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**RESOLUTION NO. 2016 - 05**

**A RESOLUTION UPDATING THE SYSTEM DEVELOPMENT CHARGE FOR THE WATER SYSTEM, APPROVING A LIST OF EXISTING CAPITAL ASSETS AND A LIST OF FUTURE CAPITAL IMPROVEMENTS UPDATING THE WATER MASTER PLAN.**

7           WHEREAS, Municipal Code Chapter 13.08 imposes system development charges on all new  
8 development and provides that the methodology used to establish such charges, and the charges,  
9 shall be established by resolution; and

10           WHEREAS, Chapter 13.08 provides that the system development charge for each system may  
11 have a reimbursement fee or an improvement fee component, or both; and

12           WHEREAS, the City contracted with consultant Economic and Financial Analysis to prepare a  
13 recommended update of the Water System Development Charge and update the Capital  
14 Improvement Plan contained in the Water Master Plan Update; and

15           WHEREAS, the consultant has provided a report and recommendation titled City of Lincoln  
16 City, Oregon, Update, Water Systems Development Charge, February 2016, which is attached hereto  
17 as Exhibit A; and

18           WHEREAS, the consultant has recommended that both a reimbursement fee and an  
19 improvement fee component be imposed for the Water System Development Charge; and

20           WHEREAS, the Water Master Plan Update includes a list of capital improvements that may be  
21 funded with improvement fee revenues and the estimated cost and timing for each improvement; and

22                           NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE  
23 CITY OF LINCOLN CITY, AS FOLLOWS:

24           **Section 1.** The List of Capital Assets, which is included in Exhibit A Appendix, is  
25 adopted as the list of existing capital assets for purposes of computing the reimbursement fee portion  
26 of the Water System Development Charge. The List of Capital Improvements, which is included in  
27 Exhibit A, Table 7 is adopted as the list of planned capital improvements for purposes of computing the  
28 improvement fee portion of the Water System Development Charge.

29           **Section 2.** The findings set out in the consultant's report attached as Exhibit A hereto, are  
30 adopted as the findings on which to establish the reimbursement and improvement fee components

1 for the Water System Development Charge.

2 **Section 3.** A Water System Development Charge is established as follows:

3 **For Uses Other Than Multi-Family Dwellings Sharing a Single Meter and Lodging**

4 **Facilities**

<u>Meter Size</u>	<u>Reimbursement Fee</u>	<u>Improvement Fee</u>	<u>Total Charge</u>
5 5/8"	\$ 1,431	\$ 545	\$ 1,976
6 3/4"	\$ 2,147	\$ 818	\$ 2,965
7 1"	\$ 3,578	\$ 1,363	\$ 4,941
8 1 1/2"	\$ 7,155	\$ 2,726	\$ 9,881
9 2"	\$ 11,448	\$ 4,361	\$ 15,809
10 3"	\$ 35,775	\$13,628	\$ 49,403
11 4"	\$ 71,551	\$27,256	\$ 98,807
12 6"	\$143,101	\$54,513	\$197,614
13 8"	\$193,186	\$73,592	\$266,778

15  
16 **For Multi-Family Dwellings Sharing a Single Meter and for Lodging Facilities**

17 Per multi-family dwelling unit 71% of charge for 5/8" meter

18 Per lodging facility unit 74% of charge for 5/8" meter

19 The term "multi-family dwelling" includes a "dwelling, multi-family" and a "dwelling, duplex or  
20 two-family," the term "dwelling unit" means a "dwelling unit," and the term "lodging facility"  
21 includes a "hotel" and a "motel," all as defined in Section 1.040 of the Zoning Ordinance, as  
22 amended. In addition, the term "lodging facility" includes bed and breakfast accommodations  
23 and camp grounds.

24 **Section 4.** The Water System Development Charge shall apply in accord with Municipal Code  
25 Chapter 13.08.

26 **Section 5.** The Water System Development Charge shall be adjusted annually effective  
27 January 1 of each year beginning January 1, 2017, to reflect changes in the Construction Cost Index

1 (CCI) published in the periodical ENR published by McGraw hill, Inc., automatically and without further  
2 action by the City Council.

3 **Section 6.** The SDC credit policy shall be as set out in Section 13.08.100 of the Municipal  
4 Code.

5  
6 **Section 7.** This resolution shall be effective as of the date of its adoption by the City Council.

7 PASSED AND APPROVED by the City Council of the City of Lincoln City this 22th day of  
8 February 2016.

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11 \_\_\_\_\_  
12 DON WILLIAMS, MAYOR

13 ATTEST:

14   
15 \_\_\_\_\_  
16 CATHY STEERE, City Recorder

Lincoln City, Oregon

**WATER SYSTEM DEVELOPMENT CHARGE, 2016 UPDATE:**

Prepared by:

**ECONOMIC & FINANCIAL ANALYSIS**

1409 Franklin Street, Suite 201  
Vancouver, WA 98660

February 2016



**EXHIBIT A**

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## INTRODUCTION/SUMMARY

The City of Lincoln City retained Economic & Financial Analysis (EFA) to update the City's water system development charges (SDC). The last update was in October 2004; however, since then the City has annually increased the SDC for inflation using the Construction Cost Index published in the *ENR* (Engineering News-Record) magazine.

Since 2004, the City has invested more than \$21.4 million in capital improvements which equals about 49% of undepreciated fixed assets and 69% of depreciated fixed assets. These improvements included replacement of several main water lines that were aged and leaking. The 2003 SDC was based on the need to expand capacity to eight million gallons per day (8 mgd); however, after fixing the most serious leaks in the system, the desired capacity has been reduced to 6 mgd.

The City also began offering a ¾-inch meter size since 2004.

Also, since 2004 the capacity of meters three inches and larger has increased as technology has improved meter performance. The City has not installed meters larger than two inches since before 2004. Most meter installations are ½-inch. The City also now offers a ¾-inch meter. Table 1 shows the differences in meter capacities in gallons per minute of flow (gpm) for the currently used scale and the updated 2016 scale.

**Table 1 Changes in water meter capacities by size**

Meter size	Meter capacity (gpm)		% Δ meter capacity
	Current	2016	
5/8	20	20	0%
3/4	30	30	0%
1	50	50	0%
1 1/2	100	100	0%
2	160	160	0%
3	350	500	43%
4	600	1000	67%
6	1250	2000	60%
8	1800	2700	50%

Tables 2, 3, and 4 show the current SDC, the updated SDC for 2016, and a comparison of the current and updated SDCs.

**Table 2 Current water system development charges**

Meter Size	Meter Capacity (gpm)	3/4-inch equivalents	Reimbursement	Improvement	Total SDC
5/8	20	1.00	\$879	\$2,081	\$2,960
3/4	30	1.50			
1	50	2.50	\$2,197	\$5,204	\$7,400
1 1/2	100	5.00	\$4,391	\$10,407	\$14,798
2	160	8.00	\$7,029	\$16,707	\$23,736
3	350	17.50	\$15,385	\$36,421	\$51,806
4	600	30.00	\$26,374	\$62,436	\$88,810
6	1250	62.50	\$54,946	\$130,076	\$185,022
8	1800	90.00	\$79,123	\$187,309	\$266,432
Multiple-Family, per Dwelling (% of SFR)		71%	\$624	\$1,478	\$2,102
Lodging Facilities, per Unit (% of SRF)		74%	\$651	\$1,540	\$2,191

**Table 3 Updated water system development charges**

2016 Water system development charge					
Meter Size	Meter Capacity (gpm)	3/4-inch equivalents	Reimbursement	Improvement	Total
5/8	20	1.00	\$1,431	\$545	\$1,976
3/4	30	1.50	\$2,147	\$818	\$2,965
1	50	2.50	\$3,578	\$1,363	\$4,941
1 1/2	100	5.00	\$7,155	\$2,726	\$9,881
2	160	8.00	\$11,448	\$4,361	\$15,809
3	500	25.00	\$35,775	\$13,628	\$49,403
4	1000	50.00	\$71,551	\$27,256	\$98,807
6	2000	100.00	\$143,101	\$54,513	\$197,614
8	2700	135.00	\$193,186	\$73,592	\$266,778
Multiple-Family, per Dwelling			\$1,016	\$387	\$1,403
Lodging Facilities, per Unit			\$1,059	\$403	\$1,462

**Table 4 Comparison of current and updated 2016 system development charges, meter capacities**

Meter Size	Current	2016 Update	Change in SDC		
			\$	%	
5/8	\$2,960	\$1,976	-\$984	-33%	
3/4		\$2,965	\$2,965	N/A	
1	\$7,400	\$4,941	-\$2,459	-33%	
1 1/2	\$14,798	\$9,881	-\$4,917	-33%	
2	\$23,736	\$15,809	-\$7,927	-33%	
3	\$51,806	\$49,403	-\$2,403	-5%	
4	\$88,810	\$98,807	\$9,997	11%	
6	\$185,022	\$197,614	\$12,592	7%	
8	\$266,432	\$266,778	\$346	0.1%	
Multiple-Family, per Dwelling		\$2,102	\$1,403	-\$699	-33%
Lodging Facilities, per Unit		\$2,191	\$1,462	-\$728	-33%

## 2016 WATER SDC UPDATE

A system development charge is composed of up to three parts: a reimbursement fee, an improvement fee, and an optional administrative fee. This update address the first two fees.

### REIMBURSEMENT FEE

The reimbursement fee is charged if the existing system has excess capacity to serve growth. The system currently has capacity to supply up to six million gallons per day (6 mgd) and is using about 2.72 mgd during the peak summer tourist season. Excess capacity is 3.28 mgd, or about 55%.

**Table 5 Summary of water utility fixed assets by category**

	Original Cost	Current Depreciation	Accumulated Depreciation	Value 12/31/2015
Buildings	\$201,395	\$10,032	\$197,182	\$4,213
Computers	\$61,950	\$3,914	\$61,797	\$154
Furniture	\$10,384	\$0	\$10,384	\$0
Heavy equip	\$117,155	\$7,375	\$117,072	\$83
Intangible	\$120,868	\$0	\$0	\$120,868
Lab equip	\$20,782	\$289	\$19,883	\$899
Land	\$729,876	\$19,500	\$19,500	\$710,376
Light equip	\$187,242	\$8,893	\$148,422	\$38,821
Miscellaneous	\$2,388	\$240	\$2,388	\$0
Office equip	\$8,050	\$744	\$7,884	\$165
Plant & system	\$9,054,777	\$303,246	\$3,104,204	\$5,950,573
Pumpstations	\$2,487,518	\$59,633	\$1,346,962	\$1,140,556
Audio equip	\$57,692	\$4,833	\$33,936	\$23,756
System imp	\$30,021,611	\$820,940	\$13,149,005	\$16,872,606
Vehicles	\$233,956	\$1,464	\$209,892	\$24,064
Video equip	\$264	\$0	\$264	\$0
	<u>\$43,315,909</u>	<u>\$1,241,103</u>	<u>\$18,428,775</u>	<u>\$24,887,134</u>

Source: City records, details in Appendix.

The depreciated value of the assets (\$24,887,134) divided by the planned capacity (6,000,000 gallons per day) is the reimbursement fee per gallon of capacity, \$4.15. The average household using a  $\frac{5}{8}$ -inch meter uses about 345 gallons per day on a peak summer day. The reimbursement fee for  $\frac{5}{8}$ -inch meter is therefore \$1,431 (\$4.15 x 345 gallons per peak day).



**Table 6 Calculation of Water Reimbursement Fee**

	2003	$\Delta$	2016
Peak Capacity (gallons/day)	8,000,000	(\$2,000,000)	6,000,000
Peak Daily Usage, SFR 5/8" Meter (gallons/day)	345	\$0	345
<b>Reimbursement Fee</b>			
Book Value	\$12,816,480	\$12,070,654	\$24,887,134
Reimbursement fee/gallon			\$4.15
Reimbursement fee/SFR 5/8-inch meter	\$836	\$596	\$1,431.75

Note: the grey scale text are the data used in the 2003 SDC and the change ( $\Delta$ ) to the updated 2016 SDC.

## IMPROVEMENT FEE

The improvement fee is based on planned capital improvements that have been approved by the City Council. The projects shown in Table 7 show the estimated cost of engineering and construction of each improvement in 2016 dollars. Approximately \$16.764 million of improvements are planned for expansion and replacement of portions of the water distribution system, a new water reservoir to meet future demands and acquisition of additional land adjacent to the existing watershed to assure the City of future water supplies.

Projects that are shown as ~~crossed-out~~ have already been constructed and are included in the reimbursement fee. The City's Public Works staff determined the percentage of each project that would provide benefit to growth, i.e. future developments. Many of the distribution system projects have zero or low benefits for growth because they replace existing water lines without increasing capacity or because no vacant land is served by the water line to accommodate development. Only three projects (project numbers 13, 21, and 22) are allocated 100% to growth.

Of the \$16.764 million of improvements, \$9.481 is allocated to growth and included in the improvement fee. Non-SDC sources of revenue will have to be used to construct the remaining \$7.283 million of improvements. Table x shows the calculations based on maintaining a capacity of 6 mgd.

Table 7 Water utility capital improvements list and allocation to growth

No.	Project	Costs in 2016 \$'s			Growth	
		Engineering	Construction	Total	%	\$
1	Schooner Creek Bridge to Cutler City Water Main Replacement	\$250,000	\$1,750,000	\$2,000,000	0%	\$0
2	Taft Hwy 401 - Fleet	\$33,000	\$500,000	\$533,000	0%	\$0
3	EDLR (ODOT Reimbursement)	\$0	\$141,000	\$141,000	0%	\$0
4	48th Place Utility Relocation	\$40,000	\$200,000	\$240,000	0%	\$0
5	Water Treatment Plant Variable Frequency Drives for finished water pump	\$20,000	\$170,000	\$190,000	50%	\$95,000
6	SW Beach Water Line Replacement	\$45,000	\$390,000	\$435,000	0%	\$0
7	D River Bridge - Water Main Replacement	\$60,000	\$300,000	\$360,000	0%	\$0
8	NE Holmes Road area water line replacement	\$80,000	\$660,000	\$740,000	80%	\$592,000
9	SE 51st to SE Schooner Creek 14" Steel line replacement	\$35,000	\$210,000	\$245,000	5%	\$12,250
10	Replace SE Oar Pump Station	\$250,000	\$900,000	\$1,150,000	70%	\$805,000
11	NE 17th and 15th to Oar replace old line	\$40,000	\$220,000	\$260,000	0%	\$0
12	NE 28th & 29th replacement	\$35,000	\$380,000	\$415,000	15%	\$62,250
13	Bell Court and NW 50th Street low pressure zone	\$30,000	\$250,000	\$280,000	100%	\$280,000
14	NE Yacht and NE 32nd to NE 30th fire flow improvements	\$30,000	\$200,000	\$230,000	50%	\$115,000
15	Surf Reservoir & Pump Station improvements	\$400,000	\$2,000,000	\$2,400,000	70%	\$1,680,000
16	Upgrade water treatment plant generator	\$10,000	\$150,000	\$160,000	50%	\$80,000
17	Meter Reading Solution	\$10,000	\$1,000,000	\$1,010,000	15%	\$151,500
18	West Devils Lake Road Water Line Replacement	\$50,000	\$300,000	\$350,000	15%	\$52,500
19	Roads End Projects 72nd replace 2" with 6"	\$50,000	\$300,000	\$350,000	80%	\$280,000
21	New Water Reservoir	\$275,000	\$3,500,000	\$3,775,000	100%	\$3,775,000
22	Land Acquisition for Watershed			\$1,500,000	100%	\$1,500,000
Totals		\$1,743,000	\$13,521,000	\$16,764,000		\$9,480,500

The improvement fee equals the cost of capital improvements needed to meet future development (\$9,480,500) divided by Peak Capacity (6,000,000 mgd), or \$1.58/gallon. Peak Daily Usage for an existing single family residence (SFR) on a 5/8-inch meter is 345 gallons/day and results in an improvement fee of \$545 per 5/8 -inch meter.

**Table 8 Calculation of Water Improvement Fee**

	2003	Δ	2016
Peak Capacity (gallons/day)	8,000,000	(\$2,000,000)	6,000,000
Peak Daily Usage, SFR 5/8" Meter (gallons/day)	345		345
Improvement Fee			
Growth Allocation of CIP	\$7,307,778	\$2,172,722	\$9,480,500
\$/gallon peak day			\$1.58
Improvement fee/SFR 5/8-inch Meter	\$1,979	(\$1,434)	\$545.13

### UPDATE WATER SYSTEM DEVELOPMENT CHARGE

The updated water system development charge is the sum of the updated reimbursement and improvement fees.  $\$1,977 = \$1432 + \$545$  for the installation of a 5/8-inch water meter. Installation of meters larger than 5/8-inch is determined by the meter's capacity relative to the capacity of a 5/8-inch as shown in Tables 1 and 4 above.

**APPENDIX: LIST OF EXISTING FIXED ASSETS**

<b>Year</b>	<b>Original Cost</b>	<b>Current Depreciation</b>	<b>Accumulated Depreciation</b>	<b>2015 Book Value</b>
1929	200	0	0	200
1949	1	0	0	1
1952	400,550	0	400,000	550
1957	20	0	0	20
1958	1	0	0	1
1963	750	0	0	750
1966	10	0	0	10
1971	875	0	875	0
1973	381,100	7,600	320,300	68,400
1975	6,931	139	5,544	1,525
1976	83,346	1,667	65,010	20,003
1977	69,003	1,380	52,442	17,941
1978	41,317	226	8,358	33,185
1979	84,887	1,698	61,119	25,466
1980	1,845,772	36,915	1,292,040	590,647
1981	23,993	468	16,504	7,957
1982	2,085,006	40,364	1,332,659	792,711
1983	5,254,176	104,143	3,334,950	2,023,369
1984	3,591,975	71,829	2,227,214	1,436,590
1985	124,192	2,434	73,015	53,611
1986	65,489	1,310	37,984	28,815
1987	3,094	0	3,094	0
1988	2,167	0	2,167	0
1989	5,195	0	5,195	0
1990	98,510	1,699	56,029	44,180
1991	25,886	0	25,886	0
1992	104,175	1,993	83,153	23,014
1993	399,136	11,049	275,940	134,246
1994	487,148	12,524	339,409	160,263
1995	894,777	19,495	756,857	156,240
1996	387,299	1,600	368,388	20,510
1997	143,401	686	142,033	2,054
1998	550,142	22,072	467,580	104,634
1999	3,584,698	117,620	1,985,002	1,717,317
2000	595,103	18,293	333,322	280,074
2001	162,935	7,952	115,755	55,131
2002	392,363	8,877	239,189	162,051
2003	1,165,433	37,223	497,738	704,919
2004	910,156	33,394	428,853	507,401
2005	262,238	6,235	138,057	130,416
2006	955,638	31,769	326,732	660,676
2007	1,047,433	49,007	410,956	685,485
2008	264,004	9,933	72,242	201,696
2009	5,152,604	174,325	1,044,839	4,278,424
2010	4,216,714	143,745	718,879	3,641,580
2011	2,013,826	73,396	293,871	1,793,352
2012	72,614	7,416	23,391	56,639
2013	20,127	797	1,594	19,329
2014	1,254,753	42,973	44,611	1,253,116
2015	1,632,779	55,126	0	1,632,779
2016	2,451,965	81,732	0	2,451,965
Total	43,315,909	1,241,103	18,428,775	25,979,242
2003 to 2016	21,420,286			18,017,777
	49%			69%

Description	Date Acquired	Life	Total Cost	Current Depreciation	Accumulated Depreciation 2015	Value 12/31/2015
7-11-10-da-6600-radio tower	12/20/29	0	200	0	0	200
Rock creek reservoir & chlorin	04/15/49	0	1	0	0	1
Schooner creek dam	07/01/52	50	400,000	0	400,000	0
Gordey creek reservoir-cutler	07/07/52	0	550	0	0	550
Schooner creek chlorinator pum	09/30/57	0	20	0	0	20
Cutler city pump house site	04/12/58	0	1	0	0	1
Reservoir site ne surf 7-11-11	03/30/63	0	750	0	0	750
West devils lake road water pu	08/16/66	0	10	0	0	10
4" gas-driven pump-homelight	10/12/71	10	875	0	875	0
West devils lake pump station	07/01/73	10	1,100	0	1,100	0
N.e. Surf st. Reservoir	07/01/73	50	170,000	3,400	142,800	27,200
West devils lake pump station	07/01/73	50	180,000	3,600	151,200	28,800
N. 21st st. Reducing valve	07/01/73	50	30,000	600	25,200	4,800
1974-75 water system improveme	06/30/75	50	6,931	139	5,544	1,386
1975-76 water system improveme	06/30/76	50	83,346	1,667	65,010	18,336
1976-77 water system improveme	06/30/77	50	69,003	1,380	52,442	16,561
N end reservoir ne port lane b	01/30/78	0	29,250	0	0	29,250
Sal-la-sea water district-road	02/24/78	0	773	0	0	773
1977-78 water system improveme	06/30/78	50	11,294	226	8,358	2,936
1978-79 water system improveme	06/30/79	50	84,887	1,698	61,119	23,768
Ne 36th & quay pump station 7-	06/30/80	50	15,000	300	10,500	4,500
Oceanlake east water project	06/30/80	50	600,878	12,018	420,615	180,263
Oceanlake west water project	06/30/80	50	508,223	10,164	355,756	152,467
North devils lake water projec	06/30/80	50	721,671	14,433	505,169	216,501
Hewlett-packard programmable c	02/10/81	5	590	0	590	0
Ne 20th & oar pump station 7-1	06/30/81	50	15,000	300	10,200	4,800
1980-81 water system improveme	06/30/81	50	8,403	168	5,714	2,689
Wilson h154-d6 portable radio	01/20/82	5	650	0	650	0
Land for water treatment plant	06/30/82	0	66,160	0	0	66,160
North of hwy 101 water project	06/30/82	50	1,056,792	21,136	697,483	359,309
Water capital project	06/30/82	50	456,369	9,127	301,204	155,166
1978 bond water project	06/30/82	50	342,182	6,844	225,840	116,342
Sw 51st st. Lid water improvem	06/30/82	50	72,344	1,447	47,747	24,597
Lockshire lid water improvemen	06/30/82	50	53,172	1,063	35,093	18,078
Forest park subdiv. Lid water	06/30/82	50	37,337	747	24,642	12,695
1982-83 water system improveme	01/01/83	50	66,321	1,326	42,445	23,876
Se 19th & se lee water reservo	06/30/83	0	42,061	0	0	42,061
Transmission lines land	06/30/83	0	2,600	0	0	2,600
Se 14th & oar pump station 7-1	06/30/83	50	15,000	300	9,600	5,400
Se 19th st. Reservoir 7-11-23,	06/30/83	50	632,763	12,655	404,968	227,795
Spyglass ridge lid water impro	06/30/83	50	136,900	2,738	87,616	49,284
Taft, nelscott, cutler city wa	06/30/83	50	1,138,320	22,766	728,525	409,795
Delake water project	06/30/83	50	684,358	13,687	437,989	246,369
Impoundment design project	06/30/83	50	99,925	1,999	63,952	35,973
Transmission system project	06/30/83	50	2,393,760	47,875	1,532,006	861,753
Kimberling lid water improveme	06/30/83	50	13,753	275	8,802	4,951
Nw oar lid water improvements	06/30/83	50	10,685	214	6,838	3,847

Description	Date Acquired	Life	Total Cost	Current Depreciation	Accumulated Depreciation 2015	Value 12/31/2015
Lar-mar lid water improvements	06/30/83	50	15,343	307	9,819	5,524
Ratio turbidimeter with cells	09/15/83	10	1,089	0	1,089	0
Sand blasting machine	09/15/83	10	1,300	0	1,300	0
Midland 70-340 b radio, unit 5	03/15/84	10	500	0	500	0
Water treatment plant	06/30/84	50	3,457,895	69,158	2,143,895	1,314,000
Water system construction in f	06/30/84	50	13,420	268	8,320	5,100
Camp roosevelt lid water impro	06/30/84	50	4,915	98	3,047	1,868
Devils point lid water improve	06/30/84	50	44,775	896	27,761	17,015
Lincoln palisades lid water im	06/30/84	50	70,471	1,409	43,692	26,779
Land for water treatment plant	04/22/85	0	2,500	0	0	2,500
Indian shores, alice pk. Lid w	06/30/85	50	113,900	2,278	68,340	45,560
Anchor, coast, dune lid water	06/30/85	50	7,792	156	4,675	3,117
1985-86 water system improveme	06/30/86	50	65,489	1,310	37,984	27,505
Environmental lab - w/turbidim	02/15/87	10	994	0	994	0
Construction-no. Auxillary int	06/30/87	10	2,100	0	2,100	0
Hatco paving breaker, model 40	09/15/88	5	817	0	817	0
Vibratory rammer, wacker model	09/15/88	5	1,350	0	1,350	0
Water meters for f.y. 1988-89	06/30/89	10	4,593	0	4,593	0
Edsel open end steel shelving	08/18/89	10	602	0	602	0
Water system construction for	06/30/90	50	84,962	1,699	42,481	42,481
Water meters for f.y. 1989-90	06/30/90	10	5,864	0	5,864	0
Streaming current monitor	07/30/90	10	7,685	0	7,685	0
Water meters for f.y. 1990-91	06/30/91	10	8,643	0	8,643	0
Engineering design for plant &	06/30/91	10	13,368	0	13,368	0
Repeater equip., battery & bin	08/15/91	10	2,419	0	2,419	0
Orion benchtop ph meter kit, 1	09/13/91	10	503	0	503	0
2 sets transmitting/receiving	09/29/91	10	954	0	954	0
8 x 12 storage shed	02/07/92	5	726	0	726	0
1992 dodge 4x4 club cab pickup	06/02/92	5	14,832	0	14,832	0
Vanda paging system w/4 pagers	06/29/92	10	1,793	0	1,793	0
91-92 water system constructio	06/30/92	30	59,776	1,993	38,755	21,021
Water meters for f.y. 91-92	06/30/92	10	9,983	0	9,983	0
115 v amperometric titrator	08/20/92	10	895	0	895	0
Stanley hyd. Jack hammer w/3 s	09/11/92	10	2,264	0	2,264	0
Stanley hyd. Power saw w/cart	09/11/92	10	2,600	0	2,600	0
Ditchwitch p40 rod pusher w/hy	09/11/92	10	4,200	0	4,200	0
Stanley sm22 hyd. Powered pump	09/11/92	10	1,995	0	1,995	0
Hach 1720 c turbidimeter	09/18/92	10	1,575	0	1,575	0
'92 10-ton tilt bed trailer, t	11/27/92	10	2,850	0	2,850	0
Dirtblaster pressure washer &	12/23/92	5	685	0	685	0
Midland 70-340 box radio w/mic	02/11/93	5	1,238	0	1,238	0
Sensus alpha numeric interroga	02/15/93	10	5,220	0	5,220	0
Sensus alpha numeric interroga	02/15/93	10	5,220	0	5,220	0
Sensus communications/charging	02/15/93	10	650	0	650	0
Sensus rms software w/manual	02/15/93	10	3,900	0	3,900	0
Shorelite trench box system w/	03/10/93	10	2,517	0	2,517	0
1-drawer, oak flat file	06/30/93	10	924	0	924	0
Oak lateral file cabinet	06/30/93	10	504	0	504	0
Oak double pedestal desk	06/30/93	10	721	0	721	0
Oak desk with right hand retur	06/30/93	10	1,125	0	1,125	0
6 2-door oak library storage b	06/30/93	10	741	0	741	0
Oak credenza	06/30/93	10	759	0	759	0

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Water meters for 1992-93 f.y.	06/30/93	10	15,495	0	15,495	0
Water sys. Constr.-holmes rd.	06/30/93	30	18,304	610	11,501	6,803
Gis layers-engineering design	06/30/93	5	3,337	0	3,337	0
Engineering design 1992-93 f.y	06/30/93	10	23,381	0	23,381	0
Edlr water line expansion 1992	06/30/93	30	313,167	10,439	196,774	116,394
V r drafting table 37 1/2x60	07/01/93	10	621	0	621	0
Canon mp50 microfilm reader/pr	08/18/93	5	717	0	717	0
Sensus auxiliary charging stan	10/14/93	5	595	0	595	0
Mohawk lme12 above ground vehi	02/21/94	10	1,750	0	1,750	0
Emc7600 center post tire chang	02/21/94	5	522	0	522	0
Water meters for f.y. 1993-94	06/30/94	10	57,731	0	57,731	0
Water master plan 1993-94 f.y.	06/30/94	5	45,756	0	45,756	0
Water line construction-shilo	06/30/94	30	351,000	11,700	212,940	138,060
Engineering design for 1993-94	06/30/94	10	4,727	0	4,727	0
N.e. Lee pl. Water main constr	06/30/94	30	24,713	824	15,034	9,679
Graco 490 airless paint spraye	12/19/94	5	950	0	950	0
Stihl cutquick 14" pipe saw	03/13/95	5	816	0	816	0
Komatsu pneu. Tire forklift, m	03/31/95	10	4,825	0	4,825	0
Cat carwash system w/spray arc	04/17/95	10	1,267	0	1,267	0
1.5 hp 12 volt submersible pum	04/25/95	5	753	0	753	0
1995 chevy s10 4x4 pickup w/ex	05/30/95	5	16,917	0	16,917	0
12 shelving units-metal frame	06/07/95	10	1,727	0	1,727	0
Water meters for f.y. 1994-95	06/29/95	10	3,457	0	3,457	0
East devils lk rd water system	06/29/95	30	226,647	7,555	133,344	93,303
Water source development costs	06/29/95	10	104,676	0	104,676	0
East devils lake rd water sys.	06/29/95	30	84,138	2,805	49,501	34,637
Water plant telemetry system 1	06/29/95	10	97,590	0	97,590	0
Water source development 1994-	06/29/95	10	126,962	0	126,962	0
Water meter change-out program	06/29/95	10	25,772	0	25,772	0
Ne 10th st main/water sys cons	06/29/95	30	24,241	808	14,262	9,979
Public works shop building	06/30/95	20	166,554	8,328	166,554	0
20 ft steel container	08/03/95	5	658	0	658	0
Dayton-generac 11 hp, 8000 wat	09/11/95	10	1,769	0	1,769	0
2 fire-proof storage cabinets	11/28/95	10	530	0	530	0
Phipps & bird programmable jar	12/20/95	10	2,091	0	2,091	0
P ii hand-held hyd. Valve oper	12/29/95	5	3,387	0	3,387	0
Nova phase contrast microscope	01/12/96	10	1,316	0	1,316	0
21 metal 12 x 18 x 72 lockers	01/23/96	10	660	0	660	0
12 v porta-pump w/hose & fitti	03/06/96	5	860	0	860	0
P.w. Shop improvements f.y. 19	06/30/96	20	3,381	169	2,996	385
Water meter change-out f.y. 19	06/30/96	10	29,569	0	29,569	0
Water meters for f.y. 1995-96	06/30/96	10	11,055	0	11,055	0
D river water line f.y. 1995-9	06/30/96	30	25,785	859	14,654	11,130
Water plant grit basin f.y. 19	06/30/96	10	114,117	0	114,117	0
Water system dev.-engineering-	06/30/96	10	145,448	0	145,448	0
Water source dev. Engineering	06/30/96	10	4,831	0	4,831	0
Water system constr. F.y. 1995	06/30/96	30	17,131	571	9,736	7,395
Final pmt-schooner cr. Grit ba	09/03/96	10	2,000	0	2,000	0
HI90 metrotech leak detector	09/26/96	5	1,390	0	1,390	0
810 metrotech pipe locator w/a	09/26/96	5	2,255	0	2,255	0
Drift cr. Water main repair/fl	09/30/96	10	27,500	0	27,500	0
Nikon 20" digital theodolite	02/28/97	5	667	0	667	0



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Kenwood tk-760 radio	03/07/97	5	555	0	555	0
1 3/4" boring tool w/50' hose	06/27/97	10	2,431	0	2,431	0
P.w. Shop improvements f.y. 19	06/30/97	20	13,809	686	12,441	1,368
Water meters f.y. 1996-97	06/30/97	10	54,890	0	54,890	0
Wtp system impvmts. 1996-97 fu	06/30/97	10	63,821	0	63,821	0
1997 7-passenger chevy van, wh	10/02/97	5	7,228	0	7,228	0
1997-98 p.w. Shop building	06/30/98	20	16,924	850	14,465	2,459
Water meters f.y. 1997-98	06/30/98	10	70,370	0	67,145	3,225
1997-98 measure & service cree	06/30/98	20	11,340	567	9,686	1,654
Ne 36th st. Fireflow 1997-98 f	06/30/98	20	127,523	6,376	104,675	22,848
Wdlr water utility relocation	06/30/98	20	20,874	1,044	15,899	4,975
Other water system engineering	06/30/98	10	10,099	0	7,692	2,407
S.e. Lee & oar transmission li	06/30/98	20	242,555	12,128	207,182	35,373
Reservoir fence project f.y. 1	06/30/98	20	22,144	1,107	18,914	3,229
Eng. Service-future water impo	06/30/98	10	26,821	0	20,429	6,392
Hm2h hose monster	08/20/98	5	675	0	675	0
Hp deskjet 1120 cse printer	09/30/98	5	817	0	817	0
Eagl 400 laser level w/tripod	01/22/99	5	708	0	708	0
1999 chevy s-10 pickup	01/28/99	5	16,697	0	16,697	0
Complete water treatment plant	02/01/99	30	3,521,543	117,385	1,927,067	1,594,476
1998-99 water meters	06/30/99	10	31,618	0	27,481	4,137
Ne 36th st. Fire flow 1998-99	06/30/99	20	4,703	235	3,619	1,084
Hp laserjet 4050 tn printer	09/22/99	5	610	0	610	0
2000 dodge durango 4 x 4 utili	11/29/99	5	8,821	0	8,821	0
Fiberglass service body w/alum	02/16/00	5	6,025	0	6,025	0
2000 chevy 4x2 pickup w/extend	02/22/00	5	22,304	0	22,304	0
Capitalized interest during co	06/30/00	28	162,102	5,789	86,840	75,262
99-00 final pmt.-wtp expansion	06/30/00	30	13,526	451	6,801	6,726
Se 14th st/oar booster station	06/30/00	30	200,501	6,683	100,807	99,694
Neotsu water main upgrade	06/30/00	30	161,094	5,370	80,995	80,100
99-00 water meters	06/30/00	10	10,379	0	10,379	0
Traffic microphone	08/25/00	5	800	0	800	0
18" tiger mag flow meter	09/30/00	5	9,966	0	9,966	0
2100n laboratory turbidimeter	10/16/00	10	1,745	0	1,745	0
Schooner cr. Stream gauging eq	11/06/00	10	6,660	0	6,660	0
Lee st. Reservoir improvements	06/30/01	20	159,032	7,952	111,852	47,179
Landa tr3500 single axle 200 g	07/01/01	5	1,903	0	1,903	0
Front counter desk unit	08/26/01	10	2,000	0	2,000	0
Rebuild water pump #1	03/31/02	5	4,800	0	4,800	0
Sony dcr-trv340 digital camera	05/09/02	5	264	0	264	0
2001-02 cutler city watermain	06/30/02	0	3,000	0	0	3,000
2001-02 wdlr/oar water line	06/30/02	30	266,318	8,877	116,144	150,174
2001-02 water master plan upda	06/30/02	5	35,360	0	35,360	0
2001-02 eng. Future water sour	06/30/02	10	79,865	0	79,865	0
Grundo-mat 45p air boring tool	08/16/02	5	2,756	0	2,756	0
Intel pentium 4 gis server	03/31/03	5	2,184	0	2,184	0
Gps unit/software/finder	05/01/03	5	6,988	0	6,988	0
Kenwood tk-780h mobile radio	05/09/03	5	625	0	625	0
Kenwood tk-780h mobile radio	05/09/03	5	625	0	625	0
Precision intel p4 computer w/	05/13/03	5	1,483	0	1,483	0
Precision intel p4 computer w/	05/13/03	5	1,483	0	1,483	0
Precision intel p4 computer w/	05/13/03	5	1,483	0	1,483	0

Description	Date Acquired	Life	Total Cost	Current Depreciation	Accumulated Depreciation 2015	Value 12/31/2015
Hp 4200n laserjet printer	05/13/03	5	1,500	0	1,500	0
2002-03 so. Hwy 101 watermain	06/30/03	30	249,051	8,302	100,312	148,739
2002-03 master plans update/sd	06/30/03	5	25,388	0	25,388	0
Rock cr. Future water source p	06/30/03	30	225,843	7,528	90,965	134,879
Hwy 101/sw 62th/drift creek wa	06/30/03	30	439,781	14,659	176,731	263,050
2002-03 oar/wdlr watermain upg	06/30/03	30	202,023	6,734	80,995	121,028
Aqua calc pro computer stream	07/23/03	5	4,006	0	4,006	0
Hp cp1700 inkjet wide format p	09/23/03	5	530	0	530	0
Systemax pursuit pentium 4 lap	12/10/03	5	1,220	0	1,220	0
Systemax pursuit pentium 4 lap	12/10/03	5	1,220	0	1,220	0
2003 john deere backhoe loader	02/29/04	10	70,800	4,130	70,800	0
2004 ford ranger pickup	03/29/04	5	17,477	0	17,477	0
2003-04 schooner creek intake	06/30/04	30	695,154	23,172	256,821	438,333
2003-04 filter media @ wtp	06/30/04	30	68,147	2,272	25,176	42,970
Power washer 2500 psi	07/20/04	5	873	0	873	0
Quick freeze pipe kit	07/21/04	5	860	0	860	0
Biosystem gas monitor w/carry	07/23/04	5	1,260	0	1,260	0
Pneumatic compressed air dryer	08/03/04	5	2,960	0	2,960	0
Pacific tek 66 gallon power va	08/06/04	5	9,295	0	9,295	0
2005 internat'l 4400 dump tru	08/11/04	10	22,600	2,260	22,600	0
Model 810 metro-tec locator w/	09/14/04	5	2,428	0	2,428	0
Ford model 77 drilling machine	10/11/04	10	1,328	133	1,328	0
2000 psi hyd. Pump w/power lin	10/28/04	10	9,722	972	9,722	0
Champion kohler 12.5hp, 30 gal	11/05/04	5	2,698	0	2,698	0
Tigermag ep fm656 flowmeter	12/09/04	10	4,555	456	4,555	0
2005 ford 450 pickup w/84" fx	02/10/05	5	39,165	0	39,165	0
Meridian sl300 computer system	05/05/05	5	1,165	0	1,165	0
Meridian sl300 p-4 computer	05/19/05	5	1,947	0	1,947	0
Cti model 2573 mod circuit car	05/25/05	5	2,140	0	2,140	0
2004-05 water line d river to	06/30/05	30	187,051	6,235	62,870	124,181
2004-05 water master plans	06/30/05	5	3,955	0	3,955	0
12" altitude valve for 19th st	08/31/05	5	5,500	0	5,500	0
Meridian sl300 computer system	09/26/05	5	1,181	0	1,181	0
Xlite 9210 data logger w/press	09/30/05	5	2,911	0	2,911	0
2006 ranger 4x4 4-door pickup	11/09/05	5	17,224	0	17,224	0
Econo ton 2r auto crane w/deta	01/11/06	10	5,175	518	4,916	259
Kohler 30 gal. 12.5 hp compres	01/11/06	10	2,213	221	2,102	111
2006 john deere 6320 tractor w	02/23/06	10	9,846	984	9,763	83
Brand fx bfb84dlp service bod	03/07/06	5	11,782	0	11,782	0
2006 f450 ford pickup	03/14/06	5	21,511	0	21,511	0
Water system construction/manh	06/30/06	30	89,422	2,981	27,075	62,347
Bard rd - so. 32nd st watermai	06/30/06	30	811,947	27,065	245,839	566,107
Pitney bowes folder/insertter	11/02/06	5	1,872	0	1,872	0
Pitney bowes folder/insertter	11/02/06	5	1,872	0	1,872	0
Ctl meridian sl300 computer	05/04/07	5	2,167	0	2,167	0
Magnum towable light tower	05/30/07	10	2,636	264	2,132	504
2007 chevy colorado ext cab p-	06/13/07	5	13,005	0	13,005	0
Ferguson 4-leak locator	06/28/07	5	3,579	0	3,579	0
2006-07 port dr. Water main	06/30/07	30	123,819	4,127	33,030	90,789
2006-07 manhole repl. Project	06/30/07	30	31,094	1,036	8,295	22,799
Drift creek water project	06/30/07	20	870,674	43,534	348,389	522,285
Heartstart onsite "business pa	09/04/07	10	460	46	360	100

Description	Date		Total Cost	Current Depreciation	Accumulated Depreciation 2015	Value 12/31/2015
	Acquired	Life				
Ctl 17" 1749 laptop computer	02/29/08	5	1,568	0	1,568	0
Meridian sl800 computer system	04/08/08	5	1,241	0	1,241	0
2007-08 drift cr. Intake proj.	06/30/08	30	237,450	7,915	55,427	182,024
2007-08 neotsu watermain upgra	06/30/08	30	5,345	178	1,248	4,097
Rotary screw compressor @ wtp	07/22/08	10	15,511	1,551	10,768	4,742
Chlorine process analyser	08/11/08	10	2,890	289	1,990	899
Plc upgrade @ wtp	05/22/09	5	19,537	3,479	19,537	0
Cutler city water line fy08-09	06/30/09	0	13,696	0	0	13,696
Fy08-09 r.e. Water reservoir	06/30/09	30	5,118,171	170,606	1,024,102	4,094,069
Heartsaver a.e.d. Unit	09/20/09	5	1,200	240	1,200	0
Plc/radio/ telemetry/ antennae	05/31/10	10	48,333	4,833	24,577	23,756
2009-10 schooner cr water line	06/30/10	0	29,999	0	0	29,999
2009-10 port dr wtr mn rtoway	06/30/10	0	25,000	0	0	25,000
2009-10 port dr wtr main eng	06/30/10	0	95,868	0	0	95,868
2009-10 roads end pump station	06/30/10	30	400,233	13,341	66,705	333,527
09-10 drift/gordy creek p.s.	06/30/10	25	601,797	24,072	120,425	481,372
2007-2010 drift creek intake	06/30/10	30	3,009,593	100,320	501,599	2,507,994
Xerox cq9201 color copier	09/21/10	5	3,716	744	3,551	165
Hp elitebook 8440 laptop	11/02/10	5	1,088	218	1,014	74
Hp elitebook 8440 laptop	11/12/10	5	1,088	218	1,008	80
Sunray 380 message sign+trailr	03/24/11	10	3,158	316	1,349	1,810
2009-10 drift cr. P.s. Partial	06/30/11	25	26,625	1,065	4,263	22,362
2010-11 telemetry gordy creek	06/30/11	10	43,220	4,322	17,300	25,920
2010-11 telemetry water system	06/30/11	10	44,990	4,499	18,008	26,982
Port drive water line improvmt	06/30/11	30	227,770	7,592	30,390	197,380
2010-11 hunters highld wtr p.s	06/30/11	30	470,000	15,667	62,710	407,290
2010-11 bayview water p.s.	06/30/11	30	450,000	15,000	60,041	389,959
Dr cr rd- anderson to hwy 101	06/30/11	30	748,063	24,935	99,810	648,253
Hyd power saw w/diamond blade	02/02/12	8	2,925	366	1,247	1,678
Digital leak detection equip	04/26/12	8	37,060	4,633	14,735	22,325
2011-2012 wtp telemetry	05/31/12	10	15,734	1,573	4,854	10,880
18" mag meter @ wtp	06/22/12	20	16,895	845	2,555	14,340
2013 schooner cr boring geotech	06/30/13	0	11,217	0	0	11,217
2013 ne 22nd & surf impvmnt	06/30/13	0	4,092	0	0	4,092
Altair 4x gas detector w/charger 7 calibration assy	07/31/13	5	1,574	289	578	996
Champion 5hp 120 gal air compressor	09/18/13	5	3,243	508	1,016	2,227
2014 ford f150 4x4 pickup	03/24/14	5	26,993	1,464	2,929	24,064
Heat pump & air handler @ wtp	04/23/14	10	9,158	173	346	8,812
2013-2014 water sdc master plans	06/04/14	5	4,294	859	859	3,435
2013-2014 schooner cr boring-fema	06/18/14	30	21,555	718	718	20,836
2013-2014 nelscott water line relocation project	06/30/14	30	440,167	14,672	14,672	425,495
2013-2014 schooner cr watershed land	06/30/14	30	585,000	19,500	19,500	565,500
Se 48th st water main reconstruction	06/30/14	30	167,587	5,586	5,586	162,001
Water treatment plant - program logic controls	06/30/15	30	205,153	6,838	0	205,153
Water treatment plant - schooner creek boring project	06/30/15	30	592,519	19,751	0	592,519
Nelscott utility relocation	06/30/15	30	203,532	6,784	0	203,532
Cutler city water line - engineering	06/30/15	30	190,831	6,361	0	190,831
Taft water line replacement	06/30/15	30	48,514	1,617	0	48,514
Replace roof at water treatment plant	06/30/15	20	42,000	2,100	0	42,000
2014-2015 nelscott water line relocation project	06/30/15	30	203,533	6,784	0	203,533
Boring under schooner creek to wtp	06/30/15	30	146,697	4,890	0	146,697
Schooner creek line to bridge to cutler city water main replacement	06/30/16	30	1,919,559	63,985	0	1,919,559

Description	Date Acquired	Life	Total Cost	Current Depreciation	Accumulated Depreciation 2015	Value 12/31/2015
Upgrade 10-inch steel water main in hwy 101 from s fleet to s 40th streets	06/30/16	30	532,406	17,747	0	532,406
Totals			43,315,909	1,241,103	18,428,775	24,887,134