COUNCIL AGENDA REPORT

Meeting Date: November 7, 2017

FROM: Steven Winkler, Public Works Director

BY: Mark A. Clarkson, P.E., Deputy Public Works Director

SUBJECT: **PUBLIC HEARING REGARDING ADOPTION OF PROPOSED WATER, WASTEWATER, AND STORM DRAINAGE CAPACITY FEES**

RECOMMENDATION

1. Receive a presentation regarding proposed Water, Wastewater, and Storm Drainage Capacity Fee adjustments; and
2. Open public hearing to receive comments on proposed Water, Wastewater, and Storm Drainage Capacity Fees; and
3. Upon closing of the public hearing, adopt a resolution revising the Water, Wastewater, and Storm Drainage Capacity Fees as set forth in the public notice, including an annual Engineering News Record construction cost index.

BACKGROUND

Over the course of the last several years, the City has improved its wastewater treatment plant (WWTP) and sewer collection system with several key capital projects, including two WWTP Upgrades, completed in 2010 and 2017, and the Live Oak Force Main Project, completed in 2015. A portion of these improvements will be utilized by future development. In 2010, the City developed water distribution, wastewater collection, and storm drainage distribution master plans to help identify projects and funding that will be needed to accommodate anticipated development growth.

In order to insure that the project forecasts and related cost estimates for water, wastewater, and storm drainage improvements remain relevant, the City needed to perform a review of its master plans and related capacity fees. On September 6, 2016 the City Council authorized award of a contract for the Wastewater Cost of Service Study and Water, Wastewater, and Stormwater Fee Updates to Raftelis Financial Consultants, Inc. (RFC). The contract required RFC to analyze the City's costs, capital improvement program (with possible changes), percentage of WWTP upgrades attributable to future customers (new development), and demand factors to develop capacity fee adjustment recommendations.

City Manager Approval: Eugene M Palazzo 11/2/17

TYPE OF ITEM:	COUNCIL ACTION: Introduced Approved Denied Revised
___ Consent	Reso No ________ Ord No ________
___ Departmental	Moved By:
_X_ Public Hearing	Seconded By:
___ Successor Agency	Vote:
___ Other:	

On August 15, 2017 staff presented a Capacity Fee Overview presentation during the second Wastewater Cost of Service and Rates Study Session. The overview included discussions of one-time capital charges for new development, capacity fee methodologies, comparisons of existing fees to other entities, as well as projected estimates of expected revenues versus needed revenues for improvements.

On September 5, 2017, a study session was held where staff presented findings from the draft 2017 Water, Wastewater, and Storm Drainage Capacity Fee Study (Study). In summary, the Study identified a shortfall in water and storm drainage fee revenue. Calculations have determined that both capacity fees need to be significantly increased in order to provide adequate infrastructure for anticipated development and avoid adverse impacts on existing utility customers. In contrast, the existing wastewater capacity fee, if left in place, would over-collect from development. As a result, a modest reduction in the wastewater capacity fee is proposed.

On September 19, 2017, the City Council approved the 2017 Water, Wastewater, and Storm Drainage Capacity Fee Study, dated September 11, 2017 (Staff Report and Study attached), and directed Staff to proceed with the public noticing and fee adoption process.

WATER CAPACITY FEE RECOMMENDATIONS

The proposed water capacity fee adjustment will provide revenues needed to construct or replace key water supply and treatment infrastructure needed for anticipated development. As a new development is proposed, fees will be collected based on the size of meter(s) the development requires. The following table identifies the recommended water capacity fee to become effective November 15, 2017.

WATER CAPACITY FEES EFFECTIVE NOVEMBER 15, 2017	
Meter Size	**Capacity Fee**
1" (or less)	$6,598
1.5"	$13,196
2"	$21,114
3"	$46,186
4"	$83,135
6"	$171,548
8"	$369,488
10"	$554,232
12"	$699,388

The Study also recommends the utilization of an annual Engineering News Record construction cost index adjustment.

WASTEWATER CAPACITY FEE RECOMMENDATIONS

The proposed wastewater capacity fees will provide revenues needed to construct or replace key wastewater treatment and sewage collection infrastructure needed for anticipated development. Development fees will be calculated based on a cost per equivalent unit basis. The base unit is that of a single family residential unit which consists of three weighted components: 50% at 250 gpd of Flow, 25% at 309 mg/l of BOD, and 25% at 276 mg/l of TSS. Each new customer/connection will have a capacity fee charge based off a weighted ratio as compared to the three components identified with the single family residential unit. The following table identifies the recommended wastewater capacity fee to become effective November 15, 2017.

WASTEWATER CAPACITY FEES EFFECTIVE NOVEMBER 15, 2017	
Cost per Equivalent Unit	$7,946

The Study also recommends the utilization of an annual Engineering News Record construction cost index adjustment.

STORM DRAINAGE CAPACITY FEE RECOMMENDATIONS

The proposed storm drainage capacity fees will provide revenues needed to construct or replace key storm drainage infrastructure needed to serve new development. The proposed fee does not cover all drainage improvements needed for full build-out. Still the proposed fee will provide revenue sufficient for near term improvements. Finally, neither on-site nor in-tract drainage infrastructure for new development is included in the proposed capacity fee, as these are considered normal development costs. The following table identifies the recommended water capacity fee to become effective November 15, 2017.

STORM DRAINAGE CAPACITY FEES EFFECTIVE NOVEMBER 15, 2017	
Per Impervious Acre	$6,644

The Study also recommends the utilization of an annual Engineering News Record construction cost index adjustment.

ALTERNATIVES

The City Council could provide direction to utilize a different methodology than the one utilized in the approved 2017 Water, Wastewater, and Storm Drainage Capacity Fee Study. If Council elects this option, then specific direction on a preferred methodology is requested. Council could also elect not to adopt the proposed capacity fees. This option is not recommended, as the capital revenue generated for the existing fees will not allow for sufficient revenue for infrastructure improvements. In addition, the Council could exclude the annual adjustment in the proposed fee adjustments and replacements.

FISCAL ANALYSIS

In order to provide infrastructure capacity for ongoing development, a series of capital improvements must be completed over time. The approved 2017 Water, Wastewater, and Storm Drainage Capacity Fee Study results indicated that the City's capacity fees for water, wastewater, and storm drainage need to be adjusted to generate appropriate revenues to construct or replace the needed improvements. The City's current capacity fees for water and storm drainage are not sufficient to support future development and will result in underfunded capital improvement projects, which could result in negative impacts to future development and ratepayers. A modest reduction is proposed for the wastewater connection fee. In addition to the initial rate adjustments, an annual inflationary adjustment based upon the Engineering News Record construction cost index is recommended.

Over a 10+ year period, the proposed fees will generate the following estimated revenues for capacity enhancements and system replacements:

Water system------------------- $43 million
Wastewater System ----------- $81 million
Storm Drainage System ------ $16 million

Actual revenues will be dependent on the pace of development in future years.

ATTACHMENTS

Resolution
September 19, 2017 Agenda Report for the Wastewater Cost of Service Study
2017 Water, Wastewater, and Storm Drainage Capacity Fee Study, Dated September 11, 2017
Presentation, PowerPoint Slides

RESOLUTION NO. 2017-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GALT, CALIFORNIA, ADOPTING REVISED WATER, WASTEWATER, AND CAPACITY FEES

WHEREAS, in accordance with California Government Code Section 66013 et seq., the City Council has the authority to prescribe, revise, and collect connection fees and capacity charges for water, wastewater, and storm drainage improvements furnished by the City; and

WHEREAS, the City's existing water, wastewater, and storm drainage capacity fees are in need of adjustment to provide the revenue required to provide related improvements for future development; and

WHEREAS, the City desired to evaluate the current water, wastewater, and storm drainage capacity fee structures to assure they remain equitable and adequate; and

WHEREAS, the City commissioned a 2017 Water, Wastewater, and Storm Drainage Capacity Fee Study which has identified that changes to the current fee structure are necessary; and

WHEREAS, the City Council of the City of Galt, California, wishes to revise the water, wastewater, and storm drainage capacity fees in order to meet costs of capital improvements needed to facilitate future development; and

WHEREAS, a notice of public hearing of the water, wastewater, and storm drainage capacity fees was published as prescribed by, and in compliance with, California Government Code Section 6062a; and

WHEREAS, a duly noticed public hearing on the proposed water, wastewater, and storm drainage capacity fees was held before the City Council on November 7, 2017; and

WHEREAS, after hearing public testimony and Staff's report and recommendations, the City Council has determined that the proposed water, wastewater, and storm drainage capacity fees do not exceed the estimated reasonable cost of providing the services for which the fees are imposed and should be adopted.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the City Council of the City of Galt, California, does resolve as follows:

Section 1. Findings. After hearing testimony, considering the evidence offered, and duly deliberating the matters presented, the City Council finds and determines:

A. Pursuant to the authority of the California Government Code, the City owns, operates and maintains systems and facilities for water supply, treatment, and distribution, wastewater collection and treatment, and storm drainage collection.

B. The City Council is empowered to prescribe, revise, and collect connection fees and capacity charges for the services and facilities furnished by the City's water, wastewater, and storm drainage systems.

C. The proceedings related to the proposed water, wastewater, and storm drainage capacity fees have been duly noticed in compliance with the Constitution of the State of California, and the California Government Code.

D. The water, wastewater, and storm drainage capacity fees will not exceed the reasonable estimated costs of providing service, and is fairly imposed on those future developments connecting to the water, wastewater, and storm drainage facilities and are of proportional benefit to the persons or properties being charged.

Section 2. Effective Date. The proposed water, wastewater, and storm drainage capacity fees as set forth in Exhibit A are hereby approved and adopted, and the City Council directs that such fees shall be effective November 15, 2017.

Section 3. Automatic Rate Increase. Beginning July 1, 2019, and each July 1 thereafter, the City shall adjust the water, wastewater, and storm drainage capacity fees annually using the Engineering News Record construction cost index as set forth in Exhibit A.

The City Clerk shall certify the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED AND ADOPTED by the City Council of the City of Galt, California, this 7th day of November, 2017, upon a motion by Council Member ____, seconded by Council Member _____, by the following vote, to wit:

AYES:	Council Members:
NOES:	Council Members:
ABSTAIN:	Council Members:
ABSENT:	Council Members:

____
MAYOR, City of Galt

ATTEST:

____
City Clerk, City of Galt

EXHIBIT A

WATER CAPACITY FEES EFFECTIVE NOVEMBER 15, 2017	
Meter Size	**Capacity Fee**
1" (or less)	$6,598
1.5"	$13,196
2"	$21,114
3"	$46,186
4"	$83,135
6"	$171,548
8"	$369,488
10"	$554,232
12"	$699,388

WASTEWATER CAPACITY FEES EFFECTIVE NOVEMBER 15, 2017	
Cost per Equivalent Unit	$7,946

STORM DRAINAGE CAPACITY FEES EFFECTIVE NOVEMBER 15, 2017	
Per Impervious Acre	$6,644

GALT

COUNCIL AGENDA REPORT

Meeting Date: 9-19-17

FROM: Steven Winkler, Public Works Director SW

BY: Mark A. Clarkson, P.E., Deputy Public Works Director

SUBJECT: **APPROVAL OF THE 2017 WATER, WASTEWATER, AND STORM DRAINAGE CAPACITY FEE STUDY**

RECOMMENDATION

That the City Council:

1. Approve the 2017 Water, Wastewater, and Storm Drainage Capacity Fee Study prepared by Raftelis Financial Consultants; and
2. Direct Staff to proceed with the public notice and capacity fee adoption process.

BACKGROUND

On July 18, 2017, the City Council held a Wastewater Cost of Service and Rates Study Session, which included a presentation by Raftelis Financial Consultants (Raftelis) regarding the recently completed draft Comprehensive Wastewater Cost of Service Study. This study identified the City's revenue requirements, costs of service between customer classes, and rate structure proposed for consideration.

On August 15, 2017, the City Council held a second Wastewater Cost of Service and Rates Study Session. In addition to the Cost of Service Study, Raftelis also provided an initial presentation on the development of water, wastewater and storm drainage capacity fees. This included descriptions of three generally accepted methods used in the development of capacity fees. No specific direction was provided by the Council pending receipt and review of the Capacity Fee Study and related recommendations.

On September 5, 2017, the City Council approved the Comprehensive Wastewater Cost of Service Study prepared by Raftelis Financial Consultants and directed Staff to proceed with the public notice and rate adoption process. In a continuation of the prior study sessions, Raftelis then provided a presentation of the draft 2017 Water, Wastewater, and Storm Drainage Capacity Fee Study. Items presented included fee comparisons, revenue needs, fee methodology analysis, and proposed fees.

City Manager Approval: Eugene M Palazzo 9/13/17

TYPE OF ITEM:
___ Consent
_X_ Departmental
____ Public Hearing
____ Redevelopment Agency
____ Other:

COUNCIL ACTION: Approved Denied Revised
Reso No ____________ Ord No ____________
Moved By:
Seconded By:
Vote:

CURRENT SITUATION

Since the September 5th workshop, the 2017 Water, Wastewater, and Storm Drainage Capacity Fee Study has been finalized (attached). The Study provides a comprehensive evaluation supporting the establishment of new water, wastewater, and storm drainage capacity fees that will apply to new development. The following tables compare the existing capacity fees with the proposed fees.

WATER CAPACITY FEES		
Meter Size	**Current Water Capacity Fee**	**Proposed Water Capacity Fee**
1" (or less)	$2,780	$6,598
1.5"	$5,459	$13,196
2"	$10,686	$21,114
3"	$24,009	$46,186
4"	$43,075	$83,135
6"	$96,165	$171,548
8"	$170,964	$369,488
10"	$267,131	$554,232
12"	$384,671	$699,388

WASTEWATER CAPACITY FEES		
Wastewater	**Current Wastewater Capacity Fee**	**Proposed Wastewater Capacity Fee**
Residential (per Unit)	$8,707	N/A*
Commercial (per connection per EDU)	$8,707	N/A*
Cost per Equivalent Unit	N/A*	$7,946

*The proposed fee has been developed using a cost per equivalent unit which is slightly different than the existing fee.

STORM DRAINAGE CAPACITY FEES		
Storm Drainage	**Current Storm Drainage Capacity Fee**	**Proposed Storm Drainage Capacity Fee**
Per Impervious Acre	$3,324	$6,644

The Study also recommends that the City utilize an annual inflationary factor, based on the Engineering News Record construction cost index.

Staff recommends that the Council approve the 2017 Water, Wastewater, and Storm Drainage Capacity Fee Study, dated September 11, 2017 and authorize staff to proceed with the capacity fee adoption process.

ALTERNATIVES

The City Council could provide direction to utilize a different methodology than the one utilized in the current Capacity Fee Study. If Council elects this option, then specific direction on a preferred methodology is requested. Council could also elect not to include an annual inflationary adjustment in the proposed capacity fees. This option is not recommended, as it will likely result in insufficient future revenues to provide needed water, wastewater, and storm drainage infrastructure. If Council elects not to adjust the current capacity fees, delays to future development could occur.

FISCAL ANALYSIS

In order to provide capacity for ongoing development, a series of capital improvements must be completed. Capacity fees (water, wastewater, and storm drainage) are utilized to charge individual developments their fair share of costs for the anticipated improvements. The City's current capacity fees for water and storm drainage are not sufficient to support future development needs. Without the new revenues associated with the proposed capacity fees for water and storm drainage, development related capital improvement projects will be underfunded. The proposed capacity fees endeavor to meet the projected capital improvement requirements within a 10 year planning horizon. The actual amount of fees that will be collected will vary depending on the pace of development.

FUTURE CONSIDERATIONS

Following approval of the Capacity Fee Study, Staff will begin the public notification and capacity fee adoption process, which will include publishing notices regarding the proposed capacity fees and hearing date; as well as conducting developer outreach and education regarding the proposed fees. The Study will serve as the basis for the proposed fees.

SCHEDULE

The following is a tentative schedule for the next steps in the process.

- Publish Notices, September 25th - October 25th
- Capacity fee adoption, November 7th

ATTACHMENTS

2017 Water, Wastewater, and Storm Drainage Capacity Fee Study
PowerPoint Presentation

The City of Galt

2017 Water, Wastewater and Storm Drainage Capacity Fee Study

Final Report / September 7, 2017

RAFTELIS
FINANCIAL CONSULTANTS, INC.

24640 Jefferson Avenue
Suite 207
Murrieta, CA 92562

Phone 951.387.4352

www.raftelis.com

September 7, 2017

Mr. Steven Winkler
Public Works Director
City of Galt
495 Industrial Drive
Galt, CA 95632

Subject: Water, Wastewater, and Storm Drainage Capacity Fee Study

Dear Mr. Winker,

Raftelis Financial Consultants, Inc. (Raftelis) is pleased to provide this Water, Wastewater, and Storm Drainage Capacity Fees Study Report (Report) to the City of Galt (City). This report details the methodology used to update the City's capacity fees and summarizes the key findings and recommendations.

It has been a pleasure working with you, and we thank you and the City staff for the support provided during the course of this study.

Sincerely,
RAFTELIS FINANCIAL CONSULTANTS, INC.

Habib Isaac

Habib Isaac
Senior Manager

Andrea Boehling

Andrea Boehling
Senior Consultant

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

This page intentionally left blank to facilitate two-sided printing.

1. EXECUTIVE SUMMARY

The City of Galt contracted with Raftelis Financial Consultants, Inc. (Raftelis) to conduct a Water, Wastewater, and Storm Drainage Capacity Fee Study (Study). This report describes the methodology Raftelis used to calculate the proposed capacity fees in accordance with the rules and regulations of California State Government Code Section 66013. This report is formal technical documentation in support of modifications to the capacity fees within the City's service area. In conjunction with adopting updated capacity fees, RFC recommends the City adjust the capacity fees each year to keep pace with inflation by applying the Engineering News Record Construction Cost Index. In addition, the City should also conduct a comprehensive review of its capacity charges every three to five years to ensure appropriate funding of capital projects and equity among customers.

1.1 WATER CAPACITY FEES

Currently, the City's Water Capacity Fee is made up of two components, a Well Development component and an Existing Distribution Buy-In component, and varies by meter size. The total water capacity fee for meters 1" or less is $2,780. Table 1 summarizes the current water capacity fees by meter size.

Table 1: Current Water Capacity Fees

Meter Size	Capital Cost Well Development	Buy-In Existing Distribution System	Current Water Capacity Fee
1" (or less)	$1,459	$1,321	**$2,780**
1.5"	$3,445	$2,014	**$5,459**
2"	$5,686	$5,000	**$10,686**
3"	$12,775	$11,234	**$24,009**
4"	$23,077	$19,998	**$43,075**
6"	$51,169	$44,996	**$96,165**
8"	$90,971	$79,993	**$170,964**
10"	$142,142	$124,989	**$267,131**
12"	$204,685	$179,986	**$384,671**

The analysis herein utilizes the Buy-In Method and justifies modifying the Water Capacity Fee to $6,598 per equivalent meter. Table 2 summarizes the proposed water capacity fees.

Table 2: Proposed Water Capacity Fees

Meter Size	AWWA Ratio	Proposed Water Capacity Fee
1" (or less)	1.00	**$6,598**
1.5"	2.00	**$13,196**
2"	3.20	**$21,114**
3"	7.00	**$46,186**
4"	12.60	**$83,135**
6"	26.00	**$171,548**
8"	56.00	**$369,488**
10"	84.00	**$554,232**
12"	106.00	**$699,388**

1.2 WASTEWATER CAPACITY FEES

The existing Wastewater Capacity Fee is made up of two components, a Supplemental WWTP component and an Existing System Buy-In component. The current Wastewater Capacity Fee is $8,707 per residential unit or per 250 gallons of discharge for non-residential customers. Table 3 shows the current wastewater capacity fees.

Table 3: Current Wastewater Capacity Fees

Wastewater	Buy-in Existing System	Supplemental WWTP Fee	Total WW Capacity Fee
Residential (per unit)	$4,919	$3,788	**$8,707**
Commercial (per connection per EDU)	$4,919	$3,788	**$8,707**

The analysis herein evaluates the collection and treatment systems independently, therefore the proposed fees include a collection component and a treatment component. Raftelis utilized the Buy-In Method to justify the total Wastewater Capacity Fee of $7,946 per equivalent unit, where an equivalent unit is equal to the average single-family discharge of 250 gallons per day. Table 4 shows the proposed wastewater capacity fees.

Table 4: Proposed Wastewater Capacity Fees

	Proposed Collection Component	Proposed Treatment Component	Total Proposed WW Capacity Fee
Cost per Equivalent Unit	$4,770	$3,176	**$7,946**

1.3 STORM DRAINAGE CAPACITY FEES

The existing Storm Drainage Capacity Fee is $3,324 per acre and does not include cost of project-specific storm drain improvements. The analysis herein uses the Buy-In Method and justifies modifying the Storm Drainage Capacity fee to $6,644 per acre.

1.4 OVERVIEW

As part of the City's review of rates and fees, the capacity fees are being updated to ensure new system users or existing users requiring increased system capacity recover their fair share of the costs associated with the water, wastewater, and storm drainage facilities required to serve them.

Capacity fees are one-time fees, collected as a condition of establishing a new connection to the City's water, wastewater, and storm drainage systems or the expansion of an already existing connection. The purpose of these fees is to pay for development's share of the costs of existing and/or new water, wastewater, and storm drainage facilities. These fees are designed to be proportional to the demand placed on the systems by the new or expanded connections. The recommended Capacity Fees for the City do not exceed the estimated reasonable costs of providing the facilities for which they are collected and are of proportional benefit to the property being charged. This report documents the data, methodology, and results of the Capacity Fees Study.

1.5 ECONOMIC AND LEGAL FRAMEWORK

For publicly owned systems, most of the assets are typically paid for by the contributions of existing customers through rates, charges, securing debt, and taxes. In service areas that incorporate new customers, the infrastructure developed by previous customers is generally extended towards the service of new customers. Existing customers' investment in the existing system capacity allows newly connecting customers to take advantage of unused surplus capacity. To further economic equality among new and existing customers, new connectors will typically "buy-in" to the existing and pre-funded facilities based on the existing assets, effectively putting them on par with existing customers. In other words, the new users are buying into the existing system based on the replacement costs of existing assets in order to continue to provide the same level of service to new customers through expansion and upgrades to the system.

1.5.1 Economic Framework

The basic economic philosophy behind Capacity Fees is that the costs of providing service should be paid for by those that receive utility from the product. In order to effect fair distribution of the value of the system, the charge should reflect a reasonable estimate of the cost of providing capacity to new users, and not unduly burden existing users through a comparable rate increase. Accordingly, many utilities make this philosophy one of their primary guiding principles when developing their Capacity Fee structure.

The philosophy that service should be paid for by those that receive utility from the product is often referred to as "growth-should-pay-for-growth." The principal is summarized in the American Water Works Association (AWWA) Manual M26, Water Rates and Related Charges:

> *"The purpose of designing customer-contributed-capital system charges is to prevent or reduce the inequity to existing customers that results when these customers must pay the increase in water rates that are needed to pay for added plant costs for new customers. Contributed capital reduces the need for new outside sources of capital, which ordinarily has been serviced from the revenue stream. Under a system of contributed capital, many water utilities are able to finance required facilities by use of a 'growth-pays-for-growth' policy."*

This principle, in general, also applies to wastewater and storm drainage systems. In this excerpt, customer-contributed-capital system charges are equivalent to Capacity Fees.

1.5.2 Legal Framework

In establishing Capacity Fees, it is important to understand and comply with local laws and regulations governing the establishment, calculation, and implementation of Capacity Fees. The following sections summarize the regulations applicable to the development of Capacity Fees for the City.

1.5.3 California Government Code Requirements

Capacity Fees must be established based on a reasonable relationship to the needs and benefits brought about by the development or expansion. Courts have long used a standard of reasonableness to evaluate the legality of development charges. The basic statutory standards governing Capacity Fees are embodied by California Government Code Sections 66013, 66016, 66022 and 66023. Government Code Section 66013, in particular, contains requirements specific to determining utility development charges:

> *"Notwithstanding any other provision of law, when a local agency imposes fees for water connections or sewer connections, or imposes capacity charges, those fees or charges shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed, unless a question regarding the amount the fee or charge in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue."*

Section 66013 also includes the following general requirements:

- Local agencies must follow a process set forth in the law, making certain determinations regarding the purpose and use of the charge; they must establish a nexus or relationship between a development project and the public improvement being financed with the charge.
- The Capacity Charge revenue must be segregated from the general fund in order to avoid commingling of Capacity Fees and the General Fund.

2. METHODOLOGIES

There are two primary steps in calculating Capacity Fees: (1) determining the cost of capital required to serve new connections or accommodate an increase in density generated by in-fill projects, and (2) allocating those costs equitably to various types of connections based on the demand placed on the utility system.

There are several available methodologies for calculating Capacity Fees. The various approaches have evolved largely around the basis of changing public policy, legal requirements, and the unique and special circumstances of every local agency. However, there are two general approaches that are widely accepted and appropriate for capacity fees. They are the "Buy-In Method" and the "Incremental-Cost Method". In certain cases, agencies may also consider using a hybrid approach that accounts for both a buy-in component and an incremental component.

2.1 BUY-IN APPROACH

The buy-in approach rests on the premise that new customers are entitled to service at the same price as existing customers. Under this approach, new customers pay only an amount equal to the current system value, either using the original cost or replacement cost as the valuation basis and either netting the value of depreciation or not. This net investment, or value of the system, is then divided by the current demand of the system to determine the buy-in cost per equivalent unit.

For example, if the existing system has 100 units of average usage and the new connector uses an equivalent unit, then the new customer would pay 1/100 of the total value of the existing system. By contributing this Capacity Fee, the new connector has bought into the existing system. The user has effectively acquired a financial position on par with existing customers and will face future capital challenges on equal financial footing with those customers. This approach is suited for agencies that 1) have built most of their facilities and only a small portion of future facilities are needed for build-out, 2) the agency doesn't have an adopted long-term capital improvement plan, or 3) the "build-out" date is a date so far out in the future that it is difficult to accurately project growth and required facilities with precision.

In this City of Galt's case, the purpose of the Buy-In approach is to reflect/maintain the existing level of service. This is accomplished by using the exiting value of the system divided by the existing customer base as a **proxy** for collecting an appropriate amount from each new connection to fund capital improvements necessary to serve these customers at the same service level that exists today. Figure 1 shows the framework for calculating the Buy-in Capacity Fee.

Figure 1: Formula for Buy-In Approach

2.1.1 Asset Valuation Approaches

There are various methods employed to estimate the asset value of the existing facilities and derive an updated capacity fee based on the existing asset value. The principal methods commonly used to value a utility's existing assets are original cost replacement cost, original cost less depreciation, and replacement cost less depreciation.

1. **Original Cost (OC).** The principal advantages of the original cost method lie in its relative simplicity and stability, since the recorded costs of tangible property are held constant. The major criticism levied against original cost valuation pertains to the disregard of changes in the value of money, which are attributable to inflation and other factors. As evidenced by history, prices tend to increase rather than to remain constant. Because the value of money varies inversely with changes in price, monetary values in most recent years have exhibited a definite decline; a fact not recognized by the original cost approach. This situation causes further problems when it is realized that most utility systems are developed over time on a piecemeal basis as demanded by service area growth. Consequently, each property addition was paid for with dollars of different purchasing power. When these outlays are added together to obtain a plant value the result can be misleading.

2. **Replacement Cost (RC).** Changes in the value of the dollar over time, at least as considered by the impacts of inflation, can be recognized by replacement cost asset valuation. The replacement cost represents the cost of duplicating the existing utility facilities (or duplicating its function) at current prices. Unlike the original cost approach, the replacement cost method recognizes price level changes that may have occurred since plant construction. The most accurate replacement cost valuation would involve a physical inventory and appraisal of plant components in terms of their replacement costs at the time of valuation. However, with original cost records available, a reasonable approximation of replacement cost plant value can most easily be ascertained by trending historical original costs. This approach employs the use of cost indices to express actual capital costs experienced by the utility in terms of current dollars. An obvious advantage of the replacement cost approach is that it gives consideration to changes in the value of money over time.

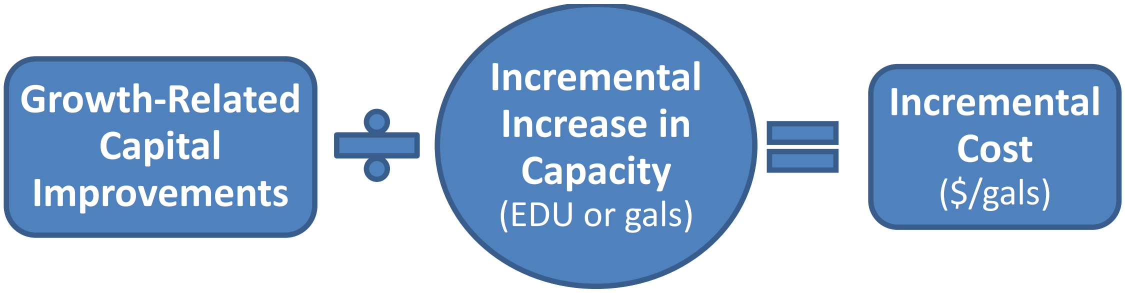
3. **Original Cost Less Depreciation (OCLD) or Replacement Cost Less Depreciation (RCLD).** Considerations of the current value of utility facilities may also be materially affected by the effects of age and depreciation. Depreciation takes into account the anticipated losses in plant value caused by wear and tear, decay, inadequacy, and obsolescence. To provide appropriate recognition of the effects of depreciation on existing utility facilities, both the original cost and replacement cost valuation measures can also be expressed on an OCLD and RCLD basis. These measures are identical to the aforementioned valuation methods, with the exception that accumulated depreciation is computed for each asset account based upon its age or condition, and deducted from the respective total original cost or replacement cost to determine the OCLD or RCLD measures of system value.

2.2 INCREMENTAL COST APPROACH

The incremental method is based on the premise that new development (new users) should pay for the additional capacity and expansions necessary to serve the new development. This method is typically used when there are specific capital improvements that are needed to accommodate growth for development to occur. Under the incremental method, growth-related capital improvements are allocated to new development based on their estimated usage or capacity requirements, irrespective of the value of past investments made by existing customers.

For instance, if it costs X dollars ($X) to provide 100 additional equivalent units of capacity for average usage and a new connector uses one of those equivalent units, then the new user would pay $X/100 to connect to the system. In other words, new customers pay the incremental cost of capacity. Incorporating the use of this method is generally included when detailed facilities are identified for the capacity required to serve new customers. Figure 2 shows the framework for calculating the incremental cost capacity fee.

Figure 2: Formula for Incremental Cost Approach



3. PROPOSED WATER CAPACITY FEE

3.1 PROPOSED METHOD: BUY-IN APPROACH

3.1.1 Value of the System

The first step in determining the buy-in capacity fee is to determine the value of the existing system. As mentioned above, there are several methods of determining the current value of assets, but, for the purposes of this Study, RCLD was used to account for today's replacement cost for system improvements, while acknowledging the remaining useful life of system facilities. To accomplish this, the City provided fixed asset records on the original cost of the system. Replacement cost is estimated by adjusting the original costs to reflect what might be expected if a similar asset were constructed today. This was achieved by escalating the original construction costs by a construction cost index. RFC utilized the Engineering News-Record's average Construction Cost Index for 20-cities (CCI) which reflects the average costs of a particular basket of construction goods. RFC used a CCI value of 10,038 for 2016 to estimate the replacement costs. Using straight-line deprecation, RFC determined the accumulated replacement cost depreciation. The accumulated depreciation was subtracted from the replacement cost to determine the current value of the assets using the RCLD methodology and appropriately reflects the use of the system by the existing customers. Table 5 shows the water assets at original cost, escalated into 2016 dollars (i.e. replacement cost), replacement cost accumulated depreciation, and assets adjusted for depreciation (RCLD).

Table 5: Water Assets/System Value

Asset Class	Original Cost	Replacement Cost	RC Depreciation	Total Assets (RCLD)
Distribution	$21,728,296	$43,399,261	$25,773,397	$17,625,863
Fire	$561,209	$1,175,118	$754,980	$420,137
General	$6,254,100	$8,781,860	$3,283,625	$5,498,235
Land	$376,500	$672,622	$0	$672,622
Pumping	$331,597	$520,289	$195,108	$325,181
Storage	$9,743,496	$16,403,165	$8,385,768	$8,017,397
Supply	$12,257,325	$19,557,452	$9,039,141	$10,518,311
Transmission	$63,390	$67,542	$3,377	$64,165
Treatment	$12,592,538	$18,715,856	$8,343,663	$10,372,193
Total	**$63,908,451**	**$109,293,164**	**$55,779,061**	**$53,514,104**

3.1.2 Current Demand of the System

The second step in calculating the Capacity Fee is to determine the current demand placed on the system by total connected meters. Dividing the value of the system by total hydrologic capacity of the meters provides a unit cost for the Capacity Fee. For water systems, capacity is usually expressed in meter equivalents rather than the number of service connections since different meter sizes place varying levels of demand on the system. The benefit of using meter equivalents is that it relates the relative capacity of service connections with meters of various sizes i.e. accounts for larger meters generating more demand.

RFC utilized consumption data provided by the City to determine the current number of meters by meter size for the service area. Next, the AWWA Standards for Maximum Rated Safe Operating Flow in gallons per minute (gpm) were used to determine the equivalent meter ratios. The typical single-family residential base meter for the City is a 1" or less meter. As shown in Table 6, the safe operating capacity of a 1" meter is 50 gpm. For each meter size there is a corresponding maximum safe operating capacity which provides the basis for calculating the meter equivalency ratios (AWWA Meter Ratio). For example, the safe operating capacity for a 4" meter is 630 gpm. Comparing the 4" meter and the 1" meter on a capacity basis, a 4" meter is equivalent to 12.6 1" meters. This was determined by dividing the 4" meter capacity of 630 gpm by the 1" meter capacity of 50 gpm. Therefore, the base meter receives an equivalent meter ratio of 1 whereas the 4" meter receives an equivalent meter ratio of 12.6. Note, the meter ratios should reflect each meter's capacity in relation to the 1" meter capacity. Finally, the number of meters (by size) was multiplied by the respective equivalent meter ratio to obtain the Meter Equivalent (MEs). Table 6 summarizes the data used to determine the total equivalent meters of 8,110, which is reflective of the current demand of the system.

Table 6: Water Meter Equivalent (ME)

Meter Size [A]	Meter Type [B]	AWWA Meter Capacity (gpm) [C]	AWWA Ratio [D] (C ÷ 50)	Meter Counts [E]	Meter Equivalents [F] (D x E)
1" (or less)	Turbine Type, Class I	**50**	1.00	**6,896**	6,896
1.5"	Turbine Type, Class I	**100**	2.00	**76**	152
2"	Turbine Type, Class I	**160**	3.20	**170**	544
3"	Turbine Type, Class I	**350**	7.00	**25**	175
4"	Turbine Type, Class I	**630**	12.60	**19**	239
6"	Turbine Type, Class I	**1,300**	26.00	**4**	104
8"	Turbine Type, Class II	**2,800**	56.00	**-**	-
10"	Turbine Type, Class II	**4,200**	84.00	**-**	-
12"	Turbine Type, Class II	**5,300**	106.00	**-**	-
Total				**7,190**	**8,110**

The final step in determining the Water Buy-In Capacity Fee is to divide the total current value of the water system from Section 3.1.1 by the total equivalent meters from Section 3.1.2. In 2016 dollars, the total net value of the water system is $53,514,104 The value of the system is then divided by the total system capacity (or demand) expressed in total equivalent meters (8,110) to determine the per meter equivalent (or ME) cost of $6,598. Figure 3 summarizes the calculation of the Water Buy-In Capacity Fee per ME.

Figure 3: Water Buy-In Capacity Fee Calculation

4. PROPOSED WASTEWATER CAPACITY FEE

4.1 PROPOSED METHOD: BUY-IN APPROACH

4.1.1 Value of the System

The first step in determining the wastewater buy-in capacity fee is to determine the value of the existing system. For the wastewater system, the assets were categorized into collection assets and treatment assets. Similar to the City's water facilities, RCLD was used to derive the updated wastewater capacity fee. The OC, RC, Replacement Depreciation, and RCLD asset values for both the collection component and the treatment component are shown in Table 7 and Table 8, respectively).

Table 7: Wastewater Collection Assets/System Value

Asset Class	Original Cost	Replacement Cost	Replacement Cost Depreciation	Collection System Assets (RCLD)
Collection	$36,692,527	$84,476,622	$49,460,280	$35,016,341
Customer Service	$11,165	$13,843	$4,430	$9,413
General	$14,450,100	$24,533,597	$13,981,756	$10,551,841
Land	$214,470	$275,720	$0	$275,720
Pumping	$10,563,309	$14,654,531	$4,966,189	$9,688,342
Storage	$1,949,196	$2,676,793	$976,151	$1,700,643
Total	**$63,880,767**	**$126,631,106**	**$69,388,805**	**$57,242,300**

Table 8: Wastewater Treatment Assets/System Value

Asset Class	Original Cost	Replacement Cost	Replacement Cost Depreciation	Treatment System Assets (RCLD)
Treatment	$41,413,593	$46,954,476	$8,837,018	$38,117,458
Total	**$41,413,593**	**$46,954,476**	**$8,837,018**	**$38,117,458**

4.1.2 Existing Capacity

The second step in calculating the Buy-In component of the Wastewater Capacity Fee is to determine the demand of the system. The existing wastewater system has a treatment capacity of 3,000,000 gpd. As such, the unit cost for the Collection component and the Treatment component were derived by taking the value of each respective component and dividing the total by 3MGD to reflect a cost per gallon of the system.

The calculation of the Buy-In Components for collection and treatment are shown in Table 9 and Table 10 respectively.

Table 9: Buy-In Component Calculation for Wastewater Collection

Collection Component	
Wastewater Collection System Value	$57,242,300
÷ Current Demand	3,000,000 gpd
$ per gallon per day	**$19.08**
× Average Single-Family Demand	250 gpd
Wastewater Collection Buy-In Component	**$4,770 per EU (SFR)**

Table 10: Buy-In Component Calculation for Wastewater Treatment

Treatment Component	
Wastewater Treatment System Value	$38,117,458
÷ Current Capacity	3,000,000 gpd
$ per gallon per day	**$12.71**
× Average Single-Family Demand	250 gpd
Wastewater Treatment Buy-In Component[1]	**$3,176 per EU (SFR)**

[1] The Single-Family Demand is considered 1.0 EDU and reflects a flow of 250gpd with a strength concentration of 200 mg/l of BOD and 250 mg/l of TSS. Non-residential customers strength factors will vary from the strength loading factors generated by a Single-Family property. As such, additional EDUs or less EDUs may be assigned to non-residential accounts on a case-by-case basis for the treatment component to account for the specific strength factors for each non-residential development based on the allocation of treatment assets as follows: 50% Flow / 25% BOD / 25% TSS.

5. PROPOSED STORM DRAINAGE CAPACITY FEE

5.1 PROPOSED METHOD: BUY-IN APPROACH

5.1.1 Value of the System

The first step in determining the buy-in capacity fee is to determine the value of the existing system. Similar to the City's water and wastewater facilities, RCLD was used to derive the updated storm drainage capacity fee. The Storm Drainage total asset RCLD is $30,313,219.

5.1.2 Build-Out Impervious Acres

The second step in determining the Buy-In Component of the Storm Drainage Capacity Fee is calculating the amount of build-out impervious acres that the Storm Drainage system requires to sustain storm water influent. The determination of equivalent units is based on the land use designation and the build-out acres for each land use. By using both factors, RFC was able to calculate the total amount of build-out impervious acres by multiplying the built-out acres by the effective percent impervious (coefficient) by designated land usage. The total build-out impervious acres can be seen in Table 11.

Table 11: Storm Drainage Equivalent Units

Land Use Designations	Effective Percent Impervious (Coefficient) [A]	Build-Out Acres [B]	Build-Out Impervious Acreage (A x B)
Residential			
Rural Residential (A-RR)	35%	1,329	465.15
Residential Estates (K-RE)	35%	172	60.20
Low Density Residential (B-LDR)	35%	2,246	786.10
Medium Density Residential (C-MDR)	50%	335	167.50
Medium High Density Residential (L-MHD)	60%	77	46.20
High Density Residential (D-HDR)	70%	181	126.70
Employment Related			
Commercial (E-C)	90%	623	560.70
Office Professional (F-OP)	90%	179	161.10
Light Industrial (G-LI)	15%	599	89.85
Others			
Public/Quasi-Public (H-PQP)	varies	437	393.30
Open Space (I-OS)	1%	561	5.61
Park (I-PK)	2%	191	3.82
Mixed Use (M-MU)	1%	19	0.19
Roads/Railroads/Canals	90%	1,572	1,414.80
Wastewater Treatment Plant	95%	296	281.20
Total		**8,817**	**4,562**

The next step in determining the Storm Drainage Buy-In Capacity Fee is to divide the current values determined in Section 5.1.1 by the total existing impervious areas from Section 5.1.2. The calculation of the Storm Drainage Capacity Fee can be seen in Figure 4.

Figure 4: Buy-In Calculation (Storm Drainage)

6. PROPOSED CAPACITY FEES

6.1 WATER CAPACITY FEE

The Proposed Water Buy-In Capacity Fee is shown in Table 12. For meter sizes above 1” the Buy-In capacity fee is escalated by the corresponding AWWA ratios.

Table 12: Proposed Water Capacity Fees

Meter Size	AWWA Ratio	Total Proposed Water Capacity Fee
1" (or less)	1.00	$6,598
1.5"	2.00	$13,196
2"	3.20	$21,114
3"	7.00	$46,186
4"	12.60	$83,135
6"	26.00	$171,548
8"	56.00	$369,488
10"	84.00	$554,232
12"	106.00	$699,388

6.2 WASTEWATER CAPACITY FEE

Table 13 summarizes the Proposed Collection and Treatment Wastewater Buy-In Components and the total Proposed Wastewater Capacity Fee. The fees shown below are per equivalent unit or per 250 gpd of discharge.

Table 13: Proposed Wastewater Capacity Fee

	Proposed Collection Buy-In Component	Proposed Treatment Buy-In Component	Total Proposed Wastewater Capacity Fee ($ / 250 gpd of discharge)
Cost per Equivalent Unit	$4,770	$3,176	$7,946

6.3 STORM DRAINAGE CAPACITY FEE

Table 14 summarizes the Proposed Storm Drainage Buy-In Capacity Fee.

Table 14: Proposed Storm Drainage Capacity Fees

	Total Proposed Capacity Fee
$ per Impervious Acre	$6,644
$ per Impervious SqFt	$0.15

7. ADMINISTRATION

RFC recommends the City adjust the capacity fees annually to keep pace with inflation by applying the Engineering News Record Construction Cost Index. In addition, the City should also conduct a comprehensive review of its capacity charges every three to five years to ensure appropriate funding of capital projects and equity among customers.

8. RATE COMPARISON

8.1 WATER CAPACITY FEE COMPARISON

Figure 5 shows the City's existing water capacity fee compared to that of neighboring or similar agencies. The comparison assumes a meter size of 1", 1 equivalent dwelling unit (EDU), or 1 Unit, when applicable. Since the City of Lodi and Folsom have different capacity fees based on use type, both the residential and non-residential comparisons have been provided. The County of Sacramento and City of Rancho Cordova customers pay the Sacramento County Water Agency capacity fee and for the purposes of this comparison it is assumed customers are located in Zone 40.

Figure 5: Water Capacity Fee Comparison (Existing City)

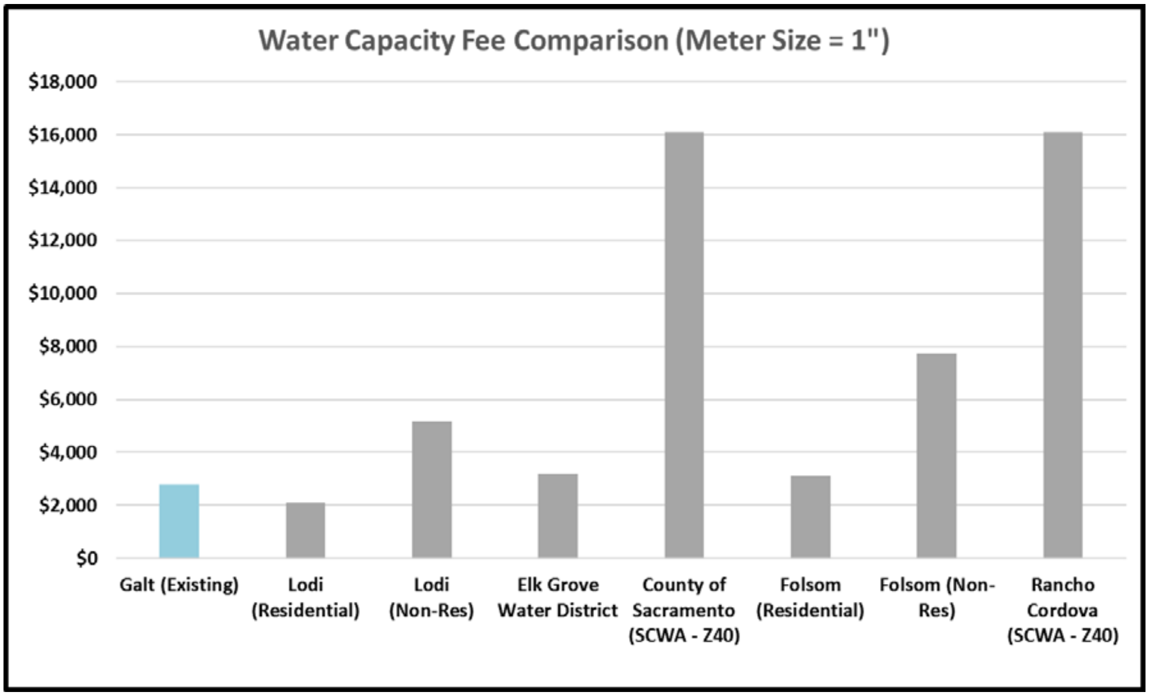
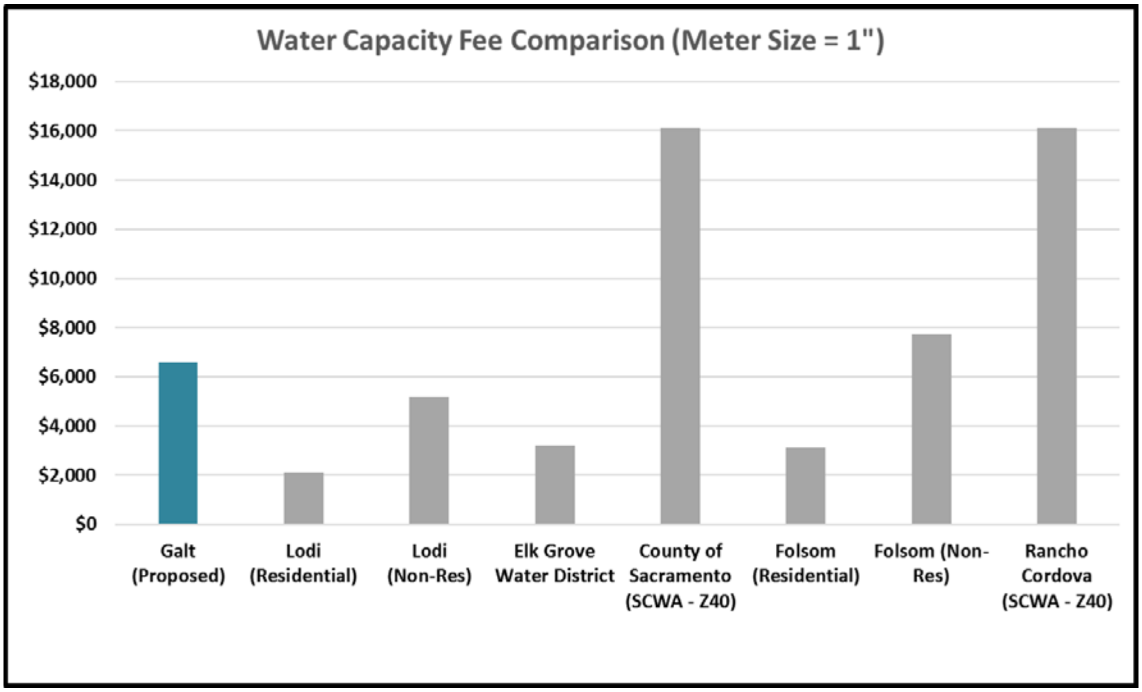


Figure 6 shows the City's proposed water capacity fees compared to the capacity fees of the same neighboring or similar agencies. As shown in the figure, the proposed water capacity fees fall within the range of neighboring agencies.

Figure 6: Water Capacity Fee Comparison (Proposed City)



8.2 WASTEWATER CAPACITY FEE COMPARISON

Figure 7 shows the City's existing wastewater capacity fee compared to that of neighboring or similar agencies. The comparisons were based on the following assumptions:

- City of Galt – fee is per equivalent unit or per 250 gallons per day of flow
- City of Lodi – fee is for a meter size of 1"
- Elk Grove, County of Sacramento, and Rancho Cordova – fee includes both the SASD and SCRSD components
    - SASD – Comparison assumes 1 net acre at a charge of $17,134 (Expansion Charge)
    - SCRSD – Comparison assumes a Single-Family residence at a charge of $5,523 (New Areas)
- City of Folsom – fee is based on the City's collection capacity fee for a Single-Family residence of $991 plus the treatment component from SCRSD of $5,523 (assumed New Area)

Figure 7: Wastewater Capacity Fee Comparison (Existing City)

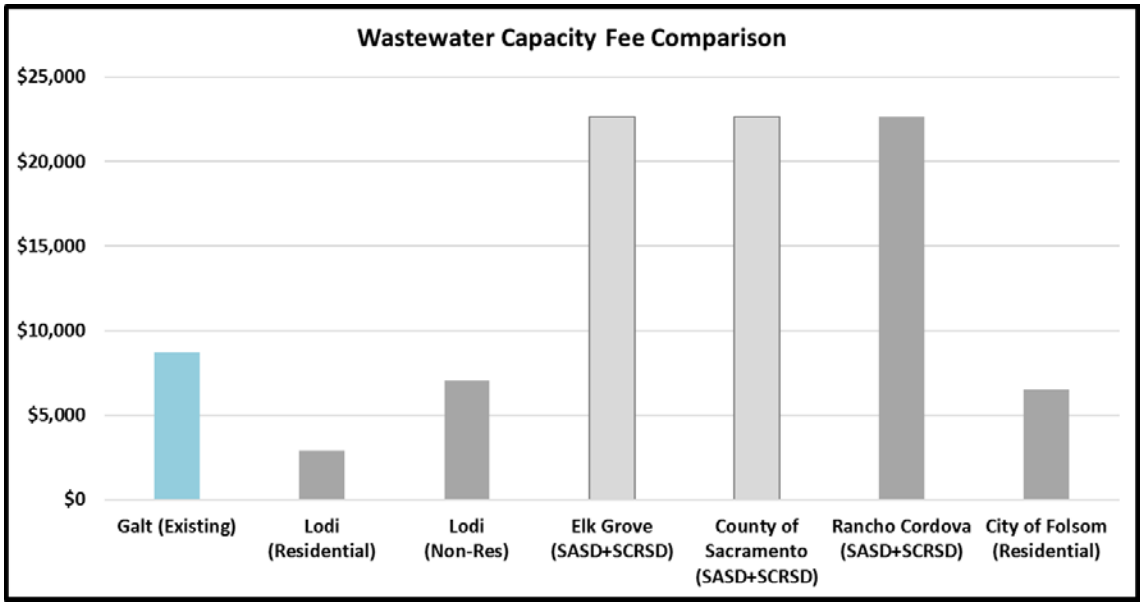
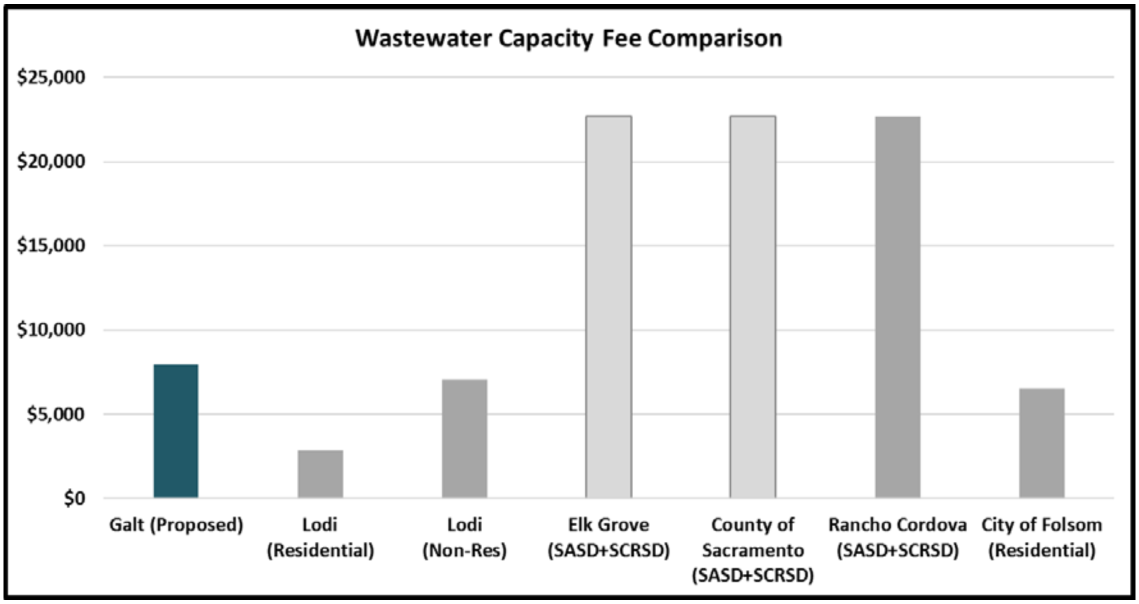


Figure 8 shows the City's proposed wastewater capacity fees compared to the capacity fees of the same neighboring or similar agencies. Similar to the water capacity fee, the proposed wastewater capacity fees fall within the range of neighboring agencies.

Figure 8: Wastewater Capacity Fee Comparison (Proposed City)



8.3 STORM DRAINAGE CAPACITY FEE COMPARISON

Figure 9 shows the City's existing storm drainage capacity fee compared to that of neighboring or similar agencies. The comparisons were based on the following assumptions:

- City of Galt – fee is per impervious acre
- City of Lodi – Residential fee assumes low density and is a charge of $1,725 per unit, Non-Residential assumes the use type is "Office" and is a per acre charge of $44,485 (Zone 2)

- Elk Grove, County of Sacramento, and Rancho Cordova – RFC utilized the average of the residential fees ($14,610) as the storm drainage fees appeared to vary based on the size of the residential lot (Zone 11A)
- City of Folsom – Residential fee assumes one unit and is a charge of $958, Non-Residential assumes "Commercial" use-type and is based on a charge of $5,822

Figure 9: Storm Drainage Capacity Fee Comparison (Existing City)

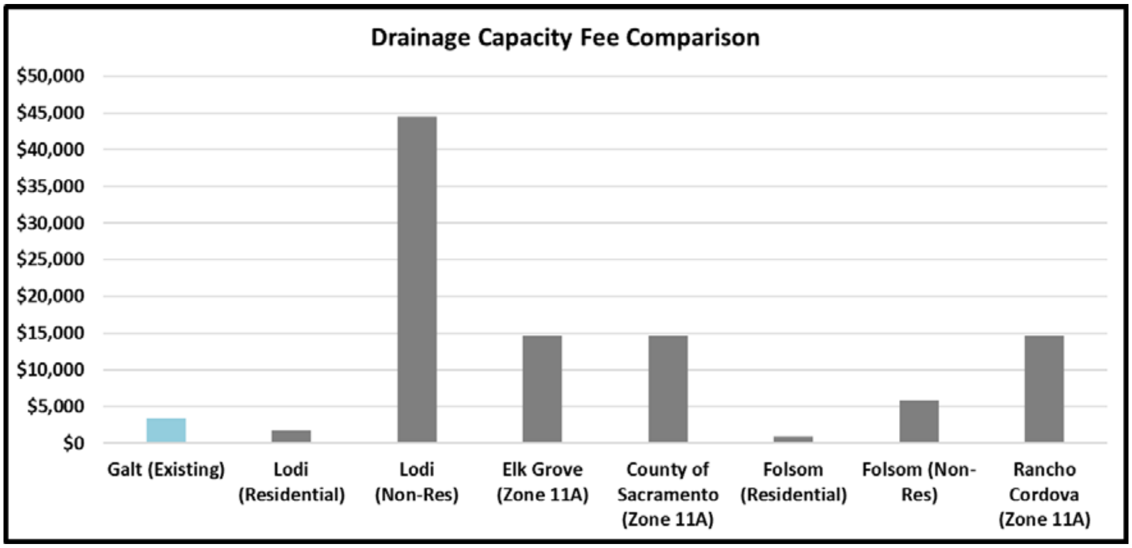
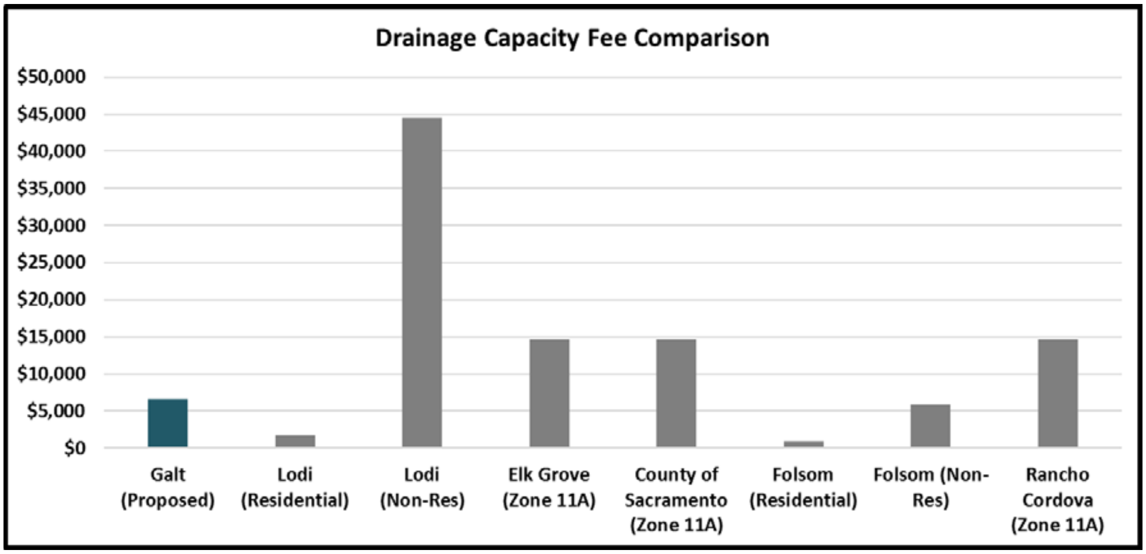


Figure 10Figure 8 shows the City's proposed storm drainage capacity fees compared to the capacity fees of the same neighboring or similar agencies. Similar to the water and wastewater capacity fees, the proposed storm drainage capacity fees fall within the range of neighboring agencies.

Figure 10: Storm Drainage Capacity Fee Comparison (Proposed City)



APPENDIX A – CONSTRUCTION COST INDEX

Table 15: Engineering News Record Construction Cost Index – 20 Cities

Year	20-City CCI	Year	20-City CCI	Year	20-City CCI
1913	100	**1949**	477	**1985**	4,195
1914	89	**1950**	510	**1986**	4,295
1915	93	**1951**	543	**1987**	4,406
1916	130	**1952**	569	**1988**	4,519
1917	181	**1953**	600	**1989**	4,615
1918	189	**1954**	628	**1990**	4,732
1919	198	**1955**	660	**1991**	4,835
1920	251	**1956**	692	**1992**	4,985
1921	202	**1957**	724	**1993**	5,210
1922	174	**1958**	759	**1994**	5,408
1923	214	**1959**	797	**1995**	5,471
1924	215	**1960**	824	**1996**	5,620
1925	207	**1961**	847	**1997**	5,826
1926	208	**1962**	872	**1998**	5,920
1927	206	**1963**	901	**1999**	6,059
1928	207	**1964**	936	**2000**	6,221
1929	207	**1965**	971	**2001**	6,343
1930	203	**1966**	1,019	**2002**	6,538
1931	181	**1967**	1,074	**2003**	6,694
1932	157	**1968**	1,155	**2004**	7,115
1933	170	**1969**	1,269	**2005**	7,446
1934	198	**1970**	1,381	**2006**	7,751
1935	196	**1971**	1,581	**2007**	7,966
1936	206	**1972**	1,753	**2008**	8,310
1937	235	**1973**	1,895	**2009**	8,570
1938	236	**1974**	2,020	**2010**	8,802
1939	236	**1975**	2,212	**2011**	9,070
1940	242	**1976**	2,401	**2012**	9,308
1941	258	**1977**	2,576	**2013**	9,547
1942	276	**1978**	2,776	**2014**	9,806
1943	290	**1979**	3,003	**2015**	10,035
1944	299	**1980**	3,237	**2016**	10,038
1945	308	**1981**	3,535	**2017**	10,038
1946	346	**1982**	3,825		
1947	413	**1983**	4,066		
1948	461	**1984**	4,146		

APPENDIX B – WATER REPLACEMENT COST VALUE

Table 16: Water Asset Listing and RCLD

Asset Classification	Asset Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Supply	FENCE-OAK AVE WELL	6/30/1989	50	$5,521	$10,804	$5,834	$4,970
Treatment	CFD WATER TREATMENT PLANT	6/30/1993	40	$4,320,792	$7,743,495	$4,452,510	$3,290,985
Treatment	SHOP CORPORATION YARD	6/30/1964	10	$60,000	$744,195	$744,195	$0
Treatment	FUMASI GATEWAY PLANT IMP	6/30/2000	10	$24,990	$38,953	$38,953	$0
Treatment	CARILLION WTP EXPANSION	6/30/2005	50	$1,320,172	$1,844,653	$405,824	$1,438,829
Treatment	WTP CONSTRUCTION	6/30/1999	40	$36,282	$61,792	$26,262	$35,531
Treatment	STANDBY GENERATOR INSTALL #58I	6/30/2013	40	$27,123	$29,960	$2,247	$27,713
Treatment	ROOF REPAIRS	6/30/2014	10	$5,097	$5,431	$1,086	$4,345
Treatment	ROOF REPAIRS	6/30/2014	10	$5,097	$5,431	$1,086	$4,345
Treatment	MSC HVAC-Bus (#50A)-05	6/30/2015	20	$1,572	$1,636	$82	$1,554
Treatment	MSC HVAC-Bus (#50A)-05a	6/30/2015	20	$1,572	$1,636	$82	$1,554
Treatment	NEW WTP (KOST) #51B	6/30/2014	1	$60	$64	$64	$0
Treatment	WWTP ARSENIC TREATMENT #53Z	6/30/2014	1	$200,209	$213,322	$213,322	$0
Treatment	WWTP ARSENIC TREATMENT #53Z	6/30/2015	1	$114,344	$118,998	$118,998	$0
Treatment	ARSENIC SLUDGE REMOVAL #55A	6/30/2015	1	$3,390	$3,528	$3,528	$0
Treatment	MEADOWVIEW WATERLIN UPGRD #55F	6/30/2015	1	$436,890	$454,672	$454,672	$0
Treatment	WWTP Arsenic Treatment-#53Z	6/30/2016	1	$7,900	$7,900	$0	$7,900
Treatment	Arsenic Sludge Removal-#55A	6/30/2016	1	$8,790	$8,790	$0	$8,790
Supply	MEADOWVIEW WELL	6/30/1976	22	$30,000	$145,058	$145,058	$0
Supply	EMERALD OAK DR WELL	6/30/1983	22	$160,000	$362,601	$362,601	$0
Supply	SIMMERHORN RD WELL	6/30/1974	22	$40,000	$229,890	$229,890	$0
General	4TH ST F & H STS	6/30/1988	22	$9,620	$19,476	$19,476	$0
General	JOY AIR COMPRESSOR	6/30/1985	10	$12,867	$29,551	$29,551	$0
General	COMPUTER SYSTEM FMI	6/30/1987	4	$5,602	$11,345	$11,345	$0
General	BOBCAT LOADER	6/30/1994	10	$11,536	$20,508	$20,508	$0
General	VHS TURBIN PUMP MOTOR 150	6/30/1994	10	$11,376	$20,223	$20,223	$0
General	1990 CHEV 3/4 TON #908	6/30/1991	5	$14,135	$26,374	$26,374	$0
General	SULLIVAN AIR COMPRESSER	6/30/1995	10	$6,150	$10,887	$10,887	$0
Distribution	COMMERCIAL WATER METER	6/30/1995	22	$163,783	$289,932	$276,754	$13,179
Distribution	COMM WATER METER	6/30/1996	22	$20,711	$36,268	$32,971	$3,297
General	GMC 1/2 TON PU #951	6/30/1995	5	$14,058	$24,886	$24,886	$0
General	1990 CHEVY PU #902	6/30/2000	5	$9,413	$14,672	$14,672	$0
General	CASE 590 SUPER M BACKHOE	6/30/2005	5	$22,466	$31,391	$31,391	$0
General	2005 CHEV PU #05-6	6/30/2005	5	$8,250	$11,528	$11,528	$0
General	1992 GMC AG-CHEM SLDG TK#921	6/30/1993	5	$12,468	$22,345	$22,345	$0

Asset Classification	Asset Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
General	TOWNMASTER TRAILER T-20	6/30/1993	10	$4,396	$7,879	$7,879	$0
General	CRM AIR COMPRESSOR	6/30/2000	10	$4,086	$6,369	$6,369	$0
General	COMMERCIAL SHELVING	6/30/2001	10	$3,480	$5,461	$5,461	$0
General	2001 DODGE DUMP TRUCK	6/30/2001	5	$10,308	$16,174	$16,174	$0
General	1999 CLARK FORKLIFT	6/30/2002	5	$4,213	$6,398	$6,398	$0
General	2001 DODGE RAM #01-7	6/30/2002	5	$6,193	$9,405	$9,405	$0
General	UTILITY BOX & SERVICE CRANE	6/30/2002	10	$4,985	$7,571	$7,571	$0
Distribution	WATER MAIN IMPROVEMENTS	6/30/2002	22	$33,114	$50,290	$32,002	$18,287
Transmission	GALT INTERCHANGE	6/30/2003	10	$0	$0	$0	$0
General	2003 CHEVY 1TON UNIT #03-3	6/30/2004	5	$8,919	$12,584	$12,584	$0
General	2004 GMC PU UNIT #04-3	6/30/2004	5	$6,180	$8,720	$8,720	$0
General	1998 CASE TRACTOR #982	6/30/1999	5	$22,803	$38,836	$38,836	$0
General	2006 FORD F450 W/ CRANE #06-1	6/30/2006	5	$41,988	$56,563	$56,563	$0
General	ASPHAULT MACHINE	6/30/2006	10	$17,765	$23,932	$23,932	$0
General	2006 FORD F250 #05-08	6/30/2006	5	$7,886	$10,624	$10,624	$0
General	2006 FORD F450 #05-09	6/30/2006	5	$9,648	$12,997	$12,997	$0
Distribution	HANDHELD METER READER SYSTEM	6/30/2007	10	$11,513	$14,695	$13,225	$1,469
General	2008 SSTERLING DUMP TRK #07-06	6/30/2008	5	$26,611	$32,995	$32,995	$0
General	2008 FORD F-250 #08-1	6/30/2008	5	$24,774	$30,718	$30,718	$0
General	INTERACTIVE VOICE MSG SYSTEM	6/30/2008	25	$21,363	$26,488	$8,476	$18,012
Supply	CARILLION WELL REHAB	6/30/2010	10	$27,213	$31,924	$19,154	$12,770
Treatment	ARSENIC TREATMENT	6/30/2010	22	$797,116	$935,103	$255,028	$680,075
Treatment	ARSENIC TREATMENT IMPRV	6/30/2008	22	$182,618	$226,431	$82,339	$144,093
Treatment	ARSENCI TREATMENT	6/30/2009	22	$978,462	$1,166,516	$371,164	$795,352
Supply	QUAIL HOLLOW WELL #13 REHAB	6/30/2008	10	$28,630	$35,499	$28,399	$7,100
Supply	WELL REHAB QUAIL HOLLOW #13	6/30/2009	10	$16,009	$19,086	$13,360	$5,726
Treatment	ARSENIC TREATMENT	6/30/2011	22	$17,000	$19,400	$4,409	$14,991
General	2012 FORD F250 REG CAB #12-1	6/30/2012	5	$6,783	$7,618	$6,094	$1,524
General	SKIP LOADER	6/30/2013	10	$22,262	$24,590	$7,377	$17,213
General	SKIP LOADER	6/30/2013	10	$22,262	$24,590	$7,377	$17,213
General	2014 FORD F150 P/U W/LIGHTBAR	6/30/2014	5	$17,914	$19,087	$7,635	$11,452
General	2014 FORD F150 P/U W/LIGHT BAR	6/30/2014	5	$9,161	$9,761	$3,905	$5,857
General	2014 RAM 1500 2WD CREW CAB	6/30/2014	5	$5,200	$5,541	$2,216	$3,324
General	2015 Ford F150-Bus-05	6/30/2015	5	$6,424	$6,686	$1,337	$5,348
General	CASE 580SN, TIER 41 BCKHO LODR	6/30/2015	10	$66,415	$69,118	$6,912	$62,206
General	SCADA SYSTEM INSTALL	6/30/2010	22	$1,160	$1,361	$371	$990
General	2016 Ford F250 - Unit 16-2	6/30/2016	5	$1,132	$1,132	$0	$1,132
General	2015 Chevy Silverado Unit 15-4	6/30/2016	5	$6,175	$6,175	$0	$6,175

Asset Classification	Asset Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
General	2016 Ford F150 - Unit 16-4	6/30/2016	5	$9,228	$9,228	$0	$9,228
Supply	GATEWAY WELL #14 REHAB	6/30/2005	40	$33,630	$0	$0	$0
Supply	CREEKSIDE WELL #11 REHAB	6/30/2005	40	$64,370	$89,943	$24,734	$65,208
Distribution	WATER LINE - PALIN AVE	6/30/1994	40	$19,895	$35,368	$19,453	$15,916
General	A.D. 88-2	6/30/1994	40	$1,306,733	$2,323,066	$1,277,686	$1,045,380
Supply	VINTAGE OAK WELL	6/30/1995	40	$237,127	$419,769	$220,379	$199,390
Supply	WATER WELL	6/30/1991	40	$666,534	$1,243,654	$777,284	$466,370
General	WATER SYSTEM IMPROVEMENTS	6/30/1995	40	$27,765	$49,150	$25,804	$23,346
Distribution	WATER LINE PALIN AVE	6/30/1995	40	$2,941	$5,207	$2,734	$2,473
Treatment	CARILLION WATER TREATMENT	6/30/1995	40	$559,787	$990,951	$520,249	$470,702
Distribution	WATER MAIN - CAMELLIA PARK	6/30/1996	40	$18,826	$32,966	$16,483	$16,483
Supply	VINTAGE OAK WELLS	6/30/1996	40	$30,909	$54,127	$27,063	$27,063
General	NEW WTP DESIGN SERVICES	6/30/2000	40	$408,635	$636,954	$254,781	$382,172
Supply	INSTALL WELL PRESSURE RECORDER	6/30/2002	40	$14,106	$21,423	$7,498	$13,925
Distribution	WATER MAIN IMPROVEMENTS	6/30/2002	40	$23,876	$36,260	$12,691	$23,569
General	WATER & SEWER IMPROVEMENTS	6/30/2004	40	$138,924	$196,008	$58,802	$137,205
Storage	GOLDEN HTS TANK RESURFACING	6/30/2006	40	$43,170	$58,155	$14,539	$43,616
Supply	FUMASI WELL #15 REHAB	6/30/2006	40	$48,119	$64,821	$16,205	$48,616
Storage	GOLDEN HTS TANK RESURFACING	6/30/2006	40	$406,346	$547,393	$136,848	$410,545
Supply	GOLDEN HEIGHTS WELL REHAB	6/30/2007	40	$49,461	$63,131	$14,205	$48,927
General	LINCOLN WAY PROJECT IMPROVEMT	6/30/2003	40	$362,482	$540,291	$175,595	$364,696
Supply	MONTEREAY BAY COURT WELL	6/30/2007	40	$451,590	$576,401	$129,690	$446,710
Supply	MONTEREY BAY WELL & PIPELINE	6/30/2009	40	$199,285	$237,586	$41,578	$196,009
Supply	MONTEREY BAY WELL & PIPELINE	6/30/2007	40	$126,740	$161,768	$36,398	$125,370
Treatment	MONTEREY BAY WELL/GLDN HTS WTP	6/30/2008	40	$1,326,162	$1,644,333	$328,867	$1,315,466
Fire	CORP YARD (MSC)-FIRE HYDRANT	6/30/2008	40	$5,362	$6,648	$1,330	$5,319
Distribution	ANNUAL WATER MAIN IMPROVEMENTS	6/30/2010	40	$307,603	$360,852	$54,128	$306,724
Distribution	ANNUAL WATER MAIN	6/30/2009	40	$14,662	$17,480	$3,059	$14,421
General	CARILLION CORNERS-DEVELOPER PD	6/30/2010	40	$152,600	$179,016	$26,852	$152,164
General	B STREET IMPRV (DEV PD)	6/30/2011	40	$11,600	$13,238	$1,655	$11,583
General	LIVE OAK SIDEWALK IMPRV(DEV PD	6/30/2011	40	$9,600	$10,956	$1,369	$9,586
General	W ELM/ORR WIDENING 50R	6/30/2012	40	$4,488	$5,040	$504	$4,536
Supply	GLDN HTS WTP WELL 3 #50N	6/30/2012	40	$4,245	$4,768	$477	$4,291
Supply	GLDN HTS WTP WELL 3 #50N	6/30/2012	40	$4,781	$5,370	$537	$4,833
General	B ST STREETSCAPE IMPRV	6/30/2011	40	$27,000	$30,812	$3,852	$26,961
General	B STREET STREETSCAPE	6/30/2011	40	$54,240	$61,899	$7,737	$54,161
Supply	GOLDEN HEIGHTS WTP WELL #3	6/30/2010	40	$90,050	$105,638	$15,846	$89,793
Supply	GOLDEN HTS WTP WELL	6/30/2011	40	$115,687	$132,022	$16,503	$115,519

Asset Classification	Asset Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Supply	GOLDEN HEIGHTS WELL #3	6/30/2011	40	$337,037	$384,626	$48,078	$336,548
Supply	GOLDEN HEIGHTS WTP WELL #3	6/30/2010	40	$89,919	$105,485	$15,823	$89,662
General	WALKER PARK DEVELOPMENT	6/30/2005	40	$74,080	$103,510	$28,465	$75,045
General	WALKER PARK LANDSCAPE DESIGN	6/30/2007	40	$40,839	$52,126	$11,728	$40,398
General	WALKER PRK LANDSCAPE DESIGN	6/30/2008	40	$8,367	$10,374	$2,075	$8,299
General	WALKER PARK LANDSCAPE DESIGN	6/30/2009	40	$335,557	$400,049	$70,009	$330,041
General	WALKER PARK LANDSCAPE DESIGN	6/30/2011	40	$65,613	$74,877	$9,360	$65,518
General	W ELM & ORR RD WIDENING	6/30/2011	40	$16,664	$19,017	$2,377	$16,640
General	LIVE OAK STREET IMPRV	6/30/2011	40	$27,748	$31,666	$3,958	$27,708
Supply	GOLDEN HEIGHTS WELL #3	6/30/2011	40	$168,519	$192,313	$24,039	$168,274
General	GALT PLACE - DEVELOPER PAID	6/30/2012	40	$21,000	$23,584	$2,358	$21,226
Supply	GOLDEN HEIGHTS WTP WELL #3	6/30/2012	40	$14,441	$16,218	$1,622	$14,596
Storage	RESERVOIR-KOST ROAD	6/30/1990	40	$2,644,334	$5,069,553	$3,295,210	$1,774,344
Storage	RESERVOIR-LAKE CANYON	6/30/1991	40	$2,701,892	$5,041,329	$3,150,831	$1,890,498
Storage	RESERVOIR-INDUSTRIAL DR	6/30/2004	40	$2,849,467	$4,020,315	$1,206,094	$2,814,220
Supply	WELLS 1970	6/30/1970	40	$69,379	$583,239	$583,239	$0
Supply	WELLS 1967	6/30/1967	40	$101,382	$1,095,892	$1,095,892	$0
Supply	WELLS 1975	6/30/1975	40	$111,127	$583,239	$583,239	$0
Supply	WELLS 1980	6/30/1980	40	$162,621	$431,830	$388,647	$43,183
Supply	WELLS 1988	6/30/1988	40	$681,081	$1,378,846	$965,192	$413,654
Supply	WELLS 1989	6/30/1989	40	$231,850	$453,707	$306,252	$147,455
Supply	WELLS 1994	6/30/1994	40	$271,689	$482,999	$265,650	$217,350
Supply	WELLS 1995	6/30/1995	40	$549,708	$973,108	$510,882	$462,226
Supply	WELL 2003	6/30/2003	40	$336,295	$501,258	$162,909	$338,349
Supply	WELLS-SOFT COSTS 2008	6/30/2008	40	$299,586	$371,462	$74,292	$297,170
Supply	WELLS-INDUSTRIAL DR	6/30/2008	40	$512,860	$635,905	$127,181	$508,724
Supply	WELLS-MONTEREY	6/30/2008	40	$451,590	$559,935	$111,987	$447,948
Supply	WELLS-WROUGHT IRON FENCE	6/30/2008	40	$15,346	$19,028	$3,806	$15,222
Supply	WELLS-FLOW METERS	6/30/2008	40	$157,203	$194,919	$38,984	$155,935
Supply	WELLS-GRIT REMOVAL STRUCTURE	6/30/2008	40	$819,890	$1,016,597	$203,319	$813,277
Supply	WELLS-BASIN LINING	6/30/2008	40	$378,280	$469,036	$93,807	$375,229
Fire	HYDRANTS 1960	6/30/1960	40	$5,117	$72,094	$72,094	$0
Fire	HYDRANTS 1967	6/30/1967	40	$6,669	$72,089	$72,089	$0
Fire	HYDDRANTS 1970	6/30/1970	40	$11,379	$95,658	$95,658	$0
Fire	HYDRANTS 1975	6/30/1975	40	$5,811	$30,498	$30,498	$0
Fire	HYDRANTS 1980	6/30/1980	40	$14,688	$39,003	$35,103	$3,900
Fire	HYDRANTS 1986	6/30/1986	40	$11,796	$24,861	$18,646	$6,215
Fire	HYDRANTS 1988	6/30/1988	40	$45,329	$91,768	$64,238	$27,531

Asset Classification	Asset Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Fire	HYDRANTS 1989	6/30/1989	40	$31,963	$62,548	$42,220	$20,328
Fire	HYDRANTS 1990	6/30/1990	40	$13,561	$25,998	$16,899	$9,099
Fire	HYDRANTS 1992	6/30/1992	40	$1,191	$2,197	$1,318	$879
Fire	HYDRANTS 1994	6/30/1994	40	$13,561	$24,108	$13,260	$10,849
Fire	HYDRANTS 1995	6/30/1995	40	$73,170	$129,528	$68,002	$61,526
Fire	HYDRANTS 1996	6/30/1996	40	$63,754	$111,643	$55,821	$55,821
Fire	HYDRANTS 1997	6/30/1997	40	$80,701	$139,189	$66,115	$73,074
Fire	HYDRANTS 2003	6/30/2003	40	$58,352	$86,975	$28,267	$58,708
Fire	HYDRANTS 2004	6/30/2004	40	$9,346	$13,186	$3,956	$9,230
Fire	HYDRANTS-CREEKSIDE 2	6/30/2007	40	$3,708	$4,733	$1,065	$3,668
Fire	HYDRANTS-RIVER OAKS 3A	6/30/2007	40	$21,150	$26,995	$6,074	$20,921
Fire	HYDRANTS-THE MEADOW	6/30/2007	40	$3,708	$4,733	$1,065	$3,668
Fire	HYDRANTS-SOFT COSTS 2007	6/30/2007	40	$3,665	$4,678	$1,053	$3,625
Fire	HYDRANTS-SOFT COSTS 2008	6/30/2008	40	$5,247	$6,506	$1,301	$5,205
Fire	HYDRANTS-COUNTRYSIDE 2	6/30/2008	40	$8,400	$10,415	$2,083	$8,332
Fire	HYDRANTS-CREEKSIDE 4	6/30/2008	40	$32,500	$40,297	$8,059	$32,238
Distribution	WTR LINES 1960	6/30/1960	40	$177,716	$2,503,863	$2,503,863	$0
Distribution	WTR LINES 1967	6/30/1967	40	$324,346	$3,506,029	$3,506,029	$0
Distribution	WTR LINES 1970	6/30/1970	40	$491,584	$4,132,523	$4,132,523	$0
Distribution	WTR LINES 1975	6/30/1975	40	$206,457	$1,083,567	$1,083,567	$0
Distribution	WTR LINES 1980	6/30/1980	40	$391,896	$1,040,653	$936,588	$104,065
Distribution	WTR LINES 1986	6/30/1986	40	$369,933	$779,662	$584,747	$194,916
Distribution	WTR LINES 1988	6/30/1988	40	$1,352,969	$2,739,082	$1,917,358	$821,725
Distribution	WTR LINES 1989	6/30/1989	40	$874,905	$1,712,101	$1,155,668	$556,433
Distribution	WTR LINES 1990	6/30/1990	40	$421,980	$808,994	$525,846	$283,148
Distribution	WTR LINES 1992	6/30/1992	40	$135,190	$249,328	$149,597	$99,731
Distribution	WTR LINES 1994	6/30/1994	40	$629,096	$1,118,386	$615,112	$503,274
Distribution	WTR LINES 1995	6/30/1995	40	$2,685,793	$4,754,467	$2,496,095	$2,258,372
Distribution	WTR LINES 1996	6/30/1996	40	$2,303,570	$4,033,896	$2,016,948	$2,016,948
Distribution	WTR LINES 1997	6/30/1997	40	$2,170,702	$3,743,921	$1,778,363	$1,965,559
Distribution	WTR LINES 2003	6/30/2003	40	$2,212,081	$3,297,173	$1,071,581	$2,225,592
Distribution	WTR LINES 2004	6/30/2004	40	$641,005	$904,394	$271,318	$633,076
Distribution	WTR LINES-CREEKSIDE 2	6/30/2007	40	$34,215	$43,671	$9,826	$33,845
Distribution	WTR LINES-FIELD 18	6/30/2007	40	$2,817	$3,596	$809	$2,787
Distribution	WTR LINES-RIVEROAKS A	6/30/2007	40	$147,205	$187,890	$42,275	$145,614
Distribution	WTR LINES-THE MEADOW	6/30/2007	40	$34,226	$43,685	$9,829	$33,856
Distribution	WTR LINES-SOFT COSTS 2007	6/30/2007	40	$28,026	$35,772	$8,049	$27,723
Distribution	WTR LINES-SOFT COSTS 2008	6/30/2008	40	$21,618	$26,805	$5,361	$21,444
Distribution	WTR LINES-COUNTRYSIDE 2	6/30/2008	40	$13,200	$16,367	$3,273	$13,094
Distribution	WTR LINES-CREEKSIDE 4	6/30/2008	40	$155,304	$192,564	$38,513	$154,051
Treatment	FILTER SYSTEM REHAB	6/30/2011	22	$209,366	$238,928	$54,302	$184,626

Asset Classification	Asset Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Transmission	CENTRAL GALT INTERCHANGE	6/30/2014	40	$63,390	$67,542	$3,377	$64,165
General	WELL REHAB #58H	6/30/2014	40	$183,691	$195,723	$9,786	$185,936
General	GOLDEN HEIGHTS WELL	6/30/2010	40	$12,292	$14,419	$2,163	$12,257
General	MONTEREY BAY WELL/GLDN.HTS WTP	6/30/2011	40	$332,345	$379,272	$47,409	$331,863
General	MONT BAY WELL/GLN HTS WTP 56E	6/30/2012	40	$957,938	$1,075,819	$107,582	$968,237
General	MONT BAY WELL/GLDN HTS WTP 56E	6/30/2013	40	$19,071	$21,066	$1,580	$19,486
General	MONT BAY/GLDN HGHTS WELL #56E	6/30/2014	40	$29,801	$31,753	$1,588	$30,165
Treatment	MONTEREY BY/GOLDEN HEIGHTS WTP	6/30/2015	40	$5,820	$6,057	$151	$5,905
Treatment	MNTRY BY/GOLDN HGHTS WTP #56E	6/30/2015	40	$4,800	$4,995	$125	$4,870
Supply	WELL REHAB #58H	6/30/2015	40	$152,212	$158,407	$3,960	$154,447
Supply	GOLDEN HEIGHTS WELL	6/30/2010	40	$115,579	$135,587	$20,338	$115,249
Treatment	MONT BAY/GLDN HTS WTP 56E	6/30/2012	40	$1,564,042	$1,756,508	$175,651	$1,580,857
Distribution	WATER METER RETROFIT #56F	6/30/2014	15	$411,630	$438,590	$58,479	$380,112
Distribution	WATER METER RETROFIT #56F	6/30/2014	15	$623	$664	$89	$576
Distribution	WATER CAPACITY IMPROVMNTS #53G	6/30/2015	40	$691,531	$719,677	$17,992	$701,685
Distribution	Water Capacity Imp-#53G	6/30/2016	40	$9,849	$9,849	$0	$9,849
Distribution	WATER METER RETROFIT #56F	6/30/2015	15	$921,068	$958,556	$63,904	$894,653
Distribution	WATER METER RETROFIT #56F	6/30/2015	15	$2,642,873	$2,750,439	$183,363	$2,567,077
Distribution	Water Meter Retrofit-#56F	6/30/2016	15	$403,625	$403,625	$0	$403,625
Distribution	Water Meter Retrofit-56F	6/30/2016	15	$19,557	$19,557	$0	$19,557
Supply	MB Well/Golden Hts-#56E	6/30/2016	40	$7,290	$7,290	$0	$7,290
Supply	Well Rehab Monterrey Bay-#58H	6/30/2016	40	$72,793	$72,793	$0	$72,793
Land	OAK AVE WELLSITE	6/30/1966	0	$15,000	$40,374	$0	$40,374
Land	C ST WATER TOWER	6/30/1996	0	$17,000	$25,261	$0	$25,261
Land	EMERALD OAK WELLSITE	6/30/1981	0	$15,000	$29,998	$0	$29,998
Land	ELM STREET WELLSITE	6/30/1966	0	$5,000	$13,458	$0	$13,458
Land	CORPORATION YARD	6/30/1968	0	$42,500	$109,950	$0	$109,950
Land	LAND FOR WATER TANK SITE	6/30/1992	0	$180,085	$289,655	$0	$289,655
Land	KOST ROAD WATER TANK	6/30/1992	0	$101,916	$163,925	$0	$163,925
Treatment	INDUSTRIAL PRK WTP (LiveOak)	6/30/2010	40	$138,438	$162,403	$24,360	$138,042
Supply	LIVE OAK WTP & WELL	6/30/2008	40	$27,607	$34,231	$6,846	$27,385
Supply	LIVE OAK WTP & WELL	6/30/2006	40	$52,493	$70,714	$17,679	$53,036
Supply	LIVE OAK WTP & WELL	6/30/2007	40	$385,770	$492,389	$110,787	$381,601
Treatment	INDUSTRIAL PARK WTP	6/30/2008	40	$45,544	$56,471	$11,294	$45,176
Treatment	INDUSTRIAL PARK WTP	6/30/2009	40	$75,642	$90,180	$15,781	$74,398
Supply	LIVEOAK WTP & WELL	6/30/2005	40	$88,608	$123,811	$34,048	$89,763
Supply	LIVE OAK WTP & WELL	6/30/2006	40	$378,312	$509,629	$127,407	$382,222

Asset Classification	Asset Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Supply	LIVE OAK WTP & WELL	6/30/2007	40	$1,689,042	$2,155,860	$485,068	$1,670,791
Supply	WATER WELL INSTALL(KOST/NE)	6/30/2009	1	$6,524	$7,778	$7,778	$0
Supply	KOST WELL DESIGN/CONST	6/30/2010	1	$221,779	$260,171	$260,171	$0
Supply	KOST ROAD WELL (NEW) 51C	6/30/2012	1	$20,862	$23,430	$23,430	$0
Supply	KOST ROAD WELL (NEW) 51C	6/30/2013	1	$25,880	$28,587	$28,587	$0
Supply	NEW WELL KOST RD #51C	6/30/2014	1	$4,970	$5,296	$5,296	$0
Distribution	WATER METER READING EQUIPMENT	6/30/2001	10	$5,926	$9,299	$9,299	$0
General	2001 DODGE DAKOTA PU	6/30/2001	5	$17,061	$26,769	$26,769	$0
Fire	MARKET HYDRANT UPGRADE	6/30/2001	10	$31,081	$48,767	$48,767	$0
General	SCADA SYSTEM	6/30/2005	10	$12,448	$17,393	$17,393	$0
Distribution	WATER MAIN IMPROVEMENTS	6/30/2002	10	$1,360	$2,066	$2,066	$0
General	2004 DODGE DAKOTA UNIT #04-1	6/30/2004	5	$9,026	$12,734	$12,734	$0
General	SCADA SYSTEM	6/30/2006	10	$23,725	$31,960	$31,960	$0
Distribution	METER INSTALL	6/30/2007	22	$10,650	$13,594	$5,561	$8,033
General	SCADA SYSTEM INSTALL	6/30/2007	10	$4,326	$5,522	$4,970	$552
Treatment	ARSENIC TREATMENT	6/30/2010	22	$66,786	$78,347	$21,367	$56,980
Treatment	ARSENIC TREATMENT	6/30/2009	22	$29,674	$35,377	$11,256	$24,121
Treatment	ARSENIC TREATMENT	6/30/2011	22	$17,000	$19,400	$4,409	$14,991
General	SCADA SYSTEM	6/30/2008	22	$101,252	$125,544	$45,653	$79,892
General	SCADA SYSTEM	6/30/2008	22	$6,363	$7,890	$2,869	$5,021
General	SCADA SYSTEM INSTALL	6/30/2010	22	$6,250	$7,332	$2,000	$5,332
Distribution	C STREET WATER MAIN	6/30/1994	40	$36,500	$64,888	$35,689	$29,200
Distribution	LIVE OAK TEST HOLE	6/30/2000	40	$10,158	$15,834	$6,333	$9,500
Pumping	WATER STORAGE PUMP STATION	6/30/2001	40	$331,597	$520,289	$195,108	$325,181
General	A STREET MAIN @ R/R	6/30/1999	40	$41,314	$70,361	$29,903	$40,457
Storage	RESEVOIR CONSTRUCTION	6/30/2002	40	$1,092,016	$1,658,416	$580,446	$1,077,971
Distribution	WATER MAIN IMPROVEMENTS	6/30/2002	40	$33,432	$50,772	$17,770	$33,002
General	OLD TOWN PROJECT	6/30/2003	40	$4,876	$7,268	$2,362	$4,906
General	WATER & SEWER IMPROVEMENTS	6/30/2004	40	$443,657	$625,956	$187,787	$438,170
Storage	RESEVOIR CONST - IND AREA	6/30/2007	40	$6,271	$8,004	$1,801	$6,203
General	LIINCOLN WAY PROJECT IMPROVEMT	6/30/2003	40	$417,075	$621,662	$202,040	$419,622
Supply	GLDN HTS WTP WELL 3 #50N	6/30/2012	40	$5,415	$6,081	$608	$5,473
Supply	GOLDEN HEIGHTS WELL #3	6/30/2011	40	$168,519	$192,313	$24,039	$168,274
Supply	GOLDEN HEIGHTS WTP WELL	6/30/2011	40	$26,080	$29,762	$3,720	$26,042
Supply	GOLDEN HEIGHTS WTP WELL	6/30/2011	40	$70,953	$80,971	$10,121	$70,850
Supply	WELLS 1967	6/30/1967	40	$6,530	$70,585	$70,585	$0
Supply	MONTEREY BAY WELL/GLDN HTS WTP	6/30/2011	40	$115,589	$131,910	$16,489	$115,421
Supply	MONT BAY WELL/GLDN HTS WTP 56E	6/30/2012	40	$304,757	$342,259	$34,226	$308,033

Asset Classification	Asset Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Supply	MONT BAY WELL/GLDN HTS WTP 56E	6/30/2013	40	$43,795	$48,376	$3,628	$44,748
Supply	MONT BAY WELL/GLDN HTS WTP 56E	6/30/2013	40	$57,346	$63,344	$4,751	$58,593
Supply	MONT BAY/GOLDEN HEIGHTS #56E	6/30/2014	40	$31,997	$34,093	$1,705	$32,388
Supply	MONT BAY WELL/GLDN HTS WTP 56E	6/30/2014	40	$6,442	$6,864	$343	$6,521
Distribution	WATER CAPACITY IMPRVMNTS #53G	6/30/2014	40	$13,240	$14,107	$705	$13,402
Distribution	WATER METER RETROFIT	6/30/2008	15	$56,648	$70,239	$37,461	$32,778
Distribution	WATER METER RETROFIT	6/30/2009	15	$3,120	$3,720	$1,736	$1,984
Distribution	WATER METER RETROFIT	6/30/2011	15	$1,530	$1,746	$582	$1,164
Distribution	WATER METER RETROFIT	6/30/2010	15	$12,216	$14,331	$5,732	$8,598
			Total	**$63,908,451**	**$109,293,164**	**$55,779,061**	**$53,514,104**

APPENDIX C – WASTEWATER REPLACEMENT COST VALUE

Table 17: Wastewater Asset Listing and RCLD

Asset Classification	Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Pumping	SEWER LIFT STATION	6/30/2000	20	$107,773	$167,990	$134,392	$33,598
Pumping	CHABOLLA LIFT STATION IMPRVMTS	6/30/1999	20	$47,330	$80,607	$68,516	$12,091
Storage	HAZARDOUS MATERIAL STORGE BLDG	6/30/2007	25	$7,250	$9,254	$3,332	$5,923
Storage	HAZMAT STORAGE SHED	6/30/2008	25	$7,217	$8,948	$2,863	$6,085
Treatment	WWTP CAPITAL MAINTENANCE #53D	6/30/2013	40	$7,521	$8,307	$623	$7,684
Treatment	BLDG IMPRV - ROOFING	6/30/2014	10	$5,097	$5,431	$1,086	$4,345
Treatment	BLDG IMPRV - ROOFING #50A	6/30/2014	10	$5,097	$5,431	$1,086	$4,345
Treatment	MSC HVAC-Bus (#50A)-07	6/30/2015	20	$1,572	$1,636	$82	$1,554
Treatment	MSC HVAC-Bus (#50A)-07a	6/30/2015	20	$1,572	$1,636	$82	$1,554
Treatment	WWTP BIOSOLIDS UPGRADE	6/30/2011	40	$763,627	$871,450	$108,931	$762,519
Treatment	WWTP BIOSOLIDS UPGRADE 56H	6/30/2012	40	$21,237	$23,850	$2,385	$21,465
Treatment	TERT/UV DISINF #56H	6/30/2012	40	$65,443	$73,497	$7,350	$66,147
Treatment	WWTP UPGRADE	6/30/2010	40	$21,197	$24,867	$3,730	$21,137
Treatment	TERT/UV DISNF (WWTP UPGRADE)	6/30/2010	40	$5,389,314	$6,322,245	$948,337	$5,373,908
Treatment	TERT/UV DISINF (WWTP UPGRADE)	6/30/2011	40	$7,946,375	$9,068,395	$1,133,549	$7,934,846
Treatment	WWTP UPGRADE	6/30/2007	40	$112,846	$144,035	$32,408	$111,627
Treatment	WWTP UPGRADE	6/30/2008	40	$237,401	$294,358	$58,872	$235,486
Treatment	WWTP UPGRADE	6/30/2008	40	$71,273	$88,372	$17,674	$70,698
Treatment	WWTP UPGRADE	6/30/2009	40	$130,476	$155,552	$27,222	$128,331
Treatment	WWTP BIOSOLIDS UPGRADE	6/30/2009	40	$12,000	$14,306	$2,504	$11,803
Treatment	TERT/UV DISINFECT	6/30/2009	40	$884,616	$1,054,634	$184,561	$870,073
Treatment	WWTP CAPITAL MAINT #53D	6/30/2014	40	$56,708	$60,422	$3,021	$57,401
Treatment	WWTP FACILITY PLNG	6/30/2013	1	$409,212	$452,014	$452,014	$0
Treatment	WWTP FACILITY PLANNING	6/30/2014	1	$121,904	$129,888	$129,888	$0
Treatment	2015 NPDES RENEWAL #53AD	6/30/2014	1	$6,180	$6,585	$6,585	$0
Treatment	WWTP ARSENIC TREATMENT #53Z	6/30/2014	1	$1,383,290	$1,473,890	$1,473,890	$0
Pumping	Sewer Lift Stn Upgrades-#58K	6/30/2016	1	$62,447	$62,447	$0	$62,447
Treatment	WWTP Arsenic Treatment-#53Z	6/30/2016	1	$8,045,722	$8,045,722	$0	$8,045,722
Treatment	WWTP ARSENIC TREATMENT #53Z	6/30/2015	40	$12,199,678	$12,696,210	$317,405	$12,378,805

Asset Classification	Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
General	1989 CHEV PU #891	1989	5	$11,933	$0	$0	$0
Pumping	MCFARLAND TRUDY PUMP STATION	6/30/1983	10	$54,000	$122,378	$122,378	$0
Collection	SEWER CLEANERS	6/30/1978	10	$10,000	$34,023	$34,023	$0
General	BOBAT LOADER 1/3	6/30/1994	10	$11,536	$20,508	$20,508	$0
General	1994 GMC C2500 SIERRA PU #942	6/30/1994	5	$14,503	$25,784	$25,784	$0
General	1994 GMC C1500 SIERRAPU #941	6/30/1994	5	$14,730	$26,186	$26,186	$0
General	SECA SECTIONAL RODDER	6/30/1991	10	$20,962	$39,111	$39,111	$0
General	1990 CHEV 3/4 TON PU #907	6/30/1991	5	$14,135	$26,374	$26,374	$0
General	SULLIVAN AIR COMPRESSOR	6/30/1995	10	$6,150	$10,887	$10,887	$0
General	AERATOR 10 HP W/200 CAB	6/30/1995	10	$10,937	$19,360	$19,360	$0
General	TRACTOR/BOOM FLAIL MOWER	6/30/1996	10	$28,865	$50,548	$50,548	$0
General	2000 FORD PU #992	6/30/2000	5	$16,911	$26,360	$26,360	$0
Collection	CAMERA FOR SEWER LINES	6/30/2001	10	$7,015	$11,006	$11,006	$0
Collection	REPAIR E STREET SEWER	6/30/2002	10	$5,880	$8,930	$8,930	$0
Collection	REPAIR 18HP REWIND MOTOR	6/30/2002	10	$10,239	$15,549	$15,549	$0
General	IMPROVEMENTS@WWP SHOOTING RANG	6/30/2002	15	$10,351	$15,719	$14,671	$1,048
General	2004 UT TRAILER	6/30/2004	10	$5,213	$7,355	$7,355	$0
General	MAGNETECK TRAILER MOUNT	6/30/1999	10	$19,625	$33,423	$33,423	$0
General	MAGNETECK TRAILER MOUNT	6/30/1999	10	$31,471	$53,597	$53,597	$0
General	1999 VAC-CON INTERNATIONAL#991	6/30/1999	10	$191,077	$325,421	$325,421	$0
General	POWER ROD DRIVE	6/30/1999	10	$6,103	$10,393	$10,393	$0
General	CASE 590 SUPER M BACKHOE	6/30/2005	5	$22,466	$31,391	$31,391	$0
General	2005 CHEV PU #05-6	6/30/2005	5	$8,250	$11,528	$11,528	$0
General	1992 GMC AG-CHEM SLDG TK#921	6/30/1993	5	$12,468	$22,345	$22,345	$0
General	TOWNMASTER TRAILER T-20	6/30/1993	10	$4,396	$7,879	$7,879	$0
General	CFM AIR COMPRESSOR	6/30/2000	10	$4,086	$6,369	$6,369	$0
General	2001 DODGE DUMP TRUCK	6/30/2001	5	$10,308	$16,174	$16,174	$0
General	1999 CLARK FORKLIFT	6/30/2002	10	$4,213	$6,398	$6,398	$0
General	2001 DODGE RAM #01-7	6/30/2002	5	$6,193	$9,405	$9,405	$0
General	UTILITY BOX & SERVICE CRANE	6/30/2002	10	$4,985	$7,571	$7,571	$0
Storage	SLUDGE LAGOON EXPANSION	6/30/2003	10	$23,197	$34,576	$34,576	$0
General	2003 CHEVY 1 TON UNIT #03-3	6/30/2004	5	$8,919	$12,584	$12,584	$0

Asset Classification	Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
General	2004 GMC PU UNIT #04-3	6/30/2004	5	$5,968	$8,420	$8,420	$0
General	FREQUENCY DRIVE/REPAIR	6/30/2004	10	$16,468	$23,234	$23,234	$0
General	1998 CASE TRACTOR #982	6/30/1999	5	$22,803	$38,836	$38,836	$0
General	FRONT LOADER JD TRACTOR	6/30/2003	10	$5,233	$7,799	$7,799	$0
General	LIVE OAK SEWER PLANT LAND IMPR	6/30/2006	10	$56,120	$75,600	$75,600	$0
Collection	ASPHALT MACHINE	6/30/2006	10	$17,765	$23,932	$23,932	$0
General	2006 FORD F250 #05-08	6/30/2006	5	$7,650	$10,306	$10,306	$0
General	2006 FORD F450 #05-09	6/30/2006	5	$9,648	$12,997	$12,997	$0
General	JOHN DEER #225 TRACTOR	6/30/2006	5	$8,444	$11,375	$11,375	$0
Collection	HORIZONTAL ROTOR AERATOR	6/30/2007	10	$14,236	$18,171	$16,354	$1,817
Collection	FLOW METERS	6/30/2007	10	$6,268	$8,001	$7,201	$800
Treatment	CHLORINE/RESIDUAL ANALYSER	6/30/2007	10	$8,504	$10,854	$9,769	$1,085
Treatment	CHLORINE/RESIDUAL ANALYSERS	6/30/2007	10	$8,504	$10,854	$9,769	$1,085
General	FREQUENCY DRIVE/REPAIR	6/30/2004	10	$160,038	$225,797	$225,797	$0
General	2008 STERLING DUMP TRK #07-06	6/30/2008	5	$26,611	$32,995	$32,995	$0
General	2007 CHEVY PU #07-05	6/30/2008	5	$23,670	$29,348	$29,348	$0
General	2007 DODGE RAM PU #07-4	6/30/2008	5	$23,032	$28,557	$28,557	$0
Collection	FLOW METERS	6/30/2008	10	$222,888	$276,363	$221,091	$55,273
General	INTERACTIVE VOICE MESSG SYS	6/30/2008	25	$17,809	$22,081	$7,066	$15,015
Collection	SEWER MAIN CAMERA	6/30/2011	10	$99,144	$113,143	$56,572	$56,572
General	2012 FORD F250 REG CAB #12-1	6/30/2012	5	$6,783	$7,618	$6,094	$1,524
Collection	PORTABLE PUMP (TRAILER MNTD)	6/30/2012	10	$55,773	$62,636	$25,055	$37,582
Collection	TRAILER-16' TANDEM (for pump)	6/30/2012	10	$9,037	$10,150	$4,060	$6,090
General	SKIP LOADER	6/30/2013	10	$22,262	$24,590	$7,377	$17,213
General	VAC-CON COMBO TRUCK	6/30/2013	5	$372,366	$411,315	$246,789	$164,526
General	SKIP LOADER	6/30/2013	10	$22,262	$24,590	$7,377	$17,213
General	2014 FORD F150 P/U W/LIGHT BAR	6/30/2014	5	$17,847	$19,016	$7,607	$11,410
General	2014 FORD F150 P/U W/LIGHT BAR	6/30/2014	5	$8,766	$9,340	$3,736	$5,604
General	2014 RAM 1500 2WD CREW CAB	6/30/2014	5	$5,200	$5,541	$2,216	$3,324
General	CASE 580SN TIER 41 BCKHOE LDR	6/30/2015	10	$28,464	$29,622	$2,962	$26,660
General	2015 Ford F150-Bus-07	6/30/2015	5	$6,424	$6,686	$1,337	$5,348
General	2016 Ford F250 - Unit 16-2	6/30/2016	5	$617	$617	$0	$617
General	2016 Ford F150 Unit 16-4	6/30/2016	5	$14,608	$14,608	$0	$14,608
General	Ford F150 - Unit 16-3	6/30/2016	5	$21,803	$21,803	$0	$21,803

Asset Classification	Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
General	2015 Chevy Silverado Unit 15-4	6/30/2016	5	$6,175	$6,175	$0	$6,175
Pumping	CRYSTAL WAY PUMP STATION	6/30/1971	40	$5,500	$40,387	$40,387	$0
Pumping	MCFARLAND/A ST PUMP STATION	6/30/1975	40	$75,000	$393,629	$393,629	$0
Pumping	DOWNING 1ST ST PUMP STATION	6/30/1979	40	$20,000	$61,004	$56,428	$4,575
Pumping	1ST STREET 5HP PUMP STATION	6/30/1988	40	$5,600	$11,337	$7,936	$3,401
Collection	SEWER PIPELINE IMPROVEMENTS	6/30/2005	50	$19,230	$26,870	$5,911	$20,959
General	A.D. 88-2	6/30/1994	50	$192,365	$341,981	$150,472	$191,509
General	S. GALT SEWER DESIGN	6/30/1994	50	$30,363	$53,979	$23,751	$30,228
General	S GALT SEWER DESIGN	6/30/1995	50	$289,243	$512,025	$215,051	$296,975
Pumping	REBUILD 77HP FLGYT PUMP	6/30/1991	40	$9,669	$18,042	$11,276	$6,766
Treatment	A STREET PUMP STATION REB	6/30/1991	40	$5,721	$10,675	$6,672	$4,003
General	SEWER SYSTEM IMPROVEMENTS	6/30/1995	40	$114,145	$202,063	$106,083	$95,980
Collection	SEWER LINES	6/30/2001	50	$10,978	$17,225	$5,167	$12,057
Treatment	WWTP GROUND WATER	6/30/2003	40	$491,289	$732,282	$237,992	$494,290
Collection	PURLIDGE PROP SEWER LINE	6/30/2003	50	$361,620	$539,005	$140,141	$398,864
Storage	RD/IRRIGATION IMPROVEMENTS	6/30/2004	50	$42,247	$59,607	$14,306	$45,301
Pumping	SEWER LIFT STATION UPGRADE	6/30/2003	40	$60,016	$89,455	$29,073	$60,382
General	WATER & SEWER IMPROVEMENTS	6/30/2004	40	$84,152	$118,730	$35,619	$83,111
Pumping	LIVE OAK SEWER LIFT STN UPGRAD	6/30/2006	40	$64,707	$87,168	$21,792	$65,376
Storage	WWTP IRRIGATION IMPRV	6/30/2006	40	$150,556	$202,816	$50,704	$152,112
General	UHF RADIO CONVERSION	6/30/2007	25	$324	$414	$149	$265
Pumping	ELM/AMADOR LIFT STN IMPRVMNTS	6/30/2007	40	$71,617	$91,411	$20,567	$70,843
General	LINCOLN WAY PROJECT IMPROVEMT	6/30/2003	40	$206,994	$308,531	$100,273	$208,259
Collection	SEWER MAIN IMPROVEMENTS	6/30/2002	50	$9,098	$13,817	$3,869	$9,948
Storage	RESEVOIR CONSTRUCTION	6/30/2007	40	$5,133	$6,551	$1,474	$5,077
Pumping	LIFT STN STATIONARY GENERATOR	6/30/2008	40	$24,732	$30,666	$6,133	$24,533
Pumping	LIFT STN STATIONARY GENERATOR	6/30/2008	40	$5,268	$6,532	$1,306	$5,226
Collection	MONTEREY PRK - SEWER LINES	6/30/2009	50	$16,017	$19,095	$2,673	$16,422
Collection	ROUNDSTONE PRK-SEWER LINES	6/30/2009	50	$10,571	$12,603	$1,764	$10,838
Collection	WWTP BYPASS PIPELINE	6/30/2010	50	$656,108	$769,685	$92,362	$677,323
Collection	WWTP BYPASS PIPELINE	6/30/2009	50	$109,100	$130,069	$18,210	$111,859

Asset Classification	Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
General	CARILLION CORNERS-DEVELOPER PD	6/30/2010	50	$50,840	$59,641	$7,157	$52,484
Collection	SEWER LINE PIPELINE IMPRV	6/30/2011	50	$84,320	$96,225	$9,623	$86,603
Collection	SEWER PIPELINE IMPRV	6/30/2011	50	$32,593	$37,195	$3,720	$33,476
General	WALKER PARK LANDSCAPE DESIGN	6/30/2011	50	$56,370	$64,330	$6,433	$57,897
General	CCTV SYSTEM - WALKER PARK	6/30/2011	50	$16,498	$18,827	$1,883	$16,945
General	WALKER PARK LANDSCAPE DESIGN	6/30/2011	50	$74,268	$84,754	$8,475	$76,279
Pumping	SWR LIFT STN-CRYSTAL WAY	6/30/1971	40	$32,602	$239,400	$239,400	$0
Pumping	SWR LIFT STN-MCFARLAND	6/30/1975	40	$180,905	$949,460	$949,460	$0
Pumping	SWR LIFT STN - E STREET	6/30/1986	40	$88,568	$186,664	$139,998	$46,666
Pumping	SWR LIFT STN-CHABOLLA	6/30/1986	40	$88,568	$186,664	$139,998	$46,666
Pumping	SWR LIFT STN - ELM/HIWAY 99	6/30/1986	40	$88,568	$186,664	$139,998	$46,666
Pumping	SWR LIFT STN-SPARROW	6/30/1986	40	$88,568	$186,664	$139,998	$46,666
Pumping	SWR LIFT STN-VINTAGE OAK	6/30/1986	40	$351,261	$740,310	$555,232	$185,077
Pumping	SWR LIFT STN-FIRST STREET	6/30/1988	40	$93,187	$188,657	$132,060	$56,597
Pumping	SWR LIFT STN-A STREET	6/30/1991	40	$395,424	$737,802	$461,127	$276,676
Pumping	SWR LIFT STN-LIVE OAK	6/30/2006	40	$634,886	$855,262	$213,816	$641,447
Pumping	SWR LIFT STN-ELM/AMADOR PUMP	6/30/2007	40	$95,407	$121,776	$27,400	$94,376
Pumping	SWR LIFT STN-FIELD 18 RECAPTR2	6/30/2007	40	$17,500	$22,337	$5,026	$17,311
Pumping	SWR LIFT STN-FIELD 18 RECPTR 2	6/30/2007	40	$12,075	$15,412	$3,468	$11,945
Pumping	SWR LIFT STN-FIELD 18 WET WELL	6/30/2007	40	$23,575	$30,091	$6,770	$23,320
Pumping	SWR LIFT STN-2007 SOFT COSTS	6/30/2007	40	$19,059	$24,327	$5,473	$18,853
Collection	SWR PIPELINE 1967	6/30/1970	50	$452,519	$3,804,120	$3,499,790	$304,330
Collection	SWR PIPELINE 1975	6/30/1975	50	$514,218	$2,698,815	$2,213,029	$485,787
Collection	SWR PIPELINE 1980	6/30/1980	50	$1,100,304	$2,921,781	$2,103,682	$818,099
Collection	SWR PIPELINE 1986	6/30/1986	50	$1,128,149	$2,377,660	$1,426,596	$951,064
Collection	SWR PIPELINE 1988	6/30/1988	50	$2,439,023	$4,937,795	$2,765,165	$2,172,630
Collection	SWR PIPELINE 1989	6/30/1989	50	$1,965,997	$3,847,258	$2,077,519	$1,769,739
Collection	SWR PIPELINE 1990	6/30/1990	50	$1,504,413	$2,884,167	$1,499,767	$1,384,400
Collection	SWR PIPELINE 1992	6/30/1992	50	$214,370	$395,359	$189,772	$205,586
Collection	SWR PIPELINE 1994	6/30/1994	50	$1,396,770	$2,483,131	$1,092,578	$1,390,553
Collection	SWR PIPELINE 1995	6/30/1995	50	$5,515,250	$9,763,252	$4,100,566	$5,662,686
Collection	SWR PIPELINE 1996	6/30/1996	50	$4,195,329	$7,346,650	$2,938,660	$4,407,990
Collection	SWR PIPELINE 1997	6/30/1997	50	$4,345,560	$7,495,011	$2,848,104	$4,646,907
Collection	SWR PIPELINE 2003	6/30/2003	50	$3,304,163	$4,924,954	$1,280,488	$3,644,466
Collection	SWR PIPELINE 2004	6/30/2004	50	$476,190	$671,857	$161,246	$510,611

Asset Classification	Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	SWR PIPELINE-CREEKSIDE 2 #2	6/30/2007	50	$24,725	$31,558	$5,681	$25,878
Collection	SWR PIPELINE-CREEKSIDE 2 #2	6/30/2007	50	$15,295	$19,522	$3,514	$16,008
Collection	SWR PIPELINE-FIELD 18	6/30/2007	50	$862	$1,100	$198	$902
Collection	SWR PIPELINE-RIVER OAKS 3A	6/30/2007	50	$143,325	$182,937	$32,929	$150,008
Collection	SWR PIPELINE-THE MEADOWS	6/30/2007	50	$62,040	$79,187	$14,254	$64,933
Collection	SWR PIPELINE-2007 SOFT COSTS	6/30/2007	50	$31,592	$40,323	$7,258	$33,065
Collection	SWR PIPELINE-2008 SOFT COSTS	6/30/2008	50	$17,826	$22,103	$3,536	$18,566
Collection	SWR PIPELINE-COUNTRYSIDE	6/30/2008	50	$138,950	$172,287	$27,566	$144,721
Collection	SWR MANHOLE 1960	6/30/1960	50	$36,195	$509,956	$509,956	$0
Collection	SWR MANHOLE 1967	6/30/1967	50	$44,894	$485,283	$475,578	$9,706
Collection	SWR MANHOLE 1970	6/30/1970	50	$91,972	$773,167	$711,313	$61,853
Collection	SWR MANHOLE 1975	6/30/1975	50	$83,060	$435,931	$357,464	$78,468
Collection	SWR MANHOLE 1980	6/30/1980	50	$174,297	$462,834	$333,240	$129,593
Collection	SWR MANHOLE 1986	6/30/1986	50	$161,277	$339,904	$203,942	$135,961
Collection	SWR MANHOLE 1988	6/30/1988	50	$368,191	$745,402	$417,425	$327,977
Collection	SWR MANHOLE 1989	6/30/1989	50	$271,383	$531,069	$286,777	$244,292
Collection	SWR MANHOLE 1990	6/30/1990	50	$160,923	$308,512	$160,426	$148,086
Collection	SWR MANHOLE 1992	6/30/1992	50	$24,723	$45,596	$21,886	$23,710
Collection	SWR MANHOLE 1993	6/30/1993	50	$513,081	$919,517	$422,978	$496,539
Collection	SWR MANHOLE 1994	6/30/1994	50	$122,608	$217,968	$95,906	$122,062
Collection	SWR MANHOLE 1995	6/30/1995	50	$689,953	$1,221,374	$512,977	$708,397
Collection	SWR MANHOLE 1996	6/30/1996	50	$545,494	$955,242	$382,097	$573,145
Collection	SWR MANHOLE 1997	6/30/1997	50	$136,213	$234,934	$89,275	$145,659
Collection	SWR MANHOLE 2001	6/30/2001	50	$89,879	$141,024	$42,307	$98,717
Collection	SWR MANHOLE 2003	6/30/2003	50	$531,174	$791,731	$205,850	$585,881
Collection	SWR MANHOLE 2004	6/30/2004	50	$90,736	$128,019	$30,725	$97,295
Collection	SWR MANHOLE-CREEKSIDE 2 #2	6/30/2007	50	$18,000	$22,975	$4,135	$18,839
Collection	SWR MANHOLE-RIVER OAKS 3A	6/30/2007	50	$32,200	$41,099	$7,398	$33,702
Collection	SWR MANHOLE-THE MEADOWS	6/30/2007	50	$25,000	$31,910	$5,744	$26,166
Collection	SWR MANHOLE-2007 SOFT COSTS	6/30/2007	50	$9,648	$12,315	$2,217	$10,098
Collection	SWR MANHOLE-2008 SOFT COSTS	6/30/2008	50	$7,120	$8,828	$1,413	$7,416
Collection	SWR MANHOLE-COUNTRYSIDE 2	6/30/2008	50	$3,000	$3,720	$595	$3,125
Collection	SWR MANHOLE-CREEKSIDE 4	6/30/2008	50	$52,501	$65,097	$10,415	$54,681

Asset Classification	Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
General	LINCOLN WAY PARKING LOT	6/30/2010	50	$13,997	$16,420	$1,970	$14,450
Treatment	WWTP FIBER OPTIC LINE	6/30/2013	25	$180,010	$198,839	$23,861	$174,978
Treatment	WWTP FIBER OPTIC LINE	6/30/2014	25	$168,546	$179,585	$14,367	$165,218
Treatment	WWTP FIBER OPTIC LINE	6/30/2012	25	$17,250	$19,373	$3,100	$16,273
Collection	CENTRAL GALT INTERCHANGE	6/30/2014	90	$110,020	$117,226	$2,605	$114,621
Collection	CENTRAL GALT INTERCHANGE	6/30/2014	40	$18,210	$19,403	$970	$18,433
Collection	CENTRAL GALT INTERCHANGE	6/30/2014	50	$54,725	$58,309	$2,332	$55,977
Collection	SEWER LIFT STN UPGRADES	6/30/2010	40	$3,342	$3,921	$588	$3,333
Pumping	LIVE OAK PUMP STN UPGRADE	6/30/2008	40	$71,169	$88,244	$17,649	$70,595
Pumping	LIVE OAK PUMP DESIGN	6/30/2009	40	$23,659	$28,206	$4,936	$23,270
Pumping	LIVE OAK PUMP DESIGN	6/30/2010	40	$12,744	$14,950	$2,242	$12,707
Pumping	LIVE OAK PUMP DESIGN	6/30/2011	40	$48,144	$54,942	$6,868	$48,074
Pumping	LIVE OAK PUMP DESIGN 56G	6/30/2012	40	$169,600	$190,470	$19,047	$171,423
Pumping	LIVE OAK PUMP DESIGN	6/30/2013	40	$3,107,889	$3,432,965	$257,472	$3,175,493
Pumping	LIVE OAK PUMP DESIGN #56G	6/30/2014	40	$1,443,811	$1,538,375	$76,919	$1,461,457
Pumping	SEWER LIFT STATION UPGRADES	6/30/2013	40	$44,873	$49,567	$3,718	$45,849
Pumping	SEWER LIFT STN UPGRADES #58K	6/30/2014	40	$191,388	$203,923	$10,196	$193,727
Pumping	SEWER LIFT STATION UPGRADE #58	6/30/2015	40	$342,350	$356,284	$8,907	$347,377
Pumping	LIVE OAK PUMP DESIGN #56G	6/30/2015	40	$71,625	$74,540	$1,864	$72,677
Pumping	SEWER LIFT STN UPGRADES	6/30/2009	40	$51,658	$61,586	$10,778	$50,809
Pumping	Live Oak Pump Design-#56G	6/30/2016	40	$230,818	$230,818	$0	$230,818
Treatment	LIVE OAK AVE SEWER PLANT	6/30/1966	5	$100,000	$1,139,297	$1,139,297	$0
Treatment	SEWER TREATMENT PLANT 2 ACRES	6/30/1981	5	$475,000	$1,200,772	$1,200,772	$0
Pumping	LIVE OAK PUMP EASEMENT ACQ	6/30/2011	5	$4,077	$4,653	$4,653	$0
Pumping	LIVE OAK PUMP EASEMENT (ROCHA)	6/30/2012	5	$500	$562	$449	$112
Pumping	LIVE OAK PUMP EASEMNT(GLDN OAK	6/30/2012	5	$500	$562	$449	$112
Pumping	LIVE OAK PUMP EASEMENT	6/30/2012	5	$2,989	$3,357	$2,685	$671
Pumping	LIVE OAK PUMP EASEMENT(SPRING)	6/30/2012	5	$3,902	$4,382	$3,506	$876
Treatment	STORAGE BLDG - WWTP	6/30/2004	50	$24,893	$35,122	$8,429	$26,692
Treatment	STORAGE BLDG-WWTP	6/30/2005	50	$36,313	$50,739	$11,163	$39,577
Treatment	BLDG IMPRV - ROOFING #50A	6/30/2014	10	$5,097	$5,431	$1,086	$4,345

Asset Classification	Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Treatment	MASTER PLAN FOR WWTP	6/30/2001	1	$66,119	$103,743	$103,743	$0
Treatment	WWTP FACILITY PLNG	6/30/2013	1	$239,278	$264,306	$264,306	$0
Treatment	WWTP FACILITY PLNG #50C	6/30/2014	1	$52,970	$56,439	$56,439	$0
Treatment	WWTP ARSENIC TREATMENT #53Z	6/30/2014	1	$230,585	$245,688	$245,688	$0
Treatment	WWTP ARSENIC TREATMENT #53Z	6/30/2015	40	$202,575	$210,820	$5,271	$205,550
Treatment	WWTP Arsenic Treatment-#53Z	6/30/2016	1	$157,485	$157,485	$0	$157,485
General	GATOR UTILITY VEHICLE	6/30/2005	5	$10,000	$13,973	$13,973	$0
General	SCADA SYSTEM	6/30/2005	10	$12,448	$17,393	$17,393	$0
Treatment	SLUDGE LAGOON EXPANSION	6/30/2003	10	$6,250	$9,316	$9,316	$0
General	2004 DODGE DAKOTA UNIT #04-1	6/30/2004	5	$8,360	$11,796	$11,796	$0
General	2004 VAC-CON UNIT #04-2	6/30/2004	5	$72,213	$101,886	$101,886	$0
General	SCADA SYSTEM	6/30/2006	10	$23,713	$31,943	$31,943	$0
Treatment	CLARIFIER COVERS	6/30/2006	10	$67,919	$91,495	$91,495	$0
Collection	FLOW METERS	6/30/2006	10	$16,953	$22,838	$22,838	$0
General	SCADA SYSTEM	6/30/2006	10	$9,780	$13,175	$13,175	$0
Treatment	CHAMBER COVERS	6/30/2006	10	$80,000	$107,769	$107,769	$0
Storage	WWTP FIELD IMPRV	6/30/2006	22	$901,708	$1,214,701	$552,137	$662,564
General	SCADA SYSTEM DESIGN	6/30/2007	10	$5,864	$7,484	$6,736	$748
Treatment	CLARIFIERS OVERS	6/30/2007	10	$1,071	$1,367	$1,231	$137
Collection	FLOW METERS	6/30/2007	10	$18,754	$23,937	$21,543	$2,394
Storage	WWTP FIELD IMPRV-PHASE I	6/30/2007	22	$187,442	$239,247	$97,874	$141,373
Treatment	GRIT REMOVAL SYSTEM	6/30/2008	22	$673,330	$834,874	$303,591	$531,284
Treatment	ARSENIC TREATMENT	6/30/2010	22	$193,947	$227,521	$62,051	$165,470
Treatment	ARSENIC TREATMENT	6/30/2009	22	$2,303	$2,745	$874	$1,872
Treatment	ARSENIC TREATMENT	6/30/2011	22	$6,000	$6,847	$1,556	$5,291
General	SCADA SYSTEM DESIGN	6/30/2008	22	$438,794	$544,068	$197,843	$346,225
General	SCADA SYSTEM	6/30/2008	22	$19,622	$24,330	$8,847	$15,482
Treatment	WWTP AUXILARY BASIN PHASE I	6/30/2005	40	$8,610	$12,030	$3,308	$8,722
Storage	WWTP IRRIGATION SYSTEM	6/30/1999	40	$15,891	$27,063	$11,502	$15,561
Storage	SLUDGE LAGOON EXPANSION	6/30/2003	40	$47,065	$70,152	$22,799	$47,353
Pumping	SEWER LIFT STATION UPGRADE	6/30/2003	40	$20,635	$30,757	$9,996	$20,761
Storage	WWTP IRRIGATION IMPROV	6/30/2006	40	$82,455	$111,076	$27,769	$83,307
General	LINCOLN WAY PROJECT IMPROVEMT	6/30/2003	40	$530,142	$790,193	$256,813	$533,380
Storage	ROAD IRRIGATION IMPRV 2005	6/30/2005	100	$227,502	$317,885	$34,967	$282,918

Asset Classification	Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Pumping	SEWER LIFT STN CONSTRUCTION	6/30/2002	40	$389,207	$591,079	$206,877	$384,201
Pumping	SEWER LIFT STN IMPROVEMENTS	6/30/2002	40	$79,093	$120,116	$42,041	$78,076
Pumping	SEWER LIFT STN CONST - WWTP	6/30/2008	40	$405,957	$503,354	$100,671	$402,683
Storage	WWTP IRRIGATION SYS	6/30/2003	40	$251,532	$374,916	$121,848	$253,068
Collection	WWTP BYPASS PIPELINE	6/30/2010	50	$128,583	$150,842	$18,101	$132,741
Collection	SWR PIPELINE 1967	6/30/1967	50	$534,085	$5,773,209	$5,657,745	$115,464
Collection	SWR PIPELINE 1960	6/30/1960	50	$369,003	$5,198,925	$5,198,925	$0
Collection	SWR PIPELINE 1967	6/30/1967	50	$400,580	$4,330,087	$4,243,485	$86,602
Pumping	LIVE OAK PUMP DESIGN	6/30/2009	40	$73,885	$88,085	$15,415	$72,670
Pumping	LIVE OAK PUMP DESIGN	6/30/2010	40	$12,744	$14,950	$2,242	$12,707
Pumping	LIVE OAK PUMP DESIGN	6/30/2011	40	$174,268	$198,875	$24,859	$174,016
Pumping	LIVE OAK PUMP DESIGN #56G	6/30/2012	40	$76,176	$85,550	$8,555	$76,995
Pumping	LIVE OAK PUMP DESIGN	6/30/2013	40	$466,591	$515,395	$38,655	$476,740
Pumping	LIVE OAK PUMP DESIGN #56G	6/30/2014	40	$212,790	$226,727	$11,336	$215,391
General	GOLDEN HEIGHTS WELL	6/30/2010	40	$5,013	$5,880	$882	$4,998
General	MONT BAY WELL/GLDN HTS WTP 56E	6/30/2012	40	$51,700	$58,062	$5,806	$52,256
General	MONT BAY/GLDN HTS WTP 56E	6/30/2013	40	$3,990	$4,407	$331	$4,077
Treatment	WWTP UPGRADE	6/30/2010	40	$4,666	$5,473	$821	$4,652
Pumping	LIVE OAKD PUMP DESIGN #56G	6/30/2015	40	$6,457	$6,720	$168	$6,552
Pumping	Live Oak Pump Design-#56G	6/30/2016	40	$0	$0	$0	$0
Land	BISHOP PROPERTY	6/30/2002	0	$153,250	$202,210	$0	$202,210
Land	WWTP LAND (NW MCFARLAND/ELM)	6/30/2006	0	$32,902	$40,107	$0	$40,107
Land	WWTP EXPANSION - LAND ACQ	6/30/2007	0	$24,417	$29,180	$0	$29,180
Land	LIVE OAK PUMP EASEMENT(SPRING)	6/30/2012	0	$3,901	$4,223	$0	$4,223
Customer Service	INTERACTIVE VOICE MESSG SYST	6/30/2008	25	$11,165	$13,843	$4,430	$9,413
General	WASTEWATER TREATMENT PLAN	6/30/1993	40	$1,647,122	$2,951,884	$1,697,334	$1,254,551
General	WASTEWATER TREATMENT PLAN	6/30/1993	40	$9,063,926	$16,243,890	$9,340,237	$6,903,653
Total				**$105,294,360**	**$173,585,582**	**$78,225,824**	**$95,359,758**

APPENDIX D – STORM DRAINAGE REPLACEMENT COST VALUE

Table 18: Storm Drainage Asset Listing and RCLD

Asset Classification	Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	INDUSTRIAL DR STORM DRAIN EXT	6/30/2006	40	$170,000	$229,009	$57,252	$171,757
Collection	INDUSTRIAL STORM DRAIN EXT	6/30/2006	40	$340,681	$458,936	$114,734	$344,202
Collection	MONTEREY PRK-STORM DRAIN	6/30/2009	40	$91,950	$109,622	$19,184	$90,438
Collection	ROUNDSTONE PRK-STORM DRAIN	6/30/2009	40	$56,713	$67,613	$11,832	$55,781
Collection	SD OPEN DITCH-PRINGLE (GASB 34	6/30/1995	100	$285,373	$505,175	$106,087	$399,089
Collection	SD OPEN DITCH-REMAINDER (GASB	6/30/1970	100	$157,680	$1,325,544	$609,750	$715,794
Collection	SD MANHOLE 1960	6/30/1960	50	$28,606	$403,033	$403,033	$0
Collection	SD MANOLE 1967	6/30/1967	50	$25,871	$279,655	$274,062	$5,593
Collection	SD MANHOLE 1970	6/30/1970	50	$77,295	$649,788	$597,805	$51,983
Collection	SD MANHOLE 1975	6/30/1975	50	$40,747	$213,854	$175,360	$38,494
Collection	SD MANHOLE 1980	6/30/1980	50	$61,921	$164,428	$118,388	$46,040
Collection	SD MANHOLE 1986	6/30/1986	50	$100,418	$211,638	$126,983	$84,655
Collection	SD MANHOLE 1988	6/30/1988	50	$268,940	$544,468	$304,902	$239,566
Collection	SD MANHOLE 1989	6/30/1989	50	$225,608	$441,491	$238,405	$203,086
Collection	SD MANHOLE 1990	6/30/1990	50	$100,577	$192,820	$100,266	$92,554
Collection	SD MANHOLE 1992	6/30/1992	50	$3,532	$6,514	$3,127	$3,387
Collection	SD MANHOLE 1994	6/30/1994	50	$68,967	$122,608	$53,947	$68,660
Collection	SD MANHOLE 1995	6/30/1995	50	$484,518	$857,707	$360,237	$497,470
Collection	SD MANHOLE 1996	6/30/1996	50	$410,116	$718,174	$287,270	$430,905
Collection	SD MANHOLE 1997	6/30/1997	50	$619,149	$1,067,877	$405,793	$662,084
Collection	SD MANHOLE 2003	6/30/2003	50	$516,946	$770,524	$200,336	$570,188
Collection	SD MANHOLE 2004	6/30/2004	50	$100,818	$142,244	$34,139	$108,106
Collection	SD MANHOLE-CREEKSIDE 2 #2	6/30/2007	50	$9,000	$11,487	$2,068	$9,420
Collection	SD MANHOLE-RIVER OAKS 3A	6/30/2007	50	$153,000	$195,286	$35,152	$160,135
Collection	SD MANHOLE-THE MEADOW	6/30/2007	50	$9,000	$11,487	$2,068	$9,420
Collection	SD MANHOLE-2007 SOFT COSTS	6/30/2007	50	$21,938	$28,001	$5,040	$22,961
Collection	SD MANHOLE-2008 SOFT COSTS	6/30/2008	50	$7,184	$8,908	$1,425	$7,482
Collection	SD MANHOLE-CREEKSIDE 4 48"	6/30/2008	50	$24,000	$29,758	$4,761	$24,997
Collection	SD MANHOLE-CREEKSIDE 4 60"	6/30/2008	50	$20,000	$24,798	$3,968	$20,831

Asset Classification	Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	SD MANHOLE-CREEKSIDE 4 72"	6/30/2008	50	$12,000	$14,879	$2,381	$12,498
Collection	SD LAT PIPE 1992	6/30/1992	25	$7,243	$13,358	$12,824	$534
Collection	SD LAT PIPE 1994	6/30/1994	25	$94,297	$167,638	$147,522	$20,117
Collection	SD LAT PIPE 1995	6/30/1995	25	$612,119	$1,083,590	$910,216	$173,374
Collection	SD LAT PIPE 1996	6/30/1996	25	$690,036	$1,208,356	$966,685	$241,671
Collection	SD LAT PIPE 1997	6/30/1997	25	$833,845	$1,438,175	$1,093,013	$345,162
Collection	SD LAT PIPE 2003	6/30/2003	25	$637,097	$949,612	$493,798	$455,814
Collection	SD LAT PIPE 2004	6/30/2004	25	$93,046	$131,279	$63,014	$68,265
Collection	SD LAT PIPE-CREEKSIDE 4	6/30/2008	25	$3,850	$4,774	$1,528	$3,246
Collection	SD LAT PIPE-2008 SOFT COSTS	6/30/2008	25	$494	$613	$196	$417
Collection	SD INLET 1960	6/30/1960	40	$75,071	$1,057,685	$1,057,685	$0
Collection	SD INLET 1967	6/30/1967	40	$43,082	$465,696	$465,696	$0
Collection	SD INLET 1970	6/30/1970	40	$117,366	$986,643	$986,643	$0
Collection	SD INLET 1975	6/30/1975	40	$63,165	$331,515	$331,515	$0
Collection	SD INLET 1980	6/30/1980	40	$107,840	$286,362	$257,726	$28,636
Collection	SD INLET 1986	6/30/1986	40	$148,927	$313,875	$235,406	$78,469
Collection	SD INLET 1988	6/30/1988	40	$442,430	$895,698	$626,989	$268,710
Collection	SD INLET 1989	6/30/1989	40	$345,147	$675,418	$455,907	$219,511
Collection	SD INLET 1990	6/30/1990	40	$141,559	$271,388	$176,402	$94,986
Collection	SD INLET 1992	6/30/1992	40	$13,557	$25,003	$15,002	$10,001
Collection	SD INLET 1994	6/30/1994	40	$95,598	$169,951	$93,473	$76,478
Collection	SD INLET 1995	6/30/1995	40	$725,339	$1,284,016	$674,108	$609,907
Collection	SD INLET 1996	6/30/1996	40	$661,032	$1,157,566	$578,783	$578,783
Collection	SD INLET 1997	6/30/1997	40	$954,613	$1,646,470	$782,073	$864,397
Collection	SD INLET 2003	6/30/2003	40	$459,671	$685,153	$222,675	$462,479
Collection	SD INLET 2004	6/30/2004	40	$96,749	$136,503	$40,951	$95,552
Collection	SD INLET - 2005 PAVEMENT REHAB	6/30/2007	40	$16,000	$20,422	$4,595	$15,827
Collection	SD INLET - RIVER OAKS 3A	6/30/2007	40	$22,000	$28,080	$6,318	$21,762
Collection	SD INLET- 2007 SOFT COSTS	6/30/2007	40	$4,875	$6,222	$1,400	$4,822
Collection	SD INLET-2008 SOFT COSTS	6/30/2008	40	$5,420	$6,720	$1,344	$5,376
Collection	SD INLET-CREEKSIDE 4 TYPE B	6/30/2008	40	$36,750	$45,567	$9,113	$36,454
Collection	SD INLET-CREEKSIDE 4 TYPE I	6/30/2008	40	$2,500	$3,100	$620	$2,480
Collection	SD INLET-E STOCKTON BIKE PATH	6/30/2008	40	$3,000	$3,720	$744	$2,976
Collection	SD PIPES PVC	6/30/1960	25	$121,528	$1,712,223	$1,712,223	$0
Collection	SD PIPES RCP	6/30/1960	40	$147,457	$2,077,540	$2,077,540	$0
Collection	SD PIPES PVC	6/30/1967	25	$50,623	$547,211	$547,211	$0
Collection	SD PIPES RCP	6/30/1967	40	$601,668	$6,503,751	$6,503,751	$0

Asset Classification	Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	SD PIPES PVC	6/30/1970	25	$177,574	$1,492,784	$1,492,784	$0
Collection	SD PIPES RCP 1970	6/30/1970	40	$498,508	$4,190,730	$4,190,730	$0
Collection	SD PIPES PVC 1975	6/30/1975	25	$179,752	$943,409	$943,409	$0
Collection	SD PIPES RCP 1975	6/30/1975	40	$89,008	$467,149	$467,149	$0
Collection	SD PIPES PVC 1980	6/30/1980	25	$190,169	$504,981	$504,981	$0
Collection	SD PIPES RCP 1980	6/30/1980	40	$531,421	$1,411,152	$1,270,037	$141,115
Collection	SD PIPES PVC 1986	6/30/1986	25	$229,161	$482,974	$482,974	$0
Collection	SD PIPES RCP 1986	6/30/1986	40	$798,428	$1,682,748	$1,262,061	$420,687
Collection	SD PIIPES PVC 1988	6/30/1988	25	$1,006,777	$2,038,217	$2,038,217	$0
Collection	SD PIPES RCP 1988	6/30/1988	40	$1,667,341	$3,375,528	$2,362,869	$1,012,658
Collection	SD PIPES PVC 1989	6/30/1989	25	$966,876	$1,892,079	$1,892,079	$0
Collection	SD PIPES RCP 1989	6/30/1989	40	$1,314,815	$2,572,960	$1,736,748	$836,212
Collection	SD PIPES PVC 1990	6/30/1990	25	$401,521	$769,771	$769,771	$0
Collection	SD PIPES RCP 1990	6/30/1990	40	$1,906,233	$3,654,512	$2,375,433	$1,279,079
Collection	SD PIPES PVC 1992	6/30/1992	25	$29,324	$54,082	$51,918	$2,163
Collection	SD PIPES RCP 1992	6/30/1992	40	$12,535	$23,118	$13,871	$9,247
Collection	SD PIPES PVC 1994	6/30/1994	25	$324,666	$577,180	$507,919	$69,262
Collection	SD PIPES RCP 1994	6/30/1994	40	$995,993	$1,770,643	$973,854	$796,790
Collection	SD PIPES PVC 1995	6/30/1995	25	$1,170,879	$2,072,723	$1,741,087	$331,636
Collection	SD PIPES RCP 1995	6/30/1995	40	$3,554,179	$6,291,708	$3,303,147	$2,988,561
Collection	SD PIPES PVC 1996	6/30/1996	25	$649,053	$1,136,589	$909,271	$227,318
Collection	SD PIPES RCP 1996	6/30/1996	40	$3,933,284	$6,887,769	$3,443,885	$3,443,885
Collection	SD PIPES PVC 1997	6/30/1997	25	$1,588,989	$2,740,611	$2,082,864	$657,747
Collection	SD PIPES RCP 2003	6/30/2003	40	$2,088,912	$3,113,586	$1,011,915	$2,101,671
Collection	SD PIPES PVC 2004	6/30/2004	25	$192,819	$272,048	$130,583	$141,465
Collection	SD PIPES RCP 2004	6/30/2004	40	$1,350,724	$1,905,737	$571,721	$1,334,016
Collection	SD PIPES-2005 PAVEMENT REHAB	6/30/2007	40	$49,750	$63,500	$14,287	$49,212
Collection	SD PIPES-CHABOLLA CTR EXPANSN	6/30/2007	40	$634	$809	$182	$627
Collection	SD PIPES-CREEKSIDE 2 #2	6/30/2007	40	$4,410	$5,629	$1,266	$4,362
Collection	SD PIPES-CREEKSIDE 2 #2	6/30/2007	40	$34,080	$43,499	$9,787	$33,712
Collection	SD PIPES-FIELD 18	6/30/2007	40	$2,817	$3,596	$809	$2,787
Collection	SD PIPES-RIVER OAKS 3A	6/30/2007	40	$64,898	$82,835	$18,638	$64,197
Collection	SD PIPES-RIVER OAKS 3A	6/30/2007	40	$7,353	$9,385	$2,112	$7,274
Collection	SD PIPES-RIVER OAKS 3A	6/30/2007	40	$8,112	$10,354	$2,330	$8,024
Collection	SD PIPES-RIVER OAKS 3A	6/30/2007	40	$55,461	$70,789	$15,928	$54,862
Collection	SD PIPES-THE MEADOW	6/30/2007	40	$4,410	$5,629	$1,266	$4,362
Collection	SD PIPES-THE MEADOW	6/30/2007	40	$34,080	$43,499	$9,787	$33,712
Collection	SD PIPES-2007 SOFT COSTS	6/30/2007	40	$34,127	$43,559	$9,801	$33,758

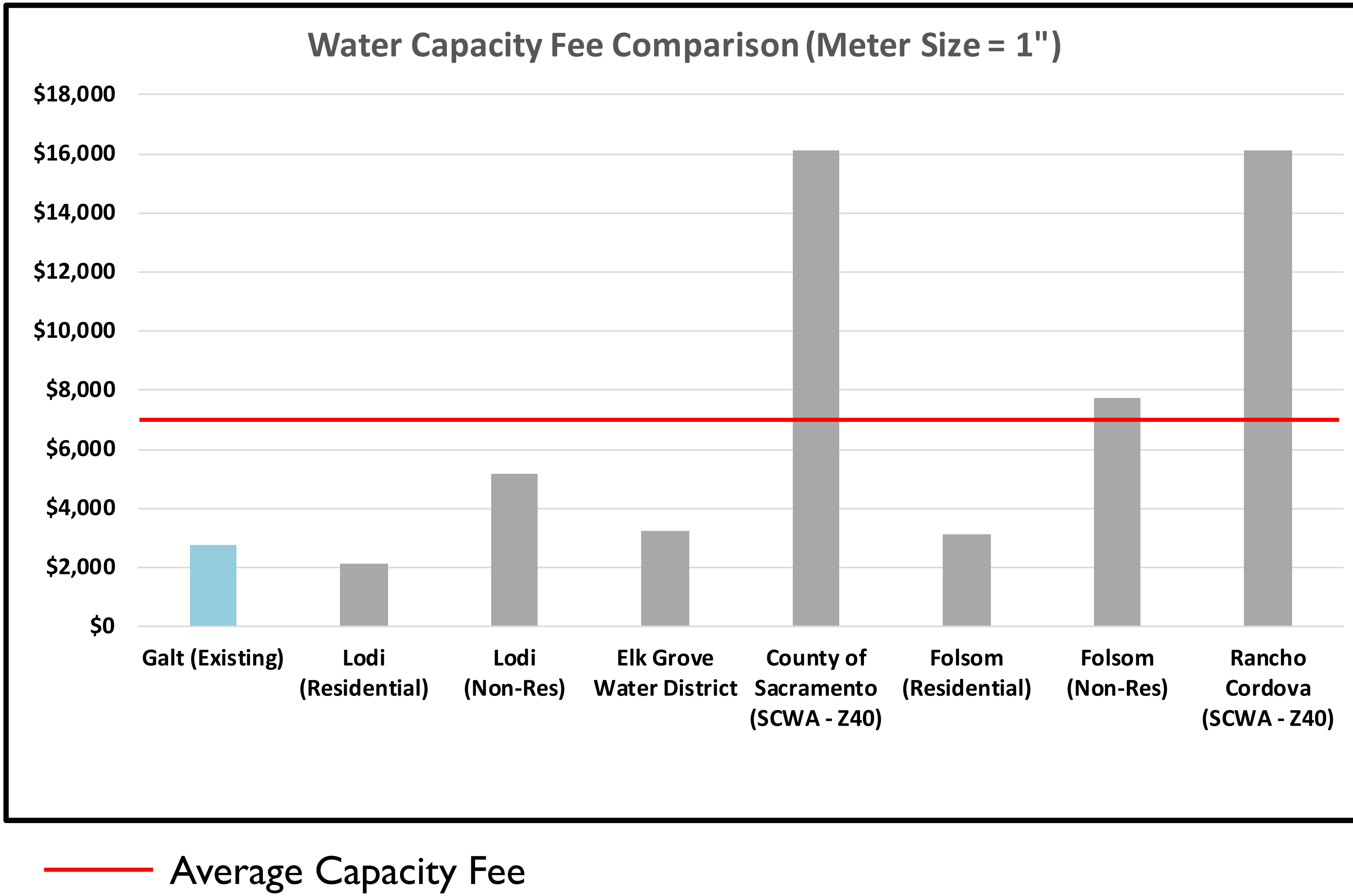
Asset Classification	Description	Asset Installed Date	Useful Life (Years)	Original Cost	Replacement Cost	RC Depreciation	RCLD
Collection	SD PIPES-2008 SOFT COSTS	6/30/2008	40	$24,444	$30,309	$6,062	$24,247
Collection	SD PIPES-COUNTRYSIDE 2	6/30/2008	40	$12,600	$15,623	$3,125	$12,498
Collection	SD PIPES-CREEKSIDE 4 12"	6/30/2008	40	$81,472	$101,019	$20,204	$80,815
Collection	SD PIPES-CREEKSIDE 4 18"	6/30/2008	40	$10,464	$12,975	$2,595	$10,380
Collection	SD PIPES-CREEKSIDE 4 36"	6/30/2008	40	$41,730	$51,742	$10,348	$41,393
Collection	SD PIPES-CREEKSIDE 4 42"	6/30/2008	40	$36,320	$45,034	$9,007	$36,027
Collection	SD PIPES-CREEKSIDE 4 48"	6/30/2008	40	$4,400	$5,456	$1,091	$4,365
Collection	SD PIPES-E STOCKTON BIKE PATH	6/30/2008	40	$3,550	$4,402	$880	$3,521
Collection	SD LAT PIPE 1960	6/30/1960	25	$49,688	$700,061	$700,061	$0
Collection	SD PIPES RCP 1997	6/30/1997	40	$3,300,351	$5,692,285	$2,703,835	$2,988,450
Collection	SD PIPES PVC 2003	6/30/2003	25	$1,060,068	$1,580,063	$821,633	$758,430
Collection	SD LIFT STN-GREER BASIN 2002	6/30/2002	40	$34,054	$51,717	$18,101	$33,616
Collection	SD LIFT STN-WAGON WAY 2002	6/30/2002	40	$69,385	$105,373	$36,881	$68,493
Collection	SD OUTFALL 1960	6/30/1960	40	$2,123	$29,911	$29,911	$0
Collection	SD OUTFALL 1967	6/30/1967	40	$8,301	$89,730	$89,730	$0
Collection	SD OUTFALL 1970	6/30/1970	40	$4,447	$37,384	$37,384	$0
Collection	SD OUTFALL 1975	6/30/1975	40	$1,425	$7,479	$7,479	$0
Collection	SD OUTFALL	6/30/1986	40	$24,897	$52,472	$39,354	$13,118
Collection	SD OUTFALL 1989	6/30/1989	40	$14,862	$29,083	$19,631	$9,452
Collection	SD OUTFALL 1990	6/30/1990	40	$15,239	$29,215	$18,990	$10,225
Collection	SD OUTFALL 1992	6/30/1992	40	$3,211	$5,922	$3,553	$2,369
Collection	SD OUTFALL 1994	6/30/1994	40	$13,933	$24,770	$13,623	$11,146
Collection	SD OUTFALL 1995	6/30/1995	40	$77,523	$137,233	$72,048	$65,186
Collection	SD OUTFALL 2003	6/30/2003	40	$64,672	$96,396	$31,329	$65,067
Collection	MONTEREY PRK -SD MANHOLE	6/30/2009	50	$9,159	$10,919	$1,529	$9,391
Collection	ROUNDSTONE PRK- SD MANHOLE	6/30/2009	50	$9,613	$11,461	$1,604	$9,856
Collection	GALT PLACE MANHOLE - DEV PAID	6/30/2012	50	$30,000	$33,692	$2,695	$30,996
Total				**$45,466,738**	**$101,592,862**	**$71,279,642**	**$30,313,219**

City of Galt

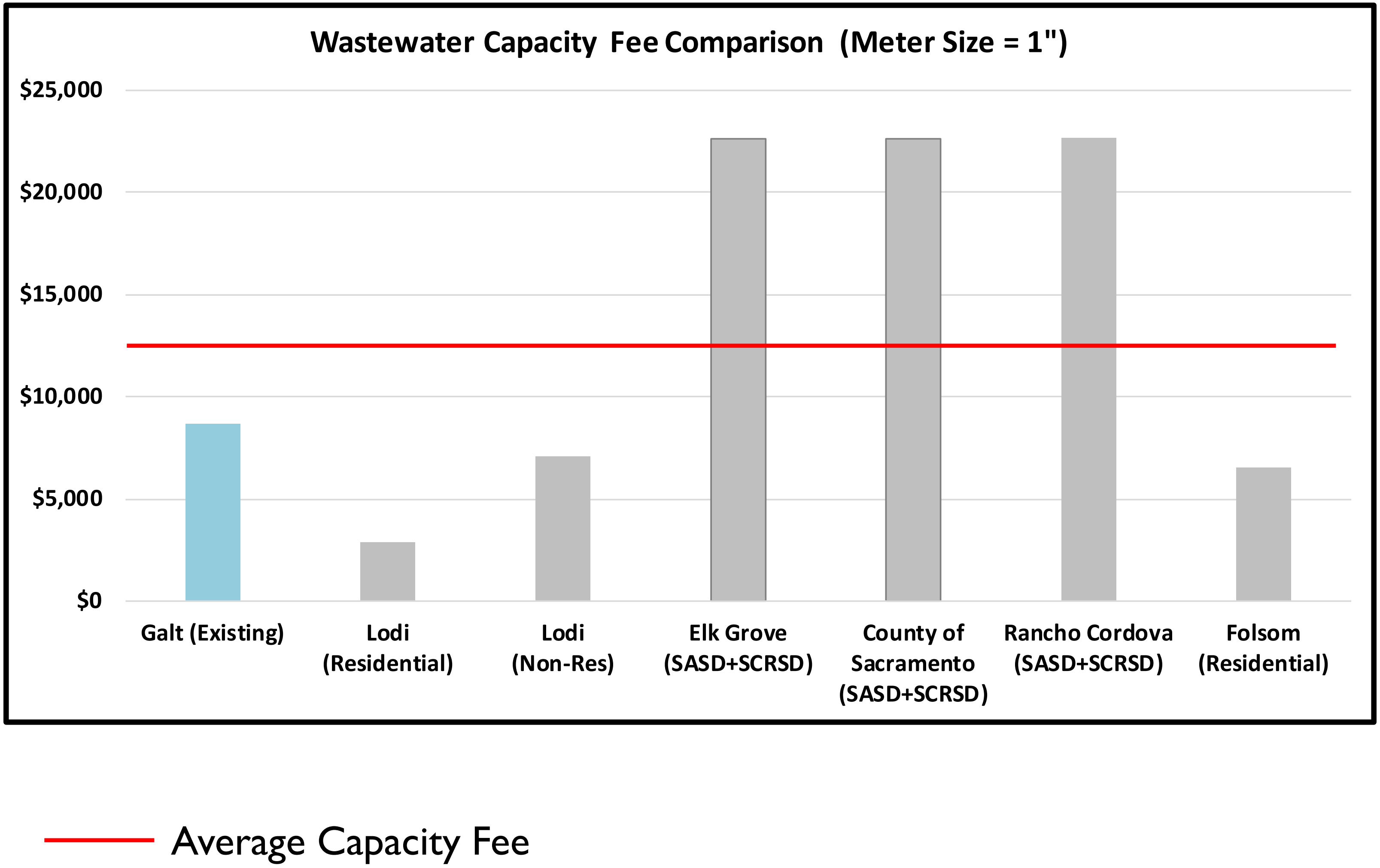
Public Hearing
Adoption of proposed Water, Wastewater, and Storm Drainage Capacity Fees

City Council Presentation
November 7, 2017

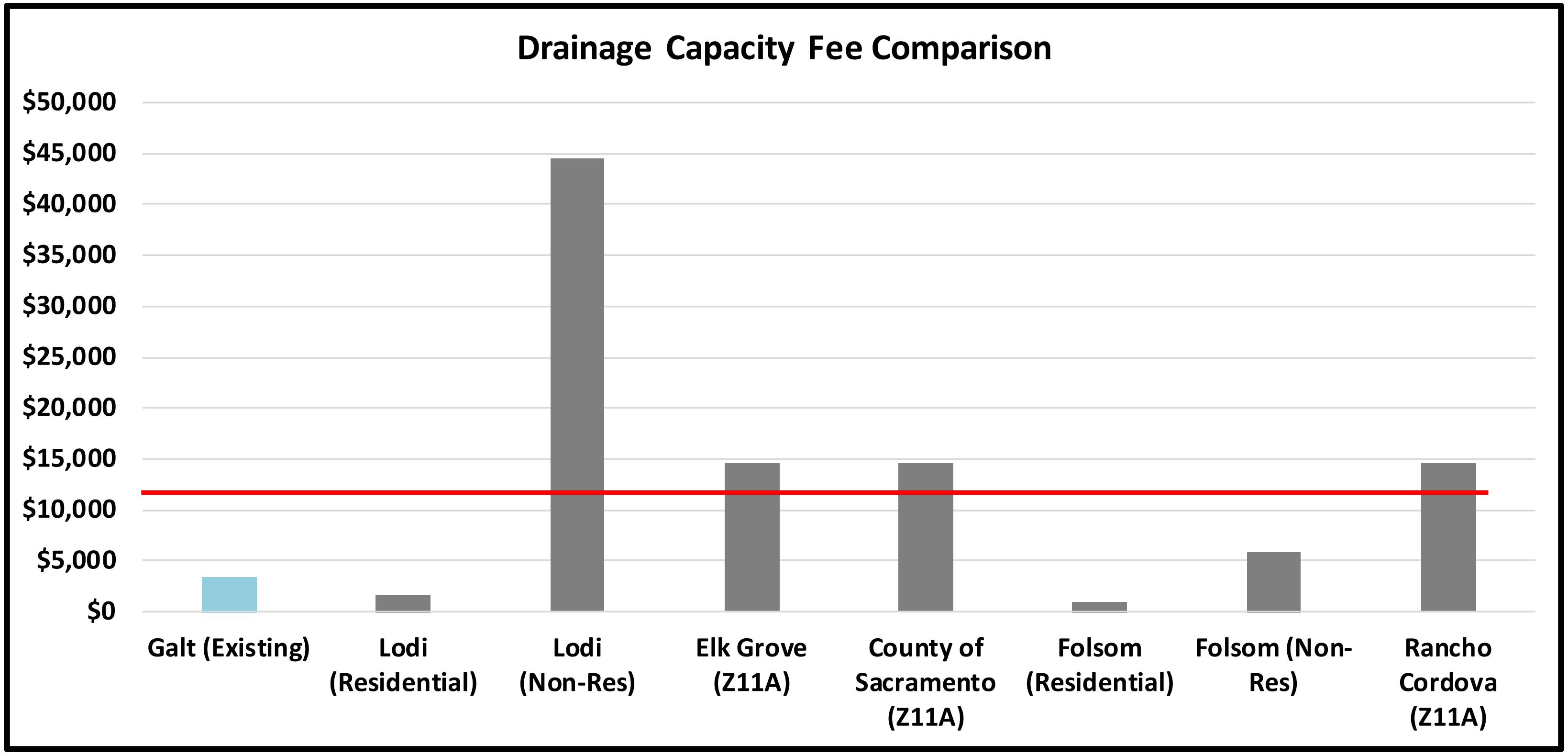
Current Water Capacity Fees



Current Wastewater Capacity Fees



Current Storm Drainage Capacity Fees



Average Capacity Fee

Current Revenue Fee Projections vs. Capital Improvements Total Costs

Capacity Fee Revenue

- Water – $18M
- Wastewater – $56M
- Storm Drainage – $8M

Capital Improvements

- Water – $83M
- Wastewater – $81M
- Storm Drainage – $93M

RAFTELIS
FINANCIAL CONSULTANTS, INC.

PROPOSED CITY UTILITY CAPACITY FEES

Methodology Recommendations

- RFC recommends System Buy-In
  - Based on existing assets escalated to 2017 $$
  - Index each year based on CCI within ENR
- Incremental cost method generated fees 2x – 3x higher than existing total fees
  - Difficult to absorb
  - May inadvertently halt development

RAFTELIS
FINANCIAL CONSULTANTS, INC.

Proposed Water Capacity Fee

Existing – $2,780 for Meter size 1” (or less)

- Updated Fee Calculation
  - Assets valued at RCLD - $53,514,104
  - Allocated over existing equivalent meters (corresponds to the water rate study) – 8,110

Water System Value	$53,514,104	
÷ Current Equivalent Units	8,110	*Equivalent Meters*
Water Buy-In Component	**$6,598**	

Proposed – $6,598 for Meter size 1” (or less)

RAFTELIS
FINANCIAL CONSULTANTS, INC.

Proposed Wastewater Capacity Fee

- **Existing** - **$8,707** per equivalent unit

  **1 Equivalent Unit = 250 gpd*

- Updated Fee Calculation

Collection Component	
Wastewater Collection System Value	$57,242,300
÷ Current Capacity	3,000,000 gpd
$ per gallon per day	$19.08
× Average Single-Family Demand	250 gpd
Wastewater Collection Buy-In Component	**$4,770**

Treatment Component	
Wastewater Treatment System Value	$38,117,458
÷ Current Capacity	3,000,000 gpd
$ per gallon per day	$12.71
× Average Single-Family Demand	250 gpd
Wastewater Treatment Buy-In Component	**$3,176**

Proposed – $7,946 per equivalent unit

RAFTELIS FINANCIAL CONSULTANTS, INC.

Proposed Storm Drainage Capacity Fee

Existing - $3,324 per Acre

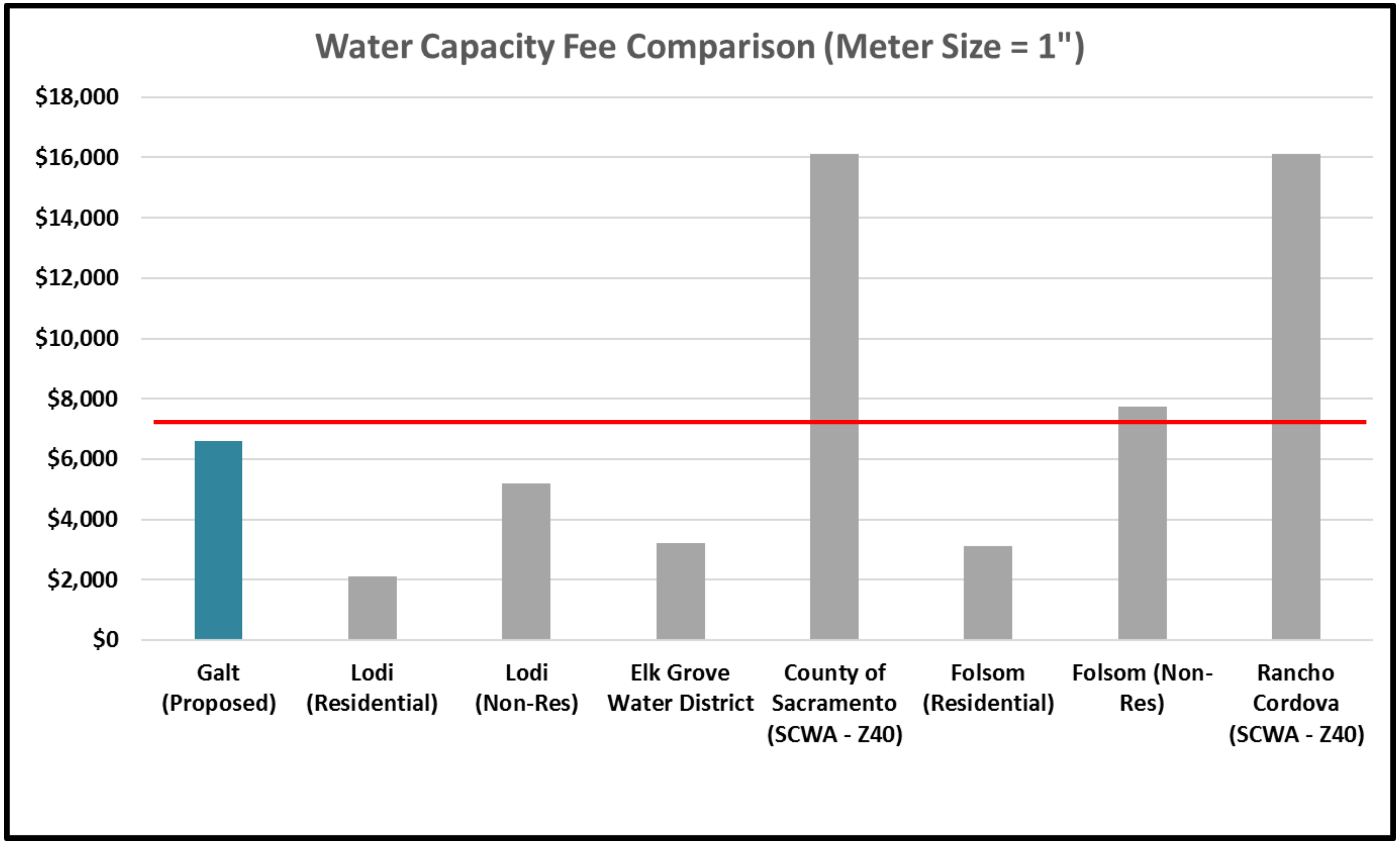
- Updated Fee Calculation

Storm Drainage System Value	$30,313,219
÷ Total Build-Out Imp. Acres	4,562 Acres
Storm Drainage Buy-In Component	**$6,644**

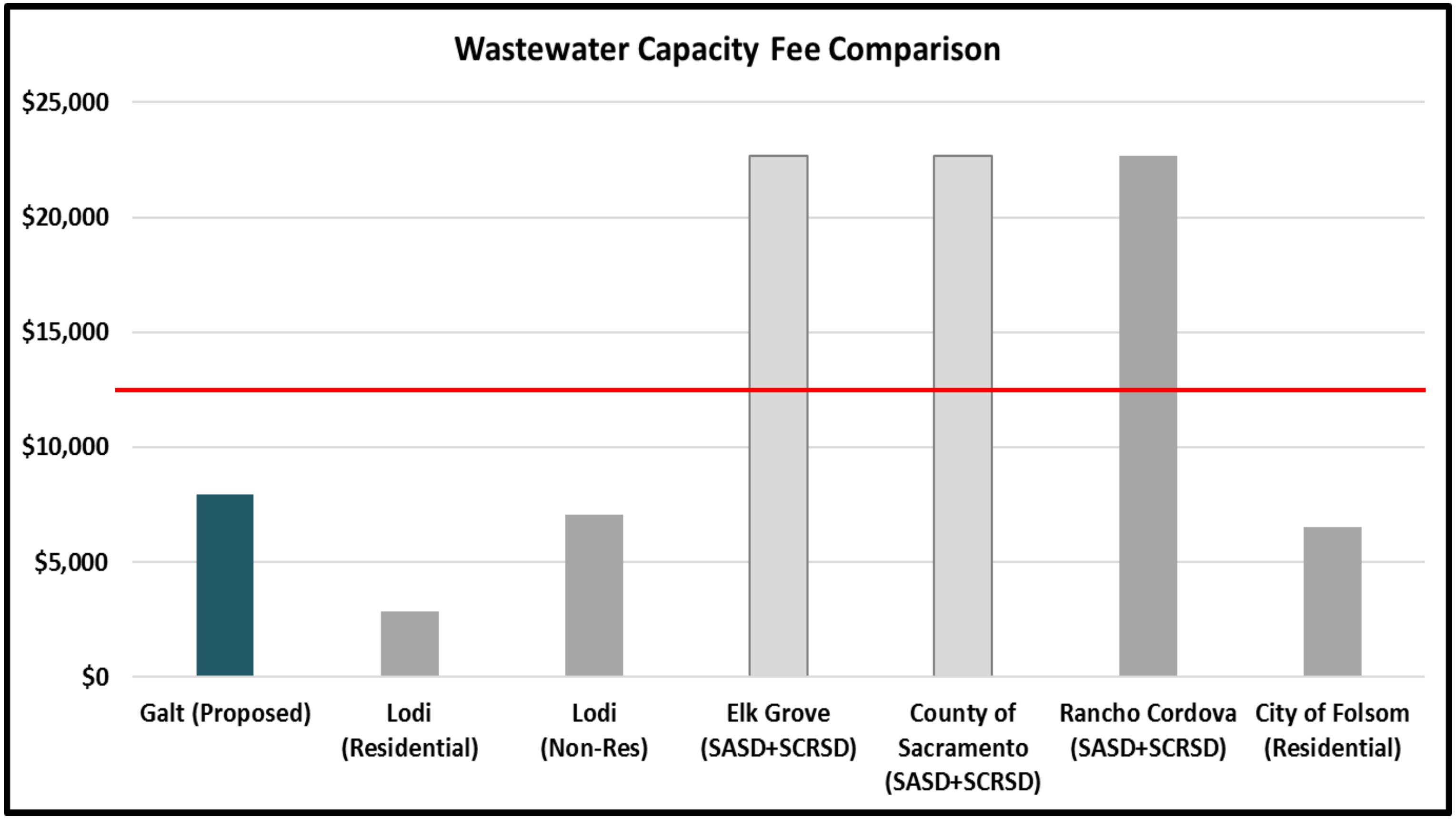
Proposed - $6,644 per Impervious Acre

RAFTELIS FINANCIAL CONSULTANTS, INC.

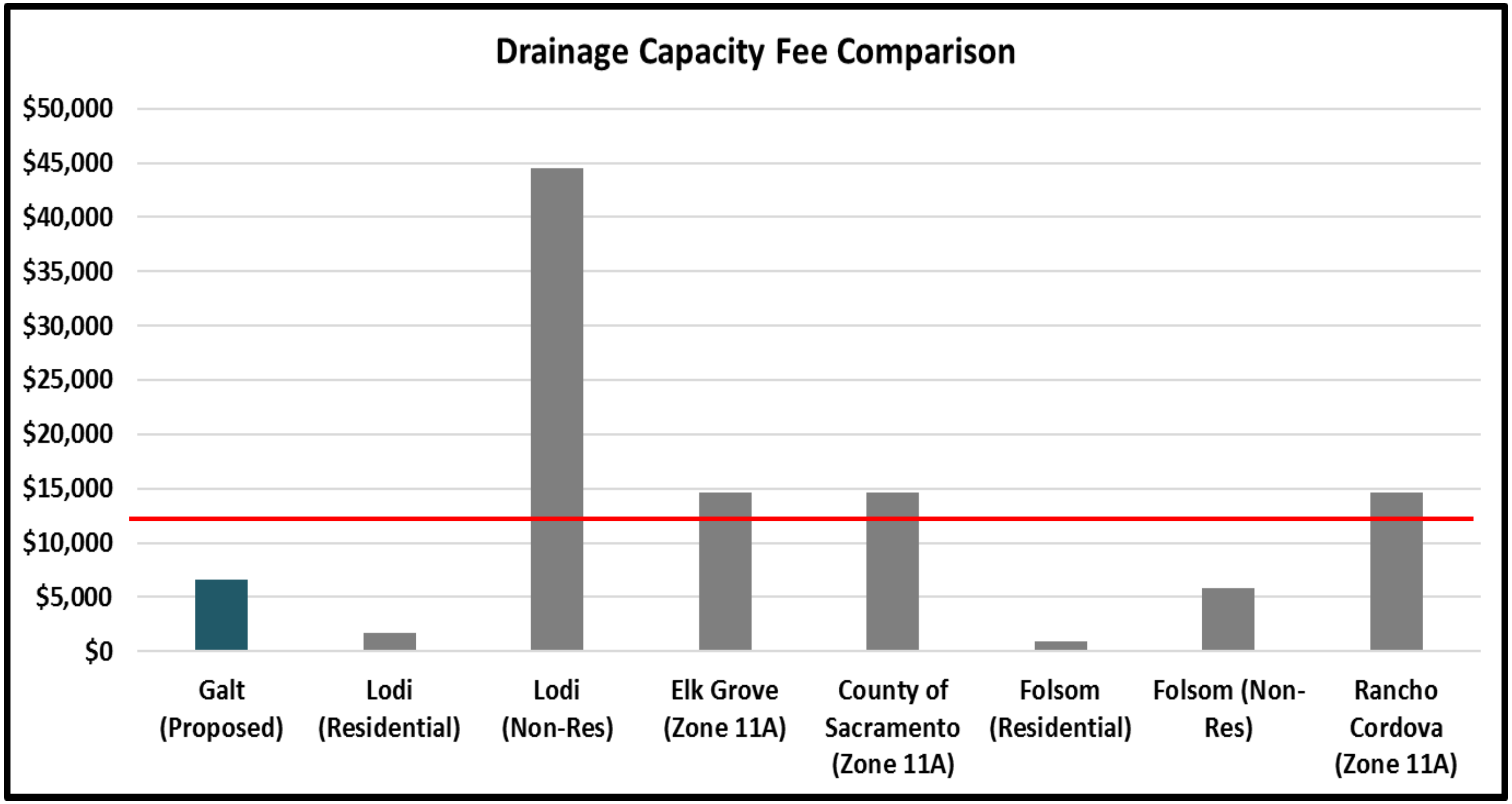
Proposed Water Capacity Fee Comparison



Proposed Wastewater Capacity Fee Comparison



Proposed Storm Drainage Capacity Fee Comparison



Total Capacity Fees

Utility	Current	Proposed	Difference
Water	$2,780	$6,598	$3,818
Wastewater	$8,707	$7,946	-$761
Storm Drainage	$3,324 per Imp Ac	$6,644 per Imp Ac	$3,320

RAFTELIS FINANCIAL CONSULTANTS, INC.

Staff Recommendations

- Open Public Hearing on Capacity Fees
- Adopt a Resolution revising the Water, Wastewater, and Storm Drainage Capacity Fees

RAFTELIS FINANCIAL CONSULTANTS, INC.