City of Hayward

2024 Sewer Rate and Connection Fee Study

Final Report – February 2025

Prepared by: Water Resources Economics, LLC

Water Resources Economics

PROMOTING THE VALUE AND PRICE OF WATER SERVICE

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Water Resources Economics
PROMOTING THE VALUE AND PRICE OF WATER SERVICE

February 13, 2025

Alex Ameri
Public Works Director
City of Hayward
777 B Street
Hayward, CA 94541

Subject: City of Hayward Sewer Rate and Connection Fee Study

Dear Mr. Ameri,

Water Resources Economics, LLC (WRE) is pleased to submit the 2024 Sewer Rate and Connection Fee Study to the City of Hayward (City). The goal of the study was to develop a five-year rate schedule of sewer rates and updated sewer connection fees. The resulting rates and fees will allow the City to sufficiently fund its operating and capital requirements, meet its financial performance targets, and comply with cost-of-service principles over the study period.

This study utilized industry-standard rate-setting methodology in accordance with guidelines developed by the Water Environment Federation. Our project team has a proven track record of developing fair and equitable rates for numerous public utility agencies in California over the past 25 years. We are confident in our ability to develop sewer rates that satisfy the requirements of Proposition 218.

It has been a pleasure assisting the City, and we appreciate the support provided by yourself, Ms. Trang Nguyen, Ms. Elli Lo, the City Council, and other City staff during this study.

Sincerely,

Nancy Phan
Principal Consultant

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1. EXECUTIVE SUMMARY

1.1 RATE STUDY OVERVIEW

Public retail utility agencies in California typically conduct a cost-of-service study every five years to ensure that customers are appropriately charged for sewer service and to reestablish the cost-of-service nexus that is required by Proposition 218. The City's existing sewer rate structure was developed in 2021. Every two years, the City adopts updated sewer rates based on the cost-of-service rate structure developed in 2021 with additional rate increases to meet financial targets.

The City engaged Water Resources Economics, LLC (WRE) in 2024 to conduct a comprehensive sewer rate and connection fee study, with the following objectives:

- Develop a five-year sewer rate schedule for Fiscal Year (FY) 2026[1] through FY 2030
- Conduct a cost-of-service analysis based on most recent data and customer use characteristics
- Evaluate financial plan scenarios to meet financial targets for FY 2026 to FY 2030
- Calculate updated sewer connection fees based on most recent cost estimates

1.2 LEGAL REQUIREMENTS

Legal considerations relating to retail sewer rates in California focus heavily on Proposition 218, which was enacted in 1996 and is now reflected in Article XIII C and Article XIII D of the California Constitution. Proposition 218 states that "property related fees and charges" (which include sewer rates) may not exceed the proportional cost of providing the service to the customer and may not be used for any purpose other than providing said service. The practical implication is that public retail utility agencies in California must demonstrate a sufficient nexus between the costs incurred by the agency to provide sewer service and the rates charged to customers. The primary means by which retail sewer agencies address this requirement is by conducting a "cost-of-service analysis."

Proposition 218 also affects the rate adoption process by requiring agencies to hold a public hearing to adopt rates. The agency must mail public hearing notices to all customers no fewer than 45 days prior to the public hearing. The public hearing notices must clearly show all proposed rate changes, provide information on the public hearing date/time/location, and provide instructions on how customers may protest the proposed rate changes. If a majority of customers submit a protest, the proposed rate changes cannot be adopted.

[1] FY 2026 is the year starting July 1, 2025, and ending June 30, 2026.

1.3 RATE-SETTING METHODOLOGY

This study was conducted using industry-standard methodology outlined by the Water Environment Federation (WEF) in its *Manual of Practice No. 27, Financing and Charges for Wastewater Systems*.

The rate study process includes the following steps:

1. **Financial Plan**: Annual revenues and expenses are projected over the rate-setting period to determine the magnitude of rate increases needed to maintain financial sufficiency. Financial policies, such as reserve targets, are also evaluated and updated if necessary.
2. **Cost-of-Service Analysis**: Costs are allocated to customers in proportion to the use of and burden on the sewer system. The overall goal is to establish a robust nexus between the costs incurred by an agency and the rates charged to customers, as required by Proposition 218.
3. **Rate Design**: The existing rate structure is evaluated, and potential changes are identified. A multi-year proposed rate schedule is then calculated directly from the results of the financial plan and cost-of-service analysis.
4. **Rate Study Documentation**: A rate study report is developed to document the proposed rate development process. This provides transparency and enhances legal defensibility in light of Proposition 218 requirements. This document serves as the report for this rate study.

1.4 ADDITIONAL INFORMATION AND DISCLAIMERS

This report summarizes the data, analyses, processes, and results of the City's sewer rate and connection fee study. Some important information to keep in mind when reading the report includes the following:

- All study projections are based on the best available data as of December 2024.
- All table values are rounded to the nearest digit shown, unless stated otherwise. However, all calculations are based on precise values. Attempting to manually recreate the calculations described in this report from the values displayed in tables may therefore produce slightly different results.
- All current and proposed rates in this report are shown on a monthly basis.
- All current and proposed connection fees in this report are shown on an annual basis.

1.5 CURRENT SEWER RATES

The City's current sewer rate structure is based on the most recently adopted two-year plan. The current sewer rates were effective on October 1, 2023, and October 1, 2024.

The monthly residential sewer service charges (**Table 1-1**) include charges per residential unit for Standard Residential, Multi-Family, and Mobile Home customers. Residential customers that use less water each month are eligible for the Economy or Lifeline rates, which are sewer service

charges for customers that use under 8 hundred cubic feet (ccf) of water (Economy) or under 4 ccf of water (Lifeline).

Table 1-1: Current Residential Sewer Rates

Line	Monthly Sewer Service Charges (Residential)	Adopted 10/1/2024
1	**Residential, per ccf of use**	
2	Standard, over 8 ccf	$44.19
3	Economy, 5 to 8 ccf	$20.70
4	Lifeline, 0 to 4 ccf	$10.36
5	**Residential, per unit**	
6	Multi-Family, per unit	$39.33
7	Mobile Home, per unit	$30.94

The monthly commercial sewer service charges (**Table 1-2** and **Table 1-3**) include charges per ccf of water use for various customer categories, with and without a separate irrigation meter. Customers that do not have a separate irrigation meter are assumed to have a wastewater return factor of approximately 90%.

Table 1-2: Current Commercial Sewer Rates (w/ Irrigation Meter)

Line	Monthly Sewer Service Charges (Commercial w/ Irrigation Meter)	Adopted 10/1/2024
1	**Per ccf of water use**	
2	All Other Domestic Use	$7.99
3	Restaurant w/ Grease Interceptor	$10.44
4	Restaurant w/o Grease Interceptor	$13.52
5	Commercial Laundry	$8.07
6	Bakery	$13.77
7	Industrial Laundry	$12.53
8	Beverage Bottling	$8.15
9	Food Manufacturing	$30.34
10	Meat Products	$15.37
11	Slaughterhouse	$17.69
12	Dairy Product Processors	$12.68
13	Canning and Packing	$9.04
14	Grain Mills	$11.90
15	Fats and Oils	$8.58
16	Pulp and Paper Manufacturing	$10.45
17	Inorganic Chemicals	$14.51
18	Paint Manufacturing	$22.62
19	Leather Tanning	$29.79
20	Fabricated Metal	$4.32

Table 1-3: Current Commercial Sewer Rates (w/o Irrigation Meter)

Line	Monthly Sewer Service Charges (Commercial w/o Irrigation Meter)	Adopted 10/1/2024
1	**Per ccf of water use**	
2	All Other Domestic Use	$7.20
3	Restaurant w/ Grease Interceptor	$9.40
4	Restaurant w/o Grease Interceptor	$12.17
5	Commercial Laundry	$7.26
6	Bakery	$12.38
7	Industrial Laundry	$11.27
8	Beverage Bottling	$7.33
9	Food Manufacturing	$27.30
10	Meat Products	$13.84
11	Slaughterhouse	$15.93
12	Dairy Product Processors	$11.41
13	Canning and Packing	$8.13
14	Grain Mills	$10.72
15	Fats and Oils	$7.72
16	Pulp and Paper Manufacturing	$9.40
17	Inorganic Chemicals	$13.07
18	Paint Manufacturing	$20.37
19	Leather Tanning	$26.80
20	Fabricated Metal	$3.89

The monthly industrial sewer service charges (**Table 1-4**) include charges per ccf of wastewater discharge, per pound of carbonaceous biochemical oxygen demand (CBOD), and per pound of suspended solids (SS).

Table 1-4: Current Industrial Sewer Rates

Line	Monthly Sewer Service Charges (Critical/Industrial Users)	Adopted 10/1/2024
1	Flow, per ccf of wastewater	$3.6932
2	CBOD, per lb of CBOD	$0.8806
3	SS, per lb of SS	$1.1835

1.6 FINANCIAL PLAN

WRE worked closely with City staff to determine the financial plan scenario that best suits the City's needs over the study period (FY 2026 to FY 2030). The results and recommendations of the sewer rate study are driven by the City's projected financial performance, input and direction from City staff, and debt issuance and debt service projections from the City's financial advisor, NHA Advisors.

The sewer system's financial performance is driven by the ability of the current sewer rates to meet the City's funding needs. To maintain financial sufficiency, sewer rates must fully fund operations and maintenance (O&M) costs and capital improvement plan (CIP) expenditures.

Sewer rates should also allow the City to meet all relevant financial policies, which include reserve policy targets and debt coverage requirements.

The City's capital plan is categorized between maintenance and expansion-related projects. The financial plan analyzes the Sewer Operating and Replacement funds (Funds 610 and 611) and recovers costs related to maintenance CIP. The sewer connection fee study, which is discussed in a separate section of the report, analyzes the Sewer Improvement fund (Fund 612) and recovers costs related to expansion CIP. Proposed debt issuances and debt service to fund the capital program are also categorized based on maintenance and expansion CIP and are accounted for in the financial plan/sewer rates and the sewer connection fees, respectively.

The key factors affecting financial performance include:

- **Substantial capital investment needs over the next five years:** The cost of planned capital investment from FY 2025 through FY 2030 totals approximately $372 million for capital maintenance projects and $238 million for capital expansion projects. Approximately $458 million of capital projects will be funded with new debt ($243 million for capital maintenance and $215 million for capital expansion). Major projects include the Water Resource Recovery Facility (WRRF) Administration Building and Phase II Improvement Projects.
- **Debt coverage requirements:** The City plans to issue approximately $458 million in new debt to fund CIP. Annual debt service payments relating to new debt for maintenance CIP total approximately $3.1 million (FY 2026) to $15.8 million (FY 2030). The City must maintain a debt coverage ratio of 110% to meet debt coverage requirements[2].
- **Reserve policy targets:** The City's current reserve policy, which is shown in **Table 1-5**, includes targets for operating, rate stabilization, and capital replacement reserves. The reserve policy in place allows the City to maintain cash on hand to meet short-term cash flow requirements, to execute CIP projects, and to respond to unexpected emergencies.

Table 1-5: Reserve Policy Targets

Line	Reserve Policy	Policy Targets	FY 2025
1	Sewer Operating	25% of O&M expenses	$5,742,911
2	Rate Stabilization	25% of rate revenues	$7,816,415
3	Sewer Replacement	5-year avg. cash funded CIP	$20,834,005
4	**Combined Target (Funds 610 and 611)**		**$34,393,331**
5			
6	**Projected Reserves (Before Increases)**		**$34,310,162**

1.7 STATUS QUO FINANCIAL PLAN

The first step in evaluating the City's financial performance is to develop a "status quo financial plan," which is the scenario in which the City does not increase its sewer rate revenues. This exercise is to determine whether the City's current sewer rates are sufficient to meet key

[2] Debt coverage is calculated for the entire sewer utility (Replacement and Improvement funds combined).

financial performance metrics. This section shows two important metrics: fund balance and debt coverage.

Table 1-6 shows the revenue adjustments, CIP execution rate, and debt proceeds for CIP related to the status quo scenario. This scenario assumes no revenue adjustments above the City's existing sewer rates and full execution of the planned CIP.

Table 1-6: Financial Plan Scenario (Status Quo)

Line	Fiscal Year	Revenue Adjustments	CIP Execution Rate	Debt Proceeds for CIP
1	2026	0%	100%	$38,573,543
2	2027	0%	100%	$131,201,096
3	2028	0%	100%	$31,341,627
4	2029	0%	100%	$33,484,410
5	2030	0%	100%	$0

Figure 1-1 shows the projected fund balances under the status quo scenario. The green bars represent the ending fund balances for the Operating and Replacement reserves (Funds 610 and 611), and the dashed line represents the reserve policy targets. In this scenario, the City will not meet its reserve targets starting in FY 2025. Projected fund balances will be negative starting in FY 2029.

Figure 1-1: Projected Fund Balances (Status Quo)

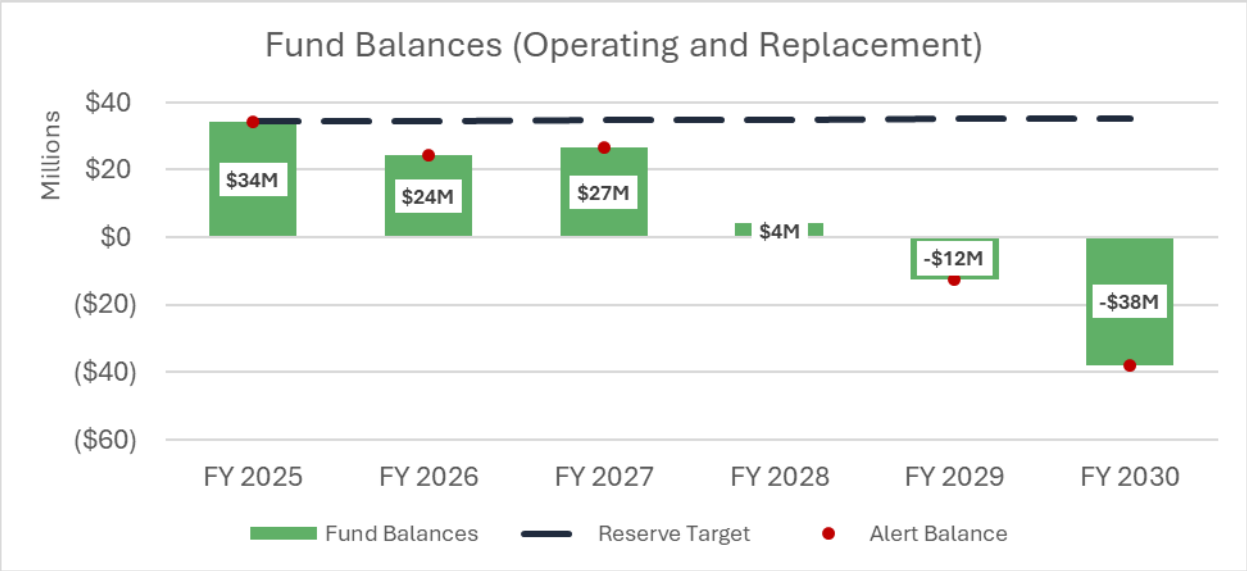
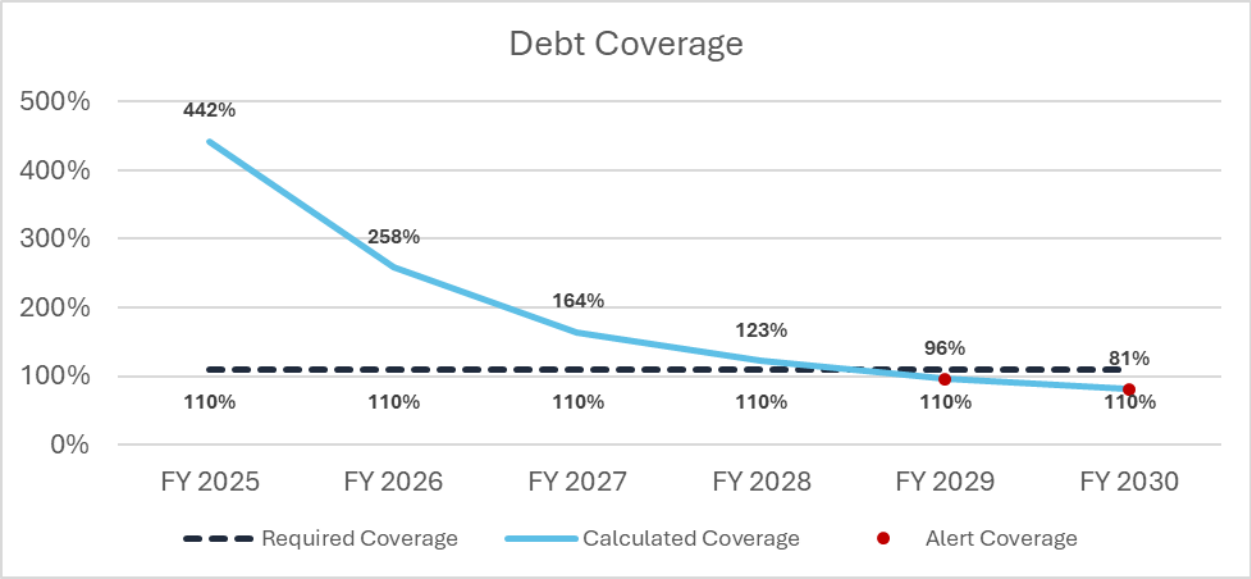


Figure 1-2 shows the projected debt coverage under the status quo scenario. The City's existing and proposed debt service has a required coverage of 110%. Debt coverage is calculated by dividing the net operating revenue (revenues less O&M expenses) by annual debt service payments. In this scenario, the City is not able to meet its debt coverage requirements starting in FY 2029.

Figure 1-2: Projected Debt Coverage (Status Quo)



1.8 PROPOSED FINANCIAL PLAN

Overall annual increases in sewer rate revenues resulting from rate increases are referred to as "revenue adjustments." WRE worked with City staff to determine the most appropriate financial plan scenario, which is shown in **Table 1-7**. The proposed financial plan scenario includes five years of revenue adjustments, which are required to maintain financial sufficiency and resiliency, and a CIP execution rate of 95%. Typically, agencies do not execute 100% of planned CIP each year, due to scheduling or other types of delays.

The proposed financial plan applies the revenue adjustments and CIP execution rate, shown in **Table 1-7**, to reevaluate financial performance based on the same two metrics: fund balance and debt coverage.

Table 1-7: Financial Plan Scenario (Proposed)

Line	Fiscal Year	Revenue Adjustments	CIP Execution Rate	Debt Proceeds for CIP
1	2026	12%	95%	$38,573,543
2	2027	12%	95%	$131,201,096
3	2028	12%	95%	$31,341,627
4	2029	12%	95%	$33,484,410
5	2030	12%	95%	$0

Figure 1-3 shows the projected fund balances under the proposed scenario. In this scenario, the City will meet its reserve targets for all years of the planning period.

Figure 1-3: Projected Fund Balances (Proposed)

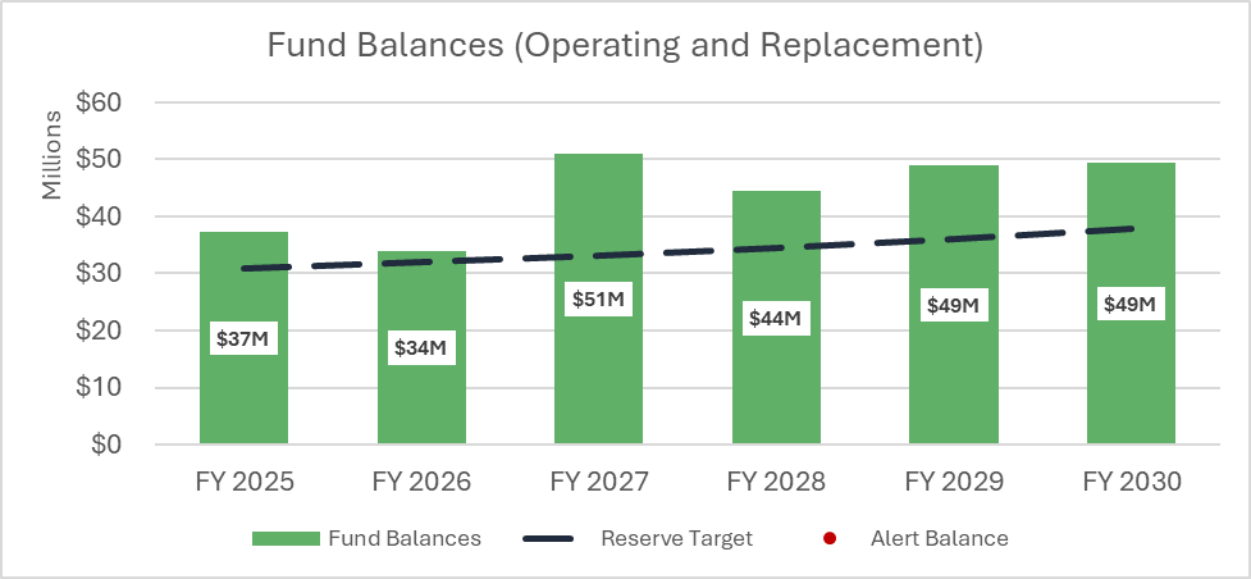
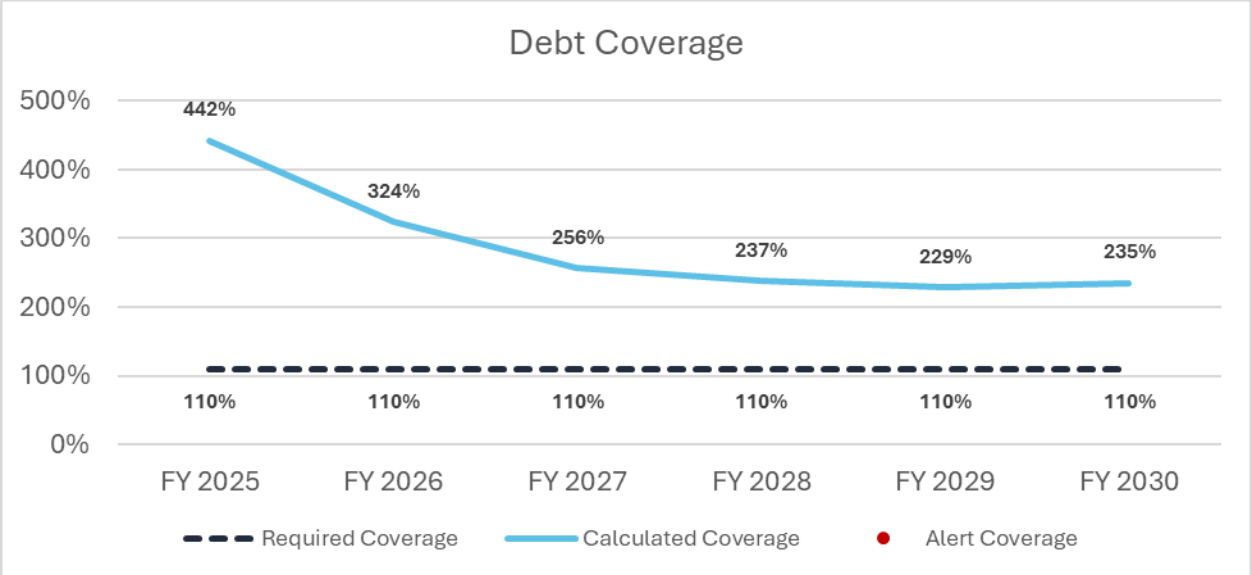


Figure 1-4 shows the projected debt coverage under the proposed scenario. In this scenario, the City will meet its debt coverage requirements for all years of the planning period.

Figure 1-4: Projected Debt Coverage (Proposed)



1.9 COST-OF-SERVICE ANALYSIS

A cost-of-service analysis is a technical process used to determine the cost of providing sewer service to the City's customers based on each customer's use of and burden on the sewer system. The cost-of-service analysis is the basis of the nexus between the costs incurred by the utility to provide sewer service and the sewer rates charged to customers, which is a requirement of Proposition 218.

The cost-of-service methodology is based on industry standards set forth by WEF. The overall goal of the cost-of-service analysis is to develop "unit costs," which provide the basis from which proposed rates are directly calculated from. Note that although the study period spans three years, the cost-of-service analysis is limited to a single representative year referred to as the "test year." The test year in this study is FY 2025.

The key steps in conducting a cost-of-service analysis are outlined below:

- **Revenue requirement determination**: The rate revenue requirement for the test year is determined based on the results of the proposed financial plan and divided into primary sub-components (operating, capital, etc.).
- **Cost functionalization**: Operating and capital costs are evaluated and assigned to "functional categories" in the sewer system (e.g., flow, treatment, billing, etc.). This provides a proportional breakdown of system costs by functional category.
- **Revenue requirement allocation to cost causation components**: Functionalized costs are allocated to "cost causation components" (e.g., flow, CBOD, SS, billing, etc.), which is used to attribute customers' use of the system to the City's incursion of costs.
- **Unit cost development**: The allocation of rate revenue requirements for each individual cost causation component is divided by the appropriate units of service to establish unit costs for the test year. Unit costs provide the basis from which proposed rates are calculated.

1.10 PROPOSED SEWER RATES

The proposed five-year sewer rate schedule in this section are based on the updated cost-of-service analysis and the proposed revenue adjustments in the five-year period. The rate schedule shows the proposed sewer rates to be implemented in July 2025 through July 2029.

Table 1-8, **Table 1-9**, **Table 1-10**, and **Table 1-11** show the proposed monthly sewer service charges for residential customers, commercial customers with separate irrigation meters, commercial customers without separate irrigation meters, and industrial users, respectively.

Table 1-8: Proposed Residential Sewer Rates

Line	Monthly Sewer Service Charges (Residential)	Proposed 7/1/2025	Proposed 7/1/2026	Proposed 7/1/2027	Proposed 7/1/2028	Proposed 7/1/2029
1	**Residential, per ccf of use**					
2	Standard, over 8 ccf	$47.83	$53.57	$60.00	$67.20	$75.27
3	Economy, 5 to 8 ccf	$22.52	$25.23	$28.26	$31.66	$35.46
4	Lifeline, 0 to 4 ccf	$11.61	$13.01	$14.58	$16.33	$18.29
5	**Residential, per unit**					
6	Multi-Family, per unit	$43.49	$48.71	$54.56	$61.11	$68.45
7	Mobile Home, per unit	$32.34	$36.23	$40.58	$45.45	$50.91

Table 1-9: Proposed Commercial Sewer Rates (w/ Irrigation Meter)

Line	Monthly Sewer Service Charges (Commercial w/ Irrigation Meter)	Proposed 7/1/2025	Proposed 7/1/2026	Proposed 7/1/2027	Proposed 7/1/2028	Proposed 7/1/2029
1	**Per ccf of water usage**					
2	All Other Domestic Use	$7.95	$8.91	$9.98	$11.18	$12.53
3	Restaurant w/ Grease Interceptor	$10.53	$11.80	$13.22	$14.81	$16.59
4	Restaurant w/o Grease Interceptor	$12.96	$14.52	$16.27	$18.23	$20.42
5	Commercial Laundry	$9.04	$10.13	$11.35	$12.72	$14.25
6	Bakery	$14.39	$16.12	$18.06	$20.23	$22.66
7	Industrial Laundry	$14.04	$15.73	$17.62	$19.74	$22.11
8	Beverage Bottling	$9.13	$10.23	$11.46	$12.84	$14.39
9	Food Manufacturing	$25.72	$28.81	$32.27	$36.15	$40.49
10	Meat Products	$17.22	$19.29	$21.61	$24.21	$27.12
11	Slaughterhouse	$19.82	$22.20	$24.87	$27.86	$31.21
12	Dairy Product Processors	$14.21	$15.92	$17.84	$19.99	$22.39
13	Canning and Packing	$10.13	$11.35	$12.72	$14.25	$15.96
14	Grain Mills	$13.33	$14.93	$16.73	$18.74	$20.99
15	Fats and Oils	$9.61	$10.77	$12.07	$13.52	$15.15
16	Pulp and Paper Manufacturing	$10.07	$11.28	$12.64	$14.16	$15.86
17	Inorganic Chemicals	$16.26	$18.22	$20.41	$22.86	$25.61
18	Paint Manufacturing	$25.34	$28.39	$31.80	$35.62	$39.90
19	Leather Tanning	$33.37	$37.38	$41.87	$46.90	$52.53
20	Fabricated Metal	$5.87	$6.58	$7.37	$8.26	$9.26

Table 1-10: Proposed Commercial Sewer Rates (w/o Irrigation Meter)

Line	Monthly Sewer Service Charges (Commercial w/o Irrigation Meter)	Proposed 7/1/2025	Proposed 7/1/2026	Proposed 7/1/2027	Proposed 7/1/2028	Proposed 7/1/2029
1	**Per ccf of water usage**					
2	All Other Domestic Use	$7.16	$8.02	$8.99	$10.07	$11.28
3	Restaurant w/ Grease Interceptor	$9.47	$10.61	$11.89	$13.32	$14.92
4	Restaurant w/o Grease Interceptor	$11.66	$13.06	$14.63	$16.39	$18.36
5	Commercial Laundry	$7.79	$8.73	$9.78	$10.96	$12.28
6	Bakery	$13.87	$15.54	$17.41	$19.50	$21.84
7	Industrial Laundry	$12.63	$14.15	$15.85	$17.76	$19.90
8	Beverage Bottling	$8.21	$9.20	$10.31	$11.55	$12.94
9	Food Manufacturing	$30.58	$34.25	$38.36	$42.97	$48.13
10	Meat Products	$13.15	$14.73	$16.50	$18.48	$20.70
11	Slaughterhouse	$17.85	$20.00	$22.40	$25.09	$28.11
12	Dairy Product Processors	$12.78	$14.32	$16.04	$17.97	$20.13
13	Canning and Packing	$9.11	$10.21	$11.44	$12.82	$14.36
14	Grain Mills	$12.01	$13.46	$15.08	$16.89	$18.92
15	Fats and Oils	$8.65	$9.69	$10.86	$12.17	$13.64
16	Pulp and Paper Manufacturing	$8.89	$9.96	$11.16	$12.50	$14.00
17	Inorganic Chemicals	$14.64	$16.40	$18.37	$20.58	$23.05
18	Paint Manufacturing	$22.82	$25.56	$28.63	$32.07	$35.92
19	Leather Tanning	$30.02	$33.63	$37.67	$42.20	$47.27
20	Fabricated Metal	$5.28	$5.92	$6.64	$7.44	$8.34

Table 1-11: Proposed Industrial Sewer Rates

Line	Monthly Sewer Service Charges (Critical/Industrial Users)	Proposed 7/1/2025	Proposed 7/1/2026	Proposed 7/1/2027	Proposed 7/1/2028	Proposed 7/1/2029
1	Flow, per ccf of wastewater	$5.4912	$6.1502	$6.8883	$7.7149	$8.6407
2	CBOD, per lb of CBOD	$0.5168	$0.5789	$0.6484	$0.7263	$0.8135
3	SS, per lb of SS	$1.7862	$2.0006	$2.2407	$2.5096	$2.8108

1.11 CUSTOMER IMPACTS

Table 1-12 shows the customer impacts to residential customers based on the first year of proposed sewer rates. Standard Residential, which makes up approximately 38% of all customer bills, will see a monthly impact of $3.64 due to the proposed sewer rates.

Table 1-12: Residential Customer Impacts

Line	Monthly Customer Impacts	Current Bill	Proposed Bill	Difference ($)	Difference (%)
1	Standard Residential, over 8 ccf of water use	$44.19	$47.83	$3.64	8%
2	Economy, 5 to 8 ccf of water use	$20.70	$22.52	$1.82	9%
3	Lifeline, 0 to 4 ccf of water use	$10.36	$11.61	$1.25	12%
4	Multi-Family	$39.33	$43.49	$4.16	11%
5	Mobile Home	$30.94	$32.34	$1.40	5%

Figure 1-5 shows the single family bill comparisons between the City and other nearby agencies. With the proposed sewer rates, the City is within the middle range of single family bills in the region.

Figure 1-5: Single Family Bill Comparisons (Nearby Agencies)

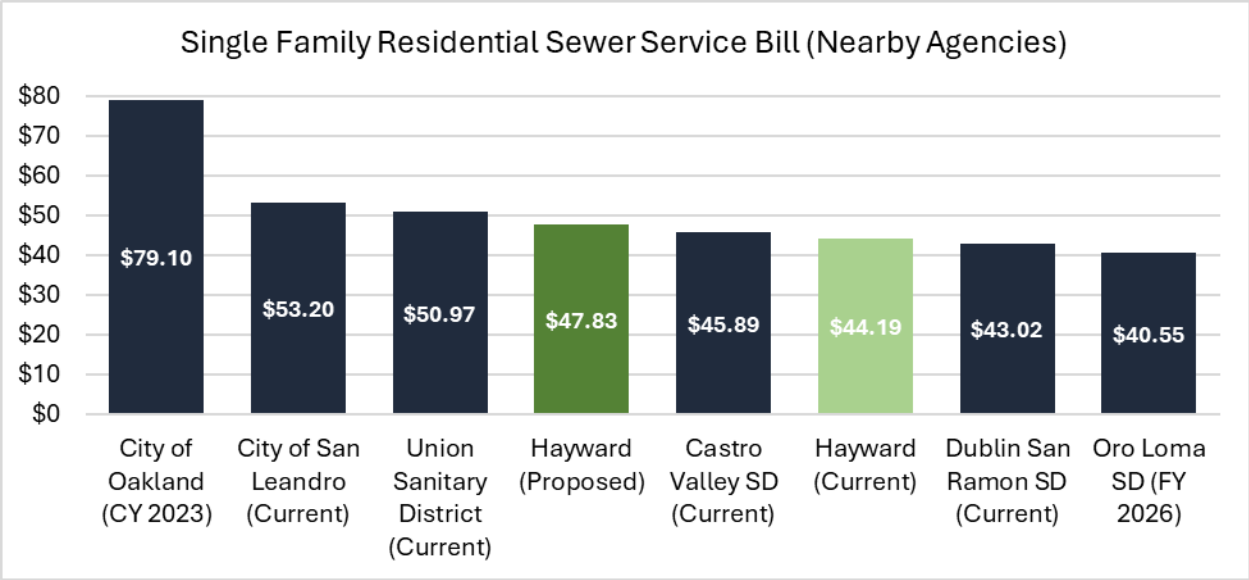


Figure 1-6 shows the single family bill comparisons between the City and other agencies that are also currently implementing a project to reduce nutrients by 2034. With the proposed sewer rates, the City is on the lower end of comparable bills.

Figure 1-6: Single Family Bill Comparisons (Agencies with Nutrient Removal Projects)

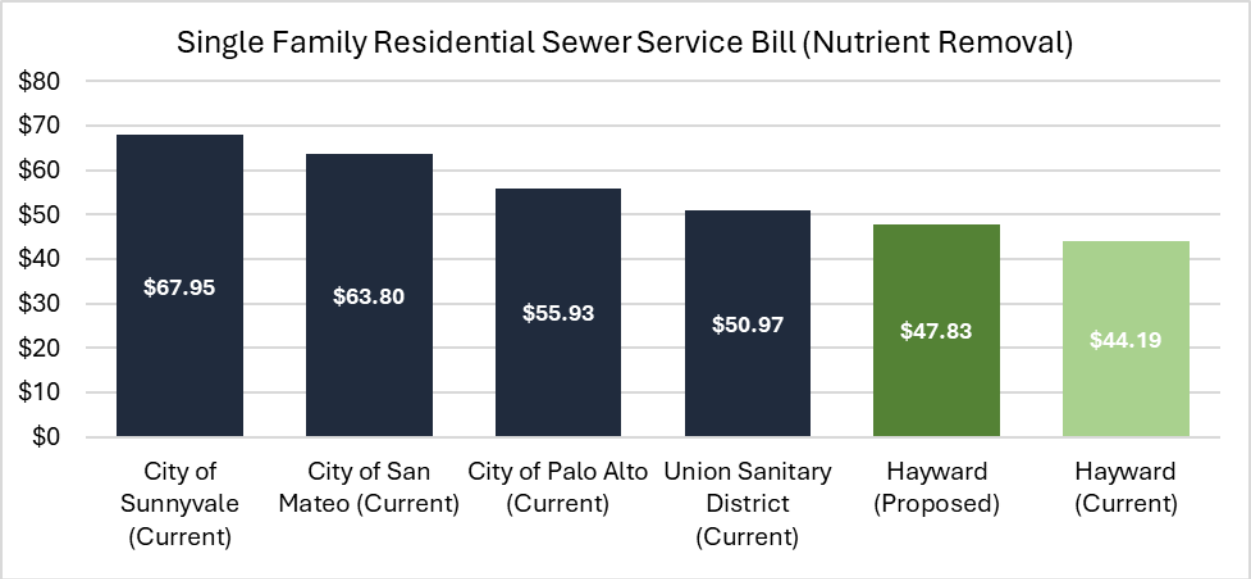


Table 1-13 shows the customer impacts to general commercial and restaurant customers based on the first year of proposed sewer rates. All other domestic use customers with a separate irrigation meter (Line 2) makes up approximately 34% of all commercial bills and will see a monthly decrease of $0.64 based on 16 ccf of median water use. All Other Domestic Use customers without a separate irrigation meter (Line 7) makes up approximately 60% of all commercial bills and will see a monthly decrease of $0.28 based on 7 ccf of median water use.

Table 1-13: Commercial Customer Impacts

Line	Monthly Customer Impacts	Water Use (ccf)	Current Bill	Proposed Bill	Difference ($)	Difference (%)
1	**With Separate Irrigation Meter**					
2	All Other Domestic User	16	$127.84	$127.20	($0.64)	-1%
3	Restaurant w/ Grease Interceptor	42	$438.48	$442.26	$3.78	1%
4	Restaurant w/o Grease Interceptor	40	$540.80	$518.40	($22.40)	-4%
5						
6	**Without Separate Irrigation Meter**					
7	All Other Domestic Use	7	$50.40	$50.12	($0.28)	-1%
8	Restaurant w/ Grease Interceptor	65	$611.00	$615.55	$4.55	1%
9	Restaurant w/o Grease Interceptor	26	$316.42	$303.16	($13.26)	-4%

Figure 1-7 shows the commercial bill comparisons for restaurants between the City and other nearby agencies. With the proposed sewer rates, the City is within the middle range of bills in the region.

Figure 1-7: Commercial Restaurant Bill Comparisons (Nearby Agencies)

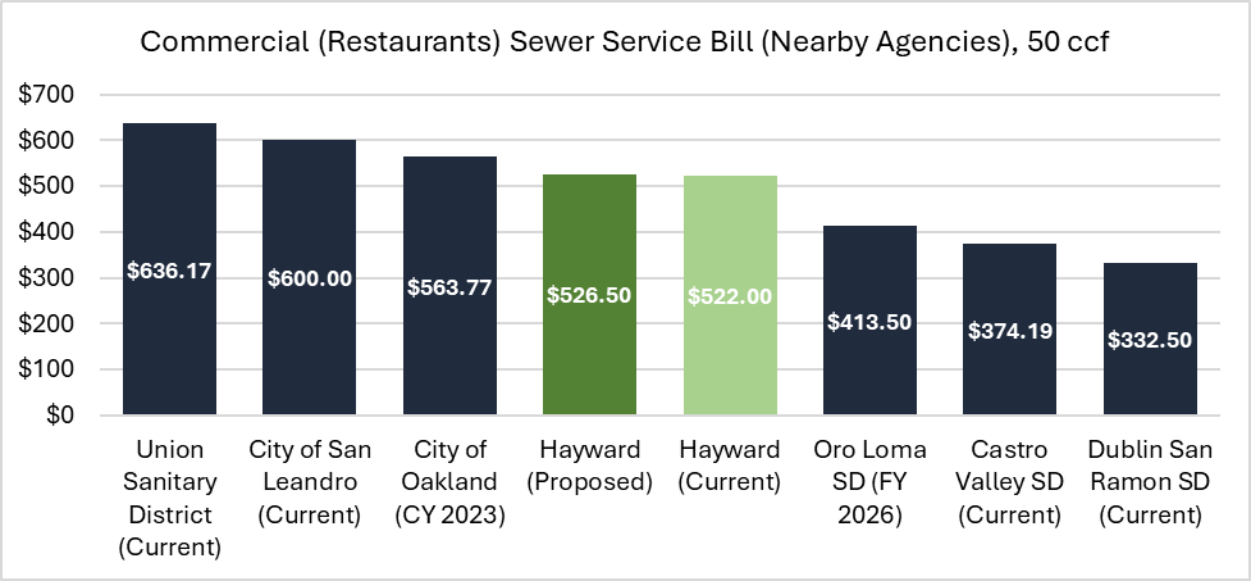
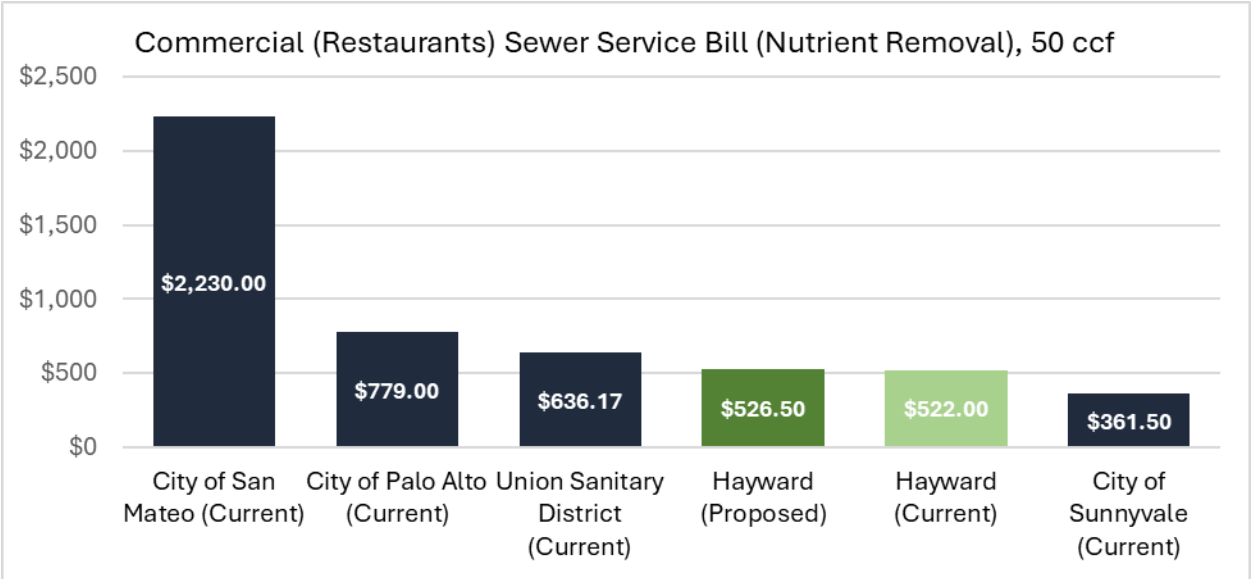


Figure 1-8 shows the commercial bill comparisons for restaurants between the City and other agencies that are also currently implementing a project to reduce nutrients by 2034. With the proposed sewer rates, the City is on the lower end of comparable bills.

Figure 1-8: Commercial Restaurant Bill Comparisons (Agencies with Nutrient Removal Projects)



1.12 CONNECTION FEE METHODOLOGY

New customer connections to the City's sewer system are subject to a sewer connection fee, which is necessary to ensure that existing users are not unfairly burdened by costs incurred to provide capacity for new users. The overall purpose of a connection fee is to equitably recover

capital costs incurred by the agency to provide system capacity to new users. Sewer connection fees in California are typically developed based on one of three common methodologies outlined by the American Water Works Association (AWWA) in its *Manual of Water Supply Practices M1: Principles of Water Rates, Fees and Charges, Seventh Edition*. The three methodologies include:

1. **Buy-In Method**: The Buy-In Method establishes connection based on the value of the system's existing capital assets and is typically most appropriate when a system's current capacity is sufficient to serve both short-term and long-term projected demands. The rationale underlying the Buy-In Method is that new customers should pay to "buy-in" to existing system capacity funded by past and current users.
2. **Incremental Cost Method**: The Incremental Cost Method establishes connection fees based on the cost of planned capital expenditures required to expand system capacity and is typically most appropriate when a system's current capacity is already fully utilized by existing users. The rationale underlying the Incremental Cost Method is that new users should fund planned capital projects that are necessary to accommodate growth.
3. **Hybrid Method**: The Hybrid Method[3] establishes capacity charges based on a combination of the Buy-In Method and the Incremental Cost Method. The Hybrid Method is typically most appropriate when some existing capacity is available to new users, but capacity expansion is still necessary to accommodate long-term demands.

WRE recommends the Hybrid Method for the City's sewer connection fees. The existing system has some remaining capacity to serve new customers, and the City will be investing in additional capacity over the next several years. **Table 1-14** shows the sewer connection fee calculation based on the Hybrid Method. Buy-In costs are allocated to the current system; Incremental costs are allocated to the future system. The proposed sewer connection fee per equivalent dwelling unit (EDU) is the sum of current system and future system unit costs (Line 10), which represents an increase of approximately 22% to the current sewer connection fees.

Table 1-14: Sewer Connection Fee Calculation

Line	Connection Fee Calculation	Current System	Future System	Total
1	Buy-In	$55,777,458	$0	$55,777,458
2	Incremental - Expansion CIP	$0	$3,594,517	$3,594,517
3	Incremental - WRRF Phase II Project Costs	$0	$202,384,455	$202,384,455
4	Incremental - WRRF Financing Costs	$0	$13,518,644	$13,518,644
5	**Total Value**	**$55,777,458**	**$219,497,617**	**$275,275,075**
6				
7	Estimated Wastewater Flow (gpd) per EDU	134	134	
8	Estimated EDUs Served	89,369	15,640	
9				
10	**Proposed Connection Fee per EDU**	**$624**	**$14,035**	**$14,659**
11	**Current Connection Fee per EDU**			**$12,031**
12	*Difference ($)*			*$2,628*
13	*Difference (%)*			*22%*

[3] The Hybrid Method is referred to by the AWWA as the "Combined Cost Approach."

1.13 PROPOSED SEWER CONNECTION FEES

Table 1-15 shows the proposed sewer connection fees (WRE recommended) based on the results of the sewer connection fee study. The second year of proposed connection fees assumes a 4% increase based on the Construction Cost Index. Sewer connection fees for commercial, industrial, and other customers (Lines 6-10) are calculated based on an updated EDU definition derived from the most recent sewer customer data.

Table 1-15: Proposed Sewer Connection Fees (WRE Recommended)

Line	Proposed Sewer Connection Fees (WRE Recommended)	Proposed 9/1/2025	Proposed 9/1/2026
1	**Residential**		
2	Single Family, Low Density Residential	$14,659	$15,246
3	Multi-Family, High Density Residential (per unit)	$13,049	$13,571
4	Accessory Dwelling Unit (per unit)	$5,865	$6,100
5			
6	**Commercial, Industrial, Other**		
7	Wastewater capacity (per gpd)	$68.87	$71.63
8	CBOD (per lb per year)	$17.84	$18.56
9	SS (per lb per year)	$22.31	$23.21
10	Minimum Charge	$14,659	$15,246

Table 1-16 shows the proposed sewer connection fees (staff recommended) based on a lower increase of 10% applied over two years, which is recommended by staff to smooth out impacts to the sewer connection fee. Sewer connection fees for commercial, industrial, and other customers (Lines 6-10) are calculated based on an updated EDU definition derived from the most recent sewer customer data.

Table 1-16: Proposed Sewer Connection Fees (Staff Recommended)

Line	Proposed Sewer Connection Fees (Staff Recommended)	Proposed 9/1/2025	Proposed 9/1/2026
1	**Residential**		
2	Single Family, Low Density Residential	$13,235	$14,559
3	Multi-Family, High Density Residential (per unit)	$11,781	$12,960
4	Accessory Dwelling Unit (per unit)	$5,295	$5,825
5			
6	**Commercial, Industrial, Other**		
7	Wastewater capacity (per gpd)	$32.98	$36.28
8	CBOD (per lb per year)	$34.11	$37.53
9	SS (per lb per year)	$22.34	$24.58
10	Minimum Charge	$13,235	$14,559

Figure 1-9 shows the connection fee per EDU comparisons between the City and other nearby agencies based on the staff recommended fees.

Figure 1-9: Sewer Connection Fee Comparisons (Nearby Agencies)

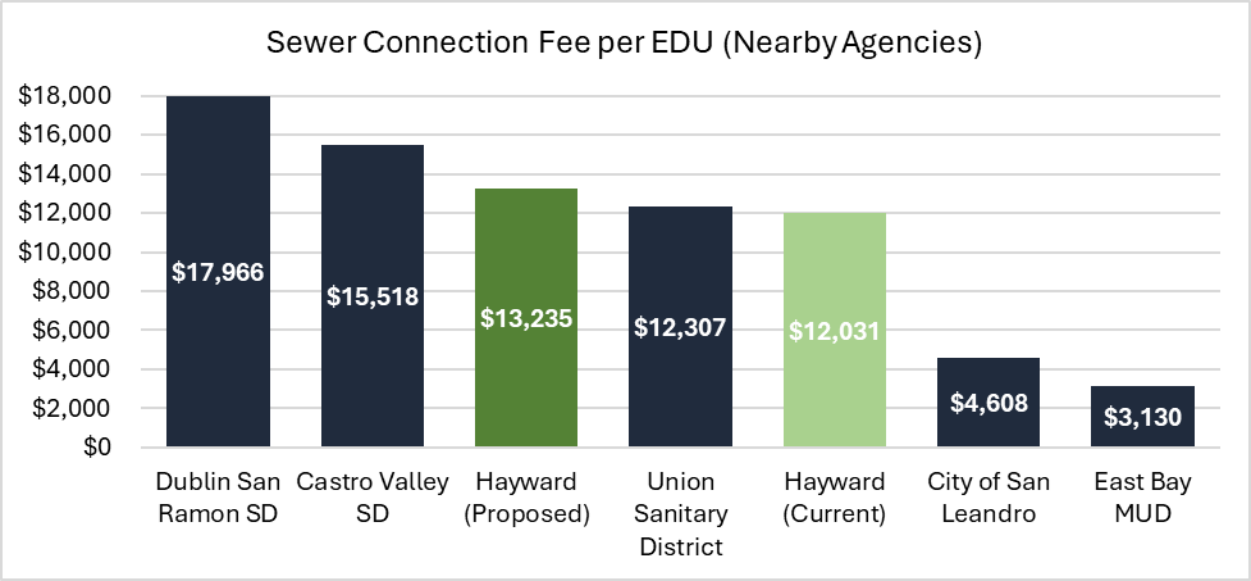
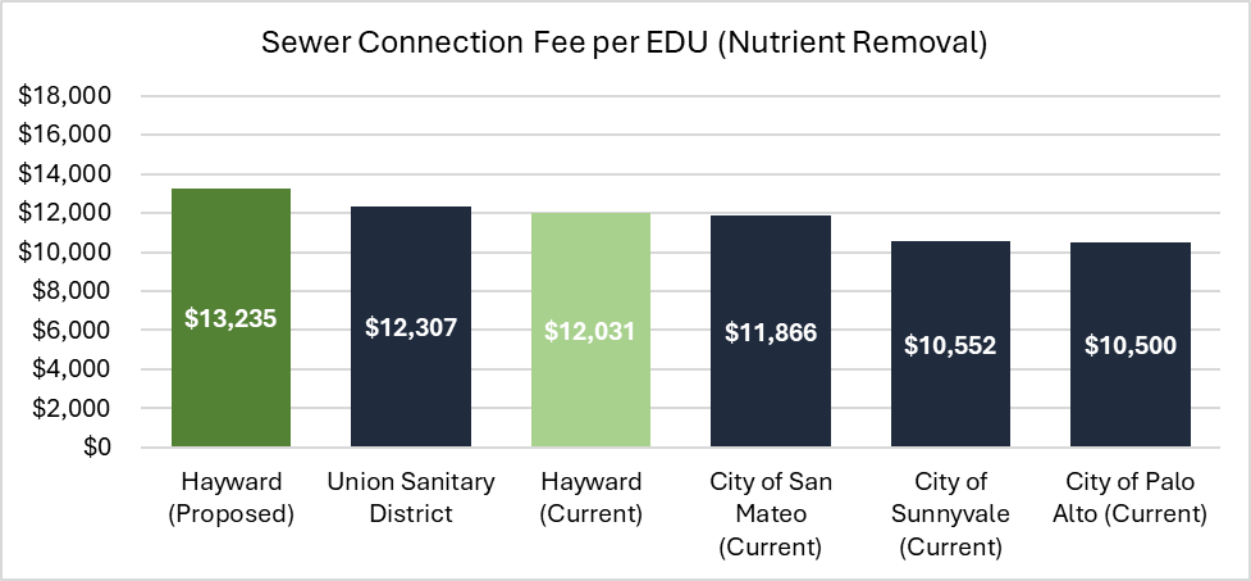


Figure 1-10 shows the connection fee per EDU comparisons based on the staff recommended fees between the City and other agencies that are also currently implementing a project to reduce nutrients by 2034.

Figure 1-10: Sewer Connection Fee Comparisons (Agencies with Nutrient Removal Projects)



2. FINANCIAL PLAN

2.1 FINANCIAL PLAN OVERVIEW

The purpose of a financial plan is to project revenues, expenses, cash flows, reserve balances, and debt coverage over a multi-year period to assess financial sufficiency and performance and to determine the amount of required rate revenue. For this study, the planning period is from FY 2026 through FY 2030; data for FY 2024 and FY 2025 are shown when needed to represent actual or budgeted data inputs.

The key steps in developing a financial plan include:

- **Revenue projections:** Annual revenues from rates and other miscellaneous sources are projected over the planning period. Rate revenues are projected based on current rates to establish baseline revenues from which the need for additional rate increases can be evaluated.
- **Expense projections:** Annual expenses are projected over the study period, including O&M expenses, debt service, and CIP costs. CIP funding options (grants, debt, etc.) are evaluated.
- **Financial policy evaluation:** Key financial policies include debt coverage requirements and reserve targets. Debt coverage requirements are typically explicitly stated in official agreements on outstanding debt issuances. Reserve targets are typically set by an agency's elected officials and may need to be periodically evaluated and updated.
- **Status quo financial plan projections:** Cash flow, reserve balances, and debt coverage are projected over the study period in the absence of additional rate increases (this scenario is called the "status quo"). Projected reserve balances and debt coverage are then compared to the agency's financial policy requirements and targets. The status quo financial plan provides a baseline to evaluate the need for rate increases.
- **Proposed financial plan projections:** The magnitude and timing of annual proposed revenue increases over the study period are evaluated and determined based on the agency's financial policies, financial performance, and policy objectives. Proposed rate increases (referred to as "revenue adjustments") should generate sufficient revenue to recover the agency's expenses, maintain adequate reserves, and meet all debt coverage requirements. The proposed financial plan determines the total annual rate revenue requirement over the study period.

2.2 CURRENT RATES

The City's current sewer rate structure is based on the most recently adopted two-year plan. The current sewer rates were effective on October 1, 2023, and October 1, 2024.

The monthly residential sewer service charges (**Table 2-1**) include charges per residential unit for Standard Residential, Multi-Family, and Mobile Home customers. Residential customers that

use less water each month are eligible for the Economy or Lifeline rates, which are sewer service charges for customers that use under 8 ccf of water (Economy) or under 4 ccf of water (Lifeline).

Table 2-1: Current Residential Sewer Rates

Line	Monthly Sewer Service Charges (Residential)	Adopted 10/1/2023	Adopted 10/1/2024
1	**Residential, per ccf of use**		
2	Standard, over 8 ccf	$41.29	$44.19
3	Economy, 5 to 8 ccf	$19.34	$20.70
4	Lifeline, 0 to 4 ccf	$9.68	$10.36
5	**Residential, per unit**		
6	Multi-Family, per unit	$36.75	$39.33
7	Mobile Home, per unit	$28.91	$30.94

The monthly commercial sewer service charges (**Table 2-2** and **Table 2-3**) include charges per ccf of water use for various customer categories, with and without a separate irrigation meter. Customers that do not have a separate irrigation meter are assumed to have a wastewater return factor of approximately 90%.

Table 2-2: Current Commercial Sewer Rates (w/ Irrigation Meter)

Line	Monthly Sewer Service Charges (Commercial w/ Irrigation Meter)	Adopted 10/1/2023	Adopted 10/1/2024
1	**Per ccf of water use**		
2	All Other Domestic Use	$7.46	$7.99
3	Restaurant w/ Grease Interceptor	$9.75	$10.44
4	Restaurant w/o Grease Interceptor	$12.63	$13.52
5	Commercial Laundry	$7.54	$8.07
6	Bakery	$12.86	$13.77
7	Industrial Laundry	$11.71	$12.53
8	Beverage Bottling	$7.61	$8.15
9	Food Manufacturing	$28.35	$30.34
10	Meat Products	$14.36	$15.37
11	Slaughterhouse	$16.53	$17.69
12	Dairy Product Processors	$11.85	$12.68
13	Canning and Packing	$8.44	$9.04
14	Grain Mills	$11.12	$11.90
15	Fats and Oils	$8.01	$8.58
16	Pulp and Paper Manufacturing	$9.76	$10.45
17	Inorganic Chemicals	$13.56	$14.51
18	Paint Manufacturing	$21.14	$22.62
19	Leather Tanning	$27.84	$29.79
20	Fabricated Metal	$4.03	$4.32

Table 2-3: Current Commercial Sewer Rates (w/o Irrigation Meter)

Line	Monthly Sewer Service Charges (Commercial w/o Irrigation Meter)	Adopted 10/1/2023	Adopted 10/1/2024
1	**Per ccf of water use**		
2	All Other Domestic Use	$6.72	$7.20
3	Restaurant w/ Grease Interceptor	$8.78	$9.40
4	Restaurant w/o Grease Interceptor	$11.37	$12.17
5	Commercial Laundry	$6.78	$7.26
6	Bakery	$11.57	$12.38
7	Industrial Laundry	$10.53	$11.27
8	Beverage Bottling	$6.85	$7.33
9	Food Manufacturing	$25.51	$27.30
10	Meat Products	$12.93	$13.84
11	Slaughterhouse	$14.88	$15.93
12	Dairy Product Processors	$10.66	$11.41
13	Canning and Packing	$7.59	$8.13
14	Grain Mills	$10.01	$10.72
15	Fats and Oils	$7.21	$7.72
16	Pulp and Paper Manufacturing	$8.78	$9.40
17	Inorganic Chemicals	$12.21	$13.07
18	Paint Manufacturing	$19.03	$20.37
19	Leather Tanning	$25.04	$26.80
20	Fabricated Metal	$3.63	$3.89

The monthly industrial sewer service charges (**Table 2-4**) include charges per ccf of wastewater discharge, per pound of CBOD, and per pound of SS.

Table 2-4: Current Industrial Sewer Rates

Line	Monthly Sewer Service Charges (Critical Users)	Adopted 10/1/2023	Adopted 10/1/2024
1	Flow, per ccf of wastewater	$3.4516	$3.6932
2	CBOD, per lb of CBOD	$0.8230	$0.8806
3	SS, per lb of SS	$1.1060	$1.1835

2.3 EFFECTIVE RATES

The City's budget is based on a fiscal year starting July 1 and ending June 30. However, the City's sewer rates are implemented in October of each year, meaning that adopted rates are not effective for the entire fiscal year period. This section shows the effective (or pro-rated) sewer rates for each fiscal year prior to any revenue adjustments.

Table 2-5 shows the effective residential sewer rates. **Table 2-6** and **Table 2-7** show the effective commercial sewer rates for customers with a separate irrigation meter and customers without a separate irrigation meter, respectively. **Table 2-8** shows the effective critical user sewer rates.

Table 2-5: Effective Residential Sewer Rates

Line	Effective Monthly Sewer Service Charges (Residential)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Residential, per ccf of use**							
2	Standard, over 8 ccf	$40.61	$43.47	$44.19	$44.19	$44.19	$44.19	$44.19
3	Economy, 5 to 8 ccf	$19.02	$20.36	$20.70	$20.70	$20.70	$20.70	$20.70
4	Lifeline, 0 to 4 ccf	$9.52	$10.19	$10.36	$10.36	$10.36	$10.36	$10.36
5	**Residential, per unit**							
6	Multi-Family, per unit	$36.15	$38.69	$39.33	$39.33	$39.33	$39.33	$39.33
7	Mobile Home, per unit	$28.44	$30.43	$30.94	$30.94	$30.94	$30.94	$30.94

Table 2-6: Effective Commercial Sewer Rates (w/ Irrigation Meter)

Line	Effective Monthly Sewer Service Charges (Commercial w/ Irrigation Meter)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Per ccf of water usage**							
2	All Other Domestic Use	$7.34	$7.86	$7.99	$7.99	$7.99	$7.99	$7.99
3	Restaurant w/ Grease Interceptor	$9.59	$10.27	$10.44	$10.44	$10.44	$10.44	$10.44
4	Restaurant w/o Grease Interceptor	$12.42	$13.30	$13.52	$13.52	$13.52	$13.52	$13.52
5	Commercial Laundry	$7.42	$7.94	$8.07	$8.07	$8.07	$8.07	$8.07
6	Bakery	$12.65	$13.54	$13.77	$13.77	$13.77	$13.77	$13.77
7	Industrial Laundry	$11.52	$12.33	$12.53	$12.53	$12.53	$12.53	$12.53
8	Beverage Bottling	$7.49	$8.02	$8.15	$8.15	$8.15	$8.15	$8.15
9	Food Manufacturing	$27.89	$29.84	$30.34	$30.34	$30.34	$30.34	$30.34
10	Meat Products	$14.13	$15.12	$15.37	$15.37	$15.37	$15.37	$15.37
11	Slaughterhouse	$16.26	$17.40	$17.69	$17.69	$17.69	$17.69	$17.69
12	Dairy Product Processors	$11.66	$12.47	$12.68	$12.68	$12.68	$12.68	$12.68
13	Canning and Packing	$8.30	$8.89	$9.04	$9.04	$9.04	$9.04	$9.04
14	Grain Mills	$10.94	$11.71	$11.90	$11.90	$11.90	$11.90	$11.90
15	Fats and Oils	$7.88	$8.44	$8.58	$8.58	$8.58	$8.58	$8.58
16	Pulp and Paper Manufacturing	$9.60	$10.28	$10.45	$10.45	$10.45	$10.45	$10.45
17	Inorganic Chemicals	$13.34	$14.27	$14.51	$14.51	$14.51	$14.51	$14.51
18	Paint Manufacturing	$20.79	$22.25	$22.62	$22.62	$22.62	$22.62	$22.62
19	Leather Tanning	$27.38	$29.30	$29.79	$29.79	$29.79	$29.79	$29.79
20	Fabricated Metal	$3.96	$4.25	$4.32	$4.32	$4.32	$4.32	$4.32

Table 2-7: Effective Commercial Sewer Rates (w/o Irrigation Meter)

Line	Effective Monthly Sewer Service Charges (Commercial w/o Irrigation Meter)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Per ccf of water usage**							
2	All Other Domestic Use	$6.61	$7.08	$7.20	$7.20	$7.20	$7.20	$7.20
3	Restaurant w/ Grease Interceptor	$8.64	$9.25	$9.40	$9.40	$9.40	$9.40	$9.40
4	Restaurant w/o Grease Interceptor	$11.18	$11.97	$12.17	$12.17	$12.17	$12.17	$12.17
5	Commercial Laundry	$6.67	$7.14	$7.26	$7.26	$7.26	$7.26	$7.26
6	Bakery	$11.38	$12.18	$12.38	$12.38	$12.38	$12.38	$12.38
7	Industrial Laundry	$10.25	$11.09	$11.27	$11.27	$11.27	$11.27	$11.27
8	Beverage Bottling	$6.74	$7.21	$7.33	$7.33	$7.33	$7.33	$7.33
9	Food Manufacturing	$25.09	$26.85	$27.30	$27.30	$27.30	$27.30	$27.30
10	Meat Products	$12.72	$13.61	$13.84	$13.84	$13.84	$13.84	$13.84
11	Slaughterhouse	$14.64	$15.67	$15.93	$15.93	$15.93	$15.93	$15.93
12	Dairy Product Processors	$10.49	$11.22	$11.41	$11.41	$11.41	$11.41	$11.41
13	Canning and Packing	$7.47	$8.00	$8.13	$8.13	$8.13	$8.13	$8.13
14	Grain Mills	$9.85	$10.54	$10.72	$10.72	$10.72	$10.72	$10.72
15	Fats and Oils	$7.09	$7.59	$7.72	$7.72	$7.72	$7.72	$7.72
16	Pulp and Paper Manufacturing	$8.64	$9.25	$9.40	$9.40	$9.40	$9.40	$9.40
17	Inorganic Chemicals	$12.01	$12.86	$13.07	$13.07	$13.07	$13.07	$13.07
18	Paint Manufacturing	$18.72	$20.04	$20.37	$20.37	$20.37	$20.37	$20.37
19	Leather Tanning	$24.63	$26.36	$26.80	$26.80	$26.80	$26.80	$26.80
20	Fabricated Metal	$3.57	$3.83	$3.89	$3.89	$3.89	$3.89	$3.89

Table 2-8: Effective Industrial Sewer Rates

Line	Effective Monthly Sewer Service Charges (Critical Users)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	Flow, per ccf of wastewater	$3.41946	$3.63283	$3.69323	$3.69323	$3.69323	$3.69323	$3.69323
2	CBOD, per lb of CBOD	$0.80972	$0.86617	$0.88057	$0.88057	$0.88057	$0.88057	$0.88057
3	SS, per lb of SS	$1.08802	$1.16410	$1.18346	$1.18346	$1.18346	$1.18346	$1.18346

2.4 CUSTOMER DATA

This section details the customer data projections for all years of the study, which are referred to as the units of service. Units of service represent the quantity of billing units that are subject to the City's sewer rates. The study assumes no growth in customer accounts or demand, which is a conservative assumption to ensure that the City can sustain its critical operations and replacement-related costs during periods of no growth or declining water demand. Growth-related costs are funded by connection fees, which are discussed in a later section of the report.

Table 2-9 shows the projected number of residential bills and units for the study period. City staff provided actual data for FY 2024; this study assumes no growth in customers throughout the period. The Single Family bills and residential units are the units of service for the residential sewer rates.

Table 2-9: Projected Residential Customer Data

Line	Residential Customers Number of Bills and Units	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Single Family Bills**							
2	Standard Residential	227,724	227,724	227,724	227,724	227,724	227,724	227,724
3	Economy	96,332	96,332	96,332	96,332	96,332	96,332	96,332
4	Lifeline	79,806	79,806	79,806	79,806	79,806	79,806	79,806
5	**Subtotal**	**403,862**	**403,862**	**403,862**	**403,862**	**403,862**	**403,862**	**403,862**
6								
7	**Residential Units**							
8	Standard Residential	1,679	1,679	1,679	1,679	1,679	1,679	1,679
9	Multi-Family	13,709	13,709	13,709	13,709	13,709	13,709	13,709
10	Mobile Home	2,231	2,231	2,231	2,231	2,231	2,231	2,231
11	**Subtotal**	**17,619**	**17,619**	**17,619**	**17,619**	**17,619**	**17,619**	**17,619**

Table 2-10 shows the projected water usage for commercial customers for the study period. City staff provided actual data for FY 2024; this study assumes no growth in water demand throughout the period. Commercial water usage in ccf are the units of service for the commercial sewer rates.

Table 2-10: Projected Commercial Water Usage Data

Line	Commercial Customers Water Usage (ccf)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Coded Commercial Usage**							
2	**With Separate Irrigation Meter**							
3	All Other Domestic Use	565,238	565,238	565,238	565,238	565,238	565,238	565,238
4	Restaurant w/ Grease Interceptor	15,447	15,447	15,447	15,447	15,447	15,447	15,447
5	Restaurant w/o Grease Interceptor	8,739	8,739	8,739	8,739	8,739	8,739	8,739
6	Commercial Laundry	3,781	3,781	3,781	3,781	3,781	3,781	3,781
7	Bakery	12,752	12,752	12,752	12,752	12,752	12,752	12,752
8	Industrial Laundry	174	174	174	174	174	174	174
9	Beverage Bottling	1,531	1,531	1,531	1,531	1,531	1,531	1,531
10	Food Manufacturing	13,070	13,070	13,070	13,070	13,070	13,070	13,070
11	Meat Products	5,538	5,538	5,538	5,538	5,538	5,538	5,538
12	Slaughterhouse	0	0	0	0	0	0	0
13	Dairy Product Processors	0	0	0	0	0	0	0
14	Canning and Packing	925	925	925	925	925	925	925
15	Grain Mills	0	0	0	0	0	0	0
16	Fats and Oils	0	0	0	0	0	0	0
17	Pulp and Paper Manufacturing	0	0	0	0	0	0	0
18	Inorganic Chemicals	0	0	0	0	0	0	0
19	Paint Manufacturing	14	14	14	14	14	14	14
20	Leather Tanning	0	0	0	0	0	0	0
21	Fabricated Metal	5,974	5,974	5,974	5,974	5,974	5,974	5,974
22	**Without Separate Irrigation Meter**							
23	All Other Domestic Use	478,076	478,076	478,076	478,076	478,076	478,076	478,076
24	Restaurant w/ Grease Interceptor	1,165	1,165	1,165	1,165	1,165	1,165	1,165
25	Restaurant w/o Grease Interceptor	21,203	21,203	21,203	21,203	21,203	21,203	21,203
26	Commercial Laundry	1,368	1,368	1,368	1,368	1,368	1,368	1,368

Line	Commercial Customers Water Usage (ccf)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
27	Bakery	1,533	1,533	1,533	1,533	1,533	1,533	1,533
28	Industrial Laundry	0	0	0	0	0	0	0
29	Beverage Bottling	531	531	531	531	531	531	531
30	Food Manufacturing	0	0	0	0	0	0	0
31	Meat Products	49	49	49	49	49	49	49
32	Slaughterhouse	0	0	0	0	0	0	0
33	Dairy Product Processors	0	0	0	0	0	0	0
34	Canning and Packing	7,764	7,764	7,764	7,764	7,764	7,764	7,764
35	Grain Mills	0	0	0	0	0	0	0
36	Fats and Oils	615	615	615	615	615	615	615
37	Pulp and Paper Manufacturing	2,014	2,014	2,014	2,014	2,014	2,014	2,014
38	Inorganic Chemicals	0	0	0	0	0	0	0
39	Paint Manufacturing	0	0	0	0	0	0	0
40	Leather Tanning	0	0	0	0	0	0	0
41	Fabricated Metal	9,475	9,475	9,475	9,475	9,475	9,475	9,475
42	**Total - Coded Commercial Usage**	**1,156,976**	**1,156,976**	**1,156,976**	**1,156,976**	**1,156,976**	**1,156,976**	**1,156,976**

Table 2-11 shows the projected wastewater flow in ccf and strength estimates (CBOD and SS) for critical users throughout the study period. City staff provided actual data for FY 2024; this study assumes no changes in critical user flow or strength throughout the period. Wastewater flow, CBOD estimates, and SS estimates are the units of service for the critical user sewer rates.

Table 2-11: Projected Industrial Flow and Strength Data

Line	Industrial Customers Flow and Strength	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Critical Users**							
2	Wastewater Flow (ccf)	188,672	188,672	188,672	188,672	188,672	188,672	188,672
3	CBOD (lbs)	352,808	352,808	352,808	352,808	352,808	352,808	352,808
4	SS (lbs)	260,105	260,105	260,105	260,105	260,105	260,105	260,105

2.5 CALCULATED RATE REVENUES

Table 2-12 shows the calculated sewer rate revenues for the study period based on the effective sewer rates and the projected units of service. The residential sewer rate revenues (Line 1) are calculated by multiplying the residential bills and units (**Table 2-9**) by the effective residential sewer rates (**Table 2-5**). The coded commercial sewer rate revenues (Line 2) are calculated by multiplying the commercial water usage (Table 2-10) by the effective commercial sewer rates (**Table 2-6** and **Table 2-7**). The critical user rate revenues (Line 3) are calculated by multiplying the critical user units of service (**Table 2-11**) by the critical user sewer rates (**Table 2-8**). A detailed breakdown of the calculated sewer rate revenues is included in the **Appendix** (**Table 6-1**).

Table 2-12: Calculated Rate Revenues

Line	Calculated Rate Revenues	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	Residential	$20,727,030	$21,072,752	$21,072,752	$21,072,752	$21,072,752	$21,072,752
2	Coded Commercial	$9,244,839	$9,400,859	$9,400,859	$9,400,859	$9,400,859	$9,400,859
3	Critical Users	$1,293,792	$1,315,305	$1,315,305	$1,315,305	$1,315,305	$1,315,305
4	**Total**	**$31,265,661**	**$31,788,915**	**$31,788,915**	**$31,788,915**	**$31,788,915**	**$31,788,915**

2.6 REVENUES

Table 2-13 shows the summary of projected revenues. City staff provided budgeted revenues for FY 2025; all other years are projected based on relevant assumptions or calculations. Revenues for the City's Sewer Operating and Sewer Improvement funds are included in the projections.

Sewer service charge revenues (Line 2) are calculated for the study period (**Table 2-12**). Other revenues (Line 3), which include other fees, other revenues, and EBDA maintenance revenues are non-inflated. Interest income for the Sewer Operating and Sewer Improvement funds (Line 4 and Line 8) are calculated based on projected fund balances and an investment return of 1%.

Table 2-13: Projected Revenues

Line	Revenues	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Sewer Operating**						
2	Sewer Service Charge Fees	$31,265,661	$31,788,915	$31,788,915	$31,788,915	$31,788,915	$31,788,915
3	Other Revenue	$346,000	$346,000	$346,000	$346,000	$346,000	$346,000
4	Interest Income	$255,000	$354,302	$422,955	$474,793	$464,921	$490,167
5	**Sewer Improvement**						
6	Sewer Connection Fees	$4,250,000	$4,250,000	$4,250,000	$4,250,000	$4,250,000	$4,250,000
7	Other Revenue	$0	$0	$0	$0	$0	$0
8	Interest Income	$0	$425,775	$555,719	$519,882	$416,128	$267,627
9	**Total**	**$36,116,661**	**$37,164,992**	**$37,363,589**	**$37,379,591**	**$37,265,965**	**$37,142,709**

2.7 EXPENSES

WRE worked with City staff to determine the annual inflationary assumptions to apply to the City's O&M budget. City staff provided the budgeted O&M for FY 2025; all other years are projected based on the inflationary assumptions shown in **Table 2-14**.

Table 2-14: Expense Inflationary Assumptions

Line	Inflationary Assumptions	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	General	3.0%	3.0%	3.0%	3.0%	3.0%
2	Salaries	4.0%	3.0%	3.0%	3.0%	3.0%
3	Benefits	5.0%	5.0%	5.0%	5.0%	5.0%
4	Utilities	5.0%	5.0%	5.0%	5.0%	5.0%
5	Capital	4.0%	4.0%	4.0%	4.0%	4.0%

Table 2-15 shows the O&M expense summary for the study period for the Sewer Operating fund. Detailed operating expense projections are included in the **Appendix** (**Table 6-2**).

Table 2-15: Projected Expenses

Line	Expenses	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Sewer Operating**						
2	Admin	$2,272,507	$2,272,507	$2,272,507	$2,272,507	$2,272,507	$2,272,507
3	Finance	$888,625	$924,017	$956,745	$990,705	$1,025,947	$1,062,522
4	Utilities Admin	$240,683	$247,903	$255,341	$263,001	$270,891	$279,017
5	Lift Station O&M	$4,342,964	$4,288,294	$4,442,226	$4,602,039	$4,767,974	$4,940,281
6	WRRF	$13,581,891	$13,324,939	$13,779,945	$14,251,364	$14,739,826	$15,245,989
7	WPSC	$1,644,973	$1,711,511	$1,772,741	$1,836,301	$1,902,287	$1,970,798
8	**Total**	**$22,971,643**	**$22,769,172**	**$23,479,503**	**$24,215,917**	**$24,979,433**	**$25,771,115**

2.8 DEBT

Table 2-16 shows the annual debt service payments for the City's existing debts. The City's existing debt is paid for by the Sewer Replacement fund.

Table 2-16: Existing Debt Service

Line	Existing Debt	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Existing Debt Service**						
2	2006 SRF Loan	$2,727,501	$2,727,501	$2,727,501	$2,727,501	$2,729,608	$0
3	2011 CEC Loan	$217,810	$0	$0	$0	$0	$0
4	2019 CEC Loan for Solar Phase IIA	$131,271	$131,271	$131,271	$131,271	$131,271	$131,271
5	**Total**	**$3,076,582**	**$2,858,772**	**$2,858,772**	**$2,858,772**	**$2,860,879**	**$131,271**
6	***Sewer Replacement***	***$3,076,582***	***$2,858,772***	***$2,858,772***	***$2,858,772***	***$2,860,879***	***$131,271***
7	***Sewer Improvement***	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***

Table 2-17 shows the debt proceeds and annual debt service payments for proposed debt, which were provided by the City's financial advisor, NHA Advisors. The proposed debt proceeds, which includes funds from a Water Infrastructure Finance and Innovation Act (WIFIA) Loan from the Environmental Protection Agency (EPA) and two municipal bond issuances in 2025 and 2027. The proceeds will fund a portion of the WRRF Administration Building and Phase II Improvement Projects.

The debt proceeds and annual debt service are split between Sewer Replacement and Sewer Improvement funds based on the proportion of WRRF Phase II costs allocated to maintenance (Sewer Replacement) and expansion (Sewer Improvement). Approximately 53% of project costs are allocated to maintenance.

Table 2-17: Proposed Debt Proceeds and Debt Service

Line	Proposed Debt	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Proposed Debt Proceeds**						
2	WIFIA Loan	$0	$0	$216,008,728	$27,107,272	$0	$0
3	2025 Bonds	$18,439,385	$72,327,354	$30,000,000	$0	$0	$0
4	2027 Bonds	$0	$0	$0	$31,659,873	$62,784,972	$0
5	**Total**	**$18,439,385**	**$72,327,354**	**$246,008,728**	**$58,767,145**	**$62,784,972**	**$0**
6	***Sewer Replacement***	***$9,834,072***	***$38,573,543***	***$131,201,096***	***$31,341,627***	***$33,484,410***	***$0***
7	***Sewer Improvement***	***$8,605,313***	***$33,753,812***	***$114,807,632***	***$27,425,518***	***$29,300,562***	***$0***
8							
9	**Proposed Debt Service**						
10	WIFIA Loan	$0	$0	$0	$0	$0	$0
11	2025 Bonds	$0	$3,056,625	$6,113,250	$6,113,250	$6,113,250	$8,778,250
12	2027 Bonds	$0	$0	$0	$2,523,750	$5,047,500	$7,047,500
13	**Total**	**$0**	**$3,056,625**	**$6,113,250**	**$8,637,000**	**$11,160,750**	**$15,825,750**
14	***Sewer Replacement***	***$0***	***$1,630,156***	***$3,260,312***	***$4,606,275***	***$5,952,239***	***$8,440,171***
15	***Sewer Improvement***	***$0***	***$1,426,469***	***$2,852,938***	***$4,030,725***	***$5,208,511***	***$7,385,579***

2.9 CAPITAL PROJECTS

Table 2-18 shows the City's CIP costs over the study period, which are inflated for future dollars starting in FY 2026 based on the Capital expense inflationary assumption (**Table 2-14**, Line 5). WRRF Phase II project costs (Lines 6-9) were provided by NHA advisors and are already inflated for future years.

The CIP is split between maintenance and expansion projects based on allocations provided by City staff. The financial plan assumes 95% execution of maintenance projects (via Sewer Replacement fund) and 100% execution of expansion projects (via Sewer Improvement fund).

The financial plan analyzes the Sewer Operating and Replacement funds (Funds 610 and 611) and recovers costs related to maintenance CIP. The sewer connection fee study, which is discussed in a separate section of the report, analyzes the Sewer Improvement fund (Fund 612) and recovers costs related to expansion CIP.

Table 2-18: Capital Improvement Plan

Line	Capital Improvement Projects	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Capital Projects**						
2	Maintenance	$58,515,939	$54,045,583	$132,271,114	$54,996,061	$48,776,074	$23,748,918
3	Expansion	$6,557,089	$17,527,922	$112,108,927	$42,431,330	$38,194,704	$20,847,201
4	**Total**	**$65,073,028**	**$71,573,504**	**$244,380,041**	**$97,427,391**	**$86,970,778**	**$44,596,120**
5							
6	**WRRF Phase II Project**						
7	Maintenance	$6,087,339	$37,301,583	$121,611,946	$42,206,357	$37,609,774	$9,532,329
8	Expansion	$4,425,689	$16,685,522	$112,108,927	$42,206,357	$37,609,774	$9,532,329
9	**Total**	**$10,513,028**	**$53,987,104**	**$233,720,873**	**$84,412,714**	**$75,219,549**	**$19,064,658**
10							
11	**CIP Execution (Maintenance)**	**95%**	**95%**	**95%**	**95%**	**95%**	**95%**
12	**CIP Execution (Expansion)**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**
13							
14	**Executed Capital Projects**						
15	Maintenance	$55,590,142	$51,343,303	$125,657,559	$52,246,258	$46,337,271	$22,561,472
16	Expansion	$6,557,089	$17,527,922	$112,108,927	$42,431,330	$38,194,704	$20,847,201
17	**Total**	**$62,147,231**	**$68,871,225**	**$237,766,486**	**$94,677,588**	**$84,531,974**	**$43,408,674**

Table 2-19 shows the proposed capital financing plan for the Sewer Replacement and Sewer Improvement funds. WIFIA loan and bond funded project costs (Lines 2-3 and Lines 9-10) are based on the debt proceeds for each debt type (**Table 2-17**). The unfunded portion of CIP (Lines 5 and 12) reflects the execution rate for each project type (**Table 2-18**, Lines 11-12). The remaining CIP will be cash funded (Lines 4 and 11).

The total CIP for Sewer Replacement (Line 6) is equal to the total maintenance CIP (**Table 2-18**, Line 2). The total CIP for Sewer Improvement (Line 13) is equal to the total expansion CIP (**Table 2-19**, Line 3).

Table 2-19: Proposed Capital Financing Plan

Line	Capital Financing Plan	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Sewer Replacement**						
2	WIFIA Loan Funded	$0	$0	$115,201,530	$14,456,820	$0	$0
3	Bond Funded	$9,834,072	$38,573,543	$10,456,028	$22,428,345	$33,484,410	$0
4	Cash Funded	$45,756,070	$12,769,761	$0	$15,361,093	$12,852,860	$22,561,472
5	Unfunded	$2,925,797	$2,702,279	$6,613,556	$2,749,803	$2,438,804	$1,187,446
6	**Total**	**$58,515,939**	**$54,045,583**	**$132,271,114**	**$54,996,061**	**$48,776,074**	**$23,748,918**
7							
8	**Sewer Improvement**						
9	WIFIA Loan Funded	$0	$0	$100,807,198	$12,650,452	$0	$0
10	Bond Funded	$6,557,089	$17,527,922	$11,301,729	$29,780,878	$35,267,569	$0
11	Cash Funded	$0	$0	$0	$0	$2,927,135	$20,847,201
12	Unfunded	$0	$0	$0	$0	$0	$0
13	**Total**	**$6,557,089**	**$17,527,922**	**$112,108,927**	**$42,431,330**	**$38,194,704**	**$20,847,201**

2.10 FINANCIAL POLICIES

The City's reserve policy maintains cash on hand to meet short-term cash imbalances, to execute CIP projects, and to respond to unexpected events or emergencies. The reserve target for the study period ranges from approximately $30.9 million to $37.8 million in the Sewer Operating and Replacement funds.

The adopted reserve policy consists of the following components:

- Operating Reserve Target: 25% of annual O&M expenses
- Rate Stabilization Target: 25% of annual sewer rate revenues
- Replacement Capital Target: one year of five-year average cash funded CIP

The debt coverage requirement is 110% of annual debt coverage. To meet coverage requirements, net operating revenues (revenues less O&M expenses) must be equal to or higher than 110% of the annual debt service.

2.11 STATUS QUO FINANCIAL PLAN

Table 2-20 shows the status quo financial plan scenario, which assumes no revenue adjustments and 100% execution of maintenance CIP. This scenario is used to evaluate the ability of the current sewer rates to meet the City's financial targets and to determine the need for revenue adjustments. The status quo scenario assumes debt proceeds to fund the WRRF Phase II project costs (**Table 2-17**, Line 6).

Table 2-20: Financial Plan Scenario (Status Quo)

Line	Fiscal Year	Revenue Adjustments	CIP Execution Rate	Debt Proceeds for CIP
1	2026	0.0%	100.0%	$38,573,543
2	2027	0.0%	100.0%	$131,201,096
3	2028	0.0%	100.0%	$31,341,627
4	2029	0.0%	100.0%	$33,484,410
5	2030	0.0%	100.0%	$0

Table 2-21 shows the cash flow projections for the status quo financial plan. Revenues (Lines 2, 4, and 6) are from **Table 2-13**. Recycled water transfers (Line 5) are revenues from the City's Recycled Water funds to pay back an internal loan. Interest income[4] (Line 6) is calculated based on the projected fund balances in the status quo scenario. Operating expenses (Lines 9-15) are from **Table 2-15**. Debt service (Lines 20-23) is from **Table 2-16** and **Table 2-17** for the Sewer Replacement fund only. Cash funded maintenance CIP (Line 26) is from **Table 2-19**.

[4] Interest income is different in the status quo scenario because it is based on projected fund balances. The status quo scenario results in lower fund balances; therefore, the City generates less interest income. **Table 2-13** shows the interest income for the proposed financial plan scenario.

Net operating revenue (Line 18) is calculated by subtracting operating expenses (Line 16) from revenues (Line 7). Net cash flow is calculated by subtracting cash funded maintenance CIP (Line 26) from net operating revenue.

The net operating revenue in the status quo scenario is positive for all years, meaning that the City's existing sewer rates are sufficient to fund operating expenses. However, the net cash flow is negative for all years except FY 2027, meaning that the City's existing sewer rates are not sufficient to fund debt service and CIP project costs.

Table 2-21: Projected Cash Flow (Status Quo)

Line	Cash Flow Projections	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Revenues**						
2	Current Rate Revenues	$31,265,661	$31,788,915	$31,788,915	$31,788,915	$31,788,915	$31,788,915
3	Revenue Adjustments	$0	$0	$0	$0	$0	$0
4	Other Revenue	$346,000	$346,000	$346,000	$346,000	$346,000	$346,000
5	Recycled Water Transfer	$466,667	$466,667	$466,667	$466,667	$466,667	$466,667
6	Interest Income	$255,000	$292,459	$254,406	$152,945	$0	$0
7	**Subtotal**	**$32,333,328**	**$32,894,041**	**$32,855,987**	**$32,754,527**	**$32,601,582**	**$32,601,582**
8							
9	**Operating Expenses**						
10	Admin	$2,272,507	$2,272,507	$2,272,507	$2,272,507	$2,272,507	$2,272,507
11	Finance	$888,625	$924,017	$956,745	$990,705	$1,025,947	$1,062,522
12	Utilities Admin	$240,683	$247,903	$255,341	$263,001	$270,891	$279,017
13	Lift Station O&M	$4,342,964	$4,288,294	$4,442,226	$4,602,039	$4,767,974	$4,940,281
14	WRRF	$13,581,891	$13,324,939	$13,779,945	$14,251,364	$14,739,826	$15,245,989
15	WPSC	$1,644,973	$1,711,511	$1,772,741	$1,836,301	$1,902,287	$1,970,798
16	**Subtotal**	**$22,971,643**	**$22,769,172**	**$23,479,503**	**$24,215,917**	**$24,979,433**	**$25,771,115**
17							
18	**Net Operating Revenue**	**$9,361,685**	**$10,124,869**	**$9,376,484**	**$8,538,611**	**$7,622,149**	**$6,830,467**
19							
20	**Debt Service**						
21	Existing Debt	$3,076,582	$2,858,772	$2,858,772	$2,858,772	$2,860,879	$131,271
22	Proposed Debt	$0	$1,630,156	$3,260,312	$4,606,275	$5,952,239	$8,440,171
23	**Subtotal**	**$3,076,582**	**$4,488,928**	**$6,119,083**	**$7,465,047**	**$8,813,118**	**$8,571,442**
24							
25	**Capital Projects**						
26	Cash Funded Maintenance CIP	$48,681,867	$15,472,040	$1,070,018	$23,654,434	$15,291,664	$23,748,918
27	**Subtotal**	**$48,681,867**	**$15,472,040**	**$1,070,018**	**$23,654,434**	**$15,291,664**	**$23,748,918**
28							
29	**Net Cash Flow**	**($42,396,764)**	**($9,836,098)**	**$2,187,383**	**($22,580,870)**	**($16,482,632)**	**($25,489,893)**

Table 2-22 shows the projected balances for the Sewer Operating and Replacement funds under the status quo scenario. All revenues (Lines 4-7 and 9), operating expenses (Line 13), and debt service (Line 14) are equal to those in **Table 2-21**. Debt proceeds are from **Table 2-17**. Capital project costs are from **Table 2-18** (assuming 100% execution rate of maintenance CIP, Line 2). The Sewer Operating and Replacement funds will be negative by FY 2029 under the status quo scenario.

Table 2-22: Projected Operating and Replacement Fund Balances (Status Quo)

Line	Fund Balance Projections	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Beginning Balance**	**$76,706,926**	**$34,310,162**	**$24,474,063**	**$26,661,446**	**$4,080,576**	**($12,402,056)**
2							
3	**Sources of Funds**						
4	Current Rate Revenues	$31,265,661	$31,788,915	$31,788,915	$31,788,915	$31,788,915	$31,788,915
5	Revenue Adjustments	$0	$0	$0	$0	$0	$0
6	Other Revenue	$346,000	$346,000	$346,000	$346,000	$346,000	$346,000
7	Recycled Water Transfer	$466,667	$466,667	$466,667	$466,667	$466,667	$466,667
8	Debt Proceeds	$9,834,072	$38,573,543	$131,201,096	$31,341,627	$33,484,410	$0
9	Interest Income	$255,000	$292,459	$254,406	$152,945	$0	$0
10	**Subtotal**	**$42,167,400**	**$71,467,584**	**$164,057,084**	**$64,096,154**	**$66,085,992**	**$32,601,582**
11							
12	**Uses of Funds**						
13	Operating Expenses	$22,971,643	$22,769,172	$23,479,503	$24,215,917	$24,979,433	$25,771,115
14	Debt Service	$3,076,582	$4,488,928	$6,119,083	$7,465,047	$8,813,118	$8,571,442
15	Capital Projects	$58,515,939	$54,045,583	$132,271,114	$54,996,061	$48,776,074	$23,748,918
16	**Subtotal**	**$84,564,164**	**$81,303,682**	**$161,869,701**	**$86,677,024**	**$82,568,625**	**$58,091,475**
17							
18	**Ending Balance**	**$34,310,162**	**$24,474,063**	**$26,661,446**	**$4,080,576**	**($12,402,056)**	**($37,891,950)**

Table 2-23 shows the projected balances for the Sewer Improvement fund under the status quo scenario. Sewer connection fee revenues (Line 4) for FY 2025 are budgeted; the revenues from FY 2026 and on are based on the proposed connection fees, assuming the same number of new EDUs per year[5]. Debt proceeds are from **Table 2-17**. Capital project costs are from **Table 2-18**.

Table 2-23: Projected Improvement Fund Balances

Line	Fund Balance Projections	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Beginning Balance**	**$26,308,063**	**$32,606,288**	**$52,974,510**	**$58,724,969**	**$45,771,359**	**$37,870,430**
2							
3	**Sources of Funds**						
4	Sewer Connection Fees	$4,250,000	$5,143,026	$5,348,973	$5,563,045	$5,785,596	$6,017,330
5	Other Revenue	$0	$0	$0	$0	$0	$0
6	Debt Proceeds	$8,605,313	$33,753,812	$114,807,632	$27,425,518	$29,300,562	$0
7	Interest Income	$0	$425,775	$555,719	$519,882	$416,128	$267,627
8	**Subtotal**	**$12,855,313**	**$39,322,613**	**$120,712,324**	**$33,508,445**	**$35,502,286**	**$6,284,957**
9							
10	**Uses of Funds**						
11	Debt Service	$0	$1,426,469	$2,852,938	$4,030,725	$5,208,511	$7,385,579
12	Capital Projects	$6,557,089	$17,527,922	$112,108,927	$42,431,330	$38,194,704	$20,847,201
13	**Subtotal**	**$6,557,089**	**$18,954,391**	**$114,961,865**	**$46,462,055**	**$43,403,215**	**$28,232,780**
14							
15	**Ending Balance**	**$32,606,288**	**$52,974,510**	**$58,724,969**	**$45,771,359**	**$37,870,430**	**$15,922,607**

[5] Based on connection fee revenues of $4,250,000 in FY 2025 and a connection fee equal to $12,031 per EDU, the existing budget assumes an additional 353 EDUs per year.

Table 2-24 shows the projected financial performance for the City's Sewer funds under the status quo scenario. The City will not meet its reserve policy targets for all years of the study. Debt coverage is calculated at the enterprise level and includes Sewer Operating, Replacement, and Improvement funds. The City will not meet its debt coverage requirement of 110% starting in FY 2029.

Table 2-24: Projected Financial Performance (Status Quo)

Line	Financial Performance	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Reserve Policy**						
2	Sewer Operating	$5,742,911	$5,692,293	$5,869,876	$6,053,979	$6,244,858	$6,442,779
3	Rate Stabilization	$7,816,415	$7,947,229	$7,947,229	$7,947,229	$7,947,229	$7,947,229
4	Sewer Replacement	$20,834,005	$20,834,005	$20,834,005	$20,834,005	$20,834,005	$20,834,005
5	Reserve Target	$34,393,331	$34,473,526	$34,651,109	$34,835,213	$35,026,092	$35,224,012
6	Fund Balance	$34,310,162	$24,474,063	$26,661,446	$4,080,576	($12,402,056)	($37,891,950)
7	Meets Target?	No	No	No	No	No	No
8							
9	**Debt Coverage**						
10	Required Coverage	110%	110%	110%	110%	110%	110%
11	Calculated Coverage	442%	258%	164%	123%	96%	81%
12	Meets Target?	Yes	Yes	Yes	Yes	No	No

Figure 2-1 shows the projected fund balances under the status quo scenario. The green bars represent the ending fund balances for the Operating and Replacement reserves (Funds 610 and 611), and the dashed line represents the reserve policy targets. In this scenario, the City will not meet its reserve targets starting in FY 2025. Projected fund balances will be negative starting in FY 2029.

Figure 2-1: Projected Fund Balances (Status Quo)

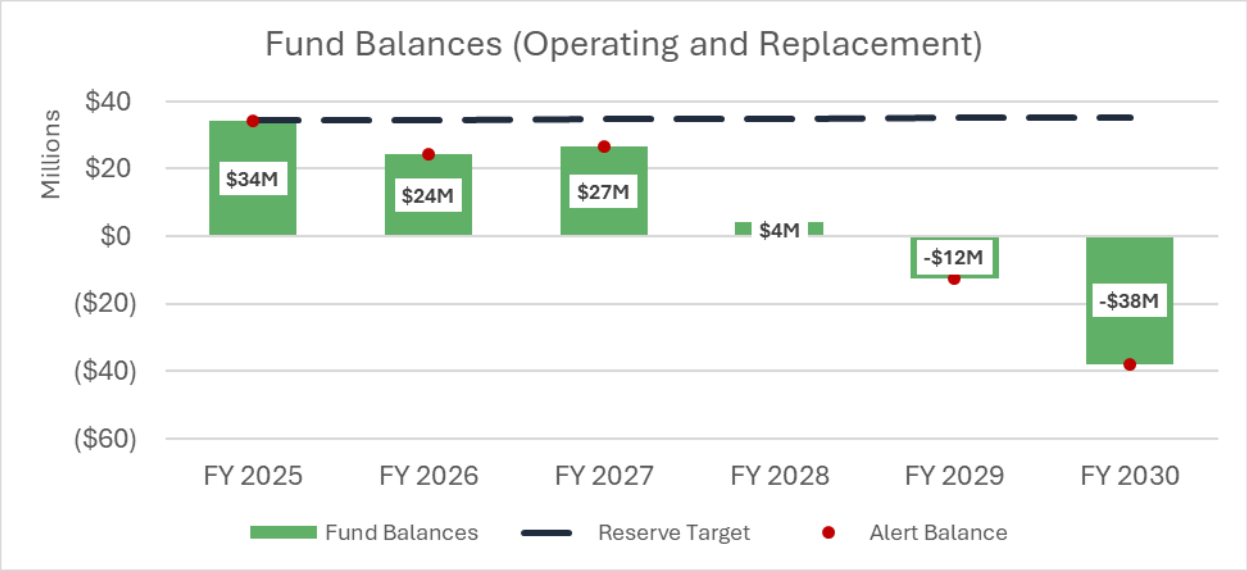
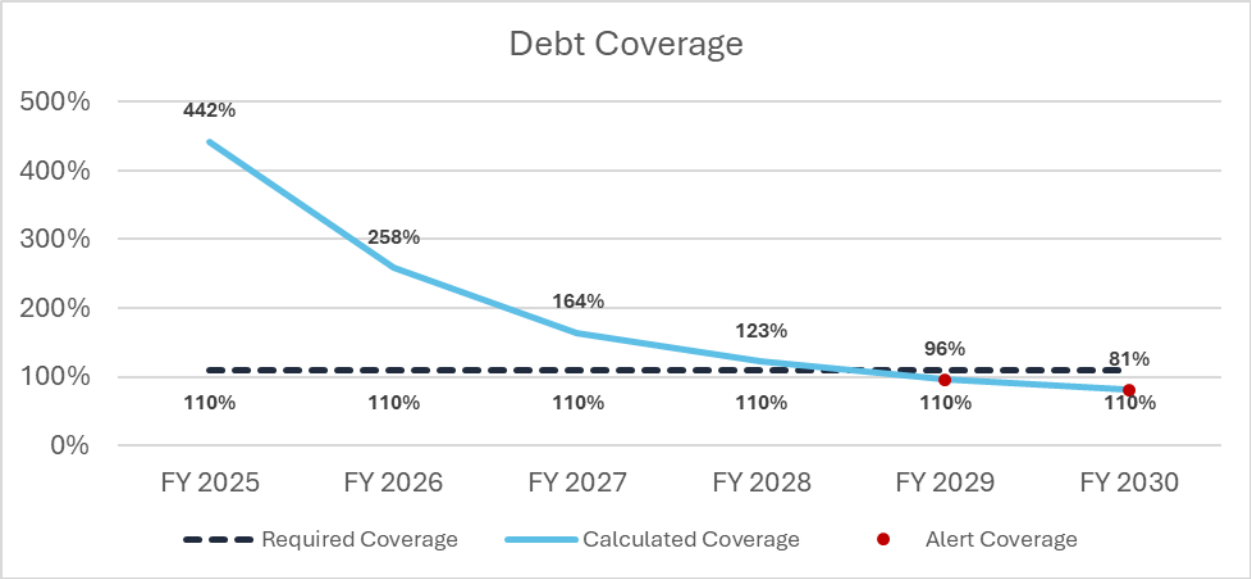


Figure 2-2 shows the projected debt coverage under the status quo scenario. The City's existing and proposed debt service has a required coverage of 110%. Debt coverage is calculated by dividing the net operating revenue (revenues less O&M expenses) by annual debt service payments. In this scenario, the City is not able to meet its debt coverage requirements starting in FY 2029.

Figure 2-2: Projected Debt Coverage (Status Quo)



2.12 PROPOSED FINANCIAL PLAN

Table 2-25 shows the proposed financial plan scenario, which includes five years of revenue adjustments that are required to maintain financial sufficiency and resiliency and a CIP execution rate of 95%. Typically, retail agencies do not execute 100% of planned CIP each year, due to scheduling or other types of delays. The proposed scenario assumes debt proceeds to fund the WRRF Phase II project costs (**Table 2-17**, Line 6).

Table 2-25: Financial Plan Scenario (Proposed)

Line	Fiscal Year	Revenue Adjustments	CIP Execution Rate	Debt Proceeds for CIP
1	2026	12.0%	95.0%	$38,573,543
2	2027	12.0%	95.0%	$131,201,096
3	2028	12.0%	95.0%	$31,341,627
4	2029	12.0%	95.0%	$33,484,410
5	2030	12.0%	95.0%	$0

Table 2-26 shows the cash flow projections for the proposed financial plan. Revenues (Lines 2, 4, and 6) are from **Table 2-13**. Revenue adjustments are based on the percentages shown in **Table 2-25**. Recycled water transfers (Line 5) are revenues from the City's Recycled Water funds to pay back an internal loan. Interest income (Line 6) is calculated based on the projected fund

balances. Operating expenses (Lines 9-16) are from **Table 2-15**. Debt service (Lines 20-23) is from **Table 2-16** and **Table 2-17** for the Sewer Replacement fund only. Cash funded maintenance CIP (Line 26) is from **Table 2-19**.

Net operating revenue (Line 18) is calculated by subtracting operating expenses (Line 15) from revenues (Line 7). Net cash flow is calculated by subtracting cash funded maintenance CIP (Line 26) from net operating revenue.

The net operating revenue in the proposed scenario is positive for all years, meaning that the City's existing sewer rates are sufficient to fund operating expenses. However, the net cash flow is positive in FY 2027, FY 2028, and FY 2030. The City will draw down its Sewer Operating and Replacement reserves to fund debt service and CIP costs during the study period.

Table 2-26: Projected Cash Flow (Proposed)

Line	Cash Flow Projections	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Revenues**						
2	Current Rate Revenues	$31,265,661	$31,788,915	$31,788,915	$31,788,915	$31,788,915	$31,788,915
3	Revenue Adjustments	$0	$3,814,670	$8,087,100	$12,872,222	$18,231,558	$24,234,015
4	Other Revenue	$346,000	$346,000	$346,000	$346,000	$346,000	$346,000
5	Recycled Water Transfer	$466,667	$466,667	$466,667	$466,667	$466,667	$466,667
6	Interest Income	$255,000	$354,302	$422,955	$474,793	$464,921	$490,167
7	**Subtotal**	**$32,333,328**	**$36,770,553**	**$41,111,637**	**$45,948,597**	**$51,298,061**	**$57,325,764**
8							
9	**Operating Expenses**						
10	Admin	$2,272,507	$2,272,507	$2,272,507	$2,272,507	$2,272,507	$2,272,507
11	Finance	$888,625	$924,017	$956,745	$990,705	$1,025,947	$1,062,522
12	Utilities Admin	$240,683	$247,903	$255,341	$263,001	$270,891	$279,017
13	Lift Station O&M	$4,342,964	$4,288,294	$4,442,226	$4,602,039	$4,767,974	$4,940,281
14	WRRF	$13,581,891	$13,324,939	$13,779,945	$14,251,364	$14,739,826	$15,245,989
15	WPSC	$1,644,973	$1,711,511	$1,772,741	$1,836,301	$1,902,287	$1,970,798
16	**Subtotal**	**$22,971,643**	**$22,769,172**	**$23,479,503**	**$24,215,917**	**$24,979,433**	**$25,771,115**
17							
18	**Net Operating Revenue**	**$9,361,685**	**$14,001,382**	**$17,632,133**	**$21,732,680**	**$26,318,629**	**$31,554,649**
19							
20	**Debt Service**						
21	Existing Debt	$3,076,582	$2,858,772	$2,858,772	$2,858,772	$2,860,879	$131,271
22	Proposed Debt	$0	$1,630,156	$3,260,312	$4,606,275	$5,952,239	$8,440,171
23	**Subtotal**	**$3,076,582**	**$4,488,928**	**$6,119,083**	**$7,465,047**	**$8,813,118**	**$8,571,442**
24							
25	**Capital Projects**						
26	Cash Funded Maintenance CIP	$45,756,070	$12,769,761	$0	$15,361,093	$12,852,860	$22,561,472
27	**Subtotal**	**$45,756,070**	**$12,769,761**	**$0**	**$15,361,093**	**$12,852,860**	**$22,561,472**
28							
29	**Net Cash Flow**	**($39,470,967)**	**($3,257,307)**	**$11,513,050**	**($1,093,459)**	**$4,652,651**	**$421,735**

Table 2-27 shows the projected balances for the Sewer Operating and Replacement funds under the proposed scenario. All revenues (Lines 4-7 and 9), operating expenses (Line 13), and debt service (Line 14) are equal to those in **Table 2-26**. Debt proceeds are from **Table 2-17**. Capital project costs are from **Table 2-18**. The Sewer Operating and Replacement funds will be positive for all years of the study.

Table 2-27: Projected Operating and Replacement Fund Balances (Proposed)

Line	Fund Balance Projections	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Beginning Balance**	**$76,706,926**	**$37,235,959**	**$33,978,652**	**$51,035,240**	**$44,398,242**	**$49,050,893**
2							
3	**Sources of Funds**						
4	Current Rate Revenues	$31,265,661	$31,788,915	$31,788,915	$31,788,915	$31,788,915	$31,788,915
5	Revenue Adjustments	$0	$3,814,670	$8,087,100	$12,872,222	$18,231,558	$24,234,015
6	Other Revenue	$346,000	$346,000	$346,000	$346,000	$346,000	$346,000
7	Recycled Water Transfer	$466,667	$466,667	$466,667	$466,667	$466,667	$466,667
8	Debt Proceeds	$9,834,072	$38,573,543	$131,201,096	$31,341,627	$33,484,410	$0
9	Interest Income	$255,000	$354,302	$422,955	$474,793	$464,921	$490,167
10	**Subtotal**	**$42,167,400**	**$75,344,096**	**$172,312,733**	**$77,290,224**	**$84,782,472**	**$57,325,764**
11							
12	**Uses of Funds**						
13	Operating Expenses	$22,971,643	$22,769,172	$23,479,503	$24,215,917	$24,979,433	$25,771,115
14	Debt Service	$3,076,582	$4,488,928	$6,119,083	$7,465,047	$8,813,118	$8,571,442
15	Capital Projects	$55,590,142	$51,343,303	$125,657,559	$52,246,258	$46,337,271	$22,561,472
16	**Subtotal**	**$81,638,367**	**$78,601,403**	**$155,256,145**	**$83,927,221**	**$80,129,821**	**$56,904,029**
17							
18	**Ending Balance**	**$37,235,959**	**$33,978,652**	**$51,035,240**	**$44,398,242**	**$49,050,893**	**$49,472,628**

Table 2-28 shows the projected balances for the Sewer Improvement fund under the proposed scenario. Sewer connection fee revenues (Line 4) for FY 2025 are budgeted; the revenues from FY 2026 and on are based on the proposed connection fees, assuming the same number of new EDUs per year[6]. Debt proceeds are from **Table 2-17**. Capital project costs are from **Table 2-18**.

[6] Based on connection fee revenues of $4,250,000 in FY 2025 and a connection fee equal to $12,031 per EDU, the existing budget assumes an additional 353 EDUs per year.

Table 2-28: Projected Improvement Fund Balances (Proposed)

Line	Fund Balance Projections	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Beginning Balance**	**$26,308,063**	**$32,606,288**	**$52,974,510**	**$58,724,969**	**$45,771,359**	**$37,870,430**
2							
3	**Sources of Funds**						
4	Sewer Connection Fees	$4,250,000	$5,143,026	$5,348,973	$5,563,045	$5,785,596	$6,017,330
5	Other Revenue	$0	$0	$0	$0	$0	$0
6	Debt Proceeds	$8,605,313	$33,753,812	$114,807,632	$27,425,518	$29,300,562	$0
7	Interest Income	$0	$425,775	$555,719	$519,882	$416,128	$267,627
8	**Subtotal**	**$12,855,313**	**$39,322,613**	**$120,712,324**	**$33,508,445**	**$35,502,286**	**$6,284,957**
9							
10	**Uses of Funds**						
11	Debt Service	$0	$1,426,469	$2,852,938	$4,030,725	$5,208,511	$7,385,579
12	Capital Projects	$6,557,089	$17,527,922	$112,108,927	$42,431,330	$38,194,704	$20,847,201
13	**Subtotal**	**$6,557,089**	**$18,954,391**	**$114,961,865**	**$46,462,055**	**$43,403,215**	**$28,232,780**
14							
15	**Ending Balance**	**$32,606,288**	**$52,974,510**	**$58,724,969**	**$45,771,359**	**$37,870,430**	**$15,922,607**

Table 2-29 shows the projected financial performance for the City's Sewer funds under the proposed scenario. The City will meet its reserve policy targets for all years of the study. Debt coverage is calculated at the enterprise level and includes Sewer Operating, Replacement, and Improvement funds. The City will meet its debt coverage requirement of 110% in all years.

Table 2-29: Projected Financial Performance (Proposed)

Line	Financial Performance	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Reserve Policy**						
2	Sewer Operating	$5,742,911	$5,692,293	$5,869,876	$6,053,979	$6,244,858	$6,442,779
3	Rate Stabilization	$7,816,415	$8,900,896	$9,969,004	$11,165,284	$12,505,118	$14,005,733
4	Sewer Replacement	$17,347,957	$17,347,957	$17,347,957	$17,347,957	$17,347,957	$17,347,957
5	Reserve Target	$30,907,283	$31,941,146	$33,186,837	$34,567,220	$36,097,933	$37,796,468
6	Fund Balance	$37,235,959	$33,978,652	$51,035,240	$44,398,242	$49,050,893	$49,472,628
7	Meets Target?	Yes	Yes	Yes	Yes	Yes	Yes
8							
9	**Debt Coverage**						
10	Required Coverage	110%	110%	110%	110%	110%	110%
11	Calculated Coverage	442%	324%	256%	237%	229%	235%
12	Meets Target?	Yes	Yes	Yes	Yes	Yes	Yes

Figure 2-3 shows the projected fund balances under the proposed scenario. In this scenario, the City will meet its reserve targets for all years of the planning period.

Figure 2-3: Projected Fund Balances (Proposed)

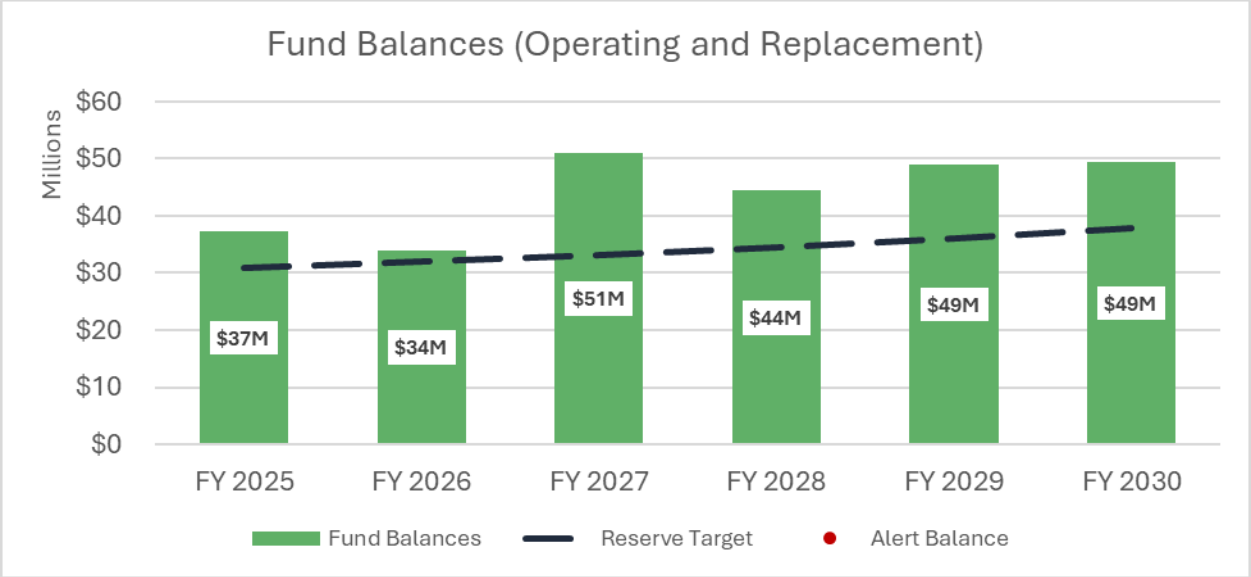
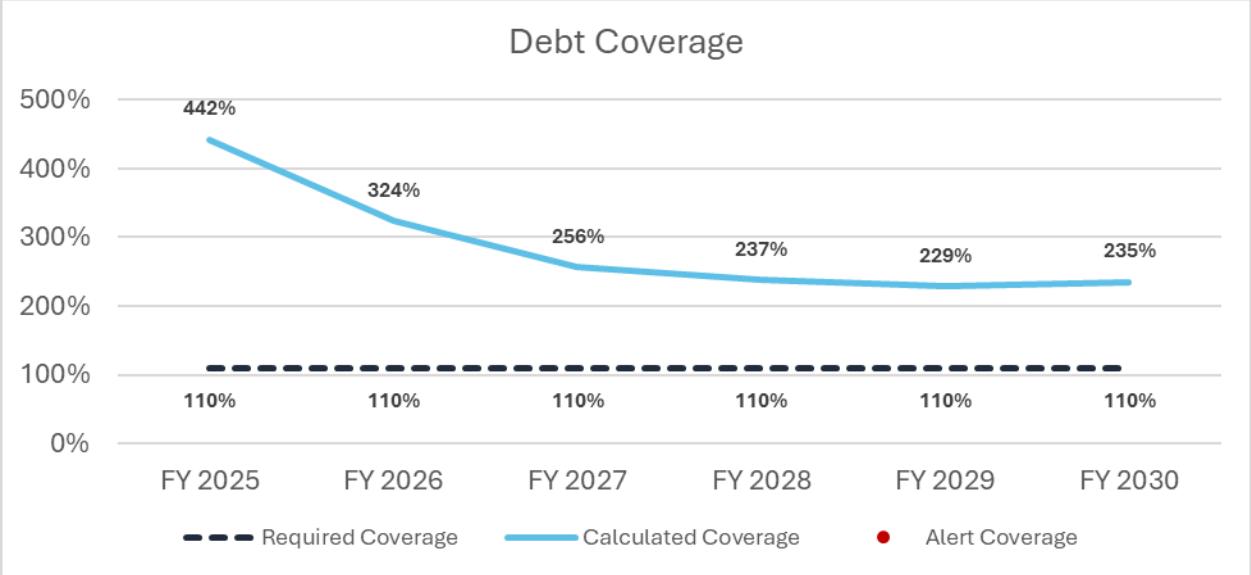


Figure 2-4 shows the projected debt coverage under the proposed scenario. In this scenario, the City will meet its debt coverage requirements for all years of the planning period.

Figure 2-4: Projected Debt Coverage (Proposed)



3. COST-OF-SERVICE ANALYSIS

3.1 COST-OF-SERVICE OVERVIEW

A cost-of-service (COS) analysis is a technical process used to determine the cost of providing sewer service to the City's customers based on each customer's use of and burden on the sewer system. The COS analysis is the basis of the nexus between the costs incurred by the utility to provide sewer service and the sewer rates charged to customers, which is a requirement of Proposition 218.

The COS methodology is based on industry standards set forth by WEF. The overall goal of the cost-of-service analysis is to develop "unit costs," which provide the basis from which proposed rates are directly calculated from. Note that although the study period spans multiple years, the cost-of-service analysis is limited to a single representative year referred to as the "test year." The test year in this study is FY 2025.

The key steps in conducting a cost-of-service analysis are outlined below:

- **Revenue requirement determination**: The revenue requirement for the test year is determined based on the results of the proposed financial plan and divided into primary sub-components (operating, capital, etc.).
- **Cost functionalization**: Operating and capital costs are evaluated and assigned to "functional categories" in the sewer system (e.g., flow, treatment, billing, etc.). This provides a proportional breakdown of system costs by functional category.
- **Revenue requirement allocation to cost causation components**: Functionalized costs are allocated to "cost causation components" (e.g., flow, CBOD, SS, billing, etc.), which is used to attribute customers' use of the system to the City's incursion of costs.
- **Unit cost development**: The allocation of revenue requirements for each individual cost causation component is divided by the appropriate units of service to establish unit costs for the test year. Unit costs provide the basis from which proposed rates are calculated.

3.2 REVENUE REQUIREMENT

The total rate revenue requirement for the test year, FY 2025, is based on the financial plan projections for that year and is allocated between Operating and Capital components and is shown in **Table 3-1**. O&M expenses, debt service, and rate funded maintenance CIP (Lines 2-4) are from **Table 2-26** (Lines 15, 22, and 26, respectively). Revenue offsets (Lines 8-10), or non-rate revenues, are also from **Table 2-26** (Lines 4-6). The adjustment for cash balance (Line 14) is equal to the negative net cash flow for FY 2025 in **Table 2-26** (Line 28) and is allocated between Operating and Capital based on the same proportion as the revenue requirements (Line 5).

The total revenue required from rates is equal to the revenue requirements less revenue offsets and less adjustments. Note that the total revenue from rates (Line 17) is equal to the sewer rate revenues for FY 2025 (**Table 2-26**, Line 2).

Table 3-1: Revenue Requirement (FY 2025)

Line	Revenue Requirement - FY 2025	Operating	Capital	Total
1	**Revenue Requirements**			
2	O&M Expenses	$22,971,643	$0	$22,971,643
3	Debt Service	$0	$3,076,582	$3,076,582
4	Rate Funded CIP	$0	$45,756,070	$45,756,070
5	**Subtotal**	**$22,971,643**	**$48,832,652**	**$71,804,295**
6				
7	**Revenue Offsets**			
8	Recycled Water Transfer	$0	$466,667	$466,667
9	Other Revenue	$346,000	$0	$346,000
10	Interest Income	$0	$255,000	$255,000
11	**Subtotal**	**$346,000**	**$721,667**	**$1,067,667**
12				
13	**Adjustments**			
14	Adjustment for Cash Balance	$12,627,559	$26,843,408	$39,470,967
15	**Subtotal**	**$12,627,559**	**$26,843,408**	**$39,470,967**
16				
17	**Total Revenue from Rates**	**$9,998,084**	**$21,267,577**	**$31,265,661**

3.3 MASS BALANCE

The next step in the cost-of-service analysis is to complete a mass balance, which is detailed in this section. Wastewater flow data is not typically metered, which means that a mass balance must be completed in order to estimate the wastewater flow and strength for each customer class. Wastewater flow and strength estimates are based on known data (such as total flows into the treatment plant, inflow and infiltration, commercial and critical users water use data and return factors[7]) and relevant assumptions (residential return factors). Mass balances are typically used to estimate residential flows, which are not metered and may have varying return factors.

Table 3-2 shows the net wastewater plant flows based on data provided by City staff. The net plant flows (Line 3) is equal to the total plant influent (Line 1) less inflow and infiltration (Line 2). Inflow and infiltration (I&I) is water that enters into the wastewater treatment system that is not from customer usage. An example of I&I would be stormwater entering the system when it rains.

Table 3-2: Net Wastewater Plant Flows

Line	Mass Balance	Flow (MG)	Flow (ccf/year)	CBOD (lb/year)	SS (lb/year)
1	Wastewater Plant Influent	3,869	5,172,460	12,493,585	10,333,515
2	Less Inflow & Infiltration	(580)	(775,869)	(209,145)	(1,218,005)
3	**Total**	**3,289**	**4,396,591**	**12,284,440**	**9,115,510**

[7] A return factor of 100% assumes that all water use is returned to the sewer system.

Table 3-3 shows the wastewater flow estimates by customer class. WRE worked with City staff to reclassify several commercial customers that were listed under an inaccurate coded classification, the results of which are represented in the water use data. Coded commercial customers with a separate irrigation meter will have a return factor of 100%. Customers without a separate irrigation meter will have a return factor of 90%, which is the return factor used in the City's existing sewer rates. Critical user water use (Line 20) is equal to wastewater flow (**Table 2-11**, Line 2) and assumes a return factor of 100%.

Residential flow estimates are calculated based on water use data, which was provided by City staff, and estimated return factors for Multi-Family, Mobile Home, Economy, and Lifeline customers. Multi-Family and Mobile Home customers have some irrigation use, which are reflected in the return factors. Economy and Lifeline use is presumed to be for indoor purposes only. The Standard Residential return factor is based on the net plant flow (**Table 3-2**, Line 3) less estimated flow of all other customer classes.

Table 3-3: Wastewater Flow Estimates by Customer Class

Line	Wastewater Flow Estimates	Water Use (ccf)	Return Factor	Flow (ccf/year)
1	**Coded Commercial Customers**			
2	**With Separate Irrigation Meter**			
3	All Other Domestic Use	575,824	100%	575,824
4	Restaurant w/ Grease Interceptor	14,371	100%	14,371
5	Restaurant w/o Grease Interceptor	7,593	100%	7,593
6	Bakery	13,978	100%	13,978
7	Food Manufacturing	71,622	100%	71,622
8	Pulp and Paper Manufacturing	44	100%	44
9	Fabricated Metal	5,974	100%	5,974
10	**Without Separate Irrigation Meter**			
11	All Other Domestic Use	430,837	90%	387,270
12	Restaurant w/ Grease Interceptor	1,165	90%	1,047
13	Restaurant w/o Grease Interceptor	23,923	90%	21,504
14	Commercial Laundry	94	90%	85
15	Meat Products	2,792	90%	2,510
16	Pulp and Paper Manufacturing	2,014	90%	1,811
17	Fabricated Metal	6,745	90%	6,063
18	**Subtotal**	**1,156,976**		**1,109,694**
19				
20	**Critical Users**	**188,672**	**100%**	**188,672**
21				
22	**Residential**			
23	Standard Residential	2,365,824	68%	1,605,633
24	Economy	288,996	100%	288,996
25	Lifeline	119,709	100%	119,709
26	Multi-Family	1,074,953	90%	967,458
27	Mobile Home	145,536	80%	116,429
28	**Subtotal**	**3,995,018**		**3,098,225**
29				
30	**Total**	**5,340,666**		**4,396,591**

Table 3-4 shows the wastewater strength estimates by customer class. The strength data for coded commercial and critical users in milligrams per liter (mg/L) were provided by City staff. The wastewater strength in pounds per year (lb/year) are calculated by multiplying the wastewater flow by the strength estimates and converting to the proper units[8]. The estimated wastewater strength of critical users is shown as an average across the entire class but was calculated based on individual data measured from each industrial user. The CBOD and SS in lbs/year (Line 20) are higher than the customer data (**Table 2-11**) because some critical users do not discharge for certain months of the year. However, the sewer system must accommodate the wastewater strength of these critical users during the months that they discharge. Residential and All Other Domestic Use strength estimates are calculated by subtracting other coded commercial and critical user strength data from the net plant flows and strength.

Table 3-4: Wastewater Strength Estimates by Customer Class

Line	Wastewater Strength Estimates	CBOD (mg/L)	SS (mg/L)	Flow (ccf/year)	CBOD (lb/year)	SS (lb/year)
1	**Coded Commercial Customers**					
2	**With Separate Irrigation Meter**					
3	All Other Domestic Use	371	297	575,824	1,333,652	1,066,145
4	Restaurant w/ Grease Interceptor	712	650	14,371	63,872	58,310
5	Restaurant w/o Grease Interceptor	1,040	975	7,593	49,291	46,210
6	Bakery	1,598	900	13,978	139,434	78,530
7	Food Manufacturing	4,637	1,300	71,622	2,073,148	581,215
8	Pulp and Paper Manufacturing	521	640	44	143	176
9	Fabricated Metal	77	30	5,974	2,872	1,119
10	**Without Separate Irrigation Meter**					
11	All Other Domestic Use	371	297	387,270	896,946	717,035
12	Restaurant w/ Grease Interceptor	712	650	1,047	4,654	4,249
13	Restaurant w/o Grease Interceptor	1,040	975	21,504	139,605	130,879
14	Commercial Laundry	593	275	85	313	145
15	Meat Products	2,318	420	2,510	36,319	6,581
16	Pulp and Paper Manufacturing	521	640	1,811	5,888	7,233
17	Fabricated Metal	77	30	6,063	2,914	1,135
18	**Subtotal**			**1,109,694**	**4,749,050**	**2,698,961**
19						
20	**Critical Users**	**305**	**577**	**188,672**	**359,664**	**680,146**
21						
22	**Residential**					
23	Standard Residential	371	297	1,605,633	3,718,770	2,972,850
24	Economy	371	297	288,996	669,337	535,080
25	Lifeline	371	297	119,709	277,255	221,643
26	Multi-Family	371	297	967,458	2,240,707	1,791,261
27	Mobile Home	371	297	116,429	269,657	215,569
28	**Subtotal**			**3,098,225**	**7,175,726**	**5,736,402**
29						
30	**Total**			**4,396,591**	**12,284,440**	**9,115,510**

[8] 1 lb is equal to 453,592 mg. 1 ccf is equal to 2,831.68 L.

3.4 UNITS OF SERVICE

Table 3-5 shows the units of service for all customer classes based on the number of annual bills and the results of the mass balance (**Table 3-4**). Note that the total flow, CBOD, and SS (Line 30) are equal to the net plant flows and strength (**Table 3-2**, Line 3). Annual bills are based on the number of customers in each class multiplied by 12 monthly bills in a year.

Table 3-5: Units of Service

Line	Wastewater Units of Service	Flow (ccf/year)	CBOD (lb/year)	SS (lb/year)	Water Use (ccf)	Annual Bills
1	**Coded Commercial Customers**					
2	**With Separate Irrigation Meter**					
3	All Other Domestic Use	575,824	1,333,652	1,066,145	575,824	12,238
4	Restaurant w/ Grease Interceptor	14,371	63,872	58,310	14,371	147
5	Restaurant w/o Grease Interceptor	7,593	49,291	46,210	7,593	165
6	Bakery	13,978	139,434	78,530	13,978	80
7	Food Manufacturing	71,622	2,073,148	581,215	71,622	955
8	Pulp and Paper Manufacturing	44	143	176	44	12
9	Fabricated Metal	5,974	2,872	1,119	5,974	56
10	**Without Separate Irrigation Meter**					
11	All Other Domestic Use	387,270	896,946	717,035	430,837	18,808
12	Restaurant w/ Grease Interceptor	1,047	4,654	4,249	1,165	28
13	Restaurant w/o Grease Interceptor	21,504	139,605	130,879	23,923	948
14	Commercial Laundry	85	313	145	94	15
15	Meat Products	2,510	36,319	6,581	2,792	12
16	Pulp and Paper Manufacturing	1,811	5,888	7,233	2,014	40
17	Fabricated Metal	6,063	2,914	1,135	6,745	100
18	**Subtotal**	**1,109,694**	**4,749,050**	**2,698,961**	**1,156,976**	**33,603**
19						
20	**Critical Users**	**188,672**	**359,664**	**680,146**	**188,672**	**204**
21						
22	**Residential**					
23	Standard Residential	1,605,633	3,718,770	2,972,850	2,365,824	247,872
24	Economy	288,996	669,337	535,080	288,996	96,332
25	Lifeline	119,709	277,255	221,643	119,709	79,806
26	Multi-Family	967,458	2,240,707	1,791,261	1,074,953	164,508
27	Mobile Home	116,429	269,657	215,569	145,536	26,772
28	**Subtotal**	**3,098,225**	**7,175,726**	**5,736,402**	**3,995,018**	**615,290**
29						
30	**Total**	**4,396,591**	**12,284,440**	**9,115,510**	**5,340,666**	**649,097**

3.5 FUNCTIONAL CATEGORIES

After determining the revenue requirement and performing a mass balance, the next step in the cost-of-service analysis is to allocate the City's costs into various functional categories. These categories represent the main functions of the City's sewer system and include:

- **Collection:** costs related to the sewer collection system, which includes sewer mains that transport wastewater to the treatment plant
- **Treatment:** costs related to treating wastewater
- **Administration:** costs related to billing and other administrative tasks
- **Pretreatment:** costs related to the commercial and industrial pretreatment program
- **General:** costs that are not directly attributable to any other functional category

3.6 COST CAUSATION COMPONENTS

While the functional categories represent the costs of system functions, cost causation components represent the reasons for why and how those costs are incurred within the system (thus, cost causation). Cost causation components will be referred to as cost components in this report.

The cost components in this study include the following:

- **Flow:** costs associated with the flow of wastewater in the City's sewer system
- **CBOD:** costs associated with treating CBOD
- **SS:** costs associated with treating SS
- **Billing:** costs associated with customer service and billing
- **Pretreatment:** directly corresponds with the Pretreatment functional category
- **General:** directly corresponds with the General functional category

3.7 FUNCTIONAL COST ALLOCATION

Table 3-6 shows the percentage cost allocation for each functional category into the various cost components. The City's sewer system has five main functions: collection, treatment, administrative, pretreatment, and general. WRE worked with City staff to determine the cost allocation for each of the system functions.

Collection costs (Line 1) are allocated entirely to Flow. Treatment costs (Line 2) are allocated partially to Flow and the remaining between CBOD and SS. Admin costs (Line 3) are allocated partially to Billing based on actual billing and customer service costs in the FY 2025 budget; the remaining is allocated to General. Pretreatment costs (Line 4) are allocated to Pretreatment, and General costs (Line 5) are allocated to General.

3.8 OPERATING ALLOCATION

Table 3-7 shows the operating cost allocation based on the City's FY 2025 O&M expense budget. City staff provided the O&M budget based on functional categories. Note that the total operating expenses (Line 11) are equal to the FY 2025 operating expenses from the financial plan (**Table 2-26**, Line 16). The total operating expenses in each cost component (Line 11) are used to calculate the operating allocation percentage in each cost component (Line 12). This

percentage is used to allocate the Operating revenue requirement into the various cost components.

3.9 CAPITAL COST ALLOCATION

Table 3-8 shows the capital cost allocation based on the City's five-year average CIP. City staff provided the functional categories for each CIP project. The total capital expenses in each cost component (Line 78) are used to calculate the operating allocation percentage in each cost component (Line 79). This percentage is used to allocate the Capital revenue requirement into the various cost components.

Table 3-6: Functional Cost Allocation

Line	Function	Rationale	Flow	CBOD	SS	Billing	Pre-treatment	General	Total
1	Collection	Flow	100%	0%	0%	0%	0%	0%	100%
2	Treatment	Flow/Strength	50%	25%	25%	0%	0%	0%	100%
3	Admin	Billing/General	0%	0%	0%	11%	0%	89%	100%
4	Pretreatment	Treatment/Ind.	0%	0%	0%	0%	100%	0%	100%
5	General	General	0%	0%	0%	0%	0%	100%	100%

Table 3-7: Operating Cost Allocation

Line	Operating Expenses	Function	Flow	CBOD	SS	Billing	Pre-treatment	General	Total
1	Admin/General	Admin	$0	$0	$0	$829,057	$0	$6,547,421	$7,376,479
2	Sewer Lift Station Maintenance	Collection	$1,952,708	$0	$0	$0	$0	$0	$1,952,708
3	Sewer Collection System Maintenance	Collection	$2,390,256	$0	$0	$0	$0	$0	$2,390,256
4	WPCF Primary Treatment	Treatment	$1,962,977	$981,489	$981,489	$0	$0	$0	$3,925,954
5	WPCF Secondary Treatment	Treatment	$1,570,553	$785,276	$785,276	$0	$0	$0	$3,141,105
6	WPCF EBDA Disposal	Collection	$1,911,333	$0	$0	$0	$0	$0	$1,911,333
7	WPCF EBDA Pump Maintenance	Collection	$74,724	$0	$0	$0	$0	$0	$74,724
8	WPCF West Winton Landfill	Treatment	$94,332	$47,166	$47,166	$0	$0	$0	$188,663
9	Sewer System Other Expenses	Treatment	$217,984	$108,992	$108,992	$0	$0	$0	$435,967
10	Industrial Pretreatment Program	Pretreatment	$0	$0	$0	$0	$1,574,454	$0	$1,574,454
11	**Total - Operating Expenses**		**$10,174,866**	**$1,922,922**	**$1,922,922**	**$829,057**	**$1,574,454**	**$6,547,421**	**$22,971,643**
12	***Operating Allocation***		**44%**	**8%**	**8%**	**4%**	**7%**	**29%**	**100%**

Table 3-8: Capital Cost Allocation

Line	CIP (5-Year Average)	Function	Flow	CBOD	SS	Billing	Pre-treatment	General	Total
1	**SEWER COLLECTION SYSTEM**								
2	Lift Station Valve Upgrade at Various Stations	Collection	$18,810	$0	$0	$0	$0	$0	$18,810
3	Valle Vista Sewer Force Main Reliability Implementation	Collection	$32,870	$0	$0	$0	$0	$0	$32,870
4	Tennyson Lift Station Rehabilitation	Collection	$51,376	$0	$0	$0	$0	$0	$51,376
5	Tennyson Lift Station Emergency Standby Generator Replacement	Collection	$38,000	$0	$0	$0	$0	$0	$38,000
6	Ward Creek/Tiegen Drive Sewer Replacement	Collection	$98,800	$0	$0	$0	$0	$0	$98,800
7	Harder Road Sewer System Improvement	Collection	$330,600	$0	$0	$0	$0	$0	$330,600
8	Valle Vista Wet Well Rehabilitation	Collection	$79,420	$0	$0	$0	$0	$0	$79,420
9	Air Release with Blowoff Access and Rehab	Collection	$15,200	$0	$0	$0	$0	$0	$15,200
10	Sewer Manhole Rehabilitation - Various Locations	Collection	$27,170	$0	$0	$0	$0	$0	$27,170
11	Soto Road Sewer Improvement	Collection	$76,000	$0	$0	$0	$0	$0	$76,000
12	Valle Vista VFD Replacement	Collection	$41,800	$0	$0	$0	$0	$0	$41,800
13	Airport Lift Station Improvements	Collection	$38,000	$0	$0	$0	$0	$0	$38,000
14	Daisy Ct Access Road Erosion Mitigation Project	Collection	$8,550	$0	$0	$0	$0	$0	$8,550
15	Marathon Lift Station Motor Control Center Replacement	Collection	$47,500	$0	$0	$0	$0	$0	$47,500
16	Annual Emergency/Spot Line Repairs	Collection	$338,890	$0	$0	$0	$0	$0	$338,890
17	Root Foaming	Collection	$116,000	$0	$0	$0	$0	$0	$116,000
18	Sewer Line Improvement FY21	Collection	$750,120	$0	$0	$0	$0	$0	$750,120
19	Annual Line Replacements FY24	Collection	$3,071,350	$0	$0	$0	$0	$0	$3,071,350
20	Annual Line Replacements FY25	Collection	$1,330,000	$0	$0	$0	$0	$0	$1,330,000
21	Annual Line Replacements Future Years	Collection	$6,263,641	$0	$0	$0	$0	$0	$6,263,641
22	**UTILITIES EQUIPMENT**								
23	Miscellaneous Lift Station Equipment Replacement	Collection	$6,080	$0	$0	$0	$0	$0	$6,080
24	**WRRF**								
25	WPCF (WRRF) Gas Conditioning System Skid Media Replacement	Treatment	$100,101	$50,050	$50,050	$0	$0	$0	$200,202
26	WPCF (WRRF) Digester Cleaning & EQ Pond Sludge Removal	Treatment	$7,600	$3,800	$3,800	$0	$0	$0	$15,200
27	WPCF (WRRF) Digester Annual Cleaning	Treatment	$15,240	$7,620	$7,620	$0	$0	$0	$30,480
28	WPCF (WRRF) Seismic Retrofit of Miscellaneous Buildings	Treatment	$34,675	$17,338	$17,338	$0	$0	$0	$69,350

Line	CIP (5-Year Average)	Function	Flow	CBOD	SS	Billing	Pre-treatment	General	Total
29	WPCF (WRRF) Main 480V MCC Electrical Distribution Rehabilitation	Treatment	$1,211,060	$605,530	$605,530	$0	$0	$0	$2,422,120
30	WPCF (WRRF) Chlorination System Improvement	Treatment	$134,615	$67,308	$67,308	$0	$0	$0	$269,230
31	Cogeneration System Maintenance	Treatment	$106,244	$53,122	$53,122	$0	$0	$0	$212,488
32	Coating of South Primary Clarifier	Treatment	$14,250	$7,125	$7,125	$0	$0	$0	$28,500
33	WPCF (WRRF) Levee Road Maintenance	Collection	$124,539	$0	$0	$0	$0	$0	$124,539
34	WPCF (WRRF) New Drives for North and South Primary Clarifiers	Treatment	$950	$475	$475	$0	$0	$0	$1,900
35	WPCF (WRRF) New Digester Mixing Pumps for Digesters No. 2 & 3	Treatment	$28,500	$14,250	$14,250	$0	$0	$0	$57,000
36	WPCF (WRRF) Underground Conduit Repair (494 Pump & Sludge Beds)	Treatment	$8,220	$4,110	$4,110	$0	$0	$0	$16,440
37	WPCF (WRRF) Miscellaneous Replacements	Treatment	$216,720	$108,360	$108,360	$0	$0	$0	$433,440
38	WPCF (WRRF) Asset Management Plan	Treatment	$9,500	$4,750	$4,750	$0	$0	$0	$19,000
39	WPCF (WRRF) SCADA Maintenance	Treatment	$15,992	$7,996	$7,996	$0	$0	$0	$31,984
40	WPCF (WRRF) SCADA System Master Plan and Upgrades	Treatment	$29,260	$14,630	$14,630	$0	$0	$0	$58,520
41	WPCF (WRRF) Oxidation Pond Rock Slope Protection	Treatment	$58,140	$29,070	$29,070	$0	$0	$0	$116,280
42	WPCF (WRRF) On-site Spoils Removal	Treatment	$60,512	$30,256	$30,256	$0	$0	$0	$121,024
43	WPCF (WRRF) Digester Inspection and Rehabilitation	Treatment	$329,059	$164,530	$164,530	$0	$0	$0	$658,119
44	WPCF (WRRF) West Winton Landfill & Road Maintenance	Treatment	$33,296	$16,648	$16,648	$0	$0	$0	$66,591
45	WPCF (WRRF) Effluent Channel Return Pump Improvements	Treatment	$57,852	$28,926	$28,926	$0	$0	$0	$115,705
46	**OTHER**								
47	EBDA Outfall Replacement Payment	General	$0	$0	$0	$0	$0	$154,365	$154,365
48	Project Predesign Services	General	$0	$0	$0	$0	$0	$43,344	$43,344
49	**UTILITIES EQUIPMENT**								
50	GIS Data Development and Conversion	General	$0	$0	$0	$0	$0	$18,088	$18,088
51	**WRRF**								
52	WPCF (WRRF) Selective Catalyst Reduction for Cogen Engine	Treatment	$47,500	$23,750	$23,750	$0	$0	$0	$95,000
53	WPCF (WRRF) Trickling Filter Pump Station Pump Rebuilds	Treatment	$24,700	$12,350	$12,350	$0	$0	$0	$49,400
54	WPCF (WRRF) Solids Pumping Improvements	Treatment	$27,835	$13,918	$13,918	$0	$0	$0	$55,670
55	WPCF (WRRF) Maintenance Building Improvements	Treatment	$14,820	$7,410	$7,410	$0	$0	$0	$29,640
56	WPCF (WRRF) Roofing for Heating and Mixing Building No. 1	Treatment	$14,250	$7,125	$7,125	$0	$0	$0	$28,500
57	WPCF (WRRF) Main 480V MCC Electrical Distribution Rehabilitation	Treatment	$24,510	$12,255	$12,255	$0	$0	$0	$49,020

Line	CIP (5-Year Average)	Function	Flow	CBOD	SS	Billing	Pre-treatment	General	Total
58	FOG Tank Coating	Treatment	$25,688	$12,844	$12,844	$0	$0	$0	$51,376
59	WPCF (WRRF) Hot Water Loop Improvements	Treatment	$118,560	$59,280	$59,280	$0	$0	$0	$237,120
60	Nature-Based Solution Feasibility Study (NEW)	Treatment	$57,000	$28,500	$28,500	$0	$0	$0	$114,000
61	Digester Condition Assessment (NEW)	Treatment	$30,826	$15,413	$15,413	$0	$0	$0	$61,651
62	**WPCF (WRRF) LABORATORY**								
63	Utilities Laboratory Information Management & Data Entry	Treatment	$59,518	$29,759	$29,759	$0	$0	$0	$119,035
64	**WPCF (WRRF) IMPROVEMENT PHASE II**								
65	WPCF (WRRF) New Administration Building & Lab Project	Treatment	$19,232,056	$9,616,028	$9,616,028	$0	$0	$0	$38,464,111
66	WPCF (WRRF) Phase II Improvement Project & EQ Basin	Treatment	$4,025,559	$2,012,780	$2,012,780	$0	$0	$0	$8,051,118
67	**OTHER**								
68	Project Predesign Services	General	$0	$0	$0	$0	$0	$15,437	$15,437
69	Connection Fee Study (NEW)	General	$0	$0	$0	$0	$0	$4,750	$4,750
70	**SEWER COLLECTION SYSTEM**								
71	Linden Lift Station Upgrades	Collection	$27,550	$0	$0	$0	$0	$0	$27,550
72	Upgrade Valle Vista Station Discharge	Collection	$76,000	$0	$0	$0	$0	$0	$76,000
73	Harder Road Sewer System Improvement	Collection	$239,400	$0	$0	$0	$0	$0	$239,400
74	27 Inch Force Main Bypass Pumping - I-880/Industrial	Collection	$114,000	$0	$0	$0	$0	$0	$114,000
75	Sewer Main Installation - I-880/Willimet	Collection	$12,540	$0	$0	$0	$0	$0	$12,540
76	**STORMWATER**								
77	Arf, Tennyson Trash Capture Device Installations	Collection	$275,500	$0	$0	$0	$0	$0	$275,500
78	**Total - Capital**		**$39,824,314**	**$13,087,304**	**$13,087,304**	**$0**	**$0**	**$235,984**	**$66,234,907**
79	***Capital Allocation***		***60%***	***20%***	***20%***	***0%***	***0%***	***0%***	***100%***

3.10 REVENUE REQUIREMENT ALLOCATION

Table 3-9 shows the allocation of the rate revenue requirement to each cost component. The Operating revenue requirement (**Table 3-1**, Line 17) is allocated based on the Operating cost allocation percentages (**Table 3-7**, Line 12). The Capital revenue requirement (**Table 3-1**, Line 17) is allocated based on the Capital cost allocation percentages (**Table 3-8**, Line 79). General costs are reallocated to each cost component based on the proportion of costs in each component (Line 4). Note that the total cost-of-service (Lines 3 and 5) are equal to the total rate revenue requirement (**Table 3-1**, Line 17).

The sewer cost split (Line 6) is equal to the of Flow, CBOD, and SS costs as a percentage of the total of those three components. This cost split is used to derive the Non-Residential connection fee, described in a later section of this report.

3.11 UNIT COST DERIVATION

Table 3-10 shows the unit cost derivation for each of the cost components based on the revenue requirement allocation results (**Table 3-9**). The total COS is divided by the units of service for each cost component (Line 3) to derive the unit cost per component (Line 6). Units of service are from **Table 3-5**.

Flow costs are divided by total ccf of estimated wastewater flow for all classes. CBOD costs are divided by total lbs of CBOD per year for all classes; SS costs are divided by total lbs of SS per year for all classes. Billing costs are divided by the number of annual bills per year for all classes. Pretreatment costs are divided by the wastewater flow in ccf for commercial and critical users.

3.12 COST-OF-SERVICE BY CUSTOMER CLASS

Table 3-11 shows the total COS by customer class and cost component. The unit costs for each component (**Table 3-10**) are multiplied by the units of service (**Table 3-5**) to determine the total cost for each class. Note that the total COS (Line 30) is equal to the total rate revenue requirement (**Table 3-1**).

Table 3-9: Revenue Requirement Allocation

Line	Revenue Requirement	Flow	CBOD	SS	Billing	Pre-treatment	General	Total
1	Operating Requirement	$4,428,467	$836,925	$836,925	$360,835	$685,259	$2,849,673	$9,998,084
2	Capital Requirement	$12,787,316	$4,202,244	$4,202,244	$0	$0	$75,773	$21,267,577
3	**Subtotal**	**$17,215,783**	**$5,039,169**	**$5,039,169**	**$360,835**	**$685,259**	**$2,925,446**	**$31,265,661**
4	General Reallocation	$1,777,116	$520,173	$520,173	$37,248	$70,737	($2,925,446)	$0
5	**Total**	**$18,992,899**	**$5,559,342**	**$5,559,342**	**$398,083**	**$755,995**	**$0**	**$31,265,661**
6	Sewer Cost Split	63%	18%	18%				

Table 3-10: Unit Cost Derivation

Line	Unit Cost Calculation	Flow	CBOD	SS	Billing	Pre-treatment	Total
1	**Total Cost-of-Service**	**$18,992,899**	**$5,559,342**	**$5,559,342**	**$398,083**	**$755,995**	**$31,265,661**
2							
3	Units of Service	4,396,591	12,284,440	9,115,510	649,097	1,298,366	
4	Units	hcf/year	lbs/year	lbs/year	bills/year	hcf/year	
5							
6	**Unit Cost**	**$4.32**	**$0.45**	**$0.61**	**$0.61**	**$0.58**	
7	Units	**ccf**	**lb**	**lb**	**bill**	**ccf**	

Table 3-11: Cost-of-Service by Customer Class

Line	Customer Class	Flow	CBOD	SS	Billing	Pre-treatment	Total
1	**Residential**						
2	Standard Residential	$6,936,200	$1,682,935	$1,813,074	$152,017	$0	$10,584,226
3	Multi-Family	$4,179,337	$1,014,035	$1,092,449	$100,891	$0	$6,386,712
4	Mobile Home	$502,961	$122,034	$131,471	$16,419	$0	$772,885
5	Economy	$1,248,438	$302,909	$326,333	$59,079	$0	$1,936,760
6	Lifeline	$517,133	$125,472	$135,175	$48,944	$0	$826,724
7	**Subtotal**	**$13,384,069**	**$3,247,386**	**$3,498,501**	**$377,350**	**$0**	**$20,507,306**
8							
9	**Coded Commercial Customers**						
10	**With Separate Irrigation Meter**						
11	All Other Domestic Use	$2,487,510	$603,546	$650,218	$7,505	$335,283	$4,084,063
12	Restaurant w/ Grease Interceptor	$62,081	$28,905	$35,562	$90	$8,368	$135,005
13	Restaurant w/o Grease Interceptor	$32,799	$22,307	$28,183	$101	$4,421	$87,811
14	Bakery	$60,383	$63,101	$47,893	$49	$8,139	$179,566
15	Food Manufacturing	$309,400	$938,206	$354,470	$586	$41,703	$1,644,364
16	Pulp and Paper Manufacturing	$191	$65	$107	$8	$26	$396
17	Fabricated Metal	$25,808	$1,300	$682	$34	$3,479	$31,303
18	**Without Separate Irrigation Meter**						
19	All Other Domestic Use	$1,672,972	$405,914	$437,303	$11,534	$225,494	$2,753,218
20	Restaurant w/ Grease Interceptor	$4,523	$2,106	$2,591	$17	$610	$9,847
21	Restaurant w/o Grease Interceptor	$92,895	$63,178	$79,820	$581	$12,521	$248,996
22	Commercial Laundry	$365	$142	$89	$9	$49	$653
23	Meat Products	$10,843	$16,436	$4,013	$7	$1,461	$32,761
24	Pulp and Paper Manufacturing	$7,821	$2,665	$4,411	$25	$1,054	$15,976
25	Fabricated Metal	$26,191	$1,319	$692	$61	$3,530	$31,793
26	**Subtotal**	**$4,793,782**	**$2,149,190**	**$1,646,035**	**$20,608**	**$646,138**	**$9,255,753**
27							
28	**Critical Users**	**$815,048**	**$162,766**	**$414,806**	**$125**	**$109,858**	**$1,502,603**
29							
30	**Total**	**$18,992,899**	**$5,559,342**	**$5,559,342**	**$398,083**	**$755,995**	**$31,265,661**

4. SEWER RATES

4.1 SEWER RATE OVERVIEW

The proposed sewer rate schedule was developed based on the results of the proposed financial plan and cost-of-service analysis. The key steps in developing the proposed rate schedule are outlined below:

- **Test year rate development**: Rates are calculated for the proposed rate structure for the cost-of-service test year (FY 2025). Rate calculations directly incorporate the unit costs developed in the cost-of-service analysis. The test year rates are revenue neutral, then are increased based on the proposed financial plan revenue adjustments. Although total rate revenues in the first year of adjustments (FY 2026) are designed to increase by the proposed revenue adjustment percentage (12% in FY 2026), the proposed percentage increase to each rate/charge varies due to the updated cost-of-service allocations.
- **Rate schedule development**: Proposed rates for the full study period are calculated by increasing the cost-of-service rates by the proposed annual revenue adjustment percentages from the proposed financial plan.

4.2 REVENUE ADJUSTMENTS

Table 4-1 shows the annual revenue adjustments based on the proposed financial plan scenario. The revenue neutral COS charges are increased by the revenue adjustments to determine the proposed sewer rates.

Table 4-1: Revenue Adjustments (Proposed)

Line	Fiscal Year	Revenue Adjustments
1	2026	12%
2	2027	12%
3	2028	12%
4	2029	12%
5	2030	12%

4.3 RESIDENTIAL RATES

Table 4-2 shows the revenue neutral residential sewer rate calculation based on the COS analysis. The total COS for each residential class (**Table 3-11**, Lines 2-6) is divided by the annual bills per residential class (**Table 3-5**, Lines 23-27) to determine the COS charge.

Table 4-2: Residential Sewer Rate Calculation (Revenue Neutral)

Line	Monthly Residential Sewer Service Charges	Total COS	Annual Bills	COS Charge
1	Standard Residential	$10,584,226	$247,872	$42.70
2	Economy	$1,936,760	$96,332	$20.11
3	Lifeline	$826,724	$79,806	$10.36
4	Multi-Family	$6,386,712	$164,508	$38.82
5	Mobile Home	$772,885	$26,772	$28.87

Table 4-3 shows the proposed residential sewer rates for FY 2026 based on the results of the financial plan and the COS analysis. The COS charges from **Table 4-2** are increased by the FY 2026 revenue adjustment in **Table 4-1** to determine the proposed sewer rate.

Table 4-3: Residential Sewer Rate Calculation (Proposed)

Line	Monthly Residential Sewer Service Charges	COS Charge	Proposed Charge	Current Charge	Difference ($)	Difference (%)
1	Standard Residential	$42.70	$47.83	$44.19	$3.64	8.2%
2	Economy	$20.11	$22.52	$20.70	$1.82	8.8%
3	Lifeline	$10.36	$11.61	$10.36	$1.25	12.1%
4	Multi-Family	$38.82	$43.49	$39.33	$4.16	10.6%
5	Mobile Home	$28.87	$32.34	$30.94	$1.40	4.5%

4.4 COMMERCIAL RATES

Table 4-4 shows the revenue neutral commercial sewer rate calculation based on the COS analysis. The total COS for each commercial class (**Table 3-11**, Lines 10-25) is divided by the water usage in ccf (**Table 3-5**, Lines 2-17) to determine the COS charge.

Table 4-4: Commercial Sewer Rate Calculation (Revenue Neutral)

Line	Coded Commercial Variable Charges	Total COS	Water Usage (ccf)	COS Charge
1	**With Separate Irrigation Meter**			
2	All Other Domestic Use	$4,084,063	$575,824	$7.09
3	Restaurant w/ Grease Interceptor	$135,005	$14,371	$9.39
4	Restaurant w/o Grease Interceptor	$87,811	$7,593	$11.57
5	Bakery	$179,566	$13,978	$12.85
6	Food Manufacturing	$1,644,364	$71,622	$22.96
7	Pulp and Paper Manufacturing	$396	$44	$8.98
8	Fabricated Metal	$31,303	$5,974	$5.24
9	**Without Separate Irrigation Meter**			
10	All Other Domestic Use	$2,753,218	$430,837	$6.39
11	Restaurant w/ Grease Interceptor	$9,847	$1,165	$8.45
12	Restaurant w/o Grease Interceptor	$248,996	$23,923	$10.41
13	Commercial Laundry	$653	$94	$6.95
14	Meat Products	$32,761	$2,792	$11.73
15	Pulp and Paper Manufacturing	$15,976	$2,014	$7.93
16	Fabricated Metal	$31,793	$6,745	$4.71

Table 4-5 shows the proposed commercial sewer rates for FY 2026 based on the results of the financial plan and the COS analysis. The COS charges from **Table 4-4** are increased by the FY 2026 revenue adjustment in **Table 4-1** to determine the proposed sewer rate.

Table 4-5: Commercial Sewer Rate Calculation (Proposed)

Line	Coded Commercial Variable Charges	COS Charge	Proposed Charge	Current Charge	Difference ($)	Difference (%)
1	**With Separate Irrigation Meter**					
2	All Other Domestic Use	$7.09	$7.95	$7.99	($0.04)	-0.5%
3	Restaurant w/ Grease Interceptor	$9.39	$10.53	$10.44	$0.09	0.9%
4	Restaurant w/o Grease Interceptor	$11.57	$12.96	$13.52	($0.56)	-4.1%
5	Bakery	$12.85	$14.39	$13.77	$0.62	4.5%
6	Food Manufacturing	$22.96	$25.72	$30.34	($4.62)	-15.2%
7	Pulp and Paper Manufacturing	$8.98	$10.07	$10.45	($0.38)	-3.6%
8	Fabricated Metal	$5.24	$5.87	$4.32	$1.55	35.9%
9	**Without Separate Irrigation Meter**					
10	All Other Domestic Use	$6.39	$7.16	$7.20	($0.04)	-0.6%
11	Restaurant w/ Grease Interceptor	$8.45	$9.47	$9.40	$0.07	0.7%
12	Restaurant w/o Grease Interceptor	$10.41	$11.66	$12.17	($0.51)	-4.2%
13	Commercial Laundry	$6.95	$7.79	$7.26	$0.53	7.3%
14	Meat Products	$11.73	$13.15	$13.84	($0.69)	-5.0%
15	Pulp and Paper Manufacturing	$7.93	$8.89	$9.40	($0.51)	-5.4%
16	Fabricated Metal	$4.71	$5.28	$3.89	$1.39	35.7%

4.5 INDUSTRIAL RATES

Table 4-6 shows the revenue neutral industrial sewer rate calculation based on the COS analysis. The total COS for critical users (**Table 3-11**, Line 28) by Billing and Flow, CBOD, and SS are divided by the actual wastewater flow, CBOD, and SS for critical users (**Table 2-11**) to determine the COS charge.

Table 4-6: Industrial Sewer Rate Calculation (Revenue Neutral)

Line	Critical User Charges	Total COS	Unit of Service	COS Charge
1	Billing and Flow	$925,031	188,672	$4.90284
2	CBOD	$162,766	352,808	$0.46135
3	SS	$414,806	260,105	$1.59476

Table 4-7 shows the proposed industrial sewer rates for FY 2026 based on the results of the financial plan and the COS analysis. The COS charges from **Table 4-6** are increased by the FY 2026 revenue adjustment in **Table 4-1** to determine the proposed sewer rate.

Table 4-7: Industrial Sewer Rate Calculation (Proposed)

Line	Critical User Charges	COS Charge	Proposed Charge	Current Charge	Difference ($)	Difference (%)
1	CS and Flow	$4.90284	$5.49120	$3.69323	$1.80	48.7%
2	CBOD	$0.46135	$0.51680	$0.88057	($0.36)	-41.3%
3	SS	$1.59476	$1.78620	$1.18346	$0.60	50.9%

4.6 PROPOSED SEWER RATE SCHEDULE

The proposed five-year sewer rate schedule in this section is based on the updated COS analysis and the proposed revenue adjustments in the five-year period. The rate schedule shows the proposed sewer rates to be implemented in July 2025 through July 2029.

Table 4-8, **Table 4-9**, **Table 4-10**, and **Table 4-11** show the proposed monthly sewer service charges for residential customers, commercial customers with separate irrigation meters, commercial customers without separate irrigation meters, and industrial users, respectively.

For commercial customers with no COS data, the City's existing rate is increased by the revenue adjustment across-the-board.

Table 4-8: Proposed Residential Sewer Rates

Line	Monthly Sewer Service Charges (Residential)	Proposed 7/1/2025	Proposed 7/1/2026	Proposed 7/1/2027	Proposed 7/1/2028	Proposed 7/1/2029
1	**Residential, per ccf of use**					
2	Standard, over 8 ccf	$47.83	$53.57	$60.00	$67.20	$75.27
3	Economy, 5 to 8 ccf	$22.52	$25.23	$28.26	$31.66	$35.46
4	Lifeline, 0 to 4 ccf	$11.61	$13.01	$14.58	$16.33	$18.29
5	**Residential, per unit**					
6	Multi-Family, per unit	$43.49	$48.71	$54.56	$61.11	$68.45
7	Mobile Home, per unit	$32.34	$36.23	$40.58	$45.45	$50.91

Table 4-9: Proposed Commercial Sewer Rates (w/ Irrigation Meter)

Line	Monthly Sewer Service Charges (Commercial w/ Irrigation Meter)	Proposed 7/1/2025	Proposed 7/1/2026	Proposed 7/1/2027	Proposed 7/1/2028	Proposed 7/1/2029
1	**Per ccf of water usage**					
2	All Other Domestic Use	$7.95	$8.91	$9.98	$11.18	$12.53
3	Restaurant w/ Grease Interceptor	$10.53	$11.80	$13.22	$14.81	$16.59
4	Restaurant w/o Grease Interceptor	$12.96	$14.52	$16.27	$18.23	$20.42
5	Commercial Laundry	$9.04	$10.13	$11.35	$12.72	$14.25
6	Bakery	$14.39	$16.12	$18.06	$20.23	$22.66
7	Industrial Laundry	$14.04	$15.73	$17.62	$19.74	$22.11
8	Beverage Bottling	$9.13	$10.23	$11.46	$12.84	$14.39
9	Food Manufacturing	$25.72	$28.81	$32.27	$36.15	$40.49
10	Meat Products	$17.22	$19.29	$21.61	$24.21	$27.12
11	Slaughterhouse	$19.82	$22.20	$24.87	$27.86	$31.21
12	Dairy Product Processors	$14.21	$15.92	$17.84	$19.99	$22.39
13	Canning and Packing	$10.13	$11.35	$12.72	$14.25	$15.96
14	Grain Mills	$13.33	$14.93	$16.73	$18.74	$20.99
15	Fats and Oils	$9.61	$10.77	$12.07	$13.52	$15.15
16	Pulp and Paper Manufacturing	$10.07	$11.28	$12.64	$14.16	$15.86
17	Inorganic Chemicals	$16.26	$18.22	$20.41	$22.86	$25.61
18	Paint Manufacturing	$25.34	$28.39	$31.80	$35.62	$39.90
19	Leather Tanning	$33.37	$37.38	$41.87	$46.90	$52.53
20	Fabricated Metal	$5.87	$6.58	$7.37	$8.26	$9.26

Table 4-10: Proposed Commercial Sewer Rates (w/o Irrigation Meter)

Line	Monthly Sewer Service Charges (Commercial w/o Irrigation Meter)	Proposed 7/1/2025	Proposed 7/1/2026	Proposed 7/1/2027	Proposed 7/1/2028	Proposed 7/1/2029
1	**Per ccf of water usage**					
2	All Other Domestic Use	$7.16	$8.02	$8.99	$10.07	$11.28
3	Restaurant w/ Grease Interceptor	$9.47	$10.61	$11.89	$13.32	$14.92
4	Restaurant w/o Grease Interceptor	$11.66	$13.06	$14.63	$16.39	$18.36
5	Commercial Laundry	$7.79	$8.73	$9.78	$10.96	$12.28
6	Bakery	$13.87	$15.54	$17.41	$19.50	$21.84
7	Industrial Laundry	$12.63	$14.15	$15.85	$17.76	$19.90
8	Beverage Bottling	$8.21	$9.20	$10.31	$11.55	$12.94
9	Food Manufacturing	$30.58	$34.25	$38.36	$42.97	$48.13
10	Meat Products	$13.15	$14.73	$16.50	$18.48	$20.70
11	Slaughterhouse	$17.85	$20.00	$22.40	$25.09	$28.11
12	Dairy Product Processors	$12.78	$14.32	$16.04	$17.97	$20.13
13	Canning and Packing	$9.11	$10.21	$11.44	$12.82	$14.36
14	Grain Mills	$12.01	$13.46	$15.08	$16.89	$18.92
15	Fats and Oils	$8.65	$9.69	$10.86	$12.17	$13.64
16	Pulp and Paper Manufacturing	$8.89	$9.96	$11.16	$12.50	$14.00
17	Inorganic Chemicals	$14.64	$16.40	$18.37	$20.58	$23.05
18	Paint Manufacturing	$22.82	$25.56	$28.63	$32.07	$35.92
19	Leather Tanning	$30.02	$33.63	$37.67	$42.20	$47.27
20	Fabricated Metal	$5.28	$5.92	$6.64	$7.44	$8.34

Table 4-11: Proposed Industrial Sewer Rates

Line	Monthly Sewer Service Charges (Critical/Industrial Users)	Proposed 7/1/2025	Proposed 7/1/2026	Proposed 7/1/2027	Proposed 7/1/2028	Proposed 7/1/2029
1	Flow, per ccf of wastewater	$5.4912	$6.1502	$6.8883	$7.7149	$8.6407
2	CBOD, per lb of CBOD	$0.5168	$0.5789	$0.6484	$0.7263	$0.8135
3	SS, per lb of SS	$1.7862	$2.0006	$2.2407	$2.5096	$2.8108

4.7 CUSTOMER IMPACTS AND RATE SURVEY

Table 4-12 shows the customer impacts to residential customers based on the first year of proposed sewer rates. Standard Residential, which makes up approximately 38% of all customer bills, will see a monthly impact of $3.64 due to the proposed sewer rates.

Table 4-12: Residential Customer Impacts

Line	Monthly Customer Impacts	Current Bill	Proposed Bill	Difference ($)	Difference (%)
1	Standard Residential, over 8 ccf of water use	$44.19	$47.83	$3.64	8%
2	Economy, 5 to 8 ccf of water use	$20.70	$22.52	$1.82	9%
3	Lifeline, 0 to 4 ccf of water use	$10.36	$11.61	$1.25	12%
4	Multi-Family	$39.33	$43.49	$4.16	11%
5	Mobile Home	$30.94	$32.34	$1.40	5%

Figure 4-1 shows the single family bill comparisons between the City and other nearby agencies. With the proposed sewer rates, the City is within the middle range of single family bills in the region.

Figure 4-1: Single Family Bill Comparisons (Nearby Agencies)

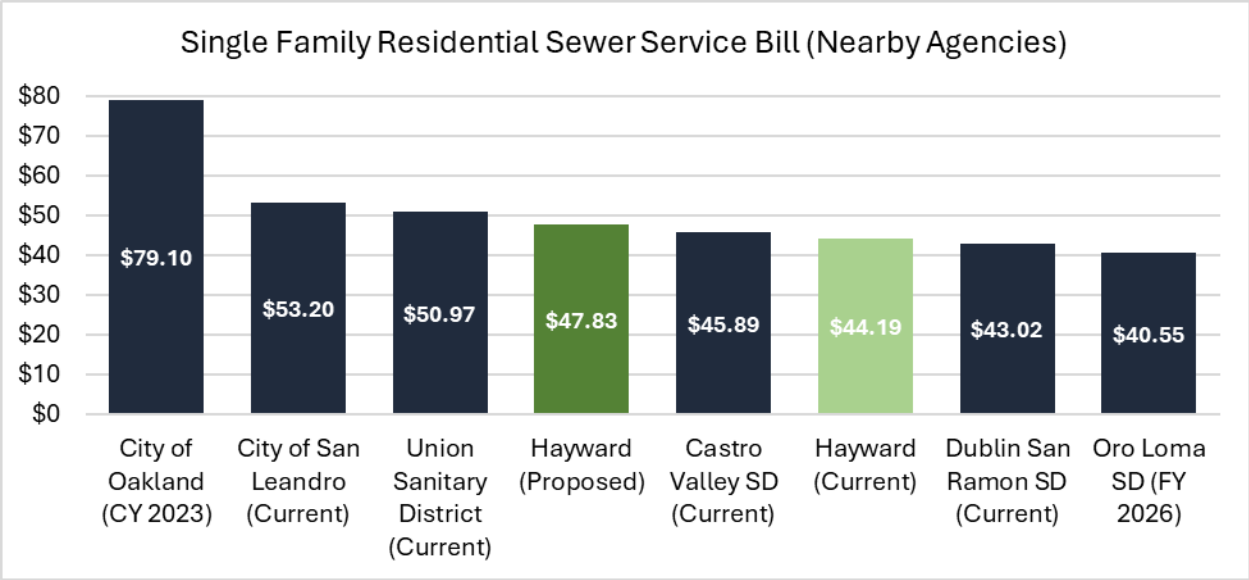


Figure 4-2 shows the single family bill comparisons between the City and other agencies that are also currently implementing a project to reduce nutrients by 2034. With the proposed sewer rates, the City is on the lower end of comparable bills.

Figure 4-2: Single Family Bill Comparisons (Agencies with Nutrient Removal Projects)

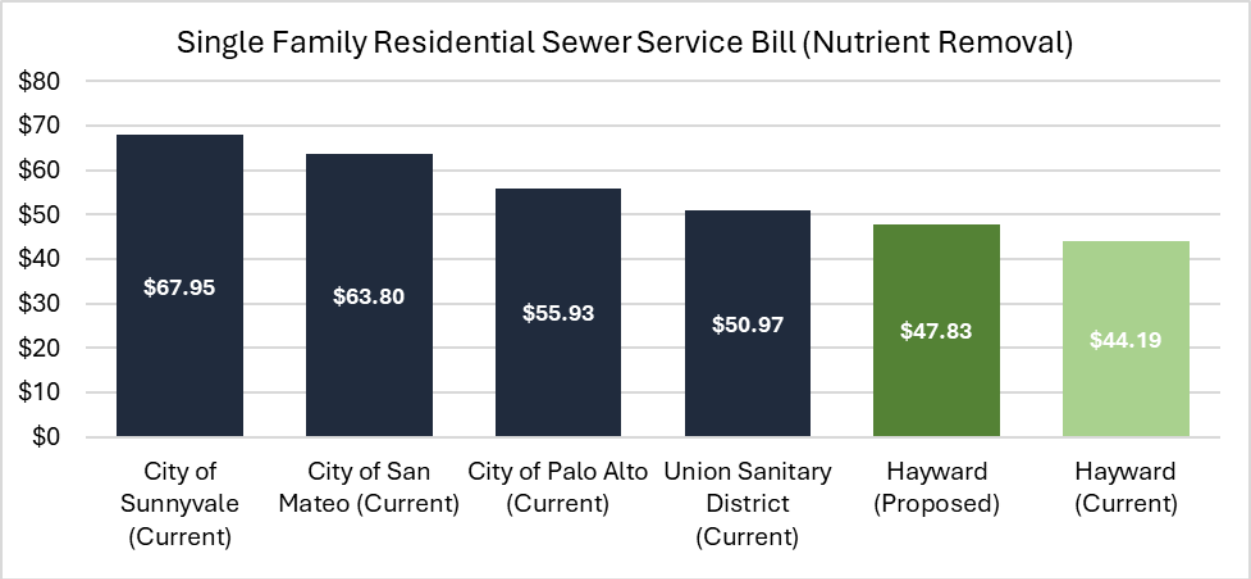


Table 4-13 shows the customer impacts to general commercial and restaurant customers based on the first year of proposed sewer rates. All Other Domestic Use with a separate irrigation meter (Line 2) makes up approximately 34% of all commercial bills and will see a monthly decrease of $0.64 based on 16 ccf of median water use. All Other Domestic Use without a separate irrigation meter (Line 7) makes up approximately 60% of all commercial bills and will see a monthly decrease of $0.28 based on 7 ccf of median water use.

Table 4-13: Commercial Customer Impacts

Line	Monthly Customer Impacts	Water Use (ccf)	Current Bill	Proposed Bill	Difference ($)	Difference (%)
1	**With Separate Irrigation Meter**					
2	All Other Domestic Use	16	$127.84	$127.20	($0.64)	-1%
3	Restaurant w/ Grease Interceptor	42	$438.48	$442.26	$3.78	1%
4	Restaurant w/o Grease Interceptor	40	$540.80	$518.40	($22.40)	-4%
5						
6	**Without Separate Irrigation Meter**					
7	All Other Domestic Use	7	$50.40	$50.12	($0.28)	-1%
8	Restaurant w/ Grease Interceptor	65	$611.00	$615.55	$4.55	1%
9	Restaurant w/o Grease Interceptor	26	$316.42	$303.16	($13.26)	-4%

Figure 4-3 shows the commercial bill comparisons for restaurants between the City and other nearby agencies. With the proposed sewer rates, the City is within the middle range of bills in the region.

Figure 4-3: Commercial Restaurant Bill Comparisons (Nearby Agencies)

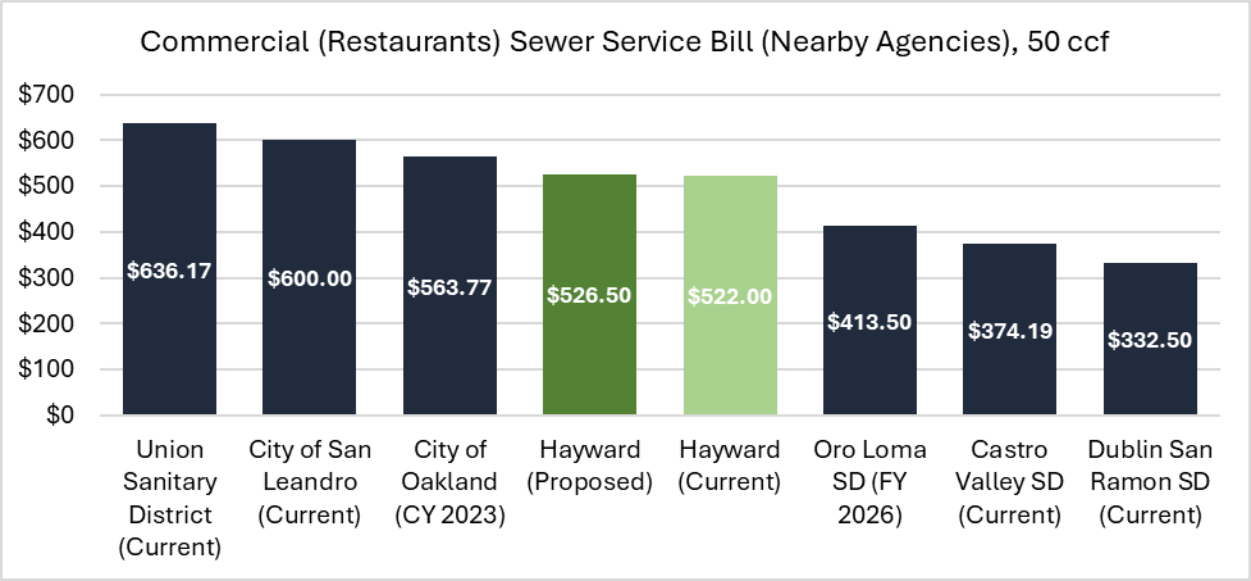
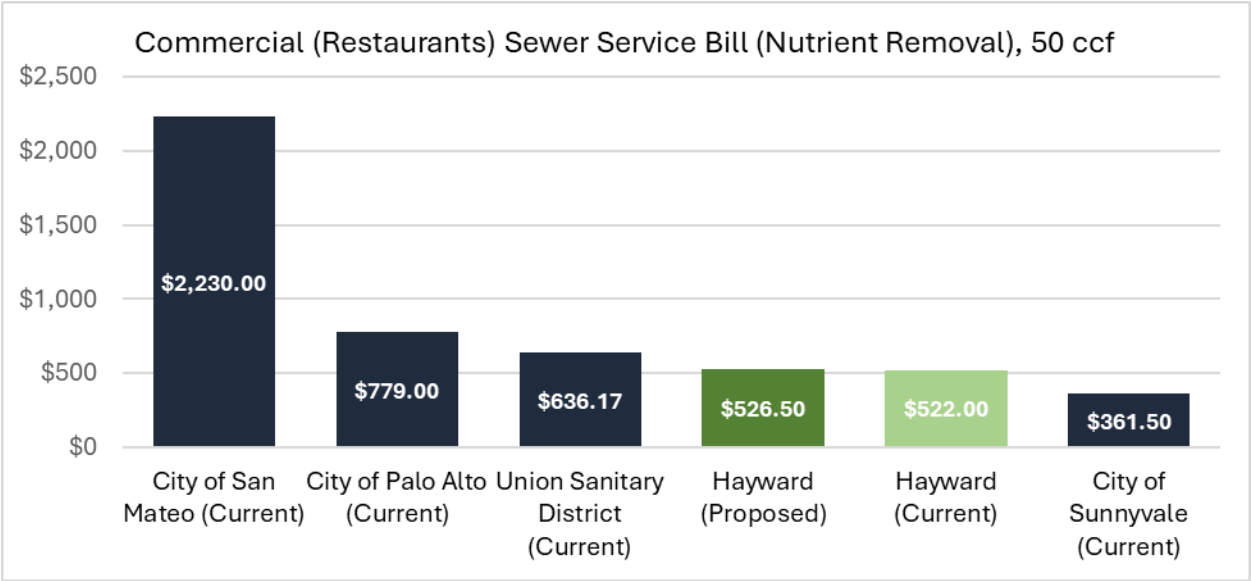


Figure 4-4 shows the commercial bill comparisons for restaurants between the City and other agencies that are also currently implementing a project to reduce nutrients by 2034. With the proposed sewer rates, the City is on the lower end of comparable bills.

Figure 4-4: Commercial Restaurant Bill Comparisons (Agencies with Nutrient Removal Projects)



5. CONNECTION FEES

5.1 CONNECTION FEE OVERVIEW

New customer connections to the City's sewer system are subject to a sewer connection fee, which is necessary to ensure that existing users are not unfairly burdened by costs incurred to provide capacity for new users. The overall purpose of a connection fee is to equitably recover capital costs incurred by the agency to provide system capacity to new users. Sewer connection fees in California are typically developed based on one of three common methodologies outlined by the AWWA in its *Manual of Water Supply Practices M1: Principles of Water Rates, Fees and Charges, Seventh Edition*.

The three methodologies include:

1. **Buy-In Method**: The Buy-In Method establishes connection based on the value of the system's existing capital assets and is typically most appropriate when a system's current capacity is sufficient to serve both short-term and long-term projected demands. The rationale underlying the Buy-In Method is that new customers should pay to "buy-in" to existing system capacity funded by past and current users.
2. **Incremental Cost Method**: The Incremental Cost Method establishes connection fees based on the cost of planned capital expenditures required to expand system capacity and is typically most appropriate when a system's current capacity is already fully utilized by existing users. The rationale underlying the Incremental Cost Method is that new users should fund planned capital projects that are necessary to accommodate growth.
3. **Hybrid Method**: The Hybrid Method[9] establishes capacity charges based on a combination of the Buy-In Method and the Incremental Cost Method. The Hybrid Method is typically most appropriate when some existing capacity is available to new users, but capacity expansion is still necessary to accommodate long-term demands.

WRE recommends the Hybrid Method for the City's sewer connection fees. The existing system has some remaining capacity to serve new customers, and the City will be investing in additional capacity over the next several years.

5.2 BUY-IN COMPONENT

The Buy-In component, shown in **Table 5-1**, calculates the value of the existing sewer system and its remaining capacity. The existing system value is determined based on the value of fixed assets (Line 1), Sewer Improvement cash balances (Line 2), and subtracting outstanding debt principal.

The fixed asset value is based on data received from City staff regarding sewer system assets, original cost, useful life, date in service, and net book value. WRE converted all asset values

[9] The Hybrid Method is referred to by the AWWA as the "Combined Cost Approach."

from net book value into replacement cost less depreciation (RCLD) using the Construction Cost Index (CCI) to adjust for annual cost inflation. WRE recommends using the RCLD asset valuation methodology because it accounts for both inflation and depreciation and is often considered the most equitable approach. The detailed asset list is included in the **Appendix** (**Table 6-4**).

The Sewer Improvement cash balances are equal to the beginning fund balance in FY 2025 (**Table 2-28**, Line 1). The outstanding debt principal is based on the remaining balance on the City's three existing debts (**Table 2-16**).

Table 5-1: System Value (Buy-In Component)

Line	Buy-In Component	System Value
1	Fixed Asset Value (RCLD)	$55,919,664
2	Cash Balances	$26,308,063
3	Less Outstanding Principal	($26,450,269)
4	**Total**	**$55,777,458**

5.3 INCREMENTAL COMPONENT

The Incremental component calculates the value of the future sewer system and its associated capacity, which includes the future expansion-related CIP shown in **Table 5-2** and the future expansion-related financing costs shown in **Table 5-3**.

The future system value is determined based on the five-year expansion CIP and WRRF Phase II project costs from the City's expansion-related CIP (**Table 2-18**) and the future interest payments for proposed debt issuances for expansion-related CIP for the next five years. WRE added estimated debt financing costs to the Incremental cost basis to ensure that existing sewer customers are not unfairly burdened by new debt obligations associated with projects that benefit growth.

Table 5-2: Future Expansion Capital Project Costs

Line	Capital Projects	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	5-Year Total
1	Expansion CIP	$2,024,830	$800,280	$0	$213,724	$555,683	$3,594,517
2	WRRF Phase II Project	$4,204,404	$15,851,246	$106,503,481	$40,096,039	$35,729,286	$202,384,455
3	**Capital Projects**	**$6,229,234**	**$16,651,526**	**$106,503,481**	**$40,309,763**	**$36,284,969**	**$205,978,972**

Table 5-3: Future Expansion Financing Costs

Line	Future Interest Payments	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	5-Year Total
1	Existing Debt	$0	$0	$0	$0	$0	$0
2	Proposed Debt	$0	$1,426,469	$2,852,938	$4,030,725	$5,208,511	$13,518,644
3	**Total**	**$0**	**$1,426,469**	**$2,852,938**	**$4,030,725**	**$5,208,511**	**$13,518,644**

The Incremental component calculation is shown in **Table 5-4** and is based on expansion CIP (**Table 5-2**), expansion-related WRRF Phase II project costs (**Table 5-2**), and expansion-related WRRF Phase II debt financing costs (**Table 5-3**).

Table 5-4: System Value (Incremental Component)

Line	Incremental Component	System Value
1	Expansion CIP	$3,594,517
2	WRRF Phase II Project Costs	$202,384,455
3	WRRF Phase II Financing Costs	$13,518,644
4	**Total**	**$219,497,617**

5.4 PROPOSED SEWER CONNECTION FEES

Table 5-5 shows the average EDU calculation, which defines the wastewater capacity in gallons per day (gpd), CBOD in lbs/year, and SS in lbs/year for the average residential customer. The Single Family wastewater capacity in gpd[10] is divided by the number of units to determine the gpd per EDU. The Single Family CBOD and SS[11] in lbs/year is also divided by the same number of units to determine the lbs/year per EDU.

Table 5-5: Average EDU Calculation

Line	Average EDU Calculation	Total	Units	Unit/EDU
1	**Single Family**			
2	Wastewater capacity (gpd)	4,128,014	30,743	134
3	CBOD (lbs per year)	4,665,362	30,743	152
4	SS (lbs per year)	3,729,573	30,743	121

Table 5-6 shows the sewer connection fee calculation based on the Hybrid Method. City staff provided the units of capacity in the current and future system based on million gallons per day (mgd) of wastewater flows. The current system has some remaining capacity for future customers to utilize; the future system's capacity is entirely for future customers (Line 3).

Buy-In costs are allocated to the current system (**Table 5-1**); Incremental costs are allocated to the future system (**Table 5-4**). The estimated wastewater flow in gpd per EDU (**Table 5-5**) is used to calculate the estimated EDUs served[12] for the current and future systems (Line 15). The Buy-In costs are divided by the estimated EDUs served for the current system; the Incremental costs are divided by the estimated EDUs served for the future system. The proposed sewer connection

[10] The wastewater capacity in gpd for Single Family customers is equal to the sum of wastewater flow in ccf/year for Standard Residential, Economy, and Lifeline customers in **Table 3-4** converted into gpd. 1 ccf = 748 gallons. 1 year = 365 days.

[11] The wastewater strength for CBOD and SS in lbs/year for Single Family customers is equal to the sum of CBOD and SS for Standard Residential, Economy, and Lifeline customers in **Table 3-4**.

[12] The calculation for estimated EDUs served for the current system is 12.0 mgd / 134 gpd x 1,000,000. The calculation for estimated EDUs served for the future system is 2.1 mgd / 134 gpd x 1,000,000.

fee per EDU is the sum of current system and future system unit costs (Line 16), which represents an increase of approximately 22% to the current sewer connection fees.

Table 5-6: Sewer Connection Fee Calculation

Line	Connection Fee Calculation	Current System	Future System	Total
1	**Units of Capacity (mgd)**			
2	Current Customer Utilization	10.6	0.0	10.6
3	Future Customer Utilization	1.4	2.1	3.5
4	**Total**	**12.0**	**2.1**	**14.1**
5				
6	**System Value**			
7	Buy-In	$55,777,458		$55,777,458
8	Incremental - Expansion CIP		$3,594,517	$3,594,517
9	Incremental - WRRF Phase II Project Costs		$202,384,455	$202,384,455
10	Incremental - WRRF Financing Costs		$13,518,644	$13,518,644
11	**Total Value**	**$55,777,458**	**$219,497,617**	**$275,275,075**
12				
13	**Estimated Wastewater Flow (gpd) per EDU**	**134**	**134**	
14				
15	**Estimated EDUs Served**	**89,369**	**15,640**	
16	**Cost per EDU**	**$624**	**$14,035**	
17				
18	**Proposed Connection Fee per EDU**			**$14,659**
19	Current Connection Fee per EDU			$12,031
20	Difference (%)			22%

Table 5-7 shows the Non-Residential (commercial, industrial, other) connection fee calculation based on the sewer connection fee per EDU (**Table 5-6**, Line 18). The connection fee is split between flow, CBOD, and SS based on the sewer cost split (**Table 3-9**, Line 6). The connection fee per component is divided by the units per EDU for flow, CBOD, and SS (**Table 5-5**).

Table 5-7: Non-Residential Connection Fee Calculation

Line	Non-Residential Connection Fee	COS Split	Connection Fee	Unit Cost
1	**Commercial, Industrial, Other**			
2	Wastewater capacity (per gpd)	63%	$9,246	$68.87
3	CBOD (per lb per year)	18%	$2,706	$17.84
4	SS (per lb per year)	18%	$2,706	$22.31
5	**Total**	**100%**	**$14,659**	

Table 5-8 shows the proposed sewer connection fees (WRE recommended) based on the results of the sewer connection fee study (**Table 5-6**, Line 18 and **Table 5-7**, Lines 2-4). The second year of proposed connection fees assumes a 4% increase based on the Construction Cost Index.

Table 5-8: Proposed Sewer Connection Fees (WRE Recommended)

Line	Proposed Sewer Connection Fees (WRE Recommended)	Proposed 9/1/2025	Proposed 9/1/2026
1	**Residential**		
2	Single Family, Low Density Residential	$14,659	$15,246
3	Multi-Family, High Density Residential (per unit)	$13,049	$13,571
4	Accessory Dwelling Unit (per unit)	$5,865	$6,100
5			
6	**Commercial, Industrial, Other**		
7	Wastewater capacity (per gpd)	$68.87	$71.63
8	CBOD (per lb per year)	$17.84	$18.56
9	SS (per lb per year)	$22.31	$23.21
10	Minimum Charge	$14,659	$15,246

Table 5-9 shows the proposed sewer connection fees (staff recommended) based on a lower increase of 10% applied over two years, which is recommended by staff to smooth out impacts to the sewer connection fee. Sewer connection fees for commercial, industrial, and other customers (Lines 6-10) are calculated based on an updated EDU definition derived from the most recent sewer customer data.

Table 5-9: Proposed Sewer Connection Fees (Staff Recommended)

Line	Proposed Sewer Connection Fees (Staff Recommended)	Proposed 9/1/2025	Proposed 9/1/2026
1	**Residential**		
2	Single Family, Low Density Residential	$13,235	$14,559
3	Multi-Family, High Density Residential (per unit)	$11,781	$12,960
4	Accessory Dwelling Unit (per unit)	$5,295	$5,825
5			
6	**Commercial, Industrial, Other**		
7	Wastewater capacity (per gpd)	$32.98	$36.28
8	CBOD (per lb per year)	$34.11	$37.53
9	SS (per lb per year)	$22.34	$24.58
10	Minimum Charge	$13,235	$14,559

5.5 CONNECTION FEE SURVEY

Figure 5-1 shows the connection fee per EDU comparisons between the City and other nearby agencies based on the staff recommended fees.

Figure 5-1: Sewer Connection Fee Comparisons (Nearby Agencies)

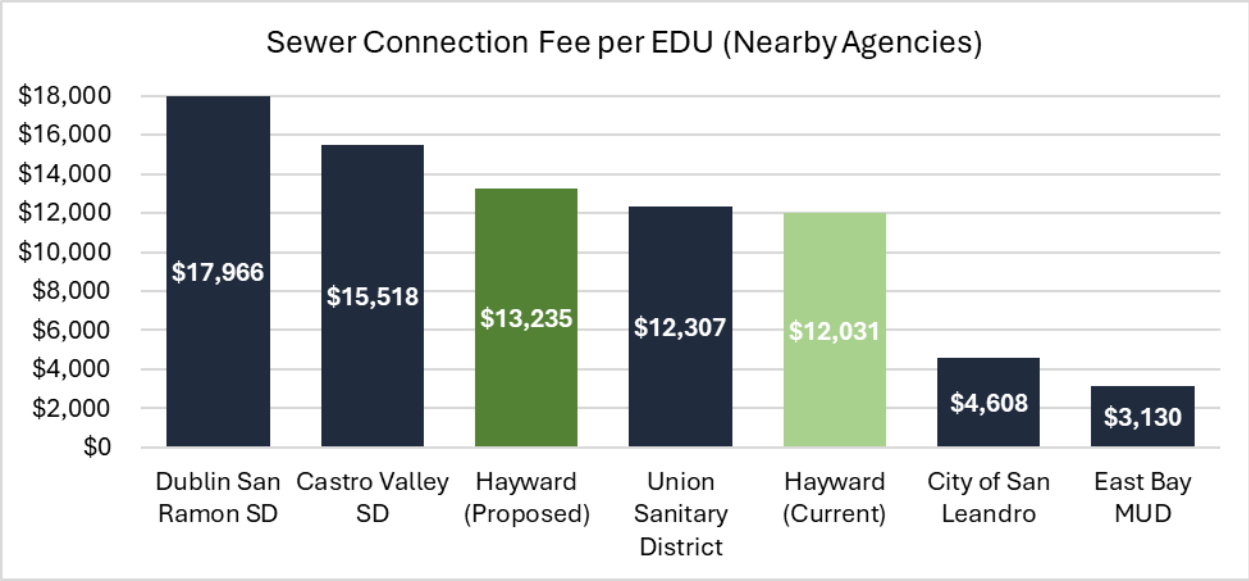
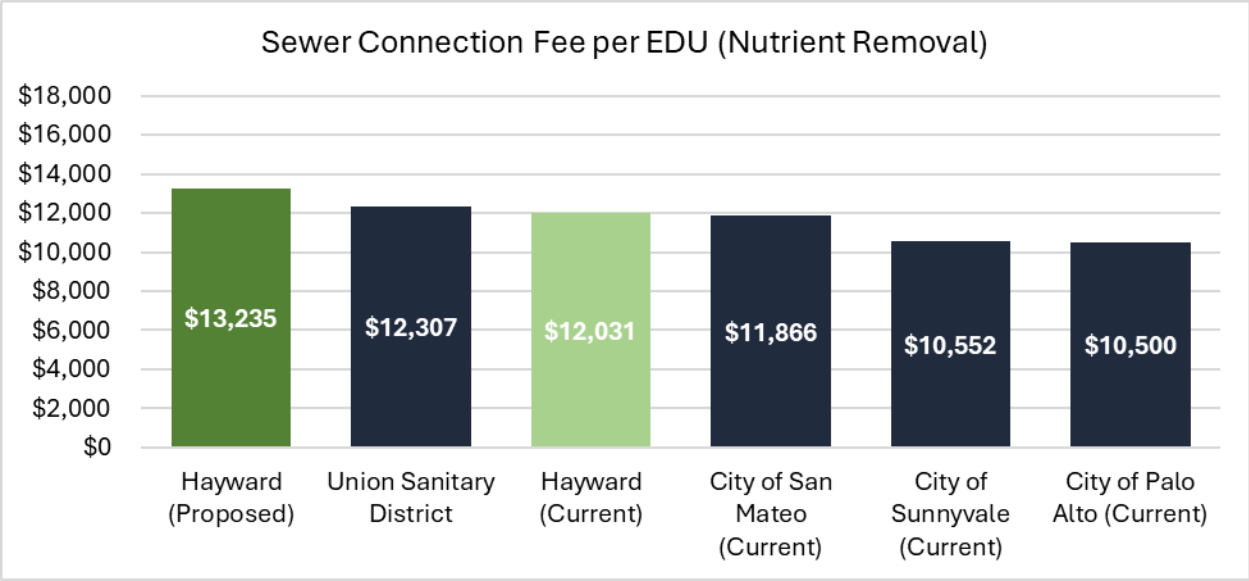


Figure 5-2 shows the connection fee per EDU comparisons based on the staff recommended fees between the City and other agencies that are also currently implementing a project to reduce nutrients by 2034.

Figure 5-2: Sewer Connection Fee Comparisons (Agencies with Nutrient Removal Projects)



6. APPENDICES

6.1 REVENUES

Table 6-1: Calculated Rate Revenue Detail

Line	Calculated Rate Revenues	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Monthly Residential Sewer Service Charges**							
2	Standard Residential	$10,066,702	$10,773,756	$10,953,464	$10,953,464	$10,953,464	$10,953,464	$10,953,464
3	Economy	$1,832,475	$1,961,320	$1,994,072	$1,994,072	$1,994,072	$1,994,072	$1,994,072
4	Lifeline	$759,753	$813,223	$826,790	$826,790	$826,790	$826,790	$826,790
5	Multi-Family	$5,946,553	$6,363,992	$6,470,100	$6,470,100	$6,470,100	$6,470,100	$6,470,100
6	Mobile Home	$761,262	$814,739	$828,326	$828,326	$828,326	$828,326	$828,326
7	**Subtotal**	**$19,366,745**	**$20,727,030**	**$21,072,752**	**$21,072,752**	**$21,072,752**	**$21,072,752**	**$21,072,752**
8								
9	**Coded Non-Residential Sewer Service Charges**							
10	**With Separate Irrigation Meter**							
11	All Other Domestic Use	$4,147,432	$4,441,355	$4,516,249	$4,516,249	$4,516,249	$4,516,249	$4,516,249
12	Restaurant w/ Grease Interceptor	$148,135	$158,600	$161,265	$161,265	$161,265	$161,265	$161,265
13	Restaurant w/o Grease Interceptor	$108,564	$116,211	$118,156	$118,156	$118,156	$118,156	$118,156
14	Commercial Laundry	$28,039	$30,015	$30,516	$30,516	$30,516	$30,516	$30,516
15	Bakery	$161,275	$172,687	$175,588	$175,588	$175,588	$175,588	$175,588
16	Industrial Laundry	$2,004	$2,145	$2,180	$2,180	$2,180	$2,180	$2,180
17	Beverage Bottling	$11,459	$12,270	$12,477	$12,477	$12,477	$12,477	$12,477
18	Food Manufacturing	$364,451	$390,036	$396,538	$396,538	$396,538	$396,538	$396,538
19	Meat Products	$78,225	$83,722	$85,120	$85,120	$85,120	$85,120	$85,120
20	Slaughterhouse	$0	$0	$0	$0	$0	$0	$0
21	Dairy Product Processors	$0	$0	$0	$0	$0	$0	$0
22	Canning and Packing	$7,674	$8,219	$8,358	$8,358	$8,358	$8,358	$8,358
23	Grain Mills	$0	$0	$0	$0	$0	$0	$0
24	Fats and Oils	$0	$0	$0	$0	$0	$0	$0
25	Pulp and Paper Manufacturing	$0	$0	$0	$0	$0	$0	$0
26	Inorganic Chemicals	$0	$0	$0	$0	$0	$0	$0
27	Paint Manufacturing	$289	$309	$314	$314	$314	$314	$314
28	Leather Tanning	$0	$0	$0	$0	$0	$0	$0
29	Fabricated Metal	$23,673	$25,376	$25,809	$25,809	$25,809	$25,809	$25,809

Line	Calculated Rate Revenues	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
30	**Without Separate Irrigation Meter**							
31	All Other Domestic Use	$3,160,081	$3,384,776	$3,442,146	$3,442,146	$3,442,146	$3,442,146	$3,442,146
32	Restaurant w/ Grease Interceptor	$10,059	$10,769	$10,950	$10,950	$10,950	$10,950	$10,950
33	Restaurant w/o Grease Interceptor	$237,107	$253,805	$258,046	$258,046	$258,046	$258,046	$258,046
34	Commercial Laundry	$9,123	$9,769	$9,933	$9,933	$9,933	$9,933	$9,933
35	Bakery	$17,444	$18,667	$18,977	$18,977	$18,977	$18,977	$18,977
36	Industrial Laundry	$0	$0	$0	$0	$0	$0	$0
37	Beverage Bottling	$3,577	$3,828	$3,891	$3,891	$3,891	$3,891	$3,891
38	Food Manufacturing	$0	$0	$0	$0	$0	$0	$0
39	Meat Products	$628	$672	$684	$684	$684	$684	$684
40	Slaughterhouse	$0	$0	$0	$0	$0	$0	$0
41	Dairy Product Processors	$0	$0	$0	$0	$0	$0	$0
42	Canning and Packing	$57,960	$62,075	$63,123	$63,123	$63,123	$63,123	$63,123
43	Grain Mills	$0	$0	$0	$0	$0	$0	$0
44	Fats and Oils	$4,360	$4,669	$4,747	$4,747	$4,747	$4,747	$4,747
45	Pulp and Paper Manufacturing	$17,393	$18,621	$18,933	$18,933	$18,933	$18,933	$18,933
46	Inorganic Chemicals	$0	$0	$0	$0	$0	$0	$0
47	Paint Manufacturing	$0	$0	$0	$0	$0	$0	$0
48	Leather Tanning	$0	$0	$0	$0	$0	$0	$0
49	Fabricated Metal	$33,825	$36,241	$36,857	$36,857	$36,857	$36,857	$36,857
50	**Subtotal**	**$8,632,777**	**$9,244,839**	**$9,400,859**	**$9,400,859**	**$9,400,859**	**$9,400,859**	**$9,400,859**
51								
52	**Critical User Sewer Service Charges**							
53	Flow	$645,157	$685,413	$696,810	$696,810	$696,810	$696,810	$696,810
54	CBOD	$285,676	$305,591	$310,672	$310,672	$310,672	$310,672	$310,672
55	SS	$283,000	$302,788	$307,823	$307,823	$307,823	$307,823	$307,823
56	**Subtotal**	**$1,213,832**	**$1,293,792**	**$1,315,305**	**$1,315,305**	**$1,315,305**	**$1,315,305**	**$1,315,305**
57								
58	**Total**	**$29,213,354**	**$31,265,661**	**$31,788,915**	**$31,788,915**	**$31,788,915**	**$31,788,915**	**$31,788,915**

6.2 EXPENSES

Table 6-2: Operating Expense Detail

Line	Expenses	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**Sewer Operating (Fund 610)**							
2	**Admin**	**$1,702,099**	**$2,272,507**	**$2,272,507**	**$2,272,507**	**$2,272,507**	**$2,272,507**	**$2,272,507**
3	TRANSFERS OUT: LIABILITY INS	$623,263	$823,326	$823,326	$823,326	$823,326	$823,326	$823,326
4	TRANSFERS OUT: COST ALLOCATION	$823,783	$1,194,656	$1,194,656	$1,194,656	$1,194,656	$1,194,656	$1,194,656
5	TRANSFERS OUT: OTHER	$255,053	$254,525	$254,525	$254,525	$254,525	$254,525	$254,525
6	**Finance**	**$773,430**	**$888,625**	**$924,017**	**$956,745**	**$990,705**	**$1,025,947**	**$1,062,522**
7	ADMINISTRATIVE COST	$1,324	$7,500	$7,725	$7,957	$8,195	$8,441	$8,695
8	BANK CHARGES & OTHER FEES	$111,885	$75,921	$78,198	$80,544	$82,960	$85,449	$88,013
9	BILINGUAL PAY	$0	$3,516	$3,621	$3,730	$3,842	$3,957	$4,076
10	COMPUTERS & SOFTWARE (BELOW CA	$638	$0	$0	$0	$0	$0	$0
11	COPIER LEASE & USAGE	$683	$2,000	$2,060	$2,122	$2,185	$2,251	$2,319
12	DENTAL BENEFITS	$3,685	$4,423	$4,644	$4,876	$5,120	$5,376	$5,645
13	FICA - MEDICARE	$4,940	$5,697	$5,982	$6,281	$6,595	$6,925	$7,271
14	FRINGE BENEFITS (VSN,LIFE,LTD)	$648	$693	$728	$764	$802	$842	$884
15	INT SERVICE CHARGES-FAC RPLC	$727	$876	$902	$929	$957	$986	$1,016
16	INT SERVICE CHARGES-FACILITIES	$10,974	$11,300	$11,639	$11,988	$12,348	$12,718	$13,100
17	INT SERVICE CHARGES-IT	$41,572	$43,187	$44,483	$45,817	$47,192	$48,607	$50,066
18	INT SERVICE CHARGES-IT RPLCMT	$4,312	$4,205	$4,331	$4,461	$4,595	$4,733	$4,875
19	MEDICAL BENEFITS	$81,722	$105,969	$111,267	$116,831	$122,672	$128,806	$135,246
20	MISCELLANEOUS SERVICES	$1,816	$18,147	$18,691	$19,252	$19,830	$20,425	$21,037
21	OFFICE EQUIPMENT MAINTENANCE (	$200	$1,029	$1,060	$1,092	$1,124	$1,158	$1,193
22	OFFICE SUPPLIES	$1,691	$5,120	$5,274	$5,432	$5,595	$5,763	$5,935
23	OPEB CONTRIBUTION (RETIREE MED	$8,090	$7,608	$7,988	$8,388	$8,807	$9,248	$9,710
24	PERS UNFUNDED ACCR LIABILITY	$88,514	$86,818	$91,159	$95,717	$100,503	$105,528	$110,804
25	POSTAGE AND MAILING	$0	$53,973	$55,592	$57,260	$58,978	$60,747	$62,569
26	PRINTING AND DUPLICATION SERVI	$40,788	$23,140	$23,834	$24,549	$25,285	$26,044	$26,825
27	RETIREMENT CONTRIBUTION	$21,728	$21,648	$22,730	$23,867	$25,060	$26,313	$27,629
28	SALARIES - COMP TIME PAID	$100	$0	$0	$0	$0	$0	$0
29	SALARIES - LEAVE PAID	$1,605	$0	$0	$0	$0	$0	$0
30	SALARIES - REGULAR	$340,958	$389,378	$404,953	$417,102	$429,615	$442,503	$455,778
31	TEMPORARY PERSONNEL SERVICES	$0	$7,000	$7,280	$7,498	$7,723	$7,955	$8,194
32	TRAINING REGISTRATION	$0	$3,879	$3,995	$4,115	$4,239	$4,366	$4,497

Line	Expenses	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
33	WORK COMP NON-SAFETY	$4,828	$5,599	$5,879	$6,173	$6,482	$6,806	$7,146
34	**Utilities Admin**	**$34,187**	**$240,683**	**$247,903**	**$255,341**	**$263,001**	**$270,891**	**$279,017**
35	UTILITIES - FUEL	$31,681	$0	$0	$0	$0	$0	$0
36	BANK CHARGES & OTHER FEES	$0	$500	$515	$530	$546	$563	$580
37	BAD DEBT EXPENSE	$165	$150,000	$154,500	$159,135	$163,909	$168,826	$173,891
38	COMPUTERS & SOFTWARE (BELOW CA	$6,750	$0	$0	$0	$0	$0	$0
39	CONTRACT CONSULTING SERVICES	$20,163	$75,000	$77,250	$79,568	$81,955	$84,413	$86,946
40	MISCELLANEOUS SERVICES	$55	$11,183	$11,518	$11,864	$12,220	$12,586	$12,964
41	PRINTING AND DUPLICATION SERVI	$1,114	$4,000	$4,120	$4,244	$4,371	$4,502	$4,637
42	SALARIES - REGULAR	$4,095	$0	$0	$0	$0	$0	$0
43	SALARIES & BENEFITS TRANSFER T	($29,836)	$0	$0	$0	$0	$0	$0
44	**Lift Station O&M**	**$3,889,283**	**$4,342,964**	**$4,288,294**	**$4,442,226**	**$4,602,039**	**$4,767,974**	**$4,940,281**
45	ADVERTISING & PUBLIC NOTICES	$53	$0	$0	$0	$0	$0	$0
46	BILINGUAL PAY	$3,677	$5,862	$6,096	$6,279	$6,468	$6,662	$6,862
47	BUILDING & STRUCTURE MAINTENAN	$3,881	$4,300	$4,429	$4,562	$4,699	$4,840	$4,985
48	COMPUTER & SOFTWARE MAINTENANC	$12,668	$10,000	$10,300	$10,609	$10,927	$11,255	$11,593
49	COMPUTERS & SOFTWARE (BELOW CA	$41	$7,000	$7,210	$7,426	$7,649	$7,879	$8,115
50	CONTRACT CONSULTING SERVICES	$0	$150,000	$154,500	$159,135	$163,909	$168,826	$173,891
51	COPIER LEASE & USAGE	$560	$2,200	$2,266	$2,334	$2,404	$2,476	$2,550
52	DENTAL BENEFITS	$15,247	$19,106	$20,061	$21,064	$22,118	$23,223	$24,385
53	DUES, CERT. & SUBSCRIPTIONS	$4,589	$5,000	$5,150	$5,305	$5,464	$5,628	$5,796
54	EQUIPMENT MAINTENANCE (VEHICLE	$12,790	$6,000	$6,180	$6,365	$6,556	$6,753	$6,956
55	FICA - MEDICARE	$28,983	$28,440	$29,862	$31,355	$32,923	$34,569	$36,297
56	FIELD SUPPLIES	$117,848	$90,000	$92,700	$95,481	$98,345	$101,296	$104,335
57	FRINGE BENEFITS (VSN,LIFE,LTD)	$9,016	$6,812	$7,153	$7,510	$7,886	$8,280	$8,694
58	INT SERVICE CHARGES-FAC RPLC	$3,196	$3,851	$3,967	$4,086	$4,208	$4,334	$4,464
59	INT SERVICE CHARGES-FACILITIES	$48,253	$49,689	$51,180	$52,715	$54,297	$55,925	$57,603
60	INT SERVICE CHARGES-FLEET MNT	$157,110	$163,394	$168,296	$173,345	$178,545	$183,901	$189,418
61	INT SERVICE CHARGES-IT	$151,847	$157,743	$162,475	$167,350	$172,370	$177,541	$182,867
62	INT SERVICE CHARGES-IT RPLCMT	$15,750	$15,360	$15,821	$16,295	$16,784	$17,288	$17,806
63	LANDSCAPE MAINTENANCE	$0	$20,000	$20,600	$21,218	$21,855	$22,510	$23,185
64	LEAVE PAYOUT	$21,408	$0	$0	$0	$0	$0	$0
65	MEAL ALLOWANCE-MOU	$2,471	$0	$0	$0	$0	$0	$0
66	MEDICAL BENEFITS	$308,576	$429,920	$451,416	$473,987	$497,686	$522,570	$548,699
67	MILEAGE REIMBURSEMENT	$0	$250	$258	$265	$273	$281	$290
68	MISCELLANEOUS SERVICES	$10,301	$49,247	$50,724	$52,246	$53,814	$55,428	$57,091

Line	Expenses	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
69	MISCELLANEOUS SUPPLIES	$1,601	$1,000	$1,030	$1,061	$1,093	$1,126	$1,159
70	OFFICE EQUIPMENT MAINTENANCE (	$0	$3,000	$3,090	$3,183	$3,278	$3,377	$3,478
71	OFFICE SUPPLIES	$81	$1,145	$1,179	$1,215	$1,251	$1,289	$1,327
72	OPEB CONTRIBUTION (RETIREE MED	$27,795	$27,791	$29,181	$30,640	$32,172	$33,780	$35,469
73	OTHER	$53,065	$0	$0	$0	$0	$0	$0
74	OTHER REPAIR & MAINTENANCE	$19,927	$45,000	$46,350	$47,741	$49,173	$50,648	$52,167
75	PERS UNFUNDED ACCR LIABILITY	$416,117	$433,413	$455,084	$477,838	$501,730	$526,816	$553,157
76	POSTAGE AND MAILING	$759	$0	$0	$0	$0	$0	$0
77	PRINTING AND DUPLICATION SERVI	$0	$4,200	$4,326	$4,456	$4,589	$4,727	$4,869
78	RENTAL - EQUIPMENT (FURNITURE,	$0	$11,000	$11,330	$11,670	$12,020	$12,381	$12,752
79	RENTAL - MISCELLANEOUS	$0	$5,000	$5,150	$5,305	$5,464	$5,628	$5,796
80	RETIREMENT CONTRIBUTION	$108,253	$115,531	$121,308	$127,373	$133,742	$140,429	$147,450
81	SALARIES - CASH IN LIEU OF MED	$9,010	$11,676	$12,143	$12,507	$12,883	$13,269	$13,667
82	SALARIES - COMP TIME PAID	$39,014	$0	$0	$0	$0	$0	$0
83	SALARIES - LEAVE PAID	$192,782	$0	$0	$0	$0	$0	$0
84	SALARIES - OVERTIME	$342,939	$61,000	$63,440	$65,343	$67,303	$69,323	$71,402
85	SALARIES - REGULAR	$1,334,391	$1,955,549	$2,033,771	$2,094,784	$2,157,628	$2,222,356	$2,289,027
86	SALARIES - STANDBY	$20,165	$0	$0	$0	$0	$0	$0
87	TEMPORARY PERSONNEL SERVICES	$78,711	$53,354	$55,488	$57,153	$58,867	$60,633	$62,452
88	TRAINING REGISTRATION	$566	$1,000	$1,030	$1,061	$1,093	$1,126	$1,159
89	UNIFORM	$2,801	$0	$0	$0	$0	$0	$0
90	UNIFORMS	$28,712	$23,000	$23,690	$24,401	$25,133	$25,887	$26,663
91	UTILITIES - GAS & ELECTRICITY	$159,480	$223,215	$0	$0	$0	$0	$0
92	UTILITIES - TELEPHONE	$11,192	$9,635	$10,117	$10,623	$11,154	$11,711	$12,297
93	UTILITIES - WATER	$19,480	$21,300	$22,365	$23,483	$24,657	$25,890	$27,185
94	WORK COMP NON-SAFETY	$94,180	$111,981	$117,580	$123,459	$129,632	$136,114	$142,919
95	**WRRF**	**$10,990,662**	**$13,581,891**	**$13,324,939**	**$13,779,945**	**$14,251,364**	**$14,739,826**	**$15,245,989**
96	ADVERTISING & PUBLIC NOTICES	$53	$0	$0	$0	$0	$0	$0
97	BAD DEBT EXPENSE	$168,675	$0	$0	$0	$0	$0	$0
98	BILINGUAL PAY	$754	$742	$772	$795	$819	$843	$869
99	BUILDING & STRUCTURE MAINTENAN	$36,605	$67,500	$69,525	$71,611	$73,759	$75,972	$78,251
100	COMPUTER & SOFTWARE MAINTENANC	$34,329	$37,556	$38,683	$39,843	$41,038	$42,270	$43,538
101	COMPUTERS & SOFTWARE (BELOW CA	$3,099	$12,500	$12,875	$13,261	$13,659	$14,069	$14,491
102	CONTRACT CONSULTING SERVICES	$28,574	$11,846	$12,202	$12,568	$12,945	$13,333	$13,733
103	COPIER LEASE & USAGE	$0	$5,000	$5,150	$5,305	$5,464	$5,628	$5,796
104	DENTAL BENEFITS	$26,845	$36,195	$38,005	$39,905	$41,900	$43,995	$46,195

Line	Expenses	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
105	DUES, CERT. & SUBSCRIPTIONS	$20,669	$44,500	$45,835	$47,210	$48,626	$50,085	$51,588
106	EMERGENCY MEDICAL SERVICE SUPP	$8,509	$10,000	$10,300	$10,609	$10,927	$11,255	$11,593
107	EQUIPMENT MAINTENANCE (VEHICLE	$29,924	$53,500	$55,105	$56,758	$58,461	$60,215	$62,021
108	FICA - MEDICARE	$57,297	$69,796	$73,286	$76,950	$80,798	$84,837	$89,079
109	FIELD SUPPLIES	$1,119,031	$2,154,844	$2,219,489	$2,286,074	$2,354,656	$2,425,296	$2,498,055
110	FRINGE BENEFITS (VSN,LIFE,LTD)	$24,419	$20,634	$21,666	$22,749	$23,886	$25,081	$26,335
111	INT SERVICE CHARGES-FLEET MNT	$96,543	$100,404	$103,416	$106,519	$109,714	$113,006	$116,396
112	INT SERVICE CHARGES-IT	$318,136	$336,854	$346,960	$357,368	$368,089	$379,132	$390,506
113	INT SERVICE CHARGES-IT RPLCMT	$32,998	$32,802	$33,786	$34,800	$35,844	$36,919	$38,027
114	LANDSCAPE MAINTENANCE	$92,592	$90,000	$92,700	$95,481	$98,345	$101,296	$104,335
115	LEAVE PAYOUT	$16,055	$0	$0	$0	$0	$0	$0
116	LOANS/NOTES PRINCIPAL PAYMENT	$319,975	$327,448	$337,271	$347,390	$357,811	$368,546	$379,602
117	LODGING EXPENSE	$1,814	$0	$0	$0	$0	$0	$0
118	MEAL ALLOWANCE FOR TRAVEL	$350	$0	$0	$0	$0	$0	$0
119	MEAL ALLOWANCE-MOU	$1,360	$0	$0	$0	$0	$0	$0
120	MEALS & FOOD PURCHASES	$0	$500	$515	$530	$546	$563	$580
121	MEDICAL BENEFITS	$485,166	$752,128	$789,734	$829,221	$870,682	$914,216	$959,927
122	MILEAGE REIMBURSEMENT	$608	$815	$839	$865	$891	$917	$945
123	MISCELLANEOUS SERVICES	$1,326,579	$1,263,503	$1,301,408	$1,340,451	$1,380,664	$1,422,084	$1,464,746
124	MISCELLANEOUS SUPPLIES	$21,133	$40,683	$41,903	$43,161	$44,455	$45,789	$47,163
125	OFFICE EQUIPMENT MAINTENANCE (	$0	$5,531	$5,697	$5,868	$6,044	$6,225	$6,412
126	OFFICE SUPPLIES	$11,057	$18,485	$19,040	$19,611	$20,199	$20,805	$21,429
127	OPEB CONTRIBUTION (RETIREE MED	$57,752	$59,346	$62,313	$65,429	$68,700	$72,135	$75,742
128	OTHER	$16,327	$0	$0	$0	$0	$0	$0
129	OTHER REPAIR & MAINTENANCE	$485,093	$593,349	$611,149	$629,484	$648,368	$667,820	$687,854
130	PAYROLL EQUIPMENT STIPEND	$116	$720	$742	$764	$787	$810	$835
131	PERS UNFUNDED ACCR LIABILITY	$961,993	$1,059,025	$1,111,976	$1,167,575	$1,225,954	$1,287,252	$1,351,614
132	POSTAGE AND MAILING	$1,137	$1,500	$1,545	$1,591	$1,639	$1,688	$1,739
133	PRINTING AND DUPLICATION SERVI	$0	$500	$515	$530	$546	$563	$580
134	RENTAL - EQUIPMENT (FURNITURE,	$34,529	$22,500	$23,175	$23,870	$24,586	$25,324	$26,084
135	RENTAL - MISCELLANEOUS	$16,677	$15,000	$15,450	$15,914	$16,391	$16,883	$17,389
136	RETIREMENT CONTRIBUTION	$255,919	$298,728	$313,664	$329,348	$345,815	$363,106	$381,261
137	SALARIES - ACCRUED	$38,361	$0	$0	$0	$0	$0	$0
138	SALARIES - CASH IN LIEU OF MED	$13,554	$17,052	$17,734	$18,266	$18,814	$19,379	$19,960
139	SALARIES - COMP TIME PAID	$60,387	$0	$0	$0	$0	$0	$0
140	SALARIES - LEAVE PAID	$426,054	$0	$0	$0	$0	$0	$0

Line	Expenses	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
141	SALARIES - OVERTIME	$346,041	$56,800	$59,072	$60,844	$62,669	$64,550	$66,486
142	SALARIES - REGULAR	$3,177,264	$4,812,679	$5,005,186	$5,155,342	$5,310,002	$5,469,302	$5,633,381
143	SALARIES & BENEFITS TRANSFER T	($84,323)	($150,000)	$0	$0	$0	$0	$0
144	TAXES AND ASSESSMENTS	$0	$351	$362	$372	$384	$395	$407
145	TRAINING REGISTRATION	$8,689	$41,500	$42,745	$44,027	$45,348	$46,709	$48,110
146	UNIFORM	$5,258	$0	$0	$0	$0	$0	$0
147	UNIFORMS	$28,670	$30,000	$30,900	$31,827	$32,782	$33,765	$34,778
148	UTILITIES - GAS & ELECTRICITY	$544,181	$893,600	$0	$0	$0	$0	$0
149	UTILITIES - MISCELLANEOUS	$54,735	$4,500	$4,725	$4,961	$5,209	$5,470	$5,743
150	UTILITIES - TELEPHONE	$8,078	$11,300	$11,865	$12,458	$13,081	$13,735	$14,422
151	UTILITIES - WATER	$75,697	$103,000	$108,150	$113,558	$119,235	$125,197	$131,457
152	VEH RENTAL/AIRFARE/TRANSP	$0	$1,500	$1,575	$1,654	$1,736	$1,823	$1,914
153	WORK COMP NON-SAFETY	$175,323	$215,174	$225,933	$237,229	$249,091	$261,545	$274,623
154	**WPSC**	**$1,395,163**	**$1,644,973**	**$1,711,511**	**$1,772,741**	**$1,836,301**	**$1,902,287**	**$1,970,798**
155	ADVERTISING & PUBLIC NOTICES	$169	$605	$623	$642	$661	$681	$701
156	BILINGUAL PAY	$1,006	$730	$759	$782	$805	$830	$854
157	COMPUTERS & SOFTWARE (BELOW CA	$0	$665	$685	$705	$727	$748	$771
158	CONTRACT CONSULTING SERVICES	$413	$2,500	$2,575	$2,652	$2,732	$2,814	$2,898
159	COPIER LEASE & USAGE	$560	$2,000	$2,060	$2,122	$2,185	$2,251	$2,319
160	DENTAL BENEFITS	$7,130	$8,582	$9,011	$9,462	$9,935	$10,431	$10,953
161	DUES, CERT. & SUBSCRIPTIONS	$0	$1,714	$1,765	$1,818	$1,873	$1,929	$1,987
162	FICA - MEDICARE	$10,944	$12,768	$13,406	$14,077	$14,781	$15,520	$16,296
163	FIELD SUPPLIES	$4,776	$10,000	$10,300	$10,609	$10,927	$11,255	$11,593
164	FRINGE BENEFITS (VSN,LIFE,LTD)	$7,068	$4,513	$4,739	$4,976	$5,224	$5,486	$5,760
165	INT SERVICE CHARGES-FAC RPLC	$1,326	$1,598	$1,646	$1,695	$1,746	$1,799	$1,853
166	INT SERVICE CHARGES-FACILITIES	$20,024	$20,620	$21,239	$21,876	$22,532	$23,208	$23,904
167	INT SERVICE CHARGES-FLEET MNT	$15,483	$16,102	$16,585	$17,083	$17,595	$18,123	$18,667
168	INT SERVICE CHARGES-IT	$63,015	$65,461	$67,425	$69,448	$71,531	$73,677	$75,887
169	INT SERVICE CHARGES-IT RPLCMT	$6,536	$6,374	$6,565	$6,762	$6,965	$7,174	$7,389
170	LEAVE PAYOUT	$45,039	$0	$0	$0	$0	$0	$0
171	MEAL ALLOWANCE-MOU	$18	$0	$0	$0	$0	$0	$0
172	MEALS & FOOD PURCHASES	$0	$101	$104	$107	$110	$114	$117
173	MEDICAL BENEFITS	$128,229	$162,090	$170,195	$178,704	$187,639	$197,021	$206,872
174	MISCELLANEOUS SERVICES	$31,524	$58,605	$60,363	$62,174	$64,039	$65,960	$67,939
175	MISCELLANEOUS SUPPLIES	$1,257	$1,000	$1,030	$1,061	$1,093	$1,126	$1,159
176	OFFICE EQUIPMENT MAINTENANCE (	$0	$9,876	$10,172	$10,477	$10,792	$11,116	$11,449

Line	Expenses	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
177	OFFICE SUPPLIES	$1,358	$5,600	$5,768	$5,941	$6,119	$6,303	$6,492
178	OPEB CONTRIBUTION (RETIREE MED	$11,534	$11,533	$12,110	$12,715	$13,351	$14,018	$14,719
179	OTHER REPAIR & MAINTENANCE	$23,793	$70,519	$72,635	$74,814	$77,058	$79,370	$81,751
180	PERS UNFUNDED ACCR LIABILITY	$197,832	$189,984	$199,483	$209,457	$219,930	$230,927	$242,473
181	PRINTING AND DUPLICATION SERVI	$0	$2,225	$2,292	$2,361	$2,431	$2,504	$2,579
182	RETIREMENT CONTRIBUTION	$56,980	$64,452	$67,675	$71,058	$74,611	$78,342	$82,259
183	SALARIES - COMP TIME PAID	$3,339	$0	$0	$0	$0	$0	$0
184	SALARIES - LEAVE PAID	$65,384	$0	$0	$0	$0	$0	$0
185	SALARIES - OVERTIME	$1,967	$0	$0	$0	$0	$0	$0
186	SALARIES - REGULAR	$666,693	$879,843	$915,037	$942,488	$970,762	$999,885	$1,029,882
187	SALARIES & BENEFITS TRANSFER T	($175)	$0	$0	$0	$0	$0	$0
188	TRAINING REGISTRATION	$0	$2,500	$2,575	$2,652	$2,732	$2,814	$2,898
189	UNIFORM	$822	$0	$0	$0	$0	$0	$0
190	UNIFORMS	$5,102	$12,000	$12,360	$12,731	$13,113	$13,506	$13,911
191	UTILITIES - GAS & ELECTRICITY	$0	$1,000	$0	$0	$0	$0	$0
192	UTILITIES - TELEPHONE	$2,892	$1,921	$2,017	$2,118	$2,224	$2,335	$2,452
193	VEH RENTAL/AIRFARE/TRANSP	$0	$2,670	$2,750	$2,833	$2,918	$3,005	$3,095
194	WORK COMP NON-SAFETY	$13,129	$14,822	$15,563	$16,341	$17,158	$18,016	$18,917
195	**Subtotal - Sewer Operating (Fund 610)**	**$18,784,823**	**$22,971,643**	**$22,769,172**	**$23,479,503**	**$24,215,917**	**$24,979,433**	**$25,771,115**
196								
197	**Total - Expenses**	**$18,784,823**	**$22,971,643**	**$22,769,172**	**$23,479,503**	**$24,215,917**	**$24,979,433**	**$25,771,115**

6.3 CAPITAL PROJECTS

Table 6-3: Capital Improvement Plan Detail (Inflated)

Line	Capital Improvement Plan	Expansion	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	**SEWER COLLECTION SYSTEM**		**$30,040,000**	**$9,724,000**	**$8,598,720**	**$9,077,652**	**$9,791,716**	**$10,548,381**
2	Lift Station Valve Upgrade at Various Stations	0%	$99,000	$0	$0	$0	$0	$0
3	Valle Vista Sewer Force Main Reliability Implementation	0%	$173,000	$0	$0	$0	$0	$0
4	Tennyson Lift Station Rehabilitation	0%	$0	$0	$270,400	$0	$0	$0
5	Tennyson Lift Station Emergency Standby Generator Replacement	0%	$200,000	$0	$0	$0	$0	$0
6	Ward Creek/Tiegen Drive Sewer Replacement	0%	$0	$520,000	$0	$0	$0	$0
7	Harder Road Sewer System Improvement	0%	$700,000	$1,040,000	$0	$0	$0	$0
8	Valle Vista Wet Well Rehabilitation	0%	$2,000	$416,000	$0	$0	$0	$0
9	Air Release with Blowoff Access and Rehab	0%	$80,000	$0	$0	$0	$0	$0
10	Sewer Manhole Rehabilitation - Various Locations	0%	$91,000	$52,000	$0	$0	$0	$0
11	Soto Road Sewer Improvement	0%	$400,000	$0	$0	$0	$0	$0
12	Valle Vista VFD Replacement	0%	$220,000	$0	$0	$0	$0	$0
13	Airport Lift Station Improvements	0%	$200,000	$0	$0	$0	$0	$0
14	Daisy Ct Access Road Erosion Mitigation Project	0%	$45,000	$0	$0	$0	$0	$0
15	Marathon Lift Station Motor Control Center Replacement	0%	$250,000	$0	$0	$0	$0	$0
16	Annual Emergency/Spot Line Repairs	0%	$344,000	$312,000	$324,480	$393,702	$409,450	$425,829
17	Root Foaming	0%	$123,000	$104,000	$108,160	$134,984	$140,383	$145,998
18	Sewer Line Improvement FY21	0%	$3,948,000	$0	$0	$0	$0	$0
19	Annual Line Replacements FY24	0%	$16,165,000	$0	$0	$0	$0	$0
20	Annual Line Replacements FY25	0%	$7,000,000	$0	$0	$0	$0	$0
21	Annual Line Replacements Future Years	0%	$0	$7,280,000	$7,895,680	$8,548,966	$9,241,883	$9,976,554
22	**UTILITIES EQUIPMENT**		**$32,000**	**$0**	**$0**	**$0**	**$0**	**$0**
23	Miscellaneous Lift Station Equipment Replacement	0%	$32,000	$0	$0	$0	$0	$0
24	**WRRF**		**$15,751,000**	**$4,945,200**	**$1,470,976**	**$3,430,835**	**$1,076,270**	**$3,357,962**
25	WPCF (WRRF) Gas Conditioning System Skid Media Replacement	0%	$325,000	$171,600	$178,464	$185,603	$193,027	$200,748
26	WPCF (WRRF) Digester Cleaning & EQ Pond Sludge Removal	0%	$80,000	$0	$0	$0	$0	$0
27	WPCF (WRRF) Digester Annual Cleaning	0%	$0	$36,400	$37,856	$39,370	$46,794	$48,666
28	WPCF (WRRF) Seismic Retrofit of Miscellaneous Buildings	0%	$365,000	$0	$0	$0	$0	$0
29	WPCF (WRRF) Main 480V MCC Electrical Distribution Rehabilitation	0%	$12,748,000	$0	$0	$0	$0	$0
30	WPCF (WRRF) Chlorination System Improvement	0%	$221,000	$1,196,000	$0	$0	$0	$0
31	Cogeneration System Maintenance	0%	$200,000	$208,000	$216,320	$224,973	$269,067	$279,830
32	Coating of South Primary Clarifier	0%	$150,000	$0	$0	$0	$0	$0

Line	Capital Improvement Plan	Expansion	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
33	WPCF (WRRF) Levee Road Maintenance	0%	$200,000	$208,000	$0	$247,470	$0	$291,997
34	WPCF (WRRF) New Drives for North and South Primary Clarifiers	0%	$10,000	$0	$0	$0	$0	$0
35	WPCF (WRRF) New Digester Mixing Pumps for Digesters No. 2 & 3	0%	$300,000	$0	$0	$0	$0	$0
36	WPCF (WRRF) Underground Conduit Repair (494 Pump & Sludge Beds)	0%	$0	$0	$86,528	$0	$0	$0
37	WPCF (WRRF) Miscellaneous Replacements	0%	$400,000	$416,000	$432,640	$506,189	$526,436	$547,494
38	WPCF (WRRF) Asset Management Plan	0%	$100,000	$0	$0	$0	$0	$0
39	WPCF (WRRF) SCADA Maintenance	0%	$30,000	$31,200	$32,448	$33,746	$40,945	$42,583
40	WPCF (WRRF) SCADA System Master Plan and Upgrades	0%	$100,000	$208,000	$0	$0	$0	$0
41	WPCF (WRRF) Oxidation Pond Rock Slope Protection	0%	$300,000	$312,000	$0	$0	$0	$0
42	WPCF (WRRF) On-site Spoils Removal	0%	$150,000	$156,000	$162,240	$168,730	$0	$0
43	WPCF (WRRF) Digester Inspection and Rehabilitation	0%	$0	$1,664,000	$0	$1,799,782	$0	$1,946,645
44	WPCF (WRRF) West Winton Landfill & Road Maintenance	0%	$0	$26,000	$324,480	$0	$0	$0
45	WPCF (WRRF) Effluent Channel Return Pump Improvements	0%	$72,000	$312,000	$0	$224,973	$0	$0
46	**OTHER**		**$190,000**	**$197,600**	**$205,504**	**$219,348**	**$228,122**	**$237,247**
47	EBDA Outfall Replacement Payment	0%	$150,000	$156,000	$162,240	$168,730	$175,479	$182,498
48	Project Predesign Services	0%	$40,000	$41,600	$43,264	$50,619	$52,644	$54,749
49	**UTILITIES EQUIPMENT**		**$67,000**	**$52,000**	**$0**	**$0**	**$0**	**$0**
50	GIS Data Development and Conversion	20%	$67,000	$52,000	$0	$0	$0	$0
51	**WRRF**		**$2,029,000**	**$2,090,400**	**$324,480**	**$224,973**	**$584,929**	**$11,314,872**
52	WPCF (WRRF) Selective Catalyst Reduction for Cogen Engine	0%	$500,000	$0	$0	$0	$0	$0
53	WPCF (WRRF) Trickling Filter Pump Station Pump Rebuilds	0%	$260,000	$0	$0	$0	$0	$0
54	WPCF (WRRF) Solar Power Design and Construction Phase II - 1.4 MW	100%	$0	$0	$0	$0	$0	$6,083,265
55	WPCF (WRRF) Solids Pumping Improvements	0%	$189,000	$104,000	$0	$0	$0	$0
56	WPCF (WRRF) Maintenance Building Improvements	0%	$0	$156,000	$0	$0	$0	$0
57	WPCF (WRRF) Mechanical Sludge Dewatering Facility	100%	$0	$0	$0	$0	$584,929	$5,231,607
58	WPCF (WRRF) Roofing for Heating and Mixing Building No. 1	0%	$150,000	$0	$0	$0	$0	$0
59	WPCF (WRRF) Main 480V MCC Electrical Distribution Rehabilitation	0%	$258,000	$0	$0	$0	$0	$0
60	FOG Tank Coating	0%	$0	$270,400	$0	$0	$0	$0
61	WPCF (WRRF) Hot Water Loop Improvements	0%	$0	$1,248,000	$0	$0	$0	$0
62	WPCF (WRRF) Effluent Channel Return Pump Improvements (NEW)	100%	$72,000	$312,000	$0	$224,973	$0	$0
63	Nature-Based Solution Feasibility Study (NEW)	0%	$600,000	$0	$0	$0	$0	$0
64	Digester Condition Assessment (NEW)	0%	$0	$0	$324,480	$0	$0	$0
65	**WPCF (WRRF) LABORATORY**		**$444,000**	**$41,600**	**$43,264**	**$44,995**	**$52,644**	**$54,749**
66	Utilities Laboratory Information Management & Data Entry	0%	$444,000	$41,600	$43,264	$44,995	$52,644	$54,749
67	**WPCF (WRRF) IMPROVEMENT PHASE II**		**$10,513,028**	**$53,987,104**	**$233,720,873**	**$84,412,714**	**$75,219,549**	**$19,064,658**
68	WPCF (WRRF) New Administration Building & Lab Project	50%	$7,743,611	$19,627,003	$217,882,508	$84,412,714	$75,219,549	$19,064,658

Line	Capital Improvement Plan	Expansion	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
69	WPCF (WRRF) Phase II Improvement Project & EQ Basin	20%	$2,769,417	$34,360,102	$15,838,366	$0	$0	$0
70	**OTHER**		**$40,000**	**$15,600**	**$16,224**	**$16,873**	**$17,548**	**$18,250**
71	Project Predesign Services	0%	$15,000	$15,600	$16,224	$16,873	$17,548	$18,250
72	Connection Fee Study (NEW)	0%	$25,000	$0	$0	$0	$0	$0
73	**SEWER COLLECTION SYSTEM**		**$2,471,000**	**$0**	**$0**	**$0**	**$0**	**$0**
74	Linden Lift Station Upgrades	0%	$145,000	$0	$0	$0	$0	$0
75	Upgrade Valle Vista Station Discharge	0%	$400,000	$0	$0	$0	$0	$0
76	Harder Road Sewer System Improvement	0%	$1,260,000	$0	$0	$0	$0	$0
77	27 Inch Force Main Bypass Pumping - I-880/Industrial	0%	$600,000	$0	$0	$0	$0	$0
78	Sewer Main Installation - I-880/Willimet	0%	$66,000	$0	$0	$0	$0	$0
79	**STORMWATER**		**$1,450,000**	**$0**	**$0**	**$0**	**$0**	**$0**
80	Arf, Tennyson Trash Capture Device Installations	0%	$1,450,000	$0	$0	$0	$0	$0
81	**RECYCLED WATER**		**$2,046,000**	**$520,000**	**$0**	**$0**	**$0**	**$0**
82	UV Disinfection System for Recycled Water	100%	$1,000,000	$0	$0	$0	$0	$0
83	Recycled Water Master Plan	100%	$546,000	$0	$0	$0	$0	$0
84	Recycled Water Treatment Facility Expansion - Phase II	100%	$500,000	$520,000	$0	$0	$0	$0
85	**Total - Capital Improvement Plan**		**$65,073,028**	**$71,573,504**	**$244,380,041**	**$97,427,391**	**$86,970,778**	**$44,596,120**
86	***Maintenance***		***$58,515,939***	***$54,045,583***	***$132,271,114***	***$54,996,061***	***$48,776,074***	***$23,748,918***
87	***Expansion***		***$6,557,089***	***$17,527,922***	***$112,108,927***	***$42,431,330***	***$38,194,704***	***$20,847,201***

6.4 ASSETS

Table 6-4: Asset Valuation Detail

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
1	MAIN 10" B STREET	12/01/1920	50	**$1,340**	$1,340	**$0**	**$71,148**	$71,148	**$0**
2	MAIN 18" UNDERWOOD	12/01/1920	50	**$3,368**	$3,368	**$0**	**$178,826**	$178,826	**$0**
3	MAIN 18" GADING	12/01/1920	50	**$6,994**	$6,994	**$0**	**$371,351**	$371,351	**$0**
4	MAIN 8" ANDERSON	12/01/1920	50	**$1,226**	$1,226	**$0**	**$65,095**	$65,095	**$0**
5	MAIN 8" WEST	12/01/1920	50	**$5,019**	$5,019	**$0**	**$266,487**	$266,487	**$0**
6	MAIN 12" HARDER	12/01/1920	50	**$2,053**	$2,053	**$0**	**$109,005**	$109,005	**$0**
7	MAIN 12" HARDER	12/01/1920	50	**$2,053**	$2,053	**$0**	**$109,005**	$109,005	**$0**
8	MAIN 8" CLOUD	12/01/1920	50	**$1,939**	$1,939	**$0**	**$102,952**	$102,952	**$0**
9	MAIN 8" SOUTH ELDORADO	12/01/1920	50	**$1,026**	$1,026	**$0**	**$54,476**	$54,476	**$0**
10	MAIN 12" CANNERY	12/01/1920	50	**$4,427**	$4,427	**$0**	**$235,054**	$235,054	**$0**
11	MAIN 12" MEEKLAND	12/01/1920	50	**$1,562**	$1,562	**$0**	**$82,935**	$82,935	**$0**
12	MAIN 18" WEST A STREET	12/01/1920	50	**$11,004**	$11,004	**$0**	**$584,264**	$584,264	**$0**
13	MAIN 10" B STREET	12/01/1920	50	**$1,960**	$1,960	**$0**	**$104,067**	$104,067	**$0**
14	MAIN 8" BURBANK	12/01/1920	50	**$3,108**	$3,108	**$0**	**$165,021**	$165,021	**$0**
15	MAIN 6" AMADOR	12/01/1920	50	**$2,709**	$2,709	**$0**	**$143,836**	$143,836	**$0**
16	MAIN 6" YOLO	12/01/1920	50	**$1,561**	$1,561	**$0**	**$82,882**	$82,882	**$0**
17	MAIN 8" GRAND ESMT	12/01/1920	50	**$1,782**	$1,782	**$0**	**$94,616**	$94,616	**$0**
18	MAIN 8" GRAND	12/01/1920	50	**$2,090**	$2,090	**$0**	**$110,970**	$110,970	**$0**
19	MAIN 8" C STREET	12/01/1920	50	**$4,876**	$4,876	**$0**	**$258,894**	$258,894	**$0**
20	MAIN 18" A STREET	12/01/1920	50	**$4,427**	$4,427	**$0**	**$235,054**	$235,054	**$0**
21	MAIN 6" ATHERTON	12/01/1920	50	**$1,069**	$1,069	**$0**	**$56,759**	$56,759	**$0**
22	MAIN 6" E STREET	12/01/1920	50	**$1,261**	$1,261	**$0**	**$66,954**	$66,954	**$0**
23	MAIN 12" A STREET	12/01/1920	50	**$7,999**	$7,999	**$0**	**$424,712**	$424,712	**$0**
24	MAIN 6" LAUREL	12/01/1920	50	**$8,553**	$8,553	**$0**	**$454,127**	$454,127	**$0**
25	MAIN 12" A STREET	12/01/1920	50	**$6,052**	$6,052	**$0**	**$321,335**	$321,335	**$0**
26	MAIN 8" MISSION	12/01/1920	50	**$2,823**	$2,823	**$0**	**$149,889**	$149,889	**$0**
27	MAIN 6" PEARCE	12/01/1920	50	**$1,411**	$1,411	**$0**	**$74,918**	$74,918	**$0**
28	MAIN 6" GRACE	12/01/1920	50	**$7,977**	$7,977	**$0**	**$423,544**	$423,544	**$0**
29	MAIN 8" SIMON	12/01/1920	50	**$1,568**	$1,568	**$0**	**$83,254**	$83,254	**$0**
30	MAIN 8" D STREET	12/01/1920	50	**$2,338**	$2,338	**$0**	**$124,138**	$124,138	**$0**
31	MAIN 8" E STREET	12/01/1920	50	**$2,566**	$2,566	**$0**	**$136,243**	$136,243	**$0**
32	MAIN 8" SOUTH E STREET	12/01/1920	50	**$2,737**	$2,737	**$0**	**$145,323**	$145,323	**$0**
33	MAIN 8" C STREET	12/01/1920	50	**$1,839**	$1,839	**$0**	**$97,643**	$97,643	**$0**
34	MAIN 10" B STREET	12/01/1920	50	**$1,122**	$1,122	**$0**	**$59,573**	$59,573	**$0**
35	MAIN 6" MAIN	12/01/1920	50	**$2,673**	$2,673	**$0**	**$141,925**	$141,925	**$0**
36	MAIN 10" C STREET	12/01/1920	50	**$1,158**	$1,158	**$0**	**$61,485**	$61,485	**$0**
37	MAIN 12" MISSION	12/01/1920	50	**$2,673**	$2,673	**$0**	**$141,925**	$141,925	**$0**
38	MAIN 8" BELLINA	12/01/1920	50	**$1,140**	$1,140	**$0**	**$60,529**	$60,529	**$0**
39	MAIN 6" 3RD STREET	12/01/1920	50	**$1,045**	$1,045	**$0**	**$55,485**	$55,485	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
40	MAIN 6" HIGH	12/01/1920	50	**$1,336**	$1,336	**$0**	**$70,936**	$70,936	**$0**
41	MAIN 8" B STREET	12/01/1920	50	**$2,723**	$2,723	**$0**	**$144,579**	$144,579	**$0**
42	MAIN 6" ARMSTRONG	12/01/1920	50	**$1,326**	$1,326	**$0**	**$70,405**	$70,405	**$0**
43	MAIN 6" MAIN	12/01/1920	50	**$8,084**	$8,084	**$0**	**$429,225**	$429,225	**$0**
44	MAIN 6" MISSION	12/01/1920	50	**$1,636**	$1,636	**$0**	**$86,864**	$86,864	**$0**
45	MAIN 8" MISSION	12/01/1920	50	**$1,896**	$1,896	**$0**	**$100,669**	$100,669	**$0**
46	MAIN 6" SIMON	12/01/1920	50	**$1,283**	$1,283	**$0**	**$68,122**	$68,122	**$0**
47	MAIN 6" PERALTA	12/01/1920	50	**$2,277**	$2,277	**$0**	**$120,899**	$120,899	**$0**
48	MAIN 8" MONTGOMERY	12/01/1920	50	**$4,676**	$4,676	**$0**	**$248,275**	$248,275	**$0**
49	MAIN 8" SUNSET	12/01/1920	50	**$2,352**	$2,352	**$0**	**$124,881**	$124,881	**$0**
50	MAIN 6" 3RD STREET	12/01/1920	50	**$5,308**	$5,308	**$0**	**$281,832**	$281,832	**$0**
51	MAIN 6" 4TH STREET	12/01/1920	50	**$2,744**	$2,744	**$0**	**$145,694**	$145,694	**$0**
52	MAIN 8" C STREET	12/01/1920	50	**$1,539**	$1,539	**$0**	**$81,714**	$81,714	**$0**
53	MAIN 6" RUSSELL	12/01/1920	50	**$1,545**	$1,545	**$0**	**$82,033**	$82,033	**$0**
54	MAIN 6" MAIN	12/01/1928	50	**$2,090**	$2,090	**$0**	**$134,558**	$134,558	**$0**
55	MAIN 8" ROSE	12/01/1928	50	**$1,093**	$1,093	**$0**	**$70,369**	$70,369	**$0**
56	MAIN 8" SMALLEY	12/01/1930	50	**$3,943**	$3,943	**$0**	**$258,859**	$258,859	**$0**
57	MAIN 12" AMADOR	12/01/1938	50	**$2,907**	$2,907	**$0**	**$164,159**	$164,159	**$0**
58	MAIN 12" AMADOR	12/01/1938	50	**$1,528**	$1,528	**$0**	**$86,287**	$86,287	**$0**
59	MAIN 10" AMADOR	12/01/1938	50	**$1,947**	$1,947	**$0**	**$109,948**	$109,948	**$0**
60	MAIN 8" MEEK	12/01/1938	50	**$5,952**	$5,952	**$0**	**$336,111**	$336,111	**$0**
61	MAIN 10" MEEK	12/01/1938	50	**$3,241**	$3,241	**$0**	**$183,020**	$183,020	**$0**
62	MAIN 8" PINEDALE	12/01/1938	50	**$1,045**	$1,045	**$0**	**$59,012**	$59,012	**$0**
63	MAIN 12" AMADOR	12/01/1938	50	**$3,841**	$3,841	**$0**	**$216,903**	$216,903	**$0**
64	MAIN 8" JACKSON	12/01/1938	50	**$1,179**	$1,179	**$0**	**$66,579**	$66,579	**$0**
65	MAIN 10" GRAND	12/01/1939	50	**$1,474**	$1,474	**$0**	**$83,237**	$83,237	**$0**
66	MAIN 8" MEEK	12/01/1946	50	**$17,124**	$17,124	**$0**	**$659,571**	$659,571	**$0**
67	MAIN 12" MYRTLE	12/01/1946	50	**$6,781**	$6,781	**$0**	**$261,186**	$261,186	**$0**
68	MAIN 8" GRAND	12/01/1946	50	**$24,754**	$24,754	**$0**	**$953,458**	$953,458	**$0**
69	MAIN 8" CARMELITA	12/01/1946	50	**$5,326**	$5,326	**$0**	**$205,143**	$205,143	**$0**
70	MAIN 8" HIGHLAND	12/01/1947	50	**$5,302**	$5,302	**$0**	**$171,089**	$171,089	**$0**
71	MAIN 8" HIGHLAND	12/01/1947	50	**$5,818**	$5,818	**$0**	**$187,740**	$187,740	**$0**
72	MAIN 8" HIGHLAND	12/01/1947	50	**$1,149**	$1,149	**$0**	**$37,077**	$37,077	**$0**
73	MAIN 8" HIGHLAND	12/01/1947	50	**$6,569**	$6,569	**$0**	**$211,974**	$211,974	**$0**
74	MAIN 8" MARIE	12/01/1947	50	**$4,668**	$4,668	**$0**	**$150,631**	$150,631	**$0**
75	MAIN 8" SOUZA	12/01/1947	50	**$1,830**	$1,830	**$0**	**$59,052**	$59,052	**$0**
76	MAIN 8" LEONA	12/01/1947	50	**$4,363**	$4,363	**$0**	**$140,789**	$140,789	**$0**
77	MAIN 8" MARGARET	12/01/1947	50	**$1,032**	$1,032	**$0**	**$33,301**	$33,301	**$0**
78	MAIN 8" ROXANNE	12/01/1947	50	**$5,067**	$5,067	**$0**	**$163,506**	$163,506	**$0**
79	MAIN 8" ROXANNE	12/01/1947	50	**$9,384**	$9,384	**$0**	**$302,810**	$302,810	**$0**
80	MAIN 8" ROWENA	12/01/1947	50	**$1,421**	$1,421	**$0**	**$45,854**	$45,854	**$0**
81	MAIN 8" WINTON	12/01/1948	50	**$8,747**	$8,747	**$0**	**$252,866**	$252,866	**$0**
82	MAIN 8" MARIE ESMT	12/01/1948	50	**$9,113**	$9,113	**$0**	**$263,447**	$263,447	**$0**
83	MAIN 8" MARIE	12/01/1948	50	**$3,352**	$3,352	**$0**	**$96,903**	$96,903	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
84	MAIN 8" ROWENA	12/01/1948	50	**$6,756**	$6,756	**$0**	**$195,308**	$195,308	**$0**
85	MAIN 8" SORENSON	12/01/1949	50	**$19,927**	$19,927	**$0**	**$556,745**	$556,745	**$0**
86	MAIN 10" BERRY	12/01/1949	50	**$3,637**	$3,637	**$0**	**$101,615**	$101,615	**$0**
87	MAIN 8" BERRY	12/01/1949	50	**$10,102**	$10,102	**$0**	**$282,242**	$282,242	**$0**
88	MAIN 8" WESTVIEW	12/01/1949	50	**$1,869**	$1,869	**$0**	**$52,218**	$52,218	**$0**
89	MAIN 10" COLETTE	12/01/1949	50	**$2,262**	$2,262	**$0**	**$63,198**	$63,198	**$0**
90	MAIN 8" JACKSON	12/01/1949	50	**$17,586**	$17,586	**$0**	**$491,339**	$491,339	**$0**
91	MAIN 36" JACKSON	12/01/1949	50	**$1,170**	$1,170	**$0**	**$32,689**	$32,689	**$0**
92	MAIN 8" LUCIEN	12/01/1949	50	**$2,872**	$2,872	**$0**	**$80,241**	$80,241	**$0**
93	MAIN 36" ORCHARD	12/01/1949	50	**$1,170**	$1,170	**$0**	**$32,689**	$32,689	**$0**
94	MAIN 8" ORCHARD	12/01/1949	50	**$59,013**	$59,013	**$0**	**$1,648,776**	$1,648,776	**$0**
95	MAIN 8" MISSION	12/01/1949	50	**$48,168**	$48,168	**$0**	**$1,345,776**	$1,345,776	**$0**
96	MAIN 8" JACKSON	12/01/1949	50	**$5,717**	$5,717	**$0**	**$159,728**	$159,728	**$0**
97	MAIN 8" SOUTH JACKSON	12/01/1949	50	**$13,169**	$13,169	**$0**	**$367,931**	$367,931	**$0**
98	MAIN 8" ROTARY	12/01/1949	50	**$4,552**	$4,552	**$0**	**$127,179**	$127,179	**$0**
99	MAIN 8" MISSION	12/01/1949	50	**$58,986**	$58,986	**$0**	**$1,648,022**	$1,648,022	**$0**
100	MAIN 8" ALVES	12/01/1949	50	**$8,318**	$8,318	**$0**	**$232,398**	$232,398	**$0**
101	MAIN 8" GROOM	12/01/1949	50	**$11,326**	$11,326	**$0**	**$316,439**	$316,439	**$0**
102	MAIN 8" ALICE	12/01/1949	50	**$4,010**	$4,010	**$0**	**$112,036**	$112,036	**$0**
103	MAIN 8" LYON	12/01/1949	50	**$6,395**	$6,395	**$0**	**$178,671**	$178,671	**$0**
104	MAIN 8" WHITMAN	12/01/1950	50	**$4,143**	$4,143	**$0**	**$108,262**	$108,262	**$0**
105	MAIN 8" WHITMAN	12/01/1950	50	**$15,384**	$15,384	**$0**	**$402,005**	$402,005	**$0**
106	MAIN 8" WHITMAN	12/01/1950	50	**$5,852**	$5,852	**$0**	**$152,921**	$152,921	**$0**
107	MAIN 8" ROSS	12/01/1950	50	**$6,982**	$6,982	**$0**	**$182,449**	$182,449	**$0**
108	MAIN 21" HESPERIAN	12/01/1950	50	**$19,165**	$19,165	**$0**	**$500,808**	$500,808	**$0**
109	MAIN 18" TURNER	12/01/1950	50	**$5,472**	$5,472	**$0**	**$142,991**	$142,991	**$0**
110	MAIN 18" TURNER	12/01/1950	50	**$39,568**	$39,568	**$0**	**$1,033,966**	$1,033,966	**$0**
111	MAIN 8" MANGO	12/01/1950	50	**$11,177**	$11,177	**$0**	**$292,070**	$292,070	**$0**
112	MAIN 8" WRIGHT	12/01/1950	50	**$17,615**	$17,615	**$0**	**$460,304**	$460,304	**$0**
113	MAIN 21" HESPERIAN	12/01/1950	50	**$33,539**	$33,539	**$0**	**$876,420**	$876,420	**$0**
114	MAIN 8" BELLAIRE	12/01/1950	50	**$13,779**	$13,779	**$0**	**$360,064**	$360,064	**$0**
115	MAIN 8" DEVOM	12/01/1950	50	**$5,099**	$5,099	**$0**	**$133,244**	$133,244	**$0**
116	MAIN 8" SEQUOIA	12/01/1950	50	**$8,546**	$8,546	**$0**	**$223,319**	$223,319	**$0**
117	MAIN 8" WRIGHT	12/01/1950	50	**$21,080**	$21,080	**$0**	**$550,849**	$550,849	**$0**
118	MAIN 8" WEST WINTON	12/01/1950	50	**$2,300**	$2,300	**$0**	**$60,102**	$60,102	**$0**
119	MAIN 8" LONGWOOD	12/01/1950	50	**$18,698**	$18,698	**$0**	**$488,604**	$488,604	**$0**
120	MAIN 8" SEQUOIA	12/01/1950	50	**$1,158**	$1,158	**$0**	**$30,260**	$30,260	**$0**
121	MAIN 21" HESPERIAN	12/01/1950	50	**$34,375**	$34,375	**$0**	**$898,266**	$898,266	**$0**
122	MAIN 48" HESPERIAN	12/01/1950	50	**$1,390**	$1,390	**$0**	**$36,323**	$36,323	**$0**
123	MAIN 8" TRAYNOR	12/01/1950	50	**$5,562**	$5,562	**$0**	**$145,343**	$145,343	**$0**
124	MAIN 8" JOYCE	12/01/1950	50	**$5,765**	$5,765	**$0**	**$150,647**	$150,647	**$0**
125	MAIN 8" MUIR	12/01/1950	50	**$4,027**	$4,027	**$0**	**$105,231**	$105,231	**$0**
126	MAIN 8" ARVILLA	12/01/1950	50	**$3,534**	$3,534	**$0**	**$92,348**	$92,348	**$0**
127	MAIN 8" PONTIAC	12/01/1950	50	**$3,331**	$3,331	**$0**	**$87,044**	$87,044	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
128	MAIN 8" DEVON	12/01/1950	50	**$8,274**	$8,274	**$0**	**$216,211**	$216,211	**$0**
129	MAIN 8" LONGWOOD	12/01/1950	50	**$8,691**	$8,691	**$0**	**$227,108**	$227,108	**$0**
130	MAIN 8" LONGWOOD	12/01/1950	50	**$11,461**	$11,461	**$0**	**$299,492**	$299,492	**$0**
131	MAIN 8" AMADOR	12/01/1950	50	**$19,799**	$19,799	**$0**	**$517,375**	$517,375	**$0**
132	MAIN 8" AMADOR	12/01/1950	50	**$19,115**	$19,115	**$0**	**$499,501**	$499,501	**$0**
133	MAIN 8" JOYCE	12/01/1950	50	**$7,909**	$7,909	**$0**	**$206,673**	$206,673	**$0**
134	MAIN 8" GLADE	12/01/1950	50	**$3,940**	$3,940	**$0**	**$102,958**	$102,958	**$0**
135	MAIN 8" SANTA CLARA	12/01/1950	50	**$4,172**	$4,172	**$0**	**$109,020**	$109,020	**$0**
136	MAIN 8" PAMELA	12/01/1950	50	**$1,796**	$1,796	**$0**	**$46,932**	$46,932	**$0**
137	MAIN 8" BRIAN	12/01/1951	50	**$15,238**	$15,238	**$0**	**$373,990**	$373,990	**$0**
138	MAIN 8" BRIAN	12/01/1951	50	**$8,760**	$8,760	**$0**	**$214,999**	$214,999	**$0**
139	MAIN 8" HICKORY	12/01/1951	50	**$28,656**	$28,656	**$0**	**$703,312**	$703,312	**$0**
140	MAIN 8" EASTMAN	12/01/1951	50	**$1,172**	$1,172	**$0**	**$28,765**	$28,765	**$0**
141	MAIN 8" EASTMAN	12/01/1951	50	**$9,759**	$9,759	**$0**	**$239,518**	$239,518	**$0**
142	MAIN 8" JANE	12/01/1951	50	**$11,104**	$11,104	**$0**	**$272,529**	$272,529	**$0**
143	MAIN 8" LANGLEY	12/01/1951	50	**$4,372**	$4,372	**$0**	**$107,303**	$107,303	**$0**
144	MAIN 8" LYELL	12/01/1951	50	**$4,694**	$4,694	**$0**	**$115,206**	$115,206	**$0**
145	MAIN 8" HIGHLAND	12/01/1951	50	**$12,801**	$12,801	**$0**	**$314,179**	$314,179	**$0**
146	MAIN 8" NORTH E STREET	12/01/1951	50	**$1,819**	$1,819	**$0**	**$44,644**	$44,644	**$0**
147	MAIN 8" SOUTH HAZEL	12/01/1951	50	**$4,873**	$4,873	**$0**	**$119,599**	$119,599	**$0**
148	INLET GATE 48"X48" W/GATE LIFT W/15' EXT	01/01/1952	10	**$2,804**	$2,804	**$0**	**$65,663**	$65,663	**$0**
149	GATES - 36" GATE LIFTS W/10' EXT	01/01/1952	10	**$1,796**	$1,796	**$0**	**$42,054**	$42,054	**$0**
150	GATES - 36" GATE LIFTS W/10' EXT	01/01/1952	10	**$1,796**	$1,796	**$0**	**$42,054**	$42,054	**$0**
151	GATES - 36" GATE LIFTS W/10' EXT	01/01/1952	10	**$1,796**	$1,796	**$0**	**$42,054**	$42,054	**$0**
152	INLET GATE 48" W/GATE LIFT W/15' EXT	01/01/1952	10	**$2,930**	$2,930	**$0**	**$68,614**	$68,614	**$0**
153	INLET GATE 48"X48" W/GATE LIFT W/15' EXT	01/01/1952	10	**$2,804**	$2,804	**$0**	**$65,663**	$65,663	**$0**
154	PIPING	01/01/1952	50	**$2,158**	$2,158	**$0**	**$50,538**	$50,538	**$0**
155	PIPING	01/01/1952	50	**$2,374**	$2,374	**$0**	**$55,592**	$55,592	**$0**
156	PIPING	01/01/1952	50	**$2,477**	$2,477	**$0**	**$58,027**	$58,027	**$0**
157	PIPING	01/01/1952	50	**$1,520**	$1,520	**$0**	**$35,598**	$35,598	**$0**
158	PIPING	01/01/1952	50	**$2,292**	$2,292	**$0**	**$53,689**	$53,689	**$0**
159	PIPING	01/01/1952	50	**$3,123**	$3,123	**$0**	**$73,152**	$73,152	**$0**
160	PIPING	01/01/1952	50	**$3,123**	$3,123	**$0**	**$73,152**	$73,152	**$0**
161	PIPING	01/01/1952	50	**$6,228**	$6,228	**$0**	**$145,860**	$145,860	**$0**
162	PIPING	01/01/1952	50	**$6,062**	$6,062	**$0**	**$141,987**	$141,987	**$0**
163	PIPING	01/01/1952	50	**$6,758**	$6,758	**$0**	**$158,292**	$158,292	**$0**
164	PIPING	01/01/1952	50	**$1,750**	$1,750	**$0**	**$40,991**	$40,991	**$0**
165	PIPING	01/01/1952	50	**$4,490**	$4,490	**$0**	**$105,172**	$105,172	**$0**
166	PIPING	01/01/1952	50	**$4,745**	$4,745	**$0**	**$111,148**	$111,148	**$0**
167	PIPING	01/01/1952	50	**$2,455**	$2,455	**$0**	**$57,511**	$57,511	**$0**
168	CENTRIFUGAL W/10HP MOTOR 4NHDLRHF	01/01/1952	20	**$4,459**	$4,459	**$0**	**$104,434**	$104,434	**$0**
169	PIPING	01/01/1952	50	**$3,939**	$3,939	**$0**	**$92,260**	$92,260	**$0**
170	PIPING	01/01/1952	50	**$3,339**	$3,339	**$0**	**$78,205**	$78,205	**$0**
171	PIPING	01/01/1952	50	**$1,221**	$1,221	**$0**	**$28,589**	$28,589	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
172	PIPING	01/01/1952	50	**$3,150**	$3,150	**$0**	**$73,779**	$73,779	**$0**
173	PIPING	01/01/1952	50	**$1,577**	$1,577	**$0**	**$36,926**	$36,926	**$0**
174	PIPING	01/01/1952	50	**$1,457**	$1,457	**$0**	**$34,123**	$34,123	**$0**
175	PIPING	01/01/1952	50	**$1,520**	$1,520	**$0**	**$35,598**	$35,598	**$0**
176	PIPING & FOUNDATION	01/01/1952	50	**$20,944**	$20,944	**$0**	**$490,554**	$490,554	**$0**
177	PIPING & FOUNDATION	01/01/1952	50	**$8,592**	$8,592	**$0**	**$201,231**	$201,231	**$0**
178	SLIDE GATES 3'X3' W/LIFTMOD W/10' EXT.	01/01/1952	10	**$2,331**	$2,331	**$0**	**$54,596**	$54,596	**$0**
179	LOT RETIRED PIPING,FITTINGS,VALVES	01/01/1952	50	**$1,733**	$1,733	**$0**	**$40,578**	$40,578	**$0**
180	MAIN 27" E. CLAWITER	12/01/1952	50	**$28,800**	$28,800	**$0**	**$674,548**	$674,548	**$0**
181	MAIN 24" SLEEEPY HOLLOW	12/01/1952	50	**$35,297**	$35,297	**$0**	**$826,719**	$826,719	**$0**
182	MAIN 27" JACKSON	12/01/1952	50	**$6,763**	$6,763	**$0**	**$158,402**	$158,402	**$0**
183	MAIN 21" TENNYSON	12/01/1952	50	**$20,313**	$20,313	**$0**	**$475,767**	$475,767	**$0**
184	MAIN 24" TENNYSON	12/01/1952	50	**$34,211**	$34,211	**$0**	**$801,283**	$801,283	**$0**
185	MAIN 18" TENNYSON	12/01/1952	50	**$27,724**	$27,724	**$0**	**$649,346**	$649,346	**$0**
186	MAIN 21" TENNYSON	12/01/1952	50	**$21,314**	$21,314	**$0**	**$499,212**	$499,212	**$0**
187	MAIN 48" WHITESELL	12/01/1952	50	**$55,855**	$55,855	**$0**	**$1,308,224**	$1,308,224	**$0**
188	MAIN 48" ENTERPRISE	12/01/1952	50	**$29,557**	$29,557	**$0**	**$692,278**	$692,278	**$0**
189	MAIN 36" CLAWITER	12/01/1952	50	**$34,037**	$34,037	**$0**	**$797,208**	$797,208	**$0**
190	MAIN 27" CLAWITER	12/01/1952	50	**$25,527**	$25,527	**$0**	**$597,888**	$597,888	**$0**
191	MAIN 8" WESTWOOD	12/01/1952	50	**$10,279**	$10,279	**$0**	**$240,753**	$240,753	**$0**
192	MAIN 18" WEST TENNYSON	12/01/1952	50	**$30,400**	$30,400	**$0**	**$712,022**	$712,022	**$0**
193	MAIN 8" PACIFIC	12/01/1952	50	**$17,836**	$17,836	**$0**	**$417,751**	$417,751	**$0**
194	MAIN 18" TENNYSON	12/01/1952	50	**$12,727**	$12,727	**$0**	**$298,089**	$298,089	**$0**
195	MAIN 36" CLAWITER	12/01/1952	50	**$56,728**	$56,728	**$0**	**$1,328,671**	$1,328,671	**$0**
196	MAIN 54" CLAWITER	12/01/1952	50	**$2,181**	$2,181	**$0**	**$51,083**	$51,083	**$0**
197	MAIN 8" CASCADE	12/01/1952	50	**$43,062**	$43,062	**$0**	**$1,008,589**	$1,008,589	**$0**
198	MAIN 8" WEST PATRICK	12/01/1952	50	**$16,711**	$16,711	**$0**	**$391,402**	$391,402	**$0**
199	MAIN 36" CLAWITER	12/01/1952	50	**$60,801**	$60,801	**$0**	**$1,424,068**	$1,424,068	**$0**
200	MAIN 8" MOCINE	12/01/1952	50	**$17,099**	$17,099	**$0**	**$400,489**	$400,489	**$0**
201	MAIN 8" MOCINE	12/01/1952	50	**$9,697**	$9,697	**$0**	**$227,121**	$227,121	**$0**
202	MAIN 1" MOCINE	12/01/1952	50	**$7,046**	$7,046	**$0**	**$165,030**	$165,030	**$0**
203	MAIN 8" MOCINE	12/01/1952	50	**$7,466**	$7,466	**$0**	**$174,867**	$174,867	**$0**
204	MAIN 6" JANE	12/01/1952	50	**$10,020**	$10,020	**$0**	**$234,686**	$234,686	**$0**
205	MAIN 8" JANE	12/01/1952	50	**$9,212**	$9,212	**$0**	**$215,762**	$215,762	**$0**
206	MAIN 8" JANE	12/01/1952	50	**$10,634**	$10,634	**$0**	**$249,067**	$249,067	**$0**
207	MAIN 36" WEST WINTON	12/01/1952	50	**$106,475**	$106,475	**$0**	**$2,493,835**	$2,493,835	**$0**
208	MAIN 36" WEST WINTON	12/01/1952	50	**$3,345**	$3,345	**$0**	**$78,346**	$78,346	**$0**
209	MAIN 36" RUNWAY EASEMENT	12/01/1952	50	**$27,782**	$27,782	**$0**	**$650,704**	$650,704	**$0**
210	MAIN 36" HESPERIAN	12/01/1952	50	**$9,950**	$9,950	**$0**	**$233,047**	$233,047	**$0**
211	MAIN 8" EDLOE	12/01/1952	50	**$2,456**	$2,456	**$0**	**$57,524**	$57,524	**$0**
212	MAIN 8" NORTH JACKSON	12/01/1952	50	**$1,777**	$1,777	**$0**	**$41,621**	$41,621	**$0**
213	MAIN 8" ORCHARD	12/01/1952	50	**$13,563**	$13,563	**$0**	**$317,670**	$317,670	**$0**
214	MAIN 8" FREDERIC	12/01/1952	50	**$3,394**	$3,394	**$0**	**$79,494**	$79,494	**$0**
215	MAIN 8" OCIE	12/01/1952	50	**$8,662**	$8,662	**$0**	**$202,880**	$202,880	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
216	MAIN 8" MAGNA	12/01/1952	50	**$5,307**	$5,307	**$0**	**$124,299**	$124,299	**$0**
217	MAIN 8" SOUTH TENNYSON	12/01/1953	50	**$26,518**	$26,518	**$0**	**$589,009**	$589,009	**$0**
218	MAIN 8" BERYL	12/01/1953	50	**$5,412**	$5,412	**$0**	**$120,210**	$120,210	**$0**
219	MAIN 8" SOUTH D STREET	12/01/1953	50	**$7,021**	$7,021	**$0**	**$155,948**	$155,948	**$0**
220	MAIN 8" SOUTH D STREET	12/01/1953	50	**$1,840**	$1,840	**$0**	**$40,869**	$40,869	**$0**
221	MAIN 8" CLAY	12/01/1953	50	**$4,962**	$4,962	**$0**	**$110,214**	$110,214	**$0**
222	MAIN 18" SOUTH RIEGER	12/01/1954	50	**$1,926**	$1,926	**$0**	**$40,872**	$40,872	**$0**
223	MAIN 21" SOUTH TENNYSON	12/01/1954	50	**$56,095**	$56,095	**$0**	**$1,190,411**	$1,190,411	**$0**
224	MAIN 10" EAST NIMITZ	12/01/1954	50	**$18,497**	$18,497	**$0**	**$392,531**	$392,531	**$0**
225	MAIN 8" MANTILLA	12/01/1954	50	**$18,551**	$18,551	**$0**	**$393,677**	$393,677	**$0**
226	MAIN 8" PENSACOLA	12/01/1954	50	**$24,152**	$24,152	**$0**	**$512,538**	$512,538	**$0**
227	MAIN 12" PENSACOLA	12/01/1954	50	**$3,103**	$3,103	**$0**	**$65,850**	$65,850	**$0**
228	MAIN 8" DICKENS	12/01/1954	50	**$23,174**	$23,174	**$0**	**$491,783**	$491,783	**$0**
229	MAIN 8" LANAI	12/01/1954	50	**$6,778**	$6,778	**$0**	**$143,838**	$143,838	**$0**
230	MAIN 8" POMPANO	12/01/1954	50	**$4,744**	$4,744	**$0**	**$100,674**	$100,674	**$0**
231	MAIN 8" ORMOND	12/01/1954	50	**$15,840**	$15,840	**$0**	**$336,146**	$336,146	**$0**
232	MAIN 12" HAVANA	12/01/1954	50	**$11,505**	$11,505	**$0**	**$244,151**	$244,151	**$0**
233	MAIN 8" ELDRIDGE	12/01/1954	50	**$14,819**	$14,819	**$0**	**$314,479**	$314,479	**$0**
234	MAIN 18" UNDERWOOD	12/01/1954	50	**$34,676**	$34,676	**$0**	**$735,871**	$735,871	**$0**
235	MAIN 8" ROCHELLE	12/01/1954	50	**$2,176**	$2,176	**$0**	**$46,178**	$46,178	**$0**
236	MAIN 8" BEATRON	12/01/1954	50	**$15,690**	$15,690	**$0**	**$332,963**	$332,963	**$0**
237	MAIN 8" HENDERSON	12/01/1954	50	**$23,196**	$23,196	**$0**	**$492,250**	$492,250	**$0**
238	MAIN 18" UNDERWOOD	12/01/1954	50	**$11,045**	$11,045	**$0**	**$234,390**	$234,390	**$0**
239	MAIN 8" MCFARLARE	12/01/1954	50	**$8,954**	$8,954	**$0**	**$190,016**	$190,016	**$0**
240	MAIN 8" BISHOP	12/01/1954	50	**$1,355**	$1,355	**$0**	**$28,755**	$28,755	**$0**
241	MAIN 8" BISHOP	12/01/1954	50	**$3,924**	$3,924	**$0**	**$83,273**	$83,273	**$0**
242	MAIN 8" GADING	12/01/1954	50	**$2,996**	$2,996	**$0**	**$63,579**	$63,579	**$0**
243	MAIN 8" WEST	12/01/1954	50	**$30,631**	$30,631	**$0**	**$650,031**	$650,031	**$0**
244	MAIN 10" WEST WINTON	12/01/1954	50	**$1,070**	$1,070	**$0**	**$22,707**	$22,707	**$0**
245	MAIN 10" WEST WINTON	12/01/1954	50	**$7,848**	$7,848	**$0**	**$166,545**	$166,545	**$0**
246	MAIN 10" WEST WINTON	12/01/1954	50	**$3,344**	$3,344	**$0**	**$70,964**	$70,964	**$0**
247	MAIN 8" MOCINE	12/01/1954	50	**$2,925**	$2,925	**$0**	**$62,072**	$62,072	**$0**
248	MAIN 8" TIOGA	12/01/1954	50	**$2,425**	$2,425	**$0**	**$51,462**	$51,462	**$0**
249	MAIN 6" KINGS	12/01/1954	50	**$1,391**	$1,391	**$0**	**$29,519**	$29,519	**$0**
250	MAIN 8" HESPERIAN	12/01/1955	50	**$26,343**	$26,343	**$0**	**$531,929**	$531,929	**$0**
251	MAIN 8" WEST NIMITZ	12/01/1955	50	**$71,200**	$71,200	**$0**	**$1,437,701**	$1,437,701	**$0**
252	MAIN 8" SOUTH TENNYSON	12/01/1955	50	**$76,494**	$76,494	**$0**	**$1,544,599**	$1,544,599	**$0**
253	MAIN 8" ORLANDO	12/01/1955	50	**$5,399**	$5,399	**$0**	**$109,019**	$109,019	**$0**
254	MAIN 8" DICKENS	12/01/1955	50	**$10,723**	$10,723	**$0**	**$216,523**	$216,523	**$0**
255	MAIN 8" TAMPA	12/01/1955	50	**$2,587**	$2,587	**$0**	**$52,238**	$52,238	**$0**
256	MAIN 8" PATRICK	12/01/1955	50	**$4,086**	$4,086	**$0**	**$82,506**	$82,506	**$0**
257	MAIN 8" RIEGER	12/01/1955	50	**$12,432**	$12,432	**$0**	**$251,032**	$251,032	**$0**
258	MAIN 8" CALAROGA	12/01/1955	50	**$30,369**	$30,369	**$0**	**$613,224**	$613,224	**$0**
259	MAIN 8" CALAROGA	12/01/1955	50	**$4,799**	$4,799	**$0**	**$96,903**	$96,903	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
260	MAIN 8" PATRICK	12/01/1955	50	**$12,417**	$12,417	**$0**	**$250,729**	$250,729	**$0**
261	MAIN 8" WEST PATRICK	12/01/1955	50	**$44,167**	$44,167	**$0**	**$891,839**	$891,839	**$0**
262	MAIN 8" RIEGER	12/01/1955	50	**$23,958**	$23,958	**$0**	**$483,770**	$483,770	**$0**
263	MAIN 8" PETERMAN	12/01/1955	50	**$33,264**	$33,264	**$0**	**$671,681**	$671,681	**$0**
264	MAIN 8" KAY	12/01/1955	50	**$7,093**	$7,093	**$0**	**$143,225**	$143,225	**$0**
265	MAIN 8" PETERMAN	12/01/1955	50	**$19,466**	$19,466	**$0**	**$393,066**	$393,066	**$0**
266	MAIN 8" CALAROGA	12/01/1955	50	**$22,398**	$22,398	**$0**	**$452,270**	$452,270	**$0**
267	MAIN 8" ST BEDE LN	12/01/1955	50	**$5,099**	$5,099	**$0**	**$102,961**	$102,961	**$0**
268	MAIN 8" DENTON	12/01/1955	50	**$4,049**	$4,049	**$0**	**$81,759**	$81,759	**$0**
269	MAIN 8" MOHR	12/01/1955	50	**$1,049**	$1,049	**$0**	**$21,182**	$21,182	**$0**
270	MAIN 8" CALAROGA	12/01/1955	50	**$39,495**	$39,495	**$0**	**$797,500**	$797,500	**$0**
271	MAIN 8" WILLIMET	12/01/1955	50	**$3,839**	$3,839	**$0**	**$77,519**	$77,519	**$0**
272	MAIN 8" LARCHMONT	12/01/1955	50	**$37,598**	$37,598	**$0**	**$759,195**	$759,195	**$0**
273	MAIN 8" WILLAMET	12/01/1955	50	**$25,803**	$25,803	**$0**	**$521,025**	$521,025	**$0**
274	MAIN 8" AMBROSE	12/01/1955	50	**$3,036**	$3,036	**$0**	**$61,304**	$61,304	**$0**
275	MAIN 12" WEST A STREET	12/01/1955	50	**$3,149**	$3,149	**$0**	**$63,586**	$63,586	**$0**
276	MAIN 18" WEST A STREET	12/01/1955	50	**$2,530**	$2,530	**$0**	**$51,087**	$51,087	**$0**
277	MAIN 18" WEST A STREET	12/01/1955	50	**$4,555**	$4,555	**$0**	**$91,976**	$91,976	**$0**
278	MAIN 8" CAPRI	12/01/1956	50	**$4,284**	$4,284	**$0**	**$82,504**	$82,504	**$0**
279	MAIN 8" PORTSMOUTH	12/01/1956	50	**$17,650**	$17,650	**$0**	**$339,916**	$339,916	**$0**
280	ALARM SYSTEM/MAIN 10" INDUSTRIAL	12/01/1956	50	**$1,375**	$1,375	**$0**	**$26,481**	$26,481	**$0**
281	MAIN 8" SLEEPY HOLLOW	12/01/1956	50	**$65,492**	$65,492	**$0**	**$1,261,289**	$1,261,289	**$0**
282	MAIN 8" PORTSMOUTH	12/01/1956	50	**$4,363**	$4,363	**$0**	**$84,026**	$84,026	**$0**
283	MAIN 8" BAHAMA	12/01/1956	50	**$21,275**	$21,275	**$0**	**$409,728**	$409,728	**$0**
284	MAIN 8" BAHAMA	12/01/1956	50	**$11,636**	$11,636	**$0**	**$224,094**	$224,094	**$0**
285	MAIN 8" DARWIN	12/01/1956	50	**$4,284**	$4,284	**$0**	**$82,504**	$82,504	**$0**
286	MAIN 8" EAST PATRICK	12/01/1956	50	**$1,572**	$1,572	**$0**	**$30,275**	$30,275	**$0**
287	MAIN 8" DIXON	12/01/1956	50	**$7,901**	$7,901	**$0**	**$152,163**	$152,163	**$0**
288	MAIN 10" DIXON	12/01/1956	50	**$6,977**	$6,977	**$0**	**$134,368**	$134,368	**$0**
289	MAIN 8" MISSION	12/01/1956	50	**$36,764**	$36,764	**$0**	**$708,026**	$708,026	**$0**
290	MAIN 10" MISSION	12/01/1956	50	**$17,002**	$17,002	**$0**	**$327,436**	$327,436	**$0**
291	MAIN 8" CRYER	12/01/1956	50	**$35,474**	$35,474	**$0**	**$683,182**	$683,182	**$0**
292	MAIN 8" HESPERIAN	12/01/1956	50	**$43,242**	$43,242	**$0**	**$832,783**	$832,783	**$0**
293	MAIN 8" LAUDERDALE	12/01/1956	50	**$30,167**	$30,167	**$0**	**$580,976**	$580,976	**$0**
294	MAIN 8" ADRIAN	12/01/1956	50	**$6,344**	$6,344	**$0**	**$122,177**	$122,177	**$0**
295	MAIN 8" EASTORIA	12/01/1956	50	**$1,415**	$1,415	**$0**	**$27,251**	$27,251	**$0**
296	MAIN 8" HOLLY HILL	12/01/1956	50	**$7,146**	$7,146	**$0**	**$137,622**	$137,622	**$0**
297	MAIN 8" NORTH TENNYSON	12/01/1956	50	**$50,436**	$50,436	**$0**	**$971,330**	$971,330	**$0**
298	MAIN 8" NORTH TENNYSON	12/01/1956	50	**$6,820**	$6,820	**$0**	**$131,344**	$131,344	**$0**
299	MAIN 10" NORTH TENNYSON	12/01/1956	50	**$7,154**	$7,154	**$0**	**$137,777**	$137,777	**$0**
300	MAIN 8" OVERHILL	12/01/1956	50	**$7,665**	$7,665	**$0**	**$147,618**	$147,618	**$0**
301	MAIN 8" OVERHILL	12/01/1956	50	**$18,688**	$18,688	**$0**	**$359,906**	$359,906	**$0**
302	MAIN 8" ESTORIA	12/01/1956	50	**$3,632**	$3,632	**$0**	**$69,947**	$69,947	**$0**
303	MAIN 8" PATRICK	12/01/1956	50	**$4,992**	$4,992	**$0**	**$96,139**	$96,139	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
304	MAIN 10" MISSION	12/01/1956	50	**$11,302**	$11,302	**$0**	**$217,661**	$217,661	**$0**
305	MAIN 8" JEFFERSON	12/01/1956	50	**$132,794**	$132,794	**$0**	**$2,557,436**	$2,557,436	**$0**
306	MAIN 10" JEFFERSON	12/01/1956	50	**$22,722**	$22,722	**$0**	**$437,596**	$437,596	**$0**
307	MAIN 8" ROSSMORE	12/01/1956	50	**$6,588**	$6,588	**$0**	**$126,876**	$126,876	**$0**
308	MAIN 8" COLLETTE	12/01/1956	50	**$11,007**	$11,007	**$0**	**$211,980**	$211,980	**$0**
309	MAIN 8" MISSION	12/01/1956	50	**$14,348**	$14,348	**$0**	**$276,323**	$276,323	**$0**
310	MAIN 8" SAKLAN	12/01/1956	50	**$3,773**	$3,773	**$0**	**$72,663**	$72,663	**$0**
311	MAIN 8" DANBURY	12/01/1956	50	**$18,350**	$18,350	**$0**	**$353,397**	$353,397	**$0**
312	MAIN 8" TOWNSEND	12/01/1956	50	**$7,626**	$7,626	**$0**	**$146,867**	$146,867	**$0**
313	MAIN 8" HARDER	12/01/1956	50	**$13,688**	$13,688	**$0**	**$263,613**	$263,613	**$0**
314	MAIN 8" STONEWALL	12/01/1956	50	**$22,950**	$22,950	**$0**	**$441,986**	$441,986	**$0**
315	MAIN 8" NEVADA	12/01/1956	50	**$20,127**	$20,127	**$0**	**$387,619**	$387,619	**$0**
316	MAIN 8" QUINCY	12/01/1956	50	**$10,889**	$10,889	**$0**	**$209,708**	$209,708	**$0**
317	MAIN 8" BLUEFIELD	12/01/1956	50	**$8,137**	$8,137	**$0**	**$156,708**	$156,708	**$0**
318	MAIN 8" MAITLAND	12/01/1956	50	**$6,234**	$6,234	**$0**	**$120,059**	$120,059	**$0**
319	MAIN 8" OAKES	12/01/1956	50	**$5,527**	$5,527	**$0**	**$106,443**	$106,443	**$0**
320	MAIN 8" LANCASTER	12/01/1956	50	**$23,531**	$23,531	**$0**	**$453,176**	$453,176	**$0**
321	MAIN 8" LANCASTER	12/01/1956	50	**$9,820**	$9,820	**$0**	**$189,120**	$189,120	**$0**
322	MAIN 6" PUBLIC ALLEY	12/01/1956	50	**$1,002**	$1,002	**$0**	**$19,297**	$19,297	**$0**
323	MAIN 8" LAFAYETTE	12/01/1957	50	**$1,291**	$1,291	**$0**	**$23,764**	$23,764	**$0**
324	MAIN 8" BRADFORD	12/01/1957	50	**$13,399**	$13,399	**$0**	**$246,642**	$246,642	**$0**
325	MAIN 8" WAUCHULA	12/01/1957	50	**$20,202**	$20,202	**$0**	**$371,867**	$371,867	**$0**
326	MAIN 8" HOLLY HILL	12/01/1957	50	**$3,208**	$3,208	**$0**	**$59,051**	$59,051	**$0**
327	MAIN 8" KAY	12/01/1957	50	**$18,985**	$18,985	**$0**	**$349,466**	$349,466	**$0**
328	MAIN 8" EAST JACKSON	12/01/1957	50	**$11,170**	$11,170	**$0**	**$205,611**	$205,611	**$0**
329	MAIN 8" TYRREL	12/01/1957	50	**$4,565**	$4,565	**$0**	**$84,030**	$84,030	**$0**
330	MAIN 8" GADING	12/01/1957	50	**$2,879**	$2,879	**$0**	**$52,995**	$52,995	**$0**
331	MAIN 8" CALAROGA	12/01/1957	50	**$26,783**	$26,783	**$0**	**$493,007**	$493,007	**$0**
332	MAIN 8" MIDDLE	12/01/1957	50	**$11,269**	$11,269	**$0**	**$207,434**	$207,434	**$0**
333	MAIN 8" SANTA CLARA	12/01/1957	50	**$11,392**	$11,392	**$0**	**$209,698**	$209,698	**$0**
334	MAIN 8" POINCIANA	12/01/1957	50	**$29,317**	$29,317	**$0**	**$539,651**	$539,651	**$0**
335	MAIN 8" OCIE	12/01/1957	50	**$11,466**	$11,466	**$0**	**$211,060**	$211,060	**$0**
336	MAIN 8" WEST WINTON	12/01/1957	50	**$2,615**	$2,615	**$0**	**$48,136**	$48,136	**$0**
337	MAIN 8" SANTA CLARA	12/01/1957	50	**$2,837**	$2,837	**$0**	**$52,222**	$52,222	**$0**
338	MAIN 8" SUTRO	12/01/1957	50	**$4,894**	$4,894	**$0**	**$90,086**	$90,086	**$0**
339	MAIN 8" CREEK ROAD	12/01/1958	50	**$2,242**	$2,242	**$0**	**$39,366**	$39,366	**$0**
340	MAIN 8" INDUSTRIAL	12/01/1958	50	**$8,554**	$8,554	**$0**	**$150,197**	$150,197	**$0**
341	MAIN 8" ENTERPRISE	12/01/1958	50	**$1,431**	$1,431	**$0**	**$25,126**	$25,126	**$0**
342	MAIN 8" GETTYSBURG	12/01/1958	50	**$17,359**	$17,359	**$0**	**$304,800**	$304,800	**$0**
343	MAIN 8" SHEPARD	12/01/1958	50	**$13,599**	$13,599	**$0**	**$238,780**	$238,780	**$0**
344	MAIN 8" SHEPARD	12/01/1958	50	**$4,398**	$4,398	**$0**	**$77,223**	$77,223	**$0**
345	MAIN 8" HUNTWOOD	12/01/1958	50	**$52,474**	$52,474	**$0**	**$921,372**	$921,372	**$0**
346	MAIN 18" UNDERWOOD	12/01/1958	50	**$13,873**	$13,873	**$0**	**$243,591**	$243,591	**$0**
347	MAIN 18" UNDERWOOD	12/01/1958	50	**$3,104**	$3,104	**$0**	**$54,502**	$54,502	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
348	MAIN 18" GADING	12/01/1958	50	**$4,385**	$4,385	**$0**	**$76,995**	$76,995	**$0**
349	MAIN 8" WEST PATRICK	12/01/1958	50	**$45,963**	$45,963	**$0**	**$807,047**	$807,047	**$0**
350	MAIN 8" INGLEWOOD	12/01/1958	50	**$8,278**	$8,278	**$0**	**$145,350**	$145,350	**$0**
351	MAIN 8" SHEPHERD	12/01/1958	50	**$32,812**	$32,812	**$0**	**$576,134**	$576,134	**$0**
352	MAIN 8" GADING	12/01/1958	50	**$17,712**	$17,712	**$0**	**$310,998**	$310,998	**$0**
353	MAIN 8" HUNTWOOD	12/01/1958	50	**$1,647**	$1,647	**$0**	**$28,919**	$28,919	**$0**
354	MAIN 8" NORTH LARCHMON	12/01/1958	50	**$6,234**	$6,234	**$0**	**$109,460**	$109,460	**$0**
355	MAIN 8" HUNTWOOD	12/01/1958	50	**$10,132**	$10,132	**$0**	**$177,904**	$177,904	**$0**
356	MAIN 8" HUNTWOOD	12/01/1958	50	**$29,492**	$29,492	**$0**	**$517,839**	$517,839	**$0**
357	MAIN 8" MISSION	12/01/1958	50	**$11,262**	$11,262	**$0**	**$197,745**	$197,745	**$0**
358	MAIN 8" SANTA CLARA	12/01/1958	50	**$20,817**	$20,817	**$0**	**$365,518**	$365,518	**$0**
359	MAIN 8" ELMHURST	12/01/1958	50	**$3,880**	$3,880	**$0**	**$68,127**	$68,127	**$0**
360	MAIN 8" WINTON	12/01/1958	50	**$3,535**	$3,535	**$0**	**$62,070**	$62,070	**$0**
361	MAIN 8" HUNTWOOD	12/01/1958	50	**$6,640**	$6,640	**$0**	**$116,589**	$116,589	**$0**
362	MAIN 8" WHITMAN	12/01/1958	50	**$3,397**	$3,397	**$0**	**$59,647**	$59,647	**$0**
363	MAIN 8" MISSION	12/01/1958	50	**$10,279**	$10,279	**$0**	**$180,485**	$180,485	**$0**
364	MAIN 8" BUNKERHILL	12/01/1958	50	**$1,336**	$1,336	**$0**	**$23,458**	$23,458	**$0**
365	MAIN 8" PALISADE	12/01/1958	50	**$6,381**	$6,381	**$0**	**$112,042**	$112,042	**$0**
366	MAIN 8" REDSTONE	12/01/1958	50	**$5,674**	$5,674	**$0**	**$99,628**	$99,628	**$0**
367	MAIN 8" PALISADE	12/01/1958	50	**$27,767**	$27,767	**$0**	**$487,550**	$487,550	**$0**
368	MAIN 8" HILLARY	12/01/1958	50	**$7,467**	$7,467	**$0**	**$131,110**	$131,110	**$0**
369	MAIN 6" 4TH STREET	12/01/1958	50	**$1,422**	$1,422	**$0**	**$24,968**	$24,968	**$0**
370	MAIN 8" D STREET	12/01/1958	50	**$4,656**	$4,656	**$0**	**$81,753**	$81,753	**$0**
371	PIPING W/FOUNDATIONS	01/01/1959	50	**$7,461**	$7,461	**$0**	**$124,765**	$124,765	**$0**
372	PIPING W/FOUNDATIONS	01/01/1959	50	**$3,208**	$3,208	**$0**	**$53,646**	$53,646	**$0**
373	PIPING W/FOUNDATIONS	01/01/1959	50	**$28,058**	$28,058	**$0**	**$469,162**	$469,162	**$0**
374	PIPING W/FOUNDATIONS	01/01/1959	20	**$4,271**	$4,271	**$0**	**$71,410**	$71,410	**$0**
375	CENTRIFUGAL 4100GPM 20HPELEC MOTOR 1175R	01/01/1959	50	**$12,676**	$12,676	**$0**	**$211,964**	$211,964	**$0**
376	PUMP VACUUM BLOWER 3HP MOTOR 1140RPM	01/01/1959	20	**$2,421**	$2,421	**$0**	**$40,477**	$40,477	**$0**
377	PIPING	01/01/1959	50	**$1,130**	$1,130	**$0**	**$18,896**	$18,896	**$0**
378	PIPING	01/01/1959	50	**$8,491**	$8,491	**$0**	**$141,978**	$141,978	**$0**
379	PIPING	01/01/1959	50	**$1,581**	$1,581	**$0**	**$26,435**	$26,435	**$0**
380	PIPING	01/01/1959	50	**$3,406**	$3,406	**$0**	**$56,947**	$56,947	**$0**
381	PIPING	01/01/1959	50	**$2,906**	$2,906	**$0**	**$48,599**	$48,599	**$0**
382	PIPING	01/01/1959	50	**$1,374**	$1,374	**$0**	**$22,973**	$22,973	**$0**
383	PIPING	01/01/1959	50	**$7,527**	$7,527	**$0**	**$125,865**	$125,865	**$0**
384	PIPING	01/01/1959	50	**$2,957**	$2,957	**$0**	**$49,440**	$49,440	**$0**
385	MAIN 8" TALLAHASSE	12/01/1959	50	**$9,136**	$9,136	**$0**	**$152,767**	$152,767	**$0**
386	MAIN 8" TALLAHASSE	12/01/1959	50	**$21,687**	$21,687	**$0**	**$362,638**	$362,638	**$0**
387	MAIN 10" DEPOT	12/01/1959	50	**$19,185**	$19,185	**$0**	**$320,801**	$320,801	**$0**
388	MAIN 8" HESPERIAN	12/01/1959	50	**$55,092**	$55,092	**$0**	**$921,218**	$921,218	**$0**
389	MAIN 8" CURRANT	12/01/1959	50	**$2,763**	$2,763	**$0**	**$46,201**	$46,201	**$0**
390	MAIN 8" PEAR	12/01/1959	50	**$2,535**	$2,535	**$0**	**$42,389**	$42,389	**$0**
391	MAIN 8" CALAROGA	12/01/1959	50	**$39,191**	$39,191	**$0**	**$655,331**	$655,331	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
392	MAIN 4" WEST HESPERIAN	12/01/1959	50	**$2,331**	$2,331	**$0**	**$38,978**	$38,978	**$0**
393	MAIN 8" WEST HESPERIAN	12/01/1959	50	**$8,575**	$8,575	**$0**	**$143,386**	$143,386	**$0**
394	MAIN 8" WATKINS	12/01/1959	50	**$5,161**	$5,161	**$0**	**$86,299**	$86,299	**$0**
395	MAIN 8" WESTERN	12/01/1959	50	**$2,988**	$2,988	**$0**	**$49,964**	$49,964	**$0**
396	CENTRIFUGAL 4100GPM CAP20HP MOTOR AA75RP	01/01/1960	20	**$4,209**	$4,209	**$0**	**$68,070**	$68,070	**$0**
397	MAIN 8" EAST CREEK	12/01/1960	50	**$1,731**	$1,731	**$0**	**$27,996**	$27,996	**$0**
398	MAIN 8" MADELINE	12/01/1960	50	**$8,482**	$8,482	**$0**	**$137,184**	$137,184	**$0**
399	MAIN 8" WEST TENNYSON	12/01/1960	50	**$5,055**	$5,055	**$0**	**$81,757**	$81,757	**$0**
400	MAIN 10" DEPOT	12/01/1960	50	**$13,961**	$13,961	**$0**	**$225,799**	$225,799	**$0**
401	MAIN 10" DEPOT	12/01/1960	50	**$6,717**	$6,717	**$0**	**$108,638**	$108,638	**$0**
402	MAIN 8" THAYER	12/01/1960	50	**$52,605**	$52,605	**$0**	**$850,809**	$850,809	**$0**
403	MAIN 8" SOUTH KAY	12/01/1960	50	**$3,613**	$3,613	**$0**	**$58,435**	$58,435	**$0**
404	MAIN 8" HESPERIAN	12/01/1960	50	**$2,621**	$2,621	**$0**	**$42,391**	$42,391	**$0**
405	MAIN 8" SOUTH DEPOT	12/01/1960	50	**$7,115**	$7,115	**$0**	**$115,075**	$115,075	**$0**
406	MAIN *' SOTO	12/01/1960	50	**$5,149**	$5,149	**$0**	**$83,278**	$83,278	**$0**
407	MAIN 8" SPRING	12/01/1960	50	**$4,063**	$4,063	**$0**	**$65,713**	$65,713	**$0**
408	MAIN 8" SOTO	12/01/1960	50	**$7,115**	$7,115	**$0**	**$115,075**	$115,075	**$0**
409	MAIN 8" CHATHAM	12/01/1960	50	**$7,676**	$7,676	**$0**	**$124,148**	$124,148	**$0**
410	MAIN 8" ABBINGTON	12/01/1960	50	**$38,075**	$38,075	**$0**	**$615,808**	$615,808	**$0**
411	DRAIN GATE 30" 100CALCO	01/01/1961	10	**$1,970**	$1,970	**$0**	**$30,994**	$30,994	**$0**
412	GATE W/15' EXTENSION LC-81-61	01/01/1961	10	**$3,618**	$3,618	**$0**	**$56,927**	$56,927	**$0**
413	MAIN 8" VANDERBUILT	12/01/1961	50	**$1,674**	$1,674	**$0**	**$26,339**	$26,339	**$0**
414	MAIN 8" VANDERBUILT	12/01/1961	50	**$8,911**	$8,911	**$0**	**$140,209**	$140,209	**$0**
415	MAIN 8" INDUSTRIAL	12/01/1961	50	**$23,242**	$23,242	**$0**	**$365,698**	$365,698	**$0**
416	MAIN 8" VANDERBUILT	12/01/1961	50	**$4,369**	$4,369	**$0**	**$68,743**	$68,743	**$0**
417	MAIN 8" TRAVERSE	12/01/1961	50	**$6,736**	$6,736	**$0**	**$105,987**	$105,987	**$0**
418	MAIN 8" HAWTHORNE	12/01/1961	50	**$43,112**	$43,112	**$0**	**$678,340**	$678,340	**$0**
419	MAIN 8" INDUSTRIAL	12/01/1961	50	**$8,468**	$8,468	**$0**	**$133,239**	$133,239	**$0**
420	MAIN 10" INDUSTRIAL	12/01/1961	50	**$14,543**	$14,543	**$0**	**$228,825**	$228,825	**$0**
421	MAIN 8" COPPERFIELD	12/01/1961	50	**$3,243**	$3,243	**$0**	**$51,027**	$51,027	**$0**
422	MAIN 8" CLAWITER	12/01/1961	50	**$2,367**	$2,367	**$0**	**$37,243**	$37,243	**$0**
423	MAIN 8" CLAWITER	12/01/1961	50	**$1,154**	$1,154	**$0**	**$18,157**	$18,157	**$0**
424	MAIN 8" INDUSTRIAL	12/01/1961	50	**$7,361**	$7,361	**$0**	**$115,821**	$115,821	**$0**
425	MAIN 10" AMERICAN	12/01/1961	50	**$6,255**	$6,255	**$0**	**$98,418**	$98,418	**$0**
426	MAIN 8" AMERICAN	12/01/1961	50	**$12,077**	$12,077	**$0**	**$190,024**	$190,024	**$0**
427	MAIN 10" AMERICAN	12/01/1961	50	**$15,517**	$15,517	**$0**	**$244,150**	$244,150	**$0**
428	MAIN 8" FRY	12/01/1961	50	**$2,473**	$2,473	**$0**	**$38,911**	$38,911	**$0**
429	MAIN 8" NATIONAL	12/01/1961	50	**$12,221**	$12,221	**$0**	**$192,290**	$192,290	**$0**
430	MAIN 10" NATIONAL	12/01/1961	50	**$8,059**	$8,059	**$0**	**$126,803**	$126,803	**$0**
431	MAIN 8" NATIONAL	12/01/1961	50	**$7,794**	$7,794	**$0**	**$122,634**	$122,634	**$0**
432	MAIN 8" CLAWITER	12/01/1961	50	**$9,382**	$9,382	**$0**	**$147,620**	$147,620	**$0**
433	MAIN 8" NORTH SKYWEST	12/01/1961	50	**$7,179**	$7,179	**$0**	**$112,957**	$112,957	**$0**
434	MAIN 6" SILVA	12/01/1961	50	**$1,660**	$1,660	**$0**	**$26,119**	$26,119	**$0**
435	MAIN 8" SOUTHWEST A STREET	12/01/1961	50	**$2,117**	$2,117	**$0**	**$33,310**	$33,310	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
436	MAIN 12" WEST A STREET	12/01/1961	50	**$12,053**	$12,053	**$0**	**$189,646**	$189,646	**$0**
437	MAIN 18" WEST A STREET	12/01/1961	50	**$18,188**	$18,188	**$0**	**$286,176**	$286,176	**$0**
438	MAIN 6" SOUTH E STREET	12/01/1961	50	**$4,005**	$4,005	**$0**	**$63,016**	$63,016	**$0**
439	MAIN 8" 2ND STREET	12/01/1961	50	**$8,179**	$8,179	**$0**	**$128,691**	$128,691	**$0**
440	MAIN 8" 2ND STREET	12/01/1961	50	**$2,694**	$2,694	**$0**	**$42,388**	$42,388	**$0**
441	MAIN 8" RUSSELL	12/01/1961	50	**$10,855**	$10,855	**$0**	**$170,796**	$170,796	**$0**
442	MAIN 8" INDUSTRIAL	12/01/1962	50	**$10,402**	$10,402	**$0**	**$158,976**	$158,976	**$0**
443	MAIN *" INDUSTRIAL	12/01/1962	50	**$2,694**	$2,694	**$0**	**$41,173**	$41,173	**$0**
444	MAIN 8" ALDENGATE	12/01/1962	50	**$10,997**	$10,997	**$0**	**$168,070**	$168,070	**$0**
445	MAIN 8" PARDEE	12/01/1962	50	**$4,656**	$4,656	**$0**	**$71,159**	$71,159	**$0**
446	MAIN 8" HARRIS	12/01/1962	50	**$2,724**	$2,724	**$0**	**$41,632**	$41,632	**$0**
447	MAIN 8" HARRIS	12/01/1962	50	**$1,040**	$1,040	**$0**	**$15,895**	$15,895	**$0**
448	MAIN 8" PATRICK	12/01/1962	50	**$3,814**	$3,814	**$0**	**$58,290**	$58,290	**$0**
449	MAIN 8" BELVEDERE	12/01/1962	50	**$3,645**	$3,645	**$0**	**$55,707**	$55,707	**$0**
450	MAIN 6" SOUTH WEST	12/01/1962	50	**$5,558**	$5,558	**$0**	**$84,944**	$84,944	**$0**
451	MAIN 8" EAST CURTIS	12/01/1962	50	**$6,885**	$6,885	**$0**	**$105,225**	$105,225	**$0**
452	MAIN 27" WEST A STREET	12/01/1962	50	**$34,641**	$34,641	**$0**	**$529,427**	$529,427	**$0**
453	MAIN 27" WEST A STREET	12/01/1962	50	**$100,680**	$100,680	**$0**	**$1,538,718**	$1,538,718	**$0**
454	11158	12/01/1962	50	**$7,189**	$7,189	**$0**	**$109,871**	$109,871	**$0**
455	MAIN 15" WEST A STREET	12/01/1962	50	**$1,207**	$1,207	**$0**	**$18,447**	$18,447	**$0**
456	MAIN 15" WEST A STREET	12/01/1962	50	**$4,736**	$4,736	**$0**	**$72,382**	$72,382	**$0**
457	MAIN 15" ARDEN	12/01/1963	50	**$12,054**	$12,054	**$0**	**$178,291**	$178,291	**$0**
458	MAIN 24" INDUSTRIAL	12/01/1963	50	**$16,890**	$16,890	**$0**	**$249,826**	$249,826	**$0**
459	MAIN 24" INDUSTRIAL	12/01/1963	50	**$35,624**	$35,624	**$0**	**$526,927**	$526,927	**$0**
460	MAIN 8" TAMPA	12/01/1963	50	**$4,299**	$4,299	**$0**	**$63,588**	$63,588	**$0**
461	MAIN 8" DEPOT	12/01/1963	50	**$6,961**	$6,961	**$0**	**$102,963**	$102,963	**$0**
462	MAIN 8" RANKER	12/01/1963	50	**$4,453**	$4,453	**$0**	**$65,866**	$65,866	**$0**
463	MAIN 8" EAST CLAWITER	12/01/1963	50	**$2,866**	$2,866	**$0**	**$42,392**	$42,392	**$0**
464	MAIN 8" EDEN	12/01/1963	50	**$2,149**	$2,149	**$0**	**$31,787**	$31,787	**$0**
465	MAIN 8" WEST WINTON	12/01/1963	50	**$1,126**	$1,126	**$0**	**$16,655**	$16,655	**$0**
466	MAIN 8" BARNES	12/01/1963	50	**$16,686**	$16,686	**$0**	**$246,808**	$246,808	**$0**
467	MAIN 8" JACKSON	12/01/1963	50	**$3,071**	$3,071	**$0**	**$45,424**	$45,424	**$0**
468	MAIN 10" HILLARY	12/01/1963	50	**$2,303**	$2,303	**$0**	**$34,064**	$34,064	**$0**
469	MAIN 8" SPRING	12/01/1963	50	**$10,052**	$10,052	**$0**	**$148,683**	$148,683	**$0**
470	MAIN 8" REVIEW	12/01/1963	50	**$2,149**	$2,149	**$0**	**$31,787**	$31,787	**$0**
471	MAIN 8" NORTH JACKSON	12/01/1963	50	**$12,396**	$12,396	**$0**	**$183,353**	$183,353	**$0**
472	MAIN 8" WINTON	12/01/1963	50	**$1,586**	$1,586	**$0**	**$23,459**	$23,459	**$0**
473	MAIN 10" HILLARY	12/01/1963	50	**$15,918**	$15,918	**$0**	**$235,449**	$235,449	**$0**
474	MAIN 8" DEAN	12/01/1963	50	**$1,381**	$1,381	**$0**	**$20,427**	$20,427	**$0**
475	MAIN 8" JACKSON	12/01/1963	50	**$11,496**	$11,496	**$0**	**$170,041**	$170,041	**$0**
476	MAIN 21" N ZEPHER	12/01/1964	50	**$42,599**	$42,599	**$0**	**$606,535**	$606,535	**$0**
477	MAIN 15" W ZEPHER	12/01/1964	50	**$28,872**	$28,872	**$0**	**$411,087**	$411,087	**$0**
478	MAIN 10" W ZEPHER	12/01/1964	50	**$9,438**	$9,438	**$0**	**$134,381**	$134,381	**$0**
479	MAIN 10" ZEPHYR	12/01/1964	50	**$15,327**	$15,327	**$0**	**$218,230**	$218,230	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
480	3AIN 15" INDUSTRIAL	12/01/1964	50	**$35,612**	$35,612	**$0**	**$507,052**	$507,052	**$0**
481	MAIN 24" INDUSTRIAL	12/01/1964	50	**$71,942**	$71,942	**$0**	**$1,024,328**	$1,024,328	**$0**
482	MAIN 21" INDUSTRIAL	12/01/1964	50	**$33,638**	$33,638	**$0**	**$478,946**	$478,946	**$0**
483	MAIN 8" ARF	12/01/1964	50	**$3,562**	$3,562	**$0**	**$50,717**	$50,717	**$0**
484	MAIN 12" BAUMBERG	12/01/1964	50	**$20,498**	$20,498	**$0**	**$291,856**	$291,856	**$0**
485	MAIN 8" BAUMBERG	12/01/1964	50	**$1,329**	$1,329	**$0**	**$18,923**	$18,923	**$0**
486	MAIN 8" INDUSTRIAL	12/01/1964	50	**$3,743**	$3,743	**$0**	**$53,294**	$53,294	**$0**
487	MAIN 8" ALDENGATE	12/01/1964	50	**$14,250**	$14,250	**$0**	**$202,895**	$202,895	**$0**
488	MAIN 8" SAKLAN	12/01/1964	50	**$2,818**	$2,818	**$0**	**$40,123**	$40,123	**$0**
489	MAIN 8" DELMAR	12/01/1964	50	**$1,733**	$1,733	**$0**	**$24,675**	$24,675	**$0**
490	MAIN 18" WEST A STREET	12/01/1964	50	**$16,151**	$16,151	**$0**	**$229,962**	$229,962	**$0**
491	MAIN 8" C STREET	12/01/1964	50	**$9,943**	$9,943	**$0**	**$141,571**	$141,571	**$0**
492	MAIN 8"	12/01/1964	50	**$5,104**	$5,104	**$0**	**$72,672**	$72,672	**$0**
493	PIPING	01/01/1965	50	**$17,245**	$17,245	**$0**	**$236,687**	$236,687	**$0**
494	PIPING	01/01/1965	50	**$8,333**	$8,333	**$0**	**$114,369**	$114,369	**$0**
495	PIPING	06/01/1965	50	**$3,074**	$3,074	**$0**	**$42,185**	$42,185	**$0**
496	MAIN 8" TAHOE	12/01/1965	50	**$32,545**	$32,545	**$0**	**$446,681**	$446,681	**$0**
497	MAIN 8" INDUSTRIAL	12/01/1965	50	**$2,140**	$2,140	**$0**	**$29,372**	$29,372	**$0**
498	MAIN 4" DEPOT	12/01/1965	50	**$1,268**	$1,268	**$0**	**$17,403**	$17,403	**$0**
499	MAIN 8" INDUSTRIAL	12/01/1965	50	**$3,640**	$3,640	**$0**	**$49,959**	$49,959	**$0**
500	MAIN 8" CHISHOLM	12/01/1965	50	**$5,074**	$5,074	**$0**	**$69,641**	$69,641	**$0**
501	MAIN 8" BELVEDERE	12/01/1965	50	**$2,713**	$2,713	**$0**	**$37,236**	$37,236	**$0**
502	MAIN 8" CLAWITER	12/01/1965	50	**$1,434**	$1,434	**$0**	**$19,682**	$19,682	**$0**
503	MAIN 8" SKYWEST	12/01/1965	50	**$4,302**	$4,302	**$0**	**$59,045**	$59,045	**$0**
504	MAIN 8" SKYWEST	12/01/1965	50	**$22,053**	$22,053	**$0**	**$302,678**	$302,678	**$0**
505	MAIN 8" SKYWEST	12/01/1965	50	**$5,427**	$5,427	**$0**	**$74,486**	$74,486	**$0**
506	MAIN 8" A STREET	12/01/1965	50	**$6,067**	$6,067	**$0**	**$83,270**	$83,270	**$0**
507	MAIN 27" SO ARDEN	12/01/1966	50	**$55,290**	$55,290	**$0**	**$723,111**	$723,111	**$0**
508	MAIN 39" SO ARDEN	12/01/1966	50	**$27,305**	$27,305	**$0**	**$357,109**	$357,109	**$0**
509	MAIN 27" ARDEN	12/01/1966	50	**$119,762**	$119,762	**$0**	**$1,566,308**	$1,566,308	**$0**
510	MAIN 27" INDUSTRIAL	12/01/1966	50	**$118,395**	$118,395	**$0**	**$1,548,430**	$1,548,430	**$0**
511	MAIN 8" INDUSTRIAL	12/01/1966	50	**$1,041**	$1,041	**$0**	**$13,615**	$13,615	**$0**
512	MAIN 12" INDUSTRIAL	12/01/1966	50	**$1,562**	$1,562	**$0**	**$20,429**	$20,429	**$0**
513	MAIN 12" OSAGE	12/01/1966	50	**$21,534**	$21,534	**$0**	**$281,633**	$281,633	**$0**
514	MAIN 8" OSAGE	12/01/1966	50	**$9,840**	$9,840	**$0**	**$128,693**	$128,693	**$0**
515	MAIN 39" ARDEN	12/01/1966	50	**$172,144**	$172,144	**$0**	**$2,251,387**	$2,251,387	**$0**
516	MAIN 39" SOUTH ARDEN	12/01/1966	50	**$57,851**	$57,851	**$0**	**$756,605**	$756,605	**$0**
517	MAIN 39" WHITESELL	12/01/1966	50	**$157,187**	$157,187	**$0**	**$2,055,771**	$2,055,771	**$0**
518	MAIN 8" SAKLAN	12/01/1966	50	**$1,968**	$1,968	**$0**	**$25,739**	$25,739	**$0**
519	MAIN 8" MIDDLE	12/01/1966	50	**$1,840**	$1,840	**$0**	**$24,064**	$24,064	**$0**
520	MAIN 33" HESPERIAN	12/01/1966	50	**$9,551**	$9,551	**$0**	**$124,913**	$124,913	**$0**
521	MAIN 33" HESPERIAN	12/01/1966	50	**$94,082**	$94,082	**$0**	**$1,230,452**	$1,230,452	**$0**
522	MAIN 33" HESPERIAN	12/01/1966	50	**$11,939**	$11,939	**$0**	**$156,144**	$156,144	**$0**
523	MAIN 8" OAKES	12/01/1966	50	**$100,412**	$100,412	**$0**	**$1,313,239**	$1,313,239	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
524	MAIN 8" OAKES	12/01/1966	50	**$1,366**	$1,366	**$0**	**$17,865**	$17,865	**$0**
525	MAIN 33" HESPERIAN	12/01/1966	50	**$26,266**	$26,266	**$0**	**$343,520**	$343,520	**$0**
526	MAIN 18" SOUTH SECOND	12/01/1966	50	**$13,415**	$13,415	**$0**	**$175,448**	$175,448	**$0**
527	MAIN 15" SOUTH SECOND	12/01/1966	50	**$44,935**	$44,935	**$0**	**$587,683**	$587,683	**$0**
528	MAIN 16" SOUTH SECOND	12/01/1966	50	**$2,083**	$2,083	**$0**	**$27,243**	$27,243	**$0**
529	MAIN 21' SOUTH SECOND	12/01/1966	50	**$10,484**	$10,484	**$0**	**$137,115**	$137,115	**$0**
530	MAIN 21" SOUTH SECOND	12/01/1966	50	**$6,686**	$6,686	**$0**	**$87,443**	$87,443	**$0**
531	MAIN 8" SOUTH CAMPUS	12/01/1966	50	**$3,473**	$3,473	**$0**	**$45,422**	$45,422	**$0**
532	MAIN 21" SOUTH CAMPUS	12/01/1966	50	**$19,450**	$19,450	**$0**	**$254,377**	$254,377	**$0**
533	MAIN 21" SOUTH CAMPUS	12/01/1966	50	**$31,150**	$31,150	**$0**	**$407,396**	$407,396	**$0**
534	MAIN 15" SOUTH CAMPUS	12/01/1966	50	**$10,419**	$10,419	**$0**	**$136,265**	$136,265	**$0**
535	MAIN 8" C STREET	12/01/1966	50	**$7,293**	$7,293	**$0**	**$95,382**	$95,382	**$0**
536	CENTRIFUGAL PUMP-POSITIVE DEVELOPMENTS S	12/01/1967	20	**$2,400**	$2,400	**$0**	**$29,781**	$29,781	**$0**
537	MAIN 12" HAYWARD	12/01/1967	50	**$4,182**	$4,182	**$0**	**$51,893**	$51,893	**$0**
538	MAIN 12" HAYWARD	12/01/1967	50	**$4,182**	$4,182	**$0**	**$51,893**	$51,893	**$0**
539	MAIN 8" LUSTIG	12/01/1967	50	**$4,984**	$4,984	**$0**	**$61,845**	$61,845	**$0**
540	MAIN 10" TENNYSON	12/01/1967	50	**$4,862**	$4,862	**$0**	**$60,331**	$60,331	**$0**
541	MAIN 15" TENNYSON	12/01/1967	50	**$4,558**	$4,558	**$0**	**$56,559**	$56,559	**$0**
542	MAIN 18" TENNYSON	12/01/1967	50	**$5,744**	$5,744	**$0**	**$71,276**	$71,276	**$0**
543	MAIN 8" TENNYSON	12/01/1967	50	**$1,945**	$1,945	**$0**	**$24,135**	$24,135	**$0**
544	MAIN 8" TENNYSON	12/01/1967	50	**$2,796**	$2,796	**$0**	**$34,695**	$34,695	**$0**
545	MAIN 24" WEST CABOT	12/01/1967	50	**$43,035**	$43,035	**$0**	**$534,011**	$534,011	**$0**
546	MAIN 24" WEST CABOT	12/01/1967	50	**$53,612**	$53,612	**$0**	**$665,258**	$665,258	**$0**
547	MAIN 8" HANCOCK	12/01/1967	50	**$7,634**	$7,634	**$0**	**$94,728**	$94,728	**$0**
548	MAIN 24" WEST CABOT	12/01/1967	50	**$84,138**	$84,138	**$0**	**$1,044,048**	$1,044,048	**$0**
549	MAIN 8" DUNN	12/01/1967	50	**$8,023**	$8,023	**$0**	**$99,555**	$99,555	**$0**
550	MAIN 8" DENTON	12/01/1967	50	**$2,552**	$2,552	**$0**	**$31,667**	$31,667	**$0**
551	MAIN 6" DENTON	12/01/1967	50	**$1,504**	$1,504	**$0**	**$18,663**	$18,663	**$0**
552	MAIN 12" WEST WINTON	12/01/1967	50	**$1,768**	$1,768	**$0**	**$21,939**	$21,939	**$0**
553	MAIN 8" DOBBEL	12/01/1967	50	**$55,594**	$55,594	**$0**	**$689,852**	$689,852	**$0**
554	MAIN 10" DOBBEL	12/01/1967	50	**$6,048**	$6,048	**$0**	**$75,048**	$75,048	**$0**
555	MAIN 8" SABRE	12/01/1967	50	**$35,340**	$35,340	**$0**	**$438,525**	$438,525	**$0**
556	MAIN 12" SABRE	12/01/1967	50	**$22,557**	$22,557	**$0**	**$279,904**	$279,904	**$0**
557	MAIN 8" CORSAIR	12/01/1967	50	**$1,094**	$1,094	**$0**	**$13,575**	$13,575	**$0**
558	MAIN 8" SANTA CLARA	12/01/1967	50	**$2,151**	$2,151	**$0**	**$26,691**	$26,691	**$0**
559	MAIN 8" MAITLAND	12/01/1967	50	**$17,749**	$17,749	**$0**	**$220,243**	$220,243	**$0**
560	MAIN 8" PARKSIDE	12/01/1967	50	**$147,853**	$147,853	**$0**	**$1,834,671**	$1,834,671	**$0**
561	MAIN 8" HOME	12/01/1967	50	**$1,458**	$1,458	**$0**	**$18,092**	$18,092	**$0**
562	MAIN 10" HAYWARD	12/01/1967	50	**$12,536**	$12,536	**$0**	**$155,556**	$155,556	**$0**
563	MAIN 12" HAYWARD	12/01/1967	50	**$4,182**	$4,182	**$0**	**$51,893**	$51,893	**$0**
564	MAIN 15" HAYWARD	12/01/1967	50	**$41,577**	$41,577	**$0**	**$515,919**	$515,919	**$0**
565	MAIN 8" PARKSIDE	12/01/1967	50	**$23,001**	$23,001	**$0**	**$285,414**	$285,414	**$0**
566	MAIN 10" PARKSIDE	12/01/1967	50	**$8,069**	$8,069	**$0**	**$100,126**	$100,126	**$0**
567	MAIN 8" MORSE	12/01/1967	50	**$32,483**	$32,483	**$0**	**$403,074**	$403,074	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
568	MAIN 8" SOUTH HIGHLAND	12/01/1967	50	**$13,275**	$13,275	**$0**	**$164,726**	$164,726	**$0**
569	MAIN 8" SOUTH HIGHLAND	12/01/1967	50	**$2,018**	$2,018	**$0**	**$25,041**	$25,041	**$0**
570	MAIN 10" CAMPUS	12/01/1967	50	**$19,496**	$19,496	**$0**	**$241,921**	$241,921	**$0**
571	MAIN 12" HAYWARD	12/01/1967	50	**$24,016**	$24,016	**$0**	**$298,009**	$298,009	**$0**
572	MAIN 15" HAYWARD	12/01/1967	50	**$17,437**	$17,437	**$0**	**$216,371**	$216,371	**$0**
573	MAIN 8" PARKSIDE	12/01/1967	50	**$24,156**	$24,156	**$0**	**$299,746**	$299,746	**$0**
574	MAIN 8" MARIE	12/01/1967	50	**$3,647**	$3,647	**$0**	**$45,255**	$45,255	**$0**
575	MAIN 8" SOUTH FLETCHER	12/01/1967	50	**$13,251**	$13,251	**$0**	**$164,428**	$164,428	**$0**
576	MAIN 15" CAMPUS	12/01/1967	50	**$5,470**	$5,470	**$0**	**$67,876**	$67,876	**$0**
577	PIPING	01/01/1968	50	**$7,401**	$7,401	**$0**	**$85,402**	$85,402	**$0**
578	MAIN 8" CLAWITER	12/01/1968	50	**$13,570**	$13,570	**$0**	**$156,578**	$156,578	**$0**
579	MAIN 8" FORSELLES	12/01/1968	50	**$6,227**	$6,227	**$0**	**$71,850**	$71,850	**$0**
580	MAIN 8" FORSELLES	12/01/1968	50	**$1,770**	$1,770	**$0**	**$20,423**	$20,423	**$0**
581	MAIN 10" DEPOT	12/01/1968	50	**$26,222**	$26,222	**$0**	**$302,563**	$302,563	**$0**
582	MAIN 8" DEPOT	12/01/1968	50	**$11,406**	$11,406	**$0**	**$131,608**	$131,608	**$0**
583	MAIN 8" DEPOT	12/01/1968	50	**$4,720**	$4,720	**$0**	**$54,462**	$54,462	**$0**
584	MAIN 8" LA PLAYA	12/01/1968	50	**$6,555**	$6,555	**$0**	**$75,635**	$75,635	**$0**
585	MAIN 8" CHABOT	12/01/1968	50	**$4,916**	$4,916	**$0**	**$56,723**	$56,723	**$0**
586	MAIN 8" AINSLEE	12/01/1968	50	**$2,884**	$2,884	**$0**	**$33,277**	$33,277	**$0**
587	MAIN 8" SOUTH HAYWARD	12/01/1968	50	**$130,812**	$130,812	**$0**	**$1,509,378**	$1,509,378	**$0**
588	MAIN 8" SOUTH HAYWARD	12/01/1968	50	**$26,576**	$26,576	**$0**	**$306,648**	$306,648	**$0**
589	MAIN 8" CIVIC CENTER	12/01/1968	50	**$8,168**	$8,168	**$0**	**$94,247**	$94,247	**$0**
590	MAIN 8" HESPERIAN	12/01/1969	50	**$13,621**	$13,621	**$0**	**$143,047**	$143,047	**$0**
591	MAIN 8" HESPERIAN	12/01/1969	50	**$13,044**	$13,044	**$0**	**$136,988**	$136,988	**$0**
592	MAIN 8" ARF	12/01/1969	50	**$28,570**	$28,570	**$0**	**$300,041**	$300,041	**$0**
593	MAIN 8" INDUSTRIAL	12/01/1969	50	**$2,164**	$2,164	**$0**	**$22,726**	$22,726	**$0**
594	MAIN 8" EAST CLAWITER	12/01/1969	50	**$1,500**	$1,500	**$0**	**$15,753**	$15,753	**$0**
595	MAIN 10" HARDER	12/01/1969	50	**$17,766**	$17,766	**$0**	**$186,578**	$186,578	**$0**
596	MAIN 12" HARDER	12/01/1969	50	**$5,411**	$5,411	**$0**	**$56,826**	$56,826	**$0**
597	MAIN 8" O'NEIL	12/01/1969	50	**$1,587**	$1,587	**$0**	**$16,667**	$16,667	**$0**
598	MAIN 18" WEST A STREET	12/01/1969	50	**$1,785**	$1,785	**$0**	**$18,746**	$18,746	**$0**
599	MAIN 12" WEST A STREET	12/01/1969	50	**$3,787**	$3,787	**$0**	**$39,771**	$39,771	**$0**
600	MAIN 10" D STREET	12/01/1969	50	**$6,944**	$6,944	**$0**	**$72,926**	$72,926	**$0**
601	MAIN 8" D STREET	12/01/1969	50	**$2,164**	$2,164	**$0**	**$22,724**	$22,724	**$0**
602	MAIN 8" MISSION	12/01/1969	50	**$14,472**	$14,472	**$0**	**$151,985**	$151,985	**$0**
603	ARMCO INLET GATE 48" W/GATE LIFT W/15' E	01/01/1970	10	**$4,399**	$4,399	**$0**	**$42,450**	$42,450	**$0**
604	PIPING	01/01/1970	50	**$5,896**	$5,896	**$0**	**$56,897**	$56,897	**$0**
605	PIPING	01/01/1970	50	**$3,524**	$3,524	**$0**	**$34,006**	$34,006	**$0**
606	PIPING	01/01/1970	50	**$4,278**	$4,278	**$0**	**$41,287**	$41,287	**$0**
607	PIPING	01/01/1970	50	**$1,348**	$1,348	**$0**	**$13,009**	$13,009	**$0**
608	MAIN 8" SAN LUIS OBISPO	12/01/1970	50	**$21,835**	$21,835	**$0**	**$210,713**	$210,713	**$0**
609	MAIN 8" INDUSTRIAL	12/01/1970	50	**$14,119**	$14,119	**$0**	**$136,252**	$136,252	**$0**
610	MAIN 8" INVESTMENT	12/01/1970	50	**$32,835**	$32,835	**$0**	**$316,866**	$316,866	**$0**
611	MAIN 8" INDUSTRIAL	12/01/1970	50	**$5,253**	$5,253	**$0**	**$50,693**	$50,693	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
612	MAIN 8" INVESTMENT	12/01/1970	50	**$52,946**	$52,946	**$0**	**$510,942**	$510,942	**$0**
613	MAIN 8" BREAKWATER	12/01/1970	50	**$7,223**	$7,223	**$0**	**$69,704**	$69,704	**$0**
614	MAIN 8" CORPORATE	12/01/1970	50	**$1,805**	$1,805	**$0**	**$17,419**	$17,419	**$0**
615	MAIN8" AMERICAN	12/01/1970	50	**$1,805**	$1,805	**$0**	**$17,419**	$17,419	**$0**
616	MAIN 8" ALPINE	12/01/1970	50	**$10,671**	$10,671	**$0**	**$102,978**	$102,978	**$0**
617	MAIN 8" ALPINE	12/01/1970	50	**$18,387**	$18,387	**$0**	**$177,439**	$177,439	**$0**
618	MAIN 8" THUNDERBIRD	12/01/1970	50	**$12,313**	$12,313	**$0**	**$118,824**	$118,824	**$0**
619	MAIN 8" CORSAIR	12/01/1970	50	**$18,519**	$18,519	**$0**	**$178,713**	$178,713	**$0**
620	MAIN 12" CORSAIR	12/01/1970	50	**$21,745**	$21,745	**$0**	**$209,845**	$209,845	**$0**
621	MAIN 8" WEST WINTON	12/01/1970	50	**$23,920**	$23,920	**$0**	**$230,834**	$230,834	**$0**
622	MAIN 8" EAST CURTIS	12/01/1970	50	**$1,231**	$1,231	**$0**	**$11,879**	$11,879	**$0**
623	MAIN 12" CORSAIR	12/01/1970	50	**$16,622**	$16,622	**$0**	**$160,407**	$160,407	**$0**
624	MAIN 8" CORSAIR	12/01/1970	50	**$13,708**	$13,708	**$0**	**$132,286**	$132,286	**$0**
625	CORNELL 6NHGNHF6 PUMP PRESSURE 2 STAGE	01/01/1971	20	**$7,900**	$7,900	**$0**	**$66,590**	$66,590	**$0**
626	MAIN 8" STROMBERG	12/01/1971	50	**$11,677**	$11,677	**$0**	**$98,431**	$98,431	**$0**
627	MAIN 8" DEL NORTE	12/01/1971	50	**$24,068**	$24,068	**$0**	**$202,881**	$202,881	**$0**
628	MAIN 8" ARF	12/01/1971	50	**$3,760**	$3,760	**$0**	**$31,695**	$31,695	**$0**
629	MAIN 10" ARF	12/01/1971	50	**$31,261**	$31,261	**$0**	**$263,514**	$263,514	**$0**
630	MAIN 8" OLIVER	12/01/1971	50	**$29,427**	$29,427	**$0**	**$248,054**	$248,054	**$0**
631	MAIN 8" TENNYSON	12/01/1971	50	**$40,803**	$40,803	**$0**	**$343,948**	$343,948	**$0**
632	MAIN 10" LEMON TREE	12/01/1971	50	**$10,577**	$10,577	**$0**	**$89,159**	$89,159	**$0**
633	MAIN 8" OVERHILL	12/01/1971	50	**$15,362**	$15,362	**$0**	**$129,494**	$129,494	**$0**
634	MAIN 8" CABOT	12/01/1971	50	**$14,760**	$14,760	**$0**	**$124,419**	$124,419	**$0**
635	MAIN 8" CABOT	12/01/1971	50	**$14,760**	$14,760	**$0**	**$124,419**	$124,419	**$0**
636	MAIN 12" CABOT	12/01/1971	50	**$24,115**	$24,115	**$0**	**$203,277**	$203,277	**$0**
637	MAIN 8" FOLEY	12/01/1971	50	**$51,615**	$51,615	**$0**	**$435,087**	$435,087	**$0**
638	MAIN 8" DAVIS	12/01/1971	50	**$32,248**	$32,248	**$0**	**$271,834**	$271,834	**$0**
639	MAIN 8" LA PLAYA	12/01/1971	50	**$3,572**	$3,572	**$0**	**$30,110**	$30,110	**$0**
640	MAIN 8" FORBES	12/01/1971	50	**$2,256**	$2,256	**$0**	**$19,017**	$19,017	**$0**
641	MAIN 8" EAST EDEN	12/01/1971	50	**$13,237**	$13,237	**$0**	**$111,581**	$111,581	**$0**
642	MAIN 8" WEST WINTON	12/01/1971	50	**$47,535**	$47,535	**$0**	**$400,695**	$400,695	**$0**
643	MAIN 8" WEST WINTON	12/01/1971	50	**$51,239**	$51,239	**$0**	**$431,918**	$431,918	**$0**
644	MAIN 8" CORSAIR	12/01/1971	50	**$13,820**	$13,820	**$0**	**$116,495**	$116,495	**$0**
645	MAIN 8" CORSAIR	12/01/1971	50	**$6,205**	$6,205	**$0**	**$52,305**	$52,305	**$0**
646	SLUICE GATE 60"DIA W/SHORT PEDESTAL LIFT	01/01/1972	10	**$6,456**	$6,456	**$0**	**$49,081**	$49,081	**$0**
647	PIPING	12/01/1972	50	**$1,757**	$1,757	**$0**	**$13,358**	$13,358	**$0**
648	MAIN 8" ANTONIO	12/01/1972	50	**$27,305**	$27,305	**$0**	**$207,583**	$207,583	**$0**
649	MAIN 12" ANTONIO	12/01/1972	50	**$6,467**	$6,467	**$0**	**$49,165**	$49,165	**$0**
650	MAIN 8" ANTONIO	12/01/1972	50	**$18,682**	$18,682	**$0**	**$142,028**	$142,028	**$0**
651	MAIN 12" ANTONIO	12/01/1972	50	**$30,487**	$30,487	**$0**	**$231,774**	$231,774	**$0**
652	MAIN 15" ANTONIO	12/01/1972	50	**$93,350**	$93,350	**$0**	**$709,684**	$709,684	**$0**
653	MAIN 12" ANTONIO	12/01/1972	50	**$52,199**	$52,199	**$0**	**$396,837**	$396,837	**$0**
654	MAIN 12" CORPORATE	12/01/1972	50	**$57,126**	$57,126	**$0**	**$434,294**	$434,294	**$0**
655	MAIN 8" CORPORATE	12/01/1972	50	**$15,911**	$15,911	**$0**	**$120,962**	$120,962	**$0**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
656	MAIN 12" CORPORATE	12/01/1972	50	**$13,550**	$13,550	**$0**	**$103,012**	$103,012	**$0**
657	MAIN 8" SOUTH HAYWARD	12/01/1972	50	**$63,357**	$63,357	**$0**	**$481,665**	$481,665	**$0**
658	MAIN 6" D STREET	12/01/1972	50	**$8,391**	$8,391	**$0**	**$63,792**	$63,792	**$0**
659	MAIN 8" D STREET	12/01/1972	50	**$9,033**	$9,033	**$0**	**$68,672**	$68,672	**$0**
660	MAIN 10" D STREET	12/01/1972	50	**$19,760**	$19,760	**$0**	**$150,223**	$150,223	**$0**
661	PIPING	12/01/1973	50	**$1,803**	$1,803	**$0**	**$12,679**	$12,679	**$0**
662	MAIN 8" RUUS	12/01/1973	50	**$17,099**	$17,099	**$0**	**$120,252**	$120,252	**$0**
663	MAIN 12" WHITESELL	12/01/1973	50	**$8,269**	$8,269	**$0**	**$58,154**	$58,154	**$0**
664	MAIN 8" BRIARWOOD	12/01/1973	50	**$35,744**	$35,744	**$0**	**$251,377**	$251,377	**$0**
665	MAIN 8" HUNTWOOD	12/01/1973	50	**$43,025**	$43,025	**$0**	**$302,583**	$302,583	**$0**
666	MAIN 8" LINCOLN	12/01/1973	50	**$35,634**	$35,634	**$0**	**$250,604**	$250,604	**$0**
667	MAIN 8" LINCOLN	12/01/1973	50	**$14,452**	$14,452	**$0**	**$101,637**	$101,637	**$0**
668	MAIN 8" LINCOLN	12/01/1973	50	**$7,943**	$7,943	**$0**	**$55,861**	$55,861	**$0**
669	MAIN 8" SOUTH HAYWARD	12/01/1973	50	**$45,783**	$45,783	**$0**	**$321,979**	$321,979	**$0**
670	MAIN 8" SOUTH HAYWARD	12/01/1973	50	**$45,783**	$45,783	**$0**	**$321,979**	$321,979	**$0**
671	MAIN 8" HAYWARD	12/01/1973	50	**$13,503**	$13,503	**$0**	**$94,963**	$94,963	**$0**
672	MAIN 8" NORTH CAMPUS	12/01/1973	50	**$30,404**	$30,404	**$0**	**$213,823**	$213,823	**$0**
673	MAIN 8" NORTH CAMPUS	12/01/1973	50	**$2,868**	$2,868	**$0**	**$20,170**	$20,170	**$0**
674	MAIN 12" NORTH CAMPUS	12/01/1973	50	**$5,295**	$5,295	**$0**	**$37,238**	$37,238	**$0**
675	MAIN 12" SUNSET	12/01/1973	50	**$34,155**	$34,155	**$0**	**$240,202**	$240,202	**$0**
676	PIPING	01/01/1974	50	**$13,210**	$13,210	**$0**	**$87,150**	$87,150	**$0**
677	MAIN 8" ARDEN	12/01/1974	50	**$33,625**	$33,625	**$0**	**$221,842**	$221,842	**$0**
678	MAIN 8" MISTLETOE	12/01/1974	50	**$12,639**	$12,639	**$0**	**$83,386**	$83,386	**$0**
679	MAIN 8" ARDEN	12/01/1974	50	**$11,208**	$11,208	**$0**	**$73,945**	$73,945	**$0**
680	MAIN 8" HIBISCOS	12/01/1974	50	**$65,463**	$65,463	**$0**	**$431,894**	$431,894	**$0**
681	MAIN 8" CABRINI	12/01/1974	50	**$22,536**	$22,536	**$0**	**$148,682**	$148,682	**$0**
682	MAIN 8" ARDEN	12/01/1974	50	**$35,986**	$35,986	**$0**	**$237,419**	$237,419	**$0**
683	MAIN 8" COBBLESTON	12/01/1974	50	**$95,655**	$95,655	**$0**	**$631,086**	$631,086	**$0**
684	MAIN 8" COBBLESTON	12/01/1974	50	**$48,411**	$48,411	**$0**	**$319,393**	$319,393	**$0**
685	MAIN 8" VIKING	12/01/1974	50	**$13,831**	$13,831	**$0**	**$91,250**	$91,250	**$0**
686	MAIN 8" DIABLO	12/01/1975	50	**$28,185**	$28,185	**$0**	**$169,811**	$169,811	**$0**
687	MAIN 8" DURHAM	12/01/1975	50	**$17,030**	$17,030	**$0**	**$102,603**	$102,603	**$0**
688	MAIN 4" DURHAM	12/01/1975	50	**$3,950**	$3,950	**$0**	**$23,798**	$23,798	**$0**
689	PUMP TORQUE FLOW CAP 250GPM W/7-1/2HP MO	01/01/1976	20	**$6,802**	$6,802	**$0**	**$37,755**	$37,755	**$0**
690	PIPING	01/01/1976	50	**$8,019**	$7,859	**$160**	**$44,511**	$43,621	**$890**
691	PUMP TORQUE FLOW 250GPMW/7-1/2HP MOTOR	01/01/1976	20	**$6,802**	$6,802	**$0**	**$37,755**	$37,755	**$0**
692	PIPING	01/01/1976	50	**$17,435**	$17,086	**$349**	**$96,773**	$94,837	**$1,935**
693	PIPING	01/01/1976	50	**$6,050**	$5,929	**$121**	**$33,582**	$32,911	**$672**
694	PIPING	01/01/1976	50	**$1,590**	$1,558	**$32**	**$8,823**	$8,646	**$176**
695	PIPING	01/01/1976	50	**$7,944**	$7,785	**$159**	**$44,094**	$43,212	**$882**
696	PIPING	01/01/1976	50	**$14,410**	$14,121	**$288**	**$79,981**	$78,382	**$1,600**
697	PIPING	01/01/1976	50	**$9,899**	$9,701	**$198**	**$54,944**	$53,845	**$1,099**
698	PIPING	01/01/1976	50	**$5,835**	$5,719	**$117**	**$32,390**	$31,742	**$648**
699	PIPING	12/01/1976	50	**$3,371**	$3,304	**$67**	**$18,711**	$18,336	**$374**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
700	MAIN 8" COMMERCE	12/01/1976	50	**$30,949**	$30,330	**$619**	**$171,786**	$168,350	**$3,436**
701	MAIN 6" COMMERCE	12/01/1976	50	**$1,273**	$1,248	**$25**	**$7,066**	$6,925	**$141**
702	MAIN 8" CABOT	01/01/1977	50	**$17,588**	$16,884	**$704**	**$90,992**	$87,352	**$3,640**
703	PUMP AXIAL FLOW 7000GPMW/40HP ELEC MOTOR	06/01/1977	20	**$9,260**	$9,260	**$0**	**$47,908**	$47,908	**$0**
704	PIPING	06/01/1977	50	**$31,976**	$30,697	**$1,279**	**$165,431**	$158,814	**$6,617**
705	MAIN 8" CINNAMON	12/01/1977	50	**$6,880**	$6,605	**$275**	**$35,594**	$34,170	**$1,424**
706	MAIN 8" CABOT	12/01/1977	50	**$29,717**	$28,528	**$1,189**	**$153,742**	$147,592	**$6,150**
707	MAIN 8" CABOT	12/01/1977	50	**$28,050**	$26,928	**$1,122**	**$145,117**	$139,313	**$5,805**
708	MAIN 8" SEABOARD	12/01/1978	50	**$16,700**	$15,698	**$1,002**	**$80,173**	$75,363	**$4,810**
709	MAIN 8" KIDDER	12/01/1979	50	**$3,599**	$3,311	**$288**	**$15,972**	$14,694	**$1,278**
710	MAIN 8" BERNHARDT	12/01/1979	50	**$33,291**	$30,627	**$2,663**	**$147,741**	$135,922	**$11,819**
711	MAIN 8" BERNHARDT	12/01/1979	50	**$53,085**	$48,838	**$4,247**	**$235,587**	$216,740	**$18,847**
712	MAIN 8" HUNTWOOD	12/01/1979	50	**$120,470**	$110,833	**$9,638**	**$534,634**	$491,864	**$42,771**
713	MAIN 8" NICHEL	12/01/1979	50	**$19,700**	$18,124	**$1,576**	**$87,427**	$80,432	**$6,994**
714	MAIN 8" CARISBROOK	12/01/1979	50	**$21,480**	$19,762	**$1,718**	**$95,326**	$87,700	**$7,626**
715	MAIN 8" CARISBROOK	12/01/1979	50	**$4,050**	$3,726	**$324**	**$17,973**	$16,536	**$1,438**
716	MAIN 8" SYLVANGLEN	12/01/1979	50	**$9,850**	$9,062	**$788**	**$43,713**	$40,216	**$3,497**
717	MAIN 12" SUNSET	12/01/1979	50	**$61,680**	$56,746	**$4,934**	**$273,729**	$251,831	**$21,898**
718	MAIN 8" BLUE JAY	03/01/1980	50	**$24,340**	$21,906	**$2,434**	**$100,210**	$90,189	**$10,021**
719	MAIN 6" TAMPA	04/01/1980	50	**$12,540**	$11,286	**$1,254**	**$51,628**	$46,465	**$5,163**
720	SLUICE GATE 30"X10'EXTENSION	12/01/1980	10	**$6,000**	$6,000	**$0**	**$24,703**	$24,703	**$0**
721	SLUICE GATE 30"X10' EXTENSION	12/01/1980	10	**$6,000**	$6,000	**$0**	**$24,703**	$24,703	**$0**
722	CENTRIFUGAL PUMP W/ 40 HP ELEC MOTOR 176	12/01/1980	20	**$9,910**	$9,910	**$0**	**$40,800**	$40,800	**$0**
723	GATE VALVE 30' DIA	12/01/1980	50	**$6,000**	$5,400	**$600**	**$24,703**	$22,232	**$2,470**
724	GATE 43" WATERMAN WITH ACTUATOR	12/01/1980	10	**$7,000**	$7,000	**$0**	**$28,820**	$28,820	**$0**
725	GATE 43" WATERMAN WITH ACTUATOR	12/01/1980	10	**$6,000**	$6,000	**$0**	**$24,703**	$24,703	**$0**
726	GATE - 36" WATERMAN	12/01/1980	10	**$6,000**	$6,000	**$0**	**$24,703**	$24,703	**$0**
727	GATE - 36" WATERMAN	12/01/1980	10	**$6,000**	$6,000	**$0**	**$24,703**	$24,703	**$0**
728	GATE - 36" WATERMAN	12/01/1980	10	**$6,000**	$6,000	**$0**	**$24,703**	$24,703	**$0**
729	GATE 36" WATERMAN	12/01/1980	10	**$6,000**	$6,000	**$0**	**$24,703**	$24,703	**$0**
730	GATE 36" WATERMAN	12/01/1980	10	**$6,000**	$6,000	**$0**	**$24,703**	$24,703	**$0**
731	GATE 36" WATERMAN	12/01/1980	10	**$6,000**	$6,000	**$0**	**$24,703**	$24,703	**$0**
732	MAIN 8" HARVEY	12/01/1980	50	**$72,400**	$65,160	**$7,240**	**$298,077**	$268,269	**$29,808**
733	MAIN 8" SIMS CT	12/01/1980	50	**$9,795**	$8,816	**$980**	**$40,327**	$36,294	**$4,033**
734	MAIN 8" ASTRIDA	12/01/1980	50	**$17,260**	$15,534	**$1,726**	**$71,061**	$63,955	**$7,106**
735	MAIN 8" ASTRIDA	12/01/1980	50	**$1,000**	$900	**$100**	**$4,117**	$3,705	**$412**
736	MAIN 8" TYRELL	02/01/1981	50	**$9,320**	$8,202	**$1,118**	**$35,137**	$30,920	**$4,216**
737	MAIN 6" TYRELL	02/01/1981	50	**$4,703**	$4,139	**$564**	**$17,730**	$15,603	**$2,128**
738	MAIN 6" SANTA CLARA	03/01/1981	50	**$26,465**	$23,289	**$3,176**	**$99,773**	$87,801	**$11,973**
739	MAIN 8" TRIPALDI	04/01/1981	50	**$21,108**	$18,575	**$2,533**	**$79,577**	$70,028	**$9,549**
740	MAIN 8" POINT EDEN	04/01/1981	50	**$93,990**	$82,711	**$11,279**	**$354,344**	$311,822	**$42,521**
741	MAIN 8" SANTUCCI	04/01/1981	50	**$7,160**	$6,301	**$859**	**$26,993**	$23,754	**$3,239**
742	MAIN 8" CAVANAGH	04/01/1981	50	**$4,355**	$3,832	**$523**	**$16,418**	$14,448	**$1,970**
743	MAIN 8" NICKEL PLACE	05/01/1981	50	**$13,780**	$12,126	**$1,654**	**$51,951**	$45,717	**$6,234**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
744	MAIN 8" WALPERT	06/01/1981	50	**$39,430**	$34,698	**$4,732**	**$148,652**	$130,813	**$17,838**
745	MAIN 8" CLEMENTE	12/01/1981	50	**$21,450**	$18,876	**$2,574**	**$80,868**	$71,164	**$9,704**
746	MAIN 8" CLEMENTE	12/01/1981	50	**$22,326**	$19,647	**$2,679**	**$84,168**	$74,068	**$10,100**
747	MAIN 8" EICHLER	12/01/1981	50	**$24,552**	$21,606	**$2,946**	**$92,561**	$81,454	**$11,107**
748	MAIN 8" EICHLER	12/01/1981	50	**$3,348**	$2,946	**$402**	**$12,622**	$11,107	**$1,515**
749	MAIN 8" BRUZZONE	12/01/1981	50	**$3,247**	$2,857	**$390**	**$12,241**	$10,772	**$1,469**
750	MAIN 8" BRUZZONE	12/01/1981	50	**$3,283**	$2,889	**$394**	**$12,377**	$10,892	**$1,485**
751	MAIN 8" GREENHAVEN	12/01/1981	50	**$65,948**	$58,034	**$7,914**	**$248,626**	$218,791	**$29,835**
752	MAIN 8" GREENHAVEN	12/01/1981	50	**$18,601**	$16,369	**$2,232**	**$70,125**	$61,710	**$8,415**
753	SLUICE GATE 30"X10' EXTENSION	12/01/1982	10	**$6,000**	$6,000	**$0**	**$20,905**	$20,905	**$0**
754	PUMP 75 GPM 300 RPM 5HPMOTOR	12/01/1982	20	**$4,165**	$4,165	**$0**	**$14,512**	$14,512	**$0**
755	36" X 36" WATERMAN	12/01/1982	50	**$6,000**	$5,160	**$840**	**$20,905**	$17,978	**$2,927**
756	36" X 36" WATERMAN	12/01/1982	50	**$6,000**	$5,160	**$840**	**$20,905**	$17,978	**$2,927**
757	GATE - 3'X3' W/ GATE LIFT W/ 10' EXTENSI	12/01/1982	10	**$6,000**	$6,000	**$0**	**$20,905**	$20,905	**$0**
758	MAIN 8" LONG COURT	12/01/1982	50	**$7,180**	$6,175	**$1,005**	**$25,016**	$21,514	**$3,502**
759	MAIN 6" LONG COURT	12/01/1982	50	**$1,007**	$866	**$141**	**$3,509**	$3,017	**$491**
760	MAIN 8" LONG COURT	12/01/1982	50	**$1,682**	$1,447	**$235**	**$5,860**	$5,040	**$820**
761	MAIN 8" CLAWITER	07/01/1983	50	**$66,739**	$56,060	**$10,678**	**$218,747**	$183,747	**$35,000**
762	PIPING	06/01/1984	50	**$11,455**	$9,393	**$2,062**	**$36,822**	$30,194	**$6,628**
763	PIPING	06/01/1984	50	**$63,994**	$52,475	**$11,519**	**$205,705**	$168,678	**$37,027**
764	PIPING	06/01/1984	50	**$10,680**	$8,758	**$1,922**	**$34,330**	$28,151	**$6,179**
765	ROTARY DISTRIBUTOR	06/01/1984	15	**$11,749**	$11,749	**$0**	**$37,767**	$37,767	**$0**
766	LOT - SLUDGE PUMPS	06/01/1984	20	**$1,231**	$1,231	**$0**	**$3,956**	$3,956	**$0**
767	PIPING	06/01/1984	50	**$76,662**	$62,863	**$13,799**	**$246,425**	$202,069	**$44,357**
768	PIPING	06/01/1984	50	**$428,272**	$351,183	**$77,089**	**$1,376,648**	$1,128,851	**$247,797**
769	PIPING	06/01/1984	50	**$71,475**	$58,609	**$12,865**	**$229,750**	$188,395	**$41,355**
770	SLUDGE PUMP	06/01/1984	20	**$2,056**	$2,056	**$0**	**$6,609**	$6,609	**$0**
771	SLUDGE PUMP	06/01/1984	20	**$11,485**	$11,485	**$0**	**$36,918**	$36,918	**$0**
772	SLUDGE PUMP	06/01/1984	20	**$1,917**	$1,917	**$0**	**$6,161**	$6,161	**$0**
773	LOT - SLUICE GATES	06/01/1984	10	**$24,232**	$24,232	**$0**	**$77,893**	$77,893	**$0**
774	LOT - SLUICE GATES	06/01/1984	10	**$135,374**	$135,374	**$0**	**$435,148**	$435,148	**$0**
775	LOT - SLUICE GATES	06/01/1984	10	**$22,593**	$22,593	**$0**	**$72,622**	$72,622	**$0**
776	MAIN 8" PINE	06/01/1984	50	**$44,100**	$36,162	**$7,938**	**$141,757**	$116,241	**$25,516**
777	GATE 36" WATERMAN	12/01/1984	10	**$6,000**	$6,000	**$0**	**$19,287**	$19,287	**$0**
778	GATE 36" WATERMAN	12/01/1984	10	**$6,000**	$6,000	**$0**	**$19,287**	$19,287	**$0**
779	MAINS 8"PARK ARROYS	12/01/1985	50	**$186,560**	$149,248	**$37,312**	**$592,678**	$474,143	**$118,536**
780	TR.5381	12/01/1985	50	**$12,835**	$10,268	**$2,567**	**$40,775**	$32,620	**$8,155**
781	TR.5381	12/01/1985	50	**$10,296**	$8,237	**$2,059**	**$32,709**	$26,167	**$6,542**
782	TR.5381	12/01/1985	50	**$1,995**	$1,596	**$399**	**$6,338**	$5,070	**$1,268**
783	TENNYSON INTERCEPTOR	12/01/1985	50	**$176,590**	$141,272	**$35,318**	**$561,005**	$448,804	**$112,201**
784	TENNYSON INTERCEPTOR	12/01/1985	50	**$460,777**	$368,621	**$92,155**	**$1,463,831**	$1,171,065	**$292,766**
785	TENNYSON INTERCEPTOR	12/01/1985	50	**$183,982**	$147,186	**$36,796**	**$584,489**	$467,591	**$116,898**
786	TENNYSON LIFT STA. MODIFICATION	02/01/1986	50	**$267,822**	$208,901	**$58,921**	**$831,027**	$648,201	**$182,826**
787	MAINS 8" VENTNOR	12/01/1986	50	**$20,236**	$15,784	**$4,452**	**$62,790**	$48,977	**$13,814**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
788	TR.5146	12/01/1986	50	**$19,900**	$15,522	**$4,378**	**$61,748**	$48,163	**$13,585**
789	TR.4922	12/01/1986	50	**$1,830**	$1,427	**$403**	**$5,678**	$4,429	**$1,249**
790	TR.5116	12/01/1986	50	**$12,036**	$9,388	**$2,648**	**$37,347**	$29,130	**$8,216**
791	TR.5138	12/01/1986	50	**$24,782**	$19,330	**$5,452**	**$76,896**	$59,979	**$16,917**
792	TR.5211	12/01/1986	50	**$15,120**	$11,794	**$3,326**	**$46,916**	$36,594	**$10,322**
793	TR.4920	12/01/1986	50	**$19,436**	$15,160	**$4,276**	**$60,309**	$47,041	**$13,268**
794	MAIN 12" 'B' STREET	12/01/1986	50	**$155,910**	$121,610	**$34,300**	**$483,774**	$377,344	**$106,430**
795	MAIN B STREET	12/01/1986	50	**$142,546**	$111,186	**$31,360**	**$442,308**	$345,000	**$97,308**
796	MAIN 12" B STREET	12/01/1986	50	**$129,182**	$100,762	**$28,420**	**$400,841**	$312,656	**$88,185**
797	MAIN B ST., KELLY ST.	12/01/1986	50	**$17,818**	$13,898	**$3,920**	**$55,288**	$43,125	**$12,163**
798	NUTECH 900 ODOR CONTROL SYSTEM	09/01/1987	20	**$3,700**	$3,700	**$0**	**$11,192**	$11,192	**$0**
799	MAINS 8" VOYAGER	12/01/1987	50	**$26,125**	$19,855	**$6,270**	**$79,021**	$60,056	**$18,965**
800	PUMP 75 GPM 300 RPM 5HPMOTOR	12/01/1987	20	**$4,165**	$4,165	**$0**	**$12,598**	$12,598	**$0**
801	MAINS 8" ADDISON	12/01/1987	50	**$51,840**	$39,398	**$12,442**	**$156,802**	$119,170	**$37,633**
802	MAINS 8" STATES	12/01/1988	50	**$23,700**	$17,538	**$6,162**	**$69,894**	$51,721	**$18,172**
803	MAINS 8" LONETREE	12/01/1988	50	**$21,700**	$16,058	**$5,642**	**$63,996**	$47,357	**$16,639**
804	MAINS 8" BRAN ROCK	12/01/1989	50	**$42,100**	$30,312	**$11,788**	**$121,575**	$87,534	**$34,041**
805	MAINS 10" BARNROCK	12/01/1989	50	**$55,312**	$39,825	**$15,487**	**$159,728**	$115,004	**$44,724**
806	MAINS 8" BARNROCK	12/01/1989	50	**$86,200**	$62,064	**$24,136**	**$248,925**	$179,226	**$69,699**
807	MAINS 10" BARNROCK	12/01/1989	50	**$45,372**	$32,668	**$12,704**	**$131,023**	$94,337	**$36,687**
808	MAINS 8" BARNROCK	12/01/1989	50	**$105,200**	$75,744	**$29,456**	**$303,792**	$218,730	**$85,062**
809	PUMP 75 GPM 300 RPM 5HPMOTOR	12/01/1989	20	**$4,165**	$4,165	**$0**	**$12,028**	$12,028	**$0**
810	MAIN 8" VISTA BAHIA	12/31/1989	50	**$56,700**	$40,824	**$15,876**	**$163,736**	$117,890	**$45,846**
811	MAIN 12" HAYWARD BLVD	12/31/1989	50	**$19,200**	$13,824	**$5,376**	**$55,445**	$39,920	**$15,525**
812	MAINS 8" HATCREEK	12/01/1990	50	**$34,463**	$24,124	**$10,339**	**$97,060**	$67,942	**$29,118**
813	MAINS 8" JOLEEN	12/01/1990	50	**$18,300**	$12,810	**$5,490**	**$51,539**	$36,078	**$15,462**
814	MAINS 8" LAGUNA	12/01/1990	50	**$81,810**	$57,267	**$24,543**	**$230,406**	$161,284	**$69,122**
815	MAINS 8" EDEN	12/01/1990	50	**$61,030**	$42,721	**$18,309**	**$171,882**	$120,318	**$51,565**
816	MAINS 8" GUSHUE	12/01/1990	50	**$75,000**	$52,500	**$22,500**	**$211,227**	$147,859	**$63,368**
817	MAINS 8" BROOKSTONE	12/01/1990	50	**$20,000**	$14,000	**$6,000**	**$56,327**	$39,429	**$16,898**
818	MAINS 8" PAPPAS	12/01/1990	50	**$47,400**	$33,180	**$14,220**	**$133,495**	$93,447	**$40,049**
819	MAINS 8" DIAMOND RIDGE	12/01/1990	50	**$98,400**	$68,880	**$29,520**	**$277,130**	$193,991	**$83,139**
820	MAINS 8" HORTON	12/01/1990	50	**$9,875**	$6,913	**$2,963**	**$27,812**	$19,468	**$8,343**
821	MAINS 8" LOVERIN	12/01/1990	50	**$39,600**	$27,720	**$11,880**	**$111,528**	$78,069	**$33,458**
822	MAIN 12" HAYWARD BLVD	12/31/1990	50	**$34,300**	$24,010	**$10,290**	**$96,601**	$67,621	**$28,980**
823	MAIN 12" HAYWARD BLVD	12/31/1990	50	**$10,000**	$7,000	**$3,000**	**$28,164**	$19,714	**$8,449**
824	MAINS 8" STATES	12/01/1991	50	**$23,484**	$15,969	**$7,515**	**$64,730**	$44,017	**$20,714**
825	MAINS 12" FOLSOM	12/01/1991	50	**$5,830**	$3,964	**$1,866**	**$16,070**	$10,927	**$5,142**
826	MAINS 8" SOUTHWICK	12/01/1991	50	**$14,848**	$10,097	**$4,751**	**$40,926**	$27,830	**$13,096**
827	MAINS 8" SOUTHWICK	12/01/1991	50	**$13,700**	$9,316	**$4,384**	**$37,762**	$25,678	**$12,084**
828	HALIFAX LIFT STATION MODIFICATION	12/01/1992	50	**$61,892**	$40,849	**$21,043**	**$165,463**	$109,206	**$56,258**
829	HALIFAX LIFT STATION MODIFICATION	12/01/1992	50	**$61,892**	$40,849	**$21,043**	**$165,463**	$109,206	**$56,258**
830	MAIN 8" CRYSTAL GATE C-339	12/31/1992	50	**$26,604**	$17,559	**$9,045**	**$71,124**	$46,942	**$24,182**
831	MAIN 8" WALSH WAY C-323	12/31/1992	50	**$16,240**	$10,718	**$5,522**	**$43,416**	$28,655	**$14,762**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
832	TRACT 6391 8"MAINS,DANIA,MOHR,OCCUDENTAL	12/01/1993	50	**$21,916**	$14,026	**$7,890**	**$56,060**	$35,879	**$20,182**
833	MAIN 8" ARF C-343	12/31/1993	50	**$16,980**	$10,867	**$6,113**	**$43,434**	$27,798	**$15,636**
834	MAIN 8" TENNYSON-ALQUIREE-1270	12/31/1993	50	**$61,252**	$39,201	**$22,051**	**$156,680**	$100,276	**$56,405**
835	MAIN 8" TENNYSON-ALQUIREE-1270	12/31/1993	50	**$22,984**	$14,710	**$8,274**	**$58,792**	$37,627	**$21,165**
836	MAIN 8" TENNYSON-ALQUIRE E-1270	12/31/1993	50	**$21,196**	$13,565	**$7,631**	**$54,219**	$34,700	**$19,519**
837	MAIN 8" TENNYSON-ALQUIRE E-1270	12/31/1993	50	**$51,720**	$33,101	**$18,619**	**$132,298**	$84,671	**$47,627**
838	MAIN 8" C-347	12/31/1993	50	**$7,700**	$4,928	**$2,772**	**$19,696**	$12,606	**$7,091**
839	MAIN 8" C-347	12/31/1993	50	**$63,590**	$40,698	**$22,892**	**$162,661**	$104,103	**$58,558**
840	MAINS 8" C-351	12/01/1994	50	**$6,956**	$4,313	**$2,643**	**$17,142**	$10,628	**$6,514**
841	MAINS 8" C-344	12/01/1994	50	**$22,080**	$13,690	**$8,390**	**$54,412**	$33,735	**$20,677**
842	MAINS 8" HILLVIEW C-353	12/01/1994	50	**$30,750**	$19,065	**$11,685**	**$75,778**	$46,982	**$28,795**
843	MAINS 8" SUNRISE C-350	12/01/1994	50	**$12,500**	$7,750	**$4,750**	**$30,804**	$19,098	**$11,705**
844	MAINS 8" CHANCE C-345	12/01/1994	50	**$19,400**	$12,028	**$7,372**	**$47,808**	$29,641	**$18,167**
845	PIPING VALVES E1166 XTOWN "INTERCEPTOR 3	12/01/1994	50	**$610,600**	$378,572	**$232,028**	**$1,504,709**	$932,920	**$571,789**
846	PIPING & VALVES E1166 XTOWM "INTERCEPTOR	12/01/1994	50	**$1,041,782**	$645,905	**$395,877**	**$2,567,276**	$1,591,711	**$975,565**
847	PIPING VALVES E1166 XTOWN "INTERCEPTOR 3	12/01/1994	50	**$410,925**	$254,774	**$156,152**	**$1,012,648**	$627,842	**$384,806**
848	PIPING VALVES E1166 XTOWN "INTERCEPTOR 2	12/01/1994	50	**$638,091**	$395,617	**$242,475**	**$1,572,456**	$974,923	**$597,533**
849	PIPING & VALVES E1166 XTOWN "INTERCEPTOR	12/01/1994	50	**$711,884**	$441,368	**$270,516**	**$1,754,305**	$1,087,669	**$666,636**
850	PIPING & VALVES E1166 XTOWN "INTERCEPTOR	12/01/1994	50	**$627,963**	$389,337	**$238,626**	**$1,547,497**	$959,448	**$588,049**
851	PIPING & VALVS E1166 LDRDALE XTWN INTRCP	12/01/1994	50	**$253,500**	$157,170	**$96,330**	**$624,704**	$387,316	**$237,387**
852	PIPING & VALV E1166 LDRDALE XTWM INTCPTO	12/01/1994	50	**$79,870**	$49,519	**$30,351**	**$196,824**	$122,031	**$74,793**
853	MAINS 8" DHILLON CT DRAWING C-348 330 LF	12/01/1994	50	**$21,900**	$13,578	**$8,322**	**$53,968**	$33,460	**$20,508**
854	TRACT 6683 8"MAINS,CANTERBURY,STONEBRK&C	12/01/1994	50	**$31,432**	$19,488	**$11,944**	**$77,458**	$48,024	**$29,434**
855	TRACT 6682 8"MAINS BOWHILL DRWNG C-3707	12/01/1994	50	**$31,432**	$19,488	**$11,944**	**$77,458**	$48,024	**$29,434**
856	TRACT 6560 8"MAINS GILLINGHAM,ROSECLIFF,	12/01/1994	50	**$29,810**	$18,482	**$11,328**	**$73,461**	$45,546	**$27,915**
857	TRACT 6560 8"MAINS GILLINGHAM,ROSECLIFFD	12/01/1994	50	**$9,700**	$6,014	**$3,686**	**$23,904**	$14,820	**$9,083**
858	TRACT 6278 8"MAINS MOURACT DRWG C-360 37	12/01/1994	50	**$13,370**	$8,289	**$5,081**	**$32,948**	$20,428	**$12,520**
859	TRACT 5891 8"MAINS OLIVEPL DRWG C-341 78	12/01/1994	50	**$52,800**	$32,736	**$20,064**	**$130,116**	$80,672	**$49,444**
860	TRACT 6446 DRWG C-375 8"MAINS,BAMBOO CT4	12/01/1994	50	**$8,650**	$5,363	**$3,287**	**$21,316**	$13,216	**$8,100**
861	TRACT 6446 DRWG C-375 8"MAINS BAMBOO CT9	12/01/1994	50	**$3,850**	$2,387	**$1,463**	**$9,488**	$5,882	**$3,605**
862	GORMAN RUP RETURN PUMP W/5HP,1750RPM,3X3	12/01/1995	20	**$3,730**	$3,730	**$0**	**$9,086**	$9,086	**$0**
863	GORMAN RUP RETURN PUMP W/5HP,1750RPM,3X3	12/01/1995	20	**$3,730**	$3,730	**$0**	**$9,086**	$9,086	**$0**
864	PIPING & VALVES E-1273 18" B STREET	12/01/1995	50	**$320,115**	$192,069	**$128,046**	**$779,779**	$467,868	**$311,912**
865	PIPING & VALUES E-1273 18" B STREET	12/01/1995	50	**$306,052**	$183,631	**$122,421**	**$745,523**	$447,314	**$298,209**
866	PIPING & VALUES E-1273 18" B STREET	12/01/1995	50	**$277,925**	$166,755	**$111,170**	**$677,007**	$406,204	**$270,803**
867	PIPING & VALUES - E-1273- B 8" GRAND ST.	12/01/1995	50	**$17,555**	$10,533	**$7,022**	**$42,763**	$25,658	**$17,105**
868	PIPING & VALUE - E -1273- 18" MEEKLAND	12/01/1995	50	**$66,709**	$40,025	**$26,684**	**$162,499**	$97,499	**$65,000**
869	PIPING & VALUE E-1305 MAIN 15" BAUMBERG	12/01/1995	50	**$23,800**	$14,280	**$9,520**	**$57,975**	$34,785	**$23,190**
870	PIPING & VALUES E-1305 15" BAUMBERG	12/01/1995	50	**$54,400**	$32,640	**$21,760**	**$132,515**	$79,509	**$53,006**
871	PIPING & VALUES E-1305 8" BAUMBERG	12/01/1995	50	**$253,883**	$152,330	**$101,553**	**$618,443**	$371,066	**$247,377**
872	PIPING & VALUE E-1305 15" ARDEN	12/01/1995	50	**$113,900**	$68,340	**$45,560**	**$277,453**	$166,472	**$110,981**
873	PIPING & VALUE E-1305 8"BRIDGE ROAD	12/01/1995	50	**$117,300**	$70,380	**$46,920**	**$285,735**	$171,441	**$114,294**
874	PIPE & VALV MN 36 HESPERIAN-SLIPLINED 42	12/01/1995	50	**$836,839**	$502,103	**$334,736**	**$2,038,485**	$1,223,091	**$815,394**
875	PIPING & VALVES GARIN/BELLO E-1296	12/01/1995	50	**$55,098**	$33,059	**$22,039**	**$134,215**	$80,529	**$53,686**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
876	8" MAIN HESPERIAN, PEPSIE-1357	12/01/1995	50	**$20,000**	$12,000	**$8,000**	**$48,719**	$29,231	**$19,487**
877	TRACT 6322 DRWG C-349 8"MAINS PARNASSUSC	12/01/1995	50	**$17,100**	$10,260	**$6,840**	**$41,654**	$24,993	**$16,662**
878	TRACT 6322 DRWG C-349 8"MAINS PARNASSUSC	12/01/1995	50	**$4,470**	$2,682	**$1,788**	**$10,889**	$6,533	**$4,355**
879	TRACT 6713 DRWG C-365 8"MAINS,YOSHIDA,13	12/01/1995	50	**$42,700**	$25,620	**$17,080**	**$104,014**	$62,409	**$41,606**
880	TRACT 6640 8"MAINS,FIG TREE CT,DRAWING C	12/01/1996	50	**$20,470**	$11,873	**$8,597**	**$48,542**	$28,154	**$20,387**
881	TRACT 6641,8"MAINS,PLUMTREE ST,DRAWINGC-	12/01/1996	50	**$20,470**	$11,873	**$8,597**	**$48,542**	$28,154	**$20,387**
882	TRACT 6642 8"MAINS AVOCADO CT DRWG C-363	12/01/1996	50	**$17,150**	$9,947	**$7,203**	**$40,669**	$23,588	**$17,081**
883	TRACT 6645,8"MAINS,YOSHIDA,DRWG C-358,72	12/01/1996	50	**$19,548**	$11,338	**$8,210**	**$46,355**	$26,886	**$19,469**
884	TRACT 6754 DRWG C-369 8"MAINS,FUJI WAY,3	12/01/1996	50	**$12,920**	$7,494	**$5,426**	**$30,638**	$17,770	**$12,868**
885	CITY EQUIPMENT	06/30/1997	25	**$230,203**	$230,203	**$0**	**$526,590**	$526,590	**$0**
886	SLUDGE PUMP, CENTRIFUGALW/20HP, 880 RPM	12/01/1997	20	**$14,738**	$14,738	**$0**	**$33,713**	$33,713	**$0**
887	SLUDGE PUMP, CENTRIFUGALW/20HP, 880 RPM	12/01/1997	20	**$14,738**	$14,738	**$0**	**$33,713**	$33,713	**$0**
888	PIPING & VALUES-E-1395-MAIN 48" ENTERPRI	12/01/1997	50	**$963,390**	$539,498	**$423,892**	**$2,203,759**	$1,234,105	**$969,654**
889	PIPING & VALVES E-1395 MAIN 36" CLAWITER	12/01/1997	50	**$590,465**	$330,660	**$259,805**	**$1,350,691**	$756,387	**$594,304**
890	PIPING & VALVES E1328 MAIN 6" D ST.	12/01/1997	50	**$68,787**	$38,521	**$30,266**	**$157,351**	$88,116	**$69,234**
891	PIPING & VALVES E1328 MAIN 6" D STREET	12/01/1997	50	**$280,169**	$156,895	**$123,274**	**$640,888**	$358,897	**$281,991**
892	PIPING & VALVES E - 1432- 8" TYRELL	06/01/1998	50	**$98,323**	$53,094	**$45,228**	**$221,342**	$119,525	**$101,818**
893	PIPING & VALUES E-1432 8" TYRELL	06/01/1998	50	**$118,872**	$64,191	**$54,681**	**$267,603**	$144,506	**$123,097**
894	PIPING	12/01/1998	50	**$16,500**	$8,910	**$7,590**	**$37,145**	$20,058	**$17,086**
895	SLUICE GATES/CHANNELS	12/01/1998	10	**$129,400**	$129,400	**$0**	**$291,303**	$291,303	**$0**
896	COMMINUTORS & MULCHERS	12/01/1998	15	**$227,300**	$227,300	**$0**	**$511,694**	$511,694	**$0**
897	ODOR CONTROL	12/01/1998	20	**$156,814**	$156,814	**$0**	**$353,017**	$353,017	**$0**
898	PIPING & VALVES	12/01/1998	50	**$384,580**	$207,673	**$176,907**	**$865,760**	$467,510	**$398,249**
899	ARDEN RD EXTENSION 1300LF 5 MH 1 PIPE CO	12/01/1998	50	**$51,500**	$27,810	**$23,690**	**$115,936**	$62,605	**$53,331**
900	GLS SAMPLER SHARMAN INC	06/05/2000	15	**$1,991**	$1,991	**$0**	**$4,265**	$4,265	**$0**
901	701 MODULE WITH DOUBLE JUNCTION PROBE	06/13/2000	15	**$2,403**	$2,403	**$0**	**$5,148**	$5,148	**$0**
902	MAINS 8" STATES ST. DRAWING C-373	06/06/2002	50	**$5,000**	$2,300	**$2,700**	**$10,192**	$4,688	**$5,504**
903	MAINS 8" CAPITOLA ST DRAWING C-379	06/06/2002	50	**$7,900**	$3,634	**$4,266**	**$16,103**	$7,408	**$8,696**
904	MAINS 8"CAPITOLA ST. DRAWING C-379	06/06/2002	50	**$16,510**	$7,595	**$8,915**	**$33,654**	$15,481	**$18,173**
905	MAINS 8" LANCE MICHELLETUCKER QUIST DRAW	06/06/2002	50	**$22,610**	$10,401	**$12,209**	**$46,088**	$21,200	**$24,888**
906	MAINS 8" LANCE	06/06/2002	50	**$4,309**	$1,982	**$2,327**	**$8,783**	$4,040	**$4,743**
907	MAINS 8" BAMBOO CT C-384	06/06/2002	50	**$16,236**	$7,469	**$8,767**	**$33,095**	$15,224	**$17,871**
908	MAINS 8"SILVER MAPLE LN/CT,RED MAPLE CTC	06/06/2002	50	**$285,636**	$131,393	**$154,243**	**$582,238**	$267,829	**$314,408**
909	ISCO 6700 PORTABLE SAMPLER	08/02/2002	15	**$4,433**	$4,433	**$0**	**$9,036**	$9,036	**$0**
910	ISCO 3710 COMPOSITE PORTABLE SAMPLER	08/02/2002	15	**$1,775**	$1,775	**$0**	**$3,618**	$3,618	**$0**
911	TENNYSON LS IMPROVEMENT-E-1461	03/01/2003	50	**$127,203**	$55,969	**$71,234**	**$253,247**	$111,429	**$141,818**
912	UNDERWOOD 18" E-1461	03/01/2003	50	**$68,747**	$30,249	**$38,498**	**$136,867**	$60,222	**$76,646**
913	PIPING/VALVES E-1457	03/01/2003	50	**$275,932**	$121,410	**$154,522**	**$549,349**	$241,714	**$307,636**
914	SHASTA 24" SLIPLINE E-159	03/01/2003	50	**$264,797**	$116,511	**$148,287**	**$527,182**	$231,960	**$295,222**
915	SHASTA 24" SLIPLINE E-159	03/01/2003	50	**$330,997**	$145,639	**$185,358**	**$658,977**	$289,950	**$369,027**
916	SHASTA 24" SLIPLINE E-159	03/01/2003	50	**$66,199**	$29,128	**$37,072**	**$131,795**	$57,990	**$73,805**
917	SHASTA 24" @ 92 E-1509	03/01/2003	50	**$122,869**	$54,062	**$68,807**	**$244,618**	$107,632	**$136,986**
918	MAIN 36" JACKSON	03/01/2003	50	**$37,537**	$16,516	**$21,021**	**$74,732**	$32,882	**$41,850**
919	ARDEN TRUNKLINE MHR E-159	03/01/2003	50	**$15,964**	$7,024	**$8,940**	**$31,782**	$13,984	**$17,798**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
920	ARDEN TRUNKLINE MHR E-159	03/01/2003	50	**$63,856**	$28,096	**$35,759**	**$127,129**	$55,937	**$71,192**
921	ARDEN TRUNKLINE MHR E-159	03/01/2003	50	**$47,892**	$21,072	**$26,819**	**$95,347**	$41,953	**$53,394**
922	ARDEN TRUNKLINE MHR E-159	03/01/2003	50	**$39,910**	$17,560	**$22,349**	**$79,456**	$34,961	**$44,495**
923	ARDEN TRUNKLINE MHR E-159	03/01/2003	50	**$23,946**	$10,536	**$13,410**	**$47,674**	$20,976	**$26,697**
924	12" B ST E-1462	03/01/2003	50	**$297,234**	$130,783	**$166,451**	**$591,759**	$260,374	**$331,385**
925	12" B ST E-1462	03/01/2003	50	**$146,330**	$64,385	**$81,945**	**$291,327**	$128,184	**$163,143**
926	12" B ST E-1462	03/01/2003	50	**$13,718**	$6,036	**$7,682**	**$27,312**	$12,017	**$15,295**
927	MAIN 8" TIEGEN E-1596	03/01/2003	50	**$50,079**	$22,035	**$28,044**	**$99,701**	$43,868	**$55,832**
928	MAIN 8" NORTH TIEGEN	03/01/2003	50	**$6,820**	$3,001	**$3,819**	**$13,577**	$5,974	**$7,603**
929	12" B ST E-1462	03/01/2003	50	**$4,353**	$1,915	**$2,437**	**$8,665**	$3,813	**$4,853**
930	13.6" IND PKWY E-1564 CITY PORTION	03/01/2003	50	**$113,420**	$49,905	**$63,515**	**$225,807**	$99,355	**$126,452**
931	18" ST ANNES TO IND CITYPORTION C-371	03/01/2003	50	**$57,485**	$25,293	**$32,192**	**$114,446**	$50,356	**$64,090**
932	18" ST ANNES TO IND CITYPORTION C-371	03/01/2003	50	**$379,400**	$166,936	**$212,464**	**$755,343**	$332,351	**$422,992**
933	24" TENNYSON RD E-1461	03/01/2003	50	**$1,789,187**	$787,242	**$1,001,945**	**$3,562,070**	$1,567,311	**$1,994,759**
934	24" TENNYSON RD E-1461	03/01/2003	50	**$315,739**	$138,925	**$176,814**	**$628,601**	$276,584	**$352,016**
935	8" SMALLEY E-1572	03/01/2003	50	**$89,028**	$39,172	**$49,856**	**$177,245**	$77,988	**$99,257**
936	8" SMALLEY E-1572	03/01/2003	50	**$33,831**	$14,885	**$18,945**	**$67,353**	$29,635	**$37,718**
937	8" SMALLEY E-1572	03/01/2003	50	**$147,787**	$65,026	**$82,761**	**$294,226**	$129,460	**$164,767**
938	A ST E-1462	03/01/2003	50	**$230,058**	$101,225	**$128,832**	**$458,019**	$201,528	**$256,491**
939	12" A ST E-1462	03/01/2003	50	**$69,017**	$30,368	**$38,650**	**$137,406**	$60,459	**$76,947**
940	12" A ST E-1462	03/01/2003	50	**$84,355**	$37,116	**$47,239**	**$167,940**	$73,894	**$94,047**
941	20" RUUS RD E-1461	03/01/2003	50	**$708,074**	$311,553	**$396,521**	**$1,409,695**	$620,266	**$789,429**
942	20" RUUS RD E-1461	03/01/2003	50	**$865,424**	$380,786	**$484,637**	**$1,722,961**	$758,103	**$964,858**
943	PIPING & VALVES E-1448	03/01/2003	50	**$167,877**	$73,866	**$94,011**	**$334,224**	$147,058	**$187,165**
944	SIGMA 900 MAX PORTABLE SAMPLERS (2)	03/30/2004	15	**$3,894**	$3,894	**$0**	**$7,295**	$7,295	**$0**
945	SIGMA 900 ALL WEATHER SAMPLER	02/28/2005	15	**$11,441**	$11,441	**$0**	**$20,478**	$20,478	**$0**
946	SIGMA 900 ALL WEATHER SAMPLER	02/28/2005	15	**$11,441**	$11,441	**$0**	**$20,478**	$20,478	**$0**
947	PIPES & VALVES, CNTRL BLDG MECH CONV-ACT	06/30/2005	50	**$502,490**	$200,996	**$301,494**	**$899,366**	$359,746	**$539,620**
948	EDEN SHORES RESIDENTIALPH1 TRACT 7317	06/30/2005	50	**$1,284,700**	$513,880	**$770,820**	**$2,299,382**	$919,753	**$1,379,629**
949	EDEN SHORES RESIDENTIALPHASE II TRACT 73	06/30/2005	50	**$505,405**	$202,162	**$303,243**	**$904,584**	$361,834	**$542,750**
950	EDEN SHORES RESIDENTIALPHASE III TRACT73	06/30/2005	50	**$753,302**	$301,321	**$451,981**	**$1,348,275**	$539,310	**$808,965**
951	CFD#1 EDEN SHORES SEWERIMPROVEMENTS	07/01/2005	50	**$1,690,000**	$676,000	**$1,014,000**	**$3,024,796**	$1,209,918	**$1,814,878**
952	SECOND FIXED FILM REACTOR	06/30/2010	20	**$445,617**	$334,213	**$111,404**	**$674,933**	$506,200	**$168,733**
953	TWO FINAL CLARIFIERS	06/30/2010	20	**$697,634**	$523,226	**$174,409**	**$1,056,639**	$792,479	**$264,160**
954	MT. EDEN ANNEXATION FY2010	06/30/2010	50	**$1,116,676**	$335,003	**$781,673**	**$1,691,322**	$507,397	**$1,183,925**
955	MT. EDEN ANNEXATION PHASE II - FY2011	06/30/2011	50	**$1,246,130**	$348,916	**$897,214**	**$1,831,000**	$512,680	**$1,318,320**
956	HYDRA II MERCURY ANALYZER-AF/AFG TBG	06/30/2012	15	**$36,467**	$31,605	**$4,862**	**$52,213**	$45,251	**$6,962**
957	WEMCO 12FF GRIT CLASSIFIER PROJ#07602	12/31/2016	25	**$89,816**	$32,334	**$57,482**	**$115,784**	$41,682	**$74,102**
958	WPCF GREASE RECEIVING & PROCESSING 07511	06/30/2013	25	**$662,695**	$318,094	**$344,601**	**$925,080**	$444,038	**$481,041**
959	CENTEX SEWER LIFT STATION UPGRADE 07549	04/30/2015	25	**$479,732**	$191,893	**$287,839**	**$637,108**	$254,843	**$382,265**
960	VAREC-BIOGAS 440 FLAME TRAP ASSMBLY 7564	12/31/2017	15	**$27,056**	$14,430	**$12,626**	**$33,582**	$17,911	**$15,672**
961	XYLEM FLYGT PUMP 1OF4 #07727	04/14/2021	15	**$20,618**	$5,498	**$15,120**	**$22,647**	$6,039	**$16,608**
962	XYLEM FLYGT PUMP 1OF4 #07727	04/14/2021	15	**$20,618**	$5,498	**$15,120**	**$22,647**	$6,039	**$16,608**
963	XYLEM FLYGT PUMP 1OF4 #07727	04/14/2021	15	**$20,618**	$5,498	**$15,120**	**$22,647**	$6,039	**$16,608**

CofLine	Description	Date Acquired	Useful Life	Original Cost (OC)	OC Depreciation	OCLD	Replacement Cost (RC)	RC Depreciation	RCLD
964	XYLEM FLYGT PUMP 1OF4 #07727	04/14/2021	15	**$20,618**	$5,498	**$15,120**	**$22,647**	$6,039	**$16,608**
965	RECYCLED WATER TREATMENT SYS 07507	02/10/2021	25	**$25,030,020**	$4,004,803	**$21,025,217**	**$27,493,207**	$4,398,913	**$23,094,294**
966	RECYCLED WATER FACILITY TREATMENT 07710	12/21/2020	25	**$2,405,957**	$481,191	**$1,924,766**	**$2,796,459**	$559,292	**$2,237,167**
967	XYLEM FLYGT PUMP NP-3202.095 #7626	03/25/2022	15	**$51,958**	$10,392	**$41,567**	**$53,237**	$10,647	**$42,589**
968	XYLEM FLYGT PUMP 1OF2 #7626	12/30/2022	15	**$165,948**	$33,190	**$132,759**	**$170,031**	$34,006	**$136,025**
969	XYLEM FLYGT PUMP 1OF2 #7626	12/30/2022	15	**$165,948**	$33,190	**$132,759**	**$170,031**	$34,006	**$136,025**
970	AS950 All weather sampler 115V 2.5GAL	12/27/2022	15	**$11,447**	$2,289	**$9,158**	**$11,729**	$2,346	**$9,383**
971	WEMCO 4" model C torque-flow pump #7529	04/19/2023	20	**$27,075**	$2,708	**$24,368**	**$27,075**	$2,708	**$24,368**
972	M50 Rotary Lobe Bareshaft Pump #7529	05/03/2023	15	**$16,558**	$2,208	**$14,350**	**$16,558**	$2,208	**$14,350**
973									
974	**Total - Assets**			**$71,204,513**		**$38,091,539**	**$272,903,877**		**$55,919,664**

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