SANITARY DISTRICT of MARIN COUNTY

No.5

SANITATION DISTRICT NO. 5

Sewer Capacity and Miscellaneous User Fees Study

Final Report – August 6, 2024

HF&H

This page intentionally left blank for double-sided printing purposes.

HF&H CONSULTANTS, LLC
Managing Tomorrow's Resources Today

590 Ygnacio Valley Road, Suite 105
Walnut Creek, California 94596
Telephone: 925/977-6950

Northern California
www.hfh-consultants.com

August 6, 2024

Tony Rubio
General Manager
Sanitary District No. 5 of Marin County
2001 Paradise Drive
Tiburon, California 94920

Subject: Sewer Capacity and Miscellaneous User Fees Study – Final Report

Dear Tony Rubio:

HF&H is pleased to submit this report from our study of the Sanitation District No. 5's (District's) sewer capacity and miscellaneous user fees. The report summarizes the analysis that was conducted to develop the recommended fees.

Thank you for the opportunity to assist the District with this study. We express our appreciation to staff for their support of our analysis.

Sincerely,

HF&H CONSULTANTS, LLC

Rick Simonson
Senior Vice President

This page intentionally left blank

TABLE OF CONTENTS

APPENDIX

TABLE OF FIGURES

GLOSSARY

ADU – Accessory Dwelling Unit

CIP - Capital Improvement Program.

District – Sanitation District No. 5

DU – Dwelling Unit, in reference to the number of physical residences served by a sewer connection.

EDU – Equivalent Dwelling Unit in reference to the current sewer service charges.

FY - Fiscal Year.

GPD - Gallons Per Day.

PAYGo - Pay-As-You-Go, in reference to funding capital improvements from cash rather than from borrowed sources such as bonds or loans.

RCN – Replacement Cost New

RCNLD – Replacement Cost New Less Depreciation

SF – Square Feet

ACKNOWLEDGEMENTS

Board of Directors
- Omar Arias-Montez, President
- John Carapiet, Vice President
- Richard Snyder, Secretary
- Tod Moody, Director
- Catharine Benediktsson, Director

City Staff
- Tony Rubio, General Manger

Burke, Williams, Sorenson, LLP
- Ben Stock, General Counsel
- Mariam Sleiman, Associate

HF&H Consultants, LLC
- Rick Simonson, Senior Vice President
- Gabe Sasser, PE, Project Manager
- Alex Santos, Senior Associate

LIMITATIONS

This document was prepared solely for the Sanitation District No. 5 in accordance with the contract between the District and HF&H and is not intended for use by any other party for any other purpose.

In preparing this study, we relied on information from the District, which we consider accurate and reliable. Our analysis is based on the best available information at the time of the study.

Rounding differences caused by stored values in electronic models may exist.

This document represents our understanding of relevant laws, regulations, and court decisions but should not be relied upon as legal advice. Questions concerning the interpretation of legal authorities referenced in this document should be referred to a qualified attorney.

SANITARY DISTRICT of MARIN COUNTY

No.5

SEWER CAPACITY AND MISCELLANEOUS USER FEES STUDY

I. EXECUTIVE SUMMARY

BACKGROUND

Sanitary District No. 5 of Marin County (District) provides collection and treatment of wastewater to residential & commercial customers located in the Town of Tiburon, the City of Belvedere, and to unincorporated Paradise Cove. The District receives supplemental revenues from capacity fees and miscellaneous user fees. The District requested HF&H Consultants (HF&H) to review its current schedule of sewer capacity fees and miscellaneous user fees. This report summarizes the analysis conducted to update existing fees.

New development connecting to the District's sewer system is charged one-time capacity fees at the time of connection. The capacity fee is based on the reasonable cost per connection, or, a fair estimate of the costs incurred by the District to allow for an additional connection to the sewer system. The reasonable cost is derived based on the value of a connection specific to the collection system and treatment facilities serving parcels.

Existing residents and commercial customers pay for the District's service according to the District's schedule of sewer rates. Existing and prospective customers who require additional office and field services are charged user fees based on the District's adopted schedule found in Chapter 3.05 of the District's Code.

In 2014, Sanitation District No. 5 (District) last updated its connection fees to prioritize capacity and rehabilitation improvement projects to be performed as part of its capital improvement program (CIP). Additionally, the District last updated sewer fees in 2014 to better account for increased costs for installing, altering, or repairing sewer facilities.

The following discussion summarizes HF&H's findings and recommendations.

FINDINGS AND RECOMMENDATIONS

Current Capacity Fees

The District charges a connection fee to all new sewer connections. Using the California Plumbing Code, new connections are charged on a per fixture unit basis. Fixture units are a standardized way to measure the load on a sewer system to ensure proper design and capacity. Loads vary by plumbing appliance (e.g. sinks, toilets, showers). A typical residential sewer connection is assumed to provide capacity for 30 fixture units. Thus, the fee associated with one Equivalent Dwelling Unit (EDU) is calculated for 30 fixture units. However, all capacity fees are calculated according to the actual number of fixture units at each property, as defined by Section 3.05.660 of the District's Code.

Figure 1-1 summarizes the existing connection fees by zone. While the District no longer distinguishes sewer service charges by zone, the existing connection fees reflect the value of capacity for a sewer connection in each zone, established during the previous study. The fees were last increased in 2014 and have not been changed to keep pace with inflationary increases.

Figure 1-1. Current Sewer Capacity Fees

Capacity Fee	Current Rates per Fixture Unit	Current Rates per EDU
Paradise Cove	$434	$13,032
Tiburon	$922	$27,668
Belvedere	$1,278	$38,346

Proposed Capacity Fees

It is recommended that the District adopt the terminology of capacity fees in place of "connection fees." The terms are synonymous. However, the term "capacity fee" more accurately reflects what the fee is attributable to. Increases to the District's capacity fees are recommended to reflect the current value of capacity provided by the sewer systems to new connections and projected costs to increase capacity to accommodate growth. The recommended sewer Capacity Fees are shown in **Figure 1-2**. The proposed fees reflect the shared value of capacity provided to all customers. **Figure 1-3** reflects the proposed fee for Accessory Dwelling Units (ADUs). This rate was determined by dividing the proposed rate per EDU by the average area of an existing single-family dwelling unit in Tiburon and Belvedere, 2,496 livable square feet. Appendix C provides a schedule of capacity charges with the proposed rates per fixture unit.

Figure 1-2. Proposed Sewer Capacity Fees

Capacity Fee	Proposed Rates per fixure unit	Proposed Rates per EDU
Paradise Cove	$914	$27,419
Tiburon	$914	$27,419
Belvedere	$914	$27,419

Figure 1-3. Proposed Sewer Capacity Fees for ADUs

Capacity Fee	Proposed Rate
ADU (per sq ft)	$10.98

Current Miscellaneous User Fees

Current miscellaneous user fees for sewer service are provided on the District website under permits & inspections. Existing miscellaneous user fees analyzed in this study include all the following entries:

- Permit Administrative Fee
- Sewer Inspection Fee
- Public Sewer Construction Permit
- Additional Trip Fee
- Additional Inspection Fee

Additional Inspections Proposed Miscellaneous User Fees

Existing miscellaneous user fees require updating to reflect the District's current cost of providing existing and prospective customers with these additional office and field services. **Figure 1-4** includes the recommended miscellaneous user fees for supplemental sewer services provided by the District.

Figure 1-4. Proposed Miscellaneous User Fees for Sewer Services

Miscellaneous User Fees	Current Fee	Proposed Fee	$ Change
Permit Administrative Fee	$50.00	$57.00	$7.00
Sewer Inspection Fee - Each Occurrence			
Single Family Residence[1]	$50.00	$178.00	$128.00
All Others (per 100 lineal feet)[2]	$50.00	$178.00	$128.00
Public Sewer Construction Permit (per 100 lineal feet)	$50.00	$241.00	$191.00
Additional Trip Fee (if applicant not ready for inspection)	$50.00	$57.00	$7.00

[1]Residential inspections for single-family dwellings have a current fee of $50 per residential building sewer installation. The proposed fee would be $178.00 per residential building inspection.

[2]Applies to Commercial, Industrial, Church, School, Multiple Dwelling, Public, and Other Users, per 3.05.690 (2). Commercial inspection fees are charged based on a rate of $50 per 100 lineal feet of sewer line installed, with a minimum inspection fee of $100. Inspections spanning greater than 100 lineal feet are charged at a current rate of $50.00 per 100 lineal feet. The proposed fee would be $178.00 per 100 lineal feet of sewer line installed for Commercial customers and would be pro-rated.

Implementation

To keep up with inflationary cost increases, once the District has adopted updated capacity fees based on the findings of this study, we recommend the District adjust the capacity fees on an annual basis, starting on July 1, 2025, and in each year thereafter, in accordance with any changes in regional construction costs. Specifically, the amount of the adjustment shall be based on the June over June construction cost changes according to the "Construction Cost Index" for the San Francisco Bay Area, as reported monthly in the Engineering News Record. The District should plan on conducting detailed capacity fee studies approximately every five years in keeping with industry practice, which will reflect other changed conditions, such as capital improvement program assumptions and retired debt service.

Similarly, we recommend the adopted miscellaneous user fees be increased to ensure fees keep pace with the costs the District incurs. Commencing on July 1, 2025, and on July 1 of each fiscal year thereafter, the proposed miscellaneous user fees should be administratively revised and increased annually by a factor equal to the net change in average District salaries and benefits costs for that fiscal year. Such net change is measured by dividing the average budgeted District salary and benefit costs for the fiscal year in which the change is to become effective by the average District salary and benefit costs for the prior fiscal year. The average budgeted District salary and benefit costs for any fiscal year shall be determined by dividing the total budgeted salary and benefit costs by the expected total number of full-time equivalent employees for that fiscal year.

II. INTRODUCTION

CAPACITY FEES

Capacity fees, also called connection fees, are a type of development impact fee that public agencies may impose as a condition of development under the authority of California Government Code Section 66000 et seq., the Mitigation Fee Act. The purpose of these fees is to ensure that development pays its fair share of the costs associated with providing system capacity. Capacity fees are a one-time charge paid prior to a physical connection being made. The Act requires that capacity fees be based on the value of facilities in existence at the time a charge is imposed and new public facilities to be acquired or constructed in the future that are of proportional benefit to new development.

The purpose of this report is to document that the conditions have been met to establish that the District's capacity fees are reasonably related to the District's costs of providing capacity in its sewer systems for new development.

MISCELLANEOUS FEES

Existing and prospective customers who require additional and unique office and field services, beyond the services covered by sewer service charges, are charged miscellaneous user fees according to the District's Sanitary Code. Such fees account for the costs of materials, supplies, and labor hours of District personnel required to perform the work associated with the fee. The purpose of this report is to document the calculation and justification for each miscellaneous user fee administered by the District.

While miscellaneous user fees are not subject to the requirements of Proposition 218 or the Mitigation Fee Act, they are subject to Proposition 26, which mandates that the fees cannot exceed the District's costs of providing the service or product. Therefore, this report seeks to establish that the District's miscellaneous user fees for sewer service are reasonable and do not exceed the cost of service.

STUDY PROCESS

In 2023 the District requested HF&H to perform a capacity fees and miscellaneous fees study to establish new fees for 2024. The study has two goals. First, the study seeks to ensure the District's capacity fees are recovering development's fair share of the costs of existing facilities and future facilities. Second, the study seeks to update and modify the District's miscellaneous user fees. The updated fees will ensure all miscellaneous fees and permits for such utility services not funded through sewer service charges and will adequately recover the costs the District incures to provide these additional services.

REPORT ORGANIZATION

The report is divided into the following sections: Capacity Fees and Miscellaneous User Fees.

A Glossary of technical terms and acronyms is provided following the Table of Contents.

III. CAPACITY FEES

EXISTING CAPACITY FEES

New customers connecting to the District's sewer system are charged a one-time fee at the time of connection to reimburse current rate payers for costs they incurred to provide capacity in the sewer system for future growth. New customers may be subjected to additional costs to connect that are not covered by the District's capacity fees, such as sewer construction costs.

The District's current capacity fees were last updated in 2014. **Figure 3-1** summarizes the current sewer capacity fees by zone. Paradise Cove connections are charged $434 per fixture unit while Tiburon and Belvedere connections are charged $922 and $1,278 per fixture unit, respectively. While the District plans to no longer distinguish sewer service charges by zone, the existing connection fees reflect the value of capacity for a sewer connection in each zone, established during the previous study. A typical residential sewer connection is assumed to provide capacity for 30 fixture units. Thus, the fee associated with one Equivalent Dwelling Unit (EDU) is calculated for 30 fixture units. However, all capacity fees are calculated according to the number of fixture units at each property, as defined by Section 3.05.660 of the District's Code.

Figure 3-1. Current Capacity Fees

Capacity Fee	Current Rates per Fixture Unit	Current Rates per EDU
Paradise Cove	$434	$13,032
Tiburon	$922	$27,668
Belvedere	$1,278	$38,346

Note: One EDU is equal to 30 fixture units.

METHODOLOGY

Three steps are required to determine the reasonable costs that can be recovered with capacity fees: (1) facilities that benefit growth must be identified, (2) the cost of those facilities must be derived, and (3) the capacity provided by those facilities must be determined. The approach used in this report to address each of these steps is described below.

Facilities that Benefit Growth

Capacity fees are used to recover growth's fair share of the costs of existing facilities that were funded by rate payers and that provide capacity for growth. Capacity fees can also be used to recover growth's fair share of the costs of future capital improvements that are identified in a facilities master plan or similar capital improvement plan. The combination of the existing and future facilities comprises the facilities that will be needed to serve existing and future customers within the foreseeable planning horizon.

The inventory of the existing sewer system was compiled by the District as of June 30, 2023. The inventory categorizes facilities by description (i.e., pump stations, sewer manholes, sewer lines, land, and buildings). Whereas the value of facilities funded on a pay-as-you-go (PAYGo) basis can include the full cost once the facilities are placed in service, debt-funded facilities should be handled differently to ensure that rate

payers are reimbursed for their costs (i.e., their cumulative debt service payments) and that new connections do not pay for both the construction cost and then the subsequent cost of debt service through their rates.

The future capital improvements were developed by the District and constitute PAYGo capital projects that are budgeted for the next ten years. Future facilities will provide capacity for growth as well as benefit existing ratepayers by improving reliability and upgrading facilities. Therefore, the value of future facilities will be shared proportionally among both the existing customer base and future development.

The combination of the existing and future facilities represents all infrastructure that will be required to meet demands within the near term. Additional facilities introduced will be included in future updates. There will also be other facilities that are currently projected for future construction that are modified or replaced by other facilities. Again, changes like this can be reflected in future updates to the facility inventory and capacity fees.

Value of Facilities

The determination of reasonable costs begins by determining the value of the facilities. The maximum value, replacement cost new (RCN), is the amount that it would cost the District to construct its facilities today. This value represents the original cost escalated from the construction date based on construction cost inflation. By escalating the value, rate payers are compensated for having constructed capacity for growth, if and when development chooses to connect.

After the RCN value is determined, deductions may be appropriate. The most common deduction is for depreciation, which leads to a replacement cost new less depreciation (RCNLD) value. Depreciation serves as a proxy for the maintenance and appreciation in value that the rate payers are entitled to recover since the facility was constructed; however, it is typically the case that substantial maintenance was deferred. To account for this and to accurately reflect the reasonable cost, it is reasonable to exclude some or all depreciation. The amount of depreciation that should be deducted is subject to judgment. This analysis calculates the RCNLD value by fully depreciating the existing infrastructure value. As such, this analysis provides a conservative valuation of existing facilities.

Capital facilities are typically funded either directly from rate revenue on a PAYGo basis or from borrowed funds, such as bonds or loans. When borrowed funds are used, it is reasonable for rate payers to be reimbursed for the debt service they have retired but not for the outstanding debt. Hence, in the case of debt-funded infrastructure, it is appropriate to reduce the value of the existing facilities, represented by RCNLD, by the outstanding debt associated with those facilities.

The value of projected capital improvements is added to the RCNLD calculated value for the existing facilities to include projects that are in the planning stages. A list of capital improvements can be found in Appendix B.

Capacity in Facilities

The capacity of the facilities should correspond to the facilities that are included in determining the value of capacity. The capacity fee represents the unit cost of capacity, made up of two components, the value of existing capacity and the value of future capacity. The value of the existing capacity unit cost is determined by dividing the value of the facilities by the current number of connections served. In this

way, the capacity fee is the average cost paid by today's connections. In order to join the system, new connections need to pay the average cost so that they are at the same level of capital participation as existing connections and thereby have fully reimbursed existing connections so that all connections have borne an equivalent cost. The capacity fee should not be viewed as the cost of a share of the facilities. Paying a capacity fee does not convey an ownership share in the facilities. Paying a capacity fee only provides reimbursement to those who bore the cost of providing capacity for future connections.

The value of the future capacity is determined by dividing the value of the future facilities that will provide further capacity by the combined sum of the existing capacity and the future capacity. All customers, both existing and future, will benefit from the extensions made to the system to support greater capacity. Existing customers will fund construction of future facilities through sewer rates designed to meet capital project needs. In turn, sewer rates will be offset by capacity fee revenues collected from development to reduce the amount of ratepayer-funding needed.

CALCULATION OF PROPOSED FEES

Facilities included in Calculation

Capacity fees are used to recover growth's fair share of the costs of existing facilities that were funded by ratepayers and that provide capacity for growth. Growth can occur anywhere within the service area. Hence, the facilities required to serve the District's current customers are the same facilities that provide service for growth.

The capacity fee also includes projected capital improvements that benefit growth, using a capital improvement plan from the most recent rate study, spanning FY 2024-25 through FY 2032-33.

Figure 3-2 summarizes the current and planned facilities that are included in the capacity fee calculation.

Figure 3-2. Facility Costs Recovered by Capacity Fees

Type of Facility
Pump Station Structures
Sewer Lines
Manholes
Plant Structures
Treatment/Collection
Mechanical - Plant
Odor Control
Mechanical Equipment

Value of Facilities

Figure 3-3 summarizes the various assets that comprise the District's treatment system value, totaling $19,435,926. The District's existing sewer system was valued by using the District's fixed asset listing and escalating the original construction costs to current year costs using the Engineering News Record Construction Cost Index as of December 2023. Depreciation for each asset group category is based on the age and useful life of the type of facility, for purposes of calculating RCNLD. For this study, HF&H assigned

service lives for each asset based on industry standards[1]. **Figure 3-4** provides a summary of the value of the collection facilities, with an estimated cost of $22,809,943. **Figure 3-5** shows the total system value that includes collection assets, treatment assets, and reserves.

Figure 3-3. Existing Sewer Treatment System Value

Assets	System Value
Treatment	
Main Plant - Existing	$21,684,309
Paradise Plant - Existing	3,565,430
	$25,249,738
Vehicles & Office	
Vehicles & Office Equipment	$267,760
Debt Service	
Treatment Debt Service	($6,081,572)
Total Treatment	**$19,435,926**

Figure 3-4. Existing Sewer Collection System Value

Assets	System Value
Sewer Lines - Existing	$18,879,353
Pump Stations - Existing	$3,930,590
Total Collection	**$22,809,943**

Figure 3-5. Existing Sewer System Value

	System Value
Assets	RCNLD
Treatment	$19,435,926
Collection	22,809,943
Reserves	10,725,066
Total	**$52,970,935**

Capacity of Facilities

The capacity in the District's wastewater system is governed by its treatment plant capacity. Each treatment plant is subject to the permitted capacities associated with the San Franscisco Bay Regional Water Quality Control Board permit. The existing connections were factored into the system capacity. The District's sewer service charges are placed on the tax roll through Marin County. The District is able to confirm a total of 3,779 EDUs currently being served by the District.

Using the budgeted plan of CIP projects, the analysis included the value of the facilities as shown in **Figure 3-6**.

[1] *List of useful Lives and Allocation Parameters.* State Water Resources Control Board, Revenue Program Guidelines, 1998.

Figure 3-6. Added System Value from CIP

Assets	Cost
Treatment	$11,396,220
Collection	$15,326,836
CIP Total	**$26,723,056**

Facilities added as a result of the capital improvements are calculated to add $26,723,056 in additional assets. Remaining plant capacity was derived from subtracting current treatment plant flows and wet weather flows from permitted capacity. Assuming average water use of 200 gallons per day (GPD) per EDU. This yielded an additional 1,994 EDUs of available capacity remaining in the system, as shown in **Figure 3-7**. The summation of the capacity from existing facilities and capacity added from future facilities is determined in **Figure 3-8**.

Figure 3-7. Estimated Future Connections based on Remaining Capacity

	Available Capacity	Paradise Cove	Tiburon/ Belvedere
a	Plant Capacity (GPD)	40,000	980,000
b	Plant Flow (GPD)	(15,072)	(536,576)
c	Wet Weather (GPD)	(290)	(69,287)
d=a+b+c	Remaining Capacity (GPD)	24,638	374,137
e	Average GPD/EDU	200	200
f=d/e	**Future Connections (EDUs)**	**123**	**1,871**

Capacity Fees

The value of the facilities in **Figure 3-5** serves as the basis for the capacity fee. The unit capacity fee is determined by dividing the values in **Figure 3-5** by the total EDUs currently served, as shown below in **Figure 3-8**. The resulting equity buy-in component fee of $14,016 per EDU comprises the unit value of capacity of the existing facilities. Dividing the capacity and improvements value from **Figure 3-6** by the number of future EDU connections in **Figure 3-7** results in the growth component of the capacity fee. The sum of the growth component, $13,403, plus the equity buy-in component, yields a total capacity fee of $27,419 per EDU. Appendix C provides a schedule of capacity charges with the proposed rates per fixture unit.

Figure 3-8. Connection Fee Calculation

Capacity Fee	
System Value	$52,970,935
Existing EDUs	3,779
Equity-Buy in (per EDU)	**$14,016**
Growth CIP	$26,723,056
Growth EDUs	1,994
Growth (per EDU)	**$13,403**
Connection Fee (per EDU)	**$27,419**

Figure 3-9. Proposed Sewer Capacity Fees

Capacity Fee (per EDU)	Current Rates	Calculated Rates	$ Change
Paradise Cove	$13,032	$27,419	$14,387
Tiburon	$27,668	$27,419	($249)
Belvedere	$38,346	$27,419	($10,927)
Capacity Fee (per fixture unit)	**Current Rates**	**Calculated Rates**	**$ Change**
Paradise Cove	$434	$914	$480
Tiburon	$922	$914	($8)
Belvedere	$1,278	$914	($364)

The proposed fees reflect the value across the District's system, unifying the capacity fee methodology across all service areas. Consequently, the changes from the current fees to the proposed capacity fees vary. Previous fees assessed to connections in Paradise Cove will increase while fees assessed to connection in Tiburon or Belvedere will decrease relative to the fees previously assessed.

The fees for ADUs were calculated based on the average area of an existing single-family dwelling unit in Tiburon and Belvedere, 2,496 livable square feet, based on the County Assessor's data. ADUs will be charged capacity fees in accordance with Government Code. Section 65852.2(f)(5).

Figure 3-10. Proposed Sewer Capacity Fees for ADUs

Capacity Fee	Proposed Rate
ADU (per sq ft)	$10.98

Implementation

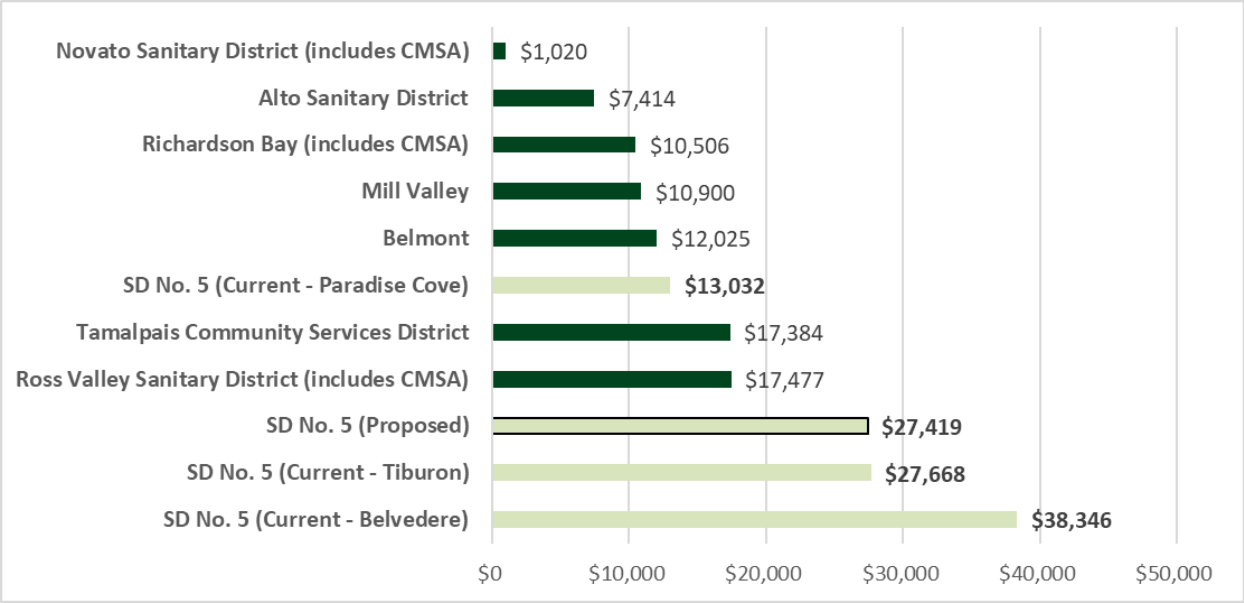
Once the District has adopted updated capacity fees based on the findings of this study, we recommend that the sewer capacity charges shall automatically increase starting on July 1, 2025, and in each year thereafter, in accordance with any changes in regional construction costs. Specifically, the amount of the adjustment shall be based on June over June construction cost changes according to the "Construction Cost Index" for the San Francisco Bay Area, as reported monthly in the Engineering News Record. The District should plan on conducting detailed capacity fee studies approximately every five years in keeping

with industry practice, which will reflect other changed conditions, such as capital improvement program assumptions and retired debt service.

CAPACITY FEE COMPARISON

Figure 3-11 compares the District's existing and proposed capacity fees with other neighboring agencies. We have compared the District's proposed single-family residential capacity fee per EDU.

Figure 3-11. Residential Capacity Fee Comparison



The District's current capacity fees charged for Tiburon and Belvedere connection are higher than all other neighboring agencies that were surveyed. With the proposed fee, the capacity fee charged to District customers exceeds all other capacity fees assessed by other agencies surveyed. There are multiple factors that can lead to differences in capacity fees such as the size of the agency, when the capacity fee was updated last, and whether the capacity fee includes existing facilities, future facilities, or both. Agencies also have the discretion to set their capacity fees lower than the calculated amount as a means of balancing the recovery of growth-related costs between capacity fees and rates or to encourage development. These differences should be considered as the District compares the proposed capacity fees with neighboring agencies.

IV. MISCELLANEOUS USER FEES

EXISTING MISCELLANEOUS USER FEES

Current miscellaneous user fees for sewer service are provided in the District's Sanitary Code, Title 3. Sewer Use, effective July 1, 2022. Current miscellaneous user fees analyzed in this study include all the following entries, including the purpose for collection of the fee:

Permit Administrative Fee – A fee is required for the District staff's time to issue the permit, record information into the District's electronic database, review plans and specifications, and perform administrative duties required to issue the permit.

Sewer Inspection Fee – An inspection fee is required for the District's efforts to ensure proper installation/construction that meet District requirements for sewer installations.

Public Sewer Construction Permit – A fee shall be paid for inspecting the installation of public sewer mains consisting of extensions of the existing public sewer facilities of the District. The District's Sanitary Code states, "no person shall construct, extend or connect to any Public Sewer without first obtaining a written Permit from the District and paying all fees and connection charges."

Additional Trip Fee – A fee shall be paid when an applicant has called for an inspection and is not prepared. This accounts for the time spent by the inspector to travel to and from the inspection site.

Additional Inspections – All sewer construction work, lateral sewers, plumbing, and drainage systems shall be inspected by the District to ensure compliance with any and all regulatory requirements.

METHODOLOGY

The miscellaneous user fees calculated are the summation of the personnel costs and material costs. The personnel costs are the product of the fully burdened (e.g., salaries, benefits, and overhead) hourly rates for the District staff positions required to perform the service associated with each fee.

Figure 4-1, summarizes the calculation of fully-burdened hourly rates by position type. The hourly rates for these fees and charges include the direct salaries and benefits of employees plus overhead costs. Overhead costs include personnel costs that support District operations such as administration, management, and customer service. Overhead costs also include non-personnel overhead associated with functions that support the District's operations and overhead staff. The overhead rate was calculated by the District by dividing the total of all overhead cost categories by the total budgeted salaries and benefits for FY 2024-25. This yielded an overhead rate of 22.45%.

Figure 4-1. Fully Burdened Hourly Rates

Position Title	Annual Salaries & Benefits	Overhead Rate	Hours	Fully Burdened Hourly Rate
a	b	c	d	e= b*(1+c)/d
Administrative Services Manager	$193,085	22.45%	2,080	$113.67
Inspector	$191,475	22.45%	2,080	$112.73
District Manager	$370,049	22.45%	2,080	$217.86

To calculate the proposed fees for each service, the District provided the estimates of time spent by each staff position to provide the requested service, as well as the material costs for each fee. **Figure 4-2** summarizes the proposed fee, by service, based on these calculations.

Figure 4-2. Calculation of Proposed Miscellaneous User Fees

Miscellaneous User Fees	District Manager Hours $217.86 /hour	Administrative Services Manager Hours $113.67 /hour	Inspector Hours $112.73 /hour	Total Personnel Cost	Equipment Cost	Total Fee	Current Fee
Permit Administrative Fee	$0.00	$56.84	$0.00	$56.84	$0.00	$56.84	$50.00
Sewer Inspection Fee - Each Occurrence							
Single Family Residence	$54.46	$0.00	$112.73	$167.19	$10.00	$177.19	$50.00
All Others (per 100 lineal feet)[1]	$54.46	$0.00	$112.73	$167.19	$10.00	$177.19	$50.00
Public Sewer Construction Permit (per 100 lineal feet)	$54.46	$186.00	$0.00	$240.46	$0.00	$240.46	$50.00
Additional Trip Fee (if applicant not ready for inspection)	$0.00	$0.00	$56.36	$56.36	$0.00	$56.36	$50.00

[1]Note: Current fee has a $100 minimum. No minimum is included in the proposed fee.

FEE COMPARISON

Figure 4-3, on the following page, summarizes the existing fee versus the proposed fee for each service. The proposed fee was rounded up to the nearest whole dollar amount from **Figure 4-2**.

Figure 4-3. Summary of Miscellaneous User Fees

Miscellaneous User Fees	Current Fee	Proposed Fee	$ Change
Permit Administrative Fee	$50.00	$57.00	$7.00
Sewer Inspection Fee - Each Occurrence			
Single Family Residence[1]	$50.00	$178.00	$128.00
All Others (per 100 lineal feet)[2]	$50.00	$178.00	$128.00
Public Sewer Construction Permit (per 100 lineal feet)	$50.00	$241.00	$191.00
Additional Trip Fee (if applicant not ready for inspection)	$50.00	$57.00	$7.00

[1]Residential inspections for single-family dwellings have a current fee of $50 per residential building sewer installation. The proposed fee would be $178.00 per residential building inspection.

[2]Applies to Commercial, Industrial, Church, School, Multiple Dwelling, Public, and Other Users, per 3.05.690 (2). Commercial inspection fees are charged based on a rate of $50 per 100 lineal feet of sewer line installed, with a minimum inspection fee of $100. Inspections spanning greater than 100 lineal feet are charged at a current rate of $50.00 per 100 lineal feet. The proposed fee would be $178.00 per 100 lineal feet of sewer line installed for Commercial customers and would be pro-rated.

APPENDIX A

FIXED ASSET LIST

DESCRIPTION	ACQUIRED	COST	Asset Category	LIFE	Accumulated Dep	Annual Depr.	Book Value	Current Age	ENR CCI Index	ENR CCI Ratio	RCN	Useful Life	RCNLD
Plant K1-3,5-25,30,32	Various	$241,910	Plant Structures	50	241,910	4,838	-						
Plant K1-3,5-25,30,32	6/30/1984	$5,587,914	Plant Structures	50	4,417,667	111,758	1,170,247	40	5049.13	3.07	$17,170,579	10	$3,595,943
Plant & structures	6/30/1985	$386,174	Plant Structures	50	297,576	7,723	88,598	39	5055.04	3.07	$1,185,251	11	$271,926
Plant & structures	6/30/1986	$378,959	Plant Structures	50	284,437	7,579	94,522	38	5508.43	2.82	$1,067,373	12	$266,229
Plant & structures, storerm	6/30/1991	$13,745	Plant Structures	50	8,941	275	4,804	33	6222.06	2.49	$34,274	17	$11,978
Plant & structures	6/30/1992	$140,048	Plant Structures	50	88,295	2,801	51,753	32	6294.84	2.46	$345,179	18	$127,555
Plant & structures	6/30/1993	$91,060	Plant Structures	50	55,589	1,821	35,471	31	6477.95	2.40	$218,093	19	$84,955
Plant & structures	6/30/1994	$588,452	Plant Structures	50	347,461	11,769	240,991	30	6530.35	2.38	$1,398,062	20	$572,554
Shop improve	4/30/1997	$7,961	Plant Structures	50	4,249	159	3,712	27	6731.08	2.30	$18,350	23	$8,556
Misc improve	6/30/1997	$32,119	Plant Structures	50	17,036	642	15,083	27	6731.08	2.30	$74,034	23	$34,765
Cap impr,office,fac.expans	6/30/1998	$148,617	Plant Structures	50	75,856	2,972	72,761	26	6845.59	2.27	$336,829	24	$164,908
Oper bldg design	11/30/1999	$20,192	Plant Structures	50	9,733	404	10,459	24	6816.7	2.28	$45,958	26	$23,805
Concrete wall	1/31/2000	$16,650	Plant Structures	50	7,969	333	8,681	24	7447.99	2.08	$34,684	26	$18,083
Interior partitions, gates	4/30/2000	$3,406	Unadjusted	20	3,406	170	-	24	7447.99	2.08	$0	0	$0
Polymer feed system	1/30/2004	$11,522	Unadjusted	15	11,522	768	-	20	8228.39	1.89	$0	0	$0
Flagpole	7/27/2004	$3,676	Unadjusted	20	3,573	184	103	19	8228.39	1.89	$6,931	1	$194
Dewater bldg roof	5/13/2005	$10,340	Unadjusted	25	7,712	414	2,628	19	8462.45	1.83	$18,957	6	$4,818
Guide rails	7/30/2007	$9,859	Unadjusted	15	9,859	657	-	16	9131.81	1.70	$16,751	0	$0
Plant Piping	6/30/1984	$2,185,278	Plant Structures	50	1,727,627	43,706	457,651	40	5049.13	3.07	$6,714,937	10	$1,406,273
R/C gas line	7/1/1998	$3,612	Mechanical - Plant	30	3,072	120	540	26	6845.59	2.27	$8,186	4	$1,223
Main Plant Rehab Project - C/O, Digest Cover	3/31/2014	$614,647	Plant Structures	50	119,966	12,293	494,682	10	10915.84	1.42	$873,616	40	$703,105
Anaerobic Digesters: 3 Way Actuated Temp Cont Vlv	8/20/13	$118,668	Mechanical - Plant	30	41,019	3,956	77,649	10	10898.84	1.42	$168,929	20	$110,536
Anaerobic Digesters: Spiral Heat Exchangers (2)	8/20/13	$316,192	Mechanical - Plant	30	109,295	10,540	206,896	10	10898.84	1.42	$450,113	20	$294,526
Anaerobic Digesters: Digester Appurtenances (1)	8/22/13	$82,088	Mechanical - Plant	30	28,360	2,736	53,728	10	10898.84	1.42	$116,856	20	$76,485
Anaerobic Digesters: Recessed Impeller Pumps (4)	8/22/13	$467,426	Mechanical - Plant	30	161,486	15,581	305,940	10	10898.84	1.42	$665,402	20	$435,519
Thickening: Polymer Blending Equipment (2)	10/15/13	$198,698	Mechanical - Plant	30	67,666	6,623	131,032	10	10898.84	1.42	$282,856	20	$186,530
Thickening: Rotary Drum Thickener (1)	10/15/13	$440,372	Mechanical - Plant	30	149,968	14,679	290,404	10	10898.84	1.42	$626,889	20	$413,403
Blower Room: Duplex Air Compressor	10/17/13	$44,916	Mechanical - Plant	30	15,288	1,497	29,628	10	10898.84	1.42	$63,941	20	$42,177
Dewatering (Screwpress): Plug Valves (1)	10/17/13	$28,219	Mechanical - Plant	30	9,605	941	18,614	10	10898.84	1.42	$40,170	20	$26,498
Dewatering (Screwpress): Progressing Cavity Pumps (1)	10/17/13	$129,614	Mechanical - Plant	30	44,116	4,320	85,498	10	10898.84	1.42	$184,512	20	$121,710
Dewatering (Screwpress): Swing Check Valves (1)	10/17/13	$16,645	Mechanical - Plant	30	5,665	555	10,979	10	10898.84	1.42	$23,694	20	$15,630
Thickening: Plug Valves (2)	10/17/13	$61,250	Mechanical - Plant	30	20,847	2,042	40,403	10	10898.84	1.42	$87,192	20	$57,515
Thickening: Progressing Cavity Pumps (2)	10/17/13	$281,336	Mechanical - Plant	30	95,757	9,378	185,579	10	10898.84	1.42	$400,494	20	$264,180
Thickening: Swing Check Valves (2)	10/17/13	$36,128	Mechanical - Plant	30	12,297	1,204	23,831	10	10898.84	1.42	$51,430	20	$33,925
Aeration Basins: Membrane Disk Fine Bubble Aeration System	10/18/13	$120,268	Mechanical - Plant	30	40,924	4,009	79,344	10	10898.84	1.42	$171,207	20	$112,950
Blower Room: High Speed Turbo Blowers (3)	10/18/13	$735,682	Mechanical - Plant	30	250,334	24,523	485,349	10	10898.84	1.42	$1,047,278	20	$690,916
Secondary Clarifiers: Sludge Collection Equipment-Clarifiers (2)	10/31/13	$633,608	Mechanical - Plant	30	214,848	21,120	418,760	10	10898.84	1.42	$901,971	20	$596,124
Headworks: Submersible Sample Pumps (1)	11/5/13	$33,732	Mechanical - Plant	30	11,423	1,124	22,309	10	10898.84	1.42	$48,019	20	$31,759
Headworks: Open Channel Grinder (3)	11/7/13	$295,925	Mechanical - Plant	30	100,155	9,864	195,770	10	10898.84	1.42	$421,263	20	$278,687
Headworks: Open Channel Grinder Control Panels (3)	11/7/13	$150,818	Mechanical - Plant	30	51,044	5,027	99,774	10	10898.84	1.42	$214,696	20	$142,033
Dry Weather Primary: Sludge Collection Equipment (1)	11/13/13	$590,001	Mechanical - Plant	30	199,361	19,667	390,640	10	10898.84	1.42	$839,893	20	$556,094
Wet Weather Primary: Butterfly Valves (3)	11/13/13	$280,442	Mechanical - Plant	30	94,761	9,348	185,681	10	10898.84	1.42	$399,222	20	$264,325
Wet Weather Primary: Sludge Collection Equipment (1)	11/13/13	$1,132,399	Mechanical - Plant	30	382,637	37,747	749,762	10	10898.84	1.42	$1,612,022	20	$1,067,321
Aeration Basins: Slide Gates (3)	11/14/13	$159,579	Mechanical - Plant	30	53,907	5,319	105,672	10	10898.84	1.42	$227,168	20	$150,428
Headworks: Slide Gates (2)	11/14/13	$172,485	Mechanical - Plant	30	58,267	5,750	114,218	10	10898.84	1.42	$245,540	20	$162,595
Chlorine Contact Basin: Vertical Turbine Pumps (2)	11/19/13	$251,946	Mechanical - Plant	30	84,995	8,398	166,952	10	10898.84	1.42	$358,657	20	$237,664
Return and Waste Activated sludge systems: Horiz.Centrifugal, Nc	11/20/13	$494,961	Mechanical - Plant	30	166,931	16,499	328,030	10	10898.84	1.42	$704,600	20	$466,966
Chlorine Contact Basin: Chemical Induction Units (2)	11/25/13	$197,396	Treatment/Collection	30	66,484	6,580	130,912	10	10898.84	1.42	$281,002	20	$186,360
Chemical Room: Hypo Chemical Tanks (2)	11/26/13	$169,755	Treatment/Collection	30	57,158	5,658	112,596	10	10898.84	1.42	$241,654	20	$160,286
Chemical Room: Magnetic Drive Gear Pumps (12)	11/26/13	$784,409	Mechanical - Plant	30	264,120	26,147	520,289	10	10898.84	1.42	$1,116,642	20	$740,655
Chemical Room: SBS Chemical Tanks (2)	11/26/13	$169,755	Mechanical - Plant	30	57,158	5,658	112,596	10	10898.84	1.42	$241,654	20	$160,286
Chlorine Contact Basin: Cent.Close-Coupled End Suction Pumps (5	12/13/13	$168,133	Mechanical - Plant	30	56,351	5,604	111,782	10	10898.84	1.42	$239,345	20	$159,126
Main Plant Office/ADA Access Project	9/30/2014	$461,556	Plant Structures	50	85,457	9,231	376,099	9	10915.84	1.42	$656,023	41	$534,560
Main Plant, Restroom Remodel	6/30/2015	$33,454	Unadjusted	20	14,234	1,673	19,220	9	11155.41	1.39	$46,528	11	$26,731
Dewatering Feed Pump	3/5/2015	$10,063	Mechanical - Plant	30	2,962	335	7,101	9	11155.41	1.39	$13,996	21	$9,876
Sludge Box	12/10/2015	$13,621	Mechanical - Plant	30	3,661	454	9,960	8	11155.41	1.39	$18,944	22	$13,853
RAS Cover	4/14/2016	$26,745	Mechanical - Plant	30	6,880	891	19,864	8	11609.44	1.34	$35,742	22	$26,547
Wheel shaft	3/10/2016	$10,481	Mechanical - Plant	30	2,730	349	7,751	8	11609.44	1.34	$14,007	22	$10,359
Infl Dry Weather Pump	12/8/2016	$32,164	Mechanical - Plant	30	7,575	1,072	24,589	7	11609.44	1.34	$42,984	23	$32,860
Inflow West Wather Pump	12/8/2016	$56,928	Mechanical - Plant	30	13,408	1,898	43,520	7	11609.44	1.34	$76,079	23	$58,160
Sodiuam HydoCl Feed Pump	3/14/2017	$8,643	Mechanical - Plant	30	1,960	288	6,683	7	12014.72	1.29	$11,162	23	$8,631
Headworks: Grinder Parts	9/12/2017	$33,817	Mechanical - Plant	30	7,106	1,127	26,711	6	12014.72	1.29	$43,669	24	$34,493
LED Lighting updgrade	6/30/2018	$25,066	Unadjusted	15	9,202	1,671	15,864	6	12115.37	1.28	$32,100	9	$20,315
LED Lighting updgrade	12/15/2018	$25,571	Unadjusted	15	8,603	1,705	16,968	5	12115.37	1.28	$32,747	10	$21,730
MP Boiler replacement	4/11/2019	$5,551	Mechanical - Plant	30	874	185	4,676	5	12764.52	1.22	$6,747	25	$5,684
Scrow Press Blend Redundancy	1/15/2019	$15,734	Mechanical - Plant	30	2,602	524	13,132	5	12764.52	1.22	$19,124	25	$15,961
Headworks Grinder replacement	4/1/2019	$18,830	Mechanical - Plant	30	2,984	628	15,846	5	12764.52	1.22	$22,887	25	$19,261
Lateral Camera	9/20/2018	$13,456	Unadjusted	15	4,739	897	8,718	5	12115.37	1.28	$17,232	10	$11,164
Headworks Grinder replacement	9/12/2019	$19,588	Mechanical - Plant	30	2,810	653	16,778	4	12764.52	1.22	$23,809	26	$20,393
Flare	6/8/2021	$10,596	Unadjusted	10	2,717	1,060	7,879	3	14228.24	1.09	$11,554	7	$8,591
ScrewPress PolyBlend Redundancy	6/8/2021	$16,915	Unadjusted	10	4,338	1,691	12,577	3	14228.24	1.09	$18,444	7	$13,714
Headworks Grinder	2/1/2021	$23,487	Mechanical - Plant	30	2,280	783	21,207	3	14228.24	1.09	$25,611	27	$23,125

DESCRIPTION	ACQUIRED	COST	Asset Category	LIFE	Accumulated Dep	Annual Depr.	Book Value	Current Age	ENR CCI Index	ENR CCI Ratio	RCN	Useful Life	RCNLD
Flooring in office	6/8/2021	$15,172	Unadjusted	10	3,891	1,517	11,282	3	14228.24	1.09	$16,544	7	$12,302
C12 Flash Mixer	4/13/2021	$12,161	Treatment/Collection	30	1,102	405	11,059	3	14228.24	1.09	$13,261	27	$12,059
SCADA upgrade	4/4/2021	$18,850	Unadjusted	10	5,170	1,885	13,680	3	14228.24	1.09	$20,555	7	$14,918
Chemical Room Load-Out Effluent Spiral Filter	7/31/2021	$25,545	Unadjusted	10	6,180	2,555	19,365	2	14228.24	1.09	$27,855	8	$21,117
9202 · M.P. Drainage - Other	CIP	$50,000	Unadjusted	10	-	5,000	50,000					0	
35HP Pump @ Dry Weather Pump	11/30/2021	$40,927	Mechanical - Plant	30	2,844	1,364	38,083	2	14228.24	1.09	$44,628	28	$41,527
M.P. Chem Feed Trx Pump Rplcmnt	1/31/2022	$34,831	Mechanical - Plant	30	2,223	1,161	32,607	2	14977.94	1.04	$36,080	28	$33,776
Cl2 Flash Mixer	11/30/2021	$8,582	Treatment/Collection	30	596	286	7,986	2	14228.24	1.09	$9,358	28	$8,708
Repair & Replace Dry Weather Clarifier #2	4/1/2022	$26,558	Mechanical - Plant	30	1,550	885	25,008	2	14977.94	1.04	$27,510	28	$25,905
Ginder	6/15/2023		Unadjusted	10	708	1,298	12,270	1	15515	1.00	$12,978	9	$12,270
Wet Well	11/15/2022		Treatment/Collection	30	1,952	1,733	50,048	1	14977.94	1.04	$53,865	29	$51,843
Treatment collection K4	6/30/1984	$686,628	Treatment/Collection	30	686,628	22,888	-	40	5049.13	3.07	$2,109,875	0	$0
Treatment & collection	6/30/1985	$12,660	Treatment/Collection	30	12,660	422	-	39	5055.04	3.07	$38,856	0	$0
Treatment & collection	6/30/1991	$7,746	Treatment/Collection	30	7,746	258	-	33	6222.06	2.49	$19,315	0	$0
R/C digester rehab	6/30/1996	$42,698	Treatment/Collection	30	39,169	1,423	3,529	28	6629.61	2.34	$99,924	2	$8,259
Dry weather primary clarifier	6/30/2006	$719,201	Treatment/Collection	30	419,895	23,973	299,306	18	9108.66	1.70	$1,225,032	12	$509,815
Sludge box	4/12/2018	$15,442	Treatment/Collection	30	2,946	515	12,496	6	12115.37	1.28	$19,775	24	$16,002
Digester	3/1/2023		Treatment/Collection	30	6,792	8,128	237,035	1	15515	1.00	$243,826	29	$237,035
Digester No 2	7/1/1998	$189,395	Mechanical - Plant	30	161,098	6,313	28,297	26	6845.59	2.27	$429,249	4	$64,133
Digester No 2 cover repl	9/30/1999	$35,234	Mechanical - Plant	30	28,503	1,174	6,731	24	6816.7	2.28	$80,194	6	$15,321
R/C asset #23 digester	6/30/1997	$186,561	Mechanical - Plant	30	164,923	6,219	21,638	27	6731.08	2.30	$430,019	3	$49,874
Dry weather (influent) pump #1	11/26/2007	$23,185	Mechanical - Plant	30	12,448	773	10,737	16	9131.81	1.70	$39,391	14	$18,242
Screw press	6/30/2007	$461,703	Mechanical - Plant	30	254,169	15,390	207,534	17	9131.81	1.70	$784,436	13	$352,602
Digester Cover No. 1 replacemt	3/31/2009	$658,445	Mechanical - Plant	30	323,991	21,948	334,454	15	9722.17	1.60	$1,050,771	15	$533,734
Dry weather influent pump #2 rebuild	9/24/2009	$17,834	Mechanical - Plant	30	8,487	594	9,347	14	9722.17	1.60	$28,460	16	$14,916
Dry Weather Primary: Plug Valves (4)	7/1/13	$32,940	Mechanical - Plant	30	11,536	1,098	21,403	11	10898.84	1.42	$46,891	19	$30,469
Dry Weather Primary: Progressing Cavity Pumps (4)	7/1/13	$151,300	Mechanical - Plant	30	52,989	5,043	98,310	11	10898.84	1.42	$215,382	19	$139,949
Dry Weather Primary: Swing Check Valves (4)	7/1/13	$19,429	Mechanical - Plant	30	6,805	648	12,625	11	10898.84	1.42	$27,659	19	$17,972
Wet Weather Primary: Progressing Cavity Pumps (1)	7/1/13	$59,401	Mechanical - Plant	30	20,804	1,980	38,597	11	10898.84	1.42	$84,560	19	$54,945
Wet Weather Primary: Swing Check Valves (1)	7/1/13	$7,628	Mechanical - Plant	30	2,672	254	4,956	11	10898.84	1.42	$10,859	19	$7,056
Wet Weather Primary: Plug Valves (1)	7/1/13	$12,932	Mechanical - Plant	30	4,529	431	8,403	11	10898.84	1.42	$18,410	19	$11,962
Dewatering (Screwpress): Inline Grinder	7/1/13	$24,088	Mechanical - Plant	30	8,436	803	15,652	11	10898.84	1.42	$34,291	19	$22,281
Dry weather primary - progressing cavity pumps (4)	5/7/2013	$511,483	Mechanical - Plant	30	181,705	17,049	329,778	11	10898.84	1.42	$728,120	19	$469,455
Dry weather primary - swing check valves (4)	5/7/2013	$65,683	Mechanical - Plant	30	23,334	2,189	42,349	11	10898.84	1.42	$93,503	19	$60,286
Dry weather primary - plug valves (4)	5/7/2013	$111,356	Mechanical - Plant	30	39,559	3,712	71,797	11	10898.84	1.42	$158,521	19	$102,206
Wet weather primary - progressing cavity pump (1)	5/7/2013	$200,387	Mechanical - Plant	30	71,188	6,680	129,199	11	10898.84	1.42	$285,260	19	$183,921
Wet weather primary - swing check valve (1)	5/7/2013	$25,733	Mechanical - Plant	30	9,142	858	16,591	11	10898.84	1.42	$36,632	19	$23,618
Wet weather primary - plug valve (1)	5/7/2013	$43,627	Mechanical - Plant	30	15,498	1,454	28,128	11	10898.84	1.42	$62,104	19	$40,042
Chlorine contact mixer	10/31/2007	$10,888	Treatment/Collection	30	5,872	363	5,016	16	9131.81	1.70	$18,499	14	$8,523
Main plant load bank	7/1/1998	$19,844	Unadjusted	25	19,844	794	-	26	6845.59	2.27	$44,975	0	$0
MPR Elecrtrical Equipment	11/7/2013	$711,823	Mechanical - Plant	30	240,915	23,727	470,909	10	10898.84	1.42	$1,013,313	20	$670,360
MPR Instrumentation/SCADA /PLC Equipment	12/4/2013	$1,294,224	Mechanical - Plant	30	434,836	43,141	859,389	10	10898.84	1.42	$1,842,388	20	$1,223,379
Air scrubber	6/30/1997	$20,029	Odor Control	25	20,029	801	-	27	6731.08	2.30	$46,166	0	$0
Tank covers	6/30/1997	$49,113	Odor Control	25	49,113	1,965	-	27	6731.08	2.30	$113,204	0	$0
Eq guard,exhaust duct	6/30/1992	$13,568	Odor Control	25	13,568	543	-	32	6294.84	2.46	$33,441	0	$0
Odor control	6/30/1996	$219,693	Odor Control	25	219,693	8,788	-	28	6629.61	2.34	$514,138	0	$0
Odor control	6/30/1997	$78,491	Odor Control	25	78,491	3,140	-	27	6731.08	2.30	$180,920	0	$0
Odor control	6/30/1998	$18,675	Odor Control	25	18,675	747	-	26	6845.59	2.27	$42,325	0	$0
Odor cont. scrubber/survey cge	7/1/1998	$110,500	Odor Control	25	110,500	4,420	-	26	6845.59	2.27	$250,440	0	$0
Air scrubber cap repl	11/30/1999	$6,801	Odor Control	25	6,557	272	244	24	6816.7	2.28	$15,479	1	$556
Odor control ward tech	1/14/2002	$12,811	Odor Control	25	11,261	512	1,550	22	7644.46	2.03	$26,001	3	$3,146
Foul air scrubber	4/30/2005	$16,020	Odor Control	25	11,972	641	4,048	19	8462.45	1.83	$29,371	6	$7,422
Foul air scrubber recirc pumps	11/26/2007	$10,830	Odor Control	25	6,977	433	3,853	16	9131.81	1.70	$18,400	9	$6,545
Headworks sulfide analyzer	10/5/2009	$7,419	Odor Control	25	4,228	297	3,191	14	9722.17	1.60	$11,840	11	$5,093
Seal Barrier Fluid Tank System	1/13/2014	$15,870	Odor Control	25	6,329	635	9,541	10	10915.84	1.42	$22,556	15	$13,561
Expans. Def. mt	9/30/1999	$800	Unadjusted	10	800	80	-	24	6816.7	2.28	$1,821	0	$0
PVC dplx basket strainer	11/21/1906	$2,517	Unadjusted	10	2,517	252	-	117	119.2303314	130.13	$327,528	0	$0
Waste gas burner	4/30/2000	$1,339	Unadjusted	10	1,339	134	-	24	7447.99	2.08	$2,789	0	$0
Rollup doors	9/24/2001	$11,800	Unadjusted	10	11,800	1,180	-	22	7399.07	2.10	$0	0	$0
Paint clarifier, cons. Fabricator,ITT	1/31/2003	$44,947	Unadjusted	10	44,947	4,495	-	21	7788.8	1.99	$89,533	0	$0
Linscott eng	5/31/2003	$6,496	Unadjusted	10	6,496	650	-	21	7788.8	1.99	$12,940	0	$0
Grinder Motor	2/3/2014	$7,086	Unadjusted	10	7,024	709	62	10	10915.84	1.42	$10,072	0	$88
	6/14/2018	$62,855	Unadjusted	10	34,889	6,286	27,966	6	12115.37	1.28	$80,492	4	$35,814
3 Flyght Pumps	7/19/2019	$52,248	Unadjusted	10	23,275	5,225	28,973	4	12764.52	1.22	$63,506	6	$35,216
Paradise Cove paving	6/30/1998	$27,231	Unadjusted	10	27,231	2,723	-	26	6845.59	2.27	$0	0	$0
Fence	7/1/1985	$1,398	Unadjusted	10	1,398	140	-	39	5055.04	3.07	$4,291	0	$0
Fence	6/30/1997	$697	Unadjusted	10	697	70	-	27	6731.08	2.30	$1,607	0	$0
Paving Paradise Cove	12/1/1997	$22,033	Unadjusted	10	22,033	2,203	-	26	6731.08	2.30	$50,786	0	$0
Ken Grady	2/15/2002	$8,714	Unadjusted	10	8,714	871	-	22	7644.46	2.03	$17,686	0	$0
Para cove WIP from 07-08	3/17/2009	$126,911	Plant Structures	50	37,566	2,538	89,345	15	9722.17	1.60	$202,529	35	$142,581
Paradise Cove Treat Plant-NEW	3/17/2009	$1,719,619	Plant Structures	50	509,007	34,392	1,210,612	15	9722.17	1.60	$2,744,232	35	$1,931,939
Paradise cove - Generator Replacement	10/13/2016	$62,223	Mechanical - Plant	30	14,973	2,074	47,250	7	11609.44	1.34	$83,155	23	$63,145

DESCRIPTION	ACQUIRED	COST	Asset Category	LIFE	Accumulated Dep	Annual Depr.	Book Value	Current Age	ENR CCI Index	ENR CCI Ratio	RCN	Useful Life	RCNLD
Paradise cove - Outfall	12/10/2015	$11,827	Sewer Lines	75	1,271	158	10,556	8	11155.41	1.39	$16,449	67	$14,681
Lateral Camera	9/20/2018	$294	Unadjusted	15	104	20	191	5	12115.37	1.28	$377	10	$244
Infl Access Replcmnt	11/20/2020	$26,547	Unadjusted	10	8,262	2,655	18,285	3	13168.76	1.18	$31,277	7	$21,542
Flow Meter Replacement	9/4/2020	$19,502	Unadjusted	10	6,481	1,950	13,021	3	13168.76	1.18	$22,976	7	$15,341
Cellular P.C.+Seafirth Stations	1/31/2022	$37,817	Unadjusted	10	7,242	3,782	30,575	2	14977.94	1.04	$39,173	8	$31,671
Stairclimbing forklift	5/31/2000	$2,859	Unadjusted	10	2,859	286	-	24	7447.99	2.08	$5,956	0	$0
Mig welder	2/15/2006	$1,333	Unadjusted	7	1,333	190	-	18	9108.66	1.70	$2,271	0	$0
Forklift	11/30/2006	$14,002	Unadjusted	10	14,002	1,400	-	17	9108.66	1.70	$23,850	0	$0
Refrigerated lab sampler	1/25/2010	$5,425	Unadjusted	5	5,425	1,085	-	14	10120.29	1.53	$8,317	0	$0
05 Chev Utility truck	11/15/2005	$25,140	Unadjusted	7	25,140	3,591	-	18	8462.45	1.83	$0	0	$0
07 Emergency trailer	5/31/2007	$5,000	Unadjusted	12	5,000	417	-	17	9131.81	1.70	$8,495	0	$0
2011 Chevy Truck Silv 1500	2/23/2011	$23,013	Unadjusted	7	23,013	3,288	-	13	10204.79	1.52	$34,988	0	$0
Rodder Truck (OK Champion Rodder mounted on 2011 Ford F550)	6/30/2011	$165,078	Unadjusted	12	165,078	13,757	-	13	10204.79	1.52	$250,979	0	$0
2013 Ford F-250 4x4 PU (VIN #-46371)	7/31/2013	$29,312	Unadjusted	7	29,312	4,187	-	10	10898.84	1.42	$41,727	0	$0
2012 4wd Diesel Chevy Silverado (Boom Truck)	3/10/2016	$44,044	Unadjusted	10	34,415	4,404	9,629	8	11609.44	1.34	$58,861	2	$12,869
2015 Golf TDI	7/20/2017	$21,785	Unadjusted	7	20,080	3,112	1,705	6	12014.72	1.29	$28,132	1	$2,202
2020 Vactor Truck 2103 PD (VIN#1FVAHCFE6LMG3509)	7/9/2020	$318,036	Unadjusted	10	110,659	31,804	207,377	3	13168.76	1.18	$374,700	7	$244,325
Office eqpt various	1990's	$1,096	Unadjusted	7	-	157	-					0	
Lab equipment	12/31/1995	$6,119	Unadjusted	5	6,119	1,224	-	28	6558.16	2.37	$14,476	0	$0
Duct work sheet vent covers	1/31/2000	$1,759	Unadjusted	7	1,759	251	-	24	7447.99	2.08	$3,664	0	$0
Air cleaner & microhood	3/31/2000	$732	Unadjusted	7	732	105	-	24	7447.99	2.08	$1,525	0	$0
Frames crafters	3/15/2006	$2,436	Unadjusted	7	2,436	348	-	18	9108.66	1.70	$4,149	0	$0
Elec doc mgmt system	6/30/2010	$8,171	Unadjusted	5	8,171	1,634	-	14	10120.29	1.53	$12,527	0	$0
Multi-purpose copier - Konica bizhub C280	5/11/2012	$6,266	Unadjusted	5	6,266	1,253	-	12	10355.09	1.50	$9,388	0	$0
Office furniture (2 desks, 2 chairs, 2 filing cabinets)	7/1/2012	$4,188	Unadjusted	7	4,188	598	-	12	10355.09	1.50	$6,275	0	$0
Server	6/30/2018	$21,023	Unadjusted	7	16,539	3,003	4,484	6	12115.37	1.28	$26,922	1	$5,743
2nd Server	4/4/2021	$5,324	Unadjusted	5	2,920	1,065	2,404	3	14228.24	1.09	$5,805	2	$2,621
1952 6" Lines	1/1/1952	$526,236	Sewer Lines	75	505,513	7,016	20,723	72	699.4026657	22.18	$11,673,607	3	$459,695
1960 6" Lines	1/1/1960	$177,920	Sewer Lines	75	151,923	2,372	25,997	64	1012.843228	15.32	$2,725,426	11	$398,236
1961 6" Lines	1/1/1961	$78,393	Sewer Lines	75	65,890	1,045	12,503	63	1041.114337	14.90	$1,168,236	12	$186,320
1962 6" Lines	1/1/1962	$1,060,792	Sewer Lines	75	877,464	14,144	183,328	62	1071.843804	14.48	$15,355,025	13	$2,653,685
1967 6" Lines	1/1/1967	$59,976	Sewer Lines	75	45,610	800	14,366	57	1320.137896	11.75	$704,872	18	$168,834
1970 6" Lines	1/1/1970	$34,314	Sewer Lines	75	24,721	458	9,593	54	1697.495749	9.14	$313,628	21	$87,678
1972 6" Lines	1/1/1972	$296,088	Sewer Lines	75	205,417	3,948	90,671	52	2154.750216	7.20	$2,131,943	23	$652,861
1979 6" Lines`	1/1/1979	$13,142	Sewer Lines	75	7,890	175	5,252	45	3806.14	4.08	$53,571	30	$21,409
1986 6" Lines	1/1/1986	$317,983	Sewer Lines	75	161,204	4,240	156,779	38	5508.43	2.82	$895,628	37	$441,582
2000 6" Lines	1/1/2000	$119,925	Sewer Lines	75	38,398	1,599	81,527	24	7447.99	2.08	$249,817	51	$169,830
1960 8" Lines	1/1/1960	$68,471	Sewer Lines	75	58,466	913	10,005	64	1012.843228	15.32	$1,048,857	11	$153,258
1962 8" Lines	1/1/1962	$67,622	Sewer Lines	75	55,935	902	11,687	62	1071.843804	14.48	$978,832	13	$169,164
1962 10" Lines	1/1/1962	$27,635	Sewer Lines	75	22,859	368	4,776	62	1071.843804	14.48	$400,018	13	$69,132
1984 12" Lines	1/1/1984	$64,313	Sewer Lines	75	34,321	858	29,992	40	5049.13	3.07	$197,621	35	$92,158
1960 4" Lines	1/1/1960	$2,235	Sewer Lines	75	1,908	30	327	64	1012.843228	15.32	$34,236	11	$5,003
1970 4" Lines	1/1/1970	$6,992	Sewer Lines	75	5,037	93	1,955	54	1697.495749	9.14	$63,906	21	$17,866
SASM outfall	6/30/1985	$28,993	Sewer Lines	75	14,894	387	14,099	39	5055.04	3.07	$88,986	36	$43,272
Line upgrade	8/31/1994	$13,401	Sewer Lines	75	5,245	179	8,156	29	6530.35	2.38	$31,838	46	$19,378
Per audit	6/30/1995	$5,734	Sewer Lines	75	2,181	76	3,553	29	6558.16	2.37	$13,565	46	$8,406
Per audit	6/30/1994	$26,652	Sewer Lines	75	10,491	355	16,161	30	6530.35	2.38	$63,321	45	$38,395
Capital replacement	6/30/1997	$27,472	Sewer Lines	75	9,714	366	17,758	27	6731.08	2.30	$63,322	48	$40,931
Capital replacement	6/30/1998	$39,425	Sewer Lines	75	13,415	526	26,010	26	6845.59	2.27	$89,354	49	$58,949
Various	7/1/1998	$7,822	Sewer Lines	75	2,661	104	5,161	26	6845.59	2.27	$17,728	49	$11,696
Sewer replacement	7/1/1998	$46,215	Sewer Lines	75	15,724	616	30,491	26	6845.59	2.27	$104,743	49	$69,105
Professional serv legal	7/1/1998	$3,537	Sewer Lines	75	1,203	47	2,334	26	6845.59	2.27	$8,016	49	$5,289
Sewer replacement	6/30/1999	$2,087	Sewer Lines	75	682	28	1,405	25	6816.7	2.28	$4,750	50	$3,197
Legal Hanson B	7/31/1999	$1,350	Sewer Lines	75	440	18	910	24	6816.7	2.28	$3,073	51	$2,072
Cap repl upper main C	7/31/1999	$112,431	Sewer Lines	75	36,631	1,499	75,800	24	6816.7	2.28	$255,896	51	$172,523
Survey lower main	10/31/1999	$2,000	Sewer Lines	75	645	27	1,355	24	6816.7	2.28	$4,552	51	$3,084
Cap repl Main st	2/29/2000	$80,933	Sewer Lines	75	25,739	1,079	55,194	24	7447.99	2.08	$168,593	51	$114,975
Cap repl	4/30/2000	$6,193	Sewer Lines	75	1,956	83	4,237	24	7447.99	2.08	$12,901	51	$8,827
Linscott eng	6/15/2001	$14,770	Unadjusted	15	14,770	985	-	23	7399.07	2.10	$30,971	0	$0
Main st manhole Linscott	8/14/2001	$17,440	Manholes	75	5,207	233	12,233	22	7399.07	2.10	$36,570	53	$25,650
Talavera P & L software	9/15/2001	$13,615	Unadjusted	15	13,615	908	-	22	7399.07	2.10	$28,549	0	$0
Talavera P & L software	2/15/2002	$1,890	Unadjusted	15	1,890	126	-	22	7644.46	2.03	$3,836	0	$0
Talavera P & L software	7/31/2002	$5,490	Unadjusted	15	5,490	366	-	21	7644.46	2.03	$11,142	0	$0
Linscott eng	5/31/2003	$24,659	Unadjusted	15	24,659	1,644	-	21	7788.8	1.99	$49,120	0	$0
Manhole 105 & 106	9/30/2003	$7,992	Manholes	75	2,160	107	5,832	20	7788.8	1.99	$15,920	55	$11,618
Truck computer mapping	12/31/2006	$3,936	Unadjusted	15	3,936	262	-	17	9108.66	1.70	$6,704	0	$0
Sewer line rehab	2/6/2008	$133,379	Sewer Lines	75	28,293	1,778	105,086	16	9781.67	1.59	$211,556	59	$166,679
Mar East rehab	3/31/2005	$168,163	Sewer Lines	75	42,073	2,242	126,090	19	8462.45	1.83	$308,309	56	$231,173
Rehab Diviso, 2300 Par,Lyford	4/14/2009	$69,001	Sewer Lines	75	13,546	920	55,455	15	9722.17	1.60	$110,114	60	$88,498
Sewer line rehab (eng for CIPP lining)	6/30/2010	$5,370	Sewer Lines	75	967	72	4,403	14	10120.29	1.53	$8,233	61	$6,749
Sewer line rehab (CIPP lining)	10/5/2010	$20,116	Sewer Lines	75	3,553	268	16,563	13	10120.29	1.53	$30,839	62	$25,392
Install Manholes/Rodholes	5/26/2011	$23,733	Manholes	75	3,990	316	19,743	13	10204.79	1.52	$36,083	62	$30,017
Sewer line rehab - Owlswood	5/16/2012	$114,282	Sewer Lines	75	17,726	1,524	96,556	12	10355.09	1.50	$171,228	63	$144,670

DESCRIPTION	ACQUIRED	COST	Asset Category	LIFE	Accumulated Dep	Annual Depr.	Book Value	Current Age	ENR CCI Index	ENR CCI Ratio	RCN	Useful Life	RCNLD
Sewer main relocation - 97 Round Hill	1/26/2012	$7,293	Sewer Lines	75	1,161	97	6,132	12	10355.09	1.50	$10,927	63	$9,188
Sewer line rehab - Owlswood (bal due from FY 2011-12, not billed	2/16/2013	$361	Sewer Lines	75	52	5	309	11	10898.84	1.42	$514	64	$439
13-14 Sewer improvement project (Ridge Rd/Lyford)	7/15/2014	$256,007	Sewer Lines	75	32,320	3,413	223,687	9	10915.84	1.42	$363,870	66	$317,933
Lagoon View - line replacement	11/12/2014	$7,240	Sewer Lines	75	882	97	6,358	9	10915.84	1.42	$10,290	66	$9,036
Point Tiburon Assn Annexation	7/1/2015	$147,063	Sewer Lines	75	16,681	1,961	130,382	9	11155.41	1.39	$204,536	66	$181,337
Sewer line - Sphanish hilll, Ridge, Raccoon, Rolling Hills and Heath	6/30/2017	$120,306	Sewer Lines	75	10,438	1,604	109,869	7	12014.72	1.29	$155,355	68	$141,877
Sewer line - Between Marwest & Centro West, Ridge Rd, Spanish	12/21/2017	$423,272	Sewer Lines	75	34,032	5,644	389,240	6	12014.72	1.29	$546,585	69	$502,639
Tib PP#2: 6.8.18-6.30.18:	9/20/2018	$223,223	Sewer Lines	75	15,721	2,976	207,501	5	12115.37	1.28	$285,860	70	$265,727
Tiburon PP#3	2/14/2019	$84,088	Sewer Lines	75	5,471	1,121	78,617	5	12764.52	1.22	$102,207	70	$95,557
Tiburon PP#4	6/30/2019	$132,583	Sewer Lines	75	7,967	1,768	124,616	5	12764.52	1.22	$161,152	70	$151,468
Sewer Line	5/18/2020	$723,555	Sewer Lines	75	34,942	9,647	688,613	4	13168.76	1.18	$852,468	71	$811,301
6" Sewer Line Replacement @ Tiburon Lodge	12/31/2021	$89,785	Sewer Lines	75	2,394	1,197	87,391	2	14228.24	1.09	$97,905	73	$95,294
Sewer Line	3/15/2023		Sewer Lines	75	6,353	7,969	591,291	1	15515	1.00	$597,644	74	$591,291
Shaw pipeline	2/15/2004	$357,700	Sewer Lines	75	94,851	4,769	262,849	20	8228.39	1.89	$674,459	55	$495,614
Rabin line Paradise	8/10/2007	$100,000	Sewer Lines	75	21,870	1,333	78,130	16	9131.81	1.70	$169,901	59	$132,743
Para Dr Sewer Line Extension	1/23/2009	$225,000	Sewer Lines	75	44,836	3,000	180,164	15	9722.17	1.60	$359,063	60	$287,513
Seafirth sewer lines	2/4/2010	$334,994	Sewer Lines	75	62,141	4,467	272,853	14	10120.29	1.53	$513,566	61	$418,300
Paradise Drive	2/14/2019	$8,902	Sewer Lines	75	579	119	8,323	5	12764.52	1.22	$10,821	70	$10,117
PS 1 TIB	9/15/1999	$40,966	Pump Station Structures	50	19,917	819	21,049	24	6816.7	2.28	$93,240	26	$47,907
PS 2 TIB	1/15/1979	$54,977	Pump Station Structures	50	49,467	1,100	5,510	45	3806.14	4.08	$224,103	5	$22,459
PS 3 TIB	8/15/1980	$53,700	Pump Station Structures	50	46,617	1,074	7,083	43	4371.96	3.55	$190,568	7	$25,134
PS 4 TIB	8/15/1991	$22,500	Pump Station Structures	50	14,580	450	7,920	32	6222.06	2.49	$56,105	18	$19,749
PS 5 TIB	11/15/1983	$117,828	Pump Station Structures	50	94,624	2,357	23,204	40	5122.74	3.03	$356,860	10	$70,277
PS 6 TIB	1/15/1992	$29,977	Pump Station Structures	50	19,174	600	10,803	32	6294.84	2.46	$73,885	18	$26,627
PS 7 TIB	9/15/1991	$55,359	Pump Station Structures	50	35,779	1,107	19,580	32	6222.06	2.49	$138,040	18	$48,825
PS 8 TIB	1/15/1985	$22,000	Pump Station Structures	50	17,153	440	4,847	39	5055.04	3.07	$67,523	11	$14,877
PS 9 TIB	1/15/1985	$22,000	Pump Station Structures	50	17,153	440	4,847	39	5055.04	3.07	$67,523	11	$14,877
R/C EMERG BYPASS PUMP	7/1/1998	$5,886	Unadjusted	10	5,886	589	-	26	6845.59	2.27	$13,340	0	$0
R/C SAFETY NET / STA #2	7/1/1998	$8,030	Pump Station Structures	50	4,098	161	3,932	26	6845.59	2.27	$18,199	24	$8,911
HONDA GENERATOR AT STA.	12/31/1999	$5,198	Pump Stations - Electromechanic	30	4,161	173	1,037	24	6816.7	2.28	$11,831	6	$2,360
PUMP, INSPECT. SYSTEM	4/30/2000	$13,159	Pump Stations - Electromechanic	30	10,389	439	2,770	24	7447.99	2.08	$27,412	6	$5,770
PACO PUMPS	3/15/2001	$9,572	Pump Stations - Electromechanic	30	7,278	319	2,294	23	7399.07	2.10	$20,071	7	$4,810
NERVIANI PAVING	4/15/2001	$5,418	Pump Stations - Electromechanic	30	4,104	181	1,314	23	7399.07	2.10	$11,361	7	$2,755
PACO PUMPS	8/15/2001	$5,347	Pump Stations - Electromechanic	30	3,991	178	1,356	22	7399.07	2.10	$11,212	8	$2,843
STEWART & STEVENSON	2/28/2003	$5,986	Pump Stations - Electromechanic	30	4,161	200	1,825	21	7788.8	1.99	$11,924	9	$3,636
SHAPE PUMPS	11/30/2006	$4,488	Pump Stations - Electromechanic	30	2,558	150	1,930	17	9108.66	1.70	$7,645	13	$3,288
SHAPE PUMPS	6/30/2007	$4,567	Pump Stations - Electromechanic	30	2,514	152	2,053	17	9131.81	1.70	$7,759	13	$3,488
Wet Well Pump	9/20/2007	$2,086	Pump Stations - Electromechanic	30	1,133	70	953	16	9131.81	1.70	$3,544	14	$1,620
STA 4 UNDERGROUND	8/27/2007	$6,681	Pump Station Structures	50	2,186	134	4,495	16	9131.81	1.70	$11,351	34	$7,638
MOYNO PUMP REPL (3 moyno pumps, now spare parts)	4/3/2008	$11,507	Pump Stations - Electromechanic	30	6,042	384	5,465	16	9781.67	1.59	$18,252	14	$8,667
PUMP REPL	5/22/2008	$11,744	Pump Stations - Electromechanic	30	6,114	391	5,630	16	9781.67	1.59	$18,628	14	$8,929
REPL PUMP STA 3 GENER	1/28/2009	$29,254	Pump Stations - Electromechanic	30	14,560	975	14,694	15	9722.17	1.60	$46,685	15	$23,449
Seafith Pump Station #1	2/4/2010	$166,610	Pump Station Structures	50	46,359	3,332	120,251	14	10120.29	1.53	$255,423	36	$184,352
Seafith Pump Station #2	2/4/2010	$346,570	Pump Station Structures	50	96,432	6,931	250,138	14	10120.29	1.53	$531,312	36	$383,476
Replace flygt pump - Tib PS #3	2/24/2012	$5,605	Pump Stations - Electromechanic	30	2,215	187	3,390	12	10355.09	1.50	$8,398	18	$5,079
Bioxide tanks for odor control (Tib portion)	12/27/2012	$3,232	Unadjusted	7	3,232	462	-	11	10355.09	1.50	$4,842	0	$0
PS #1 flygt pump replacement (3 hp)	6/10/2013	$4,835	Unadjusted	10	4,835	483	-	11	10898.84	1.42	$6,883	0	$0
PS #2? flygt pump replacement (5 hp)	6/10/2013	$6,179	Unadjusted	10	6,179	618	-	11	10898.84	1.42	$8,796	0	$0
TIB PS #1&2 Control Panel Upgrade	4/15/2014	$29,946	Unadjusted	10	29,101	2,995	845	10	10915.84	1.42	$42,563	0	$1,201
TIB PS#2 - New generator (air permit)	12/10/2013	$28,551	Pump Stations - Electromechanic	30	9,577	952	18,974	10	10898.84	1.42	$40,644	20	$27,010
Mar West Tib PS#5 - Rehab	6/18/2016	$839,601	Pump Stations - Electromechanic	30	211,012	27,987	628,589	8	11609.44	1.34	$1,122,053	22	$840,054
MAR West Tib PS#1-4, Power Feed Project	3/11/2014	$226,731	Pump Stations - Electromechanic	30	74,169	7,558	152,562	10	10915.84	1.42	$322,259	20	$216,841
TPS#3 Control Panel Upgrade	4/7/2015	$30,066	Pump Stations - Electromechanic	30	8,759	1,002	21,307	9	11155.41	1.39	$41,816	21	$29,634
3HP Flygt Pumps, 5HP Fly GT Pumpts	5/10/2016	$13,424	Unadjusted	10	10,264	1,342	3,159	8	11609.44	1.34	$17,939	2	$4,222
Inv #I16-6784, TPS#8, Control Panel Upgrade, 9.14.16	9/14/2016	$14,191	Pump Stations - Electromechanic	30	3,452	473	10,738	7	11609.44	1.34	$18,965	23	$14,351
Inv #I16-6784, TPS#9, Control Panel Upgrade, 9.14.16	9/14/2016	$14,018	Pump Stations - Electromechanic	30	3,410	467	10,608	7	11609.44	1.34	$18,734	23	$14,176
Shape - 5-horse power Flygt Impellers, 3-horse power Flygt Impel	6/30/2017	$17,044	Pump Stations - Electromechanic	30	3,697	568	13,347	7	12014.72	1.29	$22,009	23	$17,236
Inv #0061553-IN, TPS#3 Radio Control Upgrade, 2.9.17	2/9/2017	$33,466	Pump Stations - Electromechanic	30	7,689	1,116	25,776	7	12014.72	1.29	$43,215	23	$33,286
TPS#5 - updgrade, Mar West Phase II	12/14/2017	$807,151	Pump Stations - Electromechanic	30	162,757	26,905	644,394	6	12014.72	1.29	$1,042,300	24	$832,127
Portable Emergency Generator	6/6/2018	$21,866	Pump Stations - Electromechanic	30	4,062	729	17,805	6	12115.37	1.28	$28,002	24	$22,801
Pump & Valve Replacement	6/6/2018	$30,466	Pump Stations - Electromechanic	30	5,659	1,016	24,807	6	12115.37	1.28	$39,015	24	$31,768
Control Panel Upgrade	4/12/2018	$36,122	Pump Stations - Electromechanic	30	6,891	1,204	29,231	6	12115.37	1.28	$46,258	24	$37,433
PS Genreated Replacement	4/12/2018	$47,352	Pump Stations - Electromechanic	30	9,034	1,578	38,319	6	12115.37	1.28	$60,640	24	$49,071
Communication Project	1/15/2019	$41,747	Unadjusted	10	20,713	4,175	21,034	5	12764.52	1.22	$50,743	5	$25,566
Generator Replacement	4/4/2021	$44,914	Pump Stations - Electromechanic	30	4,106	1,497	40,808	3	14228.24	1.09	$48,976	27	$44,499
Pump & Valve Replacement	4/15/2023		Pump Stations - Electromechanic	30	592	831	24,329	1	15515	1.00	$24,921	29	$24,329
PS #1	7/1/1980	$267,000	Pump Station Structures	50	232,444	5,340	34,556	44	4371.96	3.55	$947,517	6	$122,632
PS #10	7/1/1950	$22,000	Pump Station Structures	50	22,000	440	-	74	626.8811239	24.75	$544,489	0	$0
PS #11	7/1/1950	$23,000	Pump Station Structures	50	23,000	460	-	74	626.8811239	24.75	$569,239	0	$0
PS #12	7/1/1950	$24,000	Pump Station Structures	50	24,000	480	-	74	626.8811239	24.75	$593,988	0	$0
PS #13	7/1/1980	$26,200	Pump Station Structures	50	22,809	524	3,391	44	4371.96	3.55	$92,977	6	$12,034
PS #14	7/1/1950	$31,500	Pump Station Structures	50	31,500	630	-	74	626.8811239	24.75	$779,610	0	$0

DESCRIPTION	ACQUIRED	COST	Asset Category	LIFE	Accumulated Dep	Annual Depr.	Book Value	Current Age	ENR CCI Index	ENR CCI Ratio	RCN	Useful Life	RCNLD
PS #15	7/1/1980	$47,000	Pump Station Structures	50	40,917	940	6,083	44	4371.96	3.55	$166,791	6	$21,587
PS #2	7/1/1980	$123,500	Pump Station Structures	50	107,516	2,470	15,984	44	4371.96	3.55	$438,271	6	$56,723
PS #3	7/1/1950	$60,700	Pump Station Structures	50	60,700	1,214	-	74	626.8811239	24.75	$1,502,295	0	$0
PS #5	7/1/1980	$26,200	Pump Station Structures	50	22,809	524	3,391	44	4371.96	3.55	$92,977	6	$12,034
PS #7	7/1/1980	$32,600	Pump Station Structures	50	28,381	652	4,219	44	4371.96	3.55	$115,689	6	$14,973
PS #8	7/1/1980	$23,000	Pump Station Structures	50	20,023	460	2,977	44	4371.96	3.55	$81,621	6	$10,564
PS #9	7/1/1950	$36,700	Pump Station Structures	50	36,700	734	-	74	626.8811239	24.75	$908,307	0	$0
PS #10 Electric	2/28/2007	$3,316	Pump Stations - Electromechanic	30	1,862	111	1,454	17	9131.81	1.70	$5,634	13	$2,470
PS #3 Shape	6/30/2007	$7,985	Pump Stations - Electromechanic	30	4,396	266	3,589	17	9131.81	1.70	$13,567	13	$6,098
Bioxide tanks for odor control (Belv portion)	12/27/2012	$3,232	Unadjusted	7	3,232	462	-	11	10355.09	1.50	$4,842	0	$0
PS #13 valve vault cover - replace	3/6/2013	$8,047	Pump Stations - Electromechanic	30	2,904	268	5,143	11	10898.84	1.42	$11,455	19	$7,321
PS #14 valve vault cover - replace	3/6/2013	$8,047	Pump Stations - Electromechanic	30	2,904	268	5,143	11	10898.84	1.42	$11,455	19	$7,321
PS #15 new pump	9/10/2012	$4,800	Pump Stations - Electromechanic	30	1,810	160	2,990	11	10355.09	1.50	$7,191	19	$4,480
PS #5 flygt pump replacement (3 hp)	6/10/2013	$4,835	Unadjusted	10	4,835	483	-	11	10898.84	1.42	$6,883	0	$0
PS #1 flygt pump replacement (10 hp)	6/10/2013	$8,674	Unadjusted	10	8,674	867	-	11	10898.84	1.42	$12,348	0	$0
Valve Vault cover at 6 Edgeater Rd (Belv PS#12)	7/25/2013	$5,716	Pump Stations - Electromechanic	30	1,989	191	3,727	10	10898.84	1.42	$8,137	20	$5,305
Belv PS #13&14 Communication Board/Panel	12/10/2015	$35,201	Pump Stations - Electromechanic	30	9,461	1,173	25,740	8	11155.41	1.39	$48,958	22	$35,799
3HP Flygt Pumps, 5HP Fly GT Pumpts	5/10/2016	$13,424	Unadjusted	10	10,264	1,342	3,159	8	11609.44	1.34	$17,939	2	$4,222
Inv #I16-6784, BPS#3, Control Panel Upgrade, 9.14.16	9/14/2016	$15,221	Pump Stations - Electromechanic	30	3,703	507	11,518	7	11609.44	1.34	$20,342	23	$15,393
Inv #I16-6784, BPS#15, Control Panel Upgrade, 9.14.16	9/14/2016	$35,852	Pump Stations - Electromechanic	30	8,722	1,195	27,130	7	11609.44	1.34	$47,913	23	$36,256
Shape - 5-horse power Flygt Impellers, 3-horse power Flygt Impel	6/30/2017	$33,894	Unadjusted	10	22,054	3,389	11,840	7	12014.72	1.29	$43,769	3	$15,289
Portable Emergency Generator	6/6/2018	$12,596	Pump Stations - Electromechanic	30	2,340	420	10,256	6	12115.37	1.28	$16,130	24	$13,134
Pump & Valve Replacement	6/6/2018	$18,194	Pump Stations - Electromechanic	30	3,380	606	14,814	6	12115.37	1.28	$23,299	24	$18,971
Control Panel Upgrade	4/12/2018	$49,403	Pump Stations - Electromechanic	30	9,425	1,647	39,978	6	12115.37	1.28	$63,266	24	$51,196
Generator Replacement	1/11/2018	$12,932	Pump Stations - Electromechanic	30	2,575	431	10,357	6	12115.37	1.28	$16,561	24	$13,264
Control Panel Upgrade	11/13/2018	$60,248	Pump Stations - Electromechanic	30	10,311	2,008	49,937	5	12115.37	1.28	$77,154	25	$63,950
Communication Project	6/13/2019	$46,641	Unadjusted	10	21,237	4,664	25,403	5	12764.52	1.22	$56,691	5	$30,877
Generator Replacement	7/15/2019	$16,123	Pump Stations - Electromechanic	30	2,400	537	13,723	4	12764.52	1.22	$19,597	26	$16,680
Generator Replacement	4/4/2021	$45,104	Pump Stations - Electromechanic	30	4,123	1,503	40,981	3	14228.24	1.09	$49,183	27	$44,687
20HP Pump @ BPS#1	10/31/2021	$47,077	Pump Stations - Electromechanic	30	3,401	1,569	43,676	2	14228.24	1.09	$51,334	28	$47,626
Pump & Valve Replacement	4/15/2023		Pump Stations - Electromechanic	30	542	761	22,298	1	15515	1.00	$22,840	29	$22,298
Line #4	7/1/1950	$11,045	Sewer Lines	75	10,832	147	213	74	626.8811239	24.75	$273,358	1	$5,282
Line #6	7/1/1950	$249,477	Sewer Lines	75	244,656	3,326	4,821	74	626.8811239	24.75	$6,174,433	1	$119,316
Line #8	7/1/1950	$110,766	Sewer Lines	75	108,626	1,477	2,140	74	626.8811239	24.75	$2,741,404	1	$52,975
Line #10	7/1/1950	$7,261	Sewer Lines	75	7,121	97	140	74	626.8811239	24.75	$179,706	1	$3,473
Line #12	7/1/1950	$2,767	Sewer Lines	75	2,714	37	53	74	626.8811239	24.75	$68,482	1	$1,323
Line #15	7/1/1950	$400	Sewer Lines	75	392	5	8	74	626.8811239	24.75	$9,900	1	$191
Line #4	7/1/1952	$3,828	Sewer Lines	75	3,652	51	176	72	699.4026657	22.18	$84,917	3	$3,909
Line #6	7/1/1952	$195,196	Sewer Lines	75	186,212	2,603	8,984	72	699.4026657	22.18	$4,330,075	3	$199,302
Line #8	7/1/1952	$33,110	Sewer Lines	75	31,586	441	1,524	72	699.4026657	22.18	$734,486	3	$33,806
Line #15	7/1/1952	$3,220	Sewer Lines	75	3,072	43	148	72	699.4026657	22.18	$71,430	3	$3,288
Line #4	7/1/1955	$6,245	Sewer Lines	75	5,708	83	537	69	811.2579251	19.12	$119,433	6	$10,275
Line #6	7/1/1955	$80,779	Sewer Lines	75	73,830	1,077	6,949	69	811.2579251	19.12	$1,544,868	6	$132,901
Line #8	7/1/1955	$39,819	Sewer Lines	75	36,393	531	3,426	69	811.2579251	19.12	$761,523	6	$65,512
Line #8	7/1/1956	$27,295	Sewer Lines	75	24,582	364	2,713	68	850.5916427	18.24	$497,867	7	$49,487
Line #4	7/1/1957	$36,179	Sewer Lines	75	32,101	482	4,078	67	889.9253602	17.43	$630,746	8	$71,104
Line #6	7/1/1957	$14,454	Sewer Lines	75	12,825	193	1,629	67	889.9253602	17.43	$251,992	8	$28,407
Line #4	7/1/1958	$5,426	Sewer Lines	75	4,742	72	684	66	932.9466138	16.63	$90,235	9	$11,375
Line #6	7/1/1958	$46,283	Sewer Lines	75	40,448	617	5,835	66	932.9466138	16.63	$769,691	9	$97,030
Line #4	7/1/1959	$4,943	Sewer Lines	75	4,254	66	689	65	979.6554035	15.84	$78,283	10	$10,912
Line #6	7/1/1959	$58,055	Sewer Lines	75	49,962	774	8,093	65	979.6554035	15.84	$919,429	10	$128,166
Line #10	7/1/1959	$17,818	Sewer Lines	75	15,334	238	2,484	65	979.6554035	15.84	$282,187	10	$39,336
Line #6	7/1/1960	$171,810	Sewer Lines	75	145,563	2,291	26,247	64	1012.843228	15.32	$2,631,831	11	$402,057
Line #10	7/1/1960	$5,042	Sewer Lines	75	4,272	67	770	64	1012.843228	15.32	$77,235	11	$11,799
Line #12	7/1/1960	$6,921	Sewer Lines	75	5,864	92	1,057	64	1012.843228	15.32	$106,018	11	$16,196
Line #15	7/1/1960	$26,109	Sewer Lines	75	22,120	348	3,989	64	1012.843228	15.32	$399,945	11	$61,098
Line #8	7/1/1965	$42,720	Sewer Lines	75	33,344	570	9,376	59	1193.532493	13.00	$555,327	16	$121,878
Line #6	7/1/1996	$624,628	Sewer Lines	75	229,179	8,328	395,449	28	6629.61	2.34	$1,461,791	47	$925,454
Line #6	7/1/1997	$83,428	Sewer Lines	75	29,498	1,112	53,930	27	6731.08	2.30	$192,300	48	$124,308
Line #6	7/1/1998	$271,710	Sewer Lines	75	92,446	3,623	179,264	26	6845.59	2.27	$615,810	49	$406,288
Sewer line rehab	2/6/2008	$65,159	Sewer Lines	75	13,822	869	51,337	16	9781.67	1.59	$103,351	59	$81,427
Sewer line repl 32 Eucalyptus	3/17/2009	$24,782	Sewer Lines	75	4,890	330	19,892	15	9722.17	1.60	$39,548	60	$31,744
Rehab 17 Cove, 80 Beach	4/14/2009	$41,513	Sewer Lines	75	8,149	554	33,364	15	9722.17	1.60	$66,248	60	$53,243
Rehab 10 Tamalpais Cir (pipe burst)	4/6/2010	$15,239	Sewer Lines	75	2,793	203	12,446	14	10120.29	1.53	$23,362	61	$19,081
Sewer line rehab Cove Rd ($5370 eng for CIPP lining, $2341 repair	6/30/2010	$7,711	Sewer Lines	75	1,389	103	6,322	14	10120.29	1.53	$11,821	61	$9,692
Sewer line rehab Cove Rd (reinstate laterals)	11/29/2010	$7,300	Sewer Lines	75	1,275	97	6,025	13	10120.29	1.53	$11,191	62	$9,237
Sewer line rehab (eng for CIPP lining & CIPP lining work)	6/30/2011	$32,128	Sewer Lines	75	5,360	428	26,768	13	10204.79	1.52	$48,846	62	$40,697
Sewer line rehab (CIPP lining work)	7/31/2011	$3,630	Sewer Lines	75	601	48	3,029	12	10204.79	1.52	$5,519	63	$4,604
Sewer line rehab - Acacia & San Rafael Ave	5/16/2012	$278,173	Sewer Lines	75	43,146	3,709	235,027	12	10355.09	1.50	$416,786	63	$352,140
Sewer line rehab-Bayview	6/30/2014	$259,168	Sewer Lines	75	32,861	3,456	226,307	10	10915.84	1.42	$368,363	65	$321,657
Sewer line rehab-29 Eucalyptus	6/5/2015	$7,794	Sewer Lines	75	891	104	6,903	9	11155.41	1.39	$10,840	66	$9,600
Sewer line rehab-Belvedere Ave	6/12/2015	$9,163	Sewer Lines	75	1,046	122	8,117	9	11155.41	1.39	$12,744	66	$11,290

DESCRIPTION	ACQUIRED	COST	Asset Category	LIFE	Accumulated Dep	Annual Depr.	Book Value	Current Age	ENR CCI Index	ENR CCI Ratio	RCN	Useful Life	RCNLD
Sewer line - Buckeye, Golden gate, Eucalyptus, Beach	6/30/2017	$78,579	Sewer Lines	75	6,817	1,048	71,762	7	12014.72	1.29	$101,472	68	$92,668
Sewer line rehab - Beach Road, Between Eucalyputs/Golden Gate	12/21/2017	$195,440	Sewer Lines	75	15,714	2,606	179,726	6	12014.72	1.29	$252,378	69	$232,086
Belv PP#2: 6.8.18-6.30.18:	6/30/2018	$45,604	Sewer Lines	75	3,348	608	42,256	6	12115.37	1.28	$58,401	69	$54,113
PP#2	9/20/2018	$134,831	Sewer Lines	75	9,496	1,798	125,335	5	12115.37	1.28	$172,665	70	$160,504
PP#3	2/14/2019	$113,533	Sewer Lines	75	7,386	1,514	106,147	5	12764.52	1.22	$137,997	70	$129,019
PP#4	6/30/2019	$50,474	Sewer Lines	75	3,033	673	47,441	5	12764.52	1.22	$61,350	70	$57,663
Cove Road force main	6/30/2019	$19,260	Sewer Lines	75	1,157	257	18,103	5	12764.52	1.22	$23,410	70	$22,003
Underground utility assessment	9/20/2018	$23,578	Sewer Lines	75	1,661	314	21,917	5	12115.37	1.28	$30,194	70	$28,067
Sewer Line	5/18/2020	$891,836	Sewer Lines	75	43,069	11,891	848,767	4	13168.76	1.18	$1,050,732	71	$999,990
Cove Road force main	2/1/2021	$2,268,139	Sewer Lines	75	88,074	30,242	2,180,065	3	14228.24	1.09	$2,473,263	72	$2,377,224
Sewer Line	3/15/2023		Sewer Lines	75	4,242	5,321	394,811	1	15515	1.00	$399,053	74	$394,811

APPENDIX B

CAPITAL IMPROVEMENT PROJECTS

Sanitary District No. 5 of Marin County
Capacity Fees

Capital improvement schedule provided by District during FY 2023-24 rate study, Digester project cost updated per GM in 2024.

	Budgeted	Projected											
	FY 2022-23	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**	**FY 2031-32**	**FY 2032-33**	**Projected Total**	**Notes**
Treatment Plant													All projects per District FY 2023-24 budget,
Wet Weather Influent Pump	$0	$0	$0	$0	$75,000	$0	$0	$0	$0	$0	$0	$75,000	provided by email on 3/10/2023
Secondary Clarifier Scum Collector Project		$300,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$300,000	
Dry Weather Influent Pump	$0	$0	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$50,000	
Main Plant Boiler Replacement	$0	$0	$0	$0	$0	$0	$0	$75,000	$0	$0	$0	$75,000	
Headworks Influent Screen Project		$0	$0	$0	$0	$0	$500,000	$0	$0	$0	$0	$500,000	
Headworks Grinder Replacement	$25,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Main Plant Electric Roll Up Door Install	$0	$75,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$75,000	
MP Corrosion Protection Project		$150,000	$0	$0	$0	$0	$0	$0	$0	$0	$150,000	$300,000	
Chemical Feed Transfer Pump	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
(Utility) Truck purchase	$75,000	$0	$0	$0	$200,000	$0	$0	$0	$100,000	$0	$100,000	$400,000	
Dewatering Redundancy - Screw Press	$0	$0	$0	$0	$0	$300,000	$0	$0	$0	$0	$0	$300,000	
Aeration Basin Diffuser Upgrade	$0	$0	$0	$0	$0	$0	$0	$0	$0	$200,000	$0	$200,000	
Emergency Generator Replacement	$0	$0	$0	$0	$0	$0	$250,000	$0	$0	$0	$0	$250,000	
Maintenance Shop Rehabilitiation	$0	$100,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$100,000	
MP Occupancy Project		$0	$750,000	$750,000	$0	$0	$0	$0	$0	$0	$0	$1,500,000	
Headworks Grinder Retrofit - Channel Monster	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Digester Roof Recoating and Cleaning	$0	$0	$3,000,000	$0	$0	$0	$0	$0	$250,000	$0	$0	$3,250,000	$3M per District on 3/12/2024
Landscaping Improvements Project		$0	$50,000	$0	$0	$0	$0	$0	$0	$0	$0	$50,000	
Dry Weather Primary Tank Cover Replacement	$100,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Odor Control System Rehabilitation	$0	$0	$0	$0	$0	$0	$0	$650,000	$0	$0	$0	$650,000	
Headworks Valve and Check Valve Repl	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
MP Switch Gear Improvements	$100,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
HVAC Replacement Project		$0	$0	$0	$200,000	$0	$0	$0	$0	$0	$0	$200,000	
Chloride Flash Mixer	$0	$0	$0	$35,000	$0	$0	$35,000	$0	$0	$0	$35,000	$105,000	
Undesignated Capital Project	$25,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$500,000	
Subtotal, Treatment Plant	**$325,000**	**$675,000**	**$3,850,000**	**$835,000**	**$525,000**	**$350,000**	**$885,000**	**$775,000**	**$400,000**	**$250,000**	**$335,000**	**$8,880,000**	
Construction Cost Index	1.00	1.05	1.09	1.13	1.17	1.22	1.27	1.31	1.36	1.42	1.47		
Escalated Subtotal, Treatment Plant	**$325,000**	**$708,499**	**$4,195,545**	**$944,728**	**$616,697**	**$426,848**	**$1,120,574**	**$1,018,806**	**$545,937**	**$354,254**	**$492,847**	**$10,424,734**	
Paradise Cove CIP													
Sewer Line Rehabilitation Program	$0	$0	$200,000	$100,000	$100,000	$100,000	$0	$0	$0	$0	$0	$500,000	
Grit Removal Project	$50,000	$0	$0	$0	$0	$0	$0	$50,000	$0	$0	$0	$50,000	
Plant Grating Replacements - Fiberglass	$0	$0	$0	$0	$0	$25,000	$0	$0	$0	$0	$0	$25,000	
Building Rehabilitation	$0	$0	$0	$250,000	$0	$0	$0	$0	$0	$0	$0	$250,000	
Blower Replacement	$0	$0	$20,000	$0	$0	$0	$0	$20,000	$0	$0	$0	$40,000	
UV Disinfection	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
PC Access Improvements		$100,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$100,000	
Pump Replacement Program	$25,000	$0	$50,000	$0	$0	$0	$50,000	$0	$0	$0	$50,000	$150,000	
Paint Treatment Plant	$0	$0	$0	$0	$0	$0	$0	$0	$150,000	$0	$0	$150,000	
Undesignated Capital Projects	$0	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$250,000	
Subtotal, Paradise Cove	**$75,000**	**$125,000**	**$295,000**	**$375,000**	**$125,000**	**$150,000**	**$75,000**	**$95,000**	**$175,000**	**$25,000**	**$75,000**	**$1,515,000**	
Construction Cost Index	1.00	1.05	1.09	1.13	1.17	1.22	1.27	1.31	1.36	1.42	1.47		From Table 1B Factor **f.**
Escalated Subtotal, Paradise Cove	**$75,000**	**$131,203**	**$321,477**	**$424,279**	**$146,833**	**$182,935**	**$94,964**	**$124,886**	**$238,847**	**$35,425**	**$110,339**	**$1,811,188**	
Tiburon Zone Pumps & Lines CIP													
Sewer Line Rehabilitation Program	$1,000,000	$0	$1,000,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$325,000	$4,825,000	
CCTV and I&I Iinvestigation Project		$150,000	$0	$0	$0	$0	$0	$0	$0	$0	$150,000	$300,000	
Pump & Valve Replacement Program	$20,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$500,000	
Force Main Rehabilitation - Multiple sites	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Force Main Rehabilitation TPS #2 - 357lf-6"	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Force Main Rehabilitation TPS #4 - 3"	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Force Main Rehabilitation TPS #3 - 379lf-6"	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Force Main Rehabilitation TPS #5 - 1303lf-8"	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Force Main Rehabilitation TPS #7 - 903lf-6"	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Force Main Rehabilitation TPS #6		$0	$0	$0	$0	$75,000	$0	$0	$0	$0	$0	$75,000	
Force Main Rehabilitation TPS #9		$0	$50,000	$0	$0	$0	$0	$0	$0	$0	$0	$50,000	
Man Hole Rehabilitation	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$500,000	
TPS #2 Wet Well Rehab	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
TPS #3 Wet Well Rehab	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
TPS #4 Wet Well Rehab	$0	$50,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$50,000	
TPS #6 Wet Well Rehab	$0	$0	$0	$0	$0	$400,000	$0	$0	$0	$0	$0	$400,000	
TPS #7 Wet Well Rehab	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
TPS #8 Wet Well Rehab	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
TPS #9 Wet Well Rehab	$0	$0	$350,000	$0	$0	$0	$0	$0	$0	$0	$0	$350,000	
Portable Pump Replacement	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$50,000	$100,000	
Undesignated Capital Projects	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$250,000	
Subtotal, Tiburon Lines	**$1,095,000**	**$325,000**	**$1,525,000**	**$675,000**	**$625,000**	**$1,100,000**	**$625,000**	**$625,000**	**$625,000**	**$625,000**	**$650,000**	**$7,400,000**	
Construction Cost Index	1.00	1.05	1.09	1.13	1.17	1.22	1.27	1.31	1.36	1.42	1.47		
Escalated Subtotal, Tiburon Lines	**$1,095,000**	**$341,129**	**$1,661,872**	**$763,702**	**$734,163**	**$1,341,522**	**$791,366**	**$821,618**	**$853,026**	**$885,635**	**$956,270**	**$9,150,302**	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
79		**Belvedere Zone Pumps & Lines CIP**														
80		Sewer Line Rehabilitation Program		$100,000	$0	$500,000	$250,000	$250,000	$250,000	$200,000	$200,000	$200,000	$200,000	$200,000	$2,250,000	
81		Pump & Valve Replacement Program		$20,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$500,000	
82		Force Main Rehabilitation - Multiple sites		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
83		BPS#1 Control Panel Replacement		$500,000	$600,000	$600,000	$0	$0	$0	$0	$0	$0	$0	$0	$1,200,000	
84		CCTV and I&I Inspection			$100,000	$0	$0	$0	$0	$0	$0	$0	$0	$100,000	$200,000	
85		BPS#2 Force Main&Wet Well Rehab		$0	$0	$0	$0	$0	$0	$500,000	$0	$0	$0	$0	$500,000	
86		BPS#3 Force Main&Wet Well Rehab		$0	$0	$0	$0	$0	$0	$0	$510,000	$0	$0	$0	$510,000	
87		BPS#7 Wet Well Rehab		$75,000	$0	$0	$420,000	$0	$0	$0	$0	$0	$0	$0	$420,000	
88		BPS#9, 10, 11 Wet Well Rehab		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
89		BPS#5, 8, 12 Wet Well Rehab		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
90		BPS#13 Force Main&Wet Well Rehab		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
91		BPS#14 Force Main&Wet Well Rehab		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
92		Power Feed Improvement Project (BPS#9, 10, 11)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
93		San Rafael Ave Diverter Line Install		$0	$25,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,000	
94		Man Hole Rehabilitation		$11,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$250,000	
95		Undesignated Cap Projects		$68,500	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$250,000	
96		**Subtotal, Belvedere**		**$774,500**	**$825,000**	**$1,200,000**	**$770,000**	**$350,000**	**$350,000**	**$800,000**	**$810,000**	**$300,000**	**$300,000**	**$400,000**	**$6,105,000**	
97		Construction Cost Index		1.00	1.05	1.09	1.13	1.17	1.22	1.27	1.31	1.36	1.42	1.47		
98		**Escalated Subtotal, Belvedere**		**$774,500**	**$865,943**	**$1,307,702**	**$871,186**	**$411,131**	**$426,848**	**$1,012,948**	**$1,064,817**	**$409,452**	**$425,105**	**$588,474**	**$7,383,606**	
99																
100		**Total Planned Capital Spending**		**$2,269,500**	**$1,950,000**	**$6,870,000**	**$2,655,000**	**$1,625,000**	**$1,950,000**	**$2,385,000**	**$2,305,000**	**$1,500,000**	**$1,200,000**	**$1,460,000**	**$23,900,000**	
101																
102		Construction Cost Index		1.00	1.05	1.09	1.13	1.17	1.22	1.27	1.31	1.36	1.42	1.47		CCI from 2023-24 sewer rate study
103																
104		**Escalated Total Planned Capital Spending**		**$2,269,500**	**$2,046,774**	**$7,486,597**	**$3,003,894**	**$1,908,824**	**$2,378,152**	**$3,019,853**	**$3,030,126**	**$2,047,262**	**$1,700,419**	**$2,147,929**	**$28,769,830**	

APPENDIX C

SCHEDULE OF CAPACITY FEE CHARGES

Appendix C
Schedule of Connection Fee Charges

Fixture Units	Charge
1	$914
2	$1,828
3	$2,742
4	$3,656
5	$4,570
6	$5,484
7	$6,398
8	$7,312
9	$8,226
10	$9,140
11	$10,054
12	$10,968
13	$11,882
14	$12,796
15	$13,710
16	$14,624
17	$15,538
18	$16,452
19	$17,366
20	$18,280
21	$19,194
22	$20,108
23	$21,022
24	$21,936
25	$22,850
26	$23,764
27	$24,678
28	$25,592
29	$26,506
30	$27,420
31	$28,334
32	$29,248
33	$30,162
34	$31,076
35	$31,990
36	$32,904
37	$33,818
38	$34,732
39	$35,646
40	$36,560
41	$37,474
42	$38,388
43	$39,302
44	$40,216
45	$41,130
46	$42,044
47	$42,958
48	$43,872
49	$44,786
50	$45,700
51	$46,614
52	$47,528
53	$48,442
54	$49,356
55	$50,270
56	$51,184
57	$52,098
58	$53,012
59	$53,926
60	$54,840
Over 60	The cost per fixture unit multiplied by the total number of fixture units

Accessory Dwelling Units charged at a rate of $10.98 per square foot