# Lehi City

## Culinary Water Impact Fee Analysis

ZIONS PUBLIC FINANCE, INC.

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# EXECUTIVE SUMMARY

Lehi City, Utah (the City) recently commissioned Zions Public Finance, Inc. (Zions) to calculate the City's culinary water impact fees in accordance with Utah State Law. An impact fee is a payment of money imposed upon new development activity as a condition of development approval to mitigate the impact of the new development on public infrastructure. In conjunction with this project, Bowen Collins & Associates (BC&A) prepared the *Impact Fee Facilities Plan for Culinary Water* (IFFP).

The recommended impact fee structure presented in this analysis has been prepared to satisfy the Impact Fees Act, Utah Code Ann. § 11-36a-101 et. seq., and represents the maximum impact fees that the City may assess. As impact fees may only be used to perpetuate the current level of service, the City will be required to use other revenue sources to fund any projects identified in the IFFP that constitute repair and replacement, cure any existing deficiencies, or increase the level of service for existing users.

## LEHI CITY WATER SYSTEM OVERVIEW

### City-wide Service Area

The culinary water impact fee will be assessed to a single, City-wide service area. The City also has a pressurized irrigation system that serves the entire City's outdoor water needs.

There are currently no outstanding bonds related to the culinary water system although there are two outstanding notes that are not impact fee qualifying. The City has determined that a new $8M water revenue bond will be issued in 2018. Proceeds will be applied 50% to culinary water and 50% to pressurized irrigation. The qualifying interest portion of the bond that relates to culinary water has been included in the impact fees. The calculation is shown in Figure 3.4 of this analysis.

Many projects identified in the IFFP will be used to cure existing deficiencies that will benefit existing users. The portion of a project's cost that cures a deficiency cannot be funded with impact fees and will be paid for with water user fees.

### Level of Service – Equivalent Residential Unit

Level of service (LOS) defines the demands that a typical residential user will place on the culinary water system. LOS is defined in terms of an Equivalent Residential Unit (ERU) which represents the average demand of a single-family residence in Lehi. The demands of non-residential properties can be expressed as multiples of an ERU based on equivalent meter sizes as shown in Figure ES.2.

Impact fee law prohibits the use of impact fees to increase the LOS above the current demands. At times, a water system may need to increase a level of service to cure an existing deficiency but projects fixing deficiencies must be paid for by non-impact fee revenues and a credit must be provided to the impact fee payer. It is assumed that the proposed LOS is equal to the historic observed demands.

In this document, the LOS per ERU is equated to an average day demand of 254.8 gallons per day (GPD) or an average annual demand of 93,002 gallons (254.8 multiplied by 365 days). Peak day demands have been

observed to have a peaking factor of 1.59 (405.7 gpd/254.8 gpd)[1]. This means that on the peak annual day usage an ERU's demand can climb to 405.7 gpd.

In 2016 the City served 17,849 ERUs which is anticipated to grow to approximately 23,523 ERUs by 2026. The culinary water impact fees are calculated by dividing the cost of existing and future projects by the ten-year demand increase of 5,674 ERUs. The City is expected to grow to 51,269 ERUs by buildout.

## CITY-WIDE SERVICE AREA CULINARY WATER IMPACT FEE CALCULATION

The bottom line of Figure ES.1 shows a total of approximately $46.3M existing assets and future water costs that are impact fee eligible; however, only $7M of these assets will meet the ten-year demand. This cost is divided by 5,674 ERUs that will add to the City-wide service area over the next ten years and results in an impact fee of $1,194.07 per ERU.

***FIGURE ES.1: IMPACT FEE PER CULINARY WATER ERU***

| Component | Total Cost to Component | % That will Serve Ten Year Demand | Dollar Amount that will Serve Ten Year Demand | Ten Year Demand (ERU) | Cost per ERU |
|---|---|---|---|---|---|
| **CULINARY PRODUCTION/ TREATMENT** | | | | | |
| Future 10 Year Capital Projects | $ 2,369,000 | 42.20% | $ 999,718 | 5,674 | $ 176 |
| Future Production Related Debt to be Issued - INTEREST ONLY | - | 0.00% | - | 5,674 | - |
| Existing Production - Sandpit | 2,457,898 | 0.39% | 9,643 | 5,674 | 2 |
| Existing Production- CWP Gardner and Holbrook | 1,533,600 | 35.29% | 541,156 | 5,674 | 95 |
| Existing Production Related Debt - INTEREST ONLY | - | 0.00% | - | 5,674 | - |
| **Production/Treatment Subtotal** | **$ 6,360,498** | | **$ 1,550,516** | | **$ 273.27** |
| | | | | | |
| | | | | | |
| **CULINARY STORAGE** | | | | | |
| Future 10 Year Capital Projects | $ 10,422,000 | 26.86% | $ 2,799,702 | 5,674 | $ 493 |
| Future Storage Related Debt to be Issued - INTEREST ONLY | 1,744,278 | 29.55% | 515,472 | 5,674 | 91 |
| Existing Storage Projects | 5,450,118 | 5.54% | 301,831 | 5,674 | 53 |
| Existing Storage Related Debt - OUTSTANDING INTEREST | - | 0.00% | - | 5,674 | - |
| | | | | | |
| **Storage Subtotal** | **$ 17,616,396** | | **$ 3,617,005** | | **$ 637.47** |
| | | | | | |
| **CULINARY TRANSMISSION/PUMPING** | | | | | |
| Future 10 Year Capital Projects | $ 8,551,000 | 12.12% | $ 1,036,199 | 5,674 | $ 183 |
| Future Transmission Related Debt to be Issued - INTEREST ONLY | - | 0.00% | - | 5,674 | - |
| Existing Transmission Projects | 13,704,670 | 6.10% | 835,985 | 5,674 | 147 |
| Existing Transmission Related Debt - OUTSTANDING INTEREST | - | 0.00% | - | 5,674 | - |
| | | | | | |
| **Transmission/Pumping Subtotal** | **$ 22,255,670** | | **$ 1,872,184** | | **$ 329.96** |
| | | | | | |
| **Professional Services/ Credits** | | | | | |
| Unspent Impact Fee Funds (Excluding Uncommitted Funds) | - | 0.00% | $ - | 5,674 | $ - |
| Credit for Projects Benefitting Existing Users* | | | | 5,674 | (57.20) |
| Professional Services Expense | 60,000 | 100% | 60,000 | 5,674 | 11 |
| **Professional Services/Credits Subtotal** | **60,000** | | **60,000** | | **(46.62)** |
| | | | | | |
| **Total Impact Fee Per ERU** | **$ 46,292,564** | | **$ 7,099,705** | | **$ 1,194.07** |

***See Appendix H for credit calculation**

[1] Bowen Collins IFFP

## PROPOSED CULINARY WATER IMPACT FEE METER MULTIPLIERS

Figure ES.2 shows the impact fee according to meter size. Using meter multipliers is a very common and simple method of assessing impact fees. The size of meter chosen for a connection determines the maximum flow that can pass through the meter and therefore the potential impact that the connection can place on the system. The multipliers shown in Figure ES.2 are based upon the equivalent flows of meters installed by Lehi City.

***FIGURE ES.2: MAXIMUM LEGAL CULINARY WATER IMPACT FEE***

| Unit Type | Fee per ERU | Meter Size | Equivalency Ratio | Impact Fee by Meter Size |
|---|---|---|---|---|
| **Residential** | $ 1,194.07 | per dwelling unit | 1.00 | **$ 1,194.07** |
| **Non-Residential/ Multi-Family Residential** | | 3/4" | 1.00 | **1,194.07** |
| | | 1" | 2.67 | **3,184.19** |
| | | 1 1/2" | 3.33 | **3,980.23** |
| | | 2" | 10.67 | **12,736.75** |
| | | 3" | 23.33 | **27,861.64** |
| | | 4" | 42.00 | **50,150.95** |
| | | 6" | 93.33 | **111,446.56** |
| | | 8" | 160.00 | **191,051.25** |
| | | | | |

The City reserves the right under the Impact Fees Act (Utah Code 11-36a-402(1)(c,d)) to assess an adjusted fee to respond to unusual circumstances and to ensure that the impact fees are assessed fairly. The impact fee ordinance must include a provision that permits adjustment of the fee for a development based upon studies and data submitted by the developer that indicate a more realistic and accurate impact upon the City's infrastructure. The impact fee formula shown below in Figure ES.3 for a non-standard user is based upon the user's anticipated annual water demand.

***FIGURE ES.3: CALCULATION OF CITY-WIDE NON-STANDARD IMPACT FEE***

| Non-Standard Users Impact Fee Formula |
|---|
| Step 1: Identify Estimated Average Annual Demand (Gallons) of Proposed |
| Step 2: Multiply Average Annual Demand by Impact Fee per Gallon of $0.013 |
| |

# CHAPTER 1: OVERVIEW OF THE CULINARY WATER IMPACT FEES

## PURPOSE OF AN IMPACT FEE

An impact fee is a payment of money imposed upon new development activity as a condition of development approval to mitigate the impact of new development on public infrastructure. An impact fee recovers the City's capital costs of excess culinary water capacity reserved for new growth and the costs of future projects that add new capacity for growth. The impact fee is charged directly to new development as a condition of receiving a building permit. Impact fees prevent existing users from paying growth-related costs through user rates. Impact fees also provide a mechanism for developers to construct system improvements at their own cost, but receive repayment through impact fees from other developers benefitting from the improvements through reimbursement agreements with the City.

The Utah Impact Fees Act allows only certain costs to be included in an impact fee to fairly charge the true cost of system expansion to developers. Eligible costs include future and historic projects that have capacity available to serve growth, future or outstanding debt related to these eligible projects, and certain professional expenses related to planning for growth. Project improvements that were built by developers to serve a specific development cannot be included in the impact fee. System improvements that cure a deficiency or enhance the LOS may not be included either.

This impact fee analysis provides documentation that there is a fair comparison, or rational nexus, between the impact fee charged to new development and the impact that growth has on the system. Impact fees are charged to different types of residential and non-residential development and in this document, are scaled according to meter size as an estimate of the impact on the culinary water system.

## COSTS TO BE INCLUDED IN THE IMPACT FEE

Impact fees are generally calculated based upon the following costs:

- New culinary water capital infrastructure for production/treatment, storage, and transmission/pumping that will serve new development;
- Professional and planning expenses related to the construction of system improvements that will serve new development;
- Historic costs of existing improvements that have excess capacity that can serve new development.

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

- Projects that cure system deficiencies for existing users;
- Any project portions that increase the level of service above that which is currently provided;
- Operations and maintenance costs;
- Costs of facilities funded by grants or other funds that the City does not have to repay; and
- Costs of reconstruction of facilities that do not have capacity to serve new growth.

## ASSESSMENT OF AN IMPACT FEE

The City will assess the impact fee as part of the building permit process. New connections will pay the impact fee before a final building permit is issued. The impact fee will be determined by meter size or according to a non-standard water impact fee calculation if certain water demand data is provided according to City policy. Remodels and expansions of existing facilities will also need to pay an impact fee if the culinary water meter size is increased, but will only pay the difference in the fee for the new meter size minus the fee for the existing meter size. For example, if a building currently has a ¾" meter but requires a 1" meter following an expansion, only the difference between the impact fee for a 1" meter and a 3/4" meter will be paid. The same approach applies to redevelopment projects.

# CHAPTER 2: IMPACT FROM GROWTH UPON THE CITY'S FACILITIES AND LEVEL OF SERVICE

The City will assess the impact fee to a single, City-wide service area. The facilities that pertain to the service area are the major transmission/pumping, production/treatment, and storage facilities that produce and circulate water throughout the entire City. A map of the City-wide service area is included in Appendix A of this report.

## PROPOSED LEHI CULINARY DEMANDS

Lehi's culinary water system currently serves 17,849 Equivalent Residential Units (ERUs) which will grow to an estimated 23,523 ERUs by 2026. This impact fee analysis is based on a 10-year growth window. Figure 2.1 shows culinary water growth projections in the Lehi service area. The estimated growth in culinary water demand for the next ten years is scheduled to be 5,674 ERUs.

***FIGURE 2.1: PROJECTED GROWTH IN CULINARY WATER DEMAND***

| Year | Single Family Units | Multifamily Units | Non-Residential Area (ksf) | Total City-Wide ERUs | Peak Day Demand (Mgd) | Peak Day Production Requirement (mgd) | Annual Demand (ac ft) |
|---|---|---|---|---|---|---|---|
| 2016 | 13,230 | 3,536 | 12,486 | 17,849 | 7.24 | 9.62 | 5,094 |
| 2017 | 13,651 | 3,649 | 12,883 | 18,417 | 7.47 | 9.94 | 5,256 |
| 2018 | 14,071 | 3,761 | 13,280 | 18,984 | 7.70 | 10.26 | 5,216 |
| 2019 | 14,492 | 3,874 | 13,677 | 19,552 | 7.93 | 10.58 | 5,226 |
| 2020 | 14,912 | 3,986 | 14,074 | 20,119 | 8.16 | 10.90 | 5,742 |
| 2021 | 15,333 | 4,098 | 14,471 | 20,686 | 8.39 | 11.20 | 5,904 |
| 2022 | 15,753 | 4,211 | 14,868 | 21,254 | 8.62 | 11.50 | 6,066 |
| 2023 | 16,174 | 4,323 | 15,265 | 21,821 | 8.85 | 11.80 | 6,228 |
| 2024 | 16,595 | 4,435 | 15,661 | 22,388 | 9.08 | 12.10 | 6,390 |
| 2025 | 17,015 | 4,548 | 16,058 | 22,956 | 9.31 | 12.40 | 6,552 |
| 2026 | 17,436 | 4,660 | 16,455 | 23,523 | 9.54 | 12.70 | 6,714 |
| 2030 | 19,108 | 5,107 | 18,033 | 25,779 | 10.40 | 13.90 | 7,358 |
| 2040 | 23,288 | 6,224 | 21,978 | 31,419 | 12.70 | 17.00 | 8,967 |
| 2050 | 27,469 | 7,342 | 25,924 | 37,059 | 15.00 | 20.00 | 10,577 |
| 2060 | 31,649 | 8,459 | 29,869 | 42,699 | 17.30 | 23.00 | 12,187 |
| Buildout | 32,902 | 8,922 | 78,318 | 51,269 | 20.90 | 27.90 | 14,770 |
| | | | | | | | |

Figure 2.2 summarizes the baseline measured demand (year 2016) and ten-year demand (year 2026). 5,674 ERUs are expected to be added in the ten-year impact fee horizon.

***FIGURE 2.2: GROWTH IN ERUS THROUGH 2026***

| Ten-Year Culinary Water Demand (ERU) | |
|---|---|
| 2016 Demand (ERU) | 17,849 |
| 2026 Demand (ERU) | 23,523 |
| Differential | 5,674 |
| % Undeveloped | 24% |
| **ERUs Added in Ten Years** | **5,674** |

*Source: IFFP for Culinary Water Prepared by BC&A*

## EXISTING AND PROPOSED LEVEL OF SERVICE ANALYSIS

An impact fee per ERU must balance the capacity of the facilities and the number of ERUs that will be added in ten years. The culinary water IFFP prepared by BC&A has identified the existing and future water projects and calculated the percentage of each project's capacity that will be used to meet the ten-year growth. The number of new ERUs that a project can still serve is determined by dividing the LOS per ERU by the amount of unused capacity in the project.

Level of service defines how much of the culinary water system a typical residential user, defined as an Equivalent Residential Unit, will require and should pay for with an impact fee. LOS is based upon historic observed water demands per ERU. Impact fee law prohibits the use of impact fees to increase the LOS above the current demands. At times, a water system may need to increase a level of service to cure an existing deficiency but projects fixing deficiencies must be paid for with non-impact fee revenues and a credit must be provided to the impact fee payer. It is assumed that LOS is not increased in this document above historic observed demands.

LOS is calculated in terms of average day demand and peak day demand. In this document, the LOS per ERU is equated to an average day demand of 254.8 gallons per day (GPD). Peak day demands have been observed to have a peaking factor of 1.59 (405.7 gpd/254.8 gpd)[2]. This means that on the peak annual day usage an ERU's demand can climb to 405.7 gpd. A single family residential home is equated to one ERU but non-residential properties can be converted to a number of equivalent ERUs using meter multipliers described in Chapter 5 of this report.

The detailed LOS standards that allow the system to provide 254.8 GPD per ERU are shown in Figure 2.3.

***FIGURE 2.3: LEVEL OF SERVICE SUMMARY***

| | Performance Standard | Current Level of Service | Proposed Level of Service |
|---|---|---|---|
| **Production Capacity** | | | |
| Production Capacity (gdp/ERU) | 540 | 838 | 540 |
| **Pumping Capacity** | | | |
| Pumping Capacity (gdp/ERU) | 406 | 585 | 406 |
| **Storage** | | | |
| Storage (gallons/ERU) | 400 | 500 | 400 |
| **Transmission and Distribution** | | | |
| Peak Day Demand Pressure (psi) | 40 | 35 | 40 |
| Peak Hour Demand Pressure (psi) | 30 | 29 | 30 |
| Minimum Available Fire Flow at 50 psi during Peak Day Demand (gpm) | 550 | 146 | 550 |

| | Level of Service |
|---|---|
| Average Day Demand (gpd/ERU) | 254.80 |
| Peak Day Demand (gpd/ERU) | 405.70 |
| Peak Hour Demand (gpd/ERU) | 811.40 |

*Source: Water Impact Fee Facilities Plan Table 1 Prepared By Bowen Collins & Associates*

[2] Bowen Collins IFFP

# CHAPTER 3: HISTORIC AND FUTURE CULINARY WATER CAPITAL PROJECTS

## HISTORIC CAPITAL PROJECT COSTS BY WATER COMPONENTS

The City is entitled to recover a portion of existing water costs assuming that the assets are: system improvements, funded by the City or a developer in-lieu of impact fees, are currently in service, have a life of more than 10 years, and do not constitute repair and replacement.

Appendix E includes a list of capital assets reviewed by the City Water Department to determine which projects are impact fee qualifying. The costs used are strictly historic costs taken from the City's depreciation statements and construction records to determine the actual costs incurred by the City.

Figure 3.1 shows the division of historic capital project costs between qualifying assets such as existing wells, storage reservoirs, treatment facilities, and transmission lines. These costs include only capital assets, they do not include standard O&M expenses. The total water historic cost is approximately $47.2M. Non-qualifying assets include items such as repair and replacement (R&R), storm improvements included in the water fund, items costing less than $5,000, fund reimbursements, and developer contributions also known as project improvements.

Figures 3.1 shows the detailed categories in the depreciation statement and the asset value that pertains to each category by component. After a careful review of water assets, City staff determined that only $21.6M are impact fee qualifying water system improvements. Figure 3.2 sorts the costs as qualifying or non-qualifying. The resulting qualifying cost of existing assets is used in calculating the impact fee in Figure 4.1.

***Figure 3.1: Existing Culinary Water Assets Summary***

| CULINARY WATER EXISTING ASSETS | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Equipment | Planning | Pumping | Source | Storage | Storm | Supply | Transmission | Unknown | Grand Total |
| Buildings/ Structures | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 751,511 | $ 751,511 |
| Improvements | 136,110 | - | 343,788 | 3,490,135 | 5,545,195 | 26,260 | - | 14,287,537 | 1,377,182 | 25,206,207 |
| Land | - | - | - | 378,386 | - | - | - | 620,381 | - | 998,767 |
| Water Rights | - | - | - | - | - | - | 1,179,644 | - | - | 1,179,644 |
| Wells,Pumps | - | - | - | 2,836,850 | - | - | - | - | - | 2,836,850 |
| Contributed | - | - | - | - | - | - | - | 15,829,298 | - | 15,829,298 |
| Planning | - | 427,271 | - | - | - | - | - | - | - | 427,271 |
| **Grand Total** | **$ 136,110** | **$427,271** | **$343,788** | **$6,705,370** | **$5,545,195** | **$26,260** | **$1,179,644** | **$30,737,216** | **$2,128,693** | **$ 47,229,547** |

***Figure 3.2: Qualifying Culinary Water Assets Summary***

| IMPACT FEE QUALIFYING ASSETS | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Equipment | Planning | Pumping | Source | Storage | Storm | Supply | Transmission | Unknown | Grand Total |
| Non-Qualifying | $ 136,110 | $427,271 | $ 82,827 | $4,247,473 | $ 95,077 | $26,260 | $1,179,644 | $17,293,507 | $2,128,693 | $ 25,616,861 |
| Qualifying | - | - | 260,961 | 2,457,898 | 5,450,118 | - | - | 13,443,709 | - | 21,612,686 |
| **Grand Total** | **$ 136,110** | **$427,271** | **$343,788** | **$6,705,370** | **$5,545,195** | **$26,260** | **$1,179,644** | **$30,737,216** | **$2,128,693** | **$ 47,229,547** |

## FUTURE 10 YEAR CULINARY WATER CAPITAL PROJECTS

In the next ten years, the City anticipates building various projects including a well, several storage improvements, and transmission lines. All construction estimates have been prepared in 2018 dollars. The City has determined that it will not include inflation in projected construction costs. The costs of future capital projects are defined in the corresponding Impact Fees Facilities Plan prepared by BC&A. As shown in Figure 3.3, project costs were sorted by whether they will meet 10-year impact fee qualifying demand, beyond ten-year demand, or non-qualifying (which includes portions of the projects that will be utilized by existing users).

The total cost of culinary water improvements to be built in ten years is $21,342,000 in 2018 dollars. Although the Impact Fees Act allows this cost to be increased for construction inflation the City has chosen to keep all future project costs at 2018 prices. $4,835,619 is the portion of the total future project cost that will serve the ten-year demand.

***FIGURE 3.3: FUTURE CULINARY WATER CAPITAL PROJECT COSTS***

| Project Name | Year to be Constructed | 2018 Cost | Construction Cost with Inflation | 10 Year Impact Fee Qualifying Cost | Impact Fee Qualifying Beyond 10 Years | Non Impact Fee Qualifying |
|---|---|---|---|---|---|---|
| **Production/Treatment** | | | | | | |
| Flight Park Well | 2017 | $ 2,369,000 | $ 2,369,000 | $ 999,718 | $ 1,369,282 | $ - |
| **Source Subtotal** | | **$ 2,369,000** | **$ 2,369,000** | **$ 999,718** | **$ 1,369,282** | **$ -** |
| **Storage** | | | | | | |
| West Side 1 (2.3 MG) | 2017 | $ 2,271,000 | $ 2,271,000 | $ 728,991 | $ 1,542,009 | $ - |
| 600 East Replacement (2.3 MG) | 2018 | 3,124,000 | 3,124,000 | 865,348 | 1,171,500 | 1,087,152 |
| Holbrook Upper (0.8 MG) | 2022 | 2,012,000 | 2,012,000 | 370,208 | 1,641,792 | - |
| Sand Pit (2 MG) | 2019 | 3,015,000 | 3,015,000 | 835,155 | 2,179,845 | - |
| **Storage Subtotal** | | **$ 10,422,000** | **$ 10,422,000** | **$ 2,799,702** | **$ 6,535,146** | **$ 1,087,152** |
| **Transmission/Pumping** | | | | | | |
| To Pilgrims Booster | 2019 | $ 415,000 | $ 415,000 | $ 4,150 | $ 266,430 | $ 144,420 |
| Holbrook Upper | 2025 | 355,000 | 355,000 | 65,320 | 289,680 | - |
| CWP to West Side 1 Tank | 2020 | 237,000 | 237,000 | 100,014 | 136,986 | - |
| West of River, North of 2100 N | 2021 | 1,195,000 | 1,195,000 | 485,170 | 709,830 | - |
| Bull River Rd | 2018 | 207,000 | 207,000 | 11,385 | 109,089 | 86,526 |
| West of River, South of 2100 N | 2022 | 153,000 | 153,000 | 62,118 | 90,882 | - |
| Sandpit Tank Connection | 2019 | 1,553,000 | 1,553,000 | 55,908 | 847,938 | 649,154 |
| 400 E 400 N | 2024 | 6,000 | 6,000 | 108 | 5,658 | 234 |
| 600 East Tank Connection | 2018 | 3,706,000 | 3,706,000 | 202,672 | 3,503,328 | - |
| Lehi Jr High | 2022 | 188,000 | 188,000 | 3,948 | 105,468 | 78,584 |
| 900 N 1300 W | 2018 | 18,000 | 18,000 | 990 | 9,486 | 7,524 |
| 1100 W Woods Dr | 2023 | 5,000 | 5,000 | 75 | 2,835 | 2,090 |
| Main St 2000 W | 2022 | 26,000 | 26,000 | 546 | 14,586 | 10,868 |
| 200 S 1400 E | 2022 | 237,000 | 237,000 | 4,977 | 132,957 | 99,066 |
| 1100 W 800 S | 2024 | 3,000 | 3,000 | 30 | 1,716 | 1,254 |
| Holbrook Upper | 2022 | 202,000 | 202,000 | 37,168 | 164,832 | - |
| Pilgrims Tank Booster-Phase 1 | 2019 | 45,000 | 45,000 | 1,620 | 24,570 | 18,810 |
| **Conveyance Subtotal** | | **$ 8,551,000** | **$ 8,551,000** | **$ 1,036,199** | **$ 6,416,271** | **$ 1,098,530** |
| **Ten Year Total** | | **$ 21,342,000** | **$ 21,342,000** | **$ 4,835,619** | **$ 14,320,699** | **$ 2,185,682** |

***Source: Bowen Collins & Associates Culinary Water Impact Fee Facility Plan***

**Future Inflation Was Not Included Per Direction of the City's Impact Fee Legal Counsel*

## FUTURE CULINARY WATER REVENUE BONDS

In early 2018, the City anticipates issuing approximately $8M in water revenue bonds that will be split 50%/50% between culinary water and pressurized irrigation. The full projected debt service schedule is shown in Appendix G of this report. Only the interest and costs of issuance of the bond is added to the impact fee as the principal is already included as the cost of the project constructed. Interest and cost of issuance for the

entire bond totals $1,744,278 for the culinary water portion. Figure 3.4 shows that $515,472 or approximately 30% of the bond interest and costs of issuance will be included in the proposed impact fee.

***FIGURE 3.4: FUTURE CULINARY WATER BOND INTEREST ALLOCATION***

| Series 2018 | Bond Interest | $ to Existing / Project Level | $ Impact Fee Qualifying - 10 Year | $ Impact Fee Qualifying - Beyond 10 Year | Totals |
|---|---|---|---|---|---|
| West Side 1 (2.3 MG) | $ 734,246 | $ - | $ 235,693 | $ 498,553 | $ 734,246 |
| 600 East Replacement (2.3 MG) - Bond | 1,010,033 | 351,491 | 279,779 | 378,762 | 1,010,033 |
| **GRAND TOTAL** | **$ 1,744,278** | **$ 351,491** | **$ 515,472** | **$ 877,315** | **$ 1,744,278** |

# CHAPTER 4: PROPORTIONATE SHARE ANALYSIS

The Impact Fees Act requires the impact fee analysis to estimate the proportionate share of the historic and future cost of system improvements that benefit new growth and can be recouped through impact fees. The proportionate share of all existing and future projects is shown in Figure 4.1. This chapter will show that the proposed impact fee is reasonably related to an ERU's impact on the culinary water system from future development activity.

## MANNER OF FUNDING

The proportionate share analysis considers the manner of funding utilized for existing public facilities. Historically the City has funded existing infrastructure with revenue sources including water user rates and miscellaneous fees, water impact fees, and bond proceeds.

In the future, the City will rely solely upon user rate revenues to fund the operations and maintenance of the system. Some rate revenues may be used to pay impact fee qualifying expenses in years when impact fee revenues are insufficient to cover the qualifying cost. However, if rate revenues are used to pay what should be funded through impact fees (due to a shortfall in impact fee revenues) then the water operating fund will be repaid with impact fees.

Grant funding is not secured at this time; therefore, if any grants are received, future impact fees will be discounted according to the size of grant and what impact fee qualifying projects are funded by such grants.

### Developer and Reimbursement Credits

If a project included in the Impact Fee Facilities Plan (or a project that will offset the demand for a system improvement that is listed in the IFFP) is constructed by a developer, then that developer is entitled to a credit against impact fees owed. (Utah Impact Fees Act, 11-36a-304(2)(f)).

### Time-Price Differential

Utah Code 11-36a-301(2)(h) allows for the inclusion of a time-price differential to create fairness for costs of projects paid at different times. All users who pay an impact fee today or within the next ten years will benefit from projects to be constructed and included in the fee. Although permissible according to impact fee code, the City's legal counsel has recommended that the City not include inflation for future capital projects.

## MAXIMUM LEGAL CULINARY WATER IMPACT FEE PER ERU

The maximum impact fee is based on the combination of individual costs for the components of production, treatment, storage, pumping, transmission, and allowable professional fees. Each fee for individual components is based upon the historic and future costs divided by the total and available capacities. The result is a very precise impact fee that complies with the Impact Fees Act. As shown in Figure 4.1, the maximum legal impact fee per ERU of culinary water demand is calculated to be $1,194.07.

## *Figure 4.1: City-Wide Culinary Water Proportionate Share/Cost Per ERU*

| Component | Total Cost to Component | % That will Serve Ten Year Demand | Dollar Amount that will Serve Ten Year Demand | Ten Year Demand (ERU) | Cost per ERU |
|---|---|---|---|---|---|
| **CULINARY PRODUCTION/ TREATMENT** | | | | | |
| Future 10 Year Capital Projects | $ 2,369,000 | 42.20% | $ 999,718 | 5,674 | $ 176 |
| Future Production Related Debt to be Issued - INTEREST ONLY | - | 0.00% | - | 5,674 | - |
| Existing Production - Sandpit | 2,457,898 | 0.39% | 9,643 | 5,674 | 2 |
| Existing Production- CWP Gardner and Holbrook | 1,533,600 | 35.29% | 541,156 | 5,674 | 95 |
| Existing Production Related Debt - INTEREST ONLY | - | 0.00% | - | 5,674 | - |
| **Production/Treatment Subtotal** | **$ 6,360,498** | | **$ 1,550,516** | | **$ 273.27** |
| | | | | | |
| | | | | | |
| **CULINARY STORAGE** | | | | | |
| Future 10 Year Capital Projects | $ 10,422,000 | 26.86% | $ 2,799,702 | 5,674 | $ 493 |
| Future Storage Related Debt to be Issued - INTEREST ONLY | 1,744,278 | 29.55% | 515,472 | 5,674 | 91 |
| Existing Storage Projects | 5,450,118 | 5.54% | 301,831 | 5,674 | 53 |
| Existing Storage Related Debt - OUTSTANDING INTEREST | - | 0.00% | - | 5,674 | - |
| | | | | | |
| **Storage Subtotal** | **$ 17,616,396** | | **$ 3,617,005** | | **$ 637.47** |
| | | | | | |
| **CULINARY TRANSMISSION/PUMPING** | | | | | |
| Future 10 Year Capital Projects | $ 8,551,000 | 12.12% | $ 1,036,199 | 5,674 | $ 183 |
| Future Transmission Related Debt to be Issued - INTEREST ONLY | - | 0.00% | - | 5,674 | - |
| Existing Transmission Projects | 13,704,670 | 6.10% | 835,985 | 5,674 | 147 |
| Existing Transmission Related Debt - OUTSTANDING INTEREST | - | 0.00% | - | 5,674 | - |
| | | | | | |
| **Transmission/Pumping Subtotal** | **$ 22,255,670** | | **$ 1,872,184** | | **$ 329.96** |
| | | | | | |
| **Professional Services/ Credits** | | | | | |
| Unspent Impact Fee Funds (Excluding Uncommitted Funds) | - | 0.00% | $ - | 5,674 | $ - |
| Credit for Projects Benefitting Existing Users* | | | | 5,674 | (57.20) |
| Professional Services Expense | 60,000 | 100% | 60,000 | 5,674 | 11 |
| **Professional Services/Credits Subtotal** | **60,000** | | **60,000** | | **(46.62)** |
| | | | | | |
| **Total Impact Fee Per ERU** | **$ 46,292,564** | | **$ 7,099,705** | | **$ 1,194.07** |

***See Appendix H for credit calculation**

# CHAPTER 5: CULINARY WATER IMPACT FEE CALCULATION

## DETERMINATION OF RESIDENTIAL AND NON-RESIDENTIAL IMPACT FEES

Figure 5.1 shows the proposed maximum culinary water impact fee that the City can assess according to ERU or meter size. Single family residences are assessed a culinary water impact fee equivalent to one ERU which assumes the typical demand of 254.8 gpd for an average day demand. Non-residential connections and multi-family connections will be assessed a culinary impact fee based on meter size.

Multi-family complexes will be assessed according to the size of the master meter and not according to the number of doors multiplied by the cost per ERU. Many non-residential properties have fire flow for the building and if the sprinkler system feeds through an unmetered standpipe, then an impact fee is not assessed to the standpipe. However, there are master meters that are sized much larger due to fire sprinkler capacity than what the actual water demands of the building would require. In this case, the impact fee should be based on the size of meter that would best serve the needs of the building net of fire flow.

***Figure 5.1: City-Wide Residential Culinary Water Impact Fee***

| Unit Type | Fee per ERU | Meter Size | Equivalency Ratio | Impact Fee by Meter Size |
|---|---|---|---|---|
| **Residential** | $ 1,194.07 | per dwelling unit | 1.00 | **$ 1,194.07** |
| **Non-Residential/ Multi-Family Residential** | | 3/4" | 1.00 | **1,194.07** |
| | | 1" | 2.67 | **3,184.19** |
| | | 1 1/2" | 3.33 | **3,980.23** |
| | | 2" | 10.67 | **12,736.75** |
| | | 3" | 23.33 | **27,861.64** |
| | | 4" | 42.00 | **50,150.95** |
| | | 6" | 93.33 | **111,446.56** |
| | | 8" | 160.00 | **191,051.25** |
| | | | | |

## NON-STANDARD DEMAND ADJUSTMENTS

The City reserves the right under the Impact Fees Act (Utah Code 11-36a-402(1)(c,d)) to assess an adjusted fee to respond to unusual circumstances and to ensure that the impact fees are assessed fairly. The impact fee ordinance must include a provision that permits adjustment of the impact fee for a development based upon studies and data submitted by the developer that indicate a more realistic and accurate impact upon the City's infrastructure. The impact fee formula shown below in Figure 5.2 for a non-standard user is based upon the anticipated annual water demand.

***Figure 5.2: Calculation of Non-Standard Impact Fee***

| Non-Standard Users Impact Fee Formula |
|---|
| Step 1: Identify Estimated Average Annual Demand (Gallons) of Proposed |
| Step 2: Multiply Average Annual Demand by Impact Fee per Gallon of $0.013 |
| |

# APPENDICES: CERTIFICATION, SERVICE AREA MAP, IMPACT FEE CALCULATIONS

In accordance with Utah Code Annotated, 11-36a-306(2), Zions Public Finance, Inc., makes the following certification:

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

1. includes only the cost of public facilities that are:

    a. allowed under the Impact Fees Act; and

    b. actually incurred; or

    c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;

2. does not include:

    a. costs of operation and maintenance of public facilities;

    b. cost of 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;

    c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;

3. offset costs with grants or other alternate sources of payment; and

4. complies in each and every relevant respect with the Impact Fees Act.

Zions Public Finance makes this certification with the following caveats:

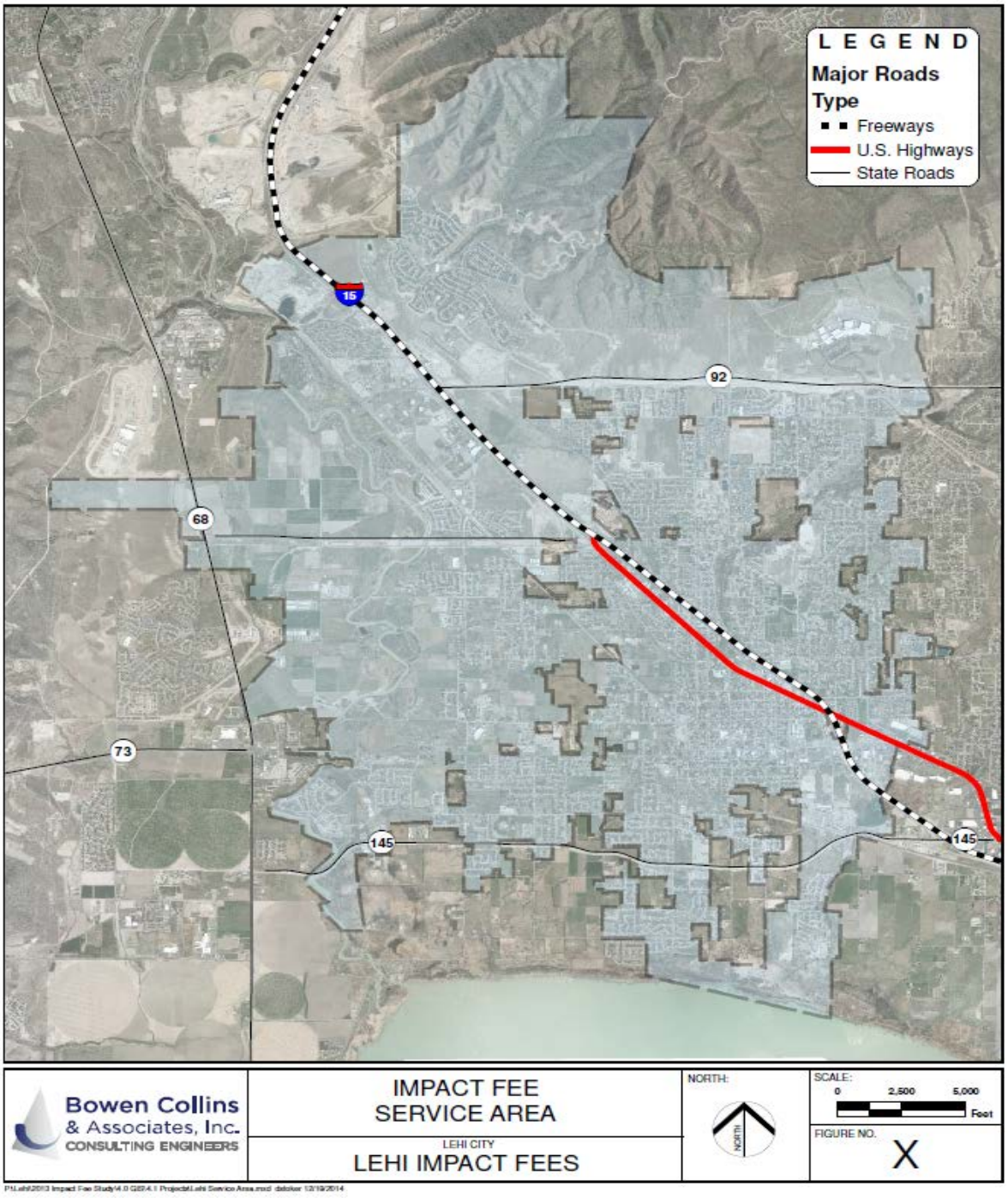
1. All of the recommendations for implementations of the Impact Fee Facilities Plan (IFFP) made in the IFFP or in the impact fee analysis are followed in their entirety by City staff and Council in accordance to the specific policies established for the Service Area.
2. If all or a portion of the IFFP or impact fee analysis are modified or amended, this certification is no longer valid.
3. All information provided to Zions Public Finance, Inc., its contractors or suppliers is assumed to be correct, complete and accurate. This includes information provided by Lehi City and outside sources.

Dated: 4/6/2018

ZIONS PUBLIC FINANCE, INC.

# APPENDIX A: MAP OF CULINARY WATER IMPACT FEE SERVICE AREA

LEHI CITY CULINARY WATER IMPACT FEE ANALYSIS



# APPENDIX B: ERU DEMAND PROJECTIONS AND LEVEL OF SERVICE (LOS)

## LEHI CITY CULINARY WATER IMPACT FEE ANALYSIS

**TABLE B.1: CURRENT AND FUTURE CULINARY WATER DEMANDS**

| Year | Single Family Units | Multifamily Units | Non-Residential Area (ksf) | Total City-Wide ERUs | Peak Day Demand (Mgd) | Peak Day Production Requirement (mgd) | Annual Demand (ac ft) |
|---|---|---|---|---|---|---|---|
| 2016 | 13,230 | 3,536 | 12,486 | 17,849 | 7.24 | 9.62 | 5,094 |
| 2017 | 13,651 | 3,649 | 12,883 | 18,417 | 7.47 | 9.94 | 5,256 |
| 2018 | 14,071 | 3,761 | 13,280 | 18,984 | 7.70 | 10.26 | 5,216 |
| 2019 | 14,492 | 3,874 | 13,677 | 19,552 | 7.93 | 10.58 | 5,226 |
| 2020 | 14,912 | 3,986 | 14,074 | 20,119 | 8.16 | 10.90 | 5,742 |
| 2021 | 15,333 | 4,098 | 14,471 | 20,686 | 8.39 | 11.20 | 5,904 |
| 2022 | 15,753 | 4,211 | 14,868 | 21,254 | 8.62 | 11.50 | 6,066 |
| 2023 | 16,174 | 4,323 | 15,265 | 21,821 | 8.85 | 11.80 | 6,228 |
| 2024 | 16,595 | 4,435 | 15,661 | 22,388 | 9.08 | 12.10 | 6,390 |
| 2025 | 17,015 | 4,548 | 16,058 | 22,956 | 9.31 | 12.40 | 6,552 |
| 2026 | 17,436 | 4,660 | 16,455 | 23,523 | 9.54 | 12.70 | 6,714 |
| 2030 | 19,108 | 5,107 | 18,033 | 25,779 | 10.40 | 13.90 | 7,358 |
| 2040 | 23,288 | 6,224 | 21,978 | 31,419 | 12.70 | 17.00 | 8,967 |
| 2050 | 27,469 | 7,342 | 25,924 | 37,059 | 15.00 | 20.00 | 10,577 |
| 2060 | 31,649 | 8,459 | 29,869 | 42,699 | 17.30 | 23.00 | 12,187 |
| Buildout | 32,902 | 8,922 | 78,318 | 51,269 | 20.90 | 27.90 | 14,770 |

**TABLE B.2: CULINARY WATER DEMAND (ERU)**

| Ten-Year Culinary Water Demand (ERU) | |
|---|---|
| 2016 Demand (ERU) | 17,849 |
| 2026 Demand (ERU) | 23,523 |
| Differential | 5,674 |
| % Undeveloped | 24% |
| **ERUs Added in Ten Years** | **5,674** |

*Source: IFFP for Culinary Water Prepared by BC&A*

# APPENDIX C: CULINARY WATER LEVEL OF SERVICE (LOS) ANALYSIS

## LEHI CITY CULINARY WATER IMPACT FEE ANALYSIS

**TABLE C.1: CULINARY WATER LEVEL OF SERVICE BY COMPONENT**

| | Performance Standard | Current Level of Service | Proposed Level of Service |
|---|---|---|---|
| **Production Capacity** | | | |
| Production Capacity (gpd/ERU) | 540 | 838 | 540 |
| **Pumping Capacity** | | | |
| Pumping Capacity (gpd/ERU) | 406 | 585 | 406 |
| **Storage** | | | |
| Storage (gallons/ERU) | 400 | 500 | 400 |
| **Transmission and Distribution** | | | |
| Peak Day Demand Pressure (psi) | 40 | 35 | 40 |
| Peak Hour Demand Pressure (psi) | 30 | 29 | 30 |
| Minimum Available Fire Flow at 50 psi during Peak Day Demand (gpm) | 550 | 146 | 550 |

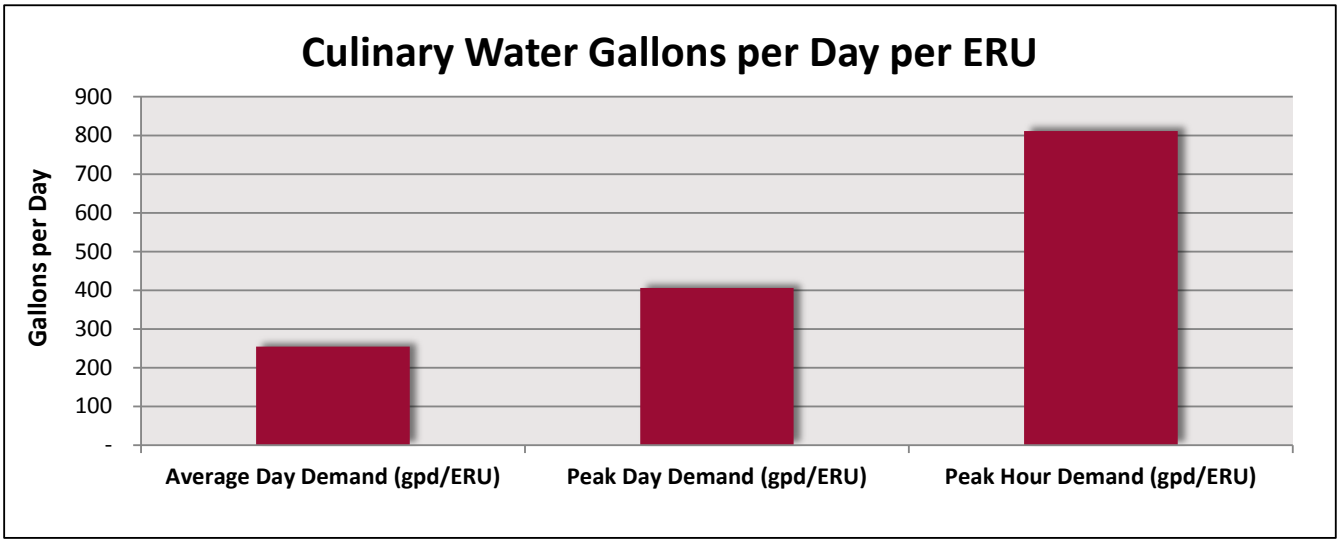



**TABLE C.2: CULIINARY WATER LEVEL OF SERVICE PER ERU**

| | Level of Service |
|---|---|
| Average Day Demand (gpd/ERU) | 254.80 |
| Peak Day Demand (gpd/ERU) | 405.70 |
| Peak Hour Demand (gpd/ERU) | 811.40 |

*Source: Water Impact Fee Facilities Plan Table 1 Prepared By Bowen Collins & Associates*

# APPENDIX D: CULINARY WATER 10 YEAR CAPITAL PROJECTS

LEHI CITY CULINARY WATER IMPACT FEE ANALYSIS

**TABLE D.1: CULINARY WATER CAPITAL PROJECTS** — **Inflation Rate*** **0.00%**

| Project Name | Project ID | % to Existing / Project Level | % Impact Fee Qualifying - 10 Year | % Impact Fee Qualifying - Beyond 10 Year | Year to be Constructed | 2018 Cost | Construction Cost with Inflation | 10 Year Impact Fee Qualifying Cost | Impact Fee Qualifying Beyond 10 Years | Non Impact Fee Qualifying |
|---|---|---|---|---|---|---|---|---|---|---|
| **Production/Treatment** | | | | | | | | | | |
| Flight Park Well | CS-1 | 0.0% | 42.2% | 57.8% | 2017 | $ 2,369,000 | $ 2,369,000 | $ 999,718 | $ 1,369,282 | $ - |
| **Source Subtotal** | | | | | | **$ 2,369,000** | **$ 2,369,000** | **$ 999,718** | **$ 1,369,282** | **$ -** |
| **Storage** | | | | | | | | | | |
| West Side 1 (2.3 MG) | CST-1 | 0.0% | 32.1% | 67.9% | 2017 | $ 2,271,000 | $ 2,271,000 | $ 728,991 | $ 1,542,009 | $ - |
| 600 East Replacement (2.3 MG) | CST-2 | 34.8% | 27.7% | 37.5% | 2018 | 3,124,000 | 3,124,000 | 865,348 | 1,171,500 | 1,087,152 |
| Holbrook Upper (0.8 MG) | CST-4 | 0.0% | 18.4% | 81.6% | 2022 | 2,012,000 | 2,012,000 | 370,208 | 1,641,792 | - |
| Sand Pit (2 MG) | CST-5 | 0.0% | 27.7% | 72.3% | 2019 | 3,015,000 | 3,015,000 | 835,155 | 2,179,845 | - |
| **Storage Subtotal** | | | | | | **$ 10,422,000** | **$ 10,422,000** | **$ 2,799,702** | **$ 6,535,146** | **$ 1,087,152** |
| **Transmission/Pumping** | | | | | | | | | | |
| To Pilgrims Booster | CB-1 | 34.80% | 1.00% | 64.20% | 2019 | $ 415,000 | $ 415,000 | $ 4,150 | $ 266,430 | $ 144,420 |
| Holbrook Upper | CB-2 | 0.00% | 18.40% | 81.60% | 2025 | 355,000 | 355,000 | 65,320 | 289,680 | - |
| CWP to West Side 1 Tank | CB-3 | 0.00% | 42.20% | 57.80% | 2020 | 237,000 | 237,000 | 100,014 | 136,986 | - |
| West of River, North of 2100 N | CC-03 | 0.0% | 40.6% | 59.4% | 2021 | 1,195,000 | 1,195,000 | 485,170 | 709,830 | - |
| Bull River Rd | CC-07 | 41.8% | 5.5% | 52.7% | 2018 | 207,000 | 207,000 | 11,385 | 109,089 | 86,526 |
| West of River, South of 2100 N | CC-09 | 0.0% | 40.6% | 59.4% | 2022 | 153,000 | 153,000 | 62,118 | 90,882 | - |
| Sandpit Tank Connection | CC-10 | 41.8% | 3.6% | 54.6% | 2019 | 1,553,000 | 1,553,000 | 55,908 | 847,938 | 649,154 |
| 400 E 400 N | CC-11 | 3.9% | 1.8% | 94.3% | 2024 | 6,000 | 6,000 | 108 | 5,658 | 234 |
| 600 East Tank Connection | CC-17 | 0.0% | 5.5% | 94.5% | 2018 | 3,706,000 | 3,706,000 | 202,672 | 3,503,328 | - |
| Lehi Jr High | CC-23 | 41.8% | 2.1% | 56.1% | 2022 | 188,000 | 188,000 | 3,948 | 105,468 | 78,584 |
| 900 N 1300 W | CC-27 | 41.8% | 5.5% | 52.7% | 2018 | 18,000 | 18,000 | 990 | 9,486 | 7,524 |
| 1100 W Woods Dr | CC-28 | 41.8% | 1.5% | 56.7% | 2023 | 5,000 | 5,000 | 75 | 2,835 | 2,090 |
| Main St 2000 W | CC-34 | 41.8% | 2.1% | 56.1% | 2022 | 26,000 | 26,000 | 546 | 14,586 | 10,868 |
| 200 S 1400 E | CC-39 | 41.8% | 2.1% | 56.1% | 2022 | 237,000 | 237,000 | 4,977 | 132,957 | 99,066 |
| 1100 W 800 S | CC-42 | 41.8% | 1.0% | 57.2% | 2024 | 3,000 | 3,000 | 30 | 1,716 | 1,254 |
| Holbrook Upper | CC-44 | 0.0% | 18.4% | 81.6% | 2022 | 202,000 | 202,000 | 37,168 | 164,832 | - |
| Pilgrims Tank Booster-Phase 1 | CC-52 | 41.8% | 3.6% | 54.6% | 2019 | 45,000 | 45,000 | 1,620 | 24,570 | 18,810 |
| **Conveyance Subtotal** | | | | | | **$ 8,551,000** | **$ 8,551,000** | **$ 1,036,199** | **$ 6,416,271** | **$ 1,098,530** |
| **Ten Year Total** | | | | | | **$ 21,342,000** | **$ 21,342,000** | **$ 4,835,619** | **$ 14,320,699** | **$ 2,185,682** |

***Source: Bowen Collins & Associates Culinary Water Impact Fee Facility Plan***

**Future Inflation Was Not Included Per Direction of the City's Impact Fee Legal Counsel*

# APPENDIX E: HISTORIC CITY ASSET DATA

LEHI CITY CULINARY WATER IMPACT FEE ANALYSIS

**Table E.1: Detailed Asset List**

| | A | B | C | D | E | F | G | H | I | J | K | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Category | Description | Owning System | Function | Type | Service Life | In Service | Qualifying | Acquire Date | Function | Original Cost | 1 |
| 2 | Water Rights | Water Rights (Jordan) | Culinary | Supply | System | - | Yes | Non-Qualifying | | | 529,644 | 2 |
| 3 | Water Rights | Water Rights-Cemetery | Culinary | Supply | System | - | Yes | Non-Qualifying | | | 650,000 | 3 |
| 4 | Land | Land | Culinary | Transmission | System | - | Yes | Qualifying | | | 31,085 | 4 |
| 5 | Land | Land | Culinary | Transmission | System | - | Yes | Qualifying | | | 8,637 | 5 |
| 6 | Land | Land-Alpine Springs Property | Culinary | Source | System | - | Yes | Non-Qualifying | | | 378,386 | 6 |
| 7 | Land | Land-Waterline Encroachment | Culinary | Transmission | System | - | Yes | Qualifying | | | 3,575 | 7 |
| 8 | Land | Land-100S Row Road | Culinary | Transmission | System | - | Yes | Qualifying | | | 56,936 | 8 |
| 9 | Land | Land | Culinary | Transmission | System | - | Yes | Qualifying | | | 407,500 | 9 |
| 10 | Land | Land | Culinary | Transmission | System | - | Yes | Qualifying | | | 5,149 | 10 |
| 11 | Land | Land | Culinary | Transmission | System | - | Yes | Qualifying | | | 7,499 | 11 |
| 12 | Land | Lamburt Property Purchase | Culinary | Transmission | System | - | Yes | Qualifying | | | 100,000 | 12 |
| 13 | Buildings/Structures | BS-Prior 1959 | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | | | 94,774 | 13 |
| 14 | Buildings/Structures | BS-1959 | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | 1959 | | 1,152 | 14 |
| 15 | Buildings/Structures | BS-1960 | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | 1960 | | 79 | 15 |
| 16 | Buildings/Structures | BS-1964 | Culinary | Unknown | System | 10.00 | Yes | Non-Qualifying | 1964 | | 226 | 16 |
| 17 | Buildings/Structures | BS-1966 | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | 1966 | | 2,410 | 17 |
| 18 | Buildings/Structures | BS-1968 | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | 1968 | | 216 | 18 |
| 19 | Buildings/Structures | BS-1970 | Culinary | Unknown | System | 10.00 | Yes | Non-Qualifying | 1970 | | 2,217 | 19 |
| 20 | Buildings/Structures | BS-1973 | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | 1973 | | 1,426 | 20 |
| 21 | Buildings/Structures | BS-1974 | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | 1974 | | 1,276 | 21 |
| 22 | Buildings/Structures | BS-1975 | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | 1975 | | 1,823 | 22 |
| 23 | Buildings/Structures | BS-1976 | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | 1976 | | 1,393 | 23 |
| 24 | Buildings/Structures | BS-1977 | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | 1977 | | 1,825 | 24 |
| 25 | Buildings/Structures | BS-1978 | Culinary | Unknown | System | 10.00 | Yes | Non-Qualifying | 1978 | | 1,846 | 25 |
| 26 | Buildings/Structures | BS-1979 | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | 1979 | | 28,907 | 26 |
| 27 | Buildings/Structures | BS-1980 | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | 1980 | | 17,159 | 27 |
| 28 | Buildings/Structures | BS-1984 | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | 1984 | | 30,480 | 28 |
| 29 | Buildings/Structures | BS-1985 | Culinary | Unknown | System | 10.00 | Yes | Non-Qualifying | 1985 | | 6,000 | 29 |
| 30 | Buildings/Structures | BS-1986 | Culinary | Unknown | System | 35.00 | Yes | Non-Qualifying | 1986 | | 13,000 | 30 |
| 31 | Buildings/Structures | BS-1987 | Culinary | Unknown | System | 10.00 | Yes | Non-Qualifying | 1987 | | 1,904 | 31 |
| 32 | Buildings/Structures | BS-1988 | Culinary | Unknown | System | 10.00 | Yes | Non-Qualifying | 1988 | | 2,759 | 32 |
| 33 | Buildings/Structures | Office Addition to Ex Wtr Bld | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | | | 25,751 | 33 |
| 34 | Buildings/Structures | Pump House Exhaust Fan | Culinary | Unknown | System | 10.00 | Yes | Non-Qualifying | | | 3,779 | 34 |
| 35 | Buildings/Structures | Building | Culinary | Unknown | System | 30.00 | Yes | Non-Qualifying | | | 458,474 | 35 |
| 36 | Buildings/Structures | Building Improvements | Culinary | Unknown | System | 20.00 | Yes | Non-Qualifying | | | 21,669 | 36 |
| 37 | Buildings/Structures | Water Storage Building | Culinary | Unknown | System | 20.00 | Yes | Non-Qualifying | | | 30,966 | 37 |
| 38 | Improvements | Water Dist-Prior 1953 | Culinary | Transmission | System | 50.00 | No | Non-Qualifying | | | 10,159 | 38 |
| 39 | Improvements | Meters & Hydrants-1953 | Culinary | Transmission | System | 30.00 | Yes | Non-Qualifying | 1953 | | 9,882 | 39 |
| 40 | Improvements | Water Dist-1953 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1953 | | 12,618 | 40 |
| 41 | Improvements | Meters & Hydrants-1954 | Culinary | Transmission | System | 30.00 | Yes | Non-Qualifying | 1954 | | 2,611 | 41 |
| 42 | Improvements | Water Dist-1954 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1954 | | 885 | 42 |
| 43 | Improvements | Water Dist-1955 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1955 | | 3,535 | 43 |
| 44 | Improvements | Meters & Hydrants-1955 | Culinary | Transmission | System | 30.00 | Yes | Non-Qualifying | 1955 | | 1,553 | 44 |
| 45 | Improvements | Water Dist-1956 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1956 | | 6,093 | 45 |
| 46 | Improvements | Meters & Hydrants-1956 | Culinary | Transmission | System | 30.00 | Yes | Non-Qualifying | 1956 | | 1,657 | 46 |
| 47 | Improvements | Water Dist-1957 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1957 | | 2,090 | 47 |
| 48 | Improvements | Meters & Hydrants-1957 | Culinary | Transmission | System | 30.00 | Yes | Non-Qualifying | 1957 | | 898 | 48 |
| 49 | Improvements | Water Dist-1958 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1958 | | 9,678 | 49 |
| 50 | Improvements | Meters & Hydrants-1958 | Culinary | Transmission | System | 30.00 | Yes | Non-Qualifying | 1958 | | 1,412 | 50 |
| 51 | Improvements | Water Dist-1959 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1959 | | 14,001 | 51 |
| 52 | Improvements | Water Dist-1960 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1960 | | 7,737 | 52 |
| 53 | Improvements | Water Dist-1961 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1961 | | 2,270 | 53 |
| 54 | Improvements | Water Dist-1963 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1963 | | 20,150 | 54 |
| 55 | Improvements | Water Dist-1964 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1964 | | 4,923 | 55 |
| 56 | Improvements | Reservoirs-1965 | Culinary | Storage | System | 50.00 | Yes | Non-Qualifying | 1965 | | 52,300 | 56 |
| 57 | Improvements | Water Dist-1965 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1965 | | 447,738 | 57 |
| 58 | Improvements | Pumping Equipment-1965 | Culinary | Pumping | System | 20.00 | Yes | Non-Qualifying | 1965 | | 12,628 | 58 |
| 59 | Improvements | Pumping Equipment-1966 | Culinary | Pumping | System | 20.00 | Yes | Non-Qualifying | 1966 | | 197 | 59 |
| 60 | Improvements | Water Dist-1966 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1966 | | 10,839 | 60 |
| 61 | Improvements | Water Dist-1967 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1967 | | 16,190 | 61 |
| 62 | Improvements | Water Dist-1968 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1968 | | 9,116 | 62 |
| 63 | Improvements | Reservoirs-1969 | Culinary | Storage | System | 50.00 | Yes | Non-Qualifying | 1969 | | 1,046 | 63 |
| 64 | Improvements | Water Dist-1969 | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 1969 | | 13,810 | 64 |
| 65 | Improvements | Water Dist-1979 | Culinary | Transmission | System | 30.00 | Yes | Non-Qualifying | 1979 | | 20,722 | 65 |
| 66 | Improvements | Reservoirs-1970 | Culinary | Storage | System | 50.00 | No | Non-Qualifying | 1970 | | 41,731 | 66 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 67 | Improvements | Water Dist-1970 | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 1970 | | 295,207 | 67 |
| 68 | Improvements | Meters & Hydrants-1971 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1971 | | 7,178 | 68 |
| 69 | Improvements | Meters & Hydrants-1972 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1972 | | 6,351 | 69 |
| 70 | Improvements | Water Dist-1972 | Culinary | Transmission | System | 10.00 | Yes | Qualifying | 1972 | | 5,543 | 70 |
| 71 | Improvements | Meters & Hydrants-1973 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1973 | | 7,400 | 71 |
| 72 | Improvements | Meters & Hydrants-1974 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1974 | | 14,093 | 72 |
| 73 | Improvements | Meters & Hydrants-1975 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1975 | | 7,916 | 73 |
| 74 | Improvements | Pumping Equipment-1975 | Culinary | Pumping | System | 20.00 | Yes | Non-Qualifying | 1975 | | 10,487 | 74 |
| 75 | Improvements | Water Dist-1975 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1975 | | 2,904 | 75 |
| 76 | Improvements | Meters & Hydrants-1976 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1976 | | 1,833 | 76 |
| 77 | Improvements | Pumping Equipment-1976 | Culinary | Pumping | System | 20.00 | Yes | Non-Qualifying | 1976 | | 2,400 | 77 |
| 78 | Improvements | Water Dist-1977 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1977 | | 5,945 | 78 |
| 79 | Improvements | Meters & Hydrants-1977 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1977 | | 9,778 | 79 |
| 80 | Improvements | Water Dist-1978 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1978 | | 23,288 | 80 |
| 81 | Improvements | Meters & Hydrants-1978 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1978 | | 9,712 | 81 |
| 82 | Improvements | Meters & Hydrants-1979 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1979 | | 10,361 | 82 |
| 83 | Improvements | Pumping Equip-1979 | Culinary | Pumping | System | 20.00 | Yes | Non-Qualifying | 1979 | | 51,955 | 83 |
| 84 | Improvements | Water Dist-1980 | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 1980 | | 236,210 | 84 |
| 85 | Improvements | Water Dist-1981 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1981 | | 3,175 | 85 |
| 86 | Improvements | Water Dist-1982 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1982 | | 2,823 | 86 |
| 87 | Improvements | Meters & Hydrants-1983 | Culinary | Transmission | System | 20.00 | Yes | Qualifying | 1983 | | 5,565 | 87 |
| 88 | Improvements | Purification Equip-1984 | Culinary | Source | System | 10.00 | Yes | Non-Qualifying | 1984 | | 2,210 | 88 |
| 89 | Improvements | Meters & Hydrants-1984 | Culinary | Transmission | System | 20.00 | Yes | Qualifying | 1984 | | 4,020 | 89 |
| 90 | Improvements | Water Dist-1984 | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 1984 | | 66,039 | 90 |
| 91 | Improvements | Meters & Hydrants-1985 | Culinary | Transmission | System | 20.00 | Yes | Qualifying | 1985 | | 7,933 | 91 |
| 92 | Improvements | Pumping Equip-1985 | Culinary | Pumping | System | 10.00 | Yes | Non-Qualifying | 1985 | | 2,116 | 92 |
| 93 | Improvements | Water Dist-1986 | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 1986 | | 115,231 | 93 |
| 94 | Improvements | Meters & Hydrants-1986 | Culinary | Transmission | System | 20.00 | Yes | Qualifying | 1986 | | 21,358 | 94 |
| 95 | Improvements | Meters & Hydrants-1987 | Culinary | Transmission | System | 20.00 | Yes | Qualifying | 1987 | | 8,774 | 95 |
| 96 | Improvements | Water Dist-1987 | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 1987 | | 191,215 | 96 |
| 97 | Improvements | Pumping Equip-1987 | Culinary | Pumping | System | 10.00 | Yes | Non-Qualifying | 1987 | | 3,046 | 97 |
| 98 | Improvements | Meters & Hydrants-1988 | Culinary | Transmission | System | 20.00 | Yes | Qualifying | 1988 | | 4,287 | 98 |
| 99 | Improvements | Meters & Hydrants-1989 | Culinary | Transmission | System | 20.00 | Yes | Qualifying | 1989 | | 16,801 | 99 |
| 100 | Improvements | Pressure Irrigation-1990 | PI | Transmission | System | 50.00 | Yes | Qualifying | 1990 | | 2,650,398 | 100 |
| 101 | Improvements | Pressure Irrigation-1990 | PI | Transmission | System | 50.00 | Yes | Qualifying | 1990 | | 4,857 | 101 |
| 102 | Improvements | Pressure Irrigation-1991 | PI | Transmission | System | 50.00 | Yes | Qualifying | 1991 | | 199,279 | 102 |
| 103 | Improvements | Water Dist-1991 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1991 | | 16,494 | 103 |
| 104 | Improvements | Water Dist-1992 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1992 | | 32,196 | 104 |
| 105 | Improvements | Water Dist-1993 | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 1993 | | 24,372 | 105 |
| 106 | Improvements | Water System-1994 | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 1994 | | 18,996 | 106 |
| 107 | Improvements | Water Line Upgrade | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 8,523 | 107 |
| 108 | Planning | Water Impact Work | Culinary | Planning | System | 50.00 | Yes | Non-Qualifying | | | 60,900 | 108 |
| 109 | Improvements | Low Hills Water Tank | Culinary | Storage | System | 50.00 | Yes | Qualifying | | | 513,268 | 109 |
| 110 | Planning | Water Impact Work | Culinary | Planning | System | 50.00 | Yes | Non-Qualifying | | | 19,378 | 110 |
| 111 | Improvements | Water System-1995 | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 14,170 | 111 |
| 112 | Improvements | Water Line Upgrade | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 87,299 | 112 |
| 113 | Improvements | Main Street-CDBG Grant | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | | | 88,074 | 113 |
| 114 | Improvements | Southeast Util Extension | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 70,114 | 114 |
| 115 | Improvements | Culinary Water Imprvmnts-R | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 969,028 | 115 |
| 116 | Improvements | Meter Network System | Culinary | Transmission | System | 20.00 | Yes | Qualifying | | | 2,798 | 116 |
| 117 | Improvements | Pilg Land Upsize | Culinary | Transmission | Project | 50.00 | Yes | Qualifying | | | 83,034 | 117 |
| 118 | Improvements | Carterridge Sed Basin | Culinary | Source | System | 50.00 | Yes | Non-Qualifying | | | 27,852 | 118 |
| 119 | Improvements | Continue Center St Storm | Storm | Storm | System | 50.00 | Yes | Non-Qualifying | | | 26,260 | 119 |
| 120 | Improvements | Pipe Upsize | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 10,340 | 120 |
| 121 | Improvements | Pipe Upsize-11th W | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 2,602 | 121 |
| 122 | Improvements | Pipe Upsize | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 6,364 | 122 |
| 123 | Improvements | Water Cap | Culinary | Unknown | System | 50.00 | Yes | Non-Qualifying | | | 174,045 | 123 |
| 124 | Improvements | Green Prk Sub Plat A Oversize | Culinary | Transmission | Project | 50.00 | Yes | Non-Qualifying | | | 53,605 | 124 |
| 125 | Improvements | 1200E 900N Water | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 20,196 | 125 |
| 126 | Improvements | 500N State Street | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 14,749 | 126 |
| 127 | Improvements | 2300 W to State Street | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 106,840 | 127 |
| 128 | Improvements | 500W 500S Water Main | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 106,842 | 128 |
| 129 | Improvements | 600 E and 500S | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 26,381 | 129 |
| 130 | Improvements | 10" Spring Line Highland | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 16,044 | 130 |
| 131 | Improvements | Culinary Water Improvement | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 133,960 | 131 |
| 132 | Improvements | Low Hills Telemetry Equip | Culinary | Equipment | System | 10.00 | Yes | Non-Qualifying | | | 6,750 | 132 |
| 133 | Improvements | Water Tank | Culinary | Storage | System | 50.00 | Yes | Qualifying | | | 8,370 | 133 |
| 134 | Improvements | 300 W (1500 No to 1700 No) | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 34,992 | 134 |
| 135 | Improvements | Misc System Improvements 20 | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 121,326 | 135 |
| 136 | Improvements | Improvements- Paul Will Sub | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | | | 5,732 | 136 |
| 137 | Improvements | Green Park Oversizing | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 57,000 | 137 |
| 138 | Improvements | Improvements-Carlson HGHT | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 31,706 | 138 |
| 139 | Improvements | Sensus Meters, Caps | Culinary | Transmission | System | 20.00 | Yes | Qualifying | | | 60,385 | 139 |
| 140 | Contributed | Jordan Meadows Improment | Culinary | Transmission | Project | 50.00 | Yes | Non-Qualifying | | | 27,192 | 140 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 141 | Improvements | 500 No State Improvements | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 21,154 | 141 |
| 142 | Improvements | Water System Improvements | Culinary | Transmission | System | 20.00 | Yes | Qualifying | | | 55,250 | 142 |
| 143 | Improvements | 900 N Waterline Installation | Culinary | Transmission | System | 40.00 | Yes | Qualifying | | | 212,073 | 143 |
| 144 | Improvements | SID ENGN &CNST | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 307,112 | 144 |
| 145 | Improvements | 2001 WTR Line Projects | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 70,675 | 145 |
| 146 | Improvements | Misc Improvements | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 10,864 | 146 |
| 147 | Improvements | Sensus MXU2 Handheld Units | Culinary | Equipment | System | 10.00 | Yes | Non-Qualifying | | | 129,360 | 147 |
| 148 | Improvements | Pilgrims Water Tank | Culinary | Storage | System | 25.00 | Yes | Qualifying | | | 1,425,653 | 148 |
| 149 | Improvements | Traverse Mtn Tank & Lines | Culinary | Storage | System | 25.00 | Yes | Qualifying | | | 69,881 | 149 |
| 150 | Improvements | Construction for Culinary | Culinary | Unknown | System | 25.00 | Yes | Non-Qualifying | | | 16,054 | 150 |
| 151 | Improvements | 03 Culinary Water Project | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 415,248 | 151 |
| 152 | Improvements | 900 North Proj-Construction | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 11,122 | 152 |
| 153 | Improvements | Water Meters | Culinary | Transmission | System | 25.00 | Yes | Qualifying | | | 592,399 | 153 |
| 154 | Improvements | Water Improvements | Culinary | Transmission | System | 25.00 | Yes | Qualifying | | | 52,444 | 154 |
| 155 | Contributed | Subdivision Development | Culinary | Transmission | Project | 25.00 | Yes | Non-Qualifying | | | 99,571 | 155 |
| 156 | Improvements | 1996 Culinary Water Project | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 1996 | | 95,700 | 156 |
| 157 | Improvements | 1997 Culinary Water Project | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 1997 | | 79,200 | 157 |
| 158 | Improvements | 1998 Culinary Water Project | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 1998 | | 181,500 | 158 |
| 159 | Improvements | 1999 Culinary Water Project | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 1999 | | 280,500 | 159 |
| 160 | Improvements | 2000 Culinary Water Project | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 2000 | | 303,600 | 160 |
| 161 | Improvements | 2001 Culinary Water Project | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 2001 | | 300,300 | 161 |
| 162 | Improvements | 2002 Culinary Water Project | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 2002 | | 330,000 | 162 |
| 163 | Contributed | 2003 Contributed Capital | Culinary | Transmission | System | 50.00 | Yes | Non-Qualifying | 2003 | | 1,293,150 | 163 |
| 164 | Improvements | Pressure Groute | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 4,588 | 164 |
| 165 | Improvements | 1900 S Pipe | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 5,703 | 165 |
| 166 | Improvements | Pressurized Irrig Upsized | PI | Transmission | System | 30.00 | Yes | Non-Qualifying | | | 30,362 | 166 |
| 167 | Improvements | Pipe | Culinary | Transmission | System | 10.00 | Yes | Qualifying | | | 6,718 | 167 |
| 168 | Improvements | 2003 Water Lines Projects | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 2003 | | 5,716 | 168 |
| 169 | Improvements | Water Lines Project | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 5,680 | 169 |
| 170 | Improvements | Water Lines Project | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 184,340 | 170 |
| 171 | Improvements | Water Lines Project | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 5,280 | 171 |
| 172 | Improvements | Pressure Reduction Station | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 43,000 | 172 |
| 173 | Improvements | Water Lines Project | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 5,934 | 173 |
| 174 | Improvements | Water Lines Project | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 64,265 | 174 |
| 175 | Improvements | Record Inventory | Culinary | Unknown | System | 30.00 | Yes | Non-Qualifying | | | 55,000 | 175 |
| 176 | Improvements | 2004 Water Improvements | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 2004 | | 9,018 | 176 |
| 177 | Improvements | Water Project | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 50,529 | 177 |
| 178 | Improvements | Water Project | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 7,870 | 178 |
| 179 | Improvements | Water Project | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 25,450 | 179 |
| 180 | Improvements | Dist of Inventory | Culinary | Unknown | System | 10.00 | Yes | Non-Qualifying | | | 11,297 | 180 |
| 181 | Improvements | Dist of Inventory | Culinary | Unknown | System | 10.00 | Yes | Non-Qualifying | | | 8,473 | 181 |
| 182 | Improvements | Record Inventory | Culinary | Unknown | System | 30.00 | Yes | Non-Qualifying | | | 212,818 | 182 |
| 183 | Improvements | Alpine Springs Improvements | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 239,227 | 183 |
| 184 | Improvements | Infrastructure from Subdiv | Culinary | Transmission | Project | 50.00 | Yes | Non-Qualifying | | | 183,862 | 184 |
| 185 | Improvements | 600 E & Pilgrim Project | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 125,443 | 185 |
| 186 | Improvements | Main Street Project | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 12,398 | 186 |
| 187 | Improvements | 3200 N Project | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 13,994 | 187 |
| 188 | Improvements | PRV Station | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 5,000 | 188 |
| 189 | Improvements | Water Line Project | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 16,516 | 189 |
| 190 | Improvements | Street Alterations 1st West | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 21,281 | 190 |
| 191 | Improvements | 2003 Waterline Projects | Culinary | Transmission | System | 50.00 | Yes | Qualifying | 2003 | | 5,000 | 191 |
| 192 | Improvements | 700 S. Willow Way | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 83,040 | 192 |
| 193 | Improvements | 850 East Project | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 7,362 | 193 |
| 194 | Contributed | Developer's Contributions | Culinary | Transmission | Project | 50.00 | Yes | Non-Qualifying | | | 1,294,529 | 194 |
| 195 | Improvements | Electrical for Pumphouse | Culinary | Source | System | 50.00 | Yes | Non-Qualifying | | | 12,862 | 195 |
| 196 | Improvements | Equip. for Pilgrims Landing | Culinary | Source | System | 50.00 | Yes | Non-Qualifying | | | 5,550 | 196 |
| 197 | Improvements | Ratchet | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 5,291 | 197 |
| 198 | Improvements | Improvements | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 10,947 | 198 |
| 199 | Improvements | Water Inventory | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 59,700 | 199 |
| 200 | Improvements | Water Inventory | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 464,096 | 200 |
| 201 | Improvements | Pipe Oversizing | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 123,590 | 201 |
| 202 | Improvements | 2006 Culinary Water Project | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 2006 | | 26,890 | 202 |
| 203 | Improvements | Culinary Water Capital Impro | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 245,518 | 203 |
| 204 | Improvements | Subdivision Infrastructure I | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | | | 472,006 | 204 |
| 205 | Improvements | PRV Station | Culinary | Transmission | System | 50.00 | Yes | Qualifying | | | 5,000 | 205 |
| 206 | Contributed | 2006 Developer Contribution | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | 2006 | | 2,313,534 | 206 |
| 207 | Planning | Water Capital Impact Fee Wor | Culinary | Planning | System | 30.00 | Yes | Non-Qualifying | | | 346,993 | 207 |
| 208 | Improvements | 2007 Culinary Water Project | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 2007 | | 186,797 | 208 |
| 209 | Improvements | Capital Improvements | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 19,646 | 209 |
| 210 | Improvements | Water Inventory | Culinary | Unknown | System | 30.00 | Yes | Non-Qualifying | | | 751,813 | 210 |
| 211 | Contributed | 2007 Developer Contribution | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | 2007 | | 2,888,395 | 211 |
| 212 | Improvements | Water Impact Fee Work | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 306,832 | 212 |
| 213 | Improvements | Culinary Water Project | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 14,912 | 213 |
| 214 | Improvements | Water Capital Improvements | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 316,023 | 214 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 215 | Contributed | 2008 Developer Contribution | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | 2008 | | 1,054,179 | 215 |
| 216 | Improvements | 2008 Water Inventory | Culinary | Unknown | System | 30.00 | Yes | Non-Qualifying | 2008 | | 83,033 | 216 |
| 217 | Improvements | Inventory 2008/2009 | Culinary | Unknown | System | 30.00 | Yes | Non-Qualifying | | | 31,165 | 217 |
| 218 | Contributed | Subdivision Development | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | | | 22,260 | 218 |
| 219 | Improvements | Low Hills Tank | Culinary | Storage | System | 30.00 | Yes | Qualifying | | | 1,011,684 | 219 |
| 220 | Improvements | Pipe Oversizing | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 264,637 | 220 |
| 221 | Contributed | 2009 Developer Contribution | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | 2009 | | 765,370 | 221 |
| 222 | Contributed | Subdivision Development | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | | | 61,863 | 222 |
| 223 | Improvements | Pipe Oversizing | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 16,018 | 223 |
| 224 | Contributed | 2010 Developer Contribution | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | 2010 | | 178,743 | 224 |
| 225 | Contributed | Subdivision Development | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | | | 37,130 | 225 |
| 226 | Improvements | Pipe Oversizing | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 8,912 | 226 |
| 227 | Contributed | Developer Contribution | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | | | 168,111 | 227 |
| 228 | Improvements | 2010-2011 Water Inventory | Culinary | Unknown | System | 30.00 | Yes | Non-Qualifying | | | 33,485 | 228 |
| 229 | Improvements | Vialetto Water Tank | Culinary | Storage | System | 30.00 | Yes | Qualifying | | | 1,992,400 | 229 |
| 230 | Improvements | Alpine Springs | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 149,126 | 230 |
| 231 | Improvements | Pipe Oversizing | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 19,820 | 231 |
| 232 | Contributed | Subdivision Development | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | | | 156,353 | 232 |
| 233 | Contributed | Developer Contribution | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | | | 366,342 | 233 |
| 234 | Improvements | Murdock Canal Enclosure | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 13,732 | 234 |
| 235 | Improvements | Pipe Oversizing | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 124,138 | 235 |
| 236 | Contributed | Subdivision Development | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | | | 94,881 | 236 |
| 237 | Contributed | 2013 Developer Contribution | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | 2013 | | 437,747 | 237 |
| 238 | Improvements | Pipe Oversizing | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 56,517 | 238 |
| 239 | Contributed | Subdivision Development | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | | | 191,174 | 239 |
| 240 | Improvements | Gray Well | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 574,142 | 240 |
| 241 | Improvements | Adobe Loop | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 187,861 | 241 |
| 242 | Contributed | 2014 Developer Contribution | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | 2014 | | 1,124,846 | 242 |
| 243 | Improvements | 2015 Pipe Oversizing | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 2015 | | 192,854 | 243 |
| 244 | Contributed | 2015 Subdivision Development | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | 2015 | | 326,478 | 244 |
| 245 | Improvements | Gray Well Addt'l Improvement | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 7,537 | 245 |
| 246 | Contributed | 2014-2015 Developer Contributior | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | | | 1,479,546 | 246 |
| 247 | Improvements | 300 W Frontage Rd Water Line | Culinary | Transmission | System | 30.00 | Yes | Qualifying | | | 71,360 | 247 |
| 248 | Contributed | 2016 Subdivision Development | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | 2016 | | 392,672 | 248 |
| 249 | Improvements | 2016 Pipe Oversizing | Culinary | Transmission | System | 30.00 | Yes | Qualifying | 2016 | | 40,487 | 249 |
| 250 | Improvements | Spring Line to Low Hills Tank | Culinary | Storage | System | 30.00 | Yes | Qualifying | | | 428,862 | 250 |
| 251 | Improvements | Traverse Booster w/piping | Culinary | Pumping | System | 30.00 | Yes | Qualifying | | | 260,961 | 251 |
| 252 | Improvements | Sandpit Well | Culinary | Source | System | 30.00 | Yes | Qualifying | | | 2,457,898 | 252 |
| 253 | Contributed | Developer Contribution | Culinary | Transmission | Project | 30.00 | Yes | Non-Qualifying | | | 1,055,232 | 253 |
| 254 | Wells,Pumps | Well Pumps-Prior 1948 | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 88,381 | 254 |
| 255 | Wells,Pumps | Well Pumps-1948 | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | 1948 | | 4,255 | 255 |
| 256 | Wells,Pumps | Well Pumps-1949 | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | 1949 | | 5,905 | 256 |
| 257 | Wells,Pumps | Well Pumps-1958 | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | 1958 | | 8,794 | 257 |
| 258 | Wells,Pumps | Well Pumps-1966 | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | 1966 | | 484 | 258 |
| 259 | Wells,Pumps | Well Pumps-1972 | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | 1972 | | 450 | 259 |
| 260 | Wells,Pumps | Well Pumps-1975 | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | 1975 | | 2,052 | 260 |
| 261 | Wells,Pumps | Well Pumps-1977 | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | 1977 | | 168 | 261 |
| 262 | Wells,Pumps | Well Pumps-1978 | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | 1978 | | 1,400 | 262 |
| 263 | Wells,Pumps | Well Pumps-1979 | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | 1979 | | 51,955 | 263 |
| 264 | Wells,Pumps | Well Pumps-1986 | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | 1986 | | 213,791 | 264 |
| 265 | Wells,Pumps | Well Pumps-1987 | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | 1987 | | 21,561 | 265 |
| 266 | Wells,Pumps | Well- East Rolling Mills | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 26,104 | 266 |
| 267 | Wells,Pumps | Alpins Spring 1990 CDBG | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | 1990 | | 19,639 | 267 |
| 268 | Wells,Pumps | Dry Creek Well | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 269,248 | 268 |
| 269 | Wells,Pumps | Pumps and Chlorine Equip | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 9,610 | 269 |
| 270 | Wells,Pumps | Dry Creek Well | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 20,794 | 270 |
| 271 | Wells,Pumps | 2005 WIP-600 East Well | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | 2005 | | 5,137 | 271 |
| 272 | Wells,Pumps | Pilgrims Landing Well & Tank | Culinary | Source | Project | 30.00 | Yes | Non-Qualifying | | | 1,307,437 | 272 |
| 273 | Wells,Pumps | Airport Well | Culinary | Source | Project | 30.00 | Yes | Non-Qualifying | | | 172,409 | 273 |
| 274 | Wells,Pumps | Pilgrims Landing Well & Tank | Culinary | Source | Project | 30.00 | Yes | Non-Qualifying | | | 63,550 | 274 |
| 275 | Wells,Pumps | Airport Well | Culinary | Source | Project | 30.00 | Yes | Non-Qualifying | | | 87,324 | 275 |
| 276 | Wells,Pumps | Spring Creek Well | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 33,345 | 276 |
| 277 | Wells,Pumps | 500 West Well | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 32,920 | 277 |
| 278 | Wells,Pumps | Traverse Well Pump/Control | Culinary | Source | Project | 30.00 | Yes | Non-Qualifying | | | 7,945 | 278 |
| 279 | Wells,Pumps | 12 East Booster Pump | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 6,075 | 279 |
| 280 | Wells,Pumps | 500 West Well | Culinary | Source | System | 30.00 | Yes | Non-Qualifying | | | 376,118 | 280 |
| | | | | | | | | | | | **47,229,547** | |
| | A | B | C | | D | E | F | G | H | I | J | |

# APPENDIX F: HISTORIC CITY ASSET DATA

LEHI CITY CULINARY WATER IMPACT FEE ANALYSIS

**TABLE F.1: PRODUCTION/ TREATMENT**

| CULINARY PRODUCTION/ TREATMENT | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Capacity (gpm) | Existing Use (gpm) | 10-Year Use (gpm) | Buildout Use (gpm) | Percent to Existing | Percent to 10-Year Growth | Percent to Buildout |
| Sandpit Well | 1,300 | 1,288 | 5 | 7 | 99.1% | 0.4% | 0.5% |
| CWP Connection | 930 | - | 554 | 376 | 0.0% | 59.6% | 40.4% |
| CWP Gardner/Holbrook | 2,355 | - | 831 | 1,524 | 0.0% | 35.3% | 64.7% |
| **CULINARY SOURCE** | **4,585** | **1,288** | **1,390** | **1,907** | **99.1%** | **0.39%** | **0.5%** |

**TABLE F.2: STORAGE**

| CULINARY STORAGE | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Existing Capacity (gallons) | Existing Use (gallons) | 10-Year Use (gallons) | Buildout Use (gallons) | Percent Used by Existing | Percent Available to 10-Year Growth | Percent to Buildout |
| Existing Storage | 8,920,000 | 7,139,520 | 493,995 | 1,286,485 | 80.04% | 5.54% | 14.42% |
| **Overall:** | **8,920,000** | **7,139,520** | **493,995** | **1,286,485** | **80.04%** | **5.54%** | **14.42%** |

**TABLE F.3: TRANSMISSION/PUMPING**

| CULINARY TRANSMISSION/PUMPING | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Existing Capacity (gpm) | Existing Peak Day Demand (gpm) | 10-Year Peak Day Demand (gpm) | Buildout Peak Day Demand (gpm) | Percent Used by Existing | Percent Available to 10-Year Growth | Percent to Buildout |
| Total | | | | | 57.0% | 6.1% | 36.9% |
| **Overall:** | **-** | **-** | **-** | **-** | **57.0%** | **6.1%** | **36.9%** |

**TABLE F.4: SUMMARY OF BUY-IN PROJECTS**

| CULINARY PRODUCTION/ TREATMENT | | | | | |
|---|---|---|---|---|---|
| **Asset** | **Asset Cost** | **% Existing** | **% 10 Year** | **% Beyond** | **Total** |
| Production/Treatment Assets | $ 2,457,898 | $ 2,435,210 | $ 9,643 | $ 13,046 | $ 2,457,898 |
| **Total Culinary Production** | **$ 2,457,898** | **$ 2,435,210** | **$ 9,643** | **$ 13,046** | **$ 2,457,898** |
| **CULINARY STORAGE** | | | | | |
| | **Asset Cost** | **% Existing** | **% 10 Year** | **% Beyond** | **Total** |
| Existing Storage | $ 5,450,118 | $ 4,362,245 | $ 301,831 | $ 786,042 | $ 5,450,118 |
| **Total Culinary Storage** | **$ 5,450,118** | **$ 4,362,245** | **$ 301,831** | **$ 786,042** | **$ 5,450,118** |
| **CULINARY TRANSMISSION/PUMPING** | | | | | |
| | **Asset Cost** | **% Existing** | **% 10 Year** | **% Beyond** | **Total** |
| Total | $ 13,704,670 | $ 7,811,662 | $ 835,985 | $ 5,057,023 | $ 13,704,670 |
| **Total Culinary Transmission** | **$ 13,704,670** | **$ 7,811,662** | **$ 835,985** | **$ 5,057,023** | **$ 13,704,670** |
| | | | | | |
| **System Totals** | **$ 21,612,686** | **$ 14,609,116** | **$ 1,147,458** | **$ 5,856,111** | **$ 21,612,686** |

# APPENDIX G: FUTURE CULINARY WATER DEBT

## LEHI CITY CULINARY WATER IMPACT FEE ANALYSIS

**TABLE G.1: PROPOSED SERIES 2018 DEBT**

| Year | Series 2018 Water/ PI Revenue Bonds, $4M to Culinary Water | | |
|---|---|---|---|
| | Principal | Interest | Fiscal |
| **2018** | $ - | $ - | $ - |
| **2019** | 144,344 | 142,870 | 287,214 |
| **2020** | 149,396 | 137,818 | 287,214 |
| **2021** | 154,625 | 132,589 | 287,214 |
| **2022** | 160,037 | 127,177 | 287,214 |
| **2023** | 165,638 | 121,576 | 287,214 |
| **2024** | 171,435 | 115,779 | 287,214 |
| **2025** | 177,436 | 109,778 | 287,214 |
| **2028** | 196,726 | 90,488 | 287,214 |
| **2029** | 203,611 | 83,603 | 287,214 |
| **2030** | 210,738 | 76,476 | 287,214 |
| **2031** | 218,114 | 69,100 | 287,214 |
| **2032** | 225,748 | 61,466 | 287,214 |
| **2033** | 233,649 | 53,565 | 287,214 |
| **2034** | 241,826 | 45,388 | 287,214 |
| **2035** | 250,290 | 36,924 | 287,214 |
| **2036** | 259,050 | 28,163 | 287,214 |
| **2037** | 268,117 | 19,097 | 287,214 |
| **2038** | 277,501 | 9,713 | 287,214 |
| **2039** | | | |
| **Total Debt Service** | **$ 4,082,000** | **$ 1,662,278** | **$ 5,744,278** |

**TABLE G.2: SERIES 2018 WATER & PI REVENUE BOND - PROJECTS FUNDED 50% TO CULINARY WATER**

| Series 2018 | Total Project Costs | % to Existing / Project Level | % Impact Fee Qualifying - 10 Year | % Impact Fee Qualifying - Beyond 10 Year | Totals |
|---|---|---|---|---|---|
| West Side 1 (2.3 MG) | $ 2,271,000 | 0.00% | 32.10% | 67.90% | 100.00% |
| 600 East Replacement (2.3 MG) - Bond | 3,124,000 | 34.80% | 27.70% | 37.50% | 100.00% |
| | | | | | |
| GRAND TOTAL | $ 5,395,000 | $ 1,087,152 | $ 1,594,339 | $ 2,713,509 | $ 5,395,000 |

**TABLE G.3: SERIES 2018 WATER & PI REVENUE BOND - ALLOCATION OF INTEREST AND COST OF ISSUANCE**

| Series 2018 | Bond Interest | $ to Existing / Project Level | $ Impact Fee Qualifying - 10 Year | $ Impact Fee Qualifying - Beyond 10 Year | Totals |
|---|---|---|---|---|---|
| West Side 1 (2.3 MG) | $ 734,246 | $ - | $ 235,693 | $ 498,553 | $ 734,246 |
| 600 East Replacement (2.3 MG) - Bond | 1,010,033 | 351,491 | 279,779 | 378,762 | 1,010,033 |
| | | | | | |
| **GRAND TOTAL** | **$ 1,744,278** | **$ 351,491** | **$ 515,472** | **$ 877,315** | **$ 1,744,278** |

# Appendix H: Culinary Water Non-Qualifying Facility Credit

LEHI CITY CULINARY WATER IMPACT FEE ANALYSIS

**TABLE H.1: IMPACT FEE CALCULATION**

| | A | B | C | D | E | F | G | H | I | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Year | Rate of Growth | ERU | Non-Qualifying Future Capital Projects | Rate Reserves for Non-Qualifying Projects | Debt Service Credit | Net Credit Expense | Total Cost to Existing | Annual Cost per ERU | 1 |
| 2 | 2015 | | | $ - | $ - | $ - | $ - | **$ -** | $ - | 2 |
| 3 | 2016 | | 17,849 | - | - | - | - | **-** | - | 3 |
| 4 | 2017 | 3.18% | 18,417 | - | - | - | - | **-** | - | 4 |
| 5 | 2018 | 3.08% | 18,984 | 1,181,202 | - | - | 1,181,202 | **1,181,202** | 62.22 | 5 |
| 6 | 2019 | 2.99% | 19,552 | 812,384 | (1,087,152) | - | (274,768) | **(274,768)** | (14.05) | 6 |
| 7 | 2020 | 2.90% | 20,119 | - | - | - | - | **-** | - | 7 |
| 8 | 2021 | 2.82% | 20,686 | - | - | - | - | **-** | - | 8 |
| 9 | 2022 | 2.74% | 21,254 | 188,518 | - | - | 188,518 | **188,518** | 8.87 | 9 |
| 10 | 2023 | 2.67% | 21,821 | 2,090 | - | - | 2,090 | **2,090** | 0.10 | 10 |
| 11 | 2024 | 2.60% | 22,388 | 1,488 | - | - | 1,488 | **1,488** | 0.07 | 11 |
| 12 | 2025 | 2.53% | 22,956 | - | - | - | - | **-** | - | 12 |
| 13 | 2026 | 2.47% | 23,523 | - | - | - | - | **-** | - | 13 |
| 14 | 2027 | 2.40% | 24,087 | - | - | - | - | **-** | - | 14 |
| 15 | 2028 | 2.34% | 24,651 | - | - | - | - | **-** | - | 15 |
| 16 | 2029 | 2.29% | 25,215 | - | - | - | - | **-** | - | 16 |
| 17 | 2030 | 2.24% | 25,779 | - | - | - | - | **-** | - | 17 |
| 18 | 2031 | 2.19% | 26,343 | - | - | - | - | **-** | - | 18 |
| 19 | 2032 | 2.14% | 26,907 | - | - | - | - | **-** | - | 19 |
| 20 | 2033 | 2.10% | 27,471 | - | - | - | - | **-** | - | 20 |
| 21 | 2034 | 2.05% | 28,035 | - | - | - | - | **-** | - | 21 |
| 22 | 2035 | 2.01% | 28,599 | - | - | - | - | **-** | - | 22 |
| 23 | 2036 | 1.97% | 29,163 | - | - | - | - | **-** | - | 23 |
| 24 | 2037 | 1.93% | 29,727 | - | - | - | - | **-** | - | 24 |
| 25 | 2038 | 1.90% | 30,291 | - | - | - | - | **-** | - | 25 |
| 26 | 2039 | 1.86% | 30,855 | - | - | - | - | **-** | - | 26 |
| 27 | 2040 | 1.83% | 31,419 | - | - | - | - | **-** | - | 27 |
| 28 | | | | **$ 2,185,682** | **$ (1,087,152)** | **$ -** | **$ 1,098,530** | **$ 1,098,530** | **$ 57.20** | 28 |
| 29 | | | | | | | | | | 29 |
| | A | B | C | D | E | F | G | H | I | |

# APPENDIX I: CULINARY WATER CALCULATION OF THE IMPACT FEE PER ERU

LEHI CITY CULINARY WATER IMPACT FEE ANALYSIS

**TABLE I.1: IMPACT FEE CALCULATION**

| | A | B | C | D | E | F | |
|---|---|---|---|---|---|---|---|
| 1 | **Component** | **Total Cost to Component** | **% That will Serve Ten Year Demand** | **Dollar Amount that will Serve Ten Year Demand** | **Ten Year Demand (ERU)** | **Cost per ERU** | 1 |
| 2 | **CULINARY PRODUCTION/ TREATMENT** | | | | | | 2 |
| 3 | Future 10 Year Capital Projects | $ 2,369,000 | 42.20% | $ 999,718 | 5,674 | $ 176 | 3 |
| 4 | Future Production Related Debt to be Issued - INTEREST ONLY | - | 0.00% | - | 5,674 | - | 4 |
| 5 | Existing Production - Sandpit | 2,457,898 | 0.39% | 9,643 | 5,674 | 2 | 5 |
| 6 | Existing Production- CWP Gardner and Holbrook | 1,533,600 | 35.29% | 541,156 | 5,674 | 95 | 6 |
| 7 | Existing Production Related Debt - INTEREST ONLY | - | 0.00% | - | 5,674 | - | 7 |
| 8 | **Production/Treatment Subtotal** | **$ 6,360,498** | | **$ 1,550,516** | | **$ 273.27** | 8 |
| 9 | | | | | | | 9 |
| 10 | | | | | | | 10 |
| 11 | **CULINARY STORAGE** | | | | | | 11 |
| 12 | Future 10 Year Capital Projects | $ 10,422,000 | 26.86% | $ 2,799,702 | 5,674 | $ 493 | 12 |
| 13 | Future Storage Related Debt to be Issued - INTEREST ONLY | 1,744,278 | 29.55% | 515,472 | 5,674 | 91 | 13 |
| 14 | Existing Storage Projects | 5,450,118 | 5.54% | 301,831 | 5,674 | 53 | 14 |
| 15 | Existing Storage Related Debt - OUTSTANDING INTEREST | - | 0.00% | - | 5,674 | - | 15 |
| 16 | | | | | | | 16 |
| 17 | **Storage Subtotal** | **$ 17,616,396** | | **$ 3,617,005** | | **$ 637.47** | 17 |
| 18 | | | | | | | 18 |
| 19 | **CULINARY TRANSMISSION/PUMPING** | | | | | | 19 |
| 20 | Future 10 Year Capital Projects | $ 8,551,000 | 12.12% | $ 1,036,199 | 5,674 | $ 183 | 20 |
| 21 | Future Transmission Related Debt to be Issued - INTEREST ONLY | - | 0.00% | - | 5,674 | - | 21 |
| 22 | Existing Transmission Projects | 13,704,670 | 6.10% | 835,985 | 5,674 | 147 | 22 |
| 23 | Existing Transmission Related Debt - OUTSTANDING INTEREST | - | 0.00% | - | 5,674 | - | 23 |
| 24 | | | | | | | 24 |
| 25 | **Transmission/Pumping Subtotal** | **$ 22,255,670** | | **$ 1,872,184** | | **$ 329.96** | 25 |
| 26 | | | | | | | 26 |
| 27 | **Professional Services/ Credits** | | | | | | 27 |
| 28 | Unspent Impact Fee Funds (Excluding Uncommitted Funds) | - | 0.00% | $ - | 5,674 | $ - | 28 |
| 29 | Credit for Projects Benefitting Existing Users* | | | | 5,674 | (57.20) | 29 |
| 30 | Professional Services Expense | 60,000 | 100% | 60,000 | 5,674 | 11 | 30 |
| 31 | **Professional Services/Credits Subtotal** | **60,000** | | **60,000** | | **(46.62)** | 31 |
| 32 | | | | | | | 32 |
| 33 | **Total Impact Fee Per ERU** | **$ 46,292,564** | | **$ 7,099,705** | | **$ 1,194.07** | 33 |
| 34 | ***See Appendix H for credit calculation** | | | | | | 34 |
| | A | B | C | D | E | F | |

# APPENDIX J: FINAL FEE SCHEDULE

## LEHI CITY CULINARY WATER IMPACT FEE ANALYSIS

**TABLE J.1: CALCULATION OF CULINARY WATER IMPACT FEE**

| Unit Type | Fee per ERU | Meter Size | Equivalency Ratio | Impact Fee by Meter Size |
|---|---|---|---|---|
| **Residential** | $ 1,194.07 | per dwelling unit | 1.00 | **$ 1,194.07** |
| **Non-Residential/ Multi-Family Residential** | | 3/4" | 1.00 | **1,194.07** |
| | | 1" | 2.67 | **3,184.19** |
| | | 1 1/2" | 3.33 | **3,980.23** |
| | | 2" | 10.67 | **12,736.75** |
| | | 3" | 23.33 | **27,861.64** |
| | | 4" | 42.00 | **50,150.95** |
| | | 6" | 93.33 | **111,446.56** |
| | | 8" | 160.00 | **191,051.25** |

**Table J.2: Culinary Water Connection Fee by Meter Size**

| Non-Standard Users Impact Fee Formula |
|---|
| Step 1: Identify Estimated Average Annual Demand (Gallons) of Proposed Development |
| Step 2: Multiply Average Annual Demand by Impact Fee per Gallon of $0.013 |

# Lehi City Culinary Water Impact Fee Facilities

| Component | Total Cost to Component | Cost to New Growth | Updated Capital List FY2026 |
|---|---|---|---|
| **Culinary Production/Treatment** | | | |
| Flight Park Well | $ 1,369,282 | $ 1,369,282 | $ - |
| Existing Production/Treatment Projects | - | 9,643 | 9,643 |
| CWP Gardner and Holbrook | 1,533,600 | 541,156 | 541,156 |
| **Production/Treatment Subtotal** | **$ 2,902,882** | **$ 1,920,081** | **$ 550,799** |
| **Culinary Storage** | | | |
| West Side 1 (2.3 MG) | $ 2,271,000 | $ 2,271,000 | $ - |
| 600 East Replacement (2.3 MG) | 3,124,000 | 2,036,848 | - |
| Holbrook Upper (0.8MG) | 2,012,000 | 2,012,000 | 2,012,000 |
| Sand Pit (2MG) | 3,015,000 | 3,015,000 | - |
| Skye Well | | | 1,500,000 |
| Future Storage Related Debt (Interest Only) | | 515,472 | 515,472 |
| Existing Storage | - | 301,831 | 301,831 |
| **Storage Subtotal** | **$ 10,422,000** | **$ 10,152,151** | **$ 4,329,303** |
| **Culinary Transmission/Pumping** | | | |
| To Pilgrims Booster | $ 415,000 | $ 270,580 | $ 270,580 |
| Holbrook Upper | 355,000 | 355,000 | 355,000 |
| CWP to West Side 1 Tank | 237,000 | 237,000 | 237,000 |
| West of River, North of 2100 N | 1,195,000 | 1,195,000 | - |
| Bull River Rd | 207,000 | 120,474 | - |
| West of River, South of 2100 N | 153,000 | 153,000 | - |
| Sandpit Tank Connection | 1,553,000 | 903,846 | - |
| 400 E 400 N | 6,000 | 5,766 | - |
| 600 East Tank Connection | 3,706,000 | 3,706,000 | - |
| Lehi Jr High | 188,000 | 109,416 | - |
| 900 N 1300 W | 18,000 | 10,476 | - |
| 1100 W Woods Dr | 5,000 | 2,910 | - |

# Lehi City Culinary Water Impact Fee Facilities

| Component | Total Cost to Component | Cost to New Growth | Updated Capital List FY2026 |
|---|---|---|---|
| Main St 2000 W | 26,000 | 15,132 | - |
| 200 S 1400 E | 237,000 | 137,934 | - |
| 1100 W 800 S | 3,000 | 1,746 | - |
| Holbrook Upper | 202,000 | 202,000 | - |
| Pilgrims Tank Booster-Phase 1 | 45,000 | 26,190 | - |
| Traverse Mountain Source | | | 1,700,000 |
| Flight Park Tank/Lines | | | 2,300,000 |
| 1200 E Booster Pump Station | | | 1,050,000 |
| West Side Tank #2 | | | 3,400,000 |
| Family Park Well | | | 500,000 |
| Skye Well | | | 1,500,000 |
| TI Booster Station | | | 900 |
| Existing Transmission | | 835,985 | 835,985 |
| | | | |
| **Transmission Subtotal** | **$ 8,551,000** | **$ 8,288,455** | **$ 12,149,465** |
| | | | |
| **Professional Services / Credits** | | | |
| Professional Services / Credits | $ 60,000 | $ 60,000 | $ 60,000 |
| | | | |
| **Professional Services / Credits Subtotal** | **$ 60,000** | **$ 60,000** | **$ 60,000** |
| | | | |
| **Total Impact Fee per ERU** | **$ 21,935,882** | **$ 20,420,687** | **$ 17,089,567** |