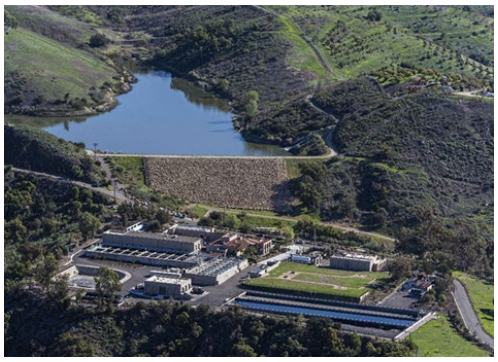
Final Report



City of Santa Barbara
Water Capacity Charges

June 2022

June 20, 2022

Mr. Joshua Haggmark
Water Resources Manager
City of Santa Barbara – Public Works
630 Garden Street
Santa Barbara, CA 93101

Subject: Water Capacity Charge Final Report

Dear Mr. Haggmark:

Enclosed please find HDR's final report regarding the water capacity charges for the City of Santa Barbara (City). The development of this report is intended to provide to the City the basis to establish cost-based capacity charges. The adoption of final charges are a policy decision of the City Council.

This report has been prepared using generally accepted financial and engineering principles. The City's financial, budgeting, planning, and engineering data were the primary sources for the information contained in this report. HDR would recommend that prior to implementing the charges, the charges be reviewed by City legal counsel for compliance with California State law.

HDR appreciates the opportunity to assist the City in this matter. We also would like to thank you and your staff for the assistance provided to us. We look forward to future opportunities to work with the City.

Sincerely yours,
HDR Engineering, Inc.

Shawn Koorn
Associate Vice President

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Executive Summary

Introduction

The purpose of capacity charges is to maintain equity between existing customers and new customers connecting to the City's water utility system. The objective of the capacity charge study was to calculate cost-based capacity charge for new customers connecting to, or requesting additional capacity to, the City's water system. By establishing cost-based capacity charges, the City attempts to have new customers pay their equitable share by buying-in to the infrastructure in place which will serve them that has been funded by existing customers.

HDR was retained by City of Santa Barbara (City) to review and update the City's water capacity charge. The current capacity charge was last updated in 2016. Industry best practice recommends these charges should be adjusted annually to reflect changes in construction costs (i.e., inflation), and to update the capacity charges every three to five years, whenever comprehensive planning documents for the systems have been updated, or significant infrastructure projects have been completed.

Conclusions

The capacity charges are calculated in conformance with generally accepted rate making practices and are based on the City's planning and design criteria. A component-by-component approach is taken in developing the charges because each component can have different planning and design criteria. Based on the sum of the component costs, the net allowable capacity charge is determined. The term net refers to the gross capacity charge net (or, less) any credits for future debt service principal to be paid within a customer's rates. Allowable refers to the concept that the calculated capacity charge is the City's cost-based (i.e., maximum) charge.

The calculations take into account the financing mechanisms of capital improvements. These charges must be implemented according to the impact new connections places on the water system. This way, the capacity charges are related to the costs the new customer places on the systems and the benefit they derive from infrastructure in place to serve them.

The City, as a matter of policy, may charge any amount up to the cost-based capacity charge but not over that amount. Charging an amount greater than the net allowable capacity charge would not meet the practical basis of charging cost-based charges that are proportionally related to the benefit derived by the customer.

The City currently implements and assesses the water capacity charge based on the size of the customer water meter providing service. A 5/8-inch water meter is a typical meter size for a residential customer and are the meter sizes used to develop an equivalent unit. Equivalent meter AWWA weighting factors are applied to larger size meters to recognize the capacity of the larger sized meter in relation to the 5/8-inch meter. The results of the analysis show that the capacity charge for one equivalent unit can increase from $9,561 - the current fee - to $10,248, the calculated capacity charge, for an increase of $687. Section 3 of this report details the water capacity charge analysis along with further details in the Technical Appendix.

Table ES – 1, below, shows the present and calculated water capacity charge for the City.

Table ES - 1
Present and Calculated Water Capacity Charge

	Present Capacity Charge	Calculated Capacity Charge	$ Change
Water Capacity Charge [1]	$9,561	$10,248	$687

[1] - 1 equivalent unit based on 5/8-inch meter

Table ES – 1 shows the overall total charges for one (1) equivalent unit will increase by $687.

Consultant's Recommendation

Based on our review and analysis of the City's water capacity charge, HDR makes the following recommendations:

1. The City should adopt the water capacity charge for new connections to the water system which is no greater than the net allowable capacity charges as set forth in this report
2. The City should adopt a resolution to annually update the water capacity charges by the Engineering News Record Construction Cost Index (ENR-CCI) 20 City average for no more than five years before a complete update of the capacity charge is completed. Industry best practice of annual inflationary adjustment can keep the charges (plant investment) relatively current with construction pricing practices.
3. The City should update the actual calculations for the water capacity charge at such time when a new capital improvement plan, public facilities plan, comprehensive system plan, or a comparable plan is approved or updated by the City, or every five years.

City Council Review

The capacity charge study findings and conclusions were presented to the Finance Committee on May 10, 2022 as part of the City wide fee schedules. On June 14, 2022 a public hearing was held where the City Council took public comments on the proposed water capacity charges. At the conclusion of the public hearing the proposed water capacity charges, as developed in this report, were adopted by the City Council.

Summary

The water capacity charge developed and presented in this report is based on the planning and engineering design criteria of the City's water system, the value of the existing assets, past financing of the system, and generally accepted rate and fee setting principles. The capacity charge will provide multiple benefits to the City and will continue the practice of establishing equitable and cost-based capacity charge for new customers connecting to the City's water system and existing customers expanding their service capacity.

1 Introduction and Overview

An important starting point in establishing water capacity charges is to have a basic understanding of the purpose of these charges along with the criteria and general methodologies that are used to establish cost-based water capacity charges. This section of the report presents an overview of capacity charge methodologies that were used to develop cost-based charges for the City.

1.1 Defining Water Capacity Charge

The first step in establishing cost-based capacity charge, often referred to as system development charges (SDC) is to gain a better understanding of the definition. For the purposes of this report, a capacity charge - or SDC, as it is referred to below - is defined as follows:

> *"System development charges are one-time charges paid by new development to finance construction of public facilities needed to serve them."*[1]

Simply stated, capacity charges are a contribution of capital in order to reimburse existing customers for the immediately available capacity in the existing system. At different utilities, capacity charges may also be referred to as system development charges, impact fees, capacity reserve charges, infrastructure investment fees, general facility charges, or other names. Regardless of the label used to identify the charges, their objective is the same: that new customers buying-in to the existing water system pay for their proportional share of the water system that has been funded by existing customers.

1.2 Economic Theory and Water Capacity Charges

Water capacity charge is generally imposed as a condition of service. The objective of the capacity charge is not to simply generate revenues for a utility, but to create fiscal balance between existing customers and new customers. That is, all customers seeking to connect to the utility's water system should bear an equitable share of the cost of the capacity of the existing system. Through the implementation of cost-based water capacity charge, existing customers will not be unduly burdened with the cost of new development, and customers joining the system or expanding their capacity will buy-in to the value of the water system previously funded by existing customers.

By updating the water capacity charge, the City continues an important step in assuring adequate infrastructure to meet customers water demands while providing this infrastructure to new customers in a cost-based, fair, and equitable manner.

[1] Arthur C. Nelson, System Development Charges for Water, Sewer, and Stormwater Facilities, Lewis Publishers, New York, 1995, p. 1,

1.3 Water Capacity Charge Criteria

In determining the water capacity charge, a number of different criteria are utilized. Criteria most often used by utilities to establish water capacity charges include the following:

- State / local laws
- System planning criteria
- Financing criteria
- Customer understanding

Many states and local communities have enacted laws that govern the calculation and imposition of water capacity charges. These laws must be followed in the development of water capacity charges. Most states require a reasonable relationship between the charge or fee assessed and the cost associated with providing service (capacity) to the customer. The charges do not need to be mathematically exact, only a practical basis for the charge is required. The utilization of the planning criteria, the actual costs of construction, and the planned costs of construction provide the practical basis necessary to establish the reasonable relationship requirement. For utilities in California, the requirements have been codified in the California Government Code sections 66013, 66016, and 66022, which are interspersed within the 'Mitigation Fee Act.' This will be further discussed in the next chapter, Section 3.

The use of system planning criteria is one of the more important aspects in the determination of the capacity charges. System planning criteria provide the practical basis between the amount of infrastructure necessary to provide service and the charge to the customer. The practical basis test requires: (a) establishing a capacity charge practical basis between new development and the existing or expanded facilities required to accommodate new development, and (b) apportioning appropriate cost to the new development in relation to benefits reasonably received. For example, a single dwelling unit or equivalent unit typically has a 5/8" water service meter. The water capacity charge methodology then charges the customer per equivalent unit based on the AWWA meter weighting for the cost of the system which relates back to a practical basis.

Water capacity charges are typically established as a means of having new customers pay an equitable share of the cost of their required capacity (infrastructure). The financing criteria for establishing water capacity charges relates to the method used to finance infrastructure on the system and assures that customers are not paying twice for infrastructure – once through the capacity charge and again then through water rates. The double payment can come in through the imposition of a water capacity charges and then the requirement to pay debt service within a customer's water rates. The financing criteria also reviews the basis under which main line, collection line extensions were provided such that the customer is not charged for infrastructure that was provided (contributed) by developers.

The component of customer understanding implies that the charge is easy to understand. This criterion has implications for the way that the charge is implemented and assessed to the customer. The charge is generally based on a typical single family unit. This makes it easy for the

customer to understand that the level of charge is based on the projection of demand required to provide service. Use of an equivalent unit for water is a method to bring the assumption from non-residential customers into an equivalent measure with residential customers. The other implication of this criterion is that the methodology is clear and concise in its calculation of the amount of infrastructure necessary to provide service.

1.4 Overview of the Capacity Charge Methodology

There are generally accepted methodologies that are used to establish water capacity charges. Within the generally accepted water capacity charge methodology, there are a number of different steps undertaken. These steps are as follows:

1. Determination of system planning criteria
2. Determination of equivalent residential units
3. Calculation of system component costs
4. Determination of any credits

The first step in establishing capacity charges is the determination of the system planning criteria. This implies calculating the amount of water capacity required by a single-family residential customer. Generally for a water system, water demand per equivalent meter is most often used, since this represents the basis for system design, and subsequent customer demands that are placed on the system. The number of existing customers is expressed in equivalent meter units.

Once the number of equivalent units has been determined, a component-by-component (source of supply, treatment, storage, etc.) analysis is undertaken to determine the component capacity charge in cost ($) per equivalent unit. Individual plant components are analyzed separately given that the planning criteria differ for the development of the various system components. The calculation of the component capacity charge may include both historical assets and planned future assets. Historical assets can be valued in a number of different ways. These include original cost, replacement cost, and replacement cost less depreciation.

After each plant component is analyzed and a cost per equivalent unit is determined, the cost per equivalent unit for each of the plant components is added together to determine the gross capacity charge. The gross capacity charge is calculated before any credits for debt service.

The maximum allowable capacity charge is determined by taking the gross capacity charge and subtracting any credits. This results in a capacity charge stated in dollars per equivalent unit. The general basis of this calculation for a water system is the assumption that an equivalent unit is equivalent to a typical residential customer.

For the water system, larger meter sizes are then imposed charges based on the number of equivalent units for a given meter size. The number of equivalent units per meter size is based on the AWWA meter equivalency factors which the City also uses for the water rates.

1.5 Disclaimer

HDR, in its calculation of the water capacity charge for the City, as presented in this report, has used generally accepted engineering and fee setting principles. This should not be construed as a legal opinion with respect to California State law. HDR recommends that the City have its legal counsel review the water capacity charge as set forth in this report to ensure compliance with California State law.

1.6 Summary

This section of the report has provided an overview of water capacity charges; the basis for establishing the water capacity charge, considerations in establishing a water capacity charge, and the relationship (practical basis) which must be established between new development and the new or expanded facilities required to accommodate new development, and appropriate apportionment of the cost to the new development in relation to benefits reasonably to be received. The next section of the report will provide a brief discussion of the legal considerations associated with developing and implementing water capacity charges.

2 Legal Considerations for a Capacity Charge

An important consideration in establishing water capacity charges are the legal requirements at the state or local level. The legal requirements often establish the methodology around which the water capacity charge must be calculated or how the funds must be used. Given that, it is important for the City to understand these legal requirements.

This section of the report provides an overview of the legal requirements for establishing water capacity charges in California. This summary represents HDR's understanding of the relevant California State law as it relates to establishing water capacity charges. It in no way constitutes a legal interpretation of the state law by HDR.

2.1 Requirements under California Law

Many states have specific laws regarding the establishment, calculation and implementation of capacity charges. The main objective of most state laws is to assure that these charges are established in such a manner that they are fair, equitable, and cost-based. In other cases, state legislation may have been needed to provide the legislative powers to the utility to establish the charges.

The laws for the enactment of capacity charges in California are codified in California Government Code sections 66013, 66016, and 66022, which are interspersed within the 'Mitigation Fee Act.' The Mitigation Fee Act is comprehensive legislation dealing mainly with capacity charges, although the above sections set forth the various requirements for imposition of capacity charges in California: calculation of the fees, noticing, accounting and reporting requirements, and processes for judicial review. Although contained within the Mitigation Fee Act, capacity charges are not development fees.

A summary of the relevant statutes required in the calculation of capacity charges is as follows:

> *"66013 (a) Notwithstanding any other provision of law, when a local agency imposes fees for water connections or sewer connections, or imposes capacity fees, those fees or charges shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed, unless a question regarding the amount of the fee or charge imposed in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue."*
>
> *"66013 (b) (3) 'Capacity charge' means a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities. A "capacity charge" does not include a commodity charge."*

"66022 (a) Any judicial action or proceeding to attack, review, set aside, void, or annul an ordinance, resolution, or motion adopting a new fee or service charge, or modifying or amending an existing fee or service charge, adopted by a local agency, as defined in Section 66000, shall be commenced within 120 days of the effective date of the ordinance, resolution, or motion."

In addition to the determination of "the estimated reasonable cost of providing the service for which the fee is imposed," California law also requires the following:

- That notice (of the time and place of the meeting, including a general explanation of the matter to be considered) and a statement that certain data is available be mailed to those who filed a written request for such notice;
- That certain data (the estimated cost to provide the service and anticipated revenue sources) be made available to the public;
- That the public agency provide an opportunity for public input at an open and public meeting to adopt or modify the fee; and
- That revenue in excess of actual cost be used to reduce the fee creating the excess.

The basic principle that needs to be followed under California law is that the charge be based on a proportionate share of the costs of the system required to provide service and that the requirements for adoption and accounting be followed in compliance with California law.

2.2 Propositions 218 and 26 and Capacity Charges

In 1996, the voters of California approved Proposition 218, which required that the imposition of certain fees and assessments by municipal governments require a vote of the people to change or increase the fee or assessment. Of interest in this particular study is the applicability of Proposition 218 to the establishment of capacity charge for the City.

In Richmond v. Shasta Community Services Dist., 32 Cal.4th 409 (2004), the California Supreme Court held that water capacity charge are not "assessments" under Proposition 218 because they are imposed only on those who are voluntarily seeking water service, rather than being charged to particular identified parcels, and therefore such fees are not subject to the procedural or substantive requirements of Proposition 218. Additionally, the court held that a capacity charge is not a development fee. The court also held that such fees can properly be enacted by either ordinance or resolution.

In November 2010 the voters of California passed Proposition 26, an initiative based state constitutional amendment, which provided a new definition of the term "tax" in the California Constitution. Under Proposition 26 a fee or charge imposed by a public agency is a tax unless it meets one of seven exceptions. Capacity charges fall within exception 2 – i.e., it is a charge imposed for a specific government service. Provided that a capacity charge does not charge one payor more in order to charge another payor less (i.e., a cross-subsidy), and it does not exceed the reasonable costs to the local government of providing the service, then the charge is not a tax within the meaning of Proposition 26. Under Proposition 26, the local government bears the burden of proving, by a preponderance of the evidence, that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a

fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity.

In the case of the City's water capacity charge, the City does not charge one fee payer more in order to charge another fee payer less (i.e., a cross-subsidy), and it does not exceed the reasonable costs of providing the service. Given this, a regional sewer connection fee is not interpreted as being a tax within the meaning of Proposition 26.

In simplified terms, the basic principle that needs to be followed under California law is that the water capacity charge be based on a proportionate share of the costs of the system required to provide service and that the requirements for adoptions and accounting be followed in compliance with California law.

2.3 Summary

This section of the report reviewed the legal basis for establishing capacity charges in the State of California and in particular for the City. The next section of the report provides a detailed discussion of the specific calculation of the water capacity charge for the City.

3 Development of the Water Capacity Charge

This section of the report presents the key assumptions and details used in calculating the City's water capacity charge. The calculation of the City's water capacity charge is based on City's-specific accounting and planning information. Specifically, the capacity charge is based upon the City's fixed asset records, Capital Improvement Plan (CIP), and other planning related data. The City provided the financial and accounting information that was used within this analysis.

HDR recommends that the City update the water capacity charge every five years to reflect the value of the capacity in the water system.

3.1 Methodology to Development of Capacity Charges

In establishing connection fees, there are differing methodologies. The AWWA M-1 Manual discusses three generally accepted methods;

- ✓ The ***buy-in method*** is based on the value of the existing system's capacity. This method is typically used when the existing system has sufficient capacity to serve new development now and into the future.
- ✓ The ***incremental cost method*** is based on the value or cost to expand the existing system's capacity. This method is typically used when the existing system has limited or no capacity to serve new development now and into the future.
- ✓ The ***combined approach*** is based on a blended value of both the existing and expanded system's capacity. This method is typically used where some capacity is available in parts of the existing system (e.g., source of supply), but new or incremental capacity will need to be built in other parts (e.g., treatment plant) to serve new development at some point in the future."

For the development and calculation of the City's water capacity charge, the "buy-in approach" was used as there is sufficient capacity in the existing system. The buy-in methodology contains an existing or reimbursement cost component. In other words, the value of the City's existing assets is divided by the existing number of equivalent units.

3.2 Overview of City's Water System

The City of Santa Barbara provides retail water service to a population of approximately 98,000, through approximately 27,000 service connections. Elevation within the service area ranges from sea level to 1,400 feet. The City's water system has multiple sources of supply including groundwater wells, surface water, recycled water, and desalination. The City's potable water system consists of 312 miles of distribution main, 15 balancing reservoirs, 15 pumping stations, and 9 production wells. The recycled water system is significantly smaller, serving approximately 1,000 AFY of demand with 13.5 miles of distribution main, 2 balancing reservoirs, and 4 pumping stations.

3.3 Present Water Capacity Charge

The City's current water capacity charge is based on the cost for one equivalent unit, for a 5/8-inch meter. The City's present water capacity charges are shown below in Table 3 - 1.

Table 3 - 1
Present Water Capacity Charges

Meter Size	Weighting Factor	Capacity Charge
5/8"	1.00	$9,561
3/4"	1.50	14,342
1"	2.50	23,903
1 1/2"	5.00	47,805
2"	8.00	76,488
3"	15.00	143,415
4"	25.00	239,025
6"	50.00	478,050
8"	80.00	764,880
10"	115.00	1,099,515

In Table 3 - 1, the capacity charge is by meter size and the cost is determined by multiplying the capacity charge for a 5/8-inch meter by the meter capacity weighting factors which are based on the capacity of each meter size.

3.4 Calculation of the City's Water Capacity Charge

As discussed in Section 1, the process of calculating capacity charges is based on a four-step process. In summary form, these steps are as follows:

- Determination of system planning criteria
- Determination of equivalent units
- Calculation of the capacity charge by system component costs
- Determination of capacity charge credits

Each of these steps is discussed in more detail below.

3.4.1 System Planning Criteria

System planning criteria are used to establish the capacity needs of an equivalent unit. Water demand represents the basis for system design. For the City, the current meter equivalency factors were used for the different meter sizes as a method to equitably weight larger meter sizes based on assumed capacity differences. The number of customers by meter size was based on data from the City's utility billing system. Table 3 - 2 shows a summary of the City's water service customers by meter size.

Table 3 - 2
Present Water Capacity Charges

Meter Size	SFR	MFR 1-4	MFR 5+	COM	IND	Recycled	Irr - Ag	Irr – Rec	Irr - Urban	Total
5/8"	13,342	4,580	462	1,514	15	8	13	45	303	**20,282**
3/4"	928	207	16	103	9	15	34	4	15	**1,331**
1"	2,405	626	231	430	5	67	3	39	165	**3,971**
1 1/2"	163	25	318	207	21	18	14	16	41	**823**
2"	82	26	170	362	1	2	0	42	112	**797**
3"	0	0	6	14	0	1	0	3	1	**25**
4"	0	0	1	11	0	1	0	3	0	**16**
6"	0	0	3	10	2	0	0	0	0	**15**
8"	0	0	0	2	0	0	0	0	0	**2**
10"	0	0	0	0	0	0	0	0	0	**0**
	16,920	**5,464**	**1,207**	**2,653**	**53**	**112**	**64**	**152**	**637**	**27,262**

Currently, the total number of water service customers by meter size is 27,262 customers.

3.4.2 Equivalent Units

For system planning the number of existing customers by meter size is converted to equivalent meters. Equivalent meters are used to adjust to the total number of customers to reflect the capacity differences associated with different size meter connections. As noted, the AWWA meter equivalency ratios are used for all customer connections.

The number of equivalent units or equivalent meters can be determined based on the corresponding meter size capacity. Table 3 - 3 shows the water service customers by meter size converted to the meter equivalency.

Table 3 - 3
Water Equivalent Meters

Meter Size	Meter Weighting	Number of Meters	Total Meter Equivalency
5/8"	1.00	20,282	20,282
3/4"	1.50	1,331	1,997
1"	2.50	3,971	9,928
1 1/2"	5.00	823	4,115
2"	8.00	797	6,376
3"	15.00	25	375
4"	25.00	16	400
6"	50.00	15	750
8"	80.00	2	160
10"	115.00	0	0
Total		**27,262**	**44,382**

The total water meter equivalency for the City is 44,382 for the water capacity charge calculation. This total will be used in determination of the cost per equivalent unit for the water capacity charge.

Given the development of the water system equivalent units the focus now shifts to the calculation of the capacity charge for each plant component. This aspect of the analysis is discussed below.

3.4.3 Calculation of the Water Capacity Charge

The next step of the analysis is to review the major functional system infrastructure to determine the capacity charge for the system. In calculating the capacity charge for the City, existing infrastructure components, debt service for existing facilities, capital improvements, and construction work in progress were included. The methodology used to calculate each component is described below.

Existing Component

To calculate the value of the existing assets for the capacity charge, the City's methodology considered the original cost of each asset. The City provided an asset listing for the various existing components and their installation dates. The original cost of the asset was then adjusted and brought up to present day dollars. Given the value of the assets, the next step was to determine the portion of the project costs that were deemed eligible to be included in the calculation of the capacity charge.

Debt Service Component

In addition to the buy-in component, a debt service component was also developed. This component accounts for the principal on existing assets and the remaining principal portion of the debt associated with the assets was deducted from the total eligible asset value prior to calculating the capacity charge. By segregating the debt service out, the cost can be clearly identified and calculated appropriately. This inclusion of a debt service credit avoids double charging the customer for the asset value in the existing or reimbursement component of the capacity charge, and also in the debt service component of the water rates.

Capital Components

An important requirement for a capacity charge study is the relationship between the anticipated capital improvements on the system. For purposes of the Study, the City's most recent Capital Improvement Plan was provided, and the FY 2022 projects were included. Additionally, the construction work in progress (CWIP) was included for any amount of capital that was not booked as an asset by June 30th, 2021 but was also not included in the FY 2022 capital improvement plan.

3.5 Net Allowable Water Capacity Charge

The methodology used to establish the water capacity charge is a buy-in approach. This approach uses the reimbursement component and accounts for any existing debt credit resulting in a net allowable capacity charge. Based on the sum of the component costs calculated above, the net allowable water capacity charge is $10,248. A summary of this calculation is shown below in Table 3 - 4.

Table 3 - 4
Calculated Water Capacity Charge

	Total Cost	Equivalent Units	$ / Equivalent Unit
Assets			
Source	$115,478,705	44,382	$2,602
Storage	30,342,512	44,382	684
Pump Station	13,799,810	44,382	311
Transmission and Distribution	94,737,522	44,382	2,135
Treatment	63,897,796	44,382	1,440
General	10,516,816	44,382	237
SWP - DWR Transmission	52,108,869	44,382	1,174
SWP - DWR Conservation	1,559,688	44,382	35
SWP - CCWA	20,996,612	44,382	473
Cachuma - Reclamation	104,710,134	44,382	2,359
Cachuma - COMB	2,991,864	44,382	67
CWIP	0	44,382	0
CIP – FY 2022	14,943,454	44,382	337
Total Assets	**$526,083,783**		**$11,854**
Debt Service			
2013 Water COP	($9,095,000)	44,382	($205)
Cater Plant Improv Loan	(3,286,681)	44,382	(74)
Safe Drinking Water 2011	(19,371,055)	44,382	(436)
Desal Loan	(60,525,218)	44,382	(1,364)
Total Debt Service	**($92,277,955)**		**($2,079)**
Council Policy Minimum Reserves	$21,041,595	44,382	$474
Total Charge per Equiv. Unit	**$454,847,423**		**$10,248**

Note: Table may not foot due to rounding

This calculated water capacity charge of $10,248 compares to the City's current capacity charge of $9,561 per 5/8" meter equivalent, or an increase of $687. The Technical Appendix details the calculation of the net allowable water capacity charge.

The calculated capacity charge for all other customers are determined by multiplying the capacity charge for one equivalent unit by the meter capacity weighting factors. As noted, the weighting factors are determined based on the American Water Works Association (AWWA) safe operating capacities for the type and size of meter. The safe operating capacity of each meter is divided by the safe operating capacity for a 5/8-inch meter to determine the weighting factor for each meter. Table 3 - 5 shows the present and calculated capacity charge size of meter.

Table 3 - 5 Present and Calculated Water Capacity Charge		
Meter Size	**Present**	**Calculated**
5/8"	$9,561	$10,248
3/4"	14,342	15,373
1"	23,903	25,621
1 1/2"	47,805	51,242
2"	76,488	81,988
3"	143,415	153,727
4"	239,025	256,212
6"	478,050	512,423
8"	764,880	819,877
10"	1,099,515	1,178,574

The City's General Plan policies promote smaller, high-density multi-family dwelling units, and State legislation requires that to the extent capacity charges are allowed on Accessory Dwelling Units (ADUs), the water capacity charges be based on the size of the unit, or the number of plumbing fixtures. To account for the fact that most multi-family units do not require the entire capacity of the City's smallest water meter offering, and for State regulations on charges affecting ADUs, the City adopted a $/fixture unit approach for multi-unit dwellings and ADUs served by a dedicated water meter. The California Plumbing Code ascribes fixture unit values to common plumbing fixtures and based on Plumbing Code, the capacity of one 5/8" meter is equal to 30 fixture units. Staff and HDR recommend continuing with this $/fixture unit approach.

Table 3 – 6 Multi-Family Dwelling Unit Water Capacity Charge		
Current Capacity Charge ($ / Fixture Unit)	**Proposed FY 2023 Capacity Charge ($ / Fixture Unit)**	**Difference**
$318.70	$341.60	$22.90

3.6 Key Assumptions

In developing the capacity charges for the City's water system, a number of key assumptions were utilized. These are as follows:

- The City provided the planning criteria
- The buy-in methodology is used for calculation of the net allowable capacity charge
- The City's asset records were used to determine the existing plant assets, as appropriate
- The base year for calculations is 2022
- The City provided the CIP for the FY 2022 improvements and CWIP

3.7 Consultant's Recommendations

Based on our review and analysis of the City's water system, HDR recommends:

1. The City should adopt water capacity charge for new connections to the water system that are no greater than the net allowable water capacity charge as set forth in this report
2. The adopted water capacity charge should be updated annually by the Engineering New Record Construction Cost Index (ENR-CCI) 20 City average, for no more than five years before a complete update of the charge is undertaken. This best industry practice can keep the charge relatively current with construction pricing practices.
3. The City should update the actual calculations for the water capacity charge at such time when a new water capital improvement plan, facilities plan, comprehensive system plan, or a comparable plan is approved or updated by the City, or every five years, or when a major infrastructure project is completed.

3.8 Summary

The water capacity charge developed and presented in this section of the report are based on the planning and engineering design criteria of the City's water system, the value of the existing assets, and generally accepted ratemaking principles. Consistently updating the charge annually based on the Engineering New Record cost index and reviewing the capacity charge every five years will continue to create equitable and cost-based charges for new customers connecting to the City's water system. The capacity charge study findings and conclusions were presented to the Finance Committee on May 10, 2022 as part of the City wide fee schedules. On June 14, 2022 a public hearing was held where the City Council took public comments on the proposed water capacity charges. At the conclusion of the public hearing the proposed water capacity charges, as developed in this report, were adopted by the City Council. HDR would recommend that the City have its legal counsel review the water capacity charge and this report prior to adjustments being implemented to ensure compliance with California law.

Technical Appendix

City of Santa Barbara
Water Capacity Charge
Equivalent Unit Projections
Exhibit 1

	SFR	MFR 1-4 DU	MFR 5+ DU	COM	IND	Recycled	Irr - Ag	Irr - Rec	Irr - Urban	Total	Awwa Weight	Total Weighted
5/8"	13,342	4,580	462	1,514	15	8	13	45	303	**20,282**	1.00	20,282
3/4"	928	207	16	103	9	15	34	4	15	**1,331**	1.50	1,997
1"	2,405	626	231	430	5	67	3	39	165	**3,971**	2.50	9,928
1 1/2"	163	25	318	207	21	18	14	16	41	**823**	5.00	4,115
2"	82	26	170	362	1	2	0	42	112	**797**	8.00	6,376
3"	0	0	6	14	0	1	0	3	1	**25**	15.00	375
4"	0	0	1	11	0	1	0	3	0	**16**	25.00	400
6"	0	0	3	10	2	0	0	0	0	**15**	50.00	750
8"	0	0	0	2	0	0	0	0	0	**2**	80.00	160
10"	0	0	0	0	0	0	0	0	0	**0**	115.00	0
	16,920	**5,464**	**1,207**	**2,653**	**53**	**112**	**64**	**152**	**637**	**27,262**		**44,382**

City of Santa Barbara
Water Capacity Charge
Capital Improvement Projects
Exhibit 2

		FY 2022 Total	Capacity Charge Eligible %	Capacity Charge Eligible $	Source
Capital Improvement Projects					
Treatment	Cater Treatment Plant Equipmnt	$350,000	100.0%	$350,000	*budget*
Source	South Coast Booster Station	24,302	100.0%	24,302	*revised*
Source	Water Meter Replacement Prgrm	4,300,000	81.1%	3,487,300	*budget*
Pump Station	Small Tunnel Air Binding	194,070	100.0%	194,070	*revised*
Source	Desal Plant Expansion	65,170	100.0%	65,170	*revised*
Storage	Hydroelectric Plant Reactivati	155	100.0%	155	*revised*
General	Main Replacement	9,929,000	100.0%	9,929,000	*budget*
Trans. & Dist.	Recycled Wtr/City Facilities R	100,000	100.0%	100,000	*budget*
General	Ground Water Development	258,457	100.0%	258,457	*revised*
General	Sea-Level Rise Adaptation Prog	50,000	0.0%	0	*budget*
Source	Desalination Facility	8,861,574	0.0%	0	*Settlement Funded*
Trans. & Dist.	Desal Conveyance	18,863,516	0.0%	0	*Settlement Funded*
Pump Station	Pump Station Rehab	200,000	100.0%	200,000	*budget*
Storage	Dist Reservoir Maint Prog	335,000	100.0%	335,000	*budget*
		$43,531,245		**$14,943,454**	
Source		$13,251,046		$3,576,772	
Storage		335,155		335,155	
Pump Station		394,070		394,070	
Trans. & Dist.		18,963,516		100,000	
Treatment		350,000		350,000	
General		10,237,457		10,187,457	
		$43,531,245		**$14,943,454**	

Notes

Year		Book Value	Cost [1] 2022$	Capacity Charge Eligible	Capacity Charge Cost
Existing Assets					
1904	TUNNEL MISSION	$0	$0	100.0%	$0
1993	GIBRALTER DAM	3,783,513	9,113,848	100.0%	9,113,848
1994	IONICS DESAL PLANT	39,779	93,554	100.0%	93,554
1995	IONICS DESAL PLANT PPA PER AUDITOR'S	445,748	1,032,151	100.0%	1,032,151
1996	MISSION TUNNEL ENHANCEMENT	375,817	836,915	100.0%	836,915
1998	GROUND WATER DEVELOPMENT	17,302	36,943	100.0%	36,943
2000	H20 RECLAMATION/PHASE II	59,838	121,829	100.0%	121,829
2005	SAN ROQUE PARK WATER WELL	235,559	394,035	100.0%	394,035
2005	SB HIGH SCHOOL WATER WELL	153,813	257,294	100.0%	257,294
2005	GROUND WATER DEVELOPMENT	149,649	250,327	100.0%	250,327
2006	LOS ROBLES WELL/MAS RADIO SYS	23,146	37,536	100.0%	37,536
2006	FIRESCAPE GARDEN BOULDER DAM	7,718	12,516	100.0%	12,516
2010	H20 RECLAMATION/PHASE II	138,417	197,774	100.0%	197,774
2010	H20 RECLAMATION/PHASE II	103,315	147,619	100.0%	147,619
2010	H20 RECLAMATION/PHASE II	347,434	496,424	100.0%	496,424
2010	H20 RECLAMATION/PHASE II	236,402	337,777	100.0%	337,777
2010	GROUND WATER DEVELOPMENT	699,886	1,000,017	100.0%	1,000,017
2010	GROUND WATER DEVELOPMENT	333,138	475,996	100.0%	475,996
2010	GROUND WATER DEVELOPMENT	180,342	257,677	100.0%	257,677
2010	GROUND WATER DEVELOPMENT	113,150	161,672	100.0%	161,672
2012	GIBRALTAR DAM CONCRETE & WATERPROOFING	278,501	378,498	100.0%	378,498
2013	H20 RECLAMATION/PHASE II	202,634	268,099	100.0%	268,099
2016	CORPORATE YARD WELL PREPLCMNT-DESIGN SRV	796,389	967,330	100.0%	967,330
2016	CORPORATE YARD WELL REPLCMNT-DESIGN SRVC	1,080,796	1,312,784	100.0%	1,312,784
2018	RECYCLED WATER PLANT	12,728,323	14,555,746	100.0%	14,555,746
2018	RECYCLED WTR/CITY FACILITIES RETROFIT	886,855	1,014,183	100.0%	1,014,183
2018	DESALINATION PLANT	65,061,271	74,402,213	100.0%	74,402,213
2018	GROUND WATER DEVELOPMENT	3,657,933	4,183,108	100.0%	4,183,108
2019	RECYCLED WATER FAC UPGR FY19-	504,588	567,121	100.0%	567,121
2020	Desal Plant Expansion	1,045,349	1,150,138	100.0%	1,150,138
2020	CORP YARD WELL #2 REHAB	209,789	230,819	100.0%	230,819
	Total Existing Assets	**$94,773,719**	**$115,478,705**		**$115,478,705**
	Total 2021				**44,382**
	Total Existing CC ($ / Eq. Mtr.)				**$2,601.93**

Notes

[1] - Based on ENR 20 City Average December Values
[2] - Future projects from City of Santa Barbara capital improvement plan

City of Santa Barbara
Water Capacity Charge
Storage
Exhibit 4

Year		Book Value	Cost [1] 2022$	Capacity Charge Eligible	Capacity Charge Cost
Existing Assets					
1929	RESERVOIR	$0	$0	100.0%	$0
1976	RESERVOIR	11,362	58,369	100.0%	58,369
1982	RESERVOIR LINE	2,971	9,622	100.0%	9,622
1997	RESERVOIR ROOF REPLACEMENT	355,002	775,137	100.0%	775,137
2001	RESERVOIR ROOF REPLACEMENT	22,777	45,593	100.0%	45,593
2001	RESERVOIR MAINTENANCE	438,524	877,803	100.0%	877,803
2001	SHEFFIELD RESERVOIR	330,724	662,018	100.0%	662,018
2002	SKOFIELD RESERVOIR REPLACEMENT	1,212,749	2,363,771	100.0%	2,363,771
2005	RESERVOIR ROOF REPLACEMENT	66,728	111,620	100.0%	111,620
2005	SHEFFIELD RESERVOIR	253,339	423,777	100.0%	423,777
2007	SHEFFIELD WATER QUALITY (REPLACE RESERVO	13,936,611	22,037,243	100.0%	22,037,243
2007	EAST & TUNNEL RESERVIOR IMPROV.	643,183	1,017,031	100.0%	1,017,031
2009	RESERVOIR ROOF REPLACEMENT	385,325	570,374	100.0%	570,374
2012	GROUND WATER CONTROL RESERVOIR NO. 1	972,565	1,321,770	100.0%	1,321,770
2016	VIC TRACE RESERVOIR ROOF REPLACEMENT	56,298	68,383	100.0%	68,383
	Total Existing Assets	**$18,688,158**	**$30,342,512**		**$30,342,512**
	Total 2021				**44,382**
	Total Existing CC ($ / Eq. Mtr.)				**$683.67**

Notes

[1] - Based on ENR 20 City Average December Values
[2] - Future projects from City of Santa Barbara capital improvement plan

City of Santa Barbara
Water Capacity Charge
Pump Station
Exhibit 5

Year		Book Value	Cost [1] 2022$	Capacity Charge Eligible	Capacity Charge Cost
Existing Assets					
1976	PUMP VERTILINE	$0	$0	100.0%	$0
1982	BUILDING - CATER BOOSTER	1,162	3,763	100.0%	3,763
1982	BOOSTER PUMP LINE	4,645	15,043	100.0%	15,043
1996	TUNNEL ROAD PUMP STATION	19,264	42,900	100.0%	42,900
2001	PUMP STATION REHAB	93,854	187,869	100.0%	187,869
2002	SOUTH COAST BOOSTERSTATION VFD	348,479	679,221	100.0%	679,221
2002	PUMP STATION STAND-BY GENERATOR	3,544	6,908	100.0%	6,908
2005	D&C PUMP STATION REHABILITATION	39,499	66,073	100.0%	66,073
2006	PUMP STATION REHAB	750,341	1,216,835	100.0%	1,216,835
2007	CAMPANIL PUMP STATION IMPROV.	298,705	472,327	100.0%	472,327
2008	PUMP STATION REHAB	159,066	237,938	100.0%	237,938
2010	PUMP STATION REHAB	36,783	52,557	100.0%	52,557
2010	PUMP STATION REHAB	112,519	160,770	100.0%	160,770
2010	PUMP STATION REHAB- CALLE LAS CALERAS	109,903	157,033	100.0%	157,033
2013	SOUTH COAST BOOSTER STATION	566,368	749,344	100.0%	749,344
2013	SOUTH COAST BOOSTER STATION	46,250	61,192	100.0%	61,192
2014	PUMP REPLACEMENT - EMERG	5,600	7,209	100.0%	7,209
2014	PUMP STATION REHAB	1,781,712	2,293,744	100.0%	2,293,744
2014	REPLACEMENT PUMP - SKOFIELD PUMP STATION	14,560	18,744	100.0%	18,744
2014	ALAMEDA WELL PUMP REPLACEMENT	15,121	19,466	100.0%	19,466
2019	PUMP STATION REHAB FY14-FY18	1,201,737	1,350,666	100.0%	1,350,666
2021	SOUTH COAST BOOSTER PUMP VFD REPL	518,622	531,521	100.0%	531,521
2021	PUMP STATION IMPR FY19-FY21	5,335,969	5,468,686	100.0%	5,468,686
	Total Existing Assets	**$11,463,703**	**$13,799,810**		**$13,799,810**
	Total 2021				**44,382**
	Total Existing CC ($ / Eq. Mtr.)				**$310.93**

Notes

[1] - Based on ENR 20 City Average December Values
[2] - Future projects from City of Santa Barbara capital improvement plan

City of Santa Barbara
Water Capacity Charge
Transmission and Distribution
Exhibit 6

Year		Book Value	Cost [1] 2022$	Capacity Charge Eligible	Capacity Charge Cost
Existing Assets					
MAINS					
1976	PIPING PROCESS	$0	$0	100.0%	$0
1984	GOLETA OVERLAP	17,428	53,797	100.0%	53,797
1984	PENSTOCK PIPELINE	170,978	527,762	100.0%	527,762
1987	WATER PIPES	14,047,680	40,127,271	100.0%	40,127,271
1998	GARDEN ST EXTENSION	101,857	217,484	100.0%	217,484
1999	STEARN'S WHARF PIPE REP'L	227,612	475,206	100.0%	475,206
2006	WATER MAIN REPLACEMENT 2006	1,768,512	2,868,013	100.0%	2,868,013
2007	WATER MAIN REPLACEMENT 2007	1,507,985	2,384,499	100.0%	2,384,499
2008	WATER MAIN REPLACEMENT 2008	600,465	898,201	100.0%	898,201
2008	MISION CANYON RD. WATER MAIN PROJ.	318,371	476,232	100.0%	476,232
2009	ONTARE PRV- VAULT AUTOMATION RETROFIT	34,827	51,552	100.0%	51,552
2009	WATER MAIN REPLACEMENT 2009	584,327	864,945	100.0%	864,945
2010	WATER MAIN REPLACEMENT 2010	1,072,351	1,532,203	100.0%	1,532,203
2011	WATER MAIN REPLACEMENT 2011	299,017	417,015	100.0%	417,015
2012	WATER MAIN REPLACEMENT 2012	1,981,979	2,693,619	100.0%	2,693,619
2013	WATER MAIN REPLACEMENT 2013	3,485,653	4,611,760	100.0%	4,611,760
2013	WATER LINE REPLACEMENT-CACIQUE CALTRANS	75,959	100,499	100.0%	100,499
2014	WATER MAIN REPLACEMENT 2014	3,139,890	4,042,238	100.0%	4,042,238
2015	WATER MAIN REPLACEMENT 2015	1,913,877	2,354,416	100.0%	2,354,416
2016	WATER MAIN REPLACEMENT 2016	601,382	730,466	100.0%	730,466
2017	WATER MAIN REPLACEMENT 2017	3,283,604	3,862,962	100.0%	3,862,962
2018	WATER MAIN REPLACEMENT - FY18	3,031,559	3,466,804	100.0%	3,466,804
2019	WATER MAIN REPLACEMENT - FY19	4,608,263	5,179,358	100.0%	5,179,358
2020	WATER MAIN REPLACEMENT - FY20	7,582,150	8,342,211	100.0%	8,342,211
2020	WATER MAIN REPLACEMENT - FY20	223,940	246,389	100.0%	246,389
2021	Water Main Replacement - FY21	6,445,986	6,606,312	100.0%	6,606,312
TRANSMISSION					
2018	DESAL CONVEYANCE PIPELINE	$1,171,505	$1,339,700	100.0%	$1,339,700
METERS					
1966	METER WATER 1 1/2 INCH	$0	$0	0.0%	$0
2002	METRON METER INSTALLATION	315,489	614,920	0.0%	0
2003	METRON METER INSTALLATION	100,420	189,410	0.0%	0
2005	MATRON METER INSTALLATION	62,901	105,218	0.0%	0
2011	MATRON METER INSTALLATION	34,467	48,068	0.0%	0
2018	VENTURI WATER METERS (3)	119,643	136,820	0.0%	0
2020	GIBRALTAR RES. METER REPL 2020	242,316	266,607	100.0%	266,607
	Total Existing Assets	**$59,172,392**	**$95,831,958**		**$94,737,522**
	Total 2021				**44,382**
	Total Existing CC ($ / Eq. Mtr.)				**$2,134.59**

Notes

Year		Book Value	Cost [1] 2022$	Capacity Charge Eligible	Capacity Charge Cost	
Existing Assets						
1936	BUILDING - SHEFFIELD WTP	$0	$0	100.0%	$0	
1982	DISPERSION CHAMBER	1,936	6,271	100.0%	6,271	
1982	FILTER BASIN ADDITION	41,666	134,928	100.0%	134,928	
1982	VENT STRUCTURE	1,243	4,024	100.0%	4,024	
1982	VENT LINE	2,258	7,311	100.0%	7,311	
1982	SLUDGE BED & RECLAMING PIPING	1,146	3,710	100.0%	3,710	
1982	INFLUENT LINE	1,825	5,912	100.0%	5,912	
1982	INFLUENT MODIFICATIONS	6,035	19,544	100.0%	19,544	
1986	CATER EXPANSION	26,964	79,270	100.0%	79,270	
1994	EL ESTERO CHLORINE CONVERSION	61,342	144,268	100.0%	144,268	
1994	H2O RECLAMATION PROJECT	3,521,318	8,281,627	100.0%	8,281,627	
1995	CHLORINATOR ROOM EXTENSION	210,760	488,026	100.0%	488,026	
1999	EL ESTERO BLDG REHAB	288,139	601,572	100.0%	601,572	
1999	CATER SLUDGE BASIN	371,492	775,596	100.0%	775,596	
2001	CATER FILTER REHAB	888,986	1,779,503	100.0%	1,779,503	
2001	CATER SAFE DRINKING WATER ACT	128,565	257,351	100.0%	257,351	
2005	CATER IMPROVEMENT	9,719,545	16,258,532	100.0%	16,258,532	
2005	CATER FILTER REHAB	83,348	139,421	100.0%	139,421	
2010	CATER TRMT SEDIMENTATION BASIN	75,898	108,445	100.0%	108,445	
2011	CATER PHASE III OF STRATEGIC PLAN	187,321	261,241	100.0%	261,241	
2011	CATER PHASE III OF STRATEGIC PLAN	294,772	411,093	100.0%	411,093	
2011	CATER PHASE III OF STRATEGIC PLAN	49,447	68,960	100.0%	68,960	
2012	CATER PHASE III OF STRATEGIC PLAN	1,428,284	1,941,117	100.0%	1,941,117	
2016	CATER TREATMENT PLANT EQUIP REHAB	527,748	641,027	100.0%	641,027	
2016	CATER TREATMENT PLANT UPGRADE	16,219,499	19,700,938	100.0%	19,700,938	
2016	ORTEGA TREATMENT PLANT	7,998,597	9,715,458	100.0%	9,715,458	
2019	CATER TREATMENT PLNT EQUIP UPGRADE	1,835,214	2,062,649	100.0%	2,062,649	
	Total Existing Assets	**$43,973,347**	**$63,897,796**		**$63,897,796**	
	Total 2021				**44,382**	***Existing***
	Total Existing CC ($ / Eq. Mtr.)				**$1,439.72**	

Notes

[1] - Based on ENR 20 City Average December Values
[2] - Future projects from City of Santa Barbara capital improvement plan

Year		Book Value	Cost [1] 2022$	Capacity Charge Eligible	Capacity Charge Cost
Existing Assets					
LAND					
1902	LAND - RESERVOIR #2	$1,889	$1,889	100.0%	$1,889
1904	LAND - MONO RESERVOIR	58,783	58,783	100.0%	58,783
1905	LAND - WATERSHED	10,371	10,371	100.0%	10,371
1905	LAND - WATERSHED	3,611	3,611	100.0%	3,611
1905	LAND - WATERSHED	6,844	6,844	100.0%	6,844
1905	LAND - WATERSHED	3,065	3,065	100.0%	3,065
1907	LAND - MISSION TUNNEL	12,445	12,445	100.0%	12,445
1911	LAND - CORPORATION YARD	2,519	2,519	100.0%	2,519
1911	LAND - VACANT LAND	6,928	6,928	100.0%	6,928
1911	LAND - SANTA INEZ RIVER	2,771	2,771	100.0%	2,771
1911	LAND - VACANT LAND	3,863	3,863	100.0%	3,863
1911	LAND - VACANT LAND	1,596	1,596	100.0%	1,596
1911	LAND - RESERVOIR #3	42	42	100.0%	42
1911	LAND - VACANT LAND	756	756	100.0%	756
1911	LAND - RECYCLING CENTER	420	420	100.0%	420
1911	LAND - VACANT LAND FROM WATER CO.	126	126	100.0%	126
1919	LAND - SURGE CHAMBER SITE	210	210	100.0%	210
1919	LAND - SHEFFIELD	4,180	4,180	100.0%	4,180
1925	LAND - LA MESA RESERVOIR	3,149	3,149	100.0%	3,149
1928	LAND - ROCKY NOOK	42	42	100.0%	42
1931	LAND - LA MESA RESERVOIR	1,008	1,008	100.0%	1,008
1931	LAND - LA MESA RESERVOIR	252	252	100.0%	252
1931	LAND - LA MESA RESERVOIR	504	504	100.0%	504
1947	LAND - SOLIDAD & CACIQUE	840	840	100.0%	840
1947	LAND - ESCONDIDO RESERVOIR	1,619	1,619	100.0%	1,619
1947	LAND - SKOFIELD	42	42	100.0%	42
1953	LAND - SHEFFIELD TURNOUT	63	63	100.0%	63
1953	LAND - VIC TRACE	11,741	11,741	100.0%	11,741
1957	LAND - SAN ROGUE HILLS	42	42	100.0%	42
1957	LAND - VACANT LAND FROM WATER CO.	42	42	100.0%	42
1959	LAND - EAST (RESERVOIRS)	3,611	3,611	100.0%	3,611
1961	LAND - CATER	8,062	8,062	100.0%	8,062
1963	LAND - CALLE LAS CALERAS	420	420	100.0%	420
1964	LAND - COMPANIL/HOPE	15,536	15,536	100.0%	15,536
1964	LAND - CATER	15,423	15,423	100.0%	15,423
1969	LAND - WATER LINE (LOT)	84	84	100.0%	84
1969	LAND - WATER LINE (LOT)	756	756	100.0%	756
1970	LAND - RATTELSNAKE CANYON	420	420	100.0%	420
1970	LAND - RATTELSNAKE CANYON	1,512	1,512	100.0%	1,512
1970	LAND - RATTELSNAKE CANYON	3,254	3,254	100.0%	3,254
1970	LAND - RATTELSNAKE CANYON	693	693	100.0%	693
1980	LAND - EL CIELTO RESERVOIR	14,034	14,034	100.0%	14,034
1991	LAND - LA COLINA RD APN #57-020-14	375,139	375,139	100.0%	375,139
2002	LAND-LAURAL CANYON RD ROWE PROPERTY	480,500	480,500	100.0%	480,500
2003	COOPER PROPERTY FOR CATER TREATMENT	1,158,980	1,158,980	100.0%	1,158,980
2014	LAND-OCCUPIED BY HYDROELECTRIC PLANT	65,000	65,000	100.0%	65,000

Year		Book Value	Cost [1] 2022$	Capacity Charge Eligible	Capacity Charge Cost
BLDGs					
1950	BUILDING - ADMIN. BLDG #1	$0	$0	100.0%	$0
1986	HYDROPLANT	217,387	639,091	100.0%	639,091
2010	MENTAL HEALTH BUILDING (619 GARDEN UNIT	887,401	1,267,942	100.0%	1,267,942
2010	GIBRALTAR DAM CARETAKER'S HOUSE REMODEL	72,049	102,945	100.0%	102,945
2011	619 GARDEN UNIT 3 TENANT IMP	45,644	63,656	100.0%	63,656
2011	619 GARDEN UNIT 3 TENANT IMP	356,832	497,644	100.0%	497,644
BLDG IMPROV					
2000	CITY FACILITIES RETROFIT	$0	$0	100.0%	$0
2008	CITY FACILITIES RETROFIT	8,787	13,143	100.0%	13,143
COMMUNICATIONS					
1976	TELEMETRY SYSTEM	$0	$0	100.0%	$0
1996	SCADA SYSTEM	111,929	249,256	100.0%	249,256
2006	D&C SYSTEM SCADA	102,973	166,993	100.0%	166,993
2006	SCADA/CUSTOM LIMS PROJECT	4,711	7,640	100.0%	7,640
2008	SCADA/CUSTOM LIMS PROJECT	6,364	9,519	100.0%	9,519
2010	FLIGHT SYSTEM UPGRADE	514,153	734,636	100.0%	734,636
2010	FLIGHT SYSTEM UPGRADE	168,398	240,611	100.0%	240,611
2010	CATER EQUIP REHAB- SCADA UPDATE	66,691	95,289	100.0%	95,289
2010	SCADA SYSTEM UPGRADE	22,311	31,879	100.0%	31,879
2016	COMMUNICATIONS UPGRADE CARP/ORTEGA/BAKE	17,694	21,491	100.0%	21,491
2021	SCADA System upgrades-Water	39,594	40,579	100.0%	40,579
2021	CATER CMMS Upgrades	60,838	62,351	100.0%	62,351
EQUIPMENT					
1981	PUMP,PEABODY	$0	$0	100.0%	$0
1984	HYDROELECTRIC EQUIP	13,465	41,564	100.0%	41,564
1996	BOTHIN STAND-BY GENERATOR	15,505	34,528	100.0%	34,528
2001	WTP EQUIPMENT REHAB	27,279	54,606	100.0%	54,606
2010	CATER EQUIPMENT REHAB	296,105	423,083	100.0%	423,083
2010	CATER EQUIPMENT REHAB	257,315	367,659	100.0%	367,659
2010	CATER TREATMENT PLANT EUIP. REHAB.	172,518	246,498	100.0%	246,498
2010	CATER EQUIP REHAB- MAJOR CATER REHAB PRO	418,060	597,335	100.0%	597,335
2010	WTP EQUIPMENT REHAB	91,985	131,431	100.0%	131,431
2012	POWER VACUUM SYSTEM & TRAILER 4'X6' LONG	834	1,133	100.0%	1,133
2012	INDUSTRIAL GAS GENERATOR-GIBRALTAR DAM	795	1,080	100.0%	1,080
2014	GODWIN DRI-PRIME HL110M DIESEL PUMP	22,318	28,732	100.0%	28,732
2014	CATERPILLAR XQ200 STANDBY GENERATOR	27,769	35,750	100.0%	35,750
2014	PUMP & MOTOR NO.1	5,252	6,762	100.0%	6,762
2014	PUMP & MOTOR NO.2	5,252	6,762	100.0%	6,762
2014	PUMP & MOTOR NO.3	5,252	6,762	100.0%	6,762
2021	Flash Mixer Replacement-FY21	148,487	152,180	100.0%	152,180

Year		Book Value	Cost [1] 2022$	Capacity Charge Eligible	Capacity Charge Cost
MISC					
1960	W155	$0	$0	100.0%	$0
1976	W151	1,899	9,755	100.0%	9,755
1976	W150	2,692	13,827	100.0%	13,827
1981	W160	6,609	22,878	100.0%	22,878
1982	TIE IN LINE 54 IN	337	1,091	100.0%	1,091
1983	W152	14,141	44,010	100.0%	44,010
1983	W157	8,114	25,252	100.0%	25,252
1983	W158	14,998	46,677	100.0%	46,677
1984	PACIFIC MECHANICAL	2,037	6,288	100.0%	6,288
1984	EL CIELITO-SKOFIELD	12,471	38,494	100.0%	38,494
1990	SHEFFIELD RSVR DRAINAGE DITCH	6,617	17,721	100.0%	17,721
2006	FENCING @LA MESA RESERVIOR	73,417	119,061	100.0%	119,061
2017	CHROMATOGRAPHY INTEGRION RIFC ION	3,428	4,032	100.0%	4,032
2018	HYDROELECTRIC PLANT REACTIVATION	769,795	880,316	100.0%	880,316
2018	NO-DES TRUCK FLUSHING UNIT	295,281	337,675	100.0%	337,675
2021	Septic Tank - Gibraltar Dam	89,735	91,967	100.0%	91,967
2021	Control Tunnel Air Binding Improvements	69,432	71,159	100.0%	71,159
VEHICLE / TRANSPORTATION					
1990	TRUCK UTILITY BODY	$0	$0	100.0%	$0
2006	JOHN DEERE 544J 4WD LOADER	27,516	44,623	100.0%	44,623
2018	JOHNDEERE 410L BACKHOE LOADER-WATER	15,927	18,214	100.0%	18,214
2019	2019 FORD F-350 TRUCK	53,439	60,061	100.0%	60,061
	Total Existing Assets	**$7,963,014**	**$10,516,816**		**$10,516,816**
	Total 2021				**44,382**
	Total Existing CC ($ / Eq. Mtr.)				**$236.96**

Notes

City of Santa Barbara
Water Capacity Charge
Calculation of SB City Share of SWP Transportation Capital Costs

Total SWP Transportation Capital Costs by Applicable Reach and Year (Dollars)

Reach	1	2A	2B	3	4	5	6	7	8C	8D	31A	33A	33B	34	35	37	38	Total
1952	$4,109	$3,279	$1,499	$2,492	$3,579	$4,044	$1,018	$1,456	$13	$727	$0	$0	$0	$0	$0	$0	$0	$22,216
1953	11,036	8,589	3,964	6,999	10,288	11,283	2,872	4,196	45	2,671	0	0	0	0	0	0	0	61,943
1954	15,262	11,163	5,179	8,704	12,982	14,652	3,643	5,771	50	2,719	0	0	0	0	0	0	0	80,125
1955	9,314	5,952	2,760	4,273	6,615	8,079	1,888	3,618	19	888	0	0	0	0	0	0	0	43,406
1956	28,669	5,020	2,398	3,295	10,690	18,402	3,004	15,515	98	3,850	0	0	0	0	0	0	0	90,941
1957	70,333	5,456	2,612	3,543	18,400	39,575	5,224	32,673	234	10,604	0	0	0	0	0	0	0	188,654
1958	233,772	17,191	7,994	11,927	27,107	43,967	7,752	25,384	375	19,033	0	0	0	0	0	0	0	394,502
1959	626,827	100,306	45,510	21,979	62,303	56,807	10,170	22,879	436	20,578	28,046	49,114	0	7,441	8,236	0	0	1,060,632
1960	1,330,583	102,136	48,968	207,025	117,198	109,072	13,176	40,577	1,673	44,565	34,404	70,450	0	8,507	14,265	0	0	2,142,599
1961	3,428,563	195,947	42,843	184,443	600,524	244,957	43,064	88,393	3,949	75,726	13,801	17,868	0	1,501	3,931	0	0	4,945,510
1962	2,161,359	491,225	168,218	495,836	1,245,430	287,800	39,692	187,906	6,131	159,481	10,121	7,798	0	524	1,689	0	0	5,263,210
1963	2,476,510	1,525,734	684,095	2,772,189	4,318,642	2,705,299	331,767	1,281,033	5,861	161,252	20,470	14,299	0	880	2,943	0	0	16,300,974
1964	7,263,277	2,369,858	700,074	4,348,311	5,114,201	1,317,637	262,025	1,967,832	4,014	90,622	315,418	26,963	0	1,687	5,639	0	0	23,787,558
1965	6,757,487	6,873,699	2,975,719	3,860,997	5,773,677	3,317,761	1,114,456	1,036,244	15,049	491,042	747,023	36,178	0	2,118	7,060	0	0	33,008,510
1966	9,511,051	14,112,820	5,677,099	2,312,372	8,669,939	7,455,998	4,247,884	7,743,249	201,274	5,197,322	2,258,915	35,864	0	1,736	5,764	0	0	67,431,287
1967	10,333,478	10,672,113	6,646,739	(44,527)	2,355,609	10,438,806	181,318	6,813,254	212,285	4,982,844	6,310,419	38,331	0	1,891	6,213	0	0	58,948,773
1968	7,428,369	891,681	1,303,186	119,884	484,989	3,905,057	264,470	463,161	64,234	611,192	2,707,580	30,784	0	1,324	4,369	0	0	18,280,280
1969	4,061,590	792,259	443,924	(6,065)	130,806	995,219	111,765	172,240	58,960	116,146	423,797	26,549	0	907	2,905	0	0	7,331,002
1970	2,348,178	149,692	115,578	32,387	(9,726)	259,743	(824,970)	1,222,786	23,011	106,810	269,194	24,368	0	851	2,787	0	0	3,720,689
1971	143,462	215,512	69,410	99,945	235,659	325,622	31,345	347,933	8,813	33,099	164,446	32,230	0	1,315	3,804	0	0	1,712,595
1972	202,064	43,721	7,744	15,990	93,797	43,143	15,705	281,546	10,818	13,349	131,332	17,601	0	522	1,660	0	0	878,992
1973	148,537	25,496	22,418	6,753	109,723	54,257	14,098	42,416	5,145	11,089	182,493	16,154	0	542	1,758	0	0	640,879
1974	262,160	16,627	45,707	6,618	118,930	121,565	16,726	77,816	5,434	24,433	190,866	18,799	0	463	1,405	0	0	907,549
1975	359,618	14,680	169,676	18,921	108,440	30,962	8,923	153,253	5,424	15,960	64,582	36,012	0	2,255	6,656	0	0	995,362
1976	798,521	45,533	65,943	17,485	88,469	25,742	5,839	45,216	19,931	76,280	198,266	68,898	0	5,088	14,988	0	0	1,476,199
1977	503,717	20,283	22,568	35,707	87,894	25,570	4,298	10,965	21,096	70,005	918,473	81,305	0	1,834	5,387	0	0	1,809,102
1978	1,127,782	36,221	9,714	8,539	432,063	21,034	3,767	8,198	7,584	40,453	52,994	83,300	0	1,302	3,852	0	0	1,836,803
1979	1,479,518	59,695	26,106	(35,394)	551,740	51,188	10,852	(240,532)	10,474	6,181	38,182	108,951	0	1,505	4,433	0	0	2,072,899
1980	4,965,349	96,760	38,789	66,622	3,458,944	229,352	76,530	187,102	2,158	17,492	189,070	376,036	0	1,152	3,449	0	0	9,708,805
1981	(217,357)	1,487,516	38,451	28,491	(2,237,594)	(31,569)	(15,148)	920,446	1,151	9,642	19,897	(157,537)	0	1,427	4,261	0	0	(147,923)
1982	1,590,772	46,501	22,308	100,629	(1,609,118)	58,008	11,075	3,527,299	2,469	8,283	(16,381)	(96,449)	0	588	1,787	0	0	3,647,771
1983	2,226,420	84,435	211,619	75,639	72,066	84,200	7,045	1,817,359	7,955	13,782	85,496	67,106	0	794	2,398	0	0	4,756,314
1984	3,942,458	41,352	48,478	31,748	96,693	119,558	13,023	3,055,515	26,489	9,959	28,568	54,074	0	986	2,959	0	0	7,471,860
1985	2,960,549	24,812	19,404	53,251	61,766	40,823	7,336	584,567	7,220	9,762	36,834	54,314	0	2,111	6,263	0	0	3,869,012
1986	16,904,758	63,830	35,420	73,979	218,653	64,650	20,342	1,285,213	8,902	25,011	82,358	223,134	0	17,458	51,279	0	0	19,074,987
1987	12,799,875	88,945	41,659	(7,829)	144,149	72,940	17,442	521,430	12,744	18,927	53,817	1,061,939	0	92,506	272,968	0	0	15,191,512
1988	6,476,417	(128,051)	(56,448)	(149,385)	275,940	(381,320)	(131,647)	930,311	9,833	(119,741)	183,853	1,141,272	0	99,456	293,612	0	0	8,444,102
1989	8,086,064	346,589	173,993	39,652	630,412	245,434	82,731	579,733	5,279	91,501	84,678	893,765	0	77,283	228,038	0	0	11,565,152
1990	14,253,039	112,002	2,446,232	39,270	359,146	119,852	34,698	481,118	5,814	41,345	133,868	1,100,167	0	103,785	277,889	0	0	19,508,225
1991	15,144,340	133,121	114,981	4,916,134	451,572	120,736	37,802	516,578	4,588	43,140	164,610	1,635,283	0	123,603	363,889	0	0	23,770,377
1992	6,718,880	241,456	239,437	(757,001)	607,528	263,240	75,728	398,440	3,546	103,695	183,240	1,220,510	1,495,646	566,230	240,553	102,051	74,162	11,777,341
1993	2,960,662	257,330	200,072	110,233	804,078	225,564	74,433	726,311	15,016	101,634	344,928	5,274,657	5,052,431	1,345,211	688,935	268,937	358,367	18,808,799
1994	1,002,019	148,396	88,357	1,151,976	650,603	100,212	30,709	715,551	6,770	42,455	282,150	15,905,886	21,341,196	8,915,445	2,363,238	678,753	1,315,559	54,739,275
1995	1,753,964	217,940	131,995	285,776	489,668	152,197	70,196	1,917,821	12,548	49,963	1,196,326	45,172,271	62,947,362	23,975,738	20,849,939	7,029,108	7,117,197	173,370,009
1996	1,028,590	74,153	41,215	31,942	(84,720)	45,206	15,311	590,983	6,444	29,863	948,730	42,987,442	54,300,990	26,475,298	18,790,572	7,213,823	6,616,310	159,112,152
1997	2,335,186	146,851	84,303	73,224	550,779	(260,875)	44,335	5,020,356	11,497	49,111	562,583	11,209,633	13,893,576	10,456,863	4,149,105	545,378	798,606	49,670,511
1998	812,859	33,695	16,670	19,692	318,846	38,935	16,905	2,820,690	2,562	11,115	248,671	2,355,322	4,159,441	3,368,320	952,615	192,567	280,779	15,649,684
1999	2,442,887	88,951	90,639	18,187	194,618	124,408	43,224	1,904,686	5,706	25,179	288,236	2,906,010	4,398,935	2,616,574	356,318	36,680	51,648	15,592,886
2000	(575,871)	57,503	40,185	101,618	397,843	97,688	38,592	1,144,017	3,922	23,591	132,435	228,901	2,965,936	2,746,120	17,830	0	0	7,420,310
2001	818,760	91,792	8,926	(10,513)	71,724	523,238	88,175	130,444	2,280	17,030	103,281	(7,057)	568,968	3,960	(1,112)	0	0	2,409,896
2002	3,928,740	44,543	22,639	12,237	353,678	6,143,768	232,863	(1,359,380)	3,627	44,010	98,021	147,827	105,972	77,266	13,119	0	0	9,868,930
2003	4,709,069	22,779	13,565	8,864	279,104	(5,016,617)	75,139	6,628,385	2,130	18,793	42,075	43,753	31,706	25,734	6,272	0	0	6,890,751
2004	2,173,720	15,333	77,640	(16,126)	117,337	48,984	706	150,568	22,520	5,980	26,667	13,644	21,479	3,142	1,942	0	0	2,663,536
2005	1,607,967	40,135	98,505	261	272,253	129,389	8,870	2,539,157	26,301	11,593	29,337	(261,476)	38,618	526	327	0	0	4,541,763
2006	1,685,369	15,048	177,980	1,421	287,200	(10,116)	2,730	(27,207)	6,106	2,942	7,046	6,303	37,583	4	18,012	0	0	2,210,421
2007	3,958,033	58,152	121,987	2	158,631	41,360	15,188	42,079	13,352	21,920	37,460	32,702	42,774	0	152	0	0	4,543,792
2008	7,525,983	39,742	85,604	14,780	185,988	51,817	22,335	2,115,749	9,017	13,020	41,227	34,997	10,865	24	14,163	0	0	10,165,311
2009	10,780,282	40,289	29,613	610	2,051,079	46,716	7,951	(41,178)	2,362	15,880	19,419	17,140	2,357	19	19,626	0	0	12,992,165
2010	7,247,173	8,175	2,311	(75)	2,028,631	14,996,828	1,341	(355,247)	(4)	1,773	633,614	3,110	0	(6)	(5,643)	0	0	24,561,981
2011	11,125,628	51,565	3,937	7,037	4,733,379	3,898,395	7,810	85,950	1	6,354	894,062	39,626	0	2	1,568	0	0	20,855,314
2012	9,955,460	226,476	75,111	44,540	3,316,570	107,554	81,561	287,722	1,139	114,545	337,039	271,933	0	96	1,455	0	0	14,821,201
2013	10,220,642	800,204	237,566	810,117	1,371,260	1,234,672	251,596	352,515	42,393	383,194	840,207	1,113,962	0	209	1,590	0	0	17,660,127
2014	6,447,697	3,238,636	167,361	843,003	(2,697)	588,534	169,552	328,799	20,475	181,707	1,316,201	1,327,525	0	114	1,113	0	0	14,628,020
2015	7,900,792	930,778	373,501	(624,058)	861,961	356,379	41,497	190,808	46,037	141,597	812,626	1,259,985	0	1,286	0	0	0	12,293,189
2016	3,137,851	894,583	411,576	238,925	1,912,034	2,460,647	163,296	385,055	41,047	187,181	1,178,776	918,450	0	2,899	0	0	0	11,932,320
2017	7,323,701	695,464	146,201	88,632	1,352,685	1,934,796	144,934	2,361,189	36,562	100,275	1,084,529	716,886	0	2,412	0	0	0	15,988,266
2018	8,355,525	1,558,980	50,029	270,502	4,262,830	3,943,330	98,940	1,869,637	149,709	342,952	1,532,919	365,317	0	0	0	0	0	22,800,670
2019	14,997,710	1,572,536	66,976	115,595	6,304,268	1,719,336	100,567	776,677	104,380	232,518	2,447,908	661,006	0	0	0	0	0	29,099,477
2020	8,762,902	1,544,883	4,434,707	131,322	8,702,445	3,748,493	159,215	2,743,887	444,586	1,921,848	3,560,067	1,012,144	0	0	0	0	0	37,166,499
2021	5,001,534	785,827	31,433	73,234	2,859,392	330,469	46,137	67,424	151,077	1,077,752	2,879,233	2,262,996	0	0	0	0	0	15,566,508
2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2023	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2027	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2032	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2033	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2034	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2035	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**$308,401,544**	**$55,151,895**	**$30,022,572**	**$22,834,786**	**$78,111,592**	**$70,740,452**	**$8,222,836**	**$70,773,537**	**$1,980,140**	**$17,837,494**	**$38,236,503**	**$144,436,325**	**$171,415,835**	**$81,148,828**	**$50,100,225**	**$16,067,297**	**$16,612,628**	**$1,182,094,489**
																	Check:	$1,182,094,489

Reach	1	2A	2B	3	4	5	6	7	8C	8D	31A	33A	33B	34	35	37	38	Total
Total Capital Cost	$308,401,544	$55,151,895	$30,022,572	$22,834,786	$78,111,592	$70,740,452	$8,222,836	$70,773,537	$1,980,140	$17,837,494	$38,236,503	$144,436,325	$171,415,835	$81,148,828	$50,100,225	$16,067,297	$16,612,628	$1,182,094,489
S.B. County	0.00983337	0.01027988	0.01029119	0.01028923	0.01028717	0.01028462	0.01028074	0.01027949	0.01027792	0.01049020	0.19482503	0.89898779	0.90087182	0.94520427	1.00000000	1.00000000	1.00000000	
SB City	0.07680000	0.07680000	0.07680000	0.07680000	0.07680000	0.07680000	0.07680000	0.07680000	0.07680000	0.07680000	0.07680000	0.07680000	0.07680000	0.07680000	0.07680000	0.07790000	0.13740000	
SB City Share	**$232,906**	**$43,542**	**$23,729**	**$18,044**	**$61,712**	**$55,875**	**$6,492**	**$55,873**	**$1,563**	**$14,371**	**$572,116**	**$9,972,211**	**$11,859,740**	**$5,890,730**	**$3,847,697**	**$1,251,642**	**$2,282,575**	**$36,190,819**

Sources

Transportation Capital Costs by Reach and Year: Table B-10, DWR Bulletin 132-18, January 2021
Factors for Distributing Capital Costs among Contractors: Table B-1, DWR Bulletin 132-18, January 2021
SB City Factors for Allocation of Transportation Capital Costs (per CCWA 2021/22 Budget, pg. 65, 68, & 69)

S.B. Co. Transportation Capital Costs by Reach and Year (Dollars)

Reach	1	2A	2B	3	4	5	6	7	8C	8D	31A	33A	33B	34	35	37	38	Total	Coastal Branch II	Other
	0.00983337	0.01027988	0.01029119	0.01028923	0.01028717	0.01028462	0.01028074	0.01027949	0.01027792	0.01049020	0.19482503	0.89898779	0.90087182	0.94520427	1.00000000	1.00000000	1.00000000			
1952	$40	$34	$15	$26	$37	$42	$10	$15	$0	$8	$0	$0	$0	$0	$0	$0	$0	$227	$0	$227
1953	109	88	41	72	106	116	30	43	0	28	0	0	0	0	0	0	0	633	0	633
1954	150	115	53	90	134	151	37	59	1	29	0	0	0	0	0	0	0	818	0	818
1955	92	61	28	44	68	83	19	37	0	9	0	0	0	0	0	0	0	442	0	442
1956	282	52	25	34	110	189	31	159	1	40	0	0	0	0	0	0	0	923	0	923
1957	692	56	27	36	189	407	54	336	2	111	0	0	0	0	0	0	0	1,911	0	1,911
1958	2,299	177	82	123	279	452	80	261	4	200	0	0	0	0	0	0	0	3,956	0	3,956
1959	6,164	1,031	468	226	641	584	105	235	4	216	5,464	44,153	0	7,033	8,236	0	0	74,561	64,886	9,675
1960	13,084	1,050	504	2,130	1,206	1,122	135	417	17	467	6,703	63,334	0	8,041	14,265	0	0	112,475	92,342	20,133
1961	33,714	2,014	441	1,898	6,178	2,519	443	909	41	794	2,689	16,063	0	1,419	3,931	0	0	73,052	24,102	48,951
1962	21,253	5,050	1,731	5,102	12,812	2,960	408	1,932	63	1,673	1,972	7,010	0	495	1,689	0	0	64,150	11,166	52,984
1963	24,352	15,684	7,040	28,524	44,427	27,823	3,411	13,168	60	1,692	3,988	12,855	0	832	2,943	0	0	186,799	20,617	166,181
1964	71,422	24,362	7,205	44,741	52,611	13,551	2,694	20,228	41	951	61,451	24,239	0	1,595	5,639	0	0	330,730	92,924	237,806
1965	66,449	70,661	30,624	39,727	59,395	34,122	11,457	10,652	155	5,151	145,539	32,524	0	2,002	7,060	0	0	515,516	187,124	328,392
1966	93,526	145,078	58,424	23,793	89,189	76,682	43,671	79,597	2,069	54,521	440,093	32,241	0	1,641	5,764	0	0	1,146,289	479,739	666,549
1967	101,613	109,708	68,403	(458)	24,233	107,359	1,864	70,037	2,182	52,271	1,229,428	34,459	0	1,787	6,213	0	0	1,809,098	1,271,887	537,211
1968	73,046	9,166	13,411	1,234	4,989	40,162	2,719	4,761	660	6,412	527,504	27,674	0	1,251	4,369	0	0	717,359	560,799	156,560
1969	39,939	8,144	4,569	(62)	1,346	10,235	1,149	1,771	606	1,218	82,566	23,867	0	857	2,905	0	0	179,110	110,196	68,915
1970	23,091	1,539	1,189	333	(100)	2,671	(8,481)	12,570	237	1,120	52,446	21,907	0	804	2,787	0	0	112,112	77,944	34,169
1971	1,411	2,215	714	1,028	2,424	3,349	322	3,577	91	347	32,038	28,974	0	1,243	3,804	0	0	81,538	66,060	15,479
1972	1,987	449	80	165	965	444	161	2,894	111	140	25,587	15,823	0	493	1,660	0	0	50,959	43,563	7,396
1973	1,461	262	231	69	1,129	558	145	436	53	116	35,554	14,522	0	512	1,758	0	0	56,807	52,347	4,460
1974	2,578	171	470	68	1,223	1,250	172	800	56	256	37,185	16,900	0	438	1,405	0	0	62,973	55,928	7,045
1975	3,536	151	1,746	195	1,116	318	92	1,575	56	167	12,582	32,374	0	2,131	6,656	0	0	62,696	53,744	8,952
1976	7,852	468	679	180	910	265	60	465	205	800	38,627	61,938	0	4,809	14,988	0	0	132,246	120,363	11,883
1977	4,953	209	232	367	904	263	44	113	217	734	178,942	73,092	0	1,734	5,387	0	0	267,191	259,154	8,037
1978	11,090	372	100	88	4,445	216	39	84	78	424	10,325	74,886	0	1,231	3,852	0	0	107,229	90,293	16,936
1979	14,549	614	269	(364)	5,676	526	112	(2,473)	108	65	7,439	97,946	0	1,423	4,433	0	0	130,321	111,240	19,081
1980	48,826	995	399	685	35,583	2,359	787	1,923	22	183	36,836	338,052	0	1,089	3,449	0	0	471,188	379,425	91,763
1981	(2,137)	15,291	396	293	(23,019)	(325)	(156)	9,462	12	101	3,876	(141,624)	0	1,349	4,261	0	0	(132,219)	(132,138)	(81)
1982	15,643	478	230	1,035	(16,553)	597	114	36,259	25	87	(3,191)	(86,706)	0	556	1,787	0	0	(49,641)	(87,555)	37,914
1983	21,893	868	2,178	778	741	866	72	18,682	82	145	16,657	60,327	0	750	2,398	0	0	126,438	80,133	46,305
1984	38,768	425	499	327	995	1,230	134	31,409	272	104	5,566	48,612	0	932	2,959	0	0	132,231	58,069	74,162
1985	29,112	255	200	548	635	420	75	6,009	74	102	7,176	48,828	0	1,995	6,263	0	0	101,693	64,262	37,431
1986	166,231	656	365	761	2,249	665	209	13,211	91	262	16,045	200,595	0	16,501	51,279	0	0	469,122	284,421	184,701
1987	125,866	914	429	(81)	1,483	750	179	5,360	131	199	10,485	954,670	0	87,437	272,968	0	0	1,460,791	1,325,560	135,230
1988	63,685	(1,316)	(581)	(1,537)	2,839	(3,922)	(1,353)	9,563	101	(1,256)	35,819	1,025,990	0	94,006	293,612	0	0	1,515,649	1,449,427	66,222
1989	79,513	3,563	1,791	408	6,485	2,524	851	5,959	54	960	16,497	803,484	0	73,048	228,038	0	0	1,223,176	1,121,067	102,108
1990	140,155	1,151	25,175	404	3,695	1,233	357	4,946	60	434	26,081	989,037	0	98,098	277,889	0	0	1,568,713	1,391,105	177,609
1991	148,920	1,368	1,183	50,583	4,645	1,242	389	5,310	47	453	32,070	1,470,099	0	116,830	363,889	0	0	2,197,029	1,982,889	214,141
1992	66,069	2,482	2,464	(7,789)	6,250	2,707	779	4,096	36	1,088	35,700	1,097,224	1,347,385	535,203	240,553	102,051	74,162	3,510,460	3,432,278	78,182
1993	29,113	2,645	2,059	1,134	8,272	2,320	765	7,466	154	1,066	67,201	4,741,852	4,551,593	1,271,499	688,935	268,937	358,367	12,003,379	11,948,384	54,995
1994	9,853	1,525	909	11,853	6,693	1,031	316	7,355	70	445	54,970	14,299,197	19,225,682	8,426,917	2,363,238	678,753	1,315,559	46,404,367	46,364,316	40,051
1995	17,247	2,240	1,358	2,940	5,037	1,565	722	19,714	129	524	233,074	40,609,320	56,707,505	22,661,970	20,849,939	7,029,108	7,117,197	155,259,591	155,208,113	51,478
1996	10,115	762	424	329	(872)	465	157	6,075	66	313	184,836	38,645,185	48,918,232	25,024,565	18,790,572	7,213,823	6,616,310	145,411,358	145,393,523	17,835
1997	22,963	1,510	868	753	5,666	(2,683)	456	51,607	118	515	109,605	10,077,323	12,516,331	9,883,872	4,149,105	545,378	798,606	38,161,992	38,080,220	81,772
1998	7,993	346	172	203	3,280	400	174	28,995	26	117	48,447	2,117,406	3,747,123	3,183,750	952,615	192,567	280,779	10,564,394	10,522,688	41,706
1999	24,022	914	933	187	2,002	1,279	444	19,579	59	264	56,156	2,612,468	3,962,877	2,473,197	356,318	36,680	51,648	9,599,027	9,549,343	49,684
2000	(5,663)	591	414	1,046	4,093	1,005	397	11,760	40	247	25,802	205,779	2,671,928	2,595,644	17,830	0	0	5,530,913	5,516,983	13,929
2001	8,051	944	92	(108)	738	5,381	907	1,341	23	179	20,122	(6,344)	512,567	3,743	(1,112)	0	0	546,523	528,976	17,547
2002	38,633	458	233	126	3,638	63,186	2,394	(13,974)	37	462	19,097	132,895	95,467	73,032	13,119	0	0	428,803	333,610	95,193
2003	46,306	234	140	91	2,871	(51,594)	772	68,136	22	197	8,197	39,333	28,563	24,324	6,272	0	0	173,866	106,690	67,176
2004	21,375	158	799	(166)	1,207	504	7	1,548	231	63	5,195	12,266	19,350	2,970	1,942	0	0	67,449	41,723	25,726
2005	15,812	413	1,014	3	2,801	1,331	91	26,101	270	122	5,716	(235,064)	34,790	497	327	0	0	(145,778)	(193,734)	47,957
2006	16,573	155	1,832	15	2,954	(104)	28	(280)	63	31	1,373	5,666	33,857	4	18,012	0	0	80,179	58,912	21,266
2007	38,921	598	1,255	0	1,632	425	156	433	137	230	7,298	29,399	38,534	0	152	0	0	119,170	75,383	43,787
2008	74,006	409	881	152	1,913	533	230	21,749	93	137	8,032	31,462	9,788	23	14,163	0	0	163,569	63,468	100,101
2009	106,007	414	305	6	21,100	480	82	(423)	24	167	3,783	15,409	2,123	18	19,626	0	0	169,121	40,959	128,161
2010	71,264	84	24	(1)	20,869	154,237	14	(3,652)	(0)	19	123,444	2,796	0	(6)	(5,643)	0	0	363,448	120,591	242,857
2011	109,402	530	41	72	48,693	40,094	80	884	0	67	174,186	35,623	0	2	1,568	0	0	411,241	211,379	199,862
2012	97,896	2,328	773	458	34,118	1,106	839	2,958	12	1,202	65,664	244,464	0	91	1,455	0	0	453,363	311,674	141,689
2013	100,503	8,226	2,445	8,335	14,106	12,698	2,587	3,624	436	4,020	163,693	1,001,438	0	198	1,590	0	0	1,323,899	1,166,919	156,980
2014	63,403	33,293	1,722	8,674	(28)	6,053	1,743	3,380	210	1,906	256,429	1,193,429	0	108	1,113	0	0	1,571,435	1,451,078	120,356
2015	77,691	9,568	3,844	(6,421)	8,867	3,665	427	1,961	473	1,485	158,320	1,132,711	0	1,216	0	0	0	1,393,808	1,292,247	101,561
2016	30,856	9,196	4,236	2,458	19,669	25,307	1,679	3,958	422	1,964	229,655	825,675	0	2,740	0	0	0	1,157,815	1,058,071	99,744
2017	72,017	7,149	1,505	912	13,915	19,899	1,490	24,272	376	1,052	211,293	644,472	0	2,280	0	0	0	1,000,631	858,045	142,586
2018	82,163	16,026	515	2,783	43,852	40,556	1,017	19,219	1,539	3,598	298,651	328,416	0	0	0	0	0	838,334	627,067	211,268
2019	147,478	16,165	689	1,189	64,853	17,683	1,034	7,984	1,073	2,439	476,914	594,236	0	0	0	0	0	1,331,738	1,071,150	260,588
2020	86,169	15,881	45,638	1,351	89,524	38,552	1,637	28,206	4,569	20,161	693,590	909,905	0	0	0	0	0	1,935,183	1,603,495	331,688
2021	49,182	8,078	323	754	29,415	3,399	474	693	1,553	11,306	560,947	2,034,406	0	0	0	0	0	2,700,529	2,595,352	105,177
2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2023	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2027	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2032	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2033	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2034	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2035	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**$3,032,626**	**$566,955**	**$308,968**	**$234,952**	**$803,547**	**$727,539**	**$84,537**	**$727,516**	**$20,352**	**$187,119**	**$7,449,428**	**$129,846,493**	**$154,423,695**	**$76,702,219**	**$50,100,225**	**$16,067,297**	**$16,612,628**	**$457,896,095**	$451,201,984	$6,694,111

Table B-14 *$456,024,605*

Sources

S.B. Co. Reach Allocation Factor: Table B-1, DWR Bulletin 132-18, January 2021

Apportionment of S.B. County Share of Table B-14 Transportation Capital Costs to City
SB City Factors for Allocation of Transportation Capital Costs (per CCWA 2021/22 Budget, pg. 65, 68, & 69)

Reaches 1-35	Reach 37	Reach 38
7.68%	7.79%	13.74%

SB City Transportation Capital Costs by Reach and Year (Dollars)

Reach	1	2A	2B	3	4	5	6	7	8C	8D	31A	33A	33B	34	35	37	38	Total
Allocation Factor	0.0768	0.0768	0.0768	0.0768	0.0768	0.0768	0.0768	0.0768	0.0768	0.0768	0.0768	0.0768	0.0768	0.0768	0.0768	0.0779	0.1374	
1952	$3	$3	$1	$2	$3	$3	$1	$1	$0	$1	$0	$0	$0	$0	$0	$0	$0	$17
1953	8	7	3	6	8	9	2	3	0	2	0	0	0	0	0	0	0	49
1954	12	9	4	7	10	12	3	5	0	2	0	0	0	0	0	0	0	63
1955	7	5	2	3	5	6	1	3	0	1	0	0	0	0	0	0	0	34
1956	22	4	2	3	8	15	2	12	0	3	0	0	0	0	0	0	0	71
1957	53	4	2	3	15	31	4	26	0	9	0	0	0	0	0	0	0	147
1958	177	14	6	9	21	35	6	20	0	15	0	0	0	0	0	0	0	304
1959	473	79	36	17	49	45	8	18	0	17	420	3,391	0	540	633	0	0	5,726
1960	1,005	81	39	164	93	86	10	32	1	36	515	4,864	0	618	1,096	0	0	8,638
1961	2,589	155	34	146	474	193	34	70	3	61	206	1,234	0	109	302	0	0	5,610
1962	1,632	388	133	392	984	227	31	148	5	128	151	538	0	38	130	0	0	4,927
1963	1,870	1,205	541	2,191	3,412	2,137	262	1,011	5	130	306	987	0	64	226	0	0	14,346
1964	5,485	1,871	553	3,436	4,040	1,041	207	1,554	3	73	4,719	1,862	0	122	433	0	0	25,400
1965	5,103	5,427	2,352	3,051	4,562	2,621	880	818	12	396	11,177	2,498	0	154	542	0	0	39,592
1966	7,183	11,142	4,487	1,827	6,850	5,889	3,354	6,113	159	4,187	33,799	2,476	0	126	443	0	0	88,035
1967	7,804	8,426	5,253	(35)	1,861	8,245	143	5,379	168	4,014	94,420	2,646	0	137	477	0	0	138,939
1968	5,610	704	1,030	95	383	3,084	209	366	51	492	40,512	2,125	0	96	336	0	0	55,093
1969	3,067	625	351	(5)	103	786	88	136	47	94	6,341	1,833	0	66	223	0	0	13,756
1970	1,773	118	91	26	(8)	205	(651)	965	18	86	4,028	1,682	0	62	214	0	0	8,610
1971	108	170	55	79	186	257	25	275	7	27	2,461	2,225	0	95	292	0	0	6,262
1972	153	35	6	13	74	34	12	222	9	11	1,965	1,215	0	38	127	0	0	3,914
1973	112	20	18	5	87	43	11	33	4	9	2,731	1,115	0	39	135	0	0	4,363
1974	198	13	36	5	94	96	13	61	4	20	2,856	1,298	0	34	108	0	0	4,836
1975	272	12	134	15	86	24	7	121	4	13	966	2,486	0	164	511	0	0	4,815
1976	603	36	52	14	70	20	5	36	16	61	2,967	4,757	0	369	1,151	0	0	10,157
1977	380	16	18	28	69	20	3	9	17	56	13,743	5,613	0	133	414	0	0	20,520
1978	852	29	8	7	341	17	3	6	6	33	793	5,751	0	95	296	0	0	8,235
1979	1,117	47	21	(28)	436	40	9	(190)	8	5	571	7,522	0	109	340	0	0	10,009
1980	3,750	76	31	53	2,733	181	60	148	2	14	2,829	25,962	0	84	265	0	0	36,187
1981	(164)	1,174	30	23	(1,768)	(25)	(12)	727	1	8	298	(10,877)	0	104	327	0	0	(10,154)
1982	1,201	37	18	80	(1,271)	46	9	2,785	2	7	(245)	(6,659)	0	43	137	0	0	(3,812)
1983	1,681	67	167	60	57	67	6	1,435	6	11	1,279	4,633	0	58	184	0	0	9,710
1984	2,977	33	38	25	76	94	10	2,412	21	8	427	3,733	0	72	227	0	0	10,155
1985	2,236	20	15	42	49	32	6	461	6	8	551	3,750	0	153	481	0	0	7,810
1986	12,767	50	28	58	173	51	16	1,015	7	20	1,232	15,406	0	1,267	3,938	0	0	36,029
1987	9,667	70	33	(6)	114	58	14	412	10	15	805	73,319	0	6,715	20,964	0	0	112,189
1988	4,891	(101)	(45)	(118)	218	(301)	(104)	734	8	(96)	2,751	78,796	0	7,220	22,549	0	0	116,402
1989	6,107	274	138	31	498	194	65	458	4	74	1,267	61,708	0	5,610	17,513	0	0	93,940
1990	10,764	88	1,933	31	284	95	27	380	5	33	2,003	75,958	0	7,534	21,342	0	0	120,477
1991	11,437	105	91	3,885	357	95	30	408	4	35	2,463	112,904	0	8,973	27,947	0	0	168,732
1992	5,074	191	189	(598)	480	208	60	315	3	84	2,742	84,267	103,479	41,104	18,474	7,950	10,190	274,210
1993	2,236	203	158	87	635	178	59	573	12	82	5,161	364,174	349,562	97,651	52,910	20,950	49,240	943,872
1994	757	117	70	910	514	79	24	565	5	34	4,222	1,098,178	1,476,532	647,187	181,497	52,875	180,758	3,644,325
1995	1,325	172	104	226	387	120	55	1,514	10	40	17,900	3,118,796	4,355,136	1,740,439	1,601,275	547,568	977,903	12,362,971
1996	777	59	33	25	(67)	36	12	467	5	24	14,195	2,967,950	3,756,920	1,921,887	1,443,116	561,957	909,081	11,576,476
1997	1,764	116	67	58	435	(206)	35	3,963	9	40	8,418	773,938	961,254	759,081	318,651	42,485	109,728	2,979,836
1998	614	27	13	16	252	31	13	2,227	2	9	3,721	162,617	287,779	244,512	73,161	15,001	38,579	828,572
1999	1,845	70	72	14	154	98	34	1,504	5	20	4,313	200,638	304,349	189,942	27,365	2,857	7,096	740,375
2000	(435)	45	32	80	314	77	30	903	3	19	1,982	15,804	205,204	199,345	1,369	0	0	424,774
2001	618	72	7	(8)	57	413	70	103	2	14	1,545	(487)	39,365	287	(85)	0	0	41,973
2002	2,967	35	18	10	279	4,853	184	(1,073)	3	35	1,467	10,206	7,332	5,609	1,008	0	0	32,932
2003	3,556	18	11	7	221	(3,962)	59	5,233	2	15	630	3,021	2,194	1,868	482	0	0	13,353
2004	1,642	12	61	(13)	93	39	1	119	18	5	399	942	1,486	228	149	0	0	5,180
2005	1,214	32	78	0	215	102	7	2,005	21	9	439	(18,053)	2,672	38	25	0	0	(11,196)
2006	1,273	12	141	1	227	(8)	2	(21)	5	2	105	435	2,600	0	1,383	0	0	6,158
2007	2,989	46	96	0	125	33	12	33	11	18	560	2,258	2,959	0	12	0	0	9,152
2008	5,684	31	68	12	147	41	18	1,670	7	10	617	2,416	752	2	1,088	0	0	12,562
2009	8,141	32	23	0	1,620	37	6	(33)	2	13	291	1,183	163	1	1,507	0	0	12,988
2010	5,473	6	2	(0)	1,603	11,845	1	(280)	(0)	1	9,480	215	0	(0)	(433)	0	0	27,913
2011	8,402	41	3	6	3,740	3,079	6	68	0	5	13,377	2,736	0	0	120	0	0	31,583
2012	7,518	179	59	35	2,620	85	64	227	1	92	5,043	18,775	0	7	112	0	0	34,818
2013	7,719	632	188	640	1,083	975	199	278	33	309	12,572	76,910	0	15	122	0	0	101,675
2014	4,869	2,557	132	666	(2)	465	134	260	16	146	19,694	91,655	0	8	85	0	0	120,686
2015	5,967	735	295	(493)	681	281	33	151	36	114	12,159	86,992	0	93	0	0	0	107,044
2016	2,370	706	325	189	1,511	1,944	129	304	32	151	17,638	63,412	0	210	0	0	0	88,920
2017	5,531	549	116	70	1,069	1,528	114	1,864	29	81	16,227	49,495	0	175	0	0	0	76,848
2018	6,310	1,231	40	214	3,368	3,115	78	1,476	118	276	22,936	25,222	0	0	0	0	0	64,384
2019	11,326	1,242	53	91	4,981	1,358	79	613	82	187	36,627	45,637	0	0	0	0	0	102,277
2020	6,618	1,220	3,505	104	6,875	2,961	126	2,166	351	1,548	53,268	69,881	0	0	0	0	0	148,622
2021	3,777	620	25	58	2,259	261	36	53	119	868	43,081	156,242	0	0	0	0	0	207,401
2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2023	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2027	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2031	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2032	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2033	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2034	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2035	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**$232,906**	**$43,542**	**$23,729**	**$18,044**	**$61,712**	**$55,875**	**$6,492**	**$55,873**	**$1,563**	**$14,371**	**$572,116**	**$9,972,211**	**$11,859,740**	**$5,890,730**	**$3,847,697**	**$1,251,642**	**$2,282,575**	**$36,190,819**

Calculation of Replacement Cost Less Depreciation (Transportation Facilities)

9,412 = 2012 CCI

3.6% = Default annual rate of change in CCI (average for 2012 - 2021)

2022 = Year of Analysis

12,791 = Current Construction Cost Index (CCI); i.e. in the year of the analysis

72 = Average Asset Life (Transportation Facilities)

Total City Share - SWP Transportation Facilities Capital Assets

	$36,190,819	**$36,190,819**				**$13,203,041**		**$85,544,000**	**$33,435,131**	**$22,987,779**	**$52,108,869**
Year	**Original Cost**	**Adj Original Cost**	**Asset Life**	**Year Acquired**	**Years of Depreciation**	**Accum. Depr. (Original Cost)**	**CCI at Installation**	**Replacement Cost**	**Accum. Depr. on Replac. Cost**	**Original Cost Less Depr.**	**Replac. Cost Less Depr.**
1952	$17	$17	72	1952	70	$17	569	$392	$381	$0	$11
1953	49	49	72	1953	69	47	600	1,036	993	2	43
1954	63	63	72	1954	68	59	628	1,279	1,208	3	71
1955	34	34	72	1955	67	32	660	658	613	2	46
1956	71	71	72	1956	66	65	692	1,310	1,201	6	109
1957	147	147	72	1957	65	132	724	2,592	2,340	14	252
1958	304	304	72	1958	64	270	759	5,120	4,551	34	569
1959	5,726	5,726	72	1959	63	5,010	797	91,904	80,416	716	11,488
1960	8,638	8,638	72	1960	62	7,438	824	134,094	115,470	1,200	18,624
1961	5,610	5,610	72	1961	61	4,753	847	84,729	71,784	857	12,945
1962	4,927	4,927	72	1962	60	4,106	872	72,270	60,225	821	12,045
1963	14,346	14,346	72	1963	59	11,756	901	203,671	166,897	2,590	36,774
1964	25,400	25,400	72	1964	58	20,461	936	347,119	279,623	4,939	67,495
1965	39,592	39,592	72	1965	57	31,343	971	521,559	412,901	8,248	108,658
1966	88,035	88,035	72	1966	56	68,472	1,019	1,105,096	859,519	19,563	245,577
1967	138,939	138,939	72	1967	55	106,134	1,074	1,654,772	1,264,062	32,805	390,710
1968	55,093	55,093	72	1968	54	41,320	1,155	610,148	457,611	13,773	152,537
1969	13,756	13,756	72	1969	53	10,126	1,269	138,656	102,066	3,630	36,590
1970	8,610	8,610	72	1970	52	6,218	1,445	76,219	55,047	2,392	21,172
1971	6,262	6,262	72	1971	51	4,436	1,672	47,908	33,935	1,826	13,973
1972	3,914	3,914	72	1972	50	2,718	1,816	27,567	19,144	1,196	8,423
1973	4,363	4,363	72	1973	49	2,969	1,939	28,781	19,587	1,394	9,194
1974	4,836	4,836	72	1974	48	3,224	2,101	29,445	19,630	1,612	9,815
1975	4,815	4,815	72	1975	47	3,143	2,297	26,814	17,504	1,672	9,310
1976	10,157	10,157	72	1976	46	6,489	2,490	52,175	33,334	3,668	18,841
1977	20,520	20,520	72	1977	45	12,825	2,660	98,678	61,674	7,695	37,004
1978	8,235	8,235	72	1978	44	5,033	2,869	36,717	22,438	3,203	14,279
1979	10,009	10,009	72	1979	43	5,977	3,140	40,772	24,350	4,031	16,422
1980	36,187	7,407	72	1980	42	4,321	3,376	28,064	16,371	3,086	11,693
1981	(10,154)	7,407	72	1981	41	4,218	3,695	25,641	14,601	3,189	11,040
1982	(3,812)	7,407	72	1982	40	4,115	3,950	23,986	13,325	3,292	10,660
1983	9,710	9,710	72	1983	39	5,260	4,110	30,221	16,370	4,451	13,851
1984	10,155	10,155	72	1984	38	5,360	4,144	31,347	16,544	4,796	14,803
1985	7,810	7,810	72	1985	37	4,013	4,228	23,629	12,142	3,797	11,486
1986	36,029	36,029	72	1986	36	18,014	4,351	105,920	52,960	18,014	52,960
1987	112,189	112,189	72	1987	35	54,536	4,478	320,468	155,783	57,653	164,685
1988	116,402	116,402	72	1988	34	54,968	4,568	325,951	153,922	61,434	172,030
1989	93,940	93,940	72	1989	33	43,056	4,679	256,811	117,705	50,884	139,106
1990	120,477	120,477	72	1990	32	53,545	4,777	322,624	143,388	66,932	179,236
1991	168,732	168,732	72	1991	31	72,648	4,889	441,479	190,081	96,083	251,398
1992	274,210	274,210	72	1992	30	114,254	5,059	693,316	288,882	159,956	404,434
1993	943,872	943,872	72	1993	29	380,171	5,310	2,273,630	915,768	563,702	1,357,863
1994	3,644,325	3,644,325	72	1994	28	1,417,237	5,439	8,570,921	3,333,136	2,227,087	5,237,785
1995	12,362,971	12,362,971	72	1995	27	4,636,114	5,524	28,627,042	10,735,141	7,726,857	17,891,901
1996	11,576,476	11,576,476	72	1996	26	4,180,394	5,744	25,779,889	9,309,404	7,396,082	16,470,484
1997	2,979,836	2,979,836	72	1997	25	1,034,665	5,858	6,506,387	2,259,162	1,945,171	4,247,225
1998	828,572	828,572	72	1998	24	276,191	5,991	1,769,159	589,720	552,382	1,179,440
1999	740,375	740,375	72	1999	23	236,509	6,127	1,545,746	493,780	503,867	1,051,966
2000	424,774	424,774	72	2000	22	129,792	6,283	864,822	264,251	294,982	600,571
2001	41,973	41,973	72	2001	21	12,242	6,390	84,018	24,505	29,731	59,513
2002	32,932	10,067	72	2002	20	2,796	6,563	19,622	5,451	7,271	14,172
2003	13,353	10,067	72	2003	19	2,657	6,782	18,989	5,011	7,411	13,978
2004	5,180	10,067	72	2004	18	2,517	7,308	17,620	4,405	7,550	13,215
2005	(11,196)	10,067	72	2005	17	2,377	7,647	16,840	3,976	7,690	12,864
2006	6,158	6,158	72	2006	16	1,368	7,888	9,986	2,219	4,789	7,767
2007	9,152	9,152	72	2007	15	1,907	8,089	14,472	3,015	7,246	11,457
2008	12,562	12,562	72	2008	14	2,443	8,551	18,791	3,654	10,119	15,137
2009	12,988	12,988	72	2009	13	2,345	8,641	19,226	3,471	10,643	15,755
2010	27,913	27,913	72	2010	12	4,652	8,952	39,883	6,647	23,261	33,236
2011	31,583	31,583	72	2011	11	4,825	9,172	44,047	6,729	26,758	37,317
2012	34,818	34,818	72	2012	10	4,836	9,412	47,320	6,572	29,982	40,748
2013	101,675	101,675	72	2013	9	12,709	9,668	134,524	16,815	88,966	117,708
2014	120,686	120,686	72	2014	8	13,410	9,936	155,369	17,263	107,277	138,106
2015	107,044	107,044	72	2015	7	10,407	10,398	131,684	12,803	96,637	118,882
2016	88,920	88,920	72	2016	6	7,410	10,531	108,006	9,001	81,510	99,006
2017	76,848	76,848	72	2017	5	5,337	10,873	90,408	6,278	71,512	84,129
2018	64,384	64,384	72	2018	4	3,577	11,186	73,628	4,090	60,807	69,537
2019	102,277	102,277	72	2019	3	4,262	11,381	114,953	4,790	98,016	110,163
2020	148,622	148,622	72	2020	2	4,128	11,626	163,520	4,542	144,494	158,978
2021	207,401	207,401	72	2021	1	2,881	12,481	212,559	2,952	204,520	209,607

Calculation of SB City Share of SWP Conservation Capital Costs
Water Capacity Charge
Calculation of SB City Share of SWP Transportation Capital Costs

Application of Oroville Power Revenues to:

Calendar Year	Capital Costs	Capital Cost Credits	Operating Costs	Capital Costs	Operating Costs	Planning and Pre-operating Costs	Total
1952	$171,322	$0	$0	$0	$0	$0	**$171,322**
1953	312,190	0	0	0	0	0	**312,190**
1954	308,624	0	0	0	0	0	**308,624**
1955	194,645	0	0	0	0	0	**194,645**
1956	1,357,077	0	0	0	0	0	**1,357,077**
1957	6,210,709	0	0	0	0	0	**6,210,709**
1958	9,510,916	0	0	0	0	0	**9,510,916**
1959	11,390,586	0	0	0	0	0	**11,390,586**
1960	14,463,274	(4,850,000)	0	0	0	0	**9,613,274**
1961	18,729,965	(431,527)	0	0	0	0	**18,298,438**
1962	9,099,967	(479,280)	0	0	0	0	**8,620,687**
1963	73,098,107	(478,743)	(14,000)	0	0	0	**72,605,364**
1964	62,629,003	(751,330)	(14,000)	0	0	107,780	**61,971,453**
1965	71,048,877	(763,541)	(14,000)	0	0	551,850	**70,823,186**
1966	125,376,541	(748,649)	(14,000)	0	0	1,081,023	**125,694,915**
1967	94,481,603	(812,145)	(13,446)	0	0	1,189,212	**94,845,224**
1968	39,986,145	(431,574)	1,303,821	(951,000)	0	793,399	**40,700,791**
1969	5,367,865	(259,015)	2,890,772	(11,007,000)	0	601,867	**(2,405,511)**
1970	4,208,411	(203,733)	4,818,634	(14,650,000)	(1,500,000)	516,659	**(6,810,029)**
1971	3,956,703	(193,631)	6,026,480	(14,650,000)	(1,500,000)	408,754	**(5,951,694)**
1972	4,662,255	(196,361)	5,393,011	(14,650,000)	(1,500,000)	287,374	**(6,003,721)**
1973	4,090,078	(136,997)	6,135,774	(14,650,000)	(1,500,000)	203,384	**(5,857,761)**
1974	6,852,718	(137,503)	6,944,723	(17,950,000)	(1,500,000)	201,907	**(5,588,155)**
1975	8,343,833	(234,567)	7,697,390	(14,650,000)	(1,500,000)	146,188	**(197,156)**
1976	6,189,618	(204,944)	7,067,037	(14,650,000)	(1,500,000)	205,234	**(2,893,055)**
1977	21,554,452	(150,214)	10,547,977	(14,650,000)	(1,500,000)	857,419	**16,659,634**
1978	8,031,393	(64,566)	12,851,158	(14,650,000)	(1,500,000)	2,131,286	**6,799,271**
1979	9,751,861	0	9,547,014	(14,650,000)	(1,500,000)	2,131,884	**5,280,759**
1980	11,345,574	0	13,258,298	(14,650,000)	(1,500,000)	3,638,851	**12,092,723**
1981	11,921,267	0	10,326,538	(14,650,000)	(1,500,000)	4,597,474	**10,695,279**
1982	17,479,059	0	16,154,872	(14,650,000)	(1,500,000)	4,594,682	**22,078,613**
1983	12,763,378	0	22,251,331	(34,705,000)	(8,735,000)	3,751,993	**(4,673,298)**
1984	9,367,268	0	22,700,224	(14,650,000)	(10,348,000)	2,979,126	**10,048,618**
1985	12,538,173	0	23,462,283	(14,650,000)	(8,198,000)	2,069,024	**15,221,480**
1986	21,586,488	0	26,479,379	(14,650,000)	(9,107,000)	1,602,419	**25,911,286**
1987	32,734,633	0	23,479,839	(14,650,000)	(9,451,000)	1,762,179	**33,875,651**
1988	33,028,679	0	25,832,491	(14,650,000)	(8,677,000)	1,808,899	**37,343,069**
1989	11,075,132	0	28,442,946	(14,650,000)	(8,102,000)	2,678,007	**19,444,085**
1990	28,764,328	0	37,430,776	(14,650,000)	(8,498,000)	1,436,712	**44,483,816**
1991	37,462,303	0	76,586,450	(14,650,000)	(9,487,000)	1,727,664	**91,639,417**
1992	29,169,134	0	32,280,229	(14,650,000)	(8,526,000)	1,707,822	**39,981,185**
1993	22,366,873	0	36,884,103	(14,650,000)	(8,768,000)	1,708,490	**37,541,466**
1994	14,709,626	0	41,193,693	(14,650,000)	(7,484,000)	2,134,392	**35,903,711**
1995	15,120,856	0	46,162,374	(14,650,000)	(4,976,939)	2,042,481	**43,698,772**
1996	11,009,355	0	50,885,567	(14,650,000)	(5,503,289)	2,448,692	**44,190,325**
1997	15,287,610	0	51,788,497	(14,650,000)	(5,740,515)	1,699,730	**48,385,322**
1998	3,873,303	0	54,726,293	(14,650,000)	(8,155,000)	1,193,198	**36,987,794**
1999	7,774,924	0	56,095,722	(14,650,000)	(9,198,000)	9,686	**40,032,332**
2000	10,856,245	0	56,042,129	(14,688,338)	(10,297,482)	13,491	**41,926,045**
2001	10,957,200	0	75,778,041	(16,223,803)	(14,328,482)	23,866	**56,206,822**
2002	20,398,833	0	67,977,990	(19,498,891)	(20,826,560)	24,426	**48,075,798**
2003	23,667,699	0	77,724,424	(20,605,664)	(29,982,088)	9,833	**50,814,204**
2004	21,661,748	0	91,159,331	(17,530,688)	(35,845,422)	7,548	**59,452,517**
2005	6,620,119	0	104,208,826	(15,354,462)	(22,004,805)	0	**73,469,678**
2006	11,457,149	0	102,710,667	(15,210,585)	(21,412,577)	0	**77,544,654**
2007	8,701,187	0	87,284,908	(14,734,855)	(17,033,961)	0	**64,217,279**
2008	7,374,885	0	104,568,566	(14,968,129)	(19,570,602)	0	**77,404,720**
2009	7,616,085	0	114,584,614	(15,959,419)	(20,921,647)	0	**85,319,633**
2010	8,255,279	0	123,285,803	(15,958,194)	(20,222,025)	0	**95,360,863**
2011	13,244,699	0	127,415,892	(15,958,715)	(19,207,013)	0	**105,494,863**
2012	28,044,068	0	126,912,660	(16,032,565)	(22,105,563)	0	**116,818,600**
2013	101,202,581	0	136,064,841	(16,034,532)	(20,672,157)	0	**200,560,733**
2014	83,040,032	0	148,137,564	(15,841,275)	(18,597,043)	0	**196,739,278**
2015	41,610,622	0	151,029,059	(20,657,953)	(17,587,782)	0	**154,393,946**
2016	85,053,952	0	192,778,939	(20,646,145)	(16,898,173)	0	**240,288,573**
2017	136,147,591	0	155,777,569	(21,005,256)	(19,503,596)	0	**251,416,308**
2018	172,371,573	0	204,631,273	(23,621,266)	(24,680,238)	0	**328,701,342**
2019	165,442,571	0	194,951,427	(30,131,957)	(25,524,823)	0	**304,737,218**
2020	152,477,454	0	198,178,210	(36,623,319)	(25,799,153)	0	**288,233,192**
2021	88,793,832	0	206,499,022	(38,519,769)	(26,328,355)	0	**230,444,730**
2022	0	0	0	0	0	0	**0**
2023	0	0	0	0	0	0	**0**
2024	0	0	0	0	0	0	**0**
2025	0	0	0	0	0	0	**0**
2026	0	0	0	0	0	0	**0**
2027	0	0	0	0	0	0	**0**
2028	0	0	0	0	0	0	**0**
2029	0	0	0	0	0	0	**0**
2030	0	0	0	0	0	0	**0**
2031	0	0	0	0	0	0	**0**
2032	0	0	0	0	0	0	**0**
2033	0	0	0	0	0	0	**0**
2034	0	0	0	0	0	0	**0**
2035	0	0	0	0	0	0	**0**
Total	**$2,185,752,105**	**($11,528,320)**	**$3,625,278,005**	**($910,618,780)**	**($627,804,290)**	**$57,085,905**	**$4,318,164,625**

Calculation SB City Share of Net Capital Cost, Conservation Facilities

4,172,686 = Total 2015 Max. Table A Amounts, DWR Bulletin 132-14, Table B-4, 2015 value
3,300 = SB City Table A Amount
0.000790857 = Allocation Factor for Estimated SB City share of costs for Conservation capital assets

9,412 = 2012 CCI
3.59% = Default annual rate of change in CCI (average for 2012 - 2021)
2022 = Year of Analysis
12,791 = Current Construction Cost Index (CCI); i.e. in the year of the analysis
70 = Average Asset Life (Conservation Facilities)

Total City Share - SWP Conservation Facilities Capital Assets

		$1,044,478	**$1,044,478**				**$349,143**		**$5,411,702**	**$3,852,013**	**$695,336**	**$1,559,688**
Calendar Year	**Conservation Capital Costs (net of Capital Cost Credits & Capital Costs credit from Oroville Power Revenues), plus Planning & Pre-operating Costs**	**SB City Share of Conservation Capital Costs**	**Original Cost**	**Original Cost, Modified to Net Out Negative Costs**	**Asset Life**	**Year Acquired**	**Years of Depreciation**	**Accumulated Depreciation (Original Cost)**	**CCI at Installation**	**Replacement Cost**	**Accumulated Depreciation on Replacement Cost**	**Original Cost Less Depreciation**	**Replacement Cost Less Depreciation**
1952	$171,322	$135	$135	$135	70	1952	70	$135	569	$3,046	$3,046	$0	$0
1953	312,190	247	247	247	70	1953	69	243	600	5,264	5,188	4	75
1954	308,624	244	244	244	70	1954	68	237	628	4,971	4,829	7	142
1955	194,645	154	154	154	70	1955	67	147	660	2,983	2,856	7	128
1956	1,357,077	1,073	1,073	1,073	70	1956	66	1,012	692	19,839	18,705	61	1,134
1957	6,210,709	4,912	4,912	4,912	70	1957	65	4,561	724	86,780	80,581	351	6,199
1958	9,510,916	7,522	7,522	7,522	70	1958	64	6,877	759	126,765	115,899	645	10,866
1959	11,390,586	9,008	9,008	9,008	70	1959	63	8,107	797	144,579	130,121	901	14,458
1960	9,613,274	7,603	7,603	7,603	70	1960	62	6,734	824	118,022	104,533	869	13,488
1961	18,298,438	14,471	14,471	14,471	70	1961	61	12,611	847	218,549	190,449	1,861	28,099
1962	8,620,687	6,818	6,818	6,818	70	1962	60	5,844	872	100,010	85,723	974	14,287
1963	72,619,364	57,432	57,432	57,432	70	1963	59	48,407	901	815,352	687,225	9,025	128,127
1964	61,985,453	49,022	49,022	49,022	70	1964	58	40,618	936	669,933	555,087	8,404	114,846
1965	70,837,186	56,022	56,022	56,022	70	1965	57	45,618	971	738,005	600,947	10,404	137,058
1966	125,708,915	99,418	99,418	99,418	70	1966	56	79,534	1,019	1,247,985	998,388	19,884	249,597
1967	94,858,670	75,020	75,020	2,142	70	1967	55	1,683	1,074	25,511	20,044	459	5,467
1968	39,396,970	31,157	31,157	2,142	70	1968	54	1,652	1,155	23,722	18,300	490	5,422
1969	(5,296,283)	(4,189)	(4,189)	2,142	70	1969	53	1,622	1,269	21,591	16,347	520	5,243
1970	(10,128,663)	(8,010)	(8,010)	2,142	70	1970	52	1,591	1,445	18,961	14,085	551	4,876
1971	(10,478,174)	(8,287)	(8,287)	2,142	70	1971	51	1,561	1,672	16,387	11,939	581	4,448
1972	(9,896,732)	(7,827)	(7,827)	2,142	70	1972	50	1,530	1,816	15,087	10,777	612	4,311
1973	(10,493,535)	(8,299)	(8,299)	2,142	70	1973	49	1,499	1,939	14,130	9,891	643	4,239
1974	(11,032,878)	(8,725)	(8,725)	2,142	70	1974	48	1,469	2,101	13,041	8,942	673	4,098
1975	(6,394,546)	(5,057)	(5,057)	2,142	70	1975	47	1,438	2,297	11,928	8,009	704	3,919
1976	(8,460,092)	(6,691)	(6,691)	2,142	70	1976	46	1,408	2,490	11,003	7,231	734	3,773
1977	7,611,657	6,020	6,020	2,142	70	1977	45	1,377	2,660	10,300	6,622	765	3,679
1978	(4,551,887)	(3,600)	(3,600)	2,142	70	1978	44	1,346	2,869	9,550	6,003	796	3,547
1979	(2,766,255)	(2,188)	(2,188)	2,142	70	1979	43	1,316	3,140	8,726	5,360	826	3,366
1980	334,425	264	264	2,142	70	1980	42	1,285	3,376	8,116	4,869	857	3,246
1981	1,868,741	1,478	1,478	2,142	70	1981	41	1,255	3,695	7,415	4,343	887	3,072
1982	7,423,741	5,871	5,871	2,142	70	1982	40	1,224	3,950	6,936	3,964	918	2,973
1983	(18,189,629)	(14,385)	(14,385)	2,142	70	1983	39	1,193	4,110	6,666	3,714	949	2,952
1984	(2,303,606)	(1,822)	(1,822)	2,142	70	1984	38	1,163	4,144	6,612	3,589	979	3,022
1985	(42,803)	(34)	(34)	2,142	70	1985	37	1,132	4,228	6,480	3,425	1,010	3,055
1986	8,538,907	6,753	6,753	6,753	70	1986	36	3,473	4,351	19,853	10,210	3,280	9,643
1987	19,846,812	15,696	15,696	15,696	70	1987	35	7,848	4,478	44,836	22,418	7,848	22,418
1988	20,187,578	15,965	15,965	944	70	1988	34	458	4,568	2,642	1,283	485	1,359
1989	(896,861)	(709)	(709)	944	70	1989	33	445	4,679	2,580	1,216	499	1,364
1990	15,551,040	12,299	12,299	944	70	1990	32	431	4,777	2,527	1,155	512	1,372
1991	24,539,967	19,408	19,408	944	70	1991	31	418	4,889	2,469	1,093	526	1,376
1992	16,226,956	12,833	12,833	944	70	1992	30	404	5,059	2,386	1,023	539	1,363
1993	9,425,363	7,454	7,454	944	70	1993	29	391	5,310	2,273	942	553	1,331
1994	2,194,018	1,735	1,735	944	70	1994	28	377	5,439	2,219	888	566	1,332
1995	2,513,337	1,988	1,988	944	70	1995	27	364	5,524	2,185	843	580	1,342
1996	(1,191,953)	(943)	(943)	944	70	1996	26	350	5,744	2,101	781	593	1,321
1997	2,337,340	1,849	1,849	944	70	1997	25	337	5,858	2,060	736	607	1,325
1998	(9,583,499)	(7,579)	(7,579)	944	70	1998	24	324	5,991	2,015	691	620	1,324
1999	(6,865,390)	(5,430)	(5,430)	944	70	1999	23	310	6,127	1,970	647	634	1,323
2000	(3,818,602)	(3,020)	(3,020)	944	70	2000	22	297	6,283	1,921	604	647	1,317
2001	(5,242,737)	(4,146)	(4,146)	944	70	2001	21	283	6,390	1,889	567	661	1,322
2002	924,368	731	731	944	70	2002	20	270	6,563	1,839	525	674	1,314
2003	3,071,868	2,429	2,429	944	70	2003	19	256	6,782	1,780	483	688	1,297
2004	4,138,608	3,273	3,273	944	70	2004	18	243	7,308	1,652	425	701	1,227
2005	(8,734,343)	(6,908)	(6,908)	944	70	2005	17	229	7,647	1,578	383	714	1,195
2006	(3,753,436)	(2,968)	(2,968)	944	70	2006	16	216	7,888	1,530	350	728	1,181
2007	(6,033,668)	(4,772)	(4,772)	944	70	2007	15	202	8,089	1,492	320	741	1,172
2008	(7,593,244)	(6,005)	(6,005)	944	70	2008	14	189	8,551	1,412	282	755	1,129
2009	(8,343,334)	(6,598)	(6,598)	944	70	2009	13	175	8,641	1,397	259	768	1,137
2010	(7,702,915)	(6,092)	(6,092)	944	70	2010	12	162	8,952	1,348	231	782	1,117
2011	(2,714,016)	(2,146)	(2,146)	944	70	2011	11	148	9,172	1,316	207	795	1,109
2012	12,011,503	9,499	9,499	9,499	70	2012	10	1,357	9,412	12,910	1,844	8,142	11,066
2013	85,168,049	67,356	67,356	67,356	70	2013	9	8,660	9,668	89,116	11,458	58,696	77,659
2014	67,198,757	53,145	53,145	53,145	70	2014	8	6,074	9,936	68,417	7,819	47,071	60,598
2015	20,952,669	16,571	16,571	16,571	70	2015	7	1,657	10,398	20,385	2,038	14,914	18,346
2016	64,407,807	50,937	50,937	50,937	70	2016	6	4,366	10,531	61,871	5,303	46,571	56,568
2017	115,142,335	91,061	91,061	91,061	70	2017	5	6,504	10,873	107,128	7,652	84,557	99,476
2018	148,750,307	117,640	117,640	117,640	70	2018	4	6,722	11,186	134,530	7,687	110,918	126,843
2019	135,310,614	107,011	107,011	107,011	70	2019	3	4,586	11,381	120,273	5,155	102,425	115,119
2020	115,854,135	91,624	91,624	91,624	70	2020	2	2,618	11,626	100,809	2,880	89,006	97,929
2021	50,274,063	39,760	39,760	39,760	70	2021	1	568	12,481	40,749	582	39,192	40,166
2022	0	0											
2023	0	0											
2024	0	0											
2025	0	0											
2026	0	0											
2027	0	0											
2028	0	0											
2029	0	0											
2030	0	0											
2031	0	0											
2032	0	0											
2033	0	0											
2034	0	0											
2035	0	0											
Total	**$1,320,690,910**	**$1,044,478**											

City of Santa Barbara
Water Capacity Charge
Calculation of SB City Share of CCWA Capital Assets & Replacement Cost Less Depreciation
All CCWA Capital Assets - Subtotals by Asset Group Code from asset list below, Values (copied)

Original Sort Code	Asset Group Code	Asset Class	Asset Description	Original Cost	Asset Life	Year Acquired	Years of Depreciation	Accumulated Depreciation (Original Cost)	CCI at Installation	Replacement Cost	Accumulated Depreciation on Replacement Cost	Original Cost Less Depreciation	Replacement Cost Less Depreciation
	ADM Total		General Assets, shared by all per Table A amount (unadjusted)	$3,206,331				$2,118,407				$1,087,924	$1,849,725
	DIS Total		Distribution Assets: MHII, SYI, SYII (+ Turnouts, but N.A. for SB)	85,022,922				32,254,104				52,768,818	113,619,367
	WTP Total		Water Treatment Plant Assets.	55,629,724				21,543,530				34,086,194	72,403,390
	Grand Total			**$143,858,976**				**$55,916,041**		**$0**	**$0**	**$87,942,936**	**$187,872,482**

City Share of Capital Assets by Asset Group

ADM - City share			$240,979				$159,213		$0	$0	$81,765	$139,020
DIS - City share			$14,441,175				5,478,372		0	0	8,962,803	19,298,292
WTP - City share	1.54%	= City share of WTP capital, adjusted for retreat AF	$854,100				330,764		0	0	523,336	1,111,631
SB City Total Asset Share			$15,536,254				**$5,968,349**		**$0**	**$0**	**$9,567,904**	**$20,548,943**
Local Projects - SBCity		City share of acquiring CCWA drought buffer	$185,845	NA	1993	NA	$0	5,310	$447,669	$0	$185,845	$447,669
		Total City Share of CCWA Assets	**$15,722,099**				**$5,968,349**		**$447,669**	**$0**	**$9,753,749**	**$20,996,612**

Apportionment of CCWA Distribution Assets to SB City by Reach

Excerpts from Exhibit #1, "Summary of Total Project Expenditures," CCWA Project Closeout Report, January 2007

	MHII	SYI	SYII	Turnouts	Total
SB City	$2,566,904	$7,043,015	$2,425,273	$0	**$12,035,192**
Total	18,676,795	38,332,783	11,115,834	2,732,202	**70,857,614**
% of Total	13.7%	18.4%	21.8%	0.0%	17.0%

$1,027,725	Imputed annual WTP debt service cost
$70,219	City's unadjusted WTP debt service share; based on Table A values of 3,000 AF (SB City)/43,908 AF (Total SB County & SLO County participants)
$15,779	Capital component of City's retreatment charge
($55,450)	City's capital component of retreatment credit (pg. 119 of FY 2021/2022 Budget)
($14,769)	City's capital component of Exchange Agreement modification credit (pg. 122 of FY 2021/2022 Budget)
$15,779	Effective net capital portion of WTP capital costs
1.54%	Effective net SB City share of WTP capital costs

Calculation of Replacement Cost Less Depreciation (CCWA Facilities)

9,412	= 2012 CCI
3.59%	= Default annual rate of change in CCI (average for 2012 - 2021)
2022	= Year of Analysis
#####	= Current Construction Cost Index (CCI); i.e. in the year of the analysis

Table A + Drought Buffer 7.25%

City of Santa Barbara
Water Capacity Charge
Cachuma Project - Reclamation Assets

Asset Subgroup	Asset Description	Original Cost	Asset Life	Year Acquired	Years of Depreciation	Accumulated Depreciation (Original Cost)	CCI at Installation	Replacement Cost	Accumulated Depreciation on Replacement	Original Cost Less Depreciation	Replacement Cost Less Depreciation
Bradbury Dam and Reservoir		$15,453,211				$7,572,211		$314,759,015	$154,234,717	$7,881,000	$73,183,284
Bradbury Dam SOD		48,122,525				10,346,343		96,327,963	20,710,512	37,776,182	75,617,451
Cachuma Bldgs.		168,314				168,314		3,428,300	3,428,300	0	0
Carpinteria Regulating Reservoir		464,218				272,252		8,691,917	5,032,500	191,966	2,518,403
Glen Annie Regulating Reservoir		1,148,750				726,208		21,361,717	13,423,751	422,542	6,628,108
Lauro Dam SOD-2007		6,747,391				1,045,846		10,669,302	1,653,742	5,701,545	9,015,560
Lauro Regulating Reservoir		1,197,369				696,707		24,388,633	14,190,895	500,662	6,706,018
Ortega Regulating Reservoir		960,943				629,564		18,661,107	12,201,556	331,379	5,731,641
South Coast Conduit-Carp./Summerland		3,779,259				2,407,631		76,977,904	49,039,887	1,371,627	22,134,894
South Coast Conduit-Goleta		2,789,096				1,869,349		56,809,753	38,075,865	919,747	17,040,897
Tecolote Tunnel		14,615,513				9,795,141		270,226,416	181,060,488	4,820,372	88,521,481
Grand Total		**$95,446,587**				**$35,529,565**		**$902,302,028**	**$493,052,211**	**$59,917,022**	**$307,097,737**

City Cost Share by Asset Subgroup

Asset Subgroup	Asset Description	Original Cost	Asset Life	Year Acquired	Years of Depreciation	Accumulated Depreciation (Original Cost)	CCI at Installation	Replacement Cost	Accumulated Depreciation on Replacement	Original Cost Less Depreciation	Replacement Cost Less Depreciation
Bradbury Dam and Reservoir Total		$4,974,186				$2,437,395	0	$101,316,807	$49,646,136	$2,536,791	$23,556,741
Bradbury Dam SOD Total		$15,490,011				$3,330,352		$31,006,710	$6,666,443	$12,159,659	$24,340,268
Cachuma Bldgs. Total		$54,178				$54,178		$1,103,525	$1,103,525	$0	$0
Carpinteria Regulating Reservoir Total		$166,609				$97,712		$3,119,547	$1,806,175	$68,897	$903,860
Glen Annie Regulating Reservoir Total		$412,289				$260,637		$7,666,765	$4,817,812	$151,651	$2,378,842
Lauro Dam SOD-2007 Total		$2,421,653				$375,356		$3,829,235	$593,531	$2,046,297	$3,235,703
Lauro Regulating Reservoir Total		$429,738				$250,050		$8,753,131	$5,093,142	$179,689	$2,406,804
Ortega Regulating Reservoir Total		$344,884				$225,952		$6,697,510	$4,379,164	$118,933	$2,057,098
South Coast Conduit-Carp./Summerland Total		$1,356,384				$864,104		$27,627,531	$17,600,518	$492,280	$7,944,260
South Coast Conduit-Goleta Total		$1,001,012				$670,913		$20,389,139	$13,665,507	$330,099	$6,116,013
Tecolote Tunnel Total		$5,245,538				$3,515,496		$96,984,826	$64,982,987	$1,730,042	$31,770,545
	Total City Share of Cachuma Project Reclamation Assets	**$31,896,482**				**$12,082,146**		**$308,494,726**	**$170,354,941**	**$19,814,336**	**$104,710,134**
	Check % of Total Project Costs:	33.42%				34.01%		34.19%	34.55%	33.07%	34.10%

Cachuma Project Allocations (AFY), per 1996 Renewal Contract:

	M&I	Irrig	Total	
GWD	1,698	7,624	9,322	*36.3%*
S.B. City	8,277	-	8,277	*32.2%*
CVWD	1,200	1,612	2,812	*10.9%*
MWD (icl. SCWD)	857	1,794	2,651	*10.3%*
SYRWCD-ID#1	160	2,492	2,652	*10.3%*
Total:	12,192	13,522	25,714	*100.0%*

32.2% = City Cost Share % for Bradbury Dam and Reservoir, Cachuma Buildings
35.9% = City Cost Share % for Tecolote Tunnel, South Coast Conduit/Regulating Reservoirs

67.9% = City M&I Cost Share % for Bradbury Dam and Reservoir (for SOD calculations)
68.8% = City M&I Cost Share % for Tecolote Tunnel, South Coast Conduit/Regulating Reservoirs (for SOD calculations)

Calculation of Replacement Cost Less Depreciation

9,412 = 2012 CCI
3.59% = Default annual rate of change in CCI (average for 2012 - 2021)
2022 = Year of Analysis
12,791 = Current Construction Cost Index (CCI); i.e. in the year of the analysis

Asset List:

Asset Data from:

Code "A" Excel file "cachuma06132016.xlsx", received 2016-06-16 from Cathy Lee, USBR Sacramento, (916) 978-5380
Code "B" Reclamation's Project Financial Statement, September 2013

Data Source Code	Asset Subgroup	Asset	Subnumber	Description	Capitalized on	Acquis.val.	Accum.dep.	Book val.	Asset Life
A	Bradbury Dam and Reservoir	50000294091	2	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	02/26/1954	8,008.59	-8,008.59	0	99
A	Bradbury Dam and Reservoir		3	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	02/26/1954	6,931.34	-1,424.34	5,507.00	99
A	Bradbury Dam and Reservoir		4	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	02/26/1954	58,812.69	-12,085.56	46,727.13	99
A	Bradbury Dam and Reservoir		5	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	02/26/1954	9,844,888.28	-9,844,888.28	0	99
A	Bradbury Dam and Reservoir		6	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	02/26/1954	14,040.46	-14,040.46	0	99
A	Bradbury Dam and Reservoir		7	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	02/26/1954	99,698.91	-99,698.91	0	99
A	Bradbury Dam and Reservoir		0	BOR IMPOUNDMENT RECLAMATION/IRRIGATION	02/26/1954	911,391.07	-187,283.89	724,107.18	99
A	Bradbury Dam and Reservoir		1	BOR IMPOUNDMENT RECLAMATION/IRRIGATION	02/26/1954	7.52	-7.52	0	99
B	Bradbury Dam and Reservoir			LAND	05/31/1954	4,509,431.73	0.00	4,509,431.73	0
A	Bradbury Dam SOD		10	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	09/30/2001	1,228,746.50	-206,159.28	1,022,587.22	100
A	Bradbury Dam SOD		9	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	09/30/2001	1,436,243.10	-197,146.60	1,239,096.50	100
A	Bradbury Dam SOD		0	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	09/30/2001	39,528,784.78	-6,632,145.17	32,896,639.61	100
A	Bradbury Dam SOD		11	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	09/30/2001	1,000.00	-1,000.00	0	100
A	Bradbury Dam SOD	50000294091	1	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	09/30/2001	1,291,701.76	-219,171.04	1,072,530.72	100
A	Bradbury Dam SOD	50000294092	8	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	09/30/2001	4,310,575.72	-723,229.02	3,587,346.70	100
A	Bradbury Dam SOD	50000294092	12	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	09/30/2001	325,473.30	-55,225.08	270,248.22	100
A	Cachuma Bldgs.	50000294093	0	BOR BLDG OFFICE	03/31/1954	99,727.74	-18,208.71	81,519.03	50
A	Cachuma Bldgs.		0	BOR BLDG WAREHOUSE SHED OUTBUILDING	03/31/1954	68,585.91	-68,585.91	0	50
A	Carpinteria Regulating Reservoir	50000294093	0	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	02/29/1956	381,426.41	-381,426.41	0	99
A	Carpinteria Regulating Reservoir	50000294094	1	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	02/29/1956	23,880.77	-23,880.77	0	99
B	Carpinteria Regulating Reservoir			LAND	05/31/1954	58,910.79	0.00	58,910.79	0
A	Glen Annie Regulating Reservoir		0	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	06/30/1956	1,063,048.21	-1,063,048.21	0	99
A	Glen Annie Regulating Reservoir	50000294094	1	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	06/30/1956	18,073.12	-18,073.12	0	99
B	Glen Annie Regulating Reservoir			LAND	05/31/1954	67,628.20	0.00	67,628.20	0
A	Lauro Dam SOD-2007	50000294096	0	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	01/04/2001	6,731,579.66	-1,128,630.72	5,602,948.94	100
A	Lauro Dam SOD-2007	50000294097	3	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	01/04/2007	15,811.46	-2,620.84	13,190.62	100
A	Lauro Regulating Reservoir		1	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	03/31/1954	992,273.62	-992,273.62	0	100
A	Lauro Regulating Reservoir		2	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	03/31/1954	24,817.26	-24,817.26	0	100
B	Lauro Regulating Reservoir			LAND	05/31/1954	180,278.11	0.00	180,278.11	0
A	Ortega Regulating Reservoir	50000294097	0	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	02/05/1955	855,853.14	-855,853.14	0	99
A	Ortega Regulating Reservoir	50000294098	1	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	02/05/1955	67,507.72	-67,507.72	0	99
B	Ortega Regulating Reservoir			LAND	05/31/1954	37,582.13	0.00	37,582.13	0
A	South Coast Conduit-Carp./Summerland	50000294099	0	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/IRR	06/01/1954	3,429,369.28	-3,429,369.28	0	99
A	South Coast Conduit-Carp./Summerland	50000294099	1	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/IRR	05/31/1954	5,467.70	-5,467.70	0	99
A	South Coast Conduit-Carp./Summerland	50000294100	2	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/IRR	06/01/1954	44,805.52	-44,805.52	0	99
B	South Coast Conduit-Carp./Summerland			LAND	05/31/1954	18,034.75	0.00	18,034.75	0
B	South Coast Conduit-Carp./Summerland			LAND	05/31/1954	281,581.50	0.00	281,581.50	0
A	South Coast Conduit-Goleta	50000294101	0	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/IRR	05/31/1954	2,649,326.04	-2,649,326.04	0	99
A	South Coast Conduit-Goleta	50000294101	1	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/IRR	05/31/1954	49,650.01	-49,650.01	0	99
A	South Coast Conduit-Goleta	50000294102	2	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/IRR	05/31/1954	2,710.40	-2,710.40	0	99
B	South Coast Conduit-Goleta			LAND	05/31/1954	87,409.42	0.00	87,409.42	0
A	Tecolote Tunnel	50000294105	0	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/IRR	06/30/1956	14,388,344.02	-14,388,344.02	0	99
A	Tecolote Tunnel		1	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/IRR	06/30/1956	192,598.34	-192,598.34	0	99
A	Tecolote Tunnel	50000294105	2	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/IRR	06/30/1956	1,297.28	-1,297.28	0	99
B	Tecolote Tunnel			LAND	05/31/1954	33,272.94	0.00	33,272.94	0
						95,446,587.20			

Data Entry

Asset Subgroup	Asset Description	Original Cost	Asset Life	Year Acquired	Years of Depreciation
Bradbury Dam and Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$8,009	99	1954	68.5
Bradbury Dam and Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$6,931	99	1954	68.5
Bradbury Dam and Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$58,813	99	1954	68.5
Bradbury Dam and Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$9,844,888	99	1954	68.5
Bradbury Dam and Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$14,040	99	1954	68.5
Bradbury Dam and Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$99,699	99	1954	68.5
Bradbury Dam and Reservoir	BOR IMPOUNDMENT RECLAMATION/IRRIGATION	$911,391	99	1954	68.5
Bradbury Dam and Reservoir	BOR IMPOUNDMENT RECLAMATION/IRRIGATION	$8	99	1954	68.5
Bradbury Dam and Reservoir	LAND	$4,509,432	0	1954	68.5
Bradbury Dam SOD	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$1,228,747	100	2001	21.5
Bradbury Dam SOD	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$1,436,243	100	2001	21.5
Bradbury Dam SOD	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$39,528,785	100	2001	21.5
Bradbury Dam SOD	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$1,000	100	2001	21.5
Bradbury Dam SOD	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$1,291,702	100	2001	21.5
Bradbury Dam SOD	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$4,310,576	100	2001	21.5
Bradbury Dam SOD	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$325,473	100	2001	21.5
Cachuma Bldgs.	BOR BLDG OFFICE	$99,728	50	1954	68.5
Cachuma Bldgs.	BOR BLDG WAREHOUSE SHED OUTBUILDING	$68,586	50	1954	68.5
Carpinteria Regulating Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$381,426	99	1956	66.5
Carpinteria Regulating Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$23,881	99	1956	66.5
Carpinteria Regulating Reservoir	LAND	$58,911	0	1954	68.5
Glen Annie Regulating Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$1,063,048	99	1956	66.5
Glen Annie Regulating Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$18,073	99	1956	66.5
Glen Annie Regulating Reservoir	LAND	$67,628	0	1954	68.5
Lauro Dam SOD-2007	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$6,731,580	100	2007	15.5
Lauro Dam SOD-2007	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$15,811	100	2007	15.5
Lauro Regulating Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$992,274	100	1954	68.5
Lauro Regulating Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$24,817	100	1954	68.5
Lauro Regulating Reservoir	LAND	$180,278	0	1954	68.5
Ortega Regulating Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$855,853	99	1955	67.5
Ortega Regulating Reservoir	BOR DAM HIGH HAZARD RECLAMATION & IRRIG	$67,508	99	1955	67.5
Ortega Regulating Reservoir	LAND	$37,582	0	1954	68.5
South Coast Conduit-Carp./Summerland	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/I	$3,429,369	99	1954	68.5
South Coast Conduit-Carp./Summerland	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/I	$5,468	99	1954	68.5
South Coast Conduit-Carp./Summerland	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/I	$44,806	99	1954	68.5
South Coast Conduit-Carp./Summerland	LAND	$18,035	0	1954	68.5
South Coast Conduit-Carp./Summerland	LAND	$281,582	0	1954	68.5
South Coast Conduit-Goleta	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/I	$2,649,326	99	1954	68.5
South Coast Conduit-Goleta	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/I	$49,650	99	1954	68.5
South Coast Conduit-Goleta	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/I	$2,710	99	1954	68.5
South Coast Conduit-Goleta	LAND	$87,409	0	1954	68.5
Tecolote Tunnel	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/I	$14,388,344	99	1956	66.5
Tecolote Tunnel	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/I	$192,598	99	1956	66.5
Tecolote Tunnel	BOR CONSTRUCTED WATERWAY TUNNEL RECLAMATION/I	$1,297	99	1956	66.5
Tecolote Tunnel	LAND	$33,273	0	1954	68.5
		$95,446,587			

Formulas

Accumulated Depreciation (Original Cost)	CCI at Installation	Replacement Cost	Accumulated Depreciation on Replacement	Original Cost Less Depreciation	Replacement Cost Less Depreciation
$5,541	628	$163,123	$112,868	$2,467	$50,255
$4,796	628	$141,181	$97,686	$2,135	$43,495
$40,694	628	$1,197,927	$828,869	$18,119	$369,058
$6,811,867	628	$200,525,795	$138,747,646	$3,033,021	$61,778,149
$9,715	628	$285,983	$197,877	$4,326	$88,106
$68,984	628	$2,030,719	$1,405,094	$30,715	$625,626
$630,609	628	$18,563,686	$12,844,571	$280,782	$5,719,116
$5	628	$153	$106	$2	$47
$0	628	$91,850,446	$0	$4,509,432	$4,509,432
$264,180	6,390	$2,459,610	$528,816	$964,566	$1,930,794
$308,792	6,390	$2,874,961	$618,117	$1,127,451	$2,256,844
$8,498,689	6,390	$79,125,676	$17,012,020	$31,030,096	$62,113,655
$215	6,390	$2,002	$430	$785	$1,571
$277,716	6,390	$2,585,629	$555,910	$1,013,986	$2,029,719
$926,774	6,390	$8,628,578	$1,855,144	$3,383,802	$6,773,434
$69,977	6,390	$651,507	$140,074	$255,497	$511,433
$99,728	50	$2,031,306	$2,031,306	$0	$0
$68,586	50	$1,396,993	$1,396,993	$0	$0
$256,211	692	$7,050,562	$4,735,984	$125,216	$2,314,579
$16,041	692	$441,429	$296,516	$7,840	$144,914
$0	628	$1,199,926	$0	$58,911	$58,911
$714,068	692	$19,650,154	$13,199,346	$348,980	$6,450,808
$12,140	692	$334,077	$224,405	$5,933	$109,672
$0	628	$1,377,486	$0	$67,628	$67,628
$1,043,395	8,089	$10,644,300	$1,649,866	$5,688,185	$8,994,433
$2,451	8,089	$25,002	$3,875	$13,361	$21,127
$679,707	628	$20,211,144	$13,844,634	$312,566	$6,366,510
$17,000	628	$505,491	$346,261	$7,817	$159,230
$0	628	$3,671,998	$0	$180,278	$180,278
$583,536	660	$16,587,251	$11,309,489	$272,317	$5,277,762
$46,028	660	$1,308,364	$892,066	$21,480	$416,298
$0	628	$765,492	$0	$37,582	$37,582
$2,372,846	628	$69,851,174	$48,331,368	$1,056,523	$21,519,806
$3,783	628	$111,369	$77,058	$1,684	$34,311
$31,002	628	$912,622	$631,461	$13,804	$281,161
$0	628	$367,341	$0	$18,035	$18,035
$0	628	$5,735,398	$0	$281,582	$281,582
$1,833,120	628	$53,962,848	$37,337,930	$816,207	$16,624,918
$34,354	628	$1,011,297	$699,736	$15,296	$311,561
$1,875	628	$55,207	$38,199	$835	$17,008
$0	628	$1,780,400	$0	$87,409	$87,409
$9,664,898	692	$265,964,589	$178,652,981	$4,723,446	$87,311,607
$129,372	692	$3,560,127	$2,391,399	$63,227	$1,168,729
$871	692	$23,980	$16,108	$426	$7,872
$0	628	$677,721	$0	$33,273	$33,273
$35,529,565		**$902,302,028**	**$493,052,211**	**$59,917,022**	**$307,097,737**

City of Santa Barbara
Water Capacity Charge
Cachuma Project - COMB Project Assets

35.9% = City Share of COMB Capital Project Assets

Total COMB Project Assets (from depreciation calculation below)

Asset Subgroup	Asset Description	Original Cost	Asset Life	Year Acquired	Years of Depreciation	Accumulated Depreciation (Original Cost)	CCI at Installation	Replacement Cost	Accumulated Depreciation on Replacement Cost	Original Cost Less Depreciation	Replacement Cost Less Depreciation
		$11,268,563				$4,253,835		$13,529,552	$5,193,397	$6,869,671	$8,336,156

City Cost Share of COMB Project Assets

Asset Subgroup	Asset Description	Original Cost	Asset Life	Year Acquired	Years of Depreciation	Accumulated Depreciation (Original Cost)	CCI at Installation	Replacement Cost	Accumulated Depreciation on Replacement Cost	Original Cost Less Depreciation	Replacement Cost Less Depreciation
	Total City Share of Cachuma Project Reclamation Assets	$4,044,311				$1,526,710		$4,855,785	$1,863,921	$2,465,539	$2,991,864

Calculation of Replacement Cost Less Depreciation

9,412 = 2012 CCI
3.6% = Default annual rate of change in CCI (average for 2012 - 2021)
2022 = Year of Analysis
12,791 = Current Construction Cost Index (CCI); i.e. in the year of the analysis

$1,000,000 = Estimated average annual COMB capital maintenance projects
$60,000 = Estimated average annual net cost of COMB habitat improvement projects ($300,000 less 80% typical grant contril
$1,060,000 = Estimated annual COMB capital projects
15 = Average annual asset life for COMB capital maintenance program (yrs.)

Data Entry **Formulas**

Asset Subgroup	Asset Description	Original Cost	Asset Life	Year Acquired	Years of Depreciation	Accumulated Depreciation (Original Cost)	CCI at Installation	Replacement Cost	Accumulated Depreciation on Replacement Cost	Original Cost Less Depreciation	Replacement Cost Less Depreciation
	South Coast Conduit MURRP	$577,725	99	2012	10.5	$61,274	9,412	$785,160	$83,275	$516,451	$701,886
	South Coast Conduit MURRP	612,023	99	2013	9.5	58,729	9,668	809,749	77,703	553,294	732,045
	Emergency Pumping Facility Project	1,138,483	15	2014	8.5	645,140	9,936	1,465,663	830,542	493,343	635,121
	Emergency Pumping Facility Project	3,111,270	15	2015	7.5	1,555,635	10,398	3,827,428	1,913,714	1,555,635	1,913,714
	Emergency Pumping Facility Project	2,158,739	15	2016	6.5	935,454	10,531	2,622,102	1,136,244	1,223,285	1,485,858
	Emergency Pumping Facility Project	1,800,628	15	2017	5.5	660,230	10,873	2,118,330	776,721	1,140,398	1,341,609
	SCCC Structure Rehabilitation	65,984	15	2018	4.5	19,795	11,186	75,457	22,637	46,189	52,820
	SCCC Structure Rehabilitation	523,231	15	2019	3.5	122,087	11,381	588,074	137,217	401,144	450,857
	SCCC Structure Rehabilitation	391,030	15	2020	2.5	65,172	11,626	430,228	71,705	325,858	358,523
	SCCC Structure Rehabilitation	258,133	15	2021	1.5	25,813	12,481	264,553	26,455	232,320	238,098
	SCC Lower Reach Lateral Structure	17,194									
	SCC Lower Reach Lateral Structure	82,879	15	2020	2.5	13,813	11,626	91,187	15,198	69,066	75,989
	SCC Lower Reach Lateral Structure	10,815									
	SCC Rehabilitation - Thomas Fire Debris Flow	131,773	15	2018	4.5	39,532	11,186	150,692	45,208	92,241	105,484
	SCC Rehabilitation - Thomas Fire Debris Flow	15,691									
	Repair Lateral 3 Structure	13,997									
	Repair Lateral 3 Structure	88,385	15	2019	3.5	20,623	11,381	99,338	23,179	67,762	76,159
	San Jose Creek Pipe Stabilization	4,077									
	San Jose Creek Pipe Stabilization	183,223	15	2020	2.5	30,537	11,626	201,590	33,598	152,686	167,992
	San Jose Creek Pipe Stabilization	1,736									
	Rehabilitation - San Antonio Creek	8,251									
	Rehabilitation - San Antonio Creek	73,296									
		$11,268,563				$4,253,835		$13,529,552	$5,193,397	$6,869,671	$8,336,156

City of Santa Barbara
Water Capacity Charge
Debt Service Schedule
Exhibit 9

Principal

Year	2013 Water COP	Cater Plant Improv Loan	Safe Drinking Water 2011	Desal Loan	Total
2023	$1,790,000	$1,068,315	$1,222,674	$3,216,393	$7,297,382
2024	1,865,000	1,095,333	1,253,453	3,270,104	7,483,890
2025	1,960,000	1,123,034	1,285,007	3,324,712	7,692,752
2026	2,055,000	0	1,317,355	3,380,232	6,752,586
2027	1,425,000	0	1,350,517	3,436,679	6,212,196
2028	0	0	1,384,514	3,494,068	4,878,583
2029	0	0	1,419,367	3,552,416	4,971,784
2030	0	0	1,455,098	3,611,739	5,066,836
2031	0	0	1,491,728	3,672,051	5,163,779
2032	0	0	1,529,279	3,733,372	5,262,651
2033	0	0	1,567,777	3,795,716	5,363,492
2034	0	0	1,607,243	3,859,101	5,466,344
2035	0	0	1,647,703	3,923,545	5,571,247
2036	0	0	839,341	3,989,064	4,828,405
2037	0	0	0	4,055,678	4,055,678
2038	0	0	0	4,123,405	4,123,405
2039	0	0	0	2,086,944	2,086,944
2040	0	0	0	0	0
2041	0	0	0	0	0
2042	0	0	0	0	0
	$9,095,000	**$3,286,681**	**$19,371,055**	**$60,525,218**	**$92,277,955**

Interest

Year	2013 Water COP	Cater Plant Improv Loan	Safe Drinking Water 2011	Desal Loan	Total
2023	$352,000	$75,931	$477,006	$993,218	$1,898,154
2024	269,575	48,913	446,227	939,507	1,704,222
2025	173,950	21,212	414,674	884,899	1,494,734
2026	83,850	0	382,326	829,379	1,295,554
2027	21,375	0	349,163	772,932	1,143,470
2028	0	0	315,166	715,542	1,030,708
2029	0	0	280,313	657,194	937,507
2030	0	0	244,583	597,872	842,455
2031	0	0	207,953	537,559	745,512
2032	0	0	170,401	476,239	646,640
2033	0	0	131,904	413,895	545,798
2034	0	0	92,437	350,510	442,947
2035	0	0	51,977	286,066	338,043
2036	0	0	10,499	220,546	231,045
2037	0	0	0	153,932	153,932
2038	0	0	0	86,206	86,206
2039	0	0	0	17,353	17,353
2040	0	0	0	0	0
2041	0	0	0	0	0
2042	0	0	0	0	0
	$900,750	**$146,056**	**$3,574,628**	**$8,932,849**	**$13,554,283**

Notes

City of Santa Barbara
Water Capacity Charge
Summary
Exhibit 10

	Existing			
Component	**Total**	**Equivalent Meters**	**Buy-in ($ / Eq. Mtr.)**	**Total Capacity Charge ($ / Eq. Mtr.)**
Assets				
Source	$115,478,705	44,382	$2,602	$2,602
Storage	30,342,512	44,382	684	684
Pump Station	13,799,810	44,382	311	311
Transmission and Distribution	94,737,522	44,382	2,135	2,135
Treatment	63,897,796	44,382	1,440	1,440
General	10,516,816	44,382	237	237
SWP - DWR Transmission	52,108,869	44,382	1,174	1,174
SWP - DWR Conservation	1,559,688	44,382	35	35
SWP - CCWA	20,996,612	44,382	473	473
Cachuma - Reclamation	104,710,134	44,382	2,359	2,359
Cachuma - COMB	2,991,864	44,382	67	67
CWIP	0	44,382	0	0
CIP - FY 2022	14,943,454	44,382	337	337
Total Assets	**$526,083,783**		**$11,854**	**$11,854**
Debt Service	**Principal**			
2013 Water COP	($9,095,000)	44,382	($205)	($205)
Cater Plant Improv Loan	(3,286,681)	44,382	(74)	(74)
Safe Drinking Water 2011	(19,371,055)	44,382	(436)	(436)
Desal Loan	(60,525,218)	44,382	(1,364)	(1,364)
Total Debt Obligations	**($92,277,955)**		**($2,079)**	**($2,079)**
Cash Reserves	**$21,041,595**	44,382	$474	$474
Total CC ($ / Eq. Mtr.)	**$454,847,423**		**$10,248**	**$10,248**
Current Fee			***$9,561***	***$9,561***
$ Change			*$687*	*$687*
Notes				

	Capacity Charge			
Meter Size	**Weighting Factor**	**Present CC ($ / Eq. Mtr.)**	**Calculated CC ($ / Eq. Mtr.)**	**$ Difference**
5/8"	1.00	$9,561	$10,248	$687
3/4"	1.50	14,342	15,373	1,031
1"	2.50	23,903	25,621	1,718
1 1/2"	5.00	47,805	51,242	3,437
2"	8.00	76,488	81,988	5,500
3"	15.00	143,415	153,727	10,312
4"	25.00	239,025	256,212	17,187
6"	50.00	478,050	512,423	34,373
8"	80.00	764,880	819,877	54,997
10"	115.00	1,099,515	1,178,574	79,059