EXHIBIT A

Study

LAND USE ASSUMPTIONS & CAPITAL IMPROVEMENTS PLAN

for

WEST TRAVIS COUNTY PUBLIC UTILITY AGENCY
2014 IMPACT FEE STUDY

November 2014

Prepared for:

West Travis County Public Utility Agency
12117 Bee Cave Road
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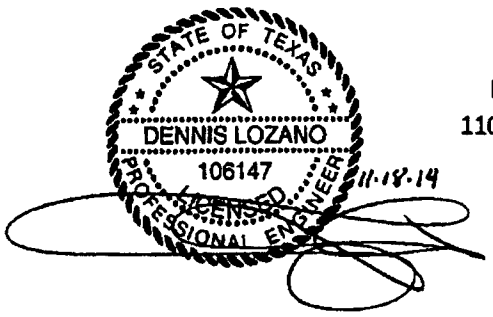
Bee Cave, Texas 78738



Prepared by:

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INTRODUCTION

The purpose of this report is to develop the Land Use Assumptions and Capital Improvements Plan in support of the West Travis County Public Utility Agency 2014 Impact Fee Study for the 2015-2024 planning period. The process and methodology used will be described and the results summarized in tabular and graphical form for use in the impact fee calculations prepared by Nelisa Heddin Consulting, LLC. This report is prepared in accordance with the applicable provisions of Chapter 395 of the Local Government Code: *Financing Capital Improvements Required by New Development in Municipalities, Counties, and Certain Other Local Governments.*

BACKGROUND

Water

The West Travis County Public Utility Agency (WTCPUA) regional water system currently serves approximately 14,250 Living Unit Equivalents (LUEs) in western Travis and northern Hays Counties. Raw water is diverted from Lake Austin under Firm Water Contracts with the Lower Colorado River Authority at an intake structure and delivered to both raw water customers as well as to the Uplands Water Treatment Plant located on Bee Cave Road at it's intersection with Bee Cave Parkway. Potable water service throughout the service area including wholesale customers is provided via the Uplands Water Treatment Plant. The distribution system is generally divided into the SH71 & US290 Systems, with the demark being the Southwest Parkway Pump Station and the facilities that supply it with water for pumping into the US290 System. Table 1 provides a summary of existing LUEs by system.

Table 1: Summary of Existing LUEs (Water)

System	Total Existing Water LUEs
SH71	7,650
US290	6,599
TOTAL	**14,249**

Division of the system into two main service areas is an operational and planning tool that also logically precipitates to the considerations taken into account for impact fee calculation. As such, the two-system planning and service strategy is carried through the Land Use Assumptions (LUA) and Capital Improvements Plan (CIP) to the calculation of impact fees. The Preliminary Retail Planning Area (RPA) is the service area within which the WTCPUA plans for retail water service to new customers. In addition the WTCPUA has wholesale customers both inside and outside the (RPA). The RPA together with the wholesale customer service area boundaries define the footprint within which the WTCPUA is planning for water service in the 2014 Impact Fee Study. Appendix A: *Water CIP Exhibit* shows the WTCPUA water system, general division between the SH71 and US290 Systems, RPA, wholesale customer boundaries, major system components, and CIP facilities.

Wastewater

The WTCPUA regional wastewater system currently serves approximately 3,380 LUEs in an 4,800-acre(+/-) service area generally within the extraterritorial jurisdiction (ETJ) of the City of Bee Cave. The wastewater collection system includes 22 lift stations and approximately 60 miles of pipe, which deliver raw wastewater for treatment to two wastewater treatment plants. Treated effluent is stored in two effluent holding ponds and used for irrigation under a Texas Land Application Permit (TLAP) as well as an Authorization for Reclaimed Water (210 Authorization). Appendix B:

Wastewater CIP Exhibit shows the wastewater collection system, service area boundary, major system components, CIP facilities.

LAND USE ASSUMPTIONS

In order to develop a robust planning basis, the WTCPUA retained the services of Population and Survey Analysts (PASA), a consulting firm specializing in demographic analysis and projections. The PASA scope of study included detailed analysis of the entire WTCPUA service area and projection of land use, housing occupancies, and ultimately LUEs. For this analysis 1 Service Unit is defined as 1 LUE. Murfee Engineering used the data generated by the PASA study to focus on the specific projections applicable to the impact fee study and, taking direction from the WTCPUA Board of Directors and General Manager, developed projections of LUEs categorized to facilitate development of the CIP following the two-system organization. The LUA presented here is based on Scenario 1 of the demography study deliverables, 0.6 LUEs/multi-family unit, and commercial development densities of 2 LUEs/acre and 6.1 LUEs/acre for the US290 and SH71 Systems, respectively. Table 2 on the following page presents the Land Use Assumptions for the water service area.

Table 2: Land Use Assumption Summary Tabulation (Water)

Impact Fee Planning Period Year	GROWTH									TOTAL LUEs		
	Residential		Commercial		Wholesale		TOTAL					
	SH71	US290	SH71	US290	SH71	US290	SH71	US290	TOTAL	SH71	US290	TOTAL
										7,650	6,599	14,249
Oct-15	452	169	98	53	216	146	765	368	1,134	8,415	6,967	15,383
Oct-16	392	166	98	53	303	191	792	410	1,202	9,208	7,378	16,585
Oct-17	320	180	98	53	408	200	826	433	1,259	10,034	7,811	17,844
Oct-18	267	157	98	53	370	217	734	427	1,161	10,768	8,238	19,006
Oct-19	282	134	98	53	339	205	719	392	1,111	11,487	8,630	20,117
Oct-20	308	208	98	53	327	189	732	450	1,183	12,219	9,081	21,300
Oct-21	335	251	98	53	319	201	751	505	1,256	12,970	9,585	22,556
Oct-22	284	246	98	53	300	208	681	507	1,188	13,652	10,092	23,744
Oct-23	255	220	98	53	271	200	624	473	1,097	14,275	10,565	24,841
Oct-24	232	240	98	53	183	178	513	471	984	14,788	11,037	25,825
Subtotals	3,126	1,970	976	533	3,036	1,935	7,138	4,438	11,576			
TOTALS	5,096		1,509		4,971							

Appendix C provides a graphical representation of the LUA.

Table 3 provides a similar summary tabulation for wastewater.

Table 3: Land Use Assumption Summary Tabulation (Wastewater)

Impact Fee Planning Period Year	GROWTH				TOTAL LUEs
	Retail				
	Residential	Commercial	Wholesale	Total	
					3,377
2015	370	94	59	522	3,900
2016	287	94	65	445	4,345
2017	211	94	73	378	4,723
2018	180	94	73	346	5,069
2019	195	94	73	362	5,430
2020	194	94	63	350	5,781
2021	207	94	58	359	6,139
2022	141	94	53	288	6,427
2023	103	94	41	238	6,665
2024	71	94	16	180	6,845
Subtotal	1,959	937	572	3,468	
TOTAL	2,896				

A graphical representation of the wastewater LUA is presented in Appendix D.

SYSTEM PLANNING CRITERIA

In order to step forward to a Capital Improvements Plan (CIP) from the LUA it is necessary to define the units used in the projections in terms of water and wastewater system usage as well as the criteria used to establish the capacities of regional facilities.

Unit Usage

Based on the operational history of the system under the WTCPUA, which now spans approximately 2.5 years, revised unit usage in gallons per day per living unit equivalent (gpd/LUE) has been developed for both the water and wastewater systems. Table 4 presents a comparison of the unit usage used in the 2012 Impact Fee Study (IFS) and the revised unit usage used in this report.

Table 4: Water System Unit Usage Comparison

Water	450	450	Annual average
	1,090	924	Peak day
Wastewater	205	180	30-day average

Revised unit usage for the water system is based on a peak day analysis of 2013 and 2014. Due to the fact that Stage 2B water restrictions (once per week watering) have been in place during that period and some resurgence in unit demands is expected, the revised unit usage for the water system reflects an average of the previous peak day usage and that determined in the 2013-2014 peak day analysis to allow for some resurgence in demand under a no-watering-restrictions scenario. A change in the longer-term annual average unit usage was not merited by the analysis, especially in consideration of the fact that the relatively short period of operating data the WTCPUA has is not an appropriate basis to revise long-term water system planning tools. Wastewater unit usage was revised based on the average of the reported combined average daily flow (ADF) for six months (April-September 2014). Unit usage in both the water and wastewater systems is expected to continue to trend downward as the WTCPUA continues to build operating history.

System Criteria

The primary criteria used to establish the capacity of the existing facilities and allocate for growth in future CIP projects are pipe velocities, pumping capacity, and system storage. Transmission main capacity is evaluated using peak day unit usage and a 5 feet per second (fps) limitation on velocity. Pumping capacity is evaluated using a number of measures. The water distribution system model is used to evaluate the system dynamically and assist in sizing of facilities to provide minimum service

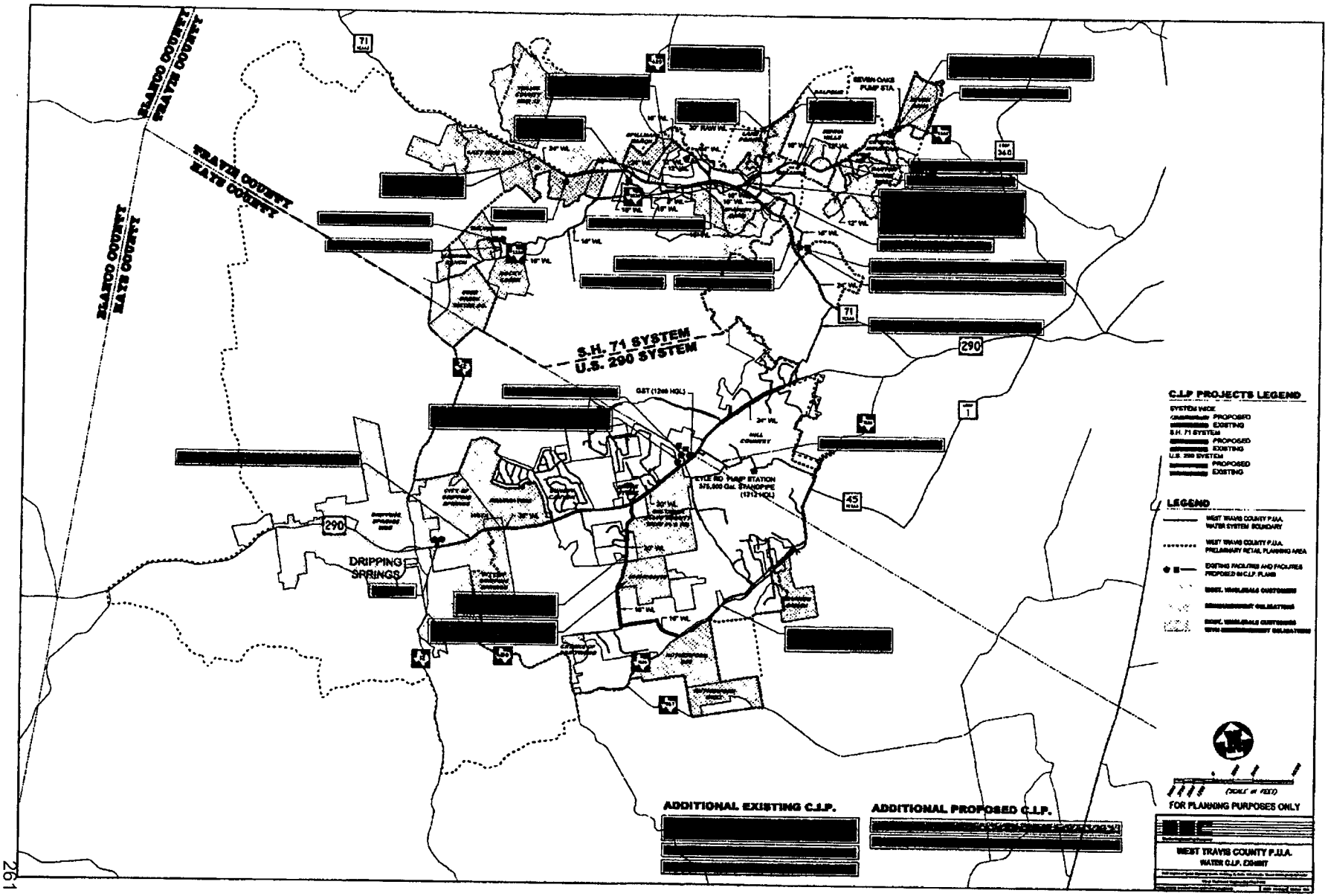
level benchmarks. Once facilities are evaluated using the water distribution system model the facility service areas are delineated and the preliminary capacity evaluated in terms of the Texas Commission on Environmental Quality (TCEQ) minimum water system capacity requirements contained in TAC §290.45. For the WTCPUA water system the pumping requirements are 2.0 gpm/connection in service sub-areas where 200 gallons/connection of elevated storage are provided and 0.6 gpm/connection in sub-areas that meet the 200 gallons/connection threshold. Total storage is evaluated using the water distribution system model and dynamic peak day analysis as well as TCEQ minimum criteria of 200 gallons/connection total storage, 100 gallons/connection elevated storage, 20 gallons/connection hydropneumatic system storage, and clearwell storage capacity of 5% of water plant production capacity.

CAPITAL IMPROVEMENTS PLAN

Using the above-described Land Use Assumptions and the unit usage and system planning criteria, a Capital Improvements Plan (CIP) was developed that identifies the projects required to meet the forecasted demands as well as estimated dates that the projects will be needed and forecasted project costs. Appendix E contains tables for existing project capacity assessment and allocations as well as those for the proposed projects for both water and wastewater and define the CIP for the purposes of the impact fee calculations.

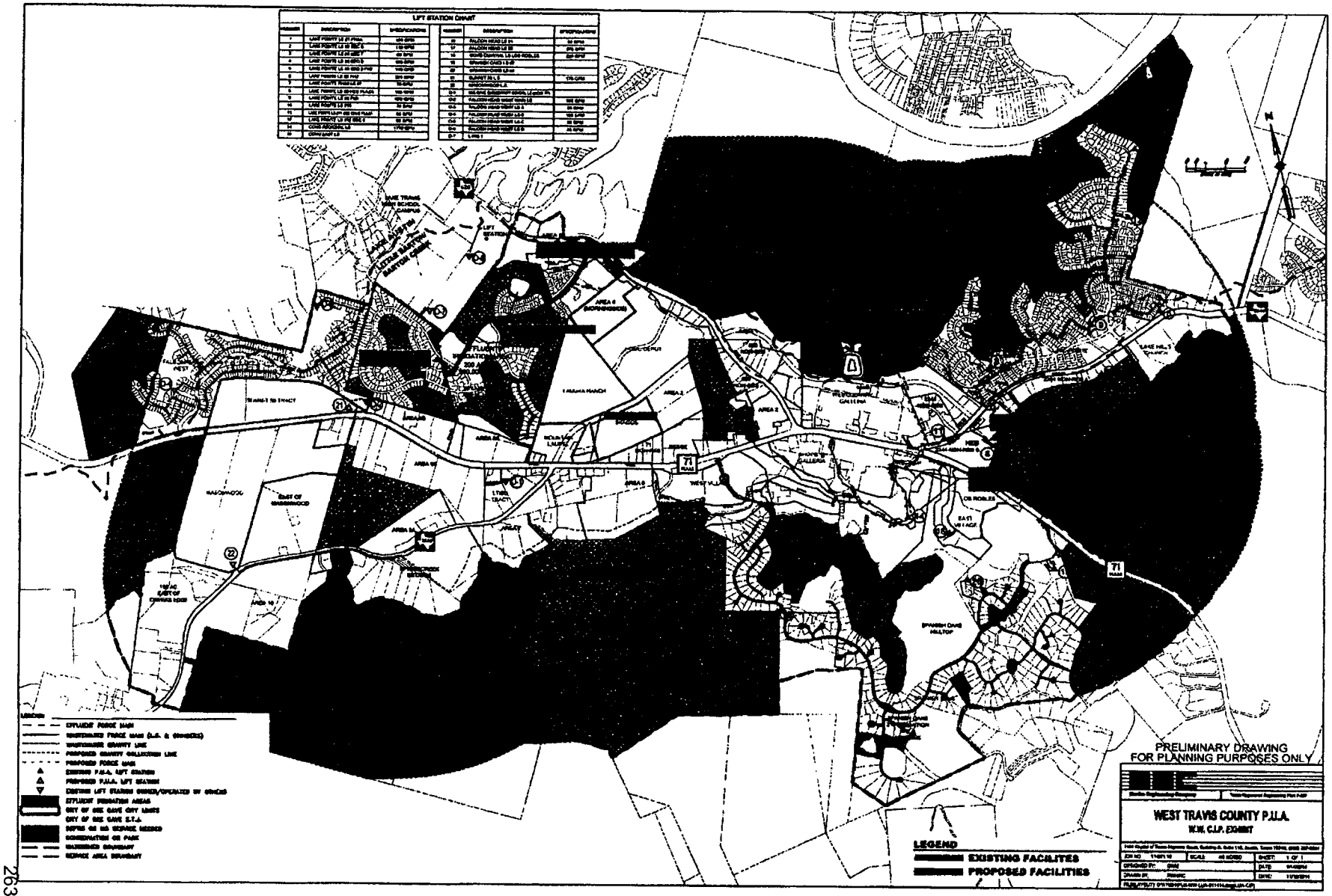
APPENDIX A:

Water CIP Exhibit


HAYS COUNTY
TRAVIS COUNTY
S.H. 71 SYSTEM
U.S. 290 SYSTEM
DRIPPING SPRINGS
290
71
45
1
C.I.P. PROJECTS LEGEND
SYSTEM WIDE
PROPOSED
EXISTING
S.H. 71 SYSTEM
PROPOSED
EXISTING
U.S. 290 SYSTEM
PROPOSED
EXISTING
LEGEND
WEST TRAVIS COUNTY P.U.A. WATER SYSTEM BOUNDARY
WEST TRAVIS COUNTY P.U.A. PRELIMINARY RETAIL PLANNING AREA
EXISTING FACILITIES AND FACILITIES PROPOSED IN C.I.P. PLANS
ADDITIONAL EXISTING C.I.P.
ADDITIONAL PROPOSED C.I.P.
FOR PLANNING PURPOSES ONLY
WEST TRAVIS COUNTY P.U.A.
WATER C.I.P. EXHIBIT

APPENDIX B:

Wastewater CIP Exhibit


LIFT STATION CHART
LEGEND
EXISTING FACILITIES
PROPOSED FACILITIES
PRELIMINARY DRAWING
FOR PLANNING PURPOSES ONLY
WEST TRAVIS COUNTY P.U.A.
W.W. C.I.P. EXHIBIT

APPENDIX C:

Water LUA Summary Figure

Murfee Engineering Company., Inc.
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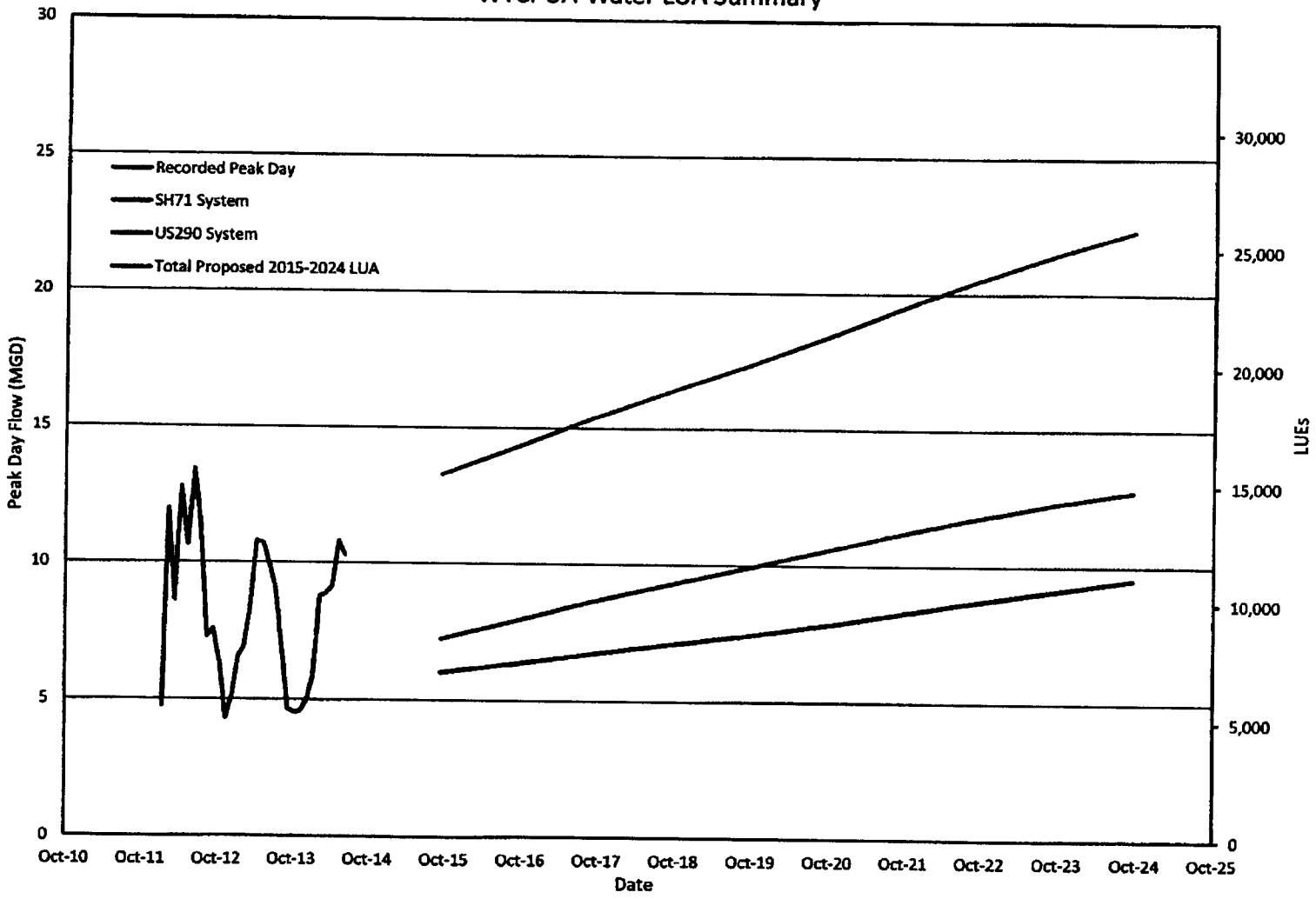
Appendix C:
WTCPUA-Water LUA Summary



APPENDIX D:

Wastewater LUA Summary Figure

Murfee Engineering Company, Inc.
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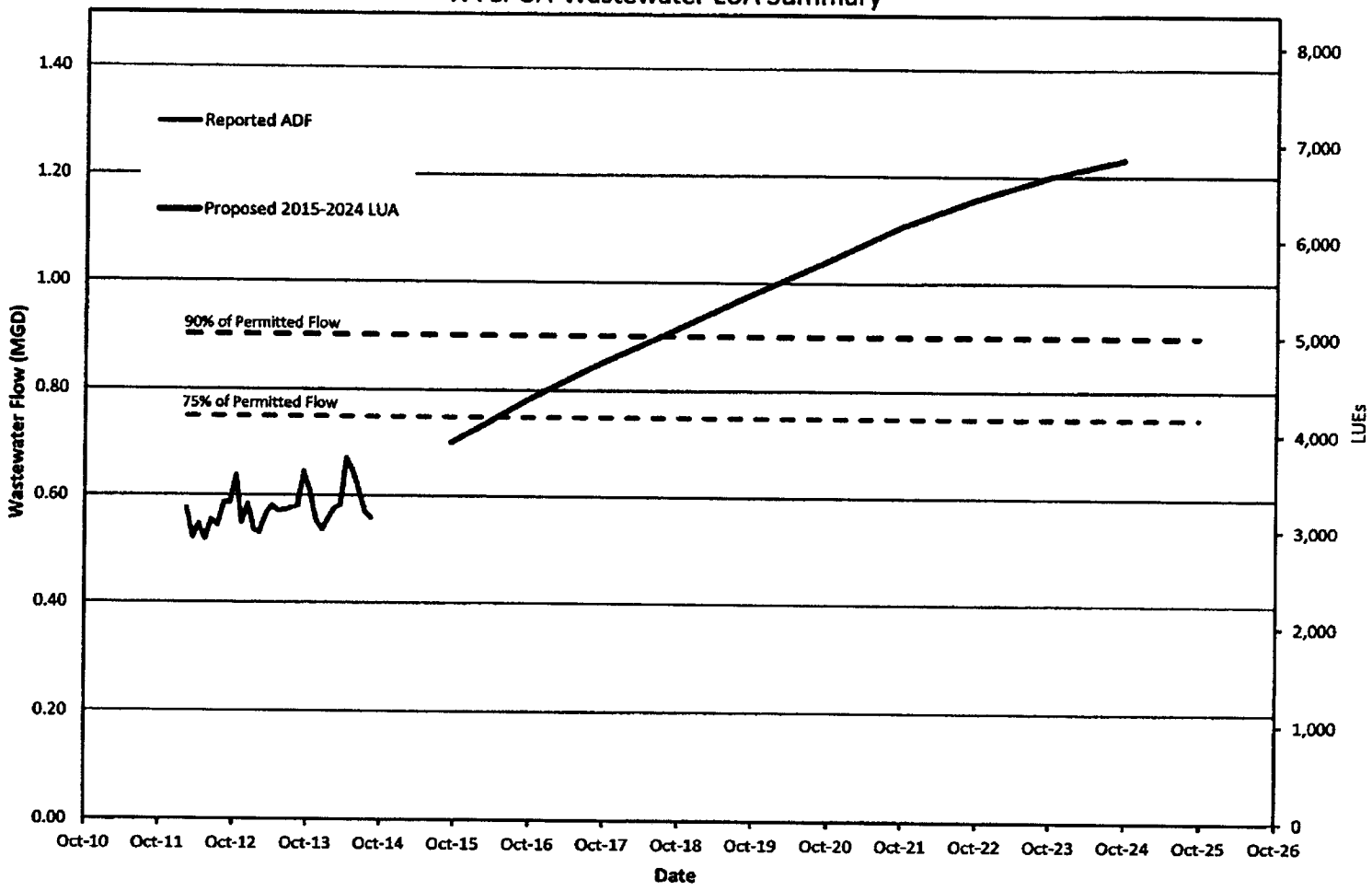
Appendix D:
WTCPUA-Wastewater LUA Summary



APPENDIX E:

CIP Tables

WTCPUA Capital Improvements Program - Water

Existing Projects

Project	Actual Project Cost	Capacity (MGD)	Current Capacity Used (MGD)	Capacity Used 2015-2024 (MGD)	Allocation for Current Capacity	Allocation for 2015-2024	Allocation Beyond 2024	Cost Allocation - Current	Cost Allocation - Growth
System-wide									
Uplands WTP Chem Building	$ 2,141,458	20	13.2	6.8	66%	34%	0%	$ 1,413,362	$ 728,096
Uplands WTP	$ 40,249,533	20	13.2	6.8	66%	34%	0%	$ 26,564,692	$ 13,684,841
Uplands Raw Water Intake Expansion	$ 416,305	20	13.2	6.8	66%	34%	0%	$ 274,761	$ 141,544
High Service Pump Station 8MGD-14MGD	$ 4,034,066	20	13.2	6.8	66%	34%	0%	$ 2,662,484	$ 1,371,582
Uplands Clearwell No. 2	$ 997,229	20	13.2	6.8	66%	34%	0%	$ 658,171	$ 339,058
Groundwater Feasibility Study	$ 40,000	n/a	n/a	n/a	0%	100%	0%	$ -	$ 40,000
Raw Water Line & WTP Expansion PER	$ 172,376	10	0	10	0%	100%	0%	$ -	$ 172,376
	$ 48,050,967							$ 31,573,470	$ 16,477,497
SH71 System									
Lazy 9 SW 71 Transmission Main	$ 3,090,461	20	13.2	6.8	66%	34%	0%	$ 2,039,704	$ 1,050,757
Transmission Main from Uplands Plant to Bee Cave Pump Station	$ 1,556,779	20	13.2	6.8	66%	34%	0%	$ 1,027,474	$ 529,305
Crystal Mountain EST	$ 1,917,518	20	13.2	6.8	66%	34%	0%	$ 1,265,562	$ 651,956
Senna Hills Bypass Line	$ 559,677	20	13.2	6.8	66%	34%	0%	$ 369,387	$ 190,290
HPR 1280 Pump Station Water Line	$ 330,552	20	13.2	6.8	66%	34%	0%	$ 218,164	$ 112,388
HPR Water Line	$ 6,624,510	20	13.2	6.8	66%	34%	0%	$ 4,372,177	$ 2,252,333
Home Depot Pump Station	$ 392,792	20	13.2	6.8	66%	34%	0%	$ 259,243	$ 133,549
Home Depot Ground Storage Tank	$ 147,043	20	13.2	6.8	66%	34%	0%	$ 97,048	$ 49,995
Bee Cave Ground Storage Tank, Pump Station & Piping (off Cuernevaca)	$ 699,851	20	13.2	6.8	66%	34%	0%	$ 461,902	$ 237,949
SH71 System Modelling	$ 40,803	n/a	n/a	n/a	0%	100%	0%	$ -	$ 40,803
Bee Cave Waterline to Cuernevaca	$ 990,492	20	13.2	6.8	66%	34%	0%	$ 653,725	$ 336,767
	$ 16,350,478							$ 10,764,386	$ 5,586,093
US290 System									
County Line Pump Station Upgrade	$ 1,684,429	20	13.2	6.8	66%	34%	0%	$ 1,111,723	$ 572,706
290 Pipeline									
24" SWPPS to County Line	$ 12,841,593	20	13.2	6.8	66%	34%	0%	$ 8,475,451	$ 4,366,142
20" County Line to 1420 EST	$ 3,411,212	20	13.2	6.8	66%	34%	0%	$ 2,251,400	$ 1,159,812
20" Main Uplands to SWPPS Easements	$ 506,714	20	13.2	6.8	66%	34%	0%	$ 334,431	$ 172,283
1420 EST	$ 2,197,353	20	13.2	6.8	66%	34%	0%	$ 1,450,253	$ 747,100
Sawyer Ranch Road Ph 1 20"	$ 1,183,948	20	13.2	6.8	66%	34%	0%	$ 781,406	$ 402,542
Sawyer Ranch Road Ph 1 (Darden Hill)	$ 1,293,619	20	13.2	6.8	66%	34%	0%	$ 853,789	$ 439,830
SWPPS Upgrade to 5,900 gpm	$ 241,202	20	13.2	6.8	66%	34%	0%	$ 159,194	$ 82,009
US290 System Modelling	$ 77,748	n/a	n/a	n/a	0%	100%	0%	$ -	$ 77,748
1826 Phase IV 16" Water Line	$ 1,006,560	20	13.2	6.8	66%	34%	0%	$ 664,330	$ 342,230
TOTALS	$ 24,444,378							$ 16,081,976	$ 8,362,402

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WTCPUA Capital Improvements Program - Water
Proposed Projects

Project	Planning Horizon Project Costs	Year Scheduled	Capacity (Increase)	Capacity Allocation - Growth	Cost Allocation - Growth
System-wide (11,576 LUEs added)					
Impact Fee Study	$ 74,000	2014	n/a	n/a	$ 74,000
Uplands WTP Expansion	$ 13,500,000	2022	5 MGD	76%	$ 10,260,000
Raw Water Pump Station Expansion	$ 2,150,000	2022	10 MGD	38%	$ 817,000
Raw Water Transmission Main No. 2	$ 4,100,000	2016	10 MGD	38%	$ 1,558,000
	$ 19,824,000				**$ 12,709,000**
SH71 System (7,138 LUEs added)					
HPR Hydrotank Upgrade to 1,500 gpm	$ 275,000	2019	375 LUEs	375 LUEs	$ 275,000
SH71 EST (1.0 Mgal)	$ 1,700,000	2016	5,000 LUEs	4,554 LUEs	$ 1,548,500
West Bee Cave PS Upgrade to 3,000 gpm	$ 540,000	2018	2,500 LUEs	2,500 LUEs	$ 540,000
SH71 System Modelling & Analysis	$ 51,000	2015	n/a	100%	$ 51,000
1080 Bee Cave Transmission Main	$ 4,099,200	2023	4,890 LUEs	3,693 LUEs	$ 3,096,000
	$ 6,665,200				**$ 5,510,500**
US290 System (4,438 LUEs added)					
SWPPS Upgrade to 7,800 gpm	$ 600,000	2020	1,900 gpm	1,900 gpm	$ 600,000
SH71 20" Transmission Main	$ 5,100,000	2015	7,630 LUEs	5,048 LUEs	$ 3,374,000
1240 Conversion Water Line	$ 1,400,000	2017	2,522 LUEs	1,800 LUEs	$ 999,000
1340 EST, Pump Station Upgrade & WL	$ 6,500,000	2019	3,000 LUEs	2,000 LUEs	$ 4,333,500
FM1826 Phase V 16"		2028			
Heritage Oaks Loop Line		2027			
1420 Pump Station Upgrade	$ 1,000,000	2022	1,950 gpm	1,950 gpm	$ 1,000,000
	$ 14,600,000				**$ 10,306,500**
TOTALS	**$ 41,089,200**				**$ 28,526,000**

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WTCPUA Capital Improvements Program - Wastewater

Existing Projects

Project	Actual Project Cost	Capacity (MGD)	Current Capacity Used (MGD)	Capacity Used 2015-2024 (MGD)	Allocation for Current Capacity	Allocation for 2015-2024	Allocation Beyond 2024	Cost Allocation - Current	Cost Allocation - Growth
Lake Pointe WWTP	$ 15,317,630	0.675	0.556	0.119	82%	18%	0%	$ 12,617,189	$ 2,700,441
Bee Cave Regional System	$ 8,499,620	1.0	0.556	0.444	56%	44%	0%	$ 4,725,789	$ 3,773,831
Spillman Effluent Irrigation System	$ 530,458	1.0	0.556	0.444	56%	44%	0%	$ 294,935	$ 235,523
CCNG Lift Station	$ 141,970	1.0	0.556	0.444	56%	44%	0%	$ 78,935	$ 63,035
RM 620 WW Line	$ 1,262,030	1.0	0.556	0.444	56%	44%	0%	$ 701,689	$ 560,341
SH71 WW Line	$ 998,809	1.0	0.556	0.444	56%	44%	0%	$ 555,338	$ 443,471
Bohls Effluent Pond and Lift Station	$ 3,816,591	0.325	0.051	0.325	16%	84%	0%	$ 602,826	$ 3,213,765
Bohls WWTP	$ 5,328,313	0.325	0.051	0.325	16%	84%	0%	$ 841,600	$ 4,486,713
Bohls WWTP Regional Lift Station/FM	$ 1,509,555	0.325	0.051	0.325	16%	84%	0%	$ 238,432	$ 1,271,123
Little Barton Creek Interceptor	$ 2,750,000	0.267	0.004	0.267	2%	98%	0%	$ 43,281	$ 2,706,719
Wastewater Master Planning	$ 73,946	0.500	0	0.500	0%	100%	0%	$ -	$ 73,946
TOTALS	$ 40,228,922							$ 20,700,013	$ 19,528,909

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WTCPUA Capital Improvements Program - Wastewater
Proposed Projects

Project	Project Costs	Year Scheduled	Capacity (increase)	Capacity Allocation - Growth	Cost Allocation - Growth
3,528 LUEs Added					
Impact Fee Update	$ 26,000	2016	n/a	n/a	$ 26,000
Master Planning & Permitting	$ 175,000	2015	0.5	100%	$ 175,000
Future WWTP Expansion	$ 3,214,200	2019	0.5 MGD	46%	$ 1,478,500
Subsurface Disposal Area Development	$ 5,500,000	2019	0.25 MGD	92%	$ 5,060,000
Juniper Trace Lift Station Upgrade[1]	$ 240,000	2015	94 LUEs	100%	$ 240,000
TOTALS	**$ 9,155,200**				**$ 6,979,500**

1 - Lift Station Upgrade costs include $140,000 for new force main to Bohls

EXHIBIT B

Report

Technical Report

DRAFT

WEST TRAVIS COUNTY PUBLIC UTILTITY AGENCY

LAND USE ASSUMPTION & IMPACT FEE REPORT

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CONSULTING

CONSULTING

December 9, 2014

Mr. Donald G. Rauschuber
General Manager
West Travis County Public Utility Agency
12117 Bee Cave Road
Building 3, Ste 120
Bee Cave, TX, 78738

Dear Mr. Rauschuber,

Nelisa Heddin Consulting (NH Consulting) is pleased to present the West Travis County Public Utility Agency (WTCPUA) with a Report for a Determination of the Maximum Allowable Impact Fee that can be charged by the PUA, based upon the Land Use Assumptions and Capital Improvements Plan adopted by the PUA Board of Directors. This report details our findings and recommendations. The project team reviewed available data and interviewed City staff to perform a detailed analysis by carefully examining the City's costs.

The enclosed report details the methodology utilized by the project team during the course of our analysis and describes our findings and recommendations.

It is a pleasure working with you and your staff. Please feel free to contact the NH Consulting office with any questions or comments regarding this report, at (512) 589-1028.

Sincerely,

Nelisa Heddin
President

P.O. Box 341855 Lakeway TX 78734
Phone: 512-589-1028
Email: Nheddin@NelisaHeddinConsulting.com
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CONSULTING

West Travis County Public Utility Agency

The PUA provides water and wastewater services to a population over 30,000 people located in Travis and Hays counties. The PUA acquired the systems from the Lower Colorado River Authority (LCRA) in March 2012. Since that time, the PUA has continued to provide continuous and adequate service to the affected population.

The PUA was created in partnership through concurrent ordinances of the City of Bee Cave, Travis County Municipal Utility District #5, and Hays County as a vehicle to finance, own, and operate the West Travis County water and wastewater utility systems as a publically owned utility. Had the PUA not acquired the systems, the LCRA had announced its intention to divest the systems to a private, for-profit entity.

The PUA Board is currently comprised of five members, each appointed by each of the three sponsoring entities. The PUA Board of Directors has stated an organizational goal of having growth pay for itself.

Installment Purchase Agreement

In order to purchase the systems by a public entity, rather than a divestiture to a private for-profit utility, the PUA was required to retire the debt which LCRA had outstanding against the systems. As of March 2012, the principle balance of that debt was in-excess of $140M, plus interest accrual. However, many of LCRA's bonds were not "callable." As such, immediately retiring the bonds would require the payment of defeasance costs which would have added significant costs to rate payers.

In order to save rate payers from having to pay the additional defeasance costs, the PUA has entered into an installment purchase agreement with the LCRA, which outlines specific timing for installment payments to the LCRA through 2019. These installment payments coincide with "call dates" associated with LCRA's bonds. Installment payments consist of the principle balance on the callable bonds, plus, capitalized interest accrued. The PUA made its first installment payment to the LCRA in July 2012. The PUA funded the initial installment payment through the issuance of bonds. In 2013, the PUA made its second installment payment to LCRA and refunded all of its bonds at that time; yielding a net issuance amount of approximately $175M. The PUA will continue to fund future installment payments through bonds as necessary to meet its obligations with the LCRA. Installment payments to the LCRA include both the principle balance on the bonds as well as accrued interest through to date in which the installment payment is made, with total payments made to LCRA of approximately $168M[1]. The next scheduled installment payment is due in the summer of 2015.

[1] This is an estimated amount; the actual amount paid will vary depending on the variable interest accrual associated with LCRA's commercial paper.

System Debt

Through the issuance of Series 2012 bonds, the PUA not only made its first installment payment to the LCRA, the PUA also issued bonds to fund the construction of the Bohl's wastewater treatment plant and effluent pond which are both necessary to meet the growing needs of the system. In 2013, the PUA refunded its Series 2012 bonds and issued additional debt to fund an installment payment due to the LCRA as well as fund additional CIP projects. In addition to already funded projects, the PUA has identified a number of capital improvements that are necessary to meet the needs of this vastly growing area. These capital improvements are projected to be costly and would not otherwise by necessary if the PUA did not have to meet the needs of this vastly growing geographic area.

When the PUA issued its first bond Series in 2012, the PUA was rated by Standard & Poors. In order to be rated for bonds, the PUA presented a financial pro forma which illustrated the PUA's ability to support its bonded indebtedness through its rates and fees. In 2012, the PUA received an "A-"bond rating which is subject to a +/- adjustment in 2013, based on actual performance in comparison to the previously presented pro forma. The PUA's bond rating will impact financing costs for the PUA and thus the costs to rate payers on the system as well as new customers paying impact fees. Thus, diligent adherence to the financial pro forma is imperative. The PUA will not be able to issue bonds if the PUA cannot demonstrate net revenues sufficient to meet annual debt service and coverage requirements.

The total outstanding principle balance of PUA Series 2013 Bonds is approximately $175M.

System Revenues and Expenses

The PUA is a non-taxing entity. As such, the PUA's only available avenues for revenue recovery are through rates, and fees charged to current and future customers of the system. To the extent the PUA does not recover the costs of providing future service to customers through impact fees, those costs must be recovered through rates. The PUA has budgeted operating revenues for FYE2015 of approximately $17.9M, excluding revenues from impact fees. The PUA's FYE2015 budgeted operating and debt service costs[2] are $19.968M. The variation between the two, which comprises of the impact fee related debt service[3], must be recovered through customer impact fees as allowable by law, or customer rates must increase.

[2] The PUA budget comprises of only operating revenues and expenses and does not reflect additional debt service obligations which have been allocated to recovery through impact fees. The analysis presented herein includes the debt service allocated to impact fees.

[3] This amount does not equal the annual anticipated impact fee revenues as the annual anticipated impact fee revenues should also include funds for projects not yet constructed. These additional revenues would remain in the WTCPUA's impact fee reserve fund until such time that the project is built.

Impact Fee Fund

Impact fees are only collected from new growth on the system. Currently existing customers are not subject to pay impact fees[4]. The PUA maintains impact fees collected in a separate fund. The PUA spends impact fee monies only for authorized purposes, in compliance with Chapter 395 of the Local Government Code. The PUA has created a plan for the spending of those funds in which projects are initially funded through the issuance of bonds. The PUA spends the funds collected through impact fees to pay annual debt service payments.

The PUA utilizes solely the proportionate share of an impact fee collected for the proportionate share of the annual debt service for which it is collected. In other words, if $100 of the impact fee is collected for currently existing projects and their associated debt requirements, then only $100 of the fee collected will be used for the annual debt service in that year. The remaining funds collected will be held by the PUA until such time that future projects are built.

[4] Currently existing customers are not subject to impact fees with the exception of a currently existing customer who increases their level of service.

Purpose of Report

One of the most effective growth management tools available to municipal utilities is the use of impact fees. Through the implementation of impact fees, growth is required to pay for itself through the collection of upfront fees. Therefore, a portion of the cost burden of new infrastructure is kept out of the user's fees. The PUA has adopted Land Use Assumptions and a Capital Improvements Plan. The third step in the process to adopt an impact fee is the determination of the maximum allowable impact fee, per the guidelines set forth in Chapter 395 of the Local Government Code.

Chapter 395 of the Texas Local Government Code provides specific requirements that cities in Texas must abide by while determining, assessing, and collecting Impact Fees. The process outlined for the implementation of fees includes:

1. Development of Land Use Assumptions (LUA);
2. Development of Capital Improvement Plan (CIP) based on LUA;
3. Public hearing on LUA and CIP;
4. Adoption of LUA and CIP;
5. Development of maximum impact fees;
6. Public hearing on impact fees;
7. Adoption of impact fees.

Nelisa Heddin Consulting, LLC (NH Consulting) has been hired by the West Travis County Public Utility Agency to determine the maximum allowable impact fee, per requirements set forth in Chapter 395 of the Local Government Code, based upon the Land Use Assumptions and Capital Improvements Plan adopted by the PUA Board of Directors.

This report is intended to outline the methodology utilized by NH Consulting in determining the maximum allowable impact fee that can be charged by the PUA.

In developing impact fees to be charged to the PUA's customers, it was first necessary to develop a future assumption of system growth. Next, capital improvements which are necessary to meet the needs of that growth are identified. Finally, a maximum allowable impact fee may be determined. Making this determination involves a systematic progression of steps, which are outlined below.

Step 1: Demography Study

The PUA must establish an assumption of future land use for the service area. Given the complexity of the system, the large service area, and the vast growth historically experienced, the PUA retained Population and Survey Analysts (PASA) to perform a Demographic Update (Demography Study) for the area, which was completed in July, 2014. The Demography Study examined potential growth, housing trends and economic factors inherent to growth within the PUA's defined "impact fee planning area." The Demography Study further isolated growth for the PUA's "retail planning area" and the PUA's wholesale customers. Rather than relying on past rates of change, this study involved a parcel, by parcel examination of the service area, using a forward-looking technique.

The Demography Study highlights that the geographic areas served by the PUA are some of the highest growth sectors in the Austin metropolitan area as evidenced by historical growth of the Lake Travis Independent School District and the Dripping Springs Independent School District. The areas served by the PUA maintain competitive advantages in the market place including a low rate of economically disadvantaged population, high passage rates of students on standardized tests, proportion of population which is highly educated, and high median household income.

The project team has relied upon the data presented in that analysis as a basis of the Land Use Assumptions for the study period.

Step 2: Land Use Assumptions

While the PASA Demography Study provided a detailed, parcel, by parcel examination of future growth in the area, further analysis of the PASA projections was performed in order to translate the projections into Living Unit Equivalents (LUEs) for the PUA. As the Demography Study projected all growth within the area, and some of that growth may not rely upon PUA water supplies, in order to establish future land use assumptions, the project team included the following in the Land Use Assumptions:

- Future Retail Residential Housing Units[5] – Each retail residential single-family household was estimated at 1 LUE per housing unit. Each retail residential multi-family unit was estimated at .6 LUEs per housing unit. The project team relied upon only the retail housing units which currently have or are projected to have retail PUA water service[6].

[5] Only areas expected to be served by PUA water were included in the analysis.

- Future Commercial LUEs – PASA provided an estimate of future acres to be developed into commercial use between 2014 and 2025 (11 years). The project team first isolated this acreage into the 10-year planning horizon of 2015-2024 by assuming linear growth spread over the 11 years. Next, the acreage to be developed into commercial development was assumed to have 6.1 LUEs per acre in the Highway 71 service area, and 2 LUEs per acre in the US 290 service area.
- Future Wholesale LUEs –The future growth for the PUA's wholesale customers was estimated based upon the Demography Study assumptions of absorption; however, future growth was capped at the contractual limitations for each of the PUA's wholesale customers.

The future land use assumptions are illustrated on Tables 1 and 2.

Table 1: Future Land Use Assumptions - Water

	Retail Residential	Retail Commercial - 290 System	Retail Commercial - 71 System	Wholesale	Total New LUEs
2015	620	53	98	362	1,133
2016	557	53	98	494	1,202
2017	500	53	98	608	1,259
2018	424	53	98	587	1,162
2019	416	53	98	544	1,111
2020	516	53	98	516	1,183
2021	586	53	98	520	1,257
2022	530	53	98	508	1,189
2023	475	53	98	471	1,097
2024	472	53	98	361	984
TEN YEAR GROWTH	5,096	533	976	4,971	11,576

[6] Service for future developed areas was assumed for the purposes of this analysis. This assumption is in no way a guarantee of service to any future service applicant. All future customers are subject to the PUA's service availability, application processes, policies and rules and regulations.

Table 2: Future Land Use Assumptions – Wastewater

	Retail Residential	Retail Commercial	Wholesale	Total New LUEs
2015	418	94	59	570
2016	299	94	65	457
2017	211	94	73	377
2018	180	94	73	346
2019	195	94	73	362
2020	194	94	63	351
2021	207	94	58	359
2022	141	94	53	288
2023	103	94	41	238
2024	71	94	16	181
TEN YEAR GROWTH	2,019	937	572	3,528

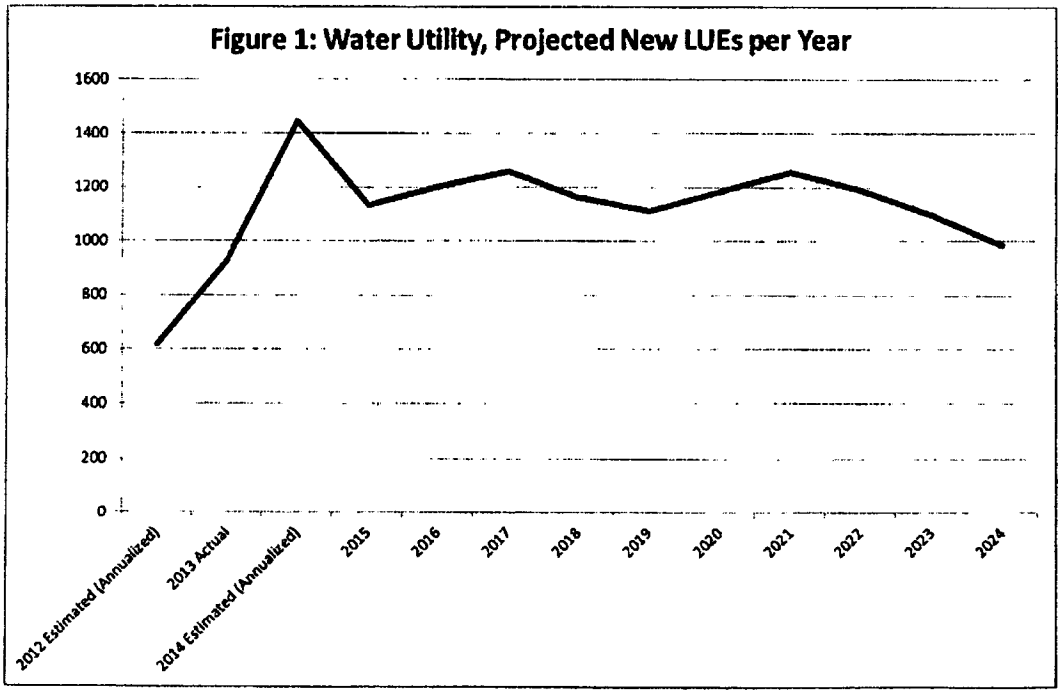
In gauging the reasonableness of the LUA, the project team developed an estimate of historical growth. This estimate was established using actual impact fees paid to the PUA and growth between April 2012 and July 2014. As data available for 2012 and 2014 was not for a full 12-months, NH Consulting assumed linear growth throughout a calendar year, and annualized the partial year data for 2012 and 2014 in order to make an estimate of historical growth trends for 2012, 2013, and 2014.

As can be seen on Table 3 below, estimated annual growth for 2014 is over 1,400 LUEs in new connections for the year, significantly exceeding the projected growth for the PUA for 2015.

Table 3: Estimated Historical Growth – Water Utility

	Water Utility	Wastewater Utility
2012 Estimated (Annualized)	617	228
2013 Actual	927	156
2014 Estimated (Annualized)	1,445	314

Figure 1 provides an estimate of future system growth trends for the water utility as well as the annualized historical system growth.



Step 3: Existing Improvements

The State of Texas Local Government Code, Chapter 395 regulates the impact fees that utilities may charge. Chapter 395 requires that the impact fees collected by a utility should be utilized to pay for capital improvements necessitated by growth. Capital improvements utilized in the calculation may include existing improvements that have excess capacity as well as future improvements that will meet the needs of growth. Such projects were isolated by the PUA's Engineer, Murfee Engineering, and are included in the impact fee calculation.

Step 4: Planned Improvements

Planned improvements are improvements that are projected to be necessary in the future, which are driven by future growth. Projects that are repair or replacement projects that are not otherwise driven by future growth may not be included in the impact fee calculation. Murfee Engineering identified future projects that would be necessary to meet the needs of future growth based on the projected timing of that growth.

Step 5: Capacity Analysis

Once projects eligible for inclusion in the impact fee have been determined, the next step is to perform a capacity analysis on each of those improvements. State law stipulates that only costs associated with available capacity that is projected to meet future needs of growth can be included in the fee determination. Thus, Murfee Engineering evaluated whether any of the planned improvements would serve growth beyond the 10 year planning period.

Step 6: Determination of Costs to be Included in Fee

State law allows the following costs to be included in the impact fee calculation:

- Construction contract price;
- Surveying and engineering fees;
- Land acquisition costs;
- Projected interest and finance costs;
- Fees paid to a qualified engineer or financial consultant, preparing or updating the capital improvements plan.

As Murfee Engineering estimated construction and engineering costs for each project in the CIP, NH Consulting utilized those costs estimates and grossed them up for legal and permitting costs as well as bond issuance costs in order to arrive at an estimate of CIP costs in 2014 dollars. Given that many of the projects included in the CIP will be constructed in future years, NH Consulting then grossed CIP cost estimates up in order to account for future inflationary impacts to project costs, as described below.

- Allowable project design and construction costs, as described above, which were then inflated at 3% annually until projected project construction;
- Legal and permitting costs estimated at 1.5% of design and construction costs;
- Bond issuance costs estimated at 2% of design, construction, legal and permitting costs;
- Interest Expense (assumed a 30 year bond at 6% interest).

The total costs that may be included in the water impact fees are identified on Schedules 1 and 2; the costs that may be included in the wastewater impact fees are identified on Schedules 3 and 4.

Step 7: Determination of Maximum Allowable Fee

NH Consulting determined a maximum allowable impact fee, which collects all revenues to pay for allowable projects and related fees within the ten-year study period. Schedules 5, 6, and 7 provide the impact fee reserve fund cash flow analysis detailing all expenses and revenues for the water utility. Schedule 8 provides the impact fee reserve fund cash flow analysis for the wastewater utility.

Step 8: Determination of Rate Revenue Credit

In addition to describing, the costs that can be included in the maximum impact fee calculation, Chapter 395 of the Local Government Code also specifically states that the fee shall

> *"Provide a plan for awarding:*
>
> (a) a credit for the portion of ad valorm tax and utility service revenues generated by new service units during the program period that is used for the payment of improvements, including the payment of debt that are included in the capital improvements plan; or
> (b) In the alternative, a credit equal to 50 percent of the total projected cost of implementing the capital improvements plan."

In this sense, either the utility may elect to adopt a fee that is equal to 50% of the maximum allowable amount, or the utility may develop a plan for awarding a credit for utility service revenues that are generated to pay for debt associated with assets in the capital improvements plan.

NH Consulting has performed the requisite credit calculation that determines the credit that would need to be applied for both the water and the wastewater utility. In so doing, NH Consulting has identified the annual debt service for PUA issued bonds and LCRA installment payments, which are associated with regional assets to be funded through rates. NH Consulting then determined the estimated LUEs on the system based on the current LUE count and projected growth on the system. Finally, NH Consulting divided the total debt service paid for regional projects through rates by the total LUEs that would pay those rates over the 10-year study period to determine the total credit which should be applied against the maximum allowable impact fee. The results of this analysis are presented on Schedules 9, 10, 11 and 12.

Summary of Maximum Allowable Fees

Maximum Allowable Fees

Table 4 below outlines the maximum allowable impact fees which were determined for the Water Utility. The table also summaries the fee adjusted for the rate revenue credit.

Table 4: Calculation of Maximum Allowable Impact Fee –Water

	US 71 System	Highway 290 System
System Wide Maximum Allowable Fee	$5,973	$5,973
System Specific Maximum Allowable Fee	3,995	11,278
Less Rate Revenue Credit	$(155)	$(212)

Table 5 below outlines the maximum allowable impact fees which were determined for the Wastewater Utility. The table also summaries the fee adjusted for the rate revenue credit.

Table 5: Calculation of Maximum Allowable Impact Fee –Wastewater

	System-Wide
Less Rate Revenue Credit	$(250)
Fee Adjusted for Credit	$15,274

West Travis County Public Utility Agency
2014 Impact Fee Analysis - Water Utility

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Schedule 1
Future CIP Projects, Before Interest Expense

Project	Year Scheduled	Design/ Construction Costs (2014 Cost)	Legal/ Permitting Costs (1.5%)	Issuance Costs (2%)	Subtotal (2014 Cost)	Future Cost	Capacity Increase	Capacity Used in 2015-2024	Units	Percent Allocation to 2015-2024 Growth	Cost Allocated to 2015-2024 Growth
System Wide											
Impact Fee Study	2014	$ 74,000			$ 74,000	$ 74,000				100%	$ 74,000
Impact Fee Update	2019	44,400			44,400	51,472				100%	51,472
Uplands WTP Expansion	2022	13,500,000	202,500	274,050	13,976,550	17,705,075	5	3.8	MGD	76%	13,455,857
Raw Water Pump Station Expansion	2022	2,150,000	32,250	43,645	2,225,895	2,818,887	10	3.8	MGD	38%	1,071,485
Raw Water Transmission Main No. 2	2016	4,100,000	61,500	83,230	4,244,730	4,503,234	10	3.8	MGD	38%	1,711,229
		$ 19,868,400	$ 296,250	$ 400,925	$ 20,565,575	$ 25,153,478					$ 16,364,043
US 290 System											
SW Parkway PS Upgrade 5900 - 7800 gpm	2020	$ 600,000	$ 9,000	$ 12,180	$ 621,180	$ 741,721	1900	1900	gpm	100%	$ 741,721
SW71 20" Transmission Main	2015	5,100,000	76,500	103,530	5,280,030	5,438,431	7360	5048	LUE	69%	3,730,054
1240 Pressure Plane Study and WL*	2017	1,400,000	21,000	28,420	1,449,420	1,583,820	2522	1800	LUE	71%	1,130,403
1340 EST Pump Station Upgrade & Water Line	2019	6,500,000	97,500	131,950	6,729,450	7,801,277	3000	2000	LUE	67%	5,200,851
FM 1826 Ph V - 16" TM	2028	-	-	-	-	-					
Heritage Oaks Loop Line	2027	-	-	-	-	-					
1420 Pump Station Upgrade	2022	1,000,000	15,000	20,300	1,035,300	1,311,487	1950	1950	gpm	100%	1,311,487
		$ 14,600,000	$ 219,000	$ 296,380	$ 15,115,380	$ 16,876,737					$ 12,114,517
State Highway 71 System											
HPR 1420 Hydrotank Upgrade to 1,500 gpm (add 750 gpm pump)	2019	$ 275,000	$ 4,125	$ 5,583	$ 284,708	$ 320,441	375	375	LUE	100%	$ 320,441
Hwy 71 EST (1 MG)	2016	1,700,000	25,500	34,510	1,760,010	1,867,195	5000	4554	LUE	91%	1,700,641
West Bee Cave PS Upgrade 1500-3000 gpm firm	2018	540,000	8,100	10,962	559,062	593,109	2500	2500	gpm	100%	593,109
Bee Cave Transmission Main	2023	4,099,200	61,488	83,214	4,243,902	5,537,329	4890	3693	LUE	76%	4,181,873
SH71 Systems Modeling	2015	51,000			51,000	51,000				100%	51,000
		$ 6,665,200	$ 99,213	$ 134,268	$ 6,898,681	$ 8,369,073					$ 6,847,063
TOTAL		$ 41,133,600				$ 50,398,289					$ 35,325,623

Surrogate Debt Issuance Plan

	System Wide	US290 System	Hwy71 System	Cash Funded	Total Surrogate Debt, Impact Fee Portion
2015	1,711,229	$ 3,730,054	$ 1,700,641	$ 125,000	$ 7,266,924
2016					$ -
2017		1,130,403	$ 593,109		$ 1,723,512
2018					$ -
2019		5,942,573	$ 320,441	$ 51,472	$ 6,314,485
2020					$ -
2021	14,527,342	1,311,487			$ 15,838,829
2022					$ -
2023			$ 4,181,873		$ 4,181,873
2024					$ -
	16,238,571	12,114,517	6,796,063	176,472	35,325,623
					TRUE

West Travis County Public Utility Agency

2014 Impact Fee Analysis - Water Utility

Schedule 2
Existing Projects, Before Interest Expense

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Project	Actual Project Cost	Insurance Cost	Total Project Cost	Capacity (MGD)	Current Capacity Used (MGD)	Capacity Used 2015-2024 (MGD)	Capacity Used Beyond 2024 (MGD)	Percent Allocation Current	Percent Allocation 2015-2024	Percent Allocation Beyond 2024	Costs Allocated to Current	Costs Allocated to 2015-2024 Growth	Costs Allocated Beyond 2024
Symonds													
Uplands WTP Chem Building	$ 2,141,458	$ 42,829	$ 2,184,288	20	13.2	6.8	-	66%	34%	0%	$ 1,441,630	$ 742,658	$ -
Uplands WTP Plant	40,249,533	804,991	41,054,524	20	13.2	6.8	-	66%	34%	0%	27,095,986	13,958,538	-
Uplands Raw Water Intake Expansion	416,305	8,326	424,631	20	13.2	6.8	-	66%	34%	0%	280,256	144,375	-
High Service Pump Station 8 MGD to 14 MGD	4,034,066	80,681	4,114,747	20	13.2	6.8	-	66%	34%	0%	2,715,733	1,399,014	-
Groundwater Feasibility Study	40,000		40,000						100%		-	40,000	-
Raw Water Line & WTP Expansion PER	172,376		172,376	10	-	10.0	-	0%	100%	0%	-	172,376	-
Uplands Clearwell #2	997,229	19,945	1,017,174	20	13.2	6.8	-	66%	34%	0%	671,395	345,839	-
	$ 48,050,967	$ 956,772	$ 49,007,739								$ 32,204,940	$ 16,802,799	$ -
SH 71 System													
Lazy 9 SW 71 Transmission Main	$ 3,080,461	$ 61,809	$ 3,152,270	20	13.2	6.8	-	66%	34%	0%	$ 2,080,498	$ 1,071,772	$ -
Transmission Main from Uplands Plant to Bee Cave Pump Station	1,566,779	31,136	1,587,914	20	13.2	6.8	-	66%	34%	0%	1,048,023	539,891	-
Wolf Mountain (Crystal Mountain) EST	1,917,518	38,350	1,955,868	20	13.2	6.8	-	66%	34%	0%	1,290,873	664,995	-
Senna Hills By-Pass Line	559,677	11,194	570,871	20	13.2	6.8	-	66%	34%	0%	376,775	194,096	0
Hamilton Pool Road 1280 Pump Station Water Line	330,552	6,611	337,163	20	13.2	6.8	-	66%	34%	0%	222,527	114,635	-
Hamilton Pool Road Water Line	6,624,530	132,490	6,757,001	20	13.2	6.8	-	66%	34%	0%	4,459,620	2,297,380	-
Home Depot Pump Station	392,792	7,856	400,648	20	13.2	6.8	-	66%	34%	0%	264,427	136,220	-
Home Depot Ground Storage Tank	147,043	2,941	149,983	20	13.2	6.8	-	66%	34%	0%	98,989	50,994	-
Bee Cave Ground Storage Tank, Pump Station, Piping (off Cuernavaca)	699,851	13,997	713,848	20	13.2	6.8	-	66%	34%	0%	471,140	242,708	-
SH71 System Modeling	40,803		40,803						100%		-	40,803	-
Bee Cave Water Line to Cuernavaca	980,492	19,810	1,010,302	20	13.2	6.8	-	66%	34%	0%	666,799	343,503	-
	$ 16,350,478	$ 326,193	$ 16,676,671								$ 10,979,673	$ 5,696,998	$ -
US 290 System													
Countyline Pump Station Upgrade 1800 gpm to 3450 gpm	$ 1,684,429	$ 33,688	$ 1,718,117	20	13.2	6.8	-	66%	34%	0%	$ 1,133,957	$ 584,160	$ -
290 Pipeline			-								-	-	-
a) 24" SWPPS to County Line	12,843,593	256,832	13,098,425	20	13.2	6.8	-	66%	34%	0%	8,644,960	4,453,464	-
b) 20" Countyline to 1420 HGL EST	3,411,212	68,224	3,479,437	20	13.2	6.8	-	66%	34%	0%	2,296,428	1,183,008	-
20" Main Uplands to SW Parkway (Easements)	506,714	10,134	516,848	20	13.2	6.8	-	66%	34%	0%	341,120	175,728	0
1420 Elevated storage	2,197,353	43,947	2,241,300	20	13.2	6.8	-	66%	34%	0%	1,479,258	762,042	-
Sawyer Ranch Road Ph 1 20"	1,183,948	23,679	1,207,627	20	13.2	6.8	-	66%	34%	0%	797,034	410,593	-
Sawyer RR Ph 1 (Darden Hill)	1,293,619	25,872	1,319,492	20	13.2	6.8	-	66%	34%	0%	870,865	448,627	-
SWPPS Upgrade tp 5,900 gpm	241,202	4,824	246,026	20	13.2	6.8	-	66%	34%	0%	162,377	83,649	-
US290 System Modeling	77,748		77,748						100%		-	77,748	-
1826 Phase IV 16" Water Line	1,006,560	20,131	1,026,691	20	13.2	6.8	-	66%	34%	0%	677,616	349,075	-
	$ 24,444,377	$ 487,333	$ 24,931,710								$ 16,403,615	$ 8,528,095	$ -
Total	***$ 88,845,822***	***$ 1,770,298***	***$ 90,616,120***								***$ 59,588,227***	***$ 31,027,893***	***$ -***

West Travis County Public Utility Agency

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2014 Impact Fee Analysis - Wastewater Utility

Schedule 3
Future CIP Projects, Before Interest Expense

Project	Year Scheduled	Design/ Contruction Costs (2014 Cost)	Legal/ Permitting Costs (1.5%)	Issuance Costs (2%)	Subtotal (2014 Cost)	Future Cost	Capacity Increase	Units	Percent Allocation to 2012-2021 Growth	Cost Allocated to 2015-2024 Growth
Impact Fee Study	2014	$ 26,000			26,000	26,000			100%	26,000
Impact Fee Study	2019	15,600			15,600	18,085			100%	18,085
Master Planning and Permitting	2015	175,000			175,000	175,000	0.5		100%	175,000
Future WWTP Expansion	2017	3,214,200	48,213	65,248	3,327,661	3,636,225	0.5	MGD	46%	1,672,664
Subsurface Disposal Area Development	2017	5,500,000	82,500	111,650	5,694,150	6,222,151	0.25	MGD	92%	5,724,379
Juniper Trace Lift Station Upgrade	2015	240,000	3,600	4,872	248,472	255,926	94	LUEs	100%	255,926
		$ 9,170,800	$ 134,313	$ 181,770	$ 9,486,883	$ 10,333,388				$ 7,872,054

	Future Debt Issuance (Impact Fees Only)
2014	
2015	
2016	
2017	7,397,043
2018	
2019	
2020	
2021	
2022	
2023	
	7,397,043

West Travis County Public Utility Agency

2014 Impact Fee Analysis - Wastewater Utility

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Schedule 4

Existing Projects, Before Interest Expense

Project	Actual Project Cost	Issuance Costs (2%)	Total Cost	Capacity	Current Capacity Used	Capacity Used 2015-2024	Capacity Used Beyond 2024	Units	Percent Allocation Current	Percent Allocation 2015-2024	Percent Allocation Beyond 2024	Costs Allocated to Current	Costs Allocated to 2015-2024Growth	Costs Allocated Beyond 2024
Systemwide														
Lakepointe WWTP	$ 15,317,630	$ 306,353	$ 15,623,983	0.675	0.556	0.119	-	MGD	82%	18%	0%	$ 12,869,533	$ 2,754,450	$ -
Bee Cave Regional System	8,499,620	169,992	8,669,612	1.000	0.556	0.444	-	MGD	56%	44%	0%	4,820,304	3,849,308	-
Spillman Effluent Irrigation System	530,458	10,609	541,068	1.000	0.556	0.444	-	MGD	56%	44%	0%	300,834	240,234	-
CCNG Lift Station	141,970	2,839	144,809	1.000	0.556	0.444	-	MGD	56%	44%	0%	80,514	64,295	-
RM 620 WW Line	1,262,030	25,241	1,287,270	1.000	0.556	0.444	-	MGD	56%	44%	0%	715,722	571,548	-
Hwy 71 WW Line	998,809	19,976	1,018,785	1.000	0.556	0.444	-	MGD	56%	44%	0%	566,445	452,341	-
Bohl's Effluent Pond and Lift Station	3,816,591	76,332	3,892,923	0.325	0.051	0.274	-	MGD	16%	84%	0%	610,889	3,282,033	-
Bohl's WWTP	5,328,313	106,566	5,434,879	0.325	0.051	0.274	-	MGD	16%	84%	0%	852,858	4,582,021	-
Bohl's Regional Lift Station/FM	1,509,555	30,191	1,539,746	0.325	0.051	0.274	-	MGD	16%	84%	0%	241,622	1,298,124	-
Wastewater Master Planning	73,946		73,946	0.500	-	0.500	-	MGD	0%	100%	0%	-	73,946	-
Uttle Barton Creek Interceptor	2,750,000	55,000	2,805,000	0.267	0.128	0.139	-	MGD	48%	52%	0%	1,344,719	1,460,281	-
	$ 40,228,923	$ 803,100	$ 41,032,022									$ 22,403,440	$ 18,628,582	$ -
														TRUE

West Travis County Public Utility Agency

2014 Impact Fee Analysis - Water Utility

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Schedule 5

Impact Fee Calculation - System Wide

Impact Fee	$	5,373

Year	Beginning Balance	Cash Funded	Series 2014 Bond	Subsequent Debt Payments 2015	Subsequent Bond Payments 2022	Total Annual Expenditures	New LUEs	Impact Fee Revenues at 100% Collection	Ending Balance
through 2014		(134,008)	(1,049,403)			(1,183,408)			(1,183,408)
2015	(1,183,408)		(1,049,403)			(1,049,408)	1,134	6,773,415	4,580,609
2016	4,560,608		(1,049,403)	(124,319)		(1,173,722)	1,202	7,179,581	10,566,468
2017	10,566,468		(1,049,403)	(124,319)		(1,173,722)	1,258	7,520,044	16,912,790
2018	16,912,790		(1,049,403)	(124,319)		(1,173,722)	1,161	6,934,667	22,673,754
2019	22,673,754	(51,472)	(1,049,403)	(124,319)		(1,225,194)	1,111	6,636,036	28,084,596
2020	28,084,596		(1,049,403)	(124,319)		(1,173,722)	1,183	7,066,094	33,976,968
2021	33,976,968		(1,049,403)	(124,319)		(1,173,722)	1,256	7,502,125	40,305,370
2022	40,305,370		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)	1,188	7,095,958	45,172,212
2023	45,172,212		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)	1,097	6,552,413	49,495,507
2024	49,495,507		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)	984	5,877,461	53,143,850
2025	53,143,850		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			50,914,732
2026	50,914,732		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			48,685,614
2027	48,685,614		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			46,456,496
2028	46,456,496		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			44,227,378
2029	44,227,378		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			41,998,260
2030	41,998,260		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			39,769,142
2031	39,768,142		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			37,540,025
2032	37,540,025		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			35,310,907
2033	35,310,907		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			33,081,789
2034	33,081,789		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			30,852,671
2035	30,852,671		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			28,623,553
2036	28,623,553		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			26,394,435
2037	26,394,435		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			24,165,317
2038	24,165,317		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			21,936,199
2039	21,936,199		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			19,707,081
2040	19,707,081		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			17,477,963
2041	17,477,963		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			15,248,845
2042	15,248,845		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			13,019,727
2043	13,019,727		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			10,790,609
2044	10,790,609		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			8,561,492
2045	8,561,492		(1,049,403)	(124,319)	(1,055,396)	(2,229,118)			6,332,374
2046	6,332,374				(1,055,396)	(1,055,396)			5,276,978
2047	5,276,978				(1,055,396)	(1,055,396)			4,221,582
2048	4,221,582				(1,055,396)	(1,055,396)			3,165,187
2049	3,166,187				(1,055,396)	(1,055,396)			2,110,791
2050	2,110,791				(1,055,396)	(1,055,396)			1,055,396
2051	1,055,396				(1,055,396)	(1,055,396)			0
2052	0					-			0
2053	0					-			0
2054	0					-			0
2055	0					-			0

-335544.32

West Travis County Public Utility Agency

2014 Impact Fee Analysis - Water Utility

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Schedule 6

Impact Fee Calculation - US 290 System

Impact Fee	$	11,278

Year	Beginning Balance	Cash Funded	Series 2013 Debt	Surrogate Debt Payments 2015	Surrogate Debt Payments 2017	Surrogate Debt Payments 2019	Surrogate Debt Payments 2021	Total Annual Expenditures	LUEs	Impact Fee Revenues at 100% Collection	Ending Balance
through 2014		(77,748)	(532,614)					(935,565)			(935,565)
2015	(935,565)		(532,614)					(857,817)	368	4,150,259	2,356,876
2016	2,356,876		(532,614)	(270,984)				(1,128,802)	410	4,623,930	5,852,004
2017	5,852,004		(532,614)	(270,984)				(1,128,802)	433	4,883,321	9,606,523
2018	9,606,523		(532,614)	(270,984)	(82,123)			(1,210,924)	427	4,815,664	13,211,252
2019	13,211,252		(532,614)	(270,984)	(82,123)			(1,210,924)	392	4,420,928	16,421,256
2020	16,421,256		(532,614)	(270,984)	(82,123)	(431,721)		(1,642,646)	450	5,075,045	19,853,654
2021	19,853,654		(532,614)	(270,984)	(82,123)	(431,721)		(1,642,646)	505	5,695,328	23,906,337
2022	23,906,337		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,737,924)	507	5,717,884	27,886,297
2023	27,886,297		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,737,924)	473	5,334,436	31,482,809
2024	31,482,809		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,737,924)	471	5,311,880	35,056,765
2025	35,056,765		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,737,924)			33,318,841
2026	33,318,841		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,737,924)			31,580,917
2027	31,580,917		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,737,924)			29,842,993
2028	29,842,993		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,737,924)			28,105,069
2029	28,105,069		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,737,924)			26,367,145
2030	26,367,145		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,737,924)			24,629,221
2031	24,629,221		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,737,924)			22,891,297
2032	22,891,297		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,737,924)			21,153,373
2033	21,153,373		(532,614)	(270,984)	(82,123)	(431,721)	(96,278)	(1,737,924)			19,415,449
2034	19,415,449		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,412,721)			18,002,729
2035	18,002,729		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,412,721)			16,590,008
2036	16,590,008		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,412,721)			15,177,287
2037	15,177,287		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,412,721)			13,764,566
2038	13,764,566		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,412,721)			12,351,845
2039	12,351,845		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,412,721)			10,939,124
2040	10,939,124		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,412,721)			9,526,404
2041	9,526,404		(532,614)	(270,984)	(82,123)	(431,721)	(96,278)	(1,412,721)			8,113,683
2042	8,113,683		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,412,721)			6,700,962
2043	6,700,962		(532,614)	(270,984)	(82,123)	(431,721)	(96,278)	(1,412,721)			5,288,241
2044	5,288,241		(532,614)	(270,984)	(82,123)	(431,721)	(96,278)	(1,412,721)			3,875,520
2045	3,875,520		(532,614)	(270,984)	(82,123)	(431,721)	(95,278)	(1,412,721)			2,462,800
2046	2,462,800				(82,123)	(431,721)	(95,278)	(609,122)			1,853,677
2047	1,853,677				(82,123)	(431,721)	(95,278)	(609,122)			1,244,555
2048	1,244,555					(431,721)	(95,278)	(527,000)			717,556
2049	717,556					(431,721)	(95,278)	(527,000)			190,556
2050	190,556						(95,278)	(95,278)			95,278
2051	95,278						(95,278)	(95,278)			(0)
2052	(0)							-			(0)
2053	(0)							-			(0)
2054	(0)							-			(0)
2055	(0)							-			(0)

West Travis County Public Utility Agency

2014 Impact Fee Analysis - Water Utility

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Schedule 7

Impact Fee Calculation - SH 71 System

Impact Fee	$	3,995

Year	Beginning Balance	Cash Funded	Series 2013 Debt	Surrogate Debt Payments 2015	Surrogate Debt Payments 2017	Surrogate Debt Payments 2019	Surrogate Debt Payments 2023	Total Annual Expenditures	LUEs	Impact Fee Revenues at 100% Collection	Ending Balance
through 2014		(91,803)	(355,801)					(447,604)			(447,604)
2015	(447,604)		(355,801)					(355,801)	765	3,056,054	2,252,649
2016	2,252,649		(355,801)	(123,550)				(479,350)	792	3,163,914	4,937,213
2017	4,937,213		(355,801)	(123,550)				(479,350)	826	3,299,739	7,757,602
2018	7,757,602		(355,801)	(123,550)	(51,710)			(531,060)	734	2,932,214	10,158,755
2019	10,158,755		(355,801)	(123,550)	(51,710)			(531,060)	719	2,872,291	12,499,985
2020	12,499,985		(355,801)	(123,550)	(51,710)	(27,937)		(558,998)	732	2,924,224	14,865,211
2021	14,865,211		(355,801)	(123,550)	(51,710)	(27,937)		(558,998)	751	3,000,126	17,306,339
2022	17,306,339		(355,801)	(123,550)	(51,710)	(27,937)		(558,998)	681	2,720,487	19,467,828
2023	19,467,828		(355,801)	(123,550)	(51,710)	(27,937)		(558,998)	624	2,492,781	21,401,612
2024	21,401,612		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)	513	2,049,354	22,527,373
2025	22,527,373		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			21,603,780
2026	21,603,780		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			20,680,187
2027	20,680,187		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			19,756,595
2028	19,756,595		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			18,833,002
2029	18,833,002		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			17,909,409
2030	17,909,409		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			16,985,817
2031	16,985,817		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			16,062,224
2032	16,062,224		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			15,138,632
2033	15,138,632		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			14,215,039
2034	14,215,039		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			13,291,446
2035	13,291,446		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			12,367,854
2036	12,367,854		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			11,444,261
2037	11,444,261		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			10,520,668
2038	10,520,668		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			9,597,076
2039	9,597,076		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			8,673,483
2040	8,673,483		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			7,749,891
2041	7,749,891		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			6,826,298
2042	6,826,298		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			5,902,705
2043	5,902,705		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			4,979,113
2044	4,979,113		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			4,055,520
2045	4,055,520		(355,801)	(123,550)	(51,710)	(27,937)	(364,595)	(923,593)			3,131,927
2046	3,131,927				(51,710)	(27,937)	(364,595)	(444,242)			2,687,685
2047	2,687,685				(51,710)	(27,937)	(364,595)	(444,242)			2,243,443
2048	2,243,443					(27,937)	(364,595)	(392,532)			1,850,911
2049	1,850,911					(27,937)	(364,595)	(392,532)			1,458,379
2050	1,458,379						(364,595)	(364,595)			1,093,784
2051	1,093,784						(364,595)	(364,595)			729,189
2052	729,189						(364,595)	(364,595)			364,595
2053	364,595						(364,595)	(364,595)			(0)
2054	(0)							-			(0)
2055	(0)							-			(0)

West Travis County Public Utility Agency
2014 Impact Fee Analysis - Wastewater Utility

Schedule B
Impact Fee Calculation

Maximum Allowable Impact Fee $ 15,525

Year	Beginning Balance	Wastewater Impact Fee Study	Series 2013 Debt	Cash Purchase	Surrogate Debt Payments 2017	Total Annual Expenditures	New LUEs	Impact Fee Revenues at 100% Collection	Subtotal	Ending Balance
through 2014		(26,000)	(1,163,431)			(1,189,431)			(1,189,431)	(1,189,431)
2015	(1,189,431)		(1,163,431)	(430,926)		(1,594,357)	522	8,103,863	5,320,075	5,320,075
2016	5,320,075		(1,163,431)			(1,163,431)	445	6,908,465	11,065,109	11,065,109
2017	11,065,109		(1,163,431)			(1,163,431)	378	5,868,314	15,769,993	15,769,993
2018	15,769,993		(1,163,431)		(537,387)	(1,700,818)	346	5,371,526	19,440,700	19,440,700
2019	19,440,700	(15,600)	(1,163,431)		(537,387)	(1,716,418)	362	5,619,920	23,344,202	23,344,202
2020	23,344,202	-	(1,163,431)		(537,387)	(1,700,818)	350	5,433,624	27,077,009	27,077,009
2021	27,077,009		(1,163,431)		(537,387)	(1,700,818)	358	5,557,822	30,934,012	30,934,012
2022	30,934,012		(1,163,431)		(537,387)	(1,700,818)	288	4,471,097	33,704,291	33,704,291
2023	33,704,291		(1,163,431)		(537,387)	(1,700,818)	238	3,694,865	35,698,337	35,698,337
2024	35,698,337		(1,163,431)		(537,387)	(1,700,818)	180	2,794,435	36,791,955	36,791,955
2025	36,791,955		(1,163,431)		(537,387)	(1,700,818)			35,091,137	35,091,137
2026	35,091,137		(1,163,431)		(537,387)	(1,700,818)			33,390,318	33,390,318
2027	33,390,318		(1,163,431)		(537,387)	(1,700,818)			31,689,500	31,689,500
2028	31,689,500		(1,163,431)		(537,387)	(1,700,818)			29,988,682	29,988,682
2029	29,988,682		(1,163,431)		(537,387)	(1,700,818)			28,287,864	28,287,864
2030	28,287,864		(1,163,431)		(537,387)	(1,700,818)			26,587,046	26,587,046
2031	26,587,046		(1,163,431)		(537,387)	(1,700,818)			24,886,228	24,886,228
2032	24,886,228		(1,163,431)		(537,387)	(1,700,818)			23,185,410	23,185,410
2033	23,185,410		(1,163,431)		(537,387)	(1,700,818)			21,484,592	21,484,592
2034	21,484,592		(1,163,431)		(537,387)	(1,700,818)			19,783,774	19,783,774
2035	19,783,774		(1,163,431)		(537,387)	(1,700,818)			18,082,955	18,082,955
2036	18,082,955		(1,163,431)		(537,387)	(1,700,818)			16,382,137	16,382,137
2037	16,382,137		(1,163,431)		(537,387)	(1,700,818)			14,681,319	14,681,319
2038	14,681,319		(1,163,431)		(537,387)	(1,700,818)			12,980,501	12,980,501
2039	12,980,501		(1,163,431)		(537,387)	(1,700,818)			11,279,683	11,279,683
2040	11,279,683		(1,163,431)		(537,387)	(1,700,818)			9,578,865	9,578,865
2041	9,578,865		(1,163,431)		(537,387)	(1,700,818)			7,878,047	7,878,047
2042	7,878,047		(1,163,431)		(537,387)	(1,700,818)			6,177,229	6,177,229
2043	6,177,229		(1,163,431)		(537,387)	(1,700,818)			4,476,410	4,476,410
2044	4,476,410		(1,163,431)		(537,387)	(1,700,818)			2,775,592	2,775,592
2045	2,775,592		(1,163,431)		(537,387)	(1,700,818)			1,074,774	1,074,774
2046	1,074,774				(537,387)	(537,387)			537,387	537,387
2047	537,387				(537,387)	(537,387)			(0)	(0)
2048	(0)					-			(0)	(0)
2049	(0)					-			(0)	(0)
2050	(0)					-			(0)	(0)
2051	(0)					-			(0)	(0)
2052	(0)					-			(0)	(0)
2053	(0)					-			(0)	(0)
2054	(0)					-			(0)	(0)
2055	(0)					-			(0)	(0)

West Travis County Public Utility Agency **DRAFT**

2014 Impact Fee Analysis - Water Utility

Schedule 9

Rate Revenue Credit - System Wide

Maximum Allowable Impact Fee	$ 5,973

Total Debt Service Included in Rates for Regional Projects $ 2,011,330

	Total Estimated LUE Count	Estimated Annual Debt Service for Regional Projects Allocated to Rates
2015	15,383	$ 2,011,330
2016	16,585	$ 2,011,330
2017	17,844	$ 2,011,330
2018	19,006	$ 2,011,330
2019	20,117	$ 2,011,330
2020	21,300	$ 2,011,330
2021	22,556	$ 2,011,330
2022	23,744	$ 2,011,330
2023	24,841	$ 2,011,330
2024	25,825	$ 2,011,330
	207,201	$20,113,299
Total Credit for Rate		***$97.07***

Total Recommended Impact Fee	$ 5,875.96

Regional CIP Projects	Total Cost	Growth Allocation	Rates Allocation*
Future CIP	$ 25,153,478	$ 25,153,478	$ -
Existing CIP	49,007,739	16,802,799	32,204,940
	$ 74,161,217	$ 41,956,278	$ 32,204,940

*Rates allocation assumes 100% of future projects are funded by impact fees.

West Travis County Public Utility Agency **DRAFT**

2014 Impact Fee Analysis - Water Utility

Schedule 10
Rate Revenue Credit - 290 System

Maximum Allowable Impact Fee	**$ 11,278**

Total Debt Service Included in Rates for Regional Projects	$ 1,024,473

	Total Estimated LUE Count	Estimated Annual Debt Service for Regional Projects Allocated to Rates
2015	6,967	$ 1,024,473
2016	7,378	$ 1,024,473
2017	7,811	$ 1,024,473
2018	8,238	$ 1,024,473
2019	8,630	$ 1,024,473
2020	9,081	$ 1,024,473
2021	9,585	$ 1,024,473
2022	10,092	$ 1,024,473
2023	10,565	$ 1,024,473
2024	11,037	$ 1,024,473
	89,384	$10,244,727
Total Credit for Rate		***$114.61***

Total Recommended Impact Fee	**$ 11,163.26**

Regional CIP Projects	Total Cost	Growth Allocation	Rates Allocation*
Future CIP	$ 16,876,737	$ 16,876,737	$ -
Existing CIP	24,931,710	8,528,095	16,403,615
	$ 41,808,446	$ 25,404,832	$ 16,403,615

*Rates allocation assumes 100% of future projects are funded by impact fees.

West Travis County Public Utility Agency **DRAFT**

2014 Impact Fee Analysis - Water Utility

Schedule 11

Rate Revenue Credit - 71 System

Maximum Allowable Impact Fee	**$ 3,995**

Total Debt Service Included in Rates for Regional Projects		$ 685,725
	Total Estimated LUE Count	**Estimated Annual Debt Service for Regional Projects Allocated to Rates**
2015	8,415	$ 685,725
2016	9,208	$ 685,725
2017	10,034	$ 685,725
2018	10,768	$ 685,725
2019	11,487	$ 685,725
2020	12,219	$ 685,725
2021	12,970	$ 685,725
2022	13,652	$ 685,725
2023	14,275	$ 685,725
2024	14,788	$ 685,725
	117,816	$6,857,254
Total Credit for Rate		***$58.20***

Total Recommended Impact Fee	**$ 3,936.64**

Regional CIP Projects	**Total Cost**	**Growth Allocation**	**Rates Allocation***
Future CIP	$ 8,369,073	$ 8,369,073	$ -
Existing CIP	16,676,671	5,696,998	10,979,673
	$ 25,045,745	$ 14,066,072	$ 10,979,673

*Rates allocation assumes 100% of future projects are funded by impact fees.

West Travis County Public Utility Agency **DRAFT**

2014 Impact Fee Analysis - Wastewater Utility

Schedule 12
Rate Revenue Credit

Maximum Allowable Impact Fee	**$ 15,525**

Total Debt Service Included in Rates for Regional Projects $ 1,399,186

	Total Estimated LUE Count	Estimated Annual Debt Service for Regional Projects Allocated to Rates
2015	3,948	$ 1,399,186
2016	4,405	$ 1,399,186
2017	4,783	$ 1,399,186
2018	5,129	$ 1,399,186
2019	5,490	$ 1,399,186
2020	5,841	$ 1,399,186
2021	6,199	$ 1,399,186
2022	6,487	$ 1,399,186
2023	6,725	$ 1,399,186
2024	6,905	$ 1,399,186
	55,912	$13,991,863
Total Credit for Rate		***$250.25***

Total Allowable Impact Fee	**$ 15,274.39**

Regional CIP Projects	Total Cost	Growth Allocation	Rates Allocation*
Future CIP	$ 10,333,388	$ 10,333,388	$ -
Existing CIP	41,032,022	18,628,582	22,403,440
	$ 51,365,410	$ 28,961,970	$ 22,403,440

*Rates allocation assumes 100% of future projects are funded by impact fees.