

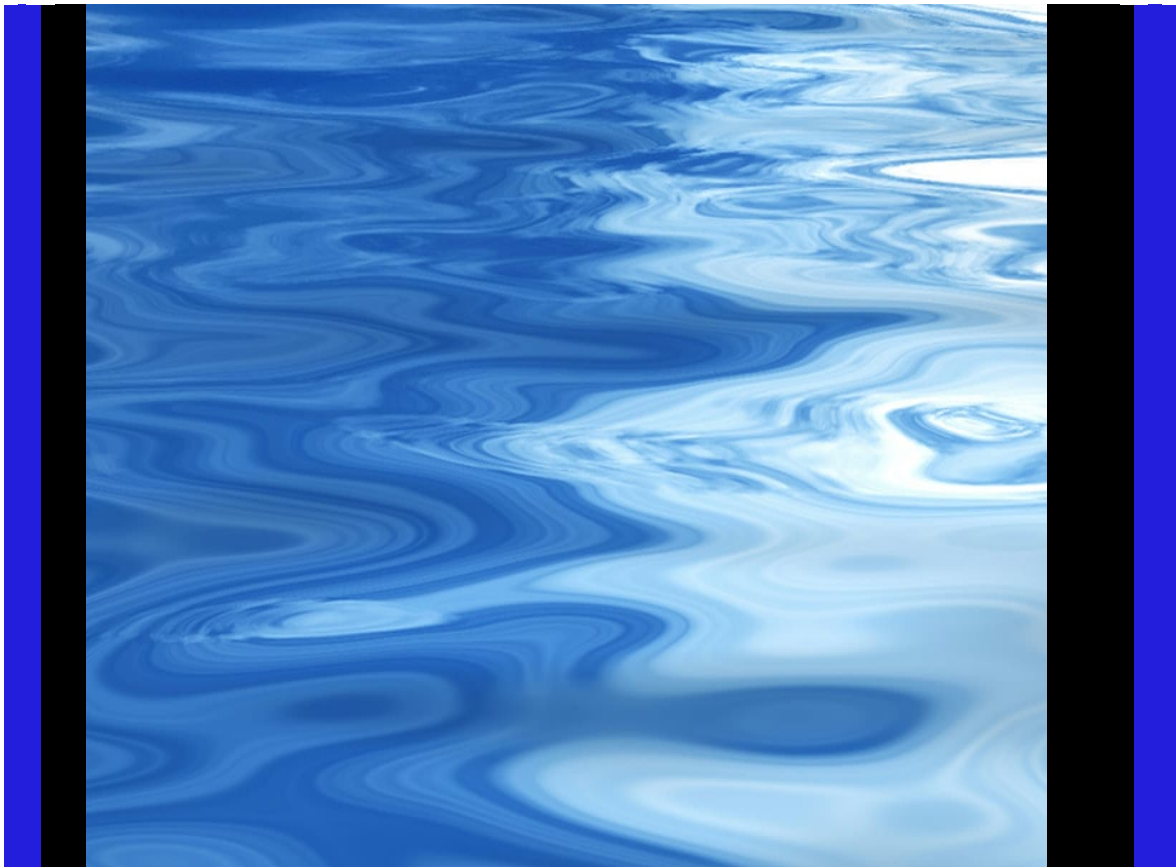


SLC Impact Fee Analysis

Version: Final

Salt Lake City Department of Public Utilities

December 5, 2025



Executive Summary

This Impact Fee Analysis Report is the second of two reports that were prepared in support of the proposed Salt Lake City water, wastewater, and stormwater impact fees. The Impact Fee Facilities Plan Report¹ presents the current and proposed levels of service for each system, the allocation of the current system assets, and planned improvements to each system that provide capacity to serve new growth over the next 6 years (fiscal year [FY] 2026 through FY 2031). This Impact Fee Analysis Report presents the calculation of the proposed impact fees for each system.

The City's current impact fees were adopted in 1999. Since then, the State of Utah has adopted the Impact Fee Act.

The requirements for the development of impact fees are outlined in Title 11, Chapter 36a of the Utah Code (the Impact Fees Act). Under these requirements, a local political subdivision or private entity wanting to implement an impact fee must develop both an Impact Fee Facilities Plan (IFFP) and an Impact Fee Analysis. The Utah Code allows for impact fees for water, wastewater, and stormwater systems, as well as other public services.

There are a number of requirements under the Utah Code for the development and implementation of impact fees, which are described in Section 2 of this report. The following are of particular note (Utah Code 11-36a-304):

(1) An impact fee analysis shall:

(a) identify the anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;

(b) identify the anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;

(c) subject to Subsection (2), demonstrate how the anticipated impacts described in Subsections (1)(a) and (b) are reasonably related to the anticipated development activity;

(d) estimate the proportionate share of:

(i) the costs for existing capacity that will be recouped; and

(ii) the costs of impacts on system improvements that are reasonably related to the new development activity; and

(e) identify how the impact fee was calculated.

The proposed impact fees are composed of two components: a recoupment fee and an improvement fee. The recoupment fee is designed to recover the capital investment associated with available capacity to serve new users in the existing system. The improvement fee is designed to recover the capital investment in planned improvements that provide capacity to serve new users. The proposed impact fees may consist of a recoupment fee, an improvement fee, or a combination of the recoupment and improvement fees.

¹ Jacobs. 2025. *Impact Fee Facilities Plan*. Draft. Prepared for Salt Lake City Department of Public Utilities. September 18.

Adjustments are made to the capital investment and cost of the planned system improvements to reflect the outstanding debt on each system, developer contributions, improvements funded by grants, and assets that will be retired or replaced by planned improvements.

The net capital investment in each system is then broken down into the respective system components. For the water system, the capital investment is separated into production/treatment, storage, and transmission and distribution components. For the wastewater system, the components are wastewater treatment and collection and transmission. The stormwater system is treated as a single component.

The resulting unit charges per equivalent residential unit (ERU) are calculated by dividing the portion of the recoupment and improvement fee costs allocable to growth over the next 6 years by the projected growth in ERUs over this 6-year period. An impact fee for each system is then developed based on the unit charges per ERU.

Water Impact Fees

Table ES-1 presents the current and proposed water impact fee schedule. Under the proposed fees, the charge to a new single-family connection with a 3/4-inch meter would increase from \$1,871 to \$5,577 (or by 198%). The water impact fee charges increase with the size of the user's water meter. Figures ES-1 and ES-2 present comparisons of the City's existing and proposed water impact fees and comparable fees in other communities. The City currently has one of the lowest water impact fees of the communities surveyed. The proposed fees would raise the City's fees to be comparable to the other communities surveyed.

Table ES-1. Current and Proposed Water Impact Fee Schedule by Meter Size

Meter Capacity	Ratios	Existing Impact Fee	Proposed Impact Fee
3/4-inch	1.0	\$1,871	\$5,577
1-inch	2.0	\$3,830	\$11,154
1.5-inch	4.1	\$7,584	\$22,865
2-inch	6.3	\$11,776	\$35,135
3-inch	12.7	\$23,678	\$70,827
4-inch	14.6	\$27,359	\$81,423
6-inch	29.2	\$54,718	\$162,847
8-inch	46.8	\$87,549	\$261,001
10-inch	67.3	\$125,851	\$375,328

Figure ES-1. Water Impact Fee Comparisons, per ERU (3/4-inch Meter)

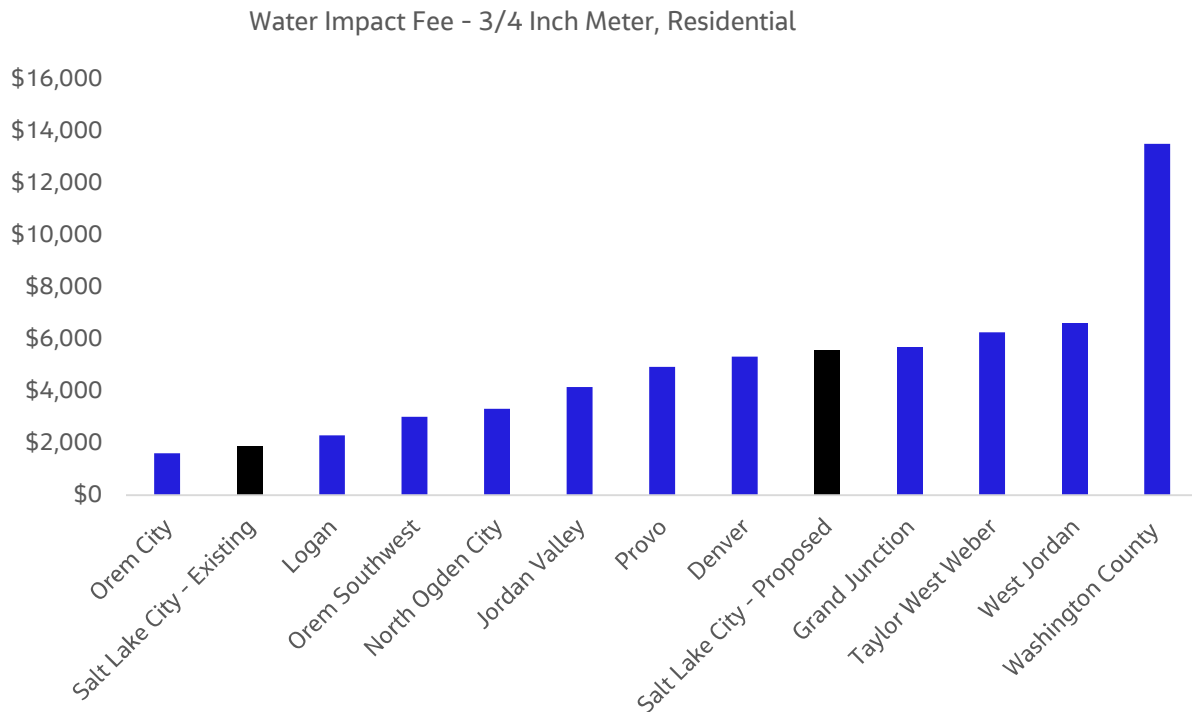
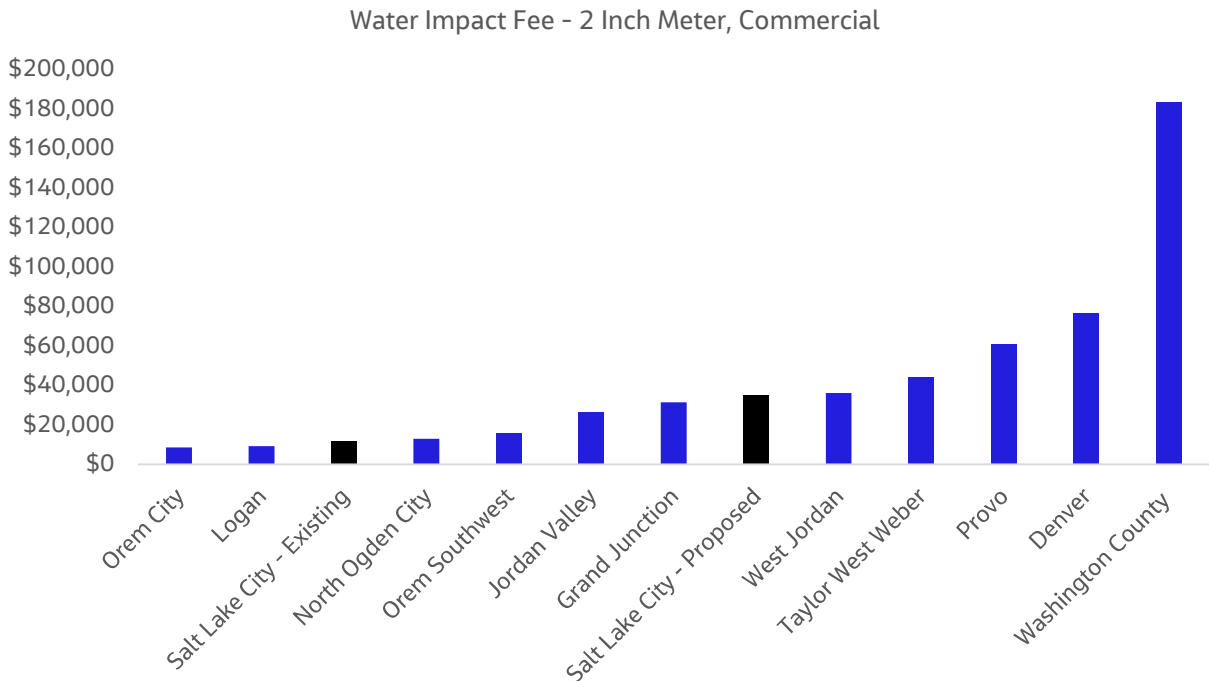


Figure ES-2. Water Impact Fee Comparisons, per ERU (2-inch Meter)



Sewer Impact Fees

Per the City's request, two optional sewer impact fee schedules were prepared for the City's consideration. Option 1 would charge all new connections based on the size of their water meter (Table ES-2). The size of the user's water meter is a key determinant of the amount of water that is used by the customer and, thereby, the volume of wastewater discharged by the user. Option 2 would charge residential customers on a dwelling-unit basis, while nonresidential users would be charged based on meter size as in Option 1. Under Option 2, the charge per dwelling unit varies between single-family dwelling units and multifamily dwelling units, reflecting differences in their average usage per dwelling unit (Table ES-3).

Table ES-2. Option 1 – Sewer Impact Fees

Meter Size	Meter Capacity Ratios	Proposed Impact Fee
3/4-inch	1.0	\$4,300
1-inch	2.0	\$8,802
1.5-inch	4.1	\$17,430
2-inch	6.3	\$27,064
3-inch	12.7	\$54,418
4-inch	14.6	\$62,877
6-inch	29.2	\$125,755
8-inch	46.8	\$201,208
10-inch	67.3	\$289,235

Table ES-3. Option 2 – Hybrid Sewer Impact Fee Schedule

Customer Class	ERU Multiplier	Proposed Impact Fee
Single-family Residential		
Residential, per connection/unit	1.00	\$4,300
Multifamily Residential		
Duplex, per unit	0.75	\$3,225
Triplex, per unit	0.75	\$3,225
Townhouse/Apartment, per unit	0.75	\$3,225
Other Residential		
Trailer Parks, per unit	1.00	\$4,300
Recreation Parks, per unit	1.00	\$4,300

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Customer Class	ERU Multiplier	Proposed Impact Fee
Nonresidential		
Meter Size	Meter Capacity Ratio	
3/4-inch	1.0	\$4,300
1-inch	2.0	\$8,802
1.5-inch	4.1	\$17,430
2-inch	6.3	\$27,064
3-inch	12.7	\$54,418
4-inch	14.6	\$62,877
6-inch	29.2	\$125,755
8-inch	46.8	\$201,208
10-inch	67.3	\$289,235

The City currently collects an impact fee for the sewer system of \$545 per residential unit. This charge, when originally developed, may have included costs for installing the connection in addition to the cost for providing capacity in the wastewater system to serve new growth. The proposed impact fees are just for the capacity in the wastewater system for new growth. The proposed sewer impact fees are approximately in the median of the fees for the communities surveyed, as illustrated on Figures ES-3 and ES-4.

Figure ES-3. Wastewater Impact Fee Comparison with Other Communities (3/4-inch Meter)

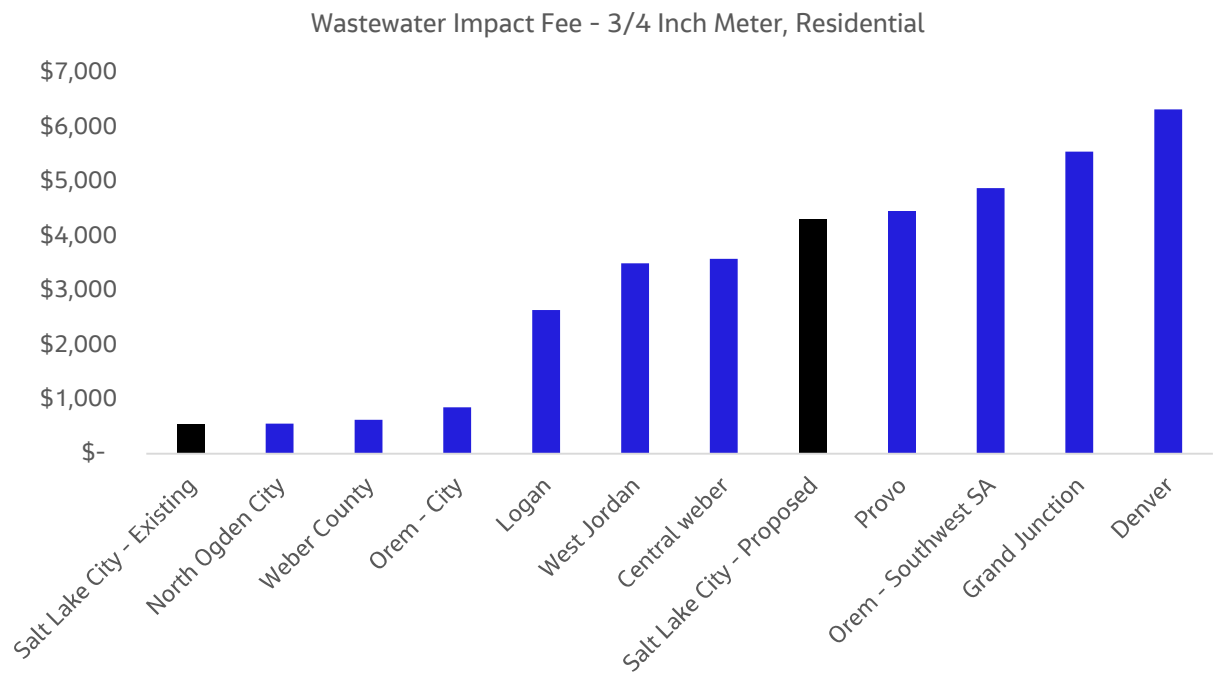
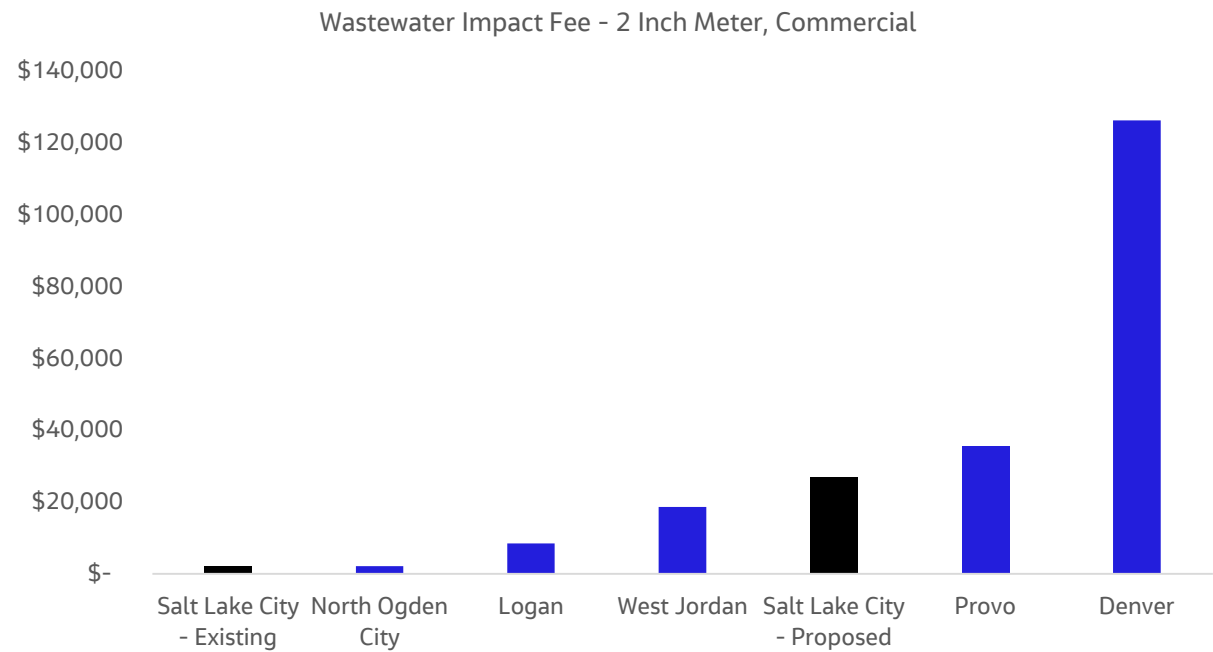


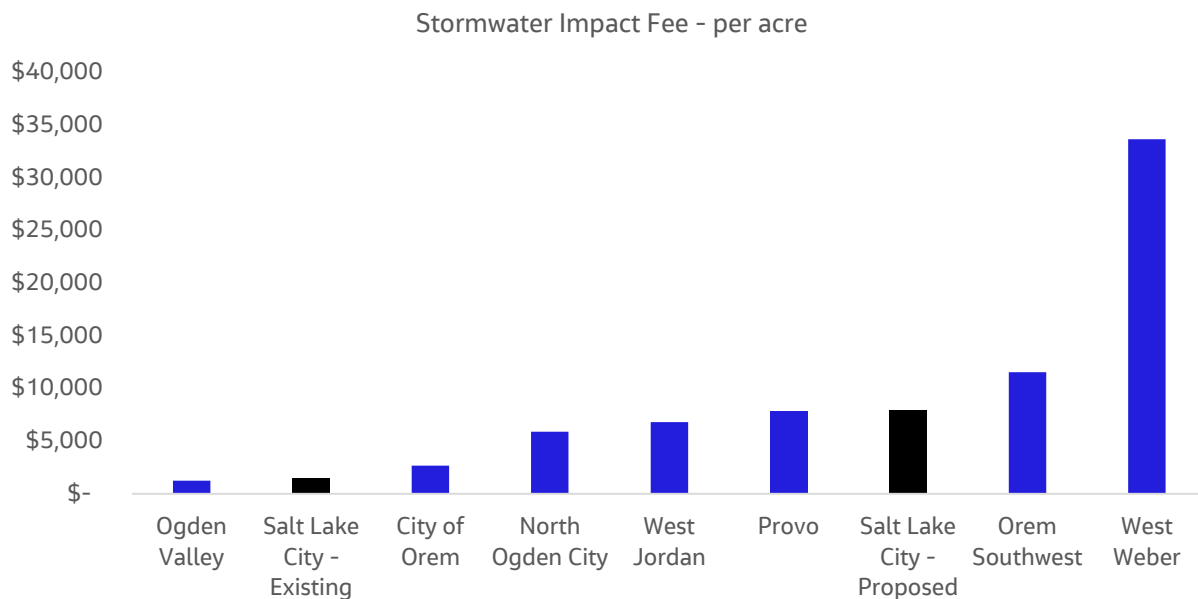
Figure ES-4. Wastewater Impact Fee Comparison with Other Communities (2-inch Meter)



Stormwater Impact Fee

The proposed stormwater impact fee is collected on a per-1/4-acre basis, which is assumed to be the size of a typical residential unit or ERU. The proposed fee would be \$1,993 per 1/4 acre, regardless of the planned use. The charge per acre would increase from \$1,496 to \$7,839 per acre. Both the current and proposed stormwater impact fees are relatively low compared to other communities surveyed, as shown on Figure ES-5. Note that the other communities listed have impact fees based on different area size units, for example, on a per-square-foot or per-service-unit basis. All displayed impact fees have been converted to a per-acre basis for comparison.

Figure ES-5. Stormwater Impact Fee Comparison with Other Communities



Conclusions and Recommendations

The City has not updated its water, wastewater, and stormwater impact fees in a number of years. The proposed fees were developed in accordance with the State Impact Fee Act. The proposed fees are expected to significantly increase the revenue the City generates through its water, wastewater, and stormwater impact fees and provide a fair basis for recovery of the costs incurred by the City to provide capacity for new growth. The City has a choice of implementing a recoupment fee, improvement fee, or both, or something less than the calculated fees presented herein. If desired, the City could choose to phase in the implementation of the proposed fees.

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Acronyms and Abbreviations

CIP	Capital Improvement Program
ERU	equivalent residential unit
FY	fiscal year
IFFP	Impact Fee Facilities Plan
mgd	million gallon(s) per day
RCNLD	replacement cost new less depreciation
SLCDPU	Salt Lake City Department of Public Utilities
WIFIA	Water Infrastructure Finance and Innovation Act

1. Introduction

The Salt Lake City Department of Public Utilities (SLCDPU) retained Jacobs Engineering Group Inc. (Jacobs) to update impact fees for the City's water, sewer, and stormwater utility services. The results of this analysis are presented in the Impact Fee Facility Plan Report¹ and this Impact Fee Analysis Report. The Impact Fee Facilities Plan (IFFP) supports the development of the utility impact fees for the water, wastewater, and stormwater systems. The IFFP identifies current and projected demands on each utility system and allocates existing assets and projects identified in SLCDPU's Capital Improvement Plan (CIP) to existing and future customers. Only those costs identified as serving new growth in the system will be eligible to be included in the updated impact fee calculation. The proposed impact fees are designed to cover growth over the next 6-year period (fiscal year [FY] 2026 through FY 2031).

The State of Utah has established requirements for the development of impact fees. The requirements can be found in the State of Utah Impact Fees Act (Title 11, Chapter 36a of the Utah Code). The preparation of the IFFP is a key step in the process and must include the following:

- Identify the existing and proposed level of service for the utility.
- Identify available capacity in the existing facilities to accommodate growth.
- Identify the demands of new development for the next 6 years and beyond.

This Impact Fee Analysis takes the results of the IFFP and applies the anticipated demands placed on each system to calculate proposed unit costs per equivalent residential unit and then develops proposed impact fee schedules for each system.

Additional provisions of the Utah Impact Fee Act are described in Section 2 of this report. This Impact Fee Analysis Report and its companion report, Impact Fee Facility Plan Report, address the requirements of the Impact Fee Act for the City's water, wastewater, and stormwater systems. Sections 3 through 5 present the proposed impact fees for the water, wastewater, and stormwater systems.

¹ Jacobs. 2025. *Impact Fee Facilities Plan*. Prepared for Salt Lake City Department of Public Utilities. November 24.

2. Methodology Overview

This section discusses the Utah Code requirements relating to the development of impact fees and the methodology used to develop the City's proposed water, wastewater, and stormwater impact fees.

2.1 Requirements from State Ordinance

The requirements for the development of impact fees are outlined in Title 11, Chapter 36a of the Utah Code (the Impact Fees Act). Under these requirements, a local political subdivision or private entity wanting to implement an impact fee must develop both an IFFP and an Impact Fee Analysis. The Utah Code allows for impact fees for water, wastewater, and stormwater systems, as well as other public services.

Selected pertinent sections of the Utah Code relating to the development of impact fees for the City's water, wastewater, and stormwater systems are summarized in the following. It should not be assumed that the following summary of the Utah Code is inclusive of all provisions of the Code that may affect the development, implementation, or administration of the City's water, wastewater, or stormwater impact fees.

The IFFP shall include the following for each system (Utah Code 11-36a-302):

(1)(a) An impact fee facilities plan shall:

- (i) identify the existing level of service;*
- (ii) subject to Subsection (1)(c), establish a proposed level of service;*
- (iii) identify any excess capacity to accommodate future growth at the proposed level of service;*
- (iv) identify demands placed upon existing public facilities by new development activity at the proposed level of service; and*
- (v) identify the means by which the political subdivision or private entity will meet those growth demands.*

(b) A proposed level of service may diminish or equal the existing level of service.

(c) A proposed level of service may:

- (i) exceed the existing level of service if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service; or*
- (ii) establish a new public facility if, independent of the use of impact fees, the political subdivision or private entity provides, implements, and maintains the means to increase the existing level of service for existing demand within six years of the date on which new growth is charged for the proposed level of service.*

(2) In preparing an impact fee facilities plan, each local political subdivision shall generally consider all revenue sources to finance the impacts on system improvements, including:

- (a) grants;*
- (b) bonds;*
- (c) interfund loans;*
- (d) impact fees; and*
- (e) anticipated or accepted dedications of system improvements.*

(3) A local political subdivision or private entity may only impose impact fees on development activities when the local political subdivision's or private entity's plan for financing system improvements establishes that impact fees are necessary to maintain a proposed level of service that complies with Subsection (1)(b) or (c).

The results of the IFFP analysis are presented in the companion report to this Impact Fee Analysis.

2.2 Impact Fee Analysis Requirements

The requirements for the Impact Fee Analysis are as follows (Utah Code 11-36a-304):

(1) An impact fee analysis shall:

- (a) identify the anticipated impact on or consumption of any existing capacity of a public facility by the anticipated development activity;*
- (b) identify the anticipated impact on system improvements required by the anticipated development activity to maintain the established level of service for each public facility;*
- (c) subject to Subsection (2), demonstrate how the anticipated impacts described in Subsections (1)(a) and (b) are reasonably related to the anticipated development activity;*
- (d) estimate the proportionate share of:*
 - (i) the costs for existing capacity that will be recouped; and*
 - (ii) the costs of impacts on system improvements that are reasonably related to the new development activity; and*
- (e) based on the requirements of this chapter, identify how the impact fee was calculated.*

(2) In analyzing whether the proportionate share of the costs of public facilities are reasonably related to the new development activity, the local political subdivision or private entity, as the case may be, shall identify, if applicable:

- (a) the cost of each existing public facility that has excess capacity to serve the anticipated development resulting from the new development activity;*
- (b) the cost of system improvements for each public facility;*
- (c) other than impact fees, the manner of financing for each public facility, such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants;*

(d) the relative extent to which development activity will contribute to financing the excess capacity of and system improvements for each existing public facility, by such means as user charges, special assessments, or payment from the proceeds of general taxes;

(e) the relative extent to which development activity will contribute to the cost of existing public facilities and system improvements in the future;

(f) the extent to which the development activity is entitled to a credit against impact fees because the development activity will dedicate system improvements or public facilities that will offset the demand for system improvements, inside or outside the proposed development;

(g) extraordinary costs, if any, in servicing the newly developed properties; and

(h) the time-price differential inherent in fair comparisons of amounts paid at different times.

A political subdivision or private entity may not impose an impact fee to *(i) cure deficiencies in a public facility serving existing development, (ii) raise the established level of service of a public facility serving existing development, or (iii) recoup more than the local political subdivision's or private entity's costs actually incurred for excess capacity in an existing system improvement.*

2.3 Salt Lake City-specific Approach Elements

The following describes the methodology used to develop the City's proposed water, wastewater, and stormwater impact fees. The methodology used for each system follows a similar process but reflects the differences between the systems in terms of the service being provided by each utility, the measures of the capacity of each system, and demands on that capacity.

One of the first steps in developing the proposed impact fees is the identification of the service area for each system or utility. The wastewater and stormwater system's service areas are entirely within the city boundaries, while the water system serves the entire city and a notable number of customers outside the city.

The existing and proposed levels of service for each system are defined in terms of equivalent residential units (ERUs). The definition of an ERU is the demand of a typical single-family residential unit and varies between the water, wastewater, and stormwater systems. For the water system, the ERU is based on water usage; for the sewer system, the ERU is based on the estimated wastewater flows, including an allowance for infiltration and inflow; and for the stormwater system, the ERU is based on the impervious area of a typical home. The demands of commercial, industrial, and other land uses are measured in terms of their demands relative to that of single-family residence. The capacity of the systems is similarly measured in terms of the number of ERUs that the system can serve.

Available capacity to serve new users is based on the difference between the physical capacity of the system and that being used by existing users. For planned improvements, the capacity being provided by the proposed improvements less the portion that may be needed to meet current user demands is considered available to serve new users. The portion available to serve new users is split between new users expected to connect to the system in the next 6 years and those expected to connect sometime after this 6-year period.

If the existing level of service being provided is less than the proposed level of service, the capacity will be based on the existing level of service, unless the utility is constructing improvements funded by other sources that will bring the system up to the proposed level of service within 6 years. If the proposed level

of service is less than the existing level of service, the capacity will be based on the proposed level of service.

The proposed impact fees are composed of two components: a recoupment fee and an improvement fee. The recoupment fee is designed to recover the capital investment associated with available capacity to serve new users in the existing system. The improvement fee is designed to recover the capital investment in planned improvements that provide capacity to serve new users. The proposed impact fees may consist of a recoupment fee, an improvement fee, or a combination of the recoupment and improvement fee.

Adjustments are made to the capital investment and cost of the planned improvements in the system to reflect the outstanding debt on each system, developer contributions, improvements funded from grants, and assets that will be retired or replaced by the planned improvements.

The net capital investment in each system is then broken down into the respective system components. For the water system, the capital investment is separated into production/treatment, storage, and transmission and distribution components. For the wastewater system, the components are wastewater treatment, and collection and transmission. The stormwater system is treated as one component.

The capacity of each component is then determined. The capacity of the water treatment plant is typically expressed in million gallons per day (mgd). The capacity in mgd is then converted to capacity in ERUs based on the water demands per ERU. Similarly, storage capacity (in millions of gallons) and transmission and distribution capacity (in mgd) are converted to capacity in ERUs. The capacity of the wastewater treatment plant is similarly measured in mgd, which is converted to capacity in ERUs, while the collection and transmission system is measured by the capacity of the major transmission lines. The overall capacity of the stormwater system is based on impervious area associated with a typical ERU.

The share of capacity of each system and their planned improvements was allocated to existing users, new users anticipated to connect to the system over the next 6 years, and new users beyond 6 years. Only the share of capacity anticipated to be used by users over the upcoming 6-year period was included in the proposed impact fees.

The net unit cost of the investment in each component is then determined by dividing the net capital investment by the capacity of each component in terms of ERUs. These unit costs per ERU are the proposed recoupment and improvement impact fees. The impact fees are applied to the demands of a new development to determine their proposed impact fee charges. Adjustments to these proposed charges may be made for construction and funding of improvements that benefit the respective systems.

3. Water Impact Fee Analysis

This section presents the calculation of the proposed water impact fees for FY 2026 through FY 2031.

3.1 Overview

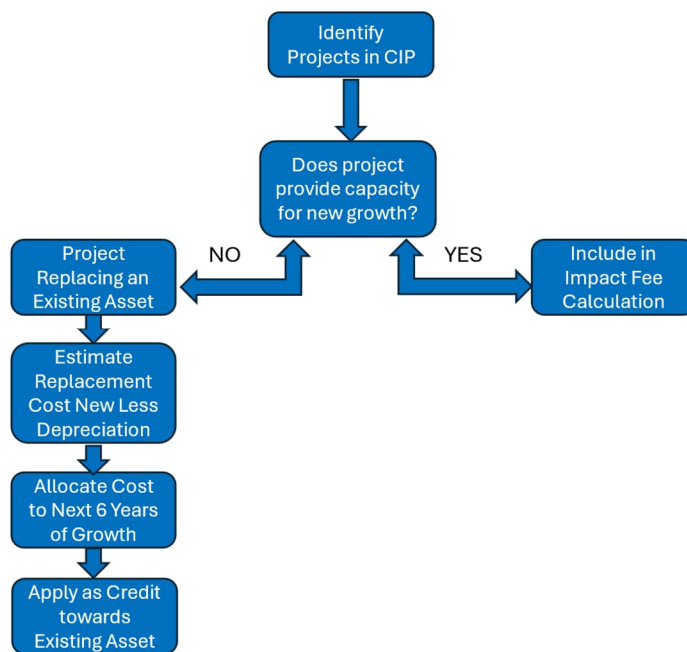
The proposed water impact fee is a combination of the recoupment fee and the improvement fee. The recoupment fee aims to recapture the capital investment connected with the use of available capacity in the existing system to meet the demands of new customers. On the other hand, the improvement fee is structured to reclaim the capital investment associated with future improvements that provide the capacity to service new users.

3.2 Recoupment Fee Calculation

Section 3.10 of the IFFP contains a summary of various categories of existing water infrastructure assets, the value of water assets categorized as work in process, and the value of the assets apportioned to growth over the next 6 years. Necessary adjustments are made to the existing water system's capital investment to reflect changes such as asset retirements, replacements, developer contributions, and outstanding debts on each system.

3.2.1 Credit for Replacement of Existing Assets

For impact fee analysis, it is imperative to identify planned projects that will replace existing assets that will be retired from the water system to avoid double counting/payments for these projects. To achieve this objective, City staff evaluated the water system CIP and identified the projects that would replace existing assets and the projects that would improve and expand the capacity of the water system. Figure 3-1 shows a flow diagram to highlight the process to ascertain the value of the new assets planned to replace existing assets.

Figure 3-1. Asset Replacement Valuation Flow Diagram

Existing assets being replaced included projects that have reached the end of their useful life and some that have not reached the end of their design life. Assets that have reached the end of their useful life and are fully depreciated and still in use were assumed to have 5% of their replacement value.

3.2.1.1 Horizontal Assets

From the water systems CIP, horizontal assets (belowground projects) that will replace existing assets were identified by City staff, including their replacement costs. These included the projects that will be replaced within the 6-year growth period, as presented in Table 3-1. A total of \$1.25 million was apportioned to and credited to the value of existing assets for the next 6-year growth period.

Table 3-1. Horizontal Assets Credit

Existing Customers	Growth Next 6 Years	Growth Beyond 6 Years	Total RCNLD
\$8,072,000	\$1,257,000	\$1,806,000	\$11,135,000
72.5%	11.3%	16.2%	100.0%

RCNLD = replacement cost new less depreciation

3.2.1.2 Vertical Assets

Like the horizontal assets, City staff identified vertical assets that will replace existing assets from the water systems CIP. Only the projects that will be replaced within the next 6-year growth period were identified, as shown in Table 3-2. Approximately \$4.5 million were allocated to the next 6-year growth period and credited to the value of existing assets.

Table 3-2. Vertical Assets Credit

Existing Customers	Growth Next 6 Years	Growth Beyond 6 Years	Total RCNLD
\$29,306,000	\$4,564,000	\$6,558,000	\$40,428,000
72.5%	11.3%	16.2%	100.0%

3.2.2 Developer Contributions

These are assets donated by the developers when they were constructed, as included in the fixed-asset reconciliation report. They are to serve future growth expansion, and they are water distribution mains and hydrants and water service connections. The RCNLD for contributions was approximately \$55.5 million, of which approximately \$2.1 million were allocated for growth for the next 6 years, as shown in Table 3-3.

Table 3-3. Developer Contributions

Asset Category	RCNLD	Allocated to Next 6 Years of Growth
Water Distribution Mains and Hydrants	\$55,035,000	\$2,095,000
Water Service Connections	\$450,000	\$17,000
Total	\$55,485,000	\$2,112,000

3.2.3 Outstanding Principal

The City's existing water infrastructure systems have been partly funded by bonds. Repayment of these debts are through user fees charged to the customers for utility service. For existing debts, the outstanding principal balance is \$130.8 million, and \$14.7 million of this are allocated to the next 6 years of growth, as shown in Table 3-4.

Table 3-4. Existing Debt Service

Asset Category	Principal Balance to Water	Allocated to Next 6 Years of Growth
Sewer and Storm 2017 Series	\$5,190,000	\$586,000
Water 2020 Series	\$61,362,000	\$6,928,000
Sewer and Water 2022 Series	\$64,317,000	\$7,262,000
Total	\$130,869,000	\$14,776,000

3.2.4 Proportion for Growth

Section 3.1 of the IFFP report discusses the projected growth in ERUs over the 6-year forecast period. It is forecast that the number of ERUs served by the water system will increase by 7,813 ERUs between 2026 and 2031. Table 3-5 shows the computation of the recoupment fee component of the impact fee. The estimated recoupment fee is \$2,442 per ERU.

Table 3-5. Recoupment Fee Computation Per ERU

Item	Next 6-year Allocated Cost
Water Assets (RCNLD)	\$37,940,000
Work in Process	\$3,846,000
Subtotal	\$41,786,000
Less:	
Credit for Replacement of Existing Assets – Horizontal	(\$1,257,000)
Credit for Replacement of Existing Assets – Vertical	(\$4,564,000)
Outstanding Principal	(\$14,776,000)
Developer Contributions	(\$2,112,000)
Total Existing Water Infrastructure Assets	\$19,077,000
Projected ERUs Next 6 years	7,813
Recoupment Fee, \$/ERU	\$2,442

3.3 Improvement Fee Calculation

The following sections discuss the improvement fee calculation.

3.3.1 Growth-related Future Infrastructure Assets

Section 3.8.2 of the IFFP report presents growth-related future water infrastructure projects that are expected to be completed and commissioned for use over the next 6 years. City staff allocated the project costs for the water system CIP among existing customers, the next 6-years' growth, and growth beyond 6 years. Approximately \$55.5 million, or 11.3% of the total project costs, were allocated to the next 6-year- growth period (Table 3-6).

Table 3-6. Future Infrastructure Assets for the Next 6 Years of Growth

Existing Customers	Next 6 Years	Beyond 6 Years	Total
\$356,403,000	\$55,511,000	\$79,760,000	\$491,674,000
72.5%	11.3%	16.2%	100.0%

Note: Future project costs were escalated to year-of-expenditure dollars using a 3% annual inflation rate.

3.3.2 Future Principal

SLCDPU plans to issue new debt over the next few years to finance new water infrastructure, as summarized in Table 3-7. The new debt will be repaid through the water utility rates and fees charged to the customers. For the Impact Fee Analysis, the future (proposed) principal was credited toward new assets to prevent double charging for these assets. Approximately \$31 million of the \$274.6 million projected principal on new debts have been allocated to growth over the next 6 years.

Table 3-7. Estimated Future Debt Issuance

Year	Issuance	Allocated to Next 6 Years
2025	\$100,000,000	\$11,290,000
2026	\$24,134,000	\$2,725,000
2027	\$50,279,000	\$5,677,000
2028	\$50,279,000	\$5,677,000
2029	\$50,000,000	\$5,645,000
Total	\$274,692,000	\$31,014,000

3.3.3 Improvement Fee per ERU

The computation for the improvement fee portion of the impact fee is shown in Table 3-8. The calculated improvement fee is \$3,135 per ERU.

Table 3-8. Improvement Fee Computation

Item	Cost
Growth-related Capital Improvements – Inflated (Water Assets)	\$55,511,000
Less: Projected Principal	(\$31,014,000)
Total Existing Water Assets and Growth-related Capital	\$24,497,000
Projected ERUs Next 6 Years	7,813
Improvement Fee, \$/ERU	\$3,135

3.4 Proposed Impact Fee per ERU

Table 3-9 presents the proposed impact fee per ERU. The proposed impact fee is the combination of the recoupment fee and the improvement fee, and it is estimated at \$5,577 per ERU. The proposed fee is the maximum impact fee that could be justified by this analysis. The City has a choice of implementing a recoupment fee, an improvement fee, or the combination of the two fees, or something less than the proposed impact fee. However, Jacobs does not recommend exceeding the combined fee presented herein.

Table 3-9. Proposed Water Impact Fee

Proposed Water Impact Fee (\$/ERU)	Fee (\$/ERU)
Recoupment Fee, \$/ERU	\$2,442
Improvement Fee, \$/ERU	\$3,135
Total Water Impact Fee	\$5,577

3.5 Existing and Proposed Water Impact Fee Schedule

Table 3-10 presents existing and proposed water impact fees based on the OMNI C2 meter specifications for the meter capacity ratios. An ERU is the equivalent of a 3/4-inch meter, and this represents the typical meter size for a single-family home.

Table 3-10. Existing and Proposed Water Impact Fee by Meter Size

Meter Capacity	Ratios	Existing Impact Fee	Proposed Impact Fee
3/4-inch	1.0	\$1,871	\$5,577
1-inch	2.0	\$3,830	\$11,154
1.5-inch	4.1	\$7,584	\$22,865
2-inch	6.3	\$11,776	\$35,135
3-inch	12.7	\$23,678	\$70,827
4-inch	14.6	\$27,359	\$81,423
6-inch	29.2	\$54,718	\$162,847
8-inch	46.8	\$87,549	\$261,001
10-inch	67.3	\$125,851	\$375,328

3.6 Comparison with Other Communities

The calculated impact fee can be compared to those of other comparable communities or utilities. This gives a sense of perspective and ensures that the SLCDPU calculated impact fees are comparable to those collected in other nearby communities. Publicly published information from nearby utilities and comparable cities was gathered. Note that not all utilities had this information available, and many varied in the level of detail provided.

Figures 3-2 and 3-3 display the gathered water fees per ERU for a 3/4-inch residential meter and a 2-inch meter (assumed to be representative of the typical commercial user), respectively. The existing SLCDPU water impact fee is on the lower end of the sample of comparable utility fees. On the other hand, the proposed water impact fee would make SLCDPU's water impact fee comparable with the other communities surveyed. Some utilities overtly state the recoupment and improvement fee components of their overall fee. On average, the recoupment is 28% of the total impact fee, while the improvement fee is 72% for the communities reporting this information. Approximately 44% of the proposed SLCDPU impact fee is attributed to the recoupment fee while the improvement portion comprises the other 56%. The portion of the total impact fee attributed to the recoupment fee will vary from community to community and is based on recent and/or planned capital expenditures and available system capacity.

Figure 3-2. Water Impact Fee Comparisons, per ERU (3/4-inch Meter)

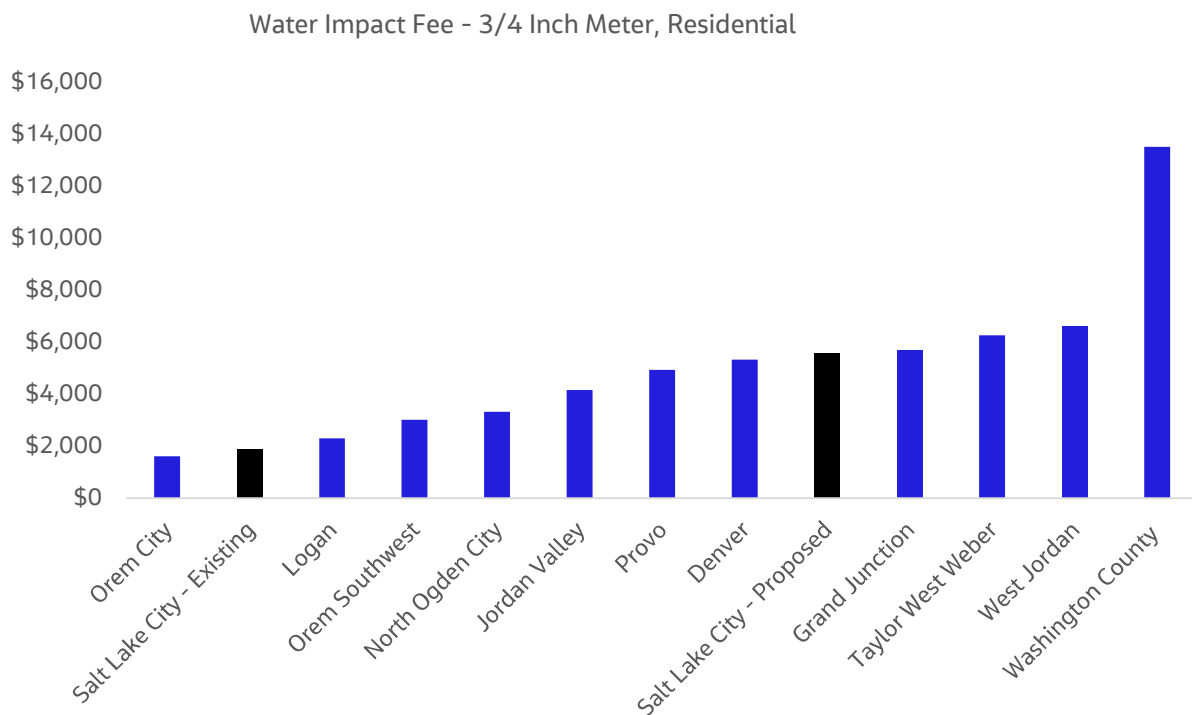
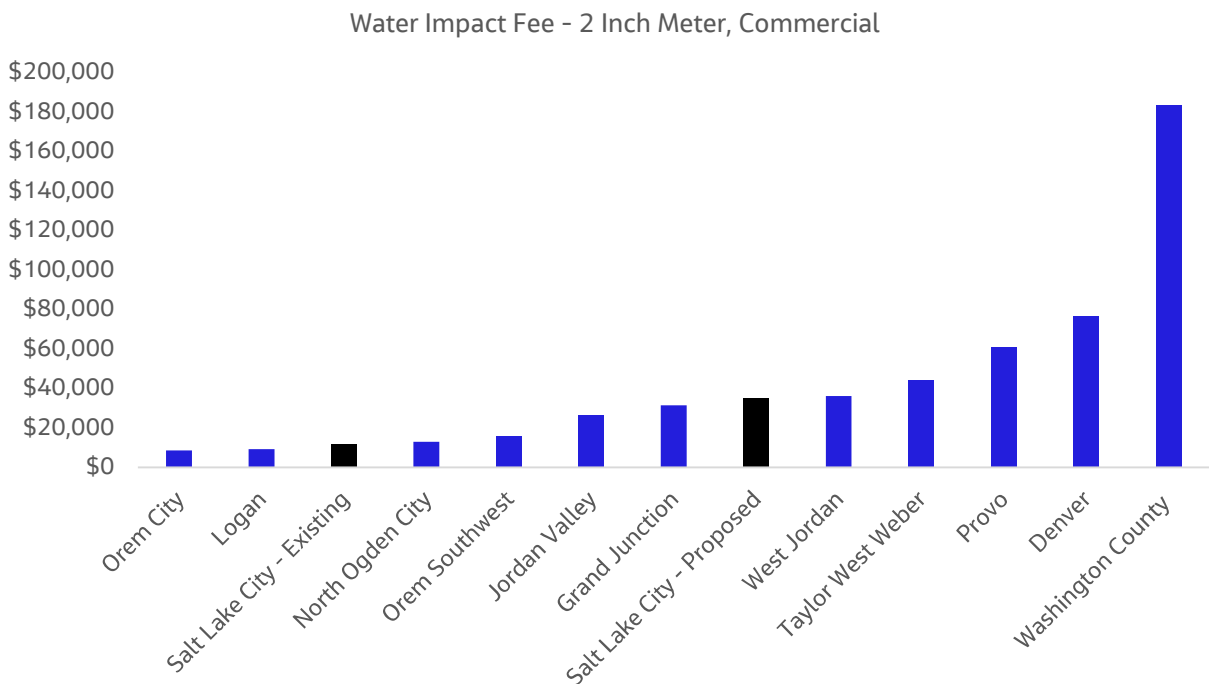


Figure 3-3. Water Impact Fee Comparisons, per ERU (2-inch Meter)



4. Sewer Impact Fee Analysis

This section presents the calculation of the proposed updated impact fees for the City's wastewater system.

4.1 Overview

The proposed sewer impact fee is composed of two components: a recoupment fee and an improvement fee. The recoupment fee is designed to recover the capital investment associated with available capacity to serve new users in the existing system. The improvement fee is designed to recover the capital investment in planned improvements that provide capacity to serve new users. The proposed impact fee consists of a combination of the recoupment and improvement fees.

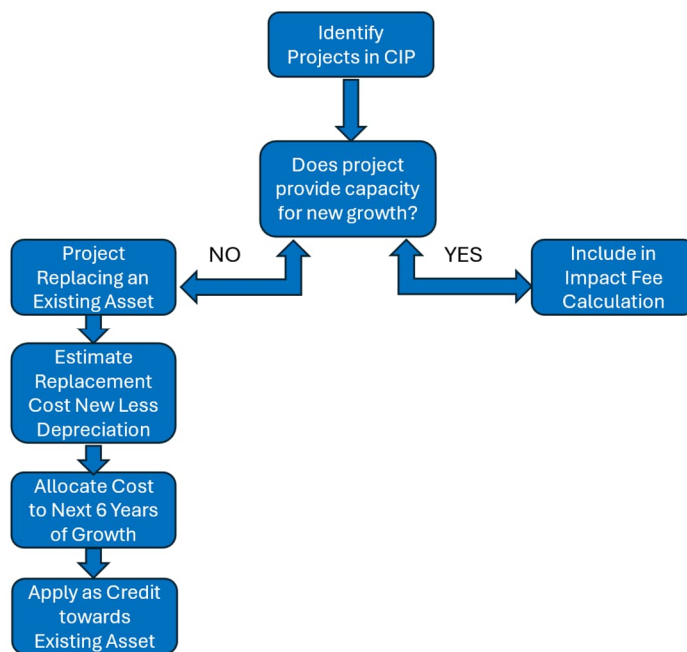
4.2 Recoupment Fee Calculation

A summary of the sewer utility's fixed-asset list by asset category, the asset value of work in process, and the value of the assets allocated to growth over the next 6 years can be found in Section 4.9 in the IFFP.

Adjustments are made to the existing capital investment in the system to reflect assets that will be retired or replaced by planned improvements, developer contributions, and the outstanding debt on each system.

4.2.1 Credit for Replacement of Existing Assets

When developing the impact fee, it is important to identify projects that are replacing existing assets that have reached the end of their useful life or that are not expanding system capacity. In addition, projects that are replacing existing assets must be identified to ensure projects are not being paid for twice. City staff reviewed the sewer system CIP to determine which projects would be replacing existing assets and which projects are expanding capacity. Figure 4-1 presents a flow diagram illustrating the process to determine the value of the assets planned to replace existing assets.

Figure 4-1. Asset Replacement Valuation Flow Diagram

Existing assets being replaced included projects that have reached the end of their useful life and some that have not reached the end of their design life. For this analysis, it was assumed the projects that have reached the end of their design life and are currently being used still have some value. It was assumed the assets that were fully depreciated had a value of 5% of their replacement value.

4.2.1.1 Horizontal Assets

City staff provided a list of belowground projects identified in the CIP that are replacing existing assets and the projects' estimated replacement costs. Only projects that are expected to be replaced during the study period were included. Table 4-1 presents a summary of the collection system assets that are projected to be replaced during the analysis period. After estimating the RCNLD and allocating the costs to growth over the next 6 years, a credit of \$130,000 was applied to the value of existing assets.

Table 4-1. Horizontal Asset Credit

Existing Customers	Growth Next 6 Years	Growth Beyond 6 Years	Total RCNLD
\$3,428,000	\$130,000	\$0	\$3,558,000
96.3%	3.7%	0.0%	100.0%

4.2.1.2 Vertical Assets

City staff provided a list of aboveground projects and their estimated replacement costs that are replacing existing assets. Only projects that are expected to be replaced during the study period were included. Table 4-2 presents a summary of the aboveground sewer system assets that are projected to be replaced during the analysis period. After estimating the RCNLD and allocating the costs to growth over the next

6 years, a credit of approximately \$1.8 million was applied to the value of existing assets being allocated to new growth.

Table 4-2. Vertical Asset Credit

Customers	Growth Next 6 Years	Growth Beyond 6 Years	Total RCNLD
\$38,970,000	\$1,765,000	\$13,869,000	\$54,604,000
71.4%	3.2%	25.4%	100.0%

4.2.2 Developer Contributions

The fixed-asset reconciliation report includes assets that were donated by developers during the construction of collection lines to serve new developments. The assets that were flagged as donated include lift stations as well as sewer collection lines. The assets that were donated by developers are credited toward the impact fee calculation. Table 4-3 presents the value of the developer-contributed assets. The total RCNLD value of the assets is approximately \$36 million. Approximately \$1.3 million of the total RCNLD value were allocated to the next 6 years of growth based on the available capacity of the collection system to serve the new growth.

Table 4-3. Developer Contributions

Asset Category	RCNLD	Allocated to Next 6 Years of Growth
Lift Stations	\$1,183,000	\$43,000
Sewer Collection Lines	\$34,422,000	\$1,261,000
Total	\$35,605,000	\$1,304,000

4.2.3 Outstanding Principal

Table 4-4 presents the current debt service issued by SLCDPU to fund existing facilities. The annual debt service payments on the outstanding loans are funded through sewer rates. The impact fee calculation requires that the outstanding principal be credited toward existing assets to avoid charging for the existing assets twice (once through the impact fees and then again through the monthly sewer rates). The outstanding principal on the existing debt is approximately \$425 million. The portion of the principal allocated to growth over the next 6 years is nearly \$14 million.

Table 4-4. Existing Debt Service

Loan	Principal Balance to Sewer	Allocated to Next 6 Years of Growth
Sewer 2009 Series	\$2,520,000	\$81,000
Sewer 2010 Series	\$5,370,000	\$174,000
Storm 2011 Series	\$0	\$0
Sewer and Storm 2012 Series	\$3,453,000	\$112,000
Sewer and Storm 2017 Series	\$51,549,000	\$1,666,000

Loan	Principal Balance to Sewer	Allocated to Next 6 Years of Growth
Water 2020 Series	\$84,473,000	\$2,730,000
Sewer WIFIA 2020	\$13,113,000	\$424,000
Sewer and Water 2022 Series	\$264,708,000	\$8,555,000
Total	\$425,185,000	\$13,742,000

WIFIA = Water Infrastructure Finance and Innovation Award

4.2.4 Proportion for Growth

The projected growth in the wastewater system ERUs is discussed in Section 4.8 of the IFFP. The number of new ERUs forecast to be served by the wastewater system over the 6-year forecast period is 8,192.

4.2.5 Recoupment Cost per ERU

Table 4-5 presents the recoupment fee calculation portion of the impact fee. The estimated recoupment fee is \$3,550 per ERU.

Table 4-5. Recoupment Fee Calculation

Item	Cost Allocable to New Growth in 6-year Period
Sewer Assets (RCNLD)	\$15,464,000
Work in Process	\$30,537,000
Subtotal	\$46,001,000
Less:	
Credit for Replacement of Existing Assets – Collection	(\$130,000)
Credit for Replacement of Existing Assets – Vertical	(\$1,765,000)
Outstanding Principal	(\$13,742,000)
Developer Contributions	(\$1,303,000)
Total Existing Sewer Infrastructure Assets	\$29,061,000
Projected ERUs Net 6 Years	8,192
Recoupment Fee, \$/ERU	\$3,550

4.3 Improvement Fee Calculation

The following sections discuss the improvement fee calculation.

4.3.1 Future Infrastructure Assets

Section 4.10.2 of the IFFP presents the capital projects that are planned to be completed over the next 6 years. City staff allocated their projected costs between existing customers, growth over the next 6 years,

and growth beyond 6 years. The portion of the projects that were allocated to the next 6 years total approximately \$16.3 million. Table 4-6 presents a summary of the CIP costs that includes an allocation to the next 6 years of growth.

Table 4-6. Capital Improvement Costs Allocated to New Growth

Existing Customers	Growth Next 6 Years	Growth Beyond 6 Years	Total
\$214,317,000	\$16,298,000	\$47,484,000	\$278,099,000
77.1%	5.9%	17.1%	100.0%

Note: Future project costs were escalated to year-of-expenditure dollars using a 3% annual inflation rate.

4.3.2 Future Principal

Table 4-7 presents the projected debt service anticipated to be issued by the utility to fund new facilities. The annual debt service payments on the new loans will be funded through sewer rates. The impact fee calculation requires that the anticipated principal be credited toward new assets to avoid charging for the assets twice. The projected principal on the new debt is approximately \$173.7 million. The portion of the principal allocated to growth over the next 6 years is approximately \$10.2 million.

Table 4-7. Estimated Future Debt Issuance

Year	Issuance	Allocated to Next 6 Years
2025	\$99,000,000	\$5,802,000
2026	\$47,514,000	\$2,785,000
2027	\$27,151,000	\$1,591,000
Total	\$74,665,000	\$10,178,000

4.3.3 Projected Cost per ERU

Table 4-8 presents the calculation for the improvement fee portion of the impact fee. The improvement fee portion of the impact fee is \$750 per ERU.

Table 4-8. Improvement Fee

Item	Cost
Growth-related Capital Improvements (inflated)	\$16,298,000
Less: Projected Principal	(\$10,178,000)
Total Existing Assets and Growth-related Capital	\$6,120,000
Projected ERUs Net 6 Years	8,192
Improvement Fee, \$/ERU	\$750

4.4 Proposed Impact Fee per ERU

Table 4-9 presents the proposed impact fee per ERU. The proposed fee is the combination of the recoupment fee and the improvement fee. The proposed impact fee per ERU is \$4,300.

Table 4-9. Proposed Impact Fee

Proposed Sewer Impact Fee (\$/ERU)	Fee (\$/ERU)
Recoupment Fee	\$3,550
Improvement Fee	\$750
Total Sewer Impact Fee	\$4,300

4.5 Proposed Sewer Impact Fee Schedule

Per the City's request, two optional sewer impact fee schedules were developed for the City's consideration. Option 1 is based on the size of the customers' water meter, and Option 2 proposes fees for residential users (single-family, duplexes, triplexes, multifamily, and so forth) based on a charge per dwelling unit, while nonresidential users would be charged based on meter size as in Option 1.

4.5.1 Option 1 – Meter Size-based Fee

Table 4-10 presents the proposed sewer impact fee for Option 1. The proposed sewer impact fees follow meter capacity ratios as defined by the City's current water impact fee schedule. The sewer capacity ratios follow the same ratios used for the proposed water fee. An ERU is defined as a 3/4-inch meter, which is the typical meter size for a single-family home.

Table 4-10. Proposed Sewer Impact Fee by Meter Size, Option 1

Meter Size	Meter Capacity Ratios	Proposed Impact Fee
3/4-inch	1.0	\$4,300
1-inch	2.0	\$8,802
1.5-inch	4.1	\$17,430
2-inch	6.3	\$27,064
3-inch	12.7	\$54,418
4-inch	14.6	\$62,877
6-inch	29.2	\$125,755
8-inch	46.8	\$201,208
10-inch	67.3	\$289,235

4.5.2 Option 2 – Hybrid Fee Schedule

Table 4-11 presents the proposed sewer impact fee schedule for Option 2, which uses the meter-size schedule presented in Option 1 for nonresidential customers and an ERU-based schedule for residential customers. The ERU ratios for multifamily units (that is, apartments, duplexes, triplexes, and fourplexes)

are based off billing data for FY 2022 and FY 2023. The average winter water use by unit was calculated for each customer class. The consumption for single-family residences was set at 1.0, and ERU factors were calculated for multifamily units. The water use per unit for the different multifamily types were similar; therefore, this analysis assumes an ERU of 0.75 per multifamily unit as the basis for developing the impact fee schedule. It was assumed trailer park connections would be assessed an ERU of 1.0.

Table 4-11. Proposed Sewer Impact Fee, Option 2

Customer Class	ERU Multiplier	Proposed Impact Fee
Single-family Residential		
Residential, per connection/unit	1.00	\$4,300
Multifamily Residential		
Duplex, per unit	0.75	\$3,225
Triplex, per unit	0.75	\$3,225
Townhouse/Apartment, per unit	0.75	\$3,225
Other Residential		
Trailer Parks, per unit	1.00	\$4,300
Recreation Parks, per unit	1.00	\$4,300
Nonresidential		
Meter Size	Meter Capacity Ratio	
3/4-inch	1.0	\$4,300
1-inch	2.0	\$8,802
1.5-inch	4.1	\$17,430
2-inch	6.3	\$27,064
3-inch	12.7	\$54,418
4-inch	14.6	\$62,877
6-inch	29.2	\$125,755
8-inch	46.8	\$201,208
10-inch	67.3	\$289,235

4.6 Comparisons with Other Communities

The calculated impact fee can be compared to those of other comparable communities or utilities. This gives a sense of perspective and ensures that the SLCDPU calculated impact fee appears fair and equitable. Publicly published information from nearby utilities and comparable cities was gathered. Note that not all utilities had this information available, and many varied in the level of detail provided.

Figures 4-2 and 4-3 display the gathered wastewater fees per ERU for a 3/4-inch residential meter and a 2-inch meter (assumed to be representative of the typical commercial user), respectively. SLCDPU currently has a \$545 per ERU wastewater fee. The proposed SLCDPU wastewater fee is roughly average

compared to other utilities. Some utilities overtly state the recoupment and improvement fee components of their overall fee. On average, recoupment is 33% of the fee, while the improvement portion is 67%. Approximately 83% of the proposed SLCDPU impact fee is attributed to the recoupment fee while the improvement portion comprises the other 17%. The portion of the total impact fee attributed to the recoupment fee will vary from community to community and is based on recent and/or planned capital expenditures and available system capacity.

Figure 4-2. Wastewater Impact Fee Comparisons, per ERU (3/4-inch Meter)

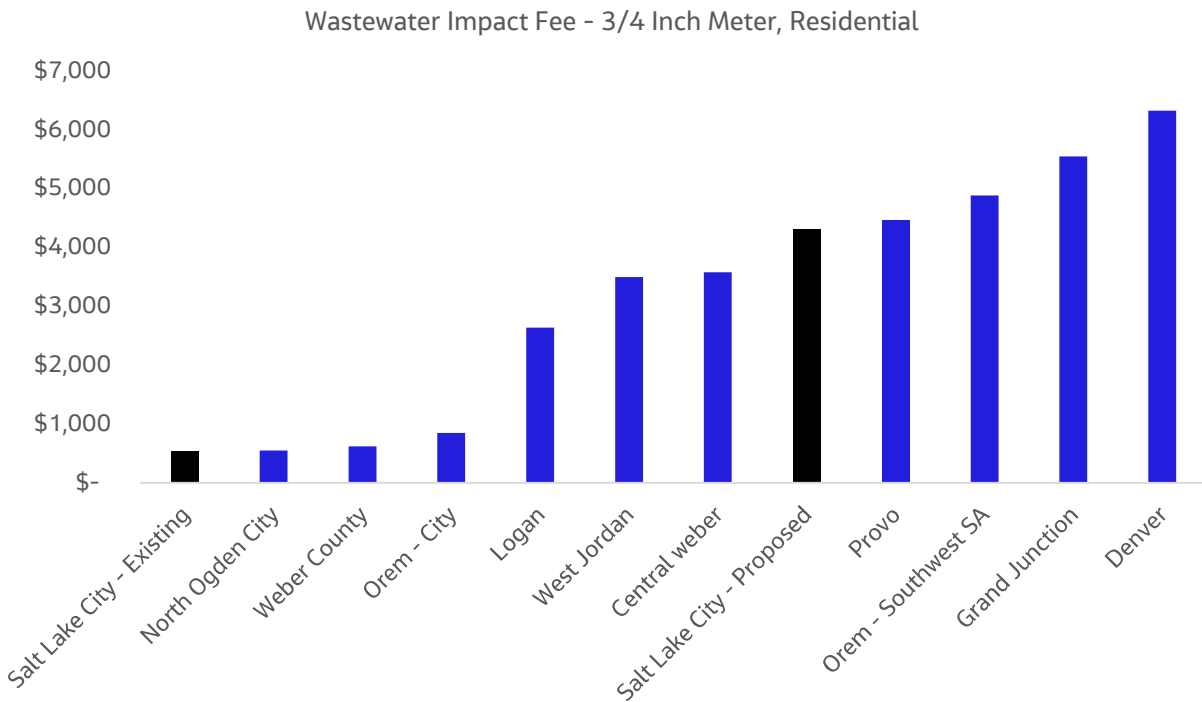
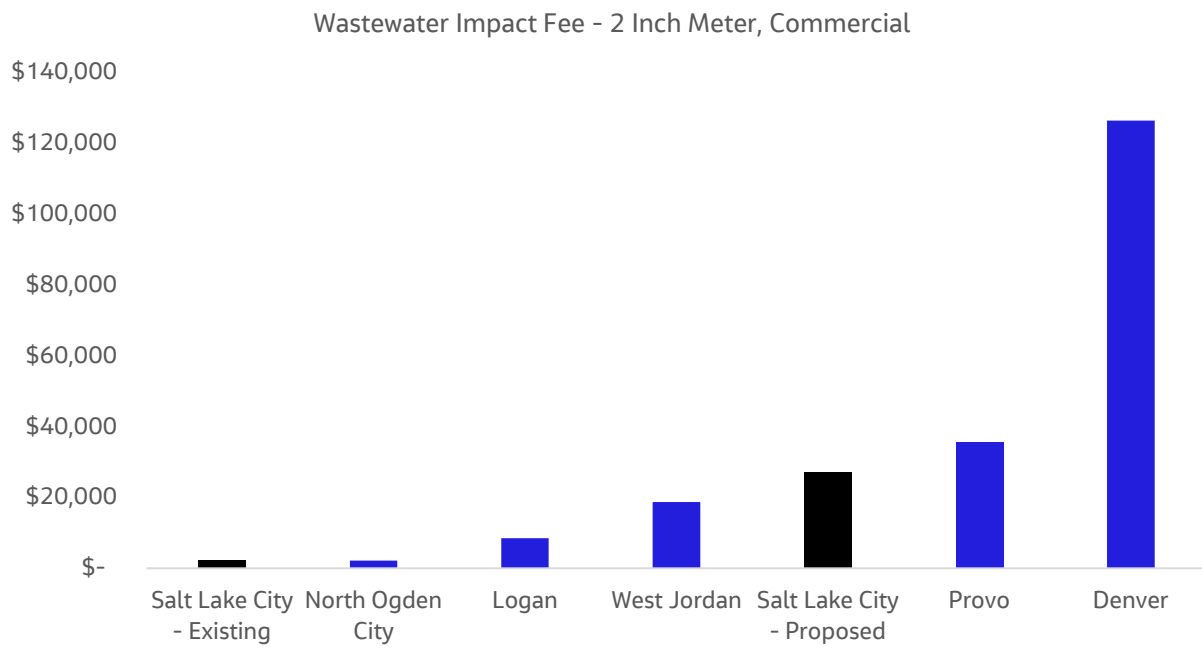


Figure 4-3. Wastewater Impact Fee Comparisons, per ERU (2-inch Meter)



5. Stormwater Impact Fee Analysis

This section presents the calculation of the proposed stormwater impact fees for FY 2026 through FY 2031.

5.1 Overview

The proposed stormwater impact fee is composed of two components: a recoupment fee and an improvement fee. The recoupment fee is designed to recover the capital investment associated with available capacity to serve new users in the existing system. The improvement fee is designed to recover the capital investment in planned improvements that provide capacity to serve new users. The proposed impact fee consists of a combination of the recoupment and improvement fees.

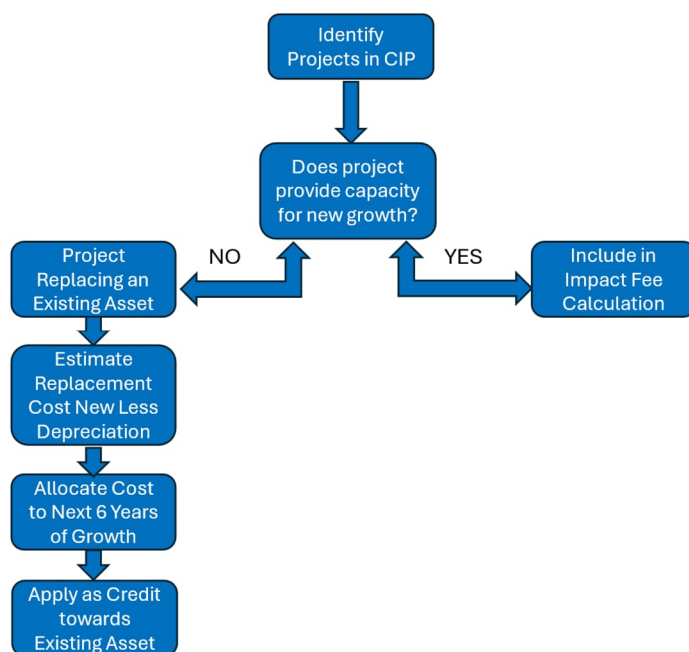
5.2 Recoupment Fee Calculation

A summary of the SLCDPU's fixed-asset list by asset category, the asset value of work in process, and the value of the assets allocated to growth over the next 6 years can be found in Section 5.8 of the IFFP.

Adjustments are made to the existing capital investment in the system to reflect assets that will be retired or replaced by planned improvements, developer contributions, and the outstanding debt on the system.

5.2.1 Credit for Replacement of Existing Assets

When developing the impact fee, it is important to identify projects that are replacing existing assets that have reached their useful life or that are not expanding system capacity. In addition, to ensure projects are not being paid for twice, projects that replace existing assets need to be credited against the proposed impact fee. City staff reviewed the stormwater system CIP to determine which projects would be replacing existing assets and which projects are expanding capacity. Figure 5-1 presents a flow diagram illustrating the process to determine the value of the assets planned to replace existing assets.

Figure 5-1. Asset Replacement Valuation Flow Diagram

Existing assets being replaced included projects that have reached the end of their useful life and some that have not reached the end of their design life. For this analysis, it was assumed the projects that have reached the end of their design life and are currently being used still have some value. It was assumed the assets that were fully depreciated had value of 5% of their replacement value.

5.2.1.1 Horizontal Assets

City staff provided a list of belowground projects identified in the CIP that are replacing existing assets and their estimated replacement cost. Only projects that are expected to be replaced during the study period were included. Table 5-1 presents a summary of the collection system assets that are projected to be replaced during the analysis period. After estimating the RCNLD and allocating the costs to growth over the next 6 years, a credit of \$25,000 was applied to the value of existing assets being allocated to new growth.

Table 5-1. Horizontal Asset Credit

Existing Customers	Growth Next 6 Years	Growth Beyond 6 Years	Total RCNLD
\$365,000	\$25,000	\$77,000	\$468,000
78.1%	5.4%	16.5%	100.0%

5.2.1.2 Vertical Assets

City staff provided a list of aboveground projects and their estimated replacement costs that are replacing existing assets. Only projects that are expected to be replaced during the study period were included. Table 5-2 presents a summary of the above ground stormwater system assets that are projected to be replaced during the analysis period. After estimating the RCNLD and allocating the costs to growth over

the next 6 years, a credit of \$101,000 was applied to the value of existing assets being allocated to new growth.

Table 5-2. Vertical Asset Credit

Existing Customers	Growth Next 6 Years	Growth Beyond 6 Years	Total RCNLD
\$1,464,000	\$101,000	\$310,000	\$1,464,000
78.1%	5.4%	16.5%	100.0%

5.2.2 Developer Contributions

The fixed-asset reconciliation report includes assets that were donated by developers during the construction of collection lines to serve development. The assets that were flagged as donated include primarily stormwater collection lines. The assets that were donated by developers are credited toward the impact fee calculation. Table 5-3 presents the value of the developer-contributed assets. The total RCNLD value of the assets is more than \$26 million. However, none of the total RCNLD value was allocated to the next 6 years of growth because the assets are entirely allocated to existing users.

Table 5-3. Developer Contributions

Asset Category	RCNLD	Allocated to Next 6 Years of Growth
Canals	\$340,000	\$0
Lift Stations	\$451,000	\$0
Storm Water Collection Lines	\$25,689,000	\$0
Total	\$26,480,000	\$0

5.2.3 Outstanding Principal

Table 5-4 presents the current debt service issued by the utility to fund existing facilities. The annual debt service payments on the outstanding loans are funded through stormwater rates. The impact fee calculation requires that the outstanding principal be credited toward existing assets to avoid charging for the existing assets twice. The outstanding principal on the existing debt is approximately \$14.5 million. The portion of the principal allocated to growth over the next 6 years is approximately \$785,000.

Table 5-4. Existing Debt Service

Loan	Principal Balance to Stormwater	Allocated to Next 6 Years of Growth
Storm 2011 Series	\$2,250,000	\$122,000
Sewer and Storm 2012 Series	\$707,000	\$38,000
Water 2020 Series	\$11,555,000	\$625,000
Total	\$14,512,000	\$785,000

5.2.4 Proportion for Growth

Section 5.7 of the IFFP presents the projected acres of land to be developed in the city. The number of developed acres in the city is forecast to increase by 1,893 acres over the 6-year forecast period.

5.2.5 Recoupment Cost per ERU

Table 5-5 presents the recoupment fee calculation portion of the impact fee. The estimated recoupment fee is \$1,894 per 1/4-acre lot.

Table 5-5. Recoupment Fee Calculation

Item	Cost
Stormwater Assets (RCNLD)	\$14,216,000
Work in Process	\$1,037,000
Subtotal	\$15,253,000
Less:	
Credit for Replacement of Existing Assets – Horizontal	(\$25,000)
Credit for Replacement of Existing Assets – Vertical	(\$101,000)
Outstanding Principal	(\$785,000)
Developer Contributions	\$0
Total Existing Stormwater Infrastructure Assets	\$14,342,000
Total Developed Area (acres)	1,893
Unit Cost, \$ per Acre	\$7,578
Size of Lot (Acres)	0.25
Storm Recoupment Impact Fee per Lot	\$1,894

5.3 Improvement Fee Calculation

The following sections discuss the improvement fee calculation.

5.3.1 Future Infrastructure Assets

Section 5.9.2 of the IFFP presents the capital projects that are planned to be completed over the next 6 years. City staff allocated project costs between existing customers, growth over the next 6 years, and growth beyond 6 years. The portion of the projects that were allocated to the next 6 years total approximately \$1.0 million. Table 5-6 presents a summary of the CIP costs that included an allocation to the next 6 years of growth.

Table 5-6. Capital Improvement Costs Allocated to New Growth

Existing Customers	Growth Next 6 Years	Growth Beyond 6 Years	Total
\$41,565,000	\$1,003,000	\$699,000	\$43,267,000
96.1%	2.3%	1.6%	100.0%

Note: Future project costs were escalated to year-of-expenditure dollars using a 3% annual inflation rate.

5.3.2 Future Principal

Table 5-7 presents the project debt service anticipated to be issued by the SLCDPU to fund new facilities. The annual debt service payments on the new loans will be funded through stormwater rates. The impact fee calculation requires that the anticipated principal be credited toward new assets to avoid charging for the assets twice. The projected principal on the new debt is approximately \$12 million. Due to a small portion of the CIP being allocated to 6-year growth, the portion of the principal allocated to growth over the next 6 years is comparatively small, at approximately \$256,000.

Table 5-7. Estimated Future Debt Issuance

Year	Issuance	Allocated to Next 6 Years
2026	\$6,034,000	\$140,000
2028	\$5,028,000	\$117,000
Total	\$11,062,000	\$256,000

5.3.3 Projected Cost per ERU

Table 5-8 presents the calculation for the improvement fee portion of the impact fee. The improvement fee portion of the impact fee is \$99 per ERU.

Table 5-8. Improvement Fee

Item	Cost
Growth-related Capital Improvements (inflated)	\$1,003,000
Less: Projected Principal	(\$256,000)
Total Existing Assets and Growth-related Capital	\$746,000
Total Developed Area (acres)	1,893
Unit Cost, \$ per Acre	\$394
Size of Lot (Acres)	0.25
Improvement Fee, \$/ERU	\$99

5.4 Proposed Stormwater Impact Fee per ERU

Table 5-9 presents the proposed impact fee per 1/4-acre lot. The proposed fee is the combination of the recoupment fee and the improvement fee. The proposed impact fee per lot is \$1,993.

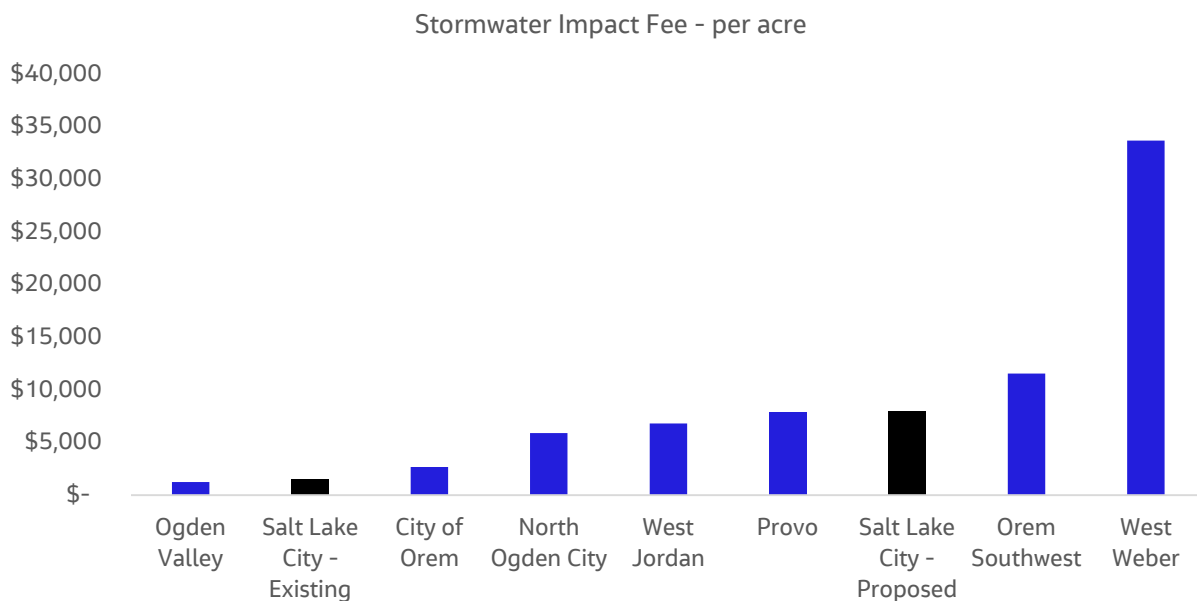
Table 5-9. Proposed Impact Fee

Proposed Sewer Impact Fee (\$/ERU)	Fee (\$/ERU)
Recoupment Fee	\$1,894
Improvement Fee	\$99
Total Stormwater Impact Fee	\$1,993

5.5 Comparisons with Other Communities

The calculated impact fee can be compared to those of other comparable communities or utilities. This gives a sense of perspective and ensures that the SLCDPU calculated impact fee appears fair and equitable. Publicly published information from nearby utilities and comparable cities was gathered. Note that not all utilities had this information available, and many varied in the level of detail provided.

Figure 5-2 displays the gathered stormwater fees on a per-acre basis. Different utilities calculate their fees for different lot sizes; therefore, they have all been calculated for a per-acre basis to allow for comparison. The existing SLCDPU stormwater fee is the lowest of all other comparable utilities. The proposed SLCDPU stormwater fee is also at the lower end of the presented fees; however, it is more in line with the average fee charged by these utilities. Some utilities overtly state the recoupment and improvement fee components of their overall fee. On average, the recoupment is 16% of the fee for the communities providing this information, while the improvement is 84%. Approximately 95% of the proposed SLCDPU impact fee is attributed to the recoupment fee while the improvement portion comprises the other 5%. The portion of the total impact fee attributed to the recoupment fee will vary from community to community and is based on recent and/or planned capital expenditures and available system capacity.

Figure 5-2. Stormwater Impact Fee Comparisons, per Acre

6. Impact Fee Analysis Certification

The Impact Fee Analysis was prepared in accordance with the State of Utah Impact Fees Act. The report relied on information and data provided by the City. Per Utah Code 11-36a-306, an Impact Fee Analysis shall include a written certification from the person or entity that prepared the Impact Fee Analysis. In accordance with Utah Code, Jacobs makes the following certification:

I certify that the attached Impact Fee Analysis:

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

A handwritten signature in blue ink, reading "David D. Green", is written over a horizontal line.

David Green, Jacobs

Date: November 24, 2025

Appendix A

Additional Information



SLC Impact Fee Analysis

Table A-1. Horizontal Asset Credit, Water (FY 2026–FY 2031)

Facility ID	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
E5-16 E5-T12	2016-0892	Kearns Line Replacement	\$19,687	0.86	\$16,931	\$1,912
E2-18 E3-T2	2016-0892	Kearns Line Replacement	\$62,105	0.05	\$3,105	\$351
E6-T1 E5-T2	2016-0892	Kearns Line Replacement	\$32,484	0.05	\$1,624	\$183
E5-T2 E3-T6	2016-0892	Kearns Line Replacement	\$3,809	0.05	\$190	\$22
E2-T2 E2-T14	2016-0892	Kearns Line Replacement	\$129,690	0.86	\$111,533	\$12,592
E5-12 E5-T10	2016-0892	Kearns Line Replacement	\$47,895	0.86	\$41,190	\$4,650
E3-T2 E3-T6	2016-0892	Kearns Line Replacement	\$63,368	0.92	\$58,299	\$6,582
E2-18 E2-T2	2016-0892	Kearns Line Replacement	\$12,393	0.05	\$620	\$70
B13-27 B13-T31	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$4,665	0.05	\$233	\$26
B13-23 B13-26	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$8,626	0.05	\$431	\$49
B19-10 B13-28	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$23,854	0.36	\$8,587	\$970
B13-26 B13-T31	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$12,256	0.05	\$613	\$69
B13-18 B13-T20	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$97,731	0.86	\$84,049	\$9,489
B19-9 B19-T31	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$190,530	0.05	\$9,527	\$1,076
B13-22 B13-T20	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$18,460	0.05	\$923	\$104
B13-22 B13-T24	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$126,187	0.86	\$108,521	\$12,252
B13-T22 B13-T32	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$232,421	0.05	\$11,621	\$1,312
B13-T3 B13-T22	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$20,481	0.05	\$1,024	\$116
B13-18 B13-T7	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$8,153	0.05	\$408	\$46
B19-9 B13-27	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$4,333	0.36	\$1,560	\$176

SLC Impact Fee Analysis

Facility ID	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
B19-T21 B13-T32	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$3,519	0.86	\$3,026	\$342
B19-10 B19-T22	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$866,674	0.05	\$43,334	\$4,892
B13-23 B13-T24	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$326,958	0.92	\$300,801	\$33,961
B13-20 B13-21	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$189,859	0.05	\$9,493	\$1,072
B13-28 B13-C11	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$638,599	0.05	\$31,930	\$3,605
B13-C8 B13-C9	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$15,732	0.05	\$787	\$89
B13-24 B13-25	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$10,194	0.86	\$8,767	\$990
B13-25 B13-C11	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$4,372,287	0.05	\$218,614	\$24,682
B13-20 B13-C12	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$3,444	0.86	\$2,962	\$334
B13-C9 B13-T23	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$37,130	0.92	\$34,160	\$3,857
B19-10 B13-28	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$3,576	0.86	\$3,075	\$347
B13-24 B13-C8	2023-1078	300 E Water Main Replacement - 600 S to 900 S	\$215,735	0.86	\$185,532	\$20,947
C28-T1 C28-EOP2	2023-1166	Upper Conduit Repair Construction - Phase 5	\$128,083	0.05	\$6,404	\$723
C45-5 C46-RED1	2023-1166	Upper Conduit Repair Construction - Phase 5	\$3,954	0.05	\$198	\$22
D12-45 D12-T5	2023-1166	Upper Conduit Repair Construction - Phase 5	\$175,722	0.86	\$151,121	\$17,062
D43-T1 D42-T9	2023-1166	Upper Conduit Repair Construction - Phase 5	\$6,864	0.86	\$5,903	\$666
C45-12 C45-T3	2023-1166	Upper Conduit Repair Construction - Phase 5	\$5,915	0.86	\$5,087	\$574
C46-27 C45-RED1	2023-1166	Upper Conduit Repair Construction - Phase 5	\$137,921	0.05	\$6,896	\$779
D12-6 D12-T17	2023-1166	Upper Conduit Repair Construction - Phase 5	\$829,553	0.05	\$41,478	\$4,683
C36-7 C27-T10	2023-1166	Upper Conduit Repair Construction - Phase 5	\$8,453	0.86	\$7,270	\$821
D12-4 D12-T6	2023-1166	Upper Conduit Repair Construction - Phase 5	\$561,380	0.05	\$28,069	\$3,169
C45-21 C55-T7	2023-1166	Upper Conduit Repair Construction - Phase 5	\$65,863	0.86	\$56,642	\$6,395

SLC Impact Fee Analysis

Facility ID	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
C45-11 C45-T7	2023-1166	Upper Conduit Repair Construction - Phase 5	\$308,623	0.05	\$15,431	\$1,742
C45-T2 C45-C4	2023-1166	Upper Conduit Repair Construction - Phase 5	\$176,964	0.05	\$8,848	\$999
C45-27 C45-C4	2023-1166	Upper Conduit Repair Construction - Phase 5	\$357,118	0.92	\$328,549	\$37,094
C27-T7 C27-T12	2023-1166	Upper Conduit Repair Construction - Phase 5	\$17,488	0.90	\$15,740	\$1,777
C45-13 C45-C3	2023-1166	Upper Conduit Repair Construction - Phase 5	\$13,486	0.05	\$674	\$76
D12-T28 D12-SL1	2023-1166	Upper Conduit Repair Construction - Phase 5	\$8,071	0.86	\$6,941	\$784
C45-24 C45-C3	2023-1166	Upper Conduit Repair Construction - Phase 5	\$12,798	0.05	\$640	\$72
C45-3 C45-C2	2023-1166	Upper Conduit Repair Construction - Phase 5	\$25,448	0.05	\$1,272	\$144
C36-2 C36-4	2023-1166	Upper Conduit Repair Construction - Phase 5	\$292,585	0.90	\$263,327	\$29,730
C55-23 C55-T12	2023-1166	Upper Conduit Repair Construction - Phase 5	\$3,427	0.05	\$171	\$19
C45-T3 C45-T7	2023-1166	Upper Conduit Repair Construction - Phase 5	\$150,813	0.86	\$129,700	\$14,643
C45-22 C45-T5	2023-1166	Upper Conduit Repair Construction - Phase 5	\$20,715	0.92	\$19,057	\$2,152
C55-23 C55-C1	2023-1166	Upper Conduit Repair Construction - Phase 5	\$5,733	0.86	\$4,930	\$557
C55-22 C55-C1	2023-1166	Upper Conduit Repair Construction - Phase 5	\$291,631	0.05	\$14,582	\$1,646
C45-24 C45-T7	2023-1166	Upper Conduit Repair Construction - Phase 5	\$9,897	0.86	\$8,511	\$961
C45-3 C45-T2	2023-1166	Upper Conduit Repair Construction - Phase 5	\$5,113	0.86	\$4,397	\$496
C36-2 C36-7	2023-1166	Upper Conduit Repair Construction - Phase 5	\$139,747	0.92	\$128,568	\$14,516
D12-SL1 D12-SL2	2023-1166	Upper Conduit Repair Construction - Phase 5	\$4,401	0.90	\$3,961	\$447
C55-26 C55-C1	2023-1166	Upper Conduit Repair Construction - Phase 5	\$4,555	0.86	\$3,918	\$442
C45-1 C45-T3	2023-1166	Upper Conduit Repair Construction - Phase 5	\$8,348	0.92	\$7,680	\$867
D12-30 D12-T17	2023-1166	Upper Conduit Repair Construction - Phase 5	\$15,376	0.05	\$769	\$87
C45-14 C45-C3	2023-1166	Upper Conduit Repair Construction - Phase 5	\$237,747	0.86	\$204,462	\$23,084

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Facility ID	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
C55-30 C55-31	2023-1166	Upper Conduit Repair Construction - Phase 5	\$3,998	0.86	\$3,438	\$388
C45-22 C45-C3	2023-1166	Upper Conduit Repair Construction - Phase 5	\$125,350	0.05	\$6,268	\$708
D43-2 D42-21	2023-1166	Upper Conduit Repair Construction - Phase 5	\$34,721	0.86	\$29,860	\$3,371
D12-10 D12-T14	2023-1166	Upper Conduit Repair Construction - Phase 5	\$550,704	0.86	\$473,606	\$53,471
C36-8 C28-T15	2023-1166	Upper Conduit Repair Construction - Phase 5	\$108,867	0.05	\$5,443	\$615
C28-T1 C28-RED6	2023-1166	Upper Conduit Repair Construction - Phase 5	\$2,809,689	0.05	\$140,484	\$15,861
C27-21 C27-T12	2023-1166	Upper Conduit Repair Construction - Phase 5	\$48,977	0.92	\$45,058	\$5,087
C27-T7 C28-RED6	2023-1166	Upper Conduit Repair Construction - Phase 5	\$298,634	0.05	\$14,932	\$1,686
C45-27 C45-RED1	2023-1166	Upper Conduit Repair Construction - Phase 5	\$17,288	0.05	\$864	\$98
C45-20 C46-T4	2023-1166	Upper Conduit Repair Construction - Phase 5	\$14,350	0.64	\$9,184	\$1,037
C55-22 C55-T11	2023-1166	Upper Conduit Repair Construction - Phase 5	\$7,970	0.86	\$6,854	\$774
C45-21 C45-T6	2023-1166	Upper Conduit Repair Construction - Phase 5	\$1,460,708	0.90	\$1,314,638	\$148,425
C45-12 C45-T11	2023-1166	Upper Conduit Repair Construction - Phase 5	\$105,126	0.90	\$94,614	\$10,682
C45-9 C45-T2	2023-1166	Upper Conduit Repair Construction - Phase 5	\$6,755	0.05	\$338	\$38
C55-30 C55-T12	2023-1166	Upper Conduit Repair Construction - Phase 5	\$20,874	0.05	\$1,044	\$118
C36-4 C36-T3	2023-1166	Upper Conduit Repair Construction - Phase 5	\$52,619	0.05	\$2,631	\$297
C45-1 C45-C4	2023-1166	Upper Conduit Repair Construction - Phase 5	\$17,418	0.05	\$871	\$98
C55-29 C55-T7	2023-1166	Upper Conduit Repair Construction - Phase 5	\$325,157	0.86	\$279,635	\$31,571
D43-C1 D12-SL3	2023-1166	Upper Conduit Repair Construction - Phase 5	\$21,941	0.90	\$19,747	\$2,229
D12-5 D12-T5	2023-1166	Upper Conduit Repair Construction - Phase 5	\$8,886	0.86	\$7,642	\$863
C45-13 C45-EOP2	2023-1166	Upper Conduit Repair Construction - Phase 5	\$4,629	0.05	\$231	\$26
D12-8 D12-T17	2023-1166	Upper Conduit Repair Construction - Phase 5	\$891,425	0.98	\$873,596	\$98,631

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Facility ID	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
C45-T5 C45-T6	2023-1166	Upper Conduit Repair Construction - Phase 5	\$5,214	0.86	\$4,484	\$506
C45-9 C45-25	2023-1166	Upper Conduit Repair Construction - Phase 5	\$670,414	0.05	\$33,521	\$3,785
D12-SL2 D12-SL3	2023-1166	Upper Conduit Repair Construction - Phase 5	\$12,987	0.05	\$649	\$73
C45-4 C45-C2	2023-1166	Upper Conduit Repair Construction - Phase 5	\$230,064	0.05	\$11,503	\$1,299
D12-5 D12-T6	2023-1166	Upper Conduit Repair Construction - Phase 5	\$4,291	0.36	\$1,545	\$174
C45-19 C45-T5	2023-1166	Upper Conduit Repair Construction - Phase 5	\$164,427	0.86	\$141,408	\$15,965
C45-5 C45-C2	2023-1166	Upper Conduit Repair Construction - Phase 5	\$18,239	0.05	\$912	\$103
C36-5 C36-T3	2023-1166	Upper Conduit Repair Construction - Phase 5	\$67,750	0.86	\$58,265	\$6,578
D43-66 D28-EOP5	2023-1166	Upper Conduit Repair Construction - Phase 5	\$65,975	0.86	\$56,739	\$6,406
C36-5 C45-25	2023-1166	Upper Conduit Repair Construction - Phase 5	\$17,047	0.05	\$852	\$96
C45-23 C45-C2	2023-1166	Upper Conduit Repair Construction - Phase 5	\$20,278	0.05	\$1,014	\$114
C45-4 C36-RED2	2023-1166	Upper Conduit Repair Construction - Phase 5	\$17,633	0.05	\$882	\$100
F78-10 F78-T6	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$3,475	0.05	\$174	\$20
F78-12 F78-RED3	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$23,684	0.86	\$20,368	\$2,300
F94-T4 F94-T5	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$2,801	0.05	\$140	\$16
F78-10 F78-RED2	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$4,950	0.05	\$247	\$28
F78-4 F78-RED5	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$599,228	0.86	\$515,336	\$58,183

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Facility ID	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
F94-2 F94-RED1	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$21,728	0.05	\$1,086	\$123
F78-5 F78-C1	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$21,344	0.05	\$1,067	\$120
F94-4 F94-T5	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$1,259,132	0.90	\$1,133,219	\$127,943
F78-T10 F78-RED3	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$124,525	0.86	\$107,091	\$12,091
F78-7 F78-T8	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$5,668,299	0.05	\$283,415	\$31,998
F94-6 F94-T1	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$66,691	0.05	\$3,335	\$376
F78-T11 F78-CR28	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$12,961	0.05	\$648	\$73
F94-6 F94-T4	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$3,956	0.86	\$3,402	\$384
F78-5 F93-T2	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$15,673	0.64	\$10,031	\$1,132
F78-C1 F78-T6	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$27,777	0.94	\$26,111	\$2,948
F78-17 F78-T13	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$356,592	0.92	\$328,064	\$37,039
F78-13 F78-T10	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$10,229	0.05	\$511	\$58

SLC Impact Fee Analysis

Facility ID	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
F78-16 F78-T4	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$24,355	0.05	\$1,218	\$137
F78-6 F78-EOP4	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$9,784	0.86	\$8,414	\$950
F94-5 F94-T1	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$11,484	0.05	\$574	\$65
F94-8 F94-T1	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$32,631	0.34	\$11,094	\$1,253
F78-8 F78-T11	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$60,775	0.05	\$3,039	\$343
F78-17 F78-T5	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$4,437	0.05	\$222	\$25
F78-7 F78-T11	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$421,662	0.86	\$362,629	\$40,942
F79-3 F78-12	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$14,441	0.05	\$722	\$82
F94-T4 F94-RED1	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$21,855	0.05	\$1,093	\$123
F78-11 F78-T7	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$3,241	0.05	\$162	\$18
F94-1 F78-8	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$4,125	0.05	\$206	\$23
F78-19 F78-T4	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$439,904	0.40	\$175,961	\$19,866

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Facility ID	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
F78-CR28 F78-RED4	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$207,468	0.05	\$10,373	\$1,171
F78-T5 F78-RED5	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$28,807	0.86	\$24,774	\$2,797
F94-4 F94-EOP1	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$1,449,893	0.86	\$1,246,908	\$140,779
F78-16 F78-T5	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$312,341	0.86	\$268,614	\$30,327
F78-9 F78-EOP5	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$497,718	0.05	\$24,886	\$2,810
F78-T7 F78-RED2	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$736,042	0.05	\$36,802	\$4,155
F94-7 F94-T5	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$18,450	0.05	\$923	\$104
F94-T6 F94-EOP2	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$25,078	0.92	\$23,072	\$2,605
F94-7 F93-T10	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$428,097	0.05	\$21,405	\$2,417
F94-8 F78-13	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$286,651	0.05	\$14,333	\$1,618
F78-11 F78-T8	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$51,077	0.05	\$2,554	\$288
F78-6 F78-T6	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$29,025	0.05	\$1,451	\$164

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Facility ID	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
F78-19 F78-24	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$285,076	0.05	\$14,254	\$1,609
F78-9 F78-C1	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$19,577	0.05	\$979	\$111
F79-3 F78-26	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$13,277	0.05	\$664	\$75
F94-9 F94-T3	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$16,876	0.05	\$844	\$95
F78-4 F78-C1	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$286,656	0.05	\$14,333	\$1,618
F94-2 F94-T6	2024-1012	Heughs Canyon Neighborhood Water Main Replacement	\$21,600	0.05	\$1,080	\$122
Total			\$34,052,482		\$11,135,244	\$1,257,193

CAP = capital

FY = fiscal year

ID = identification

RCN = replacement cost new

RCNLD = replacement cost new less depreciation

SLC Impact Fee Analysis

Table A-2. Horizontal Asset Credit, Sewer (FY 2026-31)

Facility ID	Length (feet)	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
20349 07794	1037.5	2015-0722	Phase 1 - Beck Sewer Trunk Line Rehabilitation	\$3,631,345	0.05	\$181,567	\$6,648
20362 20387	838.4	2015-0722	Phase 1 - Beck Sewer Trunk Line Rehabilitation	\$3,186,044	0.05	\$159,302	\$5,833
20360 20361	762.3	2015-0722	Phase 1 - Beck Sewer Trunk Line Rehabilitation	\$2,896,836	0.05	\$144,842	\$5,304
20111 03858	824.9	2015-0722	Phase 1 - Beck Sewer Trunk Line Rehabilitation	\$2,887,150	0.05	\$144,357	\$5,286
20361 20362	755.8	2015-0722	Phase 1 - Beck Sewer Trunk Line Rehabilitation	\$2,872,134	0.05	\$143,607	\$5,258
07794 20360	107.2	2015-0722	Phase 1 - Beck Sewer Trunk Line Rehabilitation	\$375,213	0.05	\$18,761	\$687
03858 20349	86.0	2015-0722	Phase 1 - Beck Sewer Trunk Line Rehabilitation	\$301,155	0.05	\$15,058	\$551
24042 24033	408.3	2016-0895	Elgin Ave Sewer Replacement	\$204,156	0.05	\$10,208	\$374
24041 24042	394.5	2016-0895	Elgin Ave Sewer Replacement	\$197,255	0.05	\$9,863	\$361
24049 24041	205.2	2016-0895	Elgin Ave Sewer Replacement	\$102,577	0.05	\$5,129	\$188
24033 24032	50.0	2016-0895	Elgin Ave Sewer Replacement	\$26,250	0.05	\$1,313	\$48
24050 24041	15.8	2016-0895	Elgin Ave Sewer Replacement	\$7,890	0.05	\$394	\$14
20077 23345	457.6	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$915,249	0.05	\$45,762	\$1,676
20178 20077	438.2	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$876,469	0.05	\$43,823	\$1,605
22200 22197	392.3	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$784,529	0.05	\$39,226	\$1,436
20182 20183	429.1	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$772,296	0.05	\$38,615	\$1,414
22198 21911	382.8	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$765,603	0.05	\$38,280	\$1,402
22204 22203	375.5	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$751,023	0.05	\$37,551	\$1,375
20176 20177	399.6	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$719,278	0.05	\$35,964	\$1,317
20180 20176	399.5	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$719,103	0.05	\$35,955	\$1,317
20179 20180	399.5	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$719,097	0.05	\$35,955	\$1,317
20183 20179	399.2	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$718,576	0.05	\$35,929	\$1,316

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Facility ID	Length (feet)	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
22201 22200	358.3	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$716,515	0.05	\$35,826	\$1,312
22202 22201	350.0	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$700,085	0.05	\$35,004	\$1,282
23341 22204	324.8	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$649,546	0.05	\$32,477	\$1,189
23342 23341	312.4	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$624,712	0.05	\$31,236	\$1,144
20886 22202	299.5	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$599,063	0.05	\$29,953	\$1,097
20177 20178	317.5	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$571,458	0.05	\$28,573	\$1,046
05568 22198	281.8	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$563,617	0.05	\$28,181	\$1,032
23345 20081	266.4	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$532,712	0.05	\$26,636	\$975
23343 23342	255.3	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$510,660	0.05	\$25,533	\$935
20869 20093	209.7	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$419,329	0.05	\$20,966	\$768
20093 05754	208.6	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$417,231	0.05	\$20,862	\$764
22203 20094	207.6	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$415,194	0.05	\$20,760	\$760
20080 20869	180.5	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$361,046	0.05	\$18,052	\$661
20094 20886	168.0	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$336,070	0.05	\$16,804	\$615
23344 23343	132.2	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$264,365	0.05	\$13,218	\$484
22199 05568	117.9	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$235,786	0.05	\$11,789	\$432
05754 23344	97.8	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$195,555	0.05	\$9,778	\$358
02162 02161	34.7	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$125,061	0.05	\$6,253	\$229
20081 20080	55.9	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$111,898	0.05	\$5,595	\$205
21911 02162	15.3	2016-0897	1200 W Trunk Line Rehabilitation - West Temple	\$54,940	0.05	\$2,747	\$101
00207 00205	452.1	2016-0952	Mp30 - 200 East From 300 South To 500 South	\$361,667	0.05	\$18,083	\$662
00745 00746	418.4	2016-0952	Mp30 - 200 East From 300 South To 500 South	\$334,715	0.05	\$16,736	\$613

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Facility ID	Length (feet)	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
00214 00213	250.3	2016-0952	Mp30 - 200 East From 300 South To 500 South	\$200,258	0.05	\$10,013	\$367
00215 00214	215.5	2016-0952	Mp30 - 200 East From 300 South To 500 South	\$172,404	0.05	\$8,620	\$316
06857 00207	171.7	2016-0952	Mp30 - 200 East From 300 South To 500 South	\$137,397	0.05	\$6,870	\$252
00213 06855	148.1	2016-0952	Mp30 - 200 East From 300 South To 500 South	\$118,476	0.05	\$5,924	\$217
00212 00211	205.1	2016-0952	Mp30 - 200 East From 300 South To 500 South	\$102,533	0.05	\$5,127	\$188
00210 06854	196.9	2016-0952	Mp30 - 200 East From 300 South To 500 South	\$98,453	0.05	\$4,923	\$180
08164 00210	188.7	2016-0952	Mp30 - 200 East From 300 South To 500 South	\$94,332	0.05	\$4,717	\$173
00746 00215	82.1	2016-0952	Mp30 - 200 East From 300 South To 500 South	\$65,696	0.05	\$3,285	\$120
00205 00038	79.6	2016-0952	Mp30 - 200 East From 300 South To 500 South	\$63,703	0.05	\$3,185	\$117
00217 00746	74.9	2016-0952	Mp30 - 200 East From 300 South To 500 South	\$41,189	0.05	\$2,059	\$75
00211 08164	31.4	2016-0952	Mp30 - 200 East From 300 South To 500 South	\$15,725	0.05	\$786	\$29
00507 00506	412.4	2019-1105	South Temple Upsizing Project	\$226,825	0.54	\$122,485	\$4,485
00506 00416	209.6	2019-1105	South Temple Upsizing Project	\$115,300	0.54	\$62,262	\$2,280
00416 20425	74.2	2019-1105	South Temple Upsizing Project	\$40,827	0.54	\$22,046	\$807
00621 00620	413.6	2019-1105	South Temple Upsizing Project	\$206,809	0.05	\$10,340	\$379
20392 20313	800.5	2020-1009	Beck Street Trunk Line Rehabilitation Project	\$3,041,712	0.05	\$152,086	\$5,569
20389 20392	800.2	2020-1009	Beck Street Trunk Line Rehabilitation Project	\$3,040,846	0.05	\$152,042	\$5,567
20387 20388	799.5	2020-1009	Beck Street Trunk Line Rehabilitation Project	\$3,037,931	0.05	\$151,897	\$5,562
20313 20390	799.0	2020-1009	Beck Street Trunk Line Rehabilitation Project	\$3,036,217	0.05	\$151,811	\$5,559
07625 20389	581.8	2020-1009	Beck Street Trunk Line Rehabilitation Project	\$2,210,694	0.05	\$110,535	\$4,047
20388 07625	219.6	2020-1009	Beck Street Trunk Line Rehabilitation Project	\$834,342	0.05	\$41,717	\$1,528
20390 20391	166.5	2020-1009	Beck Street Trunk Line Rehabilitation Project	\$632,822	0.05	\$31,641	\$1,159

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Facility ID	Length (feet)	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
20386 20111	84.3	2020-1009	Beck Street Trunk Line Rehabilitation Project	\$294,941	0.05	\$14,747	\$540
07626 07625	10.5	2020-1009	Beck Street Trunk Line Rehabilitation Project	\$5,505	0.05	\$275	\$10
22979 22980	164.0	2021-1002	700 North Sewer Rehabilitation	\$229,657	0.8	\$183,725	\$6,727
22972 22973	492.9	2021-1002	700 North Sewer Rehabilitation	\$690,085	0.05	\$34,504	\$1,263
22978 22979	447.1	2021-1002	700 North Sewer Rehabilitation	\$625,951	0.05	\$31,298	\$1,146
22977 22978	434.0	2021-1002	700 North Sewer Rehabilitation	\$607,585	0.05	\$30,379	\$1,112
22971 22977	433.1	2021-1002	700 North Sewer Rehabilitation	\$606,365	0.05	\$30,318	\$1,110
22957 22972	402.5	2021-1002	700 North Sewer Rehabilitation	\$563,449	0.05	\$28,172	\$1,032
22982 22983	399.9	2021-1002	700 North Sewer Rehabilitation	\$559,874	0.05	\$27,994	\$1,025
22981 22982	334.5	2021-1002	700 North Sewer Rehabilitation	\$468,284	0.05	\$23,414	\$857
22970 22971	314.3	2021-1002	700 North Sewer Rehabilitation	\$440,016	0.05	\$22,001	\$806
22983 27008	273.5	2021-1002	700 North Sewer Rehabilitation	\$382,850	0.05	\$19,142	\$701
22973 22970	58.7	2021-1002	700 North Sewer Rehabilitation	\$82,238	0.05	\$4,112	\$151
22956 22957	50.0	2021-1002	700 North Sewer Rehabilitation	\$25,000	0.05	\$1,250	\$46
27008 25883	20.5	2021-1002	700 North Sewer Rehabilitation	\$10,250	0.05	\$513	\$19
02155 02154	398.9	2021-1084	1200 W Trunk Line Rehabilitation – 1300 South	\$1,475,771	0.05	\$73,789	\$2,702
02153 02152	398.6	2021-1084	1200 W Trunk Line Rehabilitation – 1300 South	\$1,474,978	0.05	\$73,749	\$2,700
02156 02155	394.1	2021-1084	1200 W Trunk Line Rehabilitation – 1300 South	\$1,457,997	0.05	\$72,900	\$2,669
02152 02151	393.4	2021-1084	1200 W Trunk Line Rehabilitation – 1300 South	\$1,455,672	0.05	\$72,784	\$2,665
02154 02153	393.0	2021-1084	1200 W Trunk Line Rehabilitation – 1300 South	\$1,454,209	0.05	\$72,710	\$2,662
Total						\$3,558,670	\$130,308

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Table A-3. Horizontal Asset Credit, Stormwater (FY 2026-31)

Facility ID	Length (feet)	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
D091091 D091087	326.7	2022-1112	800 South 200 East to 300 East	\$1,568,103	0.05	\$78,405	\$4,238
D091222 D091083	9.6	2022-1112	800 South 200 East to 300 East	\$46,045	0.05	\$2,302	\$124
D079021 D091095	45.6	2022-1112	800 South 200 East to 300 East	\$59,220	0.05	\$2,961	\$160
D091095 D091091	382.5	2022-1112	800 South 200 East to 300 East	\$1,835,972	0.05	\$91,799	\$4,962
D091087 D091222	30.6	2022-1112	800 South 200 East to 300 East	\$146,742	0.05	\$7,337	\$397
D053244 D053245	171.8	2022-1140	750 S at Elizabeth St and 1100 E	\$103,077	0.05	\$5,154	\$279
D053246 D053247	43.7	2022-1140	750 S at Elizabeth St and 1100 E	\$30,617	0.05	\$1,531	\$83
D010017 D010001	154.5	2023-1088	2450 E Sunnyside	\$108,138	0.05	\$5,407	\$292
D010001 D010015	65.1	2023-1088	2450 E Sunnyside	\$45,594	0.05	\$2,280	\$123
D190055 D190056	284.6	2023-1119	Lee Drain (approximately 1560 S) 2800 West to 2975 West	\$369,974	0.05	\$18,499	\$1,000
D190091 D190092	695.0	2023-1119	Lee Drain (approximately 1560 S) 2800 West to 2975 West	\$2,084,922	0.05	\$104,246	\$5,635
D190020 D190055	312.0	2023-1119	Lee Drain (approximately 1560 S) 2800 West to 2975 West	\$405,651	0.05	\$20,283	\$1,096
D190056 D190111	39.8	2023-1119	Lee Drain (approximately 1560 S) 2800 West to 2975 West	\$71,628	0.05	\$3,581	\$194
D190111 D190035	45.1	2023-1119	Lee Drain (approximately 1560 S) 2800 West to 2975 West	\$81,129	0.05	\$4,056	\$219
D254040 D254039	121.2	2023-1136	1425 S 5500 W	\$412,148	0.05	\$20,607	\$1,114
D244002 D244001	80.8	2023-1137	1425 S 5070 W	\$323,099	0.05	\$16,155	\$873
D234050 D234045	190.1	2023-1138	1425 S 4800 W	\$646,370	0.05	\$32,318	\$1,747
D190042 D190043	125.0	2023-1142	Lee Drain and Gladiola	\$225,062	0.05	\$11,253	\$608
D203013 D203012	271.6	2024-1039	1820 South 3500 West	\$298,737	0.05	\$14,937	\$807

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Facility ID	Length (feet)	CAP Request Number	Project Name	RCN	Depreciation Factor	RCNLD	Credit
D203014 D203013	206.8	2024-1039	1820 South 3500 West	\$227,522	0.05	\$11,376	\$615
D072064 D072060	47.0	2024-1052	2612 S Lake Street	\$30,543	0.05	\$1,527	\$83
SD7148 D072064	99.0	2024-1052	2612 S Lake Street	\$64,336	0.05	\$3,217	\$174
D072063 D072211	75.7	2024-1052	2612 S Lake Street	\$49,224	0.05	\$2,461	\$133
D072212 SD7148	106.4	2024-1052	2612 S Lake Street	\$69,163	0.05	\$3,458	\$187
D072211 D072212	90.2	2024-1052	2612 S Lake Street	\$58,604	0.05	\$2,930	\$158
Total						\$468,081	\$25,303

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Table A-4. Vertical Asset Credit, Water

CAP Request Number	Capital Project Description	CAP Estimated Cost	Year of Replacement	Credit Value
2015-0149	New Irrigation Conduit on Harvard Avenue	\$850,000	24/25	\$42,500
2015-0209	Mountain Dell Dam - Rebuilding of Outlet Gates and Pipes	\$5,100,000	In Construction	\$255,000
2015-0217	City Creek Treatment Line to Morris Reservoir	\$12,000,000	29/30	\$600,000
2015-0221	MP3.5C - 16" Pipeline on Bengal Boulevard	\$5,580,000	25/26	\$279,000
2015-0230	3rd East Phase II - Marcus to Artesian Basin	\$2,731,000	In Construction	\$136,550
2015-0231	MP 3.8C - Victory Road - Ensign Downs Phase II - IF	\$4,050,000	24/25	\$202,500
2015-0253	Pleasant Valley Line	\$1,421,400	26/27	\$71,070
2015-0459	Tank Painting and Corrosion Control (Annual)	\$1,000,000	Annual	\$50,000
2015-0517	4500 South Pump Station Black Top	\$205,000	26/27	\$10,250
2015-0520	North Bench Tank Road	\$550,000	25/26	\$27,500
2015-0525	Perry Hollow Tank - Accessibility and other Improvements	\$736,500	26/27	\$36,825
2015-0530	Teton Tank Site Upgrades	\$150,000	24/25	\$7,500
2015-0570	Treatment of PCE at Wells	\$10,100,000	27/28	\$505,000
2016-0754	Capitol Hills Tanks - Truck Access	\$200,000	30/31	\$10,000
2016-0755	Little Cottonwood Creek Flume	\$250,000	24/25	\$12,500
2016-0820	Dyers Inn - Electrical Upgrades	\$650,000	28/29	\$32,500
2016-0858	Flume from Double barrels to Railroad tracks	\$3,531,000	In Construction	\$176,550
2016-0889	CR1 PRV	\$650,000	25/26	\$32,500
2016-0890	CR2 PRV	\$650,000	25/26	\$32,500
2016-0901	PRV E3-R49 Replacement	\$650,000	24/25	\$32,500
2016-0911	1300 E Well Chlorination	\$1,750,000	26/27	\$87,500

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CAP Request Number	Capital Project Description	CAP Estimated Cost	Year of Replacement	Credit Value
2016-1176	Research Park Pump Station Backup Power	\$4,000,000	25/26	\$200,000
2016-1177	Oak Hills Pump Station Backup Power	\$1,750,000	26/27	\$87,500
2016-1193	Emigration Pump Station Backup Power	\$2,050,000	27/28	\$102,500
2016-1194	Ensign Downs Pump Station Backup Power	\$2,750,000	30/31	\$137,500
2017-2010	Cove tank stabilization project	\$200,000	25/26	\$10,000
2017-2013	East Bench Tanks Drain Line Gooseneck	\$225,000	29/30	\$11,250
2017-2043	Treatment Plant Upgrades	\$350,000	24/25	\$17,500
2017-2061	Teton Tanks Slope Stabilization	\$50,000	Completed	\$2,500
2017-2111	Tanner Reservoir Full Replacement	\$1,000,000	26/27	\$50,000
2018-1106	Mountain Dell Dam Spillway Rehabilitation	\$250,000	25/26	\$12,500
2019-1013	Rehabilitation/Replacement of the JSL in the City Limits (Annual)	\$100,000	24/25	\$5,000
2019-1026	Cottage Ave Bank Property	\$140,000	24/25	\$7,000
2019-1047	Marcus Reservoir Meter and Service Tap to JVWCD	\$40,000	In Construction	\$2,000
2019-1130	Parleys Boat House Rebuild	\$500,000	Completed	\$25,000
2020-1026	Teton North Structural Assessment	\$1,150,000	24/25	\$57,500
2020-1031	Upper Conduit Repair Design	\$740,000	Ongoing (2020 to 2026)	\$37,000
2020-1069	Big Cottonwood WTP Rebuild	\$180,000,000	Ongoing (2022 to 2040)	\$9,000,000
2020-1071	Cathodic Retrofitting Project (Annual)	\$170,000	Annual	\$8,500
2020-1072	PRV Inspection Program (Annual)	\$50,000	Annual	\$2,500
2020-1075	City Creek Treatment Plant Upgrades - Public Engagement	\$1,000,000	Ongoing (2024 to 2027)	\$50,000
2020-1088	Focused Well Siting Study	\$286,000	Completed	\$14,300
2020-1089	3900 South Pump Station Phase 2 and Edwards Drive Pipe Improvements	\$4,000,000	Active Project	\$200,000

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CAP Request Number	Capital Project Description	CAP Estimated Cost	Year of Replacement	Credit Value
2020-1090	3900 South Pump Station Phase 3 - Supply and High Pressure Pipelines	\$6,000,000	28/29	\$300,000
2020-1091	3900 South Pump Station Phase 4 - Pump Station Connections	\$1,500,000	30/31	\$75,000
2020-1093	Big Cottonwood WTP Rebuild - Public Engagement	\$2,100,000	Ongoing (2023 to 2026)	\$105,000
2020-1095	Teton North - Interior Recoat and Exterior Improvements	\$300,000	26/27	\$15,000
2020-1134	Big Cottonwood WTP Rebuild - CM/GC (Design Phase)	\$2,200,000	Ongoing (2023 to 2037)	\$110,000
2020-1179	Parleys WTP New Chemical Facilities	\$22,000,000	27/28	\$1,100,000
2020-1181	Parleys WTP - Electrical Building & Upgrades	\$10,000,000	27/28	\$500,000
2020-1182	Parleys WTP - Filter Rehab	\$15,000,000	29/30	\$750,000
2020-1183	Parleys WTP - Raw Water Intake & Priority Improvements II	\$7,200,000	26/27	\$360,000
2020-1184	Parleys WTP - Stilling Tower and Basin Rebuild	\$1,875,000	25/26	\$93,750
2020-1188	Parleys WTP - Clarifier and Clarifier Pump Station Rebuild	\$3,000,000	27/28	\$150,000
2020-1189	Parleys WTP - PAC Storage & Feed	\$1,500,000	27/28	\$75,000
2021-1016	Parleys WTP Backwash Tank Improvements	\$500,000	27/28	\$25,000
2021-1041	City Creek Canyon Fire Protection and Utilities Improvements	\$27,250,000	25/26	\$1,362,500
2021-1049	C12-R15 PRV Replacement	\$250,000	In Construction	\$12,500
2021-1052	Parleys Entrance Gate Replacement Project	\$187,000	Completed	\$9,350
2021-1062	BCC Connection to LCC Valve Replacement Project	\$450,000	24/25	\$22,500
2021-1063	15th East Reservoir Roof Repairs	\$250,000	24/25	\$12,500
2021-1094	City Creek Treatment Plant Upgrades - Solids Processing	\$5,000,000	27/28	\$250,000
2021-1095	City Creek Treatment Plant Upgrades - BRIC Package	\$44,100,000	Ongoing (2024 to 2027)	\$2,205,000
2021-1096	Park Reservoir Joint Waterproofing	\$68,000	Completed	\$3,400
2021-1097	Parleys WTP Rebuild - Alternatives Analysis	\$450,000	27/28	\$22,500

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CAP Request Number	Capital Project Description	CAP Estimated Cost	Year of Replacement	Credit Value
2022-1026	SLA Replacement - Cottonwoods Connection	\$20,000,000	24/25	\$1,000,000
2022-1031	Parleys WTP - Building Improvements	\$3,000,000	Completed	\$150,000
2022-1032	University Pump Station Piping Replacement and Equipment Upgrade	\$200,000	25/26	\$10,000
2022-1062	Twin Lakes Dam - Gate Repairs	\$250,000	Completed	\$12,500
2022-1069	Bonneville Blvd Water Pipe Liner Project	\$566,500	In Construction	\$28,325
2022-1090	City Creek Treatment Plant Upgrades - CM/GC	\$350,000	Ongoing (2024 to 2027)	\$17,500
2022-1098	Arlington Hills Pump Station full back up power	\$1,133,000	In Construction	\$56,650
2022-1101	Water Plants Capital Project Support (FY 23/24)	\$650,000	Completed	\$32,500
2022-1102	Water Plants Compliance Projects FY 23/24	\$2,000,000	Completed	\$100,000
2022-1123	Mountain Dell Dam Rehabilitation - Piping of Drains	\$100,000	In Construction	\$5,000
2022-1124	Mountain Dell Dam - New Staff Gauge	\$100,000	Completed	\$5,000
2022-1125	Mountain Dell Dam - Concrete repairs	\$250,000	Completed	\$12,500
2022-1130	969 Shirecliff Road Water Main	\$80,000	Completed	\$4,000
2022-1134	Big Cottonwood Conduit Isolation Upgrades	\$850,000	25/26	\$42,500
2022-1142	Little Dell Dam - Restoration of DOCS Pipe Coating	\$1,000,000	24/25	\$50,000
2022-1145	Little Dell Dam - Diversion/Penstock Flowmeter	\$30,000	24/25	\$1,500
2022-1152	Lead Service Replacement Program	\$186,954,000	25/26	\$9,347,700
2022-1153	Little Dell Dam - DOCS and Audit Lighting Rehabilitation	\$100,000	24/25	\$5,000
2022-1154	Little Dell Dam - Instrumentation Upgrade	\$250,000	24/25	\$12,500
2022-1156	Lake Mary Dam - Rehabilitation	\$400,000	24/25	\$20,000
2022-1162	Twin Lakes Dam - Concrete study	\$100,000	24/25	\$5,000
2022-1164	Red Butte Dam - Control Panels	\$225,000	24/25	\$11,250

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CAP Request Number	Capital Project Description	CAP Estimated Cost	Year of Replacement	Credit Value
2022-1165	Cecret Dam - outlet rehabilitation	\$40,000	24/25	\$2,000
2022-1168	Red Pine Dam Rehabilitation	\$5,000,000	25/26	\$250,000
2022-1169	MP3.1A - East-West Conveyance Line - Terminal Reservoir to 300 E	\$59,000,000	In Construction	\$2,950,000
2022-1170	MP3.1B - East-West Conveyance Line - 300 E to 3200 W	\$42,000,000	30/31	\$2,100,000
2022-1191	J&SL - Culvert at Downstream of Highland Drive (Polo Club)	\$300,000	25/26	\$15,000
2022-1195	Jordan and Salt Lake Canal - Access at 700 East	\$300,000	29/30	\$15,000
2022-1196	Big Cottonwood Flume Rehabilitation	\$250,000	24/25	\$12,500
2022-1229	Little Dell Dam - Security Camera Improvements	\$50,000	25/26	\$2,500
2022-1233	6200 South Lift Station - Auto-trashrack Refurbishment	\$70,000	24/25	\$3,500
2022-1234	Red Butte Creek, Flow Measurement for Irrigation	\$500,000	24/25	\$25,000
2022-1242	Distribution Tank and Reservoir Paving (Annual)	\$80,000	Annual	\$4,000
2022-1244	Neff's Tank Condition Assessment	\$20,000	24/25	\$1,000
2022-1246	W Temple - North Temple to 400 South	\$800,000	Completed	\$40,000
2022-1247	Virginia Street - South Temple to 11th Ave	\$300,000	In Construction	\$15,000
2022-1250	2100 South - 700 East To 1700 East	\$1,800,000	In Construction	\$90,000
2022-1257	Upper Conduit Repair Construction - Phase 3	\$3,500,000	In Construction	\$175,000
2023-1013	2026-2039 Groundwater Development	\$32,000,000	25/26	\$1,600,000
2023-1019	City Creek Treatment Plant Upgrades - Visual Documentation	\$400,000	Ongoing (2024 to 2027)	\$20,000
2023-1020	Parleys WTP Elevator Replacement	\$250,000	24/25	\$12,500
2023-1044	Millcreek/Evergreen Well Pump Repair	\$1,000,000	24/25	\$50,000
2023-1056	Big Cottonwood WTP - Interim Sed Basin Improvements	\$3,000,000	24/25	\$150,000
2023-1057	Big Cottonwood WTP Intake Screening	\$1,250,000	24/25	\$62,500

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CAP Request Number	Capital Project Description	CAP Estimated Cost	Year of Replacement	Credit Value
2023-1059	City Creek Treatment Plant Upgrades - Project Facilitation	\$150,000	Ongoing (2024 to 2027)	\$7,500
2023-1063	Neffs Tank Rebuild	\$3,300,000	24/25	\$165,000
2023-1068	Irrigation Shop Improvements - Electrical and Roofing	\$200,000	24/25	\$10,000
2023-1101	Artesian 1 Well Project	\$1,000,000	In Construction	\$50,000
2023-1112	Big Cottonwood WTP Bypass Channel Replacement	\$6,000,000	27/28	\$300,000
2023-1150	Flume from Double Barrels to Railroad Tracks, Phase 2	\$1,500,000	In Construction	\$75,000
2023-1151	Marcus Reservoir Replacement	\$5,000,000	25/26	\$250,000
2023-1157	Tanner Reservoir Valve Replacement	\$700,000	24/25	\$35,000
2023-1165	Upper Conduit Repair Construction - Phase 4	\$2,500,000	24/25	\$125,000
2023-1167	R-3 PRV Replacement	\$730,000	24/25	\$36,500
2023-1168	R-2 PRV Replacement	\$730,000	24/25	\$36,500
2023-1170	Mountain Dell Dam Rehabilitation - Piping of Drains - Phase 2	\$250,000	24/25	\$12,500
2023-1171	Little Dell Dam - Restore Exterior Pipe Coating	\$500,000	25/26	\$25,000
2024-1004	900 East and 5600 South Water Main Replacement	\$5,250,000	27/28	\$262,500
2024-1014	Update Water Distribution Master Plan	\$250,000	27/28	\$12,500
2024-1022	Advanced Treatment for Wells	\$3,000,000	24/25	\$150,000
2024-1032	24-inch Mokveld Valve Replacement at Suicide Rock	\$500,000	24/25	\$25,000
R19-0029	Replace Flume/Auto Dump and JSL Canal Enclosure at Millcreek	\$120,000	24/25	\$6,000
R22-0574	SLA Replacement / Cottonwoods Connection Public Involvement	\$110,000	24/25	\$5,500
Total Credit				\$40,428,720
Credit to Next 6 Years				\$4,564,488

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Table A-5. Vertical Asset Credit, Sewer

CAP Request Number	Capital Project Description	CAP Estimated Cost	Year of Replacement	Credit Value
2015-0264	SOUTH LIFT STATION (SS05)	\$600,000	28/29	\$30,000
2015-0280	ORANGE STREET - PHASE IV - INDIANA TO 1500 SOUTH	\$10,700,000	26/27	\$535,000
2015-0322	MP28 - NORTH TEMPLE - AIRPORT TO ORANGE STREET	\$14,425,000	26/27	\$721,250
2015-0483	Land Easement for 500 South MP Project to Orange Street	\$1,000,000	Completed	\$50,000
2015-0505	New WRF - Core - Design Build Reclamation Facility (Construction - Based off BODR)	\$850,000,000	2026	\$42,500,000
2015-0651	ANNUAL HYDRAULIC MODEL CALIBRATION	\$100,000	Annual	\$5,000
2015-0664	SIPHON INSPECTION PROJECT	\$200,000	25/26	\$10,000
2016-0842	MP12B&C - 500 South Capacity Upgrades (3400 West to Orange Street)	\$25,000,000	27/28	\$1,250,000
2016-1126	CIPP SEWER ON TERRACE HILLS DR BETWEEN NORTHCREST DR AND NORTH BONNEVILLE	\$88,000	24/25	\$4,400
2016-1133	REHAB OF VERTICAL TURBINE PUMPS	\$200,000	Completed	\$10,000
2017-1301	5300 WEST LIFT STATION (SS17) CAPACITY IMPROVEMENTS	\$10,500,000	In Construction	\$525,000
2017-1302	LEARNED AVE 1034 TO 1000 WEST	\$99,200	24/25	\$4,960
2017-2008	Billy Mitchell (SS16) Capacity Upgrades	\$2,360,000	Completed	\$118,000
2017-2036	350 West 600 South North Side	\$150,000	24/25	\$7,500
2017-2050	New WRF - Professional Design Services (Design Services - AECOM)	\$65,000,000	2026	\$3,250,000
2017-2052	New WRF - Water Renew Public Outreach (Public Engagement - WF&Co)	\$800,000	2026	\$40,000
2018-1010	CIPP on 3rd Ave from C Street to E Street	\$85,000	24/25	\$4,250
2018-1011	CIPP on 100 south from 750 - 800 West	\$73,700	24/25	\$3,685
2018-1012	Spot Repair on Wasatch Drive at 1758 South	\$25,000	24/25	\$1,250
2018-1029	BASIN 11 I&I	\$250,000	27/28	\$12,500
2019-1041	LIFT STATION STORAGE FACILITY	\$800,000	24/25	\$40,000
2019-1051	Harvard Ave - Major St to Main St	\$147,300	24/25	\$7,365

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CAP Request Number	Capital Project Description	CAP Estimated Cost	Year of Replacement	Credit Value
2019-1054	New WRF - Visual Documentation Services for Construction (Project Documentation - MultiVista)	\$650,000	2026	\$32,500
2019-1058	CIPP on M Street 1st - 4th Ave	\$481,600	24/25	\$24,080
2019-1082	2100 S CAPACITY UPGRADE PROJECT	\$9,000,000	Completed	\$450,000
2019-1085	2300 E/WILMINGTON AVE/YUMA ST UPSIZING PROJECT	\$2,832,500	Completed	\$141,625
2019-1104	280 South 300 West	\$113,300	24/25	\$5,665
2019-1116	Gladiola Street Capacity Project	\$3,965,500	24/25	\$198,275
2019-1117	Amelia Earhart Dr/Jimmy Doolittle Rd Upsizing Project	\$2,266,000	24/25	\$113,300
2019-1118	2100 S Upsizing Project	\$1,246,300	24/25	\$62,315
2019-1119	California Ave Upsizing Project	\$453,200	24/25	\$22,660
2019-1120	South Temple/200 E Upsizing Project	\$339,900	24/25	\$16,995
2019-1121	700 S Upsizing Project	\$1,133,000	24/25	\$56,650
2019-1122	N Wall St Upsizing Project	\$170,000	24/25	\$8,500
2019-1126	500 SOUTH FM DISCHARGE BIOTOWER	\$1,472,900	24/25	\$73,645
2019-1139	Fulton Sewer Extension	\$679,800	24/25	\$33,990
2020-1060	California Place LS Improvements	\$339,900	24/25	\$16,995
2020-1062	Concord LS Improvements	\$736,500	24/25	\$36,825
2020-1063	Amelia Earhart LS Rehab	\$566,500	24/25	\$28,325
2020-1064	Morton Lift Station Rehabilitation	\$509,900	24/25	\$25,495
2020-1070	North LS (SS04) Rehabilitation	\$351,300	24/25	\$17,565
2020-1078	600 N LS Rehab	\$351,300	24/25	\$17,565
2020-1155	BECK STREET TRUNK LINE CONDITION ASSESSMENT/PRE-DESIGN	\$623,200	24/25	\$31,160
2020-1156	ORANGE STREET TRUNK LINE CONDITION ASSESSMENT/PROJECT PRE-DESIGN	\$450,000	26/27	\$22,500
2020-1158	MAINTENANCE ACCESS REHAB PROGRAM (VARIOUS LOCATIONS)	\$500,000	25/26	\$25,000

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CAP Request Number	Capital Project Description	CAP Estimated Cost	Year of Replacement	Credit Value
2020-1191	500 S PS Programming & Integration	\$150,000	28/29	\$7,500
2021-1024	500 S PS Biofilter Make-up Water	\$100,000	24/25	\$5,000
2021-1050	Facility ID 21309 Replacement	\$170,000	24/25	\$8,500
2021-1051	Collections WRF Receiving Pad	\$3,738,900	24/25	\$186,945
2021-1054	Grounding Rod Point Repair(s)	\$124,700	24/25	\$6,235
2021-1085	FY 23/24 Collection System Capital Project Support	\$600,000	Completed	\$30,000
2021-1136	Industrial LS Improvements	\$2,894,300	24/25	\$144,715
2022-1001	SLCWRF - 5th Rotary Drum Thickener	\$2,100,000	25/26	\$105,000
2022-1103	1700 N Lift Station Flow Meter Installation	\$150,000	25/26	\$7,500
2022-1133	Emergent Operational Support Project(s) (Annual)	\$500,000	Annual	\$25,000
2022-1211	Digester Plug Valves Replacement (Annual)	\$110,000	Annual	\$5,500
2022-1226	SLCDPU Campus (Sewer)	\$350,000	Needs Update	\$17,500
2022-1259	200 E & 300 S to 400 S Sewer Rehab	\$793,100	24/25	\$39,655
2023-1121	Demolition of Existing WRF	\$22,000,000	27/28	\$1,100,000
2023-1122	Capital Asset Rehabilitation and Upgrades (Annual)	\$1,300,000	Annual	\$65,000
2023-1123	Trickling Filter Rehabilitation (Annual)	\$150,000	Annual	\$7,500
2023-1152	East Maintenance Remodel	\$150,000	25/26	\$7,500
2023-1153	West Maintenance Remodel	\$350,000	25/26	\$17,500
R18-0027	1200 WEST TRUNK LINE REHABILITATION PROJECT	\$12,500,000	Ongoing (2019 to 2027)	\$625,000
R19-0082	1800 North Sewer Realignment, Phase 2 - Trunk Sewer	\$22,000,000	In Construction	\$1,100,000
R19-0084	1800 North Sewer Realignment, Phase 3 - Rehabilitation	\$10,000,000	25/26	\$500,000
Total Credit				\$54,603,340
Total Credit Allocated to Next 6 Years				\$1,764,672

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Table A-6. Vertical Asset Credit, Stormwater

CAP Request No.	Capital Project Description	CAP Estimated Cost	Year of Replacement	Credit Value
2016-1201	JORDAN RIVER - 1700 SOUTH IMPROVEMENTS	\$2,498,000	27/28	\$124,900
2017-2034	RED BUTTE CREEK CULVERT REHAB AT 900 SOUTH	\$403,000	29/30	\$20,150
2020-1047	CWA 3 STORM DRAIN - 1500 S TO CALIFORNIA AVE	\$931,000	28/29	\$46,550
2020-1120	EMIGRATION CREEK - ALLEN PARK IMPROVEMENTS	\$465,000	24/25	\$23,250
2020-1132	300 NORTH SD - 300 WEST TO 1000 WEST	\$900,000	In Construction	\$45,000
2020-1137	VIRGINIA STREET SD - SOUTH TEMPLE TO 11TH AVE	\$1,200,000	In Construction	\$60,000
2020-1139	1300 EAST SD - 2100 SOUTH TO 3000 SOUTH	\$1,500,000	In Construction	\$75,000
2020-1140	LOCAL STREETS SD FY24	\$100,000	Annual	\$5,000
2020-1142	1700 EAST SD - 1700 SOUTH TO 2700 SOUTH	\$1,000,000	Completed	\$50,000
2020-1143	LOCAL STREETS SD FY25	\$100,000	Annual	\$5,000
2020-1144	NORTHWEST DRAIN LIFT STATION RECONSTRUCTION	\$4,450,000	25/26	\$222,500
2020-1147	700 W STORM DRAIN - 1840 S TO 2100 S	\$774,000	25/26	\$38,700
2021-1065	GRANARY DISTRICT FLOODPLAIN MITIGATION AND RE-MAPPING	\$3,865,000	24/25	\$193,250
2021-1112	NORTHWEST DRAIN BYPASS TO JORDAN RIVER	\$2,000,000	25/26	\$100,000
2022-1006	STORM DRAIN REHAB - EMIGRATION CREEK AND 1700 S	\$310,000	In Construction	\$15,500
2022-1075	GREEN LOOP - STORMWATER IMPROVEMENTS	\$6,445,000	24/25	\$322,250
2022-1084	CLEANOUT BOX REHABILITATION - 2100 S	\$148,000	24/25	\$7,400
2022-1085	CLEANOUT BOX REHABILITATION - 2700 S	\$335,000	In Construction	\$16,750
2022-1093	CORNELL WETLANDS REVEGETATION	\$75,000	In Construction	\$3,750
2022-1116	BONNEVILLE GOLF COURSE DETENTION SYSTEM	\$1,179,000	28/29	\$58,950
2022-1148	700 NORTH SD - REDWOOD ROAD TO 2200 WEST	\$435,000	25/26	\$21,750
2022-1150	600 NORTH AND 700 NORTH SD - I-15 TO REDWOOD RD	\$2,500,000	24/25	\$125,000

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CAP Request No.	Capital Project Description	CAP Estimated Cost	Year of Replacement	Credit Value
2022-1167	ENSIGN DETENTION BASIN RECONSTRUCTION	\$376,000	27/28	\$18,800
2023-1010	RED BUTTE CREEK CULVERT REHAB AT 1300 EAST	\$490,000	29/30	\$24,500
2023-1033	BALLPARK STORMWATER IMPROVEMENTS	\$180,000	26/27	\$9,000
2023-1043	SWEDE TOWN STORM DRAIN IMPROVEMENTS	\$2,440,000	24/25	\$122,000
2023-1052	LIETENANT LIFT STATION UPGRADES	\$350,000	24/25	\$17,500
2023-1053	SIR TIMOTHY LIFT STATION UPGRADES	\$350,000	24/25	\$17,500
2023-1098	500 SOUTH STORM DRAIN EXTENSION AT BUTTE ST	\$620,000	24/25	\$31,000
2023-1104	MAIN STREET SD - N TEMPLE TO 300 N	\$225,000	24/25	\$11,250
2023-1149	200 EAST SD - N TEMPLE TO 500 S	\$865,000	27/28	\$43,250
TOTAL	Total Credit			\$1,875,450
	Total Credit Allocated to Next 6 Years			\$101,383