SNYDERVILLE BASIN
WATER RECLAMATION DISTRICT
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Resolution No. 127 December 21, 2015

SNYDERVILLE BASIN WATER RECLAMATION DISTRICT

A RESOLUTION ENACTING AND IMPOSING IMPACT FEES, PROVIDING FOR THE CALCULATION AND COLLECTION OF IMPACT FEES AND DEFINING APPEAL PROCEDURES FOR THE REVIEW OF CONTESTED IMPACT FEES

WHEREAS, the Snyderville Basin Water Reclamation District (the "**District**") is a local district authorized and organized under the laws of the State of Utah to construct, own and operate facilities for the collection and treatment of wastewater; and

WHEREAS, the District is authorized pursuant to the Impact Fees Act, Utah Code Ann. § 11-36-101 et seq. to adopt and impose impact fees as a condition of development approval; and

WHEREAS, the District provided written notice of its intent to prepare an Impact Fee Facilities Plan pursuant to Utah Code Ann. § 11-36a-501; and

WHEREAS, the District has caused an Impact Fee Facilities Plan (the "**IFFP**") to be prepared, a copy of which is attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, the District provided notice and held a public hearing prior to adopting the IFFP in satisfaction of Utah Code Ann. § 11-36a-502; and

WHEREAS, prior to preparing the Impact Fee Written Analysis (the "**IFWA**") the District provided notice as set forth in Utah Code Ann. § 11-36a-503; and

WHEREAS, the District has caused an IFWA to be prepared, a copy of which is attached hereto as **Exhibit B** and incorporated herein by reference; and

WHEREAS, the Board of Trustees has caused the analysis of the impact fees to be conducted consistent with and in compliance with Utah law;

NOW THEREFORE, the Board of Trustees of the Snyderville Basin Water Reclamation District hereby resolves to adopt this Resolution enacting impact fees as follows:

1. FINDINGS FOR IMPACT FEE ENACTMENT

1.1 The Board of Trustees of the District finds that it is in the best interest of the District to review, modify, amend and enact rules and regulations requiring the payment of impact fees as a condition of receiving wastewater collection and treatment service from the District for the properties and facilities which are connected to and served by the facilities of the District.

1.2 The District finds that all required notices have been given and made and the District is entitled to adopt this Resolution requiring the payment of impact fees set forth more specifically herein.

1.3 In enacting and approving the IFFP, the IFWA and this Resolution, the District has taken into consideration, and in certain cases will consider on a case-by-case basis in the future, the future capital facilities needs of the District, the capital financial needs for system improvements in the District which are the result of the future facilities needs of the District for new growth, the distribution of the burden of costs to different properties within the District based on the use of the District system by such properties for new growth, the financial contribution of those properties with new growth and other properties similarly situated in the District at the time of computation of the required fee and prior to the enactment of this Resolution, all revenue sources available to the District and the impact on future system improvements which will be required by new development activities in the District.

1.4 The District Board of Trustees finds that future development activities will create a need for additional facilities and the improvement requirements which are analyzed in the IFFP and the IFWA are the direct result of additional facility needs caused by future development activities.

1.5 The District Board of Trustees finds that the impact fees which are required to be paid in the future under this Resolution are necessary to achieve an equitable financial allocation between the costs paid by properties to the District in the past and the costs to be paid in the future, in comparison to the benefits received by properties connected to the District in the past, and the benefits to properties to be connected to the District system in the future as a result of development activity.

2. DEFINITIONS.

2.1 "Act" means the Impact Fees Act, Utah Code Ann. § 11-36-101 et seq.

2.2 "Administrative Fees" means a part of the Hookup fees collected by the District for the inspection of service lines as required by the rules applicable to such fees, and costs associated with account set up.

2.3 "Applicant" means a person(s) or entity who will connect to the system of the District.

2.4 "Clerk" means an employee of the District authorized and designated by the General Manager to evaluate impact fee requirements and to calculate and determine the amount of impact fee required for connection to the facilities of the District.

2.5 "District" means the Snyderville Basin Water Reclamation District.

2.6 "Gross Impact Fee" means the initial impact fee calculated by the District based on the application from the Applicant.

2.7 "Hookup Fee" means a fee identified as an administrative fee which may be charged by the District for costs incurred in the installation and/or inspection of any facility which is required to connect a property to the collection and treatment system owned and operated by the District.

2.8 "Living Section" means a bedroom and/or any space that has reasonable access to a bathroom with bathing facilities and is designed for, can be used for, or can be converted into sleeping space, including but not limited to, dens, lofts and libraries, and which may include one or both of the following:

2.8.1 A door that be closed for privacy
2.8.2 A closet.

The definition of a "living section" shall also include every 500 square feet of unfinished basement space, excluding stairs, mechanical areas, and areas prohibited from being bedrooms by building codes, which are not otherwise identified for future intended use.

2.9 "Net Impact Fee" means the impact fee calculated by the District after considering studies and data submitted by the Applicant and making all adjustments required by this Resolution.

2.10 "Non-residential" means any connection that does not qualify as a Residential connection. Hotels or other buildings that contain distinct Residential areas and Non-residential

areas may be assessed both a Residential impact fee and a Non-residential impact fee for the separate areas. For example, a condominium building that contains a restaurant and retail on the ground floor would be charged the Non-residential impact fee for the restaurant and retail and a Residential impact fee for condominium units.

2.11 "Reasonable Access" means up and down stairs and through open/entry areas. Reasonable access does not include access through other "living sections."

2.12 "Residential Equivalent (RE)" means equal to a residential unit with three living sections or 320 gallons per day.

2.13 "Residential" means a single family residence, a multi-family residence, a condominium unit, or other any other dwelling unit that includes individual living units containing a kitchen or kitchenette facility intended for the preparation of meals, and which may include connecting hallways, lobbies, etc., intended for use of the individuals occupying the residential units.

2.14 "Resolution" means this Impact Fee Enactment Resolution.

2.15 "Summary" means the summary of the IFWA.

3. ADOPTION OF IMPACT FEES

3.1 The Impact Fee Facilities Plan (IFFP), which was subject to a public hearing by the Board of Trustees of the District on December 21, 2015, and attached hereto as Exhibit A, is hereby approved and adopted as the Impact Fee Facilities Plan for system improvements of the District and replaces and supersedes all prior impact fee facilities plans of the District.

3.2 The Impact Fee Written Analysis (IFWA) and Summary, which were subject to public hearing by the Board of Trustees on December 21, 2015, and attached hereto as Exhibit B, are hereby approved and the impact fees proposed in the IFWA are hereby adopted as proposed. The Impact Fee Written Analysis supersedes and replaces all prior impact fee analysis and is hereby incorporated herein by reference as though fully set forth herein.

3.3 Based on the IFFP, IFWA and the requirements of Utah law, the Board of Trustees hereby imposes the payment of impact fees as a condition of connection to and service from the District. The impact fees imposed are set forth in the Impact Fee Schedule attached hereto as **Exhibit C** and incorporated herein by reference.

4. APPLICATION PROCEDURES AND COMPUTATION OF IMPACT FEE

4.1 If the District determines that treatment and collection system capacity are available, all applicants for wastewater service shall pay the impact fee in accordance with this

Resolution and re-stated in the Consolidated Fee Schedule to the District. Impact fees shall be paid in full with respect to a specific property prior to physical connection to the District's wastewater system and prior to the issuance of a building permit by Summit County, Wasatch County or Park City. Impact fees are transferable in the discretion of the District. Impact fees may be refunded with the return of the original District receipt if a building permit has not been issued. Refunds will be considered on a case-by-case basis. In the event a refund is given, a processing fee in an amount determined by resolution of the Board of Trustees will be charged for each refund.

4.2 In response to prior Summit County legal authority, since revised, fees for reservation of capacity were accepted in the past by the District. Reservation of system capacity is no longer required. The Board of Trustees has determined not to refund these previously paid fees but will apply the interest earned thereon from the effective date of Snyderville Basin Water Reclamation District Resolution No. 75 toward the final payment required for impact fees prior to the issuance of a building permit. Under the current law applicable to the District and these regulations, the only way to reserve system capacity is by full payment of the applicable impact fee to the District. Otherwise, no reservation of capacity exists even if a plat has been approved and/or a Line Extension Agreement has been executed by the District.

4.3 Each Applicant for connection to the District system and impact fee Applicant shall make an application for connection in writing to the District for connection to the District system on forms provided by the District. Each Applicant shall state, define and characterize the nature of the use of the building proposed to be connected to the District system and provide the approved architectural plans submitted for building permit application purposes, for the structure to be connected to the District system, and such other and further information as may be requested by the District which is reasonably necessary to determine the size and nature of the use of the building proposed for connection, and to allow the District to verify the nature of the information presented by the Applicant.

4.4 The plans and specifications submitted by the Applicant may be used by the District for review and to determine compliance with the design and construction specifications of the District, and become a permanent record of the District. Building plans left with the District for which full impact fees have not been paid will be destroyed after 12 months.

4.5 The Clerk shall evaluate the building use, size and characteristics and shall calculate a Gross Impact Fee payable based on the information submitted by the Applicant using the fees required by this Resolution and the calculation procedure described in the IFWA and Exhibit C, and in according to the following requirements:

4.5.1 Residential Connections: The impact fee for Residential connections shall be computed by multiplying the REs times the residential equivalent system impact fee of a home with three (3) Living Sections.

4.5.2 Non-Residential Connections: The impact fee for Non-residential connections is based on estimated average daily water usage for the highest thirty day use period between November and March. Estimates shall be calculated by the project engineer or architect and approved by the District. Actual water usage from similar facilities may be used as a basis for such calculations. Wastewater flow shall be calculated by dividing average daily water usage by 320 gallons per day in order to determine the number of residential equivalent demand units (REs). The impact fee shall be computed by multiplying the REs times the residential equivalent system impact fee of a home with three (3) living sections (bedrooms). In the event that a user is determined to have maximum water use impacting the District during months other than winter months, the District will have the option of using the Applicants highest water use month impacting the District system for the calculation of final adjusted impact fees.

4.6 The Clerk shall inform the Applicant in writing of the Gross Impact Fee. The written notice of the Gross Impact Fee shall state that the District will consider information from the Applicant which may reduce the Gross Impact Fee. The District will allow the Applicant to submit the following information for consideration to proportionate reimbursement of an impact fee or reduce the Gross Impact Fee in determining the Net Impact Fee:

4.6.1 Studies and data concerning the collection and treatment demand imposed on the District system by the proposed connection and use;

4.6.2 Evidence of the payment of connection or impact fees, or service charges to the District by the past owners of the property to be connected;

4.6.3 An identification of property, facilities or new construction contributed by the Applicant to the District, with the prior written approval of the District, that are planned by the District in the IFFP and IFWA together with relevant cost or economic data;

4.6.4 An identification or description in detail of any other economic credit or matter which the Applicant believes should be taken into consideration under Utah law in the computation of the Net Impact Fee.

4.7 All of the relevant information submitted by the Applicant shall be taken into consideration in the calculation of the Net Impact Fee to be charged to the Applicant for permission to connect to and use the District system.

4.7.1 Reductions in the Gross Impact Fee based on the information provided by the Applicant, including studies and data submitted by the Applicant concerning water use of the proposed connection, shall be based solely on verifiable economic data and, if applicable, specific use prediction data that is certain to assure the District that the District system use is less than the use estimated by the District and can be confirmed as represented by the Applicant.

4.7.2 After considering studies and data supporting credit for or reimbursement of impact fees as defined in this Resolution, if any, submitted by the Applicant, the Clerk shall

calculate the net impact fee, administrative (hookup) fees, other required fees, less Reservation of Capacity Fees and interest, if any, and inform the Applicant in writing of each fee required and charged by the District to the Applicant prior to approving the connection application.

4.7.3 After the Applicant receives the written final net fee computation statement from the District, the Applicant shall indicate in writing in the space provided whether or not the Applicant concurs with the Net Impact Fee computed by the District. If the Applicant concurs with the Net Impact Fee, the Applicant shall pay the Net Impact Fee and obtain a receipt prior to obtaining a building permit.

4.7.4 The District is authorized to complete a visual inspection of the building prior to issuance of an "Authorization to Use" form. If the number of living sections determined during said inspection differs from the plans submitted, a refund for overpayment of fees or an invoice for underpayment of fees shall be prepared. Upon receipt of the additional impact fees, the District shall authorize the issuance of the District "Authorization to Use" Form.

4.7.5 When the impact fee for a structure is paid in full, Applicant shall have one year from the date of payment to apply for a building permit, during which time Applicant will not be liable for impact fee increases. After one year, Applicant shall pay the then applicable fees.

4.7.6 If issuance of the building permit is delayed by a governmental agency other than the District, Applicant will have one year past completion of the particular event that caused the delay, up to a maximum of three years, during which time Applicant will not be liable for impact fee increases.

4.7.7 When an existing structure is remodeled which results in additional living sections being added, new plans must be submitted to the District and additional fees paid for each new living section. Fees will be paid according to the rate in effective at the time of the remodel.

4.7.8 All building modifications or other changes in the nature of new growth that require a building permit and result in an increased discharge to the District shall be reviewed by the District. An additional impact fee shall be charged when an increase in use of the District collection and treatment system is anticipated. Credit will be given for previously paid impact fees. When there is no evidence of an impact fee having been paid (building built prior to impact fees), the impact fee for new growth will be based on the IFWA existing conditions baseline period: i.e. the most current previous five (5) years average peak winter water usage. If previous water usage is not available or other extraneous circumstances exist, the fee computation will be determined from the best information available.

4.8 Impact fees for Residential Connections may be refunded with the return of the original District receipt if a building permit has not been issued. These refunds will be handled

on a case-by-case basis. In the event a refund is given, a processing fee in an amount determined by resolution of the Board of Trustees will be charged for each refund.

4.9 Any development activity of the state, a school district, or a charter school may a request for a prompt and individualized impact fee review for the development activity and an offset or credit for a public facility for which an impact fee has been or will be collected. The District may adjust the standard impact fee for the state, a school district or a charter school based upon the request.

4.10 Any developer, including a school district or a charter school, shall receive a credit against or proportionate reimbursement of an impact fee if the developer, at the request of the District: (a) dedicates land for a system improvement included in the IFFP; (b) builds and dedicates some or all of a system improvement included in the IFFP; or (c) dedicates a public facility that the District and the developer agree will reduce the need for a system improvement.

4.11 The District may authorize an exemption or adjustment to the impact fee for certain projects, including low income housing projects, if the District determines that the benefits to the community as a whole justify the exemption or adjustment.

5. APPEAL PROCEDURES

5.1 The appeal procedures set forth herein apply to both challenges to the legality of the impact fees of the District and to the interpretation and/or application of impact fees.

5.2 Any Applicant that disputes the Net Impact Fee computed by the District, any developer, landowner or party desiring to challenge the legality of the impact fee or compliance with the notice requirement of the Impact Fee Act, or any person or entity that has paid an impact fee under this Resolution and wishes to challenge the amount or computation of the impact fee shall prepare and file with the District a written Notice of Appeal. The Notice of Appeal shall state the grounds and reasons why the Applicant does not concur with the Net Impact Fee computed by the District or the amount of impact fee paid by the person or entity, or the basis for challenging the legality of the impact fee or compliance with the notice requirement of the Impact Fee Act. The Notice of Appeal shall be accompanied by all written data and information upon which the Applicant will rely in the hearing before the Board of Trustees.

5.3 All appeals to the District must be filed within the time periods set forth in the Impact Fee Act. If the Notice of Appeal is not filed with the District within the applicable time period, the person or entity is barred from proceeding with an administrative appeal to the District.

5.4 No later than twenty-five (25) days after the Notice of Appeal, a quorum of the Board of Trustees of the District shall hear the appeal. At the hearing, the Board shall receive and consider evidence presented by the appellant upon which the appellant may rely to show that

the Clerk of the District failed to consider the evidence submitted by the Applicant or misinterpreted, misconstrued or misapplied the impact fee rules and regulations enacted by the District or the requirements of Utah law. No later than thirty (30) days after the date the Notice of Appeal was filed, the Board of Trustees shall decide the matter in writing and advise the appellant of its decision. The Board of Trustees may affirm the decision of the Clerk of the District, modify or re-compute the Net Impact Fee, submit the matter to the Clerk for re-computation of the Net Impact Fee with such directions as the Board of Trustees finds are appropriate under the circumstances to achieve compliance with this Resolution and the provisions of Utah law, or take other actions with as deemed appropriate.

5.5 No later than thirty (10) days after receipt of the decision of the Board of Trustees, the Applicant shall advise the Board of Trustees that it either concurs with or accepts the decision of the Board of Trustees and will pay the Net Impact Fee determined or to be computed under the directions of the Board of Trustees to the Clerk together with all administrative fees, or that the Applicant intends to seek further review of the decision of the Board of Trustees. In the event the Applicant desires to seek further review of the decision of the Board of Trustees, the Board of Trustees shall cause all documents, tape recordings, evidence and information relied upon by the Clerk, the General Manager or the Board of Trustees to be collected and compiled as a record and designated as a record of the proceeding for purposes of further review.

5.6 Should the Board of Trustees, for any reason, fail to issue a final decision on a written challenge to an impact fee, its calculation or application, within thirty (30) days after the filing of the notice of appeal, the challenge shall be deemed to have been denied and any affected party to the proceedings may seek appropriate judicial relief from such denial.

5.7 Any party to the administrative action who is adversely affected by the District's final decision may petition the district court for a review of the decision within thirty (30) days of the hearing officer's final decision. After having been served with a copy of the pleadings initiating the court review, the District shall submit to the court the record of the proceedings before the District, including minutes, and if available, a true and correct transcript of any proceedings.

6. SEVERABILITY

If any section, subsection, paragraph, clause, or phrase of this Resolution shall be declared invalid for any reason, such decision shall not affect the remaining provisions of this Resolution, which shall remain in full force and effect, and for this purpose, the provisions of this Resolution are declared to be severable. In the event any section, subsection, paragraph, clause, or phrase of this Resolution conflicts with the Utah Impact Fees Act, the relevant provision of the Utah Impact Fees Act shall control.

7. EFFECTIVE DATE

The Rules and Regulations adopted herein shall be effective from and after March 31, 2016.

DATED this 21st day of December, 2015.

SNYDERVILLE BASIN WATER RECLAMATION DISTRICT

ATTEST:

Vice Chair

Clerk

Snyderville Basin Water Reclamation District CORPORATE SEAL Summit County UTAH

Exhibit A

IMPACT FEE FACILITIES PLAN (IFFP)

prepared for SNYDERVILLE BASIN WATER RECLAMATION DISTRICT

prepared by ROSENTHAL & ASSOCIATES INC.

435.658.3700

November 2015

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IMPACT FEE FACILITIES PLAN

This report documents research and analysis to quantify the cost of Snyderville Basin Water Reclamation District ("**SBWRD**", or the "**District**") wastewater capital facilities that will be built to meet demand from new development.[1] Capital facility cost is the basis for calculation of an impact fee and this report is part of the SBWRD impact fee analysis. The District has collected wastewater impact fees since 1995. This report is an update of the 2010 impact fee facilities plan.

There are two reports that make up an impact fee analysis. An Impact Fee Facilities Plan ("**IFFP**") that quantifies the cost of capital facilities needed to meet demand from new development and an Impact Fee Written Analysis ("**IFWA**") that explains fee calculation methodology. This is the IFFP. The IFWA is a separate report.

This report is guided by the requirements of the Utah Impact Fees Act[2] (the "**Act**"). The report is organized in such a way as to make the reasoning and analytical conclusions as intuitive and accessible as possible. One of the goals of an impact fee analysis is "transparency" – meaning that all of the information needed to document (and if desired, duplicate) a particular calculation or analytical conclusion is readily available, in the report. The requirements of the Act are addressed in two ways – endnotes that cite the relevant paragraph of the Act and a section at the end of the report that lists the particular analytical requirements with references as to how and where they are addressed in the analysis.

"Demand from new development" is referred to often in this report. It means that share of a capital facility that is provided for the benefit of new development. Every capital facility is designed to accommodate a certain number of demand units – it has a certain capacity – and an impact fee is best understood as an allocation of that capacity, first, between new and existing development, and then among new development units based on proportionate capacity demand. Impact fees are assessed for facilities that provide system-wide benefit and not for facilities (often provided by developers) that serve a particular development (like the streets or sidewalks that serve the units within that development).

Cost of Capital Facilities for New Development

The cost of capital facilities for new development is $145.1 mil, calculated as follows:

Table 1

COST OF CAPITAL FACILITIES FOR NEW DEVELOPMENT
Impact Fee Eligible Capital Facilities

	Total (projected)
Capital Facilities Total Cost (CIP)	$218,014,042
Cost Not Attributable to New Development	($78,606,739)
Cost of Facilities for New Development	$139,407,304
Financing Expense (interest and cost of issuance)	$46,617,747
Impact Fee Account Beginning Balance	($34,240,597)
Impact Fee Account Earned Interest	($6,669,711)
Net Cost of Capital Facilities for New Development	$145,114,743

Source – capital facilities cost is from Table 2. Financing expense, earned interest and beginning balance are from the IFWA. Beginning balance includes remaining debt proceeds from a 2015 bond issue, and impact fee revenue – about $21.0 mil and $13.0 mil respectively.

Capital Improvement Plan

The Capital Improvement Plan ("**CIP**") is an estimate of total planned capital spending – that for maintenance, system renewal and equipment, as well as capacity for new development. The CIP is approved by the SBWRD Board of Trustees (the **"Board"**) and reevaluated and as necessary updated every year as part of the annual budget process. The Impact Fee Facilities Plan is a subset of the CIP, limited to capacity expansion projects for new development. The CIP is prepared by District staff in collaboration with engineering consultants based on analysis of current and future conditions that effect capital facility cost and capacity demand.

Table 2

SBWRD CIP SUMMARY
2016 to 2061 (constant $s)

	Total Planned Capital Spending (CIP)	Facilities for New Development (IFFP)	Capital Equipment, Maintenance and System Renewal
Treatment Facilities	$147,346,006	$122,526,804	$24,819,201
Collection Facilities	$34,018,709	$6,079,793	$27,938,916
Engineering	$2,985,343	$162,958	$2,822,385
Administration Facilities	$207,428	$0	$207,428
Sub-total	$184,557,486	$128,769,556	$55,787,930
System Renewal	$22,818,808	$0	$22,818,808
Capital Facilities Planning	$10,637,748	$10,637,748	$0
Total	$218,014,042	$139,407,304	$78,606,739

Source – Table 3 to Table 9.

- The first column in Table 2 shows the CIP – *Total Planned Capital Spending*. The CIP includes system capacity expansion, along with equipment and capital facility maintenance and replacement projects.

- *Facilities for New Development* is the cost of reclamation facility and collection system capacity expansion. Impact fee eligible costs exclude projects for existing development such as service provision upgrade and deficiency correction.

- *Capital Equipment and Facilities Maintenance* includes buildings, equipment and maintenance, and other capital spending not related to new development.

- *System Renewal* is the cost of a program of scheduled maintenance and replacement designed to preserve the infrastructure and the established level of service ("**LOS**").

- *Capital Facilities Planning* is the cost of planning and engineering expense for capacity expansion projects for new development.

Need for Added Capacity

Growth in the SBWRD service area is expected to be substantial.[3] The District expects a 74% increase in demand during the current planning period (2016 to full capacity utilization in 2060[4]). This is an increase of 17,458 residential equivalent demand units[5] ("**REs" or "demand units")** – from 23,702 to 41,160 – which requires an additional 4.8 million gallons per day ("**MGD"**) of system capacity. Part of this new demand will be met by the planned capital facilities and part will be met by current excess capacity.[6]

Calculation of the demand plan is summarized as follows:

- The wastewater demand planning factor is 276 gallons per day ("**GPD**") per RE.[7]

- Demand from new development is calculated as the product of the demand planning factor and number of new demand units – 276 GPD per RE x 17,458 REs = 4.8 MGD. The capacity of the new capital improvements is 4.3 MGD. The shortfall, about 0.5 MGD, will be made up from current excess capacity. The District is not planning to assess a recoupment impact fee so that capacity will be provided to new development at no charge.

- The new capacity will be built at each of the District's two water reclamation facilities. 2.0 MGD will be added at the Silver Creek facility (planned to be online in 2019). 2.3 MGD will be added at the East Canyon facility (online in 2026).

Revenue Analysis

The Impact Fees Act requires that all potential revenue sources be considered in evaluating the need for impact fees.

Following is a list of revenue sources available to the District. There are three revenue items and two cost offsets that are available to fund facilities for new development (earned interest, debt, impact fee account beginning balance, donated capital facilities, and current excess system capacity, respectively):

- Monthly service fees – service fee revenue is used for operations and maintenance. Service fees are not available to fund capital facilities for new development.[8]

- Miscellaneous income – miscellaneous income (if budgeted) is used for operations and maintenance expenses.

- Grants – staff has researched potential grants. Grant funds may be available for certain non-impact fee facilities. Specific grants have not been identified and grant revenue at present is not budgeted.

- Sewer inspection and design fees – this is used in connection with the design and acceptance of donated capital facilities.

- Earned interest – interest accrues from the investment of the impact fee account balance. This is used to fund facilities for new development.

- Debt – debt will be used to fund facilities for new development. The timing and amount of debt is calculated in the IFWA. Debt service will be paid exclusively with impact fees.

- Impact fee account beginning balance – the beginning balance, which includes remaining debt proceeds from a 2015 bond issue, and impact fee revenue – about $21.0 mil and $13.0 mil respectively – will be used to fund projects for new development.

- Donated capital facilities – the IFFP does not include the cost of facilities obtained by donation. If in the future IFFP listed facilities are obtained by donation the listed cost of the facilities will be deleted from the IFFP. This will reduce the net cost of capacity for new development.

- Excess system capacity – there is current excess capacity.[9] This will be used to meet a part of the demand from new development. The District is not planning to assess a recoupment impact fee so that capacity will be provided to new development at no charge.

The net cost of facilities for new development, after including all available revenue sources, is $145.1 mil. This is calculated as shown in Table 14.

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Need for Impact Fees

The revenue analysis demonstrates that impact fees are necessary as a part of the plan to fund capacity for new development.

The Board considers impact fees to be necessary, also, for three other reasons:

- Impact fees enable new development to occur. In the absence of impact fees, capacity for new development may not be available at the time or location desired by new development

- Impact fee assessment is the means by which capital facility cost is assigned to direct beneficiaries. By means of impact fees, new development pays for the capacity it requires in the same way that past generations of new entrants have paid for their needed capacity. Also by means of impact fees existing development is shielded from that expense, and in effect subsidizing the provision of capacity from which it derives no benefit. (Not the case for example, if monthly service fees were used.)

- Impact fees has been used continuously since 1995 to fund, and equitably allocate the cost of capacity for new development. It would be unfair now, to revise that funding model in favor of new development.

TECHNICAL REFERENCE

This section provides additional information in support of the preceding analytical conclusions, assumptions, decisions, and calculation methodology.

SBWRD Capital Improvement Plan

The following (Table 3 through Table 10) details CIP and IFFP costs referenced in Table 2. Table 3 through Table 8 show the cost of treatment, collection and related facilities. Table 9 shows the cost of annually recurring projects. Together (new construction plus annually recurring) these projects make up total capital cost as shown in Table 2 and Table 10 (which shows total per year).

Table 3

SBWRD CAPITAL IMPROVEMENTS PLAN
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Project Description		BUILD Year	COST ESTIMATE Year	CIP			IFFP			Non-IFFP		
				New Const. Projects	Other Capital Projects	Total	New Const. Projects	Other Capital Projects	Total	New Const. Projects	Other Capital Projects	Total
TOTAL				$146,556,136	$38,001,350	$184,557,486	$127,046,737	$1,722,818	$128,769,556	$19,509,398	$36,278,532	$55,787,930
Biosolids Handling	EC Centrifuge #2 Bowl Rebuild	2016	2013	$0	$31,589	$31,589	$0	$0	$0	$0	$31,589	$31,589
Facility Expansion - SCWRF Related	Facility Expansion - Phase 1	2016	2016	$13,524,000	$0	$13,524,000	$12,561,091	$0	$12,561,091	$962,909	$0	$962,909
ECWRF Related	New Emer. Pump	2016	2015	$0	$35,607	$35,607	$0	$0	$0	$0	$35,607	$35,607
Collection System Related - replacement	2015 Improvement Projects	2016	2015	$0	$203,470	$203,470	$0	$0	$0	$0	$203,470	$203,470
Collection System Related - rehabilitation	Doublejack Ct	2016	2015	$0	$40,694	$40,694	$0	$0	$0	$0	$40,694	$40,694
Collection System Related - replacement	Eliminate Summit Pk lift stations #6	2016	2015	$0	$361,159	$361,159	$0	$180,580	$180,580	$0	$180,580	$180,580
Collection System Related - rehabilitation	Keystone Ct	2016	2015	$0	$40,694	$40,694	$0	$0	$0	$0	$40,694	$40,694
Collection System Related - replacement	Lowell Ave.	2016	2015	$0	$864,748	$864,748	$0	$0	$0	$0	$864,748	$864,748
Collection System Related - rehabilitation	Prospector Drive	2016	2015	$0	$539,196	$539,196	$0	$0	$0	$0	$539,196	$539,196
Vehicles and Equipment	Replace Crew Truck, V-35	2016	2015	$0	$101,735	$101,735	$0	$0	$0	$0	$101,735	$101,735
Vehicles and Equipment	Replace Large Jet Truck, V-32	2016	2015	$0	$406,940	$406,940	$0	$0	$0	$0	$406,940	$406,940
Collection System Related - rehabilitation	Singlejack Ct	2016	2015	$0	$40,694	$40,694	$0	$0	$0	$0	$40,694	$40,694
Collection System Related - replacement	Summit Park	2016	2015	$0	$122,082	$122,082	$0	$0	$0	$0	$122,082	$122,082
Collection System Related - rehabilitation	Upper Swede Alley	2016	2015	$0	$630,757	$630,757	$0	$0	$0	$0	$630,757	$630,757
Vehicles and Equipment	Replace Vehicle V-33	2016	2007	$0	$35,023	$35,023	$0	$0	$0	$0	$35,023	$35,023
Facility Expansion - SCWRF Related	Facility Expansion - Phase 1	2017	2017	$15,520,450	$0	$15,520,450	$14,415,394	$0	$14,415,394	$1,105,056	$0	$1,105,056
ECWRF Related	Paint Clarifiers #2 & #3	2017	2012	$0	$78,467	$78,467	$0	$0	$0	$0	$78,467	$78,467
Biosolids Handling	Replace Dump Truck V-36	2017	2015	$0	$150,075	$150,075	$0	$0	$0	$0	$150,075	$150,075
ECWRF Related	SCADA Upgrade	2017	2015	$0	$124,200	$124,200	$0	$0	$0	$0	$124,200	$124,200
Collection System Related - rehabilitation	Silver Creek Trunkline CIPP	2017	2013	$2,563,924	$0	$2,563,924	$1,281,962	$0	$1,281,962	$1,281,962	$0	$1,281,962
LAN Computer Related	Network Infrastructure	2017	2012	$0	$32,694	$32,694	$0	$0	$0	$0	$32,694	$32,694
Vehicles and Equipment	Replace V-26 Admin SUV	2017	2016	$0	$28,486	$28,486	$0	$0	$0	$0	$28,486	$28,486
ECWRF Related	Chemical Feed Pumps (4)	2018	2014	$0	$25,709	$25,709	$0	$0	$0	$0	$25,709	$25,709
Biosolids Handling	EC Centrifuge #1 Bowl Rebuild	2018	2013	$0	$32,694	$32,694	$0	$0	$0	$0	$32,694	$32,694
Facility Expansion - SCWRF Related	Facility Expansion - Phase 1	2018	2018	$11,188,250	$0	$11,188,250	$10,391,647	$0	$10,391,647	$796,603	$0	$796,603
SCWRF Related	Replace Vehicle V-37	2018	2007	$0	$30,208	$30,208	$0	$0	$0	$0	$30,208	$30,208
ECWRF Related	Replace Vehicle V-38	2018	2007	$0	$30,208	$30,208	$0	$0	$0	$0	$30,208	$30,208
Computer Related	Collection Dept. Computer Upgrade	2018	2014	$0	$16,068	$16,068	$0	$0	$0	$0	$16,068	$16,068
Collection System Related - replacement	Eng. Summit Pk lift stations #2&3	2018	2015	$0	$684,423	$684,423	$0	$376,433	$376,433	$0	$307,991	$307,991
Collection System Related - rehabilitation	Prospector Ave. Reconstruction Pjct.	2018	2012	$0	$266,093	$266,093	$0	$0	$0	$0	$266,093	$266,093
Vehicles and Equipment	Replace Crew Truck, V-40	2018	2014	$0	$69,630	$69,630	$0	$0	$0	$0	$69,630	$69,630
Collection System Related - replacement	Summit Park	2018	2014	$0	$374,930	$374,930	$0	$0	$0	$0	$374,930	$374,930
LAN Computer Related	Network Infrastructure	2018	2012	$0	$33,262	$33,262	$0	$0	$0	$0	$33,262	$33,262
Administration Bld.	Replace Carpet	2018	2005	$0	$37,518	$37,518	$0	$0	$0	$0	$37,518	$37,518
Laboratory	Analytical Equipment	2019	2000	$0	$27,731	$27,731	$0	$0	$0	$0	$27,731	$27,731
Facility Expansion - SCWRF Related	Facility Expansion - Phase 1	2019	2019	$4,475,300	$0	$4,475,300	$4,156,659	$0	$4,156,659	$318,641	$0	$318,641
ECWRF Related	Post Aerator	2019	2005	$0	$30,535	$30,535	$0	$0	$0	$0	$30,535	$30,535
SCWRF Related	Replace Snow Mower/Blower	2019	2005	$0	$38,169	$38,169	$0	$0	$0	$0	$38,169	$38,169
Pretreatment	Replace Vehicle V-41	2019	2012	$0	$32,711	$32,711	$0	$0	$0	$0	$32,711	$32,711
Engineering Related	Flow Monitoring	2019	2012	$0	$27,071	$27,071	$0	$13,536	$13,536	$0	$13,536	$13,536
LAN Computer Related	Network Infrastructure	2019	2012	$0	$28,199	$28,199	$0	$0	$0	$0	$28,199	$28,199
Vehicles and Equipment	Replace Vehicle V-39	2019	2012	$0	$33,839	$33,839	$0	$0	$0	$0	$33,839	$33,839
Biosolids Handling	EC Centrifuge #2 Bowl Rebuild	2020	2013	$0	$45,118	$45,118	$0	$0	$0	$0	$45,118	$45,118
ECWRF Related	HVAC Mechanical RAS/WAS Bldg	2020	2015	$0	$14,168	$14,168	$0	$0	$0	$0	$14,168	$14,168
SCWRF Related	Replace Emer. Pumps (2)	2020	2015	$0	$43,593	$43,593	$0	$0	$0	$0	$43,593	$43,593

Source – Build Year, Cost Estimate Year, project cost and cost allocation between new and existing development are from SBWRD staff. Cost is in constant dollars. *New Construction Projects* are plant capacity expansion and major infrastructure projects. Future value for new construction projects is calculated at 5.5% per year (a rate by the District's consulting engineers) based on the number of years between build year and cost estimate year. Future value for *Other Capital Projects* is calculated at 1.7% per year which is the 2014 to 2031 average of the projected GDP deflator, from the World Bank *World Development Indicators*.

- CIP is planned total capital spending. IFFP is that part of planned total capital spending attributable to demand from new development. IFFP cost is the basis for calculating the impact fee. Non-IFFP costs are costs not attributable to capacity expansion for new development and are not included in calculation of the impact fee.

Table 4

SBWRD CAPITAL IMPROVEMENTS PLAN
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Project Description		BUILD Year	COST ESTIMATE Year	CIP			IFFP			Non-IFFP		
				New Const. Projects	Other Capital Projects	Total	New Const. Projects	Other Capital Projects	Total	New Const. Projects	Other Capital Projects	Total
ECWRF Related	VFD's - 100 HP (1)	2020	2007	$0	$31,265	$31,265	$0	$0	$0	$0	$31,265	$31,265
ECWRF Related	VFD's - 20 HP (10)	2020	2007	$0	$100,048	$100,048	$0	$0	$0	$0	$100,048	$100,048
Collection System Related - replacement	Eliminate Summit Pk lift stations #4	2020	2015	$0	$326,944	$326,944	$0	$235,400	$235,400	$0	$91,544	$91,544
Collection System Related - replacement	Lower Park Ave.	2020	2012	$0	$3,006,528	$3,006,528	$0	$0	$0	$0	$3,006,528	$3,006,528
Collection System Related - rehabilitation	Lower Swede Alley Rehab/ Transit Center	2020	2012	$0	$688,518	$688,518	$0	$0	$0	$0	$688,518	$688,518
Vehicles and Equipment	Replace Crew Truck, V-43	2020	2014	$0	$72,067	$72,067	$0	$0	$0	$0	$72,067	$72,067
Vehicles and Equipment	Replace Pick-up, V-44	2020	2014	$0	$55,436	$55,436	$0	$0	$0	$0	$55,436	$55,436
Collection System Related	Silver Creek Trunk Line mining waste clean-u	2020	2010	$0	$118,770	$118,770	$0	$59,385	$59,385	$0	$59,385	$59,385
Collection System Related - rehabilitation	Silver Creek Trunkline CIPP	2020	2013	$3,010,665	$0	$3,010,665	$1,505,333	$0	$1,505,333	$1,505,333	$0	$1,505,333
Collection System Related - replacement	Summit Park	2020	2014	$0	$388,053	$388,053	$0	$0	$0	$0	$388,053	$388,053
Engineering Related	Replace GPS Unit	2020	2012	$0	$57,376	$57,376	$0	$0	$0	$0	$57,376	$57,376
ECWRF & SCWRF Related	Disinfection Process	2021	2014	$0	$1,127,959	$1,127,959	$0	$563,980	$563,980	$0	$563,980	$563,980
ECWRF Related	Grinder Mechanical	2021	2014	$0	$29,327	$29,327	$0	$0	$0	$0	$29,327	$29,327
Biosolids Handling	Replace Dump Truck V-22	2021	2014	$0	$163,554	$163,554	$0	$0	$0	$0	$163,554	$163,554
Biosolids Handling	Replace Dump Truck V-48	2021	2014	$0	$163,554	$163,554	$0	$0	$0	$0	$163,554	$163,554
ECWRF Related	Replace Forklift	2021	2014	$0	$33,839	$33,839	$0	$0	$0	$0	$33,839	$33,839
Vehicles and Equipment	Replace Crew Truck, V-46	2021	2014	$0	$56,398	$56,398	$0	$0	$0	$0	$56,398	$56,398
Collection System Related - rehabilitation	Solamere	2021	2012	$0	$992,324	$992,324	$0	$0	$0	$0	$992,324	$992,324
Engineering Related	Large Format Scanner	2021	2012	$0	$23,349	$23,349	$0	$0	$0	$0	$23,349	$23,349
LAN Computer Related	Network Infrastructure	2021	2012	$0	$35,023	$35,023	$0	$0	$0	$0	$35,023	$35,023
Vehicles and Equipment	Replace Vehicle V-27	2021	2012	$0	$35,023	$35,023	$0	$0	$0	$0	$35,023	$35,023
Vehicles and Equipment	Replace Vehicle V-26	2021	2007	$0	$35,624	$35,624	$0	$0	$0	$0	$35,624	$35,624
Biosolids Handling	EC Centrifuge #2 Bowl Rebuild	2022	2014	$0	$34,426	$34,426	$0	$0	$0	$0	$34,426	$34,426
ECWRF Related	SCADA Upgrade	2022	2014	$0	$45,901	$45,901	$0	$0	$0	$0	$45,901	$45,901
Computer Related	Collection Dept. Computer Upgrade	2022	2014	$0	$17,213	$17,213	$0	$0	$0	$0	$17,213	$17,213
Vehicles and Equipment	Replace Rod Machine	2022	2008	$0	$50,892	$50,892	$0	$0	$0	$0	$50,892	$50,892
Vehicles and Equipment	TV inspection Truck Replacement, V-42	2022	2008	$0	$254,458	$254,458	$0	$0	$0	$0	$254,458	$254,458
LAN Computer Related	Network Infrastructure	2022	2012	$0	$35,631	$35,631	$0	$0	$0	$0	$35,631	$35,631
Engineering Related	Replace Plotter	2022	2012	$0	$11,877	$11,877	$0	$0	$0	$0	$11,877	$11,877
Vehicles and Equipment	Replace Vehicle V-31	2022	2012	$0	$35,631	$35,631	$0	$0	$0	$0	$35,631	$35,631
ECWRF Related	GAC for Odor Control Towers	2023	2007	$0	$79,009	$79,009	$0	$0	$0	$0	$79,009	$79,009
Vehicles and Equipment	Replace Crew Truck	2023	2008	$0	$64,718	$64,718	$0	$0	$0	$0	$64,718	$64,718
Vehicles and Equipment	Replace Small Jet Cleaner, V-47	2023	2014	$0	$466,976	$466,976	$0	$0	$0	$0	$466,976	$466,976
Collection System Related - rehabilitation	Silver Creek Trunkline CIPP	2023	2013	$3,535,248	$0	$3,535,248	$1,767,624	$0	$1,767,624	$1,767,624	$0	$1,767,624
Collection System Related - replacement	Upper Norfolk	2023	2011	$0	$122,927	$122,927	$0	$0	$0	$0	$122,927	$122,927
Engineering Related	Flow Monitoring	2023	2012	$0	$28,999	$28,999	$0	$14,500	$14,500	$0	$14,500	$14,500
LAN Computer Related	Network Infrastructure	2023	2012	$0	$30,208	$30,208	$0	$0	$0	$0	$30,208	$30,208
Administration Bld.	Replace Carpet	2023	2011	$0	$36,878	$36,878	$0	$0	$0	$0	$36,878	$36,878
ECWRF Related	Control Building Roof Liner	2024	2005	$0	$22,185	$22,185	$0	$0	$0	$0	$22,185	$22,185
Biosolids Handling	EC Centrifuge #3 Bowl Rebuild	2024	2014	$0	$35,631	$35,631	$0	$0	$0	$0	$35,631	$35,631
Vehicles and Equipment	Replace Crew Truck	2024	2014	$0	$77,200	$77,200	$0	$0	$0	$0	$77,200	$77,200
Vehicles and Equipment	Replace Pick-up	2024	2014	$0	$59,385	$59,385	$0	$0	$0	$0	$59,385	$59,385
Vehicles and Equipment	Replace Vehicle V-33	2024	2012	$0	$36,878	$36,878	$0	$0	$0	$0	$36,878	$36,878
Facility Expansion - ECWRF Related	Facility Expansion - Phase I, To 6 MGD, Eng	2025	2009	$6,217,894	$0	$6,217,894	$6,143,279	$0	$6,143,279	$74,615	$0	$74,615
SCWRF Related	Replace Vehicle V-37	2025	2014	$0	$30,208	$30,208	$0	$0	$0	$0	$30,208	$30,208
ECWRF Related	Replace Vehicle V-38	2025	2014	$0	$30,208	$30,208	$0	$0	$0	$0	$30,208	$30,208
ECWRF Related	Wilo Mixers (11)	2025	2008	$0	$112,532	$112,532	$0	$0	$0	$0	$112,532	$112,532

Source – see source notes for Table 3.

Table 5

SBWRD CAPITAL IMPROVEMENTS PLAN
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Project Description		BUILD Year	COST ESTIMATE Year	CIP			IFFP			Non-IFFP		
				New Const. Projects	Other Capital Projects	Total	New Const. Projects	Other Capital Projects	Total	New Const. Projects	Other Capital Projects	Total
Vehicles and Equipment	Replace Large Jet Truck	2025	2014	$0	$543,736	$543,736	$0	$0	$0	$0	$543,736	$543,736
Collection System Related - rehabilitation	Silver Creek Trunkline CIPP	2025	2013	$1,057,990	$0	$1,057,990	$528,995	$0	$528,995	$528,995	$0	$528,995
LAN Computer Related	Network Infrastructure	2025	2012	$0	$37,518	$37,518	$0	$0	$0	$0	$37,518	$37,518
Laboratory	Analytical Equipment	2026	2000	$0	$31,280	$31,280	$0	$0	$0	$0	$31,280	$31,280
SCWRF Related	Chemical Feed Pumps	2026	2007	$0	$49,916	$49,916	$0	$0	$0	$0	$49,916	$49,916
Biosolids Handling	EC Centrifuge #1 Bowl Rebuild	2026	2014	$0	$36,878	$36,878	$0	$0	$0	$0	$36,878	$36,878
Facility Expansion - ECWRF Related	EDC 3 MGD Project/ Stream Aug	2026	2013	$16,046,191	$0	$16,046,191	$8,023,096	$0	$8,023,096	$8,023,096	$0	$8,023,096
Facility Expansion - ECWRF Related	Facility Expansion - 5 to 7.3 MGD, Constructi	2026	2009	$64,679,400	$0	$64,679,400	$63,903,247	$0	$63,903,247	$776,153	$0	$776,153
Biosolids Handling	Replace Dump Truck V- 36	2026	2014	$0	$178,244	$178,244	$0	$0	$0	$0	$178,244	$178,244
SCWRF Related	Replace Snow Mower/Blower	2026	2005	$0	$43,053	$43,053	$0	$0	$0	$0	$43,053	$43,053
ECWRF Related	SCADA Upgrade	2026	2009	$0	$26,793	$26,793	$0	$0	$0	$0	$26,793	$26,793
SCWRF Related	SCADA Upgrade	2026	2008	$0	$27,258	$27,258	$0	$0	$0	$0	$27,258	$27,258
Computer Related	Collection Dept. Computer Upgrade	2026	2014	$0	$18,439	$18,439	$0	$0	$0	$0	$18,439	$18,439
Collection System Related - replacement	Daly Ave.	2026	2012	$0	$1,412,245	$1,412,245	$0	$0	$0	$0	$1,412,245	$1,412,245
Vehicles and Equipment	Replace Crew Truck	2026	2014	$0	$79,902	$79,902	$0	$0	$0	$0	$79,902	$79,902
LAN Computer Related	Network Infrastructure	2026	2012	$0	$38,169	$38,169	$0	$0	$0	$0	$38,169	$38,169
ECWRF Related	GAC for Odor Control Towers	2027	2007	$0	$84,637	$84,637	$0	$0	$0	$0	$84,637	$84,637
SCWRF Related	GAC for Odor Control Towers	2027	2014	$0	$75,036	$75,036	$0	$0	$0	$0	$75,036	$75,036
ECWRF Related	Generators (2) #1-2	2027	2007	$0	$352,655	$352,655	$0	$0	$0	$0	$352,655	$352,655
Biosolids Handling	Replace Dump Truck V- 48	2027	2014	$0	$181,336	$181,336	$0	$0	$0	$0	$181,336	$181,336
ECWRF Related	Replace IPS Jet Mixers	2027	2014	$0	$30,014	$30,014	$0	$0	$0	$0	$30,014	$30,014
ECWRF Related	Replace Snow Mower/Blower	2027	2005	$0	$36,500	$36,500	$0	$0	$0	$0	$36,500	$36,500
ECWRF Related	Replace WAS Grinders	2027	2014	$0	$18,759	$18,759	$0	$0	$0	$0	$18,759	$18,759
Engineering Related	Flow Monitoring	2027	2012	$0	$31,065	$31,065	$0	$15,532	$15,532	$0	$15,532	$15,532
LAN Computer Related	Network Infrastructure	2027	2012	$0	$32,359	$32,359	$0	$0	$0	$0	$32,359	$32,359
Vehicles and Equipment	Replace Vehicle V-39	2027	2012	$0	$38,831	$38,831	$0	$0	$0	$0	$38,831	$38,831
ECWRF Related	Aerators (4) #1-4 Replacement	2028	2007	$0	$344,423	$344,423	$0	$0	$0	$0	$344,423	$344,423
ECWRF Related	Compactor Mechanical	2028	2005	$0	$89,119	$89,119	$0	$0	$0	$0	$89,119	$89,119
Biosolids Handling	EC Centrifuge #2 Bowl Rebuild	2028	2014	$0	$38,169	$38,169	$0	$0	$0	$0	$38,169	$38,169
ECWRF Related	HVAC Mechanical	2028	2005	$0	$29,706	$29,706	$0	$0	$0	$0	$29,706	$29,706
Biosolids Handling	Replace Dump Truck V- 22	2028	2014	$0	$184,482	$184,482	$0	$0	$0	$0	$184,482	$184,482
Pretreatment	Replace Vehicle V-41	2028	2012	$0	$38,188	$38,188	$0	$0	$0	$0	$38,188	$38,188
ECWRF Related	Step Screens #1 & #2 Mechanical	2028	2005	$0	$160,415	$160,415	$0	$0	$0	$0	$160,415	$160,415
Vehicles and Equipment	Replace Crew Truck	2028	2014	$0	$82,699	$82,699	$0	$0	$0	$0	$82,699	$82,699
Vehicles and Equipment	TV inspection Truck Replacement	2028	2008	$0	$282,124	$282,124	$0	$0	$0	$0	$282,124	$282,124
Engineering Related	Replace GPS Unit	2028	2012	$0	$65,841	$65,841	$0	$0	$0	$0	$65,841	$65,841
Biosolids Handling	EC Centrifuge #1 Bowl Rebuild	2029	2013	$0	$39,505	$39,505	$0	$0	$0	$0	$39,505	$39,505
Vehicles and Equipment	Replace Crew Truck	2029	2014	$0	$84,134	$84,134	$0	$0	$0	$0	$84,134	$84,134
Vehicles and Equipment	Replace Pick-up	2029	2008	$0	$71,755	$71,755	$0	$0	$0	$0	$71,755	$71,755
Engineering Related	Large Format Scanner	2029	2012	$0	$26,793	$26,793	$0	$0	$0	$0	$26,793	$26,793
LAN Computer Related	Network Infrastructure	2029	2012	$0	$40,190	$40,190	$0	$0	$0	$0	$40,190	$40,190
Vehicles and Equipment	Replace Vehicle V-27	2029	2012	$0	$40,190	$40,190	$0	$0	$0	$0	$40,190	$40,190
SCWRF Related	GAC for Odor Control Towers	2030	2007	$0	$89,119	$89,119	$0	$0	$0	$0	$89,119	$89,119
ECWRF Related	Replace Trash Pump	2030	2005	$0	$30,746	$30,746	$0	$0	$0	$0	$30,746	$30,746
ECWRF Related	SCADA Upgrade	2030	2009	$0	$28,702	$28,702	$0	$0	$0	$0	$28,702	$28,702
SCWRF Related	SCADA Upgrade	2030	2008	$0	$29,200	$29,200	$0	$0	$0	$0	$29,200	$29,200
Computer Related	Collection Dept. Computer Upgrade	2030	2014	$0	$19,752	$19,752	$0	$0	$0	$0	$19,752	$19,752

Source – see source notes for Table 3.

Table 6

SBWRD CAPITAL IMPROVEMENTS PLAN
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Project Description		BUILD Year	COST ESTIMATE Year	CIP			IFFP			Non-IFFP		
				New Const. Projects	Other Capital Projects	Total	New Const. Projects	Other Capital Projects	Total	New Const. Projects	Other Capital Projects	Total
Collection System Related - rehabilitation	Jeremy Ranch Concrete Pipe CIPP	2030	2013	$0	$1,297,795	$1,297,795	$0	$0	$0	$0	$1,297,795	$1,297,795
Vehicles and Equipment	Off Road Vehicle	2030	2008	$0	$145,999	$145,999	$0	$0	$0	$0	$145,999	$145,999
Vehicles and Equipment	Replace Backhoe	2030	2008	$0	$116,799	$116,799	$0	$0	$0	$0	$116,799	$116,799
LAN Computer Related	Network Infrastructure	2030	2012	$0	$40,887	$40,887	$0	$0	$0	$0	$40,887	$40,887
Engineering Related	Replace Plotter	2030	2012	$0	$13,629	$13,629	$0	$0	$0	$0	$13,629	$13,629
Vehicles and Equipment	Replace Vehicle V-31	2030	2012	$0	$40,887	$40,887	$0	$0	$0	$0	$40,887	$40,887
Computer Related	Computer Upgrade	2030	2000	$0	$25,131	$25,131	$0	$0	$0	$0	$25,131	$25,131
ECWRF Related	Conveyor Mechanical in HW	2031	2005	$0	$20,332	$20,332	$0	$0	$0	$0	$20,332	$20,332
Biosolids Handling	EC Centrifuge #2 Bowl Rebuild	2031	2014	$0	$40,190	$40,190	$0	$0	$0	$0	$40,190	$40,190
Facility Expansion - SCWRF Related	EDC 2 MGD Project/Steam Augmentation	2031	2013	$3,932,199	$0	$3,932,199	$1,966,100	$0	$1,966,100	$1,966,100	$0	$1,966,100
ECWRF Related	GAC for Odor Control Towers	2031	2007	$0	$90,666	$90,666	$0	$0	$0	$0	$90,666	$90,666
SCWRF Related	Replace Trash Pump	2031	2000	$0	$34,089	$34,089	$0	$0	$0	$0	$34,089	$34,089
Vehicles and Equipment	Replace Crew Truck	2031	2014	$0	$87,079	$87,079	$0	$0	$0	$0	$87,079	$87,079
Vehicles and Equipment	Replace Small Jet Cleaner	2031	2014	$0	$535,869	$535,869	$0	$0	$0	$0	$535,869	$535,869
Collection System Related - rehabilitation	Summit Pk lift stations #1	2031	2005	$0	$156,399	$156,399	$0	$0	$0	$0	$156,399	$156,399
Engineering Related	Flow Monitoring	2031	2012	$0	$33,277	$33,277	$0	$16,639	$16,639	$0	$16,639	$16,639
LAN Computer Related	Network Infrastructure	2031	2012	$0	$34,664	$34,664	$0	$0	$0	$0	$34,664	$34,664
Biosolids Handling	EC Centrifuge #3 Bowl Rebuild	2032	2014	$0	$40,887	$40,887	$0	$0	$0	$0	$40,887	$40,887
SCWRF Related	Replace Vehicle V-37	2032	2014	$0	$34,073	$34,073	$0	$0	$0	$0	$34,073	$34,073
ECWRF Related	Replace Vehicle V-38	2032	2014	$0	$34,073	$34,073	$0	$0	$0	$0	$34,073	$34,073
Vehicles and Equipment	Replace Vehicle V-33	2032	2012	$0	$42,319	$42,319	$0	$0	$0	$0	$42,319	$42,319
Laboratory	Analytical Equipment	2033	2000	$0	$35,282	$35,282	$0	$0	$0	$0	$35,282	$35,282
ECWRF Related	Chemical Tanks (4) #1-4	2033	2007	$0	$62,559	$62,559	$0	$0	$0	$0	$62,559	$62,559
Vehicles and Equipment	Replace Crew Truck	2033	2014	$0	$90,127	$90,127	$0	$0	$0	$0	$90,127	$90,127
LAN Computer Related	Network Infrastructure	2033	2012	$0	$43,053	$43,053	$0	$0	$0	$0	$43,053	$43,053
Vehicles and Equipment	Replace Vehicle V-26	2033	2007	$0	$43,792	$43,792	$0	$0	$0	$0	$43,792	$43,792
Biosolids Handling	EC Centrifuge #1 Bowl Rebuild	2034	2014	$0	$42,319	$42,319	$0	$0	$0	$0	$42,319	$42,319
SCWRF Related	GAC for Odor Control Towers	2034	2007	$0	$95,467	$95,467	$0	$0	$0	$0	$95,467	$95,467
SCWRF Related	Grit Removal Equipment (2)	2034	2007	$0	$318,224	$318,224	$0	$0	$0	$0	$318,224	$318,224
SCWRF Related	HW HVAC	2034	2007	$0	$159,112	$159,112	$0	$0	$0	$0	$159,112	$159,112
ECWRF Related	Post Aerator	2034	2004	$0	$40,209	$40,209	$0	$0	$0	$0	$40,209	$40,209
Biosolids Handling	Replace Dump Truck V-36	2034	2014	$0	$204,540	$204,540	$0	$0	$0	$0	$204,540	$204,540
Biosolids Handling	SC Solids Bldg HVAC	2034	2007	$0	$159,112	$159,112	$0	$0	$0	$0	$159,112	$159,112
ECWRF Related	SCADA Upgrade	2034	2009	$0	$30,746	$30,746	$0	$0	$0	$0	$30,746	$30,746
SCWRF Related	SCADA Upgrade	2034	2008	$0	$31,280	$31,280	$0	$0	$0	$0	$31,280	$31,280
Computer Related	Collection Dept. Computer Upgrade	2034	2014	$0	$21,159	$21,159	$0	$0	$0	$0	$21,159	$21,159
Vehicles and Equipment	Replace Crew Truck	2034	2014	$0	$91,690	$91,690	$0	$0	$0	$0	$91,690	$91,690
Vehicles and Equipment	Replace Large Jet Truck	2034	2014	$0	$564,248	$564,248	$0	$0	$0	$0	$564,248	$564,248
Vehicles and Equipment	Replace Pick-up	2034	2011	$0	$74,266	$74,266	$0	$0	$0	$0	$74,266	$74,266
LAN Computer Related	Network Infrastructure	2034	2012	$0	$43,800	$43,800	$0	$0	$0	$0	$43,800	$43,800
ECWRF Related	GAC for Odor Control Towers	2035	2007	$0	$97,124	$97,124	$0	$0	$0	$0	$97,124	$97,124
ECWRF Related	Influent Pumps #1-6	2035	2007	$0	$145,686	$145,686	$0	$0	$0	$0	$145,686	$145,686
Biosolids Handling	Replace Dump Truck V- 48	2035	2014	$0	$208,089	$208,089	$0	$0	$0	$0	$208,089	$208,089
SCWRF Related	Replace Snow Mower/Blower	2035	2005	$0	$50,262	$50,262	$0	$0	$0	$0	$50,262	$50,262
Pretreatment	Replace Vehicle V-41	2035	2014	$0	$41,618	$41,618	$0	$0	$0	$0	$41,618	$41,618
Facility Expansion - SCWRF/ECWRF Related	Reuse	2035	2009	$804,626	$0	$804,626	$402,313	$0	$402,313	$402,313	$0	$402,313
ECWRF Related	Step Screens #3 Mechanical	2035	2007	$0	$210,435	$210,435	$0	$0	$0	$0	$210,435	$210,435

Source – see source notes for Table 3.

Table 7

SBWRD CAPITAL IMPROVEMENTS PLAN
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Project Description		BUILD Year	COST ESTIMATE Year	CIP			IFFP			Non-IFFP		
				New Const. Projects	Other Capital Projects	Total	New Const. Projects	Other Capital Projects	Total	New Const. Projects	Other Capital Projects	Total
ECWRF Related	VFD's - 100 HP (1)	2035	2007	$0	$40,468	$40,468	$0	$0	$0	$0	$40,468	$40,468
ECWRF Related	VFD's - 20 HP (4)	2035	2007	$0	$51,799	$51,799	$0	$0	$0	$0	$51,799	$51,799
Collection System Related - rehabilitation	East Canyon Trunkline CIPP	2035	2013	$0	$1,260,020	$1,260,020	$0	$0	$0	$0	$1,260,020	$1,260,020
Vehicles and Equipment	Replace Rod Machine	2035	2008	$0	$63,645	$63,645	$0	$0	$0	$0	$63,645	$63,645
Collection System Related - rehabilitation	Spring Creek Lift Station	2035	2005	$0	$335,077	$335,077	$0	$144,083	$144,083	$0	$190,994	$190,994
Engineering Related	Flow Monitoring	2035	2012	$0	$35,648	$35,648	$0	$17,824	$17,824	$0	$17,824	$17,824
LAN Computer Related	Network Infrastructure	2035	2012	$0	$37,133	$37,133	$0	$0	$0	$0	$37,133	$37,133
Vehicles and Equipment	Replace Vehicle V-39	2035	2011	$0	$45,333	$45,333	$0	$0	$0	$0	$45,333	$45,333
Biosolids Handling	EC Centrifuge #2 Bowl Rebuild	2036	2014	$0	$43,800	$43,800	$0	$0	$0	$0	$43,800	$43,800
ECWRF Related	Grinder Mechanical	2036	2005	$0	$44,316	$44,316	$0	$0	$0	$0	$44,316	$44,316
ECWRF Related	HVAC Mechanical RAS/WAS Bldg	2036	2005	$0	$22,158	$22,158	$0	$0	$0	$0	$22,158	$22,158
Biosolids Handling	Replace Dump Truck V- 22	2036	2008	$0	$291,371	$291,371	$0	$0	$0	$0	$291,371	$291,371
ECWRF Related	Replace Snow Mower/Blower	2036	2005	$0	$51,134	$51,134	$0	$0	$0	$0	$51,134	$51,134
Vehicles and Equipment	Replace Crew Truck	2036	2014	$0	$94,900	$94,900	$0	$0	$0	$0	$94,900	$94,900
Vehicles and Equipment	TV inspection Truck Replacement	2036	2014	$0	$328,499	$328,499	$0	$0	$0	$0	$328,499	$328,499
Engineering Related	Replace GPS Unit	2036	2012	$0	$75,555	$75,555	$0	$0	$0	$0	$75,555	$75,555
Biosolids Handling	EC Centrifuge #3 Bowl Rebuild	2037	2014	$0	$44,560	$44,560	$0	$0	$0	$0	$44,560	$44,560
Engineering Related	Large Format Scanner	2037	2012	$0	$30,746	$30,746	$0	$0	$0	$0	$30,746	$30,746
LAN Computer Related	Network Infrastructure	2037	2012	$0	$46,119	$46,119	$0	$0	$0	$0	$46,119	$46,119
Vehicles and Equipment	Replace Vehicle V-27	2037	2012	$0	$46,119	$46,119	$0	$0	$0	$0	$46,119	$46,119
ECWRF Related	Aerators (2) #5-6 Rebuild	2038	2007	$0	$204,535	$204,535	$0	$0	$0	$0	$204,535	$204,535
SCWRF Related	Aerators (4) #1-4 Rebuild	2038	2007	$0	$409,069	$409,069	$0	$0	$0	$0	$409,069	$409,069
Biosolids Handling	EC Centrifuge #1 Bowl Rebuild	2038	2014	$0	$45,333	$45,333	$0	$0	$0	$0	$45,333	$45,333
SCWRF Related	GAC for Odor Control Towers	2038	2007	$0	$102,267	$102,267	$0	$0	$0	$0	$102,267	$102,267
ECWRF Related	Permeate Pumps (4)	2038	2007	$0	$102,267	$102,267	$0	$0	$0	$0	$102,267	$102,267
ECWRF Related	SCADA Upgrade	2038	2009	$0	$32,936	$32,936	$0	$0	$0	$0	$32,936	$32,936
SCWRF Related	SCADA Upgrade	2038	2008	$0	$167,539	$167,539	$0	$0	$0	$0	$167,539	$167,539
ECWRF Related	VFD's - 100 HP (1)	2038	2007	$0	$42,611	$42,611	$0	$0	$0	$0	$42,611	$42,611
ECWRF Related	VFD's - 20 HP (10)	2038	2007	$0	$136,356	$136,356	$0	$0	$0	$0	$136,356	$136,356
Computer Related	Collection Dept. Computer Upgrade	2038	2014	$0	$22,666	$22,666	$0	$0	$0	$0	$22,666	$22,666
Vehicles and Equipment	Replace Crew Truck	2038	2014	$0	$98,221	$98,221	$0	$0	$0	$0	$98,221	$98,221
LAN Computer Related	Network Infrastructure	2038	2012	$0	$46,920	$46,920	$0	$0	$0	$0	$46,920	$46,920
Engineering Related	Replace Plotter	2038	2012	$0	$15,640	$15,640	$0	$0	$0	$0	$15,640	$15,640
Vehicles and Equipment	Replace Vehicle V-31	2038	2012	$0	$46,920	$46,920	$0	$0	$0	$0	$46,920	$46,920
ECWRF Related	GAC for Odor Control Towers	2039	2007	$0	$104,042	$104,042	$0	$0	$0	$0	$104,042	$104,042
ECWRF Related	GAC for Odor Control Towers	2039	2007	$0	$104,042	$104,042	$0	$0	$0	$0	$104,042	$104,042
SCWRF Related	Generator (1) #1	2039	2007	$0	$433,507	$433,507	$0	$0	$0	$0	$433,507	$433,507
SCWRF Related	HW Screens & Conveyors (2)	2039	2007	$0	$450,847	$450,847	$0	$0	$0	$0	$450,847	$450,847
SCWRF Related	Influent Pumps (4)	2039	2007	$0	$104,042	$104,042	$0	$0	$0	$0	$104,042	$104,042
SCWRF Related	Replace Vehicle V-37	2039	2007	$0	$43,351	$43,351	$0	$0	$0	$0	$43,351	$43,351
ECWRF Related	Replace Vehicle V-38	2039	2007	$0	$43,351	$43,351	$0	$0	$0	$0	$43,351	$43,351
SCWRF Related	VFD's - 100 HP (1)	2039	2007	$0	$43,351	$43,351	$0	$0	$0	$0	$43,351	$43,351
SCWRF Related	VFD's - 20 HP (10)	2039	2007	$0	$138,722	$138,722	$0	$0	$0	$0	$138,722	$138,722
Vehicles and Equipment	Replace Crew Truck	2039	2014	$0	$99,925	$99,925	$0	$0	$0	$0	$99,925	$99,925
Vehicles and Equipment	Replace Pick-up	2039	2014	$0	$76,866	$76,866	$0	$0	$0	$0	$76,866	$76,866
Vehicles and Equipment	Replace Small Jet Cleaner	2039	2014	$0	$614,925	$614,925	$0	$0	$0	$0	$614,925	$614,925
Engineering Related	Flow Monitoring	2039	2012	$0	$38,187	$38,187	$0	$19,093	$19,093	$0	$19,093	$19,093

Source – see source notes for Table 3.

Table 8

SBWRD CAPITAL IMPROVEMENTS PLAN
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Project Description		BUILD Year	COST ESTIMATE Year	CIP			IFFP			Non-IFFP		
				New Const. Projects	Other Capital Projects	Total	New Const. Projects	Other Capital Projects	Total	New Const. Projects	Other Capital Projects	Total
LAN Computer Related	Network Infrastructure	2039	2012	$0	$39,778	$39,778	$0	$0	$0	$0	$39,778	$39,778
Laboratory	Analytical Equipment	2040	2000	$0	$39,797	$39,797	$0	$0	$0	$0	$39,797	$39,797
Biosolids Handling	EC Centrifuge #2 Bowl Replacement	2040	2008	$0	$34,681	$34,681	$0	$0	$0	$0	$34,681	$34,681
Biosolids Handling	Replace Dump Truck V-36	2040	2014	$0	$226,778	$226,778	$0	$0	$0	$0	$226,778	$226,778
Vehicles and Equipment	Replace Crew Truck	2040	2014	$0	$101,659	$101,659	$0	$0	$0	$0	$101,659	$101,659
Vehicles and Equipment	Replace Vehicle V-33	2040	2012	$0	$48,562	$48,562	$0	$0	$0	$0	$48,562	$48,562
LAN Computer Related	Server	2040	2007	$0	$12,349	$12,349	$0	$0	$0	$0	$12,349	$12,349
ECWRF Related	Replace Forklift	2041	2014	$0	$47,734	$47,734	$0	$0	$0	$0	$47,734	$47,734
LAN Computer Related	Network Infrastructure	2041	2012	$0	$41,170	$41,170	$0	$0	$0	$0	$41,170	$41,170
LAN Computer Related	Network Infrastructure	2042	2012	$0	$41,885	$41,885	$0	$0	$0	$0	$41,885	$41,885
Vehicles and Equipment	Replace Large Jet Truck	2043	2014	$0	$741,066	$741,066	$0	$0	$0	$0	$741,066	$741,066
Engineering Related	Flow Monitoring	2043	2012	$0	$40,907	$40,907	$0	$20,453	$20,453	$0	$20,453	$20,453
LAN Computer Related	Network Infrastructure	2043	2012	$0	$42,611	$42,611	$0	$0	$0	$0	$42,611	$42,611
Vehicles and Equipment	Replace Vehicle V-39	2043	2012	$0	$51,134	$51,134	$0	$0	$0	$0	$51,134	$51,134
Engineering Related	Replace GPS Unit	2044	2012	$0	$86,701	$86,701	$0	$0	$0	$0	$86,701	$86,701
Engineering Related	Large Format Scanner	2045	2012	$0	$35,282	$35,282	$0	$0	$0	$0	$35,282	$35,282
LAN Computer Related	Network Infrastructure	2045	2012	$0	$44,103	$44,103	$0	$0	$0	$0	$44,103	$44,103
Vehicles and Equipment	Replace Vehicle V-27	2045	2012	$0	$52,923	$52,923	$0	$0	$0	$0	$52,923	$52,923
LAN Computer Related	Network Infrastructure	2046	2012	$0	$53,842	$53,842	$0	$0	$0	$0	$53,842	$53,842
Engineering Related	Replace Plotter	2046	2012	$0	$17,947	$17,947	$0	$0	$0	$0	$17,947	$17,947
Vehicles and Equipment	Replace Vehicle V-31	2046	2012	$0	$53,842	$53,842	$0	$0	$0	$0	$53,842	$53,842
Vehicles and Equipment	Replace Small Jet Cleaner	2047	2014	$0	$705,645	$705,645	$0	$0	$0	$0	$705,645	$705,645
Engineering Related	Flow Monitoring	2047	2012	$0	$43,821	$43,821	$0	$21,910	$21,910	$0	$21,910	$21,910
LAN Computer Related	Network Infrastructure	2047	2012	$0	$54,776	$54,776	$0	$0	$0	$0	$54,776	$54,776
Vehicles and Equipment	Replace Vehicle V-33	2048	2012	$0	$55,726	$55,726	$0	$0	$0	$0	$55,726	$55,726
LAN Computer Related	Network Infrastructure	2049	2012	$0	$56,693	$56,693	$0	$0	$0	$0	$56,693	$56,693
Collection System Related - rehabilitation	Jeremy Ranch Lift station	2050	2005	$0	$1,084,282	$1,084,282	$0	$0	$0	$0	$1,084,282	$1,084,282
LAN Computer Related	Network Infrastructure	2050	2012	$0	$57,677	$57,677	$0	$0	$0	$0	$57,677	$57,677
Engineering Related	Flow Monitoring	2051	2012	$0	$46,942	$46,942	$0	$23,471	$23,471	$0	$23,471	$23,471
LAN Computer Related	Network Infrastructure	2051	2012	$0	$58,677	$58,677	$0	$0	$0	$0	$58,677	$58,677
Vehicles and Equipment	Replace Vehicle V-39	2051	2012	$0	$58,677	$58,677	$0	$0	$0	$0	$58,677	$58,677
Vehicles and Equipment	Replace Large Jet Truck	2052	2014	$0	$865,150	$865,150	$0	$0	$0	$0	$865,150	$865,150
Engineering Related	Replace GPS Unit	2052	2012	$0	$99,492	$99,492	$0	$0	$0	$0	$99,492	$99,492
Engineering Related	Large Format Scanner	2053	2012	$0	$40,487	$40,487	$0	$0	$0	$0	$40,487	$40,487
LAN Computer Related	Network Infrastructure	2053	2012	$0	$60,731	$60,731	$0	$0	$0	$0	$60,731	$60,731
Vehicles and Equipment	Replace Vehicle V-27	2053	2012	$0	$60,731	$60,731	$0	$0	$0	$0	$60,731	$60,731
Collection Department												
Engineering Department												
Administration Department												

* Disposal and Compliance Options may include but not limited to stream augmentation, wastewater reuse and water importation projects

Source – see source notes for Table 3.

Table 9 shows the projected cost of annually recurring capital projects for system renewal and capital facilities planning.

Table 9

RECURRING CAPITAL PROJECTS
SBWRD Capital Improvement Plan

Year	Total		Cost Attributable to New Development		Other Recurring Costs	
	System Renewal	Capital Facilities Planning	System Renewal	Capital Facilities Planning	System Renewal	Capital Facilities Planning
2016	$210,592	$157,944	$0	$157,944	$210,592	$0
2017	$214,246	$160,684	$0	$160,684	$214,246	$0
2018	$217,963	$163,472	$0	$163,472	$217,963	$0
2019	$221,745	$166,308	$0	$166,308	$221,745	$0
2020	$281,990	$169,194	$0	$169,194	$281,990	$0
2021	$286,882	$172,129	$0	$172,129	$286,882	$0
2022	$291,860	$175,116	$0	$175,116	$291,860	$0
2023	$296,924	$178,154	$0	$178,154	$296,924	$0
2024	$302,075	$181,245	$0	$181,245	$302,075	$0
2025	$307,317	$184,390	$0	$184,390	$307,317	$0
2026	$312,649	$187,589	$0	$187,589	$312,649	$0
2027	$318,073	$190,844	$0	$190,844	$318,073	$0
2028	$323,592	$194,155	$0	$194,155	$323,592	$0
2029	$329,206	$197,524	$0	$197,524	$329,206	$0
2030	$334,918	$200,951	$0	$200,951	$334,918	$0
2031	$477,020	$204,437	$0	$204,437	$477,020	$0
2032	$485,297	$207,984	$0	$207,984	$485,297	$0
2033	$493,717	$211,593	$0	$211,593	$493,717	$0
2034	$502,283	$215,264	$0	$215,264	$502,283	$0
2035	$510,998	$218,999	$0	$218,999	$510,998	$0
2036	$519,864	$222,799	$0	$222,799	$519,864	$0
2037	$528,883	$226,664	$0	$226,664	$528,883	$0
2038	$538,060	$230,597	$0	$230,597	$538,060	$0
2039	$547,395	$234,598	$0	$234,598	$547,395	$0
2040	$556,893	$238,668	$0	$238,668	$556,893	$0
2041	$566,555	$242,809	$0	$242,809	$566,555	$0
2042	$576,385	$247,022	$0	$247,022	$576,385	$0
2043	$586,385	$251,308	$0	$251,308	$586,385	$0
2044	$596,559	$255,668	$0	$255,668	$596,559	$0
2045	$606,910	$260,104	$0	$260,104	$606,910	$0
2046 to 2061	$10,475,575	$4,489,532	$0	$4,489,532	$10,475,575	$0
Total	$22,818,808	$10,637,748	$0	$10,637,748	$22,818,808	$0

Source – SBWRD staff. Cost is in constant dollars. Future value calculation assumptions are from Table 3.

- *System Renewal* is a program of scheduled maintenance and replacement designed to preserve the infrastructure and protect the established level of service.

- *Capital Facilities Planning* is the cost of planning and engineering for capacity expansion projects for new development.

Table 10 shows total capital spending by year (the cost of new construction projects plus the cost of annually recurring projects, as shown in Table 3 through Table 9.)

Table 10

TOTAL CAPITAL SPENDING
SBWRD Capital Improvement Plan

Year	Total Planned Capital Spending (CIP)	Capital Facilities for New Development (IFFP)	Capital Equipment and Facilities Maintenance
2016	$17,346,924	$12,899,615	$4,447,309
2017	$18,873,226	$15,858,040	$3,015,186
2018	$13,170,428	$10,931,552	$2,238,877
2019	$5,081,608	$4,336,503	$745,105
2020	$8,409,732	$1,969,311	$6,440,421
2021	$3,154,986	$736,109	$2,418,877
2022	$953,005	$175,116	$777,889
2023	$4,840,041	$1,960,278	$2,879,763
2024	$714,600	$181,245	$533,354
2025	$8,521,791	$6,856,664	$1,665,127
2026	$83,168,006	$72,113,932	$11,054,074
2027	$1,390,109	$206,376	$1,183,733
2028	$1,832,914	$194,155	$1,638,759
2029	$829,297	$197,524	$631,773
2030	$2,414,517	$200,951	$2,213,567
2031	$5,646,222	$2,187,176	$3,459,046
2032	$844,633	$207,984	$636,649
2033	$980,123	$211,593	$768,530
2034	$2,593,720	$215,264	$2,378,456
2035	$4,156,957	$783,219	$3,373,738
2036	$1,694,394	$222,799	$1,471,595
2037	$923,093	$226,664	$696,428
2038	$2,241,937	$230,597	$2,011,340
2039	$3,116,927	$253,691	$2,863,236
2040	$1,259,386	$238,668	$1,020,718
2041	$898,268	$242,809	$655,459
2042	$865,291	$247,022	$618,269
2043	$1,713,411	$271,761	$1,441,650
2044	$938,929	$255,668	$683,260
2045	$999,322	$260,104	$739,218
2046 to 2061	$18,440,246	$4,534,913	$13,905,333
Total	$218,014,042	$139,407,304	$78,606,739

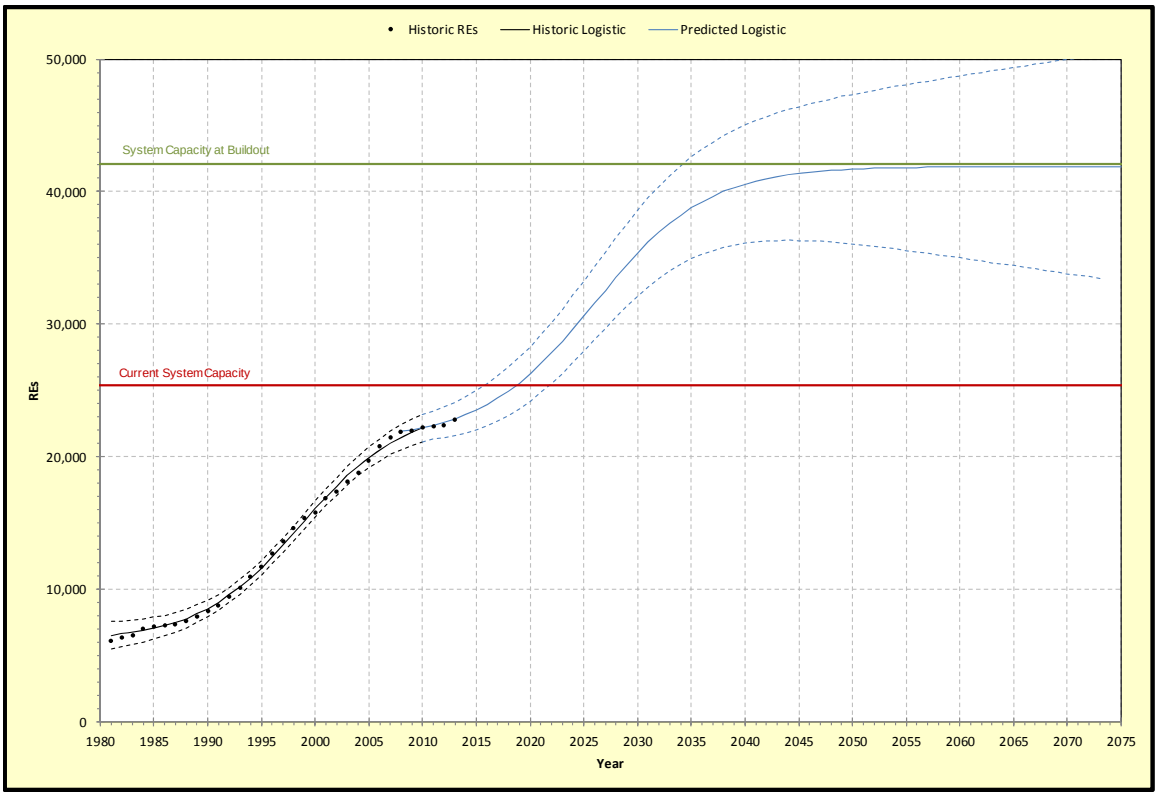
Source - Table 3 through Table 9.

Growth Projection

Figure 1 illustrates the capacity demand projection referenced on page 3. The dotted lines on either side of the central (blue) projection line are high and low boundaries for the estimate (the 95% confidence interval).

Figure 1 shows that although the nominal demand plan is for capacity absorption to occur over 45 years (by 2060), in fact most new development is completed by 2040 (25 years).[10]

Figure 1



Source – SBWRD staff. Growth prior to 2016 is shown for context and is not part of the impact fee calculation

SBWRD's demand projection is based on three complimentary but separate lines of inquiry – quantitative analysis and modeling (the "logistic growth model"); research to clarify potential density for sites that are not yet entitled or planned; and research with other service providers and local government entities to discern development potential that is not otherwise apparent.

The analytical process can be characterized as follows:[11]

Assumptions:

1. The District is using objective scientific methods to predict future growth rates.
2. The starting point for future growth rate predictions is the current demand for service and estimated "build-out" demand for service.
3. The "build-out" demand for service is based on current planning and land use zoning densities designated by Summit County and Park City.

4. The District assumes that growth will take the form of a forward sloping S-shaped curve.
5. Growth will be somewhat slow as the economy recovers (post-2008) then will go through a middle phase of more rapid growth, and then will enter a final slow growth phase when reaching “build-out”.

Methodology:

1. The S-shaped logistic growth model has been applied extensively to population growth modeling and has been specifically used to project community growth for water demand modeling.
2. The S-shaped logistic growth model conforms to the District’s assumptions and understanding of past and future growth as described above.
3. The logistic growth curve serves as the basis for the District’s long term planning. Although the logistic curve is a beneficial planning tool, District personnel do not depend on, or expect, the logistic curve to unerringly predict the future.
4. The District’s planning process allows for flexibility and adjustment as necessary. For example, the logistic curve does not explicitly account for master planning and zoning changes. As those master planning and zoning changes become certain, the logistic growth curve will be revised as needed.

Table 11 details the growth projection in Figure 1, and shows the number and timing of demand units used to calculate the impact fee.

Table 11

IMPACT FEE GROWTH PROJECTION

SBWRD Impact Fee Analysis

	Total	New Development
	(RE)	
2015	23,702	
2016	24,154	452
2017	24,654	500
2018	25,202	548
2019	25,799	597
2020	26,443	644
2021	27,130	687
2022	27,857	727
2023	28,617	760
2024	29,402	785
2025	30,204	802
2026	31,013	809
2027	31,819	806
2028	32,613	794
2029	33,385	772
2030	34,127	742
2031	34,833	706
2032	35,497	664
2033	36,115	618
2034	36,685	570
2035	37,207	522
2036	37,680	473
2037	38,107	427
2038	38,489	382
2039	38,829	340
2040	39,130	301
2041	39,395	265
2042	39,635	239
2043	39,845	210
2044	40,030	184
2045	40,191	161
2046 to 2061	41,160	969
Total		17,458

Source – SBWRD staff.

New Development Capacity Demand

Excess Capacity

The system now has excess capacity[12] a part of which – roughly 0.5 MGD – will be used to meet demand from new development. Excess capacity and the allocation to new development is calculated as follows:

> Current system capacity is 7.0 MGD. Current demand is 6.5 MGD (demand planning factor of 276 GPD per RE x 23,702 current REs = 6.5 MGD). Excess capacity is roughly 0.5 MGD. Demand from new development is 4.8 MGD (demand planning factor of 276 GPD per RE x 17,458 REs = 4.8 MGD). The new facilities will provide an additional 4.3 MGD. The shortfall (about 0.5 MGD) will be made up from current excess capacity.

Capacity utilization is summarized in Table 12 on the next page.

Level of Service ("**LOS**")

The District's demand planning factor is 276 GPD per RE, which is the maximum day of a series of 30 day moving averages, calculated every day for a period of the last 365 days. This design standard is specific to the SBWD service area, based on long term tracking of actual utilization at SBWRD facilities.

An alternative planning factor is based on peak demand. SBWRD facilities (as is typical in the industry) are designed with overcapacity, needed to accommodate extraordinary, peak loads. If expressed in terms that include a share of peak demand, the SBWRD planning factor is 320 GPD per RE. This is adopted the impact fee LOS.

This analysis is calculated in terms of average demand (276 GPD per RE) because this is the measure used by staff, and recommended for this analysis, for purposes of capacity planning. The difference between the two planning factors is immaterial with respect to calculation of the impact fee. Under either measure the cost of a share of system capacity is identical (cost per RE) because in each case the share of capacity allocated to a demand unit (RE) is proportionately the same. Expressed in terms of average demand – 276 GPD per RE – system capacity is 6.5 MGD and per unit demand is 0.004% of total capacity.[13] Expressed in terms of peak demand – 320 GPD per RE – system capacity is 7.6 MGD and per unit demand is the same 0.004% of the total. Because the share of capacity is the same under either measure, cost per demand unit – the cost of 0.004% of capacity – is also the same.

The use of two seemingly different planning factors is explained as a matter of historical practice. 320 GPD is based on a long-standing (now out of date) measure of demand, estimated assuming 100 GPD per person, and average local household size (for Summit County this is 100 GPD × 3.2 = 320 GPD per demand unit). 276 GPD is based on actual, measured capacity utilization at SBWRD facilities. Because the effective difference between the two planning factors is nil with respect to impact fee calculation, 320 GPD continues to be used as the LOS in order to preserve the ongoing system of fee calculation (and thereby also simplify fee administration), and more important, in order to avoid the confusion (especially on the part of fee payers) that would attend to a change in so basic a number.

Table 12 quantifies the foregoing capacity and level-of-service discussion. Note that under either demand planning approach the share of capacity attributable to an RE – which share sets the amount of the impact fee – is the same.

Table 12

ALTERNATIVE DEMAND PLANNING FACTORS
SBWRD Impact Fee Analysis

	Demand Planning Factor	
	Average Demand Approach	Peak Demand Approach
Current Capacity Demand (GPD per RE)	276	320
Current Demand Units (RE)	23,702	23,702
Total Demand (MGD)	6.5	7.6
GPD per RE % of Total	0.004%	0.004%
Demand from New Development (GPD per RE)	276	320
New Development Demand Units (RE)	17,458	17,458
Total Demand (MGD)	4.8	5.6
GPD per RE % of Total	0.006%	0.006%
Current Capacity Utilization (MGD)		
Current System Capacity	7.0	8.1
Current Demand	6.5	7.6
Excess Capacity	0.5	0.5

Source – number of REs from Table 11. GPFD per RE is from SBWRD staff. System capacity is from Table 13.

System Capacity

Table 13 is a summary of current and planned future system capacity.

Table 13

SYSTEM CAPACITY - CURRENT & PROJECTED
SBWRD Impact Fee Analysis

	Silver Creek Water Reclamation Facility	East Canyon WRF Water Reclamation Facility	Total
System Capacity (MGD)			
Existing Capacity (2016)	2.00	5.00	7.00
Planned New Capacity	2.00	2.30	4.30
Total	4.00	7.30	11.30
Projected on-Line Year for New Capacity	2019	2026	

Source – SBWRD staff.

Revenue Shortfall

Table 14 shows calculation of the revenue shortfall attributable to the provision of capacity for new development (the cost of capacity less total revenue). It quantifies the revenue analysis on page 3 and shows a shortfall is $145.1 mil, which is planned to be funded with impact fees.

Table 14

NET COST OF CAPITAL FACILITIES FOR NEW DEVELOPMENT
SBWRD Impact Fee Analysis

	Cost of Capital Facilities for New Development					Revenue Available to Fund Facilities for New Devp				
	Capital Facilities			Debt Service	Total	Debt Proceeds	Earned Interest	Impact Fee Account Beginning Balance	Total	Revenue Shortfall
	CIP Total Cost	Capital Equipment and Facilities Maintenance	Facilities for New Development (IFFP cost)							
2016	$17,346,924	($4,447,309)	$12,899,615	$1,503,700	$14,403,315	$0	$594,713	$34,240,597	$34,835,310	$20,431,995
2017	$18,873,226	($3,015,186)	$15,858,040	$1,413,800	$17,271,840	$0	$362,603		$362,603	($16,909,237)
2018	$13,170,428	($2,238,877)	$10,931,552	$1,400,300	$12,331,852	$0	$155,225		$155,225	($12,176,626)
2019	$5,081,608	($745,105)	$4,336,503	$1,395,800	$5,732,303	$0	$70,534		$70,534	($5,661,768)
2020	$8,409,732	($6,440,421)	$1,969,311	$1,389,800	$3,359,111	$0	$84,573		$84,573	($3,274,538)
2021	$3,154,986	($2,418,877)	$736,109	$1,387,300	$2,123,409	$0	$143,703		$143,703	($1,979,706)
2022	$953,005	($777,889)	$175,116	$1,503,050	$1,678,166	$0	$228,428		$228,428	($1,449,738)
2023	$4,840,041	($2,879,763)	$1,960,278	$1,504,850	$3,465,128	$0	$307,339		$307,339	($3,157,788)
2024	$714,600	($533,354)	$181,245	$1,508,025	$1,689,270	$0	$392,716		$392,716	($1,296,554)
2025	$8,521,791	($1,665,127)	$6,856,664	$1,503,150	$8,359,814	$0	$433,108		$433,108	($7,926,706)
2026	$83,168,006	($11,054,074)	$72,113,932	$1,507,775	$73,621,707	$47,500,000	$0		$47,500,000	($26,121,707)
2027	$1,390,109	($1,183,733)	$206,376	$4,949,407	$5,155,783	$0	$112,375		$112,375	($5,043,408)
2028	$1,832,914	($1,638,759)	$194,155	$4,946,207	$5,140,362	$0	$145,571		$145,571	($4,994,791)
2029	$829,297	($631,773)	$197,524	$4,946,407	$5,143,931	$0	$176,666		$176,666	($4,967,265)
2030	$2,414,517	($2,213,567)	$200,951	$4,949,807	$5,150,758	$0	$203,849		$203,849	($4,946,909)
2031	$5,646,222	($3,459,046)	$2,187,176	$4,946,207	$7,133,383	$0	$205,492		$205,492	($6,927,891)
2032	$844,633	($636,649)	$207,984	$4,949,507	$5,157,491	$0	$200,433		$200,433	($4,957,059)
2033	$980,123	($768,530)	$211,593	$4,950,107	$5,161,700	$0	$208,022		$208,022	($4,953,678)
2034	$2,593,720	($2,378,456)	$215,264	$4,948,007	$5,163,271	$0	$207,673		$207,673	($4,955,598)
2035	$4,156,957	($3,373,738)	$783,219	$3,443,207	$4,226,426	$0	$208,729		$208,729	($4,017,696)
2036	$1,694,394	($1,471,595)	$222,799	$3,443,207	$3,666,006	$0	$216,912		$216,912	($3,449,093)
2037	$923,093	($696,428)	$226,664	$3,443,207	$3,669,871	$0	$222,867		$222,867	($3,447,005)
2038	$2,241,937	($2,011,340)	$230,597	$3,443,207	$3,673,804	$0	$221,085		$221,085	($3,452,719)
2039	$3,116,927	($2,863,236)	$253,691	$3,443,207	$3,696,898	$0	$211,552		$211,552	($3,485,346)
2040	$1,259,386	($1,020,718)	$238,668	$3,443,207	$3,681,875	$0	$194,817		$194,817	($3,487,058)
2041	$898,268	($655,459)	$242,809	$3,443,207	$3,686,016	$0	$171,439		$171,439	($3,514,577)
2042	$865,291	($618,269)	$247,022	$3,443,207	$3,690,229	$0	$142,234		$142,234	($3,547,995)
2043	$1,713,411	($1,441,650)	$271,761	$3,443,207	$3,714,968	$0	$107,470		$107,470	($3,607,498)
2044	$938,929	($683,260)	$255,668	$3,443,207	$3,698,875	$4,000,000	$87,766		$4,087,766	$388,891
2045	$999,322	($739,218)	$260,104	$3,733,161	$3,993,265	$0	$107,702		$107,702	($3,885,563)
2046 to 2061	$18,440,246	($13,905,333)	$4,534,913	$4,349,314	$8,884,227	$0	$544,115		$544,115	($8,340,112)
Total	$218,014,042	($78,606,739)	$139,407,304	$98,117,747	$237,525,051	$51,500,000	$6,669,711	$34,240,597	$92,410,308	($145,114,743)

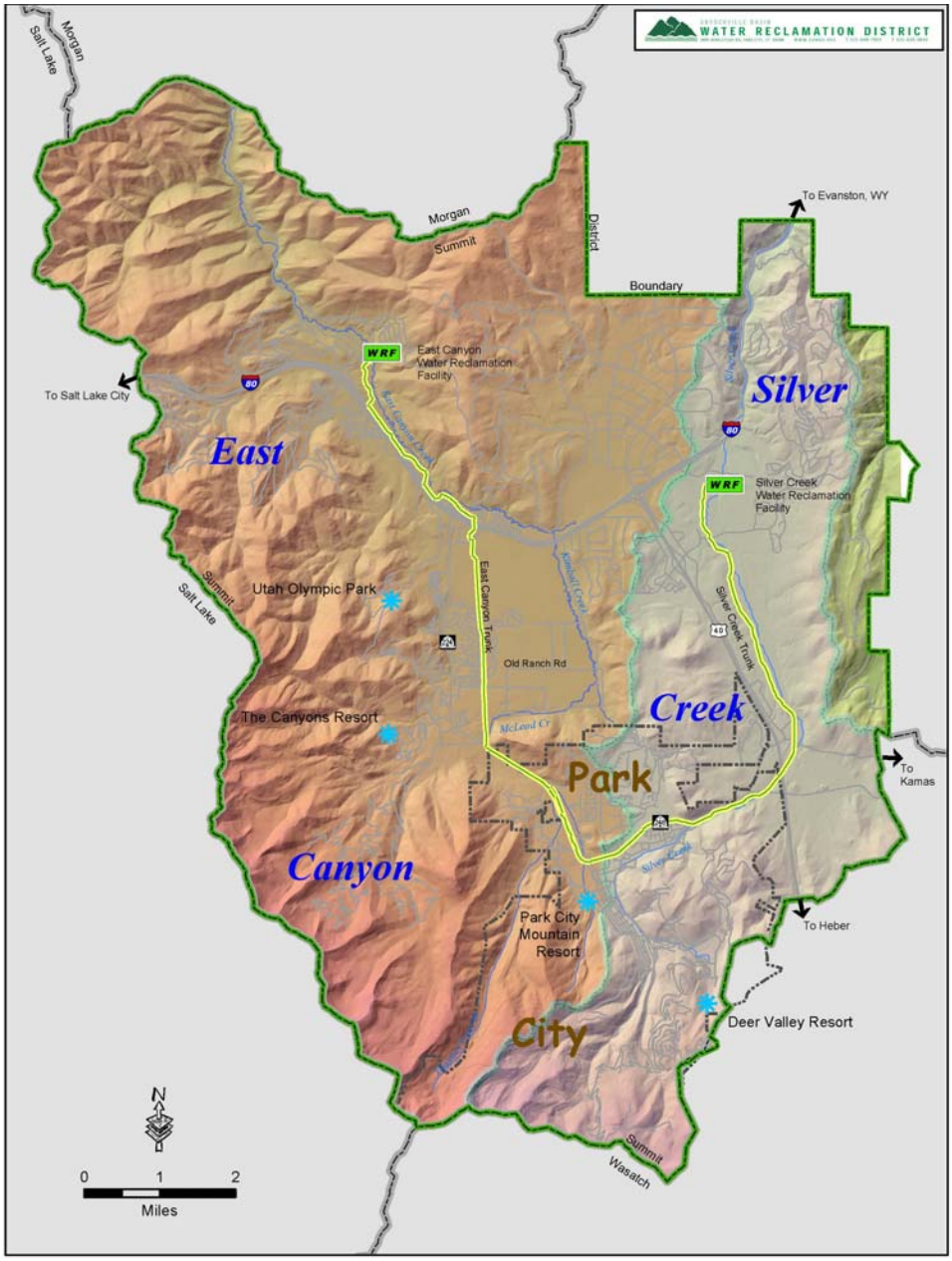
Source – capital facilities cost from Table 10. *Debt Service, Debt Proceeds, Earned Interest*, and *Impact Fee Account Beginning Balance* are from the IFWA.

- *Impact Fee Account Beginning Balance* includes remaining debt proceeds from a 2015 bond issue, and impact fee revenue – about $21.0 mil and $13.0 mil respectively.

Impact Fee Service Area

Impact fees are assessed within the boundaries of the SBWRD service area, which includes Park City and Snyderville Basin. The service area is illustrated as follows:[14]

Figure 2



Source – SBWRD staff. This illustration is a schematic – the specific boundaries of the service area can be obtained from SBWRD staff.

Required Provisions of an Impact Fee Facilities Plan

The Impact Fees Act (Utah Code Ann. §11-36a) requires that certain analytical criteria be addressed in an Impact Fee Facilities Plan.[15] These criteria are discussed in the foregoing analysis and are restated here, in context of the Act, for convenience.

Identify the existing level of service (LOS) [16] – the adopted impact fee LOS is 320 GPD per demand unit (RE). This is discussed on page 16.

Establish a proposed level of service[17] – the LOS for new development is 320 GPD per demand unit (RE). This is discussed on page 16.

Identify any existing excess capacity[18] – the system now has excess capacity.[19] Part of that (about 0.5 MGD) will be used to meet demand from new development. This is discussed on page 3.

Identify the demands placed on existing public facilities by new development[20] – new development is projected to be 17,458 demand units (RE). Current excess capacity will be used to meet a part of this demand. Added capacity is needed in order to preserve the current service standard and meet the remaining demand from new development.

Identify the means by which demand presented by new development will be met[21] – demand from new development will be met by providing added system capacity by means of the capital projects detailed in this analysis.

Determination that impact fees are necessary[22] – the determination that impact fees are necessary is based on analysis of all revenue sources available to fund facilities for new development, compared to the cost of those facilities. This is discussed in the section “Need for Impact Fees” on page 4, and illustrated by quantitative analysis in Table 14.

[1] The analysis is based on planning assumptions and financial information provided by the District to support the analysis.
[2] UCA §11-36a
[3] The growth and capacity demand projections in this analysis are from SBWRD staff based on modeling and field research.
[4] In order to achieve economies of scale, wastewater systems are necessarily sized to accommodate long-term future demand.
[5] A measure of system capacity demand expressed in terms of average per-unit single family demand. The use of residential equivalent demand allows capacity demand to be quantified in equal measure, across all property types.
[6] Excess capacity was funded by federal grant and built as part of a capacity expansion project in the mid-eighties. Calculation of the amount of excess capacity is discussed in more detail on page 3.
[7] This is the planning factor for both new and existing development.
[8] SBWRD staff.
[9] Excess capacity was funded by federal grant and built as part of a capacity expansion project in the mid-eighties
[10] 88% of new development is projected to occur by 2040. The last 12% occurs at a decelerating rate until 2061.
[11] Source – notes from the 7/21/14 staff presentation to the Board of Trustees workshop.
[12] Excess capacity was funded by federal grant and built as part of a capacity expansion project in the mid-eighties
[13] This example is for current capacity demand. The relationship holds true for demand from new development and for total demand at build-out.
[14] The District has implemented a single impact fee service area, meaning that the fee for a particular property type and size is assessed at the same rate districtwide – there is no premium or reduction attached to development in a particular geographic zone. A single service area is used because all areas within the District are served at the same LOS. Delineation of an impact fee service area is governed by U.C.A. §11-36a-102(19) and 11-36a-402(1)(a)
[15] U.C.A. §11-36a-302(1)(a)
[16] U.C.A. §11-36a-302(1)(a)(i)
[17] U.C.A. §11-36a-302(1)(a)(ii)
[18] U.C.A. §11-36a-302(1)(a)(iii)
[19] Excess capacity was funded by federal grant and built as part of a capacity expansion project in the mid-eighties
[20] U.C.A. §11-36a-302(1)(a)(iv)
[21] U.C.A. §11-36a-302(1)(a)(v)
[22] U.C.A. §11-36a-302(2)and (3) – The local political subdivision "…shall generally consider all revenue sources including...grants, bonds, interfund loans, impact fees, and dedications…" and may only impose impact fees when the "…plan for financing system improvements establishes that impact fees are necessary to maintain a proposed level of service…".

Exhibit B

IMPACT FEE

WRITTEN ANALYSIS (IFWA)

prepared for SNYDERVILLE BASIN WATER RECLAMATION DISTRICT

.

prepared by ROSENTHAL & ASSOCIATES INC.

435.658.3700

November 2015.

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INTRODUCTION

This report documents research and analysis to quantify the Snyderville Basin Water Reclamation District ("**SBWRD**", or the "**District**") wastewater impact fee.[1] SBWRD is a wastewater service provider and assesses an impact fee for wastewater collection and treatment facilities. The District has collected impact fees since 1995. This report is an update of the 2010 impact fee analysis.

There are two reports that make up an impact fee analysis. An Impact Fee Facilities Plan ("**IFFP**") that quantifies the cost of capital facilities needed to meet demand from new development and an Impact Fee Written Analysis ("**IFWA**") that explains fee calculation methodology. This is the IFWA. The IFFP is a separate report.

An impact fee represents the per-unit cost of public capital facilities needed to provide service to new development. This report discusses the methodology and research used to quantify fees that are proportionate to demand – proportionate calculation methodology relates capital facilities capacity demand to the amount of the fee. Impact fees include only the cost of added capital facility capacity – capacity built to meet demand from new development. Impact fees do not include non-capital costs such as operations or personnel expense, and do not include costs attributable to existing development – deficiency correction or deferred maintenance for example.

This report is guided by the requirements of the Utah Impact Fees Act[2] (the "**Act**") and is organized in such a way as to make the reasoning and analytical conclusions as intuitive and accessible as possible. One of the goals of an impact fee analysis is "transparency" – meaning that all of the information needed to document (and if desired, duplicate) a particular calculation or analytical conclusion is readily available, in the report. The requirements of the Act are addressed in two ways – endnotes that cite the relevant paragraph of the Act and a section at the end of the report ("Proportionate Share Analysis") that lists the particular analytical requirements with references as to how and where they are addressed in the analysis.

"Demand from new development" is referred to often in this report. It means that share of a capital facility that is provided for the benefit of new development. Every capital facility is designed to accommodate a certain number of demand units – it has a certain capacity – and an impact fee is best understood as an allocation of that capacity, first, between new and existing development, and then among new development units based on proportionate capacity demand. Impact fees are assessed for facilities that provide system-wide benefit and not for facilities that serve a particular development (facilities often provided by developers, like the streets or sidewalks that serve the units within a development).

Impact fees serve three purposes: 1) to fund capacity required by new development; 2) to protect the level of service ("**LOS**") now provided existing development (in the absence of impact fees ongoing new development would degrade service provided and paid for by existing residents); and 3) impact fees enable new development to occur at the time and location desired by developers – not necessarily the case if capacity expansion were to be funded by other means (user fees for example).

Impact Fee Amount

Impact Fees are calculated based on cost per residential equivalent demand unit[3] (cost per "**RE**" or per "**demand unit**"). Cost per RE as calculated in this analysis is $8,312. This will be implemented progressively,[4] at a reduced rate in 2016 and 2017 ($7,518 and $8,044) and at full value beginning in 2018.

Fee calculation methodology for residential and non-residential impact fees is described below. Scheduled cost per RE is shown in Table 3.

Residential Impact Fees

The residential impact fee (applicable to single and multifamily units) is calculated based on number of bedrooms, according to the following schedule. The fees shown in Table 1 are for 2016. In later years, the fee by number of bedrooms is calculated in the same manner, though based the then prevailing cost per RE.

Table 1

RESIDENTIAL IMPACT FEE
2016 Impact Fee by number of Bedrooms

Number of Bedrooms	Number of REs	Impact Fee Amount
1.0	1/3	$2,506
2.0	2/3	$5,012
3.0	**1**	**$7,518**
4.0	1 1/3	$10,024
5.0	1 2/3	$12,530
6.0	2	$15,036

Source – cost per one RE is from Table 2. Number of REs per bedroom is from SBWRD staff.

- The impact fee is assessed based on number of bedrooms. A three bedroom unit represents one RE and has an impact fee equal to cost per RE ($7,518 in 2016). Homes with fewer or more bedrooms are assessed a fee that is proportionately lower or higher (as above).

Non-residential Impact Fees

Non-residential impact fees are calculated by formula, as the product of number of REs and cost per RE. The calculation is as described in the following District policy:[5]

> "The impact fee for non-residential connections is based on estimated average daily water usage for the highest thirty day use period between November and March. Estimates shall be calculated by the project engineer or architect and approved by the District. Actual water usage from similar facilities may be used as a basis for such calculations. Wastewater flow shall be calculated by dividing average daily water usage by 320 gallons per day in order to determine the number of residential equivalent demand units (REs). The impact fee shall be computed by multiplying the REs times the

residential equivalent system impact fee of a home with three (3) living sections (bedrooms). In the event that a user is determined to have maximum water use impacting the District during months other than winter months, the District will have the option of using the Applicants highest water use month impacting the District system for the calculation of final adjusted impact fees."

Assessment Guidelines

- Residential impact fees apply to single-family and multi-family residential units. The fee for hotel and other non-residential new development is calculated using the formula for non-residential development.

- The impact fee in Table 1 is specific to 2016. The fee in later years is calculated based on the same methodology but using the then prevailing cost per RE. Scheduled cost per RE is shown in Table 3.

- Impact fees are assessed for all new construction, remodel, and demolition/rebuild projects within the impact fee service area which is Park City and Snyderville Basin. The boundaries of the service area are illustrated in Figure 1. The fee is assessed at the same rate District-wide ($7,518 per RE in 2016) – there is no premium or reduction attached to development in a particular geographic area.[6]

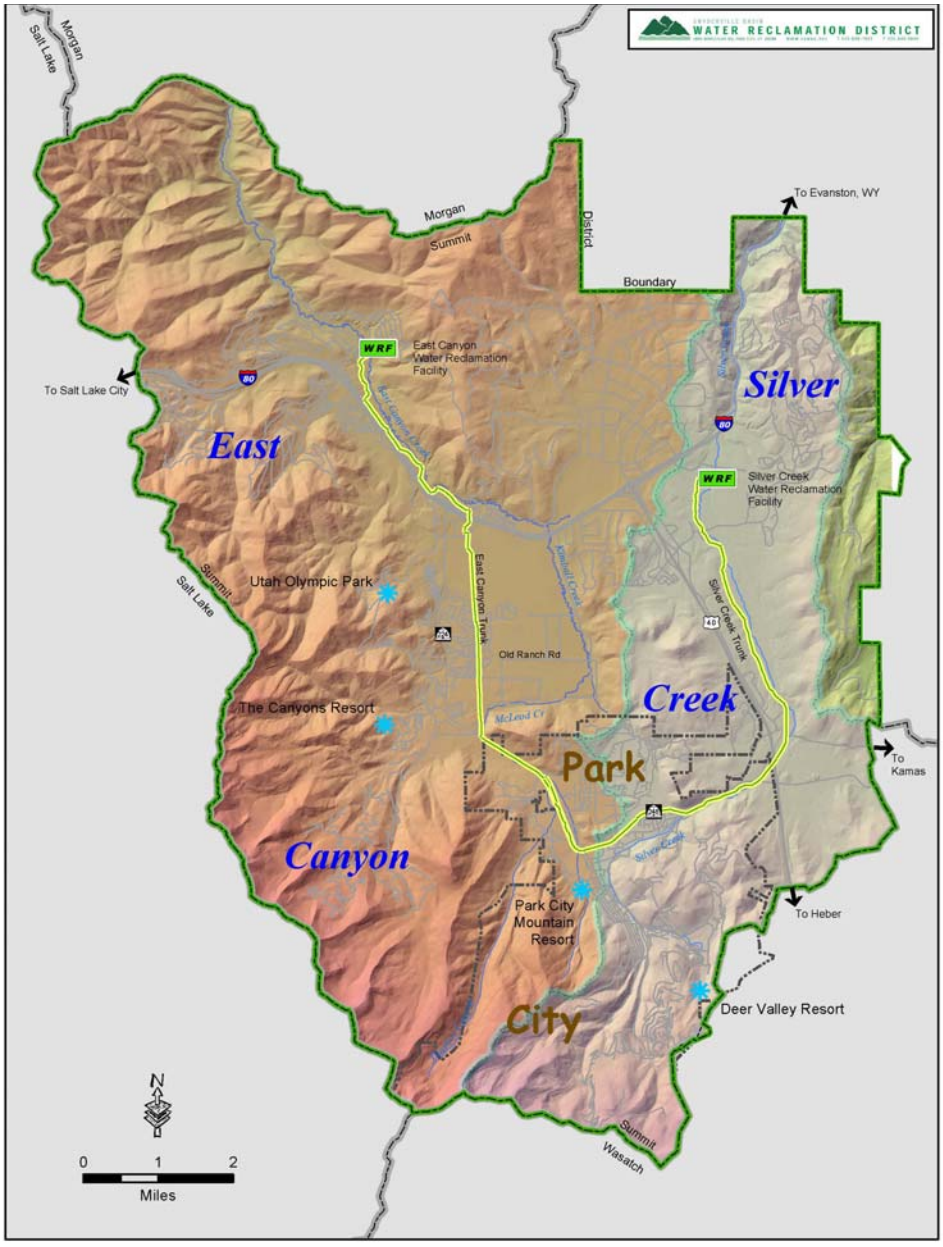
- Impact fees in this analysis have no effect until 90 days after enactment.[7]

- This analysis will be evaluated periodically and updated as appropriate to reflect the prevailing cost of capacity. Cost may change over time for example due to changing construction cost, unanticipated government treatment mandates, a revised growth rate due to changing economic conditions, or other. A change in the cost of capacity means that the amount of the impact fee may change.

Impact Fee Service Area

Impact fees are assessed within the boundaries of the SBWRD service area, which includes Park City and Snyderville Basin. The service area is illustrated as follows:

Figure 1



Source – SBWRD staff. This illustration is a schematic – the specific boundaries of the service area can be obtained from SBWRD staff.

Calculation of Impact Fees for Remodel and Demolition/Rebuild Projects

Impact fees are assessed for remodel and demolition/rebuild projects. The fee is calculated by means of the process for case-specific analysis (described in the next paragraph) based on the net increase in demand presented by the new property use (total demand calculated for the new property use reduced by current capacity utilization). The increase in demand is calculated and expressed in terms of number of REs.

Procedure for Calculation of Atypical or Contested Impact Fees[8]

Case-specific analysis provides an alternate approach to calculate the impact fee. It can be invoked by the District or the applicant. If approved by the Board, case-specific analysis could be used, for example, to calculate the fee for unusually large or small projects, for remodel projects, for contested fee amounts, or for other projects thought to generate atypical demand.

The process is for the applicant to document an alternate capacity demand analysis expressed in terms of number of REs. The completed analysis is submitted to the District for review and will be accepted or rejected based on staff analysis of the demand estimate in context of system planning criteria. If approved, the impact fee is calculated as the product of number of REs and the (then prevailing) impact fee per RE, as follows:

$$\text{Impact Fee per RE} \times \text{Number of REs} = \text{Assessment Amount}$$

System capacity demand is carefully calculated by the District and it is in the interest of the applicant to present a professional and clearly documented analysis that will support rigorous peer review.

Impact Fee per RE

The impact fee per RE is the basis for calculating the impact fee for each property type and size. Impact fee per RE is calculated as follows.

Table 2

IMPACT FEE CALCULATION
SBWRD Impact Fee Analysis

	Total	New Development (REs)	Cost per RE
Cost of Capital Facilities for New Development	$139,407,304		
Financing Expense (interest and cost of issuance)	$46,617,747		
Total	$186,025,051	17,458	$10,656
Less - Available Non-impact Fee Revenue			
Impact Fee Account Beginning Balance	($34,240,597)		
Impact Fee Account Earned Interest	($6,669,711)		
Total	($40,910,308)	17,458	($2,343)
Net Cost of Facilities for New Development	$145,114,743	17,458	$8,312
Less - Impact Fee Revenue Credits			$0
Impact Fee per RE	$145,114,743		$8,312

Source – *Cost of Capital Facilities for New Development and* number of *New Development REs* are from the Impact Fee Facilities Plan (IFFP). *Impact Fee Account Beginning Balance, Earned Interest* and *Financing Expense* are from Table 5.

- The impact fee is calculated as the quotient of the *Net Cost of Facilities for New Development* and number of new development demand units. Net cost includes capital facilities plus financing expense reduced by the impact fee account beginning balance and earned interest.

- *Facilities for New Development* is the cost of impact fee eligible wastewater treatment and collection facilities. This excludes the cost of capital facilities maintenance and system renewal and costs attributable to existing development, such as deficiency correction and service provision upgrade.[9] Impact fee capital facilities cost is calculated by staff, and for major new construction, by staff in collaboration with the District's consulting engineers.

- *Financing Expense* is projected interest and cost of issuance for projected debt. *Earned Interest* accrues based on the average impact fee account balance. Calculation methodology and estimating assumptions are shown in Table 5.

- *Impact Fee Account Beginning Balance* includes remaining debt proceeds from a 2015 bond issue, and impact fee revenue – about $21.0 mil and $13.0 mil respectively.

- *Impact Fee Revenue Credits* reduce the amount of an impact fee to account for payments by new development for which no benefit will be received – for example user fee revenue applied to deficiency correction (which is for the benefit of existing development) or used to fund debt service for impact fee facilities (which would be a double charge to fee payers who have already paid their share of the cost to those facilities by means of impact fees). Revenue credits are not applicable to the SBWRD impact fee because the subject facilities and financing expense are funded entirely by impact fees.

By direction of the Board the impact fee in Table 2 will be implemented progressively, at a reduced rate in 2016 and 2017 ($7,518 and $8,044) and at full value beginning in 2018. The impact fee schedule is as follows:

Table 3

IMPACT FEE SCHEDULE

	Impact Fee per RE
2016	$7,518
2017	$8,044
2018	$8,312
2019	$8,312
2020	$8,312

Source – SBWRD staff.

Need for Added Capital Facility Capacity

Growth in the SBWRD service area is expected to be substantial.[10] The District expects a 74% increase in demand during the current planning period (2016 to full capacity utilization in 2060[11]). This is an increase of 17,458 REs – from 23,702 to 41,160 – which requires an additional 4.8 million gallons per day ("**MGD**") of system capacity. Part of this new demand will be met by the planned capital facilities, and part will be met by current excess capacity.[12]

Calculation of the demand plan is summarized as follows:

- The wastewater demand planning factor is 276 gallons per day ("**GPD**") per RE.[13]

- Demand from new development is calculated as the product of the demand planning factor and number of new demand units – 276 GPD per RE x 17,458 REs = 4.8 MGD. The capacity of the new capital improvements is 4.3 MGD. The shortfall, about 0.5 MGD, will be made up from current excess capacity. The District is not planning to assess a recoupment impact fee so that capacity will be provided to new development at no charge.

- The new capacity will be built at each of the District's two water reclamation facilities. 2.0 MGD will be added at the Silver Creek facility (planned to be online in 2019). 2.3 MGD will be added at the East Canyon facility (online in 2026).

Impact Fee Six Year Spend-or-Encumber Deadline

The Impact Fees Act requires that impact fees be spent or encumbered within six years of receipt.[14]

Table 4 shows an estimate of impact fee retention. The longest period of retention is five years, for fees collected in 2021. The fee retention estimate is based on capital facility planning assumptions. To the extent that those assumptions are revised in the future – for example due to changing construction cost, unanticipated government treatment mandates, a revised growth rate due to changing economic conditions, or other – projected impact fee retention may change[15]

Table 4

PROJECTED IMPACT FEE RETENTION
SBWRD Impact Fee Analysis

				2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
				IFFP Spending (capital facilities for new development)									
				$14,403,315	$17,271,840	$12,331,852	$5,732,303	$3,359,111	$2,123,409	$1,678,166	$3,465,128	$1,689,270	8,359,814
Year		Revenue	Impact Fee Retention (years)										
1	2016	$38,592,476	3	$14,403,315	$17,271,840	$6,917,322							
2	2017	$4,518,761	2		$0	$4,518,761							
3	2018	$4,710,374	2			$895,769	$3,814,605						
4	2019	$5,032,987	2				$1,917,698	$3,115,289					
5	2020	$5,437,704	4					$243,822	$2,123,409	$1,678,166	$1,392,307		
6	2021	$5,854,264	5						$0	$0	$2,072,821	$1,689,270	2,092,173

Source – Revenue and expenses are from Table 5. *Revenue* includes impact fees, impact fee account beginning balance, earned interest and debt proceeds. *IFFP Spending* includes the cost of capital facilities for new development and debt service.

- Annual revenue is shown on the left. Annual spending is shown in the columns labeled *IFFP Spending*. The number of years over which the money is spent is labeled *Impact Fee Retention*.

TECHNICAL REFERENCE

This section provides additional information in support of the preceding analytical conclusions, assumptions, decisions, and calculation methodology.

New Development Capital Facilities Funding Plan

The table on the next page shows calculation of the net cost of capital facilities for new development. Net revenue is negative. The amount of the revenue shortfall is $145.1 mil, which is the amount of the impact fee assessment.

Net revenue is calculated as the difference between the cost of facilities for new development (capital cost plus debt service) and offsetting revenue (debt proceeds, earned interest and the impact fee account beginning balance). Debt proceeds, debt service and earned interest are calculated based on cash flow and the annual account balance. Debt is projected for years during which the account balance is insufficient to pay expenses and would otherwise go negative. Debt service follows from the amount and timing of projected debt. Earned interest accrues based on the average annual account balance. Not apparent in the table is the additional cost of approximately 0.5 MGD of existing system capacity that will be used to meet demand from new development, and which will be provided to new development at no cost.

The funding plan in Table 5 is devised so that total revenue equals total expenses and the account balance falls to $0 at the end of the planning period. This means that impact fee revenue exactly equals the cost of facilities for new development and that debt service and the amount of the fee are set at the minimum required to build the facilities and maintain a positive annual account balance.

Table 5

NET COST OF CAPITAL FACILITIES FOR NEW DEVELOPMENT
SBWRD Impact Fee Analysis

	Cost of Capital Facilities for New Development					Revenue Available to Fund Facilities for New Devp				
	Capital Facilities			Debt Service	Total	Debt Proceeds	Earned Interest	Impact Fee Account Beginning Balance	Total	Revenue Shortfall
	CIP Total Cost	Capital Equipment and Facilities Maintenance	Facilities for New Development (IFFP cost)							
2016	$17,346,924	($4,447,309)	$12,899,615	$1,503,700	$14,403,315	$0	$594,713	$34,240,597	$34,835,310	$20,431,995
2017	$18,873,226	($3,015,186)	$15,858,040	$1,413,800	$17,271,840	$0	$362,603		$362,603	($16,909,237)
2018	$13,170,428	($2,238,877)	$10,931,552	$1,400,300	$12,331,852	$0	$155,225		$155,225	($12,176,626)
2019	$5,081,608	($745,105)	$4,336,503	$1,395,800	$5,732,303	$0	$70,534		$70,534	($5,661,768)
2020	$8,409,732	($6,440,421)	$1,969,311	$1,389,800	$3,359,111	$0	$84,573		$84,573	($3,274,538)
2021	$3,154,986	($2,418,877)	$736,109	$1,387,300	$2,123,409	$0	$143,703		$143,703	($1,979,706)
2022	$953,005	($777,889)	$175,116	$1,503,050	$1,678,166	$0	$228,428		$228,428	($1,449,738)
2023	$4,840,041	($2,879,763)	$1,960,278	$1,504,850	$3,465,128	$0	$307,339		$307,339	($3,157,788)
2024	$714,600	($533,354)	$181,245	$1,508,025	$1,689,270	$0	$392,716		$392,716	($1,296,554)
2025	$8,521,791	($1,665,127)	$6,856,664	$1,503,150	$8,359,814	$0	$433,108		$433,108	($7,926,706)
2026	$83,168,006	($11,054,074)	$72,113,932	$1,507,775	$73,621,707	$47,500,000	$0		$47,500,000	($26,121,707)
2027	$1,390,109	($1,183,733)	$206,376	$4,949,407	$5,155,783	$0	$112,375		$112,375	($5,043,408)
2028	$1,832,914	($1,638,759)	$194,155	$4,946,207	$5,140,362	$0	$145,571		$145,571	($4,994,791)
2029	$829,297	($631,773)	$197,524	$4,946,407	$5,143,931	$0	$176,666		$176,666	($4,967,265)
2030	$2,414,517	($2,213,567)	$200,951	$4,949,807	$5,150,758	$0	$203,849		$203,849	($4,946,909)
2031	$5,646,222	($3,459,046)	$2,187,176	$4,946,207	$7,133,383	$0	$205,492		$205,492	($6,927,891)
2032	$844,633	($636,649)	$207,984	$4,949,507	$5,157,491	$0	$200,433		$200,433	($4,957,059)
2033	$980,123	($768,530)	$211,593	$4,950,107	$5,161,700	$0	$208,022		$208,022	($4,953,678)
2034	$2,593,720	($2,378,456)	$215,264	$4,948,007	$5,163,271	$0	$207,673		$207,673	($4,955,598)
2035	$4,156,957	($3,373,738)	$783,219	$3,443,207	$4,226,426	$0	$208,729		$208,729	($4,017,696)
2036	$1,694,394	($1,471,595)	$222,799	$3,443,207	$3,666,006	$0	$216,912		$216,912	($3,449,093)
2037	$923,093	($696,428)	$226,664	$3,443,207	$3,669,871	$0	$222,867		$222,867	($3,447,005)
2038	$2,241,937	($2,011,340)	$230,597	$3,443,207	$3,673,804	$0	$221,085		$221,085	($3,452,719)
2039	$3,116,927	($2,863,236)	$253,691	$3,443,207	$3,696,898	$0	$211,552		$211,552	($3,485,346)
2040	$1,259,386	($1,020,718)	$238,668	$3,443,207	$3,681,875	$0	$194,817		$194,817	($3,487,058)
2041	$898,268	($655,459)	$242,809	$3,443,207	$3,686,016	$0	$171,439		$171,439	($3,514,577)
2042	$865,291	($618,269)	$247,022	$3,443,207	$3,690,229	$0	$142,234		$142,234	($3,547,995)
2043	$1,713,411	($1,441,650)	$271,761	$3,443,207	$3,714,968	$0	$107,470		$107,470	($3,607,498)
2044	$938,929	($683,260)	$255,668	$3,443,207	$3,698,875	$4,000,000	$87,766		$4,087,766	$388,891
2045	$999,322	($739,218)	$260,104	$3,733,161	$3,993,265	$0	$107,702		$107,702	($3,885,563)
2046 to 2061	$18,440,246	($13,905,333)	$4,534,913	$4,349,314	$8,884,227	$0	$544,115		$544,115	($8,340,112)
Total	$218,014,042	($78,606,739)	$139,407,304	$98,117,747	$237,525,051	$51,500,000	$6,669,711	$34,240,597	$92,410,308	($145,114,743)

Source – Capital Facilities cost is from the IFFP. Debt service, debt proceeds, and earned interest are calculated as described above.

- *Impact Fee Account Beginning Balance* includes remaining debt proceeds from a 2015 bond issue, and impact fee revenue – about $21.0 mil and $13.0 mil respectively.

- The revenue shortfall is the amount of the impact fee assessment.

Impact Fee Revenue Credits

Impact Fee Revenue Credits reduce the amount of an impact fee to account for payments by new development for which no benefit will be received. Revenue credits are not applicable for every impact fee – this depends on the circumstances of financing and calculation methodology for a particular fee. Revenue credits are calculated as the present value of a series of future payments, and are provided by means of a lump sum discount at the time of fee payment.

Two types of revenue credits are typical: 1) a credit for that part of future monthly wastewater service fee payments used to fund the cost of projects for existing development (deficiency correction or service provision upgrade for example); and 2) credit for monthly service fees applied to debt service, a part of which is attributable to facilities included in the impact fee (in which case new development would pay twice for the same facilities).

- With respect to costs attributable to existing capital facilities:

    1. The District has no outstanding debt for existing facilities.

    2. There is no current service provision deficiency and the IFFP does not include projects for service provision upgrade for existing development.

    3. The cost of capacity for existing development was paid by existing development, not by revenue attributable to new development.

- With respect to a potential “double charge” for facilities for new development, future service fee revenue (which is in part attributable to new development) will not be used to fund impact fee facilities (those facilities will be funded entirely by impact fees).

- Other categories of revenue credit are possible. However none are not applicable here, because of the foregoing circumstances, and because the cost of capacity for new development will be paid entirely and exclusively by impact fees – i.e. new development will only fund the cost of capacity from which it directly benefits.

Required Provisions of an Impact Fee Written Analysis

The Impact Fees Act requires that certain criteria be addressed[16] in an Impact Fee Written Analysis. These criteria are discussed in the foregoing analysis and restated here in context of the Act, for convenience.

Proportionate Share Analysis[17]

An impact fee is a charge for that share of system capital facility capacity needed to provide service to a unit of new development – $8,312 per RE, as quantified in this analysis. The cost assigned to a unit of new development is based on the share of system capacity required to meet demand from that unit. Capacity demand varies by property category and size so that the fee is *proportionate* to demand.

The Impact Fees Act defines certain proportionality criteria that should be considered in calculating an impact fee. These factors have been taken into account in this analysis such that the SBWRD impact fee is "…roughly proportionate and reasonably related to service demand[18]…" presented by new development.

Proportionality criteria[19] are summarized as follows.

(a) The cost of each existing public facility that has excess capacity – the capacity plan is detailed in the IFFP. There is current excess treatment and collection system capacity.[20] Part of this will be used to meet demand from new development. The District is not planning to assess a recoupment impact fee which means that this capacity will be provided to new development at no charge.

(b) The cost of system improvements for each public facility – the cost of planned capital improvements is addressed in detail in the IFFP. With respect to existing facilities, new development did not contribute to the cost of those facilities. With respect to future facilities, new development will not contribute to the cost of those facilities, except for that share of cost directly attributable to demand from new development.

(c) Other than impact fees, the manner of financing each public facility, such as user charges, special assessments, bonded indebtedness, general taxes, or federal grants – District practice has been to use impact fees to fund capacity for new development. As a matter of policy[21] monthly service fees are used only to fund operations and maintenance expense.

Grant revenue is not expected to be available and is not budgeted for IFFP projects. Debt will be used, and debt service is included as part of the impact fee.

In the past the District received a small amount of property tax revenue. This is no longer the case. Property tax may have been used to fund existing capital facilities. Any individual property owner who claims to have contributed to existing facilities in ways not acknowledged in this analysis may apply for impact fee reduction at the time of impact fee payment by means of the procedure for case-specific impact fee calculation.

(d) The relative extent to which new development will contribute to financing the excess capacity of and system improvements for each existing public facility – new development did not contribute to the cost of existing facilities and will not contribute to the cost of

those facilities because existing facilities are paid for. There is no outstanding debt for existing facilities. There is current excess system capacity. Part of this will be used to meet demand from new development. The District is not planning to assess a recoupment impact fee which means that this capacity will be provided to new development at no charge.

(e) The relative extent to which new development will contribute to the cost of existing public facilities – new development will not contribute to the cost of existing facilities because existing facilities are paid for. There is no outstanding debt for existing facilities.

In the past the District received a small amount of property tax revenue. This is no longer the case. Property tax may have been used to fund existing capital facilities. Any individual property owner who claims to have contributed to existing facilities in ways not acknowledged in this analysis may apply for impact fee reduction at the time of impact fee payment by means of the procedure for case-specific impact fee calculation.

(f) The extent to which new development is entitled to a credit against impact fees because the development will build and donate capital facilities that provide added system capacity – the District will consider a request for impact fee credit if new development donates, and the District accepts, system improvements that are listed in the IFFP and are included as part of the impact fee.

(g) Extraordinary costs, if any, in servicing new development – the estimated cost of capacity for new development is calculated in the IFFP. No extraordinary costs are anticipated.

(h) The time-price differential inherent in fair comparisons of amounts paid at different times – capital facilities cost is calculated in the IFFP, in terms of current dollars. The capital plan will be updated periodically in order to maintain capital cost at a constant value over time.

Additional Analytical Criteria[22]

(a) Consumption of existing capacity by new development – the capacity plan is detailed in the IFFP. There is current excess capacity. Part of this will be used to meet demand from new development. The District is not planning to assess a recoupment impact fee which means that this capacity will be provided to new development at no charge.

(b) Impact of new development on the established level of service – aside from that part of existing capacity planned to be used to meet demand from new development, the system is at maximum capacity utilization. Ongoing new development will therefore degrade the established level of service.

(c) Demonstrate how the impacts of new development on current excess capacity and the established level of service are reasonably related to new development – new development generates capacity demand at the rate of 276 GPD per RE. As new development occurs, this added demand will exhaust current excess capacity and after that will degrade the established level of service.

(d) (i) Estimate the proportionate share of the cost of existing system capacity that will be recouped – the District is not planning to assess a recoupment fee for existing excess capacity. This capacity will be provided to new development at no charge.

(d) (ii) Estimate the proportionate share of the cost of system improvements attributable to new development – proportionality is calculated in the IFFP based on the cost of that share of capital facility capacity uniquely attributable to demand from new development.

(e) Impact fee calculation methodology – the impact fee is calculated as shown in Table 2.

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[1] This analysis is based on planning assumptions and financial information provided by the District to support the analysis.
[2] UCA §11-36a
[3] A measure of system capacity demand expressed in terms of average per-unit single family demand. The use of residential equivalent demand allows capacity demand to be quantified in equal measure, across all property types.
[4] By direction of the SBWRD Board.
[5] Calculation methodology is from paragraph 4.5.1 of the current SBWRD demand calculation resolution.
[6] This is because all areas in the District are served at the same LOS.
[7] §11-36a-401(2).
[8] Methodology is as defined by SBWRD staff.
[9] Eligible project cost is defined by the Impact Fee Act (UCA §11-36a-305(1)) and includes land, construction, planning and engineering, and debt service for facilities that have a service life of at least 10 years (UCA §11-36a-102(16)).
[10] The growth and capacity demand projections used in this analysis are from SBWRD staff, based on the District's *Logistic Growth Model* along with field research and research with neighboring local government entities.
[11] In order to achieve economies of scale, wastewater systems are necessarily sized to accommodate long-term future demand.
[12] Excess capacity was funded by federal grant and built as part of a capacity expansion project in the mid-eighties.
[13] This is the planning factor for both new and existing development.
[14] UCA §11-36a-602(2)(a)
[15] UCA §11-36a-602(2)(b). The spend-or-encumber deadline can be extended beyond six years given "… an extraordinary and compelling reason why the fees should be held longer than six years; and an absolute date by which the fees will be expended."
[16] UCA §11-36a-304
[17] UCA §11-36a-304(2)
[18] UCA §11-36a-102(13)
[19] UCA §11-36a-304(2)(a) through (h)
[20] Excess capacity was funded by federal grant, and built as part of a capacity expansion project in the mid-eighties
[21] SBWRD Resolution #111(12.9)
[22] UCA §11-36a-304(1)(a) through (e).

EXHIBIT C – IMPACT FEE CALCULATION

Impact fees in this Exhibit C are effective after 3/31/2016. The current, 2015 fee amount is used before this date.

Impact fees are assessed in Park City and Snyderville Basin, for all new construction, remodel and demolition/rebuild projects.

RESIDENTIAL NEW CONSTRUCTION IMPACT FEE

For single-family and multi-family. The fee is assessed according to the following schedule, based on number of bedrooms.

RESIDENTIAL IMPACT FEES - 2016, 2017 and 2018
Snyderville Basin Water Reclamation District

Number of Bedrooms	Number of REs	Impact Fee Amount		
		2016	2017	2018
1.0	1/3	$2,506	$2,681	$2,771
2.0	2/3	$5,012	$5,363	$5,542
3.0	**1**	**$7,518**	**$8,044**	**$8,312**
4.0	1 1/3	$10,024	$10,725	$11,083
5.0	1 2/3	$12,530	$13,407	$13,854
6.0	2	$15,036	$16,088	$16,625

(Notice that the fees are different (increasing) in 2016, 2017 and 2018)

NON-RESIDENTIAL NEW CONSTRUCTION IMPACT FEE

For hotel and all other non-residential. The fee is calculated by formula, as follows:

$$\frac{\text{Wastewater Flow (gpd)}}{320\text{ (gpd)}} \times \text{Impact Fee (\$s) per RE} = \text{Impact Fee Amount}$$

- **Wastewater flow (gpd)** is estimated based on water usage during the months of November through March. The estimate is calculated by the project engineer or architect (and may later be reviewed and potentially revised by SBWRD staff). Actual water usage from similar facilities can also be used.

- **Impact Fee ($s) per RE** is cost per RE (cost for a 3 bedroom unit) as shown in the residential impact fee table, above.

IMPACT FEES FOR REMODEL AND DEMOLITION/REBUILD PROJECTS

The impact fee is calculated based on the **net increase in demand** presented by the proposed new property use. The net increase in demand is the difference between the number of REs presented by the new project, and number of REs attributable to the existing property use.

The impact fee is calculated by formula, as follows:

$$\left(\#\,NewREs - \#\,ExistingRE\ s\right) \times \text{Impact Fee (\$s) per RE} = \text{Impact Fee Amount}$$

- **Number of REs** is calculated by the project engineer or architect. The calculation may be reviewed and potentially revised by SBWRD staff.

- **Impact Fee ($s) per RE** is cost per RE (cost for a 3 bedroom unit) as shown in the residential impact fee table on the previous page.

Fee Amount for Atypical or Contested Impact Fees

Case-specific analysis provides an alternate approach to calculation of the impact fee, for cases that present unusual or difficult to quantify demand, or for cases where the impact fee amount is contested.

The procedure for case-specific analysis can be invoked by the District or the applicant.

The process is to document a capacity demand estimate, expressed in terms of number of REs. The analysis will be review by each party, as necessary revised, and will be accepted or rejected by the District based on staff analysis of the demand estimate in context of system planning criteria.

The impact fee is calculated by formula, as follows:

$$\text{Number of REs} \times \text{Impact Fee (\$s) per RE} = \text{Impact Fee Amount}$$

System capacity is carefully planned and calculated by the District and accordingly, it is in the interest of the applicant to present a professional and clearly documented analysis that will support rigorous peer review.