



DRAFT Sewer Impact Fee Analysis

24 February 2026



Zions Public Finance, Inc.

What is an Impact Fee?

- One-time fee charged to new development to offset the capital costs associated with new development
- Can only cover the costs of system improvements
- Must have an Impact Fee Facilities Plan (IFFP) and an Impact Fee Analysis (IFA)

Impact Fee Facilities Plan (IFFP)

Basic Document Requirements – Utah Code 11-36a

- Existing service levels
- Proposed service levels
- Excess capacity – capacity consumed by new development
- New facilities needed and cost

Impact Fee Analysis (IFA)

Basic Document Requirements – Utah Code 11-36a

PROPORTIONATE SHARE ANALYSIS

- “Buy-In” to excess capacity component
- Construction cost of new facilities
- Other costs – engineering, financial, fund balances
- Financing and credits

Demand Units - Growth

Year	ERUs
2025	2,822
2026	2,894
2027	2,967
2028	3,040
2029	3,115
2030	3,190
2031	3,266
2032	3,343
2033	3,421
2034	3,500
2035	3,580
Growth in ERUs, 2025-2035	758

Source: IFFP, Appendix C

Buy-in to Existing Excess Capacity

Existing Excess Capacity	Amount
Public Works Facility Bond (P+I)	\$14,343,477
Land Cost	\$88,221
% to Sewer	27.9%
Amount to Sewer – Bond	\$4,001,853.89
Amount to Sewer – Land	\$24,613.81
Total Capacity (ERUs)	4,148
Growth in ERUs, 2025-2035	758
Impact-Fee Eligible 2025-2035	\$735,791.35
Cost per ERU	\$970.70

Maximum Fee per ERU per Year

Year	P+I	P+I - Sewer Existing Credit	ERUs	Cost per ERU	NPV*	Max Fee
2025	\$706,806.00	\$120,603.21	2,822	\$42.74	\$449.16	\$545.69
2026	\$706,686.50	\$120,582.82	2,894	\$41.67	\$428.88	\$565.97
2027	\$706,902.50	\$120,619.68	2,967	\$40.65	\$408.65	\$586.19
2028	\$706,415.50	\$120,536.58	3,040	\$39.65	\$388.43	\$606.41
2029	\$707,166.50	\$120,664.72	3,115	\$38.74	\$368.20	\$626.64
2030	\$707,094.50	\$120,652.44	3,190	\$37.82	\$347.88	\$646.97
2031	\$707,154.00	\$120,662.59	3,266	\$36.95	\$327.45	\$667.39
2032	\$707,086.50	\$120,651.07	3,343	\$36.09	\$306.88	\$687.97
2033	\$706,814.50	\$120,604.66	3,421	\$35.25	\$286.13	\$708.71
2034	\$706,449.00	\$120,542.30	3,500	\$34.44	\$265.18	\$729.66
2035	\$706,891.50	\$120,617.80	3,580	\$33.69	\$244.00	\$750.84

*NPV = net present value discounted at 5 percent

Maximum Fee by Meter Size

Meter Size	Maximum Flow Rate (gpm)	Meter Ratio	2026	2027	2028	2029
5/8"	20	1	\$565.97	\$586.19	\$606.41	\$626.64
3/4"	30	1.5	\$848.95	\$879.28	\$909.62	\$939.96
1"	50	2.5	\$1,414.92	\$1,465.47	\$1,516.03	\$1,566.60
1 1/2"	100	5	\$2,829.83	\$2,930.95	\$3,032.05	\$3,133.19
2"	160	8	\$4,527.73	\$4,689.51	\$4,851.28	\$5,013.11
3"	320	16	\$9,055.46	\$9,379.02	\$9,702.56	\$10,026.22
4"	750	37.5	\$21,223.74	\$21,982.09	\$22,740.38	\$23,498.95
6"	1600	80	\$45,277.31	\$46,895.12	\$48,512.81	\$50,131.09
8"	2800	140	\$79,235.29	\$82,066.46	\$84,897.42	\$87,729.42

Thank You