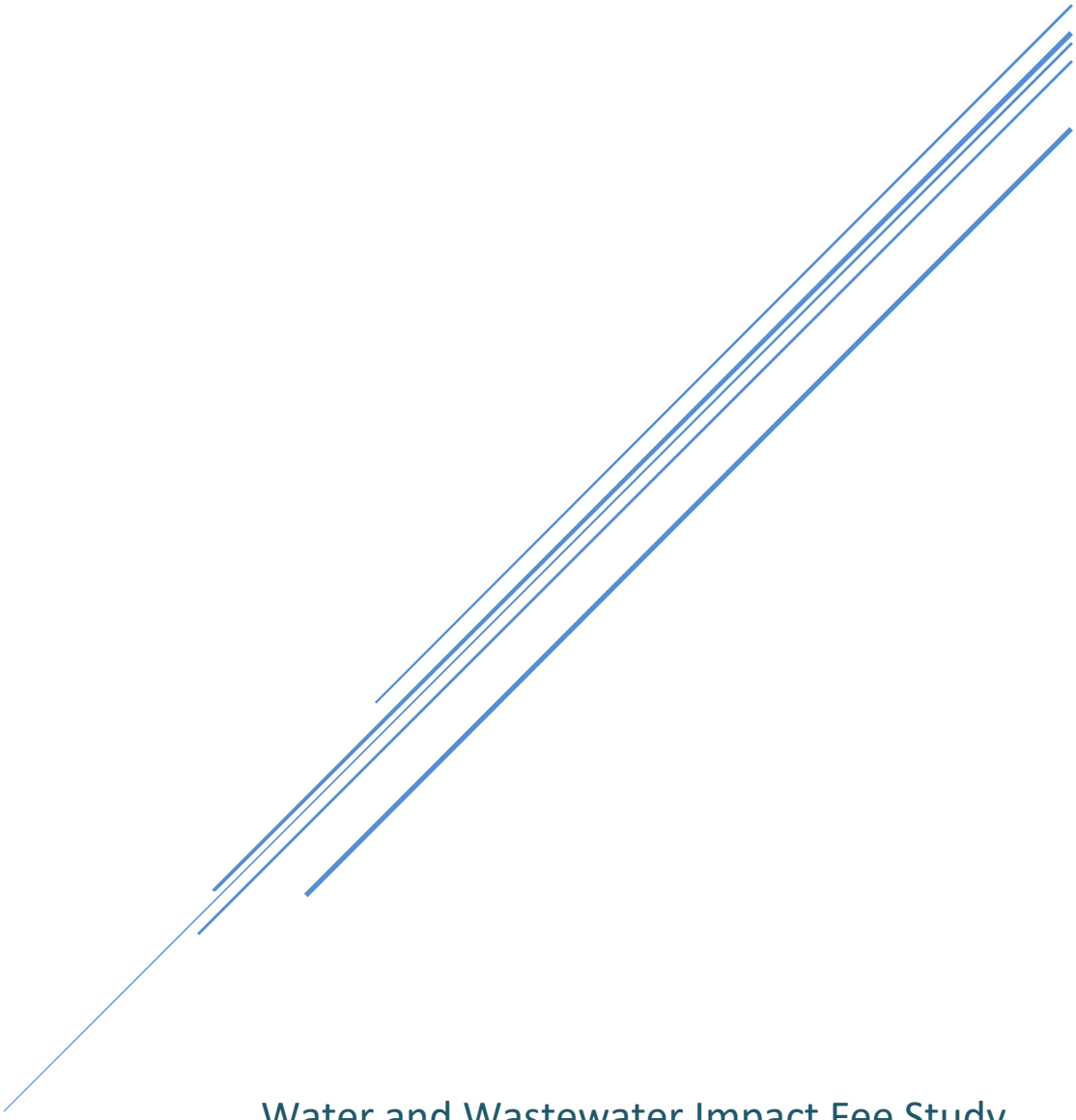
TECHNICAL REPORT

West Travis County PUA



Water and Wastewater Impact Fee Study
November 2024

Nelisa Heddin Consulting
nheddin@nelisaheddinconsulting.com
(512) 589-1028

Executive Summary

The West Travis County Public Utility Agency (PUA) has retained Murfee Engineering Company, Inc. (MEC) and Nelisa Heddin Consulting (NH Consulting) to perform an update to the PUA's impact fee study. This report details the results of that analysis.

Table 1: Summary of Water CIP Projects

Water CIP Projects	System Wide	SH 71	US 290	Total
Existing Improvements	$ 57,491,002	$ 22,544,053	$ 46,375,795	$ 126,410,851
Previously Approved Future CIP	49,497,555	12,882,421	13,439,736	75,819,712
Newly Identified CIP	43,888,785	1,977,754	92,456,052	138,322,591
Total Improvements	$ 150,877,342	$ 37,404,228	$ 152,271,583	$ 340,553,153

Table 2: Summary of Wastewater CIP Projects

Wastewater CIP Projects	
Existing Improvements	$ 42,228,726
Previously Approved Future CIP	28,283,746
Newly Identified CIP	5,274,109
Total Improvements	$ 75,786,581

Table 3 provides the maximum allowable impact fee, including ad valorem tax credit for each scenario. Table 4 Provides a summary of the fees if assessed at 90%.

Table 3: Summary of Maximum Allowable Impact Fees (Including Ad Valorem Tax Credit)

Hwy 71 Water Impact Fee	$ 18,068.70
US 290 Water Impact Fee	$ 28,580.57
Wastewater Impact Fee	$ 27,596.88

Table 4: 90% of Maximum Allowable Impact Fees

Hwy 71 Water Impact Fee	$ 16,261.83
US 290 Water Impact Fee	$ 25,722.52
Wastewater Impact Fee	$ 24,837.19

Background

West Travis County Public Utility Agency

The PUA provides water and wastewater services to an estimated population of 60,000 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 (now Lake Pointe Municipal Utility District), and Hays County as a vehicle to finance, own, and operate the West Travis County water and wastewater utility systems as a publicly owned utility. The PUA Board is currently comprised of five members, each appointed by each of the three sponsoring entities.

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. In March 2012, the principal balance of that debt exceeded $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 ratepayers.

In order to avoid payment of additional defeasance costs, the PUA entered into an installment purchase agreement with the LCRA, which outlined specific timing for installment payments through 2019. These installment payments coincided with "call dates" associated with LCRA's bonds. Installment payments consisted of the principal balance on the callable bonds, plus capitalized interest accrued. The PUA made its first installment payment to the LCRA in July 2012. Since that time, the PUA funded subsequent installment payments through the issuance of bonds. The PUA made its final $15M installment payment to the LCRA in the Spring of 2019. Installment payments to the LCRA included both the principal balance on the bonds as well as accrued interest.

System Debt

Since its inception in 2012, the PUA has issued several series of revenue bonds. These issuances not only funded payments to the LCRA but also funded construction of existing and future capital improvement projects necessary to support regional growth.

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 rates and fees. In 2012, the PUA received an "A-" bond rating by Standard & Poors. In September, 2017 the PUA had its rating upgraded by Standard & Poors to "A positive" and "A1" by Moody's Investor Service. The PUA's rating was upgraded to "AA-" by Standard & Poors once again in December, 2022. This improved rating is due to increased cash reserves and improved operational and financial management of the utility, including significant cost reductions and revenue enhancements. Standarard and Poors states that "the upgrade reflects conservative management that has enabled the system to have consistently very strong financial metrics and a manageable capital improvement program to deal with demand growth."

System Revenues and Expenses

The PUA is a non-taxing entity. Accordingly, 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 is allowed to set impact fees at an amount at or below the maximum allowable fee as determined by the impact fee calculation. So long as the PUA does not go above the maximum allowable fee, the PUA may use policy initiatives to determine the appropriate level of the impact fee. This balance must be considered when setting an appropriate impact fee, realizing that any portion of the costs not recovered by impact fees will need to be recovered through monthly rates charged to customers.

Impact Fee Fund

Impact fees are only collected from new growth in the system. Existing customers are not subject to pay impact fees[1]. 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 Texas Local Government Code. The PUA has created a plan for spending those funds in accordance with Chapter 395.

[1] 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 public utilities is the use of new customer impact fees, which facilitates growth paying for itself vs. existing customers paying for this cost burden in rates. The PUA has adopted a ten-year Land Use Assumptions and Capital Improvements Plan (CIP) to service growth in the system, and the cost of the 10-year CIP is the basis for calculating impact fees. Impact fees are calculated by taking the total cost of the CIP divided by the projected growth in living unit equivalents (LUEs) in the system for water and wastewater. The last step in the process to adopt an impact fee is the determination of the maximum allowable impact fees per the guidelines set forth in Chapter 395 of the Texas Local Government Code.

Chapter 395 of the Texas Local Government Code provides specific requirements that cities, water districts and other political subdivisions in Texas must abide by while determining, assessing, and collecting Impact Fees. The process outlined for implementing or amending fees includes:

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

NH Consulting has been retained by the PUA to determine the maximum allowable impact fee per requirements set forth in Chapter 395 of the Texas 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.

Methodology and Findings

In developing amendments to impact fees 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: Land Use Assumptions

The PUA relied upon MEC to develop Land Use Assumptions, which have been summarized below. The values shown in Tables 5 and 6 are projected new living unit equivalents (LUEs) for each year in the study.

Table 5: Future Land Use Assumptions – Water (New LUEs per Year)

	US 290	SH71	Total
Oct-25	340	342	682
Oct-26	588	448	1,036
Oct-27	622	438	1,060
Oct-28	659	427	1,086
Oct-29	688	415	1,103
Oct-30	721	402	1,123
Oct-31	752	390	1,142
Oct-32	784	377	1,161
Oct-33	810	362	1,172
Oct-34	837	348	1,185
	6,801	3,949	10,750

Table 6: Future Land Use Assumptions – Wastewater (New LUEs per Year)

New LUEs per Year	Residential	Commercial	Wholesale	Total
Oct-24				
Oct-25	95.00	24.00	8.00	127.00
Oct-26	112.50	62.50	8.00	183.00
Oct-27	47.50	52.50	8.00	108.00
Oct-28	47.50	103.50	8.00	159.00
Oct-29	47.50	103.50	8.00	159.00
Oct-30	42.50	118.50	8.00	169.00
Oct-31	37.50	118.50	8.00	164.00
Oct-32	37.50	118.50	8.00	164.00
Oct-33	37.50	118.50	8.00	164.00
Oct-34	37.50	118.50	8.00	164.00
	542.50	938.50	80.00	1,561.00

Step 2: Existing Improvements

Chapter 395 of the Texas Local Government Code regulates impact fees that utilities may charge. Chapter 395 requires that 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 growth needs. Such projects were isolated by MEC and are included in the impact fee calculation.

Step 3: Planned Improvements

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

Step 4: Capacity Analysis

Once projects eligible for inclusion in the impact fee have been determined, the next step is to perform a capacity analysis for each of those improvements. State law stipulates that only costs associated with available capacity projected to meet future growth needs in the ten-year planning period can be included in the fee determination.

Step 5: 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 MEC estimated construction and engineering costs for each project in the CIP, NH Consulting used those cost estimates and grossed them up for legal and permitting costs as well as bond issuance costs (for bond funded projects) in order to arrive at an estimate of CIP costs in 2024 dollars. Given that many of the projects included in the CIP will be constructed in future years, NH Consulting then grossed up CIP cost estimates 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[2];
- Interest Expense (assumed a 30 year bond at 4% interest)[3].

The total costs that may be included in the water impact fees are identified on Schedules 1, 2 and 3; the costs that may be included in the wastewater impact fees are identified on Schedules 4, 5 and 6.

Step 6: Determination of Maximum Allowable Fee

NH Consulting determined a maximum allowable impact fee, which collects all revenues to pay for allowable projects, related fees and interest associated with the pro-rata share or projects that are anticipated to be funded through the issuance of debt.

Step 7: 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 Texas Local Government Code also specifically states that the fee shall:

> *"Provide a plan for awarding:*
>
> (a) A credit for the portion of ad valorem 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 is 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."

[2] Bond issuance costs were only included for existing projects.

[3] Interest expense for existing projects included all accrued interest to-date, plus 10 years of future interest. Interest expense for future projects, if included, was for only 10 years of future interest.

Accordingly, the utility may elect to adopt a fee that is equal to 50% of the calculated amount or 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 needed for both the water and the wastewater utility. In so doing, NH Consulting has identified the annual debt service for PUA issued bonds, which are associated with regional assets to be funded through rates. NH Consulting then determined the estimated LUEs in the system based on the current LUE count and projected growth in 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 to determine the total credit which should be applied against the maximum allowable impact fee.

Summary of Maximum Allowable Fees

Maximum Allowable Fees

Table 7 provides the maximum allowable impact fee, including ad valorem tax. Table 8 Provides a summary of the fees if assessed at 90%.

Table 7: Summary of Maximum Allowable Impact Fees (Including Ad Valorem Tax Credit)

Hwy 71 Water Impact Fee	$ 18,068.70
US 290 Water Impact Fee	$ 28,580.57
Wastewater Impact Fee	$ 27,596.88

Table 8: 90% of Maximum Allowable Impact Fees

Hwy 71 Water Impact Fee	$ 16,261.83
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West Travis County Public Utility Agency
2024 Impact Fee Analysis - Water Utility

Schedule 1
Future CIP Projects, Before Interest Expense - Previously Approved Projects (2018 Study)

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Project	Year Scheduled	Design/ Contruction Costs (2024 Cost)	Legal/ Permitting Costs (1.5%)	Issuance Costs (2% of Debt Funded Portion)	Subtotal (2024 Cost)	Future Cost (1)	Capacity Increase	Capacity Used in 2024-2034	Units	Percent Allocation to 2024-2034 Growth	Cost Allocated to 2024-2034 Growth
System Wide											
Uplands WTP Expansion (2)	2027	43,076,923	646,154	594,656	44,317,733	$ 48,427,184	13.000	12.090	MGD	93%	45,037,281
Additional Water Supply Development	2026	1,000,000	15,000	13,805	1,028,805	1,091,459				86%	938,654
		$ 44,076,923	$ 661,154		$ 45,346,538	$ 49,518,642					$ 45,975,935
US 290 System											
1240 Conversion Water Line	2027	4,400,000	66,000	60,740	4,526,740	$ 4,946,491	2700	2250	LUE	83%	4,122,076
Circle Drive Pump Station	2027	7,560,000	113,400	104,362	7,777,762	8,498,971	3000	3000	LUE	100%	8,498,971
		$ 11,960,000	$ 179,400		$ 12,304,502	$ 13,445,462					$ 12,621,046
State Highway 71 System											
West Bee Cave PS Upgrade (Electrical & Pumping)	2026	$ 1,560,000	$ 23,400	21,535	$ 1,604,935	$ 1,702,676	4200	2100	LUE	50%	851,338
1080 Bee Cave Transmission Main (Seg A+B)	2025	10,247,968	153,720	141,468	10,543,156	11,185,234	15229	9950	LUE	65%	7,307,970
		$ 11,807,968	$ 177,120	$ 163,003	$ 12,148,091	$ 12,887,910					$ 8,159,308
Total Previously Approved Future CIP		**$ 67,844,891**	**$ 1,017,673**	**$ 163,003**	**$ 69,799,130**	**$ 75,852,013**					**$ 66,756,290**

(1) Assumed 3% annual inflation to scheduled year.
(2) Total expansion planned expansion includes adding 13MGD at a total cost of $80M, or $6.15M per MGD. The 2018 study included an expansion of 7 MGD. Costs included on this sheet are for 7 MGD of the total expanion at $6.15M per MGD. The remaining costs for the expansion are listed on Schedule 2, Future CIP - new projects

West Travis County Public Utility Agency
2024 Impact Fee Analysis - Water Utility

Schedule 2
Future CIP Projects, Before Interest Expense - Newly Identified Projects

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Project	Year Scheduled	Design/ Contruction Costs (2024 Cost)	Legal/ Permitting Costs (1.5%)	Issuance Costs (2%)	Subtotal (2024 Cost)	Future Cost (1)	Capacity Increase	Capacity Used in 2024-2034	Units	Percent Allocation to 2024-2034 Growth	Cost Allocated to 2024-2034 Growth
Newly Proposed Projects											
System Wide											
Impact Fee Update 2024	2024	150,000			150,000	150,000				100%	150,000
Uplands WTP Expansion to 33 MGD	2027	36,923,077	553,846	493,318	37,970,241	41,491,107	13.00	12.09	MGD	93%	38,586,730
HPR TM No. 2 Upsize (West Bee Cave to HPR)	2027	2,000,000	30,000	26,721	2,056,721	2,247,435	3,100	2,400	LUEs	77%	1,739,950
		$ 39,073,077	$ 583,846	$ 520,039	$ 40,176,962	$ 43,888,542					$ 40,476,680
US 290 System											
Uplands WTP 30" TM to SWPPS Easement Acquisition	2027	1,000,000	15,000	13,361	1,028,361	1,123,717	18,350	9,175	LUEs	50%	561,859
RR 12 Fitzhugh to CoDS TM	2027	6,000,000	90,000	80,164	6,170,164	6,742,305	5,200	2,200	LUEs	42%	2,852,514
1340 PS (HPR)	2028	2,822,400	42,336	37,709	2,902,445	3,266,728	5,200	2,100	LUEs	40%	1,319,255
1340 EST at CoDS	2025	4,000,000	60,000	53,443	4,113,443	4,236,846	5,200	4,350	LUEs	84%	3,544,285
Cross Country 16" TM	2027	12,780,000	191,700	170,750	13,142,450	14,361,110	5,200	2,200	LUEs	42%	6,075,854
CLPS 1340 Pump Improvements	2027	2,725,000	40,875	36,408	2,802,283	3,062,130	2,500	2,500	LUEs	100%	3,062,130
Nutty Brown 12" TM	2028	5,640,000	84,600	75,354	5,799,954	6,527,900	2,900	1,000	LUEs	34%	2,251,000
30" Parallel TM 2 (SWPPS to County Line)	2027	32,780,000	491,700	437,963	33,709,663	36,835,459	12,000	8,810	LUEs	73%	27,043,366
SWP PS Modifications	2025	4,950,000	74,250	66,135	5,090,385	5,243,097	12,000	8,810	LUEs	73%	3,849,307
Darden Hill Rd 16" WL	2034	8,000,000	120,000	106,886	8,226,886	11,056,246	5,200	1,800	LUEs	35%	3,827,162
Fitzhugh Road 16" TM (CLPS to Crumley)	2027	-	-	-	-	-					-
Fitzhugh Road 16" TM (Crumley to RR12)	2027	-	-	-	-	-					-
		$ 80,697,400	$ 1,210,461	$ 1,078,173	$ 82,986,034	$ 92,455,538					$ 54,386,732
SH71 System											
HPR TM No. 2 (West Bee Cave to HPR)	2027	1,760,000	26,400	23,515	1,809,915	1,977,743	1,963	963	LUEs	49%	970,232
		$ 1,760,000	$ 26,400	$ 23,515	$ 1,809,915	$ 1,977,743					$ 970,232
Total New Proposed		$ 121,530,477	$ 1,820,707	$ 1,621,727	$ 124,972,911	$ 138,321,823					$ 95,833,644

(1) Future cost determined by applying 3% annual inflation to scheduled year.

(2) Total expansion planned expansion includes adding 13MGD at a total cost of $70M, or $6.15M per MGD. The 2018 study included an expansion of 7 MGD. Costs included on this sheet are for 6 MGD of the total expanion at $6.15M per MGD. The remaining costs for the expansion are listed on Schedule 1, Future CIP - previously approved projects

West Travis County Public Utility Agency

2024 Impact Fee Analysis - Water Utility

Schedule 3
Existing Projects, Before Interest Expense

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Project	Debt Funded	Actual Project Cost	Debt Issuance Cost	Total Project Cost	Capacity (MGD or LUEs)	Current Capacity Used (MGD or LUEs)	Capacity Used in 2024-2034	Capacity Used Beyond 2034 (MGD or LUEs)	Percent Allocation Current	Percent Allocation 2024-2034	Percent Allocation Beyond 2034	Costs Allocated to Current	Costs Allocated to 2024-2034 Growth	Costs Allocated Beyond 2027	Debt Funded Portion of Impact Fee Eligible Cost
Systemwide															
System Hydraulic Modeling (2022)	Yes	$ 75,917	$ 1,518	$ 77,435				-	10.0%	90.0%		$ 7,744	$ 69,692	$ -	$ 69,692
Uplands WTP Chem Building*	Yes	2,141,458	42,829	2,184,288	20.00	19.50	0.50	-	97.5%	2.5%	0.0%	2,129,680	54,607	-	54,607
Uplands Ph 1 (2012)	Yes	299,650	5,993	305,643	20.00	19.50	0.50	-	97.5%	2.5%	0.0%	298,002	7,641	-	7,641
Uplands WTP Plant*	Yes	40,249,533	804,991	41,054,524	20.00	19.50	0.50	-	97.5%	2.5%	0.0%	40,028,161	1,026,363	-	1,026,363
Uplands Raw Water Intake Expansion*	Yes	416,305	8,326	424,631	20.00	19.50	0.50	-	97.5%	2.5%	0.0%	414,015	10,616	-	10,616
High Service Pump Station 8 MGD to 14 MGD*	Yes	4,034,066	80,681	4,114,747	20.00	19.50	0.50	-	97.5%	2.5%	0.0%	4,011,879	102,869	-	102,869
Uplands Clearwell #2*	Yes	997,229	19,945	1,017,174	20.00	19.50	0.50	-	97.5%	2.5%	0.0%	991,744	25,429	-	25,429
Groundwater Feasibility Study	Yes	40,000	800	40,800					84.0%	16.0%		34,272	6,528	-	6,528
Raw Water Line & Uplands WTP Expansion PER	Yes	173,726	3,475	177,201				-	28.0%	72.0%	0.0%	49,616	127,584	-	127,584
Raw Water Line & WTP Expansion (Phase 1)	Yes	1,592,603	31,852	1,624,455	3.00	0.40	2.60	-	13.3%	86.7%	0.0%	216,594	1,407,861	-	1,407,861
Raw Water Transmission Main No. 2	Yes	6,182,157	123,643	6,305,800	16.50	1.40	15.10	-	8.5%	91.5%	0.0%	535,038	5,770,763	-	5,770,763
Raw Water Transmission Main No. 2 Chlorine Injection Improvements	Yes	161,083	3,222	164,305	16.50	1.40	15.10	-	8.5%	91.5%	0.0%	13,941	150,364	-	150,364
		$ 56,363,727	$ 1,127,275	$ 57,491,002								$ 48,730,685	$ 8,760,317	$ -	$ 8,760,317
SH 71 System															
HPR GST2	Yes	$ 1,669,785	$ 33,396	1,703,181	5,000	200	2,000	2,800	4.0%	40.0%	56.0%	68,127	681,272	953,781	681,272
WEST BEE CAVE PS UPGRADE (PHASE III)	Yes	178,073	3,561	181,634	2,500	200	2,000	300	8.0%	80.0%	12.0%	14,531	145,308	21,796	145,308
Lazy 9 SW 71 Transmission Main*	Yes	3,090,461	61,809	$ 3,152,270	20.00	19.50	0.50	-	97.5%	2.5%	0.0%	$ 3,073,463	$ 78,807	$ -	$ 78,807
71 System Modeling	Yes	49,578	992	50,570				-	84.0%	16.0%		42,478	8,091	-	8,091
SH71 EST (1.0 Mgal)	Yes	2,169,142	43,383	2,212,525	3,000	1,350	1,650	-	45.0%	55.0%	0.0%	995,636	1,216,889	-	1,216,889
Misc Improvements for 1280 Pressure Plane	Yes	177,037	3,541	180,578	3,000	1,350	1,650	-	45.0%	55.0%	0.0%	81,260	99,318	-	99,318
WEST BEE CAVE PS UPGRADE (PHASE I)	Yes	67,711	1,354	69,065	750	650	100	-	86.7%	13.3%	0.0%	59,857	9,209	-	9,209
West Bee Cave PS Upgrade Phase II (GST no 2)	Yes	1,448,644	28,973	1,477,617	5,000	50	4,950	-	1.0%	99.0%	0.0%	14,776	1,462,841	-	1,462,841
Transmission Main from Uplands Plant to Bee Cave Pump Station*	Yes	1,556,779	31,136	1,587,915	20	19.50	0.50	-	97.5%	2.5%	0.0%	1,548,217	39,698	-	39,698
Crystal Mountain EST*	Yes	1,917,518	38,350	1,955,868	20	19.50	0.50	-	97.5%	2.5%	0.0%	1,906,972	48,897	-	48,897
Senna Hills By-Pass Line*	Yes	559,677	11,194	570,871	20	19.50	0.50	-	97.5%	2.5%	0.0%	556,599	14,272	-	14,272
Hamilton Pool Road 1280 Pump Station Water Line*	Yes	330,552	6,611	337,163	20	19.50	0.50	-	97.5%	2.5%	0.0%	328,734	8,429	-	8,429
Hamilton Pool Road Water Line*	Yes	6,624,510	132,490	6,757,000	20	19.50	0.50	-	97.5%	2.5%	0.0%	6,588,075	168,925	-	168,925
Home Depot Pump Station*	Yes	392,792	7,856	400,648	20	19.50	0.50	-	97.5%	2.5%	0.0%	390,632	10,016	-	10,016
Home Depot Pump Station Expansion & Conversion	Yes	31,838	637	32,475	20	19.50	0.50	-	97.5%	2.5%	0.0%	31,663	812	-	812
Home Depot Ground Storage Tank*	Yes	147,043	2,941	149,984	20	19.50	0.50	-	97.5%	2.5%	0.0%	146,234	3,750	-	3,750
Bee Cave Ground Storage Tank, Pump Station, Piping (off Cuernavaca)*	Yes	699,851	13,997	713,848	20	19.50	0.50	-	97.5%	2.5%	0.0%	696,002	17,846	-	17,846
Bee Cave Water Line to Cuernavaca*	Yes	990,492	19,810	1,010,302	20	19.50	0.50	-	97.5%	2.5%	0.0%	985,044	25,258	-	25,258
HPR Consversion and Upgrade to 1500 gpm	Yes	530	11	541	375	20	355	-	5.3%	94.7%	0.0%	29	512	-	512
		$ 22,102,013	$ 442,040	$ 22,544,053								$ 17,528,329	$ 4,040,147	$ 975,577	$ 4,040,147
US 290 System															
1240 EST	yes	$ 4,491,000	$ 89,820	$ 4,580,820	2,250	662	1,100	488	29.4%	48.9%	21.7%	$ 1,347,779	$ 2,239,512	$ 993,529	$ 2,239,512
1420 Pump Station Upgrade	yes	649,509	12,990	662,499	3,000	150	1,100	1,750	5.0%	36.7%	58.3%	33,125	242,916	386,458	242,916
1340 TM (Sawyer Ranch Road Ext)	yes	1,515,839	30,317	1,546,156	4,500	2,000	2,500	-	44.4%	55.6%	0.0%	687,180	858,975	-	858,975

West Travis County Public Utility Agency

2024 Impact Fee Analysis - Water Utility

Schedule 3
Existing Projects, Before Interest Expense

DRAFT

Project	Debt Funded	Actual Project Cost	Debt Issuance Cost	Total Project Cost	Capacity (MGD or LUEs)	Current Capacity Used (MGD or LUEs)	Capacity Used in 2024-2034	Capacity Used Beyond 2034 (MGD or LUEs)	Percent Allocation Current	Percent Allocation 2024-2034	Percent Allocation Beyond 2034	Costs Allocated to Current	Costs Allocated to 2024-2034 Growth	Costs Allocated Beyond 2027	Debt Funded Portion of Impact Fee Eligible Cost
1340 Pump Station	yes	1,863,638	37,273	1,900,911	2,250	2,000	250	-	88.9%	11.1%	0.0%	1,689,698	211,212	-	211,212
SWPPS Upgrade GST2 Phase 2	yes	1,746,824	34,936	1,781,760	9,500	500	9,000	-	5.3%	94.7%	0.0%	93,777	1,687,984	-	1,687,984
Countyline Pump Station Upgrade	yes	1,684,429	33,689	1,718,118	20	19.50	0.50	-	97.5%	2.5%	0.0%	1,675,165	42,953	-	42,953
290 Pipeline															-
a) 24" SWPPS to County Line*	yes	12,841,593	256,832	13,098,425	20	19.50	0.50	-	97.5%	2.5%	0.0%	12,770,964	327,461	-	327,461
b) 20" Countyline to 1420 HGL EST*	yes	3,411,212	68,224	3,479,436	20	19.50	0.50	-	97.5%	2.5%	0.0%	3,392,450	86,986	-	86,986
SH71 20" Transmission Main	yes	3,630,945	72,619	3,703,564	20	19.50	0.50	-	97.5%	2.5%	0.0%	3,610,975	92,589	-	92,589
20" Main Uplands to SW Parkway (Easements)*	Yes	506,714	10,134	516,848	20	19.50	0.50	-	97.5%	2.5%	0.0%	503,927	12,921	-	12,921
1420 Elevated Storage*	Yes	2,197,353	43,947	2,241,300	20	19.50	0.50	-	97.5%	2.5%	0.0%	2,185,268	56,033	-	56,033
Sawyer Ranch Road Ph 1 20"*	Yes	1,183,948	23,679	1,207,627	20	19.50	0.50	-	97.5%	2.5%	0.0%	1,177,436	30,191	-	30,191
Sawyer RR Ph 1 (Darden Hill)*	Yes	1,293,619	25,872	1,319,491	20	19.50	0.50	-	97.5%	2.5%	0.0%	1,286,504	32,987	-	32,987
SWPPS Upgrade tp 5,900 gpm*	Yes	243,213	4,864	248,077	20	19.50	0.50	-	97.5%	2.5%	0.0%	241,875	6,202	-	6,202
SWPPS Upgrade Phase 1 GST	Yes	1,960,902	39,218	2,000,120	20	19.50	0.50	-	97.5%	2.5%	0.0%	1,950,117	50,003	-	50,003
1826 Phase IV 16" Water Line*	yes	1,006,560	20,131	1,026,691	20	19.50	0.50	-	97.5%	2.5%	0.0%	1,001,024	25,667	-	25,667
1826 Phase IV 16" Water Line	Yes	48,480	970	49,450	20	19.50	0.50	-	97.5%	2.5%	0.0%	48,213	1,236	-	1,236
US290 System Modeling	Yes	79,955	1,599	81,554					84.0%	16.0%	0.0%	68,505	13,049	-	13,049
1340 EST	Yes	2,399,334	47,987	2,447,321	3,000	1,000	2,000	-	33.3%	66.7%	0.0%	815,774	1,631,547	-	1,631,547
1340 Transmission	Yes	2,711,399	54,228	2,765,627	3,000	1,000	2,000	-	33.3%	66.7%	0.0%	921,876	1,843,751	-	1,843,751
		$ 45,466,466	$ 909,329	$ 46,375,795								$ 35,501,633	$ 9,494,175	$ 1,379,987	$ 9,494,175
Total		***$ 123,932,206***	***$ 2,478,644***	***$ 126,410,851***								***$ 101,760,647***	***$ 22,294,639***	***$ 2,355,564***	***$ 22,294,639***
														TRUE	
*LCRA Constructed Projects														$ 126,410,851	

West Travis County Public Utility Agency
2024 Impact Fee Analysis - Wastewater Utility

Schedule 4
Future CIP Projects, Before Interest Expense - Previously Approved Projects (2018 Study)

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Project	Year Scheduled	Design/ Contruction Costs (2024 Cost)	Legal/ Permitting Costs (1.5%)	Issuance Costs (2% of Debt Funded Portion)	Subtotal (2024 Cost)	Future Cost (1)	Capacity Increase	Capacity Used in 2024-2034	Units	Percent Allocation to 2024-2034 Growth	Cost Allocated to 2024-2034 Growth
Bohls WWTP Expansion	2027	15,000,000	225,000	173,509	15,398,509	$ 16,826,367	1.000	0.320	MGD	32%	5,384,437
TLAP Disposal	2027	8,000,000	120,000	92,538	8,212,538	8,974,062	0.232	0.232	MGD	100%	8,974,062
Bohls Service Area Expansion Lift Station & Force Mai	2034	1,800,000	27,000	20,821	1,847,821	2,483,317	500.000	375.000	LUEs	75%	1,862,488
		$ 24,800,000	$ 372,000		$ 25,458,869	$ 28,283,746					$ 16,220,988
Total Previously Approved Future CIP		**$ 24,800,000**	**$ 372,000**	**$ -**	**$ 25,458,869**	**$ 28,283,746**					**$ 16,220,988**

(1) Assumed 3% annual inflation to scheduled year.

West Travis County Public Utility Agency
2024 Impact Fee Analysis - Wastewater Utility

Schedule 5
Future CIP Projects, Before Interest Expense - Newly Identified Projects

DRAFT

Project	Year Scheduled	Design/ Contruction Costs (2024 Cost)	Legal/ Permitting Costs (1.5%)	Issuance Costs (2%)	Subtotal (2024 Cost)	Future Cost (1)	Capacity Increase	Capacity Used in 2024-2034	Units	Percent Allocation to 2024-2034 Growth	Cost Allocated to 2024-2034 Growth
Newly Proposed Projects											
2024 Impact Fee Study	2024	35,500			35,500	35,500				100%	35,500
BWR & Effluent Disposal Injection Well	2034	-	-	-	-						-
BWR Phase 1 Supply/Reject FMs	2034	-	-	-	-						-
Lime Kiln Interceptor	2027	2,870,000	43,050	33,198	2,946,248	3,219,445	1800	900	LUEs	50%	1,609,722
Effluent Line Extension	2027	1,800,000	27,000	20,821	1,847,821	2,019,164	0.232	0.232	MGD	100%	2,019,164
		$ 4,705,500	$ 70,050	$ 54,019	$ 4,829,569	$ 5,274,109					$ 3,664,386
Total New Proposed		$ 4,705,500	$ 70,050	$ 54,019	$ 4,829,569	$ 5,274,109					$ 3,664,386

(1) Future cost determined by applying 3% annual inflation to scheduled year.

West Travis County Public Utility Agency

2024 Impact Fee Analysis - Wastewater Utility

Schedule 6
Existing Projects, Before Interest Expense

DRAFT

Project	Debt Funded	Actual Project Cost	Debt Issuance Cost	Total Project Cost	Capacity (MGD or LUEs)	Current Capacity Used (MGD or LUEs)	Capacity Used in 2024-2034	Capacity Used Beyond 2034 (MGD or LUEs)	Percent Allocation Current	Percent Allocation 2024-2034	Percent Allocation Beyond 2034	Costs Allocated to Current	Costs Allocated to 2024-2034 Growth	Costs Allocated Beyond 2027	Debt Funded Portion of Impact Fee Eligible Cost
Lakepointe WWTP	Yes	$ 15,317,630	$ 306,353	$ 15,623,983	0.675	0.590	0.085	-	87%	13%	0%	$ 13,656,518	$ 1,967,464	$ -	$ 1,967,464
Bee Cave Regional System	Yes	8,499,620	169,992	8,669,612	1.000	0.800	0.200	-	80%	20%	0%	6,935,690	1,733,922	-	1,733,922
Spillman Effluent Irrigation System	Yes	530,458	10,609	541,067	1.000	0.800	0.200	-	80%	20%	0%	432,854	108,213	-	108,213
CCNG Lift Station	Yes	141,970	2,839	144,809	1.000	0.800	0.200	-	80%	20%	0%	115,848	28,962	-	28,962
RM 620 WW Line	Yes	1,262,030	25,241	1,287,271	1.000	0.800	0.200	-	80%	20%	0%	1,029,816	257,454	-	257,454
SH71 WW Line	Yes	998,809	19,976	1,018,785	1.000	0.800	0.200	-	80%	20%	0%	815,028	203,757	-	203,757
Bohls Effluent Pond and Lift Station	Yes	3,784,993	75,700	3,860,693	0.325	0.290	0.035	-	89%	11%	0%	3,444,926	415,767	-	415,767
Bohls WWTP	Yes	5,602,394	112,048	5,714,442	0.325	0.290	0.035	-	89%	11%	0%	5,099,040	615,401	-	615,401
Bohls Regional Lift Station/FM	Yes	2,100,864	42,017	2,142,881	0.325	0.290	0.035	-	89%	11%	0%	1,912,109	230,772	-	230,772
Little Barton Creek Interceptor	Yes	2,851,077	57,022	2,908,099	0.267	0.038	0.229	-	14%	86%	0%	413,887	2,494,212	-	2,494,212
Master Planning & Permitting	Yes	310,867	6,217	317,084					8%	92%		25,367	291,718	-	291,718
		$ 41,400,712	$ 828,014	$ 42,228,726								$ 33,881,083	$ 8,347,643	$ -	$ 8,347,643
Total		***$ 41,400,712***	***$ 828,014***	***$ 42,228,726***								***$ 33,881,083***	***$ 8,347,643***	***$ -***	***$ 8,347,643***
														TRUE	

*LCRA Constructed Projects