



City of Burlington, NC

Water and Sewer System Development Fee Study

March 22, 2018





March 22, 2018

Ms. Peggy Reece
Director of Finance & Risk
Management

425 S. Lexington Ave.
Burlington, NC 27215

Re: Water and Sewer Water
System Development Fee Study

Dear Ms. Reece,

Stantec is pleased to present this Final Report on the Water and Sewer System Development Fee Study that we performed for the City of Burlington, North Carolina. We appreciate the professional assistance provided by you and all of the members of the City staff who participated in the Study.

If you have any questions, please do not hesitate to call us at (202) 585-6391. We appreciate the opportunity to be of service to the City, and look forward to the possibility of doing so again in the near future.

Sincerely,

A handwritten signature in black ink, appearing to read "David Hyder".

David A. Hyder
Principal

1101 14th Street NW
Washington DC 20005
(202) 585-6391
David.hyder@stantec.com

Enclosure

TABLE OF CONTENTS

- 1. Introduction..... 1**
 - 1.1 Background..... 1
 - 1.2 Legal Requirements..... 1
 - 1.3 Objectives 2
 - 1.4 General Methodology..... 3
 - 1.4.1 Methodologies & Restriction of Proceeds..... 3

- 2. Basis of Analysis 5**
 - 2.1 Total System Value..... 5
 - 2.2 Credits..... 6
 - 2.3 Capacities 7
 - 2.3.1 System Capacity..... 7
 - 2.3.2 Level of Service Standards..... 8

- 3. Results..... 9**
 - 3.1 Existing Water and Sewer Fees..... 9
 - 3.2 Updated System Development Fee Amounts..... 10
 - 3.3 Conclusions and Recommendations 12

- Appendix: Supporting Schedules..... 14**

1. INTRODUCTION

Stantec Consulting Services Inc. (Stantec) has conducted a Water and Sewer System Development Fee Study (Study) for The City of Burlington's water and sewer systems (hereafter referred to as the "City" or "Utility"). This report presents the results of the comprehensive Study, including background information, legal requirements, an explanation of the calculation methodology employed, and the results of the analysis.

1.1 BACKGROUND

A system development fee is a one-time charge paid by a new customer to recover a portion or all of the cost of constructing water and sewer system capacity. The fees are also often assessed to existing customers requiring increased system capacity. In general, system development fees are based upon the costs of utility infrastructure including, but not limited to, water supply facilities, treatment facilities, effluent disposal facilities, and transmission mains. System development fees serve as the mechanism by which growth can "pay its own way", and minimize the extent to which existing customers must bear the cost of facilities that will be used to serve new customers.

The City currently assesses water and sewer system development fees that are designed to recover the cost of water and sewer capacity from new connectors to each respective system. In an effort to comply with the new North Carolina Public Water and Sewer System Development Fee Act, Session Law (S.L.) 2017-138, the City has retained the services of Stantec to calculate updated system development fees for each system.

1.2 LEGAL REQUIREMENTS

The new Public Water and Sewer System Development Fee Act, S.L. 2017-138, also known as the House Bill 436 ("HB 436") was approved on July 20th, 2017 and grants local government entities that own or operate municipal water and sewer systems the authority to assess system development fees for the provision of utility service to new development.

HB 436 defines new development as 1) subdivision of land, 2) construction or change to existing structure that increases service needs or 3) any use of land which increased service needs within 1 year (no longer than 12 months) of a development fee being adopted.

According to HB 436 the following procedural requirements need to be followed in order to adopt a system development fee:

- **Requirement 1:** The fee should be calculated in a written analysis ("SDF Analysis") prepared by a financial professional or licensed professional engineer (qualified by experience and training or education) who employs generally accepted accounting, engineering, and planning methodologies to calculate system development fees for water and sewer systems, including

the buy-in, incremental cost or marginal cost, and combined costs methods for each service; and that (1) documents the facts and data used in the analysis and their sufficiency and reliability; (2) provides analysis regarding the selection of the appropriate method of analysis; (3) documents and demonstrates reliable application of the methodology to the facts and data, including all reasoning, analysis, and interim calculations underlying each identifiable component of the system development fee; (4) identifies all assumptions and limiting conditions affecting the analysis and demonstrates that they do not materially undermine the reliability of the conclusions reached; (5) calculates a system development fee per service unit of new development and includes an equivalency or conversion table to use in determining the fees applicable for various categories of demand; and (6) covers a planning horizon of between 10 and 20 years.

- **Requirement 2:** The system development fee analysis must be posted on the City’s website, and the City must solicit comments and provide a means by which people can submit their comments, for a period of at least 45 days.
- **Requirement 3:** Comments received from the public must be considered by preparer of the system development fee analysis for possible adjustments to the analysis.
- **Requirement 4:** The City Council must hold a public hearing prior to considering adoption of the system development fees including any adjustments made as part of the comments received by the City.
- **Requirement 5:** The City must publish the system development fee schedule as part of its annual budget or fee ordinance.
- **Requirement 7:** The City cannot adopt a fee that is higher than the fee calculated by the professional analysis.
- **Requirement 6:** The City must update the system development fee analysis at least every five years.

In addition to the procedural requirements listed above, HB 436 provides specific requirements pertaining to the calculation of the system development fees. These requirements are highlighted within the body of this report in concert with the calculation of the system development fees for the City. Further, the City must follow HB 436 when actually charging the system development fee: it may be charged only to “new development” and only at the time specified in the legislation; and new development must be given a credit for costs in excess of the development’s proportionate share of connecting facilities required to be oversized for use of others outside of the development.

1.3 OBJECTIVES

The objective of this Study is to:

1. Determine the full cost recovery system development fees for water and sewer service based upon requirements created by the new Public Water and Sewer System Development Fee Act, S.L. 2017-138.

2. Provide a comparison of the system development fees calculated during the study with the City's current system development fees.

1.4 GENERAL METHODOLOGY

There are three primary approaches to the calculation of development fees, all of which are outlined within the new Public Water and Sewer System Development Fee Act, S.L. 2017-138. Each of the approaches are discussed below.

Buy-In Method

This approach determines the system development fees solely on the existing utility system assets. Specifically, the replacement cost of each system's major functional components serve as the cost basis for the system development fee calculation. This approach is most appropriate for a system with considerable excess capacity, such that most new connections to the system will be served by that existing excess capacity and the customers are effectively "buying-in" to the existing system.

Incremental/Marginal Cost Method

The second approach is to use the portion of each system's multi-year capital improvement program (CIP) associated with the provision of additional system capacity by functional system component as the cost basis for the development fee calculation. This approach is most appropriate where 1) the existing system has limited or no excess capacity to accommodate growth, and 2) the CIP contains a significant number of projects that provide additional system capacity for each functional system component representative of the cost of capacity for the entire system.

Combined Cost Method

The third approach is a combination of the two approaches described above. This approach is most appropriate when 1) there is excess capacity in the current system that will accommodate some growth, but additional capacity is needed in the short-term as reflected in each system's CIP, and 2) the CIP includes a significant amount of projects that will provide additional system capacity, but does not necessarily have a sufficient number of projects in each functional area to be reflective of a total system.

1.4.1 Methodologies & Restriction of Proceeds

While HB 436 allows for the use of any one of the three methodologies discussed above, it specifies restrictions on how the revenues generated by the fees calculated using each methodology may be utilized. Table 1-1 summarizes each of the three methodologies, their typical application, and restriction of how the revenues can be utilized for each.

Table 1-1 Description of Methodologies & Restriction to Proceeds

Methodology / Approach:	Description:	Often Used by Systems with:	Fee Proceeds Allowed for:
Buy-In Method	New development shares in <u>capital costs previously incurred</u> which provided capacity for demand arriving with new development needs.	Excess capacity.	Expansion and/or rehabilitation projects. Since the buy-in method reimburses the system for certain past investments, proceeds can be treated as unrestricted.
Incremental / Marginal Cost	New development share in <u>capital costs to be incurred in the future</u> which will provide capacity for demand arriving with new development needs.	Limited or no excess capacity and a CIP which will provide significant additional capacity.	Professional services costs in development of new fees and expansion costs (construction costs, debt service, capital, land purchase, other costs etc.) <u>related to new development only</u> .
Combined Cost	Combination of Buy-In and Incremental / Marginal Cost methods	Some excess capacity but short term additional capacity is needed and identified in the CIP.	Restricted in the same as manner the Incremental / Marginal Costs.

Given that the City has excess capacity in its current water and sewer systems, as well as significant capital spending planned over the next 10 years for the sewer system, the methodology chosen for the calculation of the system development fee for the water system in this Study is the Buy-In Method, and the methodology chosen for the sewer system is the Combined Cost Method. To comply with the new legislation, the City will revisit the methodology at least every five years to determine if the methodology for each system is still the most appropriate methodology to use.

2. BASIS OF ANALYSIS

The first step in calculating water and sewer development fees is to determine the cost basis or value for each major system (Water and Sewer). The net system value for use in the determination of the system development fees is calculated using the following approach.

- 1) The existing system assets are analyzed to determine the replacement cost new less depreciation (RCNLD) of the City's existing major water and sewer system components.
- 2) Addition of growth related capital project spending over the next 10 years for the sewer system (due to the use of the combined approach). This includes projects designated to add new capacity to the system, whether partially or entirely.
- 3) Any donated assets and/or assets not funded by the City (funded by grants, developers, etc.) are removed from the system assets.
- 4) The assets are further reduced by the outstanding principal on debt for each system
- 5) The resulting net system value is used in the determination of the fee.

The following section outlines the details of the analysis completed during the Study to calculate the water and sewer system development fees.

2.1 TOTAL SYSTEM VALUE

The City provided a detailed asset inventory list which included an asset identification number, a description of the asset, cost center, asset type, year placed in service, original cost, net book value and useful life for each water and sewer system asset through FY 2018. These assets were classified by each major system function, and a replacement cost new less depreciation was calculated for each asset record using the data provided by the City and the Engineering News Record Construction Cost Index. Schedules 5 in the Appendix shows the RCNLD for the City's existing water and sewer systems, administration and general assets based upon the asset records provided by City staff.

The City also provided a detailed 10 year capital improvements plan (CIP), which included the project description, annual spending, and an indication of whether the project was designated for expansion or rehabilitation. Review of the water system CIP revealed limited investment in system expansion with the majority of the water projects addressing system rehabilitation. The sewer system CIP includes a number of projects that will expand the sewer system's capacity over the next 10 years. Thus for the sewer system the expansion designated sewer projects were included in the system value given the use of the Combined Method for determining the sewer system development fees. The CIP was classified by each major system function, similar to the assets. Schedule 6 in the Appendix shows the CIP included in the total sewer system value.

2.2 CREDITS

HB 436 requires that the system development fee calculations include provisions for credits against the value of the system to account for assets that were not funded by the municipality and for assets with outstanding debt liabilities. The credits included in Study are discussed below.

Principal on Outstanding Debt.

Once the system values were identified for each functional component, an adjustment was then made in the form of a credit for the principal of all outstanding debt that will be recovered in usage rates after new customers connect to the water and/or sewer systems. Upon connection to either system, new customers will pay monthly usage rates associated with the use of utility service. In addition to the systems' operating costs, the user rates recover the principal and interest payments associated with the debt incurred to fund the capital costs of each water and sewer system. Therefore, in order to avoid a double recovery of those capital costs in the system development fees and user rates, a credit is provided based on the total principal outstanding on debt for each of the water and sewer systems, respectively.

Contributed and Grant Funded Assets

Water and sewer system assets that were donated to the City or funded with grants must be excluded from the system development fee calculation. If the City did not incur the cost of purchasing and/or constructing the asset, they cannot legitimately include the costs in the system value used to determine the system development fee.

HB 436 requires that the total credit applied in the system development fee calculations be equal to at least 25% of the total system value when the Combined or Incremental Cost Methods are utilized. This minimum does not apply to the Buy-in Method. Table 2.1 presents the determination of the net system value given the credit for debt service and donated assets. The combined outstanding principal and contributions for the sewer system does not meet the 25% threshold as required, so an additional \$21,795,178 of credit is applied to the sewer fee calculation in order to meet that 25% threshold, as shown in Table 2-1.

Table 2-1 Credits by System

System	Principal Outstanding	Contributions	Additional Required Credit	Total Credits	Net System Value	% of Total System
Water	\$8,988,802	\$6,517,380	N/A	\$15,506,182	\$84,854,165	18%
Sewer	\$24,758,198	\$6,324,350	\$21,795,178	\$52,877,727	\$211,510,907	25%

2.3 CAPACITIES

Once the system values were determined and allocated to each system and its functional components, the next step was to determine the water and sewer system capacities by functional cost component as stated in terms of equivalent dwelling or residential units (EDUs). Expressing the system capacities in terms of EDUs allows for the development of the unit pricing of capacity which is essential for the determination of system development fees. The total system capacity (treatment capacity in million gallons per day for each system) divided by the level of service in gallons per day is equal to the total number of EDUs the City can serve with the existing system capacity.



2.3.1 System Capacity

The City's water and sewer systems consist of numerous functional components such as water treatment, source of supply, transmission and storage. Each of the functional components have a physical or regulatory permitted capacity. While treatment, supply, and disposal capacities are readily available and generally accepted to be the physical or regulatory permitted capacity of such facilities, transmission system capacities are more difficult to quantify.

As such, it is common to define the capacity for all functional components (including the transmission facilities) based on the system's total treatment capacity. This approach was utilized for the determination of the system capacities of the City's utility systems. The rationale behind this decision is that even if the transmission and pumping portion of either system is larger than that system's treatment capacity, the maximum capacity the system can offer to its connections is its total treatment capacity. For the City's water system, the current water treatment plant is permitted for an average day design capacity of 34 million gallons per day (MGD), however the City has reserved 13.95 MGD of capacity through contractual agreements with neighboring municipalities, and therefore the total water capacity in the City's system is currently limited to 20.05 MGD. Sewer system average day treatment capacity is 24 MGD between both treatment plants, and similar to the water system, 7.80 MGD of capacity is reserved through agreements with other municipalities. As such, 16.20 MGD of capacity is available for the sewer system. Table 2-2 summarizes the capacity by function used in the fee calculation for the City.

Table 2-2 System Capacity by Function

	Water Capacity (MGD)		Sewer Capacity (MGD)	
	Source of Supply/ Treatment	Transmission/ Pumping	Transmission/ Pumping	Treatment/ Disposal
Current Capacity	20.05¹	20.05	16.20²	16.20

¹ Represents the water system's current average day capacity

² Represents the sewer treatment plant current average day capacity

2.3.2 Level of Service Standards

In the evaluation of the capital facility needs for providing water and sewer utility services, it is critical that a Level of Service (LOS) standard be developed. The LOS is an indicator of the extent or degrees of service provided by, or proposed to be provided by a facility, based on and related to the operational characteristics of the facility. Level of service indicates the capacity per unit of demand for each public facility or service. Level of service standards are established to ensure that adequate facility capacity will be provided for future development and for purposes of issuing development orders or permits.

For water and sewer service, the level of service that is commonly used in the industry is the amount of capacity allocable to an EDU expressed as the amount of usage in gallons on an average day, maximum month or peak day basis. This allocation would generally represent the amount of capacity allowable to an EDU, whether or not such capacity is actually used on an average day basis. For the City, we calculated the level of service using the last two years of monthly usage per EDU for both the water and sewer systems, and converting the number into a gallons per day figure. The LOS utilized as part of this process represents average daily usage per EDU, and is shown in Table 2-3 below.

Table 2-3 Level of Service by System Component

Water		Sewer	
Source of Supply / Treatment	Transmission / Pumping	Transmission / Pumping	Treatment / Disposal
192 GPD	192 GPD	174 GPD	174 GPD

3. RESULTS

This section summarizes the results of the Study, the existing and calculated system development fees, a comparison of current and calculated fees to those of surrounding areas and conclusions and recommendations.

3.1 EXISTING WATER AND SEWER FEES

The City currently charges connection fees per residential EDU, as well as connection fees for non-residential connections by meter size for the water system, and by line size for the sewer system. In addition to the connection fees, new connections are also charged an assessment fee per acre, with a minimum of \$1,000 charge (\$500 for water and \$500 for sewer). The tables below summarize the existing fees the City currently charges:

Table 3-1 Existing Water Fees

Description	Water
Assessment – Per Line (Minimum charge is \$1,000)	\$500 per acre
Dwelling Unit Fees (Residential – two or more units)	\$600
Connection Fee – Non-Residential land uses (Meter Size)	
3/4"	\$0
1"	\$500
1.5"	\$1,000
2"	\$1,600
3"	\$3,000
4"	\$5,000

Table 3-2 Existing Sewer Fees

Description	Water
Assessment – Per Line (Minimum charge is \$1,000)	\$500 per acre
Dwelling Unit Fees (Residential – two or more units)	\$600
Sewer Connection Fee – Non-Residential land uses (Line Size)	
4"	\$0
6"	\$2,000
8"	\$4,000
10"	\$8,000
12"	\$12,000

3.2 UPDATED SYSTEM DEVELOPMENT FEE AMOUNTS

To calculate the system development fees, the net system value described in Section 2 for each functional component was divided by the capacity for each functional component stated in EDUs to determine the capacity cost per EDU. The City currently defines an EDU as a single family residential customer with a 3/4" meter size connection. The unit cost per EDU or system development fee per a 3/4" meter connection is then scaled by meter size to develop the system development fee schedule for all applicable meter sizes. Schedules 2 and 3 in the Appendix provide a summary of the calculated water and sewer system development fees. As described above the City currently charges new connections to the water and sewer systems an acreage charge and a connection fee. To simplify the administration of the fees and comport with industry standards, we recommend that the City scale the system development fees based on meter size for both the water and sewer systems. The meter based system development fee would replace the acreage charge and the connection fee resulting in a single system development fee.

Table 3-3 provides a schedule of the existing and calculated water system development fees based upon the cost and capacity information discussed herein by meter size. The scaling of the system development fee by meter size is intended to reflect the potential demand associated with each meter. It is common industry practice to utilize hydraulic meter equivalents established by the American Water Works Association (AWWA) to scale system development fees.

Table 3-4 provides a schedule of the calculated sewer system development fees based upon the cost and capacity information discussed herein by meter size. To comply with industry standards, and to provide consistency with the scaling factors for the sewer system development fees, we recommend that the City implement water system development fees that are scaled by the AWWA meter equivalency factors, as shown in the tables below, and detailed in Schedule 4 of the Appendix.

Table 3-3 Water System Development Fee Schedule

Meter Size	Existing Connection Fee	Acreage Assessment Fee	Total Current Fee	Calculated Fee	Difference
Residential EDU	\$600	\$250	\$850	\$684	\$(166)
Non-Residential					
3/4"	\$500	\$1,000	\$1,500	\$684	\$(816)
1"	\$500	\$1,300	\$1,800	\$1,142	\$(658)
1.5"	\$1,000	\$1,600	\$2,600	\$2,276	\$(324)
2"	\$1,600	\$3,750	\$5,350	\$3,644	\$(1,706)
3"	\$3,000	\$4,800	\$7,800	\$6,836	\$(964)
4"	\$5,000	\$6,250	\$11,250	\$11,395	\$145

Table 3-4 Sewer System Development Fee Schedule

Fee	Existing Connection Fee	Acreage Assessment Fee	Total Current Fee	Calculated	Difference
Residential EDU	\$600	\$250	\$850	\$1,406	\$556
Non-Residential					
Line Size					
4"	\$0	\$1,600	\$1,600		
6"	\$2,000	\$2,250	\$4,250		
8"	\$4,000	\$5,750	\$9,750		
10"	\$8,000	\$5,750	\$13,750		
12"	\$12,000	\$5,750	\$17,750		
Meter Size					
3/4"				\$1,406	
1"				\$2,348	
1.5"				\$4,681	
2"				\$7,493	
3"				\$14,058	
4"				\$23,434	

Table 3-5 below shows the existing and calculated water and sewer combined system development fee for a residential EDU. If a residential EDU (single-family home or duplex) is already established on an existing lot, under the existing fee, they would not pay a connection fee and would pay the minimum \$1,000 acreage assessment fee per water and sewer connection. The second line shows the existing fee assuming a new sub-divided lot.

Category	Existing Connection Fee	Acreage Assessment Fee	Total Current Combined Fee	Calculated Combined Fee	Difference
Residential EDU – Existing lot	\$0	\$2,000	\$2,000	\$2,090	\$90
Residential EDU – Newly developed lot	\$1,200	\$500	\$1,700	\$2,090	\$390

It is important to note that the City has discretion regarding the percentage of cost recovery utilized in the establishment of the system development fees. The system development fees can recover any amount up to, but not in excess of, the full cost recovery amounts identified herein.

3.3 CONCLUSIONS AND RECOMMENDATIONS

Based upon the analysis presented herein, we have developed the following conclusions and recommendations:

- 1) We recommend that the City adopt water and sewer system development fees as demonstrated in Tables 3-3 and 3-4.
- 2) We recommend that the City review its development fees at least every five years to ensure that it follows requirements established by the Public Water and Sewer System Development Fee Act, S.L. 2017-138 and to ensure that they remain fair and equitable and continue to reflect its current cost of capacity. As the City continues to expand its facilities, future changes in technology, demands, development patterns, or other factors may necessitate additional adjustments to its development fees.
- 3) We recommend that as part of any system development fee update, the City also evaluates the most appropriate accepted methodology for calculating its system unit cost of capacity as system capacity may change over time.

Disclaimer

This document was produced by Stantec Consulting Services, Inc. (“Stantec”) for the City of Burlington and is based on a specific scope agreed upon by both parties. Stantec’s scope of work and services do not include serving as a “municipal advisor” for purposes of the registration requirements of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission. Stantec is not advising the City of Burlington, or any municipal entity or other person or entity, regarding municipal financial products or the issuance of municipal securities, including advice with respect to the structure, terms, or other similar matters concerning such products or issuances.

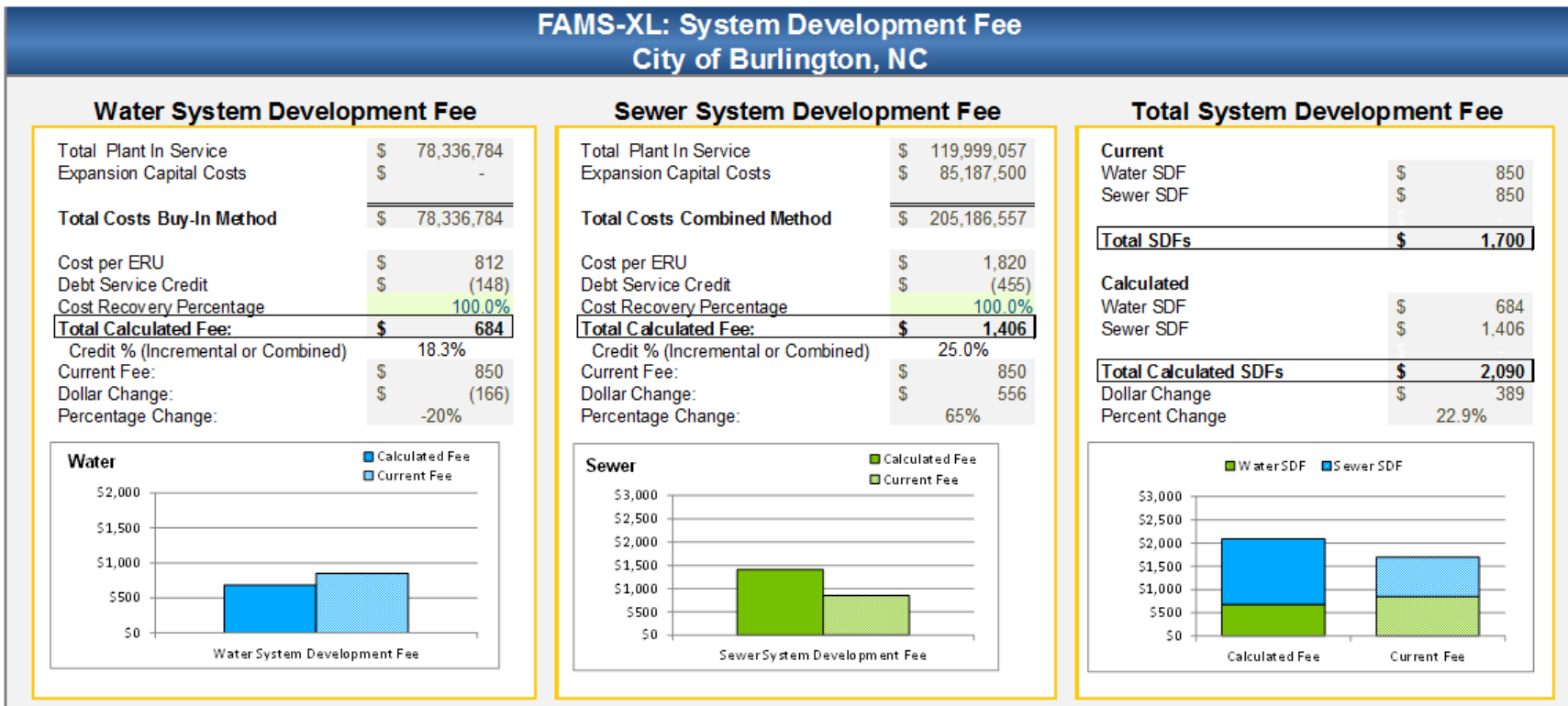
In preparing this report, Stantec utilized information and data obtained from the City of Burlington or public and/or industry sources. Stantec has relied on the information and data without independent verification, except only to the extent such verification is expressly described in this document. Any projections of future conditions presented in the document are not intended as predictions, as there may be differences between forecasted and actual results, and those differences may be material.

Additionally, the purpose of this document is to summarize Stantec’s analysis and findings related to this project, and it is not intended to address all aspects that may surround the subject area. Therefore, this document may have limitations, assumptions, or reliance on data that are not readily apparent on the face of it. Moreover, the reader should understand that Stantec was called on to provide judgments on a variety of critical factors which are incapable of precise measurement. As such, the use of this document and its findings by the City of Burlington should only occur after consultation with Stantec, and any use of this document and findings by any other person is done so entirely at their own risk.

APPENDIX: SUPPORTING SCHEDULES

- Schedule 1 Control Panel
- Schedule 2 Water Development Fee Calculation
- Schedule 3 Sewer Development Fee Calculation
- Schedule 4 Current and Calculated System Development Fees by Meter Size
- Schedule 5 Asset Listing, RCNLD System and Functional Allocations
- Schedule 6 Capital Improvements Program
- Schedule 7 Outstanding Debt Service Used in Credit Calculation

FAMS - XL: Control Panel



Note: The current fee includes connection fee and scaled acreage fee.

Schedule 2: Water System Development Fee Calculation

Water System Development Charge Calculation - FY 2018

Functional Component	Source of Supply / Treatment	Transmission / Distribution	Total
Plant in Service Value	\$36,448,813	\$41,887,971	\$78,336,784
Donated & Contributed Assets	\$0	\$6,517,380	\$6,517,380
Capital Improvement Cost	\$0	\$0	\$0
Total System Value (Plant in Service & CIP)	\$36,448,813	\$48,405,352	\$84,854,165
<i>Credits:</i>			
Outstanding Principal	(\$3,861,109)	(\$5,127,693)	(\$8,988,802)
Donated & Contributed Assets	\$0	(\$6,517,380)	(\$6,517,380)
Grants	\$0	\$0	\$0
Apply Additional Credit to Meet 25% Requirement? <input type="text" value="No"/>	\$0	\$0	\$0
Net System Value	\$32,587,704	\$36,760,278	\$69,347,983
Credit % Used in Fee Determination			18%
<i>Capacity:</i>			
Million Gallons Per Day (MGD)	20.05	20.05	
Level of Service (gpd)**	192	192	
Equivalent Residential Units (ERUs) @	104,542	104,542	
<i>Fee Calculation:</i>			
Calculated Cost per ERU	\$349	\$463	\$812
Credit for Debt Service Included in Usage Rates	-\$37	-\$111	-\$148
Calculated Fee per ERU After Debt Service Credit	\$312	\$352	\$664
Reduction for Contingency <input type="text" value="0.0%"/>	\$0	\$0	\$0
Percentage of Full Cost Recovery <input type="text" value="100.0%"/>	\$312	\$352	\$664
Escalation Factor to Effective Year <input type="text" value="3.0%"/>	\$321	\$362	
Calculated Fee per ERU			\$684
Current Fee per ERU			<input type="text" value="\$850"/>
\$ Change			-\$166
Percent Change			-20%

Schedule 2: Water System Development Fee Calculation

Sewer System Development Charge Calculation - FY 2018

Functional Component	Conveyance / Collection	Treatment / Disposal	Total
Plant in Service Value	\$52,134,036	\$67,865,021	\$119,999,057
Donated & Contributed Assets	\$6,324,350	\$0	\$6,324,350
Capital Improvement Cost	\$15,934,450	\$69,253,050	\$85,187,500
Total System Value (Plant in Service & CIP)	\$74,392,836	\$137,118,071	\$211,510,907
<i>Credits:</i>			
Outstanding Principal	(\$8,707,979)	(\$16,050,219)	(\$24,758,198)
Donated & Contributed Assets	(\$6,324,350)	\$0	(\$6,324,350)
Grants	\$0	\$0	\$0
Apply Additional Credit to Meet 25% Requirement? <input type="checkbox"/> Yes	(\$7,665,823)	(\$14,129,356)	(\$21,795,178)
Net System Value	\$51,694,684	\$106,938,496	\$158,633,180
Credit % Used in Fee Determination			25%
<i>Capacity:</i>			
Million Gallons Per Day (MGD)	20.20	20.20	
Level of Service (gpd)**	174	174	
Equivalent Residential Units (ERUs) @	116,166	116,166	
<i>Fee Calculation:</i>			
Calculated Cost per ERU	\$640	\$1,180	\$1,820
Credit for Debt Service Included in Usage Rates	-\$195	-\$260	-\$455
Calculated Fee per ERU After Debt Service Credit	\$445	\$920	\$1,365
Reduction for Contingency <input type="checkbox"/> 0.0%	\$0	\$0	\$0
Percentage of Full Cost Recovery <input type="checkbox"/> 100.0%	\$445	\$920	\$1,365
Escalation Factor to Effective Year <input type="checkbox"/> 3.0%	\$458	\$948	
Calculated Fee per ERU			\$1,406
Current Fee per ERU			\$850
\$ Change			\$556
Percent Change			65%

Schedule 4: Current and Calculated System Development Fees by Meter Size

Current and Calculated System Development Fees

Water

Meter Size	AWWA Meter Equivalencies	Current System Development Fee	Acreage Assessment Fee	Total Current System Development Fee	Calculated System Development Fee	Difference
Res EDU		\$ 600	\$ 250	\$ 850	\$ 684	\$ (166)
<i>Non-Residential</i>						
0.75	1.00	\$ 500	\$ 1,000	\$ 1,500	\$ 684	\$ (816)
1.00	1.67	\$ 500	\$ 1,300	\$ 1,800	\$ 1,142	\$ (658)
1.50	3.33	\$ 1,000	\$ 1,600	\$ 2,600	\$ 2,276	\$ (324)
2.00	5.33	\$ 1,600	\$ 3,750	\$ 5,350	\$ 3,644	\$ (1,706)
3.00	10.00	\$ 3,000	\$ 4,800	\$ 7,800	\$ 6,836	\$ (964)
4.00	16.67	\$ 5,000	\$ 6,250	\$ 11,250	\$ 11,395	\$ 145

Sewer

CURRENT FEES BY LINE SIZE

Line Size	Current Ratio	Current System Development Fee	Acreage Assessment Fee	Total Current System Development Fee Based on Line Size
Res EDU	1.00	\$ 600	\$ 250	\$ 850
<i>Non-Residential</i>				
4.00	1.00	\$ -	\$ 1,600	\$ 1,600
6.00	2.00	\$ 2,000	\$ 2,250	\$ 4,250
8.00	4.00	\$ 4,000	\$ 5,750	\$ 9,750
10.00	6.00	\$ 8,000	\$ 5,750	\$ 13,750
12.00	8.50	\$ 12,000	\$ 5,750	\$ 17,750

CALCULATED FEES BY METER SIZE

Meter Size	AWWA Meter Equivalencies	Calculated System Development Fee	Difference
Res EDU		\$ 1,406	\$ 556
<i>Non-Residential</i>			
0.75	1.00	\$ 1,406	
1.00	1.67	\$ 2,348	
1.50	3.33	\$ 4,681	
2.00	5.33	\$ 7,493	
3.00	10.00	\$ 14,058	
4.00	16.67	\$ 23,434	

Schedule 5: Assets Listing, RCNLD System, and Functional Allocations

Fixed Assets Listing and Functional Allocations

Asset Description	Cost Center #	Asset Type	Original Cost	Year Acquired	Life of Asset (Years)	Annual Depreciation	Accumulated Depreciation	Net Book Value	ENR Escalation Factor	RCNLD	Exclude?	ALLOCATION OF RCNLD COSTS				
												Water System		Sewer System		
												Indirect Allocation	Source of Supply / Treatment	Transmission / Distribution	Conveyance / Collection	Treatment / Disposal
STONE CREEK DAM (CAMMACK)1959	80771	Bld	\$ 641,790	1991	40	\$ 16,045	\$ 641,790	\$ -	2.21	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
WATER TANK RACE STREET - YR1967	80771	Bld	\$ 300,000	1991	40	\$ 7,500	\$ 300,000	\$ -	2.21	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
ED THOMAS WATER PLANT 1958	80772	Bld	\$ 2,350,000	1991	40	\$ 58,750	\$ 2,350,000	\$ -	2.21	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
OLD CITY LAKE PUMP STATION 1967	80771	Bld	\$ 410,000	1991	40	\$ 10,250	\$ 410,000	\$ -	2.21	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
HAW RIVER PUMP STATION 1955	80771	Bld	\$ 94,722	1991	40	\$ 2,368	\$ 94,722	\$ -	2.21	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
ED THOMAS SLUICE GATES 1978	80772	Bld	\$ 27,932	1991	40	\$ 698	\$ 23,691	\$ 4,241	2.21	\$ 9,351		\$ -	\$ 9,351	\$ -	\$ -	\$ -
ED THOMAS FLOCCULATORS 1978	80772	Bld	\$ 95,417	1991	40	\$ 2,385	\$ 44,391	\$ 51,026	2.21	\$ 112,523		\$ -	\$ 112,523	\$ -	\$ -	\$ -
LAKE BURLINGTON (CAMMACK)	80771	Bld	\$ 729,724	1991	40	\$ 18,243	\$ 729,724	\$ -	2.21	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
LAKE MACKINTOSH LAKE & WTR.FLTR.PLT	80773	Bld	\$ 5,502,271	1991	40	\$ 137,557	\$ 4,414,970	\$ 1,087,300	2.21	\$ 2,397,739		\$ -	\$ 2,397,739	\$ -	\$ -	\$ -
FINISH WTR PUMP STATION & CLEAR WELL	80771	Bld	\$ 1,818,500	1991	40	\$ 45,462	\$ 1,459,594	\$ 358,906	2.21	\$ 791,467		\$ -	\$ 791,467	\$ -	\$ -	\$ -
RAW WTR.PUMP STATION.&INTAKE STRUCTR.	80771	Bld	\$ 932,581	1991	40	\$ 23,315	\$ 748,523	\$ 184,058	2.21	\$ 405,888		\$ -	\$ 405,888	\$ -	\$ -	\$ -
TEMPORARY CONCRETE WEIR	80771	Bld	\$ 570,276	1991	40	\$ 14,257	\$ 457,724	\$ 112,552	2.21	\$ 248,202		\$ -	\$ 248,202	\$ -	\$ -	\$ -
WATER DISCHARGE SYSTEM	80772	Bld	\$ 430,153	1991	40	\$ 10,754	\$ 351,787	\$ 78,366	2.21	\$ 172,815		\$ -	\$ 172,815	\$ -	\$ -	\$ -
HI-DUTY PUMP STATION1982	80772	Bld	\$ 239,622	1991	40	\$ 5,991	\$ 192,329	\$ 47,293	2.21	\$ 104,291		\$ -	\$ 104,291	\$ -	\$ -	\$ -
STONE CREEK RAW WATER PUMP REPLACE	80771	Bld	\$ 194,238	1991	40	\$ 4,856	\$ 157,988	\$ 36,250	2.21	\$ 79,939		\$ -	\$ 79,939	\$ -	\$ -	\$ -
LAKE MACKINTOSH BRIDGES 1987	80773	Bld	\$ 4,399,672	1991	40	\$ 109,992	\$ 3,163,964	\$ 1,235,708	2.21	\$ 2,725,011		\$ -	\$ 2,725,011	\$ -	\$ -	\$ -
WASTEWATER BASIN REPAIR	80772	Bld	\$ 19,554	1991	40	\$ 489	\$ 13,915	\$ 5,639	2.21	\$ 12,436		\$ -	\$ 12,436	\$ -	\$ -	\$ -
INSTALL ALUM HANDRAILS	80772	Bld	\$ 48,450	1995	40	\$ 1,211	\$ 27,488	\$ 20,963	1.95	\$ 40,853		\$ -	\$ 40,853	\$ -	\$ -	\$ -
WATER TREATMENT PLANT EXPANSION AND DAM	80773	Bld	\$ 16,830,893	1995	40	\$ 420,772	\$ 9,945,577	\$ 6,885,316	1.95	\$ 13,418,389		\$ -	\$ 13,418,389	\$ -	\$ -	\$ -
SLUDGE LAGOON	80773	Bld	\$ 721,747	1995	40	\$ 18,044	\$ 426,489	\$ 295,258	1.95	\$ 575,411		\$ -	\$ 575,411	\$ -	\$ -	\$ -
SLUDGE DEWATER /A-DIGESTER	80774	Bld	\$ 446,973	1995	40	\$ 11,174	\$ 264,742	\$ 182,232	1.95	\$ 355,140		\$ -	\$ -	\$ -	\$ -	\$ 355,140
BURL/ALA W&S PROJ.	80761	Bld	\$ 586,204	1995	40	\$ 14,655	\$ 337,535	\$ 248,670	1.95	\$ 484,618		\$ -	\$ 242,309	\$ 242,309	\$ -	\$ -
WATER TREATMENT PLANT EXPANSION & DAM	80773	Bld	\$ 208,425	1995	40	\$ 5,211	\$ 121,716	\$ 86,709	1.95	\$ 168,983		\$ -	\$ 168,983	\$ -	\$ -	\$ -
SLUDGE LAGOON	80773	Bld	\$ 20,510	1995	40	\$ 513	\$ 11,978	\$ 8,533	1.95	\$ 16,629		\$ -	\$ 16,629	\$ -	\$ -	\$ -
WATER TREATMENT PLANT EXPANSION	80773	Bld	\$ 456,539	1995	40	\$ 11,413	\$ 259,011	\$ 197,527	1.95	\$ 384,949		\$ -	\$ 384,949	\$ -	\$ -	\$ -
SLUDGE LAGOON	80773	Bld	\$ 116,728	1995	40	\$ 2,918	\$ 66,224	\$ 50,504	1.95	\$ 98,424		\$ -	\$ 98,424	\$ -	\$ -	\$ -
SEDMTN PONDS/DAM REPAIR - CAMMACK	80771	Bld	\$ 203,732	1998	40	\$ 5,093	\$ 100,461	\$ 103,271	1.80	\$ 185,986		\$ -	\$ 185,986	\$ -	\$ -	\$ -
LAKE MACKINTOSH VALVES	80773	Bld	\$ 12,000	1998	40	\$ 300	\$ 5,917	\$ 6,083	1.80	\$ 10,955		\$ -	\$ 10,955	\$ -	\$ -	\$ -
REPAIR SEDIMENTATION PONDS	80771	Bld	\$ 14,310	1999	40	\$ 358	\$ 6,702	\$ 7,608	1.76	\$ 13,388		\$ -	\$ 13,388	\$ -	\$ -	\$ -
WATER TREATMENT PLANT EXPANSION	80773	Bld	\$ 788,907	1999	40	\$ 19,723	\$ 368,468	\$ 419,439	1.76	\$ 738,055		\$ -	\$ 738,055	\$ -	\$ -	\$ -
RESERVOIR PROJECT	80771	Bld	\$ 252,159	1999	40	\$ 6,304	\$ 118,093	\$ 134,066	1.76	\$ 235,905		\$ -	\$ 235,905	\$ -	\$ -	\$ -
LEAF SCREEN/STONE CREEK DAM	80771	Bld	\$ 16,500	2000	40	\$ 413	\$ 7,318	\$ 9,182	1.71	\$ 15,736		\$ -	\$ 15,736	\$ -	\$ -	\$ -
REPAIR SED. PONDS AT CAMMACK	80771	Bld	\$ 10,700	2000	40	\$ 268	\$ 4,746	\$ 5,954	1.71	\$ 10,205		\$ -	\$ 10,205	\$ -	\$ -	\$ -
PAVE PARKING LOT	80772	Bld	\$ 19,001	2000	40	\$ 475	\$ 8,428	\$ 10,574	1.71	\$ 18,122		\$ -	\$ 18,122	\$ -	\$ -	\$ -
REHAB RETAINING WALLS	80772	Bld	\$ 29,785	2000	40	\$ 745	\$ 13,211	\$ 16,574	1.71	\$ 28,407		\$ -	\$ 28,407	\$ -	\$ -	\$ -
REPLACE CHEMICAL FEED PUMPS	80773	Bld	\$ 13,839	2000	40	\$ 346	\$ 6,138	\$ 7,701	1.71	\$ 13,198		\$ -	\$ 13,198	\$ -	\$ -	\$ -
SAFETY KICKPLATES	80773	Bld	\$ 10,360	2000	40	\$ 259	\$ 4,595	\$ 5,765	1.71	\$ 9,881		\$ -	\$ 9,881	\$ -	\$ -	\$ -
CHLORINE SHUOFF VALVES	80773	Bld	\$ 16,898	2000	40	\$ 422	\$ 7,495	\$ 9,403	1.71	\$ 16,116		\$ -	\$ 16,116	\$ -	\$ -	\$ -
ALUM SLUDGE PUMP	80773	Bld	\$ 9,158	2000	40	\$ 229	\$ 4,062	\$ 5,096	1.71	\$ 8,734		\$ -	\$ 8,734	\$ -	\$ -	\$ -
WATER TANK IMPROVEMENTS- RACE STREET	80771	Bld	\$ 154,900	2000	40	\$ 3,873	\$ 68,704	\$ 86,196	1.71	\$ 147,731		\$ -	\$ -	\$ 147,731	\$ -	\$ -
LAKE MACKINTOSH EXPANSION	80773	Bld	\$ 18,630	2000	40	\$ 466	\$ 8,263	\$ 10,367	1.71	\$ 17,768		\$ -	\$ 17,768	\$ -	\$ -	\$ -
RESERVOIR PROJECT	80771	Bld	\$ 53,426	2000	40	\$ 1,336	\$ 23,267	\$ 30,159	1.71	\$ 51,689		\$ -	\$ 51,689	\$ -	\$ -	\$ -
CHEMICAL FEED LINES	80773	Bld	\$ 10,609	2000	40	\$ 265	\$ 4,706	\$ 5,904	1.71	\$ 10,119		\$ -	\$ 10,119	\$ -	\$ -	\$ -
CHEMICAL TRANSFER LINE	80773	Bld	\$ 77,716	2000	40	\$ 1,943	\$ 34,470	\$ 43,246	1.71	\$ 74,119		\$ -	\$ 74,119	\$ -	\$ -	\$ -
ED THOMAS RENV.	80772	Bld	\$ 2,570,723	2001	40	\$ 64,268	\$ 1,076,449	\$ 1,494,273	1.68	\$ 2,512,202		\$ -	\$ 2,512,202	\$ -	\$ -	\$ -
ED THOMAS CLEAR WELLS	80772	Bld	\$ 98,824	2001	40	\$ 2,471	\$ 41,381	\$ 57,443	1.68	\$ 96,574		\$ -	\$ 96,574	\$ -	\$ -	\$ -
ED THOMAS PUMPS	80772	Bld	\$ 39,005	2001	40	\$ 975	\$ 13,556	\$ 25,449	1.68	\$ 42,786		\$ -	\$ 42,786	\$ -	\$ -	\$ -
VALVE CONTROLS	80773	Bld	\$ 74,221	2001	40	\$ 1,856	\$ 31,079	\$ 43,142	1.68	\$ 72,532		\$ -	\$ 72,532	\$ -	\$ -	\$ -
WINDOWS-DOORS	80772	Bld	\$ 68,730	2002	40	\$ 1,718	\$ 27,074	\$ 41,656	1.63	\$ 67,934		\$ -	\$ 67,934	\$ -	\$ -	\$ -
VALVE CONTROLS	80773	Bld	\$ 83,106	2002	40	\$ 2,078	\$ 32,737	\$ 50,369	1.63	\$ 82,144		\$ -	\$ 82,144	\$ -	\$ -	\$ -
RESERVOIR PROJECT	80771	Bld	\$ 33,014	2002	40	\$ 825	\$ 13,005	\$ 20,009	1.63	\$ 32,631		\$ -	\$ 32,631	\$ -	\$ -	\$ -
GLENCOE WATER PROJECT	80771	Bld	\$ 355,705	2002	40	\$ 8,893	\$ 140,119	\$ 215,586	1.63	\$ 351,587		\$ -	\$ -	\$ 351,587	\$ -	\$ -
REPAIR STONEY CREEK PUMP	80771	Bld	\$ 46,450	2003	40	\$ 1,161	\$ 17,144	\$ 29,306	1.59	\$ 46,675		\$ -	\$ 46,675	\$ -	\$ -	\$ -
RAW WATER PUMP-STONEY CREEK	80771	Bld	\$ 67,230	2003	40	\$ 1,681	\$ 24,814	\$ 42,416	1.59	\$ 67,556		\$ -	\$ 67,556	\$ -	\$ -	\$ -
LAKE CAMMACK - ENGR-CAMMACK DAM	80771	Bld	\$ 37,555	2003	40	\$ 939	\$ 13,861	\$ 23,694	1.59	\$ 37,737		\$ -	\$ 37,737	\$ -	\$ -	\$ -
ED THOMAS UPGRADE	80772	Bld	\$ 465,953	2003	40	\$ 11,649	\$ 171,979	\$ 293,974	1.59	\$ 468,211		\$ -	\$ 468,211	\$ -	\$ -	\$ -
STONE CREEK PUMPS	80771	Bld	\$ 48,923	2003	40	\$ 1,223	\$ 18,057	\$ 30,866	1.59	\$ 49,160		\$ -	\$ 49,160	\$ -	\$ -	\$ -
LAKE MACKINTOSH DAM ENGINEERING	80773	Bld	\$ 17,514	2003	40	\$ 438	\$ 6,464	\$ 11,050	1.59	\$ 17,599		\$ -	\$ 17,599	\$ -	\$ -	\$ -
LAKE MACKINTOSH FILTER BACKWASH	80773	Bld	\$ 6,883	2003	40	\$ 172	\$ 2,540	\$ 4,342	1.59	\$ 6,916		\$ -	\$ 6,916	\$ -	\$ -	\$ -
DAM REPAIR	80771	Bld	\$ 62,862	2004	40	\$ 1,572	\$ 21,641	\$ 41,221	1.50	\$ 61,773		\$ -	\$ 61,773	\$ -	\$ -	\$ -
LAKE CAMMACK - DAM REPAIRS	80771	Bld	\$ 23,795	2005	40	\$ 595	\$ 7,601	\$ 16,195	1.43	\$ 23,190		\$ -	\$ 23,190	\$ -	\$ -	\$ -
LAKE MACKINTOSH DAM REPAIRS	80773	Bld	\$ 26,441	2005	40	\$ 661	\$ 8,446	\$ 17,995	1.43	\$ 25,769		\$ -	\$ 25,769	\$ -	\$ -	\$ -
BELMONT STREET LABS	80770	Bld	\$ 943,959	2005	40	\$ 23,599	\$ 301,513	\$ 642,446	1.43	\$ 919,952		\$ -	\$ -	\$ 459,976	\$ 459,976	\$ -
SECURITY SYSTEM	80780	Bld	\$ 11,540	2005	40	\$ 289	\$ 3,686	\$ 7,854	1.43	\$ 11,246		\$ -	\$ 11,246	\$ -	\$ -	\$ -
LAKE CAMMACK WET WELL	80771	Bld	\$ 17,264	2005	40	\$ 432	\$ 5,514	\$ 11,750	1.43	\$ 16,825		\$ -	\$ 16,825	\$ -	\$ -	\$ -
GENERATOR - LAKE MACKINTOSH	80773	Bld	\$ 729,674	2005	40	\$ 18,242	\$ 233,068	\$ 496,607	1.43	\$ 711,117		\$ -	\$ 711,117	\$ -	\$ -	\$ -
HWY 62 & I85 SEWAGE PUMP STATION.1964	80771	Bld	\$ 7,500	1991	40	\$ 188	\$ 7,500	\$ -	2.21	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
WATER & SEWER BUILDING 1968	80761	Bld	\$ 115,000	1												

Schedule 5: Assets Listing, RCNLD System, and Functional Allocations

PLANTS MAINT. BLDG. 1971	80778	Bld	\$ 10,000	1991	40	\$ 250	\$ 9,469	\$ 531	2.21	\$ 1,172	\$ -	\$ -	\$ -	\$ 586	\$ 586	\$ -
GUNN CREEK SEWAGE LIFT STATN. 1973	80778	Bld	\$ 172,000	1991	40	\$ 4,300	\$ 169,389	\$ 2,611	2.21	\$ 5,758	\$ -	\$ -	\$ -	\$ -	\$ 5,758	\$ -
SBWWTP	80774	Bld	\$ 3,814,940	1991	40	\$ 95,374	\$ 3,554,310	\$ 260,630	2.21	\$ 574,747	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 574,747
EBWWTP	80775	Bld	\$ 1,601,011	1991	40	\$ 40,025	\$ 1,601,011	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EBWWTP - RENOVATIONS	80775	Bld	\$ 10,277,281	1991	40	\$ 256,932	\$ 8,241,837	\$ 2,035,445	2.21	\$ 4,488,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,488,609
EBWWTP EQUALIZATION BASIN 1982	80775	Bld	\$ 580,839	1991	40	\$ 14,521	\$ 466,203	\$ 114,637	2.21	\$ 252,799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,799
ED THOMAS ELECT.Upgrade 1984	80772	Bld	\$ 82,094	1991	40	\$ 2,052	\$ 63,399	\$ 18,695	2.21	\$ 41,227	\$ -	\$ -	\$ 41,227	\$ -	\$ -	\$ -
SBWWTP ASBESTOS REMOVAL 1985	80774	Bld	\$ 35,475	1991	40	\$ 887	\$ 26,858	\$ 8,617	2.21	\$ 19,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,003
SBWWTP IMPROVEMENTS 1985	80774	Bld	\$ 474,313	1991	40	\$ 11,858	\$ 357,883	\$ 116,429	2.21	\$ 256,753	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,753
EBWWTP EQUALIZATION BASIN 1986	80775	Bld	\$ 221,905	1991	40	\$ 5,548	\$ 164,633	\$ 57,272	2.21	\$ 126,297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,297
SBWWTP RENOVATION 1986	80774	Bld	\$ 13,153,995	1991	40	\$ 328,850	\$ 9,759,069	\$ 3,394,927	2.21	\$ 7,486,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,486,570
SBWWTP 1987	80774	Bld	\$ 18,871	1991	40	\$ 472	\$ 13,428	\$ 5,443	2.21	\$ 12,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,004
SBWWTP IMPROVEMENTS 1988	80774	Bld	\$ 74,477	1991	40	\$ 1,862	\$ 52,993	\$ 21,483	2.21	\$ 47,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,375
SBWWTP BASIN AREATOR	80774	Bld	\$ 16,920	1993	40	\$ 423	\$ 10,435	\$ 6,485	2.05	\$ 13,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,271
EBWWTP SLUDGE GRINDERS	80775	Bld	\$ 32,973	1993	40	\$ 824	\$ 20,335	\$ 12,638	2.05	\$ 25,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,862
SBWWTP - HANDRAILS	80774	Bld	\$ 48,577	1994	20	\$ 2,429	\$ 48,577	\$ -	1.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EBWWTP - ALUM HANDRAILS	80775	Bld	\$ 12,000	1995	40	\$ 300	\$ 6,808	\$ 5,192	1.95	\$ 10,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,118
SBWWTP - ROOF REPAIRS	80774	Bld	\$ 51,317	1995	40	\$ 1,283	\$ 29,114	\$ 22,203	1.95	\$ 43,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,270
PHOSPHORUS REMOVAL SYSTEM	80775	Bld	\$ 6,194,732	1995	40	\$ 154,868	\$ 3,669,132	\$ 2,525,600	1.95	\$ 4,921,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,921,993
PHOSPHORUS REMOVAL SYSTEM	80774	Bld	\$ 10,394,002	1995	40	\$ 259,850	\$ 6,084,285	\$ 4,309,716	1.95	\$ 8,398,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,398,954
PHOSPHORUS REMOVAL SYSTEM	80775	Bld	\$ 27,233	1995	40	\$ 681	\$ 15,904	\$ 11,330	1.95	\$ 22,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,080
PHOSPHORUS REMOVAL SYSTEM	80774	Bld	\$ 44,032	1995	40	\$ 1,101	\$ 25,714	\$ 18,318	1.95	\$ 35,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,700
ELECTRICAL RENOVATIONS	80774	Bld	\$ 122,467	1996	40	\$ 3,062	\$ 66,452	\$ 56,015	1.90	\$ 106,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,232
REPLACE DIGESTER PUMPS PIPING	80775	Bld	\$ 51,395	1996	40	\$ 1,285	\$ 27,887	\$ 23,507	1.90	\$ 44,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,582
SCUM HANDLING DISPOSAL SYSTEM	80775	Bld	\$ 24,349	1996	40	\$ 609	\$ 13,212	\$ 11,137	1.90	\$ 21,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,121
SLUDGE BUILDING ROOF REPAIR	80775	Bld	\$ 35,442	1997	40	\$ 886	\$ 18,354	\$ 17,088	1.83	\$ 31,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,278
ROOF REPAIR	80774	Bld	\$ 20,024	1997	40	\$ 501	\$ 10,369	\$ 9,654	1.83	\$ 17,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,671
DIGESTER PUMP	80774	Bld	\$ 17,544	1997	40	\$ 439	\$ 9,085	\$ 8,459	1.83	\$ 15,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,483
ROOF REPAIRS	80775	Bld	\$ 62,109	1998	40	\$ 1,553	\$ 30,626	\$ 31,483	1.80	\$ 56,699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,699
ROOF REPLACEMENT	80774	Bld	\$ 29,618	1999	40	\$ 740	\$ 13,871	\$ 15,747	1.76	\$ 27,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,709
REPLACE GRIT SCREW EQUIPMENT	80774	Bld	\$ 83,000	1999	40	\$ 2,075	\$ 38,871	\$ 44,129	1.76	\$ 77,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,650
ROOF REPLACEMENT	80775	Bld	\$ 44,358	1999	40	\$ 1,109	\$ 20,774	\$ 23,584	1.76	\$ 41,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,499
TANK REMOVAL	80774	Bld	\$ 104,387	1999	40	\$ 2,610	\$ 48,887	\$ 55,499	1.76	\$ 97,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,658
ABS MIXERS & PUMPS	80774	Bld	\$ 41,076	2000	40	\$ 1,027	\$ 18,219	\$ 22,857	1.71	\$ 39,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,175
FLOW PUMPS	80774	Bld	\$ 23,103	2000	40	\$ 578	\$ 10,247	\$ 12,856	1.71	\$ 22,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,034
A/C IN LAB	80775	Bld	\$ 20,360	2000	40	\$ 509	\$ 9,030	\$ 11,330	1.71	\$ 19,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,418
WATER RESOURCES STORAGE BUILDING	80775	Bld	\$ 28,584	2000	40	\$ 715	\$ 12,678	\$ 15,906	1.71	\$ 27,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,261
CHLORINE SHUT OFF VALVES	80775	Bld	\$ 16,898	2000	40	\$ 422	\$ 7,495	\$ 9,403	1.71	\$ 16,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,116
CHLORINE SHUT OFF VALVES	80774	Bld	\$ 16,898	2000	40	\$ 422	\$ 7,495	\$ 9,403	1.71	\$ 16,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,116
AERATION BASIN REPAIR	80774	Bld	\$ 208,805	2000	40	\$ 5,220	\$ 92,613	\$ 116,192	1.71	\$ 199,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,141
TANK REMOVAL PROJECT	80774	Bld	\$ 48,239	2000	40	\$ 1,206	\$ 21,028	\$ 27,211	1.71	\$ 46,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,636
TARPLEY ST. OUTFALL	80778	Bld	\$ 314,779	2001	40	\$ 7,869	\$ 131,809	\$ 182,970	1.68	\$ 307,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307,613
SBWWTP ELEC.	80774	Bld	\$ 545,507	2001	40	\$ 13,638	\$ 228,422	\$ 317,085	1.68	\$ 533,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 533,089
EBWWTP UPGRADE	80775	Bld	\$ 731,816	2001	40	\$ 18,295	\$ 306,436	\$ 425,379	1.68	\$ 715,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715,156
SBWWTP PUMPS	80774	Bld	\$ 55,424	2001	40	\$ 1,386	\$ 23,208	\$ 32,216	1.68	\$ 54,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,162
ABS PUMPS	80774	Bld	\$ 80,228	2002	40	\$ 2,006	\$ 27,935	\$ 52,293	1.63	\$ 85,281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,281
DYNASAND FILTERS	80775	Bld	\$ 336,851	2002	40	\$ 8,421	\$ 132,692	\$ 204,159	1.63	\$ 332,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,951
EBWWTP UPGRADE	80775	Bld	\$ 5,450,000	2002	40	\$ 136,250	\$ 2,146,858	\$ 3,303,142	1.63	\$ 5,386,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,386,898
AERATORS	80774	Bld	\$ 39,169	2002	40	\$ 979	\$ 15,430	\$ 23,740	1.63	\$ 38,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,716
RENOVATE PLANTS MAINTENANCE	80778	Bld	\$ 17,192	2002	40	\$ 430	\$ 6,993	\$ 10,199	1.63	\$ 16,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,633
TANK REMOVAL PROJECT	80774	Bld	\$ 58,853	2002	40	\$ 1,471	\$ 23,183	\$ 35,670	1.63	\$ 58,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,172
BOILER	80775	Bld	\$ 14,892	2003	40	\$ 372	\$ 5,497	\$ 9,396	1.59	\$ 14,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,964
MIXERS	80774	Bld	\$ 114,734	2003	40	\$ 2,868	\$ 42,348	\$ 72,386	1.59	\$ 115,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,290
COMPOSTING AREA - FENCING	80777	Bld	\$ 12,388	2003	40	\$ 310	\$ 4,572	\$ 7,816	1.59	\$ 12,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,448
EBWWTP - MONORAIL	80775	Bld	\$ 47,955	2003	40	\$ 1,199	\$ 17,700	\$ 30,255	1.59	\$ 48,187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,187
AIR COMPRESSOR	80775	Bld	\$ 50,713	2003	40	\$ 1,268	\$ 18,718	\$ 31,995	1.59	\$ 50,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,959
HAZARD MITIGATION	80775	Bld	\$ 304,388	2003	40	\$ 7,610	\$ 112,348	\$ 192,041	1.59	\$ 305,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 305,862
COMPOSTING AREA	80777	Bld	\$ 3,372,435	2003	40	\$ 84,311	\$ 1,244,742	\$ 2,127,692	1.59	\$ 3,388,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,388,767
SBWWTP UPGRADE	80774	Bld	\$ 623,331	2003	40	\$ 15,583	\$ 230,067	\$ 393,264	1.59	\$ 626,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 626,349
EBWWTP UPGRADE	80775	Bld	\$ 17,332	2003	40	\$ 433	\$ 6,397	\$ 10,935	1.59	\$ 17,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,416
MIXERS & PUMPS	80774	Bld	\$ 301,378	2004	40	\$ 7,534	\$ 103,752	\$ 197,626	1.50	\$ 296,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296,156
SECURITY & CARBON SILO	80775	Bld	\$ 59,562	2004	40	\$ 1,489	\$ 20,505	\$ 39,057	1.50	\$ 58,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,530
CLARIFIER REPAIRS	80774	Bld	\$ 27,581	2005	40	\$ 690	\$ 8,810	\$ 18,771	1.43	\$ 26,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,880
MIXERS	80774	Bld	\$ 44,168	2005	40	\$ 1,104	\$ 14,108	\$ 30,060	1.43	\$ 43,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,045
AIR DRYERS	80775	Bld	\$ 46,531	2005	40	\$ 1,163	\$ 14,863	\$ 31,668	1.43	\$ 45,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,348
COMPOSTING AREA DRAINAGE	80777	Bld	\$ 16,450	2005	40	\$ 411	\$ 5,254	\$ 11,196	1.43	\$ 16,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,032
LAKE CAMMACK DAM REPAIRS	80771	Bld	\$ 131,652	2006	50	\$ 2,633	\$ 32,747	\$ 98,905	1.38	\$ 136,051	\$ -	\$ -	\$ 136,051	\$ -	\$ -	\$ -
LAKE MACKINTOSH DAM REPAIRS	80771	Bld	\$ 48,029	2006	40	\$ 1,201	\$ 11,947	\$ 36,083	1.38	\$ 49,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,634
BATTERY BACK UP SYSTEM	80773	Bld	\$ 32,890	2006	40	\$ 822	\$ 9,688	\$ 2								

Schedule 5: Assets Listing, RCNLD System, and Functional Allocations

LAKE MACKINTOSH - STEEL DOORS	80773	Bld	\$ 13,921	2006	40	\$ 348	\$ 4,101	\$ 9,820	1.38	\$ 13,509	\$ -	\$ 13,509	\$ -	\$ -	\$ -
SEWER LINE REHAB	80760	Bld	\$ 293,589	2003	40	\$ 7,340	\$ 108,362	\$ 185,227	1.59	\$ 295,011	\$ -	\$ -	\$ -	\$ 295,011	\$ -
SUPPLIED AIR RESPIRATIONS	80760	Bld	\$ 21,973	2000	40	\$ 549	\$ 9,746	\$ 12,227	1.71	\$ 20,956	\$ -	\$ -	\$ 20,956	\$ -	\$ -
SEWER LINE REPAIRS UNDER I-85	80760	Bld	\$ 729,242	2004	40	\$ 18,231	\$ 251,047	\$ 478,195	1.50	\$ 716,608	\$ -	\$ -	\$ -	\$ 716,608	\$ -
WINDOWS PER YOUR	80775	Bld	\$ 19,337	2007	20	\$ 967	\$ 10,214	\$ 9,123	1.34	\$ 12,210	\$ -	\$ -	\$ -	\$ -	\$ 12,210
FURNISH & INSTALL SELF CLEANING FINE	80774	Bld	\$ 173,309	2007	40	\$ 4,333	\$ 42,244	\$ 131,065	1.34	\$ 175,408	\$ -	\$ -	\$ -	\$ -	\$ 175,408
COAT & REPAIR TOP CLEARWELL BASIN	80772	Bld	\$ 44,600	2008	20	\$ 2,230	\$ 20,813	\$ 23,787	1.28	\$ 30,521	\$ -	\$ -	\$ -	\$ -	\$ 30,521
RPLC RCYCL PUMP FLYGT PP4650	80774	Bld	\$ 19,382	2008	20	\$ 969	\$ 8,964	\$ 10,418	1.28	\$ 13,367	\$ -	\$ -	\$ -	\$ -	\$ 13,367
RBLD DRIVE MECH FOR 2NDARY CLARIFIERS	80774	Bld	\$ 37,560	2008	40	\$ 939	\$ 8,686	\$ 28,874	1.28	\$ 37,048	\$ -	\$ -	\$ -	\$ -	\$ 37,048
FIBER - AERIAL SPLICE TO WATER & SEWER	80760	Bld	\$ 7,621	2008	10	\$ 762	\$ 7,049	\$ 5,722	1.28	\$ 733	\$ -	\$ -	\$ 367	\$ -	\$ 367
BUILD CATCH BASIN/CONCRETE PAD/ 101'	80774	Bld	\$ 16,700	2008	20	\$ 835	\$ 7,585	\$ 9,115	1.28	\$ 11,696	\$ -	\$ -	\$ -	\$ -	\$ 11,696
SPENT CARBON REPLACEMENT TANK	80775	Bld	\$ 152,902	2008	10	\$ 15,290	\$ 138,886	\$ 14,016	1.28	\$ 17,984	\$ -	\$ -	\$ -	\$ -	\$ 17,984
LIME SILO SURFACE PREPARATION & COATING	80775	Bld	\$ 20,000	2007	40	\$ 500	\$ 5,422	\$ 14,578	1.34	\$ 19,510	\$ -	\$ -	\$ -	\$ -	\$ 19,510
RECOAT CLEARWELLS	80772	Bld	\$ 36,805	2007	40	\$ 920	\$ 9,926	\$ 26,879	1.34	\$ 35,972	\$ -	\$ -	\$ 35,972	\$ -	\$ -
REPAIR PUMPS	80774	Bld	\$ 54,188	2007	40	\$ 1,355	\$ 14,615	\$ 39,573	1.34	\$ 52,962	\$ -	\$ -	\$ -	\$ -	\$ 52,962
REPLACE EFFLUENT VALVES	80773	Bld	\$ 85,250	2007	40	\$ 2,131	\$ 22,992	\$ 62,258	1.34	\$ 83,322	\$ -	\$ -	\$ 83,322	\$ -	\$ -
REHAB OF SEWER LINES	80764	Bld	\$ 222,974	2007	40	\$ 5,574	\$ 60,136	\$ 162,838	1.34	\$ 217,930	\$ -	\$ -	\$ -	\$ -	\$ 217,930
HVAC & DROPPED CEILING	80770	Bld	\$ 11,493	2007	40	\$ 287	\$ 2,753	\$ 8,739	1.34	\$ 11,696	\$ -	\$ -	\$ 5,848	\$ -	\$ 5,848
RPLC PUMP DISCHG CNTRL VLV RAW WTRPUMP#	80771	Bld	\$ 77,704	2008	20	\$ 3,885	\$ 35,291	\$ 42,414	1.28	\$ 54,421	\$ -	\$ -	\$ -	\$ -	\$ 54,421
RPLC 3 MUD VALVES	80772	Bld	\$ 28,435	2008	20	\$ 1,422	\$ 13,151	\$ 15,284	1.28	\$ 19,611	\$ -	\$ -	\$ -	\$ -	\$ 19,611
COAT CONCRETE DECK OF SEDMNTN BASIN	80772	Bld	\$ 23,355	2008	20	\$ 1,168	\$ 10,899	\$ 12,456	1.28	\$ 15,982	\$ -	\$ -	\$ -	\$ -	\$ 15,982
LAKE CAMMACK DAM - REPAIRS	80771	Bld	\$ 138,259	2007	20	\$ 6,913	\$ 66,249	\$ 72,010	1.34	\$ 96,373	\$ -	\$ -	\$ -	\$ -	\$ 96,373
STONE CREEK DAM REPAIRS	80771	Bld	\$ 79,444	2007	20	\$ 3,972	\$ 39,060	\$ 40,384	1.34	\$ 54,047	\$ -	\$ -	\$ -	\$ -	\$ 54,047
PAINTING AND COATING CLARIFIERS	80774	Bld	\$ 30,000	2008	20	\$ 1,500	\$ 13,875	\$ 16,125	1.28	\$ 20,690	\$ -	\$ -	\$ -	\$ -	\$ 20,690
W&S PIPE MAINT. - NEW HVAC	80760	Bld	\$ 18,722	2008	20	\$ 936	\$ 8,269	\$ 10,453	1.28	\$ 13,412	\$ -	\$ -	\$ 6,706	\$ -	\$ 6,706
LAKE MACKINTOSH - REBUILT GE CIRCUIT BRE	80773	Bld	\$ 13,500	2008	20	\$ 675	\$ 5,794	\$ 7,706	1.28	\$ 9,888	\$ -	\$ -	\$ -	\$ -	\$ 9,888
WORK ON CLARIFIERS	80774	Bld	\$ 40,774	2009	20	\$ 2,039	\$ 17,329	\$ 23,445	1.24	\$ 29,169	\$ -	\$ -	\$ -	\$ -	\$ 29,169
SEDIMENTATION TANKS-RESURF CONCRETE&EPC	80772	Bld	\$ 74,666	2008	20	\$ 3,733	\$ 32,666	\$ 42,000	1.28	\$ 53,890	\$ -	\$ -	\$ 53,890	\$ -	\$ -
MULTILIN RELAY 369H10M00E	80771	Bld	\$ 8,250	2008	20	\$ 413	\$ 3,458	\$ 4,793	1.28	\$ 6,149	\$ -	\$ -	\$ -	\$ -	\$ 6,149
CLARIFIERS SURFACE PREP & COATING APP	80774	Bld	\$ 72,590	2008	20	\$ 3,630	\$ 32,061	\$ 40,529	1.28	\$ 52,003	\$ -	\$ -	\$ -	\$ -	\$ 52,003
REFURBISH PRIMARY CLARIFIER #2	80775	Bld	\$ 24,499	2009	20	\$ 1,225	\$ 9,902	\$ 14,597	1.24	\$ 18,161	\$ -	\$ -	\$ -	\$ -	\$ 18,161
REPLACE EXISTING SPRINKLER MAINS	80777	Bld	\$ 31,487	2008	20	\$ 1,574	\$ 14,038	\$ 17,449	1.28	\$ 22,389	\$ -	\$ -	\$ -	\$ -	\$ 22,389
GENERATOR (EMER) - ELECTRICAL WORK	80775	Bld	\$ 21,119	2008	20	\$ 1,056	\$ 9,240	\$ 11,879	1.28	\$ 15,242	\$ -	\$ -	\$ -	\$ -	\$ 15,242
REFURBISH #1 PRIMARY CLARIFIER	80775	Bld	\$ 25,184	2010	20	\$ 1,259	\$ 8,919	\$ 16,265	1.21	\$ 19,709	\$ -	\$ -	\$ -	\$ -	\$ 19,709
PLANT ALARM SYSTEM	80773	Bld	\$ 10,984	2010	20	\$ 549	\$ 3,936	\$ 7,048	1.21	\$ 8,541	\$ -	\$ -	\$ -	\$ -	\$ 8,541
REFURBISH #2 SECONDARY THICKNER	80775	Bld	\$ 19,421	2010	20	\$ 971	\$ 6,878	\$ 12,543	1.21	\$ 15,199	\$ -	\$ -	\$ -	\$ -	\$ 15,199
REFURBISH #3 SECOND CLARIFIER	80775	Bld	\$ 19,005	2010	20	\$ 950	\$ 6,810	\$ 12,195	1.21	\$ 14,778	\$ -	\$ -	\$ -	\$ -	\$ 14,778
VFD NEW CABINETS W/ NEW SOFT STARTERS	80775	Bld	\$ 44,726	2010	20	\$ 2,236	\$ 15,840	\$ 28,885	1.21	\$ 35,003	\$ -	\$ -	\$ -	\$ -	\$ 35,003
VFD NEW CABINETS W/ NEW SOFT STARTERS	80775	Bld	\$ 44,726	2010	20	\$ 2,236	\$ 15,840	\$ 28,885	1.21	\$ 35,003	\$ -	\$ -	\$ -	\$ -	\$ 35,003
REFURBISH #1 SECOND CLARIFIER	80775	Bld	\$ 18,138	2009	20	\$ 907	\$ 7,104	\$ 11,034	1.24	\$ 13,728	\$ -	\$ -	\$ -	\$ -	\$ 13,728
PRIMARY SLUDGE THICKENER #2	80775	Bld	\$ 18,057	2011	20	\$ 903	\$ 5,718	\$ 12,339	1.18	\$ 14,506	\$ -	\$ -	\$ -	\$ -	\$ 14,506
SECONDARY SLUDGE THICKENER #1	80775	Bld	\$ 16,476	2011	20	\$ 824	\$ 5,011	\$ 11,465	1.18	\$ 13,478	\$ -	\$ -	\$ -	\$ -	\$ 13,478
SECONDARY CLARIFIER #2	80775	Bld	\$ 19,117	2011	20	\$ 956	\$ 5,815	\$ 13,302	1.18	\$ 15,638	\$ -	\$ -	\$ -	\$ -	\$ 15,638
SOLAR POWER MIXER - PARK AVE. WATER TANK	80770	Bld	\$ 38,130	2011	40	\$ 953	\$ 6,110	\$ 32,020	1.18	\$ 37,643	\$ -	\$ -	\$ -	\$ -	\$ 37,643
SOLAR POWERED MIXER ON RACE ST WATER TAN	80770	Bld	\$ 38,400	2011	40	\$ 960	\$ 6,153	\$ 32,247	1.18	\$ 37,909	\$ -	\$ -	\$ -	\$ -	\$ 37,909
SOLAR POWERED MIXER ON DAVIDSON PARK	80770	Bld	\$ 38,130	2011	40	\$ 953	\$ 6,110	\$ 32,020	1.18	\$ 37,643	\$ -	\$ -	\$ -	\$ -	\$ 37,643
LABOR BUILDING CONTAINMENT FOR SLUDGE &	80775	Bld	\$ 20,430	2011	10	\$ 2,043	\$ 11,748	\$ 8,683	1.18	\$ 10,208	\$ -	\$ -	\$ -	\$ -	\$ 10,208
FINISH WATER CHEMICAL FEED VAULT	80773	Bld	\$ 23,356	2012	40	\$ 584	\$ 3,211	\$ 20,145	1.15	\$ 23,076	\$ -	\$ -	\$ -	\$ -	\$ 23,076
PRIMARY SLUDGE THICKENER #1	80775	Bld	\$ 15,302	2012	20	\$ 765	\$ 4,081	\$ 11,221	1.15	\$ 12,854	\$ -	\$ -	\$ -	\$ -	\$ 12,854
CLEAN AND COAT CLEARWELL - MACKINTOSH WT	80773	Bld	\$ 41,587	2011	20	\$ 2,079	\$ 11,610	\$ 29,977	1.18	\$ 35,241	\$ -	\$ -	\$ -	\$ -	\$ 35,241
HVAC UPGRADE @ SBWWTP 10 TON HEAT PUMP &	80774	Bld	\$ 20,110	2012	20	\$ 1,006	\$ 5,363	\$ 14,747	1.15	\$ 16,893	\$ -	\$ -	\$ -	\$ -	\$ 16,893
HVAC UPGRADE @ MACKINTOSH WTP 2-7.5 TON	80773	Bld	\$ 25,393	2012	20	\$ 1,270	\$ 6,666	\$ 18,727	1.15	\$ 21,452	\$ -	\$ -	\$ -	\$ -	\$ 21,452
SECONDARY CLARIFIER #4	80775	Bld	\$ 20,126	2012	20	\$ 1,006	\$ 5,199	\$ 14,927	1.15	\$ 17,099	\$ -	\$ -	\$ -	\$ -	\$ 17,099
PRIMARY CLARIFIER #1 REBUILD	80774	Bld	\$ 19,162	2012	20	\$ 958	\$ 4,950	\$ 14,212	1.15	\$ 16,280	\$ -	\$ -	\$ -	\$ -	\$ 16,280
HVAC SYS @ SBWWTP 2 TON, 13 SEER HEAT PU	80774	Bld	\$ 5,942	2012	20	\$ 297	\$ 1,535	\$ 4,407	1.15	\$ 5,048	\$ -	\$ -	\$ -	\$ -	\$ 5,048
LIGHTING REPLACEMENT UPGRADES - SBWWTP	80774	Bld	\$ 15,194	2012	20	\$ 760	\$ 3,862	\$ 11,333	1.15	\$ 12,981	\$ -	\$ -	\$ -	\$ -	\$ 12,981
LIGHTING UPGRADES @ EBWWTP - OUTSIDE = L	80775	Bld	\$ 14,855	2012	20	\$ 743	\$ 3,776	\$ 11,080	1.15	\$ 12,692	\$ -	\$ -	\$ -	\$ -	\$ 12,692
LAKE CAMMACK DAM REHABILITATION 2011-201	80771	Bld	\$ 1,175,598	2012	20	\$ 58,780	\$ 298,798	\$ 876,800	1.15	\$ 1,004,368	\$ -	\$ -	\$ -	\$ -	\$ 1,004,368
STONE CREEK DAM REHABILITATION 2011-201	80771	Bld	\$ 3,266,144	2012	20	\$ 163,307	\$ 830,145	\$ 2,435,999	1.15	\$ 2,790,419	\$ -	\$ -	\$ -	\$ -	\$ 2,790,419
SECONDARY LAUNDER COVERS FOR A 90"	80774	Bld	\$ 34,194	2012	10	\$ 3,419	\$ 16,242	\$ 17,952	1.15	\$ 20,564	\$ -	\$ -	\$ -	\$ -	\$ 20,564
SEDIMENTATION BASIN REHAB - 2 BASINS - E	80772	Bld	\$ 77,945	2012	15	\$ 5,196	\$ 24,249	\$ 53,695	1.15	\$ 61,508	\$ -	\$ -	\$ -	\$ -	\$ 61,508
(RAS BUILDING #1) CHICAGO PUMP #2 SO#61-	80774	Bld	\$ 21,450	2013	15	\$ 1,430	\$ 6,435	\$ 15,015	1.12	\$ 16,770	\$ -	\$ -	\$ -	\$ -	\$ 16,770
(RAS) BUILDING #1 CHICAGO PUMP #3 61-223	80774	Bld	\$ 23,384	2013	15	\$ 1,559	\$ 7,015	\$ 16,369	1.12	\$ 18,282	\$ -	\$ -	\$ -	\$ -	\$ 18,282
HEATING UPGRADE FOR ED THOMAS 2 UNITS	80772	Bld	\$ 12,989	2013	20	\$ 649	\$ 2,814	\$ 10,175	1.12	\$ 11,364	\$ -	\$ -	\$ -	\$ -	\$ 11,364
WEMCO WEIR 4*11 PUMP & MOTOR	80775	Bld	\$ 26,198	2013	15	\$ 1,747	\$ 7,568	\$ 18,630	1.12	\$ 20,807	\$ -	\$ -	\$ -	\$ -	\$ 20,807
ROOF REPAIRS @ BELMONT ST. LABS	80770	Bld	\$ 49,186	2013	20	\$ 2,459	\$ 10,657	\$ 38,529	1.12	\$ 43,032	\$ -	\$ -	\$ 21,516	\$ -	\$ 21,516
3 NEW ROOF TOP HEAT PUMP UNITS	80773	Bld	\$ 38,732	2013	20	\$ 1,937	\$ 8,069	\$ 30,863	1.12	\$ 34,247	\$ -	\$ -	\$ -	\$ -	\$ 34,247
CUSTOM RAW WATER INTAKE SCREEN @ ETWTP	80771	Bld	\$ 41,244	2013	20	\$ 2,062	\$ 8,593	\$ 32,552	1.12	\$ 36,468	\$ -	\$ -	\$ -	\$ -	\$ 36,468
HVAC UPGRADE - BELMONT LAB BUILDING	80770	Bld	\$ 179,140	2013	20	\$ 8,957	\$ 37,321	\$ 141,819	1.12	\$ 158,394	\$ -	\$ -	\$ 79,197	\$ -	\$ 79,197
FILTER 4, 5 & 6 REBUILDS - MACKINTOSH WA	80773	Bld	\$ 248,041	2013	20	\$ 12,402	\$ 50,642	\$ 197,400	1.12	\$ 220,471	\$ -	\$ -	\$ -	\$ -	\$ 220,471
RAS BUILDING #1 PUMP #1 CHICAGO PUMP -															

Schedule 5: Assets Listing, RCNLD System, and Functional Allocations

SEWER MAIN FROM ALAMANCE	80761	Mch	\$ 45,507	2003	40	\$ 1,138	\$ 16,796	\$ 28,711	1.59	\$ 45,727	\$ -	\$ -	\$ -	\$ -	\$ 45,727	\$ -
W&S LINES PRIOR TO 1943	80760	Mch	\$ 1,204,082	1991	50	\$ 24,082	\$ 1,204,082	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINES 1947-48	80760	Mch	\$ 98,208	1991	50	\$ 1,964	\$ 98,208	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINES 1949-50	80760	Mch	\$ 529,815	1991	50	\$ 10,596	\$ 529,815	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINE 1951-52	80760	Mch	\$ 318,881	1991	50	\$ 6,378	\$ 318,881	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINES 1953-54	80760	Mch	\$ 258,562	1991	50	\$ 5,171	\$ 258,562	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINES 1955-56	80760	Mch	\$ 289,391	1991	50	\$ 5,788	\$ 289,391	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINES 1957-58	80760	Mch	\$ 362,645	1991	50	\$ 7,253	\$ 362,645	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINES 1959-60	80760	Mch	\$ 265,798	1991	50	\$ 5,316	\$ 261,936	\$ 3,862	2.21	\$ 8,518	\$ -	\$ -	\$ -	\$ 4,259	\$ 4,259	\$ -
W&S LINES 1961-62	80760	Mch	\$ 402,874	1991	50	\$ 8,057	\$ 385,311	\$ 17,563	2.21	\$ 38,731	\$ -	\$ -	\$ -	\$ 19,366	\$ 19,366	\$ -
W&S LINES 1963-64	80760	Mch	\$ 275,318	1991	50	\$ 5,506	\$ 255,314	\$ 20,004	2.21	\$ 44,114	\$ -	\$ -	\$ -	\$ 22,057	\$ 22,057	\$ -
W&S LINES 1965-66	80760	Mch	\$ 237,432	1991	50	\$ 4,749	\$ 213,280	\$ 24,152	2.21	\$ 53,260	\$ -	\$ -	\$ -	\$ 26,630	\$ 26,630	\$ -
W&S LINES 1967-68	80760	Mch	\$ 313,989	1991	50	\$ 6,280	\$ 272,924	\$ 41,065	2.21	\$ 90,557	\$ -	\$ -	\$ -	\$ 45,279	\$ 45,279	\$ -
W&S LINES 1969-70	80760	Mch	\$ 594,659	1991	50	\$ 11,893	\$ 499,604	\$ 95,055	2.21	\$ 209,618	\$ -	\$ -	\$ -	\$ 104,809	\$ 104,809	\$ -
W&S LINES 1971-72	80760	Mch	\$ 574,700	1991	50	\$ 11,494	\$ 466,133	\$ 108,567	2.21	\$ 239,415	\$ -	\$ -	\$ -	\$ 119,708	\$ 119,708	\$ -
W&S LINES 1973-74	80760	Mch	\$ 1,423,872	1991	50	\$ 28,477	\$ 1,113,504	\$ 310,368	2.21	\$ 684,431	\$ -	\$ -	\$ -	\$ 342,215	\$ 342,215	\$ -
W&S LINES 1975-76	80760	Hvy	\$ 251,518	1991	50	\$ 5,030	\$ 189,384	\$ 62,134	2.21	\$ 137,020	\$ -	\$ -	\$ -	\$ 68,510	\$ 68,510	\$ -
W&S LINES 1977-78	80760	Mch	\$ 385,201	1991	50	\$ 7,704	\$ 279,166	\$ 106,035	2.21	\$ 233,830	\$ -	\$ -	\$ -	\$ 116,915	\$ 116,915	\$ -
W&S LINES 1979-80	80760	Mch	\$ 777,781	1991	50	\$ 15,556	\$ 540,430	\$ 237,351	2.21	\$ 523,412	\$ -	\$ -	\$ -	\$ 261,706	\$ 261,706	\$ -
W&S LINES 1981-82	80760	Mch	\$ 2,825,914	1991	50	\$ 56,518	\$ 1,881,415	\$ 944,499	2.21	\$ 2,082,831	\$ -	\$ -	\$ -	\$ 1,041,416	\$ 1,041,416	\$ -
W&S LINES 1983-84	80760	Mch	\$ 406,079	1991	50	\$ 8,122	\$ 258,554	\$ 147,525	2.21	\$ 325,325	\$ -	\$ -	\$ -	\$ 162,662	\$ 162,662	\$ -
W&S LINES 1985-86	80760	Mch	\$ 758,650	1991	50	\$ 15,173	\$ 460,990	\$ 297,660	2.21	\$ 658,406	\$ -	\$ -	\$ -	\$ 328,203	\$ 328,203	\$ -
W&S LINES 1987-88	80760	Mch	\$ 1,182,556	1991	50	\$ 23,651	\$ 695,583	\$ 486,974	2.21	\$ 1,073,885	\$ -	\$ -	\$ -	\$ 536,943	\$ 536,943	\$ -
W&S LINES 1989-90	80760	Mch	\$ 496,021	1991	50	\$ 9,920	\$ 303,360	\$ 192,661	2.21	\$ 424,861	\$ -	\$ -	\$ -	\$ 212,430	\$ 212,430	\$ -
W&S LINES 1991-92	80760	Mch	\$ 989,190	1992	40	\$ 24,730	\$ 634,443	\$ 354,747	2.14	\$ 758,795	\$ -	\$ -	\$ -	\$ 379,398	\$ 379,398	\$ -
W&S LINES 1993-94	80760	Mch	\$ 1,186,285	1994	40	\$ 29,657	\$ 702,330	\$ 483,955	1.97	\$ 954,241	\$ -	\$ -	\$ -	\$ 477,120	\$ 477,120	\$ -
WATER LINES - 96-97	80760	Mch	\$ 516,692	1997	40	\$ 12,917	\$ 267,578	\$ 249,114	1.83	\$ 455,987	\$ -	\$ -	\$ -	\$ 455,987	\$ -	\$ -
WATER LINES 02/03	80760	Mch	\$ 454,018	2003	40	\$ 11,350	\$ 167,575	\$ 286,443	1.59	\$ 456,217	\$ -	\$ -	\$ -	\$ 456,217	\$ -	\$ -
SEWER LINES - 02/03	80760	Mch	\$ 4,077,742	2003	40	\$ 101,944	\$ 1,505,066	\$ 2,572,676	1.59	\$ 4,097,490	\$ -	\$ -	\$ -	\$ -	\$ 4,097,490	\$ -
SEWER LINES - 97-98	80760	Com	\$ 327,716	1998	40	\$ 8,193	\$ 161,599	\$ 166,117	1.80	\$ 299,171	\$ -	\$ -	\$ -	\$ -	\$ 299,171	\$ -
WATER LINES - 97-98	80760	Mch	\$ 483,194	1998	40	\$ 12,080	\$ 238,266	\$ 244,928	1.80	\$ 441,106	\$ -	\$ -	\$ -	\$ 441,106	\$ -	\$ -
WATER LINES - 98-99	80760	Mch	\$ 363,762	1999	40	\$ 9,094	\$ 170,367	\$ 193,395	1.76	\$ 340,303	\$ -	\$ -	\$ -	\$ 340,303	\$ -	\$ -
SEWER LINES - 98-99	80760	Mch	\$ 504,080	1999	40	\$ 12,602	\$ 236,075	\$ 268,005	1.76	\$ 471,587	\$ -	\$ -	\$ -	\$ -	\$ 471,587	\$ -
WATER LINES - 99-00	80760	Mch	\$ 543,365	2000	40	\$ 13,584	\$ 241,003	\$ 302,362	1.71	\$ 518,217	\$ -	\$ -	\$ -	\$ 518,217	\$ -	\$ -
SEWER LINES - 99-00	80760	Mch	\$ 487,660	2000	40	\$ 12,192	\$ 216,296	\$ 271,364	1.71	\$ 465,090	\$ -	\$ -	\$ -	\$ -	\$ 465,090	\$ -
W/S LINES - 00-01	80760	Mch	\$ 4,938,559	2001	40	\$ 123,464	\$ 2,067,943	\$ 2,870,616	1.68	\$ 4,826,136	\$ -	\$ -	\$ -	\$ 2,413,068	\$ 2,413,068	\$ -
W&S LINES - 03/04	80760	Mch	\$ 5,698,432	2004	40	\$ 142,461	\$ 1,961,728	\$ 3,736,704	1.50	\$ 5,599,705	\$ -	\$ -	\$ -	\$ 2,799,852	\$ 2,799,852	\$ -
W&S LINES 1946-47	80760	Mch	\$ 27,019	1991	50	\$ 540	\$ 27,019	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINES 1948-49	80760	Mch	\$ 609,451	1991	50	\$ 12,189	\$ 609,451	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINES 1950-51	80760	Mch	\$ 351,824	1991	50	\$ 7,036	\$ 351,824	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINES 1952-53	80760	Mch	\$ 358,599	1991	50	\$ 7,172	\$ 358,599	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINES 1954-55	80760	Mch	\$ 684,910	1991	50	\$ 13,698	\$ 684,910	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINES 1956-57	80760	Mch	\$ 237,227	1991	50	\$ 4,745	\$ 237,227	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINES 1958-59	80760	Mch	\$ 519,200	1991	50	\$ 10,384	\$ 519,200	\$ -	2.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W&S LINES 1960-61	80760	Mch	\$ 293,649	1991	50	\$ 5,873	\$ 285,115	\$ 8,535	2.21	\$ 18,821	\$ -	\$ -	\$ -	\$ 9,410	\$ 9,410	\$ -
W&S LINES 1962-63	80760	Mch	\$ 356,860	1991	50	\$ 7,137	\$ 336,117	\$ 20,743	2.21	\$ 45,743	\$ -	\$ -	\$ -	\$ 22,872	\$ 22,872	\$ -
W&S LINES 1964-65	80760	Mch	\$ 546,696	1991	50	\$ 10,934	\$ 499,029	\$ 47,666	2.21	\$ 105,115	\$ -	\$ -	\$ -	\$ 52,558	\$ 52,558	\$ -
W&S LINES 1966-67	80760	Mch	\$ 304,788	1991	50	\$ 6,096	\$ 269,355	\$ 35,433	2.21	\$ 78,137	\$ -	\$ -	\$ -	\$ 39,068	\$ 39,068	\$ -
W&S LINES 1968-69	80760	Mch	\$ 141,776	1991	50	\$ 2,836	\$ 121,174	\$ 20,602	2.21	\$ 45,433	\$ -	\$ -	\$ -	\$ 22,716	\$ 22,716	\$ -
W&S LINES 1970-71	80760	Mch	\$ 2,010,564	1991	50	\$ 40,211	\$ 1,659,962	\$ 350,602	2.21	\$ 773,155	\$ -	\$ -	\$ -	\$ 386,577	\$ 386,577	\$ -
W&S LINES 1972-73	80760	Mch	\$ 292,364	1991	50	\$ 5,847	\$ 232,885	\$ 59,479	2.21	\$ 131,166	\$ -	\$ -	\$ -	\$ 65,583	\$ 65,583	\$ -
W&S LINES 1974-75	80760	Mch	\$ 845,118	1991	50	\$ 16,902	\$ 648,622	\$ 196,495	2.21	\$ 433,316	\$ -	\$ -	\$ -	\$ 216,658	\$ 216,658	\$ -
W&S LINES 1976-77	80760	Mch	\$ 165,674	1991	50	\$ 3,313	\$ 122,339	\$ 43,335	2.21	\$ 95,564	\$ -	\$ -	\$ -	\$ 47,782	\$ 47,782	\$ -
W&S LINES 1978-79	80760	Mch	\$ 522,890	1991	50	\$ 10,458	\$ 370,921	\$ 151,969	2.21	\$ 335,126	\$ -	\$ -	\$ -	\$ 167,563	\$ 167,563	\$ -
W&S LINES 1980-81	80760	Mch	\$ 511,719	1991	50	\$ 10,234	\$ 348,124	\$ 163,595	2.21	\$ 360,763	\$ -	\$ -	\$ -	\$ 180,381	\$ 180,381	\$ -
W&S LINES 1982-83	80760	Mch	\$ 307,000	1991	50	\$ 6,140	\$ 199,920	\$ 107,079	2.21	\$ 236,133	\$ -	\$ -	\$ -	\$ 118,067	\$ 118,067	\$ -
W&S LINES 1984-85	80760	Mch	\$ 623,972	1991	50	\$ 12,479	\$ 385,108	\$ 238,863	2.21	\$ 526,747	\$ -	\$ -	\$ -	\$ 263,373	\$ 263,373	\$ -
W&S LINES 1986-87	80760	Mch	\$ 1,792,316	1991	50	\$ 35,846	\$ 1,063,048	\$ 729,268	2.21	\$ 1,608,199	\$ -	\$ -	\$ -	\$ 804,100	\$ 804,100	\$ -
W&S LINES 1988-89	80760	Mch	\$ 1,235,323	1991	50	\$ 24,706	\$ 759,410	\$ 475,913	2.21	\$ 1,049,494	\$ -	\$ -	\$ -	\$ 524,747	\$ 524,747	\$ -
W&S LINES 1990-91	80760	Mch	\$ 1,967,715	1991	40	\$ 49,193	\$ 1,310,498	\$ 657,217	2.21	\$ 1,449,310	\$ -	\$ -	\$ -	\$ 724,655	\$ 724,655	\$ -
W&S LINES 1992-93	80760	Mch	\$ 1,560,633	1993	40	\$ 38,766	\$ 956,310	\$ 594,323	2.05	\$ 1,216,204	\$ -	\$ -	\$ -	\$ 608,102	\$ 608,102	\$ -
W&S LINES 1994-95	80760	Mch	\$ 1,321,908	1995	40	\$ 33,048	\$ 749,968	\$ 571,940	1.95	\$ 1,114,620	\$ -	\$ -	\$ -	\$ 557,310	\$ 557,310	\$ -
W&S LINES 1995-96	80760	Mch	\$ 1,237,557	1996	40	\$ 30,939	\$ 671,513	\$ 566,044	1.90	\$ 1,073,502	\$ -	\$ -	\$ -	\$ 536,751	\$ 536,751	\$ -
SEWER LINES - 96-97	80760	Mch	\$ 683,545	1997	40	\$ 17,089	\$ 353,986	\$ 329,559	1.83	\$ 603,237	\$ -	\$ -	\$ -	\$ -	\$ 603,237	\$ -
W/S LINES - 01-02	80760	Mch	\$ 2,451,312	2002	40	\$ 61,283	\$ 965,618	\$ 1,485,694	1.63	\$ 2,422,						

Schedule 5: Assets Listing, RCNLD System, and Functional Allocations

WATER TAPS 2007-08	80762	Mch	\$ 125,067	2008	50	\$ 2,501	\$ 22,721	\$ 102,346	1.28	\$ 131,321	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER TAPS 2007-08	80764	Mch	\$ 45,170	2008	50	\$ 903	\$ 8,206	\$ 36,964	1.28	\$ 47,429	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER LINES 2007-08	80761	Mch	\$ 188,965	2008	50	\$ 3,779	\$ 34,329	\$ 154,636	1.28	\$ 198,414		\$ -	\$ -	\$ -	\$ 198,414	\$ -	\$ -
WATER LINES 2007-08 DONATED	80762	Mch	\$ 1,252,016	2008	50	\$ 25,040	\$ 227,450	\$ 1,024,666	1.28	\$ 1,314,619	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER LINES 2007-08 DONATED	80764	Mch	\$ 1,515,555	2008	50	\$ 30,311	\$ 275,326	\$ 1,240,229	1.28	\$ 1,591,335	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER LINES/OUTFALL REHAB 2007-08	80763	Mch	\$ 100,313	2008	50	\$ 2,006	\$ 18,224	\$ 82,089	1.28	\$ 105,329		\$ -	\$ -	\$ -	\$ -	\$ 105,329	\$ -
CCD SANITARY SEWER EXTENSION	80764	Mch	\$ 59,400	2008	50	\$ 1,188	\$ 10,791	\$ 48,609	1.28	\$ 62,370		\$ -	\$ -	\$ -	\$ -	\$ 62,370	\$ -
CAPITALIZE INTEREST-SANITARY SEWER BOND	80764	Mch	\$ 3,659,487	2006	50	\$ 73,190	\$ 811,186	\$ 2,848,301	1.38	\$ 3,918,055		\$ -	\$ -	\$ -	\$ -	\$ 3,918,055	\$ -
CAPITALIZE INTEREST-COPS	80762	Mch	\$ 537,094	2006	50	\$ 10,742	\$ 119,056	\$ 418,038	1.38	\$ 575,043		\$ -	\$ -	\$ 287,522	\$ 287,522	\$ -	\$ -
DAVIDSON PARK WATER TANK	80771	Mch	\$ 2,532,316	2006	50	\$ 50,646	\$ 640,119	\$ 1,892,197	1.38	\$ 2,602,861		\$ -	\$ -	\$ -	\$ 2,602,861	\$ -	\$ -
AMMONIA FEED SYSTEMS	80773	Mch	\$ 592,989	2006	50	\$ 11,860	\$ 212,328	\$ 380,661	1.38	\$ 523,629		\$ -	\$ -	\$ 523,629	\$ -	\$ -	\$ -
SW&NW BOOSTER PUMPS/ZONE	80760	Mch	\$ 2,865,451	2006	50	\$ 57,309	\$ 793,598	\$ 2,071,854	1.38	\$ 2,849,993		\$ -	\$ -	\$ -	\$ 2,849,993	\$ -	\$ -
W. LOOP SEWER OUTFALL	80764	Mch	\$ 1,271,698	2006	50	\$ 25,434	\$ 281,893	\$ 989,805	1.38	\$ 1,361,552		\$ -	\$ -	\$ -	\$ -	\$ 1,361,552	\$ -
SEWER - DANBROOK	80764	Mch	\$ 1,130,314	2006	50	\$ 22,606	\$ 250,553	\$ 879,761	1.38	\$ 1,210,179		\$ -	\$ -	\$ -	\$ -	\$ 1,210,179	\$ -
HARRIS-HUFFMAN WATER LINE	80762	Mch	\$ 984,461	2006	50	\$ 19,689	\$ 218,222	\$ 766,239	1.38	\$ 1,054,020		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHLORINE SCRUBBERS - THREE	80764	Mch	\$ 540,365	2006	50	\$ 10,807	\$ 119,781	\$ 420,584	1.38	\$ 578,546		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 578,546
WATER LINE REPLACEMENTS 2" 2007-08	80761	Mch	\$ 105,930	2008	50	\$ 2,119	\$ 19,244	\$ 86,686	1.28	\$ 111,226		\$ -	\$ -	\$ -	\$ 111,226	\$ -	\$ -
OUTFALL REHAB 2008-09	80763	Mch	\$ 39,946	2009	50	\$ 799	\$ 6,458	\$ 33,488	1.24	\$ 41,664		\$ -	\$ -	\$ -	\$ -	\$ 41,664	\$ -
WATER LINES 2008-09	80761	Mch	\$ 57,343	2009	50	\$ 1,147	\$ 9,270	\$ 48,073	1.24	\$ 59,809		\$ -	\$ -	\$ -	\$ 59,809	\$ -	\$ -
WATER LINES 2008-09 DONATED	80762	Mch	\$ 1,838,888	2009	50	\$ 36,778	\$ 297,287	\$ 1,541,601	1.24	\$ 1,917,977	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER LINES 2008-09 DONATED	80764	Hvy	\$ 1,093,010	2009	50	\$ 21,860	\$ 176,703	\$ 916,307	1.24	\$ 1,140,019	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OUTFALL REHAB 2009-10	80763	Mch	\$ 23,453	2010	50	\$ 469	\$ 3,401	\$ 20,052	1.21	\$ 24,299		\$ -	\$ -	\$ -	\$ -	\$ 24,299	\$ -
REHAB OF SANITARY SEWER LINES 2009-10	80764	Mch	\$ 183,337	2009	50	\$ 3,667	\$ 27,806	\$ 155,531	1.24	\$ 193,503		\$ -	\$ -	\$ -	\$ -	\$ 193,503	\$ -
WATER LINES 2009-10	80762	Com	\$ 412,084	2010	50	\$ 8,242	\$ 58,379	\$ 353,706	1.21	\$ 428,617		\$ -	\$ -	\$ -	\$ 428,617	\$ -	\$ -
SEWER LINES 2009-10	80764	Mch	\$ 114,000	2010	50	\$ 2,280	\$ 16,150	\$ 97,850	1.21	\$ 118,574		\$ -	\$ -	\$ -	\$ -	\$ 118,574	\$ -
WATER LINES 2009-10 DONATED	80762	Mch	\$ 341,182	2010	50	\$ 6,824	\$ 48,334	\$ 292,848	1.21	\$ 354,870	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER TAPS 2009-10	80762	Mch	\$ 91,278	2010	50	\$ 1,826	\$ 12,931	\$ 78,347	1.21	\$ 94,940	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER TAPS 2009-10	80762	Mch	\$ 24,220	2010	50	\$ 484	\$ 3,431	\$ 20,789	1.21	\$ 25,192	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND OAKS BLVD WATER LINE	80762	Mch	\$ 184,944	2011	50	\$ 3,699	\$ 22,451	\$ 162,493	1.18	\$ 191,025		\$ -	\$ -	\$ -	\$ 191,025	\$ -	\$ -
OUTFALL REHAB 2010-11	80763	Mch	\$ 39,536	2011	50	\$ 791	\$ 4,876	\$ 34,660	1.18	\$ 40,746		\$ -	\$ -	\$ -	\$ -	\$ 40,746	\$ -
OVERSIZING WATER EXTENSION-INGLE DAIRY R	80762	Mch	\$ 15,635	2011	50	\$ 313	\$ 1,928	\$ 13,707	1.18	\$ 16,113		\$ -	\$ -	\$ -	\$ 16,113	\$ -	\$ -
REHAB OF SANITARY SEWER LINES 2010-11	80764	Mch	\$ 146,309	2011	50	\$ 2,926	\$ 19,020	\$ 127,289	1.18	\$ 149,640		\$ -	\$ -	\$ -	\$ -	\$ 149,640	\$ -
WATER LINES 2010-11	80761	Hvy	\$ 133,704	2011	50	\$ 2,674	\$ 16,267	\$ 117,437	1.18	\$ 138,058		\$ -	\$ -	\$ -	\$ 138,058	\$ -	\$ -
WATER LINES 2010-11 DONATED	80762	Com	\$ 51,390	2011	50	\$ 1,028	\$ 6,252	\$ 45,138	1.18	\$ 53,063	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER LINES 2010-11 DONATED	80764	Mch	\$ 535,130	2011	50	\$ 10,703	\$ 65,107	\$ 470,023	1.18	\$ 552,555	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER TAPS 2010-11	80762	Hvy	\$ 65,545	2011	50	\$ 1,311	\$ 7,975	\$ 57,570	1.18	\$ 67,679	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER TAPS 2010-11	80762	Com	\$ 21,130	2011	50	\$ 423	\$ 2,571	\$ 18,559	1.18	\$ 21,818	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER IMPROVEMENTS - BURCH BRIDGE RD	80762	Com	\$ 79,393	2011	50	\$ 1,588	\$ 9,130	\$ 70,263	1.18	\$ 82,601		\$ -	\$ -	\$ -	\$ 82,601	\$ -	\$ -
MANHOLE LINING PROJECT 10 UNITS 2012	80764	COM	\$ 24,185	2012	15	\$ 1,612	\$ 8,733	\$ 15,451	1.15	\$ 17,699		\$ -	\$ -	\$ -	\$ -	\$ 17,699	\$ -
INSTALL SEWER SERVICE FROM CLEANOUT @ WE	80763	COM	\$ 20,404	2012	40	\$ 510	\$ 2,593	\$ 17,811	1.15	\$ 20,402		\$ -	\$ -	\$ -	\$ -	\$ 20,402	\$ -
WATER LINES 2011-12	80761	Mch	\$ 248,274	2012	50	\$ 4,965	\$ 25,241	\$ 223,032	1.15	\$ 255,482		\$ -	\$ -	\$ -	\$ 255,482	\$ -	\$ -
WATER LINES 2011-12 DONATED	80762	Mch	\$ 97,152	2012	50	\$ 1,943	\$ 9,877	\$ 87,275	1.15	\$ 99,973	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER LINES 2011-12 DONATED	80764	Mch	\$ 129,465	2012	50	\$ 2,589	\$ 13,162	\$ 116,303	1.15	\$ 133,224	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NORTH ASHLAND DR - OUTFALL REHAB.	80763	MCH	\$ 91,177	2012	40	\$ 2,279	\$ 11,587	\$ 79,590	1.15	\$ 91,169		\$ -	\$ -	\$ -	\$ -	\$ 91,169	\$ -
MEBANE ST. WATER80% & SEWER20%	80762	Mch	\$ 629,393	2012	50	\$ 12,588	\$ 63,988	\$ 565,404	1.15	\$ 647,666		\$ -	\$ -	\$ -	\$ 518,133	\$ 129,533	\$ -
REFURBISH SEWER LINES 2011-12	80764	WSL	\$ 126,525	2012	30	\$ 4,217	\$ 21,439	\$ 105,086	1.15	\$ 120,375		\$ -	\$ -	\$ -	\$ -	\$ 120,375	\$ -
6" WATER LINE - GILLIAM RD.	80762	WSL	\$ 6,590	2012	50	\$ 132	\$ 670	\$ 5,920	1.15	\$ 6,781		\$ -	\$ -	\$ -	\$ 6,781	\$ -	\$ -
CIPP OF SEWER LINES TO REDUCE I&I	80764	WSL	\$ 196,686	2012	30	\$ 6,556	\$ 30,049	\$ 166,637	1.15	\$ 190,881		\$ -	\$ -	\$ -	\$ -	\$ 190,881	\$ -
840 PLANTATION DR. WATER LINE TAP	80762	WSL	\$ 51,589	2013	50	\$ 1,032	\$ 4,213	\$ 47,376	1.12	\$ 52,913	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WHITE KENNEL RD. WATER LINE PROJECT PHAS	80762	WSL	\$ 163,468	2013	50	\$ 3,269	\$ 13,350	\$ 150,118	1.12	\$ 167,663		\$ -	\$ -	\$ -	\$ 167,663	\$ -	\$ -
WHITE KENNEL RD. WATER LINE PHASE 1	80762	WSL	\$ 183,149	2013	50	\$ 3,663	\$ 14,957	\$ 168,192	1.12	\$ 187,850		\$ -	\$ -	\$ -	\$ 187,850	\$ -	\$ -
DONATED WATER LINES 2012-13	80764	WSL	\$ 2,500	2013	50	\$ 50	\$ 204	\$ 2,296	1.12	\$ 2,564	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DONATED SEWER LINES 2012-13	80764	WSL	\$ 64,000	2013	50	\$ 1,280	\$ 5,227	\$ 58,773	1.12	\$ 65,642	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER LINES 2012-13	80761	WSL	\$ 41,055	2013	50	\$ 821	\$ 3,353	\$ 37,702	1.12	\$ 42,108		\$ -	\$ -	\$ -	\$ 42,108	\$ -	\$ -
SEWER LINES 2012-13	80764	WSL	\$ 261,386	2013	50	\$ 5,228	\$ 21,346	\$ 240,039	1.12	\$ 268,094		\$ -	\$ -	\$ -	\$ -	\$ 268,094	\$ -
LINE EXISTING SEWER LINE WITH 21MM CIPP	80775	WSL	\$ 26,204	2013	30	\$ 873	\$ 3,203	\$ 23,001	1.12	\$ 25,690		\$ -	\$ -	\$ -	\$ -	\$ 25,690	\$ -
SBWWTP - FILTER REPLACEMENT	80764	WSL	\$ 5,449,001	2014	25	\$ 217,960	\$ 762,860	\$ 4,686,141	1.09	\$ 5,095,159		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,095,159
WHITE KENNEL RD SEWER PROJ. PHASE 1	80764	WSL	\$ 534,753	2014	50	\$ 10,695	\$ 37,433	\$ 497,320	1.09	\$ 540,728		\$ -	\$ -	\$ -	\$ -	\$ 540,728	\$ -
LOY ST. WATER MAIN REPLACEMENT	80762	WSL	\$ 255,797	2014	50	\$ 5,116	\$ 17,053	\$ 238,744	1.09	\$ 259,582		\$ -	\$ -	\$ -	\$ -	\$ 259,582	\$ -
2" WATER LINE REPLACEMENT-FAIRFAX.HOOKE	80761	WSL	\$ 114,604	2013	50	\$ 2,292	\$ 8,213	\$ 118,825	1.12	\$ 118,825		\$ -	\$ -	\$ -	\$ -	\$ 118,825	\$ -
2" H2O MAIN REPLACEMENT-BRADLEY.BILTMOR	80761	WSL	\$ 140,533	2014	50	\$ 2,811	\$ 7,729	\$ 132,804	1.09	\$ 144,396		\$ -	\$ -	\$ -	\$ -	\$ 144,396	\$ -
2" H2O LINES-KIME, NEW,MACON,MADISON,BR	80761	WSL	\$ 139,255	2014	50	\$ 2,785	\$ 8,123	\$ 131,132	1.09	\$ 142,578		\$ -	\$ -	\$ -	\$ -	\$ 142,578	\$ -
WATER LINES DONATED 2013-2014	80762	WSL	\$ 108,250	2014	50	\$ 2,165	\$ 6,675	\$ 101,575	1.09	\$ 110,440	Yes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCDDOT - MEBANE ST WIDENING AND W & S REW	80762	WSL	\$ 456,127	2014	50	\$ 9,123	\$ 25,847	\$ 430,280	1.09	\$ 467,835		\$ -	\$ -	\$ -	\$ 467,835	\$ -	\$ -
6" H2O MAIN REPLACEMENT - SUMMERVILLE	80762	WSL	\$ 20,247	2014	40	\$ 506											

Schedule 6: Capital Improvements Program

Capital Improvement Program Listing and Allocations

Function	Project Name	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total Project Costs	Expansion %	Indirect Allocatic	ALLOCATION OF PROJECT COSTS			
															Water System		Sewer System	
															Source of Supply / Treatment	Transmission / Distribution	Conveyance / Collection	Treatment / Disposal
Distribution	Water Main Improvements	\$ 275,000	\$ 275,000	\$ 300,000	\$ 300,000	\$ 315,000	\$ 315,000	\$ 325,000	\$ 325,000	\$ 350,000	\$ 350,000	\$ 3,130,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	2" Replacement Various locations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Supply	Raw Waterline replacement	\$ 520,000	\$ 541,000	\$ 563,000	\$ 585,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,209,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Stony Creek PS to Ed Thomas WTP Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	Gresnon Rd (Guilford) - replacement	\$ 800,000	\$ -	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Whitsett Park Rd to Pace Dr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission	E Webb Ave - replacement	\$ -	\$ 1,136,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,437,000	\$ -	\$ -	\$ 2,573,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Belmont St to Williamson Ave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	Union Ave - replacement	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Hall Ave to Raahut St	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	Chapel Hill Road - replacement	\$ -	\$ -	\$ -	\$ 460,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 460,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Church St to Maple Ave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	Meter Changeout - replace/upgrade to AMI	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	City wide	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	S. Church St - replacement	\$ 697,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 697,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Alamance Rd to Gurney St	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	Burch Bridge Road- new	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,000	\$ -	\$ -	\$ -	\$ 251,000	50%	\$ -	\$ -	\$ 125,500	\$ -	\$ -
	Sharpe Road to Emma Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission	West Webb Avenue - replacement	\$ -	\$ -	\$ -	\$ 652,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 652,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Tarleton Ave. to Davis Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	Main Street - replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,000	\$ -	\$ -	\$ -	\$ -	\$ 216,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Sixth Street to Moorehead Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission	Rural Retreat Road - new	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,054,000	\$ -	\$ -	\$ 1,054,000	50%	\$ -	\$ -	\$ 527,000	\$ -	\$ -
	Rural Retreat Road to Springwood Church Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	West Old Glencoe Road- new	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365,000	66%	\$ -	\$ -	\$ 332,500	\$ -	\$ -
	Lakeside Ave. to Burch Bridge Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	East Old Glencoe Road - new	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,000	\$ -	\$ -	\$ 237,000	50%	\$ -	\$ -	\$ 118,500	\$ -	\$ -
	Way 62 to Mobile Manor Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission	Saint Mark's Church Road - new	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	50%	\$ -	\$ -	\$ 75,000	\$ -	\$ -
	Boone Station Dr. to Rural Retreat Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission	Kennedy Lane - new	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 606,000	\$ 606,000	50%	\$ -	\$ -	\$ 303,000	\$ -	\$ -
	Kirkpatrick Road to Huffman Mill Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission	Gresnon Lane - new	\$ -	\$ 290,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,000	50%	\$ -	\$ -	\$ 145,000	\$ -	\$ -
	Huffman Mill Road to Lock Ridge Parkway	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	Ed Thomas WTP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Structural Repairs & Roof Replacement	\$ -	\$ 3,894,000	\$ 2,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,594,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Install Carbon Feed System	\$ 2,080,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,080,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Replace Aluminum Sulfate Tanks	\$ -	\$ 94,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Coat Filter Area Concrete	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Install Glass Partition Enclosure	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Cover Cleanwell Deck with roofing membrane	\$ -	\$ -	\$ 141,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Replace Sodium Hypochlorite Tanks	\$ -	\$ -	\$ 51,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Ammonia Tank/containment upgrade	\$ -	\$ -	\$ -	\$ 82,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Replace 2 Flash Mixers	\$ -	\$ -	\$ -	\$ 158,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Lagoon Waste Mixer Replacement	\$ -	\$ -	\$ -	\$ -	\$ 134,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Fluoride Tank Replacement	\$ -	\$ -	\$ -	\$ -	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Rebuild Filters	\$ -	\$ -	\$ -	\$ -	\$ 487,000	\$ 507,000	\$ -	\$ -	\$ -	\$ -	\$ 994,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Install Tube Plate Settlers	\$ -	\$ -	\$ -	\$ -	\$ 254,000	\$ 264,000	\$ 274,000	\$ 285,000	\$ 297,000	\$ 1,374,000	\$ 1,374,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -
	Replace Waste Pumps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,000	\$ -	\$ -	\$ -	\$ 119,000	0%	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 7: Outstanding Debt Service Used in Credit Calculation

Outstanding Principal By System

	Water	Sewer
FY 2018	\$767,792	\$2,030,208
FY 2019	\$781,816	\$1,287,184
FY 2020	\$685,341	\$1,014,659
FY 2021	\$689,020	\$1,045,980
FY 2022	\$695,094	\$1,074,906
FY 2023	\$698,773	\$1,106,227
FY 2024	\$704,847	\$1,135,153
FY 2025	\$258,660	\$976,340
FY 2026	\$268,240	\$1,011,760
FY 2027	\$280,215	\$1,049,785
FY 2028	\$292,190	\$1,097,810
FY 2029	\$306,560	\$1,153,440
FY 2030	\$318,535	\$1,201,465
FY 2031	\$332,905	\$1,247,095
FY 2032	\$349,670	\$1,300,330
FY 2033	\$364,040	\$1,365,960
FY 2034	\$380,805	\$1,429,195
FY 2035	\$397,570	\$1,502,430
FY 2036	\$416,730	\$1,568,270
FY 2037	\$0	\$1,160,000
Totals	\$8,988,802	\$24,758,198