

MARIN COUNTY SANITARY DISTRICT No. 5

CONNECTION FEE UPDATE



September 16, 2014

SANITARY DISTRICT No. 5

2001 Paradise Drive
Tiburon, CA 94920

CONNECTION FEE UPDATE

FINAL REPORT

September 16, 2014

HF&H CONSULTANTS, LLC

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Walnut Creek, CA 94596



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September 16, 2014

Catharine Benediktsson
Board President
Sanitary District No. 5
2001 Paradise Drive
Tiburon, CA 94920

Subject: Connection Fee Update

Dear Ms. Benediktsson:

Connection fees were last updated in 2006. Since that time, Sanitary District No. 5 (District) has made substantial capital improvements, specifically at the main plant and the Paradise Cove plant. This report documents the results of our analysis of the District's sewer service connection fees. The August 19, 2014 draft report was presented to the Board of Directors. At the Board's request, we included connection fees based on both reproduction cost new (RCN) as well as on reproduction cost new less depreciation (RCNLD), which was provided in the August 19, 2014 draft.

Very truly yours,

HF&H CONSULTANTS, LLC

John W. Farnkopf, P.E., Senior Vice President
Sima Mostafaei, C.M.A., Senior Associate

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ACRONYMS

CIP	Capital Improvement Plan
EDU	Equivalent Dwelling Unit; equal to 30 fixture units
ENR CCI	<i>Engineering News Record</i> Construction Cost Index
FY	Fiscal Year
GPD	Gallons per Day
HCF or CCF	Hundred Cubic Feet of metered water; 748 gallons; a cube of water 4.6 feet on edge
MGD	Million Gallons per Day
OCLD	Original Cost Less Depreciation
PAYGo	Pay-As-You-Go, a form of capital financing derived from equity and reserves as opposed to from borrowed funds.
PC	Paradise Cove
RCN	Reproduction Cost New
RCNLD	Reproduction Cost New Less Depreciation

ACKNOWLEDGEMENTS

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 Richard Snyder., Director
 John Carapiet, Acting Secretary
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SANITARY DISTRICT No. 5

CONNECTION FEE UPDATE



SECTION 1: EXECUTIVE SUMMARY

New development connecting to the District's wastewater system is charged a one-time connection fee at the time of connection to reimburse rate payers for costs they incurred to provide capacity for future growth. This report updates the District's connection fees. New customers may be subjected to additional costs to connect that are not covered by the District's connection fees, such as reimbursement charges and lateral construction costs.

The connection fee is based on the reasonable cost per connection. The reasonable cost is derived based on the value of a connection specific to the collection system and treatment facilities serving parcels in the Town of Tiburon (Tiburon) and Town of Belvedere (Belvedere) and the treatment facilities serving customers located on Paradise Drive (Paradise Cove).

The District's current connection fees were set in 2006 by Ordinance 2006-01 for Tiburon and Belvedere and by Ordinance 2006-02 for Paradise Cove. Since 2006, there have been two significant changes that have been reflected in the updated connection fees. First, the District replaced the Paradise Cove wastewater treatment plant and substantially rehabilitated the main plant that serves Tiburon and Belvedere. Second, an updated inventory of the existing treatment plant and collection system facilities was compiled, including acquisition cost and date, which allowed for a more exacting valuation of the capacity.

FINDINGS AND RECOMMENDATIONS

Current Connection Fees

Figures 1A and 1B compare the current and proposed connection fees per equivalent dwelling unit (EDU) and per fixture unit.¹ Although the collection system and treatment components are separately identified, new connections pay the combined amount corresponding to the location of the connection.

The current connection fees in Tiburon and Paradise Cove are \$314 per fixture unit or \$9,415 per equivalent dwelling unit (EDU). Paradise Cove's connection fee was conditionally set equal to Tiburon's because options for replacing Paradise Cove's treatment plant were still being studied in 2006. It was expected that the connection fee for Paradise Cove would eventually be greater than Tiburon's because of the options that were being evaluated.

¹ One EDU equals 30 fixture units.

The current connection fee for Belvedere is \$317 per fixture unit or \$9,522 per EDU in Belvedere. Belvedere and Tiburon share the same cost for the treatment component because both towns discharge to the same treatment plant. Belvedere's connection fee is higher because of its collection system component.

Figure 1A. Current and Proposed Connection Fees (RCN)

	Current Fees		Proposed Fees	
	Per EDU	Per Fixture Unit	Per EDU	Per Fixture Unit
Tiburon				
Collection component	\$1,710	\$57	\$11,622	\$387
Treatment component	\$7,705	\$257	\$16,046	\$535
Total	\$9,415	\$314	\$27,668	\$922
Belvedere				
Collection component	\$1,817	\$61	\$22,301	\$743
Treatment component	\$7,705	\$257	\$16,046	\$535
Total	\$9,522	\$317	\$38,346	\$1,278
Paradise Cove				
Collection component	\$1,710	\$57	\$0	\$0
Treatment component	\$7,705	\$257	\$13,032	\$434
Total	\$9,415	\$314	\$13,032	\$434

Figure 1B. Current and Proposed Connection Fees (RCNLD)

	Current Fees		Proposed Fees	
	Per EDU	Per Fixture Unit	Per EDU	Per Fixture Unit
Tiburon				
Collection component	\$1,710	\$57	\$4,797	\$160
Treatment component	\$7,705	\$257	\$5,096	\$170
Total	\$9,415	\$314	\$9,893	\$330
Belvedere				
Collection component	\$1,817	\$61	\$7,123	\$237
Treatment component	\$7,705	\$257	\$5,096	\$170
Total	\$9,522	\$317	\$12,219	\$407
Paradise Cove				
Collection component	\$1,710	\$57	\$0	\$0
Treatment component	\$7,705	\$257	\$11,478	\$383
Total	\$9,415	\$314	\$11,478	\$383

Proposed Connection Fees

Two techniques were used for deriving the proposed connection fees. In **Figure 1A**, the connection fee is based on reproduction cost new (RCN) to value the existing assets. In **Figure 1B**, existing facilities are valued based on the reproduction cost new less depreciation (RCNLD) method. The RCN values in **Figure 1A** are higher because they recover the cost of the facilities without deducting depreciation and, by doing so, the RCN value recovers the value of the facilities and the subsequent maintenance cost. The RCNLD values in **Figure 1B** deduct the depreciation and thereby only recover the value of the facilities.

The two approaches establish a range. Given the age of the District's facilities, there is a significant difference between the higher RCN value and the lower RCNLD value. In setting the connection fee, consideration should be given to the state of the District's facilities and the extent to which the District has maintained the facilities. In a well-maintained system with little deferred maintenance, setting the connection fee at or near the RCN value may be appropriate. In most systems, however, there may be a significant amount of deferred maintenance, in which case, setting the connection fee closer to the RCNLD value is more appropriate.

The analysis is based on the updated inventory of the District's existing facilities, which includes the capital expenditures since 2006 and the updated schedule of capital improvements projected over the next five years (see Appendix A for a copy of the inventory).

With the updated inventory of existing and projected facilities, it is now possible to calculate a separate connection fee for Paradise Cove. The proposed treatment component of the connection fee reflects the cost of the replacement treatment plant for Paradise Cove, which was funded by the District from its cash reserves (i.e., without the use of borrowed funds).

Implementation

We recommend that the District annually update the connection fees following this procedure:

1. Existing facilities funded on a PAYGo basis should be escalated one year using the most recent *Engineering News Record Construction Cost Index* (ENR CCI). One year's depreciation should also be deducted.
2. Existing facilities funded from debt should have an additional year of retired debt service added. One year's depreciation should also be deducted.
3. New annual capital improvements paid for on a pay-as-you-go (PAYGo) basis (including the use of capital reserves) should be added at construction cost.

4. New annual capital improvements paid for using borrowed funds should be added based on the cumulative annual debt service as it is paid.
5. Retirements and abandonments should be eliminated from the value when they occur.
6. The projected capital improvement program for future projects should be kept current to reflect the current projection.

The District should plan on preparing an updated connection fee report approximately every five years in keeping with industry practice, which will reflect other changed conditions such as planning assumptions.

SECTION 2: INTRODUCTION

DISTRICT BACKGROUND

The District provides wastewater collection and treatment services to the Towns of Tiburon and Belvedere and to the unincorporated Paradise Cove area. In 2005, the Town of Belvedere's collection system was annexed to the District. The collection systems in Tiburon and Belvedere comprise pipelines and pump stations that are hydraulically separate; however, flows from their respective collection systems converge at the District's main treatment plant.

In 2007, the collection system for parcels located on or along Paradise Drive was annexed to the District. The collection system comprises four pipelines that were acquired from developers by the District; namely, the Rabin, Shaw, Jansheski and Seafirth pipelines (see Appendix B for a diagram). Unlike Tiburon and Belvedere, Paradise Cove's collection system and treatment plant are separate from the rest of the District's facilities.

In 2008 the District constructed a 40,000-gallon wastewater treatment plant to serve customers located in Paradise Cove. The District also conducted a condition assessment that found that considerable signs of aging were apparent at the main plant that serves Tiburon and Belvedere. The District completed a rehabilitation of the main plant in late 2013.

CONNECTION FEES

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 connection fees is to ensure that development pays its fair share of the costs associated with providing system capacity. Connection fees are a one-time charge paid at the time the connection is made. The Act requires that "those fees or charges shall not exceed the estimated reasonable cost of providing the service". Because the Act does not prescribe a formula or procedure for determining "the estimated reasonable cost," it is the responsibility of the analyst to employ a method that yields a reasonable result.

The courts generally regard fees as being reasonable if they are not capricious, arbitrary, or discriminatory. Fees are capricious if there is no factual basis for the underlying data used to make the calculations. Fees are arbitrary if there is no logical rationale for choosing among alternatives. Fees are discriminatory if they disproportionately allocate costs to one class of service at the expense of another class. The purpose of this

report is to document that the conditions have been met to establish that the District's sewer service connection fees are reasonable.

ANALYTICAL APPROACH

Three steps are required to determine the reasonable costs that can be recovered with connection 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

Connection 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. Connection 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 collection systems and the treatment plant was compiled by the District as of June 30, 2014. The inventory categorizes facilities by type or function (i.e., collection system and treatment) and, for the collection system, by location (i.e., Tiburon, Belvedere, and Paradise Cove).

The inventory also identifies if the facilities were debt funded from bonds that are currently outstanding. Whereas the value of facilities funded on a 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 inventory includes the acquisition date and original cost for each asset, based on the District's records (which we have not independently verified). HF&H assigned service lives for each asset based on industry standards.² A copy of the inventory of existing facilities is shown in Appendix A.

² *Determination of Straight-Line Depreciation Accruals*. California Public Utilities Commission, Standard Practice U-4. 1961.

List of Useful Lives and Allocation Parameters. State Water Resources Control Board, Revenue Program Guidelines, 1998.

The future capital improvements were developed by the District and constitute pay-as-you-go capital projects that are budgeted for the next five years. Future facilities will provide capacity for growth as well as benefit existing ratepayers by improving reliability and upgrading facilities. A copy of the proposed future facilities is also shown in Appendix A.

The combination of the existing and future facilities represents all infrastructure that will be required to meet demands within the near term. There will no doubt be additional facilities that should 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.

Value of Facilities

The determination of reasonable costs begins by determining the value of the facilities. The maximum value is the amount that it would cost the District to construct its facilities today, referred to as “reproduction cost new” (RCN) by utility valuation specialists. 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 it chooses to connect. For that convenience, rate payers are entitled to recover earnings on advancing the cost of capacity for growth.

RCN value also indirectly compensates rate payers for incurring the subsequent costs of maintaining facilities. By maintaining facilities, the capacity for both existing users and growth maintains its ability to provide service. Rate payers have no choice but to maintain not only the capacity they are using but also the unused capacity for growth. Rate payers are entitled to receive reimbursement from growth for having maintained growth’s share of capacity.

After the RCN value is determined, deductions may be appropriate. The most common deduction is for depreciation, which leads to a value that is referred to as “reproduction cost new less depreciation” (RCNLD) by utility valuation specialists. 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, it is reasonable to exclude some or all depreciation. The amount of depreciation that should be deducted is subject to judgment. Often, for lack of any other basis, all of the depreciation is deducted.

The value of projected capital improvements is added to the RCN and RCNLD values for the existing facilities to include projects that are in the planning stages. In addition,

the capital reserves accumulated from sewer service charges are included. These reserves represent additional equity provided by rate payers for capital improvements that will upgrade and expand the facilities.

For purposes of this study, the RCN value should be considered the maximum justifiable value and the RCNLD value should be considered the lowest value that should be recovered – putting aside any other appropriate adjustments.

Capacity in Facilities

The capacity of the facilities should correspond to the facilities that are included in determining the value of capacity. The proposed connection fee is based on the current number of connections plus projected growth during the foreseeable future. The capacity for the treatment component may determine the capacity that can be provided by the collection system. This is the case for Tiburon and Belvedere. For Paradise Cove the capacity used for the collection system components corresponds to the number of connections associated with each of the two lines; the capacity of the treatment component is based on the plant capacity.

SECTION 3: CALCULATION METHODOLOGY – TIBURON/BELVEDERE

This section discusses the recommended connection fees for Tiburon and Belvedere. Their fees comprise components for treatment and collection. The treatment component is the same for both zones because Tiburon and Belvedere share the treatment facilities. Each zone has its own collection system component because the collection systems are hydraulically separate.

FACILITIES INCLUDED IN CALCULATION

The collection systems in Tiburon and Belvedere comprise pipelines, manholes, and pump stations that are separately identified for Tiburon and Belvedere. The collection system component for each town pools all of the facilities into a single amount without differentiation within the town. In other words, the collection system component is the same for any connection located within each town, regardless of location. Flows from their respective collection systems converge at the District's main treatment plant and receive equal treatment and disposal services.

VALUE OF FACILITIES

Existing collection system and treatment facilities were valued by escalating the original construction costs to current year costs using the *Engineering News Record* Construction Cost Index as of June 2014, less accumulated depreciation. The value of future facilities was presented in current dollars.

The main plant rehabilitation project cost \$12 million. The project was completed in late 2013 and was funded by a \$10.9 million bond with a repayment period of 20 years and \$1.1 million dollars in capital reserves. The cost that Tiburon and Belvedere rate payers bear to rehabilitate the main plant is represented by the cumulative retired principal and interest payments on the bond, not the construction cost, as well as the \$1.1 million in cash reserves expended.

Customers connecting today will pay a lower connection fee because the cumulative retired debt service is low and will continue to pay down the outstanding debt service for the remaining term of the debt. Including only the cumulative retired debt service in the connection fees rather than the construction cost avoids double charging for the principal. Because principal and interest payments have only been incurred for two years, the District's retired debt service to date is small and represents a small portion of the overall connection fee. Over time, the cumulative retired debt service will grow and should be included in the connection fee, thereby significantly increasing the connection fee. The cumulative retired debt service should reflect its RCNLD value (i.e., increased by the ENR CCI and decreased by depreciation).

The value of Tiburon and Belvedere's existing and future assets are summarized in **Figures 2A** and **2B**. The significant decrease in value from **Figure 2A** to **Figure 2B** represents the deduction for depreciation.

Figure 2A. Infrastructure Assets – Tiburon and Belvedere (RCN)

	Collection Component		Treatment
	Tiburon	Belvedere	Main Plant
Sewer Mains (RCN)*	\$ 30,987,605	\$ 21,129,716	\$ -
Pump Stations (RCN)*	2,043,433	5,616,756	-
Treatment Plant (RCN)*			59,391,854
Capital Projects (future facilities)	3,306,618	2,878,420	12,501,673
Other District Assets (RCN)*			476,415
Retired Debt Service*			1,793,262
Cash Reserves*	1,586,075	681,741	-
Total	\$ 37,923,730	\$ 30,306,633	\$ 74,163,204

*As of June 30, 2014

Figure 2B. Infrastructure Assets – Tiburon and Belvedere (RCNLD)

	Collection Component		Treatment
	Tiburon	Belvedere	Main Plant
Sewer Mains (RCNLD)*	\$ 9,579,750	\$ 5,500,498	\$ -
Pump Stations (RCNLD)*	1,178,707	619,918	-
Treatment Plant (RCNLD)*			9,076,021
Capital Projects (future facilities)	3,306,618	2,878,420	12,501,673
Other District Assets (RCNLD)*			182,719
Retired Debt Service*			1,793,262
Cash Reserves*	1,586,075	681,741	-
Total	\$ 15,651,150	\$ 9,680,577	\$ 23,553,675

*As of June 30, 2014

CAPACITY IN FACILITIES

The capacity used as the basis for the connection fees is limited to the capacity in the treatment plant. Currently, 3,622 EDUs discharge wastewater to the treatment plant based on the FY 2013-14 tax roll. The average daily flow is 700,000 gallons per day (gpd), which equals approximately 200 gpd/EDU. With a safety margin of 80,000 gpd

for wet weather flow, the treatment plant has a capacity for connections of 900,000 gpd, which will accommodate an additional 1,000 EDUs, as shown in **Figure 3**.

In effect, the main plant has a total capacity of 4,622 EDUs (i.e., 3,622 EDUs of existing customers plus 1,000 EDUs of growth). This total capacity was apportioned between Tiburon and Belvedere based on the current number of their respective EDUs, as shown in the lower half of **Figure 3**.

Figure 3. Capacity (EDUs) – Tiburon and Belvedere

	Capacity
Main Plant Capacity	980,000 gpd
Less: Wet Weather Capacity	(80,000) gpd
Less: Current Plant Flow	(700,000) gpd
Total Remaining Capacity (a)	200,000
Average GPD/EDU (b)	200 gpd/edu
Future EDUs Available to Connect (a/b)	1,000
Current EDUs	3,622
Total Current & Future - Main Plant	<u>4,622</u> edu
Tiburon	
Future EDUs Available to Connect	694
Current EDUs	2,569
Total Current & Future - Tiburon	<u>3,263</u> edu
Belvedere	
Future EDUs Available to Connect	306
Current EDUs	1,053
Total Current & Future - Belvedere	<u>1,359</u> edu

CONNECTION FEES

The value of the facilities in **Figures 2A** and **2B** serve as the basis for the connection fee. The connection fee is determined by dividing the values in **Figures 2A** and **2B** by the corresponding capacities shown in **Figure 3**. The resulting connection fees are shown in **Figures 4A** and **4B**. The connection fees in **Figure 4A** are based on the RCN value, while the connection fees in **Figure 4B** are based on the RCNLD value, which deducts depreciation. The RCNLD values are about one-third of the RCN values, indicating that the facilities are depreciated about two-thirds. In view of the fact that the District deferred maintenance, it is reasonable to deduct a portion of depreciation. Deducting all of the estimated depreciation yields a conservatively low connection fee.

Figure 4A. Connection Fee Calculation – Tiburon and Belvedere (RCN)

	Current Fees		Proposed Fees	
	Per EDU	Per Fixture Unit	Per EDU	Per Fixture Unit
Tiburon				
Collection component	\$1,710	\$57	\$11,622	\$387
Treatment component	\$7,705	\$257	\$16,046	\$535
Total	\$9,415	\$314	\$27,668	\$922
Belvedere				
Collection component	\$1,817	\$61	\$22,301	\$743
Treatment component	\$7,705	\$257	\$16,046	\$535
Total	\$9,522	\$317	\$38,346	\$1,278

Figure 4B. Connection Fee Calculation – Tiburon and Belvedere (RCNLD)

	Current Fees		Proposed Fees	
	Per EDU	Per Fixture Unit	Per EDU	Per Fixture Unit
Tiburon				
Collection component	\$1,710	\$57	\$4,797	\$160
Treatment component	\$7,705	\$257	\$5,096	\$170
Total	\$9,415	\$314	\$9,893	\$330
Belvedere				
Collection component	\$1,817	\$61	\$7,123	\$237
Treatment component	\$7,705	\$257	\$5,096	\$170
Total	\$9,522	\$317	\$12,219	\$407

SECTION 4: CALCULATION METHODOLOGY – PARADISE COVE

This section discusses the recommended connection fee for Paradise Cove. Paradise Cove has its own connection fee that is separate from Tiburon and Belvedere because it has its own treatment facility and collection system. However, in Paradise Cove's case, the connection fee consists of only the treatment facilities. The collection system costs have instead been recovered through reimbursement charges for each of the lines, which are readily identified.

FACILITIES INCLUDED IN CALCULATION

The collection system in Paradise Cove comprises pipelines that connect to a 40,000-gpd treatment plant constructed by the District in 2008. The collection system includes four pipelines that were acquired by the District. These lines are the Rabin, Jansheski, Seafirth, and Shaw lines. As previously noted, there is no collection system in Paradise Cove that is of common benefit, as is the case in Tiburon and Belvedere. Instead, each of the four lines and the exact number of connections has been determined. As a result, it is possible to determine the cost of connecting to each of the four lines, which eliminates the need to recover the cost through the connection fee. For example, Resolution 2009-01 already determines the collection system component for connections to the Jansheski line.

Because there are no common collection system facilities to include in the connection fee, the connection fee only includes the treatment facilities serving Paradise Cove. The costs of these facilities are based on an inventory of the District's existing treatment plant, which was compiled by the District as of June 30, 2014. The inventory along with a map of the service area has been included in the Appendix.

The future facilities planned for Paradise Cove were provided by the District and constitute PAYGo capital projects that are budgeted for the next five years. Future facilities will provide capacity for growth as well as benefit existing ratepayers by improving reliability and upgrading facilities.

The combination of the existing and future facilities represents all of the infrastructure that will be required to meet demands within the foreseeable future. There will no doubt be additional facilities that should 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.

VALUE OF FACILITIES

Existing facilities were valued by escalating the original construction costs to current year costs using the *Engineering News Record* Construction Cost Index as of June 2014, to arrive at the RCN value. Depreciation was deducted to derive the RCNLD value. The value of future facilities is presented in current dollars. The \$2 million treatment plant was paid for by the District from reserves and not from borrowed funds. In this case, the full value of the treatment plant is included in the connection fee calculation at this time so that its cost can be recovered from each new connection. The value of Paradise Cove's existing and future assets is summarized in **Figures 5A** and **5B**.

Figure 5A. Infrastructure Assets - Paradise Cove (RCN)

	<u>Treatment PC Plant</u>
Sewer Mains (RCN)*	\$ -
Treatment Plant (RCN)*	2,211,192
Capital Projects (future facilities)	395,244
Total	<u>\$ 2,606,435</u>

*As of June 30, 2014

Figure 5B. Infrastructure Assets - Paradise Cove (RCNLD)

	<u>Treatment PC Plant</u>
Sewer Mains (RCNLD)*	\$ -
Treatment Plant (RCNLD)*	1,900,396
Capital Projects (future facilities)	395,244
Total	<u>\$ 2,295,640</u>

*As of June 30, 2014

CAPACITY IN FACILITIES

The capacity used as the basis for the treatment component of the connection fees is limited to the capacity in the current treatment plant. Currently, 103 EDUs discharge wastewater to the treatment plant based on the FY 2013-14 tax roll. The average daily flow is 15,500 gpd, which equals 150 gpd/EDU. With a safety margin of 10,000 gpd for wet weather flow, the treatment plant has a capacity for connections of 30,000 gpd, which will accommodate 200 EDUs, as shown in **Figure 6**.

Figure 6. Capacity (EDUs) - Paradise Cove Treatment Plant

	Capacity
Total Plant Capacity	40,000 gpd
Less: Wet Weather Capacity	(10,000) gpd
Less: Current Plant Flow	(15,500) gpd
Total Remaining Capacity (a)	14,500
Average GPD/EDU (b)	150 gpd/edu
Future EDUs Available to Connect (a/b)	97 edu
Future EDUs Available to Connect	97 edu
Current EDUs	103 edu
Total Current & Future Connections	<u>200</u> edu

CONNECTION FEES

The RCN and RCNLD values of the facilities in **Figures 5A** and **5B** serve as the basis for the connection fee. The treatment component of the connection fee is determined by dividing the treatment values in **Figures 5A** and **5B**, by the capacity shown in **Figure 6**. The resulting connection fees are shown in **Figures 7A** and **7B**.

Figure 7A. Connection Fee Calculation - Paradise Cove (RCN)

	Infrastructure Assets	EDUs	Per EDU	Per Fixture Unit
Paradise Cove				
Collection component	\$ -	0	\$ -	\$0
Treatment component	\$ 2,606,435	200	\$ 13,032	\$434
Total			\$ 13,032	\$434

Figure 7B. Connection Fee Calculation - Paradise Cove (RCNLD)

	Infrastructure Assets	EDUs	Per EDU	Per Fixture Unit
Paradise Cove				
Collection component	\$ -	0	\$ -	\$0
Treatment component	\$ 2,295,640	200	\$ 11,478	\$383
Total			\$ 11,478	\$383

SECTION 5: CONNECTION FEE COMPARISON

Figures 8A and 8B compare the District's existing and proposed connection fees with other neighboring agencies. We have compared the District's fees with agencies' whose fees include both collection and treatment facilities (and have indicated the separate components where known).

Figure 8A. Comparison of Connection Fees (RCN)

Agency	Collection	Treatment	Total
Sanitary District No. 5			
<u>Tiburon</u>			
Current	\$1,710	\$7,705	\$9,415
Proposed	\$11,622	\$16,046	\$27,668
<u>Belvedere</u>			
Current	\$1,817	\$7,705	\$9,522
Proposed	\$22,301	\$16,046	\$38,346
<u>Paradise Cove</u>			
Current	\$1,710	\$7,705	\$9,415
Proposed	\$0	\$13,032	\$13,032
Las Gallinas Valley Sanitary District			\$6,200
Novato Sanitary District			\$9,400
Ross Valley Sanitary District	\$4,532	\$5,527	\$10,059
San Rafael Sanitation District	\$3,083	\$5,527	\$8,609
Sanitary District No. 2	\$2,103	\$5,527	\$7,630

Figure 8B. Comparison of Connection Fees (RCNLD)

Agency	Collection	Treatment	Total
Sanitary District No. 5			
<u>Tiburon</u>			
Current	\$1,710	\$7,705	\$9,415
Proposed	\$4,797	\$5,096	\$9,893
<u>Belvedere</u>			
Current	\$1,817	\$7,705	\$9,522
Proposed	\$7,123	\$5,096	\$12,219
<u>Paradise Cove</u>			
Current	\$1,710	\$7,705	\$9,415
Proposed	\$0	\$11,478	\$11,478
Las Gallinas Valley Sanitary District			\$6,200
Novato Sanitary District			\$9,400
Ross Valley Sanitary District	\$4,532	\$5,527	\$10,059
San Rafael Sanitation District	\$3,083	\$5,527	\$8,609
Sanitary District No. 2	\$2,103	\$5,527	\$7,630

The proposed connection fees based on RCN values are substantially higher than these other neighboring agencies. Indeed, the RCN connection fees would place the District among the highest of any sewer connection fees charged in California. The proposed connection fees based on RCNLD values are comparable to these other neighboring agencies. The RCNLD connection fees are somewhat higher because, as a smaller agency, the District does not receive the benefit of economies of scale that the larger agencies receive.

In addition to the size of the agency, there are other factors that can lead to differences in connection fees such as when the connection fee was updated last and whether the connection fee includes existing facilities, future facilities, or both. Agencies also have the discretion to set their connection fees lower than the calculated amount as a means of balancing the recovery of growth-related costs between connection fees and rates.

Exhibit "A"
Schedule of Connection Fee Charges
(Per Ordinance No. 2014-01(B) - RCN Model)

Fixture Units	Tiburon Zone			Belvedere Zone			Paradise Zone		
	Treatment Component	Collection Component	Total Charge	Treatment Component	Collection Component	Total Charge	Treatment Component	Collection Component	Total Charge
1	\$535	\$387	\$922	\$535	\$743	\$1,278	\$434	\$0	\$434
2	\$1,070	\$774	\$1,844	\$1,070	\$1,486	\$2,556	\$868	\$0	\$868
3	\$1,605	\$1,161	\$2,766	\$1,605	\$2,229	\$3,834	\$1,302	\$0	\$1,302
4	\$2,140	\$1,548	\$3,688	\$2,140	\$2,972	\$5,112	\$1,736	\$0	\$1,736
5	\$2,675	\$1,935	\$4,610	\$2,675	\$3,715	\$6,390	\$2,170	\$0	\$2,170
6	\$3,210	\$2,322	\$5,532	\$3,210	\$4,458	\$7,668	\$2,604	\$0	\$2,604
7	\$3,745	\$2,709	\$6,454	\$3,745	\$5,201	\$8,946	\$3,038	\$0	\$3,038
8	\$4,280	\$3,096	\$7,376	\$4,280	\$5,944	\$10,224	\$3,472	\$0	\$3,472
9	\$4,815	\$3,483	\$8,298	\$4,815	\$6,687	\$11,502	\$3,906	\$0	\$3,906
10	\$5,350	\$3,870	\$9,220	\$5,350	\$7,430	\$12,780	\$4,340	\$0	\$4,340
11	\$5,885	\$4,257	\$10,142	\$5,885	\$8,173	\$14,058	\$4,774	\$0	\$4,774
12	\$6,420	\$4,644	\$11,064	\$6,420	\$8,916	\$15,336	\$5,208	\$0	\$5,208
13	\$6,955	\$5,031	\$11,986	\$6,955	\$9,659	\$16,614	\$5,642	\$0	\$5,642
14	\$7,490	\$5,418	\$12,908	\$7,490	\$10,402	\$17,892	\$6,076	\$0	\$6,076
15	\$8,025	\$5,805	\$13,830	\$8,025	\$11,145	\$19,170	\$6,510	\$0	\$6,510
16	\$8,560	\$6,192	\$14,752	\$8,560	\$11,888	\$20,448	\$6,944	\$0	\$6,944
17	\$9,095	\$6,579	\$15,674	\$9,095	\$12,631	\$21,726	\$7,378	\$0	\$7,378
18	\$9,630	\$6,966	\$16,596	\$9,630	\$13,374	\$23,004	\$7,812	\$0	\$7,812
19	\$10,165	\$7,353	\$17,518	\$10,165	\$14,117	\$24,282	\$8,246	\$0	\$8,246
20	\$10,700	\$7,740	\$18,440	\$10,700	\$14,860	\$25,560	\$8,680	\$0	\$8,680
21	\$11,235	\$8,127	\$19,362	\$11,235	\$15,603	\$26,838	\$9,114	\$0	\$9,114
22	\$11,770	\$8,514	\$20,284	\$11,770	\$16,346	\$28,116	\$9,548	\$0	\$9,548
23	\$12,305	\$8,901	\$21,206	\$12,305	\$17,089	\$29,394	\$9,982	\$0	\$9,982
24	\$12,840	\$9,288	\$22,128	\$12,840	\$17,832	\$30,672	\$10,416	\$0	\$10,416
25	\$13,375	\$9,675	\$23,050	\$13,375	\$18,575	\$31,950	\$10,850	\$0	\$10,850
26	\$13,910	\$10,062	\$23,972	\$13,910	\$19,318	\$33,228	\$11,284	\$0	\$11,284
27	\$14,445	\$10,449	\$24,894	\$14,445	\$20,061	\$34,506	\$11,718	\$0	\$11,718
28	\$14,980	\$10,836	\$25,816	\$14,980	\$20,804	\$35,784	\$12,152	\$0	\$12,152
29	\$15,515	\$11,223	\$26,738	\$15,515	\$21,547	\$37,062	\$12,586	\$0	\$12,586
30	\$16,050	\$11,610	\$27,660	\$16,050	\$22,290	\$38,340	\$13,020	\$0	\$13,020
31	\$16,585	\$11,997	\$28,582	\$16,585	\$23,033	\$39,618	\$13,454	\$0	\$13,454
32	\$17,120	\$12,384	\$29,504	\$17,120	\$23,776	\$40,896	\$13,888	\$0	\$13,888
33	\$17,655	\$12,771	\$30,426	\$17,655	\$24,519	\$42,174	\$14,322	\$0	\$14,322
34	\$18,190	\$13,158	\$31,348	\$18,190	\$25,262	\$43,452	\$14,756	\$0	\$14,756
35	\$18,725	\$13,545	\$32,270	\$18,725	\$26,005	\$44,730	\$15,190	\$0	\$15,190
36	\$19,260	\$13,932	\$33,192	\$19,260	\$26,748	\$46,008	\$15,624	\$0	\$15,624
37	\$19,795	\$14,319	\$34,114	\$19,795	\$27,491	\$47,286	\$16,058	\$0	\$16,058
38	\$20,330	\$14,706	\$35,036	\$20,330	\$28,234	\$48,564	\$16,492	\$0	\$16,492
39	\$20,865	\$15,093	\$35,958	\$20,865	\$28,977	\$49,842	\$16,926	\$0	\$16,926
40	\$21,400	\$15,480	\$36,880	\$21,400	\$29,720	\$51,120	\$17,360	\$0	\$17,360
41	\$21,935	\$15,867	\$37,802	\$21,935	\$30,463	\$52,398	\$17,794	\$0	\$17,794
42	\$22,470	\$16,254	\$38,724	\$22,470	\$31,206	\$53,676	\$18,228	\$0	\$18,228
43	\$23,005	\$16,641	\$39,646	\$23,005	\$31,949	\$54,954	\$18,662	\$0	\$18,662
44	\$23,540	\$17,028	\$40,568	\$23,540	\$32,692	\$56,232	\$19,096	\$0	\$19,096
45	\$24,075	\$17,415	\$41,490	\$24,075	\$33,435	\$57,510	\$19,530	\$0	\$19,530
46	\$24,610	\$17,802	\$42,412	\$24,610	\$34,178	\$58,788	\$19,964	\$0	\$19,964
47	\$25,145	\$18,189	\$43,334	\$25,145	\$34,921	\$60,066	\$20,398	\$0	\$20,398
48	\$25,680	\$18,576	\$44,256	\$25,680	\$35,664	\$61,344	\$20,832	\$0	\$20,832
49	\$26,215	\$18,963	\$45,178	\$26,215	\$36,407	\$62,622	\$21,266	\$0	\$21,266
50	\$26,750	\$19,350	\$46,100	\$26,750	\$37,150	\$63,900	\$21,700	\$0	\$21,700
51	\$27,285	\$19,737	\$47,022	\$27,285	\$37,893	\$65,178	\$22,134	\$0	\$22,134
52	\$27,820	\$20,124	\$47,944	\$27,820	\$38,636	\$66,456	\$22,568	\$0	\$22,568
53	\$28,355	\$20,511	\$48,866	\$28,355	\$39,379	\$67,734	\$23,002	\$0	\$23,002
54	\$28,890	\$20,898	\$49,788	\$28,890	\$40,122	\$69,012	\$23,436	\$0	\$23,436
55	\$29,425	\$21,285	\$50,710	\$29,425	\$40,865	\$70,290	\$23,870	\$0	\$23,870
56	\$29,960	\$21,672	\$51,632	\$29,960	\$41,608	\$71,568	\$24,304	\$0	\$24,304
57	\$30,495	\$22,059	\$52,554	\$30,495	\$42,351	\$72,846	\$24,738	\$0	\$24,738
58	\$31,030	\$22,446	\$53,476	\$31,030	\$43,094	\$74,124	\$25,172	\$0	\$25,172
59	\$31,565	\$22,833	\$54,398	\$31,565	\$43,837	\$75,402	\$25,606	\$0	\$25,606
60	\$32,100	\$23,220	\$55,320	\$32,100	\$44,580	\$76,680	\$26,040	\$0	\$26,040
Over 60	The following costs per fixture unit multiplied times the total number of fixture determines the amount of the connection fee:								
Per FU	\$535	\$387	\$922	\$535	\$743	\$1,278	\$434	\$0	\$434

Note: One equivalent dwelling unit (EDU) equals 30 fixture units (FUs).

Sanitary District No. 5 of Marin County
Capacity Fee Calculation

		Paradise Cove	Tiburon/ Belvedere	
<u>Treatment - Main Plant</u>				
Tiburon	2,569	Plant Cap 40,000	980,000	gpd
Belvedere	1,053	Plant Flow (15,500)	(700,000)	gpd
Future Connections	1,000	Wet Weather (10,000)	(80,000)	gpd
Total - Main Plant	4,622	Remaining Cap 14,500	200,000	gpd
<u>Tiburon Collection System</u>		Avg GPD/EDU 150	200	gpd/edu
Current	2,569	Future Connections 97	1,000	edu
Future (@ 60.94%)	694			
Total - Tiburon Collection	3,263			
<u>Belvedere Collection System</u>				
Current	1,053			
Future (@ 30.6%)	306			
Total - Belvedere Collection	1,359			
<u>Paradise Cove - Treatment</u>				
Current	103			
Future	97			
Total - Paradise Cove	200			

Capacity Charge	Per EDU	Per Fixture Unit ¹
Tiburon		
Collection component	\$ 4,797	\$160
Treatment component	\$ 5,096	\$170
Total	\$ 9,893	\$330
Belvedere		
Collection component	\$ 7,123	\$237
Treatment component	\$ 5,096	\$170
Total	\$ 12,219	\$407
Paradise Cove		
Collection component	\$ -	\$0
Treatment component	\$ 11,478	\$383
Total	\$ 11,478	\$383

¹ One EDU equals 30 fixture units.

	Infrastructure Assets	Tiburon		Belvedere		Paradise Cove	
		Allocation	Cost/EDU	Allocation	Cost	Allocation	Cost
<u>Treatment</u>							
Main Plant - Existing Facilities (RCNLD)	\$ 9,076,021	4,622	\$ 1,964	4,622	\$ 1,964	-	\$ -
Main Plant - Future Facilities (CIP)	12,451,673	4,622	2,694	4,622	2,694	-	-
PC Plant - Existing Facilities (RCNLD)	1,900,396	-	-	-	-	200	9,502
PC Plant - Future Facilities (CIP)	395,244	-	-	-	-	200	1,976
	\$ 23,823,334		\$ 4,658		\$ 4,658		\$ 11,478
<u>Other Physical Property - Main Plant</u>							
Existing Auto & Office (RCNLD)	\$ 182,719	4,622	\$ 40	4,622	\$ 40	-	\$ -
Projected Costs - Future Auto (CIP)	50,000	4,622	11	4,622	11	-	-
	232,719		50		50		-
<u>Retired Debt Service</u>							
2012 Revenue Bonds (MPR)	\$ 1,793,262	4,622	\$ 388	4,622	\$ 388	-	\$ -
Total Treatment	\$ 25,849,315		\$ 5,096		\$ 5,096		\$ 11,478
<u>Collection</u>							
<u>Sewer Lines - Existing (RCNLD)</u>							
Tiburon Zone	\$ 9,579,750	3,263	\$ 2,936	-	\$ -	-	\$ -
Belvedere Zone	5,500,498	-	-	1,359	4,047	-	-
Paradise Cove	-	-	-	-	-	-	-
	\$ 15,080,248		\$ 2,936		\$ 4,047		\$ -
<u>Pump Stations - Existing (RCNLD)</u>							
Tiburon Zone	\$ 1,178,707	3,263	\$ 361	-	\$ -	-	\$ -
Belvedere Zone	619,918	-	-	1,359	456	-	-
Paradise Cove	-	-	-	-	-	-	-
	\$ 1,798,625		\$ 361		\$ 456		\$ -
<u>Cash Reserves</u>							
Tiburon Zone	\$ 1,586,075	3,263	\$ 486	-	\$ -	-	\$ -
Belvedere Zone	681,741	-	-	1,359	502	-	-
Paradise Cove	-	-	-	-	-	-	-
	\$ 2,267,816		\$ 486		\$ 502		\$ -
<u>Future Facilities - Pumps and Lines (CIP)</u>							
Tiburon Zone	\$ 3,306,618	3,263	\$ 1,013	-	\$ -	-	\$ -
Belvedere Zone	2,878,420	-	-	1,359	2,118	-	-
Paradise Cove	-	-	-	-	-	-	-
	6,185,038		1,013		2,118		-
Total Collection	\$ 25,331,727		\$ 4,797		\$ 7,123		\$ -
Grand Total	\$ 51,181,042		\$ 9,893		\$ 12,219		\$ 11,478

Sanitary District No. 5 of Marin County
Capacity Fee Calculation

		Paradise Cove	Tiburon/ Belvedere	
<u>Treatment - Main Plant</u>				
Tiburon	2,569	Plant Cap 40,000	980,000	gpd
Belvedere	1,053	Plant Flow (15,500)	(700,000)	gpd
Future Connections	1,000	Wet Weather (10,000)	(80,000)	gpd
Total - Main Plant	4,622	Remaining Cap 14,500	200,000	gpd
<u>Tiburon Collection System</u>		Avg GPD/EDU 150	200	gpd/edu
Current	2,569	Future Connections 97	1,000	edu
Future (@ 60.94%)	694			
Total - Tiburon Collection	3,263			
<u>Belvedere Collection System</u>				
Current	1,053			
Future (@ 30.6%)	306			
Total - Belvedere Collection	1,359			
<u>Paradise Cove - Treatment</u>				
Current	103			
Future	97			
Total - Paradise Cove	200			

Capacity Charge	Per EDU	Per Fixture Unit ¹
Tiburon		
Collection component	\$ 11,622	\$387
Treatment component	\$ 16,046	\$535
Total	\$ 27,668	\$922
Belvedere		
Collection component	\$ 22,301	\$743
Treatment component	\$ 16,046	\$535
Total	\$ 38,346	\$1,278
Paradise Cove		
Collection component	\$ -	\$0
Treatment component	\$ 13,032	\$434
Total	\$ 13,032	\$434

¹ One EDU equals 30 fixture units.

	Infrastructure Assets	Tiburon		Belvedere		Paradise Cove	
		Allocation	Cost/EDU	Allocation	Cost	Allocation	Cost
<u>Treatment</u>							
Main Plant - Existing Facilities (RCN)	\$ 59,391,854	4,622	\$ 12,850	4,622	\$ 12,850	-	\$ -
Main Plant - Future Facilities (CIP)	12,451,673	4,622	2,694	4,622	2,694	-	-
PC Plant - Existing Facilities (RCN)	2,211,192	-	-	-	-	200	11,056
PC Plant - Future Facilities (CIP)	395,244	-	-	-	-	200	1,976
	\$ 74,449,963		\$ 15,544		\$ 15,544		\$ 13,032
<u>Other Physical Property - Main Plant</u>							
Existing Auto & Office (RCN)	\$ 476,415	4,622	\$ 103	4,622	\$ 103	-	\$ -
Projected Costs - Future Auto (CIP)	50,000	4,622	11	4,622	11	-	-
	526,415		114		114		-
<u>Retired Debt Service</u>							
2012 Revenue Bonds (MPR)	\$ 1,793,262	4,622	\$ 388	4,622	\$ 388	-	\$ -
Total Treatment	\$ 76,769,639		\$ 16,046		\$ 16,046		\$ 13,032
<u>Collection</u>							
<u>Sewer Lines - Existing (RCN)</u>							
Tiburon Zone	\$ 30,987,605	3,263	\$ 9,497	-	\$ -	-	\$ -
Belvedere Zone	21,129,716	-	-	1,359	15,548	-	-
Paradise Cove - Jansheski	-	-	-	-	-	-	-
	\$ 52,117,321		\$ 9,497		\$ 15,548		\$ -
<u>Pump Stations - Existing (RCN)</u>							
Tiburon Zone	\$ 2,043,433	3,263	\$ 626	-	\$ -	-	\$ -
Belvedere Zone	5,616,756	-	-	1,359	4,133	-	-
Paradise Cove	-	-	-	-	-	-	-
	\$ 7,660,188		\$ 626		\$ 4,133		\$ -
<u>Cash Reserves</u>							
Tiburon Zone	\$ 1,586,075	3,263	\$ 486	-	\$ -	-	\$ -
Belvedere Zone	681,741	-	-	1,359	502	-	-
Paradise Cove	-	-	-	-	-	-	-
	\$ 2,267,816		\$ 486		\$ 502		\$ -
<u>Future Facilities - Pumps and Lines (CIP)</u>							
Tiburon Zone	\$ 3,306,618	3,263	\$ 1,013	-	\$ -	-	\$ -
Belvedere Zone	2,878,420	-	-	1,359	2,118	-	-
Paradise Cove	-	-	-	-	-	-	-
	6,185,038		1,013		2,118		-
Total Collection	\$ 68,230,364		\$ 11,622		\$ 22,301		\$ -
Grand Total	\$ 145,000,003		\$ 27,668		\$ 38,346		\$ 13,032

Asset	Useful Life
Pump Station Structures	50
Sewer Lines	75
Manholes	75
Plant Structures	50
Treatment/Collection	30
Mechanical - Plant	30
Odor Control	25
Pump Stations - Electromechanical	30

Sanitary District No. 5
Master Asset List - RCNLD

Year	Index	CCI Index
2014		
6/30/2014	ENR CCI (June 2014)	9,800

Database	Acquisition	Acquisition	Useful	(Revised)	Remaining	Remaining	Original	ENR	ENR	Replacement	Replacement	Annual Depr.	
Dept. Index Description	Date	Year	Life	Life	Useful	Useful	Cost	CCI	CCI	Cost	Cost New	(RCN)	
								Index	Ratio	New	Less Depr.		
Main Plant Rehabilitation - DEBT FINANCED													
headworks		11/14/2013	2014	30	30	30	100%	172,485	9547	1.03	177,056	-	5,902
headworks		11/5/2013	2014	15	15	15	100%	33,732	9547	1.03	34,626	-	2,308
headworks		11/7/2013	2014	15	15	15	100%	295,925	9547	1.03	303,767	-	20,251
headworks		11/7/2013	2014	15	15	15	100%	150,818	9547	1.03	154,815	-	10,321
DW Primary		5/7/2013	2013	15	15	14	93%	662,783	9547	1.03	680,347	-	45,356
DW Primary		5/7/2013	2013	15	15	14	93%	85,112	9547	1.03	87,368	-	5,825
DW Primary		5/7/2013	2013	15	15	14	93%	144,296	9547	1.03	148,120	-	9,875
DW Primary		11/13/2013	2014	15	15	15	100%	590,001	9547	1.03	605,636	-	40,376
WW Primary		5/7/2013	2013	15	15	14	93%	259,787	9547	1.03	266,672	-	17,778
WW Primary		5/7/2013	2013	15	15	14	93%	33,361	9547	1.03	34,245	-	2,283
WW Primary		5/7/2013	2013	15	15	14	93%	56,559	9547	1.03	58,058	-	3,871
WW Primary		11/13/2013	2014	15	15	15	100%	280,442	9547	1.03	287,874	-	19,192
WW Primary		11/13/2013	2014	15	15	15	100%	1,132,399	9547	1.03	1,162,408	-	77,494
Aeration Basins		11/14/2013	2014	30	30	30	100%	159,579	9547	1.03	163,808	-	5,460
Aeration Basins		10/18/2013	2014	15	15	15	100%	120,268	9547	1.03	123,455	-	8,230
Blower Room		10/17/2013	2014	15	15	15	100%	44,916	9547	1.03	46,107	-	3,074
Blower Room		10/18/2013	2014	25	25	25	100%	735,682	9547	1.03	755,178	-	30,207
Chemical Room		11/26/2013	2014	15	15	15	100%	784,409	9547	1.03	805,196	-	53,680
Chemical Room		11/26/2013	2014	10	10	10	100%	169,755	9547	1.03	174,253	-	17,425
Chemical Room		11/26/2013	2014	5	5	5	100%	169,755	9547	1.03	174,253	-	34,851
Sec. Clarifier		10/31/2013	2014	15	15	15	100%	633,608	9547	1.03	650,399	-	43,360
WA Sludge Syst		11/20/2013	2014	15	15	15	100%	494,961	9547	1.03	508,278	-	33,872
Chlor. Contact		11/19/2013	2014	15	15	15	100%	251,946	9547	1.03	258,623	-	17,242
Chlor. Contact		12/13/2013	2014	10	10	10	100%	168,133	9547	1.03	172,589	-	17,259
Chlor. Contact		11/25/2013	2014	10	10	10	100%	197,396	9547	1.03	202,627	-	20,263
Thickening		10/15/2013	2014	15	15	15	100%	198,698	9547	1.03	203,963	-	13,598
Thickening		10/17/2013	2014	15	15	15	100%	281,336	9547	1.03	288,791	-	19,253
Thickening		10/17/2013	2014	15	15	15	100%	36,128	9547	1.03	37,086	-	2,472
Thickening		10/17/2013	2014	15	15	15	100%	61,250	9547	1.03	62,873	-	4,192
Thickening		10/15/2013	2014	15	15	15	100%	440,372	9547	1.03	452,042	-	30,136
Anaer. Digesters		8/22/2013	2014	15	15	15	100%	467,426	9547	1.03	479,813	-	31,988
Anaer. Digesters		8/20/2013	2014	15	15	15	100%	316,192	9547	1.03	324,571	-	21,638
Anaer. Digesters		8/20/2013	2014	15	15	15	100%	118,668	9547	1.03	121,812	-	8,121
Anaer. Digesters		8/22/2013	2014	15	15	15	100%	82,088	9547	1.03	84,264	-	5,618
Dewatering		10/17/2013	2014	15	15	15	100%	129,614	9547	1.03	133,049	-	8,870
Dewatering		10/17/2013	2014	15	15	15	100%	16,645	9547	1.03	17,086	-	1,139
Dewatering		10/17/2013	2014	15	15	15	100%	28,219	9547	1.03	28,966	-	1,931
Dewatering		6/26/2013	2013	15	15	14	93%	105,799	9547	1.03	108,602	-	7,240
							10,110,542			10,378,476	-	701,948	
Total - Main Plant							25,608,280			59,391,854	9,076,021	2,064,243	
207.1 - Other Physical Property - Auto													
72	88 Blue chevy truck	1/1/1988	1988				Removed from Asset List 7/1/2014						
73	Crane truck chassis	3/31/1996	1996	7	7	-	0%	20,402	5620	1.74	35,576	-	5,082
74	Crane for 96 crane truck	9/30/1996	1996	7	7	-	0%	12,555	5620	1.74	21,893	-	3,128
151	01 Chevy truck standby	10/15/2000	2000	7	7	-	0%	22,461	6221	1.58	35,383	-	5,055
249	05 Chev Utility truck	11/15/2005	2005	7	7	-	0%	25,140	7446	1.32	33,088	-	4,727
299	07 Emergency trailer	5/31/2007	2007	12	12	5	42%	5,000	7966	1.23	6,151	2,563	513
367	2011 Chevy Truck Silv 1500	2/23/2011	2011	7	7	4	57%	23,013	9070	1.08	24,865	14,209	3,552
???	2013 Ford F250 4X4	7/1/2013	2013	7	7	6	86%	30,000	9547	1.03	30,795	26,396	4,399
368	Rodder Truck (OK Champion Rodder mounted on	6/30/2011	2011	12	12	9	75%	165,078	9070	1.08	178,364	133,773	14,864
							303,649			366,116	176,941		
207 - Other Physical Property - Office													
64	Office eqpt various	1990's	1990				Removed from Asset List 7/1/2014						
65	File cabinets	5/1/1993	1993	7	7	-	0%	688	5210	1.88	1,294	-	185
66	Refrigerator	6/1/1993	1993	7	7	-	0%	1,534	5210	1.88	2,885	-	412
67	Lab equipment	12/31/1995	1995	5	5	-	0%	6,119	5471	1.79	10,961	-	2,192
69	Misc equipment	6/30/1977	1977	7	7	-	0%	3,883	2576	3.80	14,772	-	2,110
113	Duct work sheet vent covers	1/31/2000	2000	7	7	-	0%	1,759	6221	1.58	2,771	-	396
114	Air cleaner & microhood	3/31/2000	2000	7	7	-	0%	732	6221	1.58	1,153	-	165
116	Furniture	3/31/2000	2000	7	7	-	0%	1,045	6221	1.58	1,646	-	235
150	EMT2000 defibrillator	5/15/2001	2001	7	7	-	0%	3,995	6343	1.55	6,172	-	882
158	Copier discovery office	3/25/2002	2002	5	5	-	0%	6,332	6538	1.50	9,491	-	1,898
191	Williams USA (phone system)	6/30/2003	2003	10	10	-	0%	5,194	6694	1.46	7,604	-	760
232	Computer	6/30/2005	2005	5	5	-	0%	2,500	7446	1.32	3,290	-	658
242	Systematica computer	2/28/2005	2005	5	5	-	0%	1,673	7446	1.32	2,202	-	440
243	Dell computer	3/31/2005	2005				Removed from Asset List 7/1/2014						
245	Dell computer	11/15/2005	2005				Removed from Asset List 7/1/2014						
246	Frames crafters	3/15/2006	2006	7	7	-	0%	2,436	7751	1.26	3,080	-	440
251	Computer Master Plan	7/1/2005	2005	5	5	-	0%	20,726	7446	1.32	27,278	-	5,456
300	Dell laptop	8/31/2006	2006				Removed from Asset List 7/1/2014						
355	Elec doc mgmt system	6/30/2010	2010	5	5	1	20%	8,171	8799	1.11	9,101	1,820	1,820
370	Multi-purpose copier - Konica bizhub C280	5/11/2012	2012	5	5	3	60%	6,266	9308	1.05	6,597	3,958	1,319
							73,053			110,299	5,778	19,369	
Total - Existing Facilities Common to All							25,984,982			59,868,269	9,258,740	2,083,612	

Asset	Useful Life
Pump Station Structures	50
Sewer Lines	75
Manholes	75
Plant Structures	50
Treatment/Collection	30
Mechanical - Plant	30
Odor Control	25
Pump Stations - Electromechanical	30

Sanitary District No. 5
Master Asset List - RCNLD

Year	Index	CCI Index
2014		
6/30/2014	ENR CCI (June 2014)	9,800

Database	Acquisition	Acquisition	Useful	(Revised)	Remaining	Remaining		ENR	ENR	Replacement	Replacement	Annual Depr.	
Dept.	Date	Year	Life	Useful	Useful	Useful	Original	CCI	CCI	Cost	Cost New	(RCN)	
Index	Description			Life	Life	Life	Cost	Index	Ratio	New	Less Depr.		
Tiburon Sewer Lines													
208	1952 6" Lines	1/1/1952	1952	50	75	13	17%	526,236	569	17.22	9,063,467	1,571,001	120,846
209	1960 6" Lines	1/1/1960	1960	50	75	21	28%	177,920	824	11.89	2,116,039	592,491	28,214
210	1961 6" Lines	1/1/1961	1961	50	75	22	29%	78,393	847	11.57	907,026	266,061	12,094
211	1962 6" Lines	1/1/1962	1962	50	75	23	31%	1,060,792	872	11.24	11,921,745	3,656,002	158,957
212	1967 6" Lines	1/1/1967	1967	50	75	28	37%	59,976	1074	9.12	547,267	204,313	7,297
213	1970 6" Lines	1/1/1970	1970	50	75	31	41%	34,314	1381	7.10	243,503	100,648	3,247
214	1972 6" Lines	1/1/1972	1972	50	75	33	44%	296,088	1753	5.59	1,655,255	728,312	22,070
215	1979 6" Lines	1/1/1979	1979	50	75	40	53%	13,142	3003	3.26	42,888	22,873	572
216	1986 6" Lines	1/1/1986	1986	50	75	47	63%	317,983	4295	2.28	725,549	454,677	9,674
217	2000 6" Lines	1/1/2000	2000	50	75	61	81%	119,925	6221	1.58	188,919	153,654	2,519
218	1960 8" Lines	1/1/1960	1960	50	75	21	28%	68,471	824	11.89	814,340	228,015	10,858
219	1962 8" Lines	1/1/1962	1962	50	75	23	31%	67,622	872	11.24	759,972	233,058	10,133
220	1962 10" Lines	1/1/1962	1962	50	75	23	31%	27,635	872	11.24	310,577	95,244	4,141
221	1984 12" Lines	1/1/1984	1984	50	75	45	60%	64,313	4146	2.36	152,018	91,211	2,027
224	1960 4" Lines	1/1/1960	1960	50	75	21	28%	2,235	824	11.89	26,581	7,443	354
225	1970 4" Lines	1/1/1970	1970	50	75	31	41%	6,992	1381	7.10	49,617	20,509	662
45	SASM outfall	6/30/1985	1985	50	75	46	61%	28,993	4195	2.34	67,731	41,542	903
47	Line upgrade	8/31/1994	1994	50	75	55	73%	13,401	5408	1.81	24,284	17,809	324
51	Per audit	6/30/1995	1995	50	75	56	75%	5,734	5471	1.79	10,271	7,669	137
52	Per audit	6/30/1994	1994	50	75	55	73%	26,652	5408	1.81	48,297	35,418	644
53	Capital replacement	6/30/1997	1997	50	75	58	77%	27,472	5826	1.68	46,211	35,737	616
54	Capital replacement	6/30/1998	1998	50	75	59	79%	39,425	5920	1.66	65,264	51,341	870
91	Various	7/1/1998	1998	50	75	59	79%	7,822	5920	1.66	12,949	10,186	173
92	Sewer replacement	7/1/1998	1998	50	75	59	79%	46,215	5920	1.66	76,505	60,184	1,020
93	Professional serv legal	7/1/1998	1998	50	75	59	79%	3,537	5920	1.66	5,855	4,606	78
95	Sewer replacement	6/30/1999	1999	50	75	60	80%	2,087	6059	1.62	3,376	2,700	45
136	Legal Hanson B	7/31/1999	1999	50	75	60	80%	1,350	6059	1.62	2,184	1,747	29
137	138139 Cap repl upper main C	7/31/1999	1999	50	75	60	80%	112,431	6059	1.62	181,849	145,479	2,425
141	Survey lower main	10/31/1999	1999	50	75	60	80%	2,000	6059	1.62	3,235	2,588	43
145	Cap repl Main st	2/29/2000	2000	50	75	61	81%	80,933	6221	1.58	127,495	103,696	1,700
147	Cap repl	4/30/2000	2000	50	75	61	81%	6,193	6221	1.58	9,756	7,935	130
156	Linscott eng	6/15/2001	2001	15	15	2	13%	14,770	6343	1.55	22,820	3,043	1,521
157	Water components	7/15/2000	2000	50	75	61	81%	1,915	6221	1.58	3,017	2,454	40
175	Main st manhole Linscott	8/14/2001	2001	15	15	2	13%	17,440	6343	1.55	26,945	3,593	1,796
180	181182 Talavera P & L software	9/15/2001	2001	15	15	2	13%	13,615	6343	1.55	21,035	2,805	1,402
183	Talavera P & L software	2/15/2002	2002	15	15	3	20%	1,890	6538	1.50	2,833	567	189
193	Talavera P & L software	7/31/2002	2002	15	15	3	20%	5,490	6538	1.50	8,229	1,646	549
196	197226 Linscott eng	5/31/2003	2003	15	15	4	27%	24,659	6694	1.46	36,101	9,627	2,407
229	Manhole 105 & 106	9/30/2003	2003	50	75	64	85%	7,992	6694	1.46	11,700	9,984	156
301	Truck computer mapping	12/31/2006	2006	15	15	7	47%	3,936	7751	1.26	4,976	2,322	332
316	Sewer line rehab	2/6/2008	2008	50	75	69	92%	133,379	8310	1.18	157,294	144,711	2,097
235	Mar East rehab	3/31/2005	2005	50	75	66	88%	168,163	7446	1.32	221,327	194,767	2,951
343	Rehab Diviso, 2300 Par.Lyford	4/14/2009	2009	50	75	70	93%	69,001	8570	1.14	78,904	73,644	1,052
356	Sewer line rehab (eng for CIPP lining)	6/30/2010	2010	50	75	71	95%	5,370	8799	1.11	5,981	5,662	80
362	Sewer line rehab (CIPP lining)	10/5/2010	2010	50	75	71	95%	20,116	8799	1.11	22,404	21,210	299
366	Install Manholes/Rodholes	5/26/2011	2011	50	75	72	96%	23,733	9070	1.08	25,643	24,617	342
372	Sewer line rehab - Owlwood	5/16/2012	2012	50	75	73	97%	114,282	9308	1.05	120,323	117,114	1,604
373	Sewer main relocation - 97 Round Hill	1/26/2012	2012	50	75	73	97%	7,293	9308	1.05	7,678	7,474	102
377	Sewer line rehab - Owlwood (bal due from FY 20	2/16/2013	2013	50	75	74	99%	361	9547	1.03	370	365	5
							3,959,687			30,987,605	9,579,750	419,725	
Tiburon Pump Stations													
198	PS 1 TIB	9/15/1999	1999	15	50	35	70%	40,966	6059	1.62	66,260	46,382	1,325
199	PS 2 TIB	1/15/1979	1979	15	50	15	30%	54,977	3003	3.26	179,412	53,824	3,588
200	PS 3 TIB	8/15/1980	1980	15	50	16	32%	53,700	3237	3.03	162,576	52,024	3,252
201	PS 4 TIB	8/15/1991	1991	15	50	27	54%	22,500	4835	2.03	45,605	24,627	912
202	PS 5 TIB	1/15/1983	1983	15	50	19	38%	117,828	4066	2.41	289,993	107,917	5,680
203	PS 6 TIB	1/15/1992	1992	15	50	28	56%	29,977	4985	1.97	58,932	33,002	1,179
204	PS 7 TIB	9/15/1991	1991	15	50	27	54%	55,359	4835	2.03	112,206	60,591	2,244
205	PS 8 TIB	1/15/1985	1985	15	50	21	42%	22,000	4195	2.34	51,395	21,586	1,028
206	PS 9 TIB	1/15/1985	1985	15	50	21	42%	22,000	4195	2.34	51,395	21,586	1,028
10	R/C AUTO TRANSFER SWITCH	4/14/1995	1995	10	10	-	0%	4,944	5471	1.79	8,856	-	886
23	R/C PUMP STATION REBUILD	9/30/1995	1995	15	50	31	62%	14,890	5471	1.79	26,672	16,537	533
24	R/C PUMP STATION REBUILD	6/30/1996	1996	15	50	32	64%	21,101	5620	1.74	36,795	23,549	736
33	FLYGT PUMP #6 #7	11/15/1994	1994	15	15	-	0%	15,283	5408	1.81	27,695	-	1,846
46	R/C COLE PARMER INSTRU	8/31/1994	1994	15	15	-	0%	1,390	5408	1.81	2,519	-	168
48	R/C PUMP CONTROL PANEL	9/30/1994	1994	15	35	15	43%	15,616	5408	1.81	28,298	12,128	809
49	R/C PUMP CONTROL PANEL	10/30/1994	1994	15	35	15	43%	21,766	5408	1.81	39,443	16,904	1,127
88	R/C EMERG BYPASS PUMP	7/1/1998	1998	10	10	-	0%	5,886	5920	1.66	9,744	-	974
90.94	R/C SAFETY NET / STA #2	7/1/1998	1998	15	50	34	68%	8,030	5920	1.66	13,293	9,039	266
143	HONDA GENERATOR AT STA.	12/31/1999	1999	15	30	15	50%	5,198	6059	1.62	8,407	4,204	280
144	REPLACEMENT PUMP	1/31/2000	2000	15	30	16	53%	3,100	6221	1.58	4,883	2,605	163
146	148 PUMP, INSPECT. SYSTEM	4/30/2000	2000	15	30	16	53%	13,159	6221	1.58	20,729	11,056	691
154	PACO PUMPS	3/15/2001	2001	15	30	17	57%	9,572	6343	1.55	14,789	8,380	493
155	NERVIANI PAVING	4/15/2001	2001	15	30	17	57%	5,418	6343	1.55	8,371	4,743	279
174	PACO PUMPS	8/15/2001	2001	15	30	17	57%	5,347	6343	1.55	8,261	4,681	275
176	TRANSDUCER GRADY	12/10/2001	2001	15	30	17	57%	1,088	6343	1.55	1,681	953	56
177	PUMP ITT FLYGT	3/19/2002	2002	15	30	18	60%	3,459	6538	1.50	5,185	3,111	173
178	CALCON SYSTEMS COMM	3/25/2002	2002	15	30	18	60%	4,202	6538	1.50	6,299	3,779	210
179	KEN GRADY ANALYSERS	4/											

Asset	Useful Life
Pump Station Structures	50
Sewer Lines	75
Manholes	75
Plant Structures	50
Treatment/Collection	30
Mechanical - Plant	30
Odor Control	25
Pump Stations - Electromechanical	30

Sanitary District No. 5
Master Asset List - RCNLD

Year
2014
6/30/2014

Index
ENR CCI (June 2014)

CCI Index
9,800

Database	Acquisition	Acquisition	Useful	(Revised)	Remaining	Remaining	Original	ENR	ENR	Replacement	Replacement	Annual Depr.	
Dept. Index Description	Date	Year	Life	Life	Useful	Useful	Cost	CCI	CCI	Cost	Cost New	(RCN)	
								Index	Ratio	New	Less Depr.		
Belvedere Sewer Lines													
257 Line #4	7/1/1950	1950	50	75	11	15%	11,045	510	19.22	212,237	31,128	2,830	
258 Line #6	7/1/1950	1950	50	75	11	15%	249,477	510	19.22	4,793,872	703,101	63,918	
259 Line #8	7/1/1950	1950	50	75	11	15%	110,766	510	19.22	2,128,445	312,172	28,379	
260 Line #10	7/1/1950	1950	50	75	11	15%	7,261	510	19.22	139,525	20,464	1,860	
261 Line #12	7/1/1950	1950	50	75	11	15%	2,767	510	19.22	53,170	7,798	709	
262 Line #15	7/1/1950	1950	50	75	11	15%	400	510	19.22	7,686	1,127	102	
263 Line #4	7/1/1952	1952	50	75	13	17%	3,828	569	17.22	65,930	11,428	879	
264 Line #6	7/1/1952	1952	50	75	13	17%	195,196	569	17.22	3,361,899	582,729	44,825	
265 Line #8	7/1/1952	1952	50	75	13	17%	33,110	569	17.22	570,260	98,845	7,603	
266 Line #15	7/1/1952	1952	50	75	13	17%	3,220	569	17.22	55,459	9,613	739	
267 Line #4	7/1/1955	1955	50	75	16	21%	6,245	660	14.85	92,729	19,782	1,236	
268 Line #6	7/1/1955	1955	50	75	16	21%	80,779	660	14.85	1,199,446	255,882	15,993	
269 Line #8	7/1/1955	1955	50	75	16	21%	39,819	660	14.85	591,252	126,134	7,883	
270 Line #8	7/1/1956	1956	50	75	17	23%	27,295	692	14.16	386,548	87,617	5,154	
271 Line #4	7/1/1957	1957	50	75	18	24%	36,179	724	13.54	489,716	117,532	6,509	
272 Line #6	7/1/1957	1957	50	75	18	24%	14,454	724	13.54	195,648	46,956	2,630	
273 Line #4	7/1/1958	1958	50	75	19	25%	5,426	759	12.91	70,059	17,748	934	
274 Line #6	7/1/1958	1958	50	75	19	25%	46,283	759	12.91	597,593	151,390	7,968	
275 Line #4	7/1/1959	1959	50	75	20	27%	4,943	797	12.30	60,780	16,208	810	
276 Line #6	7/1/1959	1959	50	75	20	27%	58,055	797	12.30	713,851	190,360	9,518	
277 Line #10	7/1/1959	1959	50	75	20	27%	17,818	797	12.30	219,092	58,425	2,921	
278 Line #6	7/1/1960	1960	50	75	21	28%	171,810	824	11.89	2,043,371	572,144	27,245	
279 Line #10	7/1/1960	1960	50	75	21	28%	5,042	824	11.89	59,966	16,790	800	
280 Line #12	7/1/1960	1960	50	75	21	28%	6,921	824	11.89	82,313	23,048	1,098	
281 Line #15	7/1/1960	1960	50	75	21	28%	26,109	824	11.89	310,520	86,946	4,140	
282 Line #8	7/1/1965	1965	50	75	26	35%	42,720	971	10.09	431,160	149,469	5,749	
283 Line #6	7/1/1996	1996	50	75	57	76%	624,628	5620	1.74	1,089,209	827,799	14,523	
284 Line #6	7/1/1997	1997	50	75	58	77%	83,428	5826	1.68	140,335	108,526	1,871	
285 Line #6	7/1/1998	1998	50	75	59	79%	271,710	5920	1.66	449,790	353,835	5,997	
332 Sewer line rehab	2/6/2008	2008	50	75	69	92%	65,159	8310	1.18	76,842	70,695	1,025	
348 Sewer line repl 32 Eucalyptus	3/17/2009	2009	50	75	70	93%	24,782	8570	1.14	28,339	26,450	378	
349 Rehab 17 Cove, 80 Beach	4/14/2009	2009	50	75	70	93%	41,513	8570	1.14	47,471	44,306	633	
360 Rehab 10 Tamalpais Cir (pipe burst)	4/6/2010	2010	50	75	71	95%	15,239	8799	1.11	16,973	16,068	226	
361 Sewer line rehab Cove Rd (\$5370 eng for CIPP lin	6/30/2010	2010	50	75	71	95%	7,711	8799	1.11	8,589	8,130	115	
364 Sewer line rehab Cove Rd (reinstall laterals)	11/29/2010	2010	50	75	71	95%	7,300	8799	1.11	8,130	7,697	108	
365 Sewer line rehab (eng for CIPP lining & CIPP linin	6/30/2011	2011	50	75	72	96%	32,128	9070	1.08	34,714	33,325	463	
375 Sewer line rehab (CIPP lining work)	7/31/2011	2011	50	75	72	96%	3,630	9070	1.08	3,922	3,765	52	
376 Sewer line rehab - Acacia & San Rafael Ave	5/16/2012	2012	50	75	73	97%	278,173	9308	1.05	292,876	285,066	3,905	
							2,662,369			21,129,716	5,500,498	281,730	
Belvedere Pump Stations													
286 PS #1	7/1/1980	1980	30	50	16	32%	267,000	3237	3.03	808,341	258,669	16,167	
287 PS #10	7/1/1950	1950	50	50	-	0%	22,000	510	19.22	422,745	-	8,455	
288 PS #11	7/1/1950	1950	55	50	-	0%	23,000	510	19.22	441,961	-	8,839	
289 PS #12	7/1/1950	1950	60	50	-	0%	24,000	510	19.22	461,176	-	9,224	
290 PS #13	7/1/1980	1980	37	50	16	32%	26,200	3237	3.03	79,320	25,383	1,586	
291 PS #14	7/1/1950	1950	60	50	-	0%	31,500	510	19.22	605,294	-	12,106	
292 PS #15	7/1/1980	1980	25	50	16	32%	47,000	3237	3.03	142,292	45,534	2,846	
293 PS #2	7/1/1980	1980	30	50	16	32%	123,500	3237	3.03	373,896	119,647	7,478	
294 PS #3	7/1/1950	1950	60	50	-	0%	60,700	510	19.22	1,166,392	-	23,328	
295 PS #5	7/1/1980	1980	30	50	16	32%	26,200	3237	3.03	79,320	25,383	1,586	
296 PS #7	7/1/1980	1980	30	50	16	32%	32,600	3237	3.03	98,696	31,583	1,974	
297 PS #8	7/1/1980	1980	30	50	16	32%	23,000	3237	3.03	69,632	22,282	1,393	
298 PS #9	7/1/1950	1950	60	50	-	0%	36,700	510	19.22	705,216	-	14,104	
309 PS #10 Electric	2/28/2007	2007	10	10	3	30%	3,316	7966	1.23	4,079	1,224	408	
310 PS #3 Shape	6/30/2007	2007	10	10	3	30%	7,985	7966	1.23	9,823	2,947	982	
329 Pump sta Control Panel	6/30/2008	2008	10	10	4	40%	18,879	8310	1.18	22,264	8,906	2,226	
330 Radio Comm Upgrade	6/30/2008	2008	10	10	4	40%	39,330	8310	1.18	46,382	18,553	4,638	
331 Pump replacement	5/31/2008	2008	10	30	24	80%	16,494	8310	1.18	19,451	15,561	648	
346 Tesco control panel repl	10/28/2008	2008	10	10	4	40%	5,180	8310	1.18	6,109	2,444	611	
347 Shape repl. 3 pumps	9/16/2008	2008	10	10	4	40%	13,162	8310	1.18	15,522	6,209	1,552	
381 Biocide tanks for odor control (Belv split)	12/27/2012	2012	7	7	5	71%	3,232	9308	1.05	3,403	2,430	486	
382 PS #13 valve vault cover - replace	3/6/2013	2013	15	30	29	97%	8,047	9547	1.03	8,260	7,985	275	
383 PS #14 valve vault cover - replace	3/6/2013	2013	15	30	29	97%	8,047	9547	1.03	8,260	7,985	275	
384 PS #15 new pump	9/10/2012	2012	10	30	28	93%	4,800	9308	1.05	5,053	4,716	168	
385 PS #5 flygt pump replacement (3 hp)	6/10/2013	2013	10	10	9	90%	4,835	9547	1.03	4,963	4,467	496	
386 PS #1 flygt pump replacement (10 hp)	6/10/2013	2013	10	10	9	90%	8,674	9547	1.03	8,904	8,013	890	
							885,379			5,616,756	619,918	122,744	
Total - Belvedere Zone Only							3,547,748			26,746,472	6,120,416	404,473	
Paradise Cove Sewer Lines													
S 304,307 Shaw bypass	8/31/2006	2006	10	10	2	20%	33,660	7751	1.26	-	-	-	
S 227 Shaw pipeline	2/15/2004	2004	50	50	40	80%	357,700	7115	1.38	492,686	394,149	9,854	
R/J 318 Rabin line Paradise	8/10/2007	2007	50	50	43	86%	100,000	7966	1.23	-	-	-	
R/J 344 Para Dr Sewer Line Extension - Jansheski Line	1/23/2009	2009	50	50	45	90%	225,000	8570	1.14	-	-	-	
R/J 357 Seafirth sewer lines	2/4/2010	2010	50	50	46	92%	334,994	8799	1.11	-	-	-	
							1,051,354			492,686	394,149	9,854	
Paradise Cove Treatment Plant													
15 Paradise Cove paving	35,976	1998	10	10	-	0%	27,231	5920	1.66	45,078	-	4,508	
59 Fence	31,229	1985	10	10	-	0%	1,398	4195	2.34	3,266	-	317	
60 Fence	35,611	1997	10	10	-	0%	697	5826	1.68	1,172	-	117	
61,62 Paving Paradise Cove	35,765	1997	10	10	-	0%	22,033	5826	1.68	37,062	-	3,706	
163,164 Ken Grady	37,302	2002	10	10	-	0%	8,714	6538	1.50	13,062	-	1,306	
0 Para cove WIP from 07-08	39,889	2009	40	50	45	90%	126,911	8570	1.14	145,126	130,613	2,903	
340 Paradise Cove Treat Plant-NEW	39,889	2009	40	50	45	90%	1,719,619	8570	1.14	1,966,425	1,769,783	39,329	
							1,906,603			2,211,192	1,900,396	52,195	
Total - Paradise Cove Only							2,957,957			2,703,877	2,294,545	62,049	
							37,695,277			122,349,656	28,432,158	3,026,789	
Total per Master Asset List (Row 464)							25,179,512			Existing (492,686)	19,081,955	19,081,955	
Main Plant Rehab							10,110,542			CIP - Future	1		

Sanitary District No. 5
Capital Improvements Projects

	Budgeted		Projected				Total	Notes
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20		
Main Treatment Plant								
Dry Weather Influent Pump			\$ 30,000				\$ 30,000	
Wet Weather Influent Pump			\$ 40,000				\$ 40,000	
Undesignated Capital Project	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 100,000	\$ 100,000	\$ 300,000	
Influent Sumps/ RAS sumps cover replacement		\$ 80,000					\$ 80,000	
Restroom Remodel	\$ 75,000						\$ 75,000	
Underground Pipe and Valve Replacement				\$ 100,000			\$ 100,000	
Vehicle Replacement			\$ 50,000				\$ 50,000	
Depreciation Expense	\$ 1,983,612	\$ 1,978,612	\$ 1,938,612	\$ 1,958,612	\$ 1,983,612	\$ 1,983,612	\$ 11,826,673	
	\$ 2,083,612	\$ 2,083,612	\$ 2,083,612	\$ 2,083,612	\$ 2,083,612	\$ 2,083,612	\$ 12,501,673	
Allocation to Tiburon	\$1,446,027	\$1,446,027	\$1,446,027	\$1,446,027	\$1,446,027	\$1,446,027	\$8,676,161	30.6% Belvedere; 69.4% Tiburon
Allocation to Belvedere	\$637,585	\$637,585	\$637,585	\$637,585	\$637,585	\$637,585	\$3,825,512	30.6% Belvedere; 69.4% Tiburon
	\$2,083,612	\$2,083,612	\$2,083,612	\$2,083,612	\$2,083,612	\$2,083,612	\$12,501,673	
Tiburon Only Collection System								
Sewer Line Rehabilitation Program	\$ 100,000	\$ 150,000	\$ 150,000	\$ 200,000	\$ 150,000	\$ 150,000	\$ 900,000	
Pump Replacement	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 150,000	
Generator Replacement #6		\$ 40,000	\$ 40,000				\$ 80,000	
Pump Station Control Panel - Upgrade	\$ 40,000	\$ 45,000	\$ 20,000				\$ 105,000	
Station No.9 Structure Repair							\$ -	
Station No. 5 Rebuild	\$ 600,000		\$ 300,000				\$ 900,000	
Station 1&4 - Generator Conduit							\$ -	
Station No. 9 VFD/Controller Replacement							\$ -	
Undesignated Capital Projects	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000	
Depreciation Expense	\$ -	\$ 166,654	\$ -	\$ 151,654	\$ 201,654	\$ 201,654	\$ 721,618	
	\$ 815,000	\$ 476,654	\$ 585,000	\$ 476,654	\$ 476,654	\$ 476,654	\$ 3,306,618	
Belvedere Only Collection System								
Sewer Line Rehabilitation Program	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000	
Pump Replacement	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 150,000	
Pump Station Control Panel - Upgrade	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 240,000	
Pump Station -Generator Replacement			\$ 60,000	\$ 60,000			\$ 120,000	
Station 13, 14 Communication Project	\$ 20,000						\$ 20,000	
Cove Rd. Force Main Replacement	\$ 30,000	\$ 500,000					\$ 530,000	
Lagoon Rd. install Generator/conduit			\$ 200,000				\$ 200,000	
Cove Rd. Generator replacement			\$ 150,000				\$ 150,000	
Undesignated Cap Projects	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 150,000	\$ 50,000	\$ 450,000	
Depreciation Expense	\$ 139,473	\$ -	\$ -	\$ -	\$ 89,473	\$ 189,473	\$ 418,420	
	\$ 404,473	\$ 715,000	\$ 625,000	\$ 325,000	\$ 404,473	\$ 404,473	\$ 2,878,420	
Paradise Cove - Plant								
Generator Replacement		\$ 75,000					\$ 75,000	
UV Disinfection	\$ 50,000						\$ 50,000	
Undesignated Cap Projects	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 80,000	
Paint Treatment Plant							\$ -	
Depreciation Expense	\$ 2,049	\$ -	\$ 42,049	\$ 42,049	\$ 52,049	\$ 52,049	\$ 190,244	
	\$ 62,049	\$ 85,000	\$ 62,049	\$ 62,049	\$ 62,049	\$ 62,049	\$ 395,244	
Grand Total - Systemwide	\$3,365,134	\$3,360,267	\$3,355,661	\$2,947,315	\$3,026,789	\$3,026,789	\$19,081,955	

FM → JANCHESKI LINE (OWNED BY SDS)

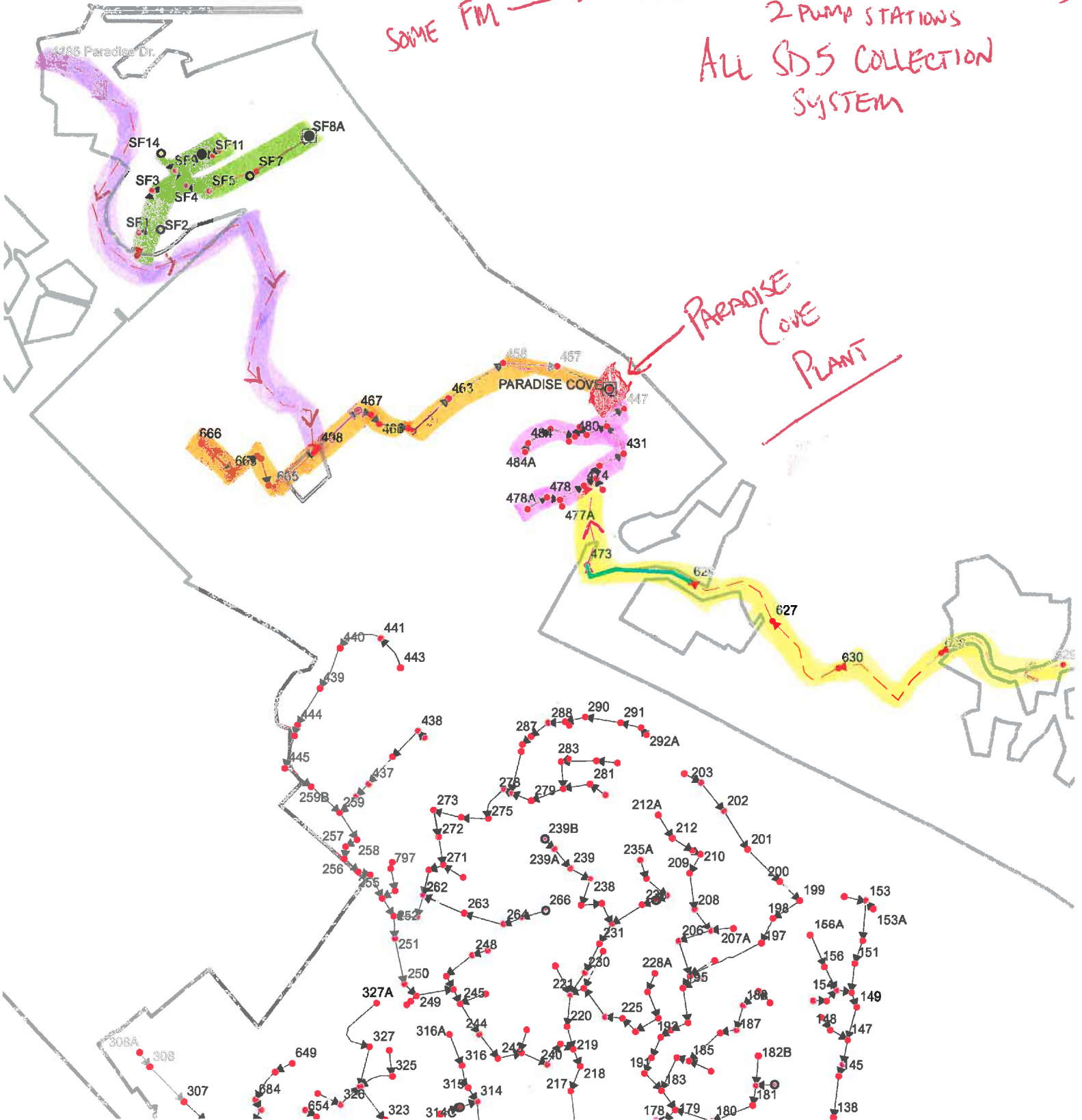
RABIN LINE (OWNED BY SDS)

ORIGINAL 1980'S LINES (SDS)

FM → SHAW LINE (OWNED BY SDS)

SOME FM → SEAFIRTH LINE (OWNED BY SDS)
2 PUMP STATIONS

ALL SDS COLLECTION SYSTEM





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