Lehi City

Power Impact Fee Analysis

ZIONS PUBLIC FINANCE, INC.

July 2018

TABLE OF CONTENTS

EXECUTIVE SUMMARY

Lehi City, Utah (the City) recently commissioned Bowen Collins & Association (BC&A) to prepare the *Lehi City Power Impact Fee Facilities Plan* (IFFP). The City has also retained Zions Public Finance, Inc. (Zions) to calculate the City's power impact fees in accordance with the IFFP and Utah State Law. An impact fee is a one-time charge to new development to reimburse the City for the cost of developing new power system capacity that will allow development to occur.

The power impact fee will be assessed to a single, city-wide service area (Service Area). The City has expended approximately $93,224,861 to construct existing infrastructure and will need to build another $2,492,400 within the next ten years. There is currently one impact fee eligible bond outstanding related to the power system and no additional power debt is anticipated at this time. Changes to these assumptions may require an update to the impact fee analysis. The total ten-year impact fee qualifying cost of future improvements is estimated to be $959,666, or about 38.5% of the total anticipated cost of improvements and approximately 18.6% of the existing infrastructure cost has capacity to serve new growth, equal to $17,352,279.

The City's current demand for power is about 113.67 MVA (megavolt amperes). Power differs from other utilities in that user demand, even amongst existing users, has continued to increase rather than hold constant or even decrease. While planning for future needs, it is important to not only project demand created by new users, but also to calculate increasing demands from current customers. The costs of infrastructure needed to accommodate increased demands from current users cannot be funded through impact fees. It is estimated that the total demand in the 10-year outlook will rise to 189.77 MVA, an increase of 76.10 MVA. Of this, 72.60 MVA can be attributed to new growth. The remaining 3.50 MVA will result from increased demands by current users.

Recommended Power Impact Fees

To arrive at the total impact fee, a fee is calculated for each of the power components, generation resources, substation, distribution, professional services, and debt service credits. Those fees are then compiled to determine the total cost per KVA. Figure ES.1 shows the legal maximum impact fee for residential single phase connections. A typical single-family home is equivalent to approximately 5 KVA (1,000 volt amps) demand at its peak coincidental demand. The impact fee for a single-family home is $1,187.71 assuming a typical 100 amp service. See Appendix I for the impact fee schedule for non-residential single phase and triple phase.

FIGURE ES.1: MAXIMUM IMPACT FEE SCHEDULE – RESIDENTIAL SINGLE PHASE

Residential Single Phase Electrical Impact Fees			
AMPS	KVA	Peak Coincidental Demand KVA	Impact Fee
100	24.00	5	$ 1,187.71
125	30.00	6	1,484.64
150	36.00	7	1,732.08
200	48.00	8	1,979.52
225	54.00	10	2,474.40
400	96.00	14	3,464.16

Assumes 240V

Figures ES.2 and ES.3 provide calculations of the impact fee for non-standard single or triple phase users that may not fit the schedule found in ES.1 or Appendix I. It is at the Council's discretion if the non-standard calculation will be used. Otherwise, the applicable impact fees shown in ES.1 or Appendix I will be charged.

FIGURE ES.2: CALCULATION OF NON-STANDARD SINGLE PHASE POWER IMPACT FEE

Non-Standard Users Impact Fee Formula - Single Phase
Step 1: Amps x Volts / 1,000 = KVA
Step 2: KVA x Power Factor = Peak Coincidental Demand
Step 3: Peak Coincidental Demand x $247.44 (Price per KVA) = Impact Fee

FIGURE ES.3: CALCULATION OF NON-STANDARD TRIPLE PHASE POWER IMPACT FEE

Non-Standard Users Impact Fee Formula - Triple Phase
Step 1: 1.732 x Amps x Line to Line Volts / 1,000 = KVA
Step 2: KVA x Power Factor = Peak Coincidental Demand
Step 3: Peak Coincidental Demand x $247.44 (Price per KVA) = Impact Fee

The recommended impact fee structure presented in this analysis has been prepared to satisfy the Impact Fees Act, Utah Code Ann. § 11-36-101 et. Seq., and represents the maximum power impact fees that the City may assess within the Service Area. 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 maintain the existing level of service for current users.

CHAPTER 1: OVERVIEW OF THE POWER IMPACT FEES

Impact Fee Overview

An impact fee is a one-time fee, not a tax, charged to new development to recoup the City's cost of constructing power facilities with capacity that will be utilized by new growth. The impact fee is assessed at the time of building permit issuance as a condition of development approval. The calculation of the impact fee must strictly follow the Impact Fees Act to ensure that the fee is equitable, fair, and legally defensible.

This analysis provides documentation that there is a fair comparison, or rational nexus, between the impact fee charged to new development and the impact on the capacity of the system. Impact fees are charged to different types of development and the power impact fee is scaled according to different levels of demand.

Purpose of an Impact Fee

An impact fee is assessed to recover a City's cost of developing latent capacity in its existing system, which existing users have paid for, that will be used to serve future growth. The impact fee also includes the cost of new improvements or expansions that are necessary to meet future demands. Assessing an impact fee ensures that new growth funds its own system needs so existing users do not have to subsidize future growth.

Megavolt Ampere (MVA)

The unit of measurement used for power improvements is the future power demand by MVA. An MVA is equivalent to 1,000 KVA (a KVA is equal to 1,000 volt amps).

Impact Fee Calculation

A fair impact fee is calculated by dividing the cost of existing and future facilities by the KVA demand that will benefit from the unused capacity. 5 KVA represents the peak coincidental demand of a typical single-family residence with 100 amp service. This cost per KVA is applied to a calculation of peak coincidental demand for residential and non-residential users that increase the impact fee as the peak coincidental KVA demand increases.

Costs That Can or Cannot Be Included in the Impact Fee

The impact fees proposed in this analysis are calculated based upon:

- New capital infrastructure for the power system;
- Professional and planning expenses related to the construction of the power system; and
- Historic costs, including bonding, of existing generation resources, substations, and distribution improvements that will serve new development.

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

- Projects that cure existing deficiencies for existing users;
- Projects 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.

Description of the Service Area

The power system is comprised of a combination of generation resource and operations facilities, substations, and distribution lines that will provide power for homes and businesses located in Lehi City. The power system service area is the same as the incorporated City boundaries.

Project Costs and Financing

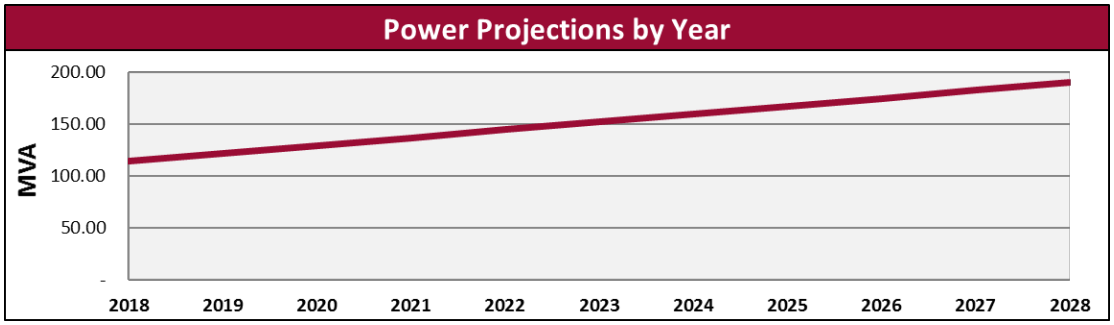
During the impact fee planning horizon, the City anticipates converting the carter substation in order to increase capacity. The proposed impact fees are comprised of the costs of existing and future power capital projects that benefit additional development within the Service Area, and professional expenses pertaining to the regular update of the IFFP and impact fee analysis.

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

Future Power Demand within the Service Area

Power demand within the City will increase as development activity rebounds and homes and businesses are built. Currently there is a peak coincidental demand for 113.67 MVA. It is estimated that in 10 years demand will increase to 187.77 MVA. The majority of this increase in demand will be attributable to new growth, but it is also expected that demand for 3.50 MVA will be attributable to increased demand from existing users.

FIGURE 2.1: PROJECTED GROWTH IN MVA



Level of Service Analysis

The level of service standard is established in the IFFP Table 3-1 and shown below in Figure 2.2. This is a defensible level of service that has been recently and clearly established. As previously stated, the City expects that demand for power from its existing users will increase over the next 10 years. The portion of future costs related to this increase in demand cannot be funded with impact fees. The impact fee analysis uses a level of service of 5 KVA as the peak coincidental demand that a typical single family residential connection places upon the system as the basis for the impact fee calculations.

FIGURE 2.2: LEVEL OF SERVICE SUMMARY

Power System Future Level of Service

Component	Level of Service
Substation Capacity	"N-1" Redundancy
Distribution Lines	90% Listed Peak Capacity
Power Factor	0.95
Internal Generation	7.26 MVA available for existing and future
Operations Building	125 SF per MVA of system demand
Peak Coincidental Demand	5.0 kVA per 100 amp residential service

CHAPTER 3: FUTURE AND HISTORIC CAPITAL PROJECTS COSTS

The Impact Fees Act allows for the inclusion of various cost components in the calculation of the impact fees. Impact fees can only fund system improvements which are defined as infrastructure that contributes to the entire system's capacity rather than just to a small, localized area.

Project Capacities Available for Growth

GENERATION RESOURCES

Although much of the City's power is purchased from market resources the City recently completed an internal power generation project which allows the City to shave its power load during peak periods. 38.26% of the internal generation capacity is available to serve the ten-year growth.

SUBSTATIONS

As stated previously, the City's existing power demand is based on peak day power loads of 113.7 MVA. The IFFP found that this demand consumes all of the capacity in substation built before 2013. Substation facilities built after 2013 have capacity to serve future growth with 47.30% of the capacity benefitting ten-year growth.

DISTRIBUTION

The IFFP identifies the capacity in existing distribution lines available to serve ten-year growth. Using the asset list in Figure 3.1 the "Distribution After 2013" column refers to 2100 North, SR-92 and Thanksgiving Point improvements and all other system level assets are included in the "Distribution Before 2013" column. 26.2% of the system level improvements have available capacity to serve ten-year demand and the distribution after 2013 projects were allocated according to the percentages shown in the IFFP Table ES-3.

Figure 3.1 classifies the cost of historic capital projects that has been expended to date in the construction of the existing substations, generation and operations facilities, and distribution lines. These costs do not consider standard O&M expenses.

FIGURE 3.1: HISTORIC CAPITAL PROJECTS

Asset Type	Distribution Before 2013	Distribution After 2013	General System	Substation Before 2013	Substation After 2013	Generation Resources	Operations Bldg	Other	Sum of Historic Cost
Non-Qualifying	$ 11,545,245	$ -	$ 1,806,951	$ 840,811	$ -	$ -		$ 15,643,907	$ 29,836,915
Qualifying Total	13,182,745	1,746,584	-	13,567,761	15,375,862	10,446,452	9,068,542	-	63,387,946
Totals	**$ 24,727,991**	**$ 1,746,584**	**$ 1,806,951**	**$ 14,408,572**	**$ 15,375,862**	**$ 10,446,452**	**$ 9,068,542**	**$ 15,643,907**	**$ 93,224,861**

Capital Project Costs

The electric system has one impact fee eligible project planned for the ten-year impact fee horizon for the conversion of the Carter Substation. The cost of the future capital project is shown in Figure 3.2.

FIGURE 3.2: CAPITAL PROJECT COSTS TO BE FUNDED THROUGH IMPACT FEES

Project Name	2018 Cost	Construction Cost	10 Year Impact Fee Qualifying Cost	Impact Fee Qualifying Beyond 10 Years	Non Impact Fee Qualifying
Generation Resources					
				$ -	$ -
Generation Resources Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Substation					
Conversion of Carter Substation	2,492,400	2,492,400	1,462,540	959,666	70,194
Substation Subtotal	**$ 2,492,400**	**$ 2,492,400**	**$ 1,462,540**	**$ 959,666**	**$ 70,194**
Distribution Line					
	$ -	$ -	$ -	$ -	$ -
Distribution Line Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ten Year Total	**$ 2,492,400**	**$ 2,492,400**	**$ 1,462,540**	**$ 959,666**	**$ 70,194**

Source: BC&A Power IFFP Table 6-1 and 6-2

IMPACT FEE ANALYSIS UPDATES

As development occurs and capital project planning is periodically revised, the future lists of capital projects and their costs may be different than the information utilized in this analysis. For this reason, it is assumed that the City will perform updates to the analysis every three years. The cost of updating the IFFP/IFA has been included in the impact fee calculation labeled as professional services.

Bond Debt Service and Grant Funds

The City currently has one outstanding debt issue related to the power system; the Series 2018 Electric Revenue Refunding Bonds. The bonds were issued to fund generation resources and operations building projects. The portion of the bond related to ten-year growth is impact fee eligible and the percentages relating to ten-year growth are shown in Figure 3.3.

FIGURE 3.3: 2018 ELECTRIC BOND

Component	Total Project Cost*	$ of Project Bond Funded*	% of Bond Total to Component	% Project to Existing	% Project to 10 Year	% Project to Beyond 10
Generation	$ 10,446,452	$ 8,372,153	54%	62%	38%	0%
Operations	9,068,542	7,267,847	46%	31%	19%	50%
Total	**$ 19,514,994**	**$ 15,640,000**				

*Balance of each project that exceeded the bonded amount was cash funded by the City

BOND DEBT SERVICE CREDITS

A portion of the projects funded by the 2018 bond benefit existing users. City funds such as electric rate revenues will be used to fund those portions of the bond. Therefore, a credit has been included in the impact fee to offset the cost of funding these improvements through City revenues which all users contribute to in order to avoid new users from being required to shoulder more than their fair share of the costs. See Appendix G for the credit calculation.

CHAPTER 4: PROPORTIONATE SHARE ANALYSIS

The Impact Fees Act requires the impact fee analysis to estimate the proportionate share of the cost for existing capacity that will be recouped. This chapter will show in Figure 4.1 that the proposed impact fee for system improvements is reasonably related to the impact on the power system from new development activity.

The proportionate share analysis considers the manner of funding utilized for existing public facilities. Historically the City has funded existing infrastructure with sources including the following:

- Property Tax Revenues
- User Rates
- Grants
- Bond Proceeds
- Developer Exactions

Property Tax Revenues/User Rate Revenues

In the future, the City will primarily rely upon user rate revenues to fund the operations and maintenance of the system. Some rate revenues will be used to pay the debt service of the bonds in years when impact fee revenues are insufficient to cover the impact fee eligible portion of the bond payment. 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 operational fund will be repaid with impact fees for what the impact fee fund needed to borrow.

Grant Funding

Grant funding is not anticipated for any of the future projects that will be constructed in the power system. However, if they are received, future impact fees will be discounted according to the size of grant and what it will be intended to fund.

Developer 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)). There are currently no projects in this analysis that would entitle a developer to a credit.

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 Power Impact Fees

As shown in Figure 4.1, the maximum legal impact fee per MVA is calculated to be $247,439.96 which is $247.44 per KVA. This fee is the combination of individual fees for the components of generation resources, substations, distribution and professional fees. Each fee for individual components is based upon the historic and future costs divided by the total and available capacities. This results in a very precise impact fee and complies with the Impact Fees Act.

FIGURE 4.1: POWER IMPACT FEE CALCULATION

Component	Total Cost to Component	% That will Serve Ten Year Demand	Cost to Serve Ten Year Demand	MVA to be Provided through 2028	Impact Fee Cost per MVA
Generation Resources Impact Fee					
Future 10 Year Capital Projects	$ -	0.00%	$ -	72.60	$ -
Generation Related Debt to be Issued - INTEREST ONLY	-	0.00%	-	72.60	-
Existing Generation Projects	10,446,452	38.26%	3,996,813	72.60	55,053
Existing Generation Related Debt - INTEREST ONLY	5,192,298	38.26%	1,986,573	72.60	27,363
Generation Resources Subtotal	**$ 15,638,750**		**$ 5,983,386**		**$ 82,415.78**
Operations Bldg Impact Fee					
Future 10 Year Capital Projects	$ -	0.00%	$ -	72.60	$ -
Operations Bldg Related Debt - INTEREST ONLY	-	0.00%	-	72.60	-
Existing Operations Bldg Projects	9,068,542	19.20%	1,740,861	72.60	23,979
Existing Operations Bldg Related Debt - INTEREST ONLY	4,507,422	19.20%	865,276	72.60	11,918
Operations Bldg Subtotal	**$ 13,575,964**		**$ 2,606,137**		**$ 35,897.21**
Substation Impact Fee					
Future 10 Year Capital Projects	$ 2,492,400	58.68%	$ 1,462,540	72.60	$ 20,145
Substation Related Debt to be Issued - INTEREST ONLY	-	0.00%	-	72.60	-
Existing Substation Pre-2013 Projects	13,567,761	0.00%	-	72.60	-
Existing Substation Post 2013 Projects	15,375,862	47.30%	7,273,245	72.60	100,182
Existing Substation Related Debt - OUTSTANDING INTEREST	-	0.00%	-	72.60	-
Substation Subtotal	**$ 31,436,023**		**$ 8,735,785**		**$ 120,327.62**
Distribution Impact Fee					
Future 10 Year Capital Projects	$ -	0.00%	$ -	72.60	$ -
Future Distribution Related Debt to be Issued - INTEREST ONLY	-	0.00%	-	72.60	-
Existing Distribution Projects Pre-2013	13,182,745	26.21%	3,455,668	72.60	47,599
Existing Distribution Projects Post 2013	1,746,584	50.71%	885,693	72.60	12,200
Existing Distribution Related Debt - OUTSTANDING INTEREST	-	0.00%	-	72.60	-
Distribution Subtotal	**$ 14,929,329**		**$ 4,341,361**		**$ 59,798**
Professional Services / Credits					
Professional Services	$ 60,000	100%	$ 60,000	72.60	$ 826.45
Credits*					(51,825)
Professional Services / Credits Subtotal	**$ 60,000**		**$ 60,000**		**$ (50,999)**
Total Impact Fee Per MVA	**$ 75,640,066**		**$ 21,726,669**		**$ 247,439.96**

***See Appendix G for credit calculation**

DETERMINATION OF POWER IMPACT FEE

The final impact fees assessed are based upon the demand of the electrical service as shown below in Figure 4.2. See Appendix I for the impact fee schedule for non-residential single phase and triple phase.

FIGURE 4.2: MAXIMUM IMPACT FEE SCHEDULE – SINGLE PHASE

Residential Single Phase Electrical Impact Fees			
AMPS	KVA	Peak Coincidental Demand KVA	Impact Fee
100	24.00	5	$ 1,187.71
125	30.00	6	1,484.64
150	36.00	7	1,732.08
200	48.00	8	1,979.52
225	54.00	10	2,474.40
400	96.00	14	3,464.16

Assumes 240V

NON-STANDARD DEMAND ADJUSTMENTS

The City reserves the right under the Impact Fees Act (Utah Code 11-36-402(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 particular development based upon studies and data submitted by the developer that indicate a more realistic and accurate impact upon the City's infrastructure.

Non-standard impact fees will be calculated based on the KVA demand their connection generates and multiplied by the impact fee per KVA of $247.44 as described in Figure 4.3 for single phase connections and in Figure 4.4 for triple phase connections.

FIGURE 4.3: CALCULATION OF NON-STANDARD SINGLE PHASE POWER IMPACT FEE

Non-Standard Users Impact Fee Formula - Single Phase
Step 1: Amps x Volts / 1,000 = KVA
Step 2: KVA x Power Factor = Peak Coincidental Demand
Step 3: Peak Coincidental Demand x $247.44 (Price per KVA) = Impact Fee

FIGURE 4.4: CALCULATION OF NON-STANDARD TRIPLE PHASE POWER IMPACT FEE

Non-Standard Users Impact Fee Formula - Triple Phase
Step 1: 1.732 x Amps x Line to Line Volts / 1,000 = KVA
Step 2: KVA x Power Factor = Peak Coincidental Demand
Step 3: Peak Coincidental Demand x $247.44 (Price per KVA) = Impact Fee

APPENDICES: CERTIFICATION, SERVICE AREA MAP, IMPACT FEE CALCULATIONS

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

Zions 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.

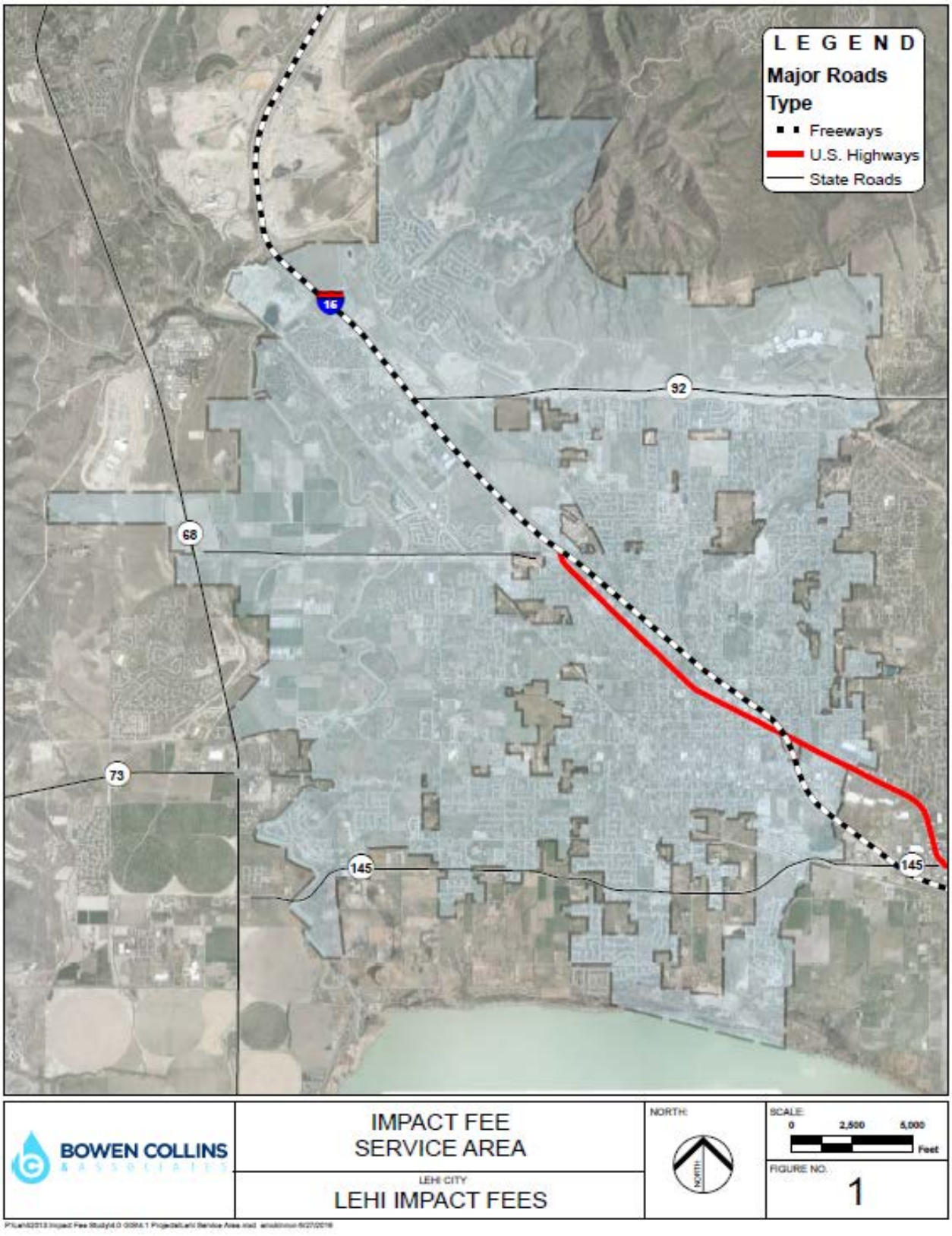
Zions Public Finance, Inc. makes this certification with the following caveats:

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: 7/20/2018

ZIONS PUBLIC FINANCE, INC.

APPENDIX A: MAP OF POWER IMPACT FEE SERVICE AREA



APPENDIX B: GROWTH PROJECTIONS

CURRENT AND FUTURE MVA DEMAND

TABLE B.1: CURRENT AND FUTURE MVA

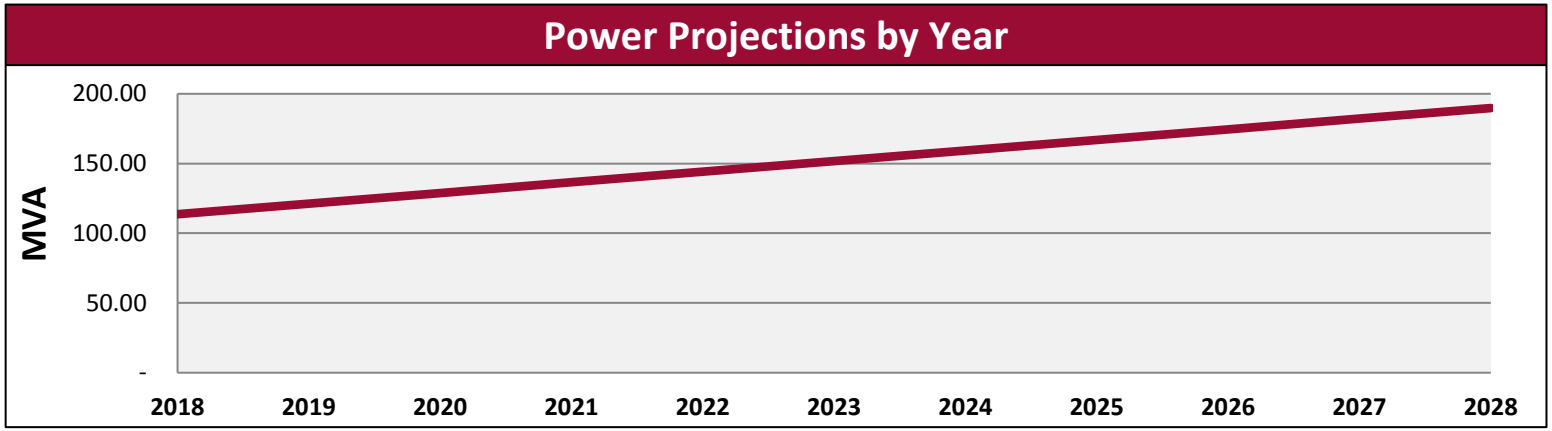
Year	Peak Coincidental Demand (MVA)
2018	**113.67**
2019	121.28
2020	128.89
2021	136.50
2022	144.11
2023	151.72
2024	159.33
2025	166.94
2026	174.55
2027	182.16
2028	**189.77**

Source: Power IFFP Prepared By BC&A

TABLE B.2: POWER MVA

POWER MVA	
Current Peak Coincidental Demand (MVA)	113.67
Growth in Demand from Existing Customers (MVA)	3.50
Total Peak Coincidental Demand in 2028 (MVA)	189.77
10 Year Growth in Peak Coincidental Demand (MVA)	**72.60**

TABLE B.3: GRAPH OF POWER PROJECTIONS



APPENDIX C: HISTORIC ASSET DATA SUMMARY

Table C.1: Historic Asset Data Summary

Asset Type	Distribution Before 2013	Distribution After 2013	General System	Substation Before 2013	Substation After 2013	Generation Resources	Operations Bldg	Other	Sum of Historic Cost
Equipment	$ -		$ -	$ -				$ 4,074,797	$ 4,074,797
Project	11,545,245		1,806,951	840,811				10,355,960	24,548,968
System	13,182,745	1,746,584	-	13,567,761	15,375,862	10,446,452	9,068,542	-	63,387,946
Vehicle	-		-	-				1,213,150	1,213,150
Totals	**$ 24,727,991**	**$ 1,746,584**	**$ 1,806,951**	**$ 14,408,572**	**$ 15,375,862**	**$ 10,446,452**	**$ 9,068,542**	**$ 15,643,907**	**$ 93,224,861**

Table C.2: Qualifying and Non-Qualifying Assets

Asset Type	Distribution Before 2013	Distribution After 2013	General System	Substation Before 2013	Substation After 2013	Generation Resources	Operations Bldg	Other	Sum of Historic Cost
Non-Qualifying	$ 11,545,245	$ -	$ 1,806,951	$ 840,811	$ -	$ -		$ 15,643,907	$ 29,836,915
Qualifying Total	13,182,745	1,746,584	-	13,567,761	15,375,862	10,446,452	9,068,542	-	63,387,946
Totals	**$ 24,727,991**	**$ 1,746,584**	**$ 1,806,951**	**$ 14,408,572**	**$ 15,375,862**	**$ 10,446,452**	**$ 9,068,542**	**$ 15,643,907**	**$ 93,224,861**

APPENDIX D: HISTORIC CITY ASSET DATA

Table D.1: Detailed Asset List

	A	B	C	D	E	F	G	H	I	J	K	L	
1	Asset #	Description	Owning System	Type	Service Life	In Service	Funding	Qualifying	Acquire Date	Function	Original Cost	Notes	1
2	531.40.003	Land	Electric	Project	0	Yes	City	Non-Qualifying		General System	$ 13,115.90	Improvements Before 2013	2
3	531.40.051	Land-Substation New	Electric	System	100	Yes	City	Qualifying		Substation	161,576.96	Improvements Before 2013	3
4	531.40.052	700 S Easements	Electric	System	10	Yes	City	Qualifying		Distribution	6,000.00	Improvements Before 2013	4
5	531.40.070	Easement-New Substation	Electric	System	100	Yes	City	Qualifying		Substation	5,000.00	Improvements Before 2013	5
6	531.40.088	Easement- East Ind Park	Electric	System	10	Yes	City	Qualifying		Distribution	2,975.00	Improvements Before 2013	6
7	531.40.089	12 KV Line Easement	Electric	System	10	Yes	City	Qualifying		Distribution	1,607.00	Improvements Before 2013	7
8	531.40.090	Land Purchase	Electric	System	10	Yes	City	Qualifying		General System	300,225.00	Improvements Before 2013	8
9	532.40.002	Buildings-1957	Electric	System	10	Yes	City	Qualifying	1957	General System	471.58	Improvements Before 2013	9
10	532.40.006	Buildings-1966	Electric	System	10	Yes	City	Qualifying	1966	General System	333.19	Improvements Before 2013	10
11	532.40.007	Buildings-1970	Electric	System	10	Yes	City	Qualifying	1970	General System	711.67	Improvements Before 2013	11
12	532.40.008	Shop-1971	Electric	System	10	Yes	City	Qualifying	1971	General System	7,720.70	Improvements Before 2013	12
13	532.40.009	Shop-1974	Electric	System	10	Yes	City	Qualifying	1974	General System	553.09	Improvements Before 2013	13
14	532.40.012	Buildings-1978	Electric	System	10	Yes	City	Qualifying	1978	General System	3,487.00	Improvements Before 2013	14
15	532.40.014	Buildings-1979	Electric	System	10	Yes	City	Qualifying	1979	General System	23,031.10	Improvements Before 2013	15
16	532.40.030	Shop-1987	Electric	System	10	Yes	City	Qualifying	1987	General System	42,423.64	Improvements Before 2013	16
17	532.40.033	Buildings-1988	Electric	System	10	Yes	City	Qualifying	1988	General System	9,474.37	Improvements Before 2013	17
18	532.40.046	Parking Lot	Electric	System	10	Yes	City	Qualifying		General System	4,693.50	Improvements Before 2013	18
19	532.40.067	Comm Trolly Openers (4)	Electric	System	10	Yes	City	Qualifying		Other	2,284.00	Improvements Before 2013	19
20	532.40.068	Power Building and Shop	Electric	System	10	Yes	City	Qualifying		General System	751,365.86	Improvements Before 2013	20
21	532.40.069	Building Improvements	Electric	System	10	Yes	City	Qualifying		General System	4,869.65	Improvements Before 2013	21
22	532.40.070	Cy/Meter & 4" Comm Lines	Electric	Project	10	Yes	City	Non-Qualifying		Distribution	16,272.00	Improvements Before 2013	22
23	532.40.071	Building	Electric	System	10	Yes	City	Qualifying		General System	70,560.02	Improvements Before 2013	23
24	532.40.072	Inventory Storage Lot	Electric	System	10	Yes	City	Qualifying		General System	118,360.98	Improvements Before 2013	24
25	532.40.073	Building Construction	Electric	System	10	Yes	City	Qualifying		General System	5,628.81	Improvements Before 2013	25
26	532.40.074	Building Construction	Electric	System	10	Yes	City	Qualifying		General System	5,535.00	Improvements Before 2013	26
27	533.40.001	PDS-Prior	Electric	System	10	Yes	City	Qualifying		General System	444,390.35	Improvements Before 2013	27
28	533.40.004	PDS-Substation	Electric	System	10	Yes	City	Qualifying		Substation	18,509.29	Improvements Before 2013	28
29	533.40.005	PDS-Substation	Electric	System	10	Yes	City	Qualifying		Substation	22,002.00	Improvements Before 2013	29
30	533.40.011	PDS 1977	Electric	System	10	Yes	City	Qualifying	1977	Distribution	90,709.68	Improvements Before 2013	30
31	533.40.013	PDS 1978	Electric	System	10	Yes	City	Qualifying	1978	Distribution	35,949.48	Improvements Before 2013	31
32	533.40.015	PDS 1979	Electric	System	10	Yes	City	Qualifying	1979	Distribution	82,982.67	Improvements Before 2013	32
33	533.40.018	PDS-Substation 1981	Electric	System	10	Yes	City	Qualifying	1981	Substation	81,326.47	Improvements Before 2013	33
34	533.40.019	PDS 1981	Electric	System	10	Yes	City	Qualifying	1981	Distribution	8,924.31	Improvements Before 2013	34
35	533.40.021	PDS-Substation 1982	Electric	System	10	Yes	City	Qualifying	1982	Substation	686,030.41	Improvements Before 2013	35
36	533.40.022	PDS 1982	Electric	System	10	Yes	City	Qualifying	1982	Distribution	16,419.89	Improvements Before 2013	36
37	533.40.024	PDS-Substation 1983	Electric	System	10	Yes	City	Qualifying	1983	Substation	31,028.02	Improvements Before 2013	37
38	533.40.025	PDS 1983	Electric	System	10	Yes	City	Qualifying	1983	Distribution	22,779.89	Improvements Before 2013	38
39	533.40.026	PDS-Substation 1984	Electric	System	10	Yes	City	Qualifying	1984	Substation	1,915.30	Improvements Before 2013	39
40	533.40.027	PDS 1984	Electric	System	10	Yes	City	Qualifying	1984	Distribution	88,401.46	Improvements Before 2013	40
41	533.40.028	PDS 1985	Electric	System	10	Yes	City	Qualifying	1985	Distribution	57,713.85	Improvements Before 2013	41
42	533.40.029	PDS 1986	Electric	System	10	Yes	City	Qualifying	1986	Distribution	53,515.47	Improvements Before 2013	42
43	533.40.031	PDS 1987	Electric	System	10	Yes	City	Qualifying	1987	Distribution	65,391.58	Improvements Before 2013	43
44	533.40.033	PDS 1988	Electric	System	10	Yes	City	Qualifying	1988	Distribution	46,480.04	Improvements Before 2013	44
45	533.40.035	Southeast Utility Constru	Electric	System	10	Yes	City	Qualifying		Distribution	69,237.84	Improvements Before 2013	45
46	533.40.036	PDS 1989	Electric	System	10	Yes	City	Qualifying	1989	Distribution	78,259.08	Improvements Before 2013	46
47	533.40.037	PDS 1990	Electric	System	10	Yes	City	Qualifying	1990	Distribution	74,921.36	Improvements Before 2013	47
48	533.40.038	PDS 1991	Electric	System	10	Yes	City	Qualifying	1991	Distribution	70,968.25	Improvements Before 2013	48
49	533.40.040	PDS 1992	Electric	System	10	Yes	City	Qualifying	1992	Distribution	90,342.72	Improvements Before 2013	49
50	533.40.042	PDS 1993	Electric	System	10	Yes	City	Qualifying	1993	Distribution	222,031.49	Improvements Before 2013	50
51	533.40.054	Bond Costs	Electric	System	10	Yes	City	Qualifying		Other	23,628.87	Improvements Before 2013	51
52	533.40.060	PDS 1993-1994	Electric	System	10	Yes	City	Qualifying	1994	Distribution	504,005.21	Improvements Before 2013	52
53	533.40.071	PDS- Sub Dev 94-95	Electric	Project	10	Yes	City	Non-Qualifying	1995	Distribution	421,236.07	Improvements Before 2013	53
54	533.40.074	PDS 1994-1995	Electric	System	10	Yes	City	Qualifying	1995	Distribution	135,339.01	Improvements Before 2013	54
55	533.40.075	New Substation- 1995	Electric	System	10	Yes	City	Qualifying	1995	Substation	1,218,191.10	Improvements Before 2013	55
56	533.40.084	Substation Road	Electric	System	10	Yes	City	Qualifying	1995	Substation	57,818.49	Improvements Before 2013	56
57	533.40.095	Substation #2	Electric	System	10	Yes	City	Qualifying	1995	Substation	231,687.88	Improvements Before 2013	57
58	533.40.096	PDS 1995-1996	Electric	System	10	Yes	City	Qualifying	1996	Distribution	296,796.57	Improvements Before 2013	58
59	533.40.098	Substation #3	Electric	System	10	Yes	City	Qualifying	1996	Substation	63,179.00	Improvements Before 2013	59
60	533.40.099	PDS Sub Dev 1995-1996	Electric	Project	10	Yes	City	Non-Qualifying	1996	Distribution	182,644.65	Improvements Before 2013	60
61	533.40.100	New Substation Road	Electric	System	10	Yes	City	Qualifying	1996	Substation	1,904.53	Improvements Before 2013	61
62	533.40.102	New Substation & Improve	Electric	System	10	Yes	City	Qualifying	1996	Substation	75,291.53	Improvements Before 2013	62
63	533.40.106	Subdivision Development Exp	Electric	Project	10	Yes	City	Non-Qualifying		Distribution	344,415.59	Improvements Before 2013	63
64	533.40.150	Improvements	Electric	System	10	Yes	City	Qualifying		Distribution	323,264.04	Improvements Before 2013	64
65	533.40.151	Power Dist Sytem-Improve	Electric	System	10	Yes	City	Qualifying		Distribution	57,492.34	Improvements Before 2013	65
66	533.40.152	Improvements to Sytem	Electric	System	10	Yes	City	Qualifying		Distribution	12,052.59	Improvements Before 2013	66
67	533.40.153	500 West Cutover	Electric	System	10	Yes	City	Qualifying		Distribution	183,184.79	Improvements Before 2013	67
68	533.40.154	South Cut Over	Electric	System	10	Yes	City	Qualifying		Distribution	40,044.10	Improvements Before 2013	68
69	533.40.155	1st East Project	Electric	System	10	Yes	City	Qualifying		Distribution	20,092.37	Improvements Before 2013	69
70	533.40.156	New Substation	Electric	System	10	Yes	City	Qualifying	1998	Substation	5,334.10	Improvements Before 2013	70
71	533.40.157	Elec Subdivision Development	Electric	Project	10	Yes	City	Non-Qualifying		Distribution	164,923.04	Improvements Before 2013	71
72	533.40.158	Faucett Line Extension	Electric	System	10	Yes	City	Qualifying		Distribution	45,661.27	Improvements Before 2013	72
73	533.40.159	500 W Cutover	Electric	System	10	Yes	City	Qualifying		Distribution	9,945.00	Improvements Before 2013	73
74	533.40.160	Improvements-'99	Electric	System	10	Yes	City	Qualifying	1999	Distribution	91,128.74	Improvements Before 2013	74
75	533.40.161	Elec Subdivision Development	Electric	System	10	Yes	City	Qualifying		Distribution	527,218.83	Improvements Before 2013	75
76	533.40.162	Bore Main St and 1700W	Electric	System	10	Yes	City	Qualifying		Distribution	12,625.00	Improvements Before 2013	76
77	533.40.163	Christmas Lighting	Electric	System	10	Yes	City	Qualifying		Other	31,392.55	Improvements Before 2013	77
78	533.40.164	15N Underground Dist Line	Electric	System	10	Yes	City	Qualifying		Distribution	148,284.75	Improvements Before 2013	78
79	533.40.165	Main Street Lighting	Electric	System	10	Yes	City	Qualifying		Other	210,638.02	Improvements Before 2013	79
80	533.40.166	Old Up&L Lines	Electric	System	10	Yes	City	Qualifying		Distribution	15,514.00	Improvements Before 2013	80
81	533.40.167	Subdivision Improvements	Electric	Project	10	Yes	City	Non-Qualifying		Distribution	487,617.13	Improvements Before 2013	81
82	533.40.168	Improvements- Vets Park	Electric	System	10	Yes	City	Qualifying		Distribution	42,426.60	Improvements Before 2013	82
83	533.40.169	Misc Improvements 2001	Electric	System	10	Yes	City	Qualifying	2001	Distribution	430,106.49	Improvements Before 2013	83
84	533.40.170	Substation #5	Electric	System	10	Yes	City	Qualifying	2001	Substation	3,107,145.19	Improvements Before 2013	84
85	533.40.171	300 East Cut Over	Electric	System	10	Yes	City	Qualifying		Distribution	15,650.00	Improvements Before 2013	85
86	533.40.172	02 Improvements	Electric	Project	10	Yes	City	Non-Qualifying		Distribution	519,513.77	Improvements Before 2013	86
87	533.40.173	Up&L	Electric	System	10	Yes	City	Qualifying		Distribution	9,849.00	Improvements Before 2013	87
88	533.40.174	Power Agreement	Electric	System	10	Yes	City	Qualifying		Distribution	20,000.00	Improvements Before 2013	88
89	533.40.175	550 E 2600 N Agreement	Electric	System	10	Yes	City	Qualifying		Distribution	10,065.00	Improvements Before 2013	89
90	533.40.176	Thanksgiving Point Metering	Electric	System	10	Yes	City	Qualifying		Distribution	25,971.98	Improvements Before 2013	90
91	533.40.177	Additions to System	Electric	System	10	Yes	City	Qualifying		Distribution	867,793.65	Improvements Before 2013	91
92	533.40.178	2003 System Improvement	Electric	System	10	Yes	City	Qualifying	2003	Distribution	83,422.66	Improvements Before 2013	92
93	533.40.179	SID Improvements	Electric	System	10	Yes	SID Bond	Non-Qualifying		Other	1,333,438.22	Improvements Before 2013	93
94	533.40.180	Travis Ridge Substation	Electric	System	10	Yes	City	Qualifying		Substation	525,451.72	Improvements Before 2013	94
95	533.40.182	2004 System Improvements	Electric	System	10	Yes	City	Qualifying	2004	Distribution	250,807.21	Improvements Before 2013	95
96	533.40.184	Add'l 2003 Subdivision Cost	Electric	System	10	Yes	City	Qualifying	2003	Distribution	371,340.00	Improvements Before 2013	96
97	533.40.191	Increased Pipe Size	Electric	System	10	Yes	City	Qualifying		Distribution	6,194.01	Improvements Before 2013	97
98	533.40.192	Glen Carter Sub	Electric	System	10	Yes	City	Qualifying		Substation	99,441.26	Improvements Before 2013	98
99	533.40.196	Substation 36	Electric	System	10	Yes	City	Qualifying		Substation	1,406,774.97	Improvements Before 2013	99
100	533.40.208	Subdivision Development	Electric	System	10	Yes	City	Qualifying		Other	2,082,432.72	Improvements Before 2013	100
101	533.40.209	700 S 300 E Project	Electric	System	10	Yes	City	Qualifying		Distribution	13,034.70	Improvements Before 2013	101
102	533.40.210	Fence	Electric	System	10	Yes	City	Qualifying		Other	5,847.00	Improvements Before 2013	102
103	533.40.211	Concrete	Electric	System	10	Yes	City	Qualifying		Other	12,739.80	Improvements Before 2013	103
104	533.40.212	Conduits at 700 S	Electric	System	10	Yes	City	Qualifying		Distribution	48,562.00	Improvements Before 2013	104
105	533.40.213	Steel Pole	Electric	System	10	Yes	City	Qualifying		Other	36,450.00	Improvements Before 2013	105
106	533.40.214	Fiberglass Arm	Electric	System	10	Yes	City	Qualifying		Other	7,381.00	Improvements Before 2013	106
107	533.40.215	Misc Work for Lehi City	Electric	System	10	Yes	City	Qualifying		Other	11,355.00	Improvements Before 2013	107
108	533.40.216	Inventory for Substations	Electric	System	10	Yes	City	Qualifying		Substation	234,879.47	Improvements Before 2013	108
109	533.40.217	Glen Carter Sub Expansion	Electric	System	10	Yes	City	Qualifying		Substation	305,522.00	Improvements Before 2013	109
110	533.40.218	Nove 3 Phase Closer	Electric	System	10	Yes	City	Qualifying		Distribution	15,495.00	Improvements Before 2013	110
111	533.40.219	Waukesha Electric System	Electric	System	10	Yes	City	Qualifying		Distribution	14,500.00	Improvements Before 2013	111
112	533.40.220	Inventory for Subdivision	Electric	System	10	Yes	City	Qualifying		Other	118,656.54	Improvements Before 2013	112
113	533.40.221	Equipment Labor	Electric	System	10	Yes	City	Qualifying		Other	206,036.91	Improvements Before 2013	113
114	533.40.222	Labor for Subdivisions	Electric	System	10	Yes	City	Qualifying		Other	244,280.61	Improvements Before 2013	114
115	533.40.223	Vehicle Labor Subdivisions	Electric	System	10	Yes	City	Qualifying		Other	61,060.00	Improvements Before 2013	115
116	533.40.224	Inventory Used for Subdiv	Electric	System	10	Yes	City	Qualifying		Other	816,817.28	Improvements Before 2013	116
117	533.40.225	Storage Shed	Electric	System	10	Yes	City	Qualifying		Other	9,375.00	Improvements Before 2013	117
118	533.40.226	Developer's Contributions	Electric	System	10	Yes	Developer	Non-Qualifying		Distribution	279,075.00	Improvements Before 2013	118
119	533.40.227	500 West Cutover	Electric	System	10	Yes	City	Qualifying		Distribution	24,117.34	Improvements Before 2013	119
120	533.40.228	138 KV Transline	Electric	System	10	Yes	City	Qualifying		Distribution	179,280.37	Improvements Before 2013	120
121	533.40.229	Inventory Used for Subdiv	Electric	System	10	Yes	City	Qualifying		Other	55,006.38	Improvements Before 2013	121

122	533.40.230	Duct Placement	Electric	System	10	Yes	City	Qualifying		Distribution	7,888.05	Improvements Before 2013
123	533.40.231	TSE Model RC Single Reel	Electric	System	10	Yes	City	Qualifying		Other	8,900.00	Improvements Before 2013
124	533.40.232	Improvements to Sytem	Electric	System	10	Yes	City	Qualifying		Distribution	128,692.47	Improvements Before 2013
125	533.40.233	Street Light Improvement	Electric	System	10	Yes	City	Qualifying		Other	3,160.00	Improvements Before 2013
126	533.40.234	South System Cut-Over	Electric	System	10	Yes	City	Qualifying		Distribution	21,553.00	Improvements Before 2013
127	533.40.235	Power Impact Fee Improvement	Electric	System	10	Yes	City	Qualifying		Distribution	547,533.29	Improvements Before 2013
128	533.40.236	Ashton Substation	Electric	System	10	Yes	City	Qualifying		Substation	762,797.75	Improvements Before 2013
129	533.40.237	Electric Subdivision Dev Ex	Electric	Project	10	Yes	City	Non-Qualifying		Other	483,581.29	Improvements Before 2013
130	533.40.238	Electric Buy Up&L Lines	Electric	System	10	Yes	City	Qualifying		Distribution	153,690.39	Improvements Before 2013
131	533.40.240	Inventory for Subdivision	Electric	System	10	Yes	City	Qualifying		Other	100.00	Improvements Before 2013
132	533.40.241	System Improvements	Electric	System	10	Yes	City	Qualifying		Distribution	517,467.19	Improvements Before 2013
133	533.40.242	Developer Improvements	Electric	System	10	Yes	Developer	Non-Qualifying		Distribution	1,906,449.02	Improvements Before 2013
134	533.40.243	2005 Developer Contribution	Electric	System	10	Yes	Developer	Non-Qualifying	2005	Distribution	452,032.16	Improvements Before 2013
135	533.40.244	Developer Contribution	Electric	System	10	Yes	Developer	Non-Qualifying		Distribution	1,263,060.00	Improvements Before 2013
136	533.40.245	Improvements to Sytem	Electric	System	10	Yes	City	Qualifying		Distribution	33,997.47	Improvements Before 2013
137	533.40.246	Power Impact Fee Expendit	Electric	System	10	Yes	City	Qualifying		Distribution	16,451.23	Improvements Before 2013
138	533.40.247	Ashton Substation- Upgrade	Electric	System	10	Yes	City	Qualifying		Substation	48,133.20	Improvements Before 2013
139	533.40.248	Elec Subdivision Dev Expen	Electric	System	10	Yes	Developer	Non-Qualifying		Distribution	382,751.47	Improvements Before 2013
140	533.40.249	Elec Buy Up &L Lines	Electric	System	10	Yes	City	Qualifying		Distribution	12,938.00	Improvements Before 2013
141	533.40.250	Power inventory	Electric	System	10	Yes	City	Qualifying		Other	2,361,795.88	Improvements Before 2013
142	533.40.251	2007 Developer Contribution	Electric	System	10	Yes	Developer	Non-Qualifying	2007	Distribution	1,732,005.00	Improvements Before 2013
143	533.40.252	Street Light Project	Electric	System	10	Yes	City	Qualifying		Other	24,876.34	Improvements Before 2013
144	533.40.253	Main Feeder Upgrades	Electric	System	10	Yes	City	Qualifying		Distribution	166,753.57	Improvements Before 2013
145	533.40.255	Ashton Substation	Electric	System	10	Yes	City	Qualifying		Substation	16,331.36	Improvements Before 2013
146	533.40.256	Subdivion Dev Expense	Electric	System	10	Yes	City	Qualifying		Other	1,701,297.17	Improvements Before 2013
147	533.40.257	Elec Buy U P & L Lines	Electric	System	10	Yes	City	Qualifying		Distribution	178,078.00	Improvements Before 2013
148	533.40.258	2008n Developer Contribution	Electric	System	10	Yes	Developer	Non-Qualifying	2008	Distribution	1,041,655.00	Improvements Before 2013
149	533.40.259	2008 Improvements to System	Electric	System	10	Yes	City	Qualifying	2008	Distribution	459,992.64	Improvements Before 2013
150	533.40.260	Improvement to System	Electric	System	10	Yes	City	Qualifying		Distribution	729,355.98	Improvements Before 2013
151	533.40.261	Street Light Project	Electric	System	10	Yes	City	Qualifying		Other	6,340.46	Improvements Before 2013
152	533.40.262	Subdivision Construction	Electric	System	10	Yes	City	Qualifying		Other	897,918.65	Improvements Before 2013
153	533.40.263	Elec Buy Up &L Lines	Electric	System	10	Yes	City	Qualifying		Distribution	178,488.60	Improvements Before 2013
154	533.40.264	Traverse Mountain Substation	Electric	System	10	Yes	City	Qualifying		Substation	4,373,144.41	Improvements Before 2013
155	533.40.265	Main Feeder Upgrades	Electric	System	10	Yes	City	Qualifying		Distribution	486,839.30	Improvements Before 2013
156	533.40.266	Developer Contribution	Electric	System	10	Yes	Developer	Non-Qualifying		Distribution	752,075.00	Improvements Before 2013
157	533.40.267	1700 W 700 S Conduit Project	Electric	System	10	Yes	City	Qualifying		Distribution	14,032.00	Improvements Before 2013
158	533.40.268	Addt'l System Improvement	Electric	System	10	Yes	City	Qualifying		Distribution	95,820.10	Improvements Before 2013
159	533.40.270	Spring Creek Substation	Electric	System	10	Yes	City	Qualifying		Substation	72,625.04	Improvements Before 2013
160	533.40.271	Traverse Mountain Substation	Electric	System	10	Yes	City	Qualifying		Substation	242,738.98	Improvements Before 2013
161	533.40.272	Utah Power Line Purchase	Electric	System	10	Yes	City	Qualifying		Distribution	18,613.21	Improvements Before 2013
162	533.40.273	Main Feeder Upgrades	Electric	System	10	Yes	City	Qualifying		Distribution	409,017.80	Improvements Before 2013
163	533.40.274	2600 N Feeder Line	Electric	System	10	Yes	City	Qualifying		Distribution	451,087.19	Improvements Before 2013
164	533.40.275	System Improvements	Electric	System	10	Yes	City	Qualifying		Distribution	3,120.00	Improvements Before 2013
165	533.40.276	Russon Subdivision	Electric	System	10	Yes	City	Qualifying		Other	83,000.00	Improvements Before 2013
166	533.40.277	Substation Transformer	Electric	System	10	Yes	City	Qualifying		Substation	552,792.00	Improvements Before 2013
167	533.40.278	2010 Developer Contribution	Electric	System	10	Yes	Developer	Non-Qualifying		Distribution	193,570.00	Improvements Before 2013
168	533.40.479	Directional Bore & Install	Electric	System	10	Yes	City	Qualifying		Distribution	47,145.70	Improvements Before 2013
169	533.40.480	Upgrade to Underground	Electric	System	10	Yes	City	Qualifying		Distribution	41,693.97	Improvements Before 2013
170	533.40.481	UP&L Line Purchases	Electric	System	10	Yes	City	Qualifying		Distribution	266,222.79	Improvements Before 2013
171	533.40.482	Developer Contributions	Electric	System	10	Yes	Developer	Non-Qualifying		Distribution	306,866.00	Improvements Before 2013
172	533.40.483	Power inventory	Electric	System	10	Yes	City	Qualifying		Other	68,075.10	Improvements Before 2013
173	533.40.484	Subdivion Construction	Electric	System	10	Yes	City	Qualifying		Other	37,153.04	Improvements Before 2013
174	533.40.485	Subdivion Construction	Electric	System	10	Yes	City	Qualifying		Other	61,319.34	Improvements Before 2013
175	533.40.486	Main Feeder Upgrades	Electric	System	10	Yes	City	Qualifying		Distribution	107,938.05	Improvements Before 2013
176	533.40.487	Main Street Lighting	Electric	System	10	Yes	City	Qualifying		Other	196,203.14	Improvements Before 2013
177	533.40.488	Electric Line Purchase	Electric	System	10	Yes	City	Qualifying		Distribution	80,896.00	Improvements Before 2013
178	533.40.489	Developer Contributions	Electric	System	10	Yes	Developer	Non-Qualifying		Distribution	280,590.00	Improvements Before 2013
179	533.40.490	Subdivision Construction	Electric	System	10	Yes	City	Qualifying		Other	935,661.87	Improvements Before 2013
180	533.40.491	Traverse Mtn Feeder Line	Electric	System	10	Yes	City	Qualifying		Distribution	1,039,783.93	Improvements Before 2013
181	533-40.491	2013 Developer Contribution	Electric	System	10	Yes	Developer	Non-Qualifying		Distribution	429,291.00	Improvements Before 2013
182	533.40.493	Improvement to System	Electric	System	10	Yes	City	Qualifying		Distribution	885,206.08	Improvements Before 2013
183	533.40.494	Subdivision Construction	Electric	System	10	Yes	City	Qualifying		Other	701,693.30	Improvements Before 2013
184	534.40.017	EV-Prior	Electric	Project	10	Yes	City	Non-Qualifying		Distribution	200,803.31	Improvements Before 2013
185	534.40.032	EV 1987	Electric	Project	10	Yes	City	Non-Qualifying	1987	Distribution	47,273.00	Improvements Before 2013
186	534.40.035	EV 1988	Electric	Project	10	Yes	City	Non-Qualifying	1988	Distribution	2,845.75	Improvements Before 2013
187	534.40.039	EV 1991	Electric	Project	10	Yes	City	Non-Qualifying	1991	Distribution	2,310.00	Improvements Before 2013
188	534.40.041	EV1992	Electric	Project	10	Yes	City	Non-Qualifying	1992	Distribution	67,546.50	Improvements Before 2013
189	534.40.043	76 RO Line Truck	Electric	System	10	Yes	City	Qualifying		Other	9,500.00	Improvements Before 2013
190	534.40.044	Infrared Camera-Agema 21	Electric	System	10	Yes	City	Qualifying		Other	907.41	Improvements Before 2013
191	534.40.045	Kawasaki Generator 3200 v	Electric	System	10	Yes	City	Qualifying		Other	1,299.00	Improvements Before 2013
192	534.40.047	Teco Digger/Derrick	Electric	System	10	Yes	City	Qualifying		Other	109,215.00	Improvements Before 2013
193	534.40.050	GE Mobile Radios	Electric	System	10	Yes	City	Qualifying		Other	1,190.00	Improvements Before 2013
194	534.40.052	Hammer Drill HD	Electric	System	10	Yes	City	Qualifying		Other	637.98	Improvements Before 2013
195	534.40.053	Voltmeters (2)	Electric	System	10	Yes	City	Qualifying		Other	1,208.00	Improvements Before 2013
196	534.40.057	Fork Attachment- Backhoe	Electric	System	10	Yes	City	Qualifying		Other	750.00	Improvements Before 2013
197	534.40.061	93 Mustang Trailer	Electric	System	10	Yes	City	Qualifying	1993	Other	3,250.00	Improvements Before 2013
198	534.40.062	Hyca-Loader 3 Reel Trlr	Electric	System	10	Yes	City	Qualifying		Other	3,600.00	Improvements Before 2013
199	534.40.063	69 Baker Pole Trailer	Electric	System	10	Yes	City	Qualifying		Other	2,500.00	Improvements Before 2013
200	534.40.064	Hydraulic Trencher V-4750	Electric	System	10	Yes	City	Qualifying		Other	44,000.00	Improvements Before 2013
201	534.40.065	Electricty Tester #608	Electric	System	10	Yes	City	Qualifying		Other	18,000.00	Improvements Before 2013
202	534.40.066	94 Ford F-150	Electric	System	10	Yes	City	Qualifying	1994	Other	14,986.00	Improvements Before 2013
203	534.40.068	Mobile Radios (3) Midland	Electric	System	10	Yes	City	Qualifying		Other	2,941.00	Improvements Before 2013
204	534.40.073	Hot Stick Tester LS80	Electric	System	10	Yes	City	Qualifying		Other	970.00	Improvements Before 2013
205	534.40.076	KMET Tester	Electric	System	10	Yes	City	Qualifying		Other	3,004.50	Improvements Before 2013
206	534.40.077	95 Altec TA35 Book Truck	Electric	System	10	Yes	City	Qualifying	1995	Other	56,927.00	Improvements Before 2013
207	534.40.078	95 GMC C7H042 Bucket Truck	Electric	System	10	Yes	City	Qualifying	1995	Other	77,372.15	Improvements Before 2013
208	534.40.079	Reflection Signs	Electric	System	10	Yes	City	Qualifying		Other	2,734.10	Improvements Before 2013
209	534.40.080	Midland & Portable Radios	Electric	System	10	Yes	City	Qualifying		Other	3,220.00	Improvements Before 2013
210	534.40.081	Utility Box	Electric	System	10	Yes	City	Qualifying		Other	4,968.00	Improvements Before 2013
211	534.40.082	Scanner, Display Unit, Case	Electric	System	10	Yes	City	Qualifying		Other	1,865.00	Improvements Before 2013
212	534.40.083	Notebook Computer	Electric	System	10	Yes	City	Qualifying		Other	2,874.00	Improvements Before 2013
213	534.40.085	1800' Wire Rope Puller	Electric	System	10	Yes	City	Qualifying		Other	30,374.00	Improvements Before 2013
214	534.40.086	6000' Unilin Pulling Rope	Electric	System	10	Yes	City	Qualifying		Other	7,200.00	Improvements Before 2013
215	534.40.087	Hy-Ster 1500lbs Forklift	Electric	System	10	Yes	City	Qualifying		Other	5,000.00	Improvements Before 2013
216	534.40.090	Hand-held Meter Readers	Electric	System	10	Yes	City	Qualifying		Other	14,293.00	Improvements Before 2013
217	534.40.094	Line Truck Overhaul	Electric	System	10	Yes	City	Qualifying		Other	30,797.40	Improvements Before 2013
218	534.40.104	Chain Binder	Electric	System	10	Yes	City	Qualifying		Other	252.93	Improvements Before 2013
219	534.40.113	Loader Logger 3 Phase Kit	Electric	System	10	Yes	City	Qualifying		Other	4,860.00	Improvements Before 2013
220	534.40.129	Duct Rodder	Electric	System	10	Yes	City	Qualifying		Other	400.00	Improvements Before 2013
221	534.40.130	Cellular Telephone	Electric	System	10	Yes	City	Qualifying		Other	49.95	Improvements Before 2013
222	534.40.136	Hydrolic Impact Wrench	Electric	System	10	Yes	City	Qualifying		Other	890.00	Improvements Before 2013
223	534.40.137	Combo Torque Test Tool	Electric	System	10	Yes	City	Qualifying		Other	424.00	Improvements Before 2013
224	534.40.138	Duct Rodder	Electric	System	10	Yes	City	Qualifying		Other	426.00	Improvements Before 2013
225	534.40.139	New Case Backhoe	Electric	System	10	Yes	City	Qualifying		Other	44,766.59	Improvements Before 2013
226	534.40.140	Hipotronics Seismophone	Electric	System	10	Yes	City	Qualifying		Other	2,880.00	Improvements Before 2013
227	534.40.141	Mobile Pressure Washer	Electric	System	10	Yes	City	Qualifying		Other	5,805.00	Improvements Before 2013
228	534.40.144	Portable Band Saw With Ca	Electric	System	10	Yes	City	Qualifying		Other	313.13	Improvements Before 2013
229	534.40.149	New Line Truck	Electric	System	10	Yes	City	Qualifying		Other	160,654.00	Improvements Before 2013
230	534.40.150	Midland Radio	Electric	System	10	Yes	City	Qualifying		Other	700.00	Improvements Before 2013
231	534.40.151	6X10 Enclosed Trailer	Electric	System	10	Yes	City	Qualifying		Other	1,936.00	Improvements Before 2013
232	534.40.152	Set of Tools	Electric	System	10	Yes	City	Qualifying		Other	961.00	Improvements Before 2013
233	534.40.153	Tool Sets	Electric	System	10	Yes	City	Qualifying		Other	872.90	Improvements Before 2013
234	534.40.154	Trailer	Electric	System	10	Yes	City	Qualifying		Other	15,488.36	Improvements Before 2013
235	534.40.155	PVC Heat Blanket	Electric	System	10	Yes	City	Qualifying		Other	370.00	Improvements Before 2013
236	534.40.156	BH Remote Press Head	Electric	System	10	Yes	City	Qualifying		Other	950.00	Improvements Before 2013
237	534.40.157	Misc Tools	Electric	System	10	Yes	City	Qualifying		Other	5,439.50	Improvements Before 2013
238	534.40.158	Mtr Accuracy Verification	Electric	System	10	Yes	City	Qualifying		Other	4,233.41	Improvements Before 2013
239	534.40.159	Punch and Radio	Electric	System	10	Yes	City	Qualifying		Other	1,556.28	Improvements Before 2013
240	534.40.160	Impact Wrench	Electric	System	10	Yes	City	Qualifying		Other	930.00	Improvements Before 2013
241	534.40.161	Impact Wrench	Electric	System	10	Yes	City	Qualifying		Other	677.00	Improvements Before 2013
242	534.40.162	Misc Tools	Electric	System	10	Yes	City	Qualifying		Other	1,798.95	Improvements Before 2013
243	534.40.163	Forklift	Electric	System	10	Yes	City	Qualifying		Other	5,000.00	Improvements Before 2013
244	534.40.164	Moveable Loading Ramp	Electric	System	10	Yes	City	Qualifying		Other	1,000.00	Improvements Before 2013
245	534.40.165	Backhoe Lease Payment	Electric	System	10	Yes	City	Qualifying		Other	5,000.00	Improvements Before 2013
246	534.40.166	4X4 Chassis	Electric	System	10	Yes	City	Qualifying		Other	27,390.00	Improvements Before 2013
247	534.40.167	Compressor/Parts	Electric	System	10	Yes	City	Qualifying		Other	499.97	Improvements Before 2013
248	534.40.168	Fire Extinguishers	Electric	System	10	Yes	City	Qualifying		Other	139.10	Improvements Before 2013

249	534.40.169	Power Pedestal	Electric	System	10	Yes	City	Qualifying		Other	345.25	Improvements Before 2013	249
250	534.40.170	Generator	Electric	System	10	Yes	City	Qualifying		Other	1,500.00	Improvements Before 2013	250
251	534.40.172	Lawn Mower	Electric	System	10	Yes	City	Qualifying		Other	729.00	Improvements Before 2013	251
252	534.40.173	Hammer Drill	Electric	System	10	Yes	City	Qualifying		Other	681.50	Improvements Before 2013	252
253	534.40.174	Dies Lugs and Cleaning kits	Electric	System	10	Yes	City	Qualifying		Other	467.00	Improvements Before 2013	253
254	534.40.175	Pipe Threader Cutter	Electric	System	10	Yes	City	Qualifying		Other	2,790.00	Improvements Before 2013	254
255	534.40.176	3 Reel Wire Shipment	Electric	System	10	Yes	City	Qualifying		Other	27,333.50	Improvements Before 2013	255
256	534.40.177	Power Washer	Electric	System	10	Yes	City	Qualifying		Other	3,595.00	Improvements Before 2013	256
257	534.40.178	Model 21 Trencher 36"	Electric	System	10	Yes	City	Qualifying		Other	3,733.50	Improvements Before 2013	257
258	534.40.179	99 Ford Unit and Body	Electric	System	10	Yes	City	Qualifying	1999	Other	41,974.00	Improvements Before 2013	258
259	534.40.180	Bucket Truck	Electric	System	10	Yes	City	Qualifying		Other	100,096.00	Improvements Before 2013	259
260	534.40.182	Backhoe	Electric	System	10	Yes	City	Qualifying		Other	7,000.00	Improvements Before 2013	260
261	534.40.183	Meter Testing Machine	Electric	System	10	Yes	City	Qualifying		Other	5,517.22	Improvements Before 2013	261
262	534.40.184	Tools	Electric	System	10	Yes	City	Qualifying		Other	286.65	Improvements Before 2013	262
263	534.40.185	Case Backhoe	Electric	System	10	Yes	City	Qualifying		Other	8,500.00	Improvements Before 2013	263
264	534.40.186	Equipment	Electric	System	10	Yes	City	Qualifying		Other	8,081.04	Improvements Before 2013	264
265	534.40.187	02 Chevy Silver 2500	Electric	System	10	Yes	City	Qualifying	2002	Other	29,239.96	Improvements Before 2013	265
266	534.40.188	Telect Digger	Electric	System	10	Yes	City	Qualifying		Other	101,018.50	Improvements Before 2013	266
267	534.40.190	02 Intnl 400 Truck	Electric	System	10	Yes	City	Qualifying	2002	Other	55,932.00	Improvements Before 2013	267
268	534.40.192	03 Chevy Chassis 4X4 Cab	Electric	System	10	Yes	City	Qualifying	2003	Other	29,163.00	Improvements Before 2013	268
269	534.40.193	Itron Handheld Upgrade	Electric	System	10	Yes	City	Qualifying		Other	16,896.00	Improvements Before 2013	269
270	534.40.196	03 Ford F550 Bucket	Electric	System	10	Yes	City	Qualifying	2003	Other	55,750.00	Improvements Before 2013	270
271	534.40.198	Invertor	Electric	System	10	Yes	City	Qualifying		Other	6,019.81	Improvements Before 2013	271
272	534.40.200	Flat Bed	Electric	System	10	Yes	City	Qualifying		Other	5,500.00	Improvements Before 2013	272
273	534.40.201	Chev Chassis Cab	Electric	System	10	Yes	City	Qualifying		Other	19,984.50	Improvements Before 2013	273
274	534.40.203	Equipment	Electric	System	10	Yes	City	Qualifying		Other	8,500.00	Improvements Before 2013	274
275	534.40.204	New Bucket Truck	Electric	System	10	Yes	City	Qualifying		Other	109,031.00	Improvements Before 2013	275
276	534.40.205	Itron Digital Meter Reader	Electric	System	10	Yes	City	Qualifying		Other	35,888.46	Improvements Before 2013	276
277	534.40.211	Swivel and Reamer-Verme	Electric	System	10	Yes	City	Qualifying		Other	7,274.82	Improvements Before 2013	277
278	534.40.214	Chevy s-10	Electric	System	10	Yes	City	Qualifying		Other	11,549.00	Improvements Before 2013	278
279	534.40.215	Load Tracker	Electric	System	10	Yes	City	Qualifying		Other	6,641.25	Improvements Before 2013	279
280	534.40.216	Electrical Engineering	Electric	System	10	Yes	City	Qualifying		Other	10,325.53	Improvements Before 2013	280
281	534.40.217	Pole Trailer	Electric	System	10	Yes	City	Qualifying		Other	8,050.00	Improvements Before 2013	281
282	534.40.218	Mounted Trailer	Electric	System	10	Yes	City	Qualifying		Other	64,635.00	Improvements Before 2013	282
283	534.40.219	2005 Ford F550	Electric	System	10	Yes	City	Qualifying	2005	Other	31,627.00	Improvements Before 2013	283
284	534.40.220	2005 Trailblazer	Electric	System	10	Yes	City	Qualifying	2005	Other	24,164.00	Improvements Before 2013	284
285	534.40.221	Install Windows/Bumper	Electric	System	10	Yes	City	Qualifying		Other	17,354.91	Improvements Before 2013	285
286	534.40.222	Install Features for Car	Electric	System	10	Yes	City	Qualifying		Other	8,500.00	Improvements Before 2013	286
287	534.40.223	Poles, Towers, & Fixtures	Electric	System	10	Yes	City	Qualifying		Other	5,486.78	Improvements Before 2013	287
288	534.40.225	2006 Chevrolet Colorado	Electric	System	10	Yes	City	Qualifying	2006	Other	16,413.15	Improvements Before 2013	288
289	534.40.226	Yale Forklift	Electric	System	10	Yes	City	Qualifying		Other	42,500.00	Improvements Before 2013	289
290	534.40.227	Lights & Accomp. Equip-Tr	Electric	System	10	Yes	City	Qualifying		Other	28,816.20	Improvements Before 2013	290
291	534.40.228	6000 Bird Dog W/PH 3 Meter	Electric	System	10	Yes	City	Qualifying		Other	12,922.50	Improvements Before 2013	291
292	534.40.229	2006 Chevrolet Colorado	Electric	System	10	Yes	City	Qualifying	2006	Other	11,655.00	Improvements Before 2013	292
293	534.40.230	Ford F47 Cab & Chassis	Electric	System	10	Yes	City	Qualifying		Other	31,952.11	Improvements Before 2013	293
294	534.40.231	Ford F47 Cab & Chassis	Electric	System	10	Yes	City	Qualifying		Other	31,952.11	Improvements Before 2013	294
295	534.40.232	AEP 4400 IH Digger Derrick	Electric	System	10	Yes	City	Qualifying		Other	1,374.14	Improvements Before 2013	295
296	534.40.233	Electric Pump	Electric	System	10	Yes	City	Qualifying		Other	3,550.00	Improvements Before 2013	296
297	534.40.234	2005 Towable Light Trailer	Electric	System	10	Yes	City	Qualifying	2005	Other	3,097.50	Improvements Before 2013	297
298	534.40.235	2006 Utility Trailer	Electric	System	10	Yes	City	Qualifying	2006	Other	3,444.00	Improvements Before 2013	298
299	534.40.236	Service Body	Electric	System	10	Yes	City	Qualifying		Other	11,976.00	Improvements Before 2013	299
300	534.40.237	Service Body	Electric	System	10	Yes	City	Qualifying		Other	11,976.00	Improvements Before 2013	300
301	534.40.238	2007 Cargo Trailer	Electric	System	10	Yes	City	Qualifying	2007	Other	5,738.00	Improvements Before 2013	301
302	534.40.239	Aerial Device	Electric	System	10	Yes	City	Qualifying		Other	132,779.39	Improvements Before 2013	302
303	534.40.240	2008 F-350 Dually/ Utility	Electric	System	10	Yes	City	Qualifying	2008	Other	38,908.37	Improvements Before 2013	303
304	534.40.241	Digger Derrick Line Truck	Electric	System	10	Yes	City	Qualifying		Other	210,044.82	Improvements Before 2013	304
305	534.40.242	Scada Metering System	Electric	System	10	Yes	City	Qualifying		Distribution	35,573.75	Improvements Before 2013	305
306	534.40.243	Dead Fron Air Switch Gea	Electric	System	10	Yes	City	Qualifying		Other	10,500.00	Improvements Before 2013	306
307	534.40.244	Veraslift Bucket Truck	Electric	System	10	Yes	City	Qualifying		Other	92,985.00	Improvements Before 2013	307
308	534.40.245	Scada Metering System	Electric	System	10	Yes	City	Qualifying		Distribution	10,000.00	Improvements Before 2013	308
309	534.40.246	Phazer Test Set (Meter	Electric	System	10	Yes	City	Qualifying		Other	29,020.86	Improvements Before 2013	309
310	534.40.247	OH Pull/Tensioner	Electric	System	10	Yes	City	Qualifying		Other	64,588.00	Improvements Before 2013	310
311	534.40.248	12" Chipper, 86 HP Kubota	Electric	System	10	Yes	City	Qualifying		Other	10,000.00	Improvements Before 2013	311
312	534.40.249	Cummins Gas Generator	Electric	System	10	Yes	City	Qualifying		Other	21,930.00	Improvements Before 2013	312
313	534.40.250	Reel Trailer	Electric	System	10	Yes	City	Qualifying		Other	10,097.00	Improvements Before 2013	313
314	534.40.251	37-38 Foot Bucket Truck	Electric	System	10	Yes	City	Qualifying		Other	93,989.80	Improvements Before 2013	314
315	534.40.252	Fault Locator	Electric	System	10	Yes	City	Qualifying		Other	14,925.07	Improvements Before 2013	315
316	534.40.253	TSE Puller/Compressor	Electric	System	10	Yes	City	Qualifying		Other	137,903.00	Improvements Before 2013	316
317	535.40.001	Milsoft Engineering Software	Electric	System	10	Yes	City	Qualifying		Other	18,500.00	Improvements Before 2013	317
318	535.40.010	OFE-Prior	Electric	Project	10	Yes	City	Non-Qualifying		Distribution	22,717.88	Improvements Before 2013	318
319	535.40.016	OFE 1979	Electric	Project	10	Yes	City	Non-Qualifying	1979	Distribution	273.00	Improvements Before 2013	319
320	535.40.020	OFE 1981	Electric	Project	10	Yes	City	Non-Qualifying	1981	Distribution	39,920.25	Improvements Before 2013	320
321	535.40.023	OFE 1982	Electric	Project	10	Yes	City	Non-Qualifying	1982	Distribution	5,513.76	Improvements Before 2013	321
322	535.40.048	RiBase Database Program	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	971.00	Improvements Before 2013	322
323	535.40.049	Computer Upgrade	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	1,825.00	Improvements Before 2013	323
324	535.40.055	Telephone System AT&T	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	2,522.65	Improvements Before 2013	324
325	535.40.056	Cannon Color Printer	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	599.00	Improvements Before 2013	325
326	535.40.059	TV/VCR Magnavox	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	565.00	Improvements Before 2013	326
327	535.40.069	Desk, File, Chair, Copier	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	1,704.86	Improvements Before 2013	327
328	535.40.091	Map Printer	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	1,900.00	Improvements Before 2013	328
329	535.40.093	Canon LBP-1260 Printer	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	1,149.00	Improvements Before 2013	329
330	535.40.128	Electronic Read Interface	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	4,550.00	Improvements Before 2013	330
331	535.40.129	Inventory Control Program	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	500.00	Improvements Before 2013	331
332	535.40.130	New Computer Setup	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	371.25	Improvements Before 2013	332
333	535.40.131	Computer	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	1,286.14	Improvements Before 2013	333
334	535.40.132	Computer	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	1,288.00	Improvements Before 2013	334
335	535.40.133	Computer	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	862.00	Improvements Before 2013	335
336	535.40.134	Computer	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	995.00	Improvements Before 2013	336
337	535.40.135	Fujitsu Notebook	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	1,575.00	Improvements Before 2013	337
338	535.40.136	Office Furniture	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	2,089.96	Improvements Before 2013	338
339	535.40.137	Lehi Roundup Banners	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	4,404.00	Improvements Before 2013	339
340	535.40.138	Office Equipment Software	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	11,253.20	Improvements Before 2013	340
341	535.40.139	Computers	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	1,743.00	Improvements Before 2013	341
342	535.40.140	Inventory Control Software	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	22,470.60	Improvements Before 2013	342
343	535.40.141	Computer	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	1,195.00	Improvements Before 2013	343
344	535.40.142	Computer	Electric	Equipment	0	Yes	City	Non-Qualifying		Other	1,245.00	Improvements Before 2013	344
345		2100 North Feeder Line	Electric	System	30	Yes	City	Qualifying	2015	Distribution	470,546.66	Improvements After 2013	345
346		SR-92	Electric	System	30	Yes	City	Qualifying	2015	Distribution	297,189.13	Improvements After 2013	346
347		Thanksgiving Point Feeder Line	Electric	System	30	Yes	City	Qualifying	2017	Distribution	978,847.72	Improvements After 2013	347
348		Generation Facility	Electric	System	30	Yes	City	Qualifying	2018	Generation	10,446,452.00	Improvements After 2013	348
349		Operations Building	Electric	System	31	Yes	City	Qualifying	2018	Operations Bldg	9,068,542.00	Improvements After 2013	349
350		Bull River Upgrade	Electric	System	30	Yes	City	Qualifying	2014	Substation	836,597.00	Improvements After 2013	350
351		New Murdock Substation	Electric	System	30	Yes	City	Qualifying	2014	Substation	3,943,291.00	Improvements After 2013	351
352		New Northwest/Westside Substation	Electric	System	30	Yes	City	Qualifying	2017	Substation	7,050,075.00	Improvements After 2013	352
353		New Spring Creek Substation	Electric	System	30	Yes	City	Qualifying	2017	Substation	3,545,899.00	Improvements After 2013	353
											$93,224,861.08		
											$ 93,224,861		
	A	B	C	D	E	F	G	H	I	J	K	L	

APPENDIX E: POWER 10 YEAR CAPITAL PROJECTS

TABLE E.1: POWER CAPITAL PROJECTS **Inflation Rate** **0.0%**

Project Name	2018 Cost	Construction Cost	10 Year Impact Fee Qualifying Cost	Impact Fee Qualifying Beyond 10 Years	Non Impact Fee Qualifying
Generation Resources					
				$ -	$ -
Generation Resources Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Substation					
Conversion of Carter Substation	2,492,400	2,492,400	1,462,540	959,666	70,194
Substation Subtotal	**$ 2,492,400**	**$ 2,492,400**	**$ 1,462,540**	**$ 959,666**	**$ 70,194**
Distribution Line					
	$ -	$ -	$ -	$ -	$ -
Distribution Line Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ten Year Total	**$ 2,492,400**	**$ 2,492,400**	**$ 1,462,540**	**$ 959,666**	**$ 70,194**

Source: BC&A Power IFFP Table 6-1 and 6-2

APPENDIX F: FUTURE POWER DEBT

Table F.1: Series 2018 Electric Revenue Bond

	Principal	Interest	Total D/S	
2018	$ -	$ 243,970	$ 243,970	**2018**
2019	475,000	777,250	1,252,250	**2019**
2020	495,000	758,250	1,253,250	**2020**
2021	520,000	733,500	1,253,500	**2021**
2022	545,000	707,500	1,252,500	**2022**
2023	575,000	680,250	1,255,250	**2023**
2024	605,000	651,500	1,256,500	**2024**
2025	635,000	621,250	1,256,250	**2025**
2026	665,000	589,500	1,254,500	**2026**
2027	700,000	556,250	1,256,250	**2027**
2028	735,000	521,250	1,256,250	**2028**
2029	770,000	484,500	1,254,500	**2029**
2030	810,000	446,000	1,256,000	**2030**
2031	850,000	405,500	1,255,500	**2031**
2032	890,000	363,000	1,253,000	**2032**
2033	935,000	318,500	1,253,500	**2033**
2034	985,000	271,750	1,256,750	**2034**
2035	1,030,000	222,500	1,252,500	**2035**
2036	1,085,000	171,000	1,256,000	**2036**
2037	1,140,000	116,750	1,256,750	**2037**
2038	1,195,000	59,750	1,254,750	**2038**
Total	**$ 15,640,000.00**	**$ 9,699,720.14**	**$ 25,339,720.14**	

Table F.2: Allocation of Bond to System Components — **% of Project Bond Funded** **80%**

Component	Total Project Cost*	$ of Project Bond Funded*	% of Bond Total to Component	% Project to Existing	% Project to 10 Year	% Project to Beyond 10
Generation	$ 10,446,452	$ 8,372,153	54%	62%	38%	0%
Operations	9,068,542	7,267,847	46%	31%	19%	50%
Total	**$ 19,514,994**	**$ 15,640,000**				

*Balance of each project that exceeded the bonded amount was cash funded by the City

APPENDIX G: POWER NON-QUALIFYING CREDIT

LEHI CITY POWER IMPACT FEE ANALYSIS

TABLE G.1: IMPACT FEE CALCULATION

Year	Rate of Growth	MVA	Generation Debt Service Credit	Operations Debt Service Credit	Total Cost to Existing	Discount Rate (Present Value Calculation)	Annual Cost per MVA
2014					$ -		$ -
2015					-		-
2016					-		-
2017					-		-
2018		113.7	80,589	35,125	**115,714**	**115,714**	1,018
2019	6.69%	121.3	413,650	180,288	**593,938**	**576,639**	4,755
2020	6.27%	128.9	413,980	180,432	**594,412**	**560,290**	4,347
2021	5.90%	136.5	414,063	180,468	**594,531**	**544,080**	3,986
2022	5.58%	144.1	413,732	180,324	**594,056**	**527,811**	3,663
2023	5.28%	151.7	414,641	180,720	**595,361**	**513,563**	3,385
2024	5.02%	159.3	415,054	180,900	**595,953**	**499,102**	3,133
2025	4.78%	166.9	414,971	180,864	**595,835**	**484,468**	2,902
2026	4.56%	174.6	414,393	180,612	**595,005**	**469,702**	2,691
2027	4.36%	182.2	414,971	180,864	**595,835**	**456,658**	2,507
2028	4.18%	189.8	414,971	180,864	**595,835**	**443,357**	2,336
2029	3.00%	195.5	414,393	180,612	**595,005**	**429,844**	2,199
2030	3.00%	201.3	414,889	180,828	**595,716**	**417,823**	2,075
2031	3.00%	207.4	414,723	180,756	**595,479**	**405,492**	1,955
2032	3.00%	213.6	413,898	180,396	**594,293**	**392,898**	1,840
2033	3.00%	220.0	414,063	180,468	**594,531**	**381,607**	1,735
2034	3.00%	226.6	415,136	180,936	**596,072**	**371,452**	1,639
2035	3.00%	233.4	413,732	180,324	**594,056**	**359,414**	1,540
2036	3.00%	240.4	414,889	180,828	**595,716**	**349,921**	1,456
2037	3.00%	247.6	415,136	180,936	**596,072**	**339,932**	1,373
2038	3.00%	255.0	414,476	180,648	**595,123**	**329,505**	1,292
2039	3.00%	262.7	-	-	**-**		-
2040							
			$ 8,370,350	**$ 3,648,188**	**$ 12,018,538**	**$ 8,969,272**	**$ 51,825**

APPENDIX H: CALCULATION OF THE IMPACT FEE PER MVA

TABLE H.1: IMPACT FEE CALCULATION

Component	Total Cost to Component	% That will Serve Ten Year Demand	Cost to Serve Ten Year Demand	MVA to be Provided through 2028	Impact Fee Cost per MVA
Generation Resources Impact Fee					
Future 10 Year Capital Projects	$ -	0.00%	$ -	72.60	$ -
Generation Related Debt to be Issued - INTEREST ONLY	-	0.00%	-	72.60	-
Existing Generation Projects	10,446,452	38.26%	3,996,813	72.60	55,053
Existing Generation Related Debt - INTEREST ONLY	5,192,298	38.26%	1,986,573	72.60	27,363
Generation Resources Subtotal	**$ 15,638,750**		**$ 5,983,386**		**$ 82,415.78**
Operations Bldg Impact Fee					
Future 10 Year Capital Projects	$ -	0.00%	$ -	72.60	$ -
Operations Bldg Related Debt - INTEREST ONLY	-	0.00%	-	72.60	-
Existing Operations Bldg Projects	9,068,542	19.20%	1,740,861	72.60	23,979
Existing Operations Bldg Related Debt - INTEREST ONLY	4,507,422	19.20%	865,276	72.60	11,918
Operations Bldg Subtotal	**$ 13,575,964**		**$ 2,606,137**		**$ 35,897.21**
Substation Impact Fee					
Future 10 Year Capital Projects	$ 2,492,400	58.68%	$ 1,462,540	72.60	$ 20,145
Substation Related Debt to be Issued - INTEREST ONLY	-	0.00%	-	72.60	-
Existing Substation Pre-2013 Projects	13,567,761	0.00%	-	72.60	-
Existing Substation Post 2013 Projects	15,375,862	47.30%	7,273,245	72.60	100,182
Existing Substation Related Debt - OUTSTANDING INTEREST	-	0.00%	-	72.60	-
Substation Subtotal	**$ 31,436,023**		**$ 8,735,785**		**$ 120,327.62**
Distribution Impact Fee					
Future 10 Year Capital Projects	$ -	0.00%	$ -	72.60	$ -
Future Distribution Related Debt to be Issued - INTEREST ONLY	-	0.00%	-	72.60	-
Existing Distribution Projects Pre-2013	13,182,745	26.21%	3,455,668	72.60	47,599
Existing Distribution Projects Post 2013	1,746,584	50.71%	885,693	72.60	12,200
Existing Distribution Related Debt - OUTSTANDING INTEREST	-	0.00%	-	72.60	-
Distribution Subtotal	**$ 14,929,329**		**$ 4,341,361**		**$ 59,798**
Professional Services / Credits					
Professional Services	$ 60,000	100%	$ 60,000	72.60	$ 826.45
Credits*					(51,825)
Professional Services / Credits Subtotal	**$ 60,000**		**$ 60,000**		**$ (50,999)**
Total Impact Fee Per MVA	**$ 75,640,066**		**$ 21,726,669**		**$ 247,439.96**

***See Appendix G for credit calculation**

APPENDIX I:MAXIMUM POWER IMPACT FEES

Table I.1: Residential Single Phase Power Impact Fee

Residential Single Phase Electrical Impact Fees				
AMPS	KVA	Peak Coincidental Demand KVA		Impact Fee
100	24.00	5	$	1,187.71
125	30.00	6		1,484.64
150	36.00	7		1,732.08
200	48.00	8		1,979.52
225	54.00	10		2,474.40
400	96.00	14		3,464.16

Assumes 240V

Table I.2: Commercial Single Phase Power Impact Fee

Commercial Single Phase Electrical Impact Fees				
AMPS	KVA	Peak Coincidental Demand KVA		Impact Fee
100	24.00	5	$	1,187.71
125	30.00	7		1,732.08
150	36.00	9		2,226.96
200	48.00	14		3,464.16
400	96.00	19		4,701.36

Assumes 240V

Table I.3: Commerical or Residential 3 Phase (120/240) Impact Fee

Commerical 3 Phase Electrical Impact Fees				
AMPS	KVA	Peak Coincidental Demand KVA		Impact Fee
125	52	16	$	3,959.04
150	62	24		5,938.56
200	83	31		7,670.64
400	166	63		15,588.72
600	249	94		23,259.36
800	333	126		31,177.44
1000	416	157		38,848.07
1200	499	189		46,766.15
1600	665	252		62,354.87
2000	831	315		77,943.59
2500	1,039	394		97,491.35

Assumes 240V Line to Line Voltage

Table I.4: Commerical or Residential 3 Phase (277/480V) Impact Fee

Commerical 3 Phase Electrical Impact Fees				
AMPS	KVA	Peak Coincidental Demand KVA		Impact Fee
125	104	35	$	8,660.40
150	125	52		12,866.88
200	166	73		18,063.12
400	333	145		35,878.79
600	499	219		54,189.35
800	665	290		71,757.59
1000	831	364		90,068.15
1200	998	436		107,883.82
1600	1,330	583		144,257.50
2000	1,663	728		180,136.29
2500	2,078	910		225,170.37
3000	2,494	1,092		270,204.44
3500	2,910	1,272		314,743.63
3750	3,118	1,363		337,260.67
4000	3,326	1,454		359,777.70

Assumes 480V Line to Line Voltage

TABLE I.5: Non-Standard Impact Fee Calculation - Single Phase

Non-Standard Users Impact Fee Formula - Single Phase
Step 1: Amps x Volts / 1,000 = KVA
Step 2: KVA x Power Factor = Peak Coincidental Demand
Step 3: Peak Coincidental Demand x $247.44 (Price per KVA) = Impact Fee

TABLE I.6: Non-Standard Impact Fee Calculation - Triple Phase

Non-Standard Users Impact Fee Formula - Triple Phase
Step 1: 1.732 x Amps x Line to Line Volts / 1,000 = KVA
Step 2: KVA x Power Factor = Peak Coincidental Demand
Step 3: Peak Coincidental Demand x $247.44 (Price per KVA) = Impact Fee

Lehi City Power Impact Fee Facilities

Component	Total Cost to Component	Cost to Serve Ten Year Demand	Updated Capital List FY2026
Generation Resources Impact Fee			
Future 10 Year Capital Projects	$ -	$ -	$ -
Existing Generaltion Projects	10,446,452	3,996,813	3,996,813
Existing Generation Related Debt (Interest)	5,192,298	1,986,573	1,986,573
Generation Resources Subtotal	**$ 15,638,750**	**$ 5,983,386**	**$ 5,983,386**
Operations Bldg Impact Fee			
Future 10 Year Capital Projects	$ -	$ -	$ -
Existing Generaltion Projects	9,068,542	1,740,861	1,740,861
Existing Generation Related Debt (Interest)	4,507,422	865,276	865,276
Operations Bldg Subtotal	**$ 13,575,964**	**$ 2,606,137**	**$ 2,606,137**
Substation Impact Fee			
Conversion of Carter Substation	$ 2,492,400	$ 1,462,540	$ 771,760
Existing Substation Post-2013	$ 15,375,862	$ 7,273,245	$ 12,175,900
Substation Subtotal	**$ 17,868,262**	**$ 8,735,785**	**$ 12,947,660**
Distribution Impact Fee			
Future 10 Year Capital Projects	$ -	$ -	$ -
Existing Distribution Projects Pre-2013	13,182,745	3,455,668	-
Existing Distribution Projects Post-2013	1,746,584	885,693	7,279,100
Distribution Subtotal	**$ 14,929,329**	**$ 4,341,361**	**$ 7,279,100**
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 MVA	**$ 62,072,305**	**$ 21,726,669**	**$ 28,876,283**