



**To:** City Council, City of Santa Barbara  
**Subject:** 2016/17 Water and Wastewater Capacity Charge Study  
**Date:** 9/13/2017  
**From:** Douglas Dove, President; Michael DeGroot, Financial Analyst; Abigail Seaman, Financial Analyst

**MEMORANDUM**

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**Executive Summary**

Bartle Wells Associates (BWA) has been retained by the City of Santa Barbara (City) to conduct a water and wastewater capacity charge study. Key objectives of the study include (1) estimating the value of the City's assets as of June 30, 2016 based on the Engineering News Record (ENR) construction cost index, (2) developing a charge per meter equivalent that reflects those asset values, FY 2017 capital expenditures, principal debt owed and current reserve fund balances, (3) establishing a methodology for assessing connection charges for multi-family and accessory dwelling units, and (4) reviewing the City's current practices related to capacity charges for property re-development projects.

A summary of proposed capacity charges is included in **Table ES-1** below. BWA calculates water capacity charges to be \$8,495 per 5/8" meter equivalent, and wastewater capacity charges to be \$3,452 per 5/8" meter equivalent. These charges represent an increase of \$2,425 per meter equivalent for water and a decrease of \$1,525 per meter equivalent for wastewater. To comply with recent changes in state law, capacity charges for accessory dwelling units would be calculated on a \$/water supply plumbing fixture unit (FU) basis, at \$283.16/FU for water and \$115.06/FU for wastewater. BWA also recommends that multi-family capacity charges be determined on a \$/FU basis to account for any capacity needs per unit that may be less than the smallest (5/8") meter offered by the City.

All residential wastewater capacity charges are recommended to be equivalent to the proposed 5/8" meter wastewater capacity charge, since residential meter sizes larger than 5/8" are typically necessary due to outdoor irrigation and/or fire flow requirements, neither of which contribute to wastewater flows. Multi-family residences would be charged prorated wastewater capacity charges based on the number of water supply fixture units, as mentioned above and described in more detail in this report, but not more than the wastewater capacity charge for a 5/8" meter per multi-family dwelling unit.

For currently developed properties that are proposed for redevelopment, current City policy is to assess capacity charges on the net increase in metered capacity to the site. BWA recommends that the City establish an additional policy to provide an appeal process to address any instance in which an applicant asserts that the standard methods discussed above result in a charge that exceeds the value of the added capacity to be provided to the proposed development project, or the charge does not bear a reasonable relationship to the impact of the proposed development. The applicant would be required to submit a proposed charge along with substantiation that the proposed charge fully reimburses the City for the applicant's proportionate share of City assets.

**Table ES-1**

City of Santa Barbara

Executive Summary - Current and Proposed Capacity Charges

**Water Capacity Fees**

<b>Meter Size (inches)</b>	<b>Current Fee</b>	<b>Proposed Fee</b>	<b>Difference</b>
5/8	\$6,070	\$8,495	\$2,425
3/4	\$9,105	\$12,742	\$3,637
1	\$15,174	\$21,237	\$6,063
1 1/2	\$30,350	\$42,475	\$12,125
2	\$48,560	\$67,959	\$19,399
3	\$97,120	\$127,424	\$30,304
4	\$151,750	\$212,373	\$60,623
6	\$303,499	\$424,746	\$121,247
8	\$485,599	\$679,593	\$193,994
10	\$698,048	\$976,916	\$278,868

**Wastewater Capacity Fees**

<b>Meter Size (inches)</b>	<b>Current Fee</b>	<b>Proposed Fee</b>	<b>Difference</b>
5/8*	\$4,977	\$3,452	(\$1,525)
3/4	\$7,466	\$5,178	(\$2,288)
1	\$12,411	\$8,630	(\$3,781)
1 1/2	\$24,883	\$17,260	(\$7,623)
2	\$39,812	\$27,615	(\$12,197)
3	\$79,625	\$51,779	(\$27,846)
4	\$124,414	\$86,298	(\$38,116)
6	\$248,828	\$172,595	(\$76,233)
8	\$398,125	\$276,153	(\$121,972)
10	\$572,304	\$396,969	(\$175,335)

**Multi Family and Accessory Dwelling Units****\$/fixture unit****\$283.16****Multi Family and Accessory Dwelling Units****\$/fixture unit****\$115.06**

\* Maximum residential fee per dwelling unit

## Background and Demographic Data

The City's current charges are listed in **Table 1**.

Table 1  
City of Santa Barbara  
Current Capacity Fees

<b>Water Capacity Fees</b>		<b>Wastewater Capacity Fees</b>	
<b>Meter Size (inches)</b>	<b>Current Fee</b>	<b>Meter Size (inches)</b>	<b>Current Fee</b>
5/8	\$6,070	5/8	\$4,977
3/4	\$9,105	3/4	\$7,466
1	\$15,174	1	\$12,441
1 1/2	\$30,350	1 1/2	\$24,883
2	\$48,560	2	\$39,812
3	\$97,120	3	\$79,625
4	\$151,750	4	\$124,414
6	\$303,499	6	\$248,828
8	\$485,599	8	\$398,125
10	\$698,048	10	\$572,304

Based on BWA's 2016/17 survey of single family capacity charges in surrounding water and wastewater agencies, the City's current SFR water charges are below the regional average charge, and current SFR wastewater charges are above the regional average (**Appendix A**).

City demographic data is listed in **Table 2**. Current water and wastewater meters are tabulated by meter size in order to determine the current number of meter equivalents based on AWWA meter factor ratios using a 5/8" meter base. There are 44,212 water meter equivalents, and 39,542 wastewater meter equivalents.

Table 2  
City of Santa Barbara  
Demographic Data and Statistics

**Meter Equivalent Units - Water**

Meter Size (inches)	# of meters	AWWA Meter Capacity (Max GPM)	Flow Factor for 5/8" x 3/4" Base	Meter Equivalent Units
5/8	20,023	20	1.0	20,023
3/4	1,357	30	1.5	2,036
1	3,911	50	2.5	9,778
1 1/2	793	100	5.0	3,965
2	837	160	8.0	6,696
3	22	300	15.0	330
4	19	500	25.0	475
6	15	1,000	50.0	750
8	2	1,600	80.0	160
10	0	2,300	115.0	0
<b>Total</b>	<b>26,979</b>			<b>44,212</b>

**Meter Equivalent Units - Wastewater**

Meter Size (inches)	# of meters	AWWA Meter Capacity (Max GPM)	Flow Factor for 5/8" x 3/4" Base	Meter Equivalent Units
5/8	19,509	20	1.0	19,509
3/4	1,368	30	1.5	2,052
1	3,301	50	2.5	8,253
1 1/2	708	100	5.0	3,540
2	611	160	8.0	4,888
3	18	300	15.0	270
4	14	500	25.0	350
6	12	1,000	50.0	600
8	1	1,600	80.0	80
10	0	2,300	115.0	0
<b>Total</b>	<b>25,542</b>			<b>39,542</b>

Wastewater total does not include recycled or irrigation meters.

*Source: City of Santa Barbara*

## Capacity Charge Calculation Methodology

State law requires that water and wastewater connection charges meet specific criteria:

“Notwithstanding any other provision of law, when a local agency imposes fees for water connections or sewer connections, or imposes capacity charges, 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.” - Gov. Code, § 66013(a).

Moreover, these charges must bear a reasonable relationship to the impacts of the development projects upon which they are imposed.

Capacity charges are typically developed with either an incremental cost approach or an equity buy-in approach. The incremental cost approach is used when substantial new infrastructure is needed to serve new development and is typical of a community that is experiencing significant growth in customer base. The equity buy-in approach is used in “built-out” communities where new customers will be served by existing available capacity that has been funded through substantial investment by existing customers. With this approach, the capacity charge represents a reimbursement of the share of the investment in extra system capacity made by existing customers, which then allows the new customer to be equitably billed for monthly charges at the same rate as existing customers going forward. Since the City’s water and wastewater systems are essentially built-out and annually add a relatively small number of new customers, BWA and City staff have determined that an equity buy-in approach is the most appropriate calculation methodology.

The calculation of the capacity charges begins with a valuation of the current water and wastewater systems, including assets, cash reserve balances and outstanding principal debt. The total value of each system is divided among current users of each system to reflect the estimated reasonable buy-in cost of providing service to new water and wastewater development.

Assets were valued by BWA using a Replacement Cost New Less Depreciation (RCNLD) method based on the annual change in the 20-City Engineering News Record Construction Cost Index from each asset’s original date. BWA considers the ENR Construction Cost Index a reasonable and conservative tool to estimate of the current value of existing assets. ENR’s 20-city average produces a smoother index trend than any individual city’s estimate by using an average cost of labor and materials in 20 major cities to estimate the price of new construction in that year. This value is used to estimate the replacement cost of City water and wastewater assets by inflating the original asset purchase price according to the change in annual Index values. Any accumulated depreciation of these assets is also escalated using this method and subtracted from the replacement cost valuation. Land assets, which are not depreciable but increase in value over time, were escalated using the ENR index rather than CPI inflation in order to arrive at a conservative estimate of the current price of land in Santa Barbara. While there is no specific index to use for land value escalation, it is common practice among water and wastewater agencies to value land assets using the ENR Index. Overall, the ENR Construction Cost Index is a widely-used measure of utility asset valuation and its usage in the capacity charge calculation reflects the City’s current practice of adjusting asset values and capacity charges based on the change in the ENR Index.

The valuation of system assets as described in the calculation method above is added to current cash reserves less outstanding debt valuation of system assets, all of which are as of the 6/30/2016, the date of the City’s most recent

Comprehensive Annual Financial Report (CAFR). The resulting value is increased by the actual capital project construction costs incurred in FY 2017 to determine the estimated capacity charge cost basis as of 6/30/17.

## Current Assets

**Table 3** is a summary of BWA's evaluation of current assets adjusted using the RCNLD Method as described above.

The water enterprise has \$255,441,236 in direct City-owned assets, as well as a \$203,527,913 share of assets for which the City is financially obligated under water supply and capacity contracts for entitlements associated with the State Water Project and the federal Cachuma Project. The total water asset value is \$458,969,149 as of 6/30/2016. The wastewater enterprise has \$149,786,166 in direct City-owned assets as of 6/30/2016. A detailed breakdown of the water and wastewater RCNLD asset valuation for City owned assets is shown in **Appendix B**. **Appendix C** describes the non-City-owned water assets included in the tabulation, the method of determining the City's estimated share of those assets, and the sources of information on those asset values.

Table 3  
City of Santa Barbara  
System Valuation Summary

City Owned Assets	Estimated Asset Value 6/30/2016**
<b>Water</b>	
Land	\$17,216,070
Buildings	3,349,238
Building Improvements	1,881,744
Other Improvements	92,798,164
Equipment	3,609,315
Infrastructure	32,366,002
Underground Piping	83,859,321
Construction in Progress	20,361,381
<b>Subtotal City Owned Assets</b>	<b>\$255,441,236</b>
<b>Other Assets (City Share)</b>	
State Water Project - CCWA	\$20,147,842
State Water Project - DWR Transportation	\$48,846,119
State Water Project - DWR Conservation	\$1,189,412
Cachuma - Reclamation	\$129,542,656
Cachuma Project - COMB	\$3,801,884
<b>Subtotal Other Assets (City Share)</b>	<b>\$203,527,913</b>
<b>Total Water</b>	<b>\$458,969,149</b>
<b>Wastewater</b>	
<b>City Owned Assets</b>	
Land	\$13,833,634
Buildings	1,948,439
Building Improvements	289,314
Other Improvements	47,214,466
Equipment	9,459,298
Infrastructure	39,010
Underground Piping	64,672,025
Construction in Progress	12,329,981
<b>Subtotal City Owned Assets</b>	<b>149,786,166</b>
<b>Total Wastewater</b>	<b>\$149,786,166</b>

\*\* - Replacement Cost New Less Depreciation (RCNLD) Method

## FY 2017 Capital Expenditures

To ensure that capacity charges reflect the current fiscal year's cost of service to new customers, actual capital expenditures in FY 2017, shown in **Table 4**, are included in the cost basis of water and wastewater capacity charges. The City had \$5,930,390 in 2017 water capital project expenditures, and \$3,589,524 in 2017 wastewater capital projects expenditures.

Table 4  
City of Santa Barbara  
FY 2017 Actual Capital Expenditures

### Water

Project Description	2017-18
Water Main Replacement Program	\$3,656,914
Water Meter Replacement Program	\$584,437
Groundwater Supply Program	
Distribution Pump Station Program	\$451,033
Recycled Water/City Facilities	\$532,116
Distribution Reservoir Program	\$291,845
Cater Treatment Plant Equipment Maintenance	\$211,654
Capital Equipment	\$202,392
<b>Total Projects</b>	<b>\$5,930,390</b>

### Wastewater

Project Description	2017-18
VFD Replacement Project	313,656
El Estero Equipment Rehab	325,375
Accelerated Collection System	502,172
Sanitary Sewer Overflow Compliance	1,400,165
El Estero Strategic Plan Implementation	386,385
Wastewater Lift Station Rehabilitation	661,772
<b>Total Projects</b>	<b>\$3,589,524</b>

## Outstanding Debt Principal

Outstanding water and wastewater principal debt was deducted from the asset tabulation to reduce the asset value of those projects which are not yet paid in full to reflect the fact that new customers will pay these debt costs as a part of their monthly water payments upon becoming customers of the system. **Table 5** details these issuances and the remaining principal debt balances with outstanding principal water debt totaling \$98,816,929 and principal wastewater debt totaling \$21,770,332 as of 6/30/2016.

Table 5  
City of Santa Barbara  
Outstanding Principal Debt

**Water**

Description	City Share Outstanding Principal 6/30/2016
2013 Water COP	\$18,455,000
2000CX111 Cater Loan	\$5,526,733
2010CX123 Cater (Ozone) - Ortega Loan	\$21,856,946
Desal Loan Draws	\$19,948,762
Series 2006A Revenue Bonds	\$9,119,811
Capital Cost by Reach (through 2015)	\$22,763,956
Safety of Dams	\$1,145,722
<b>Total</b>	<b>\$98,816,929</b>

**Wastewater**

Description	City Share Outstanding Principal 6/30/2016
F423 2004 Rev Wastewater Bonds	\$12,925,000
Headworks Loan	\$4,866,519
FOG Loan - Estimate	\$1,573,416
Rehab Aeration Basins - Estimate	\$2,405,397
<b>Total</b>	<b>\$21,770,332</b>

**Reserve Fund Balance**

The City also chose to include reserve fund balance as of June 30, 2016 in the water and wastewater capacity charge calculations, as these are considered assets of each enterprise. Fund balances are shown in **Table 6** and amount to \$9,494,689 for water and \$4,888,286 for wastewater.

Table 6  
City of Santa Barbara  
Reserve Fund Balance

Enterprise	Fund balance as of 6/30/2016
Water	\$9,494,689
Wastewater	\$4,888,286

**Multi-Family Units**

The 5/8" meter is the smallest meter offered by the City and has a flow capacity of 20 gallons per minute (GPM). It is well matched to the demand of a typical single-family residence on a small lot. Higher demands associated with large homes or larger lots are accommodated by larger domestic meters and/or separate irrigation meters. However, demand in multi-family dwelling units can be as little as 5 GPM for multi-family units such as a small studio unit. Like multi-family dwelling units, accessory dwelling units may also create demand that is well below the 5/8" meter capacity. Currently, all dwelling units are charged the full charge for the meter that serves them, which does not reflect the range of capacity required for various types of multi-family and accessory dwelling units. The City's General Plan policies promote smaller,



more affordable multi-family dwelling units and recent State legislation requires that, to the extent capacity charges are allowed on accessory dwelling units, charges must be based on either the size of the unit or the number of plumbing fixtures. Accordingly, City staff and Bartle Wells are recommending the City determine capacity charges for multi-family and accessory dwelling units based on the number of plumbing fixture units in each proposed development.

- For the multi-family portion of any proposed development, water and wastewater system capacity charges would be determined on the basis of the number of water supply plumbing fixture units proposed to be added, including fixture units within common area indoor spaces associated with the multi-unit residential use (such as a shared laundry room), and non-common area outdoor connections associated with the domestic plumbing system (such as hose bibs).
- The capacity demand for the proposed multi-family dwelling, in fixture units, would be multiplied by the capacity charge per fixture unit in **Tables 7** and **Table 8** to determine the capacity charge.

### **Proposed Charges**

The calculation of proposed capacity charges for water and wastewater are shown in **Table 7** and **Table 8**. The same buy-in methodology is applied to both water and wastewater: assets valued in today's dollars from **Table 3** are added to 2017 capital expenditures from **Table 4** and reserve funds from **Table 6**. Outstanding principal debt from **Table 5** is subtracted from the total to arrive at a cost basis for the capacity charge. This cost basis is divided by the number of 5/8" meter equivalents in each system from **Table 2** to determine a cost per meter equivalent, \$8,495 for water and \$3,452 for wastewater. Charges for larger meters are escalated based on AWWA meter factor ratios using a 5/8" base. These charges amount to an increase from the current charges of \$2,425 for water and a decrease of \$1,525 for wastewater.

BWA and City staff recommend that the wastewater capacity charge for all SFRs be set equal to the 5/8" meter, since larger meter sizes for SFRs are related to water uses that do not contribute to wastewater flows, such as outdoor irrigation for larger lots and fire flow requirements served by the domestic meter.

BWA and staff recommend using this fixed conversion rate for estimating required capacity for multi-family units to ensure that projects are charged consistently, regardless of the size of the project. BWA calculated a cost per fixture unit for multi-family and accessory dwelling units on the basis of 30 water supply fixture units per 5/8" meter capacity (20 gallons per minute), per Chart A 103.1 (2) in Appendix A of the 2016 California Plumbing Code. A probability factor built into the curve discounts capacity requirements as the number of fixture units increases. This is appropriate in relation to the pipe sizing requirements for which the chart was developed. However, for capacity charges, it would have the effect of creating lower capacity charges per dwelling unit for projects with a high number of dwelling units compared to, for example, a duplex, even if all the dwelling units had the same number of fixture units. Using a fixed conversion factor eliminates that inequity. This fixture unit approach can be used to estimate actual needed capacity in multi-family and accessory dwelling units, which may have less actual demand on the water and wastewater systems than the capacity of the 5/8" meters that would likely serve them. The calculated charge per fixture unit is \$283.16 for water and \$115.06 for wastewater.

Wastewater capacity charges for multi-family dwelling units would be calculated in the same manner as above, except that demands associated with irrigation would not be included in the tabulation of 5/8" meter equivalents, and the charge per dwelling unit would not be more than that of a single-family residence.

Table 7  
City of Santa Barbara  
Proposed Capacity Charges -- Water

Description	Estimated Value
City Assets	\$255,441,236
City Share of Other Assets	\$203,527,913
Plus: Funded CIP 2017/18	\$5,930,390
Plus: Reserve Funds, Water (6/30/2016)	\$9,494,689
Less: Outstanding Water Debt Principal (6/30/2016)	(\$98,816,929)
<b>Total Cost Basis</b>	<b>\$375,577,300</b>

<b>Existing Meter Equivalents</b>	<b>44,212</b>
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<b>Cost per Meter Equivalent</b>	<b>\$8,495</b>
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**Recommended Capacity Fee (\$/Meter)**

Meter Size	Flow Factor Ratio	Capacity Fee	Difference from Current
5/8"	1.0	\$8,495	\$2,425
3/4"	1.5	\$12,742	\$3,637
1"	2.5	\$21,237	\$6,063
1 1/2"	5.0	\$42,475	\$12,125
2"	8.0	\$67,959	\$19,399
3"	15.0	\$127,424	\$30,304
4"	25.0	\$212,373	\$60,623
6"	50.0	\$424,746	\$121,247
8"	80.0	\$679,593	\$193,994
10"	115.0	\$976,916	\$278,868

**Recommended Capacity Fee (\$/Fixture Unit)**

<b>Max Fixture Units per 5/8" Connection</b>	<b>30</b>
5/8" Connection Fee	\$8,495
<b>\$/Fixture Unit</b>	<b>\$283.16</b>

Table 8  
City of Santa Barbara  
Proposed Capacity Charges -- Wastewater

Description	Estimated Value
City Assets as of 6/30/2016	\$149,786,166
Plus: Capital Expenditures 2016/17	\$3,589,524
Plus: Reserve Funds, Wastewater (6/30/2016)	\$4,888,286
Less: Outstanding Wastewater Debt Principal (6/30/2016)	(\$21,770,332)
<b>Total</b>	<b>\$136,493,645</b>

<b>Existing Meter Equivalents</b>	<b>39,542</b>
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<b>Cost per Meter Equivalent</b>	<b>\$3,452</b>
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**Recommended Capacity Fee (\$/Meter)**

	Meter Size	Flow Factor Ratio	Capacity Fee	Difference from Current
	5/8"*	1.0	\$3,452	(1,525)
	3/4"	1.5	\$5,178	(2,288)
	1"	2.5	\$8,630	(3,781)
	1 1/2"	5.0	\$17,260	(7,623)
	2"	8.0	\$27,615	(12,197)
	3"	15.0	\$51,779	(27,846)
	4"	25.0	\$86,298	(38,116)
	6"	50.0	\$172,595	(76,233)
	8"	80.0	\$276,153	(121,972)
	10"	115.0	\$396,969	(175,335)

**Recommended Capacity Fee (\$/Fixture Unit)**

<b>Max Fixture Units per 5/8" Connection</b>	<b>30</b>
5/8" Connection Fee	\$3,452
<b>\$/Fixture Unit</b>	<b>\$115.06</b>

\* Maximum residential fee per dwelling unit

Based on BWA's 2016/17 survey of single family residence capacity charges in surrounding water and wastewater agencies, the City would be above the regional average SFR charge for water and below the regional average SFR charge for wastewater upon adoption of these charges (**Appendix A**).

**Property Redevelopment**

Generally, for redevelopment projects on properties where water or wastewater connections already exist, it is appropriate for capacity charges to be based on the net increase in metered capacity, which is a commonly used approach and consistent with the City's past practice.

As the City of Santa Barbara continues to be redeveloped, in particular with the expectation of increasing mixed-use projects with higher density dwelling units, applicants may assert that the standard methods for determining the capacity charges do not adequately estimate the change in capacity required by a project. In these instances, it is recommended that the City establish a process whereby an applicant may appeal the determination of the capacity charge to the Public Works Director for consideration of a different capacity charge determination based on information and analysis provided by the applicant.

### Multi-year Charge Schedule

In order to account for planned annual investments in the capital infrastructure of the systems and inflationary adjustments to the current value of assets during the period between comprehensive updates of the capacity charges, Bartle Wells and City staff propose a five-year capacity charge schedule with escalating charges based on the approximate average historical annual change to the ENR Construction Cost Index. The Index is being used to calculate the current value of assets (estimated replacement cost less depreciation) in the system and is suitable for estimating the value of capital program projects over the next five years. The annual ENR Construction Cost Index adjustment is estimated at 3% per year, so a 3% factor has been used to determine charges for fiscal years 2018/19 through 2021/22. The resulting 5-year charge schedule is shown in **Table 9**, after which BWA recommends an updated capacity charge study.

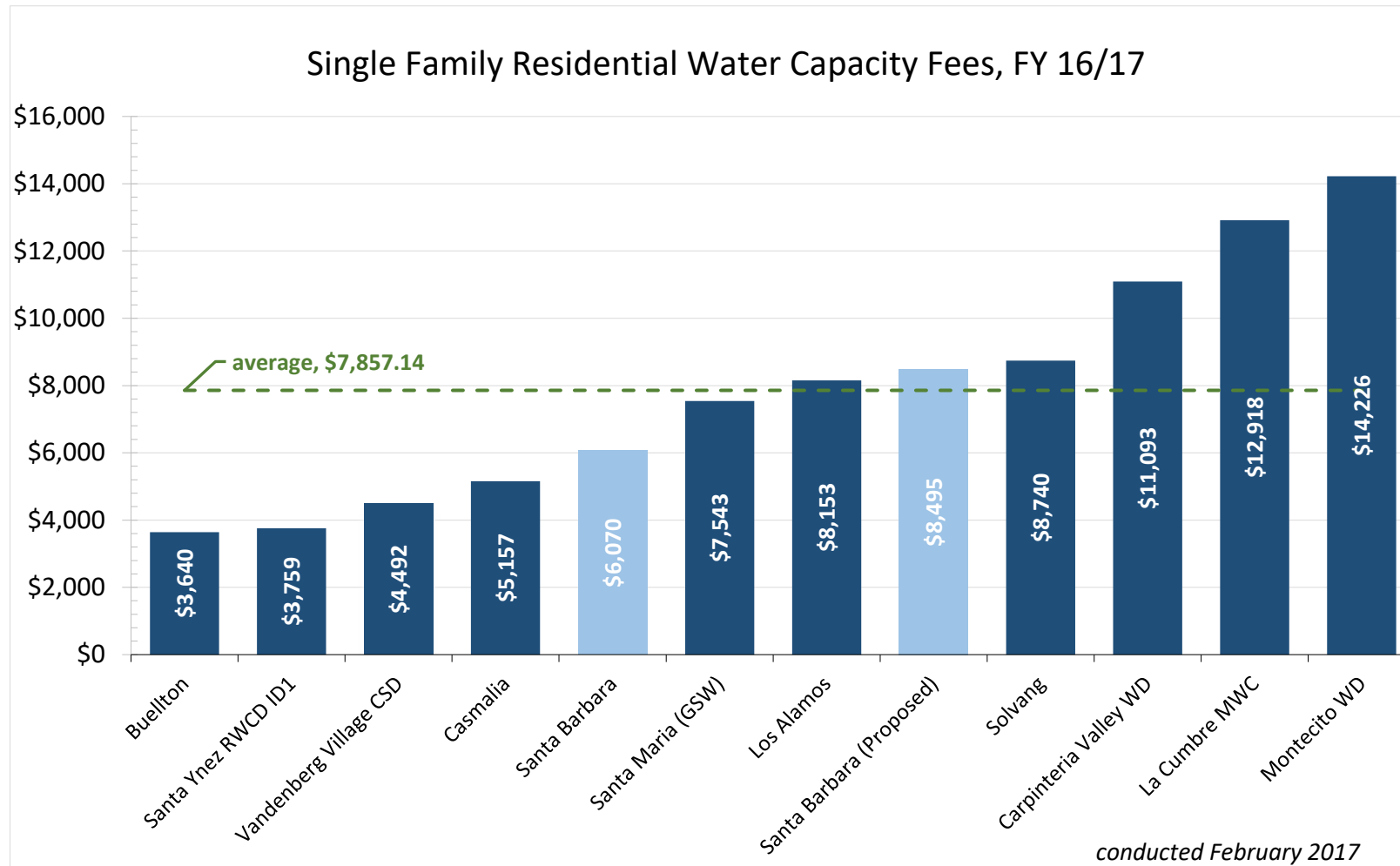
Table 9  
City of Santa Barbara  
Estimated Future Capacity Charges

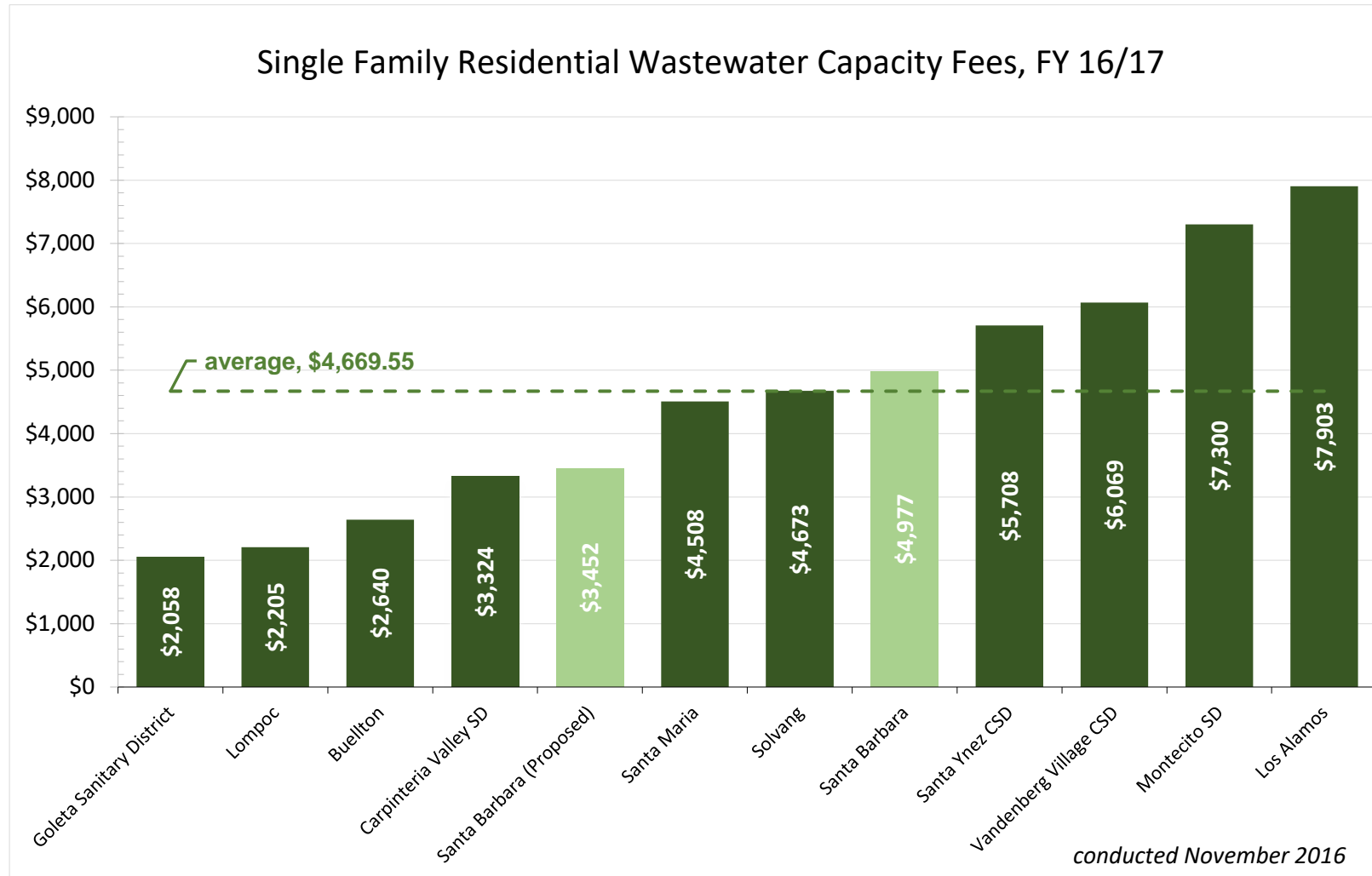
	<b>Proposed</b>				
	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
<i>Estimated Annual ENR Adjustment</i>		3%	3%	3%	3%
<b>\$ per 5/8" Meter Equivalent Unit - Water</b>	<b>\$8,495</b>	<b>\$8,750</b>	<b>\$9,012</b>	<b>\$9,283</b>	<b>\$9,561</b>
\$ per Fixture Unit - Water	\$283.16	\$291.66	\$300.41	\$309.42	\$318.70
<b>\$ per 5/8" Meter Equivalent Unit - Wastewater</b>	<b>\$3,452</b>	<b>\$3,555</b>	<b>\$3,662</b>	<b>\$3,772</b>	<b>\$3,885</b>
\$ per Fixture Unit - Wastewater	\$115.06	\$118.52	\$122.07	\$125.73	\$129.51

### Conclusion and Recommendations

The above proposed capacity charges, including an increase in the water charge, a decrease in the wastewater charge, and the establishment of a fixture unit-based calculation for multi-family capacity charges, represent an up to date and equitable determination of charges that will reimburse the existing customers of the water and wastewater enterprises for their substantial investment in the assets of the systems. BWA recommends that the proposed charges be adopted by the City via resolution and escalated according to the 5-year schedule in **Table 9** based on a 3% estimated annual increase in the ENR Construction Cost Index to account for anticipated future cost inflation and additions to the system assets through annual capital program projects. Additionally, BWA recommends that the City review and consider updating its capacity charges when substantial revisions are made to the system's assets or when there are extraordinary anticipated capital improvement expenditures. In any event, BWA recommends that capacity charges be independently reviewed approximately once every five years.

Appendix A  
City of Santa Barbara  
Water and Wastewater Capacity Fee Surveys





Appendix B  
City of Santa Barbara  
Water System Valuation

Asset ID	Description	Acquisition Date	# Years	ENR CCI (Yearly Average)	ENR CCI (6/30/16)	% Increase from Acquisition Date	Original Cost	Present Purchase Value as of 6/30/16	Accumulated Depreciation 6/30/2016	Present Depreciation Value as of 6/30/16	Net Book Value as of 6/30/2016	Net Present Book Value as of 6/30/16	Depreciation Rate Per Year	Useful Life
<b>Land</b>														
10125	Land - Reservoir #2	1902	115	97	10,337	10556.7%	\$1,889	\$201,305	\$0	\$0	\$1,889	\$201,305	\$0	
10126	Land - Gibraltar Dam/Lake	1904	113	97	10,337	10556.7%	0	0	0	0	0	0	0	
10127	Land - Mono Reservoir	1904	113	97	10,337	10556.7%	58,783	6,264,329	0	0	58,783	6,264,329	0	
10128	Land - Watershed	1905	112	97	10,337	10556.7%	10,371	1,105,206	0	0	10,371	1,105,206	0	
10129	Land - Watershed	1905	112	97	10,337	10556.7%	3,611	384,813	0	0	3,611	384,813	0	
10130	Land - Watershed	1905	112	97	10,337	10556.7%	6,844	729,345	0	0	6,844	729,345	0	
10131	Land - Watershed	1905	112	97	10,337	10556.7%	3,065	326,628	0	0	3,065	326,628	0	
10132	Land - Mission Tunnel	1907	110	97	10,337	10556.7%	12,445	1,326,226	0	0	12,445	1,326,226	0	
10133	Land - Corporation Yard	1911	106	93	10,337	11015.1%	2,519	279,988	0	0	2,519	279,988	0	
10134	Land - Vacant Land	1911	106	93	10,337	11015.1%	6,928	770,051	0	0	6,928	770,051	0	
10135	Land - Santa Inez River	1911	106	93	10,337	11015.1%	2,771	307,998	0	0	2,771	307,998	0	
10136	Land - Vacant Land	1911	106	93	10,337	11015.1%	3,863	429,375	0	0	3,863	429,375	0	
10137	Land - Vacant Land	1911	106	93	10,337	11015.1%	1,596	177,396	0	0	1,596	177,396	0	
10138	Land - Reservoir #3	1911	106	93	10,337	11015.1%	42	4,668	0	0	42	4,668	0	
10139	Land - Vacant Land	1911	106	93	10,337	11015.1%	756	84,030	0	0	756	84,030	0	
10140	Land - Recycling Center	1911	106	93	10,337	11015.1%	420	46,683	0	0	420	46,683	0	
10141	Land - Vacant Land From Water Co.	1911	106	93	10,337	11015.1%	126	14,005	0	0	126	14,005	0	
10142	Land - Surge Chamber Site	1919	98	198	10,337	5120.7%	210	10,963	0	0	210	10,963	0	
10143	Land - Sheffield	1919	98	198	10,337	5120.7%	4,180	218,226	0	0	4,180	218,226	0	
10144	Land - La Mesa Reservoir	1925	92	207	10,337	4893.7%	3,149	157,252	0	0	3,149	157,252	0	
10145	Land - Rocky Nook	1928	89	207	10,337	4893.7%	42	2,097	0	0	42	2,097	0	
10146	Land - La Mesa Reservoir	1931	86	181	10,337	5611.0%	1,008	57,567	0	0	1,008	57,567	0	
10147	Land - La Mesa Reservoir	1931	86	181	10,337	5611.0%	252	14,392	0	0	252	14,392	0	
10148	Land - Victoria Street	1931	86	181	10,337	5611.0%	0	0	0	0	0	0	0	
10149	Land - La Mesa Reservoir	1931	86	181	10,337	5611.0%	504	28,784	0	0	504	28,784	0	
10150	Land - Solidar & Cacique	1947	70	413	10,337	2402.9%	840	21,024	0	0	840	21,024	0	
10151	Land - Escondido Reservoir	1947	70	413	10,337	2402.9%	1,619	40,522	0	0	1,619	40,522	0	
10152	Land - Skofield	1947	70	413	10,337	2402.9%	42	1,051	0	0	42	1,051	0	
10153	Land - Sheffield Turnout	1953	64	600	10,337	1622.8%	63	1,085	0	0	63	1,085	0	
10154	Land - Vic Trace	1953	64	600	10,337	1622.8%	11,741	202,278	0	0	11,741	202,278	0	
10155	Land - San Rogue Hills	1957	60	724	10,337	1327.8%	42	600	0	0	42	600	0	
10156	Land - Vacant Land From Water Co.	1957	60	724	10,337	1327.8%	42	600	0	0	42	600	0	
10157	Land - East (Reservoirs)	1959	58	797	10,337	1197.0%	3,611	46,834	0	0	3,611	46,834	0	
10158	Land - Cater	1961	56	847	10,337	1120.4%	8,062	98,391	0	0	8,062	98,391	0	
10159	Land - Calle Las Caleras	1963	54	901	10,337	1047.3%	420	4,819	0	0	420	4,819	0	
10160	Land - Companil/Hope	1964	53	936	10,337	1004.4%	15,536	171,577	0	0	15,536	171,577	0	
10161	Land - Cater	1964	53	936	10,337	1004.4%	15,423	170,329	0	0	15,423	170,329	0	
10162	Land - Water Line (Lot)	1969	48	1,269	10,337	714.6%	84	684	0	0	84	684	0	
10163	Land - Water Line (Lot)	1969	48	1,269	10,337	714.6%	756	6,158	0	0	756	6,158	0	
10164	Land - Rattlesnake Canyon	1970	47	1,381	10,337	648.5%	420	3,144	0	0	420	3,144	0	
10165	Land - Rattlesnake Canyon	1970	47	1,381	10,337	648.5%	1,512	11,318	0	0	1,512	11,318	0	
10166	Land - Rattlesnake Canyon	1970	47	1,381	10,337	648.5%	3,254	24,357	0	0	3,254	24,357	0	
10167	Land - Rattlesnake Canyon	1970	47	1,381	10,337	648.5%	693	5,187	0	0	693	5,187	0	
10168	Land - El Cielto Reservoir	1980	37	3,237	10,337	219.3%	14,034	44,816	0	0	14,034	44,816	0	
10169	Land - La Colina Rd Apn #57-020-14	1991	26	4,835	10,337	113.8%	375,139	802,029	0	0	375,139	802,029	0	
10170	Land-Laural Canyon Rd Rowe Property	2002	15	6,538	10,337	58.1%	480,500	759,702	0	0	480,500	759,702	0	
10171	Cooper Property For Cater Treatment	2003	14	6,694	10,337	54.4%	1,158,980	1,789,719	0	0	1,158,980	1,789,719	0	
13046	Land-Occupied By Hydroelectric Plant	2014	3	9,806	10,337	5.4%	65,000	68,520	0	0	65,000	68,520	0	
<b>Total Land</b>							<b>\$2,283,187</b>	<b>\$17,216,070</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,283,187</b>	<b>\$17,216,070</b>		
<b>Buildings</b>														
10172	Building - Sheffield Wtp	1936	81	206	10,337	4918.0%	\$109,872	\$5,513,338	\$109,872	\$5,513,338	\$0	\$0	\$1,356	81
10173	Building - Admin. Bldg #1	1950	67	510	10,337	1926.9%	103,660	2,101,039	103,660	2,101,039	0	0	1,547	67
10174	Cater Wtp Structure	1964	53	936	10,337	1004.4%	526,218	5,811,446	526,218	5,811,446	0	0	9,929	53
10175	Building - La Vista Wtp	1967	50	1,074	10,337	862.5%	132,724	1,277,433	132,724	1,277,433	0	0	2,654	50
10176	Dispersion Chamber	1982	35	3,825	10,337	170.2%	154,916	418,658	133,615	361,092	21,301	57,565	3,818	41
10177	Building - Cater Booster	1982	35	3,825	10,337	170.2%	92,973	251,258	80,189	216,710	12,784	34,548	2,291	41
10178	Filter Basin Addition	1982	35	3,825	10,337	170.2%	3,333,267	9,008,100	2,874,943	7,769,486	458,324	1,238,614	82,141	41

10179	Chlorine Room Addition	1982	35	3,825	10,337	170.2%	320,712	866,719	320,712	866,719	0	0	9,163	35
10180	Cater Expansion	1986	31	4,295	10,337	140.7%	239,677	576,843	182,754	439,843	56,923	137,000	5,895	41
10181	Building - Pw Crews	1986	31	4,295	10,337	140.7%	498,599	1,200,005	498,599	1,200,005	0	0	16,084	31
10182	Hydroplant	1986	31	4,295	10,337	140.7%	749,609	1,804,122	457,261	1,100,514	292,347	703,608	14,750	51
10183	Mental Health Building (619 Garden Unit	2010	7	8,799	10,337	17.5%	1,152,468	1,353,911	149,821	176,008	1,002,647	1,177,903	21,403	54
<b>Total Buildings</b>							<b>\$7,414,694</b>	<b>\$30,182,873</b>	<b>\$5,570,367</b>	<b>\$26,833,635</b>	<b>\$1,844,327</b>	<b>\$3,349,238</b>		
<b>Building Improvements</b>														
10184	Chlorinator Room Extension	1995	22	5,471	10,337	88.9%	\$624,475	\$1,179,894	\$335,655	\$634,193	\$288,820	\$545,701	\$15,257	41
10185	El Estero Bldg Rehab	1999	18	6,059	10,337	70.6%	683,003	1,165,242	312,539	533,209	370,464	632,033	17,363	39
10186	Gibraltar Dam Caretaker'S House Remodel	2010	7	8,799	10,337	17.5%	101,121	118,796	16,432	19,304	84,689	99,492	2,347	43
10187	619 Garden Unit 3 Tenant Imp	2011	6	9,070	10,337	14.0%	61,890	70,536	8,510	9,699	53,380	60,837	1,418	44
10188	619 Garden Unit 3 Tenant Imp	2011	6	9,070	10,337	14.0%	483,840	551,428	66,528	75,821	417,312	475,607	11,088	44
13173	Vic Trace Reservoir Roof Replacement	2014	3	9,806	10,337	5.4%	66,233	69,820	1,656	1,746	64,578	68,075	552	120
<b>Total Building Improvements</b>							<b>\$2,020,563</b>	<b>\$3,155,717</b>	<b>\$741,320</b>	<b>\$1,273,972</b>	<b>\$1,279,243</b>	<b>\$1,881,744</b>		
<b>Other Improvements</b>														
10189	Tunnel Mission	1904	113	97	10,337	10556.7%	\$508,017	\$54,137,864	\$508,017	\$54,137,864	\$0	\$0	\$4,496	113
10190	Dam Gibraltar, Orig. Construction	1917	100	181	10,337	5611.0%	592,696	33,849,168	592,696	33,849,168	0	0	5,927	100
10191	Reservoir	1929	88	207	10,337	4893.7%	25,531	1,274,942	25,531	1,274,942	0	0	290	88
10192	Reservoir	1930	87	203	10,337	4992.1%	30,895	1,573,197	30,895	1,573,197	0	0	355	87
10193	Reservoir	1930	87	203	10,337	4992.1%	25,297	1,288,137	25,297	1,288,137	0	0	291	87
10194	Dam Gibraltar - 1949 Modification	1949	68	477	10,337	2067.1%	742,318	16,086,671	736,860	15,968,387	5,458	118,284	10,836	69
10195	Reservoir	1950	67	510	10,337	1926.9%	136,220	2,760,991	136,220	2,760,991	0	0	2,033	67
10196	Fire Hydrant	1962	55	872	10,337	1085.4%	56,786	673,167	56,786	673,167	0	0	1,032	55
10197	Reservoir	1962	55	872	10,337	1085.4%	42,220	500,487	42,220	500,487	0	0	768	55
10198	Fire Hydrant	1963	54	901	10,337	1047.3%	27,100	310,917	27,100	310,917	0	0	502	54
10199	Reservoir	1964	53	936	10,337	1004.4%	186,443	2,059,038	186,443	2,059,038	0	0	3,518	53
10200	Fire Hydrant	1966	51	1,019	10,337	914.4%	26,902	272,906	26,902	272,906	0	0	527	51
10344	Meter Water 1 1/2 Inch	1966	51	1,019	10,337	914.4%	2,309	23,419	2,309	23,419	0	0	45	51
10345	Meter Water 1 Inch	1966	51	1,019	10,337	914.4%	3,031	30,745	3,031	30,745	0	0	59	51
10346	Meter Water 1/2 Inch	1966	51	1,019	10,337	914.4%	7,064	71,658	7,064	71,658	0	0	139	51
10347	Meter Water 3/4 Inch	1966	51	1,019	10,337	914.4%	7,072	71,738	7,072	71,738	0	0	139	51
10348	Meter Water 5/8 Inch	1966	51	1,019	10,337	914.4%	343	3,475	343	3,475	0	0	7	51
10349	Meter Water 1/2 Inch	1967	50	1,074	10,337	862.5%	23,796	229,034	23,796	229,034	0	0	476	50
10350	Meter Water 1 1/2 Inch	1967	50	1,074	10,337	862.5%	2,664	25,638	2,664	25,638	0	0	53	50
10351	Meter Water 3/4 Inch	1967	50	1,074	10,337	862.5%	8,082	77,788	8,082	77,788	0	0	162	50
10352	Meter Water 5/8 Inch	1967	50	1,074	10,337	862.5%	930	8,949	930	8,949	0	0	19	50
10353	Meter Water 1 Inch	1967	50	1,074	10,337	862.5%	3,031	29,171	3,031	29,171	0	0	61	50
10354	Meter Water 1/2 Inch	1968	49	1,155	10,337	795.0%	9,274	82,999	9,274	82,999	0	0	189	49
10355	Meter Water 1 Inch	1968	49	1,155	10,337	795.0%	4,641	41,535	4,641	41,535	0	0	95	49
10356	Meter Water 3/4 Inch	1968	49	1,155	10,337	795.0%	8,587	76,854	8,587	76,854	0	0	175	49
10357	Meter Water 1 1/2 Inch	1968	49	1,155	10,337	795.0%	6,215	55,627	6,215	55,627	0	0	127	49
10358	Meter Water 5/8 Inch	1968	49	1,155	10,337	795.0%	489	4,379	489	4,379	0	0	10	49
10359	Meter Water 5/8 Inch	1969	48	1,269	10,337	714.6%	1,679	13,673	1,679	13,673	0	0	35	48
10360	Meter Water 3/4 Inch	1969	48	1,269	10,337	714.6%	15,770	128,458	15,770	128,458	0	0	329	48
10361	Meter Water 1 Inch	1969	48	1,269	10,337	714.6%	4,670	38,041	4,670	38,041	0	0	97	48
10362	Meter Water 1 1/2 Inch	1969	48	1,269	10,337	714.6%	7,234	58,923	7,234	58,923	0	0	151	48
10363	Meter Water 1/2 Inch	1969	48	1,269	10,337	714.6%	14,129	115,088	14,129	115,088	0	0	294	48
10201	Fire Hydrant	1970	47	1,381	10,337	648.5%	34,893	261,178	34,893	261,178	0	0	742	47
10364	Meter Water 5/8 Inch	1970	47	1,381	10,337	648.5%	210	1,570	210	1,570	0	0	4	47
10365	Meter Water 1 Inch	1970	47	1,381	10,337	648.5%	6,396	47,875	6,396	47,875	0	0	136	47
10366	Meter Water 3/4 Inch	1970	47	1,381	10,337	648.5%	10,694	80,044	10,694	80,044	0	0	228	47
10367	Meter Water 1 1/2 Inch	1970	47	1,381	10,337	648.5%	5,711	42,745	5,711	42,745	0	0	122	47
10368	Meter Water 1/2 Inch	1970	47	1,381	10,337	648.5%	7,572	56,677	7,572	56,677	0	0	161	47
10369	Meter Water 2 Inch	1970	47	1,381	10,337	648.5%	5,935	44,423	5,935	44,423	0	0	126	47
10202	Dam Gibraltar - 1971 Modification	1971	46	1,581	10,337	553.8%	90,208	589,804	89,227	583,393	981	6,411	1,940	47
10203	Dam Gibraltar - 1971 Modification	1971	46	1,581	10,337	553.8%	432,666	2,828,884	427,963	2,798,136	4,703	30,749	9,304	47
10370	Meter Water 5/8 Inch	1971	46	1,581	10,337	553.8%	1,836	12,003	1,836	12,003	0	0	40	46
10371	Meter Water 1 Inch	1971	46	1,581	10,337	553.8%	3,756	24,560	3,756	24,560	0	0	82	46
10372	Meter Water 3/4 Inch	1971	46	1,581	10,337	553.8%	8,257	53,988	8,257	53,988	0	0	180	46
10373	Meter Water 2 Inch	1971	46	1,581	10,337	553.8%	4,903	32,055	4,903	32,055	0	0	107	46
10374	Meter Water 1 1/2 Inch	1971	46	1,581	10,337	553.8%	4,949	32,359	4,949	32,359	0	0	108	46
10375	Meter Water 1/2 Inch	1971	46	1,581	10,337	553.8%	22,716	148,522	22,716	148,522	0	0	494	46
10204	Paving	1972	45	1,753	10,337	489.7%	89,504	527,783	89,504	527,783	0	0	1,989	45
10376	Meter Water 5/8 Inch	1972	45	1,753	10,337	489.7%	2,151	12,681	2,151	12,681	0	0	48	45
10377	Meter Water 3/4 Inch	1972	45	1,753	10,337	489.7%	9,205	54,278	9,205	54,278	0	0	205	45



10378	Meter Water 1/2 Inch	1972	45	1,753	10,337	489.7%	11,548	68,097	11,548	68,097	0	0	257	45
10379	Meter Water 1 1/2 Inch	1972	45	1,753	10,337	489.7%	18,274	107,758	18,274	107,758	0	0	406	45
10380	Meter Water 2 Inch	1972	45	1,753	10,337	489.7%	21,417	126,291	21,417	126,291	0	0	476	45
10381	Meter Water 1 Inch	1972	45	1,753	10,337	489.7%	8,731	51,484	8,731	51,484	0	0	194	45
10205	Fire Hydrant	1973	44	1,895	10,337	445.5%	26,396	143,985	26,396	143,985	0	0	600	44
10382	Meter Water 5/8 Inch	1973	44	1,895	10,337	445.5%	630	3,435	630	3,435	0	0	14	44
10383	Meter Water 1 Inch	1973	44	1,895	10,337	445.5%	8,063	43,980	8,063	43,980	0	0	183	44
10384	Meter Water 1/2 Inch	1973	44	1,895	10,337	445.5%	8,359	45,599	8,359	45,599	0	0	190	44
10385	Meter Water 2 Inch	1973	44	1,895	10,337	445.5%	4,051	22,097	4,051	22,097	0	0	92	44
10386	Meter Water 3/4 Inch	1973	44	1,895	10,337	445.5%	8,500	46,366	8,500	46,366	0	0	193	44
10387	Meter Water 1 1/2 Inch	1973	44	1,895	10,337	445.5%	6,680	36,437	6,680	36,437	0	0	152	44
10206	Fire Hydrant	1974	43	2,020	10,337	411.7%	30,674	156,970	30,674	156,970	0	0	713	43
10388	Meter Water 1 1/2 Inch	1974	43	2,020	10,337	411.7%	7,563	38,702	7,563	38,702	0	0	176	43
10389	Meter Water 5/8 Inch	1974	43	2,020	10,337	411.7%	868	4,444	868	4,444	0	0	20	43
10390	Meter Water 1 Inch	1974	43	2,020	10,337	411.7%	7,479	38,272	7,479	38,272	0	0	174	43
10391	Meter Water 3/4 Inch	1974	43	2,020	10,337	411.7%	13,894	71,098	13,894	71,098	0	0	323	43
10392	Meter Water 1/2 Inch	1974	43	2,020	10,337	411.7%	9,489	48,557	9,489	48,557	0	0	221	43
10393	Meter Water 2 Inch	1974	43	2,020	10,337	411.7%	5,980	30,604	5,980	30,604	0	0	139	43
10207	Fire Hydrant	1975	42	2,212	10,337	367.3%	47,374	221,386	47,374	221,386	0	0	1,128	42
10208	Well, Ortega Park	1975	42	2,212	10,337	367.3%	46,995	219,613	46,995	219,613	0	0	1,119	42
10394	Meter Water 3/4 Inch	1975	42	2,212	10,337	367.3%	9,217	43,074	9,217	43,074	0	0	219	42
10395	Meter Water 2 Inch	1975	42	2,212	10,337	367.3%	5,525	25,821	5,525	25,821	0	0	132	42
10396	Meter Water 1/2 Inch	1975	42	2,212	10,337	367.3%	6,051	28,276	6,051	28,276	0	0	144	42
10397	Meter Water 1 Inch	1975	42	2,212	10,337	367.3%	13,478	62,986	13,478	62,986	0	0	321	42
10209	Well, Vera Cruz	1976	41	2,401	10,337	330.5%	45,995	198,022	45,995	198,022	0	0	1,122	41
10210	Pump Vertiline	1976	41	2,401	10,337	330.5%	17,053	73,418	17,053	73,418	0	0	416	41
10211	Well, City Hall	1976	41	2,401	10,337	330.5%	46,304	199,354	46,304	199,354	0	0	1,129	41
10212	Reservoir	1976	41	2,401	10,337	330.5%	126,246	543,525	102,259	440,256	23,987	103,270	2,494	51
10213	Well, Corp. Yard	1976	41	2,401	10,337	330.5%	48,095	207,065	48,095	207,065	0	0	1,173	41
10214	Tank Steel Filter	1976	41	2,401	10,337	330.5%	86,148	370,891	86,148	370,891	0	0	2,101	41
10215	Tank Steel Filter	1976	41	2,401	10,337	330.5%	86,148	370,891	86,148	370,891	0	0	2,101	41
10216	Fire Hydrant	1976	41	2,401	10,337	330.5%	52,902	227,760	52,902	227,760	0	0	1,290	41
10217	Tank Steel Filter	1976	41	2,401	10,337	330.5%	86,148	370,891	86,148	370,891	0	0	2,101	41
10218	Tank Forebay Steel	1976	41	2,401	10,337	330.5%	40,962	176,353	40,962	176,353	0	0	999	41
10398	Meter Water 1 Inch	1976	41	2,401	10,337	330.5%	8,344	35,922	8,344	35,922	0	0	204	41
10399	Meter Water 1/2 Inch	1976	41	2,401	10,337	330.5%	7,617	32,794	7,617	32,794	0	0	186	41
10400	Meter Water 2 Inch	1976	41	2,401	10,337	330.5%	2,621	11,285	2,621	11,285	0	0	64	41
10401	Meter Water 3/4 Inch	1976	41	2,401	10,337	330.5%	18,188	78,302	18,188	78,302	0	0	444	41
10402	Meter Water 5/8 Inch	1976	41	2,401	10,337	330.5%	581	2,502	581	2,502	0	0	14	41
10403	Meter Water 1 1/2 Inch	1976	41	2,401	10,337	330.5%	6,680	28,758	6,680	28,758	0	0	163	41
10404	Meter Water 5/8 Inch	1976	41	2,401	10,337	330.5%	1,017	4,379	1,017	4,379	0	0	25	41
10219	Fire Hydrant	1977	40	2,576	10,337	301.3%	49,400	198,232	49,400	198,232	0	0	1,235	40
10405	Meter Water 3/4 Inch	1977	40	2,576	10,337	301.3%	18,816	75,505	18,816	75,505	0	0	470	40
10406	Meter Water 1 Inch	1977	40	2,576	10,337	301.3%	14,491	58,149	14,491	58,149	0	0	362	40
10407	Meter Water 1/2 Inch	1977	40	2,576	10,337	301.3%	8,721	34,997	8,721	34,997	0	0	218	40
10408	Meter Water 5/8 Inch	1977	40	2,576	10,337	301.3%	1,272	5,105	1,272	5,105	0	0	32	40
10409	Meter Water 2 Inch	1977	40	2,576	10,337	301.3%	10,833	43,469	10,833	43,469	0	0	271	40
10410	Meter Water 1 1/2 Inch	1977	40	2,576	10,337	301.3%	7,814	31,355	7,814	31,355	0	0	195	40
10220	Fire Hydrant	1978	39	2,776	10,337	272.4%	70,932	264,129	70,932	264,129	0	0	1,819	39
10411	Meter Water 1 1/2 Inch	1978	39	2,776	10,337	272.4%	4,231	15,756	4,231	15,756	0	0	108	39
10412	Meter Water 1/2 Inch	1978	39	2,776	10,337	272.4%	10,016	37,298	10,016	37,298	0	0	257	39
10413	Meter Water 3/4 Inch	1978	39	2,776	10,337	272.4%	24,334	90,611	24,334	90,611	0	0	624	39
10414	Meter Water 2 Inch	1978	39	2,776	10,337	272.4%	7,482	27,859	7,482	27,859	0	0	192	39
10415	Meter Water 1 Inch	1978	39	2,776	10,337	272.4%	9,027	33,614	9,027	33,614	0	0	231	39
10416	Meter Water 5/8 Inch	1978	39	2,776	10,337	272.4%	1,166	4,342	1,166	4,342	0	0	30	39
10221	Fire Hydrant	1979	38	3,003	10,337	244.2%	60,310	207,602	60,310	207,602	0	0	1,587	38
10337	Meter Water 5/8 Inch	1979	38	3,003	10,337	244.2%	34,533	118,871	34,533	118,871	0	0	909	38
10338	Meter Water 1 Inch	1979	38	3,003	10,337	244.2%	27,025	93,027	27,025	93,027	0	0	711	38
10417	Meter Water 2 Inch	1979	38	3,003	10,337	244.2%	6,174	21,253	6,174	21,253	0	0	162	38
10418	Meter Water 3/4 Inch	1979	38	3,003	10,337	244.2%	20,340	70,015	20,340	70,015	0	0	535	38
10419	Meter Water 1 1/2 Inch	1979	38	3,003	10,337	244.2%	5,466	18,814	5,466	18,814	0	0	144	38
10420	Meter Water 1/2 Inch	1979	38	3,003	10,337	244.2%	7,449	25,642	7,449	25,642	0	0	196	38
10222	Fire Hydrant	1980	37	3,237	10,337	219.3%	110,635	353,300	110,635	353,300	0	0	2,990	37
10339	Meter Water 5/8 Inch	1980	37	3,237	10,337	219.3%	129,679	414,115	129,679	414,115	0	0	3,505	37
10340	Meter Water 1 Inch	1980	37	3,237	10,337	219.3%	58,118	185,593	58,118	185,593	0	0	1,571	37
10421	Meter Water 1/2 Inch	1980	37	3,237	10,337	219.3%	1,944	6,207	1,944	6,207	0	0	53	37
10422	Meter Water 1 1/2 Inch	1980	37	3,237	10,337	219.3%	14,431	46,085	14,431	46,085	0	0	390	37

10423	Meter Water 3/4 Inch	1980	37	3,237	10,337	219.3%	6,608	21,103	6,608	21,103	0	0	179	37
10424	Meter Water 2 Inch	1980	37	3,237	10,337	219.3%	16,006	51,113	16,006	51,113	0	0	433	37
10223	Fire Hydrant	1981	36	3,535	10,337	192.4%	114,370	334,438	114,370	334,438	0	0	3,177	36
10224	Sludge Bed & Reclaiming Structure	1981	36	3,535	10,337	192.4%	92,508	270,510	82,101	240,077	10,407	30,432	2,281	41
10341	Meter Water 1 Inch	1981	36	3,535	10,337	192.4%	50,441	147,500	50,441	147,500	0	0	1,401	36
10342	Meter Water 5/8 Inch	1981	36	3,535	10,337	192.4%	95,739	279,959	95,739	279,959	0	0	2,659	36
10425	Meter Water 3/4 Inch	1981	36	3,535	10,337	192.4%	16,335	47,766	16,335	47,766	0	0	454	36
10426	Meter Water 1 1/2 Inch	1981	36	3,535	10,337	192.4%	8,516	24,902	8,516	24,902	0	0	237	36
10427	Meter Water 1/2 Inch	1981	36	3,535	10,337	192.4%	6,225	18,203	6,225	18,203	0	0	173	36
10428	Meter Water 2 Inch	1981	36	3,535	10,337	192.4%	10,632	31,091	10,632	31,091	0	0	295	36
10225	Vent Structure	1982	35	3,825	10,337	170.2%	99,418	268,676	85,748	231,733	13,670	36,943	2,450	41
10226	Piping Valves	1982	35	3,825	10,337	170.2%	315,885	853,673	315,885	853,673	0	0	9,025	35
10227	Vent Line	1982	35	3,825	10,337	170.2%	180,610	488,097	155,777	420,983	24,834	67,113	4,451	41
10228	Booster Pump Line	1982	35	3,825	10,337	170.2%	371,624	1,004,308	320,526	866,215	51,098	138,092	9,158	41
10229	Reservoir Line	1982	35	3,825	10,337	170.2%	237,710	642,408	205,025	554,077	32,685	88,331	5,858	41
10230	Fire Hydrant	1982	35	3,825	10,337	170.2%	109,977	297,211	109,977	297,211	0	0	3,142	35
10231	Sludge Bed & Reclaiming Piping	1982	35	3,825	10,337	170.2%	91,647	247,675	79,046	213,619	12,601	34,055	2,258	41
10232	Tie In Line 54 In	1982	35	3,825	10,337	170.2%	26,955	72,845	23,249	62,829	3,706	10,016	664	41
10233	Influent Line	1982	35	3,825	10,337	170.2%	146,038	394,666	125,958	340,400	20,080	54,267	3,599	41
10234	Meter Water 5/8 Inch	1982	35	3,825	10,337	170.2%	107,219	289,759	107,219	289,759	0	0	3,063	35
10235	Influent Modifications	1982	35	3,825	10,337	170.2%	482,819	1,304,810	416,431	1,125,399	66,388	179,411	11,898	41
10343	Meter Water 1 Inch	1982	35	3,825	10,337	170.2%	42,431	114,669	42,431	114,669	0	0	1,212	35
10429	Meter Water 1 1/2 Inch	1982	35	3,825	10,337	170.2%	23,850	64,454	23,850	64,454	0	0	681	35
10430	Meter Water 3/4 Inch	1982	35	3,825	10,337	170.2%	18,000	48,645	18,000	48,645	0	0	514	35
10431	Meter Water 2 Inch	1982	35	3,825	10,337	170.2%	19,825	53,577	19,825	53,577	0	0	566	35
10236	Telemetry System	1983	34	4,066	10,337	154.2%	35,096	89,224	35,096	89,224	0	0	1,032	34
10237	Well, Padre	1983	34	4,066	10,337	154.2%	78,080	198,503	78,080	198,503	0	0	2,296	34
10238	Telemetry System	1983	34	4,066	10,337	154.2%	35,096	89,224	35,096	89,224	0	0	1,032	34
10239	Meter Water 5/8 Inch	1983	34	4,066	10,337	154.2%	31,225	79,383	31,225	79,383	0	0	918	34
10432	Meter Water 3/4 Inch	1983	34	4,066	10,337	154.2%	1,280	3,254	1,280	3,254	0	0	38	34
10433	Meter Water 1 1/2 Inch	1983	34	4,066	10,337	154.2%	3,375	8,580	3,375	8,580	0	0	99	34
10434	Meter Water 1/2 Inch	1983	34	4,066	10,337	154.2%	3,300	8,390	3,300	8,390	0	0	97	34
10435	Meter Water 1/2 Inch	1983	34	4,066	10,337	154.2%	14,700	37,372	14,700	37,372	0	0	432	34
10436	Meter Water 2 Inch	1983	34	4,066	10,337	154.2%	7,930	20,160	7,930	20,160	0	0	233	34
10437	Meter Water 1 Inch	1983	34	4,066	10,337	154.2%	13,440	34,169	13,440	34,169	0	0	395	34
10240	Sheffield Pump Station	1984	33	4,146	10,337	149.3%	24,561	61,237	24,561	61,237	0	0	744	33
10241	Pacific Mechanical	1984	33	4,146	10,337	149.3%	32,596	81,270	26,484	66,032	6,112	15,238	803	41
10242	Goleta Overlap	1984	33	4,146	10,337	149.3%	69,713	173,812	45,314	112,978	24,400	60,834	1,373	51
10243	El Cielito-Skofield	1984	33	4,146	10,337	149.3%	49,883	124,370	32,424	80,840	17,459	43,529	983	51
10244	Penstock Pipeline	1984	33	4,146	10,337	149.3%	683,910	1,705,157	444,542	1,108,352	239,369	596,805	13,471	51
10245	Production Wells	1985	32	4,195	10,337	146.4%	101,664	250,513	101,664	250,513	0	0	3,177	32
10246	Production Wells	1986	31	4,295	10,337	140.7%	25,939	62,429	25,939	62,429	0	0	837	31
10247	Dam Gibraltar - Generator	1986	31	4,295	10,337	140.7%	75,215	181,023	75,215	181,023	0	0	2,426	31
10249	Pump Replacements	1986	31	4,295	10,337	140.7%	131,798	317,204	131,798	317,204	0	0	4,252	31
10248	Aux Sludge Basin	1989	28	4,615	10,337	124.0%	41,536	93,036	41,536	93,036	0	0	1,483	28
10250	Chain Link Fencing	1989	28	4,615	10,337	124.0%	34,127	76,439	34,127	76,439	0	0	1,219	28
10251	Cater Plant Road Improvements	1989	28	4,615	10,337	124.0%	20,301	45,472	20,301	45,472	0	0	725	28
10252	Sheffield Rsvr Drainage Ditch	1990	27	4,732	10,337	118.4%	31,141	68,027	20,631	45,068	10,510	22,959	764	41
10253	Pump System Floating Pipeline	1990	27	4,732	10,337	118.4%	60,049	131,175	60,049	131,175	0	0	2,224	27
10254	Padre Well	1990	27	4,732	10,337	118.4%	371,664	811,896	371,664	811,896	0	0	13,765	27
10255	H2O Production Wells	1990	27	4,732	10,337	118.4%	76,551	167,224	76,551	167,224	0	0	2,835	27
10256	Valle Verde Well	1990	27	4,732	10,337	118.4%	412,328	900,725	412,328	900,725	0	0	15,271	27
10257	Carbon Handling Station	1991	26	4,835	10,337	113.8%	205,364	439,059	205,364	439,059	0	0	7,899	26
10258	Hope Lift Station	1991	26	4,835	10,337	113.8%	40,563	86,721	40,563	86,721	0	0	1,560	26
10259	Desalination Project	1991	26	4,835	10,337	113.8%	589,294	1,259,883	589,294	1,259,883	0	0	22,665	26
10260	Cater Booster Pump Station	1992	25	4,985	10,337	107.4%	65,621	136,073	65,621	136,073	0	0	2,625	25
10261	Upper Basin Wells	1992	25	4,985	10,337	107.4%	973,104	2,017,849	973,104	2,017,849	0	0	38,924	25
10262	Ionics Desal Plant * Allocated	1992	25	4,985	10,337	107.4%	22,513,489	46,684,440	22,055,204	45,734,131	458,285	950,308	882,208	26
10263	Ionics Desal Plant * Allocated	1992	25	4,985	10,337	107.4%	3,331,122	6,907,485	3,331,122	6,907,485	0	0	133,245	25
10264	City Desalination Costs	1993	24	5,210	10,337	98.4%	347,439	689,342	347,439	689,342	0	0	14,477	24
10265	Gibraltar Dam	1993	24	5,210	10,337	98.4%	14,065,595	27,907,112	8,637,077	17,136,557	5,428,518	10,770,555	359,878	39
10266	El Estero Chlorine Conversion	1994	23	5,408	10,337	91.1%	191,621	366,270	102,119	202,119	85,879	164,152	4,597	42
10267	H2O Reclamation Project	1994	23	5,408	10,337	91.1%	13,497,066	25,798,664	8,567,221	16,375,622	4,929,845	9,423,042	372,488	36
10268	Ionics Desal Plant	1994	23	5,408	10,337	91.1%	130,474	249,393	74,784	142,944	55,690	106,448	3,251	40
10269	Ionics Desal Plant Ppa Per Auditor'S	1995	22	5,471	10,337	88.9%	1,234,600	2,332,674	623,760	1,178,543	610,840	1,154,131	28,353	44
10270	Bothin Stand-By Generator	1996	21	5,620	10,337	83.9%	42,772	78,672	21,921	40,319	20,852	38,353	1,044	41
10271	Scada System	1996	21	5,620	10,337	83.9%	308,769	567,926	158,244	291,062	150,525	276,864	7,535	41

10272	Tunnel Road Pump Station	1996	21	5,620	10,337	83.9%	53,143	97,747	27,236	50,095	25,907	47,652	1,297	41
10273	Mission Tunnel Enhancement	1996	21	5,620	10,337	83.9%	1,081,883	1,989,934	576,474	1,060,323	505,409	929,611	27,451	39
10274	Reservoir Roof Replacement	1997	20	5,826	10,337	77.4%	981,064	1,740,689	511,545	907,627	469,519	833,062	25,577	38
10275	Garden St Extension	1998	19	5,920	10,337	74.6%	246,927	431,162	114,204	199,413	132,723	231,750	6,011	41
10276	Ground Water Development	1998	19	5,920	10,337	74.6%	41,944	73,239	19,399	33,873	22,545	39,366	1,021	41
10277	Cater Sludge Basin	1999	18	6,059	10,337	70.6%	921,647	1,572,383	444,014	757,514	477,633	814,869	24,667	37
10278	Stearn'S Wharf Pipe Rep'L	1999	18	6,059	10,337	70.6%	533,562	910,287	240,918	411,019	292,644	499,268	13,384	40
10279	H2O Reclamation/Phase Ii	2000	17	6,221	10,337	66.2%	130,919	217,539	54,908	91,237	76,011	126,302	3,230	41
10280	Reservoir Roof Replacement	2001	16	6,343	10,337	63.0%	46,722	76,142	18,105	29,505	28,617	46,637	1,132	41
10281	Wtp Equipment Rehab	2001	16	6,343	10,337	63.0%	55,958	91,192	21,684	35,337	34,274	55,855	1,355	41
10282	Reservoir Maintenance	2001	16	6,343	10,337	63.0%	913,619	1,488,897	362,653	591,005	550,966	897,892	22,666	40
10283	Cater Filter Rehab	2001	16	6,343	10,337	63.0%	2,013,399	3,281,177	896,468	1,460,948	1,116,931	1,820,229	56,029	36
10284	Sheffield Reservoir	2001	16	6,343	10,337	63.0%	717,621	1,169,485	302,096	492,316	415,525	677,169	18,881	38
10285	Cater Safe Drinking Water Act	2001	16	6,343	10,337	63.0%	271,970	443,222	110,440	179,982	161,530	263,241	6,903	39
10286	Pump Station Rehab	2001	16	6,343	10,337	63.0%	192,520	313,745	74,602	121,576	117,919	192,169	4,663	41
10287	Skofield Reservoir Replacement	2002	15	6,538	10,337	58.1%	2,484,015	3,927,388	975,474	1,542,287	1,508,541	2,385,101	65,032	38
10288	South Coast Boosterstation Vfd	2002	15	6,538	10,337	58.1%	708,613	1,120,363	275,139	435,012	433,474	685,350	18,343	39
10289	Cater Improvement	2005	12	7,446	10,337	38.8%	16,543,906	22,967,279	4,756,373	6,603,093	11,787,533	16,364,186	396,364	42
10290	Reservoir Roof Replacement	2005	12	7,446	10,337	38.8%	113,580	157,678	32,654	45,332	80,925	112,346	2,721	42
10291	Cater Filter Rehab	2005	12	7,446	10,337	38.8%	141,869	196,951	40,787	56,623	101,081	140,328	3,399	42
10292	San Roque Park Water Well	2005	12	7,446	10,337	38.8%	400,951	556,625	115,273	160,030	285,678	396,595	9,606	42
10293	Sb High School Water Well	2005	12	7,446	10,337	38.8%	261,810	363,461	75,270	104,495	186,540	258,966	6,273	42
10294	Ground Water Development	2005	12	7,446	10,337	38.8%	254,721	353,619	73,232	101,666	181,489	251,954	6,103	42
10295	Sheffield Reservoir	2005	12	7,446	10,337	38.8%	431,215	598,640	123,974	172,109	307,241	426,531	10,331	42
10296	D&C Pump Station Rehabilitation	2005	12	7,446	10,337	38.8%	67,233	93,337	19,329	26,834	47,903	66,502	1,611	42
10297	D&C System Scada	2006	11	7,751	10,337	33.4%	168,120	224,210	44,131	58,855	123,988	165,355	4,012	42
10298	Los Robles Well/Mas Radio Sys	2006	11	7,751	10,337	33.4%	37,790	50,398	9,920	13,229	27,870	37,168	902	42
10299	Pump Station Rehab	2006	11	7,751	10,337	33.4%	1,246,647	1,662,572	343,176	457,671	903,472	1,204,901	31,198	40
10300	Firescape Garden Boulder Dam	2006	11	7,751	10,337	33.4%	12,600	16,804	3,308	4,411	9,293	12,393	301	42
10301	Fencing @La Mesa Reservoir	2006	11	7,751	10,337	33.4%	119,864	159,855	31,464	41,962	88,400	117,893	2,860	42
10302	Sheffield Water Quality (Replace Reservo	2007	10	7,966	10,337	29.8%	21,861,350	28,368,161	5,192,071	6,737,438	16,669,279	21,630,723	519,207	42
10303	East & Tunnel Reservoir Improv.	2007	10	7,966	10,337	29.8%	1,008,914	1,309,207	239,617	310,937	769,297	998,270	23,962	42
10304	Campanil Pump Station Improv.	2007	10	7,966	10,337	29.8%	468,557	608,018	111,282	144,404	357,275	463,614	11,128	42
10305	Pump Station Rehab	2008	9	8,310	10,337	24.4%	240,100	298,665	51,021	63,466	189,078	235,199	5,669	42
10306	Reservoir Roof Replacement	2009	8	8,570	10,337	20.6%	560,473	676,034	105,089	126,756	455,384	549,277	13,136	43
10307	Ontare Prv- Vault Automation Retrofit	2009	8	8,570	10,337	20.6%	50,657	61,102	9,498	11,457	41,159	49,646	1,187	43
10308	Cater Trmt Sedimentation Basin	2010	7	8,799	10,337	17.5%	106,524	125,143	17,310	20,336	89,213	104,807	2,473	43
10309	Flight System Upgrade	2010	7	8,799	10,337	17.5%	721,619	847,752	117,263	137,760	604,356	709,993	16,752	43
10310	Cater Equipment Rehab	2010	7	8,799	10,337	17.5%	415,586	488,227	67,533	79,337	348,053	408,890	9,648	43
10311	Cater Equipment Rehab	2010	7	8,799	10,337	17.5%	361,144	424,269	58,686	68,944	302,458	355,325	8,384	43
10312	Cater Treatment Plant Equip. Rehab.	2010	7	8,799	10,337	17.5%	242,130	284,453	39,346	46,224	202,784	238,229	5,621	43
10313	Cater Equip Rehab- Major Cater Rehab Pro	2010	7	8,799	10,337	17.5%	586,751	689,310	95,347	112,013	491,404	577,297	13,621	43
10314	Wtp Equipment Rehab	2010	7	8,799	10,337	17.5%	129,102	151,668	20,979	24,646	108,123	127,022	2,997	43
10315	H2O Reclamation/Phase Ii	2010	7	8,799	10,337	17.5%	194,269	228,226	31,569	37,087	162,701	191,140	4,510	43
10316	H2O Reclamation/Phase Ii	2010	7	8,799	10,337	17.5%	145,003	170,348	23,563	27,682	121,440	142,667	3,366	43
10317	H2O Reclamation/Phase Ii	2010	7	8,799	10,337	17.5%	487,627	572,861	79,239	93,090	408,388	479,771	11,320	43
10318	H2O Reclamation/Phase Ii	2010	7	8,799	10,337	17.5%	331,792	389,786	53,916	63,340	277,876	326,446	7,702	43
10319	Ground Water Development	2010	7	8,799	10,337	17.5%	982,297	1,153,995	159,623	187,524	822,674	966,471	22,803	43
10320	Ground Water Development	2010	7	8,799	10,337	17.5%	467,561	549,288	75,979	89,259	391,583	460,028	10,854	43
10321	Ground Water Development	2010	7	8,799	10,337	17.5%	253,111	297,353	41,131	48,320	211,980	249,033	5,876	43
10322	Ground Water Development	2010	7	8,799	10,337	17.5%	158,807	186,565	25,806	30,317	133,001	156,248	3,687	43
10323	Flight System Upgrade	2010	7	8,799	10,337	17.5%	236,347	277,659	38,406	45,120	197,941	232,540	5,487	43
10324	Cater Phase Iii Of Strategic Plan	2011	6	9,070	10,337	14.0%	253,995	289,475	34,924	39,803	219,070	249,673	5,821	44
10325	Cater Phase Iii Of Strategic Plan	2011	6	9,070	10,337	14.0%	399,690	455,524	54,957	62,634	344,733	392,889	9,160	44
10326	Cater Phase Iii Of Strategic Plan	2011	6	9,070	10,337	14.0%	67,047	76,413	9,219	10,507	57,828	65,907	1,537	44
10327	Cater Phase Iii Of Strategic Plan	2012	5	9,308	10,337	11.1%	1,873,159	2,080,237	210,730	234,027	1,662,429	1,846,210	42,146	44
10328	Ground Water Control Reservoir No. 1	2012	5	9,308	10,337	11.1%	1,275,495	1,416,501	143,493	159,356	1,132,002	1,257,145	28,699	44
10329	San Roque Well Phase Ii Project And Hope	2012	5	9,308	10,337	11.1%	947,634	1,052,395	106,609	118,394	841,025	934,001	21,322	44
10330	Gibraltar Dam Concrete & Waterproofing	2012	5	9,308	10,337	11.1%	365,247	405,625	41,090	45,633	324,156	359,992	8,218	44
10331	H2O Reclamation/Phase Ii	2013	4	9,547	10,337	8.3%	54,662	59,186	4,783	5,179	49,879	54,007	1,196	46
10332	H2O Reclamation/Phase Ii	2013	4	9,547	10,337	8.3%	48,609	52,631	4,253	4,605	44,356	48,026	1,063	46
10333	H2O Reclamation/Phase Ii	2013	4	9,547	10,337	8.3%	93,245	100,960	8,159	8,834	85,086	92,126	2,040	46
10334	H2O Reclamation/Phase Ii	2013	4	9,547	10,337	8.3%	257,313	278,605	22,515	24,378	234,798	254,227	5,629	46
10335	South Coast Booster Station	2013	4	9,547	10,337	8.3%	719,198	778,710	62,930	68,137	656,268	710,573	15,732	46
10336	South Coast Booster Station	2013	4	9,547	10,337	8.3%	58,730	63,590	5,139	5,564	53,591	58,026	1,285	46
13040	Pump Replacement - Emerg	2014	3	9,806	10,337	5.4%	11,858	12,501	2,306	2,431	9,553	10,070	769	15
13043	Pump & Motor No.1	2014	3	9,806	10,337	5.4%	10,743	11,325	1,910	2,013	8,833	9,312	637	17

13044	Pump & Motor No.2	2014	3	9,806	10,337	5.4%	10,743	11,325	1,910	2,013	8,833	9,312	637	17
13045	Pump & Motor No.3	2014	3	9,806	10,337	5.4%	10,743	11,325	1,910	2,013	8,833	9,312	637	17
13060	Pump Station Rehab	2014	3	9,806	10,337	5.4%	<u>2,165,118</u>	<u>2,282,361</u>	<u>112,767</u>	<u>118,873</u>	<u>2,052,352</u>	<u>2,163,488</u>	37,589	58
<b>Total Other Improvements</b>							<b>\$137,519,477</b>	<b>\$350,580,190</b>	<b>\$73,559,944</b>	<b>\$257,782,026</b>	<b>\$63,959,533</b>	<b>\$92,798,164</b>		
<b>Machinery &amp; Equipment</b>														
10438	W155	1960	57	824	10,337	1154.5%	\$10,218	\$128,189	\$10,218	\$128,189	\$0	\$0	\$179	57
10439	W156	1965	52	971	10,337	964.6%	13,964	148,654	13,964	148,654	0	0	269	52
10440	W153	1970	47	1,381	10,337	648.5%	21,222	158,849	19,736	147,730	1,486	11,119	420	51
10441	W151	1976	41	2,401	10,337	330.5%	21,099	90,837	17,090	73,578	4,009	17,259	417	51
10442	System Cathodic Protection	1976	41	2,401	10,337	330.5%	19,322	83,187	19,322	83,187	0	0	471	41
10443	Pump Booster	1976	41	2,401	10,337	330.5%	15,794	67,998	15,794	67,998	0	0	385	41
10444	Telemetry System	1976	41	2,401	10,337	330.5%	23,242	100,065	23,242	100,065	0	0	567	41
10445	Piping Process	1976	41	2,401	10,337	330.5%	146,079	628,913	146,079	628,913	0	0	3,563	41
10446	Pump Booster Patterson	1976	41	2,401	10,337	330.5%	15,794	67,998	15,794	67,998	0	0	385	41
10447	Process Electrical	1976	41	2,401	10,337	330.5%	92,521	398,331	92,521	398,331	0	0	2,257	41
10448	Motor Control Center lte	1976	41	2,401	10,337	330.5%	21,600	92,994	21,600	92,994	0	0	527	41
10449	Pump Booster Patterson	1976	41	2,401	10,337	330.5%	15,794	67,998	15,794	67,998	0	0	385	41
10450	W150	1976	41	2,401	10,337	330.5%	29,907	128,759	24,225	104,294	5,682	24,464	591	51
10451	Pump,Peabody	1981	36	3,535	10,337	192.4%	12,572	36,763	12,572	36,763	0	0	349	36
10452	Telemetry System	1981	36	3,535	10,337	192.4%	16,713	48,872	16,713	48,872	0	0	464	36
10453	Pump,Peabody	1981	36	3,535	10,337	192.4%	22,224	64,986	22,224	64,986	0	0	617	36
10454	W160	1981	36	3,535	10,337	192.4%	34,783	101,711	24,696	72,215	10,087	29,496	686	51
10455	Pump,Peabody	1981	36	3,535	10,337	192.4%	12,572	36,763	12,572	36,763	0	0	349	36
10456	Process Piping	1982	35	3,825	10,337	170.2%	179,741	485,748	179,741	485,748	0	0	5,135	35
10457	Pump Floway	1982	35	3,825	10,337	170.2%	38,820	104,911	38,820	104,911	0	0	1,109	35
10458	Feeder Dry, Bif	1982	35	3,825	10,337	170.2%	23,650	63,914	23,650	63,914	0	0	676	35
10459	Feeder Dry, Bif	1982	35	3,825	10,337	170.2%	23,650	63,914	23,650	63,914	0	0	676	35
10460	Switchboard Square D	1982	35	3,825	10,337	170.2%	20,530	55,482	20,530	55,482	0	0	587	35
10461	Monorail Chlorine Room	1982	35	3,825	10,337	170.2%	10,782	29,138	10,782	29,138	0	0	308	35
10462	Mixer Chemineer-Kenics	1982	35	3,825	10,337	170.2%	13,280	35,889	13,280	35,889	0	0	379	35
10463	Pump Floway	1982	35	3,825	10,337	170.2%	102,102	275,930	102,102	275,930	0	0	2,917	35
10464	Motor Control Center	1982	35	3,825	10,337	170.2%	45,054	121,758	45,054	121,758	0	0	1,287	35
10465	Switchboard G.E.	1982	35	3,825	10,337	170.2%	31,534	85,219	31,534	85,219	0	0	901	35
10466	Process Electrical Throughout	1982	35	3,825	10,337	170.2%	372,329	1,006,213	372,329	1,006,213	0	0	10,638	35
10467	Chlorine Piping	1982	35	3,825	10,337	170.2%	23,650	63,914	23,650	63,914	0	0	676	35
10468	Pump Floway	1982	35	3,825	10,337	170.2%	38,820	104,911	38,820	104,911	0	0	1,109	35
10469	Aereation Unit Airmix	1982	35	3,825	10,337	170.2%	45,961	124,210	45,961	124,210	0	0	1,313	35
10470	Pump Peabody	1983	34	4,066	10,337	154.2%	36,636	93,139	36,636	93,139	0	0	1,078	34
10471	Pump Peabody	1983	34	4,066	10,337	154.2%	36,636	93,139	36,636	93,139	0	0	1,078	34
10472	W152	1983	34	4,066	10,337	154.2%	61,481	156,303	41,192	104,723	20,289	51,580	1,212	51
10473	Pump Peabody	1983	34	4,066	10,337	154.2%	36,636	93,139	36,636	93,139	0	0	1,078	34
10474	W157	1983	34	4,066	10,337	154.2%	35,277	89,684	23,635	60,088	11,641	29,596	695	51
10475	W158	1983	34	4,066	10,337	154.2%	65,208	165,778	43,689	111,071	21,519	54,707	1,285	51
10476	Telemetry System	1983	34	4,066	10,337	154.2%	35,096	89,224	35,096	89,224	0	0	1,032	34
10477	Hydroelectric Equip	1984	33	4,146	10,337	149.3%	125,000	311,656	106,148	264,654	18,852	47,002	3,217	39
10478	Rocky Nook Pump	1985	32	4,195	10,337	146.4%	15,870	39,106	15,870	39,106	0	0	496	32
10479	Computer Equip	1986	31	4,295	10,337	140.7%	10,541	25,369	10,541	25,369	0	0	340	31
10480	Gibraltar Generator	1987	30	4,406	10,337	134.6%	29,719	69,724	29,719	69,724	0	0	991	30
10481	Backwash Pump	1987	30	4,406	10,337	134.6%	17,391	40,801	17,391	40,801	0	0	580	30
10482	Work Boat/Trailer	1988	29	4,519	10,337	128.7%	26,293	60,145	26,293	60,145	0	0	907	29
10483	Generator	1988	29	4,519	10,337	128.7%	12,012	27,477	12,012	27,477	0	0	414	29
10484	Pipe Fitter	1989	28	4,615	10,337	124.0%	13,648	30,569	13,648	30,569	0	0	487	28
10485	Generator-Cat 330 Goita	1989	28	4,615	10,337	124.0%	14,628	32,765	14,628	32,765	0	0	522	28
10486	Generator-Cat 330 Goita	1989	28	4,615	10,337	124.0%	14,628	32,765	14,628	32,765	0	0	522	28
10487	Tractor-Diesel W/Backhoe	1990	27	4,732	10,337	118.4%	14,387	31,429	14,387	31,429	0	0	533	27
10488	Compressor-160Cfm	1990	27	4,732	10,337	118.4%	12,070	26,367	12,070	26,367	0	0	447	27
10489	Truck Utility Body	1990	27	4,732	10,337	118.4%	11,500	25,122	11,500	25,122	0	0	426	27
10490	Pump-200 Hp/Installation	1990	27	4,732	10,337	118.4%	123,542	269,876	123,542	269,876	0	0	4,576	27
10491	Tramac Breaker For Backhoe-91C	1991	26	4,835	10,337	113.8%	12,784	27,332	12,784	27,332	0	0	492	26
10492	Valve Operator-Hydraulic	1991	26	4,835	10,337	113.8%	18,838	40,275	18,838	40,275	0	0	725	26
10493	Rosemount Analyzer	1992	25	4,985	10,337	107.4%	13,914	28,853	13,914	28,853	0	0	557	25
10494	Boat	1992	25	4,985	10,337	107.4%	16,492	34,198	16,492	34,198	0	0	660	25
10495	Air Blowers	1992	25	4,985	10,337	107.4%	17,684	36,670	17,684	36,670	0	0	707	25
10496	Flowmeter-Marsh Mcbirney (2Ea)	1995	22	5,471	10,337	88.9%	14,701	27,776	14,701	27,776	0	0	668	22
10497	Full Pipe Flowmeter-Marsh Mcbirney	1995	22	5,471	10,337	88.9%	10,220	19,310	10,220	19,310	0	0	465	22
10498	El Cielo Reservoir Pump/Motor (3Ea)	1995	22	5,471	10,337	88.9%	66,898	126,398	66,898	126,398	0	0	3,041	22

10499	Dionex Dx500 Ic System	1996	21	5,620	10,337	83.9%	20,831	38,315	20,831	38,315	0	0	992	21
10500	Stand-By Generator @ Cater	1997	20	5,826	10,337	77.4%	177,554	315,032	177,554	315,032	0	0	8,878	20
10501	Bothin Stand-By Generator	1997	20	5,826	10,337	77.4%	224,554	398,424	224,554	398,424	0	0	11,228	20
10502	Stand-By Generator @ Cater	1998	19	5,920	10,337	74.6%	10,574	18,464	10,574	18,464	0	0	557	19
10503	Bothin Stand-By Generator	1998	19	5,920	10,337	74.6%	74,461	130,018	74,461	130,018	0	0	3,919	19
10504	Water Equip Rehab	1998	19	5,920	10,337	74.6%	260,570	454,986	260,570	454,986	0	0	13,714	19
10505	1 Ton Cab & Chassis Truck W/Service Body	1999	18	6,059	10,337	70.6%	23,852	40,692	23,852	40,692	0	0	1,325	18
10506	Water Equipment Rehab	1999	18	6,059	10,337	70.6%	37,092	63,281	37,092	63,281	0	0	2,061	18
10507	Cater Treatment Plant Electronic Equipme	1999	18	6,059	10,337	70.6%	133,282	227,387	133,282	227,387	0	0	7,405	18
10508	Wtp Equipment Rehab	2000	17	6,221	10,337	66.2%	95,060	157,955	95,060	157,955	0	0	5,592	17
10509	City Facilities Retrofit	2000	17	6,221	10,337	66.2%	15,350	25,507	15,350	25,507	0	0	903	17
10510	Gateway Alr 8200 Network Server	2000	17	6,221	10,337	66.2%	11,745	19,515	11,745	19,515	0	0	691	17
10511	Pump Station Stand-By Generator	2000	17	6,221	10,337	66.2%	44,096	73,272	44,096	73,272	0	0	2,594	17
10512	Metron Meter Installation Prog	2000	17	6,221	10,337	66.2%	154,077	256,019	154,077	256,019	0	0	9,063	17
10513	John Deere Jd444H 4Wd Loader	2000	17	6,221	10,337	66.2%	26,622	44,236	26,622	44,236	0	0	1,566	17
10514	Wtp Equipment Rehab	2001	16	6,343	10,337	63.0%	153,215	249,689	153,215	249,689	0	0	9,576	16
10515	Cater Scada Program	2001	16	6,343	10,337	63.0%	179,729	292,898	179,729	292,898	0	0	11,233	16
10516	Scada System D&C	2001	16	6,343	10,337	63.0%	678,788	1,106,201	678,788	1,106,201	0	0	42,424	16
10517	Lab Equipment	2001	16	6,343	10,337	63.0%	24,669	40,203	24,669	40,203	0	0	1,542	16
10518	Metron Meter Installation Prog	2001	16	6,343	10,337	63.0%	856,128	1,395,207	856,128	1,395,207	0	0	53,508	16
10519	D&C Pump Station Rehab	2001	16	6,343	10,337	63.0%	13,156	21,440	13,156	21,440	0	0	822	16
10520	Auto-Aqueous Toc-V Analyzer	2002	15	6,538	10,337	58.1%	35,175	55,613	35,175	55,613	0	0	2,345	15
10521	Analog Input Cards For Chlorine Analyzer	2002	15	6,538	10,337	58.1%	13,432	21,237	13,432	21,237	0	0	895	15
10522	Volt Submersible Pump	2002	15	6,538	10,337	58.1%	21,249	33,597	21,249	33,597	0	0	1,417	15
10523	Metron Meter Installation	2002	15	6,538	10,337	58.1%	584,808	924,620	192,371	304,151	392,437	620,468	12,825	46
10525	Cater Treatment Plant Equip Rehab	2002	15	6,538	10,337	58.1%	78,910	124,762	78,910	124,762	0	0	5,261	15
10526	Pump Station Stand-By Generator	2002	15	6,538	10,337	58.1%	120,508	190,531	81,520	128,889	38,988	61,643	5,435	22
10524	Laboratory Equipment	2003	14	6,694	10,337	54.4%	45,266	69,901	45,266	69,901	0	0	3,233	14
10527	Metron Meter Installation	2003	14	6,694	10,337	54.4%	183,714	283,694	59,940	92,561	123,773	191,133	4,281	43
10528	Cater Scada Program	2004	13	7,115	10,337	45.3%	121,554	176,600	101,295	147,166	20,259	29,433	7,792	16
10529	Wtp Equipment Rehab	2005	12	7,446	10,337	38.8%	174,591	242,378	174,591	242,378	0	0	14,549	12
10530	Lab Equip- Phase Iii Lims El Estero	2005	12	7,446	10,337	38.8%	24,738	34,343	24,738	34,343	0	0	2,062	12
10531	Cater Chemical Feed System	2005	12	7,446	10,337	38.8%	34,514	47,914	26,460	36,734	8,053	11,180	2,205	16
10532	Matron Meter Installation	2005	12	7,446	10,337	38.8%	359,433	498,987	206,674	286,918	152,759	212,070	17,223	21
10533	Security Cameras Gibraltar Dam	2005	12	7,446	10,337	38.8%	108,122	150,102	82,894	115,078	25,228	35,024	6,908	16
10534	John Deere 544J 4Wd Loader	2006	11	7,751	10,337	33.4%	122,293	163,094	64,204	85,624	58,089	77,470	5,837	21
10535	Scada/Custom Lims Project	2006	11	7,751	10,337	33.4%	20,938	27,924	10,993	14,660	9,946	13,264	999	21
10536	SqI Server 25,000 Tag V9.0	2007	10	7,966	10,337	29.8%	27,813	36,091	27,813	36,091	0	0	2,781	10
10537	City Facilities Retrofit	2008	9	8,310	10,337	24.4%	27,036	33,631	11,490	14,293	15,546	19,338	1,277	21
10538	Scada/Custom Lims Project	2008	9	8,310	10,337	24.4%	19,580	24,356	8,322	10,351	11,259	14,005	925	21
10539	Ion Chromatography-Dionex Ics300	2008	9	8,310	10,337	24.4%	53,451	66,489	45,433	56,515	8,018	9,973	5,048	11
10540	Total Organic Carbon Analyzer	2009	8	8,570	10,337	20.6%	29,596	35,698	22,197	26,773	7,399	8,924	2,775	11
10541	Sludge Transfer Pump	2009	8	8,570	10,337	20.6%	46,646	56,264	34,985	42,198	11,662	14,066	4,373	11
10542	System Platform For Scada Intouch Softwa	2009	8	8,570	10,337	20.6%	19,379	23,374	14,534	17,531	4,845	5,844	1,817	11
10543	Cater Equip Rehab- Scada Update	2010	7	8,799	10,337	17.5%	156,919	184,347	50,999	59,913	105,920	124,434	7,286	22
10544	Pump Station Rehab	2010	7	8,799	10,337	17.5%	86,549	101,677	28,128	33,045	58,421	68,632	4,018	22
10545	Pump Station Rehab	2010	7	8,799	10,337	17.5%	264,751	311,028	86,044	101,084	178,707	209,944	12,292	22
10546	Pump Station Rehab- Calle Las Caleras	2010	7	8,799	10,337	17.5%	258,596	303,796	84,044	98,734	174,552	205,062	12,006	22
10547	Scada System Upgrade	2010	7	8,799	10,337	17.5%	52,497	61,673	17,062	20,044	35,435	41,629	2,437	22
10548	System Platform For Scada Intouch Softwa	2010	7	8,799	10,337	17.5%	15,553	18,271	10,109	11,876	5,444	6,395	1,444	11
10549	Matron Meter Installation	2011	6	9,070	10,337	14.0%	72,561	82,698	19,954	22,742	52,607	59,956	3,326	22
10550	Vault Automation Retrofit Garden St.	2012	5	9,308	10,337	11.1%	32,716	36,333	29,444	32,699	3,272	3,633	5,889	6
10551	Pump Station Rehab	2012	5	9,308	10,337	11.1%	35,215	39,108	31,693	35,197	3,521	3,911	6,339	6
10552	Booster Pump Control Valve	2012	5	9,308	10,337	11.1%	12,327	13,690	11,094	12,321	1,233	1,369	2,219	6
10553	San Roque Well-Emerg.Pump & Motor	2012	5	9,308	10,337	11.1%	19,143	21,260	17,229	19,134	1,914	2,126	3,446	6
10554	Cater Equip Rehab- Major Cater Rehab Pro	2012	5	9,308	10,337	11.1%	604,007	670,780	543,606	603,702	60,401	67,078	108,721	6
10555	San Roque Well-Emerg.Pump & Motor	2012	5	9,308	10,337	11.1%	18,699	20,766	18,829	18,689	1,870	2,077	3,366	6
10556	Pressure Washer- Cater Treatment Plant	2012	5	9,308	10,337	11.1%	16,679	18,523	15,011	16,671	1,668	1,852	3,002	6
10557	Power Vacuum System & Trailer 4'X6' Long	2012	5	9,308	10,337	11.1%	16,674	18,518	7,503	8,333	9,171	10,185	1,501	11
10558	Industrial Gas Generator-Gibraltar Dam	2012	5	9,308	10,337	11.1%	15,890	17,647	7,150	7,941	8,739	9,706	1,430	11
13161	Cater Treatment Plant Equip Rehab	2012	5	9,308	10,337	11.1%	707,596	785,820	2,948	3,274	704,647	782,546	590	1200
10559	Tertiary Programmable Logic Controller	2013	4	9,547	10,337	8.3%	30,326	32,835	21,228	22,985	9,098	9,851	5,307	6
10560	Message Board- Water Dist	2013	4	9,547	10,337	8.3%	13,874	15,022	9,712	10,515	4,162	4,507	2,428	6
10561	Lab Glassware Washer - Lancer 910Lx	2013	4	9,547	10,337	8.3%	19,705	21,336	13,794	14,935	5,912	6,401	3,448	6
13032	Us Motor 125 Hp 1800 Rpm 3/60/460 Volt	2014	3	9,806	10,337	5.4%	19,680	20,745	10,168	10,718	9,512	10,027	3,389	6
13033	Godwin Dri-Prime HI110M Diesel Pump	2014	3	9,806	10,337	5.4%	99,192	104,563	27,278	28,755	71,914	75,808	9,093	11
13037	Caterpillar Xq200 Standby Generator	2014	3	9,806	10,337	5.4%	128,166	135,107	36,314	38,280	91,853	96,826	12,105	11

13092	Atomic Absorption Spectrometer System	2014	3	9,806	10,337	5.4%	31,182	32,870	14,032	14,792	17,150	18,079	4,677	7
13094	Replacement Pump - Skofield Pump Station	2014	3	9,806	10,337	5.4%	52,944	55,811	11,912	12,557	41,031	43,253	3,971	13
13095	Alameda Well Pump Replacement	2014	3	9,806	10,337	5.4%	56,703	59,773	13,231	13,947	43,472	45,826	4,410	13
13235	Communications Upgrade Carp/Ortega/Baker	2014	3	9,806	10,337	5.4%	44,234	46,629	4,423	4,663	39,810	41,966	1,474	30
13247	Poweredge Vrtx Rack	2015	2	10,035	10,337	3.0%	24,586	25,326	9,425	9,708	15,162	15,618	4,712	5
13287	Wonderware Customer Support S/W	2015	2	10,035	10,337	3.0%	21,529	22,177	4,665	4,805	16,865	17,372	2,332	9
13325	Control Logix Processor 8Mb	2015	2	10,035	10,337	3.0%	13,340	13,742	2,890	2,977	10,450	10,765	1,445	9
13422	Scada Software Ogtpr	2016	1	10,338	10,337	0.0%	25,557	25,555	2,130	2,130	23,427	23,425	2,130	12
<b>Total Equipment &amp; Machinery</b>							<b>\$10,890,597</b>	<b>\$19,224,771</b>	<b>\$8,101,433</b>	<b>\$15,615,456</b>	<b>\$2,789,163</b>	<b>\$3,609,315</b>		
<b>Infrastructure</b>														
13163	Corporate Yard Well Preplcmnt-Design Srv	2012	5	9,308	10,337	11.1%	\$903,277	\$1,003,134	\$16,560	\$18,391	\$886,717	\$984,743	\$3,312	273
13162	Cater Treatment Plant Upgrade	2013	4	9,547	10,337	8.3%	19,081,763	20,660,751	477,044	516,519	18,604,719	20,144,232	119,261	160
13164	Corporate Yard Well Replcmnt-Design Srv	2013	4	9,547	10,337	8.3%	1,225,856	1,327,294	22,474	24,334	1,203,382	1,302,960	5,619	218
13168	Ortega Treatment Plant	2013	4	9,547	10,337	8.3%	9,410,114	10,188,787	235,253	254,720	9,174,861	9,934,067	58,813	160
<b>Total Infrastructure</b>							<b>\$30,621,010</b>	<b>\$33,179,965</b>	<b>\$751,331</b>	<b>\$813,963</b>	<b>\$29,869,679</b>	<b>\$32,366,002</b>		
<b>Underground Piping</b>														
10562	Water Pipes	1987	30	4,406	10,337	134.6%	\$94,968,176	\$222,806,635	\$69,049,216	\$161,997,673	\$25,918,960	\$60,808,962	\$2,301,641	41
10563	Water Main Replacement 2006	2006	11	7,751	10,337	33.4%	2,887,366	3,850,691	757,934	1,010,806	2,129,433	2,839,885	68,903	42
10564	Water Main Replacement 2007	2007	10	7,966	10,337	29.8%	2,365,466	3,069,524	561,798	729,012	1,803,668	2,340,512	56,180	42
10565	Water Main Replacement 2008	2008	9	8,310	10,337	24.4%	906,362	1,127,445	192,602	239,582	713,760	887,863	21,400	42
10566	Mision Canyon Rd. Water Main Proj.	2008	9	8,310	10,337	24.4%	480,559	597,779	102,119	127,028	378,441	470,751	11,347	42
10567	Water Main Replacement 2009	2009	8	8,570	10,337	20.6%	862,073	1,039,818	171,504	206,865	690,569	832,953	21,438	40
10568	Water Main Replacement 2010	2010	7	8,799	10,337	17.5%	1,505,053	1,768,126	244,571	287,320	1,260,482	1,480,805	34,939	43
10569	Water Main Replacement 2011	2011	6	9,070	10,337	14.0%	405,447	462,085	55,749	63,537	349,698	398,548	9,291	44
10570	Water Main Replacement 2012	2012	5	9,308	10,337	11.1%	2,599,316	2,886,671	292,423	324,750	2,306,893	2,561,920	58,485	44
10571	Water Main Replacement 2013	2013	4	9,547	10,337	8.3%	4,426,227	4,792,490	387,295	419,343	4,038,932	4,373,147	96,824	46
10572	Water Line Replacement-Cacique Caltrans	2013	4	9,547	10,337	8.3%	96,456	104,438	8,440	9,138	88,016	95,299	2,110	46
13056	Water Main Replacement 2014	2014	3	9,806	10,337	5.4%	3,864,480	4,073,743	241,530	254,609	3,622,950	3,819,134	80,510	48
13245	Water Main Replacement 2015	2015	2	10,035	10,337	3.0%	2,257,152	2,325,080	61,131	62,971	2,196,021	2,262,109	30,566	74
13394	Water Main Replacement 2016	2016	1	10,338	10,337	0.0%	688,935	688,868	1,435	1,435	687,499	687,433	1,435	480
<b>Total Underground Piping</b>							<b>\$118,313,068</b>	<b>\$249,593,392</b>	<b>\$72,127,747</b>	<b>\$165,734,071</b>	<b>\$46,185,321</b>	<b>\$83,859,321</b>		
<b>Construction in Progress</b>														
13167	Hydroelectric Plant Reactivation	2013	4	9,547	10,337	8.3%	\$849,078	\$919,338	\$0	\$0	\$849,078	\$919,338	0	
13169	Pump Station Rehab	2013	4	9,547	10,337	8.3%	644,533	697,867	0	0	644,533	697,867	0	
13170	Recycled Water Plant	2013	4	9,547	10,337	8.3%	12,900,054	13,967,514	0	0	12,900,054	13,967,514	0	
13166	Ground Water Development	2014	3	9,806	10,337	5.4%	3,558,456	3,751,148	0	0	3,558,456	3,751,148	0	
13171	Recycled Wtr/City Facilities Retrofit	2014	3	9,806	10,337	5.4%	972,834	1,025,514	0	0	972,834	1,025,514	0	
<b>Total Construction in Progress</b>							<b>\$18,924,955</b>	<b>\$20,361,381</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,924,955</b>	<b>\$20,361,381</b>		
<b>Total Assets</b>							<b>\$327,987,551</b>	<b>\$723,494,359</b>	<b>\$160,852,143</b>	<b>\$468,053,122</b>	<b>\$167,135,408</b>	<b>\$255,441,236</b>		



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Appendix B

City of Santa Barbara

Water Other Asset Valuation

<b>Description</b>	<b>Net Book Value</b>	<b>ENR CCI</b>	<b>Latest ENR</b>	<b>% Increase</b>	<b>Net Book Value</b>
	<b>6/30/2015</b>	<b>At Time of Valuation</b>	<b>6/30/2016</b>		<b>6/30/2016</b>
State Water Project - CCWA	\$19,563,112	10,037	10,337	103.0%	\$20,147,842
State Water Project - DWR Transportation	47,428,509	10,037	10,337	103.0%	48,846,119
State Water Project - DWR Conservation	1,154,893	10,037	10,337	103.0%	1,189,412
Cachuma - Reclamation	125,783,074	10,037	10,337	103.0%	129,542,656
Cachuma Project - COMB	3,754,439	10,208	10,337	101.3%	3,801,884
<b>Total Other Assets</b>	<b>\$197,684,027</b>				<b>\$203,527,913</b>

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Appendix C  
City of Santa Barbara  
Wastewater System Valuation

Asset ID	Description	Acquisition Date	# Years	ENR CCI	ENR CCI (6/30/16)	% Increase from Acquisition Date	Original Cost	Present Purchase	Accumulated	Present Depreciation Value as of 6/30/16	Net Book Value as of 6/30/2016	Net Present Book Value as of 6/3/16	Depreciation Rate Per Year	Useful Life
				(Yearly Average)				Depreciation 6/30/2016	Present Depreciation Value as of 6/30/16					
Land														
10594	Braemar	1956	61	692	10,337	1393.8%	\$7,926	\$118,397	\$0	\$0	\$7,926	\$118,397	\$0	
10595	La Colina	1957	60	724	10,337	1327.8%	1,485	21,205	0	0	1,485	21,205	\$0	
10596	El Estero Treatment Plant	1975	42	2,212	10,337	367.3%	193,356	903,580	0	0	193,356	903,580	\$0	
10597	El Estero Treatment Plant	1975	42	2,212	10,337	367.3%	1,001,217	4,678,831	0	0	1,001,217	4,678,831	\$0	
10598	El Estero Treatment Plant	1976	41	2,401	10,337	330.5%	76,813	330,702	0	0	76,813	330,702	\$0	
10599	El Estero Treatment Plant	1976	41	2,401	10,337	330.5%	353,400	1,521,491	0	0	353,400	1,521,491	\$0	
10600	El Estero Treatment Plant	1976	41	2,401	10,337	330.5%	104,768	451,056	0	0	104,768	451,056	\$0	
10601	El Estero Treatment Plant	1976	41	2,401	10,337	330.5%	969,422	4,173,643	0	0	969,422	4,173,643	\$0	
10602	El Estero Treatment Plant	1977	40	2,576	10,337	301.3%	104,768	420,414	0	0	104,768	420,414	\$0	
10603	El Estero Land	1998	19	5,920	10,337	74.6%	692,037	1,208,376	0	0	692,037	1,208,376	\$0	
10604	El Estero Land	1999	18	6,059	10,337	70.6%	<u>3,480</u>	<u>5,937</u>	<u>0</u>	<u>0</u>	<u>3,480</u>	<u>5,937</u>	\$0	
Total Land							\$3,508,672	\$13,833,634	\$0	\$0	\$3,508,672	\$13,833,634		
Buildings														
10605	Bldg Conference	1978	39	2,776	10,337	272.4%	\$87,115	\$324,390	\$83,848	\$312,226	\$3,267	\$12,165	\$2,150	41
10606	Bldg Maintenance	1978	39	2,776	10,337	272.4%	389,001	1,448,524	374,413	1,394,205	14,588	54,320	\$9,600	41
10607	Bldg Restroom/Locker	1978	39	2,776	10,337	272.4%	136,635	508,788	131,511	489,709	5,124	19,080	\$3,372	41
10608	Bldg Sludge Holding Control	1978	39	2,776	10,337	272.4%	62,962	234,452	60,601	225,660	2,361	8,792	\$1,554	41
10609	Bldg Sludge Removal	1978	39	2,776	10,337	272.4%	201,592	750,669	194,032	722,519	7,560	28,150	\$4,975	41
10610	Bldg Sludge Handline	1978	39	2,776	10,337	272.4%	945,732	3,521,625	910,267	3,389,564	35,465	132,061	\$23,340	41
10611	Bldg Substation A	1978	39	2,776	10,337	272.4%	103,931	387,008	100,034	372,495	3,897	14,513	\$2,565	41
10612	Blower Room	1978	39	2,776	10,337	272.4%	876,988	3,265,643	844,101	3,143,181	32,887	122,462	\$21,644	41
10613	Digester & Control Bldg	1978	39	2,776	10,337	272.4%	1,771,743	6,597,445	1,705,303	6,350,041	66,440	247,404	\$43,726	41
10614	Gravitational Thickener	1978	39	2,776	10,337	272.4%	424,440	1,580,489	408,524	1,521,220	15,917	59,268	\$10,475	41
10615	Grit Chamber	1978	39	2,776	10,337	272.4%	93,295	347,403	89,796	334,375	3,499	13,028	\$2,302	41
10616	Plant Adm. Construction Cost	1978	39	2,776	10,337	272.4%	403,391	1,502,108	388,264	1,445,779	15,127	56,329	\$9,955	41
10617	Plant Architect'S Fees	1978	39	2,776	10,337	272.4%	1,534,136	5,712,667	1,476,606	5,498,442	57,530	214,225	\$37,862	41
10618	Plant Engineering Costs	1978	39	2,776	10,337	272.4%	1,617,200	6,021,973	1,556,555	5,796,149	60,645	225,824	\$39,912	41
10619	Primary Sedimentation	1978	39	2,776	10,337	272.4%	1,717,519	6,395,531	1,653,112	6,155,699	64,407	239,832	\$42,387	41
10620	Secondary Sedimentation	1978	39	2,776	10,337	272.4%	2,404,534	8,953,771	2,314,364	8,618,004	90,170	335,766	\$59,343	41
10621	Sludge Holding Tank	1978	39	2,776	10,337	272.4%	85,270	317,520	82,072	305,613	3,198	11,907	\$2,104	41
10622	Sludge Pumping Room	1978	39	2,776	10,337	272.4%	<u>1,097,927</u>	<u>4,088,354</u>	<u>1,056,755</u>	<u>3,935,041</u>	<u>41,172</u>	<u>153,313</u>	\$27,096	41
Total Buildings							\$13,953,411	\$51,958,361	\$13,430,158	\$50,009,922	\$523,253	\$1,948,439		
Building Improvements														
10623	El Estero Bldg Rehab	1999	18	6,059	10,337	70.6%	\$418,098	\$713,300	\$418,098	\$713,300	\$0	\$0	\$23,228	18
10624	El Estero Bldg Rehap	2003	14	6,694	10,337	54.4%	35,690	55,113	31,724	48,989	3,966	6,124	\$2,266	16
10625	Crews Quarters Remodel	2010	7	8,799	10,337	17.5%	<u>287,828</u>	<u>338,138</u>	<u>46,772</u>	<u>54,947</u>	<u>241,056</u>	<u>283,191</u>	\$6,682	43
Total Building Improvements							\$741,616	\$1,106,551	\$496,595	\$817,237	\$245,022	\$289,314		
Other Improvements														
10626	Sewer Outfall Land	1978	39	2,776	10,337	272.4%	\$1,548,554	\$5,766,355	\$1,490,483	\$5,550,117	\$58,071	\$216,238	\$38,218	41
10627	Sewer Outfall Ocean	1978	39	2,776	10,337	272.4%	5,670,497	21,115,248	5,457,853	20,323,426	212,644	791,822	\$139,945	41
10628	Paving,Curbs,Gutters,Wall	1978	39	2,776	10,337	272.4%	124,729	464,454	120,052	447,037	4,677	17,417	\$3,078	41
10629	Outside Lighting	1978	39	2,776	10,337	272.4%	36,047	134,228	34,695	129,195	1,352	5,034	\$890	41
10630	Irrigation System	1978	39	2,776	10,337	272.4%	36,373	135,442	35,009	130,363	1,364	5,079	\$898	41
10631	Landscaping	1978	39	2,776	10,337	272.4%	107,546	400,469	103,513	385,452	4,033	15,018	\$2,654	41



10632	Aeration Tanks	1978	39	2,776	10,337	272.4%	2,172,178	8,088,546	2,090,721	7,785,226	81,457	303,320	\$53,608	41
10633	Chlorine Contact Tank	1978	39	2,776	10,337	272.4%	646,229	2,406,365	621,995	2,316,126	24,234	90,239	\$15,949	41
10634	Influent Pump Station	1978	39	2,776	10,337	272.4%	682,436	2,541,189	656,845	2,445,895	25,591	95,295	\$16,842	41
10635	Aeration System Retro	1984	33	4,146	10,337	149.3%	73,387	182,972	73,387	182,972	0	0	\$2,224	33
10636	Mesa Cliff Mod.	1985	32	4,195	10,337	146.4%	251,947	620,829	198,408	488,903	53,539	131,926	\$6,200	41
10637	Eastside Trunk	1985	32	4,195	10,337	146.4%	31,590	77,841	24,877	61,300	6,713	16,541	\$777	41
10638	La Colina Lift Station	1987	30	4,406	10,337	134.6%	122,367	287,086	122,367	287,086	0	0	\$4,079	30
10639	Barminuter-Channel Screen	1989	28	4,615	10,337	124.0%	51,887	116,220	51,887	116,220	0	0	\$1,853	28
10640	El Estero Fecl	1990	27	4,732	10,337	118.4%	52,255	114,149	34,619	75,624	17,636	38,525	\$1,282	41
10641	El Estero Equip Rehab	1994	23	5,408	10,337	91.1%	1,489,733	2,847,517	1,489,733	2,847,517	0	0	\$64,771	23
10642	El Estero Chlorine Conversion	1994	23	5,408	10,337	91.1%	698,615	1,335,352	698,615	1,335,352	0	0	\$30,375	23
10643	Braemar Lift Station	1995	22	5,471	10,337	88.9%	1,407,579	2,659,504	856,598	1,618,471	550,981	1,041,033	\$38,936	36
10644	El Estero Emerg. Process H2O	1995	22	5,471	10,337	88.9%	64,876	122,578	64,876	122,578	0	0	\$2,949	22
10645	Via Lucero Wet Well Upgrade	1996	21	5,620	10,337	83.9%	244,028	448,846	130,742	240,476	113,286	208,370	\$6,226	39
10646	Clarifier And Aeration Tanks	1996	21	5,620	10,337	83.9%	430,845	792,464	430,845	792,464	0	0	\$20,516	21
10647	Master Control Panel Rep'L	1997	20	5,826	10,337	77.4%	261,198	463,441	261,198	463,441	0	0	\$13,060	20
10648	Skofield Lift Station	1997	20	5,826	10,337	77.4%	83,682	148,476	83,682	148,476	0	0	\$4,184	20
10649	El Estero Door Replacement	1998	19	5,920	10,337	74.6%	283,449	494,935	131,095	228,907	152,354	266,027	\$6,900	41
10650	Garden Street Extension	1998	19	5,920	10,337	74.6%	461,432	805,714	213,413	372,643	248,020	433,071	\$11,232	41
10651	El Estero Equip Rehab	1998	19	5,920	10,337	74.6%	454,066	792,852	454,066	792,852	0	0	\$23,898	19
10652	El Estero Dscada	1998	19	5,920	10,337	74.6%	145,404	253,892	145,404	253,892	0	0	\$7,653	19
10653	Scada System	1998	19	5,920	10,337	74.6%	110,533	193,003	110,533	193,003	0	0	\$5,818	19
10654	El Estero Storage Expansion	1998	19	5,920	10,337	74.6%	1,535,843	2,681,759	1,535,843	2,681,759	0	0	\$80,834	19
10655	Braemar Lift Station	1999	18	6,059	10,337	70.6%	784,963	1,339,192	360,206	614,532	424,757	724,660	\$20,011	39
10656	Hwy 101/Milpas Interchange	2000	17	6,221	10,337	66.2%	402,855	669,397	166,178	276,126	236,678	393,271	\$9,775	41
10657	Via Lucero Wet Well Upgrade	2000	17	6,221	10,337	66.2%	86,562	143,833	86,562	143,833	0	0	\$5,092	17
10658	Motordrive Replacement-El Estero Wtp	2000	17	6,221	10,337	66.2%	1,142,688	1,898,725	1,142,688	1,898,725	0	0	\$67,217	17
10659	Sewer Main Replacement	2001	16	6,343	10,337	63.0%	884,009	1,440,643	342,554	558,249	541,456	882,394	\$21,410	41
10660	El Estero Bldg Rehab	2001	16	6,343	10,337	63.0%	47,824	77,938	47,824	77,938	0	0	\$2,989	16
10661	Biosolids Management	2001	16	6,343	10,337	63.0%	47,851	77,982	47,851	77,982	0	0	\$2,991	16
10662	Yanonali St Landscape Imprvmnts	2001	16	6,343	10,337	63.0%	30,043	48,961	30,043	48,961	0	0	\$1,878	16
10663	El Estero Emergency Power	2004	13	7,115	10,337	45.3%	1,695,046	2,462,641	930,222	1,351,469	764,824	1,111,171	\$71,556	24
10664	Ww Lift Station Rehab	2005	12	7,446	10,337	38.8%	1,075,535	1,493,124	687,193	954,004	388,342	539,120	\$57,266	19
10665	Inflow & Infiltration Study Of Collectio	2005	12	7,446	10,337	38.8%	41,200	57,196	18,952	26,310	22,248	30,886	\$1,579	26
10666	Conejo Road & Lane Sewer Main Rehab	2007	10	7,966	10,337	29.8%	250,138	324,589	59,408	77,090	190,730	247,499	\$5,941	42
10667	Sanitary Sewer Wet Weather Capacity	2007	10	7,966	10,337	29.8%	3,205,412	4,159,471	761,285	987,874	2,444,127	3,171,596	\$76,129	42
10668	Sewer Main Improvements	2008	9	8,310	10,337	24.4%	2,344,333	2,916,169	498,171	619,686	1,846,162	2,296,483	\$55,352	42
10669	Rehab Aeration Basins	2008	9	8,310	10,337	24.4%	1,239,369	1,541,680	263,366	327,607	976,003	1,214,073	\$29,263	42
10670	Construct Replacmnt Digester Mixing Sys	2009	8	8,570	10,337	20.6%	476,335	574,548	89,313	107,728	387,022	466,820	\$11,164	43
10671	Construct Replacmnt Digester Mixing Sys	2009	8	8,570	10,337	20.6%	1,026,128	1,237,699	192,399	232,069	833,729	1,005,630	\$24,050	43
10672	Construct Replacmnt Digester Mixing Sys	2009	8	8,570	10,337	20.6%	436,407	526,387	81,826	98,698	354,581	427,690	\$10,228	43
10673	Construct Thickened Sludge Pump Station	2009	8	8,570	10,337	20.6%	672,055	810,623	126,010	151,992	546,045	658,631	\$15,751	43
10674	Construct Thickened Sludge Pump Station	2009	8	8,570	10,337	20.6%	1,412,445	1,703,670	264,834	319,438	1,147,612	1,384,232	\$33,104	43
10675	Construct Thickened Sludge Pump Station	2009	8	8,570	10,337	20.6%	439,503	530,121	82,407	99,398	357,096	430,723	\$10,301	43
10676	Construct Thickened Sludge Pump Station	2009	8	8,570	10,337	20.6%	83,663	100,913	15,687	18,921	67,976	81,991	\$1,961	43
10677	San Marcos Lift Station	2009	8	8,570	10,337	20.6%	71,457	86,191	13,398	16,161	58,059	70,030	\$1,675	43
10678	San Marcos Lift Station	2009	8	8,570	10,337	20.6%	259,459	312,955	48,648	58,679	210,810	254,276	\$6,081	43
10679	San Marcos Lift Station	2009	8	8,570	10,337	20.6%	287,673	346,987	53,939	65,060	233,735	281,927	\$6,742	43
10680	San Marcos Lift Station	2009	8	8,570	10,337	20.6%	35,116	42,356	6,584	7,942	28,532	34,414	\$823	43
10681	Lift Station Rehabilitation	2009	8	8,570	10,337	20.6%	138,956	167,606	26,054	31,426	112,901	136,180	\$3,257	43
10682	Lift Station Rehabilitation	2009	8	8,570	10,337	20.6%	86,514	104,352	16,221	19,566	70,292	84,786	\$2,028	43
10683	Lift Station Rehabilitation	2009	8	8,570	10,337	20.6%	180,467	217,677	33,838	40,814	146,629	176,862	\$4,230	43
10684	Lift Station Rehabilitation	2009	8	8,570	10,337	20.6%	256,037	308,827	48,007	57,905	208,030	250,922	\$6,001	43
10685	Rehab Aeration Basins	2009	8	8,570	10,337	20.6%	148,366	178,957	27,819	33,554	120,547	145,402	\$3,477	43
10686	Rehab Aeration Basins	2009	8	8,570	10,337	20.6%	144,067	173,771	27,013	32,582	117,054	141,189	\$3,377	43
10687	Parking Lot Modification	2010	7	8,799	10,337	17.5%	29,945	35,180	4,866	5,717	25,079	29,463	\$695	43
10688	Secondary Processes	2010	7	8,799	10,337	17.5%	119,568	140,467	19,430	22,826	100,138	117,641	\$2,776	43

10689	Digester #1 Surface Sealing System	2010	7	8,799	10,337	17.5%	31,553	37,068	5,127	6,024	26,426	31,045	\$732	43
10690	Sludge Holding Tank Concrete Lid	2010	7	8,799	10,337	17.5%	29,845	35,061	4,850	5,697	24,995	29,364	\$693	43
10691	Security Fence Replacement	2010	7	8,799	10,337	17.5%	75,640	88,861	12,291	14,440	63,348	74,421	\$1,756	43
10692	Sanitary Sewer Overflow Compliance	2010	7	8,799	10,337	17.5%	1,043,997	1,226,480	169,650	199,303	874,348	1,027,177	\$24,236	43
10693	Sanitary Sewer Overflow Compliance	2010	7	8,799	10,337	17.5%	1,329,912	1,562,371	216,111	253,885	1,113,802	1,308,486	\$30,873	43
10694	Sanitary Sewer Overflow Compliance	2010	7	8,799	10,337	17.5%	1,881,605	2,210,496	305,761	359,206	1,575,844	1,851,290	\$43,680	43
10695	Sanitary Sewer Overflow Compliance	2010	7	8,799	10,337	17.5%	1,127,072	1,324,075	183,149	215,162	943,923	1,108,913	\$26,164	43
10696	Sanitary Sewer Overflow Compliance	2011	6	9,070	10,337	14.0%	1,518,694	1,730,842	208,820	237,991	1,309,873	1,492,851	\$34,803	44
10697	Hwy 101 Wasterwater Line Support	2012	5	9,308	10,337	11.1%	123,441	137,087	13,887	15,422	109,554	121,665	\$2,777	44
10698	Hwy 101 Wasterwater Line Support	2012	5	9,308	10,337	11.1%	9,236	10,257	1,039	1,154	8,197	9,103	\$208	44
10699	Sanitary Sewer Overflow Compliance	2012	5	9,308	10,337	11.1%	3,263,046	3,623,776	367,093	407,675	2,895,953	3,216,101	\$73,419	44
10700	Const Of The Headworks Screening Repl Pr	2013	4	9,547	10,337	8.3%	2,473,010	2,677,648	216,388	234,294	2,256,622	2,443,354	\$54,097	46
10701	Const Of The Headworks Screening Repl Pr	2013	4	9,547	10,337	8.3%	2,703,867	2,927,608	236,588	256,166	2,467,278	2,671,442	\$59,147	46
10702	Sanitary Sewer Overflow Compliance	2013	4	9,547	10,337	8.3%	1,427,178	1,545,274	124,878	135,212	1,302,299	1,410,063	\$31,220	46
10703	Rehab Headworks Air Scrubbers	2013	4	9,547	10,337	8.3%	113,580	122,979	9,938	10,761	103,642	112,218	\$2,485	46
10704	Rehab Headworks Air Scrubbers	2013	4	9,547	10,337	8.3%	304,044	329,203	26,604	28,805	277,440	300,397	\$6,651	46
10705	Rehab Headworks Air Scrubbers	2013	4	9,547	10,337	8.3%	27,140	29,386	2,375	2,571	24,765	26,814	\$594	46
13174	Accelerated Collection System Rehab Prog	2015	2	10,035	10,337	3.0%	2,465,104	2,539,291	106,821	110,036	2,358,283	2,429,255	\$53,411	46
13176	El Estero Fats Oil & Grease (Fog)	2015	2	10,035	10,337	3.0%	702,894	724,048	56,232	57,924	646,663	666,124	\$28,116	25
13180	Sanitary Sewer Overflow Compliance Progr	2015	2	10,035	10,337	3.0%	2,572,863	2,650,293	69,682	71,779	2,503,182	2,578,514	\$34,841	74
13389	Sanitary Sewer Ovrflw Compl Prog Fy16	2016	1	10,338	10,337	0.0%	3,028,714	3,028,421	6,310	6,310	3,022,403	3,022,111	\$6,310	480
13392	Accelerated Collctn Sys Rehab Prg Fy16	2016	1	10,338	10,337	0.0%	821,654	821,575	2,739	2,739	818,915	818,836	\$2,739	300
<b>Total Other Improvements</b>							<b>\$65,935,383</b>	<b>\$112,124,655</b>	<b>\$26,690,484</b>	<b>\$64,910,189</b>	<b>\$39,244,899</b>	<b>\$47,214,466</b>		

<b>Machinery &amp; Equipment</b>														
10707	Motor Control Center	1978	39	2,776	10,337	272.4%	\$22,611	\$84,197	\$22,611	\$84,197	\$0	\$0	\$580	39
10708	Motor Control Center	1978	39	2,776	10,337	272.4%	10,106	37,632	10,106	37,632	0	0	\$259	39
10709	Pump Influent	1978	39	2,776	10,337	272.4%	38,541	143,515	38,541	143,515	0	0	\$988	39
10710	Motor Control Center	1978	39	2,776	10,337	272.4%	16,787	62,510	16,787	62,510	0	0	\$430	39
10711	Generator	1978	39	2,776	10,337	272.4%	102,243	380,723	102,243	380,723	0	0	\$2,622	39
10712	Collector Drive Prim Sludge	1978	39	2,776	10,337	272.4%	194,246	723,314	194,246	723,314	0	0	\$4,981	39
10713	Switchboard	1978	39	2,776	10,337	272.4%	39,745	147,999	39,745	147,999	0	0	\$1,019	39
10714	Thickner Drive	1978	39	2,776	10,337	272.4%	53,097	197,717	53,097	197,717	0	0	\$1,361	39
10715	Chlorine Piping	1978	39	2,776	10,337	272.4%	27,195	101,266	27,195	101,266	0	0	\$697	39
10716	Heater Digester	1978	39	2,776	10,337	272.4%	33,325	124,092	33,325	124,092	0	0	\$854	39
10717	Blower Aeration	1978	39	2,776	10,337	272.4%	193,005	718,693	193,005	718,693	0	0	\$4,949	39
10718	Thickner Drive	1978	39	2,776	10,337	272.4%	53,097	197,717	53,097	197,717	0	0	\$1,361	39
10719	Compressor	1978	39	2,776	10,337	272.4%	32,760	121,989	32,760	121,989	0	0	\$840	39
10720	Collector Drive 2Nd Sludge	1978	39	2,776	10,337	272.4%	86,074	320,514	86,074	320,514	0	0	\$2,207	39
10721	Heat Exchange	1978	39	2,776	10,337	272.4%	49,108	182,864	49,108	182,864	0	0	\$1,259	39
10722	Collector Drive	1978	39	2,776	10,337	272.4%	32,117	119,594	32,117	119,594	0	0	\$824	39
10723	Burner Waste Gas	1978	39	2,776	10,337	272.4%	19,913	74,150	19,913	74,150	0	0	\$511	39
10724	Heater Digester	1978	39	2,776	10,337	272.4%	33,325	124,092	33,325	124,092	0	0	\$854	39
10725	Compressor Air	1978	39	2,776	10,337	272.4%	32,760	121,989	32,760	121,989	0	0	\$840	39
10726	Bench W/Cabinet Base	1978	39	2,776	10,337	272.4%	10,278	38,272	10,278	38,272	0	0	\$264	39
10727	Collector Drive-2Nd Sludge	1978	39	2,776	10,337	272.4%	86,074	320,514	86,074	320,514	0	0	\$2,207	39
10728	Process Power Wiring	1978	39	2,776	10,337	272.4%	1,018,455	3,792,425	1,018,455	3,792,425	0	0	\$26,114	39
10729	Secondary Skimmer	1978	39	2,776	10,337	272.4%	44,536	165,839	44,536	165,839	0	0	\$1,142	39
10730	Transformer	1978	39	2,776	10,337	272.4%	14,029	52,240	14,029	52,240	0	0	\$360	39
10731	Mtr Ctr Mcc-2 Blower Rm	1978	39	2,776	10,337	272.4%	10,106	37,632	10,106	37,632	0	0	\$259	39
10732	Transformer	1978	39	2,776	10,337	272.4%	11,148	41,512	11,148	41,512	0	0	\$286	39
10733	Motor Control Mcc-3 Blower Rm	1978	39	2,776	10,337	272.4%	10,757	40,056	10,757	40,056	0	0	\$276	39
10734	Secondary Skimmer	1978	39	2,776	10,337	272.4%	44,536	165,839	44,536	165,839	0	0	\$1,142	39
10735	Transformer	1978	39	2,776	10,337	272.4%	21,166	78,816	21,166	78,816	0	0	\$543	39
10736	Collector Drive-2Nd Sludge	1978	39	2,776	10,337	272.4%	86,074	320,514	86,074	320,514	0	0	\$2,207	39
10737	Switchboard	1978	39	2,776	10,337	272.4%	10,106	37,632	10,106	37,632	0	0	\$259	39
10738	Mtr Control Ctr Mcc-6 Blowerm	1978	39	2,776	10,337	272.4%	23,039	85,790	23,039	85,790	0	0	\$591	39

10739	Switchboard	1978	39	2,776	10,337	272.4%	10,492	39,069	10,492	39,069	0	0	\$269	39
10740	Pump-Influent	1978	39	2,776	10,337	272.4%	38,541	143,515	38,541	143,515	0	0	\$988	39
10741	Compressor Digester	1978	39	2,776	10,337	272.4%	16,784	62,499	16,784	62,499	0	0	\$430	39
10742	Secondary Skimmer	1978	39	2,776	10,337	272.4%	44,536	165,839	44,536	165,839	0	0	\$1,142	39
10743	Switchboard	1978	39	2,776	10,337	272.4%	15,159	56,448	15,159	56,448	0	0	\$389	39
10744	Switchboard	1978	39	2,776	10,337	272.4%	10,963	40,823	10,963	40,823	0	0	\$281	39
10745	Mtr Control Mcc-C Blower Rm	1978	39	2,776	10,337	272.4%	10,106	37,632	10,106	37,632	0	0	\$259	39
10746	Motor Control Center	1978	39	2,776	10,337	272.4%	11,819	44,010	11,819	44,010	0	0	\$303	39
10747	Motor Control Center	1978	39	2,776	10,337	272.4%	13,960	51,983	13,960	51,983	0	0	\$358	39
10748	Heat Exchange Control	1978	39	2,776	10,337	272.4%	12,416	46,233	12,416	46,233	0	0	\$318	39
10749	Switchboard	1978	39	2,776	10,337	272.4%	16,787	62,510	16,787	62,510	0	0	\$430	39
10750	Switchboard	1978	39	2,776	10,337	272.4%	45,209	168,345	45,209	168,345	0	0	\$1,159	39
10751	Blower Aeration	1978	39	2,776	10,337	272.4%	193,005	718,693	193,005	718,693	0	0	\$4,949	39
10752	Switchboard	1978	39	2,776	10,337	272.4%	10,106	37,632	10,106	37,632	0	0	\$259	39
10753	Motor Control Mcc-B Blower Rm	1978	39	2,776	10,337	272.4%	10,106	37,632	10,106	37,632	0	0	\$259	39
10754	Heat Exchange Control	1978	39	2,776	10,337	272.4%	12,416	46,233	12,416	46,233	0	0	\$318	39
10755	Motor Control Mcc-7 Blower Rm	1978	39	2,776	10,337	272.4%	10,106	37,632	10,106	37,632	0	0	\$259	39
10756	Pump-Vertical	1980	37	3,237	10,337	219.3%	16,216	51,784	16,216	51,784	0	0	\$438	37
10757	Pump-Vertical	1980	37	3,237	10,337	219.3%	16,216	51,784	16,216	51,784	0	0	\$438	37
10758	Pump-Braemer St	1984	33	4,146	10,337	149.3%	14,597	36,394	14,597	36,394	0	0	\$442	33
10759	Muffin Monster	1984	33	4,146	10,337	149.3%	20,285	50,576	20,285	50,576	0	0	\$615	33
10760	Belt Filter Press	1984	33	4,146	10,337	149.3%	23,291	58,071	23,291	58,071	0	0	\$706	33
10761	Conveyors	1985	32	4,195	10,337	146.4%	10,210	25,159	10,210	25,159	0	0	\$319	32
10762	Air Compressor	1985	32	4,195	10,337	146.4%	12,899	31,786	12,899	31,786	0	0	\$403	32
10763	Fuel Tank	1986	31	4,295	10,337	140.7%	29,233	70,356	29,233	70,356	0	0	\$943	31
10764	Computer	1986	31	4,295	10,337	140.7%	13,674	32,910	13,674	32,910	0	0	\$441	31
10765	Intercom	1987	30	4,406	10,337	134.6%	20,413	47,891	20,413	47,891	0	0	\$680	30
10766	T.V. Camera	1987	30	4,406	10,337	134.6%	12,256	28,754	12,256	28,754	0	0	\$409	30
10767	Bubble Diffuser Tubes	1987	30	4,406	10,337	134.6%	16,555	38,839	16,555	38,839	0	0	\$552	30
10768	P/C Equipment	1988	29	4,519	10,337	128.7%	14,941	34,176	14,941	34,176	0	0	\$515	29
10769	Telemetering	1988	29	4,519	10,337	128.7%	21,147	48,372	21,147	48,372	0	0	\$729	29
10770	Chromotograph	1988	29	4,519	10,337	128.7%	47,484	108,618	47,484	108,618	0	0	\$1,637	29
10771	Airation Wyss-A-Tube Diffuser	1989	28	4,615	10,337	124.0%	52,775	118,210	52,775	118,210	0	0	\$1,885	28
10772	Airation Equip	1989	28	4,615	10,337	124.0%	16,939	37,941	16,939	37,941	0	0	\$605	28
10773	Pump Unit-Diesel Engine	1991	26	4,835	10,337	113.8%	11,813	25,255	11,813	25,255	0	0	\$454	26
10774	Pipe Inspection Tv Camera Sys	1991	26	4,835	10,337	113.8%	20,175	43,133	20,175	43,133	0	0	\$776	26
10775	Gmc Rodder 2 Ton	1992	25	4,985	10,337	107.4%	24,786	51,396	24,786	51,396	0	0	\$991	25
10776	Microwave Sample Prep System	1993	24	5,210	10,337	98.4%	14,685	29,135	14,685	29,135	0	0	\$612	24
10777	El Estero Phone System	1995	22	5,471	10,337	88.9%	31,605	59,714	31,605	59,714	0	0	\$1,437	22
10778	Vaughan Chopper Pump	1995	22	5,471	10,337	88.9%	13,079	24,712	13,079	24,712	0	0	\$595	22
10779	Van-Mounted Video Camera Sys	1995	22	5,471	10,337	88.9%	92,021	173,865	92,021	173,865	0	0	\$4,183	22
10780	Dianex Dx500 Ic System	1996	21	5,620	10,337	83.9%	20,831	38,315	20,831	38,315	0	0	\$992	21
10781	P/E Spectrometer Analyst 300	1998	19	5,920	10,337	74.6%	12,159	21,231	12,159	21,231	0	0	\$640	19
10782	Control & Display Panel Campanil And Tun	1999	18	6,059	10,337	70.6%	22,348	38,127	22,348	38,127	0	0	\$1,242	18
10783	Rtu Master Scada System	1999	18	6,059	10,337	70.6%	12,147	20,724	12,147	20,724	0	0	\$675	18
10784	Scada Wiring System Rocknook Pump Statio	1999	18	6,059	10,337	70.6%	13,434	22,920	13,434	22,920	0	0	\$746	18
10785	El Estero Administration Office Furnishi	1999	18	6,059	10,337	70.6%	32,627	55,663	32,627	55,663	0	0	\$1,813	18
10786	Air & Gas Mass Flowmeters	1999	18	6,059	10,337	70.6%	18,303	31,226	18,303	31,226	0	0	\$1,017	18
10787	Auger Monster System	1999	18	6,059	10,337	70.6%	86,000	146,721	86,000	146,721	0	0	\$4,778	18
10788	Magmeters Equipment	1999	18	6,059	10,337	70.6%	61,006	104,080	61,006	104,080	0	0	\$3,389	18
10789	Repair/Maintain Wet Well Valves	1999	18	6,059	10,337	70.6%	14,874	25,376	14,874	25,376	0	0	\$826	18
10790	Secondary Scum Actuator Replacement Equi	1999	18	6,059	10,337	70.6%	30,170	51,472	30,170	51,472	0	0	\$1,676	18
10791	1998 Vactor 850 Sewer Jet Rodding Truck	1999	18	6,059	10,337	70.6%	123,341	210,428	123,341	210,428	0	0	\$6,852	18
10792	Ford F350 1 Ton Truck	2001	16	6,343	10,337	63.0%	24,605	40,098	24,605	40,098	0	0	\$1,538	16
10793	Portable Standby Generator 250Kv	2001	16	6,343	10,337	63.0%	63,014	102,693	63,014	102,693	0	0	\$3,938	16
10794	El Estero Equipment Rehab	2001	16	6,343	10,337	63.0%	476,379	776,342	476,379	776,342	0	0	\$29,774	16
10795	Omni Eye Iii Camera	2001	16	6,343	10,337	63.0%	24,808	40,428	24,808	40,428	0	0	\$1,550	16

10796	Godwin Model H15M Diesel Driver	2001	16	6,343	10,337	63.0%	57,454	93,632	57,454	93,632	0	0	\$3,591	16
10797	Gateway 7450Rnms Server	2001	16	6,343	10,337	63.0%	10,727	17,482	10,727	17,482	0	0	\$670	16
10798	D&C System Scada	2001	16	6,343	10,337	63.0%	85,884	139,962	85,884	139,962	0	0	\$5,368	16
10799	Lab Equipment	2001	16	6,343	10,337	63.0%	16,186	26,378	16,186	26,378	0	0	\$1,012	16
10800	Computer System Modeling Prog	2001	16	6,343	10,337	63.0%	67,638	110,228	67,638	110,228	0	0	\$4,227	16
10801	El Estero Scada System	2001	16	6,343	10,337	63.0%	188,064	306,482	188,064	306,482	0	0	\$11,754	16
10804	Lift Station Emergency Generator	2002	15	6,538	10,337	58.1%	466,762	737,981	466,762	737,981	0	0	\$31,117	15
10803	Laboratory Equipment	2003	14	6,694	10,337	54.4%	41,353	63,859	41,353	63,859	0	0	\$2,954	14
10805	El Estero Sludge Conveyor Replace	2004	13	7,115	10,337	45.3%	418,649	608,233	418,649	608,233	0	0	\$32,204	13
10806	El Estero Thickened Sludge Pumping Imprv	2004	13	7,115	10,337	45.3%	188,397	273,712	188,397	273,712	0	0	\$14,492	13
10807	El Estero Digester Mixing Imprv	2004	13	7,115	10,337	45.3%	158,000	229,550	158,000	229,550	0	0	\$12,154	13
10808	Lab Equipment	2005	12	7,446	10,337	38.8%	236,052	327,702	236,052	327,702	0	0	\$19,671	12
10809	El Estero Equip Rahabilitation	2005	12	7,446	10,337	38.8%	1,284,884	1,783,756	1,284,884	1,783,756	0	0	\$107,074	12
10810	Wastewater Plant Blower Installation	2006	11	7,751	10,337	33.4%	1,173,353	1,564,824	1,173,353	1,564,824	0	0	\$106,668	11
10811	Rehab Secondary Clarifiers	2006	11	7,751	10,337	33.4%	389,823	519,881	389,823	519,881	0	0	\$35,438	11
10812	Scada/Custom Lims Project	2006	11	7,751	10,337	33.4%	23,438	31,258	23,438	31,258	0	0	\$2,131	11
10813	Scada/Custom Lims Project	2008	9	8,310	10,337	24.4%	30,510	37,952	25,934	32,259	4,577	5,693	\$2,882	11
10814	Ion Chromatography-Dionex Ics300	2008	9	8,310	10,337	24.4%	14,130	17,576	14,130	17,576	0	0	\$1,570	9
10815	Rehab Primary Clarifiers	2008	9	8,310	10,337	24.4%	1,333,791	1,659,133	1,133,722	1,410,263	200,069	248,870	\$125,969	11
10816	Rehab Secondary Clarifiers	2008	9	8,310	10,337	24.4%	833,555	1,036,878	708,522	881,346	125,033	155,532	\$78,725	11
10817	Install Fourth Influent Pump	2009	8	8,570	10,337	20.6%	1,477,531	1,782,175	554,074	668,316	923,457	1,113,860	\$69,259	21
10818	Bypass Pumper- Godwin Dri-Prime Model HI	2009	8	8,570	10,337	20.6%	71,947	86,782	53,961	65,086	17,987	21,695	\$6,745	11
10819	Clarifier Rehab Project	2009	8	8,570	10,337	20.6%	262,638	316,790	196,979	237,592	65,660	79,197	\$24,622	11
10835	Scada System Upgrade	2009	8	8,570	10,337	20.6%	214,163	258,320	131,418	158,514	82,745	99,805	\$16,427	13
10836	Asset Maint Mgmt System At El Estero	2009	8	8,570	10,337	20.6%	122,546	147,813	75,199	90,704	47,347	57,110	\$9,400	13
10837	El Estero Equip. Rehab	2009	8	8,570	10,337	20.6%	39,057	47,110	23,967	28,908	15,090	18,202	\$2,996	13
10820	Belt Press Replacement	2010	7	8,799	10,337	17.5%	519,939	610,820	337,960	397,033	181,978	213,787	\$48,280	11
10821	Belt Press Replacement No. 2	2010	7	8,799	10,337	17.5%	700,609	823,071	455,396	534,996	245,213	288,075	\$65,057	11
10822	Scada-Thickener Pump Station	2010	7	8,799	10,337	17.5%	35,650	41,881	23,173	27,223	12,478	14,658	\$3,310	11
10823	Rehab Secondary Clarifiers	2010	7	8,799	10,337	17.5%	200,420	235,452	130,273	153,044	70,147	82,408	\$18,610	11
10824	Rehab Primary Clarifiers	2010	7	8,799	10,337	17.5%	321,976	378,255	209,284	245,865	112,691	132,389	\$29,898	11
10825	Scada/Custom Lims Project	2010	7	8,799	10,337	17.5%	12,500	14,685	8,125	9,545	4,375	5,140	\$1,161	11
10826	Replace 3 Existing Influent Pumps	2011	6	9,070	10,337	14.0%	61,757	70,383	33,966	38,711	27,790	31,673	\$5,661	11
10827	Replace 3 Existing Influent Pumps	2011	6	9,070	10,337	14.0%	5,467	6,231	3,007	3,427	2,460	2,804	\$501	11
10828	Replace 3 Existing Influent Pumps	2011	6	9,070	10,337	14.0%	52,433	59,758	28,838	32,867	23,595	26,891	\$4,806	11
10829	Replace 3 Existing Influent Pumps	2011	6	9,070	10,337	14.0%	173,130	197,315	95,221	108,523	77,908	88,792	\$15,870	11
10830	Laboratory Washer Decontaminator	2011	6	9,070	10,337	14.0%	19,361	22,065	10,648	12,136	8,712	9,929	\$1,775	11
10831	El Estero Equip Rehab	2011	6	9,070	10,337	14.0%	747,111	851,475	410,911	468,311	336,200	383,164	\$68,485	11
10832	El Estero Equip Rehab	2011	6	9,070	10,337	14.0%	379,120	432,080	208,516	237,644	170,604	194,436	\$34,753	11
10833	El Estero Equip Rehab	2011	6	9,070	10,337	14.0%	812,596	926,109	446,928	509,360	365,668	416,749	\$74,488	11
10834	El Estero Equip. Rehab	2011	6	9,070	10,337	14.0%	735,210	837,912	404,366	460,852	330,845	377,061	\$67,394	11
10838	Asset Maint Mgmt System At El Estero	2013	4	9,547	10,337	8.3%	497,192	538,334	174,017	188,417	323,175	349,917	\$43,504	11
10839	El Estero Equip. Rehab	2013	4	9,547	10,337	8.3%	87,159	94,371	30,506	33,030	56,653	61,341	\$7,626	11
10840	El Estero Equip. Rehab	2013	4	9,547	10,337	8.3%	610,674	661,206	213,736	231,422	396,938	429,784	\$53,434	11
10841	El Estero Equip Rehab	2013	4	9,547	10,337	8.3%	245,537	265,855	85,938	93,049	159,599	172,806	\$21,484	11
10842	El Estero Equip Rehab	2013	4	9,547	10,337	8.3%	911,710	987,152	319,098	345,503	592,611	641,649	\$79,775	11
10843	Scada Syst Upgr- Bypass Pumper/Auto Pump	2013	4	9,547	10,337	8.3%	72,506	78,505	25,377	27,477	47,129	51,029	\$6,344	11
10844	Scada System Upgrade	2013	4	9,547	10,337	8.3%	62,397	67,560	21,839	23,646	40,558	43,914	\$5,460	11
10845	Scada System Upgrade	2013	4	9,547	10,337	8.3%	33,952	36,762	11,883	12,867	22,069	23,895	\$2,971	11
10846	Scada Syst Upgr- Lift Station	2013	4	9,547	10,337	8.3%	25,172	27,254	8,810	9,539	16,362	17,715	\$2,203	11
10847	Scada Syst Upgr- Chopper Pump	2013	4	9,547	10,337	8.3%	11,983	12,975	4,194	4,541	7,789	8,433	\$1,049	11
13179	Replace 3 Existing Influent Pumps	2015	2	10,035	10,337	3.0%	3,905,593	4,023,130	455,652	469,365	3,449,940	3,553,765	\$227,826	17
13333	2015 Ford F350 4X2 Reg Cab W/Crane	2015	2	10,035	10,337	3.0%	18,229	18,777	5,469	5,633	12,760	13,144	\$2,734	7
13393	Wonderland Software El Estero Trtmnt Plt	2016	1	10,338	10,337	0.0%	<u>24,397</u>	<u>24,394</u>	<u>407</u>	<u>407</u>	<u>23,990</u>	<u>23,988</u>	\$407	60
<b>Total Machinery &amp; Equipment</b>							<b>\$25,036,520</b>	<b>\$38,532,265</b>	<b>\$16,434,318</b>	<b>\$29,072,967</b>	<b>\$8,602,202</b>	<b>\$9,459,298</b>		

Infrastructure

10706	Storm Drain And Sewers	1978	39	2,776	10,337	272.4%	<u>\$279,364</u>	<u>\$1,040,269</u>	<u>\$268,888</u>	<u>\$1,001,259</u>	<u>\$10,476</u>	<u>\$39,010</u>	\$6,895	41
	<b>Total Infrastructure</b>						<b>\$279,364</b>	<b>\$1,040,269</b>	<b>\$268,888</b>	<b>\$1,001,259</b>	<b>\$10,476</b>	<b>\$39,010</b>		
<b>Underground Piping</b>														
10848	Sewer Pipes	1984	33	4,146	10,337	149.3%	<u>\$72,699,240</u>	<u>\$181,257,126</u>	<u>\$46,760,359</u>	<u>\$116,585,101</u>	<u>\$25,938,881</u>	<u>\$64,672,025</u>	\$1,416,981	51
	<b>Total Underground Piping</b>						<b>\$72,699,240</b>	<b>\$181,257,126</b>	<b>\$46,760,359</b>	<b>\$116,585,101</b>	<b>\$25,938,881</b>	<b>\$64,672,025</b>		
<b>Construction In Progress</b>														
13172	Rehab Aeration Basins	2013	4	9,547	10,337	8.3%	\$1,956,817	\$2,118,740	\$0	\$0	\$1,956,817	\$2,118,740	\$0	
13177	El Estero Strat Plan (Ww Treatmt Plant)	2013	4	9,547	10,337	8.3%	3,074,617	3,329,037	0	0	3,074,617	3,329,037	\$0	
13178	Rehab Aeration Basins	2013	4	9,547	10,337	8.3%	1,674,279	1,812,823	0	0	1,674,279	1,812,823	\$0	
13175	El Estero Equipment Rehab	2014	3	9,806	10,337	5.4%	1,909,471	2,012,870	0	0	1,909,471	2,012,870	\$0	
13182	Ww Lift Station Rehabilitation	2014	3	9,806	10,337	5.4%	1,370,813	1,445,044	0	0	1,370,813	1,445,044	\$0	
13267	El Estero Fog Phase 2	2015	2	10,035	10,337	3.0%	820,725	845,425	0	0	820,725	845,425	\$0	
13268	Pump Vfd Replacement Equip	2015	2	10,035	10,337	3.0%	705,646	726,882	0	0	705,646	726,882	\$0	
13479	Rehab Aeration Basins Debt Svc Interest	2016	1	10,338	10,337	0.0%	<u>39,165</u>	<u>39,161</u>	<u>0</u>	<u>0</u>	<u>39,165</u>	<u>39,161</u>	\$0	
	<b>Total Construction Progress</b>						<b>\$11,551,532</b>	<b>\$12,329,981</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,551,532</b>	<b>\$12,329,981</b>		
<b>Total Assets</b>							<b>\$193,705,739</b>	<b>\$412,182,841</b>	<b>\$104,080,802</b>	<b>\$262,396,675</b>	<b>\$89,624,937</b>	<b>\$149,786,166</b>		

## Appendix C

### Summary of Tabulation of Estimated Asset Values for Non-City Owned Water Facilities

In addition to owning substantial water system capital assets, the City is a party to joint powers agreements for water supply and capacity associated with the California State Water Project (SWP) and the U.S. Bureau of Reclamation's Cachuma Project. The City pays capital costs and debt service on capital assets associated with these projects. The value of the City's share of those assets has been estimated, in consultation with staff of U.S. Bureau of Reclamation (USBR), the Cachuma Operation and Maintenance Board (COMB), and the Central Coast Water Authority (CCWA), using the Replacement Cost New Less Depreciation (RCNLD) method that was used to value City-owned assets for the purposes of determining capacity charges in this report. Net asset values were estimated as of June 30, 2015, using the most recent information available at the time of developing this report. The information sources and procedures used are summarized below. These asset value totals were subsequently escalated to June 30, 2016 values, keeping the same RCNLD method, and are shown in Table 3 of this report.

#### *State Water Project*

- “Local” Facilities: These consist of the facilities that are owned and operated by CCWA, including the Mission Hills and Santa Ynez pipeline extensions and the Polonio Pass Treatment Plant. CCWA asset information was taken from the CCWA Depreciation Expense Report, as of March 31, 2016 and then adjusted for RCNLD.
- “Transportation” Facilities: These consist of the State-owned pipelines, aqueducts, and pump stations used to transport the water from Lake Oroville to the various State Water Contractors. Total Transportation capital costs by reach and year were obtained from Table B-10, “Capital Costs of Each Aqueduct Reach to be Reimbursed through Capital Cost Component of Transportation Charge,” DWR Bulletin 132-14, November 2015. Cost share for Santa Barbara County (County) was determined using Table B-1, “Factors for Distributing Reach Capital Costs Among Contractors,” from the same document. Allocation of costs among County participants is based on CCWA 2016 Budget, pp. 59, 62, & 63.
- “Conservation” Facilities: These consist primarily of the State-owned Oroville Dam in Northern California and related facilities. Total SWP capital costs by year for Conservation facilities were obtained from Table B-13, “Capital and Operating Costs of Project Conservation Facilities to be Reimbursed through Delta Water Charges,” in DWR Bulletin 132-14, November 2015. These were prorated by the City's contract share (“Table A” amount) to obtain the City's share of the assets and then adjusted for RCNLD.

#### *Cachuma Project*

- Assets owned by USBR include Bradbury Dam at Lake Cachuma, the Tecolote Tunnel, the South Coast Conduit, and several balancing reservoirs. Individual original asset values were provided by the Cost Analysis Supervisor, Accounting Service, USBR, Mid-Pacific Region. June 30, 2015 financial status information was taken from USBR's “Project Financial Statement,” September 2015.
- Additional assets administered by COMB include the Upper Reach Reliability Project built in 2012 and the annual capital maintenance program for the South Coast Conduit, and various habitat improvement projects associated with the 2000 Lower Santa Ynez River Fish Management Plan.