

AN ORDINANCE 2014 - 05 - 29 - 0363

AUTHORIZING UPDATES AND AMENDMENTS TO THE LAND USE ASSUMPTIONS PLAN, CAPITAL IMPROVEMENTS PLAN, AND SAN ANTONIO WATER SYSTEM (SAWS) IMPACT FEES BY SERVICE CATEGORY.

* * * * *

WHEREAS, the San Antonio Water System (“SAWS”) operates a combined water and wastewater utility system on behalf of the City of San Antonio, which serves approximately 469,000 water and 418,0000 wastewater customers in the San Antonio metropolitan area; and

WHEREAS, Chapter 395 of the Local Government Code (“Chapter 395”) establishes the requirements and the process that the City of San Antonio must follow in order to assess and collect impact fees; and

WHEREAS, under Chapter 395 “impact fees” are defined as assessments imposed by a political subdivision against new development in order to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to the new development; and

WHEREAS, the calculation of impact fees is based on the Land Use Assumptions Plan (“LUAP”) and Capital Improvements Plan (“CIP”) for the SAWS service area; and

WHEREAS, the purpose of the LUAP is to describe the service area subject to impact fees and establish a ten year forecast of expected changes in land uses, densities, intensities, and population in the service area; while the CIP provides an overview of the parts and costs of the capital improvements and facility expansions necessary to support new development in the service area based on the land use assumptions; and

WHEREAS, Chapter 395 requires impact fees to be updated every five years – the SAWS impact fees for several water and wastewater categories were last approved by the City Council on May, 19, 2011 by Ordinance No. 2011-05-19-0397; and

WHEREAS, this request comes before the City Council at this time as a result of the integration of the former Bexar Metropolitan Water District (“BexarMet” also referred to as the “District Special Project” or “DSP”) into the SAWS service area whose impact fees were last updated on June 30, 2009 by the BexarMet Board of Directors pursuant to the “Bexar Metropolitan Water District Impact Fee Study - 2009 Impact Fee Update” (attached as **Exhibit A**); and

WHEREAS, with the assistance of Red Oak Consulting, a professional engineering firm, SAWS developed the updated 2014-2023 LUAP and CIP (collectively the “Plans”), and maximum impact fee calculations related to the following five service categories: (i) water supply; (ii) water flow; (iii) water system development; (iv) wastewater collection; and (v) wastewater treatment (the SAWS 2014 Impact Fee Report is attached as **Exhibit B**); and

WHEREAS, SAWS water service areas experienced changes as a result of the incorporation of five DSP service areas and amendments in service territory to several utility certificates of convenience and necessity (“CCNs”) approved by state regulators since 2011, likewise, changes to the wastewater service areas resulted from CCN amendments, all of which are documented in the Plans along with other adjustments and corrections in methodology utilized in the last impact fee study; and

WHEREAS, the formula for calculating the maximum impact fees is prescribed by Chapter 395 as Maximum Impact Fee = [(Cost of Growth ÷ EDUs) – Rate Credit], where:

- “Cost of Growth” is the CIP capital cost attributed to additional infrastructure needed to serve new development (i.e., new customers) during the ten year forecast period
- “EDU” stands for “equivalent dwelling unit” and represents a new customer as measured by the demand of water flow needed by an average household
- “Rate Credit” is calculated as the projected rate revenue attributed to the EDUs added during the ten year forecast period and deducted from CIP capital costs

WHEREAS, the LUAP forecasts the following demand attributed to new development for the period 2014-2023:

- Water LUAP = 95,817 EDUs
- Wastewater LUAP = 95,589 EDUs

WHEREAS, the CIP identifies existing and future capital improvement projects necessary to serve new development during the period 2014-2023 totaling \$731,331,289 and allocated as follows:

- Water Supply CIP \$282,391,017
- Water Delivery CIP
 - Flow \$121,466,247
 - System Development \$73,696,321
- Wastewater CIP
 - Treatment \$86,683,969
 - Collection \$167,093,735

WHEREAS, SAWS proposes the following maximum impact fees per EDU for the combined SAWS and DSP service territories taking into account the calculated rate credit and based on the previously established water and wastewater service areas (SAWS recommended impact fee schedule is attached as **Exhibit C**):

- Water Supply \$2,796
- Water Flow \$1,182
- Water System Development
 - High Elevation Service Area \$883
 - Middle Elevation Service Area \$799
 - Low Elevation Service Area \$619
- Wastewater Treatment
 - Medio Creek Service Area \$1,429

- Leon Creek/Dos Rios Service Area \$786
- Wastewater Collection
 - Medio Creek Collection Service Area \$838
 - Medina Collection Area
 - Upper Collection Service Area \$1,565
 - Lower Collection Service Area \$475
 - Leon Creek/Dos Rios Collection Area
 - Upper Collection Service Area \$2,520
 - Middle Collection Service Area \$1,469
 - Lower Collection Service Area \$719

WHEREAS, on May 5, 2014, the SAWS Board of Trustees adopted the updated 2014-2023 LUAP, CIP, and maximum impact fee calculations for all five impact fee categories, and by resolution forwarded the Plans and recommendations to the City Council in order for the City Council to proceed with notice of public hearing, receive public comment, and consider the Plans and maximum impact fees in accordance with Chapter 395 – the SAWS Board Resolution is attached as **Exhibit D**; and

WHEREAS, pursuant to Chapter 395, the Capital Improvements Advisory Committee (“CIAC”) whose members are appointed by the City Council, reviewed and evaluated the Plans and maximum impact fee calculations produced by SAWS and issued its own recommendations which were incorporated into the report adopted by the SAWS Board on May 5, 2014 (see **Exhibit D**); and

WHEREAS, the CIAC approved of the SAWS updated 2014-2023 LUAP and CIP, and maximum impact fee calculation for water supply, water flow, water system development, wastewater treatment, and wastewater collection, but objected to charging the maximum calculated water supply impact fee (the CIAC recommended impact fee schedule is attached as **Exhibit E**) and made the following recommendations:

- Charge the water supply impact fee based on the average cost of existing and future capital projects which capacity is allocated to new growth
 - Proposed Water Supply Impact Fee - \$1,590 per EDU
- City Council should consider the phase-in of new impact fees

WHEREAS, the process for updating the LUAP, CIP, and maximum impact fees outlined in Chapter 395 has been followed as outlined below:

- April 1, 2014 – the City Clerk received the SAWS 2014 *Water and Wastewater Facilities Land Use Assumptions Plan, Capital Improvements Plan, and Maximum Impact Fees Report* which has been publicly available at the City Clerk’s Office and on the SAWS website at www.saws.org since that date;
- April 2, 2014 – SAWS briefed the City Council in “B” Session on the updates to the LUAP, CIP, and maximum impact fees (attached as **Exhibit F**)
- April 3, 2014 – the City Council passed an ordinance setting a public hearing on impact fees for May 8, 2014 (attached as **Exhibit G**)

- April 5, 2014 – notice of the public hearing was published in the San Antonio Express News (attached as **Exhibit H**)
- May 5, 2014 – the SAWS Board passed a resolution accepting and recommending that the City Council approve the updated LUAP, CIP, and maximum impact fees (see **Exhibit D**)
- May 8, 2014 – the City Council held a public hearing where it received public comments and the recommendations from SAWS and CIAC on the proposed updates to the LUAP, CIP, and maximum impact fees

WHEREAS, within 30 days following the public hearing, the City Council must approve or disapprove the proposed updates to the LUAP and CIP, and modification of the impact fees by service category; and

WHEREAS, on May 29, 2014 the City Council convened to consider adoption of the updates to the LUAP, CIP, and maximum impact fees; heard the analysis and recommendations of the Supervisor of Public Utilities (attached as **Exhibit I**); and heard public comments and the recommendations from SAWS and the CIAC; **NOW THEREFORE:**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO:

SECTION 1. The SAWS 2014 *Water and Wastewater Facilities Land Use Assumptions Plan, Capital Improvements Plan, and Maximum Impact Fees Report* is hereby adopted as attached in Exhibit B and is incorporated into this Ordinance for all purposes.

SECTION 2. The updates and amendments to the 2014-2023 LUAP are hereby authorized and approved.

SECTION 3. The updates and amendments to the 2014-2023 CIP are hereby authorized and approved.

SECTION 4. The maximum legal calculation for the water supply, water flow, water system development, wastewater treatment, and wastewater collection impact fees related to the updated and amended 2014-2024 LUAP and CIP are hereby authorized and approved.

SECTION 5. The water supply impact fee will be phased-in over a one year period. Effective June 9, 2014, the water supply impact fee will be set at \$1,590 per EDU (the amount recommended by CIAC) and it will increase to \$2,796 per EDU effective June 1, 2015 (the maximum calculated impact fee recommended by SAWS). All other water delivery and wastewater impact fees will be set at the recommended levels agreed to by SAWS and CIAC effective June 9, 2014. The revised schedule of impact fees approved by this Ordinance is summarized below:

Table I – Approved SAWS Impact Fees (Effective on June 9, 2014)

	Impact Fee (\$/EDU)			
	2011	2014	Change	% Change
Water Supply*	\$ 1,297	\$ 1,590	\$ 293	22.59%
Water Flow	\$ 1,247	\$ 1,182	\$ (65)	-5.21%
Water System Development (Total)				
High Elevation	\$ 966	\$ 883	\$ (83)	-8.59%
Middle Elevation	\$ 774	\$ 799	\$ 25	3.23%
Low Elevation	\$ 579	\$ 619	\$ 40	6.91%
Wastewater Treatment (Total)				
Medio Creek	\$ 1,379	\$ 1,429	\$ 50	3.63%
Leon Creek/Dos Rios	\$ 552	\$ 786	\$ 234	42.39%
Wastewater Collection (Total)				
Medio Creek	\$ 582	\$ 838	\$ 256	43.99%
Upper Medina	\$ 1,053	\$ 1,565	\$ 512	48.62%
Lower Medina	\$ 594	\$ 475	\$ (119)	-20.03%
Upper Collection	\$ 1,795	\$ 2,520	\$ 725	40.39%
Middle Collection	\$ 1,142	\$ 1,469	\$ 327	28.63%
Lower Collection	\$ 552	\$ 719	\$ 167	30.25%

*The Water Supply Impact Fee will increase to the SAWS recommended maximum calculated amount of \$2,796 effective June 1, 2015.

SECTION 6. The City Council also authorizes funding for impact fee waivers in the amount of \$20 million to be allocated over a six year period from fiscal year 2015 to fiscal year 2020 as follows:

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	TOTAL
Approved	\$5.0M	\$3.0M	\$3.0M	\$3.0M	\$3.0M	\$3.0M	\$20M
Current	\$2.0M	\$2.0M	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$8.0M
Difference	\$3.0M	\$1.0M	\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$12M

The impact fee waiver program will be administered by the City consistent with the SAWS Impact Fee Waiver Guidelines approved by the City Council in Ordinance Nos. 2010-02-11-0116 and 2013-02-21-0137. For fiscal year 2015, \$1.2 million is designated exclusively for waivers approved prior to June 9, 2014 and which are assessed by June 1, 2015, of which, any

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amount not assessed does not roll over to the next fiscal year. If for some reason those assessed waivers exceed \$1.2 million, SAWS will support the appropriate action to increase the allocation accordingly. For all other funding, up to \$5 million of impact fee waivers not utilized during any fiscal year will roll over to the next fiscal year.

SECTION 7. The recitals set out above and all exhibits attached hereto are fully incorporated into this Ordinance.

SECTION 8. This Ordinance shall become effective immediately upon the passage by eight (8) votes of the City Council and if passed upon fewer than eight (8) votes after the tenth (10th) day after passage.

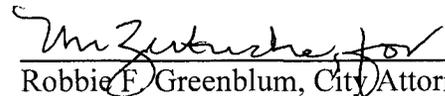
PASSED AND APPROVED, this 29th day of May 2014.


M A Y O R
Julián Castro

ATTEST:


Leticia M. Vacek, City Clerk

APPROVED AS TO FORM:


Robbie F. Greenblum, City Attorney

Agenda Item:	5						
Date:	05/29/2014						
Time:	11:27:01 AM						
Vote Type:	Other: Appr CIAC rec & wait til 6-2015 on other						
Description:	An Ordinance authorizing the five year updates to the land use assumptions, capital improvements plans and the maximum impact fees for Water Supply, Water Flow, Water System Development, Wastewater Treatment and Wastewater Collection for the San Antonio Water System. [Ben Gorzell, Chief Financial Officer; Troy Elliott, Director, Finance]						
Result:	Failed						
Voter	Group	Not Present	Yea	Nay	Abstain	Motion	Second
Julián Castro	Mayor			x			
Diego Bernal	District 1			x			
Ivy R. Taylor	District 2			x			
Rebecca Viagran	District 3			x			
Rey Saldaña	District 4			x			
Shirley Gonzales	District 5			x			
Ray Lopez	District 6		x				
Cris Medina	District 7		x				
Ron Nirenberg	District 8			x			
Joe Krier	District 9		x			x	
Michael Gallagher	District 10		x				x

FILE WITH
ITEM #5

**CITY OF SAN ANTONIO
INTERDEPARTMENTAL CORRESPONDENCE
CITY MANAGER'S OFFICE**

TO: Sheryl Sculley, City Manager
FROM: Ben Gorzell Jr., Chief Financial Officer
COPIES: Mayor and City Council; Robbie Greenblum, City Attorney
SUBJECT: SAWS Impact Fee Recommendation
DATE: May 29, 2014

BACKGROUND:

This report is an addendum to memo 14-1055 on the May 29, 2014 Council agenda.

On May 8, 2014, the City Council held a public hearing to consider public comments on updated impact fees applicable to the San Antonio Water System (SAWS) service area. In addition, a "B" session briefing regarding this matter was held on April 2, 2014. Chapter 395 of the Texas Local Government Code (Chapter 395) establishes the requirements and process that must be followed if a municipality is to assess and collect impact fees. The requirements include that the Land Use Assumptions Plan (LUAP) and the Capital Improvements Plan (CIP) be updated at least every five years. In addition, Chapter 395 requires the establishment of a Capital Improvements Advisory Committee (CIAC) to advise City Council on the development and implementation of impact fees. The current LUAP, CIP, and impact fees for water delivery, water supply and wastewater were last approved by City Council on May 19, 2011. Due to the integration of SAWS and BexarMet, new impact fees were required to be calculated since the last BexarMet calculation was completed in June 2009.

SAWS staff and the CIAC agreed on the contents of the LUAP and CIP as well as the calculation of the maximum water delivery, water supply, and wastewater impact fees. With regards to whether to charge the maximum calculated water supply impact fee, the CIAC determined that it was unfair to allocate 100% of the capital costs of new water supply projects to new development and recommended charging a water supply impact fee of \$1,590 per equivalent dwelling unit (EDU) that was less than the \$2,796 maximum allowable fee recommended by SAWS staff.

RECOMMENDATION:

During the April 2nd and May 8th Council meetings, Council members provided feedback regarding the effective date and the amount of the water supply impact fee as well as the potential effect that the fee might have on current development projects.

SAWS and COSA staffs discussed potential solutions to address City Council's concerns and developed the following recommendations:

- The water delivery and wastewater impact fees would be set at the CIAC and SAWS recommended levels effective June 9, 2014. The water supply impact fee would be set at the CIAC recommended level of \$1,590 effective June 9, 2014 and would increase on June 1, 2015 to the SAWS recommended level of \$2,796. Table I contains a listing of the proposed fees compared to the current fees.

Table I – Proposed Impact Fees

	Impact Fee (\$/EDU)			
	2011	2014	Change	% Change
Water Supply*	\$ 1,297	\$ 1,590	\$ 293	22.59%
Water Flow	\$ 1,247	\$ 1,182	\$ (65)	-5.21%
Water System Development (Total)				
High Elevation	\$ 966	\$ 883	\$ (83)	-8.59%
Middle Elevation	\$ 774	\$ 799	\$ 25	3.23%
Low Elevation	\$ 579	\$ 619	\$ 40	6.91%
Wastewater Treatment (Total)				
Medio Creek	\$ 1,379	\$ 1,429	\$ 50	3.63%
Leon Creek/Dos Rios	\$ 552	\$ 786	\$ 234	42.39%
Wastewater Collection (Total)				
Medio Creek	\$ 582	\$ 838	\$ 256	43.99%
Upper Medina	\$ 1,053	\$ 1,565	\$ 512	48.62%
Lower Medina	\$ 594	\$ 475	\$ (119)	-20.03%
Upper Collection	\$ 1,795	\$ 2,520	\$ 725	40.39%
Middle Collection	\$ 1,142	\$ 1,469	\$ 327	28.63%
Lower Collection	\$ 552	\$ 719	\$ 167	30.25%

*The Water Supply Impact Fee will increase to the SAWS recommended amount of \$2,796 effective June 1, 2015, an increase of 75.8% from the CIAC recommended amount of \$1,590.

To continue to incentivize development in the Inner City Reinvestment Infill Policy (ICRIP) area, SAWS and COSA staff are recommending that the allocation for impact fee waivers from FY 2015 to FY 2020 be increased to \$20.0 million from the existing level of \$8.0 million (see Table II below).

Table II - Proposed vs. Current Impact Fee Waiver Allocation (FY15 – FY20)

	FY15	FY16	FY17	FY18	FY19	FY20	Total
Proposed	\$5.0M	\$3.0M	\$3.0M	\$3.0M	\$3.0M	\$3.0M	\$20.0M
Current	\$2.0M	\$2.0M	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$ 8.0M
Difference	\$3.0M	\$1.0M	\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$12.0M

SAWS Impact Fee Proposal

City Council Consideration

May 29, 2014

Ben Gorzell, Jr.
Chief Financial Officer



City of San Antonio - Public Utilities



Impact Fee

- Impact Fee – a fee assessed to new development in order to recover the cost of capital improvements attributable to the new development
- Texas Local Government Code, Chapter 395, establishes the requirements & process that must be followed if a municipality is to assess and collect impact fees
- Chapter 395 requires the political subdivision to adopt and update its Land Use Assumptions Plan (LUAP) and Capital Improvements Plan (CIP) at least every 5-years
- Chapter 395 requires the establishment of a Capital Improvements Advisory Committee (CIAC) to advise City Council on the development and implementation of impact fees



Impact Fee

- SAWS Impact Fees were last approved by Council in May 2011
- Due to the integration of Bexar Met (DSP), new impact fees must be calculated and approved by June 2014
- Goal
 - Existing customers do not subsidize new growth (Statutory Goal)
- Impact Fee Formula

$$\text{Maximum Impact Fee} = \frac{\text{Cost of Growth}}{\text{EDUs}} - \text{Rate Credit}$$



Maximum Impact Fee

- Chapter 395 requires the calculation of the maximum impact fee. It does not require that the maximum impact fee be charged
 - Historically, City Council has approved charging the maximum impact fee as calculated by SAWS
 - Growth pays for growth
 - If less than the maximum is charged the difference must be made up from another source (Rate Payers)



Impact Fee Process

- February 2013 – SAWS began process to update impact fees
 - Since May 2013, CIAC met 17 times with SAWS staff & consultants
- March 26, 2014 – CIAC issued its report regarding the LUAP, CIP, & recommended impact fees for adoption by City Council
- April 2, 2014 – SAWS staff briefed Council during a “B” session
- May 5, 2014 – SAWS Board approved a resolution recommending the updated LUAP, CIP, & impact fees
- May 8, 2014 – City Council held public hearing
- May 23, 2014 – COSA & SAWS staffs met to discuss a potential phase-in of the Water Supply Impact Fee as well as ways to mitigate the impact on development



Impact Fee Summary

Service Area	Impact Fee (\$/EDU)			
	2014	2011	Change	% Change
Water Supply (All)	\$2,796	\$ 1,297	\$1,499	115.57%
Water Flow (All)	\$1,182	\$ 1,247	(\$65)	-5.21%
Water System Development (Total)				
High Elevation	\$883	\$ 966	(\$83)	-8.59%
Middle Elevation	\$799	\$ 774	\$25	3.23%
Low Elevation	\$619	\$ 579	\$40	6.91%
Wastewater Treatment (Total)				
Medio Creek	\$1,429	\$ 1,379	\$50	3.63%
Leon Creek/Dos Rios	\$786	\$ 552	\$234	42.39%
Wastewater Collection (Total)				
Medio Creek	\$838	\$ 582	\$256	43.99%
Upper Medina	\$1,565	\$ 1,053	\$512	48.62%
Lower Medina	\$475	\$ 594	(\$119)	-20.03%
Upper Collection	\$2,520	\$ 1,795	\$725	40.39%
Middle Collection	\$1,469	\$ 1,142	\$327	28.63%
Lower Collection	\$719	\$ 552	\$167	30.25%



Comparison of CIAC & SAWS Recommendations

Category	CIAC	SAWS
Land Use Assumption Plan (LUAP)	✓	✓
Capital Improvements Plan (CIP)	✓	✓
Water Supply (All)	X	✓
Water Flow (All)	✓	✓
Water System Development (Total)		
High Elevation	✓	✓
Middle Elevation	✓	✓
Low Elevation	✓	✓
Wastewater Treatment (Total)		
Medio Creek	✓	✓
Leon Creek/Dos Rios	✓	✓
Wastewater Collection (Total)		
Medio Creek	✓	✓
Upper Medina	✓	✓
Lower Medina	✓	✓
Upper Collection	✓	✓
Middle Collection	✓	✓
Lower Collection	✓	✓

Note: SAWS & CIAC reached consensus on all recommendations except for the water supply impact fee amount.



Recommendation

- The water delivery and wastewater impact fees should be set at the CIAC and SAWS recommended levels effective June 9, 2014.
- The water supply impact fee should be set at the CIAC recommended level of \$1,590 per EDU effective June 9, 2014 and would increase on June 1, 2015 to the SAWS recommended level of \$2,796 per EDU.
- The total impact fee waivers from FY 2015 to FY 2020 should be increased to \$20.0 million from the existing level of \$8.0 million to promote development in the Inner City Reinvestment Infill Policy Area (ICRIP).

	FY 15	FY 16	FY 17	FY 18	FY 19	FY20	Total
Proposed	\$5.0M	\$3.0M	\$3.0M	\$3.0M	\$3.0M	\$3.0M	\$20.0M
Current	\$2.0M	\$2.0M	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$ 8.0M
Difference	\$3.0M	\$1.0M	\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$12.0M



Proposed Impact Fees

Service Area	Impact Fee (\$/EDU)			
	2014	2011	Change	% Change
Water Supply (All)	\$1,590	\$ 1,297	\$293	22.59%
Water Flow (All)	\$1,182	\$ 1,247	(\$65)	-5.21%
Water System Development (Total)				
High Elevation	\$883	\$ 966	(\$83)	-8.59%
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Lower Collection	\$719	\$ 552	\$167	30.25%

*Water Supply Impact Fee will be increased to SAWS recommended amount of \$2,796 on June 1, 2015.

2014-2023 Impact Fee Update

Robert R. Puente

SAWS President/CEO

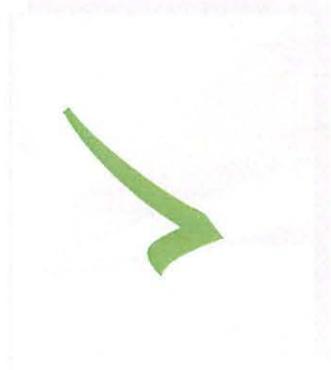
May 29, 2014



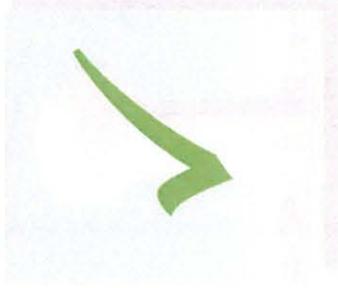
San Antonio City Council Action

Types of Impact Fees

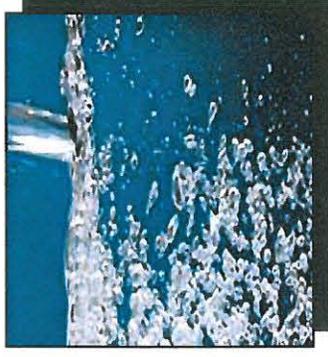
Water Flow



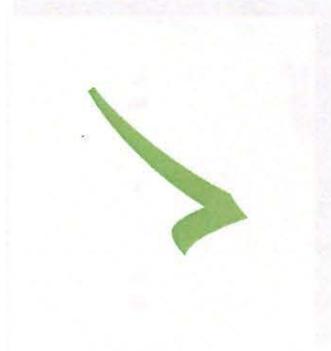
Water System Development



Water Supply



Wastewater Collection



Wastewater Treatment



Projected Growth 2014-2023

Calculating Capital Projects for Growth

- Land Use Assumptions Plan projections:
 - \$731 Million needed to serve projected growth
 - ~250,000 new people

Mayor and City Council Direction

- Today's recommendation implements feedback from Mayor and City Council
 - Phase in the increase over 6 months to a year
 - Consideration for inner-city development (ICRIP) and promoting growth in areas such as Downtown

Today's Requested Council Action

- Update LUAP, CIP, Maximum Impact Fee calculation
- Implement all CIAC recommended Impact Fees effective June 9, 2014
 - Including \$1,590 per EDU for Water Supply
 - Integrating SAWS/DSP Impact Fees
- Delay implementation of maximum Water Supply Impact Fee (\$2,796/EDU) until June 1, 2015
- Increase ICRIP Impact Fee Waiver Cap by \$12 Million

Increase Impact Fee Waiver Cap

Support ICRIP Target Area

Fiscal Year	Current Waiver \$	Proposed Waiver \$	Waiver Increase
2015	\$2,000,000	\$5,000,000	\$3,000,000
2016	\$2,000,000	\$3,000,000	\$1,000,000
2017	\$1,000,000	\$3,000,000	\$2,000,000
2018	\$1,000,000	\$3,000,000	\$2,000,000
2019	\$1,000,000	\$3,000,000	\$2,000,000
2020	\$1,000,000	\$3,000,000	\$2,000,000
Total	\$8,000,000	\$20,000,000	\$12,000,000

ICRIP Waivers are funded by SAWS ratepayers

Summary

- Implement all CIAC Impact Fee recommendations immediately.
 - Provide a 1-year phase-in for the maximum Water Supply Impact Fee, starting with the CIAC recommendation.
- Increase ICRIP Impact Fee Waiver Cap by \$12 Million through 2020
- One more step in the Integration of BexarMet

2014-2023 Impact Fee Update

Robert R. Puente

SAWS President/CEO

May 29, 2014



San Antonio City Council Action

Water Supply Project Spending 2001 – 2023

Developer Impact Fees to Fund 24% of Capital and 0% of O&M Costs

2001-2013	Capital	O&M	Total
Water Supply Project Spending	\$849,300,000	\$258,300,000	\$1,107,600,000
Developer Impact Fee Collections	\$84,200,000	-	\$84,200,000
% Funded by Developer Impact Fees	9.9%	0%	7.6%
2014-2023	Capital	O&M	Total
Water Supply Project Spending	\$514,300,000	\$521,700,000	\$1,036,000,000
Developer Impact Fee Collections	\$239,500,000	-	\$239,500,000
% Funded by Developer Impact Fees	46.6%	0%	23.1%
Total 2001-2023	Capital	O&M	Total
Water Supply Project Spending	\$1,363,600,000	\$780,000,000	\$2,143,600,000
Developer Impact Fee Collections	\$323,700,000	-	\$323,700,000
% Funded by Developer Impact Fees	23.7%	0%	15.1%

Water Supply Project Spending 2001 – 2013

Developer Impact Fees Funded 10% of Capital and 0% of O&M Costs

Project Description	Capital Spending	O&M Spending
Aquifer Storage & Recovery	\$247,200,000	\$30,700,000
Edwards – Purchases/Leases	\$239,700,000	\$50,600,000
Regional Carrizo	\$117,500,000	\$22,800,000
Recycled Water System	\$85,600,000	\$32,100,000
Brackish Desalination Phase I	\$59,100,000	\$1,300,000
Canyon Lake	\$14,200,000	\$64,800,000
Local Carrizo, Trinity, and Other	\$63,100,000	\$56,000,000
Integration	\$22,900,000	-
Total	\$849,300,000	\$258,300,000
Developer Impact Fee Collections	\$84,200,000	-
Percentage Funded by Impact Fees	9.9%	0%

Water Supply Projected Spending 2014 – 2023

Impact Fees Projected to Fund 47% of Capital and 0% of O&M Costs

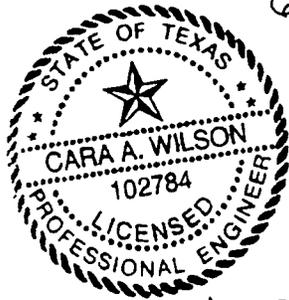
Project Description	Projected Capital Spending	Projected O&M Spending
Aquifer Storage & Recovery	-	\$55,100,000
Edwards – Purchases	\$44,100,000	\$45,800,000
Regional Carrizo	\$6,600,000	\$136,000,000
Recycled Water System	-	\$24,700,000
Brackish Desalination (Phase I & 2)	\$221,400,000	\$59,500,000
Canyon Lake	-	\$85,000,000
Expanded Carrizo (Phase 1 & 2)	\$29,400,000	\$15,700,000
Local Carrizo, Trinity, and Other	-	\$65,300,000
Integration	\$212,800,000	\$34,600,000
Total	\$514,300,000	\$521,700,000
Projected Developer Impact Fee Collections	\$239,500,000	-
Percentage Funded by Impact Fees	46.6%	0%

Water Supply Projected Spending 2001 – 2023

Impact Fees Projected to Fund 24% of Capital and 0% of O&M Costs

Project Description	Historical & Projected Capital Spending	Historical & Projected O&M Spending
Aquifer Storage & Recovery	\$247,200,000	\$85,800,000
Edwards – Purchases/Leases	\$283,800,000	\$96,400,000
Recycled Water System	\$85,600,000	\$56,800,000
Regional Carrizo	\$124,100,000	\$158,800,000
Brackish Desalination (Phase 1 & 2)	\$280,500,000	\$60,800,000
Canyon Lake	\$14,200,000	\$149,800,000
Expanded Carrizo (Phase 1 & 2)	\$29,400,000	\$15,700,000
Local Carrizo, Trinity, and Other	\$63,100,000	\$121,300,000
Integration	\$235,700,000	\$34,600,000
Total	\$1,363,600,000	\$780,000,000
Projected Developer Impact Fee Collections	\$323,700,000	-
Percentage Funded by Impact Fees	23.7%	0%

EXHIBIT A



6/30/09

Cara Wilson

BEXAR METROPOLITAN WATER DISTRICT

IMPACT FEE STUDY

2009 IMPACT FEE UPDATE

FINAL
June 2009

BEXAR METROPOLITAN WATER DISTRICT

IMPACT FEE STUDY

2009 IMPACT FEE UPDATE

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1.0 PURPOSE OF IMPACT FEE STUDY

The purpose of this Impact Fee Study is to update the Bexar Metropolitan Water District's (BexarMet, District) impact fees, last developed in 1997. For each of the District's five service areas, a maximum impact fee will be developed. Based on the maximum impact fees, the District's Capital Improvement Advisory Committee (CIAC) will make recommendations for the preferred impact fee for each service area to the District's Board of Directors (Board) for approval. This report summarizes the approach to develop the maximum impact fees, the maximum impact fees, and the CIAC's actions and recommendations to the Board for approval.

2.0 BACKGROUND

Chapter 395 of the Texas Local Government Code (TLGC-395) establishes procedures for both calculating and adopting impact fees. TLGC-395 requires that financing of future capital improvements required by new development be allocated to new development in the form of impact fees. An impact fee may be imposed only on new service connections to pay certain eligible costs.

The specific items that are allowable for recovery are outlined in the TLGC-395 and provided in Appendix A. As it relates to the Capital Improvements Plan, the following items must be included, as summarized from Section 395.014 of the Code:

1. A description of the existing capital improvements within the service area;
2. An analysis of the total capacity, level of current usage, and commitments for usage;
3. A description of the capital improvements or facility expansions and their costs;
4. A table establishing the specific level or quantity of use of a service unit and an equivalency table;
5. The number of projected service units attributable to new development;
6. The projected demand for capital improvements or expansions; and
7. A plan for awarding a credit.

Per TLGC-395 requirements, BexarMet has completed the development of its Land Use Assumptions and Capital Improvements Plan (LUA/CIP) reports¹ for each of its five water service areas. These reports identify the District's future capital improvement projects over a twenty-year period, from 2008 through 2028. The LUA/CIP reports were approved at the February 23, 2009 BexarMet Board of Directors meeting. These reports present the capital improvement projects identified to meet the requirements of new growth through 2018, and provide the basis for this 2009 Impact Fee Update.

It should be noted that separate from the impact fee, is a water supply development fee (in the amount of \$1000) that is borne by developers of new construction. This fee is paid to the District at the same time that the impact fee is collected, at either the time of plat recordation or at the time service is requested. The water supply development fee was approved by the Board of Directors at the May 2, 2006 meeting.

3.0 ASSUMPTIONS

This report utilizes the findings of several documents to calculate the maximum impact fee for each of BexarMet's service areas. These documents include the LUA/CIP reports and the *Water System Revenue Requirements and Rate Restructuring Report* (Brown and Caldwell, August 10, 2007), which is referred to as the 2007 Rate Study. The primary assumptions on which the impact fees are based are as follows:

- The capital improvements and service units are from the LUA/CIP reports for each service area.
- The capacity of future infrastructure is proportional to the growth projections identified in the LUA/CIP reports.
- The credit calculation is based on financial planning assumptions used in the 2007 Rate Study.

Other assumptions are presented throughout this report. To the extent that these assumptions change, they could have an impact, in some cases a material one, on the calculation of the maximum impact fee. The impact fees should be reviewed periodically, in particular as the LUA/CIP reports are updated and additional information becomes known about the financing of these projects.

¹ "Report on 2008-2018 Land Use Assumptions and Capital Improvements Plan", February 2009, BexarMet Water District. This document contains the five independent LUA/CIP reports. The individual report titles are as follows: *Hill Country Area: Land Use Assumptions & Capital Improvement Projects (CIPs)* (Lockwood, Andrews & Newman, 2008); *Northwest Service Area: Preliminary Land Use Assumptions Plan and Capital Improvements Plan* (Pape-Dawson Engineers, 2008); *Southside Service Area Master Plan: Land Use Assumptions and Capital Improvements Plan* (Carollo Engineers, 2008); *Southeast Service Area Capital Improvements Plan* (CUDE, 2008); *Northeast Water System Capital Improvement Plan* (Espey Consultants, 2008).

4.0 APPROACH

As described above, the maximum impact fee for each of the District's five service areas will be determined based on the projected capital improvements identified in the LUA/CIPs, the cost of existing and future infrastructure capacity, and consideration of the credit to new users for contributions to capital projects made through rate payments. The CIAC will make recommendations to the District's Board for the impact fees for each service area, which may be less than the maximum identified impact fees. The Board will then set a public hearing regarding the recommended impact fees before final approval is made. This report pulls together the components of the impact fee for review and approval. The overall approach used in calculating the impact fee is described in this section.

4.1 Impact Fee Methods

Several industry-standard methods exist to calculate impact fees. The three basic methods for calculating impact fees are presented below. A more detailed summary of these methodologies can be found in the American Water Works Association (AWWA) and Water Environment Federation (WEF) rate and fee setting manuals.

4.1.1 Equity (Buy-in) Method

The principle behind the Equity Method is that existing customers have developed equity in the existing system, and that new customers should contribute a proportional dollar amount for the capacity of the existing system they utilize. The Equity Method is best used in situations in which existing facilities can accommodate the capacity of existing and future customers.

4.1.2 Incremental Cost Method

This method is best utilized in situations in which new customers are accommodated through new facilities. Under this method, the impact fee is calculated by dividing the capital costs associated with the new facilities by the number of new customers. The principle behind the Incremental Method is that existing customers should not face undue financial burdens associated with the expansion of capacity for new customers.

4.1.3 Combined Method

The combined method is used when new customers will be served through both existing and future facilities. This method requires calculating the impact fee under both methods.

After reviewing the current system facilities and discussing these methods with BexarMet staff, we calculated the impact fees using the Incremental Cost Method which best reflects the District's current system capacity.

4.2 Impact Fee Calculation

The impact fee calculation involves the following steps under the Incremental Method:

4.2.1 Step 1 - Capital Component

Identify the future capital improvements, financing costs, and new service units.

4.2.2 Step 2 - Credit Component

TLGC-395 requires that financing of future capital improvements required by new development be allocated to new development in the form of impact fees. To calculate the impact fees, TLGC-395 requires that an impact fee credit be allocated by one of two methods:

1. A reduction equivalent to other methods of payment for capital made by a new user, such as through utility rates or taxes, or
2. A reduction of 50 percent of the total cost of implementing the capital improvements required by new development.

This step is conducted by calculating either (a) a credit as the portion of utility service revenues generated by new service units to pay for improvements or, alternatively, by (b) a flat 50 percent adjustment of the cost for new facilities.

For the purposes of this study, both credit calculations were made, and a comparison was made to determine which credit would result in the maximum impact fee for each service area.

4.2.3 Step 3 - Impact Fee Schedule

Step 3 of the impact fee calculation is to identify the impact fee schedule using a standard unit of measurement. The service unit is the standard unit of measure of consumption associated with an individual unit of development. The District expresses its standard unit of development in terms of an equivalent dwelling unit (EDU), where the larger meter sizes are all stated in terms of their relationship to the smallest meter size based on gpm use.

4.3 Local Government Code and Impact Fees

In addition to general industry guidance on the calculation of impact fees, the TLGC-395 establishes procedures for both calculating and adopting impact fees. Impact fees are defined in the Code as:

“...a charge or assessment imposed by a political subdivision against new development in order to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to the new development.”

There are several components used in the calculation of impact fees which must be prepared (and approved) in order to implement impact fees:

- Land use assumptions - the utility's service area.
- Service units (SU) - units of new development within the service area to be served, or EDUs.
- Capital improvements plan - the eligible capital improvements required.

In addition to these components, a credit must be calculated to provide for revenues generated by the new service units that go towards the payment of eligible capital improvements. Once the eligible improvements are detailed and the credit is calculated, the maximum impact fee per service unit is calculated based on the following formula:

$$\text{Maximum Fee per Service Unit} = \frac{\text{Eligible Capital Improvements} - \text{Credit}}{\text{Service Units}}$$

These components of the impact fee (the land use assumptions, eligible capital costs and credit calculation) are described in subsequent sections of this report.

5.0 UTILITY SERVICE AREAS

The District has five service areas for which the maximum impact fees were calculated. These service areas are listed below and presented in Figure 1.

1. Hill Country.
2. Northwest.
3. Southside.
4. Southeast.
5. Northeast.

It should be noted that three additional, independent service areas also exist within the BexarMet service boundaries. These three additional service areas are not included in the impact fee study (and were similarly excluded from the LUA/CIP reports) because they have reached their maximum build-out conditions and will not serve new growth.

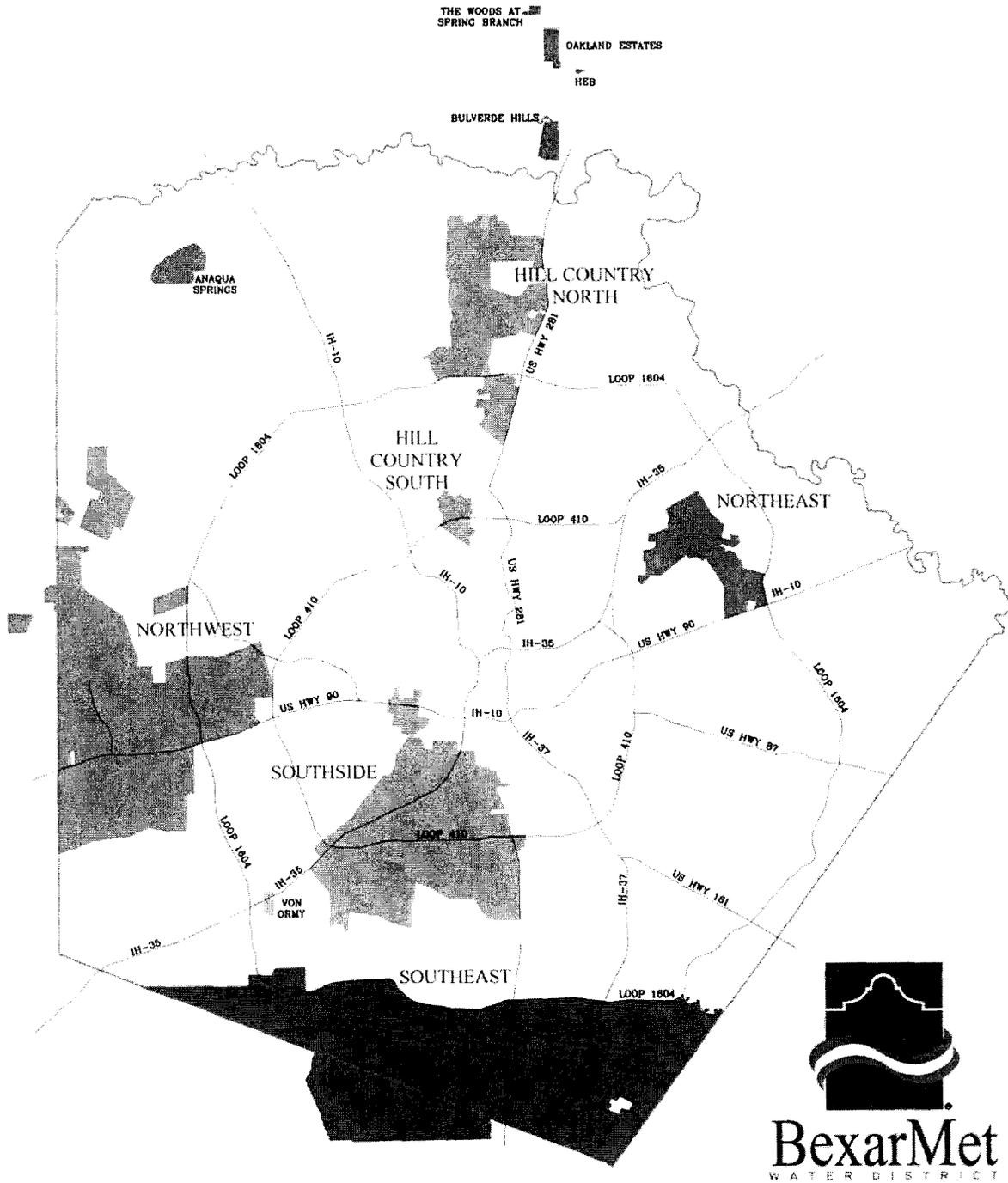


Figure 1
BEXARMET SERVICE AREAS
2009 IMPACT FEE UPDATE
BEXAR METROPOLITAN WATER DISTRICT

5.1 Service Units

Based on the BexarMet Water Service Regulations, the water usage for each service area was converted into a standard Service Unit (SU) factor for meters of varying size. Per TLGC-395 requirements, the SU is used to analyze historical water use and to project future demand. A typical single-family home within the District's service areas have a 5/8-inch to 3/4-inch water meter, which is considered to be one SU. Table 1 presents a summary of equivalent service units to meter connections, as presented in the LUA/CIP reports. Table 2 presents the current and projected SUs per service area.

Meter Size	Service Unit Equivalents
5/8-inch to 3/4-inch	1
1-inch	2
1 1/2-inch	5
2-inch	8
3-inch	18
4-inch	32
6-inch	70
8-inch	120
10-inch	190

Service Area	Service Units		
	2008	2018	Difference
Hill Country	34,392	46,149	11,757
Northwest	20,562	51,893	31,331
Southside	25,160	33,894	8,734
Southeast	7,072	11,089	4,017
Northeast	14,407	18,210	3,803

6.0 EXISTING SYSTEM

The District currently owns and operates numerous infrastructure and facilities to convey and treat water throughout its five service areas. A complete description and inventory of the existing infrastructure can be found in the LUA/CIP reports. In addition, the assets listed in the District's Fixed Asset Ledger (dated February 19, 2009) have been reviewed, and can be found in Appendix B.

The current capacities and demands on the existing water system within each service area are presented in Table 3. The existing system was evaluated to determine whether excess capacity was available to serve new users. Based on the 2008 capacity and demand information obtained from the LUA/CIP reports, as well as discussions with BexarMet staff, it was determined that negligible capacity is available to future users.

It should be noted that the LUA/CIP reports reference the terminology of the BexarMet Water Service Regulations, "equivalent dwelling unit" (EDU), rather than the term "service unit" (SU). These terms are interchangeable, and are presented in this 2009 Impact Fee Update as SUs, per the TLGC-395.

Service Area	Facility Type	Current Capacity	Current Demand	Excess (Deficit)
Hill Country	Groundwater Wells (gpm)	20,141	21,341	(1,200)
	Pump Stations (gpm)	36,474	21,341	15,133
	Total Storage (MG)	17.16	22.57	(5.41)
Northwest	Groundwater Wells (gpm)	29,973	10,289 ⁽²⁾	19,684
	Pump Stations (gpm)	28,645	9,174 ⁽²⁾	19,471
	Total Storage (MG)	11.31	3.55 ⁽²⁾	7.76
Southside	Water Treatment (mgd)	14.0	14.0 ⁽⁴⁾	0
	Groundwater Wells (gpm)	33,050	6,290 ⁽³⁾	26,760
	Pump Stations (gpm)	45,680	9,121 ⁽⁴⁾	36,559
	Total Storage (MG)	24.75	6.99 ⁽²⁾	17.76
Southeast	Groundwater Wells (gpm)	42,909	21,456 ⁽²⁾	21,453
	Pump Stations (gpm)	6,890	3,824	3,066
	Total Storage (MG)	3.10	2.87	0.23

Table 3 Current Capacity and Demands of Existing System ^(1,2) 2009 Update to Impact Fees Bexar Metropolitan Water District				
Service Area	Facility Type	Current Capacity	Current Demand	Excess (Deficit)
Northeast	Groundwater Wells (gpm)	14,730 ⁽²⁾	9,604 ⁽²⁾	5,126
	Pump Stations (gpm)	8,700	6,583	2,117
	Total Storage (MG)	3.00	2.90	0.10
All	Pipelines ⁽⁵⁾	NA	NA	NA

Notes:

- (1) Bexar Metropolitan Water District, Report on Land Use Assumptions and Capital Improvements Plan, Final, January 2009.
- (2) Texas Commission on Environmental Quality, URS-Bexar Met Evaluation Engineering Services Report, Final, August 28, 2008.
- (3) Groundwater Well demands based on ADD (360 gpd/ EDU)
- (4) Water Treatment demands are based on input from BexarMet staff.
- (5) Per discussions with BexarMet staff, negligible capacity is available in the existing infrastructure. It has been determined that additional capacity is necessary to serve future users.

7.0 FUTURE CAPITAL IMPROVEMENT PROJECTS

As part of the LUA/CIP reports, future capital improvement projects (CIPs) were identified for each service area. These CIPs are based on projected growth as well as the improvements needed to operate and maintain the District's existing infrastructure. Table 4 presents a summary of the growth-related (i.e., impact fee - eligible capital projects) and the improvement projects identified for each service area over the next 10 years. A complete list of the recommended capital improvement projects can be found in the LUA/CIP reports.

Table 4 Future Capital Improvement Projects ⁽¹⁾ 2009 Update to Impact Fees Bexar Metropolitan Water District			
Service Area	2018 Capital Improvement Projects		
	Growth	Improvements	Total
Hill Country	\$32,458,789	\$22,839,525	\$55,298,314
Northwest	\$151,300,791	\$39,346,367	\$190,647,158
Southside	\$31,847,000	\$58,827,525	\$90,674,525
Southeast	\$6,909,271	\$66,652,380	\$73,561,651

Table 4 Future Capital Improvement Projects ⁽¹⁾ 2009 Update to Impact Fees Bexar Metropolitan Water District			
Service Area	2018 Capital Improvement Projects		
	Growth	Improvements	Total
Northeast	\$4,052,963	\$154,673	\$4,207,636
Notes: (1) Bexar Metropolitan Water District, Report on Land Use Assumptions and Capital Improvements Plan, Final, January 2009.			

Based on discussions with BexarMet staff, it was assumed that the future capital projects identified in the LUA/CIP reports will be debt funded. Per TLGC-395, the additional costs associated with debt funding (i.e. interest payments) are eligible to be included in the calculation of impact fees. The total bond cost for implementing the growth CIPs through 2018 are presented in Table 5.

Table 5 Proportionate Share of Impact Fee Eligible Capital Costs 2009 Update to Impact Fees Bexar Metropolitan Water District					
System Component	Hill Country	Northwest	Southside	Southeast	Northeast
Water Treatment Plant	\$0	\$0	\$0	\$0	\$0
Groundwater Wells	\$8,167,161	\$40,781,343	\$0	\$464,784	\$0
Pump Stations	\$257,412	\$6,660,668	\$0	\$247,091	\$112,647
Elevated Storage	\$7,954,676	\$18,410,786	\$0	\$0	\$0
Ground Storage	\$4,184,217	\$4,381,884	\$0	\$665,245	\$999,874
Pipelines	\$11,895,323	\$80,841,111	\$31,597,000	\$5,128,671	\$2,940,442
Master Plans	\$0	\$225,000	\$250,000	\$403,479	\$0
Total	\$32,458,789	\$151,300,791	\$31,847,000	\$6,909,271	\$4,052,963
Total Bond Cost	\$55,680,659	\$259,545,351	\$54,631,180	\$11,852,344	\$6,952,558
Notes: (1) Bond costs assume 20-year term, 5.5% interest, 2% issuance, and 0.5% surety.					

To address growth beyond the 10 year scope of this impact fee study, and to incorporate economies of scale, the CIPs identified in the LUA/CIP reports include capacity for service to new users beyond 2018. Therefore, the cost of the growth-related projects eligible for impact fees must be allocated equitably to new users joining the system during the planning horizon of this study, i.e., 2008-2018. The cost of the growth-related CIPs has been proportionally distributed to users based on the growth projections identified in Table 2. A summary of the total project costs and the proportional share of project costs allocated to users joining the system between 2008 and 2018 is shown in Table 6.

Table 6 Proportionate Share of Impact Fee Eligible Capital Costs 2009 Update to Impact Fees Bexar Metropolitan Water District					
Service Area	% Growth 2008-2018	% Growth 2018-2028	Total Capital Costs	Proportional Share of Capital Costs	Cost of New Service per SU
Hill Country	100%	0%	\$55,680,659	\$55,680,659	\$4,735.96
Northwest	47%	53%	\$259,545,351	\$120,917,390	\$3,859.35
Southside	26%	74%	\$54,631,180	\$14,305,592	\$1,637.92
Southeast	52%	48%	\$11,852,344	\$6,181,624	\$1,538.87
Northeast	50%	50%	\$6,952,558	\$3,476,259	\$914.09
Notes:					
(1) The 50 percent growth proportion of the Northeast service area is based on assumptions identified in the LUA/CIP report, and reflects the CIP costs for 2018.					

A summary of the proportional cost of service per credit unit for the future facilities is presented in Appendix C.

8.0 CALCULATION OF CREDIT

The TLGC-395 requires that the capital improvements plan (CIP) include a plan for awarding a credit for the portion of utility service revenues generated by new service units during the program period that is used for the payment of improvements, including the payment of debt. As an alternative, the CIP can include a credit equal to 50 percent of the total projected cost of implementing the CIP. The two approaches are summarized as follows:

(Eligible Capital Costs – Credit)

New Service Units

OR

(Eligible Capital Costs x 50%)

New Service Units

Historically, the District has used a combination of debt, impact fees, and cash to fund its CIP. This approach is described in the long-range financial plan conducted by Brown and Caldwell (2007 Rate Study) for the period 2008 through 2012.

To calculate the credit, information provided in the 2007 Rate Study was used to determine the portion of the revenue requirements to be recovered from rates for operations and maintenance (O&M), debt service (old and new), and cash reserves over the forecast period. Appendix D presents the revenue requirements for the period 2007 through 2012, as taken from the 2007 Rate Study and separated into two cash flows: operating and capital. The operating cash flow shows the revenue requirements broken out into the various components. The percentages are shown in Figure 2.

The 2007 Rate Study indicates that three percent of the projected revenues from rates will go towards the payment of new debt service. From this information, a credit of 1.5 percent was calculated based on the assumption that 50 percent of the new debt service is allocable to the new users.

Table 7 shows the calculation of credit for the portion of utility service revenues generated by new service units during the program period. As seen in Table 7, the credit is constant for all five service areas, because a single user rate is applied to the entire BexarMet service region.

Table 7 Credit as a Portion of Service Revenues 2009 Update to Impact Fees Bexar Metropolitan Water District			
Service Area	Revenue Portion	New SUs	Credit (Revenue/SUs)
Hill Country	\$2,919,075	11,757	\$248
Northwest	\$7,778,985	31,331	\$248
Southside	\$2,168,512	8,734	\$248
Southeast	\$ 997,357	4,017	\$248
Northeast	\$944,224	3,803	\$248

Revenue Requirements by Type

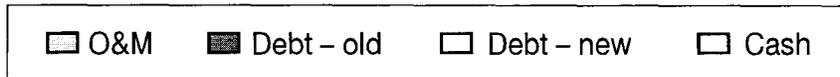
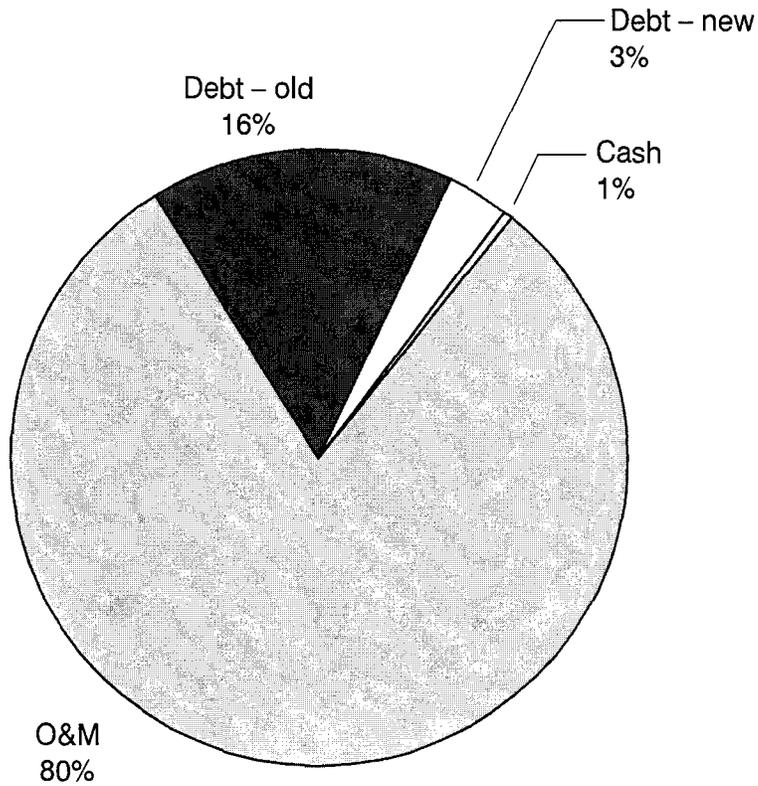


Figure 2
USER RATE REVENUE ALLOCATION
2009 IMPACT FEE UPDATE
BEXAR METROPOLITAN WATER DISTRICT

The alternative calculation of the credit allowable under the TLGC-295 is equivalent to 50 percent of the impact fee eligible CIP costs per service unit. A summary of the capital adjustment credit of 50 percent for each service area is presented in Table 8.

Table 8 Capital Adjustment Credit 2009 Update to Impact Fees Bexar Metropolitan Water District			
Service Area	Adjusted Capital Project Cost	New SUs	Credit (Revenue/SUs)
Hill Country	\$27,840,330	11,757	\$2,368
Northwest	\$60,458,695	31,331	\$1,930
Southside	\$7,152,796	8,734	\$819
Southeast	\$3,090,812	4,017	\$769
Northeast	\$1,738,130	3,803	\$457

9.0 MAXIMUM IMPACT FEE CALCULATION

The impact fee for each service area was calculated based on the proportionate cost of the growth-related capital improvement projects and the lesser of the credits. A summary of the maximum impact fees for each service area is presented in Table 9.

Table 9 Maximum Impact Fee 2009 Update to Impact Fees Bexar Metropolitan Water District				
Service Area	Cost of New Service per SU	Credit Option A	Credit Option B	Maximum Impact Fee
Hill Country	\$4,736	\$248	\$2,368	\$4,488
Northwest	\$3,860	\$248	\$1,930	\$3,612
Southside	\$1,638	\$248	\$819	\$1,390
Southeast	\$1,539	\$248	\$769	\$1,291
Northeast	\$914	\$248	\$457	\$666

As shown in Table 9, the Maximum Impact Fee is the difference between the cost of new service by SU and the credit provided through user rates (Option A). In each of the service areas, the larger of the impact fees - as allowed by TLGC-395 - is obtained by applying the Option A credit.

10.0 RECOMMENDED IMPACT FEES

Following the Public Hearing on Impact Fees, held June 10, 2009, the BexarMet Board of Directors voted to approve the maximum impact fees for each service area. A summary of the approved maximum impact fees is presented in Table 10.

Table 10 Approved Impact Fees per Service Area 2009 Update to Impact Fees Bexar Metropolitan Water District				
Hill Country	Northwest	Southside	Southeast	Northeast
\$4,488	\$3,612	\$1,390	\$1,291	\$666

11.0 CAPITAL IMPROVEMENTS ADVISORY COMMITTEE ACTIONS

A summary of the CIAC actions during the Impact Fee Study is presented below:

January 20, 2009

- The CIAC reviewed the purpose and objectives of the Impact Fee Study.
- The CIAC reviewed the requirements of Texas Local Government Code - Chapter 395.
- The CIAC reviewed the scope and schedule of the Impact Fee Study.

February 25, 2009

- The CIAC reviewed the Impact Fee Study status.
- The CIAC reviewed the components of the impact fee calculation.
- The CIAC discussed consideration of splitting the five service areas into six areas based on the difference in growth projections.
- The CIAC determined that the service areas should remain the same as those presented in the LUA/CIP reports (i.e. a total five service areas).

March 11, 2009

- The CIAC reviewed the methodology of the impact fee calculation:
 - Equity
 - Incremental
 - Combined

- The CIAC reviewed the assumptions included in the impact fee calculation.
- The CIAC reviewed the calculation and comparison of the alternative impact fee credits.
- The CIAC reviewed the existing BexarMet impact fees in comparison to the calculated maximum impact fees from the 2009 Impact Fee Update.
- The CIAC reviewed the impact fees levied by nearby regional providers in comparison to the maximum impact fees from the 2009 Impact Fee Update.

March 18, 2009

- The CIAC received the Final Draft 2009 Impact Fee Update report.
- The CIAC discussed the methodology, assumptions, and calculations presented in the report.
- The CIAC voted to approve the Final Draft report, contingent upon incorporation of their comments. The vote resulted in a tie (based on the need for additional time to review the Final Draft report), and no further action was taken to approve the report.
- The CIAC agreed to allow additional time for further review of the Final Draft report.

March 25, 2009

- The CIAC received the revised Final Draft 2009 Impact Fee Update report, which incorporated their comments from the March 18 meeting.
- The CIAC voted to approve the Final Draft report. The vote resulted in unanimous approval of the Final Draft 2009 Impact Fee Update.

April 29, 2009

- The CIAC submitted their recommendations regarding the Impact Fees to the BexarMet Board of Directors for approval.

TEXAS LOCAL GOVERNMENT CODE, CHAPTER 395

LOCAL GOVERNMENT CODE

TITLE 12. PLANNING AND DEVELOPMENT

SUBTITLE C. PLANNING AND DEVELOPMENT PROVISIONS APPLYING TO MORE
THAN ONE TYPE OF LOCAL GOVERNMENT

CHAPTER 395. FINANCING CAPITAL IMPROVEMENTS REQUIRED BY NEW
DEVELOPMENT IN MUNICIPALITIES, COUNTIES, AND CERTAIN OTHER LOCAL
GOVERNMENTS

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 395.001. DEFINITIONS. In this chapter:

(1) "Capital improvement" means any of the following facilities that have a life expectancy of three or more years and are owned and operated by or on behalf of a political subdivision:

(A) water supply, treatment, and distribution facilities; wastewater collection and treatment facilities; and storm water, drainage, and flood control facilities; whether or not they are located within the service area; and

(B) roadway facilities.

(2) "Capital improvements plan" means a plan required by this chapter that identifies capital improvements or facility expansions for which impact fees may be assessed.

(3) "Facility expansion" means the expansion of the capacity of an existing facility that serves the same function as an otherwise necessary new capital improvement, in order that the existing facility may serve new development. The term does not include the repair, maintenance, modernization, or expansion of an existing facility to better serve existing development.

(4) "Impact fee" means a charge or assessment imposed by a political subdivision against new development in order to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and

attributable to the new development. The term includes amortized charges, lump-sum charges, capital recovery fees, contributions in aid of construction, and any other fee that functions as described by this definition. The term does not include:

(A) dedication of land for public parks or payment in lieu of the dedication to serve park needs;

(B) dedication of rights-of-way or easements or construction or dedication of on-site or off-site water distribution, wastewater collection or drainage facilities, or streets, sidewalks, or curbs if the dedication or construction is required by a valid ordinance and is necessitated by and attributable to the new development;

(C) lot or acreage fees to be placed in trust funds for the purpose of reimbursing developers for oversizing or constructing water or sewer mains or lines; or

(D) other pro rata fees for reimbursement of water or sewer mains or lines extended by the political subdivision.

However, an item included in the capital improvements plan may not be required to be constructed except in accordance with Section 395.019(2), and an owner may not be required to construct or dedicate facilities and to pay impact fees for those facilities.

(5) "Land use assumptions" includes a description of the service area and projections of changes in land uses, densities, intensities, and population in the service area over at least a 10-year period.

(6) "New development" means the subdivision of land; the construction, reconstruction, redevelopment, conversion, structural alteration, relocation, or enlargement of any structure; or any use or extension of the use of land; any of which increases the number of service units.

(7) "Political subdivision" means a municipality, a district or authority created under Article III, Section 52, or Article XVI, Section 59, of the Texas Constitution, or, for the

purposes set forth by Section 395.079, certain counties described by that section.

(8) "Roadway facilities" means arterial or collector streets or roads that have been designated on an officially adopted roadway plan of the political subdivision, together with all necessary appurtenances. The term includes the political subdivision's share of costs for roadways and associated improvements designated on the federal or Texas highway system, including local matching funds and costs related to utility line relocation and the establishment of curbs, gutters, sidewalks, drainage appurtenances, and rights-of-way.

(9) "Service area" means the area within the corporate boundaries or extraterritorial jurisdiction, as determined under Chapter 42, of the political subdivision to be served by the capital improvements or facilities expansions specified in the capital improvements plan, except roadway facilities and storm water, drainage, and flood control facilities. The service area, for the purposes of this chapter, may include all or part of the land within the political subdivision or its extraterritorial jurisdiction, except for roadway facilities and storm water, drainage, and flood control facilities. For roadway facilities, the service area is limited to an area within the corporate boundaries of the political subdivision and shall not exceed six miles. For storm water, drainage, and flood control facilities, the service area may include all or part of the land within the political subdivision or its extraterritorial jurisdiction, but shall not exceed the area actually served by the storm water, drainage, and flood control facilities designated in the capital improvements plan and shall not extend across watershed boundaries.

(10) "Service unit" means a standardized measure of consumption, use, generation, or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards and based on historical data and trends applicable to the political

subdivision in which the individual unit of development is located during the previous 10 years.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 1989, 71st Leg., ch. 566, Sec. 1(e), eff. Aug. 28, 1989; Acts 2001, 77th Leg., ch. 345, Sec. 1, eff. Sept. 1, 2001.

SUBCHAPTER B. AUTHORIZATION OF IMPACT FEE

Sec. 395.011. AUTHORIZATION OF FEE. (a) Unless otherwise specifically authorized by state law or this chapter, a governmental entity or political subdivision may not enact or impose an impact fee.

(b) Political subdivisions may enact or impose impact fees on land within their corporate boundaries or extraterritorial jurisdictions only by complying with this chapter, except that impact fees may not be enacted or imposed in the extraterritorial jurisdiction for roadway facilities.

(c) A municipality may contract to provide capital improvements, except roadway facilities, to an area outside its corporate boundaries and extraterritorial jurisdiction and may charge an impact fee under the contract, but if an impact fee is charged in that area, the municipality must comply with this chapter.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.012. ITEMS PAYABLE BY FEE. (a) An impact fee may be imposed only to pay the costs of constructing capital improvements or facility expansions, including and limited to the:

- (1) construction contract price;
- (2) surveying and engineering fees;

(3) land acquisition costs, including land purchases, court awards and costs, attorney's fees, and expert witness fees; and

(4) fees actually paid or contracted to be paid to an independent qualified engineer or financial consultant preparing or updating the capital improvements plan who is not an employee of the political subdivision.

(b) Projected interest charges and other finance costs may be included in determining the amount of impact fees only if the impact fees are used for the payment of principal and interest on bonds, notes, or other obligations issued by or on behalf of the political subdivision to finance the capital improvements or facility expansions identified in the capital improvements plan and are not used to reimburse bond funds expended for facilities that are not identified in the capital improvements plan.

(c) Notwithstanding any other provision of this chapter, the Edwards Underground Water District or a river authority that is authorized elsewhere by state law to charge fees that function as impact fees may use impact fees to pay a staff engineer who prepares or updates a capital improvements plan under this chapter.

(d) A municipality may pledge an impact fee as security for the payment of debt service on a bond, note, or other obligation issued to finance a capital improvement or public facility expansion if:

(1) the improvement or expansion is identified in a capital improvements plan; and

(2) at the time of the pledge, the governing body of the municipality certifies in a written order, ordinance, or resolution that none of the impact fee will be used or expended for an improvement or expansion not identified in the plan.

(e) A certification under Subsection (d)(2) is sufficient evidence that an impact fee pledged will not be used or expended for an improvement or expansion that is not identified in the capital improvements plan.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 1995, 74th Leg., ch. 90, Sec. 1, eff. May 16, 1995.

Sec. 395.013. ITEMS NOT PAYABLE BY FEE. Impact fees may not be adopted or used to pay for:

(1) construction, acquisition, or expansion of public facilities or assets other than capital improvements or facility expansions identified in the capital improvements plan;

(2) repair, operation, or maintenance of existing or new capital improvements or facility expansions;

(3) upgrading, updating, expanding, or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental, or regulatory standards;

(4) upgrading, updating, expanding, or replacing existing capital improvements to provide better service to existing development;

(5) administrative and operating costs of the political subdivision, except the Edwards Underground Water District or a river authority that is authorized elsewhere by state law to charge fees that function as impact fees may use impact fees to pay its administrative and operating costs;

(6) principal payments and interest or other finance charges on bonds or other indebtedness, except as allowed by Section 395.012.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.014. CAPITAL IMPROVEMENTS PLAN. (a) The political subdivision shall use qualified professionals to prepare the capital improvements plan and to calculate the impact fee. The capital improvements plan must contain specific enumeration of the following items:

(1) a description of the existing capital improvements within the service area and the costs to upgrade, update, improve, expand, or replace the improvements to meet existing needs and usage and stricter safety, efficiency, environmental, or regulatory standards, which shall be prepared by a qualified professional engineer licensed to perform the professional engineering services in this state;

(2) an analysis of the total capacity, the level of current usage, and commitments for usage of capacity of the existing capital improvements, which shall be prepared by a qualified professional engineer licensed to perform the professional engineering services in this state;

(3) a description of all or the parts of the capital improvements or facility expansions and their costs necessitated by and attributable to new development in the service area based on the approved land use assumptions, which shall be prepared by a qualified professional engineer licensed to perform the professional engineering services in this state;

(4) a definitive table establishing the specific level or quantity of use, consumption, generation, or discharge of a service unit for each category of capital improvements or facility expansions and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, and industrial;

(5) the total number of projected service units necessitated by and attributable to new development within the service area based on the approved land use assumptions and calculated in accordance with generally accepted engineering or planning criteria;

(6) the projected demand for capital improvements or facility expansions required by new service units projected over a reasonable period of time, not to exceed 10 years; and

(7) a plan for awarding:

(A) a credit for the portion of ad valorem tax and utility service revenues generated by new service units during the program period that is used for the payment of

improvements, including the payment of debt, that are included in the capital improvements plan; or

(B) in the alternative, a credit equal to 50 percent of the total projected cost of implementing the capital improvements plan.

(b) The analysis required by Subsection (a)(3) may be prepared on a systemwide basis within the service area for each major category of capital improvement or facility expansion for the designated service area.

(c) The governing body of the political subdivision is responsible for supervising the implementation of the capital improvements plan in a timely manner.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 2, eff. Sept. 1, 2001.

Sec. 395.015. MAXIMUM FEE PER SERVICE UNIT. (a) The impact fee per service unit may not exceed the amount determined by subtracting the amount in Section 395.014(a)(7) from the costs of the capital improvements described by Section 395.014(a)(3) and dividing that amount by the total number of projected service units described by Section 395.014(a)(5).

(b) If the number of new service units projected over a reasonable period of time is less than the total number of new service units shown by the approved land use assumptions at full development of the service area, the maximum impact fee per service unit shall be calculated by dividing the costs of the part of the capital improvements necessitated by and attributable to projected new service units described by Section 395.014(a)(6) by the projected new service units described in that section.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 3, eff. Sept. 1, 2001.

Sec. 395.016. TIME FOR ASSESSMENT AND COLLECTION OF

FEE. (a) This subsection applies only to impact fees adopted and land platted before June 20, 1987. For land that has been platted in accordance with Subchapter A, Chapter 212, or the subdivision or platting procedures of a political subdivision before June 20, 1987, or land on which new development occurs or is proposed without platting, the political subdivision may assess the impact fees at any time during the development approval and building process. Except as provided by Section 395.019, the political subdivision may collect the fees at either the time of recordation of the subdivision plat or connection to the political subdivision's water or sewer system or at the time the political subdivision issues either the building permit or the certificate of occupancy.

(b) This subsection applies only to impact fees adopted before June 20, 1987, and land platted after that date. For new development which is platted in accordance with Subchapter A, Chapter 212, or the subdivision or platting procedures of a political subdivision after June 20, 1987, the political subdivision may assess the impact fees before or at the time of recordation. Except as provided by Section 395.019, the political subdivision may collect the fees at either the time of recordation of the subdivision plat or connection to the political subdivision's water or sewer system or at the time the political subdivision issues either the building permit or the certificate of occupancy.

(c) This subsection applies only to impact fees adopted after June 20, 1987. For new development which is platted in accordance with Subchapter A, Chapter 212, or the subdivision or platting procedures of a political subdivision before the adoption of an impact fee, an impact fee may not be collected on any service unit for which a valid building permit is issued within one year after the date of adoption of the impact fee.

(d) This subsection applies only to land platted in accordance with Subchapter A, Chapter 212, or the subdivision or platting procedures of a political subdivision after adoption of

an impact fee adopted after June 20, 1987. The political subdivision shall assess the impact fees before or at the time of recordation of a subdivision plat or other plat under Subchapter A, Chapter 212, or the subdivision or platting ordinance or procedures of any political subdivision in the official records of the county clerk of the county in which the tract is located. Except as provided by Section 395.019, if the political subdivision has water and wastewater capacity available:

(1) the political subdivision shall collect the fees at the time the political subdivision issues a building permit;

(2) for land platted outside the corporate boundaries of a municipality, the municipality shall collect the fees at the time an application for an individual meter connection to the municipality's water or wastewater system is filed; or

(3) a political subdivision that lacks authority to issue building permits in the area where the impact fee applies shall collect the fees at the time an application is filed for an individual meter connection to the political subdivision's water or wastewater system.

(e) For land on which new development occurs or is proposed to occur without platting, the political subdivision may assess the impact fees at any time during the development and building process and may collect the fees at either the time of recordation of the subdivision plat or connection to the political subdivision's water or sewer system or at the time the political subdivision issues either the building permit or the certificate of occupancy.

(f) An "assessment" means a determination of the amount of the impact fee in effect on the date or occurrence provided in this section and is the maximum amount that can be charged per service unit of such development. No specific act by the political subdivision is required.

(g) Notwithstanding Subsections (a)-(e) and Section 395.017, the political subdivision may reduce or waive an impact fee for any service unit that would qualify as affordable housing under 42 U.S.C. Section 12745, as amended, once the service unit

is constructed. If affordable housing as defined by 42 U.S.C. Section 12745, as amended, is not constructed, the political subdivision may reverse its decision to waive or reduce the impact fee, and the political subdivision may assess an impact fee at any time during the development approval or building process or after the building process if an impact fee was not already assessed.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 1997, 75th Leg., ch. 980, Sec. 52, eff. Sept. 1, 1997; Acts 2001, 77th Leg., ch. 345, Sec. 4, eff. Sept. 1, 2001.

Sec. 395.017. ADDITIONAL FEE PROHIBITED; EXCEPTION. After assessment of the impact fees attributable to the new development or execution of an agreement for payment of impact fees, additional impact fees or increases in fees may not be assessed against the tract for any reason unless the number of service units to be developed on the tract increases. In the event of the increase in the number of service units, the impact fees to be imposed are limited to the amount attributable to the additional service units.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.018. AGREEMENT WITH OWNER REGARDING PAYMENT. A political subdivision is authorized to enter into an agreement with the owner of a tract of land for which the plat has been recorded providing for the time and method of payment of the impact fees.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.019. COLLECTION OF FEES IF SERVICES NOT AVAILABLE. Except for roadway facilities, impact fees may be assessed but may not be collected in areas where services are not currently available unless:

(1) the collection is made to pay for a capital improvement or facility expansion that has been identified in the capital improvements plan and the political subdivision commits to commence construction within two years, under duly awarded and executed contracts or commitments of staff time covering substantially all of the work required to provide service, and to have the service available within a reasonable period of time considering the type of capital improvement or facility expansion to be constructed, but in no event longer than five years;

(2) the political subdivision agrees that the owner of a new development may construct or finance the capital improvements or facility expansions and agrees that the costs incurred or funds advanced will be credited against the impact fees otherwise due from the new development or agrees to reimburse the owner for such costs from impact fees paid from other new developments that will use such capital improvements or facility expansions, which fees shall be collected and reimbursed to the owner at the time the other new development records its plat; or

(3) an owner voluntarily requests the political subdivision to reserve capacity to serve future development, and the political subdivision and owner enter into a valid written agreement.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.020. ENTITLEMENT TO SERVICES. Any new development for which an impact fee has been paid is entitled to the permanent use and benefit of the services for which the fee was exacted and is entitled to receive immediate service from any

existing facilities with actual capacity to serve the new service units, subject to compliance with other valid regulations.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.021. AUTHORITY OF POLITICAL SUBDIVISIONS TO SPEND FUNDS TO REDUCE FEES. Political subdivisions may spend funds from any lawful source to pay for all or a part of the capital improvements or facility expansions to reduce the amount of impact fees.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.022. AUTHORITY OF POLITICAL SUBDIVISION TO PAY FEES. (a) Political subdivisions and other governmental entities may pay impact fees imposed under this chapter.

(b) A school district is not required to pay impact fees imposed under this chapter unless the board of trustees of the district consents to the payment of the fees by entering a contract with the political subdivision that imposes the fees. The contract may contain terms the board of trustees considers advisable to provide for the payment of the fees.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 250, Sec. 1, eff. May 25, 2007.

Sec. 395.023. CREDITS AGAINST ROADWAY FACILITIES FEES. Any construction of, contributions to, or dedications of off-site roadway facilities agreed to or required by a political subdivision as a condition of development approval shall be

credited against roadway facilities impact fees otherwise due from the development.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.024. ACCOUNTING FOR FEES AND INTEREST. (a) The order, ordinance, or resolution levying an impact fee must provide that all funds collected through the adoption of an impact fee shall be deposited in interest-bearing accounts clearly identifying the category of capital improvements or facility expansions within the service area for which the fee was adopted.

(b) Interest earned on impact fees is considered funds of the account on which it is earned and is subject to all restrictions placed on use of impact fees under this chapter.

(c) Impact fee funds may be spent only for the purposes for which the impact fee was imposed as shown by the capital improvements plan and as authorized by this chapter.

(d) The records of the accounts into which impact fees are deposited shall be open for public inspection and copying during ordinary business hours.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.025. REFUNDS. (a) On the request of an owner of the property on which an impact fee has been paid, the political subdivision shall refund the impact fee if existing facilities are available and service is denied or the political subdivision has, after collecting the fee when service was not available, failed to commence construction within two years or service is not available within a reasonable period considering the type of capital improvement or facility expansion to be constructed, but

in no event later than five years from the date of payment under Section 395.019(1).

(b) Repealed by Acts 2001, 77th Leg., ch. 345, Sec. 9, eff. Sept. 1, 2001.

(c) The political subdivision shall refund any impact fee or part of it that is not spent as authorized by this chapter within 10 years after the date of payment.

(d) Any refund shall bear interest calculated from the date of collection to the date of refund at the statutory rate as set forth in Section 302.002, Finance Code, or its successor statute.

(e) All refunds shall be made to the record owner of the property at the time the refund is paid. However, if the impact fees were paid by another political subdivision or governmental entity, payment shall be made to the political subdivision or governmental entity.

(f) The owner of the property on which an impact fee has been paid or another political subdivision or governmental entity that paid the impact fee has standing to sue for a refund under this section.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 1997, 75th Leg., ch. 1396, Sec. 37, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 62, Sec. 7.82, eff. Sept. 1, 1999; Acts 2001, 77th Leg., ch. 345, Sec. 9, eff. Sept. 1, 2001.

SUBCHAPTER C. PROCEDURES FOR ADOPTION OF IMPACT FEE

Sec. 395.041. COMPLIANCE WITH PROCEDURES REQUIRED. Except as otherwise provided by this chapter, a political subdivision must comply with this subchapter to levy an impact fee.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.0411. CAPITAL IMPROVEMENTS PLAN. The political subdivision shall provide for a capital improvements plan to be developed by qualified professionals using generally accepted engineering and planning practices in accordance with Section 395.014.

Added by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.042. HEARING ON LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN. To impose an impact fee, a political subdivision must adopt an order, ordinance, or resolution establishing a public hearing date to consider the land use assumptions and capital improvements plan for the designated service area.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.043. INFORMATION ABOUT LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN AVAILABLE TO PUBLIC. On or before the date of the first publication of the notice of the hearing on the land use assumptions and capital improvements plan, the political subdivision shall make available to the public its land use assumptions, the time period of the projections, and a description of the capital improvement facilities that may be proposed.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.044. NOTICE OF HEARING ON LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN. (a) Before the 30th day before

the date of the hearing on the land use assumptions and capital improvements plan, the political subdivision shall send a notice of the hearing by certified mail to any person who has given written notice by certified or registered mail to the municipal secretary or other designated official of the political subdivision requesting notice of the hearing within two years preceding the date of adoption of the order, ordinance, or resolution setting the public hearing.

(b) The political subdivision shall publish notice of the hearing before the 30th day before the date set for the hearing, in one or more newspapers of general circulation in each county in which the political subdivision lies. However, a river authority that is authorized elsewhere by state law to charge fees that function as impact fees may publish the required newspaper notice only in each county in which the service area lies.

(c) The notice must contain:

(1) a headline to read as follows:

"NOTICE OF PUBLIC HEARING ON LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN RELATING TO POSSIBLE ADOPTION OF IMPACT FEES"

(2) the time, date, and location of the hearing;

(3) a statement that the purpose of the hearing is to consider the land use assumptions and capital improvements plan under which an impact fee may be imposed; and

(4) a statement that any member of the public has the right to appear at the hearing and present evidence for or against the land use assumptions and capital improvements plan.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.045. APPROVAL OF LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN REQUIRED. (a) After the public hearing on the land use assumptions and capital improvements plan, the political

subdivision shall determine whether to adopt or reject an ordinance, order, or resolution approving the land use assumptions and capital improvements plan.

(b) The political subdivision, within 30 days after the date of the public hearing, shall approve or disapprove the land use assumptions and capital improvements plan.

(c) An ordinance, order, or resolution approving the land use assumptions and capital improvements plan may not be adopted as an emergency measure.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.0455. SYSTEMWIDE LAND USE ASSUMPTIONS. (a) In lieu of adopting land use assumptions for each service area, a political subdivision may, except for storm water, drainage, flood control, and roadway facilities, adopt systemwide land use assumptions, which cover all of the area subject to the jurisdiction of the political subdivision for the purpose of imposing impact fees under this chapter.

(b) Prior to adopting systemwide land use assumptions, a political subdivision shall follow the public notice, hearing, and other requirements for adopting land use assumptions.

(c) After adoption of systemwide land use assumptions, a political subdivision is not required to adopt additional land use assumptions for a service area for water supply, treatment, and distribution facilities or wastewater collection and treatment facilities as a prerequisite to the adoption of a capital improvements plan or impact fee, provided the capital improvements plan and impact fee are consistent with the systemwide land use assumptions.

Added by Acts 1989, 71st Leg., ch. 566, Sec. 1(b), eff. Aug. 28, 1989.

Sec. 395.047. HEARING ON IMPACT FEE. On adoption of the land use assumptions and capital improvements plan, the governing body shall adopt an order or resolution setting a public hearing to discuss the imposition of the impact fee. The public hearing must be held by the governing body of the political subdivision to discuss the proposed ordinance, order, or resolution imposing an impact fee.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.049. NOTICE OF HEARING ON IMPACT FEE. (a) Before the 30th day before the date of the hearing on the imposition of an impact fee, the political subdivision shall send a notice of the hearing by certified mail to any person who has given written notice by certified or registered mail to the municipal secretary or other designated official of the political subdivision requesting notice of the hearing within two years preceding the date of adoption of the order or resolution setting the public hearing.

(b) The political subdivision shall publish notice of the hearing before the 30th day before the date set for the hearing, in one or more newspapers of general circulation in each county in which the political subdivision lies. However, a river authority that is authorized elsewhere by state law to charge fees that function as impact fees may publish the required newspaper notice only in each county in which the service area lies.

(c) The notice must contain the following:

(1) a headline to read as follows:

"NOTICE OF PUBLIC HEARING ON ADOPTION OF IMPACT FEES"

(2) the time, date, and location of the hearing;

(3) a statement that the purpose of the hearing is to consider the adoption of an impact fee;

(4) the amount of the proposed impact fee per service unit; and

(5) a statement that any member of the public has the right to appear at the hearing and present evidence for or against the plan and proposed fee.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.050. ADVISORY COMMITTEE COMMENTS ON IMPACT FEES. The advisory committee created under Section 395.058 shall file its written comments on the proposed impact fees before the fifth business day before the date of the public hearing on the imposition of the fees.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.051. APPROVAL OF IMPACT FEE REQUIRED. (a) The political subdivision, within 30 days after the date of the public hearing on the imposition of an impact fee, shall approve or disapprove the imposition of an impact fee.

(b) An ordinance, order, or resolution approving the imposition of an impact fee may not be adopted as an emergency measure.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 5, eff. Sept. 1, 2001.

Sec. 395.052. PERIODIC UPDATE OF LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN REQUIRED. (a) A political subdivision imposing an impact fee shall update the land use assumptions and

capital improvements plan at least every five years. The initial five-year period begins on the day the capital improvements plan is adopted.

(b) The political subdivision shall review and evaluate its current land use assumptions and shall cause an update of the capital improvements plan to be prepared in accordance with Subchapter B.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 6, eff. Sept. 1, 2001.

Sec. 395.053. HEARING ON UPDATED LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN. The governing body of the political subdivision shall, within 60 days after the date it receives the update of the land use assumptions and the capital improvements plan, adopt an order setting a public hearing to discuss and review the update and shall determine whether to amend the plan.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.054. HEARING ON AMENDMENTS TO LAND USE ASSUMPTIONS, CAPITAL IMPROVEMENTS PLAN, OR IMPACT FEE. A public hearing must be held by the governing body of the political subdivision to discuss the proposed ordinance, order, or resolution amending land use assumptions, the capital improvements plan, or the impact fee. On or before the date of the first publication of the notice of the hearing on the amendments, the land use assumptions and the capital improvements plan, including the amount of any proposed amended impact fee per service unit, shall be made available to the public.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.055. NOTICE OF HEARING ON AMENDMENTS TO LAND USE ASSUMPTIONS, CAPITAL IMPROVEMENTS PLAN, OR IMPACT FEE. (a) The notice and hearing procedures prescribed by Sections 395.044(a) and (b) apply to a hearing on the amendment of land use assumptions, a capital improvements plan, or an impact fee.

(b) The notice of a hearing under this section must contain the following:

(1) a headline to read as follows:

"NOTICE OF PUBLIC HEARING ON AMENDMENT OF IMPACT FEES"

(2) the time, date, and location of the hearing;

(3) a statement that the purpose of the hearing is to consider the amendment of land use assumptions and a capital improvements plan and the imposition of an impact fee; and

(4) a statement that any member of the public has the right to appear at the hearing and present evidence for or against the update.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 345, Sec. 7, eff. Sept. 1, 2001.

Sec. 395.056. ADVISORY COMMITTEE COMMENTS ON AMENDMENTS. The advisory committee created under Section 395.058 shall file its written comments on the proposed amendments to the land use assumptions, capital improvements plan, and impact fee before the fifth business day before the date of the public hearing on the amendments.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.057. APPROVAL OF AMENDMENTS REQUIRED. (a) The political subdivision, within 30 days after the date of the public hearing on the amendments, shall approve or disapprove the

amendments of the land use assumptions and the capital improvements plan and modification of an impact fee.

(b) An ordinance, order, or resolution approving the amendments to the land use assumptions, the capital improvements plan, and imposition of an impact fee may not be adopted as an emergency measure.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.0575. DETERMINATION THAT NO UPDATE OF LAND USE ASSUMPTIONS, CAPITAL IMPROVEMENTS PLAN OR IMPACT FEES IS NEEDED. (a) If, at the time an update under Section 395.052 is required, the governing body determines that no change to the land use assumptions, capital improvements plan, or impact fee is needed, it may, as an alternative to the updating requirements of Sections 395.052-395.057, do the following:

(1) The governing body of the political subdivision shall, upon determining that an update is unnecessary and 60 days before publishing the final notice under this section, send notice of its determination not to update the land use assumptions, capital improvements plan, and impact fee by certified mail to any person who has, within two years preceding the date that the final notice of this matter is to be published, give written notice by certified or registered mail to the municipal secretary or other designated official of the political subdivision requesting notice of hearings related to impact fees. The notice must contain the information in Subsections (b)(2)-(5).

(2) The political subdivision shall publish notice of its determination once a week for three consecutive weeks in one or more newspapers with general circulation in each county in which the political subdivision lies. However, a river authority that is authorized elsewhere by state law to charge fees that function as impact fees may publish the required newspaper notice

only in each county in which the service area lies. The notice of public hearing may not be in the part of the paper in which legal notices and classified ads appear and may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper, and the headline on the notice must be in 18-point or larger type.

(b) The notice must contain the following:

(1) a headline to read as follows:

"NOTICE OF DETERMINATION NOT TO UPDATE

LAND USE ASSUMPTIONS, CAPITAL IMPROVEMENTS

PLAN, OR IMPACT FEES";

(2) a statement that the governing body of the political subdivision has determined that no change to the land use assumptions, capital improvements plan, or impact fee is necessary;

(3) an easily understandable description and a map of the service area in which the updating has been determined to be unnecessary;

(4) a statement that if, within a specified date, which date shall be at least 60 days after publication of the first notice, a person makes a written request to the designated official of the political subdivision requesting that the land use assumptions, capital improvements plan, or impact fee be updated, the governing body must comply with the request by following the requirements of Sections 395.052-395.057; and

(5) a statement identifying the name and mailing address of the official of the political subdivision to whom a request for an update should be sent.

(c) The advisory committee shall file its written comments on the need for updating the land use assumptions, capital improvements plans, and impact fee before the fifth business day before the earliest notice of the government's decision that no update is necessary is mailed or published.

(d) If, by the date specified in Subsection (b)(4), a person requests in writing that the land use assumptions, capital improvements plan, or impact fee be updated, the governing body shall cause an update of the land use assumptions and capital improvements plan to be prepared in accordance with Sections 395.052-395.057.

(e) An ordinance, order, or resolution determining the need for updating land use assumptions, a capital improvements plan, or an impact fee may not be adopted as an emergency measure.

Added by Acts 1989, 71st Leg., ch. 566, Sec. 1(d), eff. Aug. 28, 1989.

Sec. 395.058. ADVISORY COMMITTEE. (a) On or before the date on which the order, ordinance, or resolution is adopted under Section 395.042, the political subdivision shall appoint a capital improvements advisory committee.

(b) The advisory committee is composed of not less than five members who shall be appointed by a majority vote of the governing body of the political subdivision. Not less than 40 percent of the membership of the advisory committee must be representatives of the real estate, development, or building industries who are not employees or officials of a political subdivision or governmental entity. If the political subdivision has a planning and zoning commission, the commission may act as the advisory committee if the commission includes at least one representative of the real estate, development, or building industry who is not an employee or official of a political subdivision or governmental entity. If no such representative is a member of the planning and zoning commission, the commission may still act as the advisory committee if at least one such representative is appointed by the political subdivision as an ad hoc voting member of the planning and zoning commission when it acts as the advisory committee. If the impact fee is to be

applied in the extraterritorial jurisdiction of the political subdivision, the membership must include a representative from that area.

(c) The advisory committee serves in an advisory capacity and is established to:

(1) advise and assist the political subdivision in adopting land use assumptions;

(2) review the capital improvements plan and file written comments;

(3) monitor and evaluate implementation of the capital improvements plan;

(4) file semiannual reports with respect to the progress of the capital improvements plan and report to the political subdivision any perceived inequities in implementing the plan or imposing the impact fee; and

(5) advise the political subdivision of the need to update or revise the land use assumptions, capital improvements plan, and impact fee.

(d) The political subdivision shall make available to the advisory committee any professional reports with respect to developing and implementing the capital improvements plan.

(e) The governing body of the political subdivision shall adopt procedural rules for the advisory committee to follow in carrying out its duties.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

SUBCHAPTER D. OTHER PROVISIONS

Sec. 395.071. DUTIES TO BE PERFORMED WITHIN TIME LIMITS. If the governing body of the political subdivision does not perform a duty imposed under this chapter within the prescribed period, a person who has paid an impact fee or an owner of land on which an impact fee has been paid has the right to present a written request to the governing body of the

political subdivision stating the nature of the unperformed duty and requesting that it be performed within 60 days after the date of the request. If the governing body of the political subdivision finds that the duty is required under this chapter and is late in being performed, it shall cause the duty to commence within 60 days after the date of the request and continue until completion.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.072. RECORDS OF HEARINGS. A record must be made of any public hearing provided for by this chapter. The record shall be maintained and be made available for public inspection by the political subdivision for at least 10 years after the date of the hearing.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.073. CUMULATIVE EFFECT OF STATE AND LOCAL RESTRICTIONS. Any state or local restrictions that apply to the imposition of an impact fee in a political subdivision where an impact fee is proposed are cumulative with the restrictions in this chapter.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.074. PRIOR IMPACT FEES REPLACED BY FEES UNDER THIS CHAPTER. An impact fee that is in place on June 20, 1987, must be replaced by an impact fee made under this chapter on or before June 20, 1990. However, any political subdivision having an impact fee that has not been replaced under this chapter on or before June 20, 1988, is liable to any party who, after June 20,

1988, pays an impact fee that exceeds the maximum permitted under Subchapter B by more than 10 percent for an amount equal to two times the difference between the maximum impact fee allowed and the actual impact fee imposed, plus reasonable attorney's fees and court costs.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.075. NO EFFECT ON TAXES OR OTHER CHARGES. This chapter does not prohibit, affect, or regulate any tax, fee, charge, or assessment specifically authorized by state law.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.076. MORATORIUM ON DEVELOPMENT PROHIBITED. A moratorium may not be placed on new development for the purpose of awaiting the completion of all or any part of the process necessary to develop, adopt, or update land use assumptions, a capital improvements plan, or an impact fee.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 441, Sec. 2, eff. Sept. 1, 2001.

Sec. 395.077. APPEALS. (a) A person who has exhausted all administrative remedies within the political subdivision and who is aggrieved by a final decision is entitled to trial de novo under this chapter.

(b) A suit to contest an impact fee must be filed within 90 days after the date of adoption of the ordinance, order, or resolution establishing the impact fee.

(c) Except for roadway facilities, a person who has paid an impact fee or an owner of property on which an impact fee has

been paid is entitled to specific performance of the services by the political subdivision for which the fee was paid.

(d) This section does not require construction of a specific facility to provide the services.

(e) Any suit must be filed in the county in which the major part of the land area of the political subdivision is located. A successful litigant shall be entitled to recover reasonable attorney's fees and court costs.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.078. SUBSTANTIAL COMPLIANCE WITH NOTICE REQUIREMENTS. An impact fee may not be held invalid because the public notice requirements were not complied with if compliance was substantial and in good faith.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989.

Sec. 395.079. IMPACT FEE FOR STORM WATER, DRAINAGE, AND FLOOD CONTROL IN POPULOUS COUNTY. (a) Any county that has a population of 3.3 million or more or that borders a county with a population of 3.3 million or more, and any district or authority created under Article XVI, Section 59, of the Texas Constitution within any such county that is authorized to provide storm water, drainage, and flood control facilities, is authorized to impose impact fees to provide storm water, drainage, and flood control improvements necessary to accommodate new development.

(b) The imposition of impact fees authorized by Subsection (a) is exempt from the requirements of Sections 395.025, 395.052-395.057, and 395.074 unless the political subdivision proposes to increase the impact fee.

(c) Any political subdivision described by Subsection (a) is authorized to pledge or otherwise contractually obligate all

or part of the impact fees to the payment of principal and interest on bonds, notes, or other obligations issued or incurred by or on behalf of the political subdivision and to the payment of any other contractual obligations.

(d) An impact fee adopted by a political subdivision under Subsection (a) may not be reduced if:

(1) the political subdivision has pledged or otherwise contractually obligated all or part of the impact fees to the payment of principal and interest on bonds, notes, or other obligations issued by or on behalf of the political subdivision; and

(2) the political subdivision agrees in the pledge or contract not to reduce the impact fees during the term of the bonds, notes, or other contractual obligations.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 2001, 77th Leg., ch. 669, Sec. 107, eff. Sept. 1, 2001.

Sec. 395.080. CHAPTER NOT APPLICABLE TO CERTAIN WATER-RELATED SPECIAL DISTRICTS. (a) This chapter does not apply to impact fees, charges, fees, assessments, or contributions:

(1) paid by or charged to a district created under Article XVI, Section 59, of the Texas Constitution to another district created under that constitutional provision if both districts are required by law to obtain approval of their bonds by the Texas Natural Resource Conservation Commission; or

(2) charged by an entity if the impact fees, charges, fees, assessments, or contributions are approved by the Texas Natural Resource Conservation Commission.

(b) Any district created under Article XVI, Section 59, or Article III, Section 52, of the Texas Constitution may petition the Texas Natural Resource Conservation Commission for approval of any proposed impact fees, charges, fees, assessments, or contributions. The commission shall adopt rules for reviewing the

petition and may charge the petitioner fees adequate to cover the cost of processing and considering the petition. The rules shall require notice substantially the same as that required by this chapter for the adoption of impact fees and shall afford opportunity for all affected parties to participate.

Added by Acts 1989, 71st Leg., ch. 1, Sec. 82(a), eff. Aug. 28, 1989. Amended by Acts 1995, 74th Leg., ch. 76, Sec. 11.257, eff. Sept. 1, 1995.

Sec. 395.081. FEES FOR ADJOINING LANDOWNERS IN CERTAIN MUNICIPALITIES. (a) This section applies only to a municipality with a population of 105,000 or less that constitutes more than three-fourths of the population of the county in which the majority of the area of the municipality is located.

(b) A municipality that has not adopted an impact fee under this chapter that is constructing a capital improvement, including sewer or waterline or drainage or roadway facilities, from the municipality to a development located within or outside the municipality's boundaries, in its discretion, may allow a landowner whose land adjoins the capital improvement or is within a specified distance from the capital improvement, as determined by the governing body of the municipality, to connect to the capital improvement if:

(1) the governing body of the municipality has adopted a finding under Subsection (c); and

(2) the landowner agrees to pay a proportional share of the cost of the capital improvement as determined by the governing body of the municipality and agreed to by the landowner.

(c) Before a municipality may allow a landowner to connect to a capital improvement under Subsection (b), the municipality shall adopt a finding that the municipality will benefit from allowing the landowner to connect to the capital improvement. The

finding shall describe the benefit to be received by the municipality.

(d) A determination of the governing body of a municipality, or its officers or employees, under this section is a discretionary function of the municipality and the municipality and its officers or employees are not liable for a determination made under this section.

Added by Acts 1997, 75th Leg., ch. 1150, Sec. 1, eff. June 19, 1997.

Sec. 395.082. CERTIFICATION OF COMPLIANCE

REQUIRED. (a) A political subdivision that imposes an impact fee shall submit a written certification verifying compliance with this chapter to the attorney general each year not later than the last day of the political subdivision's fiscal year.

(b) The certification must be signed by the presiding officer of the governing body of a political subdivision and include a statement that reads substantially similar to the following: "This statement certifies compliance with Chapter 395, Local Government Code."

(c) A political subdivision that fails to submit a certification as required by this section is liable to the state for a civil penalty in an amount equal to 10 percent of the amount of the impact fees erroneously charged. The attorney general shall collect the civil penalty and deposit the amount collected to the credit of the housing trust fund.

Added by Acts 2001, 77th Leg., ch. 345, Sec. 8, eff. Sept. 1, 2001.

EXISTING FACILITIES FIXED ASSET LEDGER

Existing Fixed Asset Detail

FYE: 4/30/2008

Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 1710 Wells											
27	Wells	5/01/66	31,220.57	0.00	0.00	31,220.57	0.00	31,220.57	0.00	S/L	33.00
28	Wells	4/30/81	53,362.34	0.00	0.00	42,043.05	1,617.04	43,660.09	9,702.25	S/L	33.00
29	Wells	4/30/88	49,114.17	0.00	0.00	28,277.86	1,488.31	29,766.17	19,348.00	S/L	33.00
31	Wells	4/30/82	195,090.89	0.00	0.00	147,796.15	5,911.85	153,708.00	41,382.89	S/L	33.00
47	Wells	4/30/87	46,912.18	0.00	0.00	28,431.62	1,421.58	29,853.20	17,058.98	S/L	33.00
48	Wells	4/30/88	31,502.12	0.00	0.00	18,137.59	954.61	19,092.20	12,409.92	S/L	33.00
59	Wells	12/19/89	66,344.00	0.00	0.00	34,847.34	2,010.42	36,857.76	29,486.24	S/L	33.00
61	Wells	2/08/90	70,483.00	0.00	0.00	36,843.39	2,135.85	38,979.24	31,503.76	S/L	33.00
64	Wells	4/30/89	103,755.92	0.00	0.00	56,594.14	3,144.12	59,738.26	44,017.66	S/L	33.00
67	Wells	5/01/56	36,011.13	0.00	0.00	36,011.13	0.00	36,011.13	0.00	S/L	33.00
68	Wells	5/01/62	29,283.76	0.00	0.00	29,283.76	0.00	29,283.76	0.00	S/L	33.00
70	Wells	5/01/65	35,782.58	0.00	0.00	35,782.58	0.00	35,782.58	0.00	S/L	33.00
76	Wells	5/01/56	37,929.04	0.00	0.00	37,929.04	0.00	37,929.04	0.00	S/L	33.00
77	Wells	5/01/57	44,911.08	0.00	0.00	44,911.08	0.00	44,911.08	0.00	S/L	33.00
78	Wells	5/01/72	75,851.65	0.00	0.00	75,851.65	0.00	75,851.65	0.00	S/L	33.00
82	Wells	5/01/71	81,721.98	0.00	0.00	81,721.98	0.00	81,721.98	0.00	S/L	33.00
88	Wells	5/01/71	43,619.77	0.00	0.00	43,619.77	0.00	43,619.77	0.00	S/L	33.00
89	Wells	4/30/94	1,361,576.15	0.00	0.00	536,378.47	41,259.88	577,638.35	783,937.80	S/L	33.00
983	Wells	8/22/96	120,096.84	0.00	0.00	38,819.19	3,639.30	42,458.49	77,638.35	S/L	33.00
1102	Wells	4/30/98	394,714.36	0.00	0.00	107,649.36	11,961.04	119,610.40	275,103.96	S/L	33.00
1279	Wells	4/30/99	131,796.97	0.00	0.00	31,950.80	3,993.85	35,944.65	95,852.32	S/L	33.00
1331	Wells	4/30/00	946,361.25	0.00	0.00	200,743.27	28,677.61	229,420.88	716,940.37	S/L	33.00
1394	Lindera West Well #32	4/30/00	243,829.65	0.00	0.00	51,721.46	7,388.78	59,110.24	184,719.41	S/L	33.00
1408 *	Wells Ranch	4/30/01	170,617.28	0.00	0.00	28,377.96	1,723.41	30,101.37	140,515.91	S/L	33.00
1409	Lindera West Well #32	4/30/01	181,183.04	0.00	0.00	32,942.40	5,490.40	38,432.80	142,750.24	S/L	33.00
1410	31727 Panther (Bulverde Hills)	4/30/01	114,543.93	0.00	0.00	20,826.18	3,471.03	24,297.21	90,246.72	S/L	33.00
1411	Canyon Park Estates	4/30/01	88,370.36	0.00	0.00	16,067.34	2,677.89	18,745.23	69,625.13	S/L	33.00
1412	Facility #95 Timberwood Well # 9	4/30/01	205,595.11	0.00	0.00	37,380.90	6,230.15	43,611.05	161,984.06	S/L	33.00
1418	Wells	4/30/01	226,473.70	0.00	0.00	41,177.04	6,862.84	48,039.88	178,433.82	S/L	33.00
1552	#108 ASPEN WELLS	3/16/02	57,787.45	0.00	0.00	9,047.51	1,751.13	10,798.64	46,988.81	S/L	33.00
1553	CANYON PARK ESTATES	3/16/02	92,512.13	0.00	0.00	14,484.23	2,803.40	17,287.63	75,224.50	S/L	33.00
1820	Wells AP 0402	4/01/02	410,567.07	0.00	0.00	63,243.94	12,441.43	75,685.37	334,881.70	S/L	33.00
2058	Silver Mountain Station	4/27/03	34,582.06	0.00	0.00	4,191.76	1,047.94	5,239.70	29,342.36	S/L	33.00
2059	2111 Silver Mountain	4/27/03	70,809.63	0.00	0.00	8,583.00	2,145.75	10,728.75	60,080.88	S/L	33.00
2060	NEW WELL FACILITY 091	4/27/03	191,180.76	0.00	0.00	23,173.44	5,793.36	28,966.80	162,213.96	S/L	33.00
2062	WELL - WILD TURKEY	4/27/03	543,079.01	0.00	0.00	65,827.76	16,456.94	82,284.70	460,794.31	S/L	33.00

Existing Fixed Asset Detail

FYE: 4/30/2008

Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
2063	31727 PANTHER	4/27/03	137,308.32	0.00		0.00	16,643.44	4,160.86	20,804.30	116,504.02	S/L	33.00
2064	BMWD-NEWMAN RANCH	4/27/03	67,045.67	0.00		0.00	8,126.76	2,031.69	10,158.45	56,887.22	S/L	33.00
2453	Staggs - carrizo well	8/26/98	53,235.83	0.00		0.00	13,980.84	1,613.21	15,594.05	37,641.78	S/L	33.00
2454	Kye Mask well	11/12/98	459,659.35	0.00		0.00	118,397.28	13,929.07	132,326.35	327,333.00	S/L	33.00
2455	Cole Ranch well	2/24/99	1,162,643.27	0.00		0.00	287,724.44	35,231.61	322,956.05	839,687.22	S/L	33.00
2456	Straus Medina well	4/08/99	1,465,483.36	0.00		0.00	358,969.36	44,408.59	403,377.95	1,062,105.41	S/L	33.00
2457	Baecke/Buys well	9/29/98	72,000.00	0.00		0.00	18,727.28	2,181.82	20,909.10	51,090.90	S/L	33.00
2472	WP-1 STAGGS RANCH FAC094	6/22/04	29,714.00	0.00		0.00	2,551.19	900.42	3,451.61	26,262.39	S/L	33.00
2479 *	WELLS RANCH-GONZALES CO-3 WELL	3/31/05	657,855.86	0.00		0.00	41,529.68	6,645.01	48,174.69	609,681.17	S/L	33.00
3084	MT LAUREL WELL SITE-CONTR.	4/30/05	46,853.40	0.00		0.00	2,839.60	1,419.80	4,259.40	42,594.00	S/L	33.00
3095	Hartman Facility - V0135ACD	9/30/05	49,546.24	0.00		0.00	2,377.22	1,501.40	3,878.62	45,667.62	S/L	33.00
3096	Lindera West Well 32 - V8125C	9/30/05	62,656.01	0.00		0.00	3,006.23	1,898.67	4,904.90	57,751.11	S/L	33.00
3236	New World:O'Connor V2038C	4/30/06	180,723.64	0.00		0.00	5,476.47	5,476.47	10,952.94	169,770.70	S/L	33.00
3237 *	Woods of Fair Oak 2 - V2137C&D	4/30/06	128,180.41	0.00		0.00	3,884.25	971.06	4,855.31	123,325.10	S/L	33.00
3238	25734 Wild Turkey - V3095C	4/30/06	222,318.77	0.00		0.00	6,736.93	6,736.93	13,473.86	208,844.91	S/L	33.00
3239	Fac 038 - New World V4038C	4/30/06	30,870.36	0.00		0.00	935.47	935.47	1,870.94	28,999.42	S/L	33.00
3240	Fac 094 - Staggs Ranch V4094C	4/30/06	42,672.00	0.00		0.00	1,293.09	1,293.09	2,586.18	40,085.82	S/L	33.00
3241	Fac 095 - Timberwood 4 - V4095C	4/30/06	233,050.50	0.00		0.00	7,062.14	7,062.14	14,124.28	218,926.22	S/L	33.00
3246	Chaparral,0150053,070WP1-Little Joe	8/22/06	77,402.00	0.00		0.00	1,563.68	2,345.52	3,909.20	73,492.80	S/L	33.00
3533	Fleetwood Well #1	5/01/07	429,540.00	0.00	c	0.00	0.00	8,590.80	8,590.80	420,949.20	S/L	50.00
3534	Hickory Hollow Fac.# 74	5/01/07	66,392.05	0.00	c	0.00	0.00	1,327.84	1,327.84	65,064.21	S/L	50.00
1710 Wells			12,293,723.97	0.00	c	0.00	3,043,714.06	335,161.38	3,378,875.44	8,914,848.53		
*Less: Dispositions			956,653.55	0.00		0.00	73,791.89	0.00	83,131.37	873,522.18		
Net 1710 Wells			11,337,070.42	0.00	c	0.00	2,969,922.17	335,161.38	3,295,744.07	8,041,326.35		

Group: 1712 Pump Station

128	Pump Station	4/30/63	11,571.63	0.00		0.00	11,571.63	0.00	11,571.63	0.00	S/L	25.00
133	Pump Station	7/31/57	8,612.40	0.00		0.00	8,612.40	0.00	8,612.40	0.00	S/L	25.00
138	Pump Station	5/01/46	22,721.53	0.00		0.00	22,721.53	0.00	22,721.53	0.00	S/L	25.00
139	Pump Station	5/01/47	68,247.98	0.00		0.00	68,247.98	0.00	68,247.98	0.00	S/L	25.00
140	Pump Station	7/31/90	14,136.80	0.00		0.00	9,471.65	565.47	10,037.12	4,099.68	S/L	25.00
142	Pump Station	9/30/90	10,042.66	0.00		0.00	6,661.65	401.71	7,063.36	2,979.30	S/L	25.00
143	Pump Station	1/31/91	7,894.51	0.00		0.00	5,131.43	315.78	5,447.21	2,447.30	S/L	25.00
144	Pump Station	2/28/91	16,002.82	0.00		0.00	10,348.48	640.11	10,988.59	5,014.23	S/L	25.00
147	Pump Station	4/30/59	7,455.39	0.00		0.00	7,455.39	0.00	7,455.39	0.00	S/L	25.00
152	Pump Station	4/30/85	63,767.87	0.00		0.00	56,115.71	2,550.71	58,666.42	5,101.45	S/L	25.00
153	Pump Station	4/30/86	35,654.99	0.00		0.00	29,950.19	1,426.20	31,376.39	4,278.60	S/L	25.00
155	Pump Station	9/28/79	12,224.66	0.00		0.00	12,224.66	0.00	12,224.66	0.00	S/L	25.00
156	Pump Station	5/01/52	12,148.24	0.00		0.00	12,148.24	0.00	12,148.24	0.00	S/L	25.00

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Asset	* Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
163	Pump Station	1/31/68	61,165.30	0.00		0.00	61,165.30	0.00	61,165.30	0.00	S/L	25.00
164	Pump Station	1/31/69	13,321.77	0.00		0.00	13,321.77	0.00	13,321.77	0.00	S/L	25.00
169	Pump Station	12/31/50	6,513.71	0.00		0.00	6,513.71	0.00	6,513.71	0.00	S/L	25.00
172	Pump Station	9/28/79	11,084.13	0.00		0.00	11,084.13	0.00	11,084.13	0.00	S/L	25.00
175	Pump Station	3/31/54	8,924.01	0.00		0.00	8,924.01	0.00	8,924.01	0.00	S/L	25.00
176	Pump Station	4/30/92	24,942.11	0.00		0.00	14,965.25	997.68	15,962.93	8,979.18	S/L	25.00
177	Pump Station	4/30/93	38,409.15	0.00		0.00	21,509.14	1,536.37	23,045.51	15,363.64	S/L	25.00
985	Black Jack Pump Station	4/30/97	6,377.60	0.00		0.00	2,551.00	255.10	2,806.10	3,571.50	S/L	25.00
986	Crest Wood Pump Station	4/30/97	76,620.73	0.00		0.00	30,648.30	3,064.83	33,713.13	42,907.60	S/L	25.00
987	Hickory Pump Station	4/30/97	13,378.89	0.00		0.00	5,351.60	535.16	5,886.76	7,492.13	S/L	25.00
988	Highland Oaks Pump Station	4/30/97	23,864.76	0.00		0.00	9,545.90	954.59	10,500.49	13,364.27	S/L	25.00
989	Kings Point Pump Station	4/30/97	20,762.98	0.00		0.00	8,305.20	830.52	9,135.72	11,627.26	S/L	25.00
990	Oak South Pump Station	4/30/97	162,695.02	0.00		0.00	65,078.00	6,507.80	71,585.80	91,109.22	S/L	25.00
991	Palo Alto Pump Station	4/30/97	119,709.65	0.00		0.00	47,883.90	4,788.39	52,672.29	67,037.36	S/L	25.00
992	Palo Alto Park Station	4/30/97	6,440.22	0.00		0.00	2,576.10	257.61	2,833.71	3,606.51	S/L	25.00
993	Pleasant Oaks Pump Station	4/30/97	7,246.64	0.00		0.00	2,898.70	289.87	3,188.57	4,058.07	S/L	25.00
995	Primrose Pump Station	4/30/97	13,916.06	0.00		0.00	4,245.37	556.64	4,802.01	9,114.05	S/L	25.00
996	Shalimar Pump Station	4/30/97	35,269.38	0.00		0.00	14,107.80	1,410.78	15,518.58	19,750.80	S/L	25.00
997	Sherwood No. 7 Pump Station	4/30/97	22,796.46	0.00		0.00	9,118.60	911.86	10,030.46	12,766.00	S/L	25.00
998	Silver Mountain Pump Station	4/30/97	172,286.43	0.00		0.00	68,914.60	6,891.46	75,806.06	96,480.37	S/L	25.00
999	South Oak Pump Station	4/30/97	9,202.48	0.00		0.00	3,681.00	368.10	4,049.10	5,153.38	S/L	25.00
1001	Twin Valley Pump Station	4/30/97	11,673.18	0.00		0.00	4,669.30	466.93	5,136.23	6,536.95	S/L	25.00
1002	Waterwood Well #4 Pump Station	4/30/97	230,115.18	0.00		0.00	92,046.10	9,204.61	101,250.71	128,864.47	S/L	25.00
1003	Whispering Wind Pump Station	4/30/97	37,526.28	0.00		0.00	15,010.50	1,501.05	16,511.55	21,014.73	S/L	25.00
1004	Pump Stations	4/30/97	329,740.05	0.00		0.00	131,896.00	13,189.60	145,085.60	184,654.45	S/L	25.00
1005	Production Easement Pump Stations	4/30/97	19,808.00	0.00		0.00	7,923.20	792.32	8,715.52	11,092.48	S/L	25.00
1006	Pump Stations	4/30/97	17,502.02	0.00		0.00	7,000.80	700.08	7,700.88	9,801.14	S/L	25.00
1101	Pump Station Buildings	4/30/98	72,208.05	0.00		0.00	25,994.88	2,888.32	28,883.20	43,324.85	S/L	25.00
1280	Pump Stations	4/30/99	6,266.35	0.00		0.00	2,005.20	250.65	2,255.85	4,010.50	S/L	25.00
1332	Pump Stations	4/30/00	4,953,860.70	0.00		0.00	1,387,081.01	198,154.43	1,585,235.44	3,368,625.26	S/L	25.00
1414	Canvasback Lake Pump Station	4/30/01	44,219.30	0.00		0.00	10,612.62	1,768.77	12,381.39	31,837.91	S/L	25.00
1415	Pump Stations	4/30/01	65,239.22	0.00		0.00	15,657.42	2,609.57	18,266.99	46,972.23	S/L	25.00
1822	Pump Station AP 0402	4/01/02	91,521.35	0.00		0.00	18,609.32	3,660.85	22,270.17	69,251.18	S/L	25.00
2066	WATER TREATMENT PLANT	4/27/03	32,568.55	0.00		0.00	5,210.96	1,302.74	6,513.70	26,054.85	S/L	25.00
2067	PRODUCTION FACILITY	4/27/03	52,344.45	0.00		0.00	8,375.12	2,093.78	10,468.90	41,875.55	S/L	25.00
2068	PRODUCTION FACILITY	4/27/03	12,646.31	0.00		0.00	2,023.40	505.85	2,529.25	10,117.06	S/L	25.00
2069	22614 SHADY FOREST	4/27/03	58,674.66	0.00		0.00	9,387.96	2,346.99	11,734.95	46,939.71	S/L	25.00
2070	FLUORINATION/PUMP STATION	4/27/03	408,054.92	0.00		0.00	65,288.80	16,322.20	81,611.00	326,443.92	S/L	25.00
2071	FLUORINATION/PUMP STATIONS	4/27/03	26,788.51	0.00		0.00	4,286.16	1,071.54	5,357.70	21,430.81	S/L	25.00
2072	GERONIMO FOREST STATION	4/27/03	43,458.49	0.00		0.00	6,953.36	1,738.34	8,691.70	34,766.79	S/L	25.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
2450	Canvasback Lake pump station	4/19/97	724,476.71	0.00		0.00	287,382.69	28,979.07	316,361.76	408,114.95	S/L	25.00
2451	Siesta cattle prop-pump station	9/30/98	224,305.20	0.00		0.00	77,011.84	8,972.21	85,984.05	138,321.15	S/L	25.00
2480	STAGGS RANCH PUMP STATION	11/18/04	6,788.00	0.00		0.00	656.17	271.52	927.69	5,860.31	S/L	25.00
3085	MT LAUREL BOOSTER STATION-CONTI	4/30/05	145,064.70	0.00		0.00	11,605.18	5,802.59	17,407.77	127,656.93	S/L	25.00
3092	Timber Lake Fac 138-P0138CDE	9/30/05	123,296.52	0.00		0.00	7,808.78	4,931.86	12,740.64	110,555.88	S/L	25.00
3093	Ottilla Dam-Berry Ranch-P1071C	9/30/05	37,313.39	0.00		0.00	2,363.19	1,492.54	3,855.73	33,457.66	S/L	25.00
3094	Facility 63-685 FM 1604-Q1063CD	9/30/05	308,441.77	0.00		0.00	19,534.64	12,337.67	31,872.31	276,569.46	S/L	25.00
3230	Fac 064-KnightsCross Q1064/Q3064	4/30/06	45,847.23	0.00		0.00	1,833.89	1,833.89	3,667.78	42,179.45	S/L	25.00
3231	BMWD Southeast Scada Q1065C	4/30/06	84,439.41	0.00		0.00	3,377.58	3,377.58	6,755.16	77,684.25	S/L	25.00
3232	Fac 063 - Blanco/1604 Q3063/V3063	4/30/06	116,916.80	0.00		0.00	4,676.67	4,676.67	9,353.34	107,563.46	S/L	25.00
3521	Bitters/Aspen WP#3 Yard Piping	8/01/07	76,371.65	0.00	c	0.00	0.00	1,145.57	1,145.57	75,226.08	S/L	50.00
3524	FM 1604 & Hwy 90	5/01/07	591,947.64	0.00	c	0.00	0.00	11,838.95	11,838.95	580,108.69	S/L	50.00
3525	Install New Pump Replace 50'	5/01/07	79,636.20	0.00	c	0.00	0.00	1,592.72	1,592.72	78,043.48	S/L	50.00
1712 Pump Station			10,224,469.75	0.00	c	0.00	2,909,333.06	383,878.20	3,293,211.26	6,931,258.49		

Group: 1714 Tanks

584	Tank	4/30/86	441,326.69	0.00		0.00	370,714.43	17,653.07	388,367.50	52,959.19	S/L	25.00
585	Tank	4/30/87	138,347.01	0.00		0.00	110,677.61	5,533.88	116,211.49	22,135.52	S/L	25.00
588	Tank	11/30/89	38,948.90	0.00		0.00	27,134.42	1,557.96	28,692.38	10,256.52	S/L	25.00
596	Tank	9/20/90	104,753.64	0.00		0.00	69,486.60	4,190.15	73,676.75	31,076.89	S/L	25.00
597	Tank	4/30/89	37,290.05	0.00		0.00	26,848.83	1,491.60	28,340.43	8,949.62	S/L	25.00
600	Tank	4/30/79	56,926.29	0.00		0.00	56,926.29	0.00	56,926.29	0.00	S/L	25.00
601	Tank	4/30/80	178,512.39	0.00		0.00	178,512.39	0.00	178,512.39	0.00	S/L	25.00
603	Tank	5/01/71	57,299.19	0.00		0.00	57,299.19	0.00	57,299.19	0.00	S/L	25.00
605	Tank	5/01/71	119,341.84	0.00		0.00	119,341.84	0.00	119,341.84	0.00	S/L	25.00
607	Tank	5/01/71	95,773.56	0.00		0.00	95,773.56	0.00	95,773.56	0.00	S/L	25.00
608	Tank	4/30/80	381,185.81	0.00		0.00	381,185.81	0.00	381,185.81	0.00	S/L	25.00
613	Tank	11/02/89	36,263.97	0.00		0.00	25,384.80	1,450.56	26,835.36	9,428.61	S/L	25.00
616	Tank	4/30/79	164,838.89	0.00		0.00	164,838.89	0.00	164,838.89	0.00	S/L	25.00
632	Tank	4/30/72	121,629.15	0.00		0.00	121,629.15	0.00	121,629.15	0.00	S/L	25.00
635	Tank	5/01/71	54,212.46	0.00		0.00	54,212.46	0.00	54,212.46	0.00	S/L	25.00
636	Tank	4/30/80	117,650.44	0.00		0.00	117,650.44	0.00	117,650.44	0.00	S/L	25.00
638	Tank	5/01/71	190,070.11	0.00		0.00	190,070.11	0.00	190,070.11	0.00	S/L	25.00
640	Tank	5/01/71	240,779.56	0.00		0.00	240,779.56	0.00	240,779.56	0.00	S/L	25.00
645	Tank	4/30/94	1,027,782.50	0.00		0.00	534,446.90	41,111.30	575,558.20	452,224.30	S/L	25.00
646	Tank	4/30/95	133,115.07	0.00		0.00	63,895.20	5,324.60	69,219.80	63,895.27	S/L	25.00
1281	Tanks	4/30/99	54,760.60	0.00		0.00	17,523.36	2,190.42	19,713.78	35,046.82	S/L	25.00
1335	Tanks	4/30/00	4,731,673.14	0.00		0.00	1,324,868.51	189,266.93	1,514,135.44	3,217,537.70	S/L	25.00
1419	Staggs Ranch Tank	4/30/01	63,472.91	0.00		0.00	12,513.08	2,538.92	15,052.00	48,420.91	S/L	25.00

Existing Fixed Asset Detail

FYE: 4/30/2008

Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
1420	7500 N Laredo Hwy - Pitluk	4/30/01	880,711.15	0.00		0.00	211,370.70	35,228.45	246,599.15	634,112.00	S/L	25.00
1422	HC-Fleetwood Elev Storage Tank	4/30/01	249,936.47	0.00		0.00	59,984.76	9,997.46	69,982.22	179,954.25	S/L	25.00
1423	Tanks	4/30/01	48,604.20	0.00		0.00	11,665.02	1,944.17	13,609.19	34,995.01	S/L	25.00
1424	Canyon Lake Water Supply JP	4/30/01	149,236.09	0.00		0.00	35,816.64	5,969.44	41,786.08	107,450.01	S/L	25.00
1554	CANYON LAKE WATER SVC CORP	5/31/01	150,000.00	0.00		0.00	31,445.01	6,000.00	37,445.01	112,554.99	S/L	25.00
1555	CANYON LAKE WATER SVC CORP	6/30/01	113,673.18	0.00		0.00	23,534.45	4,546.93	28,081.38	85,591.80	S/L	25.00
1556	CANYON LAKE WATER SVC CORP	9/30/01	100,000.00	0.00		0.00	19,943.09	4,000.00	23,943.09	76,056.91	S/L	25.00
1557	CANYON LAKE WATER SVC CORP	11/30/01	65,000.00	0.00		0.00	12,625.59	2,600.00	15,225.59	49,774.41	S/L	25.00
1811	CANYON LAKE WATER SVC CORP	4/30/02	116,660.37	0.00		0.00	21,167.92	4,666.41	25,834.33	90,826.04	S/L	25.00
1821	Tanks AP 0402	4/01/02	27,772.39	0.00		0.00	5,111.31	1,110.90	6,222.21	21,550.18	S/L	25.00
1841	Pmt CLWSC Joint Project	4/30/03	50,028.14	0.00		0.00	7,539.60	2,001.13	9,540.73	40,487.41	S/L	25.00
1842	CLWSC Pmt 281 Stg Tank	3/31/03	111,546.25	0.00		0.00	17,099.56	4,461.85	21,561.41	89,984.84	S/L	25.00
2075	30561 BULVERDE HILLS DR	4/27/03	29,419.36	0.00		0.00	4,433.70	1,176.77	5,610.47	23,808.89	S/L	25.00
2271 *	Fac136-Woods/Fair Oaks Grnd Strg Ta	6/30/03	45,639.00	0.00		0.00	6,997.98	456.39	7,454.37	38,184.63	S/L	25.00
3083	MT LAUREL GROUND STORAGE TANK	4/30/05	41,588.80	0.00		0.00	3,327.10	1,663.55	4,990.65	36,598.15	S/L	25.00
3086	ANAQUA SPRINGS RANCH TANK-CON	4/30/05	116,801.00	0.00		0.00	9,344.08	4,672.04	14,016.12	102,784.88	S/L	25.00
3184 *	Tank Expansion-Woods of Fair Oaks	4/30/06	8,671.34	0.00		0.00	346.85	86.71	433.56	8,237.78	S/L	25.00
3235	New World Storage Tank U2038C	4/30/06	1,152,226.25	0.00		0.00	46,089.05	46,089.05	92,178.10	1,060,048.15	S/L	25.00
3247 *	Fac 136-Woods of Fair Oaks Expnsion	6/09/06	61,766.64	0.00		0.00	2,264.78	617.67	2,882.45	58,884.19	S/L	25.00
3248	Fac. 39 Hydropneumatic Tank-8'x24'	3/01/07	36,538.00	0.00		0.00	243.59	1,461.52	1,705.11	34,832.89	S/L	25.00
3528	Echo Mountain	5/01/07	2,304,109.98	0.00	c	0.00	0.00	46,082.20	46,082.20	2,258,027.78	S/L	50.00
3529	Chaparral Ground Storage Tank	5/01/07	106,700.00	0.00	c	0.00	0.00	2,134.00	2,134.00	104,566.00	S/L	50.00
3530	Canyon Ranch Estates	5/01/07	5,721.96	0.00	c	0.00	0.00	114.44	114.44	5,607.52	S/L	50.00
3531	Sea World Stone Tank	8/01/07	493,770.00	0.00	c	0.00	0.00	7,406.55	7,406.55	486,363.45	S/L	50.00
3532	Best Way Ground Storage Tank	8/01/07	7,962.00	0.00	c	0.00	0.00	119.43	119.43	7,842.57	S/L	50.00
1714 Tanks			15,060,036.74	0.00	c	0.00	4,892,064.21	466,916.45	5,358,980.66	9,701,056.08		
*Less: Dispositions			116,076.98	0.00		0.00	9,609.61	0.00	10,770.38	105,306.60		
Net 1714 Tanks			14,943,959.76	0.00	c	0.00	4,882,454.60	466,916.45	5,348,210.28	9,595,749.48		

Group: 1716 General Structures

17	General Structures	4/30/93	70,262.08	0.00		0.00	42,313.37	3,513.10	45,826.47	24,435.61	S/L	20.00
20	General Structures	4/30/95	29,591.42	0.00		0.00	15,333.73	1,479.57	16,813.30	12,778.12	S/L	20.00
21	General Structures	4/30/96	52,956.27	0.00		0.00	25,242.49	2,647.81	27,890.30	25,065.97	S/L	20.00
1100	General Structures	4/30/98	145,229.05	0.00		0.00	57,261.72	7,261.45	64,523.17	80,705.88	S/L	20.00
2079	REMIADIATON SYS	4/27/03	35,828.32	0.00		0.00	6,826.24	1,791.42	8,617.66	27,210.66	S/L	20.00
2080	MEDIO CREEK HOUSE	4/27/03	57,871.57	0.00		0.00	11,026.06	2,893.58	13,919.64	43,951.93	S/L	20.00
2513 *	2706 W SOUTHCROSS - MODULAR BLI	3/08/05	60,595.06	0.00		0.00	6,564.46	1,514.88	8,079.34	52,515.72	S/L	20.00
3492	685 FM 1604 W	5/01/07	13,528.67	0.00	c	0.00	0.00	270.57	270.57	13,258.10	S/L	50.00
3493	451 Knights Cross Fac 064	5/01/07	7,216.05	0.00	c	0.00	0.00	144.32	144.32	7,071.73	S/L	50.00

Existing Fixed Asset Detail

FYE: 4/30/2008

Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
3494	Malone Restroom/Wash Bay	5/01/07	62,574.12	0.00	c	0.00	0.00	1,251.48	1,251.48	61,322.64	S/L	50.00
3495	Facility 40 Chaparral	5/01/07	1,016.26	0.00	c	0.00	0.00	20.33	20.33	995.93	S/L	50.00
3522	Facility 139 Coffee Lake	5/01/07	21,121.37	0.00	c	0.00	0.00	422.43	422.43	20,698.94	S/L	50.00
3523	Malone-North Property Fence	5/01/07	18,191.00	0.00	c	0.00	0.00	363.82	363.82	17,827.18	S/L	50.00
3535	Hartman Well Site Fac 135	5/01/07	1,356.83	0.00	c	0.00	0.00	27.14	27.14	1,329.69	S/L	50.00
1716 General Structures			577,338.07	0.00	c	0.00	164,568.07	23,601.90	188,169.97	389,168.10		
*Less: Dispositions			60,595.06	0.00		0.00	6,564.46	0.00	8,079.34	52,515.72		
Net 1716 General Structures			516,743.01	0.00	c	0.00	158,003.61	23,601.90	180,090.63	336,652.38		
Group: 1718 Shop Building												
115	Shop Buildings	4/30/92	26,031.01	0.00		0.00	16,790.00	1,301.55	18,091.55	7,939.46	S/L	20.00
120	Shop Buildings	4/30/86	310,334.44	0.00		0.00	297,921.06	12,413.38	310,334.44	0.00	S/L	20.00
125	Shop Buildings	4/30/94	150,535.44	0.00		0.00	84,299.85	7,526.77	91,826.62	58,708.82	S/L	20.00
1718 Shop Building			486,900.89	0.00	c	0.00	399,010.91	21,241.70	420,252.61	66,648.28		
Group: 1720 Meter Shop/Repair												
91	Meter Repair Shop	5/01/71	51,236.00	0.00		0.00	51,236.00	0.00	51,236.00	0.00	S/L	25.00
1720 Meter Shop/Repair			51,236.00	0.00	c	0.00	51,236.00	0.00	51,236.00	0.00		
Group: 1722 Office Building												
180	Office Building	4/30/73	57,665.41	0.00		0.00	49,015.62	1,441.64	50,457.26	7,208.15	S/L	40.00
192	Office Building Improvements	4/30/89	96,152.24	0.00		0.00	57,691.34	4,807.61	62,498.95	33,653.29	S/L	20.00
1011	Office Building Improvements	4/30/97	65,175.15	0.00		0.00	22,059.29	3,258.76	25,318.05	39,857.10	S/L	20.00
1337	Office Building	4/30/00	1,109,850.30	0.00		0.00	194,223.82	27,746.26	221,970.08	887,880.22	S/L	40.00
1648	2706 W SOUTHCROSS	2/27/02	89,576.60	0.00		0.00	11,570.34	2,239.42	13,809.76	75,766.84	S/L	40.00
1763	2706 W SOUTH CROSS	11/30/01	27,500.00	0.00		0.00	3,723.96	687.50	4,411.46	23,088.54	S/L	40.00
1722 Office Building			1,445,919.70	0.00	c	0.00	338,284.37	40,181.19	378,465.56	1,067,454.14		
Group: 1723 Malone St. Campus												
255	Malone Office Campus - Buildings	4/30/96	1,173,060.00	0.00		0.00	322,591.50	29,326.50	351,918.00	821,142.00	S/L	40.00
1012	Malone Office Campus Improvements	4/30/97	758,263.37	0.00		0.00	256,642.96	37,913.17	294,556.13	463,707.24	S/L	20.00
1563	MALONE IMPROVEMENTS	3/16/02	1,036,535.57	0.00		0.00	214,569.62	51,826.78	266,396.40	770,139.17	S/L	20.00
1823	Malone Street Campus AP 0402	4/01/02	101,557.46	0.00		0.00	20,823.30	5,077.87	25,901.17	75,656.29	S/L	20.00
2514	WASH BAY AT MALONE	3/08/05	128,511.23	0.00		0.00	13,922.05	6,425.56	20,347.61	108,163.62	S/L	20.00
2516	BLDG IMPROVEMENTS-2055 MALONE	3/08/05	131,792.57	0.00		0.00	14,277.53	6,589.63	20,867.16	110,925.41	S/L	20.00

Existing Fixed Asset Detail

FYE: 4/30/2008

Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
2517	CONFERENCE RM-2055 MALONE	3/08/05	126,024.09	0.00		0.00	13,652.60	6,301.20	19,953.80	106,070.29	S/L	20.00
	1723 Malone St. Campus		3,455,744.29	0.00	c	0.00	856,479.56	143,460.71	999,940.27	2,455,804.02		

Group: 1724 Pumping Equip Diesel

201	Pumping Equipment - Diesel	5/28/89	5,111.79	0.00		0.00	5,111.79	0.00	5,111.79	0.00	S/L	10.00
206	Pumping Equipment - Diesel	4/30/81	42,280.27	0.00		0.00	42,280.27	0.00	42,280.27	0.00	S/L	10.00
207	Pumping Equipment - Diesel	4/30/81	277,862.70	0.00		0.00	277,862.70	0.00	277,862.70	0.00	S/L	10.00
208	Pumping Equipment - Diesel	4/30/81	7,668.82	0.00		0.00	7,668.82	0.00	7,668.82	0.00	S/L	10.00
209	Pumping Equipment - Diesel	4/30/81	24,976.38	0.00		0.00	24,976.38	0.00	24,976.38	0.00	S/L	10.00
210	Pumping Equipment - Diesel	4/30/81	15,419.01	0.00		0.00	15,419.01	0.00	15,419.01	0.00	S/L	10.00
211	Pumping Equipment - Diesel	4/30/81	357,174.05	0.00		0.00	357,174.05	0.00	357,174.05	0.00	S/L	10.00
212	Pumping Equipment - Diesel	4/30/86	28,283.71	0.00		0.00	28,283.71	0.00	28,283.71	0.00	S/L	10.00
213	Pumping Equipment - Diesel	4/30/89	19,057.54	0.00		0.00	19,057.54	0.00	19,057.54	0.00	S/L	10.00
214	Pumping Equipment - Diesel	4/30/93	16,771.36	0.00		0.00	16,771.36	0.00	16,771.36	0.00	S/L	10.00
215	Pumping Equipment - Diesel	4/30/94	12,633.45	0.00		0.00	12,633.45	0.00	12,633.45	0.00	S/L	10.00
1103	Pumping Equipment - Diesel	4/30/98	8,597.22	0.00		0.00	7,737.48	859.74	8,597.22	0.00	S/L	10.00
1254	Pumping Equipment - Diesel	4/30/99	44,451.48	0.00		0.00	35,561.20	4,445.15	40,006.35	4,445.13	S/L	10.00
1338	Pumping Equipment - Diesel	4/30/00	142,950.52	0.00		0.00	100,065.35	14,295.05	114,360.40	28,590.12	S/L	10.00
1426	HillCountry Village - 367 Donella #069	4/30/01	142,680.02	0.00		0.00	85,608.00	14,268.00	99,876.00	42,804.02	S/L	10.00
1427	Pumping Equipment Diesel	4/30/01	90,043.94	0.00		0.00	54,026.34	9,004.39	63,030.73	27,013.21	S/L	10.00
1649	049 SOUTHSIDE	8/24/01	5,896.00	0.00		0.00	3,341.07	589.60	3,930.67	1,965.33	S/L	10.00
1650	128 GERONIMO	10/31/01	16,094.00	0.00		0.00	8,851.70	1,609.40	10,461.10	5,632.90	S/L	10.00
1651	063 HILL COUNTRY	11/30/01	6,474.43	0.00		0.00	3,506.97	647.44	4,154.41	2,320.02	S/L	10.00
1818	EAST KELLY - (6) HYDOR GUARD STAN	4/30/02	14,335.85	0.00		0.00	7,167.95	1,433.59	8,601.54	5,734.31	S/L	10.00
1824	Pumping Equipment AP 0402	4/01/02	373,997.47	0.00		0.00	190,115.40	37,399.75	227,515.15	146,482.32	S/L	10.00
1849	Pumping Equip - FAC 39	12/31/02	8,248.57	0.00		0.00	3,574.39	824.86	4,399.25	3,849.32	S/L	10.00
1855	PUMPING EQUIP-FAC 65	4/15/03	96,711.00	0.00		0.00	39,490.33	9,671.10	49,161.43	47,549.57	S/L	10.00
1856	PUMPING EQUIP-FAC #38	4/24/03	24,573.00	0.00		0.00	9,829.20	2,457.30	12,286.50	12,286.50	S/L	10.00
1857	PUMPING EQUIP-CITICORP	1/07/03	17,949.00	0.00		0.00	7,777.90	1,794.90	9,572.80	8,376.20	S/L	10.00
1858	PUMPING EQUIP-FAC #38	1/07/03	11,264.00	0.00		0.00	4,881.07	1,126.40	6,007.47	5,256.53	S/L	10.00
2272	Fac41-Cagnon-Panametrics Meters	5/31/03	8,645.00	0.00		0.00	3,385.96	864.50	4,250.46	4,394.54	S/L	10.00
2273	Fac65-Bitters Rd.Well Pump#8	7/31/03	11,486.00	0.00		0.00	4,307.25	1,148.60	5,455.85	6,030.15	S/L	10.00
2275	Fac24-Wotlin-Well Pump Motor	9/30/03	46,262.35	0.00		0.00	16,577.33	4,626.23	21,203.56	25,058.79	S/L	10.00
3097	Facility #083 - North SA Hills	7/31/05	30,636.80	0.00		0.00	5,361.44	3,063.68	8,425.12	22,211.68	S/L	10.00
	1724 Pumping Equip Diesel		1,908,535.73	0.00	c	0.00	1,398,405.41	110,129.68	1,508,535.09	400,000.64		

Group: 1725 Siemens Plant Imp.

1533	Siemens Plant Improvement	4/30/01	389,911.14	0.00		0.00	172,019.62	19,495.56	191,515.18	198,395.96	S/L	20.00
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Existing Fixed Asset Detail

FYE: 4/30/2008

Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
1558	SIEMENS/DRAW #2	8/31/01	389,911.14	0.00		0.00	159,495.45	19,495.56	178,991.01	210,920.13	S/L	20.00
1559	SIEMEN'S DRAW #3	9/30/01	389,911.14	0.00		0.00	156,337.94	19,495.56	175,833.50	214,077.64	S/L	20.00
1560	SIEMENS/FIN/DRAW #4	11/30/01	389,912.00	0.00		0.00	150,020.12	19,495.60	169,515.72	220,396.28	S/L	20.00
1561	SIEMENS DRAW #5	12/31/01	389,911.14	0.00		0.00	146,859.19	19,495.56	166,354.75	223,556.39	S/L	20.00
1562	SIEMENS DRAW #6	2/28/02	216,617.40	0.00		0.00	78,128.30	10,830.87	88,959.17	127,658.23	S/L	20.00
1725 Siemens Plant Imp.			2,166,173.96	0.00	c	0.00	862,860.62	108,308.71	971,169.33	1,195,004.63		

Group: 1726 Pumping Equip Elect.

218	Pumping Equipment - Electric	12/31/89	9,469.40	0.00		0.00	9,469.40	0.00	9,469.40	0.00	S/L	10.00
219	Pumping Equipment - Electric	1/31/90	12,858.54	0.00		0.00	12,858.54	0.00	12,858.54	0.00	S/L	10.00
223	Pumping Equipment - Electric	5/30/55	665,666.40	0.00		0.00	665,666.40	0.00	665,666.40	0.00	S/L	10.00
233	Pumping Equipment - Electric	4/30/90	26,827.09	0.00		0.00	26,827.09	0.00	26,827.09	0.00	S/L	10.00
236	Pumping Equipment - Electric	7/31/90	17,796.82	0.00		0.00	17,796.82	0.00	17,796.82	0.00	S/L	10.00
239	Pumping Equipment - Electric	10/31/90	10,415.07	0.00		0.00	10,415.07	0.00	10,415.07	0.00	S/L	10.00
240	Pumping Equipment - Electric	11/30/90	5,221.05	0.00		0.00	5,221.05	0.00	5,221.05	0.00	S/L	10.00
242	Pumping Equipment - Electric	1/31/91	19,785.80	0.00		0.00	19,785.80	0.00	19,785.80	0.00	S/L	10.00
244	Pumping Equipment - Electric	3/31/91	23,334.38	0.00		0.00	23,334.38	0.00	23,334.38	0.00	S/L	10.00
245	Pumping Equipment - Electric	4/30/91	19,812.86	0.00		0.00	19,812.86	0.00	19,812.86	0.00	S/L	10.00
250	Pumping Equipment - Electric	4/30/89	16,690.88	0.00		0.00	16,690.88	0.00	16,690.88	0.00	S/L	10.00
251	Pumping Equipment - Electric	4/03/92	9,716.79	0.00		0.00	9,716.79	0.00	9,716.79	0.00	S/L	10.00
1014	Pumping Equipment - Electric	4/30/97	16,122.02	0.00		0.00	16,122.02	0.00	16,122.02	0.00	S/L	10.00
1253	Pumping Equipment - Electric	4/30/99	61,977.18	0.00		0.00	49,581.76	6,197.72	55,779.48	6,197.70	S/L	10.00
1333	Pumping Equipment - Electric	4/30/00	43,776.52	0.00		0.00	30,643.55	4,377.65	35,021.20	8,755.32	S/L	10.00
1428	Pumping Equipment - Electric	4/30/01	86,754.26	0.00		0.00	52,052.58	8,675.43	60,728.01	26,026.25	S/L	10.00
1654	HILL CTRY	6/30/01	5,355.00	0.00		0.00	3,123.75	535.50	3,659.25	1,695.75	S/L	10.00
1659	BITTERS	7/31/01	6,158.54	0.00		0.00	3,541.14	615.85	4,156.99	2,001.55	S/L	10.00
1662	BITTERS	8/29/01	12,061.65	0.00		0.00	6,834.96	1,206.17	8,041.13	4,020.52	S/L	10.00
1663	BITTERS	8/29/01	9,854.74	0.00		0.00	5,584.33	985.47	6,569.80	3,284.94	S/L	10.00
1664	BLANCO	9/18/01	5,490.00	0.00		0.00	3,065.25	549.00	3,614.25	1,875.75	S/L	10.00
1672	WILD TURKEY	11/30/01	9,225.00	0.00		0.00	4,996.88	922.50	5,919.38	3,305.62	S/L	10.00
1859	PUMPING EQUIP-FAC # 39	11/13/02	7,075.00	0.00		0.00	3,183.75	707.50	3,891.25	3,183.75	S/L	10.00
1865	PUMPING EQUIP-FAC #63	5/30/02	61,950.00	0.00		0.00	30,458.75	6,195.00	36,653.75	25,296.25	S/L	10.00
1981	PUMPING EQUIP-FAC #63	6/28/02	9,495.00	0.00		0.00	4,589.25	949.50	5,538.75	3,956.25	S/L	10.00
1982	PUMPING EQUIP- FAC #63	6/28/02	9,495.00	0.00		0.00	4,589.25	949.50	5,538.75	3,956.25	S/L	10.00
1985	PUMPING EQUIP- FAC #65	1/24/03	49,434.00	0.00		0.00	21,009.45	4,943.40	25,952.85	23,481.15	S/L	10.00
1987	PUMPING EQUIP-FAC #136	4/01/03	6,509.15	0.00		0.00	2,657.92	650.92	3,308.84	3,200.31	S/L	10.00
2277	Fac65-450 HP Elec.Motor Rew.WP#7	6/30/03	6,423.05	0.00		0.00	2,462.18	642.31	3,104.49	3,318.56	S/L	10.00
2280	Fac38-NewWorld-Elec Eng Serv	6/30/03	15,600.00	0.00		0.00	5,980.00	1,560.00	7,540.00	8,060.00	S/L	10.00
2283	Fac90-Canvasback-200hp HSP#3 Motc	9/23/03	7,466.92	0.00		0.00	2,675.64	746.69	3,422.33	4,044.59	S/L	10.00

Existing Fixed Asset Detail

FYE: 4/30/2008

Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
2285	Fac65-Bitters-900hp WP#8 Motor Rev	12/31/03	10,723.54	0.00		0.00	3,574.50	1,072.35	4,646.85	6,076.69	S/L	10.00
2482	CATERPILLAR GENERATOR-XQ100P4-C	5/31/04	40,605.47	0.00		0.00	11,843.27	4,060.55	15,903.82	24,701.65	S/L	10.00
2484	FAC063 HSP1 MOTOR REW	5/18/04	5,969.24	0.00		0.00	1,741.02	596.92	2,337.94	3,631.30	S/L	10.00
2486	FAC063 HSP4 MOTOR REW	8/03/04	6,279.66	0.00		0.00	1,726.91	627.97	2,354.88	3,924.78	S/L	10.00
3098 *	Fac 136 Village Green Pump-Goulds	9/21/05	13,500.00	0.00		0.00	2,137.50	337.50	2,475.00	11,025.00	S/L	10.00
3099	Fac 038 - New World - VFD Motor w/f	10/31/05	9,650.00	0.00		0.00	1,447.50	965.00	2,412.50	7,237.50	S/L	10.00
3100	Fac 033 Tippecanoe - VFD w/AC	10/26/05	5,950.00	0.00		0.00	892.50	595.00	1,487.50	4,462.50	S/L	10.00
3101	Fac 065 Bitters - VFD w/AC	11/03/05	10,350.00	0.00		0.00	1,552.50	1,035.00	2,587.50	7,762.50	S/L	10.00
3185	FAC062 Scada Integration	3/31/06	5,000.00	0.00		0.00	541.67	500.00	1,041.67	3,958.33	S/L	10.00
3186	Goulds Vertical Turbine Pump-Fac091	2/20/06	94,917.00	0.00		0.00	11,073.65	9,491.70	20,565.35	74,351.65	S/L	10.00
3249	Fac.65-Hill Country-065WP2-0150054	11/30/06	108,209.25	0.00		0.00	4,508.72	10,820.93	15,329.65	92,879.60	S/L	10.00
1726 Pumping Equip Elect.			1,578,972.27	0.00	c	0.00	1,131,787.23	71,513.03	1,203,300.26	375,672.01		
*Less: Dispositions			13,500.00	0.00		0.00	2,137.50	0.00	2,475.00	11,025.00		
Net 1726 Pumping Equip Elect.			1,565,472.27	0.00	c	0.00	1,129,649.73	71,513.03	1,200,825.26	364,647.01		

Group: 1730 Transmission Mains

844	Transmission Mains	3/28/73	37,602.44	0.00		0.00	25,632.33	752.05	26,384.38	11,218.06	S/L	50.00
845	Transmission Mains	4/30/73	30,024.82	0.00		0.00	20,416.89	600.50	21,017.39	9,007.43	S/L	50.00
846	Transmission Mains	4/30/73	33,453.00	0.00		0.00	22,748.04	669.06	23,417.10	10,035.90	S/L	50.00
848	Transmission Mains	4/30/73	47,662.00	0.00		0.00	32,410.16	953.24	33,363.40	14,298.60	S/L	50.00
849	Transmission Mains	4/30/73	29,771.00	0.00		0.00	20,244.28	595.42	20,839.70	8,931.30	S/L	50.00
850	Transmission Mains	4/30/73	94,956.00	0.00		0.00	64,570.08	1,899.12	66,469.20	28,486.80	S/L	50.00
851	Transmission Mains	4/30/73	40,637.56	0.00		0.00	27,633.54	812.75	28,446.29	12,191.27	S/L	50.00
852	Transmission Mains	4/30/73	140,993.53	0.00		0.00	95,875.60	2,819.87	98,695.47	42,298.06	S/L	50.00
853	Transmission Mains	4/30/73	159,707.52	0.00		0.00	108,601.11	3,194.15	111,795.26	47,912.26	S/L	50.00
854	Transmission Mains	4/30/72	268,318.20	0.00		0.00	187,822.72	5,366.36	193,189.08	75,129.12	S/L	50.00
860	Transmission Mains	4/30/80	32,444.48	0.00		0.00	17,520.02	648.89	18,168.91	14,275.57	S/L	50.00
861	Transmission Mains	4/30/80	352,725.64	0.00		0.00	190,471.83	7,054.51	197,526.34	155,199.30	S/L	50.00
863	Transmission Mains	4/30/81	440,189.80	0.00		0.00	228,898.71	8,803.80	237,702.51	202,487.29	S/L	50.00
864	Transmission Mains	4/30/82	98,362.36	0.00		0.00	49,181.19	1,967.25	51,148.44	47,213.92	S/L	50.00
865	Transmission Mains	4/30/83	81,367.61	0.00		0.00	39,056.44	1,627.35	40,683.79	40,683.82	S/L	50.00
866	Transmission Mains	4/30/84	95,321.86	0.00		0.00	43,848.07	1,906.44	45,754.51	49,567.35	S/L	50.00
867	Transmission Mains	4/30/85	740,781.21	0.00		0.00	325,943.72	14,815.62	340,759.34	400,021.87	S/L	50.00
868	Transmission Mains	4/30/86	518,338.90	0.00		0.00	217,702.35	10,366.78	228,069.13	290,269.77	S/L	50.00
869	Transmission Mains	4/30/87	46,131.99	0.00		0.00	18,452.80	922.64	19,375.44	26,756.55	S/L	50.00
870	Transmission Mains	4/30/88	621,497.51	0.00		0.00	236,169.05	12,429.95	248,599.00	372,898.51	S/L	50.00
871	Transmission Mains	4/30/89	1,406,236.34	0.00		0.00	506,245.10	28,124.73	534,369.83	871,866.51	S/L	50.00
872	Transmission Mains	4/30/89	973,011.27	0.00		0.00	350,284.08	19,460.23	369,744.31	603,266.96	S/L	50.00
873	Transmission Mains	9/15/89	887,604.66	0.00		0.00	313,620.30	17,752.09	331,372.39	556,232.27	S/L	50.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
879	Transmission Mains	3/31/90	69,136.00	0.00		0.00	23,621.47	1,382.72	25,004.19	44,131.81	S/L	50.00
880	Transmission Mains	4/30/90	138,475.94	0.00		0.00	47,081.82	2,769.52	49,851.34	88,624.60	S/L	50.00
883	Transmission Mains	4/30/74	74,652.71	0.00		0.00	49,270.77	1,493.05	50,763.82	23,888.89	S/L	50.00
887	Transmission Mains	10/31/90	33,444.27	0.00		0.00	11,036.67	668.89	11,705.56	21,738.71	S/L	50.00
888	Transmission Mains	11/30/90	238,037.80	0.00		0.00	78,155.76	4,760.76	82,916.52	155,121.28	S/L	50.00
894	Transmission Mains	4/30/92	722,200.27	0.00		0.00	216,660.10	14,444.01	231,104.11	491,096.16	S/L	50.00
895	Transmission Mains	4/30/93	189,849.52	0.00		0.00	53,157.86	3,796.99	56,954.85	132,894.67	S/L	50.00
898	Transmission Mains	4/30/94	64,218.90	0.00		0.00	16,696.92	1,284.38	17,981.30	46,237.60	S/L	50.00
899	Transmission Mains	4/30/94	5,000,000.00	0.00		0.00	1,300,000.00	100,000.00	1,400,000.00	3,600,000.00	S/L	50.00
900	Transmission Mains	4/30/94	7,385,879.18	0.00		0.00	1,920,328.57	147,717.58	2,068,046.15	5,317,833.03	S/L	50.00
901	Transmission Mains	4/30/94	5,027,705.80	0.00		0.00	1,307,203.52	100,554.12	1,407,757.64	3,619,948.16	S/L	50.00
902	Transmission Mains	4/30/95	862,014.47	0.00		0.00	206,883.48	17,240.29	224,123.77	637,890.70	S/L	50.00
903	Transmission Mains	4/30/95	517,267.56	0.00		0.00	124,144.21	10,345.35	134,489.56	382,778.00	S/L	50.00
904	Transmission Mains OVHD	4/30/95	69,085.58	0.00		0.00	16,580.52	1,381.71	17,962.23	51,123.35	S/L	50.00
905	Transmission Mains	4/30/96	239,850.70	0.00		0.00	52,767.14	4,797.01	57,564.15	182,286.55	S/L	50.00
907	Transmission Mains	4/30/95	334,127.16	0.00		0.00	80,190.48	6,682.54	86,873.02	247,254.14	S/L	50.00
1015	Transmission Mains	4/30/97	403,470.63	0.00		0.00	80,694.10	8,069.41	88,763.51	314,707.12	S/L	50.00
1105	Transmission Mains	4/30/98	114,516.05	0.00		0.00	20,612.88	2,290.32	22,903.20	91,612.85	S/L	50.00
1225	Transmission Mains	4/30/99	218,333.79	0.00		0.00	34,933.44	4,366.68	39,300.12	179,033.67	S/L	50.00
1334	Transmission Mains	4/30/00	4,589,560.48	0.00		0.00	642,538.47	91,791.21	734,329.68	3,855,230.80	S/L	50.00
1429	Canyon Lake Water Transmission Mai	4/30/01	350,763.91	0.00		0.00	42,091.68	7,015.28	49,106.96	301,656.95	S/L	50.00
1430	Hollywood Park, Sequoia, Mecca Tran	4/30/01	572,388.98	0.00		0.00	68,686.68	11,447.78	80,134.46	492,254.52	S/L	50.00
1431	West Avenue Transmission Mains	4/30/01	163,598.37	0.00		0.00	19,631.82	3,271.97	22,903.79	140,694.58	S/L	50.00
1432	Adams Hills Drive Transmission Mains	4/30/01	190,122.52	0.00		0.00	22,814.70	3,802.45	26,617.15	163,505.37	S/L	50.00
1433	Quintana Road Drainage Transmissior	4/30/01	66,454.46	0.00		0.00	7,974.54	1,329.09	9,303.63	57,150.83	S/L	50.00
1434	Transmission Mains	4/30/01	321,235.42	0.00		0.00	38,548.26	6,424.71	44,972.97	276,262.45	S/L	50.00
1435	Transmission Mains	4/30/01	2,441,042.97	0.00		0.00	292,925.16	48,820.86	341,746.02	2,099,296.95	S/L	50.00
1564	CANYON LAKE WATER SVC CORP	5/31/01	150,000.00	0.00		0.00	17,750.00	3,000.00	20,750.00	129,250.00	S/L	50.00
1566	CANYON LAKE WATER SVC CORP	6/30/01	136,326.82	0.00		0.00	5,927.26	2,963.63	8,890.89	127,435.93	S/L	46.00
1567	CANYON LAKE WATER SVC CORP	7/31/01	65,000.00	0.00		0.00	7,475.00	1,300.00	8,775.00	56,225.00	S/L	50.00
1568	CANYON LAKE WATER SVC CORP	8/31/01	250,000.00	0.00		0.00	28,333.33	5,000.00	33,333.33	216,666.67	S/L	50.00
1569	CANYON LAKE WATER SVC CORP	11/30/01	45,000.00	0.00		0.00	4,875.00	900.00	5,775.00	39,225.00	S/L	50.00
1570	PRIEST ROAD	3/16/02	175,830.27	0.00		0.00	18,169.14	3,516.61	21,685.75	154,144.52	S/L	50.00
1571	8275 FM 78	3/16/02	54,047.90	0.00		0.00	5,584.96	1,080.96	6,665.92	47,381.98	S/L	50.00
1572	LOOP 410 & SOMERSET RD	3/16/02	50,092.37	0.00		0.00	5,176.22	1,001.85	6,178.07	43,914.30	S/L	50.00
1573	1103 BUTTON BUSH/802 CAT CLAW	3/16/02	397,970.66	0.00		0.00	41,123.62	7,959.41	49,083.03	348,887.63	S/L	50.00
1574	FM 1516 @ HWY 90	3/16/02	346,241.06	0.00		0.00	35,778.24	6,924.82	42,703.06	303,538.00	S/L	50.00
1575	MORIN & PALO ALTO DR	3/16/02	64,803.53	0.00		0.00	6,696.36	1,296.07	7,992.43	56,811.10	S/L	50.00
1576	LOOP 1604 & SPANISH GRANT	3/16/02	119,328.03	0.00		0.00	12,330.56	2,386.56	14,717.12	104,610.91	S/L	50.00
1577	APPLEWHITE	3/16/02	124,643.23	0.00		0.00	12,879.78	2,492.86	15,372.64	109,270.59	S/L	50.00

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Asset	*	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
1578		SILVER SADDLE TO TRIMBO	3/16/02	51,393.58	0.00		0.00	5,310.66	1,027.87	6,338.53	45,055.05	S/L	50.00
1579		HWY 16 S/FOXTRAIL TO KINGS LN	3/16/02	60,702.89	0.00		0.00	6,272.64	1,214.06	7,486.70	53,216.19	S/L	50.00
1580		TOUDOUZE	3/16/02	98,988.75	0.00		0.00	10,228.86	1,979.78	12,208.64	86,780.11	S/L	50.00
1581		918 & 1202 OAK ESTATES	3/16/02	154,493.28	0.00		0.00	15,964.32	3,089.87	19,054.19	135,439.09	S/L	50.00
1582		SPANISH GRANT	3/16/02	61,226.68	0.00		0.00	6,180.70	1,224.53	7,405.23	53,821.45	S/L	50.00
1583		PALO ALTO PH 1 & 2	3/16/02	89,605.74	0.00		0.00	9,259.24	1,792.11	11,051.35	78,554.39	S/L	50.00
1584		2631 BULVERDE RD	3/16/02	131,681.17	0.00		0.00	13,345.83	2,633.62	15,979.45	115,701.72	S/L	50.00
1585		16" MAIN EXTENSION	3/16/02	928,594.47	0.00		0.00	95,954.76	18,571.89	114,526.65	814,067.82	S/L	50.00
1586		SMITH RD TO OAK ISLAND	3/16/02	812,472.76	0.00		0.00	83,955.54	16,249.46	100,205.00	712,267.76	S/L	50.00
1587		INSTALL MAIN	3/16/02	64,015.46	0.00		0.00	6,614.93	1,280.31	7,895.24	56,120.22	S/L	50.00
1588		MAIN EXTENSION	3/16/02	178,808.64	0.00		0.00	18,476.88	3,576.17	22,053.05	156,755.59	S/L	50.00
1589		MATHIS	3/16/02	483,527.37	0.00		0.00	49,964.51	9,670.55	59,635.06	423,892.31	S/L	50.00
1590		SPANISH GRANT	3/16/02	60,098.99	0.00		0.00	6,210.23	1,201.98	7,412.21	52,686.78	S/L	50.00
1591		ALBERTSONS 1604 @ BLANCO	3/16/02	102,197.31	0.00		0.00	10,560.40	2,043.95	12,604.35	89,592.96	S/L	50.00
1592		OLIVER RANCH U7 OVERLOOK PKWY	3/16/02	557,360.12	0.00		0.00	57,593.87	11,147.20	68,741.07	488,619.05	S/L	50.00
1593		1176, 1227, 1234 FLAGSTONE	3/16/02	88,957.90	0.00		0.00	9,192.32	1,779.16	10,971.48	77,986.42	S/L	50.00
1594		BRENTWOOD HILLS	3/16/02	50,570.35	0.00		0.00	5,225.61	1,011.41	6,237.02	44,333.33	S/L	50.00
1595		GRAPELAND SUBDIVISION	3/16/02	84,660.47	0.00		0.00	8,748.25	1,693.21	10,441.46	74,219.01	S/L	50.00
1596		LOOP 1604 OAK IS TO HWY 281	3/16/02	646,302.19	0.00		0.00	66,784.54	12,926.04	79,710.58	566,591.61	S/L	50.00
1597		TWIN VALLEY	3/16/02	50,383.95	0.00		0.00	5,206.35	1,007.68	6,214.03	44,169.92	S/L	50.00
1598		SAVANNAH HEIGHTS #2	3/16/02	142,046.61	0.00		0.00	14,678.14	2,840.93	17,519.07	124,527.54	S/L	50.00
1599		QUINTANA @ KENNEY RD LOSTPOND	3/16/02	58,894.00	0.00		0.00	6,085.71	1,177.88	7,263.59	51,630.41	S/L	50.00
1600		CAMPBELTON RD 1604 TO HARDY	3/16/02	820,218.51	0.00		0.00	84,755.91	16,404.37	101,160.28	719,058.23	S/L	50.00
1601		MISSION DEL LAGO P.U.D. #3	3/16/02	94,930.04	0.00		0.00	9,809.43	1,898.60	11,708.03	83,222.01	S/L	50.00
1602		HORAL STEMMIL TO RANCH	3/16/02	149,667.01	0.00		0.00	15,465.59	2,993.34	18,458.93	131,208.08	S/L	50.00
1603		SO FLORES MILITARY TO GERALD	3/16/02	379,293.09	0.00		0.00	39,193.61	7,585.86	46,779.47	332,513.62	S/L	50.00
1604		SOMERSET STREET IMPROVEMENTS	3/16/02	271,275.38	0.00		0.00	28,031.80	5,425.51	33,457.31	237,818.07	S/L	50.00
1605		TRANSMISSION MAINS OVHD	5/01/01	252,494.88	0.00		0.00	30,299.40	5,049.90	35,349.30	217,145.58	S/L	50.00
1793		CANYON LAKE WATER SVC CORP	6/30/01	150,000.00	0.00		0.00	17,500.00	3,000.00	20,500.00	129,500.00	S/L	50.00
1812		CANYON LAKE WATER SVC CORP	4/30/02	64,000.00	0.00		0.00	6,400.00	1,280.00	7,680.00	56,320.00	S/L	50.00
1825		Transmission Mains	4/01/02	107,078.56	0.00		0.00	10,886.31	2,141.57	13,027.88	94,050.68	S/L	50.00
1882		TRANSMISSION MAINS-OVHD	5/31/02	21,041.24	0.00		0.00	2,069.04	420.82	2,489.86	18,551.38	S/L	50.00
1883		TRANSMISSION MAINS-OVHD	6/30/02	21,215.29	0.00		0.00	2,050.83	424.31	2,475.14	18,740.15	S/L	50.00
1884		TRANSMISSION MAINS-OVHD	7/31/02	21,215.29	0.00		0.00	2,015.47	424.31	2,439.78	18,775.51	S/L	50.00
1885		TRANSMISSION MAINS-OVHD	8/31/02	21,215.29	0.00		0.00	1,980.11	424.31	2,404.42	18,810.87	S/L	50.00
1886		TRANSMISSION MAINS-OVHD	9/30/02	21,215.29	0.00		0.00	1,944.75	424.31	2,369.06	18,846.23	S/L	50.00
1887		TRANSMISSION MAINS-OVHD	10/31/02	21,215.29	0.00		0.00	1,909.39	424.31	2,333.70	18,881.59	S/L	50.00
1888		TRANSMISSION MAINS-OVHD	11/30/02	21,215.29	0.00		0.00	1,874.03	424.31	2,298.34	18,916.95	S/L	50.00
1889		TRANSMISSION MAINS-OVHD	12/31/02	21,215.29	0.00		0.00	1,838.68	424.31	2,262.99	18,952.30	S/L	50.00
1890		TRANSMISSION MAINS-OVHD	1/31/03	21,215.29	0.00		0.00	1,803.32	424.31	2,227.63	18,987.66	S/L	50.00

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Asset	* Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
1891	TRANS MAINS-OLIVER RANCH #5	1/31/03	161,373.85	0.00		0.00	13,716.79	3,227.48	16,944.27	144,429.58	S/L	50.00
1892 *	TRANS MAIN- MITCHELL VILLAGE	1/31/03	35,702.50	0.00		0.00	3,034.71	0.00	3,034.71	32,667.79	S/L	50.00
1893	TRANSMISSION MAIN-OVHD	2/28/03	21,215.29	0.00		0.00	1,767.96	424.31	2,192.27	19,023.02	S/L	50.00
1894	TRANSMISSION MAINS-OVHD	3/31/03	21,215.29	0.00		0.00	1,732.60	424.31	2,156.91	19,058.38	S/L	50.00
1895	TRANSMISSION MAINS-OVHD	4/30/03	21,215.29	0.00		0.00	1,697.24	424.31	2,121.55	19,093.74	S/L	50.00
1896	TRANS MAIN-CLWSC JOINT PROJ	4/30/03	63,813.99	0.00		0.00	5,105.12	1,276.28	6,381.40	57,432.59	S/L	50.00
2309	TRANSMISSION MAINS-OVHD	5/31/03	19,946.20	0.00		0.00	1,562.44	398.92	1,961.36	17,984.84	S/L	50.00
2310	TRANSMISSION MAINS-OVHD	6/30/03	20,433.58	0.00		0.00	1,566.57	408.67	1,975.24	18,458.34	S/L	50.00
2311	TRANSMISSION MAINS-OVHD	7/31/03	20,433.58	0.00		0.00	1,532.51	408.67	1,941.18	18,492.40	S/L	50.00
2312	TRANSMISSION MAINS-OVHD	8/31/03	20,433.58	0.00		0.00	1,498.46	408.67	1,907.13	18,526.45	S/L	50.00
2313	TRANSMISSION MAINS-OVHD	9/30/03	14,425.10	0.00		0.00	1,033.79	288.50	1,322.29	13,102.81	S/L	50.00
2314	TRANSMISSION MAINS-OVHD	10/31/03	14,425.10	0.00		0.00	1,009.75	288.50	1,298.25	13,126.85	S/L	50.00
2315	TRANSMISSION MAINS- OVHD	11/30/03	14,425.10	0.00		0.00	985.71	288.50	1,274.21	13,150.89	S/L	50.00
2316	TRANSMISSION MAINS-OVHD	12/31/03	14,425.10	0.00		0.00	961.67	288.50	1,250.17	13,174.93	S/L	50.00
2317	TRANSMISSION MAINS-OVHD	1/31/04	14,425.10	0.00		0.00	937.63	288.50	1,226.13	13,198.97	S/L	50.00
2318	TRANSMISSION MAINS-OVHD	2/29/04	14,425.10	0.00		0.00	913.58	288.50	1,202.08	13,223.02	S/L	50.00
2319	TRANSMISSION MAINS-OVHD	3/31/04	14,425.10	0.00		0.00	889.54	288.50	1,178.04	13,247.06	S/L	50.00
2320	TRANSMISSION MAINS-OVHD	4/30/04	14,425.10	0.00		0.00	865.50	288.50	1,154.00	13,271.10	S/L	50.00
2518	TRANS MAIN-OVERHEAD	5/31/04	14,425.10	0.00		0.00	841.46	288.50	1,129.96	13,295.14	S/L	50.00
2519	TRANS MAIN-OVERHEAD	6/30/04	14,425.10	0.00		0.00	817.42	288.50	1,105.92	13,319.18	S/L	50.00
2520	TRANS MAIN-OVERHEAD	7/31/04	14,425.10	0.00		0.00	793.38	288.50	1,081.88	13,343.22	S/L	50.00
2521	TRANS MAIN-OVERHEAD	8/31/04	14,425.10	0.00		0.00	769.33	288.50	1,057.83	13,367.27	S/L	50.00
2522	TRANS MAIN-OVERHEAD	9/30/04	14,425.10	0.00		0.00	745.29	288.50	1,033.79	13,391.31	S/L	50.00
2523	TRANS MAIN-OVERHEAD	10/31/04	14,425.10	0.00		0.00	721.25	288.50	1,009.75	13,415.35	S/L	50.00
2524	TRANS MAIN-OVERHEAD	11/30/04	13,531.89	0.00		0.00	654.05	270.64	924.69	12,607.20	S/L	50.00
2525	TRANS MAIN-OVERHEAD	12/31/04	13,531.89	0.00		0.00	631.49	270.64	902.13	12,629.76	S/L	50.00
2526	TRANS MAIN-OVERHEAD	1/31/05	13,531.89	0.00		0.00	608.94	270.64	879.58	12,652.31	S/L	50.00
2527	TRANS MAIN-OVERHEAD	2/28/05	13,531.89	0.00		0.00	586.39	270.64	857.03	12,674.86	S/L	50.00
2528	TRANS MAIN-OVERHEAD	3/31/05	13,531.89	0.00		0.00	563.83	270.64	834.47	12,697.42	S/L	50.00
2583	TRANS MAIN-OVERHEAD	4/30/05	13,531.89	0.00		0.00	541.28	270.64	811.92	12,719.97	S/L	50.00
3080	HP & HCV SYSTEM IMPROVEMENTS	4/30/05	40,770.50	0.00		0.00	1,630.82	815.41	2,446.23	38,324.27	S/L	50.00
3081	MEDIO CREEK DIST MAIN	4/30/05	31,537.50	0.00		0.00	1,261.50	630.75	1,892.25	29,645.25	S/L	50.00
3102	MGMT OVERHEAD FY06	5/31/05	9,276.05	0.00		0.00	355.58	185.52	541.10	8,734.95	S/L	50.00
3103	MGMT OVERHEAD FY06	6/30/05	9,276.05	0.00		0.00	340.12	185.52	525.64	8,750.41	S/L	50.00
3104	MGMT OVERHEAD FY06	7/31/05	9,276.05	0.00		0.00	324.66	185.52	510.18	8,765.87	S/L	50.00
3105	MGMT OVERHEAD FY06	8/31/05	9,276.05	0.00		0.00	309.20	185.52	494.72	8,781.33	S/L	50.00
3106	MGMT OVERHEAD FY06	9/30/05	9,276.05	0.00		0.00	293.74	185.52	479.26	8,796.79	S/L	50.00
3107	MGMT OVERHEAD FY06	10/31/05	9,276.05	0.00		0.00	278.28	185.52	463.80	8,812.25	S/L	50.00
3108	MGMT OVERHEAD FY06	11/30/05	9,276.05	0.00		0.00	262.82	185.52	448.34	8,827.71	S/L	50.00
3109	MGMT OVERHEAD FY06	12/31/05	9,276.05	0.00		0.00	247.36	185.52	432.88	8,843.17	S/L	50.00

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Asset	*	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
3110		MGMT OVERHEAD FY06	1/31/06	9,276.05	0.00		0.00	231.90	185.52	417.42	8,858.63	S/L	50.00
3111		MGMT OVERHEAD FY06	2/28/06	9,276.05	0.00		0.00	216.44	185.52	401.96	8,874.09	S/L	50.00
3182		MGMT OVERHEAD FY06	3/31/06	9,276.05	0.00		0.00	200.98	185.52	386.50	8,889.55	S/L	50.00
3183		MGMT OVERHEAD FY06	4/30/06	9,276.05	0.00		0.00	185.52	185.52	371.04	8,905.01	S/L	50.00
3311		MANAGEMENT OVERHEAD-FY 07	5/31/06	9,276.05	0.00		0.00	170.06	185.52	355.58	8,920.47	S/L	50.00
3312		MANAGEMENT OVERHEAD-FY 07	6/30/06	9,276.05	0.00		0.00	154.60	185.52	340.12	8,935.93	S/L	50.00
3313		MANAGEMENT OVERHEAD-FY 07	7/31/06	9,276.05	0.00		0.00	139.14	185.52	324.66	8,951.39	S/L	50.00
3314		MANAGEMENT OVERHEAD-FY 07	8/31/06	9,288.66	0.00		0.00	123.85	185.77	309.62	8,979.04	S/L	50.00
3315		MANAGEMENT OVERHEAD-FY 07	9/30/06	9,288.66	0.00		0.00	108.37	185.77	294.14	8,994.52	S/L	50.00
3316		MANAGEMENT OVERHEAD-FY 07	10/31/06	9,288.66	0.00		0.00	92.89	185.77	278.66	9,010.00	S/L	50.00
3317		MANAGEMENT OVERHEAD-FY 07	11/30/06	9,288.66	0.00		0.00	77.41	185.77	263.18	9,025.48	S/L	50.00
3318		MANAGEMENT OVERHEAD-FY 07	12/31/06	9,288.66	0.00		0.00	61.92	185.77	247.69	9,040.97	S/L	50.00
3319		MANAGEMENT OVERHEAD-FY 07	1/31/07	9,288.66	0.00		0.00	46.44	185.77	232.21	9,056.45	S/L	50.00
3320		MANAGEMENT OVERHEAD-FY 07	2/28/07	9,288.66	0.00		0.00	30.96	185.77	216.73	9,071.93	S/L	50.00
3321		MANAGEMENT OVERHEAD-FY 07	3/31/07	9,288.66	0.00		0.00	15.48	185.77	201.25	9,087.41	S/L	50.00
3322		MANAGEMENT OVERHEAD-FY 07	4/30/07	9,288.66	0.00		0.00	0.00	185.77	185.77	9,102.89	S/L	50.00
3398		JE-31 MGMT OVERHEAD	5/31/07	9,288.66	0.00	c	0.00	0.00	170.29	170.29	9,118.37	S/L	50.00
3399		JE-31 MGMT OVERHEAD	6/30/07	9,288.66	0.00	c	0.00	0.00	154.81	154.81	9,133.85	S/L	50.00
3400		JE-31 MGMT OVERHEAD	7/31/07	9,288.66	0.00	c	0.00	0.00	139.33	139.33	9,149.33	S/L	50.00
3401		JE-31 MGMT OVERHEAD	8/31/07	2,861.80	0.00	c	0.00	0.00	38.16	38.16	2,823.64	S/L	50.00
3402		JE-31 MANAGEMENT OVERHEAD	9/30/07	2,861.80	0.00	c	0.00	0.00	33.39	33.39	2,828.41	S/L	50.00
3403		JE-31 MANAGEMENT OVERHEAD	10/31/07	2,861.80	0.00	c	0.00	0.00	28.62	28.62	2,833.18	S/L	50.00
3404		JE-31 MGMT OVERHEAD	11/30/07	2,861.80	0.00	c	0.00	0.00	23.85	23.85	2,837.95	S/L	50.00
3405		JE-31 MANAGEMENT OVERHEAD	12/31/07	2,861.80	0.00	c	0.00	0.00	19.08	19.08	2,842.72	S/L	50.00
3406		JE#31 MGMT OVERHD ALLOCATED	1/31/08	2,861.80	0.00	c	0.00	0.00	14.31	14.31	2,847.49	S/L	50.00
3407		JE#31 ALLOCATE MGMT OVERHEAD	2/29/08	2,861.80	0.00	c	0.00	0.00	9.54	9.54	2,852.26	S/L	50.00
3408		JE#031 MANAGEMENT OVERHEAD AL	3/31/08	2,861.80	0.00	c	0.00	0.00	4.77	4.77	2,857.03	S/L	50.00
3490		Mgmt Overhead April 2008	4/30/08	2,861.80	0.00	c	0.00	0.00	0.00	0.00	2,861.80	S/L	50.00
1730 Transmission Mains				48,028,155.48	0.00	c	0.00	10,948,566.58	959,649.86	11,908,216.44	36,119,939.04		
*Less: Dispositions				35,702.50	0.00		0.00	3,034.71	0.00	3,034.71	32,667.79		
Net 1730 Transmission Mains				47,992,452.98	0.00	c	0.00	10,945,531.87	959,649.86	11,905,181.73	36,087,271.25		

Group: 1732 Distribution Mains

908		Distribution Mains	5/01/71	565,156.03	0.00		0.00	406,912.34	11,303.12	418,215.46	146,940.57	S/L	50.00
910		Distribution Mains	5/01/71	44,497.41	0.00		0.00	32,038.14	889.95	32,928.09	11,569.32	S/L	50.00
912		Distribution Mains	5/01/71	78,695.80	0.00		0.00	56,660.99	1,573.92	58,234.91	20,460.89	S/L	50.00
913		Distribution Mains	5/01/71	84,063.13	0.00		0.00	60,525.44	1,681.26	62,206.70	21,856.43	S/L	50.00
914		Distribution Mains	5/01/71	167,548.69	0.00		0.00	120,635.04	3,350.97	123,986.01	43,562.68	S/L	50.00
915		Distribution Mains	5/01/71	232,530.69	0.00		0.00	167,422.08	4,650.61	172,072.69	60,458.00	S/L	50.00

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916	Distribution Mains	5/01/71	274,060.82	0.00	0.00	197,323.80	5,481.22	202,805.02	71,255.80	S/L	50.00
917	Distribution Mains	5/01/71	413,003.43	0.00	0.00	297,362.48	8,260.07	305,622.55	107,380.88	S/L	50.00
918	Distribution Mains	5/01/71	450,553.85	0.00	0.00	324,398.78	9,011.08	333,409.86	117,143.99	S/L	50.00
919	Distribution Mains	5/01/71	248,053.03	0.00	0.00	178,598.18	4,961.06	183,559.24	64,493.79	S/L	50.00
920	Distribution Mains	5/01/71	360,020.94	0.00	0.00	259,215.08	7,200.42	266,415.50	93,605.44	S/L	50.00
921	Distribution Mains	5/01/71	415,320.70	0.00	0.00	299,030.89	8,306.41	307,337.30	107,983.40	S/L	50.00
922	Distribution Mains	5/01/71	287,386.82	0.00	0.00	206,918.52	5,747.74	212,666.26	74,720.56	S/L	50.00
923	Distribution Mains	5/01/71	269,665.27	0.00	0.00	194,159.01	5,393.31	199,552.32	70,112.95	S/L	50.00
924	Distribution Mains	5/01/71	262,555.22	0.00	0.00	189,039.74	5,251.10	194,290.84	68,264.38	S/L	50.00
925	Distribution Mains	5/01/71	219,222.94	0.00	0.00	157,840.52	4,384.46	162,224.98	56,997.96	S/L	50.00
926	Distribution Mains	5/01/71	263,348.23	0.00	0.00	189,610.71	5,266.96	194,877.67	68,470.56	S/L	50.00
927	Distribution Mains	5/01/71	248,848.02	0.00	0.00	179,170.57	4,976.96	184,147.53	64,700.49	S/L	50.00
928	Distribution Mains	5/01/71	210,467.07	0.00	0.00	151,536.28	4,209.34	155,745.62	54,721.45	S/L	50.00
929	Distribution Mains	5/01/71	196,448.31	0.00	0.00	141,442.80	3,928.97	145,371.77	51,076.54	S/L	50.00
930	Distribution Mains	4/30/78	406,654.66	0.00	0.00	235,859.69	8,133.09	243,992.78	162,661.88	S/L	50.00
931	Distribution Mains	5/01/71	233,407.40	0.00	0.00	168,053.34	4,668.15	172,721.49	60,685.91	S/L	50.00
932	Distribution Mains	5/01/71	204,783.90	0.00	0.00	147,444.42	4,095.68	151,540.10	53,243.80	S/L	50.00
933	Distribution Mains	5/01/71	324,553.17	0.00	0.00	233,678.27	6,491.06	240,169.33	84,383.84	S/L	50.00
934	Distribution Mains	5/01/71	264,672.05	0.00	0.00	190,563.87	5,293.44	195,857.31	68,814.74	S/L	50.00
935	Distribution Mains	4/30/73	105,892.28	0.00	0.00	72,006.77	2,117.85	74,124.62	31,767.66	S/L	50.00
936	Distribution Mains	4/30/74	64,163.78	0.00	0.00	42,348.11	1,283.28	43,631.39	20,532.39	S/L	50.00
937	Distribution Mains	4/30/75	80,938.21	0.00	0.00	51,800.44	1,618.76	53,419.20	27,519.01	S/L	50.00
938	Distribution Mains	4/30/76	49,076.62	0.00	0.00	30,427.49	981.53	31,409.02	17,667.60	S/L	50.00
939	Distribution Mains	4/30/77	122,857.41	0.00	0.00	73,714.45	2,457.15	76,171.60	46,685.81	S/L	50.00
940	Distribution Mains	4/30/79	156,568.58	0.00	0.00	87,678.40	3,131.37	90,809.77	65,758.81	S/L	50.00
941	Distribution Mains	4/30/79	122,652.72	0.00	0.00	68,685.51	2,453.05	71,138.56	51,514.16	S/L	50.00
942	Distribution Mains	4/30/80	208,087.02	0.00	0.00	112,366.99	4,161.74	116,528.73	91,558.29	S/L	50.00
943	Distribution Mains	4/30/80	35,934.22	0.00	0.00	19,404.46	718.68	20,123.14	15,811.08	S/L	50.00
944	Distribution Mains	4/30/81	213,330.41	0.00	0.00	110,931.82	4,266.61	115,198.43	98,131.98	S/L	50.00
945	Distribution Mains	4/30/81	34,475.61	0.00	0.00	17,927.31	689.51	18,616.82	15,858.79	S/L	50.00
946	Distribution Mains	4/30/82	226,657.04	0.00	0.00	113,328.52	4,533.14	117,861.66	108,795.38	S/L	50.00
947	Distribution Mains	4/30/84	179,536.02	0.00	0.00	82,586.57	3,590.72	86,177.29	93,358.73	S/L	50.00
948	Distribution Mains	4/30/84	467,231.27	0.00	0.00	214,926.40	9,344.63	224,271.03	242,960.24	S/L	50.00
949	Distribution Mains	4/30/84	694,135.38	0.00	0.00	319,302.28	13,882.71	333,184.99	360,950.39	S/L	50.00
950	Distribution Mains	4/30/86	1,063,754.03	0.00	0.00	446,776.69	21,275.08	468,051.77	595,702.26	S/L	50.00
951	Distribution Mains	4/30/87	1,243,192.51	0.00	0.00	497,277.00	24,863.85	522,140.85	721,051.66	S/L	50.00
952	Distribution Mains	4/30/88	1,573,558.39	0.00	0.00	597,952.20	31,471.17	629,423.37	944,135.02	S/L	50.00
953	Distribution Mains	4/30/89	820,384.39	0.00	0.00	295,338.39	16,407.69	311,746.08	508,638.31	S/L	50.00
954	Distribution Mains	5/28/89	40,914.14	0.00	0.00	14,660.89	818.28	15,479.17	25,434.97	S/L	50.00
955	Distribution Mains	8/29/89	142,645.19	0.00	0.00	50,401.29	2,852.90	53,254.19	89,391.00	S/L	50.00

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960		Distribution Mains	3/31/90	115,400.32	0.00		0.00	39,428.46	2,308.01	41,736.47	73,663.85	S/L	50.00
961		Distribution Mains	4/30/90	78,379.39	0.00		0.00	26,649.00	1,567.59	28,216.59	50,162.80	S/L	50.00
962		Distribution Mains	5/31/90	55,352.42	0.00		0.00	18,727.58	1,107.05	19,834.63	35,517.79	S/L	50.00
964		Distribution Mains	7/31/90	84,338.15	0.00		0.00	28,253.27	1,686.76	29,940.03	54,398.12	S/L	50.00
965		Distribution Mains	8/31/90	131,002.12	0.00		0.00	43,667.36	2,620.04	46,287.40	84,714.72	S/L	50.00
968		Distribution Mains	11/30/90	65,747.83	0.00		0.00	21,587.22	1,314.96	22,902.18	42,845.65	S/L	50.00
969		Distribution Mains	12/31/90	74,413.63	0.00		0.00	24,308.44	1,488.27	25,796.71	48,616.92	S/L	50.00
973		Distribution Mains	4/30/92	409,729.42	0.00		0.00	122,918.83	8,194.59	131,113.42	278,616.00	S/L	50.00
974		Distribution Mains	4/30/93	233,548.50	0.00		0.00	65,393.58	4,670.97	70,064.55	163,483.95	S/L	50.00
975		Distribution Mains	4/30/93	48,727.58	0.00		0.00	13,643.70	974.55	14,618.25	34,109.33	S/L	50.00
978		Distribution Mains	4/30/94	454,521.21	0.00		0.00	118,175.50	9,090.42	127,265.92	327,255.29	S/L	50.00
979		Distribution Mains	4/30/95	1,558,883.95	0.00		0.00	374,132.15	31,177.68	405,309.83	1,153,574.12	S/L	50.00
980		Distribution Mains OVHD	4/30/95	124,354.04	0.00		0.00	29,844.97	2,487.08	32,332.05	92,021.99	S/L	50.00
981		Distribution Mains	4/30/96	2,781,328.14	0.00		0.00	611,892.18	55,626.56	667,518.74	2,113,809.40	S/L	50.00
982		Distribution Mains	4/30/96	260,720.60	0.00		0.00	57,358.52	5,214.41	62,572.93	198,147.67	S/L	50.00
1016		Distribution Mains	4/30/97	8,223,631.60	0.00		0.00	1,644,726.30	164,472.63	1,809,198.93	6,414,432.67	S/L	50.00
1028		Forest at Stone Oak Unit 1	5/31/97	116,356.40	0.00		0.00	23,077.37	2,327.13	25,404.50	90,951.90	S/L	50.00
1082		Oaks at Sonterra Unit 6	9/30/97	73,909.95	0.00		0.00	14,166.08	1,478.20	15,644.28	58,265.67	S/L	50.00
1083		Promontory Pointe Stone Oak II U#	9/30/97	129,075.64	0.00		0.00	24,739.47	2,581.51	27,320.98	101,754.66	S/L	50.00
1084		Promontory Pointe Stone Oak II U#	9/30/97	209,267.96	0.00		0.00	40,109.70	4,185.36	44,295.06	164,972.90	S/L	50.00
1085		Mount Arrowhead Unit 1 Phase II	11/30/97	36,952.30	0.00		0.00	6,959.39	739.05	7,698.44	29,253.86	S/L	50.00
1086		Oaks at Sonterra Unit 3A	11/30/97	146,207.30	0.00		0.00	27,535.74	2,924.15	30,459.89	115,747.41	S/L	50.00
1087		Hickory Hollow Unit 1	11/30/97	285,921.55	0.00		0.00	53,848.55	5,718.43	59,566.98	226,354.57	S/L	50.00
1088		The Overlook PUD	1/31/98	254,419.30	0.00		0.00	47,067.61	5,088.39	52,156.00	202,263.30	S/L	50.00
1089		The Park at Wilderness Oak PUD	1/31/98	129,727.37	0.00		0.00	23,999.59	2,594.55	26,594.14	103,133.23	S/L	50.00
1090		Ventura Subdivision Unit 26	1/31/98	122,757.00	0.00		0.00	22,710.05	2,455.14	25,165.19	97,591.81	S/L	50.00
1091		The Glen at Stone Oak Unit 1	1/31/98	244,745.55	0.00		0.00	45,277.92	4,894.91	50,172.83	194,572.72	S/L	50.00
1092		Heights Stone Oak II Parcel E U#2	2/28/98	68,745.33	0.00		0.00	12,603.34	1,374.91	13,978.25	54,767.08	S/L	50.00
1093		Parkway Plaza Unit 2	3/31/98	32,761.14	0.00		0.00	5,951.58	655.22	6,606.80	26,154.34	S/L	50.00
1094		Vineyard Subdivision Unit 10A	3/31/98	56,059.00	0.00		0.00	10,184.05	1,121.18	11,305.23	44,753.77	S/L	50.00
1095		Vineyard Subdivision Unit 10B	3/31/98	85,186.20	0.00		0.00	15,475.46	1,703.72	17,179.18	68,007.02	S/L	50.00
1096		Fairways of Sonterra Unit 3 PUD	3/31/98	87,100.71	0.00		0.00	15,823.26	1,742.01	17,565.27	69,535.44	S/L	50.00
1097		Distribution Mains 1997/1998	4/30/98	3,967,290.91	0.00		0.00	714,112.38	79,345.82	793,458.20	3,173,832.71	S/L	50.00
1199		Crescent Oaks Subdivision Unit 2	4/30/98	152,622.27	0.00		0.00	27,472.05	3,052.45	30,524.50	122,097.77	S/L	50.00
1202		Distribution Mains	5/01/97	175,940.66	0.00		0.00	35,188.10	3,518.81	38,706.91	137,233.75	S/L	50.00
1203		North Hampton Unit #5	5/31/98	160,886.30	0.00		0.00	28,691.42	3,217.73	31,909.15	128,977.15	S/L	50.00
1208		Haskin Water System	7/31/97	1,356,361.38	0.00		0.00	264,490.49	27,127.23	291,617.72	1,064,743.66	S/L	50.00
1209		North San Antonio Hills	7/31/97	407,136.11	0.00		0.00	79,391.52	8,142.72	87,534.24	319,601.87	S/L	50.00
1211		Elm Valley	7/31/97	282,792.61	0.00		0.00	55,144.54	5,655.85	60,800.39	221,992.22	S/L	50.00
1215		Stone Valley POD Unit #3	6/30/98	102,893.53	0.00		0.00	18,177.85	2,057.87	20,235.72	82,657.81	S/L	50.00

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Asset	* Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
1216	Stone Oak Villas	7/31/98	37,200.80	0.00		0.00	6,510.17	744.02	7,254.19	29,946.61	S/L	50.00
1217	WestSide Place Unit #1	8/31/98	38,386.40	0.00		0.00	6,653.66	767.73	7,421.39	30,965.01	S/L	50.00
1218	Greystone Country Unit #2	8/31/98	340,788.75	0.00		0.00	59,070.09	6,815.78	65,885.87	274,902.88	S/L	50.00
1219	Park Place Unit #1	10/31/98	175,171.20	0.00		0.00	29,779.07	3,503.42	33,282.49	141,888.71	S/L	50.00
1220	Forest of Stone Oak Unit #2	12/31/98	114,044.00	0.00		0.00	19,007.33	2,280.88	21,288.21	92,755.79	S/L	50.00
1221	Dover Subdivision Unit #1	4/30/99	96,447.08	0.00		0.00	15,431.52	1,928.94	17,360.46	79,086.62	S/L	50.00
1223	Mount Arrowhead Unit 2 Phase 1	4/30/99	80,009.68	0.00		0.00	12,801.52	1,600.19	14,401.71	65,607.97	S/L	50.00
1224	Distribution Mains	4/30/99	1,148,403.42	0.00		0.00	183,744.56	22,968.07	206,712.63	941,690.79	S/L	50.00
1339	Forest Stone Oak Unit 3	6/30/99	125,622.65	0.00		0.00	19,680.86	2,512.45	22,193.31	103,429.34	S/L	50.00
1340	Stonehue St Stone Oak Pkwy	7/31/99	47,764.00	0.00		0.00	7,403.42	955.28	8,358.70	39,405.30	S/L	50.00
1341	Hardy Oak Subdivision Unit 3	11/30/99	131,428.40	0.00		0.00	19,495.23	2,628.57	22,123.80	109,304.60	S/L	50.00
1342	Big Springs Unit #2A	11/30/99	77,409.43	0.00		0.00	11,482.41	1,548.19	13,030.60	64,378.83	S/L	50.00
1343	West View Sub Medina County	12/31/99	118,859.22	0.00		0.00	17,432.65	2,377.18	19,809.83	99,049.39	S/L	50.00
1344	Distribution Mains	4/30/00	5,373,213.80	0.00		0.00	752,249.96	107,464.28	859,714.24	4,513,499.56	S/L	50.00
1346	North Hampton Unit 6	4/30/00	96,255.60	0.00		0.00	13,475.77	1,925.11	15,400.88	80,854.72	S/L	50.00
1347	Hickory Hollow Unit 3	4/30/00	151,617.52	0.00		0.00	21,226.45	3,032.35	24,258.80	127,358.72	S/L	50.00
1436	Oliver Ranch U-7 Overlook Parkway	4/30/01	501,574.91	0.00		0.00	60,189.00	10,031.50	70,220.50	431,354.41	S/L	50.00
1437	Mathis Road Distribution Main	4/30/01	69,983.78	0.00		0.00	8,398.08	1,399.68	9,797.76	60,186.02	S/L	50.00
1438	Oliver Ranch Unit 7	4/30/01	54,829.83	0.00		0.00	6,579.60	1,096.60	7,676.20	47,153.63	S/L	50.00
1439	Quintana/King Distribution Main	4/30/01	80,228.60	0.00		0.00	9,627.42	1,604.57	11,231.99	68,996.61	S/L	50.00
1440	Villa Coronado Phase III	4/30/01	79,200.83	0.00		0.00	9,504.12	1,584.02	11,088.14	68,112.69	S/L	50.00
1441	Weichold and Highway 90	4/30/01	108,358.55	0.00		0.00	13,003.02	2,167.17	15,170.19	93,188.36	S/L	50.00
1442	Distribution Mains	4/30/01	229,265.10	0.00		0.00	27,511.80	4,585.30	32,097.10	197,168.00	S/L	50.00
1443	Dover Subdivision Unit 2	6/30/00	263,979.23	0.00		0.00	36,077.13	5,279.58	41,356.71	222,622.52	S/L	50.00
1444	Northampton Unit 7	6/30/00	169,782.70	0.00		0.00	23,203.61	3,395.65	26,599.26	143,183.44	S/L	50.00
1445	Mesa Verde Unit 3	6/30/00	205,433.70	0.00		0.00	28,075.92	4,108.67	32,184.59	173,249.11	S/L	50.00
1446	Promontory Pointe at Stone Oak II Un	6/30/00	162,761.39	0.00		0.00	22,244.07	3,255.23	25,499.30	137,262.09	S/L	50.00
1447	Sunset Subdivision Unit 2	7/31/00	185,389.40	0.00		0.00	25,027.58	3,707.79	28,735.37	156,654.03	S/L	50.00
1448	Knights Cross Extension	7/31/00	79,879.39	0.00		0.00	10,783.73	1,597.59	12,381.32	67,498.07	S/L	50.00
1449	Big Springs Unit 2-C	7/31/00	90,264.80	0.00		0.00	12,185.77	1,805.30	13,991.07	76,273.73	S/L	50.00
1450	Sundance Subdivision Unit 2	7/31/00	173,419.88	0.00		0.00	23,411.70	3,468.40	26,880.10	146,539.78	S/L	50.00
1451	Sundance Subdivision Unit 1	7/31/00	197,833.12	0.00		0.00	26,707.46	3,956.66	30,664.12	167,169.00	S/L	50.00
1452	El Sendero at Westlakes Unit 1	8/31/00	63,478.35	0.00		0.00	8,463.80	1,269.57	9,733.37	53,744.98	S/L	50.00
1453	The Ridge at Stone Oak Unit 1	8/31/00	134,435.60	0.00		0.00	17,924.73	2,688.71	20,613.44	113,822.16	S/L	50.00
1454	Hickory Hollow Unit 2	8/31/00	135,304.80	0.00		0.00	18,040.66	2,706.10	20,746.76	114,558.04	S/L	50.00
1455	Becker Ranch Estates Subd Unit 1	9/30/00	108,224.00	0.00		0.00	14,249.49	2,164.48	16,413.97	91,810.03	S/L	50.00
1456	The Glen at Stone Oak Unit 2	9/30/00	171,927.50	0.00		0.00	22,637.12	3,438.55	26,075.67	145,851.83	S/L	50.00
1457	Heights at Stone Oak II Unit 11	9/30/00	172,789.39	0.00		0.00	22,750.62	3,455.79	26,206.41	146,582.98	S/L	50.00
1458	Sunset Subdivision Unit 3	10/31/00	205,555.37	0.00		0.00	26,722.21	4,111.11	30,833.32	174,722.05	S/L	50.00
1459	Sundance Subdivision Unit 3	10/31/00	161,771.39	0.00		0.00	21,030.29	3,235.43	24,265.72	137,505.67	S/L	50.00

Existing Fixed Asset Detail

FYE: 4/30/2008

Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
1460	Promontory Point II Subd Unit 1	12/31/00	181,694.72	0.00	0.00	23,014.64	3,633.89	26,648.53	155,046.19	S/L	50.00
1461	Northampton Unit 7A	12/31/00	43,821.50	0.00	0.00	5,550.72	876.43	6,427.15	37,394.35	S/L	50.00
1462	The Heights at Stone Oak II Unit 12	12/31/00	127,309.73	0.00	0.00	16,125.87	2,546.19	18,672.06	108,637.67	S/L	50.00
1463	Promontory Pointe at Stone Oak II Un	1/31/01	97,939.80	0.00	0.00	12,242.50	1,958.80	14,201.30	83,738.50	S/L	50.00
1464	Dover Subdivision Unit 3	2/28/01	132,479.36	0.00	0.00	16,339.14	2,649.59	18,988.73	113,490.63	S/L	50.00
1465	Frisco Health Subdivision	2/28/01	46,503.24	0.00	0.00	5,735.37	930.06	6,665.43	39,837.81	S/L	50.00
1466	Distribution Mains	4/30/01	309,725.24	0.00	0.00	37,167.00	6,194.50	43,361.50	266,363.74	S/L	50.00
1537	Lookout Canyon Unit 3	7/31/01	228,604.25	0.00	0.00	26,289.51	4,572.09	30,861.60	197,742.65	S/L	50.00
1538	Promontory Point II Unit 2	7/31/01	139,538.65	0.00	0.00	16,046.93	2,790.77	18,837.70	120,700.95	S/L	50.00
1539	OAKS AT SONTERRA UNIT 7	3/31/02	100,760.70	0.00	0.00	10,243.98	2,015.21	12,259.19	88,501.51	S/L	50.00
1540	SUNSET SUBDIV UNIT 4	3/31/02	139,924.45	0.00	0.00	14,225.66	2,798.49	17,024.15	122,900.30	S/L	50.00
1541	PROMONTORY POINTE II U#3	3/31/02	159,128.77	0.00	0.00	16,178.11	3,182.58	19,360.69	139,768.08	S/L	50.00
1542	PLEASANT RD, GILLETTE, MOURSI	3/16/02	123,289.98	0.00	0.00	12,739.97	2,465.80	15,205.77	108,084.21	S/L	50.00
1544	WINDINGWAY TOWER TO BITTERS	3/16/02	175,196.80	0.00	0.00	18,103.69	3,503.94	21,607.63	153,589.17	S/L	50.00
1545	HILL COUNTRY LN	3/16/02	236,269.49	0.00	0.00	24,414.51	4,725.39	29,139.90	207,129.59	S/L	50.00
1546	W DICKSON	3/16/02	66,151.70	0.00	0.00	6,835.66	1,323.03	8,158.69	57,993.01	S/L	50.00
1547	DONNELLA STATION TO HWY 281	3/16/02	402,974.54	0.00	0.00	41,640.70	8,059.49	49,700.19	353,274.35	S/L	50.00
1551	DISTRIBUTION MAINS OVHD	5/01/01	258,506.75	0.00	0.00	31,020.84	5,170.14	36,190.98	222,315.77	S/L	50.00
1826	Distribution Mains AP 0402	4/01/02	714,701.04	0.00	0.00	72,661.27	14,294.02	86,955.29	627,745.75	S/L	50.00
1897	DISTRIBUTION MAINS-OVHD	5/31/02	21,542.23	0.00	0.00	2,118.30	430.84	2,549.14	18,993.09	S/L	50.00
1898	SAVANAH HEIGHTS #3	5/31/02	189,841.90	0.00	0.00	18,667.79	3,796.84	22,464.63	167,377.27	S/L	50.00
1899	WEST VIEW #2	5/31/02	98,373.00	0.00	0.00	9,673.35	1,967.46	11,640.81	86,732.19	S/L	50.00
1900	HERITAGE PARK	5/31/02	143,488.90	0.00	0.00	14,109.75	2,869.78	16,979.53	126,509.37	S/L	50.00
1901	HERITAGE PARK	5/31/02	68,946.23	0.00	0.00	6,779.69	1,378.92	8,158.61	60,787.62	S/L	50.00
1902	DOVER UNIT	5/31/02	180,053.44	0.00	0.00	17,705.26	3,601.07	21,306.33	158,747.11	S/L	50.00
1903	TRLS BRIGGS 2	5/31/02	88,352.08	0.00	0.00	8,687.95	1,767.04	10,454.99	77,897.09	S/L	50.00
1904	DISTRIBUTION MAINS-OVHD	6/30/02	21,720.42	0.00	0.00	2,099.65	434.41	2,534.06	19,186.36	S/L	50.00
1905	DISTRIBUTION MAINS-OVHD	7/31/02	21,720.42	0.00	0.00	2,063.45	434.41	2,497.86	19,222.56	S/L	50.00
1906	LEGEND OAK SUB CLS	7/31/02	154,744.50	0.00	0.00	14,700.73	3,094.89	17,795.62	136,948.88	S/L	50.00
1907	DISTRIBUTION MAINS-OVHD	8/31/02	21,720.42	0.00	0.00	2,027.25	434.41	2,461.66	19,258.76	S/L	50.00
1908	DISTRIBUTION MAINS-OVHD	9/30/02	21,720.42	0.00	0.00	1,991.04	434.41	2,425.45	19,294.97	S/L	50.00
1909	DISTRIBUTION MAINS-OVHD	10/31/02	21,720.42	0.00	0.00	1,954.84	434.41	2,389.25	19,331.17	S/L	50.00
1910	DEVELOPER CONT-HERITAGE PK	10/31/02	243,917.05	0.00	0.00	21,952.53	4,878.34	26,830.87	217,086.18	S/L	50.00
1911	DISTRIBUTION MAINS- OVHD	11/30/02	21,720.42	0.00	0.00	1,918.64	434.41	2,353.05	19,367.37	S/L	50.00
1912	DENTON DEV OLIVER #2	11/30/02	31,559.00	0.00	0.00	2,787.71	631.18	3,418.89	28,140.11	S/L	50.00
1913	DISTRIBUTION MAINS-OVHD	12/31/02	21,720.42	0.00	0.00	1,882.44	434.41	2,316.85	19,403.57	S/L	50.00
1914	PROMONTORY POINT #4	12/31/02	112,288.10	0.00	0.00	9,731.63	2,245.76	11,977.39	100,310.71	S/L	50.00
1915	TRAD VALUE HMS-GREYSTONE	12/31/02	83,790.83	0.00	0.00	7,261.89	1,675.82	8,937.71	74,853.12	S/L	50.00
1916	ROSILLO CREEK #1	12/31/02	152,499.03	0.00	0.00	13,216.58	3,049.98	16,266.56	136,232.47	S/L	50.00
1917	TRAD VALUE- HUEBNER RD	12/31/02	234,649.12	0.00	0.00	20,336.25	4,692.98	25,029.23	209,619.89	S/L	50.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
1918	DISTRIBUTION MAINS-OVHD	1/31/03	21,720.42	0.00		0.00	1,846.24	434.41	2,280.65	19,439.77	S/L	50.00
1919	DISTRIBUTION MAINS-OVHD	2/28/03	21,720.42	0.00		0.00	1,810.04	434.41	2,244.45	19,475.97	S/L	50.00
1920	OLIVER RANCH PH III	2/28/03	88,353.95	0.00		0.00	7,362.83	1,767.08	9,129.91	79,224.04	S/L	50.00
1921	OLIVER RANCH PH I 5B	2/28/03	231,050.20	0.00		0.00	19,254.17	4,621.00	23,875.17	207,175.03	S/L	50.00
1922	HEIGHTS SO PH 2	2/28/03	53,485.83	0.00		0.00	4,457.17	1,069.72	5,526.89	47,958.94	S/L	50.00
1923	OLIVER RANCH PH II 5B	2/28/03	56,679.60	0.00		0.00	4,723.29	1,133.59	5,856.88	50,822.72	S/L	50.00
1924	PARK AT HARDY OAKS	2/28/03	162,954.40	0.00		0.00	13,579.54	3,259.09	16,838.63	146,115.77	S/L	50.00
1925	NORTHWOODS HP	2/28/03	69,616.52	0.00		0.00	5,801.38	1,392.33	7,193.71	62,422.81	S/L	50.00
1926	DISTRIBUTION MAINS-OVHD	3/31/03	21,720.42	0.00		0.00	1,773.84	434.41	2,208.25	19,512.17	S/L	50.00
1927	MESA GRANDE UNIT 1	3/31/03	283,013.85	0.00		0.00	23,112.81	5,660.28	28,773.09	254,240.76	S/L	50.00
1928	VILLA DEL SOL UNIT 6	3/31/03	49,801.60	0.00		0.00	4,067.12	996.03	5,063.15	44,738.45	S/L	50.00
1929	VENTURA HEIGHTS UNIT 1	3/31/03	188,830.85	0.00		0.00	15,421.20	3,776.62	19,197.82	169,633.03	S/L	50.00
1930	PARK PLACE UNIT 3	3/31/03	213,427.39	0.00		0.00	17,429.91	4,268.55	21,698.46	191,728.93	S/L	50.00
1931	HERITAGE PARK UNIT 23	3/31/03	172,074.15	0.00		0.00	14,052.71	3,441.48	17,494.19	154,579.96	S/L	50.00
1932	VILLA DEL SOL UNIT 1	3/31/03	145,583.50	0.00		0.00	11,889.32	2,911.67	14,800.99	130,782.51	S/L	50.00
1933	OLIVER RANCH UNIT 7	3/31/03	271,686.00	0.00		0.00	22,187.69	5,433.72	27,621.41	244,064.59	S/L	50.00
1934	OLIVER RANCH UNIT 7	3/31/03	92,529.00	0.00		0.00	7,556.54	1,850.58	9,407.12	83,121.88	S/L	50.00
1935	DOVER UNIT 6	3/31/03	219,929.22	0.00		0.00	17,960.87	4,398.58	22,359.45	197,569.77	S/L	50.00
1936	VILLA DEL SOL UNIT 2	3/31/03	93,648.20	0.00		0.00	7,647.92	1,872.96	9,520.88	84,127.32	S/L	50.00
1937	VILLA DEL SOL UNIT 5	3/31/03	94,218.60	0.00		0.00	7,694.51	1,884.37	9,578.88	84,639.72	S/L	50.00
1938	DISTRIBUTION MAINS-OVHD	4/30/03	21,720.42	0.00		0.00	1,737.64	434.41	2,172.05	19,548.37	S/L	50.00
1939	CAPITAL VILLAS DE LAS MI	4/30/03	36,286.85	0.00		0.00	2,902.96	725.74	3,628.70	32,658.15	S/L	50.00
1940	CAPITAL ROSILLO CRK APT	4/30/03	157,958.13	0.00		0.00	12,636.64	3,159.16	15,795.80	142,162.33	S/L	50.00
1941	CAP CHAMPIONS RIDGE 3A	4/30/03	207,802.04	0.00		0.00	16,624.16	4,156.04	20,780.20	187,021.84	S/L	50.00
1942	CAP PARK PLACE SUB 1A	4/30/03	90,947.76	0.00		0.00	7,275.84	1,818.96	9,094.80	81,852.96	S/L	50.00
2056	VOS WATER CO.	4/30/02	69,478.43	0.00		0.00	6,947.85	1,389.57	8,337.42	61,141.01	S/L	50.00
2083	MARBACH RD & HWY 1604	4/27/03	29,174.87	0.00		0.00	2,334.00	583.50	2,917.50	26,257.37	S/L	50.00
2084	DOVE CREEK TO 1604	4/27/03	65,701.20	0.00		0.00	5,256.08	1,314.02	6,570.10	59,131.10	S/L	50.00
2085	NAVAJO ST: PALO ALTO TO IH 35	4/27/03	66,535.74	0.00		0.00	5,322.84	1,330.71	6,653.55	59,882.19	S/L	50.00
2087	HUNT LANE @ ADAMS HILL DR	4/27/03	50,715.56	0.00		0.00	4,057.24	1,014.31	5,071.55	45,644.01	S/L	50.00
2088	NEW WORLD: CRESTWAY TO WALZEN	4/27/03	738,003.42	0.00		0.00	59,040.28	14,760.07	73,800.35	664,203.07	S/L	50.00
2091	ADAMS HIL SUBD PH 2	4/27/03	747,924.90	0.00		0.00	59,834.00	14,958.50	74,792.50	673,132.40	S/L	50.00
2093	DONELLA & HWY 281	4/27/03	46,347.06	0.00		0.00	3,707.76	926.94	4,634.70	41,712.36	S/L	50.00
2095	HUFF AVE: S.FLORES/RAMSDPELL	4/27/03	39,604.09	0.00		0.00	3,168.32	792.08	3,960.40	35,643.69	S/L	50.00
2096	PLEASANTON-GILLETTE TO LP 410	4/27/03	134,488.03	0.00		0.00	10,759.04	2,689.76	13,448.80	121,039.23	S/L	50.00
2097	MAYFIELD: S. FLORES/ HANDLEY	4/27/03	47,634.28	0.00		0.00	3,810.76	952.69	4,763.45	42,870.83	S/L	50.00
2098	PYRON AVE: S.FLORES/RAMSDPELL	4/27/03	27,071.29	0.00		0.00	2,165.72	541.43	2,707.15	24,364.14	S/L	50.00
2099	HANCOCK & WIGGINS	4/27/03	44,555.67	0.00		0.00	3,564.44	891.11	4,455.55	40,100.12	S/L	50.00
2100	HONEYSUCKLE & LOOP 410	4/27/03	27,246.16	0.00		0.00	2,179.68	544.92	2,724.60	24,521.56	S/L	50.00
2102	HILTON:CLOVIS/AMBER	4/27/03	32,236.47	0.00		0.00	2,578.92	644.73	3,223.65	29,012.82	S/L	50.00

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Asset	* Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
2103	VENTURA PHASE IV	4/27/03	86,770.59	0.00		0.00	6,941.64	1,735.41	8,677.05	78,093.54	S/L	50.00
2104	DIVISION AVE & HURON	4/27/03	47,513.45	0.00		0.00	3,801.08	950.27	4,751.35	42,762.10	S/L	50.00
2108	DRURY PL	4/27/03	39,175.10	0.00		0.00	3,134.00	783.50	3,917.50	35,257.60	S/L	50.00
2113	500 BLK CANAVAN	4/27/03	45,035.63	0.00		0.00	3,602.84	900.71	4,503.55	40,532.08	S/L	50.00
2116	DEVILBISS/20'INGRESS& EGRESS	4/27/03	48,113.28	0.00		0.00	3,849.08	962.27	4,811.35	43,301.93	S/L	50.00
2117	BOBCAT DR: HIGH RIDGE/BULVERDE	4/27/03	286,178.10	0.00		0.00	22,856.14	5,723.56	28,579.70	257,598.40	S/L	50.00
2121	CITI CORP	4/27/03	57,490.50	0.00		0.00	4,599.24	1,149.81	5,749.05	51,741.45	S/L	50.00
2123	1309 W OAKS ESTATES	4/27/03	54,485.93	0.00		0.00	4,358.88	1,089.72	5,448.60	49,037.33	S/L	50.00
2125 *	VILLAGE GREEN	4/27/03	33,561.25	0.00		0.00	2,684.92	167.81	2,852.73	30,708.52	S/L	50.00
2126	500 W FORMOSA BLVD	4/27/03	57,955.26	0.00		0.00	4,636.44	1,159.11	5,795.55	52,159.71	S/L	50.00
2134	SOMERSET LIFTSTATION	4/27/03	86,205.87	0.00		0.00	6,896.48	1,724.12	8,620.60	77,585.27	S/L	50.00
2135	423 BUCHANAN	4/27/03	33,779.31	0.00		0.00	2,702.36	675.59	3,377.95	30,401.36	S/L	50.00
2136	FAIRWAYS /WOODLAKE	4/27/03	45,470.94	0.00		0.00	3,637.68	909.42	4,547.10	40,923.84	S/L	50.00
2138	1285 PINYON	4/27/03	42,157.53	0.00		0.00	3,372.60	843.15	4,215.75	37,941.78	S/L	50.00
2142	DE VILBISS LANE	4/27/03	70,697.51	0.00		0.00	5,655.80	1,413.95	7,069.75	63,627.76	S/L	50.00
2144	806 HOP TREE	4/27/03	30,515.93	0.00		0.00	2,441.28	610.32	3,051.60	27,464.33	S/L	50.00
2146	12" MAIN EXTENSION	4/27/03	107,323.55	0.00		0.00	8,585.88	2,146.47	10,732.35	96,591.20	S/L	50.00
2148	EZ MART	4/27/03	57,395.89	0.00		0.00	4,591.68	1,147.92	5,739.60	51,656.29	S/L	50.00
2149	8" MAIN EXTENSION	4/27/03	35,045.42	0.00		0.00	2,803.64	700.91	3,504.55	31,540.87	S/L	50.00
2150	16" MAIN EXTENSION	4/27/03	104,653.23	0.00		0.00	8,372.24	2,093.06	10,465.30	94,187.93	S/L	50.00
2152	20" MAIN EXTENSION	4/27/03	698,834.73	0.00		0.00	55,906.76	13,976.69	69,883.45	628,951.28	S/L	50.00
2154	6" MAIN EXTENSION	4/27/03	29,146.08	0.00		0.00	2,331.68	582.92	2,914.60	26,231.48	S/L	50.00
2155	25230 PLEASANTON RD	4/27/03	28,248.44	0.00		0.00	2,259.88	564.97	2,824.85	25,423.59	S/L	50.00
2156	12" MAIN INSTALLATION	4/27/03	46,682.55	0.00		0.00	3,734.60	933.65	4,668.25	42,014.30	S/L	50.00
2164	WESTVIEW SUBD	4/27/03	34,437.64	0.00		0.00	2,755.00	688.75	3,443.75	30,993.89	S/L	50.00
2165	SAVANNAH HEIGHTS UNIT 3	4/27/03	48,075.96	0.00		0.00	3,846.08	961.52	4,807.60	43,268.36	S/L	50.00
2166	JIMMY DELOACH LN	4/27/03	99,788.31	0.00		0.00	7,983.08	1,995.77	9,978.85	89,809.46	S/L	50.00
2168	SILVER EAGLE	4/27/03	26,589.64	0.00		0.00	2,127.16	531.79	2,658.95	23,930.69	S/L	50.00
2172	1106 ZENIA	4/27/03	25,336.36	0.00		0.00	2,026.92	506.73	2,533.65	22,802.71	S/L	50.00
2173	25245 US HWY 281 SOUTH	4/27/03	43,392.73	0.00		0.00	3,471.40	867.85	4,339.25	39,053.48	S/L	50.00
2174	910 BUMELIA DR	4/27/03	52,699.22	0.00		0.00	4,215.92	1,053.98	5,269.90	47,429.32	S/L	50.00
2175	LOOP 1604:OAK ISLAND PLEASANTON	4/27/03	54,845.06	0.00		0.00	4,387.60	1,096.90	5,484.50	49,360.56	S/L	50.00
2176	LOOP 1604:OAKISLAND ZABUS	4/27/03	42,254.99	0.00		0.00	3,380.40	845.10	4,225.50	38,029.49	S/L	50.00
2178	SILVER MOUNTAIN/SILVER SWING	4/27/03	82,584.10	0.00		0.00	6,606.72	1,651.68	8,258.40	74,325.70	S/L	50.00
2179	PIPING IN YARD	4/27/03	49,291.03	0.00		0.00	3,943.28	985.82	4,929.10	44,361.93	S/L	50.00
2181	16" MAIN EXTENSION-M16041	4/27/03	60,853.79	0.00		0.00	4,868.32	1,217.08	6,085.40	54,768.39	S/L	50.00
2183	MISSION DEL LAGO PUD UNIT 4	4/27/03	36,111.11	0.00		0.00	2,888.88	722.22	3,611.10	32,500.01	S/L	50.00
2321	DISTRIBUTION MAINS-OVHD	5/31/03	20,421.12	0.00		0.00	1,599.65	408.42	2,008.07	18,413.05	S/L	50.00
2322	PROMONTORY POINT#8	5/31/03	180,937.00	0.00		0.00	14,173.40	3,618.74	17,792.14	163,144.86	S/L	50.00
2323	WILDERNESS OAK	5/31/03	77,918.30	0.00		0.00	6,103.61	1,558.37	7,661.98	70,256.32	S/L	50.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
2324	DISTRIBUTION MAINS-OVHD	6/30/03	20,920.10	0.00	0.00	1,603.87	418.40	2,022.27	18,897.83	S/L	50.00
2325	MESA VERDE	6/30/03	186,090.15	0.00	0.00	14,266.90	3,721.80	17,988.70	168,101.45	S/L	50.00
2326	CANYONS SO	6/30/03	398,404.80	0.00	0.00	30,544.38	7,968.10	38,512.48	359,892.32	S/L	50.00
2327	SAVANAH HEIGHTS 2B	6/30/03	122,543.30	0.00	0.00	9,395.00	2,450.87	11,845.87	110,697.43	S/L	50.00
2328	HEIGHTS ST UNT 13	6/30/03	196,771.50	0.00	0.00	15,085.82	3,935.43	19,021.25	177,750.25	S/L	50.00
2329	CHAMP RIDGE 3A	6/30/03	207,370.42	0.00	0.00	15,898.40	4,147.41	20,045.81	187,324.61	S/L	50.00
2330	DISTRIBUTION MAINS-OVHD	7/31/03	20,920.10	0.00	0.00	1,569.00	418.40	1,987.40	18,932.70	S/L	50.00
2331	MESA GRANDE 2	7/31/03	163,319.69	0.00	0.00	12,248.97	3,266.39	15,515.36	147,804.33	S/L	50.00
2332	MESA GRANDE 2	7/31/03	34,343.55	0.00	0.00	2,575.76	686.87	3,262.63	31,080.92	S/L	50.00
2333	VENTURA HEIGHTS	7/31/03	95,053.65	0.00	0.00	7,129.01	1,901.07	9,030.08	86,023.57	S/L	50.00
2334	KIGHTS CROSS	7/31/03	67,080.50	0.00	0.00	5,031.04	1,341.61	6,372.65	60,707.85	S/L	50.00
2335	KIGHTS CROSS	7/31/03	69,196.10	0.00	0.00	5,189.70	1,383.92	6,573.62	62,622.48	S/L	50.00
2336	DISTRIBUTION MAINS-OVHD	8/31/03	20,920.10	0.00	0.00	1,534.13	418.40	1,952.53	18,967.57	S/L	50.00
2337	DISTRIBUTION MAINS-OVHD	9/30/03	14,768.56	0.00	0.00	1,058.41	295.37	1,353.78	13,414.78	S/L	50.00
2338	OAKS AT SONTERRA 4A	9/30/03	75,976.73	0.00	0.00	5,444.99	1,519.53	6,964.52	69,012.21	S/L	50.00
2339	CLEMENTSON RNC	9/30/03	459,176.50	0.00	0.00	32,907.65	9,183.53	42,091.18	417,085.32	S/L	50.00
2340	DISTRIBUTION MAINS-OVHD	10/31/03	14,768.56	0.00	0.00	1,033.80	295.37	1,329.17	13,439.39	S/L	50.00
2341 *	SOUTHSIDE VILLA	10/31/03	162,851.60	0.00	0.00	11,399.61	3,257.03	14,656.64	148,194.96	S/L	50.00
2342	WALZEM FARM #1	11/30/03	172,349.61	0.00	0.00	11,777.22	3,446.99	15,224.21	157,125.40	S/L	50.00
2343	OLIVER RANCH 5B	11/30/03	105,454.00	0.00	0.00	7,206.02	2,109.08	9,315.10	96,138.90	S/L	50.00
2344	DISTRIBUTION MAINS-OVHD	11/30/03	14,768.56	0.00	0.00	1,009.18	295.37	1,304.55	13,464.01	S/L	50.00
2345	DISTRIBUTION MAINS-OVHD	12/31/03	14,768.56	0.00	0.00	984.57	295.37	1,279.94	13,488.62	S/L	50.00
2346	MESA GRANDE 3	12/31/03	133,930.07	0.00	0.00	8,928.67	2,678.60	11,607.27	122,322.80	S/L	50.00
2347 *	KIGHTS CROSS #2	12/31/03	67,080.50	0.00	0.00	4,472.03	0.00	4,472.03	62,608.47	S/L	50.00
2348	WALZEM FARMS# 3	12/31/03	166,614.60	0.00	0.00	11,107.63	3,332.29	14,439.92	152,174.68	S/L	50.00
2349	OAKS AT SONTERRA 4B	12/31/03	128,254.52	0.00	0.00	8,550.30	2,565.09	11,115.39	117,139.13	S/L	50.00
2350	SUNSET SUBDIVISION 7	12/31/03	148,649.56	0.00	0.00	9,909.97	2,972.99	12,882.96	135,766.60	S/L	50.00
2351	DOVER 7	12/31/03	139,788.80	0.00	0.00	9,319.27	2,795.78	12,115.05	127,673.75	S/L	50.00
2352	BIG SPRINGS 4	12/31/03	154,207.40	0.00	0.00	10,280.50	3,084.15	13,364.65	140,842.75	S/L	50.00
2353	WALZEM FARMS #2	12/31/03	174,777.39	0.00	0.00	11,651.83	3,495.55	15,147.38	159,630.01	S/L	50.00
2354	DISTRIBUTION MAINS-OVHD	1/31/04	14,768.56	0.00	0.00	959.95	295.37	1,255.32	13,513.24	S/L	50.00
2355	OLIVER RANCH 2	1/31/04	284,205.50	0.00	0.00	18,473.36	5,684.11	24,157.47	260,048.03	S/L	50.00
2356	CHAMP RIDGE 3B	1/31/04	136,498.33	0.00	0.00	8,872.40	2,729.97	11,602.37	124,895.96	S/L	50.00
2357	LAS LOMAS 3B	1/31/04	203,846.80	0.00	0.00	13,250.05	4,076.94	17,326.99	186,519.81	S/L	50.00
2358	NORTHEAST CROSSING 3	1/31/04	156,448.00	0.00	0.00	10,169.12	3,128.96	13,298.08	143,149.92	S/L	50.00
2359	HUNT CROSS #1	1/31/04	160,607.60	0.00	0.00	10,439.49	3,212.15	13,651.64	146,955.96	S/L	50.00
2360	MITCHELL VILLAGE	1/31/04	35,702.50	0.00	0.00	2,320.66	714.05	3,034.71	32,667.79	S/L	50.00
2361	CLAYTON ESTATES 3	1/31/04	103,956.95	0.00	0.00	6,757.20	2,079.14	8,836.34	95,120.61	S/L	50.00
2362	ROSILLO CREEK	1/31/04	152,481.78	0.00	0.00	9,911.33	3,049.64	12,960.97	139,520.81	S/L	50.00
2363	DISTRIBUTION MAINS-OVHD	2/29/04	14,768.56	0.00	0.00	935.34	295.37	1,230.71	13,537.85	S/L	50.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
2364	ROUSSEAU ROAD	2/29/04	129,419.20	0.00	0.00	8,196.54	2,588.38	10,784.92	118,634.28	S/L	50.00
2365	RIDGE/HARDY OAK	2/29/04	45,348.20	0.00	0.00	2,872.04	906.96	3,779.00	41,569.20	S/L	50.00
2366	HUNT CROSSING 2	2/29/04	142,757.90	0.00	0.00	9,041.34	2,855.16	11,896.50	130,861.40	S/L	50.00
2367	SANTA FE 1	2/29/04	125,268.15	0.00	0.00	7,933.64	2,505.36	10,439.00	114,829.15	S/L	50.00
2368	LEON CREEK	2/29/04	79,532.79	0.00	0.00	5,037.09	1,590.66	6,627.75	72,905.04	S/L	50.00
2369	DISTRIBUTION MAINS-OVHD	3/31/04	14,768.56	0.00	0.00	910.72	295.37	1,206.09	13,562.47	S/L	50.00
2370	WALZEM FARMS 4	3/31/04	155,676.41	0.00	0.00	9,600.05	3,113.53	12,713.58	142,962.83	S/L	50.00
2371	SAN ANTONIO TEMPLE	3/31/04	43,167.50	0.00	0.00	2,662.00	863.35	3,525.35	39,642.15	S/L	50.00
2372	SUNSET SUBDIVISION	3/31/04	43,002.98	0.00	0.00	2,651.85	860.06	3,511.91	39,491.07	S/L	50.00
2373	VILLA DEL SOL 8	3/31/04	106,671.55	0.00	0.00	6,578.08	2,133.43	8,711.51	97,960.04	S/L	50.00
2374	DISTRIBUTION MAINS- OVHD	4/30/04	14,768.56	0.00	0.00	886.11	295.37	1,181.48	13,587.08	S/L	50.00
2375	PATTON HG	4/30/04	56,881.88	0.00	0.00	3,412.92	1,137.64	4,550.56	52,331.32	S/L	50.00
2471	9% Engineer fees-contr.surplus	4/30/03	391,712.88	0.00	0.00	31,337.04	7,834.26	39,171.30	352,541.58	S/L	50.00
2529	DISTR MAIN-MGMT OVERHEAD	5/31/04	14,768.56	0.00	0.00	861.50	295.37	1,156.87	13,611.69	S/L	50.00
2530	THE HEIGHTS AT S.O. PUD-DEV CONT	5/31/04	192,229.19	0.00	0.00	11,213.36	3,844.58	15,057.94	177,171.25	S/L	50.00
2531	SAVANNAH HEIGHTS #2-CONTR	5/31/04	320,081.46	0.00	0.00	18,671.42	6,401.63	25,073.05	295,008.41	S/L	50.00
2532	SOUTHSIDE VILLAS OFFSITE	5/31/04	177,508.24	0.00	0.00	10,354.64	3,550.16	13,904.80	163,603.44	S/L	50.00
2533	DISTR MAIN-MGMT OVERHEAD	6/30/04	14,768.56	0.00	0.00	836.88	295.37	1,132.25	13,636.31	S/L	50.00
2534	HEIGHTS AT SO PUD #5-CONTR	6/30/04	130,356.24	0.00	0.00	7,386.84	2,607.12	9,993.96	120,362.28	S/L	50.00
2535	HEIGHTS AT SO #1E-CONTR	6/30/04	56,771.05	0.00	0.00	3,217.02	1,135.42	4,352.44	52,418.61	S/L	50.00
2536	HEIGHTS AT SO #1F-CONTR	6/30/04	119,284.06	0.00	0.00	6,759.43	2,385.68	9,145.11	110,138.95	S/L	50.00
2537	HEIGHTS AT SO #1G-CONTR	6/30/04	120,271.49	0.00	0.00	6,815.38	2,405.43	9,220.81	111,050.68	S/L	50.00
2538	HEIGHTS AT SO PUD #3G-CONTR	6/30/04	82,866.88	0.00	0.00	4,695.79	1,657.34	6,353.13	76,513.75	S/L	50.00
2539	HEIGHTS AT SO PUD #4-CONTR	6/30/04	218,813.82	0.00	0.00	12,399.46	4,376.28	16,775.74	202,038.08	S/L	50.00
2540	HEIGHTS AT SO PUD #1A-CONTR	6/30/04	18,111.04	0.00	0.00	1,026.29	362.22	1,388.51	16,722.53	S/L	50.00
2541	PROMONTORY POINTE #7-CONTR	6/30/04	278,887.93	0.00	0.00	15,803.65	5,577.76	21,381.41	257,506.52	S/L	50.00
2542	RIDGE AT STONE OAK #2-CONTR	6/30/04	143,160.30	0.00	0.00	8,112.42	2,863.21	10,975.63	132,184.67	S/L	50.00
2543	OLIVER RANCH #2-CONTRIB	6/30/04	546,315.40	0.00	0.00	30,957.88	10,926.31	41,884.19	504,431.21	S/L	50.00
2544	DISTR MAIN-MGMT OVERHEAD	7/31/04	14,768.56	0.00	0.00	812.27	295.37	1,107.64	13,660.92	S/L	50.00
2545	PARK PLACE UNIT 4-CONTRIB	7/31/04	266,738.65	0.00	0.00	14,670.62	5,334.77	20,005.39	246,733.26	S/L	50.00
2546	DISTR MAIN-MGMT OVERHEAD	8/31/04	14,768.56	0.00	0.00	787.65	295.37	1,083.02	13,685.54	S/L	50.00
2547	SUNSET UNIT 6-CONTRIB.DEV	8/31/04	200,180.53	0.00	0.00	10,676.29	4,003.61	14,679.90	185,500.63	S/L	50.00
2548	DISTR MAIN-MGMT OVERHEAD	9/30/04	14,768.56	0.00	0.00	763.04	295.37	1,058.41	13,710.15	S/L	50.00
2549	HUNT CROSSING #3-CONTR	9/30/04	102,747.60	0.00	0.00	5,308.62	2,054.95	7,363.57	95,384.03	S/L	50.00
2550	DISTR MAIN-MGMT OVERHEAD	10/31/04	14,768.56	0.00	0.00	738.43	295.37	1,033.80	13,734.76	S/L	50.00
2551	SUNSET #8B-DEV.CONTRIB.	10/31/04	43,709.97	0.00	0.00	2,185.50	874.20	3,059.70	40,650.27	S/L	50.00
2552	NORTHEAST CROSSING #3A-CONTR	11/30/04	118,723.46	0.00	0.00	5,738.30	2,374.47	8,112.77	110,610.69	S/L	50.00
2553	AMBERWOOD UNIT 1-CONTR	11/30/04	17,992.60	0.00	0.00	869.64	359.85	1,229.49	16,763.11	S/L	50.00
2554	WALMART #5144-DEV.CONTR	11/30/04	450,672.00	0.00	0.00	21,782.48	9,013.44	30,795.92	419,876.08	S/L	50.00
2555	OLIVER RANCH #6A-CONTRIB	11/30/04	270,825.50	0.00	0.00	13,089.90	5,416.51	18,506.41	252,319.09	S/L	50.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
2556	DISTR MAIN-MGMT OVERHEAD	11/30/04	13,854.09	0.00		0.00	669.61	277.08	946.69	12,907.40	S/L	50.00
2557	DISTR MAIN-MGMT OVERHEAD	12/31/04	13,854.09	0.00		0.00	646.52	277.08	923.60	12,930.49	S/L	50.00
2558	HERITAGE PARK #22A-CONTR	12/31/04	103,561.98	0.00		0.00	4,832.89	2,071.24	6,904.13	96,657.85	S/L	50.00
2559	OLIVER RANCH #2 III-CONTR	12/31/04	315,997.39	0.00		0.00	14,746.55	6,319.95	21,066.50	294,930.89	S/L	50.00
2560	DISTR MAIN-MGMT OVERHEAD	1/31/05	13,854.09	0.00		0.00	623.43	277.08	900.51	12,953.58	S/L	50.00
2561	DOVER UNIT 5A-DEV.CONTR	1/31/05	64,582.54	0.00		0.00	2,906.21	1,291.65	4,197.86	60,384.68	S/L	50.00
2562	CRESTWAY & FM78-CONTRIB	1/31/05	85,578.40	0.00		0.00	3,851.03	1,711.57	5,562.60	80,015.80	S/L	50.00
2563	LOOKOUT CANYON #2-CONTR	1/31/05	195,966.50	0.00		0.00	8,818.49	3,919.33	12,737.82	183,228.68	S/L	50.00
2564	DOVER BORDER-DEV.CONTR	1/31/05	229,929.15	0.00		0.00	10,346.81	4,598.58	14,945.39	214,983.76	S/L	50.00
2565	DISTR MAIN-MGMT OVERHEAD	2/28/05	13,854.09	0.00		0.00	600.34	277.08	877.42	12,976.67	S/L	50.00
2566	DISTR MAIN-MGMT OVERHEAD	3/31/05	13,854.09	0.00		0.00	577.25	277.08	854.33	12,999.76	S/L	50.00
2567	NORTHEAST CROSSING #4-CONT	3/31/05	152,861.27	0.00		0.00	6,369.23	3,057.23	9,426.46	143,434.81	S/L	50.00
2568	DISTR MAIN-MGMT OVERHEAD	4/30/05	13,854.09	0.00		0.00	554.16	277.08	831.24	13,022.85	S/L	50.00
2569	CANYON SPRGS #12C-CONTR	4/30/05	247,309.01	0.00		0.00	9,892.36	4,946.18	14,838.54	232,470.47	S/L	50.00
2570	BLANCO PT HUEB-CONTRIB	4/30/05	116,108.34	0.00		0.00	4,644.34	2,322.17	6,966.51	109,141.83	S/L	50.00
2960	CAGNON-KRIEWALD DIST. L1055/L005	3/31/05	965,837.36	0.00		0.00	40,243.23	19,316.75	59,559.98	906,277.38	S/L	50.00
2963	CHARM STREET EXTENSION	3/31/05	38,842.50	0.00		0.00	1,618.44	776.85	2,395.29	36,447.21	S/L	50.00
2979	FAY STREET DIST. J0020/25	3/31/05	185,439.84	0.00		0.00	7,726.67	3,708.80	11,435.47	174,004.37	S/L	50.00
2983	FARM ROAD 1516	3/31/05	26,644.74	0.00		0.00	1,110.19	532.89	1,643.08	25,001.66	S/L	50.00
3024	NAVAJO AT PALO ALTO	3/31/05	28,648.78	0.00		0.00	1,193.71	572.98	1,766.69	26,882.09	S/L	50.00
3028	NOGALITOS/ZARZAMORA	3/31/05	51,699.19	0.00		0.00	2,154.13	1,033.98	3,188.11	48,511.08	S/L	50.00
3031	OLIVER RANCH UNIT 7	3/31/05	64,251.66	0.00		0.00	2,677.15	1,285.03	3,962.18	60,289.48	S/L	50.00
3037	PLEASANTON ROAD J0030	3/31/05	209,502.87	0.00		0.00	8,729.29	4,190.06	12,919.35	196,583.52	S/L	50.00
3042	QUINTANA RD. DISTRIBUTION	3/31/05	177,910.48	0.00		0.00	7,412.94	3,558.21	10,971.15	166,939.33	S/L	50.00
3043	RAVENFIELD	3/31/05	71,824.28	0.00		0.00	2,992.69	1,436.49	4,429.18	67,395.10	S/L	50.00
3044	RIPRAP 69 RELOCATION	3/31/05	211,135.15	0.00		0.00	8,797.29	4,222.70	13,019.99	198,115.16	S/L	50.00
3048	SAWS INTERCONNECT.FAC063	3/31/05	42,353.46	0.00		0.00	1,764.73	847.07	2,611.80	39,741.66	S/L	50.00
3062	TWINN VALLEY SUBD RELOCATE	3/31/05	453,987.95	0.00		0.00	18,916.17	9,079.76	27,995.93	425,992.02	S/L	50.00
3064	VILLA CORONADO EXTENSION	3/31/05	263,710.64	0.00		0.00	10,987.94	5,274.21	16,262.15	247,448.49	S/L	50.00
3071	WEST AVENUE RELOCATION	3/31/05	174,907.10	0.00		0.00	7,287.79	3,498.14	10,785.93	164,121.17	S/L	50.00
3074	WINDING WAY DISTR.	3/31/05	34,627.41	0.00		0.00	1,442.81	692.55	2,135.36	32,492.05	S/L	50.00
3082	NEW WORLD:CRESTWAY J0012	3/31/05	32,605.21	0.00		0.00	1,358.54	652.10	2,010.64	30,594.57	S/L	50.00
3087	Adams Hill J1011CD	9/30/05	448,396.43	0.00		0.00	14,199.22	8,967.93	23,167.15	425,229.28	S/L	50.00
3088	Highway 46:Rainbow L2006C	9/30/05	542,110.54	0.00		0.00	17,166.83	10,842.21	28,009.04	514,101.50	S/L	50.00
3089	Wilderness:Church on the Way L3010	9/30/05	58,187.53	0.00		0.00	1,842.60	1,163.75	3,006.35	55,181.18	S/L	50.00
3090	Hwy 16:Primrose/Stacey Rd L3023C	9/30/05	96,057.12	0.00		0.00	3,041.81	1,921.14	4,962.95	91,094.17	S/L	50.00
3091	Greenwood Subd. L4004C	9/30/05	36,884.44	0.00		0.00	1,168.01	737.69	1,905.70	34,978.74	S/L	50.00
3112	MGMT OVERHEAD FY06	5/31/05	13,914.08	0.00		0.00	533.37	278.28	811.65	13,102.43	S/L	50.00
3113	MGMT OVERHEAD FY06	6/30/05	13,914.08	0.00		0.00	510.18	278.28	788.46	13,125.62	S/L	50.00
3114	MGMT OVERHEAD FY06	7/31/05	13,914.08	0.00		0.00	486.99	278.28	765.27	13,148.81	S/L	50.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
3115	MGMT OVERHEAD FY06	8/31/05	13,914.08	0.00	0.00	463.80	278.28	742.08	13,172.00	S/L	50.00
3116	MGMT OVERHEAD FY06	9/30/05	13,914.08	0.00	0.00	440.61	278.28	718.89	13,195.19	S/L	50.00
3117	MGMT OVERHEAD FY06	10/31/05	13,914.08	0.00	0.00	417.42	278.28	695.70	13,218.38	S/L	50.00
3118	MGMT OVERHEAD FY06	11/30/05	13,914.08	0.00	0.00	394.23	278.28	672.51	13,241.57	S/L	50.00
3119	MGMT OVERHEAD FY06	12/31/05	13,914.08	0.00	0.00	371.04	278.28	649.32	13,264.76	S/L	50.00
3120	MGMT OVERHEAD FY06	1/31/06	13,914.08	0.00	0.00	347.85	278.28	626.13	13,287.95	S/L	50.00
3121	MGMT OVERHEAD FY06	2/28/06	13,914.08	0.00	0.00	324.66	278.28	602.94	13,311.14	S/L	50.00
3122	MGMT OVERHEAD FY06	3/31/06	13,914.08	0.00	0.00	301.47	278.28	579.75	13,334.33	S/L	50.00
3123	MGMT OVERHEAD FY06	4/30/06	13,914.08	0.00	0.00	278.28	278.28	556.56	13,357.52	S/L	50.00
3124	Canyon Sprgs Cove II-Dev.Contr.	5/31/05	102,374.14	0.00	0.00	3,924.34	2,047.48	5,971.82	96,402.32	S/L	50.00
3125	Promontory Pt II 5-Dev.Contr.	6/30/05	176,079.06	0.00	0.00	6,456.23	3,521.58	9,977.81	166,101.25	S/L	50.00
3126	Promontory Pt II 6-Dev.Contr.	6/30/05	95,658.24	0.00	0.00	3,507.46	1,913.16	5,420.62	90,237.62	S/L	50.00
3127	Canyon Sprgs 12D II-Dev.Contr.	7/31/05	147,412.38	0.00	0.00	5,159.44	2,948.25	8,107.69	139,304.69	S/L	50.00
3128	Canyon Sprgs 12B-Dev.Contr.	7/31/05	87,019.30	0.00	0.00	3,045.68	1,740.39	4,786.07	82,233.23	S/L	50.00
3129	Canyon Sprgs 12D I-Dev.Contr.	7/31/05	137,454.63	0.00	0.00	4,810.91	2,749.09	7,560.00	129,894.63	S/L	50.00
3130 *	Village Green 3-Dev.Contr.	7/31/05	345,908.53	0.00	0.00	12,106.80	1,729.54	13,836.34	332,072.19	S/L	50.00
3131	Tuscany II - Dev.Contr.	7/31/05	151,444.00	0.00	0.00	5,300.54	3,028.88	8,329.42	143,114.58	S/L	50.00
3132	Mission Del Lago 5&6-Dev.Contr.	8/31/05	127,256.92	0.00	0.00	4,241.90	2,545.14	6,787.04	120,469.88	S/L	50.00
3133	Mission Del Lago 7A-Dev.Contr.	8/31/05	156,385.35	0.00	0.00	5,212.85	3,127.71	8,340.56	148,044.79	S/L	50.00
3134	Palo Alto Village 2-Dev.Contr.	9/30/05	144,902.42	0.00	0.00	4,588.58	2,898.05	7,486.63	137,415.79	S/L	50.00
3135	Clementson Ranch 2-Dev.Contr.	9/30/05	306,386.58	0.00	0.00	9,702.24	6,127.73	15,829.97	290,556.61	S/L	50.00
3136	Seale Subd 1 - Dev.Contribution	10/31/05	439,688.00	0.00	0.00	13,190.64	8,793.76	21,984.40	417,703.60	S/L	50.00
3137	Heritage Park 24 - Dev.Contr.	10/31/05	143,886.43	0.00	0.00	4,316.59	2,877.73	7,194.32	136,692.11	S/L	50.00
3138	Hidden Oasis 1 - Dev.Contrib.	10/31/05	99,767.30	0.00	0.00	2,993.02	1,995.35	4,988.37	94,778.93	S/L	50.00
3139	Westbury Place - Dev.Contrib.	10/31/05	574,473.00	0.00	0.00	17,234.19	11,489.46	28,723.65	545,749.35	S/L	50.00
3140	HeightsatStoneOak14-Dev.Contr.	11/30/05	198,147.52	0.00	0.00	5,614.18	3,962.95	9,577.13	188,570.39	S/L	50.00
3141	Renaissance Unit 2-Dev.Contr.	12/31/05	92,037.00	0.00	0.00	2,454.32	1,840.74	4,295.06	87,741.94	S/L	50.00
3142	Heritage Park 25-Dev.Contrib.	12/31/05	245,188.90	0.00	0.00	6,538.37	4,903.78	11,442.15	233,746.75	S/L	50.00
3143	The Vineyard 5C-Dev.Contrib.	12/31/05	129,527.72	0.00	0.00	3,454.07	2,590.55	6,044.62	123,483.10	S/L	50.00
3144	Renaissance #1 - Dev.Contrib.	12/31/05	169,881.80	0.00	0.00	4,530.19	3,397.64	7,927.83	161,953.97	S/L	50.00
3145	Renaissance #3 - Dev.Contrib.	12/31/05	100,192.10	0.00	0.00	2,671.79	2,003.84	4,675.63	95,516.47	S/L	50.00
3146	Dover Unit 8 - Dev.Contribution	1/31/06	235,198.43	0.00	0.00	5,879.96	4,703.97	10,583.93	224,614.50	S/L	50.00
3147	Villages at StoneOak 1-Dev.Contr.	1/31/06	212,850.30	0.00	0.00	5,321.26	4,257.01	9,578.27	203,272.03	S/L	50.00
3148	Palo Alto Subd #1-Dev.Contrib.	1/31/06	120,395.16	0.00	0.00	3,009.88	2,407.90	5,417.78	114,977.38	S/L	50.00
3149	Heritage Park 26- Dev.Contrib.	1/31/06	122,069.20	0.00	0.00	3,051.73	2,441.38	5,493.11	116,576.09	S/L	50.00
3150	Trophy Ridge #1 - Dev.Contrib.	1/31/06	500,716.71	0.00	0.00	12,517.91	10,014.33	22,532.24	478,184.47	S/L	50.00
3151	Lakeside/CnyonSprgsII-Dev.Contr.	2/28/06	264,927.85	0.00	0.00	6,181.65	5,298.56	11,480.21	253,447.64	S/L	50.00
3152	Champions Park #1-Dev.Contr.	2/28/06	449,119.00	0.00	0.00	10,479.44	8,982.38	19,461.82	429,657.18	S/L	50.00
3153	Lakeside/CnyonSprngsI-Dev.Contr.	2/28/06	263,264.65	0.00	0.00	6,142.84	5,265.29	11,408.13	251,856.52	S/L	50.00
3154	Mesa Grande #4 - Dev.Contrib.	2/28/06	174,762.78	0.00	0.00	4,077.80	3,495.26	7,573.06	167,189.72	S/L	50.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
3193	Crestway I - New World J0014/R3013C	4/30/06	409,191.56	0.00		0.00	8,183.83	8,183.83	16,367.66	392,823.90	S/L	50.00
3194	Kitty Hawk - Crestway J0015C	4/30/06	191,873.45	0.00		0.00	3,837.47	3,837.47	7,674.94	184,198.51	S/L	50.00
3195	New World - O'Connor J0016/R3012C	4/30/06	61,429.13	0.00		0.00	1,228.58	1,228.58	2,457.16	58,971.97	S/L	50.00
3196	Fay St I - Crittendon J0025/R2008/R3C	4/30/06	262,306.23	0.00		0.00	5,246.12	5,246.12	10,492.24	251,813.99	S/L	50.00
3197	Miller Rd.: Kitty Hawk J2002C	4/30/06	241,091.43	0.00		0.00	4,821.83	4,821.83	9,643.66	231,447.77	S/L	50.00
3198	Camelot Subd. J2004C	4/30/06	485,370.90	0.00		0.00	9,707.42	9,707.42	19,414.84	465,956.06	S/L	50.00
3199	Gerald, Fleming, Lovett J3002/R3003C	4/30/06	128,569.76	0.00		0.00	2,571.40	2,571.40	5,142.80	123,426.96	S/L	50.00
3200	New Laredo to Lyell J3003C	4/30/06	131,051.61	0.00		0.00	2,621.03	2,621.03	5,242.06	125,809.55	S/L	50.00
3201	Casias St - Barron St J3006/R3004C	4/30/06	129,114.91	0.00		0.00	2,582.30	2,582.30	5,164.60	123,950.31	S/L	50.00
3202	Petaluma Blvd Main J3007C	4/30/06	130,186.48	0.00		0.00	2,603.73	2,603.73	5,207.46	124,979.02	S/L	50.00
3203	Huron - Fitch-Southcross J3009/R3015C	4/30/06	31,855.97	0.00		0.00	637.12	637.12	1,274.24	30,581.73	S/L	50.00
3204	Crestway II - Windcrest J3011C	4/30/06	32,148.26	0.00		0.00	642.97	642.97	1,285.94	30,862.32	S/L	50.00
3205	Fleetwood: Voight/Tower J4001C	4/30/06	197,322.54	0.00		0.00	3,946.45	3,946.45	7,892.90	189,429.64	S/L	50.00
3206	Lp 1604 & Hwy 16 PR250 J4002C	4/30/06	65,137.49	0.00		0.00	1,302.75	1,302.75	2,605.50	62,531.99	S/L	50.00
3207	Zarzamora:So.cross-Gerald J4003C	4/30/06	334,775.10	0.00		0.00	6,695.50	6,695.50	13,391.00	321,384.10	S/L	50.00
3208	Trail Drive Road - J4005C	4/30/06	133,628.62	0.00		0.00	2,672.57	2,672.57	5,345.14	128,283.48	S/L	50.00
3209	Hutchins - Mango J4006C	4/30/06	74,115.37	0.00		0.00	1,482.31	1,482.31	2,964.62	71,150.75	S/L	50.00
3210	Lemonwood Drainage J4007C	4/30/06	180,390.12	0.00		0.00	3,607.80	3,607.80	7,215.60	173,174.52	S/L	50.00
3211	Old Boerne Rd: Hwy 46 L2025C	4/30/06	378,417.24	0.00		0.00	7,568.34	7,568.34	15,136.68	363,280.56	S/L	50.00
3212	Bulverde Rd: Bobcat-46 L2026A/L202	4/30/06	518,898.41	0.00		0.00	10,377.97	10,377.97	20,755.94	498,142.47	S/L	50.00
3213	Timberwood-Hill Country L2034C	4/30/06	137,958.63	0.00		0.00	2,759.17	2,759.17	5,518.34	132,440.29	S/L	50.00
3214 *	Mobile City - Fac 102 L3002C	4/30/06	197,518.31	0.00		0.00	3,950.37	987.59	4,937.96	192,580.35	S/L	50.00
3215	Bitters to Winding Way L3006C	4/30/06	50,965.71	0.00		0.00	1,019.31	1,019.31	2,038.62	48,927.09	S/L	50.00
3216	Loop 1604:Pleasanton-28 L3008C	4/30/06	428,430.85	0.00		0.00	8,568.62	8,568.62	17,137.24	411,293.61	S/L	50.00
3217	Mitchell Lake:Academy-Del Lago L300	4/30/06	209,137.63	0.00		0.00	4,182.75	4,182.75	8,365.50	200,772.13	S/L	50.00
3218	425 Bitters Road - L3012C	4/30/06	66,665.60	0.00		0.00	1,333.31	1,333.31	2,666.62	63,998.98	S/L	50.00
3219	25719 Echo Terrace L3017C	4/30/06	57,299.49	0.00		0.00	1,145.99	1,145.99	2,291.98	55,007.51	S/L	50.00
3220	Hwy 46:Rainbow-Stahl L3018C	4/30/06	140,705.72	0.00		0.00	2,814.11	2,814.11	5,628.22	135,077.50	S/L	50.00
3221	Marbach: Bear Springs-1604 L3043C	4/30/06	321,989.48	0.00		0.00	6,439.79	6,439.79	12,879.58	309,109.90	S/L	50.00
3222	Mitchell Lake: MissionDL L3045C	4/30/06	200,497.11	0.00		0.00	4,009.94	4,009.94	8,019.88	192,477.23	S/L	50.00
3223	1604-281 Campbellton L4001C	4/30/06	548,777.20	0.00		0.00	10,975.54	10,975.54	21,951.08	526,826.12	S/L	50.00
3224	Watson Rd-Applewhite L4003C	4/30/06	466,002.63	0.00		0.00	9,320.05	9,320.05	18,640.10	447,362.53	S/L	50.00
3225	Cagnon Rd:Marbach-Seale L4017C	4/30/06	151,759.14	0.00		0.00	3,035.18	3,035.18	6,070.36	145,688.78	S/L	50.00
3226	K Street Force Main L5003C	4/30/06	106,452.18	0.00		0.00	2,129.04	2,129.04	4,258.08	102,194.10	S/L	50.00
3227	21480 Applewhite Rd - L5004C	4/30/06	30,887.51	0.00		0.00	617.75	617.75	1,235.50	29,652.01	S/L	50.00
3228	Potranco Subd. - L5005C	4/30/06	227,963.98	0.00		0.00	4,559.28	4,559.28	9,118.56	218,845.42	S/L	50.00
3229	FM 1516 - Caudell L5006C	4/30/06	43,262.04	0.00		0.00	865.24	865.24	1,730.48	41,531.56	S/L	50.00
3243	Seale Subdivision 6 - Developer Contri	4/30/06	381,468.00	0.00		0.00	7,629.36	7,629.36	15,258.72	366,209.28	S/L	50.00
3244	Enclave at Canyon Springs-Dev.Contril	4/30/06	179,696.88	0.00		0.00	3,593.94	3,593.94	7,187.88	172,509.00	S/L	50.00
3250 *	Canyon Springs Cove, Phase II	5/31/06	102,374.14	0.00		0.00	1,876.86	0.00	1,876.86	100,497.28	S/L	50.00

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Asset	*	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
3251		Potranco Subdivision , Unit 1	6/30/06	256,655.17	0.00		0.00	4,277.59	5,133.10	9,410.69	247,244.48	S/L	50.00
3252		The Enclave at Canyon Springs, Unit 2	6/30/06	155,362.35	0.00		0.00	2,589.37	3,107.25	5,696.62	149,665.73	S/L	50.00
3253		Hunter's Pond Phase II	6/30/06	181,376.66	0.00		0.00	3,022.94	3,627.53	6,650.47	174,726.19	S/L	50.00
3254		Kriewald Rd., Unit 4, 2nd Filing	6/30/06	252,457.00	0.00		0.00	4,207.62	5,049.14	9,256.76	243,200.24	S/L	50.00
3255		Trophy Ridge, Unit 2	6/30/06	109,150.58	0.00		0.00	1,819.18	2,183.01	4,002.19	105,148.39	S/L	50.00
3256		Potranco Subdivision, Unit 4	6/30/06	223,672.04	0.00		0.00	3,727.87	4,473.44	8,201.31	215,470.73	S/L	50.00
3257		Amberwood Subdivision, Unit 2	6/30/06	119,543.00	0.00		0.00	1,992.38	2,390.86	4,383.24	115,159.76	S/L	50.00
3258		Amberwood Subdivision, Unit 3	6/30/06	123,707.00	0.00		0.00	2,061.78	2,474.14	4,535.92	119,171.08	S/L	50.00
3259		Potranco Subdivision, Unit 2	6/30/06	369,943.50	0.00		0.00	6,165.73	7,398.87	13,564.60	356,378.90	S/L	50.00
3260		Hunt Crossing, Unit 4a	6/30/06	121,121.03	0.00		0.00	2,018.68	2,422.42	4,441.10	116,679.93	S/L	50.00
3261		Hillcrest Subdivision, Unit 1	7/31/06	493,530.50	0.00		0.00	7,402.96	9,870.61	17,273.57	476,256.93	S/L	50.00
3262		Hummingbird Estates Sub, Kriewald R	7/31/06	228,588.17	0.00		0.00	3,428.82	4,571.76	8,000.58	220,587.59	S/L	50.00
3263		Trophy Ridge, Unit 3	7/31/06	453,791.57	0.00		0.00	6,806.87	9,075.83	15,882.70	437,908.87	S/L	50.00
3264		Mesa Creek, Unit 1	7/31/06	146,256.20	0.00		0.00	2,193.84	2,925.12	5,118.96	141,137.24	S/L	50.00
3265		Lakeside@ Canyon Springs, #3	8/31/06	248,791.95	0.00		0.00	3,317.23	4,975.84	8,293.07	240,498.88	S/L	50.00
3266		Potranco Rd. and Hwy 211, Phase II	8/31/06	107,043.20	0.00		0.00	1,427.24	2,140.86	3,568.10	103,475.10	S/L	50.00
3267		Potranco Rd. and Hwy 211	8/31/06	201,553.05	0.00		0.00	2,687.37	4,031.06	6,718.43	194,834.62	S/L	50.00
3268		Potranco-Ph I, 20" Border Main	8/31/06	267,399.00	0.00		0.00	3,565.32	5,347.98	8,913.30	258,485.70	S/L	50.00
3269		Hwy 281 & Stoneoak Pkwy	8/31/06	93,029.40	0.00		0.00	1,240.39	1,860.59	3,100.98	89,928.42	S/L	50.00
3270		Villa del Sol, #4	8/31/06	34,264.53	0.00		0.00	456.86	685.29	1,142.15	33,122.38	S/L	50.00
3271		Wolf Creek #2	8/31/06	184,289.47	0.00		0.00	2,457.19	3,685.79	6,142.98	178,146.49	S/L	50.00
3272		Potranco-Ph II, 20" Border Main	8/31/06	479,467.45	0.00		0.00	6,392.90	9,589.35	15,982.25	463,485.20	S/L	50.00
3273		Potranco Subdivision #3	9/30/06	296,275.60	0.00		0.00	3,456.55	5,925.51	9,382.06	286,893.54	S/L	50.00
3274		Lakeview, #4A	9/30/06	111,568.16	0.00		0.00	1,301.63	2,231.36	3,532.99	108,035.17	S/L	50.00
3275		Lakeview, #4B	9/30/06	44,622.11	0.00		0.00	520.59	892.44	1,413.03	43,209.08	S/L	50.00
3276		Lakeside @ Canyon Springs #2	9/30/06	188,581.25	0.00		0.00	2,200.11	3,771.63	5,971.74	182,609.51	S/L	50.00
3277		The Ridge @ Loodout Canyon #3	9/30/06	257,863.26	0.00		0.00	3,008.40	5,157.27	8,165.67	249,697.59	S/L	50.00
3278		The Heights @ Stone Oak II #15	9/30/06	267,950.68	0.00		0.00	3,126.09	5,359.01	8,485.10	259,465.58	S/L	50.00
3279		Canyon Crossing #1B	9/30/06	375,370.60	0.00		0.00	4,379.32	7,507.41	11,886.73	363,483.87	S/L	50.00
3280		Mesa Creek, Unit 3	10/31/06	137,622.31	0.00		0.00	1,376.22	2,752.45	4,128.67	133,493.64	S/L	50.00
3281		Canyon Crossing #1A-Dev Cont.	10/31/06	475,344.10	0.00		0.00	4,753.44	9,506.88	14,260.32	461,083.78	S/L	50.00
3282		Summit @ Canyon Springs-Dev.Cont.	10/31/06	248,812.36	0.00		0.00	2,488.12	4,976.25	7,464.37	241,347.99	S/L	50.00
3283		Dover Subdivision-Unit 9- Dev. Cont	11/30/06	163,759.86	0.00		0.00	1,364.67	3,275.20	4,639.87	159,119.99	S/L	50.00
3284		Villa del Sol, Unit 11-Dev. Cont.	11/30/06	136,318.30	0.00		0.00	1,135.99	2,726.37	3,862.36	132,455.94	S/L	50.00
3285		Potranco, Unit 2-Dev. Cont.	11/30/06	159,110.05	0.00		0.00	1,325.92	3,182.20	4,508.12	154,601.93	S/L	50.00
3286		Potranco Unit 7, Dev. Cont.	11/30/06	216,734.10	0.00		0.00	1,806.12	4,334.68	6,140.80	210,593.30	S/L	50.00
3287		Canyon Ranch Estates #1 Off Site, Dev	12/31/06	243,480.64	0.00		0.00	1,623.20	4,869.61	6,492.81	236,987.83	S/L	50.00
3288		Canyon Ranch Estates #1- On Site, Dev	12/31/06	270,283.07	0.00		0.00	1,801.89	5,405.66	7,207.55	263,075.52	S/L	50.00
3289		Baptist University of the Americas-Dev	12/31/06	270,301.00	0.00		0.00	1,802.01	5,406.02	7,208.03	263,092.97	S/L	50.00
3290		Potranco Rd. SW of Talley Rd.	12/31/06	220,478.50	0.00		0.00	1,469.86	4,409.57	5,879.43	214,599.07	S/L	50.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
3291	KB Potranco #4-Dev.Cont.	12/31/06	35,508.00	0.00		0.00	236.72	710.16	946.88	34,561.12	S/L	50.00
3292	KB Potranco #5-Dev.Cont.	12/31/06	160,323.90	0.00		0.00	1,068.83	3,206.48	4,275.31	156,048.59	S/L	50.00
3293	Heritage Park, Unit 26A-Dev. Cont.	1/31/07	182,685.43	0.00		0.00	913.43	3,653.71	4,567.14	178,118.29	S/L	50.00
3294	Villa del Sol Sub., Unit 3- Dev. Cont.	2/28/07	158,254.05	0.00		0.00	527.51	3,165.08	3,692.59	154,561.46	S/L	50.00
3295	Potranco Rd. and Hwy 211-Job#52932	2/28/07	175,953.14	0.00		0.00	586.51	3,519.06	4,105.57	171,847.57	S/L	50.00
3296	Seale Subdivision, Unit 3	4/30/07	362,620.60	0.00		0.00	0.00	7,252.41	7,252.41	355,368.19	S/L	50.00
3297	Seale Subdivision, Unit 6	4/30/07	463,967.60	0.00		0.00	0.00	9,279.35	9,279.35	454,688.25	S/L	50.00
3298	Mesa Creek Unit 1-B	4/30/07	300,194.12	0.00		0.00	0.00	6,003.88	6,003.88	294,190.24	S/L	50.00
3299	MANAGEMENT OVERHEAD-FY07	5/31/06	13,914.08	0.00		0.00	255.09	278.28	533.37	13,380.71	S/L	50.00
3300	MANAGEMENT OVERHEAD-FY07	6/30/06	13,914.08	0.00		0.00	231.90	278.28	510.18	13,403.90	S/L	50.00
3301	MANAGEMENT OVERHEAD-FY07	7/31/06	13,914.08	0.00		0.00	208.71	278.28	486.99	13,427.09	S/L	50.00
3302	MANAGEMENT OVERHEAD	8/31/06	13,933.00	0.00		0.00	185.77	278.66	464.43	13,468.57	S/L	50.00
3303	MANAGEMENT OVERHEAD	9/30/06	13,933.00	0.00		0.00	162.55	278.66	441.21	13,491.79	S/L	50.00
3304	MANAGEMENT OVERHEAD	10/31/06	13,933.00	0.00		0.00	139.33	278.66	417.99	13,515.01	S/L	50.00
3305	MANAGEMENT OVERHEAD	11/30/06	13,933.00	0.00		0.00	116.11	278.66	394.77	13,538.23	S/L	50.00
3306	MANAGEMENT OVERHEAD	12/31/06	13,933.00	0.00		0.00	92.89	278.66	371.55	13,561.45	S/L	50.00
3307	MANAGEMENT OVERHEAD	1/31/07	13,933.00	0.00		0.00	69.67	278.66	348.33	13,584.67	S/L	50.00
3308	MANAGEMENT OVERHEAD	2/28/07	13,933.00	0.00		0.00	46.44	278.66	325.10	13,607.90	S/L	50.00
3309	MANAGEMENT OVERHEAD	3/31/07	13,933.00	0.00		0.00	23.22	278.66	301.88	13,631.12	S/L	50.00
3310	MANAGEMENT OVERHEAD	4/30/07	13,933.00	0.00		0.00	0.00	278.66	278.66	13,654.34	S/L	50.00
3377	Potranco Rd and HWY 211#529322-D	8/31/06	623,557.55	0.00		0.00	8,314.10	12,471.15	20,785.25	602,772.30	S/L	50.00
3380	K Street Force Main-Eng. L5003C	5/01/06	21,341.50	0.00		0.00	426.83	426.83	853.66	20,487.84	S/L	50.00
3409	JE-31 MGMT OVERHEAD	5/31/07	13,933.00	0.00	c	0.00	0.00	255.44	255.44	13,677.56	S/L	50.00
3410	JE-47 DEV CONT MESA CREEK #2	5/31/07	257,217.05	0.00	c	0.00	0.00	4,715.65	4,715.65	252,501.40	S/L	50.00
3411	JE-51 DEV CONT TERRA BELLA 1	5/31/07	598,197.41	0.00	c	0.00	0.00	10,966.95	10,966.95	587,230.46	S/L	50.00
3412	JE-51 DEV CONT TERRA BELLA 1	5/31/07	168,904.61	0.00	c	0.00	0.00	3,096.58	3,096.58	165,808.03	S/L	50.00
3413	JE-53 DEV CONT WOLF CREEK #1	5/31/07	470,124.07	0.00	c	0.00	0.00	8,618.94	8,618.94	461,505.13	S/L	50.00
3414	JE-54 DEV CONT LEAKEVIEW #2	5/31/07	194,607.82	0.00	c	0.00	0.00	3,567.81	3,567.81	191,040.01	S/L	50.00
3415	JE-31 MGMT OVERHEAD	6/30/07	13,933.00	0.00	c	0.00	0.00	232.22	232.22	13,700.78	S/L	50.00
3416	JE-47 PARK PLACE II UNIT 5	6/30/07	244,122.72	0.00	c	0.00	0.00	4,068.71	4,068.71	240,054.01	S/L	50.00
3417	JE-50 PARK PLACE II UNIT 3	6/30/07	174,150.88	0.00	c	0.00	0.00	2,902.51	2,902.51	171,248.37	S/L	50.00
3418	JE-51 POTRANCO RD/HWY 211	6/30/07	310,044.46	0.00	c	0.00	0.00	5,167.41	5,167.41	304,877.05	S/L	50.00
3419	JE-52 MARBACH RD EXTENSION	6/30/07	117,090.60	0.00	c	0.00	0.00	1,951.51	1,951.51	115,139.09	S/L	50.00
3420	JE-53 POTRANCO RD/HWY 211	6/30/07	99,744.70	0.00	c	0.00	0.00	1,662.41	1,662.41	98,082.29	S/L	50.00
3421	JE-54 POTRANCO RD/HWY 211	6/30/07	156,491.50	0.00	c	0.00	0.00	2,608.19	2,608.19	153,883.31	S/L	50.00
3422	JE-55 CHAMPIONS PARK UN 5&6	6/30/07	432,839.83	0.00	c	0.00	0.00	7,214.00	7,214.00	425,625.83	S/L	50.00
3423	JE-31 MGMT OVERHEAD	7/31/07	13,933.00	0.00	c	0.00	0.00	209.00	209.00	13,724.00	S/L	50.00
3424	JE-31 MGMT OVERHEAD	8/31/07	4,292.70	0.00	c	0.00	0.00	57.24	57.24	4,235.46	S/L	50.00
3425	JE-47 DEV CONT PALO ALTO #2	8/31/07	223,014.91	0.00	c	0.00	0.00	2,973.53	2,973.53	220,041.38	S/L	50.00
3426	JE-31 MANAGEMENT OVERHEAD	9/30/07	4,292.70	0.00	c	0.00	0.00	50.08	50.08	4,242.62	S/L	50.00

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3427	JE-47 CLEMENTSON RANCH UNIT 3	9/30/07	328,352.20	0.00 c	0.00	0.00	3,830.78	3,830.78	324,521.42	S/L	50.00
3428	JE-51 SADDLE MOUNTAIN UNIT 1	9/30/07	273,691.92	0.00 c	0.00	0.00	3,193.07	3,193.07	270,498.85	S/L	50.00
3429	JE-52 SADDLE MOUNTAIN UNIT 2	9/30/07	269,529.75	0.00 c	0.00	0.00	3,144.51	3,144.51	266,385.24	S/L	50.00
3430	JE-53 NORTHEAST CROSSING UNT 7	9/30/07	212,508.42	0.00 c	0.00	0.00	2,479.26	2,479.26	210,029.16	S/L	50.00
3431	JE-54 NORTHEAST CROSSING-UNIT6	9/30/07	239,237.02	0.00 c	0.00	0.00	2,791.10	2,791.10	236,445.92	S/L	50.00
3432	JE-55 NORTHEAST CROSSING-UNIT5	9/30/07	434,835.16	0.00 c	0.00	0.00	5,073.08	5,073.08	429,762.08	S/L	50.00
3433	JE-56 MONTICELLO RANCH-UNIT 2	9/30/07	564,869.61	0.00 c	0.00	0.00	6,590.15	6,590.15	558,279.46	S/L	50.00
3434	JE-57 MONTICELLO RANCH UNIT 1	9/30/07	700,098.83	0.00 c	0.00	0.00	8,167.82	8,167.82	691,931.01	S/L	50.00
3435	JE-58 LAKEVIEW UNIT 3	9/30/07	156,374.68	0.00 c	0.00	0.00	1,824.37	1,824.37	154,550.31	S/L	50.00
3436	JE-31 MANAGEMENT OVERHEAD	10/31/07	4,292.70	0.00 c	0.00	0.00	42.93	42.93	4,249.77	S/L	50.00
3437	JE-47 AMBER CRK OFSITE WTR ADJ	10/31/07	7,412.00	0.00 c	0.00	0.00	74.12	74.12	7,337.88	S/L	50.00
3438	JE-31 MGMT OVERHEAD	11/30/07	4,265.70	0.00 c	0.00	0.00	35.55	35.55	4,230.15	S/L	50.00
3439	JE-31 MANAGEMENT OVERHEAD	12/31/07	4,292.70	0.00 c	0.00	0.00	28.62	28.62	4,264.08	S/L	50.00
3440	JE-47 WOLF CREEK UNIT 4	12/31/07	277,956.98	0.00 c	0.00	0.00	1,853.05	1,853.05	276,103.93	S/L	50.00
3441	JE-60 HERITAGE PARK UNIT 27	12/31/07	139,217.10	0.00 c	0.00	0.00	928.11	928.11	138,288.99	S/L	50.00
3442	JE-61HEIGHTS at STONE OAK POD C 2	12/31/07	219,032.50	0.00 c	0.00	0.00	1,460.22	1,460.22	217,572.28	S/L	50.00
3443	JE-62 WOLF CREEK UNIT 3	12/31/07	178,708.67	0.00 c	0.00	0.00	1,191.39	1,191.39	177,517.28	S/L	50.00
3444	JE-63 TROPHY RIDGE UNIT 4	12/31/07	416,649.49	0.00 c	0.00	0.00	2,777.66	2,777.66	413,871.83	S/L	50.00
3445	JE-64 KALLSON RANCH PH1 UN1-B	12/31/07	380,716.83	0.00 c	0.00	0.00	2,538.11	2,538.11	378,178.72	S/L	50.00
3446	JE-65 MARBACH VILLAGE UNIT 1	12/31/07	289,066.00	0.00 c	0.00	0.00	1,927.11	1,927.11	287,138.89	S/L	50.00
3447	JE-66 KALLISON RNCH PH1 UN 1-A	12/31/07	438,047.65	0.00 c	0.00	0.00	2,920.32	2,920.32	435,127.33	S/L	50.00
3448	JE-67KALLSN RNCH PH1 DIST SYS	12/31/07	126,883.11	0.00 c	0.00	0.00	845.89	845.89	126,037.22	S/L	50.00
3449	JE-68 KRIEWALD RD UNIT 5	12/31/07	224,371.28	0.00 c	0.00	0.00	1,495.81	1,495.81	222,875.47	S/L	50.00
3450	JE-69 TERRA BELLA SUB UNIT 2	12/31/07	498,270.11	0.00 c	0.00	0.00	3,321.80	3,321.80	494,948.31	S/L	50.00
3451	JE-70 KALLSN RNCH PH1 DIST SYS	12/31/07	1,160,941.55	0.00 c	0.00	0.00	7,739.61	7,739.61	1,153,201.94	S/L	50.00
3452	JE#31 MGMT OVERHD ALLOCATED	1/31/08	4,292.69	0.00 c	0.00	0.00	21.46	21.46	4,271.23	S/L	50.00
3453	JE#55 CANYON CROSSING U4	1/31/08	179,599.75	0.00 c	0.00	0.00	898.00	898.00	178,701.75	S/L	50.00
3454	JE#56 12Inch PUBLIC BORDER MAIN	1/31/08	404,947.40	0.00 c	0.00	0.00	2,024.74	2,024.74	402,922.66	S/L	50.00
3455	JE#57 BLUFFS at CANYON SPRINGS	1/31/08	197,032.00	0.00 c	0.00	0.00	985.16	985.16	196,046.84	S/L	50.00
3456	JE#58 CANYON CROSSNG U2 OFFSTE	1/31/08	89,342.00	0.00 c	0.00	0.00	446.71	446.71	88,895.29	S/L	50.00
3457	JE#59 CANYON CROSSING U2	1/31/08	493,482.55	0.00 c	0.00	0.00	2,467.41	2,467.41	491,015.14	S/L	50.00
3458	JE#60 HILLCREST SUBDIVISION U4	1/31/08	366,881.90	0.00 c	0.00	0.00	1,834.41	1,834.41	365,047.49	S/L	50.00
3459	JE#61 BORGFELD RD& BORDELON WY	1/31/08	293,296.50	0.00 c	0.00	0.00	1,466.48	1,466.48	291,830.02	S/L	50.00
3460	JE#62 SILVERADO HILLS U2 PH1&2	1/31/08	316,954.87	0.00 c	0.00	0.00	1,584.77	1,584.77	315,370.10	S/L	50.00
3461	JE#31 ALLOCATE MGMT OVERHEAD	2/29/08	4,292.69	0.00 c	0.00	0.00	14.31	14.31	4,278.38	S/L	50.00
3462	JE#47 DEV CONT ROSEMONT at UNIV	3/31/08	236,935.80	0.00 c	0.00	0.00	394.89	394.89	236,540.91	S/L	50.00
3463	JE#60 COC - CANYON SPRINGS U12	3/31/08	475,790.90	0.00 c	0.00	0.00	792.98	792.98	474,997.92	S/L	50.00
3464	JE#61 COC-MISSION DEL LAGO U7B	3/31/08	380,140.46	0.00 c	0.00	0.00	633.57	633.57	379,506.89	S/L	50.00
3465	JE#62 COC-WESTON OAKS OFF-SITE	3/31/08	264,793.29	0.00 c	0.00	0.00	441.32	441.32	264,351.97	S/L	50.00
3466	JE#63 COC-WOLFCREEK UNIT 8	3/31/08	232,633.50	0.00 c	0.00	0.00	387.72	387.72	232,245.78	S/L	50.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
3467	JE#64 COC-CHAMPIONS PARK U2	3/31/08	477,244.00	0.00	c	0.00	0.00	795.41	795.41	476,448.59	S/L	50.00
3468	JE#65 COC-AMERICAN LOTUS U1	3/31/08	985,052.40	0.00	c	0.00	0.00	1,641.75	1,641.75	983,410.65	S/L	50.00
3469	JE#66 REDBIRD RANCH UNIT 3B	3/31/08	180,499.00	0.00	c	0.00	0.00	300.83	300.83	180,198.17	S/L	50.00
3471	JE#031 MANAGEMENT OVERHEAD AL	3/31/08	4,292.69	0.00	c	0.00	0.00	7.15	7.15	4,285.54	S/L	50.00
3478	JE#047 COC-HEB POTRANCO/ROSSEA	4/30/08	301,203.10	0.00	c	0.00	0.00	0.00	0.00	301,203.10	S/L	50.00
3479	JE#053 COC-SILVERADO HILLS U3	4/30/08	586,736.92	0.00	c	0.00	0.00	0.00	0.00	586,736.92	S/L	50.00
3480	JE#054 COC-REDBIRD RANCH U1C	4/30/08	161,462.40	0.00	c	0.00	0.00	0.00	0.00	161,462.40	S/L	50.00
3481	JE#055 COC-REDBIRD RANCH U1A	4/30/08	846,979.10	0.00	c	0.00	0.00	0.00	0.00	846,979.10	S/L	50.00
3482	JE#056 COC-REDBIRD RANCH U1B	4/30/08	186,491.80	0.00	c	0.00	0.00	0.00	0.00	186,491.80	S/L	50.00
3483	JE#057 COC-REDBIRD RANCH U2A	4/30/08	314,099.50	0.00	c	0.00	0.00	0.00	0.00	314,099.50	S/L	50.00
3484	JE#058 COC-REDBIRD RANCH U3A	4/30/08	255,778.40	0.00	c	0.00	0.00	0.00	0.00	255,778.40	S/L	50.00
3485	JE#059 COC-REDBIRD RANCH U3C	4/30/08	199,751.75	0.00	c	0.00	0.00	0.00	0.00	199,751.75	S/L	50.00
3486	JE#060 COC-HEIGHTS@STONE U2PH1	4/30/08	189,036.00	0.00	c	0.00	0.00	0.00	0.00	189,036.00	S/L	50.00
3487	JE#061 COC-RIDGE@LOOKOUT PH 1	4/30/08	193,386.60	0.00	c	0.00	0.00	0.00	0.00	193,386.60	S/L	50.00
3488	JE#083 COC Redbird Ranch U2B	4/30/08	169,888.40	0.00	c	0.00	0.00	0.00	0.00	169,888.40	S/L	50.00
3491	April Mgmt Overhead 2008	4/30/08	4,292.69	0.00	c	0.00	0.00	0.00	0.00	4,292.69	S/L	50.00
3496	Zarzamora:Applewhite	5/01/07	1,438,650.09	0.00	c	0.00	0.00	28,773.00	28,773.00	1,409,877.09	S/L	50.00
3497	Lp 410 Union Pacific-H 16	5/01/07	157,304.91	0.00	c	0.00	0.00	3,146.10	3,146.10	154,158.81	S/L	50.00
3498	Mayfield:Zarz to 35	5/01/07	418,068.10	0.00	c	0.00	0.00	8,361.36	8,361.36	409,706.74	S/L	50.00
3499	Ventura Phase VI	5/01/07	623,846.25	0.00	c	0.00	0.00	12,476.93	12,476.93	611,369.32	S/L	50.00
3500	Smith Rd Reconstruction	5/01/07	89,375.70	0.00	c	0.00	0.00	1,787.51	1,787.51	87,588.19	S/L	50.00
3501	Meadowood Acres	5/01/07	400,393.10	0.00	c	0.00	0.00	8,007.86	8,007.86	392,385.24	S/L	50.00
3502	The Glens II	5/01/07	400,092.35	0.00	c	0.00	0.00	8,001.85	8,001.85	392,090.50	S/L	50.00
3503	Marney Plaza:Canavan-Burcham	5/01/07	110,964.47	0.00	c	0.00	0.00	2,219.29	2,219.29	108,745.18	S/L	50.00
3504	Ansley Blvd:Zarz.-Rockwell	5/01/07	36,512.20	0.00	c	0.00	0.00	730.24	730.24	35,781.96	S/L	50.00
3505	Hutchins: Burton to Commercial	5/01/07	16,121.13	0.00	c	0.00	0.00	322.42	322.42	15,798.71	S/L	50.00
3506	McCauley: Commercial-Escalon	5/01/07	52,379.67	0.00	c	0.00	0.00	1,047.59	1,047.59	51,332.08	S/L	50.00
3507	Heritage Park Sub. Ph I	8/01/07	457,302.04	0.00	c	0.00	0.00	6,859.53	6,859.53	450,442.51	S/L	50.00
3508	Main Relocation: Lockhill Selma-Baltik	4/30/08	1,649,360.00	0.00	c	0.00	0.00	0.00	0.00	1,649,360.00	S/L	50.00
3509	Lockhill Selma Baltic Winston	8/01/07	50,572.69	0.00	c	0.00	0.00	758.59	758.59	49,814.10	S/L	50.00
3510	11420 Winter Oak	5/01/07	81,294.90	0.00	c	0.00	0.00	1,625.90	1,625.90	79,669.00	S/L	50.00
3511	Loop 1604:Campbellton	5/01/07	385,194.79	0.00	c	0.00	0.00	7,703.90	7,703.90	377,490.89	S/L	50.00
3512	Oak Estates:MossMount/RockBend	5/01/07	578,629.77	0.00	c	0.00	0.00	11,572.60	11,572.60	567,057.17	S/L	50.00
3513	Hutchins:Tacoma-Commercial	5/01/07	47,779.59	0.00	c	0.00	0.00	955.59	955.59	46,824.00	S/L	50.00
3514	North Park Corp. Center	5/01/07	18,435.00	0.00	c	0.00	0.00	368.70	368.70	18,066.30	S/L	50.00
3515	Hickory Hollow Supplemental	5/01/07	23,939.27	0.00	c	0.00	0.00	478.79	478.79	23,460.48	S/L	50.00
3516	807 Quintana Rd: 12Inch Extension	5/01/07	21,439.29	0.00	c	0.00	0.00	428.79	428.79	21,010.50	S/L	50.00
3517	Main Extension: 711 Baltzell- 8Inch	5/01/07	3,947.78	0.00	c	0.00	0.00	78.96	78.96	3,868.82	S/L	50.00
3518	23232 Winter Oaks	12/01/07	139,767.81	0.00	c	0.00	0.00	1,164.73	1,164.73	138,603.08	S/L	50.00
3519	Borgfeld Pipeline - Timberwood	4/30/08	752,405.87	0.00	c	0.00	0.00	0.00	0.00	752,405.87	S/L	50.00

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3520	Hardy & Mathis:37 to Staggs	10/01/07	551,404.30	0.00 c	0.00	0.00	6,433.05	6,433.05	544,971.25	S/L	50.00
3526	Glen Subdivision	5/01/07	68,558.62	0.00 c	0.00	0.00	1,371.17	1,371.17	67,187.45	S/L	50.00
3527	W. Gerald From New Laredo Hwy	4/30/08	10,918.61	0.00 c	0.00	0.00	0.00	0.00	10,918.61	S/L	50.00
1732 Distribution Mains			134,898,744.24	0.00 c	0.00	17,284,215.14	2,371,780.49	19,655,995.63	115,242,748.61		
* Less: Dispositions			909,294.33	0.00	0.00	36,490.59	0.00	42,632.56	866,661.77		
Net 1732 Distribution Mains			133,989,449.91	0.00 c	0.00	17,247,724.55	2,371,780.49	19,613,363.07	114,376,086.84		

Group: 1734 Services

771	Services	5/01/71	144,265.94	0.00	0.00	129,839.35	3,606.65	133,446.00	10,819.94	S/L	40.00
774	Services	5/04/71	32,240.49	0.00	0.00	29,016.43	806.01	29,822.44	2,418.05	S/L	40.00
775	Services	5/05/71	31,993.05	0.00	0.00	28,793.76	799.83	29,593.59	2,399.46	S/L	40.00
776	Services	5/06/71	39,661.53	0.00	0.00	35,695.38	991.54	36,686.92	2,974.61	S/L	40.00
777	Services	5/07/71	48,943.25	0.00	0.00	44,048.92	1,223.58	45,272.50	3,670.75	S/L	40.00
778	Services	5/08/71	51,875.64	0.00	0.00	46,688.07	1,296.89	47,984.96	3,890.68	S/L	40.00
779	Services	5/09/71	59,996.86	0.00	0.00	53,997.17	1,499.92	55,497.09	4,499.77	S/L	40.00
780	Services	5/10/71	64,911.66	0.00	0.00	58,420.49	1,622.79	60,043.28	4,868.38	S/L	40.00
781	Services	5/11/71	49,616.82	0.00	0.00	44,655.14	1,240.42	45,895.56	3,721.26	S/L	40.00
782	Services	5/12/71	62,474.34	0.00	0.00	56,226.91	1,561.86	57,788.77	4,685.57	S/L	40.00
783	Services	5/13/71	60,864.73	0.00	0.00	54,778.26	1,521.62	56,299.88	4,564.85	S/L	40.00
784	Services	5/14/71	46,763.30	0.00	0.00	42,086.96	1,169.08	43,256.04	3,507.26	S/L	40.00
785	Services	5/15/71	48,038.35	0.00	0.00	43,234.52	1,200.96	44,435.48	3,602.87	S/L	40.00
786	Services	5/16/71	61,349.76	0.00	0.00	55,214.77	1,533.74	56,748.51	4,601.25	S/L	40.00
787	Services	5/17/71	49,765.88	0.00	0.00	44,789.30	1,244.15	46,033.45	3,732.43	S/L	40.00
788	Services	5/18/71	56,663.41	0.00	0.00	50,997.09	1,416.59	52,413.68	4,249.73	S/L	40.00
789	Services	5/19/71	60,219.78	0.00	0.00	54,197.78	1,505.49	55,703.27	4,516.51	S/L	40.00
790	Services	5/20/71	54,121.49	0.00	0.00	48,709.35	1,353.04	50,062.39	4,059.10	S/L	40.00
791	Services	5/21/71	64,292.18	0.00	0.00	57,862.94	1,607.30	59,470.24	4,821.94	S/L	40.00
792	Services	5/22/71	56,877.40	0.00	0.00	51,189.68	1,421.94	52,611.62	4,265.78	S/L	40.00
793	Services	5/23/71	67,049.69	0.00	0.00	60,344.71	1,676.24	62,020.95	5,028.74	S/L	40.00
794	Services	5/24/71	94,594.77	0.00	0.00	85,135.30	2,364.87	87,500.17	7,094.60	S/L	40.00
795	Services	4/30/73	60,476.72	0.00	0.00	51,405.22	1,511.92	52,917.14	7,559.58	S/L	40.00
796	Services	4/30/74	44,394.53	0.00	0.00	36,625.47	1,109.86	37,735.33	6,659.20	S/L	40.00
797	Services	4/30/75	37,844.94	0.00	0.00	30,275.94	946.12	31,222.06	6,622.88	S/L	40.00
798	Services	4/30/76	31,970.61	0.00	0.00	24,777.24	799.27	25,576.51	6,394.10	S/L	40.00
799	Services	4/30/77	27,660.86	0.00	0.00	20,745.64	691.52	21,437.16	6,223.70	S/L	40.00
800	Services	4/30/78	33,585.94	0.00	0.00	24,349.81	839.65	25,189.46	8,396.48	S/L	40.00
801	Services	4/30/79	51,017.92	0.00	0.00	35,712.55	1,275.45	36,988.00	14,029.92	S/L	40.00
802	Services	4/30/80	53,101.93	0.00	0.00	35,843.81	1,327.55	37,171.36	15,930.57	S/L	40.00
803	Services	4/30/81	93,771.19	0.00	0.00	60,951.27	2,344.28	63,295.55	30,475.64	S/L	40.00

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804	Services	4/30/82	86,184.86	0.00		0.00	53,865.53	2,154.62	56,020.15	30,164.71	S/L	40.00
805	Services	4/30/83	45,244.93	0.00		0.00	27,146.95	1,131.12	28,278.07	16,966.86	S/L	40.00
806	Services	4/30/84	71,845.72	0.00		0.00	41,311.28	1,796.14	43,107.42	28,738.30	S/L	40.00
807	Services	4/30/85	245,309.75	0.00		0.00	134,920.35	6,132.74	141,053.09	104,256.66	S/L	40.00
808	Services	4/30/86	339,246.96	0.00		0.00	178,104.64	8,481.17	186,585.81	152,661.15	S/L	40.00
809	Services	4/30/87	379,653.56	0.00		0.00	189,826.78	9,491.34	199,318.12	180,335.44	S/L	40.00
810	Services	4/30/88	462,572.25	0.00		0.00	219,721.83	11,564.31	231,286.14	231,286.11	S/L	40.00
811	Services	4/30/89	386,185.86	0.00		0.00	173,783.65	9,654.65	183,438.30	202,747.56	S/L	40.00
812	Services	5/28/89	31,771.26	0.00		0.00	14,230.87	794.28	15,025.15	16,746.11	S/L	40.00
813	Services	9/15/89	69,338.86	0.00		0.00	30,624.66	1,733.47	32,358.13	36,980.73	S/L	40.00
818	Services	3/31/90	29,413.63	0.00		0.00	12,562.07	735.34	13,297.41	16,116.22	S/L	40.00
819	Services	4/30/90	56,132.29	0.00		0.00	23,856.23	1,403.31	25,259.54	30,872.75	S/L	40.00
822	Services	4/30/92	288,183.69	0.00		0.00	108,068.87	7,204.59	115,273.46	172,910.23	S/L	40.00
823	Services	4/30/73	42,911.31	0.00		0.00	36,474.60	1,072.78	37,547.38	5,363.93	S/L	40.00
824	Services	7/31/90	141,298.03	0.00		0.00	59,168.55	3,532.45	62,701.00	78,597.03	S/L	40.00
825	Services	8/31/90	31,655.66	0.00		0.00	13,189.85	791.39	13,981.24	17,674.42	S/L	40.00
826	Services	8/30/90	43,649.32	0.00		0.00	18,187.20	1,091.23	19,278.43	24,370.89	S/L	40.00
829	Services	12/30/90	122,745.43	0.00		0.00	50,121.06	3,068.64	53,189.70	69,555.73	S/L	40.00
830	Services	1/31/91	51,981.35	0.00		0.00	21,117.41	1,299.53	22,416.94	29,564.41	S/L	40.00
831	Services	2/28/91	35,146.23	0.00		0.00	14,204.95	878.66	15,083.61	20,062.62	S/L	40.00
833	Services	4/30/91	53,717.94	0.00		0.00	21,487.18	1,342.95	22,830.13	30,887.81	S/L	40.00
834	Services	4/30/93	225,970.19	0.00		0.00	79,089.55	5,649.25	84,738.80	141,231.39	S/L	40.00
837	Services	4/30/94	28,880.95	0.00		0.00	9,386.29	722.02	10,108.31	18,772.64	S/L	40.00
838	Services	4/30/94	403,385.19	0.00		0.00	131,100.19	10,084.63	141,184.82	262,200.37	S/L	40.00
839	Services	4/30/95	355,139.70	0.00		0.00	106,541.90	8,878.49	115,420.39	239,719.31	S/L	40.00
840	Services	4/30/95	27,634.23	0.00		0.00	8,290.29	690.86	8,981.15	18,653.08	S/L	40.00
841	Services	4/30/96	546,115.63	0.00		0.00	150,181.80	13,652.89	163,834.69	382,280.94	S/L	40.00
842	Services	4/30/96	50,138.67	0.00		0.00	13,788.15	1,253.47	15,041.62	35,097.05	S/L	40.00
1017	Services	4/30/97	1,496,799.86	0.00		0.00	374,200.00	37,420.00	411,620.00	1,085,179.86	S/L	40.00
1106	Services	4/30/98	1,190,430.44	0.00		0.00	267,846.84	29,760.76	297,607.60	892,822.84	S/L	40.00
1226	Services	4/30/99	545,310.41	0.00		0.00	109,062.08	13,632.76	122,694.84	422,615.57	S/L	40.00
1345	Services	4/30/00	264,631.29	0.00		0.00	46,310.46	6,615.78	52,926.24	211,705.05	S/L	40.00
1468	Kelly Base Service Installations	2/07/01	78,215.61	0.00		0.00	12,221.19	1,955.39	14,176.58	64,039.03	S/L	40.00
1470	Services	4/30/01	920,366.00	0.00		0.00	138,054.90	23,009.15	161,064.05	759,301.95	S/L	40.00
1606	ADAMS HILL SUB'D PHASE 2	3/16/02	59,709.20	0.00		0.00	7,712.44	1,492.73	9,205.17	50,504.03	S/L	40.00
1607	PLEASANTON GILLETTE MOURSUND	3/16/02	50,484.63	0.00		0.00	6,520.95	1,262.12	7,783.07	42,701.56	S/L	40.00
1608	SERVICES OVHD	5/01/01	90,176.76	0.00		0.00	90,176.76	0.00	90,176.76	0.00	S/L	5.00
1827	Services	4/01/02	29,263.91	0.00		0.00	23,394.31	5,852.78	29,247.09	16.82	S/L	5.00
2203	SERVICES	4/27/03	28,729.40	0.00		0.00	22,983.52	5,745.88	28,729.40	0.00	S/L	5.00
2218	SERVICES	4/27/03	37,486.61	0.00		0.00	29,989.28	7,497.33	37,486.61	0.00	S/L	5.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
2225	SERVICES	4/27/03	43,497.06	0.00	0.00	34,797.64	8,699.42	43,497.06	0.00	S/L	5.00
2226	SERVICES	4/27/03	25,213.46	0.00	0.00	20,170.76	5,042.70	25,213.46	0.00	S/L	5.00
2227	SERVICES	4/27/03	119,297.66	0.00	0.00	95,438.12	23,859.54	119,297.66	0.00	S/L	5.00
2228	SERVICES	4/27/03	25,518.94	0.00	0.00	20,415.16	5,103.78	25,518.94	0.00	S/L	5.00
2233	SERVICES	4/27/03	27,080.95	0.00	0.00	21,664.76	5,416.19	27,080.95	0.00	S/L	5.00
2237	SERVICES	4/27/03	77,267.40	0.00	0.00	61,813.92	15,453.48	77,267.40	0.00	S/L	5.00
2238	SERVICES	4/27/03	26,745.56	0.00	0.00	21,396.44	5,349.12	26,745.56	0.00	S/L	5.00
2241	SERVICES	4/27/03	36,271.38	0.00	0.00	29,017.12	7,254.26	36,271.38	0.00	S/L	5.00
2244	SERVICES	4/27/03	42,058.38	0.00	0.00	33,646.72	8,411.66	42,058.38	0.00	S/L	5.00
2246	SERVICES	4/27/03	29,020.51	0.00	0.00	23,216.40	5,804.11	29,020.51	0.00	S/L	5.00
2248	SERVICES	4/27/03	38,537.66	0.00	0.00	30,830.12	7,707.54	38,537.66	0.00	S/L	5.00
2376	FY04 MGT OVHD ALLOCATION	5/31/03	7,123.64	0.00	0.00	5,580.19	1,424.73	7,004.92	118.72	S/L	5.00
2377	FY04 MGT OVHD ALLOCATION	6/30/03	7,297.71	0.00	0.00	5,594.91	1,459.54	7,054.45	243.26	S/L	5.00
2378	FY04 MGT OVHD ALLOCATION	7/31/03	7,297.71	0.00	0.00	5,473.28	1,459.54	6,932.82	364.89	S/L	5.00
2379	FY04 MGT OVHD ALLOCATION	8/31/03	7,297.71	0.00	0.00	5,351.65	1,459.54	6,811.19	486.52	S/L	5.00
2380	FY04 MGT OVHD ALLOCATION	9/30/03	5,151.82	0.00	0.00	3,692.13	1,030.36	4,722.49	429.33	S/L	5.00
2381	FY04 MGT OVHD ALLOCATION	10/31/03	5,151.82	0.00	0.00	3,606.26	1,030.36	4,636.62	515.20	S/L	5.00
2382	FY04 MGT OVHD ALLOCATION	11/30/03	5,151.82	0.00	0.00	3,520.40	1,030.36	4,550.76	601.06	S/L	5.00
2383	FY04 MGT OVHD ALLOCATION	12/31/03	5,151.82	0.00	0.00	3,434.53	1,030.36	4,464.89	686.93	S/L	5.00
2384	FY04 MGT OVHD ALLOCATION	1/31/04	5,151.82	0.00	0.00	3,348.67	1,030.36	4,379.03	772.79	S/L	5.00
2385	FY04 MGT OVHD ALLOCATION	2/29/04	5,151.82	0.00	0.00	3,262.81	1,030.36	4,293.17	858.65	S/L	5.00
2386	FY04 MGT OVHD ALLOCATION	3/31/04	5,151.82	0.00	0.00	3,176.94	1,030.36	4,207.30	944.52	S/L	5.00
2387	FY04 MGT OVHD ALLOCATION	4/30/04	5,151.82	0.00	0.00	3,091.08	1,030.36	4,121.44	1,030.38	S/L	5.00
2571	SERVICES-MGMT OVERHEAD	5/31/04	5,151.82	0.00	0.00	3,005.22	1,030.36	4,035.58	1,116.24	S/L	5.00
2572	SERVICES-MGMT OVERHEAD	6/30/04	5,151.82	0.00	0.00	2,919.36	1,030.36	3,949.72	1,202.10	S/L	5.00
2573	SERVICES-MGMT OVERHEAD	7/31/04	5,151.82	0.00	0.00	2,833.49	1,030.36	3,863.85	1,287.97	S/L	5.00
2574	SERVICES-MGMT OVERHEAD	8/31/04	5,151.82	0.00	0.00	2,747.63	1,030.36	3,777.99	1,373.83	S/L	5.00
2575	SERVICES-MGMT OVERHEAD	9/30/04	5,151.82	0.00	0.00	2,661.77	1,030.36	3,692.13	1,459.69	S/L	5.00
2576	SERVICES-MGMT OVERHEAD	10/31/04	5,151.82	0.00	0.00	2,575.90	1,030.36	3,606.26	1,545.56	S/L	5.00
2577	SERVICES-MGMT OVERHEAD	11/30/04	4,832.82	0.00	0.00	2,335.86	966.56	3,302.42	1,530.40	S/L	5.00
2578	SERVICES-MGMT OVERHEAD	12/31/04	4,832.82	0.00	0.00	2,255.31	966.56	3,221.87	1,610.95	S/L	5.00
2579	SERVICES-MGMT OVERHEAD	1/31/05	4,832.82	0.00	0.00	2,174.76	966.56	3,141.32	1,691.50	S/L	5.00
2580	SERVICES-MGMT OVERHEAD	2/28/05	4,832.82	0.00	0.00	2,094.21	966.56	3,060.77	1,772.05	S/L	5.00
2581	SERVICES-MGMT OVERHEAD	3/31/05	4,832.82	0.00	0.00	2,013.67	966.56	2,980.23	1,852.59	S/L	5.00
2582	SERVICES-MGMT OVERHEAD	4/30/05	4,832.82	0.00	0.00	1,933.12	966.56	2,899.68	1,933.14	S/L	5.00
2627	WILDERNESS OAKS N3008C	3/09/05	36,448.65	0.00	0.00	15,794.42	7,289.73	23,084.15	13,364.50	S/L	5.00
2674	BLANCO RD SERVICES	3/09/05	30,462.07	0.00	0.00	13,200.22	6,092.41	19,292.63	11,169.44	S/L	5.00
3233	Camelot Subd. - R2007C	4/30/06	49,401.20	0.00	0.00	9,880.24	9,880.24	19,760.48	29,640.72	S/L	5.00
3234	Fleetwood:Voight/Tower R4001C	4/30/06	35,830.50	0.00	0.00	7,166.10	7,166.10	14,332.20	21,498.30	S/L	5.00
1734 Services			11,956,253.08	0.00	0.00	5,082,565.93	448,599.16	5,531,165.09	6,425,087.99		

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 1735 Property Improvement											
2449	Strauss Medina improvements	4/08/99	1,628,314.85	0.00	0.00	465,158.18	81,415.74	546,573.92	1,081,740.93	S/L	20.00
	1735 Property Improvement		1,628,314.85	0.00	0.00	465,158.18	81,415.74	546,573.92	1,081,740.93		
Group: 1736 Meters											
512 *	Meters	5/01/71	590,451.12	0.00	0.00	590,451.12	0.00	590,451.12	0.00	S/L	20.00
513 *	Meters	4/30/72	33,330.22	0.00	0.00	33,330.22	0.00	33,330.22	0.00	S/L	20.00
515 *	Meters	5/01/71	27,017.68	0.00	0.00	27,017.68	0.00	27,017.68	0.00	S/L	20.00
516 *	Meters	5/01/71	29,347.18	0.00	0.00	29,347.18	0.00	29,347.18	0.00	S/L	20.00
517 *	Meters	4/30/72	49,603.50	0.00	0.00	49,603.50	0.00	49,603.50	0.00	S/L	20.00
518 *	Meters	4/30/73	35,782.08	0.00	0.00	35,782.08	0.00	35,782.08	0.00	S/L	20.00
519 *	Meters	4/30/73	25,831.28	0.00	0.00	25,831.28	0.00	25,831.28	0.00	S/L	20.00
531 *	Meters	4/30/85	34,285.32	0.00	0.00	34,285.32	0.00	34,285.32	0.00	S/L	20.00
532 *	Meters	4/30/86	27,404.75	0.00	0.00	27,404.75	0.00	27,404.75	0.00	S/L	20.00
536	Meters	4/30/92	45,847.76	0.00	0.00	34,385.83	2,292.39	36,678.22	9,169.54	S/L	20.00
537	Meters	4/30/93	73,645.60	0.00	0.00	51,551.92	3,682.28	55,234.20	18,411.40	S/L	20.00
538	Meters	4/30/94	197,806.47	0.00	0.00	128,574.19	9,890.32	138,464.51	59,341.96	S/L	20.00
541	Meters	4/30/95	226,623.00	0.00	0.00	135,973.80	11,331.15	147,304.95	79,318.05	S/L	20.00
542	Meters	4/30/96	690,538.12	0.00	0.00	379,795.98	34,526.91	414,322.89	276,215.23	S/L	20.00
1018	Meters	4/30/97	356,317.89	0.00	0.00	178,158.90	17,815.89	195,974.79	160,343.10	S/L	20.00
1107	Meters	4/30/98	517,460.99	0.00	0.00	232,857.45	25,873.05	258,730.50	258,730.49	S/L	20.00
1227	Meters	4/30/99	496,969.52	0.00	0.00	198,787.84	24,848.48	223,636.32	273,333.20	S/L	20.00
1348	Meters	4/30/00	371,387.46	0.00	0.00	129,985.59	18,569.37	148,554.96	222,832.50	S/L	20.00
1471	Meters	4/30/01	233,629.77	0.00	0.00	70,088.94	11,681.49	81,770.43	151,859.34	S/L	20.00
1676	MGMT DIST OVHD	5/01/01	211,286.51	0.00	0.00	63,385.98	10,564.33	73,950.31	137,336.20	S/L	20.00
1993	METERS	8/31/02	38,458.27	0.00	0.00	8,973.58	1,922.91	10,896.49	27,561.78	S/L	20.00
2000	METERS	1/31/03	27,493.25	0.00	0.00	5,842.31	1,374.66	7,216.97	20,276.28	S/L	20.00
2294	Meters	7/31/03	25,087.24	0.00	0.00	4,703.85	1,254.36	5,958.21	19,129.03	S/L	20.00
2295	Meters	7/31/03	34,250.00	0.00	0.00	6,421.88	1,712.50	8,134.38	26,115.62	S/L	20.00
2298	Meters	8/31/03	32,383.00	0.00	0.00	5,936.88	1,619.15	7,556.03	24,826.97	S/L	20.00
2307	Meters	3/31/04	34,005.23	0.00	0.00	5,242.47	1,700.26	6,942.73	27,062.50	S/L	20.00
2308	Meters	4/30/04	26,149.96	0.00	0.00	3,922.50	1,307.50	5,230.00	20,919.96	S/L	20.00
2584	METERS-INVENTORY MGT	5/31/04	20,878.71	0.00	0.00	3,044.82	1,043.94	4,088.76	16,789.95	S/L	20.00
2585	METERS-INVENTORY MGT	6/30/04	25,365.38	0.00	0.00	3,593.43	1,268.27	4,861.70	20,503.68	S/L	20.00
2586	METERS-INVENTORY MGT	7/31/04	25,997.44	0.00	0.00	3,574.64	1,299.87	4,874.51	21,122.93	S/L	20.00
2587	METERS-INVENTORY MGT	8/31/04	31,796.31	0.00	0.00	4,239.52	1,589.82	5,829.34	25,966.97	S/L	20.00
2588	METERS-INVENTORY MGT	9/30/04	23,859.71	0.00	0.00	3,081.89	1,192.99	4,274.88	19,584.83	S/L	20.00

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2589	METERS-INVENTORY MGT	10/31/04	22,823.79	0.00		0.00	2,852.97	1,141.19	3,994.16	18,829.63	S/L	20.00
2590	METERS-INVENTORY MGT	11/30/04	13,382.34	0.00		0.00	1,617.04	669.12	2,286.16	11,096.18	S/L	20.00
	1736 Meters		4,656,496.85	0.00	c	0.00	2,519,647.33	190,172.20	2,709,819.53	1,946,677.32		
	*Less: Dispositions		853,053.13	0.00		0.00	853,053.13	0.00	853,053.13	0.00		
	Net 1736 Meters		3,803,443.72	0.00	c	0.00	1,666,594.20	190,172.20	1,856,766.40	1,946,677.32		

Group: 1738 Hydrants

459	Hydrants	4/30/82	26,757.46	0.00		0.00	17,526.15	1,070.30	18,596.45	8,161.01	S/L	25.00
460	Hydrants	4/30/83	51,620.17	0.00		0.00	32,520.71	2,064.81	34,585.52	17,034.65	S/L	25.00
462	Hydrants	4/30/85	25,288.14	0.00		0.00	14,667.12	1,011.53	15,678.65	9,609.49	S/L	25.00
464	Hydrants	4/30/87	43,195.74	0.00		0.00	22,893.74	1,727.83	24,621.57	18,574.17	S/L	25.00
465	Hydrants	4/30/88	29,127.26	0.00		0.00	14,709.26	1,165.09	15,874.35	13,252.91	S/L	25.00
480	Hydrants	4/30/96	25,586.46	0.00		0.00	7,803.87	1,023.46	8,827.33	16,759.13	S/L	25.00
1019	Hydrants	4/30/97	75,133.16	0.00		0.00	21,037.30	3,005.33	24,042.63	51,090.53	S/L	25.00
1108	Hydrants	4/30/98	59,829.16	0.00		0.00	15,256.45	2,393.17	17,649.62	42,179.54	S/L	25.00
1472	Hydrants	4/30/01	196,236.02	0.00		0.00	35,322.48	7,849.44	43,171.92	153,064.10	S/L	25.00
2257	HYDRANTS	4/27/03	28,825.28	0.00		0.00	3,747.28	1,153.01	4,900.29	23,924.99	S/L	25.00
2610	DEERFIELD TERRACE-HYDRANTS	3/08/05	28,729.26	0.00		0.00	2,418.05	1,149.17	3,567.22	25,162.04	S/L	25.00
2613	BULVERDE HILL DRIVE PRV	3/08/05	40,453.53	0.00		0.00	3,404.84	1,618.14	5,022.98	35,430.55	S/L	25.00
	1738 Hydrants		630,781.64	0.00	c	0.00	191,307.25	25,231.28	216,538.53	414,243.11		

Group: 1740 Office Furniture

259	Office Furniture	4/30/71	6,654.95	0.00		0.00	6,654.95	0.00	6,654.95	0.00	S/L	10.00
260	Office Furniture	4/30/72	19,504.64	0.00		0.00	19,504.64	0.00	19,504.64	0.00	S/L	10.00
262	Office Furniture	4/30/74	5,393.24	0.00		0.00	5,393.24	0.00	5,393.24	0.00	S/L	10.00
266	Office Furniture	4/30/79	33,375.50	0.00		0.00	33,375.50	0.00	33,375.50	0.00	S/L	10.00
268	Office Furniture	4/30/80	14,350.36	0.00		0.00	14,350.36	0.00	14,350.36	0.00	S/L	10.00
270	Office Furniture	4/30/81	5,524.42	0.00		0.00	5,524.42	0.00	5,524.42	0.00	S/L	10.00
271	Office Furniture	4/30/82	13,147.29	0.00		0.00	13,147.29	0.00	13,147.29	0.00	S/L	10.00
274	Office Furniture	4/30/85	9,762.97	0.00		0.00	9,762.97	0.00	9,762.97	0.00	S/L	10.00
275	Office Furniture	4/30/86	16,647.10	0.00		0.00	16,647.10	0.00	16,647.10	0.00	S/L	10.00
276	Office Furniture	4/30/87	35,647.39	0.00		0.00	35,647.39	0.00	35,647.39	0.00	S/L	10.00
277	Office Furniture	4/30/88	35,277.18	0.00		0.00	35,277.18	0.00	35,277.18	0.00	S/L	10.00
278	Office Furniture	4/30/89	65,358.57	0.00		0.00	65,358.57	0.00	65,358.57	0.00	S/L	10.00
279	Office Furniture	10/31/89	7,271.43	0.00		0.00	7,271.43	0.00	7,271.43	0.00	S/L	10.00
282	Office Furniture	4/30/82	7,411.54	0.00		0.00	7,411.54	0.00	7,411.54	0.00	S/L	10.00
285	Office Furniture	4/30/85	18,202.05	0.00		0.00	18,202.05	0.00	18,202.05	0.00	S/L	10.00
286	Office Furniture	4/30/86	11,268.10	0.00		0.00	11,268.10	0.00	11,268.10	0.00	S/L	10.00

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288	Office Furniture	1/17/90	14,200.00	0.00	0.00	14,200.00	0.00	14,200.00	0.00	S/L	10.00
294	Office Furniture	4/30/71	5,533.50	0.00	0.00	5,533.50	0.00	5,533.50	0.00	S/L	10.00
298	Office Furniture	11/30/90	5,210.00	0.00	0.00	5,210.00	0.00	5,210.00	0.00	S/L	10.00
303	Office Furniture	4/30/94	16,211.77	0.00	0.00	16,211.77	0.00	16,211.77	0.00	S/L	10.00
304	Office Furniture	4/30/94	56,246.15	0.00	0.00	56,246.15	0.00	56,246.15	0.00	S/L	10.00
305	Office Furniture	4/30/95	154,095.77	0.00	0.00	154,095.77	0.00	154,095.77	0.00	S/L	5.00
306	Office Furniture	4/30/95	13,684.94	0.00	0.00	13,684.94	0.00	13,684.94	0.00	S/L	5.00
307	Office Furniture	4/30/96	148,108.03	0.00	0.00	148,108.03	0.00	148,108.03	0.00	S/L	5.00
1020	Office Furniture	4/30/97	24,209.29	0.00	0.00	24,209.29	0.00	24,209.29	0.00	S/L	5.00
1118	Office Furniture	4/30/98	80,968.75	0.00	0.00	80,968.75	0.00	80,968.75	0.00	S/L	5.00
1245	Wireless Microphone System	4/30/99	19,269.50	0.00	0.00	19,269.50	0.00	19,269.50	0.00	S/L	5.00
1246	Office Furniture	4/30/99	15,660.75	0.00	0.00	15,660.75	0.00	15,660.75	0.00	S/L	5.00
1248	BPI Modular Furniture Gray	3/31/99	13,022.36	0.00	0.00	13,022.36	0.00	13,022.36	0.00	S/L	5.00
1386	Office Furniture	4/30/00	19,792.24	0.00	0.00	19,792.24	0.00	19,792.24	0.00	S/L	5.00
1474	Office Furniture	4/30/01	12,172.67	0.00	0.00	12,172.67	0.00	12,172.67	0.00	S/L	5.00
1740 Office Furniture			903,182.45	0.00 c	0.00	903,182.45	0.00	903,182.45	0.00		

Group: 1741 Fuel Storage Malone

1021	Fuel Storage Station - Malone	7/18/96	21,795.00	0.00	0.00	17,951.15	2,179.50	20,130.65	1,664.35	S/L	10.00
1022	Fuel Storage Station - Malone	7/18/96	16,695.00	0.00	0.00	13,750.61	1,669.50	15,420.11	1,274.89	S/L	10.00
2438	VEHICLE INFORMATION TRANSFORME	4/29/04	25,350.00	0.00	0.00	7,605.00	2,535.00	10,140.00	15,210.00	S/L	10.00
2473	PETROLEUM EQUIP-FUEL STATION	6/14/04	9,646.00	0.00	0.00	2,813.42	964.60	3,778.02	5,867.98	S/L	10.00
2591	VEHICLE INFO TRANS-2ND PMT	4/30/05	25,242.00	0.00	0.00	5,048.40	2,524.20	7,572.60	17,669.40	S/L	10.00
3323	Bottom Fuel Loader	10/13/06	6,964.06	0.00	0.00	406.24	696.41	1,102.65	5,861.41	S/L	10.00
1741 Fuel Storage Malone			105,692.06	0.00 c	0.00	47,574.82	10,569.21	58,144.03	47,548.03		

Group: 1742 Data Proc. Equipment

309 *	Data Processing Equipment	4/30/88	47,409.47	0.00	0.00	47,409.47	0.00	47,409.47	0.00	S/L	5.00
320 *	Data Processing Equipment	4/30/89	10,779.55	0.00	0.00	10,779.55	0.00	10,779.55	0.00	S/L	5.00
322 *	Data Processing Equipment	6/01/89	125,397.50	0.00	0.00	125,397.50	0.00	125,397.50	0.00	S/L	5.00
325 *	Data Processing Equipment	12/31/89	6,866.50	0.00	0.00	6,866.50	0.00	6,866.50	0.00	S/L	5.00
326 *	Data Processing Equipment	11/30/89	8,667.25	0.00	0.00	8,667.25	0.00	8,667.25	0.00	S/L	5.00
328 *	Data Processing Equipment	7/31/90	13,821.34	0.00	0.00	13,821.34	0.00	13,821.34	0.00	S/L	5.00
330	DP500 Check Sorter	5/01/90	125,397.50	0.00	0.00	125,397.50	0.00	125,397.50	0.00	S/L	5.00
332 *	Data Processing Equipment	10/31/90	5,879.99	0.00	0.00	5,879.99	0.00	5,879.99	0.00	S/L	5.00
337 *	Data Processing Equipment	4/30/92	72,571.17	0.00	0.00	72,571.17	0.00	72,571.17	0.00	S/L	5.00
338 *	Data Processing Equipment	4/30/93	160,103.36	0.00	0.00	160,103.36	0.00	160,103.36	0.00	S/L	5.00
339 *	Data Processing Equipment	4/30/94	349,558.80	0.00	0.00	349,558.80	0.00	349,558.80	0.00	S/L	5.00

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Asset	* Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
340 *	Data Processing Equipment	4/30/94	43,833.84	0.00		0.00	43,833.84	0.00	43,833.84	0.00	S/L	5.00
341 *	Data Processing Equipment	4/30/95	691,271.87	0.00		0.00	691,271.87	0.00	691,271.87	0.00	S/L	5.00
342 *	Data Processing Equipment	4/30/95	16,195.79	0.00		0.00	16,195.79	0.00	16,195.79	0.00	S/L	5.00
343 *	Data Processing Equipment	4/30/95	26,412.88	0.00		0.00	26,412.88	0.00	26,412.88	0.00	S/L	5.00
344 *	Data Processing Equipment	4/30/96	734,524.00	0.00		0.00	734,524.00	0.00	734,524.00	0.00	S/L	5.00
1023	Data Processing Equipment	4/30/97	87,962.54	0.00		0.00	87,962.54	0.00	87,962.54	0.00	S/L	5.00
1110	Data Processing Equipment	4/30/98	103,947.92	0.00		0.00	103,947.92	0.00	103,947.92	0.00	S/L	5.00
1122	Data Processing Equipment	4/30/99	85,802.44	0.00		0.00	85,802.44	0.00	85,802.44	0.00	S/L	5.00
1259	HP DesignJet 3500CP Color Printer	4/30/99	15,200.00	0.00		0.00	15,200.00	0.00	15,200.00	0.00	S/L	5.00
1324	ESRI Arc View Windows NT/Intel	4/03/97	19,697.90	0.00		0.00	19,697.90	0.00	19,697.90	0.00	S/L	5.00
1325	Sequel Server System Network Mgr.	4/02/97	98,212.92	0.00		0.00	98,212.92	0.00	98,212.92	0.00	S/L	5.00
1326	DC Cadd AutoDesk AEC Pro Suite	5/01/97	13,500.00	0.00		0.00	13,500.00	0.00	13,500.00	0.00	S/L	5.00
1351	Mailing Machine Model R150	6/30/99	5,000.00	0.00		0.00	5,000.00	0.00	5,000.00	0.00	S/L	5.00
1352	Drop in Sheet Feeder Mod 8314	6/30/99	5,495.00	0.00		0.00	5,495.00	0.00	5,495.00	0.00	S/L	5.00
1353	Data Processing Equipment	4/30/00	37,579.98	0.00		0.00	37,579.98	0.00	37,579.98	0.00	S/L	5.00
1475	Innovatec Automated Meter Reading	4/30/01	15,000.00	0.00		0.00	15,000.00	0.00	15,000.00	0.00	S/L	5.00
1476	Computer Express Server	4/30/01	8,346.00	0.00		0.00	8,346.00	0.00	8,346.00	0.00	S/L	5.00
1477	Data Processing Equipment	4/30/01	17,068.63	0.00		0.00	17,068.63	0.00	17,068.63	0.00	S/L	5.00
1609	SUTRO LEASE INV #2	8/31/01	16,468.00	0.00		0.00	16,468.00	0.00	16,468.00	0.00	S/L	5.00
1611	HANSEN BILLING SYSTEM	10/31/01	42,000.00	0.00		0.00	42,000.00	0.00	42,000.00	0.00	S/L	5.00
1683	GOVT SOL/CAL SOL SVR 2000 STD W/:	6/30/01	9,112.99	0.00		0.00	9,112.99	0.00	9,112.99	0.00	S/L	5.00
1687	SUPERMICRO 8050 4X PIII 700 XEON P	6/30/01	11,519.08	0.00		0.00	11,519.08	0.00	11,519.08	0.00	S/L	5.00
1704	ENGINEERING SYSTEM W/CD WRITER	9/30/01	5,851.00	0.00		0.00	5,851.00	0.00	5,851.00	0.00	S/L	5.00
1705	HP DESIGNJET 800 PS PRINTER	9/30/01	7,392.47	0.00		0.00	7,392.47	0.00	7,392.47	0.00	S/L	5.00
1709	ACCOUNTING & HUMAN RESOURCE S	11/27/01	8,777.00	0.00		0.00	8,777.00	0.00	8,777.00	0.00	S/L	5.00
1789	PANASONIC TOUGHBOOK 45 P 111 NC	6/26/01	8,690.00	0.00		0.00	8,690.00	0.00	8,690.00	0.00	S/L	5.00
1790	SIERRA WIRELESS MP200 CDPD	6/30/01	9,459.95	0.00		0.00	9,459.95	0.00	9,459.95	0.00	S/L	5.00
1791	ENGINEERING COMPUTER SYSTEM	10/31/01	5,492.00	0.00		0.00	5,492.00	0.00	5,492.00	0.00	S/L	5.00
2011	COMPLETE WORKSTATIONS	8/01/02	35,290.60	0.00		0.00	33,526.07	1,764.53	35,290.60	0.00	S/L	5.00
2013	COMPLETE WORK STATIONS	10/18/02	28,142.94	0.00		0.00	25,328.65	2,814.29	28,142.94	0.00	S/L	5.00
2015	CISCO ROUTERS	10/31/02	10,098.00	0.00		0.00	9,088.20	1,009.80	10,098.00	0.00	S/L	5.00
2016	CISCO ROUTERS	10/03/02	9,105.59	0.00		0.00	8,346.80	758.79	9,105.59	0.00	S/L	5.00
2017	NETWORK STORAGE	11/08/02	10,070.00	0.00		0.00	9,063.00	1,007.00	10,070.00	0.00	S/L	5.00
2388	LAN INFRASTRUCTURE (MALONE)	8/21/03	63,359.57	0.00		0.00	46,463.67	12,671.91	59,135.58	4,223.99	S/L	5.00
2391	NETWORK INFRASTRUCTURE EQUIPM	9/30/03	23,295.23	0.00		0.00	16,694.93	4,659.05	21,353.98	1,941.25	S/L	5.00
2392	DP 500-VISUAL/CAPI HARDWARE UPG	12/31/03	9,000.00	0.00		0.00	6,000.00	1,800.00	7,800.00	1,200.00	S/L	5.00
2476	HP LASERJET 5550 COLOR PRINTER	11/03/04	5,737.00	0.00		0.00	2,868.50	1,147.40	4,015.90	1,721.10	S/L	5.00
2491	TOSHIBA A40 LAPTOPS-MGRS & BOAF	5/07/04	21,678.51	0.00		0.00	13,007.10	4,335.70	17,342.80	4,335.71	S/L	5.00
2492	STORAGE AREA NETWORK DRIVES	5/19/04	6,600.00	0.00		0.00	3,850.00	1,320.00	5,170.00	1,430.00	S/L	5.00
2493	BLADE SERVER INFRASTRUCTURE	3/04/05	115,206.03	0.00		0.00	49,922.62	23,041.21	72,963.83	42,242.20	S/L	5.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
2494	STORAGE NETWORK BACKUP SYSTEM	1/25/05	133,431.00	0.00	0.00	60,043.95	26,686.20	86,730.15	46,700.85	S/L	5.00
2592	BLADE SERVER SWITCHES	4/29/05	8,394.00	0.00	0.00	3,357.60	1,678.80	5,036.40	3,357.60	S/L	5.00
3155	Blade Server System Installation	5/02/05	4,602.00	0.00	0.00	1,840.80	920.40	2,761.20	1,840.80	S/L	5.00
3156	Vidar 42"Wide Scanner-Eng/Survey	10/05/05	19,240.88	0.00	0.00	6,092.95	3,848.18	9,941.13	9,299.75	S/L	5.00
3157	Barcode System-Indatatech-Warehou.	1/01/06	31,182.00	0.00	0.00	8,315.20	6,236.40	14,551.60	16,630.40	S/L	5.00
3187	LTO Tape Drive/Library	3/15/06	10,615.44	0.00	0.00	2,476.94	2,123.09	4,600.03	6,015.41	S/L	5.00
1742 Data Proc. Equipment			3,621,315.42	0.00	0.00	3,382,553.61	97,822.75	3,480,376.36	140,939.06		
*Less: Dispositions			2,313,293.31	0.00	0.00	2,313,293.31	0.00	2,313,293.31	0.00		
Net 1742 Data Proc. Equipment			<u>1,308,022.11</u>	<u>0.00</u>	<u>0.00</u>	<u>1,069,260.30</u>	<u>97,822.75</u>	<u>1,167,083.05</u>	<u>140,939.06</u>		

Group: 1743 Scada System

254	Scada System	4/30/96	190,633.75	0.00	0.00	190,633.75	0.00	190,633.75	0.00	S/L	5.00
1024	Scada System	4/30/97	356,854.26	0.00	0.00	356,854.26	0.00	356,854.26	0.00	S/L	5.00
1231	Scada System	12/30/98	6,427.31	0.00	0.00	6,427.31	0.00	6,427.31	0.00	S/L	5.00
1354	Scada System Conversion	4/30/00	53,497.16	0.00	0.00	53,497.16	0.00	53,497.16	0.00	S/L	5.00
1478	Castle Hills Scada System	4/30/01	67,730.61	0.00	0.00	67,730.61	0.00	67,730.61	0.00	S/L	5.00
1479	Scada System	4/30/01	27,073.09	0.00	0.00	27,073.09	0.00	27,073.09	0.00	S/L	5.00
3192	Wild Turkey - Fac 095 - Scada	4/30/06	55,971.04	0.00	0.00	11,194.21	11,194.21	22,388.42	33,582.62	S/L	5.00
1743 Scada System			<u>758,187.22</u>	<u>0.00</u>	<u>0.00</u>	<u>713,410.39</u>	<u>11,194.21</u>	<u>724,604.60</u>	<u>33,582.62</u>		

Group: 1744 Transp. Equip.

543 *	Transportation Equipment	12/31/80	463,624.01	0.00	0.00	463,624.01	0.00	463,624.01	0.00	S/L	3.00
546 *	Transportation Equipment	6/23/89	11,167.00	0.00	0.00	11,167.00	0.00	11,167.00	0.00	S/L	5.00
547 *	Transportation Equipment	9/08/89	10,267.00	0.00	0.00	10,267.00	0.00	10,267.00	0.00	S/L	5.00
548 *	Transportation Equipment	7/25/89	11,787.00	0.00	0.00	11,787.00	0.00	11,787.00	0.00	S/L	5.00
549 *	Transportation Equipment	7/25/89	11,787.00	0.00	0.00	11,787.00	0.00	11,787.00	0.00	S/L	5.00
550 *	Transportation Equipment	8/04/89	13,955.00	0.00	0.00	13,955.00	0.00	13,955.00	0.00	S/L	5.00
551 *	Transportation Equipment	9/20/89	14,920.00	0.00	0.00	14,920.00	0.00	14,920.00	0.00	S/L	5.00
552 *	Transportation Equipment	8/01/89	10,080.00	0.00	0.00	10,080.00	0.00	10,080.00	0.00	S/L	5.00
554 *	Transportation Equipment	11/26/90	15,044.00	0.00	0.00	15,044.00	0.00	15,044.00	0.00	S/L	5.00
557 *	Transportation Equipment	4/30/93	21,819.63	0.00	0.00	21,819.63	0.00	21,819.63	0.00	S/L	5.00
558 *	Transportation Equipment	4/30/94	14,229.00	0.00	0.00	14,229.00	0.00	14,229.00	0.00	S/L	5.00
559 *	Transportation Equipment	4/30/94	13,362.00	0.00	0.00	13,362.00	0.00	13,362.00	0.00	S/L	5.00
560 *	Transportation Equipment	4/30/94	13,362.00	0.00	0.00	13,362.00	0.00	13,362.00	0.00	S/L	5.00
561 *	Transportation Equipment	4/30/94	13,362.00	0.00	0.00	13,362.00	0.00	13,362.00	0.00	S/L	5.00
562 *	Transportation Equipment	4/30/94	13,362.00	0.00	0.00	13,362.00	0.00	13,362.00	0.00	S/L	5.00
563 *	Transportation Equipment	4/30/94	15,423.00	0.00	0.00	15,423.00	0.00	15,423.00	0.00	S/L	5.00
564 *	Transportation Equipment	4/30/94	46,950.90	0.00	0.00	46,950.90	0.00	46,950.90	0.00	S/L	5.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
565 *	Transportation Equipment	4/30/95	16,068.06	0.00		0.00	16,068.06	0.00	16,068.06	0.00	S/L	5.00
567	1981 Ford F700 Bucket#45193	5/17/95	8,500.00	0.00		0.00	8,500.00	0.00	8,500.00	0.00	S/L	5.00
571	1996 Ford Taurus #224271	3/14/96	14,517.00	0.00		0.00	14,517.00	0.00	14,517.00	0.00	S/L	5.00
572	1996 Ford Taurus #224272	3/14/96	14,517.00	0.00		0.00	14,517.00	0.00	14,517.00	0.00	S/L	5.00
573	1996 Ford Taurus #224273	3/14/96	14,517.00	0.00		0.00	14,517.00	0.00	14,517.00	0.00	S/L	5.00
574	1996 Ford Explorer #23414	3/14/96	20,916.00	0.00		0.00	20,916.00	0.00	20,916.00	0.00	S/L	5.00
578	1996 Ford Ranger #38402	3/14/96	15,807.00	0.00		0.00	15,807.00	0.00	15,807.00	0.00	S/L	5.00
579 *	1996 Ford Ranger Pickup #8403	3/14/96	15,807.00	0.00		0.00	15,807.00	0.00	15,807.00	0.00	S/L	5.00
580	1996 Ford Explorer #23415	4/03/96	19,419.75	0.00		0.00	19,419.75	0.00	19,419.75	0.00	S/L	5.00
582 *	Am/Natural Gas Conversion	9/05/96	52,640.46	0.00		0.00	52,640.46	0.00	52,640.46	0.00	S/L	5.00
1033	1996 Ford F150 #42874	7/05/96	19,916.00	0.00		0.00	19,916.00	0.00	19,916.00	0.00	S/L	5.00
1034	1996 Ford F150 #42875	7/05/96	19,916.00	0.00		0.00	19,916.00	0.00	19,916.00	0.00	S/L	5.00
1035 *	1993 GMC Suburban #490	7/23/96	13,203.12	0.00		0.00	13,203.12	0.00	13,203.12	0.00	S/L	5.00
1038	1997 Ford F350 Crew #3559	2/05/97	20,290.00	0.00		0.00	20,290.00	0.00	20,290.00	0.00	S/L	5.00
1039	1997 Ford F350 Crew #3558	2/05/97	20,290.00	0.00		0.00	20,290.00	0.00	20,290.00	0.00	S/L	5.00
1124	1998 Ford F800 Crew #25479	10/13/97	43,062.00	0.00		0.00	43,062.00	0.00	43,062.00	0.00	S/L	5.00
1126	1998 Ford F800 Utility #34593	10/22/97	29,418.00	0.00		0.00	29,418.00	0.00	29,418.00	0.00	S/L	5.00
1127	1997 Ford Ranger #51065	10/14/97	16,549.00	0.00		0.00	16,549.00	0.00	16,549.00	0.00	S/L	5.00
1128	1997 Ford Ranger #52380	10/14/97	16,728.95	0.00		0.00	16,728.95	0.00	16,728.95	0.00	S/L	5.00
1130	Utility Body Serial #117118 U#133	10/31/97	6,141.00	0.00		0.00	6,141.00	0.00	6,141.00	0.00	S/L	5.00
1133	1997 Ford Ranger #51066	8/29/97	14,159.00	0.00		0.00	14,159.00	0.00	14,159.00	0.00	S/L	5.00
1135	1997 Ford Ranger #52383	8/27/97	16,728.95	0.00		0.00	16,728.95	0.00	16,728.95	0.00	S/L	5.00
1136	1997 Ford Ranger #52379	8/27/97	16,549.00	0.00		0.00	16,549.00	0.00	16,549.00	0.00	S/L	5.00
1243	1999 Ford Ranger #85843	4/30/99	12,676.00	0.00		0.00	12,676.00	0.00	12,676.00	0.00	S/L	5.00
1244	1999 Ford F150 #40609	4/30/99	21,626.00	0.00		0.00	21,626.00	0.00	21,626.00	0.00	S/L	5.00
1278 *	Vehicle Conversion to CNG	4/30/99	10,673.27	0.00		0.00	10,673.27	0.00	10,673.27	0.00	S/L	5.00
1356	1991 Volvo 12 Yd Dump #2009	6/29/99	26,750.00	0.00		0.00	26,750.00	0.00	26,750.00	0.00	S/L	5.00
1357	2000 Ford Crew Cab Utility#01349	5/31/99	40,489.00	0.00		0.00	40,489.00	0.00	40,489.00	0.00	S/L	5.00
1358	2000 Ford F750 Dump #01350	5/31/99	32,990.00	0.00		0.00	32,990.00	0.00	32,990.00	0.00	S/L	5.00
1359	2000 Ford F250 Truck #61172	10/31/99	21,856.00	0.00		0.00	21,856.00	0.00	21,856.00	0.00	S/L	5.00
1360	2000 Ford F250 #61171	10/31/99	21,856.00	0.00		0.00	21,856.00	0.00	21,856.00	0.00	S/L	5.00
1361	Utility Body w/Liftgate S123240	2/29/00	5,602.00	0.00		0.00	5,602.00	0.00	5,602.00	0.00	S/L	5.00
1362	Service Body w/Liftgate S61172	4/19/00	5,602.00	0.00		0.00	5,602.00	0.00	5,602.00	0.00	S/L	5.00
1491	2001 Mercury Sable Sedan #503948	10/31/00	20,319.00	0.00		0.00	20,319.00	0.00	20,319.00	0.00	S/L	5.00
1492	2001 Ford Ranger #92663	2/28/01	16,641.00	0.00		0.00	16,641.00	0.00	16,641.00	0.00	S/L	5.00
1493	2001 Ford Ranger #92664	2/28/01	16,641.00	0.00		0.00	16,641.00	0.00	16,641.00	0.00	S/L	5.00
1494	2001 Ford Ranger #92665	2/28/01	16,641.00	0.00		0.00	16,641.00	0.00	16,641.00	0.00	S/L	5.00
1495	2001 Ford F150 PU #53524	2/28/01	16,689.75	0.00		0.00	16,689.75	0.00	16,689.75	0.00	S/L	5.00
1496	2001 Ford F150 PU #53525	2/28/01	16,440.75	0.00		0.00	16,440.75	0.00	16,440.75	0.00	S/L	5.00
1497	2001 Ford F150 PU #53526	2/28/01	16,440.75	0.00		0.00	16,440.75	0.00	16,440.75	0.00	S/L	5.00

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Asset	* Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
1498	2001 Ford F150 PU #53527	2/28/01	22,322.75	0.00		0.00	22,322.75	0.00	22,322.75	0.00	S/L	5.00
1499	2001 Ford F150 PU #53528	2/28/01	19,212.75	0.00		0.00	19,212.75	0.00	19,212.75	0.00	S/L	5.00
1500	2001 Ford F250 #46060	2/28/01	27,532.00	0.00		0.00	27,532.00	0.00	27,532.00	0.00	S/L	5.00
1501	2001 Ford Explorer #39671	2/28/01	21,380.00	0.00		0.00	21,380.00	0.00	21,380.00	0.00	S/L	5.00
1502	2001 Ford Ranger #72403	3/31/01	12,181.00	0.00		0.00	12,181.00	0.00	12,181.00	0.00	S/L	5.00
1503	2001 Ford Ranger #72406	3/31/01	12,181.00	0.00		0.00	12,181.00	0.00	12,181.00	0.00	S/L	5.00
1504	2001 Ford Ranger #72405	3/31/01	12,181.00	0.00		0.00	12,181.00	0.00	12,181.00	0.00	S/L	5.00
1505	2001 Ford Ranger #72404	3/31/01	12,181.00	0.00		0.00	12,181.00	0.00	12,181.00	0.00	S/L	5.00
1506	2001 Ford Super 4x4 #92206	4/30/01	29,329.75	0.00		0.00	29,329.75	0.00	29,329.75	0.00	S/L	5.00
1507	2001 Ford F250 PU#92208	4/30/01	22,093.75	0.00		0.00	22,093.75	0.00	22,093.75	0.00	S/L	5.00
1508	2001 Ford F350 PU#92209	4/30/01	24,364.75	0.00		0.00	24,364.75	0.00	24,364.75	0.00	S/L	5.00
1509	2001 Ford F350 PU#92210	4/30/01	24,364.75	0.00		0.00	24,364.75	0.00	24,364.75	0.00	S/L	5.00
1510	2001 Ford F350 PU#92212	4/30/01	24,364.75	0.00		0.00	24,364.75	0.00	24,364.75	0.00	S/L	5.00
1511	2001 Ford F250 PU#92213	4/30/01	26,613.75	0.00		0.00	26,613.75	0.00	26,613.75	0.00	S/L	5.00
1512	2001 Ford F250 PU#D00938	4/30/01	24,649.75	0.00		0.00	24,649.75	0.00	24,649.75	0.00	S/L	5.00
1513	2001 Ford F250 PU#D00941	4/30/01	22,089.75	0.00		0.00	22,089.75	0.00	22,089.75	0.00	S/L	5.00
1514	2001 Ford F250 PU#D00942	4/30/01	22,089.75	0.00		0.00	22,089.75	0.00	22,089.75	0.00	S/L	5.00
1515	2001 Ford F250 PU#92207	4/30/01	26,428.75	0.00		0.00	26,428.75	0.00	26,428.75	0.00	S/L	5.00
1516	2001 Ford F350 PU#92211	4/30/01	24,364.75	0.00		0.00	24,364.75	0.00	24,364.75	0.00	S/L	5.00
1612	2001 FORD F250 1FDNF20FX1ED0093	5/31/01	22,089.75	0.00		0.00	22,089.75	0.00	22,089.75	0.00	S/L	5.00
1625	2001 FORD F250 1FDNF20F61ED0094	5/31/01	22,089.75	0.00		0.00	22,089.75	0.00	22,089.75	0.00	S/L	5.00
1626	2001 FORD F250 1FDNF2011ED00943	5/31/01	24,364.75	0.00		0.00	24,364.75	0.00	24,364.75	0.00	S/L	5.00
1957	2002 F150 CREW #22510	7/31/02	23,219.75	0.00		0.00	22,058.76	1,160.99	23,219.75	0.00	S/L	5.00
1958	TOM WANAT-QI EXCHANGE	1/30/03	6,016.49	0.00		0.00	5,114.02	902.47	6,016.49	0.00	S/L	5.00
1959	2003 FORD F-250 #35606	3/31/03	25,945.00	0.00		0.00	21,188.42	4,756.58	25,945.00	0.00	S/L	5.00
1960	2003 FORD F-250-35607	3/31/03	25,945.00	0.00		0.00	21,188.42	4,756.58	25,945.00	0.00	S/L	5.00
1961	2003 FORD RANGER-99268	3/31/03	12,800.00	0.00		0.00	10,453.33	2,346.67	12,800.00	0.00	S/L	5.00
1962	2003 FORD RANGER -99272	3/31/03	12,800.00	0.00		0.00	10,453.33	2,346.67	12,800.00	0.00	S/L	5.00
1963	2003 FORD RANGER -99269	3/31/03	12,800.00	0.00		0.00	10,453.33	2,346.67	12,800.00	0.00	S/L	5.00
1964	2003 FORD RANGER-99271	3/31/03	12,800.00	0.00		0.00	10,453.33	2,346.67	12,800.00	0.00	S/L	5.00
1965	2003 FORD RANGER-99270	3/31/03	12,800.00	0.00		0.00	10,453.33	2,346.67	12,800.00	0.00	S/L	5.00
1966	2003 FORD F-250-35608	3/31/03	21,580.00	0.00		0.00	17,623.67	3,956.33	21,580.00	0.00	S/L	5.00
1967	2003 FORD F-250 -35605	3/31/03	24,140.00	0.00		0.00	19,714.33	4,425.67	24,140.00	0.00	S/L	5.00
1968	2003 FORD F-250 -35604	3/31/03	20,765.00	0.00		0.00	16,958.08	3,806.92	20,765.00	0.00	S/L	5.00
1969	2003 FORD F-250 -35603	3/31/03	20,765.00	0.00		0.00	16,958.08	3,806.92	20,765.00	0.00	S/L	5.00
1970	2003 FORD F-350-35610	3/31/03	24,600.00	0.00		0.00	20,090.00	4,510.00	24,600.00	0.00	S/L	5.00
1971	2003 FORD F-250 -35601	3/31/03	20,765.00	0.00		0.00	16,958.08	3,806.92	20,765.00	0.00	S/L	5.00
1972	2003 FORD F-250 -35602	3/31/03	20,765.00	0.00		0.00	16,958.08	3,806.92	20,765.00	0.00	S/L	5.00
1973	2003 FORD F-350-35609	3/31/03	24,600.00	0.00		0.00	20,090.00	4,510.00	24,600.00	0.00	S/L	5.00
1974	2003 FORD F-450-35611	3/31/03	28,747.00	0.00		0.00	23,476.72	5,270.28	28,747.00	0.00	S/L	5.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
1975	2003 FORD F-150 #54079	3/14/03	21,425.00	0.00	0.00	17,854.17	3,570.83	21,425.00	0.00	S/L	5.00
1976	2003 FORD F-150 #54080	3/21/03	22,875.00	0.00	0.00	18,681.25	4,193.75	22,875.00	0.00	S/L	5.00
1977	2003 FORD F-150 #54084	3/21/03	21,425.00	0.00	0.00	17,497.08	3,927.92	21,425.00	0.00	S/L	5.00
1978	2003 FORD F-150 #54082	4/09/03	24,195.00	0.00	0.00	19,759.25	4,435.75	24,195.00	0.00	S/L	5.00
1979	2003 FORD F-450 #35612	4/09/03	25,502.75	0.00	0.00	20,827.25	4,675.50	25,502.75	0.00	S/L	5.00
1980	2003 FORD F-150 #54081	4/30/03	21,425.00	0.00	0.00	17,140.00	4,285.00	21,425.00	0.00	S/L	5.00
2265	2001 GMC 3500 #183985	5/01/02	43,834.16	0.00	0.00	43,834.16	0.00	43,834.16	0.00	S/L	5.00
2266	2002 Dodge Durango #142422	5/01/02	31,431.62	0.00	0.00	31,431.62	0.00	31,431.62	0.00	S/L	5.00
2396	2003 FORD F-150 2FTPX18Z13CA5408	5/31/03	26,580.00	0.00	0.00	20,821.00	5,316.00	26,137.00	443.00	S/L	5.00
2399	2003 TOYOTA TACOMA-5TENL42N33Z	10/31/03	12,524.00	0.00	0.00	8,766.80	2,504.80	11,271.60	1,252.40	S/L	5.00
2400	RKI UTILITY BODY, MOD U98-SW, UNIF	11/30/03	6,035.00	0.00	0.00	4,123.92	1,207.00	5,330.92	704.08	S/L	5.00
2401	2004 FORD F-750, DUMP 3FRXF75F74	11/30/03	40,027.50	0.00	0.00	27,352.13	8,005.50	35,357.63	4,669.87	S/L	5.00
2402	2004 FORD F-750, DUMP 3FRXF75F94	11/30/03	40,027.50	0.00	0.00	27,352.13	8,005.50	35,357.63	4,669.87	S/L	5.00
2403	2004 TOYOTA TUNDRA-5TBJN321X4S4	11/30/03	15,466.00	0.00	0.00	10,568.43	3,093.20	13,661.63	1,804.37	S/L	5.00
2404	2004 TOYOTA TACOMA 5TENL42N03Z	11/30/03	11,850.50	0.00	0.00	8,097.84	2,370.10	10,467.94	1,382.56	S/L	5.00
2405	2004 TOYOTA TACOMA-5TENL42NXZ2	11/30/03	11,850.50	0.00	0.00	8,097.84	2,370.10	10,467.94	1,382.56	S/L	5.00
2406	RKI UTILITY BODY MOD.E84DW94	12/31/03	12,165.00	0.00	0.00	8,110.00	2,433.00	10,543.00	1,622.00	S/L	5.00
2407	2004 DODGE DAKOTA-1D7HG32K24S6	1/31/04	25,413.57	0.00	0.00	16,518.81	5,082.71	21,601.52	3,812.05	S/L	5.00
2408	2004 DODGE DAKOTA;1D7GL32K24S6	1/31/04	22,325.51	0.00	0.00	14,511.58	4,465.10	18,976.68	3,348.83	S/L	5.00
2409	2004 DODGE DAKOTA;1DGL32K04S61	1/31/04	22,325.51	0.00	0.00	14,511.58	4,465.10	18,976.68	3,348.83	S/L	5.00
2410	2003 DODGE DAKOTA;1D7HL12X63S3	1/31/04	22,645.32	0.00	0.00	14,719.45	4,529.06	19,248.51	3,396.81	S/L	5.00
2411	UNIT#14318,UTILITY BODY,WELDING	4/30/04	23,150.00	0.00	0.00	13,890.00	4,630.00	18,520.00	4,630.00	S/L	5.00
2443	2002 Ford F150-1FTRW07152KA8448	11/02/01	23,405.68	0.00	0.00	23,405.68	0.00	23,405.68	0.00	S/L	5.00
2444	2002 Ford F150-1FTRW07152KA8448	10/31/01	23,405.68	0.00	0.00	23,405.68	0.00	23,405.68	0.00	S/L	5.00
2447	2002 Jeep-1J4GX48S12C245795	5/24/02	23,691.42	0.00	0.00	23,296.55	394.87	23,691.42	0.00	S/L	5.00
2475	2004 GMC YUKON-3GKEC16Z04G2894	7/09/04	49,149.05	0.00	0.00	27,851.13	9,829.81	37,680.94	11,468.11	S/L	5.00
3158	2006 Ford Ranger-17165	2/06/06	12,540.00	0.00	0.00	3,135.00	2,508.00	5,643.00	6,897.00	S/L	5.00
3159	2006 Ford Ranger-17164	2/06/06	12,540.00	0.00	0.00	3,135.00	2,508.00	5,643.00	6,897.00	S/L	5.00
3160	2006 Ford Ranger-17163	2/06/06	12,540.00	0.00	0.00	3,135.00	2,508.00	5,643.00	6,897.00	S/L	5.00
3161	2006 F750 Dump-307301	2/06/06	46,617.00	0.00	0.00	11,654.25	9,323.40	20,977.65	25,639.35	S/L	5.00
3162	2006 F750 Dump-307303	2/06/06	46,617.00	0.00	0.00	11,654.25	9,323.40	20,977.65	25,639.35	S/L	5.00
3163	2006 F750 Dump-307302	2/06/06	46,617.00	0.00	0.00	11,654.25	9,323.40	20,977.65	25,639.35	S/L	5.00
3164	2006 F750 Utility-307304	2/06/06	78,013.00	0.00	0.00	19,503.25	15,602.60	35,105.85	42,907.15	S/L	5.00
3165	2006 F750 Utility-307305	2/06/06	78,013.00	0.00	0.00	19,503.25	15,602.60	35,105.85	42,907.15	S/L	5.00
3174	2006 Ford 750 Crew Cab #307306	3/31/06	54,553.00	0.00	0.00	11,819.82	10,910.60	22,730.42	31,822.58	S/L	5.00
3175	2006 Ford 350 Flatbed #35226	3/31/06	27,850.00	0.00	0.00	6,034.17	5,570.00	11,604.17	16,245.83	S/L	5.00
3176	2006 Ford 350 Flatbed #35225	3/31/06	27,850.00	0.00	0.00	6,034.17	5,570.00	11,604.17	16,245.83	S/L	5.00
3177	2006 Ford 250 Lift #35224	3/31/06	30,130.00	0.00	0.00	6,528.17	6,026.00	12,554.17	17,575.83	S/L	5.00
3178	2006 Ford 250 Lift #35223	3/31/06	30,130.00	0.00	0.00	6,528.17	6,026.00	12,554.17	17,575.83	S/L	5.00
3179	2006 Ford 350 Crew #42393	3/31/06	33,368.00	0.00	0.00	7,229.73	6,673.60	13,903.33	19,464.67	S/L	5.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
3180	2006 Ford 350 Crew #42394	3/31/06	33,368.00	0.00		0.00	7,229.73	6,673.60	13,903.33	19,464.67	S/L	5.00
3181	2006 Ford 350 Crew #24648	3/31/06	33,368.00	0.00		0.00	7,229.73	6,673.60	13,903.33	19,464.67	S/L	5.00
3324	F-150 Supercab-#1FTRX12W06FA1056	7/25/06	20,000.00	0.00		0.00	3,000.00	4,000.00	7,000.00	13,000.00	S/L	5.00
3325	2007 Ford Ranger-#1FTYR10D07PA188	8/17/06	11,924.00	0.00		0.00	1,589.87	2,384.80	3,974.67	7,949.33	S/L	5.00
3326	2007 Ford Ranger-#1FTYR10D17PA188	8/17/06	11,924.00	0.00		0.00	1,589.87	2,384.80	3,974.67	7,949.33	S/L	5.00
3327	2007 F-250 CREW CAB-#1FTSW21P47	11/02/06	28,991.00	0.00		0.00	2,899.10	5,798.20	8,697.30	20,293.70	S/L	5.00
3328	2007 F-250 CREW CAB-#1FTSW21P67	11/02/06	28,991.00	0.00		0.00	2,899.10	5,798.20	8,697.30	20,293.70	S/L	5.00
3329	2007 F-150 REG CAB-#1FTRF122X7KA8	10/03/06	13,441.00	0.00		0.00	1,568.12	2,688.20	4,256.32	9,184.68	S/L	5.00
3330	2007 F-150 REG CAB-#1FTRF12217NA	10/03/06	13,441.00	0.00		0.00	1,568.12	2,688.20	4,256.32	9,184.68	S/L	5.00
3331	2007 F-150 REG CAB-#1FTRF12267KB8	12/11/06	13,441.00	0.00		0.00	1,120.08	2,688.20	3,808.28	9,632.72	S/L	5.00
3332	2006 E350-Cutaway Van-#1FDSE35P71	12/11/06	32,995.00	0.00		0.00	2,749.58	6,599.00	9,348.58	23,646.42	S/L	5.00
3333	2007 F-150 REG CAB-#1FTRX14W37N1	1/10/07	19,318.00	0.00		0.00	1,287.87	3,863.60	5,151.47	14,166.53	S/L	5.00
3334	2007 F-150 REG CAB-#1FTRX14W57N1	1/10/07	19,318.00	0.00		0.00	1,287.87	3,863.60	5,151.47	14,166.53	S/L	5.00
3335	2007 FORD RANGER-#1FTYR10U27PA1	1/12/07	10,496.00	0.00		0.00	699.73	2,099.20	2,798.93	7,697.07	S/L	5.00
3336	2007 FORD RANGER-#1FTYR10U47PA1	1/12/07	10,496.00	0.00		0.00	699.73	2,099.20	2,798.93	7,697.07	S/L	5.00
3337	2007 FORD RANGER-#1FTYR10U07PA1	1/12/07	10,496.00	0.00		0.00	699.73	2,099.20	2,798.93	7,697.07	S/L	5.00
3338	2007 F-750 TANDEM TRK-#3FRXF75H8	3/23/07	78,493.00	0.00		0.00	1,308.22	15,698.60	17,006.82	61,486.18	S/L	5.00
3339	2007 STERLING TRK LT9500-#2FZHAZI	3/27/07	97,655.00	0.00		0.00	1,627.58	19,531.00	21,158.58	76,496.42	S/L	5.00
3340	2007 F-750-#3FRXF75H37V505457	3/23/07	78,493.00	0.00		0.00	1,308.22	15,698.60	17,006.82	61,486.18	S/L	5.00
3472	2008 Ford F250 Truck 67449	7/01/07	24,740.04	0.00	c	0.00	0.00	4,123.34	4,123.34	20,616.70	S/L	5.00
3473	2008 Ford F250 Truck 67450	9/01/07	32,832.00	0.00	c	0.00	0.00	4,377.60	4,377.60	28,454.40	S/L	5.00
3474	2008 Ford F250 Truck 67451	9/01/07	32,832.00	0.00	c	0.00	0.00	4,377.60	4,377.60	28,454.40	S/L	5.00
3475	2007 Ford F750 Truck 521595	7/01/07	62,133.00	0.00	c	0.00	0.00	10,355.50	10,355.50	51,777.50	S/L	5.00
3476	2008 Ford F750 Truck 574426	7/01/07	62,133.00	0.00	c	0.00	0.00	10,355.50	10,355.50	51,777.50	S/L	5.00
1744 Transp. Equip.			4,253,266.90	0.00	c	0.00	2,901,544.72	409,395.47	3,310,940.19	942,326.71		
*Less: Dispositions			822,893.45	0.00		0.00	822,893.45	0.00	822,893.45	0.00		
Net 1744 Transp. Equip.			3,430,373.45	0.00	c	0.00	2,078,651.27	409,395.47	2,488,046.74	942,326.71		

Group: 1745 Data Proc. Software

1111 *	Data Processing Software	4/30/98	25,019.38	0.00		0.00	25,019.38	0.00	25,019.38	0.00	S/L	5.00
1120	Payroll System Abra	4/30/98	29,263.61	0.00		0.00	29,263.61	0.00	29,263.61	0.00	S/L	5.00
1121 *	Data Processing System Developmen	4/30/98	47,109.42	0.00		0.00	47,109.42	0.00	47,109.42	0.00	S/L	5.00
1230 *	Data Processing System Developmen	4/30/99	27,178.00	0.00		0.00	27,178.00	0.00	27,178.00	0.00	S/L	5.00
1232 *	Data Processing Software	4/30/99	189,000.17	0.00		0.00	189,000.17	0.00	189,000.17	0.00	S/L	5.00
1237	Payroll System Abra Implementatio	6/30/98	5,203.00	0.00		0.00	5,203.00	0.00	5,203.00	0.00	S/L	5.00
1363 *	KickStart AR Software	1/25/00	100,000.00	0.00		0.00	100,000.00	0.00	100,000.00	0.00	S/L	5.00
1364 *	Data Processing Software	4/30/00	29,989.21	0.00		0.00	29,989.21	0.00	29,989.21	0.00	S/L	5.00
1480 *	Data Processing Software	4/30/01	8,691.00	0.00		0.00	8,691.00	0.00	8,691.00	0.00	S/L	5.00
1613	SUTRO LEASE INV #1	8/31/01	160,325.00	0.00		0.00	160,325.00	0.00	160,325.00	0.00	S/L	5.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
1614	SUTOR LEASE INV #3	8/31/01	247,075.00	0.00		0.00	247,075.00	0.00	247,075.00	0.00	S/L	5.00
1728	DOCUMENT MGMT SYSTEM PROJECT	7/31/01	7,500.00	0.00		0.00	7,500.00	0.00	7,500.00	0.00	S/L	5.00
1730	AUTOCAD 2002 FULL SYSTEM	9/30/01	5,630.00	0.00		0.00	5,630.00	0.00	5,630.00	0.00	S/L	5.00
1733	DOCUMENT MGMT SYSTEM PROJECT	2/28/02	7,500.00	0.00		0.00	7,500.00	0.00	7,500.00	0.00	S/L	5.00
1801	OIT SOFTWARE MODULES	10/23/01	79,025.00	0.00		0.00	79,025.00	0.00	79,025.00	0.00	S/L	5.00
1804	BILLING SYSTEM APR 02	4/30/02	292,365.01	0.00		0.00	292,365.01	0.00	292,365.01	0.00	S/L	5.00
1806	OIT SOFTWARE PROJECT DEVELPMT	4/30/02	7,500.00	0.00		0.00	7,500.00	0.00	7,500.00	0.00	S/L	5.00
1807	IMS WATER MODULE LICENSES	4/30/02	18,000.00	0.00		0.00	18,000.00	0.00	18,000.00	0.00	S/L	5.00
1829	Kronos Time Keeper Software	10/26/01	19,275.00	0.00		0.00	19,275.00	0.00	19,275.00	0.00	S/L	5.00
2022	MACOLA UPGRADE	5/13/02	7,908.75	0.00		0.00	7,908.75	0.00	7,908.75	0.00	S/L	5.00
2026	HANSEN SOFTWARE LICENSE	9/18/02	9,000.00	0.00		0.00	8,250.00	750.00	9,000.00	0.00	S/L	5.00
2055	KRONOS TIME KEEPER SOFTWARE	5/08/02	19,318.13	0.00		0.00	19,318.13	0.00	19,318.13	0.00	S/L	5.00
3341	BENTLEY WATER MODELING SOFTWA	1/26/07	26,679.97	0.00		0.00	1,334.00	5,335.99	6,669.99	20,009.98	S/L	5.00
1745 Data Proc. Software			1,368,555.65	0.00	c	0.00	1,342,459.68	6,085.99	1,348,545.67	20,009.98		
*Less: Dispositions			426,987.18	0.00		0.00	426,987.18	0.00	426,987.18	0.00		
Net 1745 Data Proc. Software			941,568.47	0.00	c	0.00	915,472.50	6,085.99	921,558.49	20,009.98		

Group: 1746 Tools & Small Equip.

345 *	Tool & Small Equipment	4/30/86	30,280.86	0.00		0.00	30,280.86	0.00	30,280.86	0.00	S/L	4.00
346 *	Tool & Small Equipment	4/30/87	30,444.66	0.00		0.00	30,444.66	0.00	30,444.66	0.00	S/L	4.00
347 *	Tool & Small Equipment	4/30/88	26,855.69	0.00		0.00	26,855.69	0.00	26,855.69	0.00	S/L	4.00
348 *	Tool & Small Equipment	4/30/89	14,572.21	0.00		0.00	14,572.21	0.00	14,572.21	0.00	S/L	4.00
349 *	Tool & Small Equipment	7/25/89	8,804.50	0.00		0.00	8,804.50	0.00	8,804.50	0.00	S/L	4.00
367 *	Tool & Small Equipment	4/30/93	5,342.83	0.00		0.00	5,342.83	0.00	5,342.83	0.00	S/L	4.00
368 *	Tool & Small Equipment	4/30/94	7,230.91	0.00		0.00	7,230.91	0.00	7,230.91	0.00	S/L	4.00
369 *	Tool & Small Equipment	4/30/95	18,641.67	0.00		0.00	18,641.67	0.00	18,641.67	0.00	S/L	4.00
370 *	Tool & Small Equipment	4/30/96	53,823.81	0.00		0.00	53,823.81	0.00	53,823.81	0.00	S/L	4.00
1026 *	Tool & Small Equipment	4/30/97	78,966.05	0.00		0.00	78,966.05	0.00	78,966.05	0.00	S/L	4.00
1116 *	Tool & Small Equipment	4/30/98	129,851.70	0.00		0.00	129,851.70	0.00	129,851.70	0.00	S/L	4.00
1252 *	Tool & Small Equipment	4/30/99	16,985.57	0.00		0.00	16,985.57	0.00	16,985.57	0.00	S/L	5.00
1365 *	Tools & Small Equipment	4/30/00	6,347.49	0.00		0.00	6,347.49	0.00	6,347.49	0.00	S/L	5.00
1758	PERMALOG LEAK NOISE LOGGERS	7/30/01	19,125.00	0.00		0.00	19,125.00	0.00	19,125.00	0.00	S/L	5.00
2415	MAGNUM NIGHTBUSTER: PORT LIGHT	2/29/04	6,666.00	0.00		0.00	4,275.04	1,333.20	5,608.24	1,057.76	S/L	5.00
3166	Ice Machine-Dual Cornelius Cuber-w/l	8/08/05	16,236.00	0.00		0.00	5,682.60	3,247.20	8,929.80	7,306.20	S/L	5.00
3342	Leak Detction Unit-04060722,090671:	11/10/06	53,460.00	0.00		0.00	5,346.00	10,692.00	16,038.00	37,422.00	S/L	5.00
1746 Tools & Small Equip.			523,634.95	0.00	c	0.00	462,576.59	15,272.40	477,848.99	45,785.96		
*Less: Dispositions			428,147.95	0.00		0.00	428,147.95	0.00	428,147.95	0.00		
Net 1746 Tools & Small Equip.			95,487.00	0.00	c	0.00	34,428.64	15,272.40	49,701.04	45,785.96		

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 1747 Security Systems											
1027	Security Systems	4/30/97	214,803.67	0.00	0.00	214,803.67	0.00	214,803.67	0.00	S/L	10.00
2474	SURVEILLANCE SYSTEM-FAC016	11/08/04	49,116.23	0.00	0.00	12,279.05	4,911.62	17,190.67	31,925.56	S/L	10.00
1747 Security Systems			263,919.90	0.00 c	0.00	227,082.72	4,911.62	231,994.34	31,925.56		
Group: 1748 Small Power Tools											
424	Small Power Tools	4/30/81	10,487.86	0.00	0.00	10,487.86	0.00	10,487.86	0.00	S/L	4.00
426	Small Power Tools	4/03/84	13,367.75	0.00	0.00	13,367.75	0.00	13,367.75	0.00	S/L	4.00
430	Small Power Tools	4/03/89	20,103.97	0.00	0.00	20,103.97	0.00	20,103.97	0.00	S/L	4.00
437	Small Power Tools	4/30/94	14,779.18	0.00	0.00	14,779.18	0.00	14,779.18	0.00	S/L	4.00
440	Small Power Tools	4/30/95	9,521.00	0.00	0.00	9,521.00	0.00	9,521.00	0.00	S/L	4.00
441	Small Power Tools	4/30/96	8,523.51	0.00	0.00	8,523.51	0.00	8,523.51	0.00	S/L	4.00
1748 Small Power Tools			76,783.27	0.00 c	0.00	76,783.27	0.00	76,783.27	0.00		
Group: 1749 Landscaping Equip.											
1483 *	TigerCub 48" Commercial Mower	6/28/00	5,724.00	0.00	0.00	5,724.00	0.00	5,724.00	0.00	S/L	10.00
1734	LANDSCAPING EQUIP	7/24/01	19,500.00	0.00	0.00	15,843.75	1,950.00	17,793.75	1,706.25	S/L	10.00
2478	MAHINDRA TRACTOR W/MOWER	3/30/05	17,300.00	0.00	0.00	3,604.17	1,730.00	5,334.17	11,965.83	S/L	10.00
3167	Mowers-Scag 48"deck-3	1/19/06	18,477.00	0.00	0.00	2,309.63	1,847.70	4,157.33	14,319.67	S/L	10.00
1749 Landscaping Equip.			61,001.00	0.00 c	0.00	27,481.55	5,527.70	33,009.25	27,991.75		
*Less: Dispositions			5,724.00	0.00	0.00	5,724.00	0.00	5,724.00	0.00		
Net 1749 Landscaping Equip.			55,277.00	0.00 c	0.00	21,757.55	5,527.70	27,285.25	27,991.75		
Group: 1750 Construction Equip.											
648 *	Construction Equipment	5/01/71	6,080.00	0.00	0.00	6,080.00	0.00	6,080.00	0.00	S/L	5.00
649 *	Construction Equipment	5/01/71	11,794.00	0.00	0.00	11,794.00	0.00	11,794.00	0.00	S/L	5.00
650 *	Construction Equipment	5/01/71	23,508.35	0.00	0.00	23,508.35	0.00	23,508.35	0.00	S/L	6.00
651 *	Construction Equipment	4/30/75	14,316.35	0.00	0.00	14,316.35	0.00	14,316.35	0.00	S/L	6.00
652 *	Construction Equipment	5/01/71	8,667.45	0.00	0.00	8,667.45	0.00	8,667.45	0.00	S/L	5.00
655 *	Construction Equipment	4/30/73	11,102.00	0.00	0.00	11,102.00	0.00	11,102.00	0.00	S/L	6.00
661 *	Construction Equipment	4/08/77	5,221.00	0.00	0.00	5,221.00	0.00	5,221.00	0.00	S/L	5.00
664 *	Construction Equipment	4/30/81	52,711.47	0.00	0.00	52,711.47	0.00	52,711.47	0.00	S/L	5.00
668 *	Construction Equipment	4/30/79	31,870.51	0.00	0.00	31,870.51	0.00	31,870.51	0.00	S/L	5.00
670 *	Construction Equipment	4/30/81	5,056.55	0.00	0.00	5,056.55	0.00	5,056.55	0.00	S/L	5.00
672 *	Construction Equipment	4/30/81	6,670.00	0.00	0.00	6,670.00	0.00	6,670.00	0.00	S/L	5.00

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673 *	Construction Equipment	4/30/81	52,998.20	0.00	0.00	52,998.20	0.00	52,998.20	0.00	S/L	5.00
675 *	Construction Equipment	4/30/82	5,941.67	0.00	0.00	5,941.67	0.00	5,941.67	0.00	S/L	5.00
676 *	Construction Equipment	4/30/82	5,941.66	0.00	0.00	5,941.66	0.00	5,941.66	0.00	S/L	5.00
684 *	Construction Equipment	4/30/85	11,192.70	0.00	0.00	11,192.70	0.00	11,192.70	0.00	S/L	5.00
688 *	Construction Equipment	4/30/86	16,875.10	0.00	0.00	16,875.10	0.00	16,875.10	0.00	S/L	5.00
690 *	Construction Equipment	4/30/86	50,212.45	0.00	0.00	50,212.45	0.00	50,212.45	0.00	S/L	5.00
691 *	Construction Equipment	4/30/87	32,200.00	0.00	0.00	32,200.00	0.00	32,200.00	0.00	S/L	5.00
692 *	Construction Equipment	4/30/87	17,825.00	0.00	0.00	17,825.00	0.00	17,825.00	0.00	S/L	5.00
696 *	Construction Equipment	4/30/87	32,200.00	0.00	0.00	32,200.00	0.00	32,200.00	0.00	S/L	5.00
699 *	Construction Equipment	4/30/87	23,083.95	0.00	0.00	23,083.95	0.00	23,083.95	0.00	S/L	5.00
702 *	Construction Equipment	4/30/88	37,952.94	0.00	0.00	37,952.94	0.00	37,952.94	0.00	S/L	5.00
703 *	Construction Equipment	4/30/88	33,600.00	0.00	0.00	33,600.00	0.00	33,600.00	0.00	S/L	5.00
706 *	Construction Equipment	4/30/88	13,670.00	0.00	0.00	13,670.00	0.00	13,670.00	0.00	S/L	3.00
708 *	Construction Equipment	4/30/88	29,611.00	0.00	0.00	29,611.00	0.00	29,611.00	0.00	S/L	5.00
710 *	Construction Equipment	4/30/88	33,868.00	0.00	0.00	33,868.00	0.00	33,868.00	0.00	S/L	5.00
713 *	Construction Equipment	4/30/88	27,600.00	0.00	0.00	27,600.00	0.00	27,600.00	0.00	S/L	5.00
715 *	Construction Equipment	4/30/89	49,205.43	0.00	0.00	49,205.43	0.00	49,205.43	0.00	S/L	5.00
719 *	Construction Equipment	4/30/89	62,224.00	0.00	0.00	62,224.00	0.00	62,224.00	0.00	S/L	5.00
721 *	Construction Equipment	5/19/89	47,171.00	0.00	0.00	47,171.00	0.00	47,171.00	0.00	S/L	5.00
723 *	Construction Equipment	5/31/90	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	4.00
724 *	Construction Equipment	9/30/90	25,112.00	0.00	0.00	25,112.00	0.00	25,112.00	0.00	S/L	4.00
726 *	Construction Equipment	4/30/94	23,910.24	0.00	0.00	23,910.24	0.00	23,910.24	0.00	S/L	4.00
727 *	Construction Equipment	4/30/94	76,828.75	0.00	0.00	76,828.75	0.00	76,828.75	0.00	S/L	4.00
728 *	Construction Equipment	4/30/95	425,405.90	0.00	0.00	425,405.90	0.00	425,405.90	0.00	S/L	4.00
729	Trench Shield Rnd 812R4 #95-8101	8/01/95	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	4.00
730	Shoring Shield SS 6x6 50-HEB	11/17/95	16,013.49	0.00	0.00	16,013.49	0.00	16,013.49	0.00	S/L	4.00
731	Shoring Shield SS 5x5 50-HEB	11/17/95	14,129.49	0.00	0.00	14,129.49	0.00	14,129.49	0.00	S/L	4.00
734	1995 Ford F800 Util #63496	6/23/95	31,209.00	0.00	0.00	31,209.00	0.00	31,209.00	0.00	S/L	4.00
735	1996 Ford F250 Truck #28837	3/14/96	15,416.00	0.00	0.00	15,416.00	0.00	15,416.00	0.00	S/L	4.00
736	1985 Ford F600 Truck #29579	9/06/95	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	0.00	S/L	4.00
737	Kent Hydraulic Hammer Model KHB8C	9/28/95	17,345.00	0.00	0.00	17,345.00	0.00	17,345.00	0.00	S/L	4.00
738	1996 Ford LNT9000 #17193	1/08/96	54,410.00	0.00	0.00	54,410.00	0.00	54,410.00	0.00	S/L	4.00
739	1996 Ford F800 Dump #29606	3/14/96	31,406.00	0.00	0.00	31,406.00	0.00	31,406.00	0.00	S/L	4.00
740 *	1996 Ford F800 Truck #9752	3/14/96	31,406.00	0.00	0.00	31,406.00	0.00	31,406.00	0.00	S/L	4.00
741	1996 Ford F800 Utility #29438	3/14/96	30,906.00	0.00	0.00	30,906.00	0.00	30,906.00	0.00	S/L	4.00
742	1996 Ford F800 Utility #29753	3/14/96	30,906.00	0.00	0.00	30,906.00	0.00	30,906.00	0.00	S/L	4.00
743	1996 Ford F800 Dump #29755	3/14/96	32,920.00	0.00	0.00	32,920.00	0.00	32,920.00	0.00	S/L	4.00
744	1996 Ford F800 Dump #29754	3/14/96	32,920.00	0.00	0.00	32,920.00	0.00	32,920.00	0.00	S/L	4.00
745	1996 Ford LT8000 Crane Truck#27655	3/14/96	50,898.00	0.00	0.00	50,898.00	0.00	50,898.00	0.00	S/L	4.00
746	1996 Ford F700 Util.Truck#29607	3/14/96	20,515.00	0.00	0.00	20,515.00	0.00	20,515.00	0.00	S/L	4.00

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747	1996 TB50 Fontaine Trailer #4805	1/19/96	27,437.25	0.00	0.00	27,437.25	0.00	27,437.25	0.00	S/L	4.00
748	Interstate Trailer 24DT #20010	3/14/96	10,895.00	0.00	0.00	10,895.00	0.00	10,895.00	0.00	S/L	4.00
749	Interstate Trailer 24DT #20009	3/14/96	10,895.00	0.00	0.00	10,895.00	0.00	10,895.00	0.00	S/L	4.00
750	Interstate Trailer 24DT #20008	3/14/96	10,895.00	0.00	0.00	10,895.00	0.00	10,895.00	0.00	S/L	4.00
751	Interstate Trailer 24DT #20007	3/14/96	10,895.00	0.00	0.00	10,895.00	0.00	10,895.00	0.00	S/L	4.00
754 *	1995 Ford Maint Service #352128	10/27/95	55,473.00	0.00	0.00	55,473.00	0.00	55,473.00	0.00	S/L	10.00
760	Telescopic Field Crane Iowa 29481	4/30/96	48,000.00	0.00	0.00	48,000.00	0.00	48,000.00	0.00	S/L	10.00
762	1984 Ford LN9000 Serv Truck #9142	4/25/96	31,500.00	0.00	0.00	31,500.00	0.00	31,500.00	0.00	S/L	4.00
764	Case 590SL Loader Backhoe #9369	3/14/96	65,288.00	0.00	0.00	65,288.00	0.00	65,288.00	0.00	S/L	10.00
765	Case 1845C Uniloader w/Attch #288	3/27/96	20,493.00	0.00	0.00	20,493.00	0.00	20,493.00	0.00	S/L	10.00
766	Vermeer D7X11 Boring Machine #157	2/07/96	72,533.00	0.00	0.00	72,533.00	0.00	72,533.00	0.00	S/L	10.00
1045	Case Loader Model 1845C #10190	6/05/96	15,900.00	0.00	0.00	15,900.00	0.00	15,900.00	0.00	S/L	5.00
1046	Model 33HA Z-Boom Lift #71083	3/25/96	9,800.00	0.00	0.00	9,800.00	0.00	9,800.00	0.00	S/L	5.00
1047	Dump Truck Body Vin#29606 Body504	5/20/96	6,850.00	0.00	0.00	6,850.00	0.00	6,850.00	0.00	S/L	5.00
1048	Dump Truck Body Vin#29752 Body504	5/20/96	6,850.00	0.00	0.00	6,850.00	0.00	6,850.00	0.00	S/L	5.00
1049	1981 Link Belt HSP8022 Crane #151	6/15/96	75,081.00	0.00	0.00	75,081.00	0.00	75,081.00	0.00	S/L	10.00
1055	Potable Water Tank Trailer Cleane	6/07/96	5,670.00	0.00	0.00	5,670.00	0.00	5,670.00	0.00	S/L	5.00
1056	1996 Ford F350 Truck #42867	6/13/96	22,675.50	0.00	0.00	22,675.50	0.00	22,675.50	0.00	S/L	5.00
1057	1996 Ford F350 Truck #42866	6/13/96	22,675.50	0.00	0.00	22,675.50	0.00	22,675.50	0.00	S/L	5.00
1059	1984 International S2200 #34160	7/05/96	11,000.00	0.00	0.00	11,000.00	0.00	11,000.00	0.00	S/L	5.00
1061	Simon TC2800 Telescopic Crane	5/31/96	49,782.00	0.00	0.00	49,782.00	0.00	49,782.00	0.00	S/L	10.00
1062	Reading Service Bodies U98ASW 2 E	7/02/96	5,700.00	0.00	0.00	5,700.00	0.00	5,700.00	0.00	S/L	5.00
1066	Dump Body Truck Vin#29754	9/10/96	6,850.00	0.00	0.00	6,850.00	0.00	6,850.00	0.00	S/L	5.00
1067	Dump Truck Body V#29755	9/17/96	6,850.00	0.00	0.00	6,850.00	0.00	6,850.00	0.00	S/L	5.00
1075	4501K Chain 32 Cutter Base w/BLK	11/13/96	25,443.50	0.00	0.00	25,443.50	0.00	25,443.50	0.00	S/L	10.00
1076	Reading Service Body PB74 #39095	9/06/96	27,023.00	0.00	0.00	27,023.00	0.00	27,023.00	0.00	S/L	5.00
1077	Hydraulic Tool Circuits	12/18/96	11,387.00	0.00	0.00	11,387.00	0.00	11,387.00	0.00	S/L	5.00
1081	Reading Service Body PD74HD #9096	10/31/96	27,023.00	0.00	0.00	27,023.00	0.00	27,023.00	0.00	S/L	5.00
1142	Caterpillar 120H VHP Ser#4MK00307	7/23/97	124,743.00	0.00	0.00	121,624.43	3,118.57	124,743.00	0.00	S/L	10.00
1143	Case 1845C Uniloader JAF0192884	1/31/96	20,493.00	0.00	0.00	20,493.00	0.00	20,493.00	0.00	S/L	10.00
1144	93 Ingersoll Rand 54 Drum Roller	9/05/97	28,800.00	0.00	0.00	27,840.00	960.00	28,800.00	0.00	S/L	10.00
1145	Tanker Truck 4800 Gal Ser#9787735	7/31/97	11,500.00	0.00	0.00	11,500.00	0.00	11,500.00	0.00	S/L	5.00
1146	Dump Body Unit#101 Serial#DB14420	9/27/97	8,851.00	0.00	0.00	8,851.00	0.00	8,851.00	0.00	S/L	5.00
1147	14' Dump Body w/Hoist Ser#97-5954	12/04/97	6,326.00	0.00	0.00	6,326.00	0.00	6,326.00	0.00	S/L	5.00
1148	Utility Body Unit 138 S/N-	2/09/98	6,150.00	0.00	0.00	6,150.00	0.00	6,150.00	0.00	S/L	5.00
1149	1998 Freightliner Truck#924066	3/23/98	51,579.00	0.00	0.00	46,850.93	4,728.07	51,579.00	0.00	S/L	10.00
1150	Hydraulic Dump Body Unit 136	12/04/97	7,329.00	0.00	0.00	7,329.00	0.00	7,329.00	0.00	S/L	5.00
1151	Hydraulic Pipe Handler	12/19/97	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	0.00	S/L	5.00
1152	Case 9010B Excavator S# DAC010205	11/26/97	106,785.00	0.00	0.00	100,555.88	6,229.12	106,785.00	0.00	S/L	10.00
1153	Load King 122LT Trailer#6121759	9/22/97	8,796.00	0.00	0.00	8,796.00	0.00	8,796.00	0.00	S/L	5.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
1154	Load King 122LT Trailer#6121757	9/22/97	8,796.00	0.00	0.00	8,796.00	0.00	8,796.00	0.00	S/L	5.00
1195	Scout Sweeper Ser#ST370BPAC	7/09/97	5,460.00	0.00	0.00	5,460.00	0.00	5,460.00	0.00	S/L	5.00
1198	Grove Hydraulic Crane S/N 77423	5/01/97	90,000.00	0.00	0.00	90,000.00	0.00	90,000.00	0.00	S/L	10.00
1206	Capital Leases	5/01/97	529,945.21	0.00	0.00	447,509.28	52,994.52	500,503.80	29,441.41	S/L	10.00
1260	D250E Cat Art/Truck STN0163	4/30/99	267,950.00	0.00	0.00	178,633.32	26,795.00	205,428.32	62,521.68	S/L	10.00
1261	Natl N205/50 Art/Crane/Volvo 2661	12/31/98	115,600.00	0.00	0.00	96,333.33	11,560.00	107,893.33	7,706.67	S/L	10.00
1262	Scissor Lift 1721 Ft S/N 0045135	5/31/98	11,845.00	0.00	0.00	11,845.00	0.00	11,845.00	0.00	S/L	5.00
1263	NPK 12X Hammer S/N 46371	6/30/98	11,831.25	0.00	0.00	11,831.25	0.00	11,831.25	0.00	S/L	5.00
1264	Boring Machine Fabricated BMWWD	4/30/99	57,813.35	0.00	0.00	57,813.35	0.00	57,813.35	0.00	S/L	5.00
1265	1985 IH1650B Water Truck #11610	7/31/98	17,041.50	0.00	0.00	17,041.50	0.00	17,041.50	0.00	S/L	5.00
1266	1987 F800 Ford T12 Pull Rig #34768	9/10/98	18,000.00	0.00	0.00	18,000.00	0.00	18,000.00	0.00	S/L	5.00
1268	Neal M450D Asphalt Paver SN107020	3/17/99	28,950.00	0.00	0.00	28,950.00	0.00	28,950.00	0.00	S/L	5.00
1271	Case 580L S/II Load/Backhoe #4585	3/31/99	54,036.91	0.00	0.00	43,679.83	5,403.69	49,083.52	4,953.39	S/L	10.00
1272	Case 580L Backhoe/Loader SN#27070	3/31/99	64,506.91	0.00	0.00	52,143.08	6,450.69	58,593.77	5,913.14	S/L	10.00
1274	AirPrime TrashPump Trailer 114250	4/30/99	26,655.00	0.00	0.00	26,655.00	0.00	26,655.00	0.00	S/L	5.00
1275 *	Backhoe Major Equipment Repairs	4/30/99	9,271.51	0.00	0.00	9,271.51	0.00	9,271.51	0.00	S/L	5.00
1293	Load King 122LT Trailer#6022042	3/16/98	8,996.00	0.00	0.00	8,996.00	0.00	8,996.00	0.00	S/L	5.00
1295	1984 Crane Dump Truck Off-Road	3/05/98	7,750.00	0.00	0.00	7,750.00	0.00	7,750.00	0.00	S/L	5.00
1297	Godwin 6 Pump Baker ID#PU06029	9/01/97	23,007.60	0.00	0.00	22,240.68	766.92	23,007.60	0.00	S/L	10.00
1298	Arrow 1350 Mobile Hydraulic Hamme	7/31/97	52,000.00	0.00	0.00	50,700.00	1,300.00	52,000.00	0.00	S/L	10.00
1299	Sullair 900H Compressor S#4123756	9/30/97	52,915.47	0.00	0.00	50,710.69	2,204.78	52,915.47	0.00	S/L	10.00
1300	Natl 547C Telescoping Crane #2919	1/14/98	51,997.00	0.00	0.00	48,530.53	3,466.47	51,997.00	0.00	S/L	10.00
1301 *	Hydraulic Tools	3/31/97	18,363.00	0.00	0.00	18,363.00	0.00	18,363.00	0.00	S/L	10.00
1302	John Deere 644G Loader #554494	7/31/97	122,200.00	0.00	0.00	119,145.00	3,055.00	122,200.00	0.00	S/L	10.00
1303	Case 1150G Crawl Dozer JIG0257032	7/30/97	127,480.00	0.00	0.00	124,293.00	3,187.00	127,480.00	0.00	S/L	10.00
1304	Case 580 Loader Extendahoe #05039	6/24/97	62,265.00	0.00	0.00	61,227.25	1,037.75	62,265.00	0.00	S/L	10.00
1305	Case 590 Loader Extendahoe #04808	5/29/97	69,313.00	0.00	0.00	68,735.39	577.61	69,313.00	0.00	S/L	10.00
1306	Case 580 Loader Extendahoe #4762	5/29/97	62,265.00	0.00	0.00	61,746.13	518.87	62,265.00	0.00	S/L	10.00
1307	Case Loader Extendahoe #JIG020136	5/22/97	62,265.00	0.00	0.00	61,746.13	518.87	62,265.00	0.00	S/L	10.00
1308	12 Vermeer Hammer Pipe Ram #6997	7/11/97	67,863.00	0.00	0.00	66,731.95	1,131.05	67,863.00	0.00	S/L	10.00
1309	1975 Brenner Water Transport 3248	3/28/97	13,000.00	0.00	0.00	13,000.00	0.00	13,000.00	0.00	S/L	5.00
1310	1998 Ford LT8506 Dump#23097	8/26/97	51,579.00	0.00	0.00	49,859.70	1,719.30	51,579.00	0.00	S/L	10.00
1311	1998 Ford LT8506 w/Crane #23096	8/27/97	53,938.00	0.00	0.00	52,140.07	1,797.93	53,938.00	0.00	S/L	10.00
1312	Interstate Flat Trailer #220003	9/16/97	16,669.00	0.00	0.00	16,669.00	0.00	16,669.00	0.00	S/L	5.00
1313	1998 Ford F800 Utility #25480	9/10/97	29,418.00	0.00	0.00	29,418.00	0.00	29,418.00	0.00	S/L	5.00
1314	1997 Ford F250 #54833	9/03/97	20,200.00	0.00	0.00	20,200.00	0.00	20,200.00	0.00	S/L	5.00
1315 *	Commercial Lease Issuance Fee	4/16/97	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	0.00	S/L	5.00
1316	1997 Ford Ranger V#52384	8/14/97	16,549.00	0.00	0.00	16,549.00	0.00	16,549.00	0.00	S/L	5.00
1317	1997 Ford Ranger Vin#52382	8/14/97	16,549.00	0.00	0.00	16,549.00	0.00	16,549.00	0.00	S/L	5.00
1318	1997 Ford Ranger Vin#65271	5/30/97	12,093.00	0.00	0.00	12,093.00	0.00	12,093.00	0.00	S/L	5.00

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Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
1319	1997 Ford Ranger Vin#65272	5/30/97	12,093.00	0.00	0.00	12,093.00	0.00	12,093.00	0.00	S/L	5.00
1320	1997 Ford Ranger Vin#68690	6/17/97	12,093.00	0.00	0.00	12,093.00	0.00	12,093.00	0.00	S/L	5.00
1322	1997 Ford Ranger Vin#68694	6/17/97	12,093.00	0.00	0.00	12,093.00	0.00	12,093.00	0.00	S/L	5.00
1323	1997 Ford Ranger Vin#68693	7/10/97	12,093.00	0.00	0.00	12,093.00	0.00	12,093.00	0.00	S/L	5.00
1330	C1-25 Machine Rebuild/Upgrade	2/25/98	6,959.00	0.00	0.00	6,959.00	0.00	6,959.00	0.00	S/L	5.00
1367	Wet Boring Machine SN101	5/11/99	115,000.00	0.00	0.00	92,000.00	11,500.00	103,500.00	11,500.00	S/L	10.00
1368	Trencor 1260 HD Chain Trencher	5/06/99	715,215.00	0.00	0.00	572,172.00	71,521.50	643,693.50	71,521.50	S/L	10.00
1369	Int Tractor Dozer Ser 221352	5/31/99	40,000.00	0.00	0.00	31,666.67	4,000.00	35,666.67	4,333.33	S/L	10.00
1371	Hammer Lead Mole 30"	7/28/99	6,014.37	0.00	0.00	6,014.37	0.00	6,014.37	0.00	S/L	10.00
1372 *	1985 GMC Pickup #22601	7/31/99	17,750.00	0.00	0.00	17,750.00	0.00	17,750.00	0.00	S/L	5.00
1373	Interstate 24DTA Trailer#2410	8/25/99	12,889.00	0.00	0.00	12,889.00	0.00	12,889.00	0.00	S/L	5.00
1374	Interstate 24DTA Trailer#2411	8/25/99	12,889.00	0.00	0.00	12,889.00	0.00	12,889.00	0.00	S/L	5.00
1375	Utility Body SN#123002	9/30/99	6,657.79	0.00	0.00	6,657.79	0.00	6,657.79	0.00	S/L	5.00
1376	Warren F450-10 Hydraulic Dump	11/19/99	9,884.00	0.00	0.00	9,884.00	0.00	9,884.00	0.00	S/L	10.00
1378	Interstate Trailer #00311	1/18/00	6,438.00	0.00	0.00	6,438.00	0.00	6,438.00	0.00	S/L	10.00
1379	Dual Hydraulic Tool	2/10/00	6,961.00	0.00	0.00	6,961.00	0.00	6,961.00	0.00	S/L	10.00
1380	2000 Sterling LT7500 #71781	2/29/00	59,469.00	0.00	0.00	42,619.45	5,946.90	48,566.35	10,902.65	S/L	10.00
1381	Drilling Rig	1/31/00	40,000.00	0.00	0.00	29,000.00	4,000.00	33,000.00	7,000.00	S/L	10.00
1382	John Deere Excavator 190E	2/29/00	72,194.00	0.00	0.00	51,739.03	7,219.40	58,958.43	13,235.57	S/L	10.00
1383	Vermeer V8550 Tractor Rockwheel	4/30/00	193,000.00	0.00	0.00	135,100.00	19,300.00	154,400.00	38,600.00	S/L	10.00
1388	Drilling Rig Accessories	4/30/00	7,168.73	0.00	0.00	7,168.73	0.00	7,168.73	0.00	S/L	10.00
1390	Drill Pipe 20 ft Sections Rig #3	4/30/00	10,450.00	0.00	0.00	7,315.00	1,045.00	8,360.00	2,090.00	S/L	10.00
1391	Case Loader #1845C Pump	4/30/00	6,394.66	0.00	0.00	6,394.66	0.00	6,394.66	0.00	S/L	10.00
1484	2000 Sterling LT7501 Dump#53363	2/28/01	54,716.00	0.00	0.00	33,741.53	5,471.60	39,213.13	15,502.87	S/L	10.00
1485	2001 Sterling LT7501 Dump#99001	2/28/01	54,716.00	0.00	0.00	33,741.53	5,471.60	39,213.13	15,502.87	S/L	10.00
1486	2001 Sterling LT7501 Dump#99000	2/28/01	54,716.00	0.00	0.00	33,741.53	5,471.60	39,213.13	15,502.87	S/L	10.00
1487	2001 Ford F750 Dump #53321	3/31/01	38,921.00	0.00	0.00	23,676.94	3,892.10	27,569.04	11,351.96	S/L	10.00
1488	2001 Ford F750 Dump #53320	3/31/01	38,921.40	0.00	0.00	23,677.19	3,892.14	27,569.33	11,352.07	S/L	10.00
1489	2001 Ford F750 Dump #53319	3/31/01	38,921.00	0.00	0.00	23,676.94	3,892.10	27,569.04	11,351.96	S/L	10.00
1490	1998 Ford LT8513 w/Natl Crane 3714	5/01/00	108,800.00	0.00	0.00	76,160.00	10,880.00	87,040.00	21,760.00	S/L	10.00
1519	#57 Boom Truck New Engine	6/20/00	19,849.00	0.00	0.00	19,849.00	0.00	19,849.00	0.00	S/L	10.00
1520	Drilling Rods for Drilling Rig	7/31/00	20,350.00	0.00	0.00	20,153.06	196.94	20,350.00	0.00	S/L	10.00
1521	Diesel Motor	9/12/00	8,000.00	0.00	0.00	7,800.00	200.00	8,000.00	0.00	S/L	10.00
1522	Dump Truck #74 New Engine	9/19/00	6,832.00	0.00	0.00	6,565.13	266.87	6,832.00	0.00	S/L	10.00
1523	2000 Warren Dump Body#71781	12/31/00	9,941.00	0.00	0.00	9,110.11	830.89	9,941.00	0.00	S/L	10.00
1532	Vermeer 4" Hammerhead Mole	10/26/00	5,581.00	0.00	0.00	5,280.48	300.52	5,581.00	0.00	S/L	10.00
1615	WARREN BODY F451-10 #53320	5/31/01	7,752.00	0.00	0.00	6,527.33	775.20	7,302.53	449.47	S/L	10.00
1617	WARREN BODY FOR #53363	5/31/01	9,556.00	0.00	0.00	8,046.33	955.60	9,001.93	554.07	S/L	10.00
1618	WARREN BODY F451-10 #53321	5/31/01	7,752.00	0.00	0.00	6,527.33	775.20	7,302.53	449.47	S/L	10.00
1619	WARREN BODY F451-10 #53319	5/31/01	7,752.00	0.00	0.00	6,527.33	775.20	7,302.53	449.47	S/L	10.00

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1629	WARREN BODY V#AJ99001 U#15170	6/30/01	9,556.00	0.00	0.00	7,901.40	955.60	8,857.00	699.00	S/L	10.00
1630	UTILITY BODY V#C92206	6/30/01	8,395.00	0.00	0.00	6,941.42	839.50	7,780.92	614.08	S/L	10.00
1631	WARREN MSF BODY #21AJ99000	7/31/01	9,556.00	0.00	0.00	7,764.25	955.60	8,719.85	836.15	S/L	10.00
1739	6610 FORD TRACTOR W SLOP MOWEI	7/13/01	5,000.00	0.00	0.00	4,744.22	255.78	5,000.00	0.00	S/L	10.00
1740	PACIFIC TEK MODEL PV 800DHO TLR V	7/31/01	37,500.00	0.00	0.00	30,468.75	3,750.00	34,218.75	3,281.25	S/L	10.00
1742	PERMALOG PATROLLER UNIT	8/31/01	5,000.00	0.00	0.00	3,986.30	500.00	4,486.30	513.70	S/L	10.00
1749	CASE TRACTOR #146 TRANSAXLE OVE	10/31/01	5,701.57	0.00	0.00	4,371.21	570.16	4,941.37	760.20	S/L	10.00
1785	2000 GAL WATER TANK FAC #140	2/28/02	5,900.00	0.00	0.00	4,165.30	590.00	4,755.30	1,144.70	S/L	10.00
2039	PACIFIC POWER VAC	10/11/02	17,200.00	0.00	0.00	10,285.88	1,720.00	12,005.88	5,194.12	S/L	10.00
2040	FORD 8240 SHREDDER MACHINE	10/31/02	25,800.00	0.00	0.00	15,024.71	2,580.00	17,604.71	8,195.29	S/L	10.00
2043	PACIFIC TEK POWER VAC	12/02/02	44,800.00	0.00	0.00	25,386.66	4,480.00	29,866.66	14,933.34	S/L	10.00
2044	3-1/2" DRILL STEEL	10/31/02	7,431.90	0.00	0.00	4,327.99	743.19	5,071.18	2,360.72	S/L	10.00
2046	VERMEER BORING MACHINE	2/03/03	193,000.00	0.00	0.00	82,025.00	19,300.00	101,325.00	91,675.00	S/L	10.00
2047	40" WAGON WHEEL REAMER	3/03/03	5,624.76	0.00	0.00	2,927.44	562.48	3,489.92	2,134.84	S/L	10.00
2416	TIMBER JACK SKIDDER-TJ460CS001331	5/31/03	90,370.75	0.00	0.00	35,395.23	9,037.08	44,432.31	45,938.44	S/L	10.00
2417	590 SM BACKHOE-JJG0288363	7/31/03	65,162.30	0.00	0.00	24,435.86	6,516.23	30,952.09	34,210.21	S/L	10.00
2418	590 SM BACKHOE -JJG0288316	7/31/03	65,162.29	0.00	0.00	24,435.86	6,516.23	30,952.09	34,210.20	S/L	10.00
2419	ASSEMBLY DRILLHEAD SERIAL-98214	8/26/03	8,118.23	0.00	0.00	3,462.61	811.82	4,274.43	3,843.80	S/L	10.00
2420	75 HP BACKHOE SERIAL-BFP08460	8/31/03	54,975.00	0.00	0.00	20,157.50	5,497.50	25,655.00	29,320.00	S/L	10.00
2422	RUGBY 3/4 YD DUMP BODY#35611	9/30/03	5,950.00	0.00	0.00	2,443.30	595.00	3,038.30	2,911.70	S/L	10.00
2423	RKI UTILITY BODY #35603	9/30/03	6,035.00	0.00	0.00	2,478.20	603.50	2,953.30	2,953.30	S/L	10.00
2424	2004 FORD F-750 #V655351	9/30/03	39,567.50	0.00	0.00	16,247.93	3,956.75	20,204.68	19,362.82	S/L	10.00
2425	2004 FORD F750 #V654961	10/28/03	42,082.50	0.00	0.00	16,611.51	4,208.25	20,819.76	21,262.74	S/L	10.00
2426	ECLIPSE REMOTE TRACKING SYSTEM	10/28/03	14,899.50	0.00	0.00	5,881.38	1,489.95	7,371.33	7,528.17	S/L	10.00
2428	VE24" 3 CONEBIT BACKREAMER	12/31/03	6,230.55	0.00	0.00	2,260.99	623.06	2,884.05	3,346.50	S/L	10.00
2429	34" FLUTED REAMER;281439-001	2/29/04	8,920.95	0.00	0.00	2,961.53	892.10	3,853.63	5,067.32	S/L	10.00
2431	DIESEL PWRD AIR COMPRESSOR;SERI/	2/29/04	10,300.00	0.00	0.00	3,419.32	1,030.00	4,449.32	5,850.68	S/L	10.00
2439	READING SERV BODY-MOD-PBA50-9	4/30/04	7,837.00	0.00	0.00	2,351.10	783.70	3,134.80	4,702.20	S/L	10.00
2440	WARREN DUMP BODY; MOD-F451-10	4/30/04	8,659.00	0.00	0.00	2,597.70	865.90	3,463.60	5,195.40	S/L	10.00
2441	WARREN DUMP BODY;MOD:F451-10;	4/30/04	8,659.00	0.00	0.00	2,597.70	865.90	3,463.60	5,195.40	S/L	10.00
2496	HAMMERHEAD MOLE-VERMEER 5-5/8"	6/28/04	7,795.00	0.00	0.00	2,208.58	779.50	2,988.08	4,806.92	S/L	10.00
2497	READING SERVICE BODY LP108SW	9/17/04	5,796.00	0.00	0.00	1,497.30	579.60	2,076.90	3,719.10	S/L	10.00
3168	Const Vehicle-Major Repair-Ford Pot l	7/29/05	9,447.40	0.00	0.00	3,306.59	1,889.48	5,196.07	4,251.33	S/L	5.00
3169	Backhoe Loader-New Holland 615403	12/30/05	69,980.00	0.00	0.00	9,330.67	6,998.00	16,328.67	53,651.33	S/L	10.00
3170	Backhoe Loader-New Holland-615403	12/30/05	69,980.00	0.00	0.00	9,330.67	6,998.00	16,328.67	53,651.33	S/L	10.00
3171	Dump Truck Mod.-Service Body	12/29/05	34,100.00	0.00	0.00	9,093.33	6,820.00	15,913.33	18,186.67	S/L	5.00
3172	2006 Ford Sterling Dump #59650	3/31/06	80,024.00	0.00	0.00	8,669.27	8,002.40	16,671.67	63,352.33	S/L	10.00
3173	2006 Ford Sterling Dump #59651	3/31/06	80,024.00	0.00	0.00	8,669.27	8,002.40	16,671.67	63,352.33	S/L	10.00
3188	Hammerhead Mole 16-Vermeer	3/28/06	69,760.00	0.00	0.00	7,557.33	6,976.00	14,533.33	55,226.67	S/L	10.00
3189	2006 Sweeper-Schwarze A7000 #510C	3/30/06	134,462.00	0.00	0.00	14,566.72	13,446.20	28,012.92	106,449.08	S/L	10.00

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3190	Bomag Roller-Walk Behind	4/19/06	5,188.82	0.00	0.00	518.88	518.88	1,037.76	4,151.06	S/L	10.00
3191	Hammerhead Mole 4"-Vermeer	4/11/06	5,660.00	0.00	0.00	613.17	566.00	1,179.17	4,480.83	S/L	10.00
3245	Roller Double Drum-Wacker 06	4/30/06	36,238.75	0.00	0.00	3,623.88	3,623.88	7,247.76	28,990.99	S/L	10.00
3343	Terex TX860B Backhoe M6700	5/02/06	60,277.00	0.00	0.00	6,027.70	6,027.70	12,055.40	48,221.60	S/L	10.00
3344	SW Gooseneck FB Trailer 83227	5/23/06	11,629.00	0.00	0.00	1,065.99	1,162.90	2,228.89	9,400.11	S/L	10.00
3345	Terex TX860B Backhoe M8536	6/14/06	60,277.00	0.00	0.00	5,525.39	6,027.70	11,553.09	48,723.91	S/L	10.00
3346	Terex TX860B Backhoe M8522	6/21/06	60,277.00	0.00	0.00	5,023.08	6,027.70	11,050.78	49,226.22	S/L	10.00
3347	Terex TX860B Backhoe M8535	6/19/06	60,277.00	0.00	0.00	5,023.08	6,027.70	11,050.78	49,226.22	S/L	10.00
3348	SW Gooseneck FB Trailer 83228	6/28/06	11,569.00	0.00	0.00	964.08	1,156.90	2,120.98	9,448.02	S/L	10.00
3349	SW Gooseneck FB Trailer 83229	6/28/06	11,569.00	0.00	0.00	964.08	1,156.90	2,120.98	9,448.02	S/L	10.00
3350	SW Gooseneck FB Trailer 83226	6/28/06	11,569.00	0.00	0.00	964.08	1,156.90	2,120.98	9,448.02	S/L	10.00
3351	Daewoo B20T-5 Fork Lift H6-00140	8/16/06	21,832.00	0.00	0.00	1,455.47	2,183.20	3,638.67	18,193.33	S/L	10.00
3352	Terex TX860B Backhoe M9140	8/30/06	60,277.00	0.00	0.00	4,018.47	6,027.70	10,046.17	50,230.83	S/L	10.00
3353	Terex TX860B Backhoe M9139	8/28/06	60,277.00	0.00	0.00	4,018.47	6,027.70	10,046.17	50,230.83	S/L	10.00
3354	Terex TX860B Backhoe M9142	8/28/06	60,277.00	0.00	0.00	4,018.47	6,027.70	10,046.17	50,230.83	S/L	10.00
3355	Terex TX860B Backhoe M9141	9/27/06	60,277.00	0.00	0.00	3,516.16	6,027.70	9,543.86	50,733.14	S/L	10.00
3356	Terex TX860B Backhoe M9144	9/27/06	60,277.00	0.00	0.00	3,516.16	6,027.70	9,543.86	50,733.14	S/L	10.00
3357	Terex TX860B Backhoe M9179	9/27/06	60,277.00	0.00	0.00	3,516.16	6,027.70	9,543.86	50,733.14	S/L	10.00
3358	2007 STERLING LT7500	10/01/06	149,063.00	0.00	0.00	8,695.34	14,906.30	23,601.64	125,461.36	S/L	10.00
3359	2007 F-350 CREW CAB; Service Body L	11/30/06	31,226.00	0.00	0.00	1,301.08	3,122.60	4,423.68	26,802.32	S/L	10.00
3360	2007 F-350 CREW CAB; Service Body L	11/20/06	31,226.00	0.00	0.00	1,301.08	3,122.60	4,423.68	26,802.32	S/L	10.00
3361	SW Gooseneck FB Trailer 83369	11/20/06	11,629.00	0.00	0.00	484.54	1,162.90	1,647.44	9,981.56	S/L	10.00
3362	SW Gooseneck FB Trailer 83370	11/20/06	11,629.00	0.00	0.00	484.54	1,162.90	1,647.44	9,981.56	S/L	10.00
3363	SW Gooseneck FB Trailer 83424	11/20/06	11,629.00	0.00	0.00	484.54	1,162.90	1,647.44	9,981.56	S/L	10.00
3364	SW Gooseneck FB Trailer 83426	1/25/07	11,629.00	0.00	0.00	290.73	1,162.90	1,453.63	10,175.37	S/L	10.00
3365	SW Gooseneck FB Trailer 83425	1/25/07	11,629.00	0.00	0.00	290.73	1,162.90	1,453.63	10,175.37	S/L	10.00
3366	SW Gooseneck FB Trailer 83427	1/25/07	11,629.00	0.00	0.00	290.73	1,162.90	1,453.63	10,175.37	S/L	10.00
3367	2007 STERLING LT9500	3/16/07	97,655.00	0.00	0.00	813.79	9,765.50	10,579.29	87,075.71	S/L	10.00
3368	2007 STERLING LT9500	3/27/07	97,655.00	0.00	0.00	813.79	9,765.50	10,579.29	87,075.71	S/L	10.00
3369	2006 STERLING LT9500	3/09/07	97,248.00	0.00	0.00	1,620.80	9,724.80	11,345.60	85,902.40	S/L	10.00
3370	2007 STERLING LT9500	3/12/07	97,655.00	0.00	0.00	1,627.58	9,765.50	11,393.08	86,261.92	S/L	10.00
3371	2007 STERLING LT9500	3/19/07	97,655.00	0.00	0.00	813.79	9,765.50	10,579.29	87,075.71	S/L	10.00
3372	2007 STERLING L7500	4/03/07	131,339.00	0.00	0.00	1,094.49	13,133.90	14,228.39	117,110.61	S/L	10.00
3373	2007 F750 TANDEM TRUCK	4/03/07	78,493.00	0.00	0.00	654.11	7,849.30	8,503.41	69,989.59	S/L	10.00
3374	2007 F750 TANDEM TRUCK	4/03/07	78,493.00	0.00	0.00	654.11	7,849.30	8,503.41	69,989.59	S/L	10.00
3375	2007 F750 TANDEM TRUCK	4/03/07	78,493.00	0.00	0.00	654.11	7,849.30	8,503.41	69,989.59	S/L	10.00
3376	2007 STERLING LT9500	3/12/07	97,655.00	0.00	0.00	1,627.58	9,765.50	11,393.08	86,261.92	S/L	10.00
3477	2008 Ford F550 Bucket Truck 67512	1/01/08	78,789.00	0.00 c	0.00	0.00	5,252.60	5,252.60	73,536.40	S/L	5.00
1750 Construction Equip.			10,517,611.83	0.00 c	0.00	6,951,014.28	651,106.59	7,602,120.87	2,915,490.96		
*Less: Dispositions			1,473,891.18	0.00	0.00	1,473,891.18	0.00	1,473,891.18	0.00		

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Net 1750 Construction Equip.			<u>9,043,720.65</u>	<u>0.00</u>		<u>0.00</u>	<u>5,477,123.10</u>	<u>651,106.59</u>	<u>6,128,229.69</u>	<u>2,915,490.96</u>		
Group: 1751 Telephone Equip.												
2433	NEW TELEPHONE SYSTEM - INTERNET	1/31/04	299,472.56	0.00		0.00	103,898.65	29,947.26	133,845.91	165,626.65	S/L	10.00
2498	INSTALLATION OF TEL.EQUIP	7/01/04	32,000.00	0.00		0.00	9,066.67	3,200.00	12,266.67	19,733.33	S/L	10.00
1751 Telephone Equip.			<u>331,472.56</u>	<u>0.00</u>		<u>0.00</u>	<u>112,965.32</u>	<u>33,147.26</u>	<u>146,112.58</u>	<u>185,359.98</u>		
Group: 1752 Radio Equip.												
382 *	Radio Communications	5/01/71	14,180.24	0.00		0.00	14,180.24	0.00	14,180.24	0.00	S/L	5.00
385 *	Radio Communications	5/01/71	11,104.47	0.00		0.00	11,104.47	0.00	11,104.47	0.00	S/L	5.00
389 *	Radio Communications	4/30/79	31,510.69	0.00		0.00	31,510.69	0.00	31,510.69	0.00	S/L	5.00
391 *	Radio Communications	4/30/84	15,207.92	0.00		0.00	15,207.92	0.00	15,207.92	0.00	S/L	5.00
393 *	Radio Communications	4/30/86	16,213.55	0.00		0.00	16,213.55	0.00	16,213.55	0.00	S/L	5.00
396 *	Radio Communications	4/30/89	27,302.77	0.00		0.00	27,302.77	0.00	27,302.77	0.00	S/L	5.00
397 *	Radio Communications	8/10/89	7,866.25	0.00		0.00	7,866.25	0.00	7,866.25	0.00	S/L	5.00
400 *	Radio Communications	9/13/90	5,569.00	0.00		0.00	5,569.00	0.00	5,569.00	0.00	S/L	5.00
403 *	Radio Communications	4/30/93	8,977.00	0.00		0.00	8,977.00	0.00	8,977.00	0.00	S/L	5.00
406 *	Radio Communications	4/30/93	55,130.70	0.00		0.00	55,130.70	0.00	55,130.70	0.00	S/L	5.00
1030 *	Radio Communications	4/30/97	12,279.90	0.00		0.00	12,279.90	0.00	12,279.90	0.00	S/L	5.00
1284	Radio Communications Equipment	4/30/99	333,000.73	0.00		0.00	333,000.73	0.00	333,000.73	0.00	S/L	5.00
1384	Motorola Radios	2/29/00	81,809.06	0.00		0.00	81,809.06	0.00	81,809.06	0.00	S/L	5.00
1752 Radio Equip.			<u>620,152.28</u>	<u>0.00</u>		<u>0.00</u>	<u>620,152.28</u>	<u>0.00</u>	<u>620,152.28</u>	<u>0.00</u>		
*Less: Dispositions			<u>205,342.49</u>	<u>0.00</u>		<u>0.00</u>	<u>205,342.49</u>	<u>0.00</u>	<u>205,342.49</u>	<u>0.00</u>		
Net 1752 Radio Equip.			<u>414,809.79</u>	<u>0.00</u>		<u>0.00</u>	<u>414,809.79</u>	<u>0.00</u>	<u>414,809.79</u>	<u>0.00</u>		
Group: 1753 Radio Comm Towers												
1285	Motorola Radio Towers	4/30/99	3,589,100.00	0.00		0.00	717,820.00	89,727.50	807,547.50	2,781,552.50	S/L	40.00
1753 Radio Comm Towers			<u>3,589,100.00</u>	<u>0.00</u>		<u>0.00</u>	<u>717,820.00</u>	<u>89,727.50</u>	<u>807,547.50</u>	<u>2,781,552.50</u>		
Group: 1754 Auto Maint. Equip.												
415 *	Auto Maintenance Equipment	4/30/83	9,595.61	0.00		0.00	9,595.61	0.00	9,595.61	0.00	S/L	10.00
423 *	Auto Maintenance Equipment	4/30/96	15,367.00	0.00		0.00	15,367.00	0.00	15,367.00	0.00	S/L	10.00
1031 *	Auto Maintenance Equipment	4/30/97	42,583.95	0.00		0.00	42,583.95	0.00	42,583.95	0.00	S/L	10.00
1754 Auto Maint. Equip.			<u>67,546.56</u>	<u>0.00</u>		<u>0.00</u>	<u>67,546.56</u>	<u>0.00</u>	<u>67,546.56</u>	<u>0.00</u>		
*Less: Dispositions			<u>67,546.56</u>	<u>0.00</u>		<u>0.00</u>	<u>67,546.56</u>	<u>0.00</u>	<u>67,546.56</u>	<u>0.00</u>		

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Net 1754 Auto Maint. Equip.			<u>0.00</u>	<u>0.00</u>	c	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Group: 1756 Pumping Equip. Misc.												
481	Pumping Equipment - Miscellaneous	4/30/79	10,443.86	0.00		0.00	10,443.86	0.00	10,443.86	0.00	S/L	10.00
482	Pumping Equipment - Miscellaneous	4/30/81	27,342.58	0.00		0.00	27,342.58	0.00	27,342.58	0.00	S/L	10.00
485	Pumping Equipment - Miscellaneous	11/30/89	6,595.02	0.00		0.00	6,595.02	0.00	6,595.02	0.00	S/L	10.00
491	Pumping Equipment - Miscellaneous	4/30/90	68,996.82	0.00		0.00	68,996.82	0.00	68,996.82	0.00	S/L	10.00
493	Pumping Equipment - Miscellaneous	6/30/90	19,794.21	0.00		0.00	19,794.21	0.00	19,794.21	0.00	S/L	10.00
496	Pumping Equipment - Miscellaneous	4/30/96	20,079.44	0.00		0.00	20,079.44	0.00	20,079.44	0.00	S/L	10.00
1032	Pumping Equipment - Miscellaneous	4/30/97	5,582.16	0.00		0.00	5,582.16	0.00	5,582.16	0.00	S/L	10.00
1098	Pumping Equipment - Miscellaneous	4/30/98	139,482.55	0.00		0.00	125,534.32	13,948.23	139,482.55	0.00	S/L	10.00
1239	Pumping Equipment - Miscellaneous	4/30/99	46,133.65	0.00		0.00	36,906.96	4,613.37	41,520.33	4,613.32	S/L	10.00
1396	Pumping Equipment - Miscellaneous	4/30/00	31,786.80	0.00		0.00	22,250.76	3,178.68	25,429.44	6,357.36	S/L	10.00
1397	Pumping Equipment - Miscellaneous	4/30/00	17,323.16	0.00		0.00	12,126.24	1,732.32	13,858.56	3,464.60	S/L	10.00
1398	Pumping Equipment - Miscellaneous	4/30/00	74,780.19	0.00		0.00	52,346.14	7,478.02	59,824.16	14,956.03	S/L	10.00
2435	ECLOX RAPID RESPONSE TEST KIT	10/31/03	8,789.00	0.00		0.00	3,469.34	878.90	4,348.24	4,440.76	S/L	10.00
2452	Medio Creek pump equipment	4/30/03	24,327.99	0.00		0.00	11,893.69	2,432.80	14,326.49	10,001.50	S/L	10.00
1756 Pumping Equip. Misc.			<u>501,457.43</u>	<u>0.00</u>	c	<u>0.00</u>	<u>423,361.54</u>	<u>34,262.32</u>	<u>457,623.86</u>	<u>43,833.57</u>		
Group: 1757 Water Bottling Plant												
1636	WTR BOTTL EQIP - LIQUID PACKAGING	2/28/02	30,732.50	0.00		0.00	21,696.62	3,073.25	24,769.87	5,962.63	S/L	10.00
1751	CONCRETE WORK	12/13/01	1,513.50	0.00		0.00	927.32	75.68	1,003.00	510.50	S/L	20.00
1752	CONSTRUCTION OF BOTTLING ROOM	12/13/01	5,329.13	0.00		0.00	3,265.11	266.46	3,531.57	1,797.56	S/L	20.00
1753	CONCRETE WORK	12/17/01	3,981.50	0.00		0.00	2,376.84	199.08	2,575.92	1,405.58	S/L	20.00
1754	PAINT BOTTLING FACILITY	12/17/01	4,008.00	0.00		0.00	2,392.65	200.40	2,593.05	1,414.95	S/L	20.00
1755	DOORS FOR BOTTLING FAC	12/31/01	2,310.00	0.00		0.00	1,378.60	115.50	1,494.10	815.90	S/L	20.00
1779	ELECTRICAL WORK	12/31/01	1,749.71	0.00		0.00	1,044.23	87.49	1,131.72	617.99	S/L	20.00
1780	ELECTRICAL WORK	12/31/01	9,710.00	0.00		0.00	5,794.91	485.50	6,280.41	3,429.59	S/L	20.00
1816	WATER BOTTLING EQUIP	12/31/01	11,056.50	0.00		0.00	8,136.82	1,105.65	9,242.47	1,814.03	S/L	10.00
1817	WATER BOTTLING EQUIP	2/28/02	67,427.50	0.00		0.00	47,602.66	6,742.75	54,345.41	13,082.09	S/L	10.00
2051	SPINDLE CAPPER	12/31/02	15,264.00	0.00		0.00	8,409.82	1,526.40	9,936.22	5,327.78	S/L	10.00
1757 Water Bottling Plant			<u>153,082.34</u>	<u>0.00</u>	c	<u>0.00</u>	<u>103,025.58</u>	<u>13,878.16</u>	<u>116,903.74</u>	<u>36,178.60</u>		
Group: 1762 Somerset Water												
217	Somerset Water System	4/30/93	634,767.53	0.00		0.00	289,171.88	31,738.38	320,910.26	313,857.27	S/L	20.00
1762 Somerset Water			<u>634,767.53</u>	<u>0.00</u>	c	<u>0.00</u>	<u>289,171.88</u>	<u>31,738.38</u>	<u>320,910.26</u>	<u>313,857.27</u>		

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Group: 1764 SE Water System												
371	SE Water System Pump Station Bldg	4/30/95	20,031.77	0.00		0.00	9,615.25	801.27	10,416.52	9,615.25	S/L	25.00
372	SE Water System Tanks	4/30/95	200,317.75	0.00		0.00	96,152.52	8,012.71	104,165.23	96,152.52	S/L	25.00
373	SE Water System Pumping Equipment	4/30/95	40,063.55	0.00		0.00	40,063.55	0.00	40,063.55	0.00	S/L	10.00
374	SE Water System Transmission Main	4/30/95	480,762.60	0.00		0.00	115,383.02	9,615.25	124,998.27	355,764.33	S/L	50.00
375	SE Water System Distribution Main	4/30/95	861,366.32	0.00		0.00	206,727.93	17,227.33	223,955.26	637,411.06	S/L	50.00
376	SE Water System Services	4/30/95	280,444.85	0.00		0.00	84,133.45	7,011.12	91,144.57	189,300.28	S/L	40.00
377	SE Water System Meters	4/30/95	80,127.10	0.00		0.00	48,076.28	4,006.36	52,082.64	28,044.46	S/L	20.00
378	SE Water System Hydrants	4/30/95	20,031.29	0.00		0.00	6,009.38	500.78	6,510.16	13,521.13	S/L	40.00
380	SW Water System Windys Water	4/30/96	3,576,307.71	0.00		0.00	983,484.61	89,407.69	1,072,892.30	2,503,415.41	S/L	40.00
1764 SE Water System			5,559,452.94	0.00	c	0.00	1,589,645.99	136,582.51	1,726,228.50	3,833,224.44		
Group: 1765 Chaparral System												
442	Chaparral - Pump Station Building	4/30/95	1,552.00	0.00		0.00	804.22	77.60	881.82	670.18	S/L	20.00
443	Chaparral - Tanks	4/30/95	15,520.00	0.00		0.00	7,449.60	620.80	8,070.40	7,449.60	S/L	25.00
444	Chaparral - Pumping Equipment	4/30/95	3,104.00	0.00		0.00	3,104.00	0.00	3,104.00	0.00	S/L	10.00
445	Chaparral - Transmission Mains	4/30/95	37,248.00	0.00		0.00	8,939.52	744.96	9,684.48	27,563.52	S/L	50.00
446	Chaparral - Distribution Mains	4/03/95	66,736.00	0.00		0.00	16,127.87	1,334.72	17,462.59	49,273.41	S/L	50.00
447	Chaparral - Services	4/30/95	21,728.00	0.00		0.00	6,518.40	543.20	7,061.60	14,666.40	S/L	40.00
448	Chaparral - Meters	4/03/95	6,208.00	0.00		0.00	3,750.67	310.40	4,061.07	2,146.93	S/L	20.00
452	Chaparral - Hydrants	4/30/95	1,552.00	0.00		0.00	465.60	38.80	504.40	1,047.60	S/L	40.00
1765 Chaparral System			153,648.00	0.00	c	0.00	47,159.88	3,670.48	50,830.36	102,817.64		
Group: 1766 Hill Country Systems												
497	Hill Country - Structures	11/15/95	530,275.83	0.00		0.00	263,754.56	26,513.79	290,268.35	240,007.48	S/L	20.00
498	Hill Country - Wells	11/15/95	595,066.19	0.00		0.00	207,371.56	18,032.31	225,403.87	369,662.32	S/L	33.00
499	Hill Country - Pumping Equipment	11/15/95	868,218.01	0.00		0.00	868,218.01	0.00	868,218.01	0.00	S/L	10.00
500	Hill Country - Water Treatment	11/15/95	1,086.63	0.00		0.00	1,086.63	0.00	1,086.63	0.00	S/L	7.00
501	Hill Country - Dist/Reservoir	11/15/95	595,473.68	0.00		0.00	136,958.91	11,909.47	148,868.38	446,605.30	S/L	50.00
502	Hill Country - Trans/Dist. Mains	11/15/95	9,725,888.96	0.00		0.00	2,236,954.47	194,517.78	2,431,472.25	7,294,416.71	S/L	50.00
503	Hill Country - Meters	11/15/95	187,307.98	0.00		0.00	71,360.27	9,365.40	80,725.67	106,582.31	S/L	20.00
504	Hill Country - Office Furniture	11/15/95	11,137.97	0.00		0.00	11,137.97	0.00	11,137.97	0.00	S/L	7.00
505	Hill Country - Transmission Equip	11/15/95	16,435.29	0.00		0.00	16,435.29	0.00	16,435.29	0.00	S/L	3.00
506	Hill Country - Tools & Equipment	11/15/95	4,618.18	0.00		0.00	4,618.18	0.00	4,618.18	0.00	S/L	4.00
507	Hill Country - Heavy Equipment	11/15/95	4,618.18	0.00		0.00	4,618.18	0.00	4,618.18	0.00	S/L	4.00
508	Hill Country - Misc. Equipment	11/15/95	6,655.61	0.00		0.00	6,655.61	0.00	6,655.61	0.00	S/L	4.00

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509	Hill Country - Communication Equi	11/15/95	7,606.42	0.00	0.00	7,606.42	0.00	7,606.42	0.00	S/L	4.00
510	Hill Country - CIP Trans & Dist	11/15/95	135,964.68	0.00	0.00	31,271.84	2,719.29	33,991.13	101,973.55	S/L	50.00
511	Hill Country - Trans/Dist Adj/Acq	11/15/95	805,329.25	0.00	0.00	185,225.75	16,106.59	201,332.34	603,996.91	S/L	50.00
1766 Hill Country Systems			13,495,682.86	0.00	0.00	4,053,273.65	279,164.63	4,332,438.28	9,163,244.58		

Group: 1771 Const. Period Int.

1204 *	Construction Period Interest	5/01/97	458,608.01	0.00	0.00	458,608.01	0.00	458,608.01	0.00	Amort	10.00
1207	Construction Period Interest	11/01/97	535,742.61	0.00	0.00	508,955.47	26,787.14	535,742.61	0.00	S/L	10.00
1291	Construction Period Interest	11/01/98	593,559.21	0.00	0.00	504,525.32	59,355.92	563,881.24	29,677.97	S/L	10.00
1401	Construction Period Interest	11/01/99	687,691.51	0.00	0.00	515,768.63	68,769.15	584,537.78	103,153.73	S/L	10.00
1536	Construction Period Interest	11/01/00	751,309.20	0.00	0.00	488,350.98	75,130.92	563,481.90	187,827.30	S/L	10.00
1832	Construction Period Interest	11/01/01	680,072.46	0.00	0.00	374,039.87	68,007.25	442,047.12	238,025.34	S/L	10.00
2268	Construction Period Interest	5/01/02	773,377.17	0.00	0.00	386,688.60	77,337.72	464,026.32	309,350.85	S/L	10.00
3378	Construction Period Interest	5/01/06	32,846.08	0.00	0.00	3,284.61	3,284.61	6,569.22	26,276.86	S/L	10.00
3381	Construction Period Interest	4/30/07	247,884.85	0.00	0.00	0.00	24,788.49	24,788.49	223,096.36	S/L	10.00
3536	2007/08 Capitalized Interest	4/30/08	857,632.36	0.00	0.00	0.00	0.00	0.00	857,632.36	S/L	10.00
1771 Const. Period Int.			5,618,723.46	0.00	0.00	3,240,221.49	403,461.20	3,643,682.69	1,975,040.77		
*Less: Dispositions			458,608.01	0.00	0.00	458,608.01	0.00	458,608.01	0.00		
Net 1771 Const. Period Int.			5,160,115.45	0.00	0.00	2,781,613.48	403,461.20	3,185,074.68	1,975,040.77		

Group: 1800 Land/Easements

256	Malone Office Campus - Land	4/30/96	130,340.00	0.00	0.00	0.00	0.00	0.00	130,340.00	Memo	0.00
379	SE Water System Land	4/30/95	20,031.77	0.00	0.00	0.00	0.00	0.00	20,031.77	Memo	0.00
381	Berry Farm Property - Land	4/30/96	1,589,528.15	0.00	0.00	0.00	0.00	0.00	1,589,528.15	Memo	0.00
449	Hill Country - Land	11/15/95	87,202.12	0.00	0.00	0.00	0.00	0.00	87,202.12	Memo	0.00
451	Chaparral - Land	4/30/95	1,552.00	0.00	0.00	0.00	0.00	0.00	1,552.00	Memo	0.00
1119	Union Pacific Railroad Easement	4/30/98	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	Memo	0.00
1200	Union Pacific Railroad Easement	2/27/98	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	Memo	0.00
1201	Union Pacific Railroad Easement	2/27/98	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	Memo	0.00
1228	Union Pacific Railroad Easement	11/12/98	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	Memo	0.00
2499	EASEMENT-MITCHELL TRACT	9/01/04	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	Land	0.00
2500 *	Wells Ranch	11/12/04	6,442.20	0.00	0.00	0.00	0.00	0.00	6,442.20	Land	0.00
2502	Medio Creek land	5/07/97	757,867.38	0.00	0.00	0.00	0.00	0.00	757,867.38	Land	0.00
2503	Uptmore land	8/18/97	83,493.65	0.00	0.00	0.00	0.00	0.00	83,493.65	Land	0.00
2504	Walsh land	5/07/98	9,101.26	0.00	0.00	0.00	0.00	0.00	9,101.26	Land	0.00
2505	Staggs land	8/26/98	195,641.67	0.00	0.00	0.00	0.00	0.00	195,641.67	Land	0.00
2506	Baecke / Buys land	9/29/98	40,538.33	0.00	0.00	0.00	0.00	0.00	40,538.33	Land	0.00
2507	Kye Mask land	11/12/98	356,724.05	0.00	0.00	0.00	0.00	0.00	356,724.05	Land	0.00

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2508	Cole Ranch land	2/24/99	599,487.93	0.00		0.00	0.00	0.00	0.00	599,487.93	Land	0.00
2509	Timberlake land	3/23/99	435,241.20	0.00		0.00	0.00	0.00	0.00	435,241.20	Land	0.00
2510	Straus Medina land	4/08/99	2,263,357.64	0.00		0.00	0.00	0.00	0.00	2,263,357.64	Land	0.00
2511	Kearney Road land	6/01/99	146,659.79	0.00		0.00	0.00	0.00	0.00	146,659.79	Land	0.00
2512	Barrett Pit land	8/19/99	67,942.43	0.00		0.00	0.00	0.00	0.00	67,942.43	Land	0.00
3077	POTRANCO DEV.4 AC-CONTRIB.	4/30/05	28,000.00	0.00		0.00	0.00	0.00	0.00	28,000.00	Land	0.00
3078	SR HOLDINGS-PPD IMPACT FEE AGREE	4/30/05	32,000.00	0.00		0.00	0.00	0.00	0.00	32,000.00	Land	0.00
3079	Land Purchases 1947-59	4/30/03	29,417.80	0.00		0.00	0.00	0.00	0.00	29,417.80	Land	0.00
3379	TX Research Park Land	10/18/06	44,830.00	0.00		0.00	0.00	0.00	0.00	44,830.00	Land	0.00
3382	Land Purchases 1960-69	4/30/03	35,025.59	0.00		0.00	0.00	0.00	0.00	35,025.59	Land	0.00
3383	Land Purchases 1970-79	4/30/03	59,856.46	0.00		0.00	0.00	0.00	0.00	59,856.46	Land	0.00
3384	Land Purchases 1980-89	4/30/03	182,104.46	0.00		0.00	0.00	0.00	0.00	182,104.46	Land	0.00
3385	Land Purchases 1990-97	4/30/03	150,053.60	0.00		0.00	0.00	0.00	0.00	150,053.60	Land	0.00
3386	Land Purchases 1998	4/30/03	31,437.92	0.00		0.00	0.00	0.00	0.00	31,437.92	Land	0.00
3387	Lackland Water Company	4/03/03	1,504,419.09	0.00		0.00	0.00	0.00	0.00	1,504,419.09	Land	0.00
3388	1831 SA Medina River	4/30/03	6,480.00	0.00		0.00	0.00	0.00	0.00	6,480.00	Land	0.00
3389	1840 Hallmark Road Property	4/30/03	10,413.81	0.00		0.00	0.00	0.00	0.00	10,413.81	Land	0.00
3390	1844 Thomas Forks	4/30/03	157,767.18	0.00		0.00	0.00	0.00	0.00	157,767.18	Land	0.00
3391	1856 S. Bexar Co. Jail Site	4/30/03	5,570.83	0.00		0.00	0.00	0.00	0.00	5,570.83	Land	0.00
3392	1857 Pearson Treatment	4/30/03	8,705.00	0.00		0.00	0.00	0.00	0.00	8,705.00	Land	0.00
3393	1869 Verstufyt Easement	4/30/03	8,070.00	0.00		0.00	0.00	0.00	0.00	8,070.00	Land	0.00
3394	Terravista	4/30/03	12,263.00	0.00		0.00	0.00	0.00	0.00	12,263.00	Land	0.00
3395	Grosenbacher Project	4/30/03	1,000.00	0.00		0.00	0.00	0.00	0.00	1,000.00	Land	0.00
3396 *	Woods of Fair Oaks Well Site	9/30/00	112,000.00	0.00		0.00	0.00	0.00	0.00	112,000.00	Land	0.00
3397	Bitters	4/30/03	1,381,964.00	0.00		0.00	0.00	0.00	0.00	1,381,964.00	Land	0.00
3489 *	Medio Creek Land - Sold Portion	5/07/97	15,386.65	0.00		0.00	0.00	0.00	0.00	15,386.65	Land	0.00
1800 Land/Easements			10,616,916.96	0.00	c	0.00	0.00	0.00	0.00	10,616,916.96		
*Less: Dispositions			133,828.85	0.00		0.00	0.00	0.00	0.00	133,828.85		
Net 1800 Land/Easements			10,483,088.11	0.00	c	0.00	0.00	0.00	0.00	10,483,088.11		

Group: 1826 TWDB/BMWD/SAWS/ASR P

1290	TWDB/BMWD/SAWS - A/S/R Project	5/01/98	42,705.00	0.00		0.00	38,434.50	4,270.50	42,705.00	0.00	S/L	10.00
1826 TWDB/BMWD/SAWS/ASR P			42,705.00	0.00	c	0.00	38,434.50	4,270.50	42,705.00	0.00		

Group: 1838 Diversn/Water Rights

2458	Kearney Road diversion	6/01/99	21,071.81	0.00		0.00	4,170.20	526.80	4,697.00	16,374.81	S/L	40.00
2459	Yturri water rights	7/09/97	80,287.50	0.00		0.00	19,737.76	2,007.19	21,744.95	58,542.55	S/L	40.00
2460	Uptmore water rights	8/18/97	948,791.49	0.00		0.00	207,548.16	23,719.79	231,267.95	717,523.54	S/L	40.00

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2461	Medio Creek (Kle-tex)	5/07/97	2,334,704.18	0.00		0.00	583,676.40	58,367.60	642,044.00	1,692,660.18	S/L	40.00
2462	Walsh water rights	5/07/98	251,043.14	0.00		0.00	56,484.32	6,276.08	62,760.40	188,282.74	S/L	40.00
2463	Straus Medina water rights	4/08/99	501,520.97	0.00		0.00	101,349.08	12,538.02	113,887.10	387,633.87	S/L	40.00
2477	STRAUS - WATER RIGHTS FINAL BALAN	11/29/04	63,200.01	0.00		0.00	3,818.33	1,580.00	5,398.33	57,801.68	S/L	40.00
1838 Diversn/Water Rights			4,200,619.10	0.00	c	0.00	976,784.25	105,015.48	1,081,799.73	3,118,819.37		
Group: 1839 Reservoirs												
2464	Barrett Pit	8/19/99	90,062.00	0.00		0.00	17,262.20	2,251.55	19,513.75	70,548.25	S/L	40.00
2465	Kearney Road reservoir	6/01/99	84,287.24	0.00		0.00	16,681.72	2,107.18	18,788.90	65,498.34	S/L	40.00
2466	Uptmore - reservoir portion	8/18/97	249,637.58	0.00		0.00	60,328.76	6,240.94	66,569.70	183,067.88	S/L	40.00
2468	Medio Creek reservoir	5/07/97	1,111,319.19	0.00		0.00	275,421.92	27,782.98	303,204.90	808,114.29	S/L	40.00
2469	Timberlake	3/23/99	628,507.14	0.00		0.00	127,010.72	15,712.68	142,723.40	485,783.74	S/L	40.00
2470	Straus Medina reservoir	4/08/99	868,434.59	0.00		0.00	175,496.44	21,710.86	197,207.30	671,227.29	S/L	40.00
3242	Fac 130 - Zarzamora Res. Y0130C/P21	4/30/06	237,539.88	0.00		0.00	5,938.50	5,938.50	11,877.00	225,662.88	S/L	40.00
1839 Reservoirs			3,269,787.62	0.00	c	0.00	678,140.26	81,744.69	759,884.95	2,509,902.67		
Group: 1845 Bulverde Utility Co												
1286	Bulverde Utility Co Water System	4/30/99	612,107.50	0.00		0.00	387,668.09	30,605.38	418,273.47	193,834.03	S/L	20.00
1399	Bulverde Utility Co Payments	4/30/00	479,402.38	0.00		0.00	167,790.84	23,970.12	191,760.96	287,641.42	S/L	20.00
1400	Bulverde Utility Co - Balance	4/30/00	98,947.62	0.00		0.00	34,631.66	4,947.38	39,579.04	59,368.58	S/L	20.00
1845 Bulverde Utility Co			1,190,457.50	0.00	c	0.00	590,090.59	59,522.88	649,613.47	540,844.03		
Group: 1846 Country Oaks M/P												
1250	Country Oaks Mobile Home Park -WS	7/31/98	125,839.00	0.00		0.00	88,707.63	6,291.95	94,999.58	30,839.42	S/L	20.00
1846 Country Oaks M/P			125,839.00	0.00	c	0.00	88,707.63	6,291.95	94,999.58	30,839.42		
Group: 1848 Water Resource Dev.												
1287	Water Resource Development	5/01/98	2,508,326.95	0.00		0.00	1,827,495.38	125,416.35	1,952,911.73	555,415.22	S/L	20.00
1403	Water Resource Development	4/30/00	1,128,450.43	0.00		0.00	394,957.64	56,422.52	451,380.16	677,070.27	S/L	20.00
1534	Water Resource Development	4/30/01	217,941.56	0.00		0.00	65,382.48	10,897.08	76,279.56	141,662.00	S/L	20.00
2263	Ghidoni Property	8/31/02	1,900,000.00	0.00		0.00	443,333.33	95,000.00	538,333.33	1,361,666.67	S/L	20.00
2442 *	GUADALUPE VALLEY ELEC COOP-WELI	6/23/03	52,561.50	0.00		0.00	10,074.30	876.03	10,950.33	41,611.17	S/L	20.00
1848 Water Resource Dev.			5,807,280.44	0.00	c	0.00	2,741,243.13	288,611.98	3,029,855.11	2,777,425.33		
* Less: Dispositions			52,561.50	0.00		0.00	10,074.30	0.00	10,950.33	41,611.17		
Net 1848 Water Resource Dev.			5,754,718.94	0.00	c	0.00	2,731,168.83	288,611.98	3,018,904.78	2,735,814.16		

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Group: 1851 BexarMedinaAtasosa												
1404	Bexar, Medina Atasc. Project	1/01/00	5,876,849.61	0.00		0.00	2,154,844.85	293,842.48	2,448,687.33	3,428,162.28	S/L	20.00
	1851 BexarMedinaAtasosa		5,876,849.61	0.00	c	0.00	2,154,844.85	293,842.48	2,448,687.33	3,428,162.28		
Group: 1855 Meadow Wood Acres												
2269	MEADOW WOOD ACRES WATER SYST	9/13/02	41,575.75	0.00		0.00	3,880.42	831.52	4,711.94	36,863.81	S/L	50.00
2270	MEADOW WOOD ACRES WATER SYST	9/13/02	104,427.58	0.00		0.00	9,746.57	2,088.55	11,835.12	92,592.46	S/L	50.00
	1855 Meadow Wood Acres		146,003.33	0.00	c	0.00	13,626.99	2,920.07	16,547.06	129,456.27		
Group: 1865 Cibolo Project												
1288	Cibolo Project (L6/BMWD/ECWD)	5/01/98	28,902.41	0.00		0.00	26,012.16	2,890.25	28,902.41	0.00	S/L	10.00
	1865 Cibolo Project		28,902.41	0.00	c	0.00	26,012.16	2,890.25	28,902.41	0.00		
Group: 1866 Geronimo Vill. Water												
1405	Geronimo Village Water	4/30/00	247,507.62	0.00		0.00	86,627.66	12,375.38	99,003.04	148,504.58	S/L	20.00
	1866 Geronimo Vill. Water		247,507.62	0.00	c	0.00	86,627.66	12,375.38	99,003.04	148,504.58		
Group: 1872 Village Water Co.												
1406 *	Village Water Company	4/30/00	402,705.90	0.00		0.00	140,947.10	5,033.82	145,980.92	256,724.98	S/L	20.00
	1872 Village Water Co.		402,705.90	0.00	c	0.00	140,947.10	5,033.82	145,980.92	256,724.98		
	*Less: Dispositions		402,705.90	0.00		0.00	140,947.10	0.00	145,980.92	256,724.98		
	Net 1872 Village Water Co.		0.00	0.00	c	0.00	0.00	5,033.82	0.00	0.00		
Group: 1890 Canyon Region/GBRA												
1289	Canyon Regional/GBRA Agreement	5/01/98	174,193.63	0.00		0.00	126,912.48	8,709.68	135,622.16	38,571.47	S/L	20.00
	1890 Canyon Region/GBRA		174,193.63	0.00	c	0.00	126,912.48	8,709.68	135,622.16	38,571.47		
	Grand Total		336,355,802.24	0.00	c	0.00	88,501,583.76	8,889,989.22	97,391,572.98	238,964,229.26		
	Less: Dispositions		9,736,405.93	0.00		0.00	7,338,137.42	0.00	7,362,541.87	2,373,864.06		
	Net Grand Total		326,619,396.31	0.00	c	0.00	81,163,446.34	8,889,989.22	90,029,031.11	236,590,365.20		

2018 GROWTH-RELATED CAPITAL COSTS

2018 Growth-Related Capital Costs (By Service Function)

HILL COUNTRY SERVICE AREA

Impact Fee Eligible Projects	Service Units				CIP Costs			Total Cost / SU	Equitable Cost / SU
	2008	2018	2028	% Growth Beyond 2018	LUA/CIPs 2018 ⁽¹⁾	Cost for Extra Capacity	Equitable 2018 Costs		
Treatment Facility					\$ -	\$ -	\$ -	\$ -	\$ -
Groundwater Wells					\$ 8,167,161	\$ -	\$ 8,167,161	\$ 694.66	\$ 694.66
Pump Stations					\$ 257,412	\$ -	\$ 257,412	\$ 21.89	\$ 21.89
Elevated Storage					\$ 7,954,676	\$ -	\$ 7,954,676	\$ 676.59	\$ 676.59
Ground Storage					\$ 4,184,217	\$ -	\$ 4,184,217	\$ 355.89	\$ 355.89
Pipelines					\$ 11,895,323	\$ -	\$ 11,895,323	\$ 1,011.77	\$ 1,011.77
Master Plan					\$ -	\$ -	\$ -	\$ -	\$ -
Total	34,392	46,149	46,149	0%	\$ 32,458,789	\$ -	\$ 32,458,789	\$ 2,760.81	\$ 2,760.81
Total Bond Cost					\$ 55,680,659			\$ 4,735.96	
Bond Cost for New Users (through 2018)							\$ 55,680,659		\$ 4,735.96

NORTHWEST SERVICE AREA

Impact Fee Eligible Projects	Service Units				CIP Costs			Total Cost / SU	Equitable Cost / SU
	2008	2018	2028	% Growth Beyond 2018	LUA/CIPs 2018 ⁽¹⁾	Cost for Extra Capacity	Equitable 2018 Costs		
Treatment Facility					\$ -	\$ -	\$ -	\$ -	\$ -
Groundwater Wells					\$ 40,781,343	\$ 21,782,068	\$ 18,999,275	\$ 1,301.63	\$ 606.41
Pump Stations					\$ 6,660,668	\$ 3,557,586	\$ 3,103,082	\$ 212.59	\$ 99.04
Elevated Storage					\$ 18,410,786	\$ 9,833,540	\$ 8,577,245	\$ 587.62	\$ 273.76
Ground Storage					\$ 4,381,884	\$ 2,340,445	\$ 2,041,439	\$ 139.86	\$ 65.16
Pipelines					\$ 80,841,111	\$ 43,178,729	\$ 37,662,382	\$ 2,580.23	\$ 1,202.08
Master Plan					\$ 225,000	\$ 120,177	\$ 104,823	\$ 7.18	\$ 3.35
Total	20,562	51,893	87,813	53%	\$ 151,300,791	\$ 80,812,544	\$ 70,488,247	\$ 4,829.11	\$ 2,249.79
Total Bond Cost					\$ 259,545,351			\$ 8,283.98	
Bond Cost for New Users (through 2018)							\$ 120,917,390		\$ 3,859.35

SOUTHSIDE SERVICE AREA

Impact Fee Eligible Projects	Service Units				CIP Costs			Total Cost / SU	Equitable Cost / SU
	2008	2018	2028	% Growth Beyond 2018	LUA/CIPs 2018 ⁽¹⁾	Cost for Extra Capacity	Equitable 2018 Costs		
Treatment Facility					\$ -	\$ -	\$ -	\$ -	\$ -
Groundwater Wells					\$ -	\$ -	\$ -	\$ -	\$ -
Pump Stations					\$ -	\$ -	\$ -	\$ -	\$ -
Elevated Storage					\$ -	\$ -	\$ -	\$ -	\$ -
Ground Storage					\$ -	\$ -	\$ -	\$ -	\$ -
Pipelines					\$ 31,597,000	\$ 23,323,084	\$ 8,273,916	\$ 3,617.70	\$ 947.32
Master Plan					\$ 250,000	\$ 184,536	\$ 65,464	\$ 28.62	\$ 7.50
Total	25,160	33,894	58,514	74%	\$ 31,847,000	\$ 23,507,619	\$ 8,339,381	\$ 3,646.32	\$ 954.82
Total Bond Cost					\$ 54,631,180			\$ 6,255.00	
Bond Cost for New Users (through 2018)							\$ 14,305,592		\$ 1,637.92

SOUTHEAST SERVICE AREA

Impact Fee Eligible Projects	Service Units				CIP Costs			Total Cost / SU	Equitable Cost / SU
	2008	2018	2028	% Growth Beyond 2018	LUA/CIPs 2018 ⁽¹⁾	Cost for Extra Capacity	Equitable 2018 Costs		
Treatment Facility					\$ 464,784	\$ 222,375	\$ 242,410	\$ 115.70	\$ 24,240.96
Groundwater Wells					\$ 247,091	\$ 118,220	\$ 128,871	\$ 61.51	\$ 12,887.10
Pump Stations					\$ -	\$ -	\$ -	\$ -	\$ -
Elevated Storage					\$ -	\$ -	\$ -	\$ -	\$ -
Ground Storage					\$ 665,245	\$ 318,285	\$ 346,960	\$ 165.61	\$ 34,696.04
Pipelines					\$ 5,128,671	\$ 2,453,798	\$ 2,674,873	\$ 1,276.74	\$ 267,487.30
Master Plan					\$ 403,479	\$ 193,043	\$ 210,436	\$ 100.44	\$ 21,043.57
Total	7,072	11,089	14,774	48%	\$ 6,909,271	\$ 3,305,721	\$ 3,603,550	\$ 1,720.01	\$ 360,354.97
Total Bond Cost					\$ 11,852,344			\$ 2,950.55	
Bond Cost for New Users (through 2018)							\$ 6,181,624		\$ 1,538.87

NORTHEAST SERVICE AREA

Impact Fee Eligible Projects	Service Units				CIP Costs			Total Cost / SU	Equitable Cost / SU
	2008	2018	2028	% Growth Beyond 2018	LUA/CIPs 2018 ⁽¹⁾	Cost for Extra Capacity	Equitable 2018 Costs		
Treatment Facility					\$ -	\$ -	\$ -	\$ -	\$ -
Groundwater Wells					\$ -	\$ -	\$ -	\$ -	\$ -
Pump Stations					\$ 112,647	\$ 56,324	\$ 56,324	\$ 29.62	\$ 5,632.35
Elevated Storage					\$ -	\$ -	\$ -	\$ -	\$ -
Ground Storage					\$ 999,874	\$ 499,937	\$ 499,937	\$ 262.92	\$ 49,993.69
Pipelines					\$ 2,940,442	\$ 1,470,221	\$ 1,470,221	\$ 773.19	\$ 147,022.09
Master Plan					\$ -	\$ -	\$ -	\$ -	\$ -
Total	14,407	18,210	22,858	50%	\$ 4,052,963	\$ 2,026,481	\$ 2,026,481	\$ 1,065.73	\$ 202,648.13
Total Bond Cost					\$ 6,952,558			\$ 1,828.18	
Bond Cost for New Users (through 2018)							\$ 3,476,279		\$ 914.09

⁽¹⁾ - Report on 2008-2018 Land Use Assumptions and Capital Improvements Plan, February 2009, BexarMet Water District. This document contains the five independent LUA/CIP reports. The individual report titles are as follows: "Hill Country Area: Land Use Assumptions & Capital Improvement Projects (CIPs)", November 2008, Lockwood, Andrews & Newman; "Northwest Service Area: Preliminary Land Use Assumptions Plan and Capital Improvements Plan", December 2008, Pape-Dawson Engineers; "Southside Service Area Master Plan: Land Use Assumptions and Capital Improvements Plan", December 2008, Carollo Engineers; "Southeast Service Area Capital Improvements Plan", December 2008, CUDE; "Northeast Water System Capital Improvement Plan", December 2008, Espey Consultants.

FUTURE GROWTH-RELATED CIPs BY SYSTEM INFRASTRUCTURE ELEMENT

System Component	Service Area				
	Hill Country	Northwest	Southside	Southeast	Northeast
Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
Groundwater Wells	\$ 8,167,161	\$ 40,781,343	\$ -	\$ 464,784	\$ -
Pump Station	\$ 257,412	\$ 6,660,668	\$ -	\$ 247,091	\$ 112,647.07
Elevated Storage	\$ 7,954,676	\$ 18,410,786	\$ -	\$ -	\$ -
Ground Storage	\$ 4,184,217	\$ 4,381,884	\$ -	\$ 665,245	\$ 999,874
Pipelines	\$ 11,895,323	\$ 80,841,111	\$ 31,597,000	\$ 5,128,671	\$ 2,940,442
Master Plan		\$ 225,000	\$ 250,000	\$ 403,479	
Total	\$ 32,458,789	\$ 151,300,791	\$ 31,847,000	\$ 6,909,271	\$ 4,052,963
Total Bond Cost	\$ 55,680,659	\$ 259,545,351	\$ 54,631,180	\$ 11,852,344	\$ 6,952,558

Note:

(1) Costs are in 2018 dollars (3% inflation per year)

(2) Bond with a 20 year term @ 5.5% interest. Includes issuance cost of 2% and surety cost of 0.5% for 100% of the borrowed amount.

Hill Country Service Area

Growth-Related Project Cost \$32,458,789

Revenue Bonds

Debt Proceeds \$32,458,789

Term of Bond 20 years

Coupon Rate 5.50%

Issuance Costs 2.00%

Surety Bond Portion of Bond 100%

Surety Bond Cost 0.5%

Total Borrowing Cost 2.5%

Total Borrowed Funds \$32,458,789

Issuance Cost \$649,176

Surety Cost \$162,294

Total Borrowed Funds \$33,270,259

Annual Payment \$2,784,033

	Principal Payment	Interest Payment	Total Annual Payment	Principal Remaining
Year 1	\$954,169	\$1,829,864	\$2,784,033	\$32,316,090
Year 2	\$1,006,648	\$1,777,385	\$2,784,033	\$31,309,442
Year 3	\$1,062,014	\$1,722,019	\$2,784,033	\$30,247,428
Year 4	\$1,120,424	\$1,663,609	\$2,784,033	\$29,127,004
Year 5	\$1,182,048	\$1,601,985	\$2,784,033	\$27,944,956
Year 6	\$1,247,060	\$1,536,973	\$2,784,033	\$26,697,896
Year 7	\$1,315,649	\$1,468,384	\$2,784,033	\$25,382,247
Year 8	\$1,388,009	\$1,396,024	\$2,784,033	\$23,994,238
Year 9	\$1,464,350	\$1,319,683	\$2,784,033	\$22,529,888
Year 10	\$1,544,889	\$1,239,144	\$2,784,033	\$20,984,999
Year 11	\$1,629,858	\$1,154,175	\$2,784,033	\$19,355,141
Year 12	\$1,719,500	\$1,064,533	\$2,784,033	\$17,635,640
Year 13	\$1,814,073	\$969,960	\$2,784,033	\$15,821,568
Year 14	\$1,913,847	\$870,186	\$2,784,033	\$13,907,721
Year 15	\$2,019,108	\$764,925	\$2,784,033	\$11,888,613
Year 16	\$2,130,159	\$653,874	\$2,784,033	\$9,758,453
Year 17	\$2,247,318	\$536,715	\$2,784,033	\$7,511,135
Year 18	\$2,370,921	\$413,112	\$2,784,033	\$5,140,215
Year 19	\$2,501,321	\$282,712	\$2,784,033	\$2,638,894
Year 20	\$2,638,894	\$145,139	\$2,784,033	\$0

Total 20 Year Payment \$55,680,659

Northwest Service AreaGrowth-Related Project Cost

\$151,300,791

Revenue BondsDebt Proceeds

\$151,300,791

Term of Bond	20 years
Coupon Rate	5.50%
Issuance Costs	2.00%
Surety Bond Portion of Bond	100%
Surety Bond Cost	0.5%

Total Borrowing Cost 2.5%

Total Borrowed Funds	\$151,300,791
Issuance Cost	\$3,026,016
Surety Cost	\$756,504
Total Borrowed Funds	\$155,083,311

Annual Payment \$12,977,268

	Principal Payment	Interest Payment	Total Annual Payment	Principal Remaining
Year 1	\$4,447,685	\$8,529,582	\$12,977,268	\$150,635,625
Year 2	\$4,692,308	\$8,284,959	\$12,977,268	\$145,943,317
Year 3	\$4,950,385	\$8,026,882	\$12,977,268	\$140,992,932
Year 4	\$5,222,656	\$7,754,611	\$12,977,268	\$135,770,276
Year 5	\$5,509,902	\$7,467,365	\$12,977,268	\$130,260,373
Year 6	\$5,812,947	\$7,164,321	\$12,977,268	\$124,447,426
Year 7	\$6,132,659	\$6,844,608	\$12,977,268	\$118,314,767
Year 8	\$6,469,955	\$6,507,312	\$12,977,268	\$111,844,812
Year 9	\$6,825,803	\$6,151,465	\$12,977,268	\$105,019,009
Year 10	\$7,201,222	\$5,776,045	\$12,977,268	\$97,817,787
Year 11	\$7,597,289	\$5,379,978	\$12,977,268	\$90,220,498
Year 12	\$8,015,140	\$4,962,127	\$12,977,268	\$82,205,358
Year 13	\$8,455,973	\$4,521,295	\$12,977,268	\$73,749,385
Year 14	\$8,921,051	\$4,056,216	\$12,977,268	\$64,828,333
Year 15	\$9,411,709	\$3,565,558	\$12,977,268	\$55,416,624
Year 16	\$9,929,353	\$3,047,914	\$12,977,268	\$45,487,271
Year 17	\$10,475,468	\$2,501,800	\$12,977,268	\$35,011,803
Year 18	\$11,051,618	\$1,925,649	\$12,977,268	\$23,960,185
Year 19	\$11,659,457	\$1,317,810	\$12,977,268	\$12,300,728
Year 20	\$12,300,728	\$676,540	\$12,977,268	\$0

Total 20 Year Payment	\$259,545,351
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Southside Service AreaGrowth-Related Project Cost

\$31,847,000

Revenue BondsDebt Proceeds

\$31,847,000

Term of Bond	20 years
Coupon Rate	5.50%
Issuance Costs	2.00%
Surety Bond Portion of Bond	100%
Surety Bond Cost	0.5%

Total Borrowing Cost 2.5%

Total Borrowed Funds \$31,847,000

Issuance Cost \$636,940

Surety Cost \$159,235

Total Borrowed Funds \$32,643,175

Annual Payment \$2,731,559

	Principal Payment	Interest Payment	Total Annual Payment	Principal Remaining
Year 1	\$936,184	\$1,795,375	\$2,731,559	\$31,706,991
Year 2	\$987,675	\$1,743,884	\$2,731,559	\$30,719,316
Year 3	\$1,041,997	\$1,689,562	\$2,731,559	\$29,677,319
Year 4	\$1,099,306	\$1,632,253	\$2,731,559	\$28,578,013
Year 5	\$1,159,768	\$1,571,791	\$2,731,559	\$27,418,245
Year 6	\$1,223,556	\$1,508,003	\$2,731,559	\$26,194,689
Year 7	\$1,290,851	\$1,440,708	\$2,731,559	\$24,903,838
Year 8	\$1,361,848	\$1,369,711	\$2,731,559	\$23,541,990
Year 9	\$1,436,750	\$1,294,809	\$2,731,559	\$22,105,241
Year 10	\$1,515,771	\$1,215,788	\$2,731,559	\$20,589,470
Year 11	\$1,599,138	\$1,132,421	\$2,731,559	\$18,990,332
Year 12	\$1,687,091	\$1,044,468	\$2,731,559	\$17,303,241
Year 13	\$1,779,881	\$951,678	\$2,731,559	\$15,523,360
Year 14	\$1,877,774	\$853,785	\$2,731,559	\$13,645,586
Year 15	\$1,981,052	\$750,507	\$2,731,559	\$11,664,534
Year 16	\$2,090,010	\$641,549	\$2,731,559	\$9,574,524
Year 17	\$2,204,960	\$526,599	\$2,731,559	\$7,369,564
Year 18	\$2,326,233	\$405,326	\$2,731,559	\$5,043,331
Year 19	\$2,454,176	\$277,383	\$2,731,559	\$2,589,155
Year 20	\$2,589,155	\$142,404	\$2,731,559	\$0

Total 20 Year Payment	\$54,631,180
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Southeast Service Area

Growth-Related Project Cost \$6,909,271

Revenue Bonds

Debt Proceeds \$6,909,271

Term of Bond 20 years

Coupon Rate 5.50%

Issuance Costs 2.00%

Surety Bond Portion of Bond 100%

Surety Bond Cost 0.5%

Total Borrowing Cost 2.5%

Total Borrowed Funds \$6,909,271

Issuance Cost \$138,185

Surety Cost \$34,546

Total Borrowed Funds \$7,082,002

Annual Payment \$592,617

	Principal Payment	Interest Payment	Total Annual Payment	Principal Remaining
Year 1	\$203,107	\$389,510	\$592,617	\$6,878,895
Year 2	\$214,278	\$378,339	\$592,617	\$6,664,617
Year 3	\$226,063	\$366,554	\$592,617	\$6,438,554
Year 4	\$238,497	\$354,120	\$592,617	\$6,200,057
Year 5	\$251,614	\$341,003	\$592,617	\$5,948,443
Year 6	\$265,453	\$327,164	\$592,617	\$5,682,990
Year 7	\$280,053	\$312,564	\$592,617	\$5,402,938
Year 8	\$295,456	\$297,162	\$592,617	\$5,107,482
Year 9	\$311,706	\$280,912	\$592,617	\$4,795,776
Year 10	\$328,850	\$263,768	\$592,617	\$4,466,927
Year 11	\$346,936	\$245,681	\$592,617	\$4,119,991
Year 12	\$366,018	\$226,599	\$592,617	\$3,753,973
Year 13	\$386,149	\$206,469	\$592,617	\$3,367,824
Year 14	\$407,387	\$185,230	\$592,617	\$2,960,437
Year 15	\$429,793	\$162,824	\$592,617	\$2,530,644
Year 16	\$453,432	\$139,185	\$592,617	\$2,077,212
Year 17	\$478,371	\$114,247	\$592,617	\$1,598,842
Year 18	\$504,681	\$87,936	\$592,617	\$1,094,161
Year 19	\$532,438	\$60,179	\$592,617	\$561,722
Year 20	\$561,722	\$30,895	\$592,617	\$0

Total 20 Year Payment **\$11,852,344**

Northeast Service AreaGrowth-Related Project Cost

\$4,052,963

Revenue BondsDebt Proceeds

\$4,052,963

Term of Bond	20 years
Coupon Rate	5.50%
Issuance Costs	2.00%
Surety Bond Portion of Bond	100%
Surety Bond Cost	0.5%

Total Borrowing Cost 2.5%

Total Borrowed Funds	\$4,052,963
Issuance Cost	\$81,059
Surety Cost	\$20,265
Total Borrowed Funds	\$4,154,287

Annual Payment \$347,628

	Principal Payment	Interest Payment	Total Annual Payment	Principal Remaining
Year 1	\$119,142	\$228,486	\$347,628	\$4,035,144
Year 2	\$125,695	\$221,933	\$347,628	\$3,909,449
Year 3	\$132,608	\$215,020	\$347,628	\$3,776,841
Year 4	\$139,902	\$207,726	\$347,628	\$3,636,940
Year 5	\$147,596	\$200,032	\$347,628	\$3,489,343
Year 6	\$155,714	\$191,914	\$347,628	\$3,333,629
Year 7	\$164,278	\$183,350	\$347,628	\$3,169,351
Year 8	\$173,314	\$174,314	\$347,628	\$2,996,037
Year 9	\$182,846	\$164,782	\$347,628	\$2,813,192
Year 10	\$192,902	\$154,726	\$347,628	\$2,620,289
Year 11	\$203,512	\$144,116	\$347,628	\$2,416,777
Year 12	\$214,705	\$132,923	\$347,628	\$2,202,072
Year 13	\$226,514	\$121,114	\$347,628	\$1,975,558
Year 14	\$238,972	\$108,656	\$347,628	\$1,736,586
Year 15	\$252,116	\$95,512	\$347,628	\$1,484,470
Year 16	\$265,982	\$81,646	\$347,628	\$1,218,488
Year 17	\$280,611	\$67,017	\$347,628	\$937,877
Year 18	\$296,045	\$51,583	\$347,628	\$641,832
Year 19	\$312,327	\$35,301	\$347,628	\$329,505
Year 20	\$329,505	\$18,123	\$347,628	\$0

Total 20 Year Payment	\$6,952,558
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USER RATE REVENUE REQUIREMENTS

**BEXAR METROPOLITAN WATER DISTRICT
Revenue Requirements and Rate Report (1)**

OPERATING

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Beginning cash balance	\$19,738,994	\$16,727,576	\$19,377,376	\$27,988,826	\$21,390,881	\$21,838,471
Revenues						
Retail rate revenues	49,410,454	50,892,768	59,758,288	69,244,916	72,035,487	74,938,517
Wholesale/contract	674,600	674,600	769,044	865,175	873,826	882,565
Miscellaneous revenue	6,751,581	6,043,343	6,091,508	6,141,118	6,192,216	6,244,847
Interest	533,973		699,993	729,749	658,654	
Subtotal revenue	<u>57,375,550</u>	<u>58,144,282</u>	<u>67,318,833</u>	<u>76,980,958</u>	<u>79,740,386</u>	<u>82,720,863</u>
Revenue Requirements						
O&M	47,154,352	50,844,194	56,990,439	61,003,050	65,090,910	67,306,022
Debt service - Old	11,943,567	10,134,447	11,421,220	11,967,042	11,966,907	11,972,082
Debt service - New	-	-	-	3,596,000	3,596,000	3,596,000
Other debt service	<u>-189,000</u>		<u>902,800</u>	<u>1,575,800</u>	1,474,000	
Subtotal requirements	<u>59,097,919</u>	<u>61,167,641</u>	<u>69,314,459</u>	<u>78,141,892</u>	<u>80,790,817</u>	<u>83,348,104</u>
Revenue less requirements	(1,722,369)	(3,023,359)	(1,995,626)	(1,160,934)	(1,050,431)	(627,241)
Beg cash plus net	18,016,625	13,704,217	17,381,750	26,827,892	20,340,450	21,211,230
Transfer (to)/from Capital	<u>(1,289,049)</u>	<u>5,673,159</u>	<u>10,607,076</u>	<u>(5,437,011)</u>	<u>11,487,034</u>	
Ending cash balance	\$16,727,576	\$19,377,376	\$27,988,826	\$21,390,881	\$21,838,471	\$22,478,724

CAPITAL

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Sources of Funds						
Impact fees/Development fees	\$8,710,951	\$6,957,011	\$7,164,633	\$7,378,451	\$7,598,650	\$7,825,420
Asset sales	-	15,000,000	-	-	-	-
Other	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total sources	<u>8,710,951</u>	<u>21,957,011</u>	<u>7,164,633</u>	<u>7,378,451</u>	<u>7,598,650</u>	<u>7,825,420</u>
Uses of Funds						
CIP	10,083,052		27,557,557	25,195,462	174,156,626	
Amount to be debt funded	<u>(1,289,049)</u>	<u>(9,526,841)</u>	<u>(20,392,924)</u>	<u>(17,817,011)</u>	<u>(9,501,979)</u>	<u>(6,732,506)</u>
Debt funding						
Commercial paper	-	15,200,000	31,000,000	(46,200,000)	11,000,000	8,000,000
Bond proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,580,000</u>	<u>-</u>	<u>-</u>
Surplus/(deficit) after debt	<u>(\$1,289,049)</u>	<u>\$5,673,159</u>	<u>\$10,607,076</u>	<u>(\$5,437,011)</u>	<u>\$1,498,021</u>	<u>\$1,267,494</u>
Transfer from/(to) Operating	(1,289,049)		(10,607,076)	5,437,011	(1,289,024)	
Net capital balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(1) Taken from *Water System Revenue Requirements and Rate Restructuring Report* (Brown Caldwell, August 10, 2007), Tables 15 and 16.

Impact Fee Credits from User Rates

Assumptions

Average Daily EDU Usage	360 gallons/day
Average Monthly EDU Usage	10,950 gallons/month
Average Yearly EDU Usage	131,400 gallons/year

Capacity Reservation Fee	2008/2009	2009/2010
Meter Size	\$/Month	\$/Month
5/8" (= 1 EDU)	\$7.41	\$8.34
3/4"	\$9.69	\$10.90
1"	\$14.82	\$16.67
1-1/2"	\$37.05	\$41.68
2"	\$59.28	\$66.69
Volumetric Charge (\$/1,000 gals)	2008/2009	2009/2010
Residential Class	\$/Month	\$/Month
0 to 7,000 gallons	\$ 0.97	\$ 1.09
7,001 to 10,000 gallons	\$ 1.43	\$ 1.61
10,001 to 17,000 gallons	\$ 3.88	\$ 4.37
Over 17,000 gallons	\$ 6.20	\$ 6.98
System Improvement Fee	2008/2009	2009/2010
All Customer Classes	\$/Month	\$/Month
Per 1,000 gallons	\$ 1.72	\$ 1.94
EAA Management	2008/2009	2009/2010
All Customer Classes	\$/Month	\$/Month
Per 1,000 gallons	\$ 0.12	\$ 0.14
TCEQ Fee		
All Customer Classes		
0.005 x (Volumetric Charge + Capacity Reservation Fee)		

Estimated EDU Charge (\$/EDU)	2008/2009	2009/2010
Capacity + Volumetric + System Improvement	\$/Month	\$/Month
Monthly	\$ 41.01	\$ 46.13
Annual	\$ 492.10	\$ 553.62

Short-Term Rate Escalation Rate (1 to 5 years)	3.0% per year
Long-Term Rate Escalation Rate (> 5 years)	3.0% per year

% of rates assigned to total debt service	19.0%
% of rates assigned to existing debt service	16.0%
% of rates assigned to existing debt service for R&R	8.0%
% of rates assigned to existing debt service for new capacity	8.0%
% of rates assigned to new debt service	3.0%
% of rates assigned to new debt service for R&R	1.5%
% of rates assigned to new debt service for new capacity	1.5%

Service Area	2009 to 2018	
	Total Proj. New EDUs (No. EDUs)	Proj. Annual New EDUs (No. EDUs/Yr)
Hill Country	11,757	1,176
Northwest	31,331	3,133
Southside	8,733	873
Southeast	4,017	402
Northeast	3,803	380

Impact Fee Credits from User Rates

Service Area	2009 to 2018		Incremental Cost Total Credit (\$/EDU)
	Total Proj. New EDUs (No. EDUs)	Proj. Annual New EDUs (No. EDUs/Yr)	
Hill Country	11,757	1,176	\$ 248
Northwest	31,331	3,133	\$ 248
Southside	8,733	873	\$ 248
Southeast	4,017	402	\$ 248
Northeast	3,803	380	\$ 248

Hill Country Service Area

Revenues from New Customers

Fiscal Year Ending	Period	(New EDU/yr)	Projected Annual Charge (\$/EDU/yr)	New 2009 EDU Revenues (\$/yr)	New 2010 EDU Revenues (\$/yr)	New 2011 EDU Revenues (\$/yr)	New 2012 EDU Revenues (\$/yr)	New 2013 EDU Revenues (\$/yr)	New 2014 EDU Revenues (\$/yr)	New 2015 EDU Revenues (\$/yr)	New 2016 EDU Revenues (\$/yr)	New 2017 EDU Revenues (\$/yr)	New 2018 EDU Revenues (\$/yr)	Total User Revenues (\$/yr)	Incremental Cost Credit (\$/yr)
2009	1	1,176	\$ 492.10	\$ 578,565										\$ 578,565	\$ 8,678
2010	2	1,176	\$ 553.62	\$ 650,886	\$ 650,886									\$ 1,301,772	\$ 19,527
2011	3	1,176	\$ 570.22	\$ 670,413	\$ 670,413	\$ 670,413								\$ 2,011,238	\$ 30,169
2012	4	1,176	\$ 587.33	\$ 690,525	\$ 690,525	\$ 690,525	\$ 690,525							\$ 2,762,100	\$ 41,431
2013	5	1,176	\$ 604.95	\$ 711,241	\$ 711,241	\$ 711,241	\$ 711,241	\$ 711,241						\$ 3,556,203	\$ 53,343
2014	6	1,176	\$ 623.10	\$ 732,578	\$ 732,578	\$ 732,578	\$ 732,578	\$ 732,578	\$ 732,578					\$ 4,395,467	\$ 65,932
2015	7	1,176	\$ 641.79	\$ 754,555	\$ 754,555	\$ 754,555	\$ 754,555	\$ 754,555	\$ 754,555	\$ 754,555				\$ 5,281,887	\$ 79,228
2016	8	1,176	\$ 661.05	\$ 777,192	\$ 777,192	\$ 777,192	\$ 777,192	\$ 777,192	\$ 777,192	\$ 777,192	\$ 777,192			\$ 6,217,535	\$ 93,263
2017	9	1,176	\$ 680.88	\$ 800,508	\$ 800,508	\$ 800,508	\$ 800,508	\$ 800,508	\$ 800,508	\$ 800,508	\$ 800,508	\$ 800,508		\$ 7,204,569	\$ 108,069
2018	10	1,176	\$ 701.30	\$ 824,523	\$ 824,523	\$ 824,523	\$ 824,523	\$ 824,523	\$ 824,523	\$ 824,523	\$ 824,523	\$ 824,523	\$ 824,523	\$ 8,245,229	\$ 123,678
2019	11		\$ 722.34	\$ 849,259	\$ 849,259	\$ 849,259	\$ 849,259	\$ 849,259	\$ 849,259	\$ 849,259	\$ 849,259	\$ 849,259	\$ 849,259	\$ 8,492,586	\$ 127,389
2020	12		\$ 744.01	\$ 874,736	\$ 874,736	\$ 874,736	\$ 874,736	\$ 874,736	\$ 874,736	\$ 874,736	\$ 874,736	\$ 874,736	\$ 874,736	\$ 8,747,363	\$ 131,210
2021	13		\$ 766.33	\$ 900,978	\$ 900,978	\$ 900,978	\$ 900,978	\$ 900,978	\$ 900,978	\$ 900,978	\$ 900,978	\$ 900,978	\$ 900,978	\$ 9,009,784	\$ 135,147
2022	14		\$ 789.32	\$ 928,008	\$ 928,008	\$ 928,008	\$ 928,008	\$ 928,008	\$ 928,008	\$ 928,008	\$ 928,008	\$ 928,008	\$ 928,008	\$ 9,280,078	\$ 139,201
2023	15		\$ 813.00	\$ 955,848	\$ 955,848	\$ 955,848	\$ 955,848	\$ 955,848	\$ 955,848	\$ 955,848	\$ 955,848	\$ 955,848	\$ 955,848	\$ 9,558,480	\$ 143,377
2024	16		\$ 837.39	\$ 984,523	\$ 984,523	\$ 984,523	\$ 984,523	\$ 984,523	\$ 984,523	\$ 984,523	\$ 984,523	\$ 984,523	\$ 984,523	\$ 9,845,234	\$ 147,679
2025	17		\$ 862.52	\$ 1,014,059	\$ 1,014,059	\$ 1,014,059	\$ 1,014,059	\$ 1,014,059	\$ 1,014,059	\$ 1,014,059	\$ 1,014,059	\$ 1,014,059	\$ 1,014,059	\$ 10,140,591	\$ 152,109
2026	18		\$ 888.39	\$ 1,044,481	\$ 1,044,481	\$ 1,044,481	\$ 1,044,481	\$ 1,044,481	\$ 1,044,481	\$ 1,044,481	\$ 1,044,481	\$ 1,044,481	\$ 1,044,481	\$ 10,444,809	\$ 156,672
2027	19		\$ 915.04	\$ 1,075,815	\$ 1,075,815	\$ 1,075,815	\$ 1,075,815	\$ 1,075,815	\$ 1,075,815	\$ 1,075,815	\$ 1,075,815	\$ 1,075,815	\$ 1,075,815	\$ 10,758,153	\$ 161,372
2028	20		\$ 942.49	\$ 1,108,090	\$ 1,108,090	\$ 1,108,090	\$ 1,108,090	\$ 1,108,090	\$ 1,108,090	\$ 1,108,090	\$ 1,108,090	\$ 1,108,090	\$ 1,108,090	\$ 11,080,898	\$ 166,213
2028	21		\$ 970.77		\$ 1,141,332	\$ 1,141,332	\$ 1,141,332	\$ 1,141,332	\$ 1,141,332	\$ 1,141,332	\$ 1,141,332	\$ 1,141,332	\$ 1,141,332	\$ 10,271,992	\$ 154,080
2028	22		\$ 999.89			\$ 1,175,572	\$ 1,175,572	\$ 1,175,572	\$ 1,175,572	\$ 1,175,572	\$ 1,175,572	\$ 1,175,572	\$ 1,175,572	\$ 9,404,580	\$ 141,069
2028	23		\$ 1,029.89				\$ 1,210,840	\$ 1,210,840	\$ 1,210,840	\$ 1,210,840	\$ 1,210,840	\$ 1,210,840	\$ 1,210,840	\$ 8,475,877	\$ 127,138
2028	24		\$ 1,060.78					\$ 1,247,165	\$ 1,247,165	\$ 1,247,165	\$ 1,247,165	\$ 1,247,165	\$ 1,247,165	\$ 7,482,989	\$ 112,245
2028	25		\$ 1,092.61						\$ 1,284,580	\$ 1,284,580	\$ 1,284,580	\$ 1,284,580	\$ 1,284,580	\$ 6,422,899	\$ 96,343
2028	26		\$ 1,125.39							\$ 1,323,117	\$ 1,323,117	\$ 1,323,117	\$ 1,323,117	\$ 5,292,469	\$ 79,387
2028	27		\$ 1,159.15								\$ 1,362,811	\$ 1,362,811	\$ 1,362,811	\$ 4,088,432	\$ 61,326
2028	28		\$ 1,193.92									\$ 1,403,695	\$ 1,403,695	\$ 2,807,390	\$ 42,111
2028	29		\$ 1,229.74										\$ 1,445,806	\$ 1,445,806	\$ 21,687
Total		11,757		\$ 16,926,783	\$ 17,489,550	\$ 18,014,236	\$ 18,554,663	\$ 19,111,303	\$ 19,684,642	\$ 20,275,182	\$ 20,883,437	\$ 21,509,940	\$ 22,155,238	\$ 194,604,976	\$ 2,919,075

Northwest Service Area

Revenues from New Customers

Fiscal Year Ending	Period	(New EDU/yr)	Projected Annual Charge (\$/EDU/yr)	New 2009 EDU Revenues (\$/yr)	New 2010 EDU Revenues (\$/yr)	New 2011 EDU Revenues (\$/yr)	New 2012 EDU Revenues (\$/yr)	New 2013 EDU Revenues (\$/yr)	New 2014 EDU Revenues (\$/yr)	New 2015 EDU Revenues (\$/yr)	New 2016 EDU Revenues (\$/yr)	New 2017 EDU Revenues (\$/yr)	New 2018 EDU Revenues (\$/yr)	Total User Revenues (\$/yr)	Incremental Cost Credit (\$/yr)
2009	1	3,133	\$ 492.10	\$ 1,541,807										\$ 1,541,807	\$ 23,127
2010	2	3,133	\$ 553.62	\$ 1,734,533	\$ 1,734,533									\$ 3,469,067	\$ 52,036
2011	3	3,133	\$ 570.22	\$ 1,786,569	\$ 1,786,569	\$ 1,786,569								\$ 5,359,708	\$ 80,396
2012	4	3,133	\$ 587.33	\$ 1,840,166	\$ 1,840,166	\$ 1,840,166	\$ 1,840,166							\$ 7,360,666	\$ 110,410
2013	5	3,133	\$ 604.95	\$ 1,895,371	\$ 1,895,371	\$ 1,895,371	\$ 1,895,371	\$ 1,895,371						\$ 9,476,857	\$ 142,153
2014	6	3,133	\$ 623.10	\$ 1,952,233	\$ 1,952,233	\$ 1,952,233	\$ 1,952,233	\$ 1,952,233	\$ 1,952,233					\$ 11,713,395	\$ 175,701
2015	7	3,133	\$ 641.79	\$ 2,010,800	\$ 2,010,800	\$ 2,010,800	\$ 2,010,800	\$ 2,010,800	\$ 2,010,800	\$ 2,010,800				\$ 14,075,597	\$ 211,134
2016	8	3,133	\$ 661.05	\$ 2,071,124	\$ 2,071,124	\$ 2,071,124	\$ 2,071,124	\$ 2,071,124	\$ 2,071,124	\$ 2,071,124	\$ 2,071,124			\$ 16,568,988	\$ 248,535
2017	9	3,133	\$ 680.88	\$ 2,133,257	\$ 2,133,257	\$ 2,133,257	\$ 2,133,257	\$ 2,133,257	\$ 2,133,257	\$ 2,133,257	\$ 2,133,257	\$ 2,133,257		\$ 19,199,315	\$ 287,990
2018	10	3,133	\$ 701.30	\$ 2,197,255	\$ 2,197,255	\$ 2,197,255	\$ 2,197,255	\$ 2,197,255	\$ 2,197,255	\$ 2,197,255	\$ 2,197,255	\$ 2,197,255	\$ 2,197,255	\$ 21,972,549	\$ 329,588
2019	11		\$ 722.34	\$ 2,263,173	\$ 2,263,173	\$ 2,263,173	\$ 2,263,173	\$ 2,263,173	\$ 2,263,173	\$ 2,263,173	\$ 2,263,173	\$ 2,263,173	\$ 2,263,173	\$ 22,631,726	\$ 339,476
2020	12		\$ 744.01	\$ 2,331,068	\$ 2,331,068	\$ 2,331,068	\$ 2,331,068	\$ 2,331,068	\$ 2,331,068	\$ 2,331,068	\$ 2,331,068	\$ 2,331,068	\$ 2,331,068	\$ 23,310,678	\$ 349,660
2021	13		\$ 766.33	\$ 2,401,000	\$ 2,401,000	\$ 2,401,000	\$ 2,401,000	\$ 2,401,000	\$ 2,401,000	\$ 2,401,000	\$ 2,401,000	\$ 2,401,000	\$ 2,401,000	\$ 24,009,998	\$ 360,150
2022	14		\$ 789.32	\$ 2,473,030	\$ 2,473,030	\$ 2,473,030	\$ 2,473,030	\$ 2,473,030	\$ 2,473,030	\$ 2,473,030	\$ 2,473,030	\$ 2,473,030	\$ 2,473,030	\$ 24,730,298	\$ 370,954
2023	15		\$ 813.00	\$ 2,547,221	\$ 2,547,221	\$ 2,547,221	\$ 2,547,221	\$ 2,547,221	\$ 2,547,221	\$ 2,547,221	\$ 2,547,221	\$ 2,547,221	\$ 2,547,221	\$ 25,472,207	\$ 382,083
2024	16		\$ 837.39	\$ 2,623,637	\$ 2,623,637	\$ 2,623,637	\$ 2,623,637	\$ 2,623,637	\$ 2,623,637	\$ 2,623,637	\$ 2,623,637	\$ 2,623,637	\$ 2,623,637	\$ 26,236,373	\$ 393,546
2025	17		\$ 862.52	\$ 2,702,346	\$ 2,702,346	\$ 2,702,346	\$ 2,702,346	\$ 2,702,346	\$ 2,702,346	\$ 2,702,346	\$ 2,702,346	\$ 2,702,346	\$ 2,702,346	\$ 27,023,464	\$ 405,352
2026	18		\$ 888.39	\$ 2,783,417	\$ 2,783,417	\$ 2,783,417	\$ 2,783,417	\$ 2,783,417	\$ 2,783,417	\$ 2,783,417	\$ 2,783,417	\$ 2,783,417	\$ 2,783,417	\$ 27,834,168	\$ 417,513
2027	19		\$ 915.04	\$ 2,866,919	\$ 2,866,919	\$ 2,866,919	\$ 2,866,919	\$ 2,866,919	\$ 2,866,919	\$ 2,866,919	\$ 2,866,919	\$ 2,866,919	\$ 2,866,919	\$ 28,669,193	\$ 430,038
2028	20		\$ 942.49	\$ 2,952,927	\$ 2,952,927	\$ 2,952,927	\$ 2,952,927	\$ 2,952,927	\$ 2,952,927	\$ 2,952,927	\$ 2,952,927	\$ 2,952,927	\$ 2,952,927	\$ 29,529,269	\$ 442,939
2028	21		\$ 970.77		\$ 3,041,515	\$ 3,041,515	\$ 3,041,515	\$ 3,041,515	\$ 3,041,515	\$ 3,041,515	\$ 3,041,515	\$ 3,041,515	\$ 3,041,515	\$ 27,373,632	\$ 410,604
2028	22		\$ 999.89			\$ 3,132,760	\$ 3,132,760	\$ 3,132,760	\$ 3,132,760	\$ 3,132,760	\$ 3,132,760	\$ 3,132,760	\$ 3,132,760	\$ 25,062,081	\$ 375,931
2028	23		\$ 1,029.89				\$ 3,226,743	\$ 3,226,743	\$ 3,226,743	\$ 3,226,743	\$ 3,226,743	\$ 3,226,743	\$ 3,226,743	\$ 22,587,201	\$ 338,808
2028	24		\$ 1,060.78					\$ 3,323,545	\$ 3,323,545	\$ 3,323,545	\$ 3,323,545	\$ 3,323,545	\$ 3,323,545	\$ 19,941,271	\$ 299,119
2028	25		\$ 1,092.61						\$ 3,423,252	\$ 3,423,252	\$ 3,423,252	\$ 3,423,252	\$ 3,423,252	\$ 17,116,258	\$ 266,744
2028	26		\$ 1,125.39							\$ 3,525,949	\$ 3,525,949	\$ 3,525,949	\$ 3,525,949	\$ 14,103,797	\$ 211,557
2028	27		\$ 1,159.15								\$ 3,631,728	\$ 3,631,728	\$ 3,631,728	\$ 10,895,183	\$ 163,428
2028	28		\$ 1,193.92									\$ 3,740,679	\$ 3,740,679	\$ 7,481,359	\$ 112,220
2028	29		\$ 1,229.74										\$ 3,852,900	\$ 3,852,900	\$ 57,793
Total		31,331		\$ 45,107,853	\$ 46,607,560	\$ 48,005,787	\$ 49,445,961	\$ 50,929,339	\$ 52,457,220	\$ 54,030,936	\$ 55,651,864	\$ 57,321,420	\$ 59,041,063	\$ 518,599,004	\$ 7,778,985

Southside Service Area

Revenues from New Customers

Fiscal Year Ending	Period	(New EDU/yr)	Projected Annual Charge (\$/EDU/yr)	New 2009 EDU Revenues (\$/yr)	New 2010 EDU Revenues (\$/yr)	New 2011 EDU Revenues (\$/yr)	New 2012 EDU Revenues (\$/yr)	New 2013 EDU Revenues (\$/yr)	New 2014 EDU Revenues (\$/yr)	New 2015 EDU Revenues (\$/yr)	New 2016 EDU Revenues (\$/yr)	New 2017 EDU Revenues (\$/yr)	New 2018 EDU Revenues (\$/yr)	Total User Revenues (\$/yr)	Incremental Cost Credit (\$/yr)
2009	1	873	\$ 492.10	\$ 429,803										\$ 429,803	\$ 6,447
2010	2	873	\$ 553.62	\$ 483,528	\$ 483,528									\$ 967,056	\$ 14,506
2011	3	873	\$ 570.22	\$ 498,034	\$ 498,034	\$ 498,034								\$ 1,494,101	\$ 22,412
2012	4	873	\$ 587.33	\$ 512,975	\$ 512,975	\$ 512,975	\$ 512,975							\$ 2,051,899	\$ 30,778
2013	5	873	\$ 604.95	\$ 528,364	\$ 528,364	\$ 528,364	\$ 528,364	\$ 528,364						\$ 2,641,820	\$ 39,627
2014	6	873	\$ 623.10	\$ 544,215	\$ 544,215	\$ 544,215	\$ 544,215	\$ 544,215	\$ 544,215					\$ 3,265,290	\$ 48,979
2015	7	873	\$ 641.79	\$ 560,541	\$ 560,541	\$ 560,541	\$ 560,541	\$ 560,541	\$ 560,541	\$ 560,541				\$ 3,923,790	\$ 58,857
2016	8	873	\$ 661.05	\$ 577,358	\$ 577,358	\$ 577,358	\$ 577,358	\$ 577,358	\$ 577,358	\$ 577,358	\$ 577,358			\$ 4,618,861	\$ 69,283
2017	9	873	\$ 680.88	\$ 594,678	\$ 594,678	\$ 594,678	\$ 594,678	\$ 594,678	\$ 594,678	\$ 594,678	\$ 594,678	\$ 594,678		\$ 5,352,105	\$ 80,282
2018	10	873	\$ 701.30	\$ 612,519	\$ 612,519	\$ 612,519	\$ 612,519	\$ 612,519	\$ 612,519	\$ 612,519	\$ 612,519	\$ 612,519	\$ 612,519	\$ 6,125,187	\$ 91,878
2019	11		\$ 722.34	\$ 630,894	\$ 630,894	\$ 630,894	\$ 630,894	\$ 630,894	\$ 630,894	\$ 630,894	\$ 630,894	\$ 630,894	\$ 630,894	\$ 6,308,943	\$ 94,634
2020	12		\$ 744.01	\$ 649,821	\$ 649,821	\$ 649,821	\$ 649,821	\$ 649,821	\$ 649,821	\$ 649,821	\$ 649,821	\$ 649,821	\$ 649,821	\$ 6,498,211	\$ 97,473
2021	13		\$ 766.33	\$ 669,316	\$ 669,316	\$ 669,316	\$ 669,316	\$ 669,316	\$ 669,316	\$ 669,316	\$ 669,316	\$ 669,316	\$ 669,316	\$ 6,693,158	\$ 100,397
2022	14		\$ 789.32	\$ 689,395	\$ 689,395	\$ 689,395	\$ 689,395	\$ 689,395	\$ 689,395	\$ 689,395	\$ 689,395	\$ 689,395	\$ 689,395	\$ 6,893,952	\$ 103,409
2023	15		\$ 813.00	\$ 710,077	\$ 710,077	\$ 710,077	\$ 710,077	\$ 710,077	\$ 710,077	\$ 710,077	\$ 710,077	\$ 710,077	\$ 710,077	\$ 7,100,771	\$ 106,512
2024	16		\$ 837.39	\$ 731,379	\$ 731,379	\$ 731,379	\$ 731,379	\$ 731,379	\$ 731,379	\$ 731,379	\$ 731,379	\$ 731,379	\$ 731,379	\$ 7,313,794	\$ 109,707
2025	17		\$ 862.52	\$ 753,321	\$ 753,321	\$ 753,321	\$ 753,321	\$ 753,321	\$ 753,321	\$ 753,321	\$ 753,321	\$ 753,321	\$ 753,321	\$ 7,533,208	\$ 112,998
2026	18		\$ 888.39	\$ 775,920	\$ 775,920	\$ 775,920	\$ 775,920	\$ 775,920	\$ 775,920	\$ 775,920	\$ 775,920	\$ 775,920	\$ 775,920	\$ 7,759,204	\$ 116,388
2027	19		\$ 915.04	\$ 799,198	\$ 799,198	\$ 799,198	\$ 799,198	\$ 799,198	\$ 799,198	\$ 799,198	\$ 799,198	\$ 799,198	\$ 799,198	\$ 7,991,980	\$ 119,880
2028	20		\$ 942.49	\$ 823,174	\$ 823,174	\$ 823,174	\$ 823,174	\$ 823,174	\$ 823,174	\$ 823,174	\$ 823,174	\$ 823,174	\$ 823,174	\$ 8,231,740	\$ 123,476
2028	21		\$ 970.77		\$ 847,869	\$ 847,869	\$ 847,869	\$ 847,869	\$ 847,869	\$ 847,869	\$ 847,869	\$ 847,869	\$ 847,869	\$ 7,630,823	\$ 114,462
2028	22		\$ 999.89			\$ 873,305	\$ 873,305	\$ 873,305	\$ 873,305	\$ 873,305	\$ 873,305	\$ 873,305	\$ 873,305	\$ 6,986,442	\$ 104,797
2028	23		\$ 1,029.89				\$ 899,504	\$ 899,504	\$ 899,504	\$ 899,504	\$ 899,504	\$ 899,504	\$ 899,504	\$ 6,296,531	\$ 94,448
2028	24		\$ 1,060.78					\$ 926,490	\$ 926,490	\$ 926,490	\$ 926,490	\$ 926,490	\$ 926,490	\$ 5,558,937	\$ 83,384
2028	25		\$ 1,092.61						\$ 954,284	\$ 954,284	\$ 954,284	\$ 954,284	\$ 954,284	\$ 4,771,421	\$ 71,571
2028	26		\$ 1,125.39							\$ 982,913	\$ 982,913	\$ 982,913	\$ 982,913	\$ 3,931,651	\$ 58,975
2028	27		\$ 1,159.15								\$ 1,012,400	\$ 1,012,400	\$ 1,012,400	\$ 3,037,200	\$ 45,558
2028	28		\$ 1,193.92									\$ 1,042,772	\$ 1,042,772	\$ 2,085,544	\$ 31,283
2028	29		\$ 1,229.74										\$ 1,074,055	\$ 1,074,055	\$ 16,111
Total		8,734		\$ 12,574,510	\$ 12,992,577	\$ 13,382,354	\$ 13,783,825	\$ 14,197,340	\$ 14,623,260	\$ 15,061,958	\$ 15,513,816	\$ 15,979,231	\$ 16,458,608	\$ 144,567,479	\$ 2,168,512

Southeast Service Area

Revenues from New Customers

Fiscal Year Ending	Period	(New EDU/yr)	Projected Annual Charge (\$/EDU/yr)	New 2009 EDU Revenues (\$/yr)	New 2010 EDU Revenues (\$/yr)	New 2011 EDU Revenues (\$/yr)	New 2012 EDU Revenues (\$/yr)	New 2013 EDU Revenues (\$/yr)	New 2014 EDU Revenues (\$/yr)	New 2015 EDU Revenues (\$/yr)	New 2016 EDU Revenues (\$/yr)	New 2017 EDU Revenues (\$/yr)	New 2018 EDU Revenues (\$/yr)	Total User Revenues (\$/yr)	Incremental Cost Credit (\$/yr)
2009	1	402	\$ 492.10	\$ 197,678										\$ 197,678	\$ 2,965
2010	2	402	\$ 553.62	\$ 222,387	\$ 222,387									\$ 444,775	\$ 6,672
2011	3	402	\$ 570.22	\$ 229,059	\$ 229,059	\$ 229,059								\$ 687,177	\$ 10,308
2012	4	402	\$ 587.33	\$ 235,931	\$ 235,931	\$ 235,931	\$ 235,931							\$ 943,723	\$ 14,156
2013	5	402	\$ 604.95	\$ 243,009	\$ 243,009	\$ 243,009	\$ 243,009	\$ 243,009						\$ 1,215,044	\$ 18,226
2014	6	402	\$ 623.10	\$ 250,299	\$ 250,299	\$ 250,299	\$ 250,299	\$ 250,299	\$ 250,299					\$ 1,501,794	\$ 22,527
2015	7	402	\$ 641.79	\$ 257,808	\$ 257,808	\$ 257,808	\$ 257,808	\$ 257,808	\$ 257,808	\$ 257,808				\$ 1,804,656	\$ 27,070
2016	8	402	\$ 661.05	\$ 265,542	\$ 265,542	\$ 265,542	\$ 265,542	\$ 265,542	\$ 265,542	\$ 265,542	\$ 265,542			\$ 2,124,338	\$ 31,865
2017	9	402	\$ 680.88	\$ 273,508	\$ 273,508	\$ 273,508	\$ 273,508	\$ 273,508	\$ 273,508	\$ 273,508	\$ 273,508	\$ 273,508		\$ 2,461,576	\$ 36,924
2018	10	402	\$ 701.30	\$ 281,714	\$ 281,714	\$ 281,714	\$ 281,714	\$ 281,714	\$ 281,714	\$ 281,714	\$ 281,714	\$ 281,714	\$ 281,714	\$ 2,817,137	\$ 42,257
2019	11		\$ 722.34	\$ 290,165	\$ 290,165	\$ 290,165	\$ 290,165	\$ 290,165	\$ 290,165	\$ 290,165	\$ 290,165	\$ 290,165	\$ 290,165	\$ 2,901,651	\$ 43,525
2020	12		\$ 744.01	\$ 298,870	\$ 298,870	\$ 298,870	\$ 298,870	\$ 298,870	\$ 298,870	\$ 298,870	\$ 298,870	\$ 298,870	\$ 298,870	\$ 2,988,701	\$ 44,831
2021	13		\$ 766.33	\$ 307,836	\$ 307,836	\$ 307,836	\$ 307,836	\$ 307,836	\$ 307,836	\$ 307,836	\$ 307,836	\$ 307,836	\$ 307,836	\$ 3,078,362	\$ 46,175
2022	14		\$ 789.32	\$ 317,071	\$ 317,071	\$ 317,071	\$ 317,071	\$ 317,071	\$ 317,071	\$ 317,071	\$ 317,071	\$ 317,071	\$ 317,071	\$ 3,170,713	\$ 47,561
2023	15		\$ 813.00	\$ 326,583	\$ 326,583	\$ 326,583	\$ 326,583	\$ 326,583	\$ 326,583	\$ 326,583	\$ 326,583	\$ 326,583	\$ 326,583	\$ 3,265,834	\$ 48,988
2024	16		\$ 837.39	\$ 336,381	\$ 336,381	\$ 336,381	\$ 336,381	\$ 336,381	\$ 336,381	\$ 336,381	\$ 336,381	\$ 336,381	\$ 336,381	\$ 3,363,809	\$ 50,457
2025	17		\$ 862.52	\$ 346,472	\$ 346,472	\$ 346,472	\$ 346,472	\$ 346,472	\$ 346,472	\$ 346,472	\$ 346,472	\$ 346,472	\$ 346,472	\$ 3,464,724	\$ 51,971
2026	18		\$ 888.39	\$ 356,867	\$ 356,867	\$ 356,867	\$ 356,867	\$ 356,867	\$ 356,867	\$ 356,867	\$ 356,867	\$ 356,867	\$ 356,867	\$ 3,568,665	\$ 53,530
2027	19		\$ 915.04	\$ 367,573	\$ 367,573	\$ 367,573	\$ 367,573	\$ 367,573	\$ 367,573	\$ 367,573	\$ 367,573	\$ 367,573	\$ 367,573	\$ 3,675,725	\$ 55,136
2028	20		\$ 942.49	\$ 378,600	\$ 378,600	\$ 378,600	\$ 378,600	\$ 378,600	\$ 378,600	\$ 378,600	\$ 378,600	\$ 378,600	\$ 378,600	\$ 3,785,997	\$ 56,790
2028	21		\$ 970.77	\$ 389,958	\$ 389,958	\$ 389,958	\$ 389,958	\$ 389,958	\$ 389,958	\$ 389,958	\$ 389,958	\$ 389,958	\$ 389,958	\$ 3,509,619	\$ 52,644
2028	22		\$ 999.89	\$ 401,656	\$ 401,656	\$ 401,656	\$ 401,656	\$ 401,656	\$ 401,656	\$ 401,656	\$ 401,656	\$ 401,656	\$ 401,656	\$ 3,213,251	\$ 48,199
2028	23		\$ 1,029.89	\$ 413,706	\$ 413,706	\$ 413,706	\$ 413,706	\$ 413,706	\$ 413,706	\$ 413,706	\$ 413,706	\$ 413,706	\$ 413,706	\$ 2,895,943	\$ 43,439
2028	24		\$ 1,060.78	\$ 426,117	\$ 426,117	\$ 426,117	\$ 426,117	\$ 426,117	\$ 426,117	\$ 426,117	\$ 426,117	\$ 426,117	\$ 426,117	\$ 2,556,704	\$ 38,351
2028	25		\$ 1,092.61	\$ 438,901	\$ 438,901	\$ 438,901	\$ 438,901	\$ 438,901	\$ 438,901	\$ 438,901	\$ 438,901	\$ 438,901	\$ 438,901	\$ 2,194,504	\$ 32,918
2028	26		\$ 1,125.39	\$ 452,068	\$ 452,068	\$ 452,068	\$ 452,068	\$ 452,068	\$ 452,068	\$ 452,068	\$ 452,068	\$ 452,068	\$ 452,068	\$ 1,808,271	\$ 27,124
2028	27		\$ 1,159.15	\$ 465,630	\$ 465,630	\$ 465,630	\$ 465,630	\$ 465,630	\$ 465,630	\$ 465,630	\$ 465,630	\$ 465,630	\$ 465,630	\$ 1,396,890	\$ 20,953
2028	28		\$ 1,193.92	\$ 479,599	\$ 479,599	\$ 479,599	\$ 479,599	\$ 479,599	\$ 479,599	\$ 479,599	\$ 479,599	\$ 479,599	\$ 479,599	\$ 959,198	\$ 14,388
2028	29		\$ 1,229.74	\$ 493,987	\$ 493,987	\$ 493,987	\$ 493,987	\$ 493,987	\$ 493,987	\$ 493,987	\$ 493,987	\$ 493,987	\$ 493,987	\$ 493,987	\$ 7,410
Total		4,017		\$ 5,783,353	\$ 5,975,633	\$ 6,154,902	\$ 6,339,549	\$ 6,529,736	\$ 6,725,628	\$ 6,927,397	\$ 7,135,219	\$ 7,349,275	\$ 7,569,754	\$ 66,490,447	\$ 997,357

Northeast Service Area

Revenues from New Customers

Fiscal Year Ending	Period	(New EDU/yr)	Projected Annual Charge (\$/EDU/yr)	New 2009 EDU Revenues (\$/yr)	New 2010 EDU Revenues (\$/yr)	New 2011 EDU Revenues (\$/yr)	New 2012 EDU Revenues (\$/yr)	New 2013 EDU Revenues (\$/yr)	New 2014 EDU Revenues (\$/yr)	New 2015 EDU Revenues (\$/yr)	New 2016 EDU Revenues (\$/yr)	New 2017 EDU Revenues (\$/yr)	New 2018 EDU Revenues (\$/yr)	Total User Revenues (\$/yr)	Incremental Cost Credit (\$/yr)
2009	1	380	\$ 492.10	\$ 187,147										\$ 187,147	\$ 2,807
2010	2	380	\$ 553.62	\$ 210,540	\$ 210,540									\$ 421,080	\$ 6,316
2011	3	380	\$ 570.22	\$ 216,856	\$ 216,856	\$ 216,856								\$ 650,569	\$ 9,759
2012	4	380	\$ 587.33	\$ 223,362	\$ 223,362	\$ 223,362	\$ 223,362							\$ 893,448	\$ 13,402
2013	5	380	\$ 604.95	\$ 230,063	\$ 230,063	\$ 230,063	\$ 230,063	\$ 230,063						\$ 1,150,314	\$ 17,255
2014	6	380	\$ 623.10	\$ 236,965	\$ 236,965	\$ 236,965	\$ 236,965	\$ 236,965	\$ 236,965					\$ 1,421,788	\$ 21,327
2015	7	380	\$ 641.79	\$ 244,074	\$ 244,074	\$ 244,074	\$ 244,074	\$ 244,074	\$ 244,074	\$ 244,074				\$ 1,708,515	\$ 25,628
2016	8	380	\$ 661.05	\$ 251,396	\$ 251,396	\$ 251,396	\$ 251,396	\$ 251,396	\$ 251,396	\$ 251,396	\$ 251,396			\$ 2,011,167	\$ 30,167
2017	9	380	\$ 680.88	\$ 258,938	\$ 258,938	\$ 258,938	\$ 258,938	\$ 258,938	\$ 258,938	\$ 258,938	\$ 258,938	\$ 258,938		\$ 2,330,439	\$ 34,957
2018	10	380	\$ 701.30	\$ 266,706	\$ 266,706	\$ 266,706	\$ 266,706	\$ 266,706	\$ 266,706	\$ 266,706	\$ 266,706	\$ 266,706	\$ 266,706	\$ 2,667,058	\$ 40,006
2019	11		\$ 722.34	\$ 274,707	\$ 274,707	\$ 274,707	\$ 274,707	\$ 274,707	\$ 274,707	\$ 274,707	\$ 274,707	\$ 274,707	\$ 274,707	\$ 2,747,070	\$ 41,206
2020	12		\$ 744.01	\$ 282,948	\$ 282,948	\$ 282,948	\$ 282,948	\$ 282,948	\$ 282,948	\$ 282,948	\$ 282,948	\$ 282,948	\$ 282,948	\$ 2,829,482	\$ 42,442
2021	13		\$ 766.33	\$ 291,437	\$ 291,437	\$ 291,437	\$ 291,437	\$ 291,437	\$ 291,437	\$ 291,437	\$ 291,437	\$ 291,437	\$ 291,437	\$ 2,914,367	\$ 43,716
2022	14		\$ 789.32	\$ 300,180	\$ 300,180	\$ 300,180	\$ 300,180	\$ 300,180	\$ 300,180	\$ 300,180	\$ 300,180	\$ 300,180	\$ 300,180	\$ 3,001,798	\$ 45,027
2023	15		\$ 813.00	\$ 309,185	\$ 309,185	\$ 309,185	\$ 309,185	\$ 309,185	\$ 309,185	\$ 309,185	\$ 309,185	\$ 309,185	\$ 309,185	\$ 3,091,852	\$ 46,378
2024	16		\$ 837.39	\$ 318,461	\$ 318,461	\$ 318,461	\$ 318,461	\$ 318,461	\$ 318,461	\$ 318,461	\$ 318,461	\$ 318,461	\$ 318,461	\$ 3,184,607	\$ 47,769
2025	17		\$ 862.52	\$ 328,015	\$ 328,015	\$ 328,015	\$ 328,015	\$ 328,015	\$ 328,015	\$ 328,015	\$ 328,015	\$ 328,015	\$ 328,015	\$ 3,280,145	\$ 49,202
2026	18		\$ 888.39	\$ 337,855	\$ 337,855	\$ 337,855	\$ 337,855	\$ 337,855	\$ 337,855	\$ 337,855	\$ 337,855	\$ 337,855	\$ 337,855	\$ 3,378,550	\$ 50,678
2027	19		\$ 915.04	\$ 347,991	\$ 347,991	\$ 347,991	\$ 347,991	\$ 347,991	\$ 347,991	\$ 347,991	\$ 347,991	\$ 347,991	\$ 347,991	\$ 3,479,906	\$ 52,199
2028	20		\$ 942.49	\$ 358,430	\$ 358,430	\$ 358,430	\$ 358,430	\$ 358,430	\$ 358,430	\$ 358,430	\$ 358,430	\$ 358,430	\$ 358,430	\$ 3,584,303	\$ 53,765
2028	21		\$ 970.77		\$ 369,183	\$ 369,183	\$ 369,183	\$ 369,183	\$ 369,183	\$ 369,183	\$ 369,183	\$ 369,183	\$ 369,183	\$ 3,322,649	\$ 49,840
2028	22		\$ 999.89			\$ 380,259	\$ 380,259	\$ 380,259	\$ 380,259	\$ 380,259	\$ 380,259	\$ 380,259	\$ 380,259	\$ 3,042,070	\$ 45,831
2028	23		\$ 1,029.89				\$ 391,667	\$ 391,667	\$ 391,667	\$ 391,667	\$ 391,667	\$ 391,667	\$ 391,667	\$ 2,741,666	\$ 41,125
2028	24		\$ 1,060.78					\$ 403,417	\$ 403,417	\$ 403,417	\$ 403,417	\$ 403,417	\$ 403,417	\$ 2,420,499	\$ 36,307
2028	25		\$ 1,092.61						\$ 415,519	\$ 415,519	\$ 415,519	\$ 415,519	\$ 415,519	\$ 2,077,595	\$ 31,164
2028	26		\$ 1,125.39							\$ 427,985	\$ 427,985	\$ 427,985	\$ 427,985	\$ 1,711,938	\$ 25,679
2028	27		\$ 1,159.15								\$ 440,824	\$ 440,824	\$ 440,824	\$ 1,322,472	\$ 19,837
2028	28		\$ 1,193.92									\$ 454,049	\$ 454,049	\$ 908,098	\$ 13,621
2028	29		\$ 1,229.74										\$ 467,670	\$ 467,670	\$ 7,015
Total		3,803		\$ 5,475,253	\$ 5,657,290	\$ 5,827,009	\$ 6,001,819	\$ 6,181,873	\$ 6,367,330	\$ 6,558,350	\$ 6,755,100	\$ 6,957,753	\$ 7,166,486	\$ 62,948,262	\$ 944,224

DEPARTMENT: Center City Development & Operations

DEPARTMENT HEAD: Lori Houston

COUNCIL DISTRICTS IMPACTED: 1

SUBJECT:

Tobin Garage Funding Agreement and Amendment

SUMMARY:

This ordinance authorizes a Third Amendment to the Grant and Development Agreement between the City of San Antonio and The Bexar County Performing Arts Center Foundation to provide funding for up to \$5,000,000.00 to facilitate the construction of a parking facility to serve the Tobin Performing Arts Center.

BACKGROUND INFORMATION:

On February 14, 2008, City Council approved a Memorandum of Understanding with Bexar County and the Bexar County Performing Arts Center Foundation ("Foundation"), a non-profit corporation. Through the MOU, the City conveyed the Municipal Auditorium, located at 100 Auditorium Circle, and the adjacent San Antonio Fire Department Headquarters Building, located at 115 Auditorium Circle, as well as the underlying real estate to the Foundation for a new performing arts center campus.

On June 19, 2008, City Council approved a Grant and Development Agreement ("Agreement") with Bexar County and the Bexar County Performing Arts Center Foundation. Under the Agreement, the Foundation was responsible for the design, construction and operation of the campus. In addition, the County paid \$100,000,000.00 of the construction costs from the visitor tax revenues and the City contributed \$500,000.00 a year for five years to the Foundation performing arts center's Reserve Fund. The Foundation committed to raising \$54 million from the private sector for the project. The Foundation has already raised \$47 million to date, which funds the balance of construction costs and the center's Reserve Fund to help pay for operation costs.

The Tobin Performing Arts Center is expected to open in September 2014. The Center will feature a state-of-the-art, multi-purpose 1,759-seat (2,100-seat with flat-floor configuration) performance hall, a 250-seat studio theater, and an outdoor performance plaza connected to the River Walk. The Center is expected to host thousands of guests per year, and current parking options in the area are not sufficient to meet this demand.

In 2008, the City conducted a study to create a long-term strategy for the City's parking operations that is in the best interest of downtown residents, businesses and visitors. The Comprehensive Parking Management Program for Downtown San Antonio identified parking deficiencies in high activities areas of downtown. In addition, the study cited that new developments would further reduce parking supply and create a need for the City to construct two new 600-space parking facilities in the downtown area, at an estimated cost of \$14,000,000 each (adjusted for 2014 dollars). Since the study, the City has not constructed any new parking facilities in the downtown area.

In order to identify a parking solution for the Center's parking needs, the Foundation has entered into an agreement with the First Baptist Church of San Antonio for the Foundation to construct a parking facility at 213 4th Street.

To assist with the construction of the parking facility, the City of San Antonio and Bexar County recommend a funding contribution of up to \$5,000,000.00 each. The Foundation has agreed to establish a design review committee that includes representation from the City, County, Tobin Center, and First Baptist Church. In addition, first floor retail will be incorporated into the construction of the parking facility. The Foundation will operate the garage and fund its continued operation and maintenance. The City and County will also retain an ownership interest in the garage.

On April 22, 2014, the Foundation's Board of Directors voted to use up to \$5,000,000.00 from the center's Reserve Fund to complete construction of the parking facility. Construction estimates for the parking facility have not exceeded \$15,000,000.00.

ISSUE:

The City is committed to ensuring the success of a performing arts center in the downtown area. In order to facilitate a parking solution to meet the center's needs, a new parking facility will need to be constructed in the area. Construction of the parking facility will add parking in the northern portion of downtown where the current parking supply will not be sufficient to meet future demand.

ALTERNATIVES:

The City may elect not to assist with construction of a parking facility for the Tobin Performing Arts Center. This action would require the Foundation to conduct additional fundraising in order to construct a facility. Alternatively the City and County may issue a Request for Proposal to identify a developer interested in constructing a parking facility in the area.

FISCAL IMPACT:

The City will contribute up to \$5,000,000.00 toward the construction of a parking facility near the Tobin Performing Arts Center. Funding for the project will come from the Parking Fund, and the City will retain an ownership in the facility. Bexar County has also agreed to provide up to \$5,000,000 toward construction of a parking facility. The Foundation has also agreed to contribute up to \$5,000,000 from the center's Reserve Fund toward the project.

RECOMMENDATION:

Staff recommends approval of the Third Amendment to the Grant and Development Agreement between the City of San Antonio, Bexar County and the Bexar County Performing Arts Center Foundation, and appropriating up to \$5,000,000.00 for construction of a parking facility to serve the parking needs of the performing arts center and the downtown area.

DEPARTMENT: Center City Development & Operations

DEPARTMENT HEAD: Lori Houston

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The Tobin Performing Arts Center is expected to open in September 2014. The Center will feature a state-of-the-art, multi-purpose 1,759-seat (2,100-seat with flat-floor configuration) performance hall, a 250-seat studio theater, and an outdoor performance plaza connected to the River Walk. The Center is expected to host thousands of guests per year, and current parking options in the area are not sufficient to meet this demand.

In 2008, the City conducted a study to create a long-term strategy for the City's parking operations that is in the best interest of downtown residents, businesses and visitors. The Comprehensive Parking Management Program for Downtown San Antonio identified parking deficiencies in high activities areas of downtown. In addition, the study cited that new developments would further reduce parking supply and create a need for the City to construct two new 600-space parking facilities in the downtown area, at an estimated cost of \$14,000,000 each (adjusted for 2014 dollars). Since the study, the City has not constructed any new parking facilities in the downtown area.

In order to identify a parking solution for the Center's parking needs, the Foundation has entered into an agreement with the First Baptist Church of San Antonio for the Foundation to construct a parking facility at 213 4th Street.

To assist with the construction of the parking facility, the City of San Antonio and Bexar County recommend a funding contribution of up to \$5,000,000.00 each. The Foundation has agreed to establish a design review committee that includes representation from the City, County, Tobin Center, and First Baptist Church. In addition, first floor retail will be incorporated into the construction of the parking facility. The Foundation will operate the garage and fund its continued operation and maintenance. The City and County will also retain an ownership interest in the garage.

On April 22, 2014, the Foundation's Board of Directors voted to use up to \$5,000,000.00 from the center's Reserve Fund to complete construction of the parking facility. Construction estimates for the parking facility have not exceeded \$15,000,000.00.

ISSUE:

The City is committed to ensuring the success of a performing arts center in the downtown area. In order to facilitate a parking solution to meet the center's needs, a new parking facility will need to be constructed in the area. Construction of the parking facility will add parking in the northern portion of downtown where the current parking supply will not be sufficient to meet future demand.

ALTERNATIVES:

The City may elect not to assist with construction of a parking facility for the Tobin Performing Arts Center. This action would require the Foundation to conduct additional fundraising in order to construct a facility. Alternatively the City and County may issue a Request for Proposal to identify a developer interested in constructing a parking facility in the area.

FISCAL IMPACT:

The City will contribute up to \$5,000,000.00 toward the construction of a parking facility near the Tobin Performing Arts Center. Funding for the project will come from the Parking Fund, and the City will retain an ownership in the facility. Bexar County has also agreed to provide up to \$5,000,000 toward construction of a parking facility. The Foundation has also agreed to contribute up to \$5,000,000 from the center's Reserve Fund toward the project.

RECOMMENDATION:

Staff recommends approval of the Third Amendment to the Grant and Development Agreement between the City of San Antonio, Bexar County and the Bexar County Performing Arts Center Foundation, and appropriating up to \$5,000,000.00 for construction of a parking facility to serve the parking needs of the performing arts center and the downtown area.

EXHIBIT B



San Antonio Water System

2800 U.S. Highway 281 North • P.O. Box 2449 • San Antonio, TX 78298

Water and Wastewater Facilities Land Use Assumptions Plan, Capital Improvements Plan, and Maximum Impact Fees

March 2014

Report Prepared By:

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AACOG	Alamo Area Council of Governments
ADD	Average Day Demand
ADF	Average Daily Flow
AWWA	American Water Works Association
BCAD	Bexar County Appraisal District
BMWD	Bexar Metropolitan Water District
CCN	Certificate of Convenience and Necessity
CIAC	Capital Improvements Advisory Committee
CIP	Capital Improvements Plan
DOR	Drought of Record
EAA	Edwards Aquifer Authority
EDU	Equivalent Dwelling Unit
EST	Elevated Storage Tank
ETJ	Extra-territorial Jurisdiction
gpcd	Gallons per Capita per Day
gpd	Gallons per Day
GST	Ground Storage Tank
LUAP	Land Use Assumptions Plan
MDD	Maximum Day Demand
MDPF	Maximum Day Peaking Factor
MG	Million Gallons
mgd	Millions of Gallons per Day
MHD	Maximum Hour Demand
MHPF	Maximum Hour Peaking Factor
MPO	San Antonio / Bexar County Metropolitan Planning Organization
MRSO	Medina River Sewer Outfall
PWWF	Peak Wet Weather Flow
SAWS	San Antonio Water System
SBSP	Southwest Bexar Sewer Pipeline
SDC	State Data Center (Office of State Demographer)
TAZ	Transportation Analysis Zone
TCEQ	Texas Commission on Environmental Quality
TLGC	Texas Local Government Code
TWDB	Texas Water Development Board
TxDOT	Texas Department of Transportation
WRC	Water Recycling Center

Available existing capacity – capacity that has been constructed but is not yet utilized because existing demand is less than existing capacity.

Average day demand (ADD) – the average number of gallons of water used by each person each day. SAWS' ADD is 127 gallons per capita per day, based on actual water production data for the 12 months ending June 2010.

Average daily flow (ADF) – the average number of gallons of wastewater contributed by each person (or equivalent dwelling unit) per day. SAWS' ADF is 240 gallons per EDU.

Capacity criteria – the capacity required to serve new growth projected for the study period at the same service level provided to existing customers.

Capital improvement – any of the following facilities that have a life expectancy of three or more years and are owned and operated by or on behalf of a political subdivision:

- Water supply, treatment, and distribution facilities; wastewater collection and treatment facilities; and storm water, drainage, and flood control facilities; whether or not they are located within the service area; and
- Roadway facilities.(Texas Local Government Code, Chapter 395)

Capital Improvements Advisory Committee (CIAC) – a committee composed of not less than five members appointed by a majority vote of the governing body of the political subdivision. Not less than 40% of the membership must be representatives of the real estate, development, or building industries who are not employees or officials of a political subdivision or governmental entity.

Capital Improvements Plan – a plan required by Chapter 395 of the Local Government Code that identifies capital improvements or facility expansions for which impact fees may be assessed. (Texas Local Government Code, Chapter 395)

Certificate of Convenience and Necessity (CCN) – issued by the TCEQ, authorizes a utility to provide water and/or sewer service to a specific area. The CCN obligates the water or sewer retail public utility to provide continuous and adequate service to every customer who requests service in that area.

Debt service payments – the amounts of money necessary to pay interest and principal requirements for a given or series of years.(American Water Works Association, 2000)

Equivalent Dwelling Unit (EDU) – standardized measure of demand expressed as water flow for an average household unit. For purposes of this study, single family residence using a 5/8-inch meter has one EDU demand on the water system. Also referred to as a service unit in TLGC Chapter 395.

Facility expansion – the expansion of the capacity of an existing facility that serves the same function as an otherwise necessary new capital improvement, in order that the existing facility may serve new development. The term does not include the repair, maintenance, modernization, or expansion of an existing facility to better serve existing development. (Texas Local Government Code, Chapter 395)

Impact fee – a charge or assessment imposed by a political subdivision against new development in order to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to the new development. The term includes amortized charges, lump-sum charges, capital recovery fees, contributions in aid of construction, and any other fee that functions as described by this definition. (Texas Local Government Code, Chapter 395)

Land Use Assumptions – a description of the service area and projections of changes in land uses, densities, intensities, and population in the service area over at least a 10-year period. (Texas Local Government Code, Chapter 395)

Maximum Allowable Impact Fees – Maximum impact fees that can be charged by a political subdivision; calculated by subtracting statutory credits for the estimated capital costs to be included in rates that will be charged to the new service units over the study period from the calculated impact fee per service unit.

Maximum Day Demand (MDD) – the maximum number of gallons of water used in the system in one day. This is typically represented by the highest volume of water pumped into the distribution system in one day each year.

Maximum Day Peaking Factor (MDPF) – factor used to project future maximum day demands; calculated by dividing the maximum day pumpage value by the design average day demand value. Based on actual water production data for the 12 months ending June 2011, the SAWS MDPF is 2.50.

Maximum Hour Demand (MHD) – the maximum number of gallons of water used in the system in one hour.

Maximum Hour Peaking Factor (MHPF) – factor used to project future maximum hour demands; calculated by dividing the maximum hour pumpage value by the design average day demand value. Based on actual water production data for the 12 months ending June 2011, the SAWS MHPF is 2.81.

New development – the subdivision of land; the construction, reconstruction, redevelopment, conversion, structural alteration, relocation, or enlargement of any structure; or any use or extension of the use of land; any of which increases the number of service units. (Texas Local Government Code, Chapter 395)

Peak Wet Weather Flow (PWWF) – the maximum number of gallons of wastewater contributed by customers during a wet weather event. This value includes inflow and infiltration that is attributable to the system’s customer connections. SAWS’ design PWWF is 675 gpd per EDU. This is based on 4 EDUs per acre. Inflow and infiltration is 300 gallons per acre.

Political subdivision – a municipality, a district or authority created under Article III, Section 52, or Article XVI, Section 59, of the Texas Constitution, or, for the purposes set forth by Section 395.079, certain counties described by that section. (Texas Local Government Code, Chapter 395)

Rate credit – a credit for the portion of ad valorem tax and utility service revenues generated by new service units during the program period that is used for the payment of improvements, including the payment of debt, that are included in the Capital Improvements Plan. As an alternative to calculating this credit, a political subdivision may award a credit equal to 50 percent of the total projected cost of implementing the Capital Improvements Plan. (Texas Local Government Code, Chapter 395)

Service area – the area within the corporate boundaries or extraterritorial jurisdiction, as determined under Chapter 42, of the political subdivision to be served by the capital improvements or facilities expansions specified in the capital improvements plan, except roadway facilities and storm water, drainage, and flood control facilities. (Texas Local Government Code, Chapter 395)

Service unit – a standardized measure of consumption, use, generation, or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards and based on historical data and trends applicable to the political subdivision in which the individual unit of development is located during the previous 10 years. (Texas Local Government Code, Chapter 395)

Study period – the period of time for which the impact fees are calculated. The study period is defined by the Capital Improvements Plan and may not exceed 10 years. Typically, a study period of 10 years is used.

1. Executive Summary

1.1. Introduction

The Texas Local Government Code (TLGC), Chapter 395 authorizes a political subdivision, such as the San Antonio Water System (SAWS), to impose impact fees on new development within its corporate boundaries and extraterritorial jurisdiction (ETJ). Impact fees provide utilities with a mechanism for funding or recouping the cost associated with capital improvements or facility expansions of the water and/or wastewater systems necessitated and attributable to new development.

The San Antonio Water System updated impact fees in May 2011. In January 2012, SAWS began integration of the former Bexar Metropolitan Water District (Bexar Met) into one combined system. Bexar Met updated their impact fees in June 2009, and those impact fees require update by June 2014. This update of the impact fees for the combined system is an important step in the integration of the former Bexar Met system with SAWS.

SAWS is updating the impact fees as an integrated system. The revised Water Supply, Water Delivery – Flow and Water Delivery – System Development impact fees will be based on the combined water service areas.

Red Oak calculated the following impact fees by service area:

- Water Supply
- Water Delivery – Flow
- Water Delivery – System Development
- Wastewater Treatment
- Wastewater Collection

1.2. Land Use Assumptions Plan

Future land use assumptions are based on current land use data. For SAWS, these assumptions are primarily based on Bexar County Appraisal District (BCAD) databases and supplemented with SAWS customer data, Alamo Area Council of Governments (AACOG) land use studies as well as aerial photo documentation. Table 1-1 presents the service area land use distribution.

Table 1-1: Service Area Land Use Distribution

Land Use	Water		Wastewater	
	Acres	%	Acres	%
Commercial	118,043	20%	116,605	21%
Industrial	5,675	1%	5,675	1%
Residential	124,447	21%	122,866	23%
Undevelopable	76,875	13%	67,865	12%
Vacant	261,106	45%	230,217	42%
Total Acres	586,147		543,228	

Population data is collected and converted into Equivalent Dwelling Units (EDU), the standard measure of demand expressed as water usage and wastewater discharge for an average household unit. One water EDU is equivalent to 313 gallons per day; a wastewater EDU is equivalent to 240 gallons per day.

Table 1-2 presents population and EDU projections for water and wastewater by service areas.

Table 1-2: Water and Wastewater Service Area Population and EDU Projections

Service Area	---Population---		-----EDUs-----			
	2014	2023	2014	2023	Change	
Water Supply	All	1,674,505	1,904,466	697,710	793,528	95,817
Flow	All	1,674,505	1,904,466	697,710	793,528	95,817
System Development	High Elevation	44,747	65,826	18,645	27,428	8,783
	Middle Elevation	538,582	647,218	224,409	269,674	45,265
	Low Elevation	1,091,176	1,191,422	454,657	496,426	41,769
System Development	Total System Development	1,674,505	1,904,466	697,710	793,528	95,817
Treatment	Medio Creek	92,266	113,389	38,605	47,443	8,838
	Leon Creek / Dos Rios	1,474,671	1,682,008	617,018	703,769	86,751
Treatment	Total Treatment	1,566,937	1,795,397	655,623	751,212	95,589
Collection	Medio Creek	92,266	113,389	38,605	47,443	8,838
	Upper Medina	44,124	88,922	18,462	37,206	18,744
	Lower Medina	19,786	28,777	8,279	12,041	3,762
	Upper Collection	353,873	439,169	148,064	183,753	35,689
	Middle Collection	546,490	575,286	228,657	240,705	12,048
	Lower Collection	510,398	549,854	213,556	230,064	16,508
Collection	Total Collection	1,566,937	1,795,397	655,623	751,212	95,589

1.3. Capital Improvements Plan

SAWS owns and operates an infrastructure-intensive system comprised of treatment facilities, pumping stations, storage facilities, and pipelines that are continuously improved and expanded. The schedule for future investment in the water and wastewater system is known as the Capital Improvements Plan (CIP). SAWS staff, with assistance from Red Oak and other consultants, updated the CIP as part of this study.

Projects included in the CIP can serve to rehabilitate and renew the system, enhance the system to improve efficiency and meet regulatory requirements, increase the system

capacity, or achieve a combination of these objectives. However, only those projects required to provide capacity to serve new development during the 2014-2023 study period can be included in the maximum impact fee calculation.

Tables 1-3 through 1-9 provide the value of water facilities by infrastructure type that are eligible to be included in the calculation of the maximum water impact fee.

Table 1-3: 2014 - 2023 Eligible Water Supply CIP Cost

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity	Value of Eligible Capacity	Eligible Financing Costs	Value of Capacity	Value of Eligible Capacity	Eligible Financing Costs	Total Value of All Capacity	Total Value of Eligible Capacity
	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)
All	\$294.3	\$7.3	\$0.0	\$713.9	\$275.1	\$0.0	\$1,008.1	\$282.4

Table 1-4: 2014 - 2023 Eligible Water Flow CIP Cost

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity	Value of Eligible Capacity	Eligible Financing Costs	Value of Capacity	Value of Eligible Capacity	Eligible Financing Costs	Total Value of All Capacity	Total Value of Eligible Capacity
	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)
All	\$610.8	\$61.1	\$24.3	\$210.2	\$36.2	\$0.0	\$821.0	\$121.5

Table 1-5: 2014 - 2023 Eligible Well Pumps CIP Cost

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity	Value of Eligible Capacity	Eligible Financing Costs	Value of Capacity	Value of Eligible Capacity	Eligible Financing Costs	Total Value of All Capacity	Total Value of Eligible Capacity
	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)
All	\$84.9	\$6.2	\$2.4	\$42.4	\$17.0	\$0.0	\$127.3	\$25.6

Table 1-6: 2014 - 2023 Eligible High Service and Booster Pump Stations CIP Cost

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity	Value of Eligible Capacity	Eligible Financing Costs	Value of Capacity	Value of Eligible Capacity	Eligible Financing Costs	Total Value of All Capacity	Total Value of Eligible Capacity
	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)
High Elevation	\$9.6	\$1.0	\$0.4	\$6.8	\$1.0	\$0.0	\$16.5	\$2.4
Middle Elevation	39.9	3.5	1.4	20.0	4.0	0.0	59.9	8.9
Low Elevation	48.9	2.9	1.2	9.5	3.0	0.0	58.4	7.2
Total	\$98.4	\$7.4	\$3.0	\$36.3	\$8.0	\$0.0	\$134.8	\$18.5

Table 1-7: 2014 - 2023 Eligible Elevated Storage CIP Cost

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
High Elevation	\$3.3	\$0.4	\$0.2	\$6.3	\$1.2	\$0.0	\$9.6	\$1.7
Middle Elevation	20.9	1.3	0.5	24.9	2.7	0.0	45.9	4.5
Low Elevation	28.7	1.0	0.4	30.1	1.9	0.0	58.8	3.3
Total	\$52.9	\$2.7	\$1.1	\$61.3	\$5.8	\$0.0	\$114.3	\$9.5

Table 1-8: 2014 - 2023 Eligible Ground Storage CIP Cost

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
High Elevation	\$0.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.9	\$0.0
Middle Elevation	13.2	0.4	0.1	16.1	0.6	0.0	29.4	1.0
Low Elevation	25.9	0.6	0.3	8.6	0.3	0.0	34.5	1.2
Total	\$40.0	\$1.0	\$0.4	\$24.7	\$0.9	\$0.0	\$64.8	\$2.2

Table 1-9: 2014 - 2023 Eligible Water Transmission Mains CIP Cost

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
High Elevation	\$5.1	\$0.5	\$0.2	\$5.7	\$0.8	\$0.0	\$10.9	\$1.6
Middle Elevation	21.4	1.9	0.7	44.1	8.9	0.0	65.6	11.6
Low Elevation	26.3	1.6	0.6	7.5	2.4	0.0	33.8	4.6
Total	\$52.8	\$4.0	\$1.5	\$57.3	\$12.1	\$0.0	\$110.3	\$17.8

Table 1-10 summarizes the eligible Water Delivery – System Development CIP costs by service area.

Table 1-10: 2014 – 2023 Eligible Water Delivery – System Development CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
High Elevation	\$21.2	\$2.5	\$1.0	\$22.8	\$4.6	\$0.0	\$44.0	\$8.1
Middle Elevation	122.8	10.0	3.8	125.3	24.2	0.0	248.1	38.1
Low Elevation	185.1	8.8	3.5	74.2	15.0	0.0	259.3	27.4
Total	\$329.1	\$21.3	\$8.4	\$222.3	\$43.8	\$0.0	\$551.4	\$73.6

Table 1-11 and Table 1-12 provide the value of wastewater facilities that are eligible to be included in the calculation of the maximum wastewater impact fee.

Table 1-11: 2014 - 2023 Eligible Wastewater Treatment CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
Medio Creek	\$62.2	\$7.4	\$3.0	\$25.5 ⁽¹⁾	\$3.0	\$0.0	\$87.7	\$13.4
Leon Creek / Dos Rios	317.6	34.6	13.9	215.0 ⁽²⁾	24.8	0.0	532.6	73.3
Total	\$379.8	\$42.0	\$16.9	\$240.5	\$27.8	\$0.0	\$620.3	\$86.7

(1) These CIP projects do not add capacity, but increase the value of existing available capacity. They are listed in Appendix B, Table B-14.

(2) Some of these CIP projects do not add capacity, but increase the value of existing available capacity. They are listed in Appendix B, Table B-14.

Table 1-12: 2014 - 2023 Eligible Wastewater Collection CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
Medio	\$17.3	\$1.9	\$0.8	\$29.8	\$4.9	\$0.0	\$47.1	\$7.6
Upper Medina	34.6	9.4	3.7	32.4	8.4	0.0	67.0	21.5
Lower Medina	28.5	6.2	2.5	25.5	2.7	0.0	54.0	11.4
Upper Collection	85.6	13.6	5.5	124.2	20.3	0.0	209.8	39.4
Middle Collection	153.1	14.1	5.7	292.5	18.0	0.0	445.6	37.8
Lower Collection	300.3	23.8	9.5	267.7	16.0	0.0	568.0	49.3
Total	\$619.4	\$69.0	\$27.7	\$772.1	\$70.3	\$0.0	\$1,391.5	\$167.0

Table 1-13 summarizes the total eligible CIP costs by impact fee category.

Table 1-13: Summary of 2014 - 2023 Eligible CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
Water Delivery	\$939.8	\$82.4	\$32.7	\$432.2	\$80.0	\$0.0	\$1,372.5	\$195.1
Water Supply	294.3	7.3	0.0	713.9	275.1	0.0	1,008.1	282.4
Wastewater	999.2	111.0	44.6	1,012.6	98.1	0.0	2,011.8	253.7
Total	\$2,233.3	\$200.7	\$77.3	\$2,158.7	\$453.2	\$0.0	\$4,392.4	\$731.2

1.4. Impact Fees Calculation

Eligible capital costs for growth-related CIP by service area are divided by the projected number of total service units for that service area to determine the calculated impact fee per service unit. Table 1-14 presents the calculated impact fees for water and wastewater service. The service units used in this calculation, as shown in Table 1-14, represent the incremental service units, which may include service units from another service area, that will be served by the infrastructure in the respective service area. They do not represent

the incremental service units that will be located in the service area, which are shown in Table 1-2.

Table 1-14: Water and Wastewater Calculated Impact Fees

Impact Fee	Service Area	Eligible CIP Value	Service Units	Calculated Impact Fee per Service Unit
Water Supply	All	\$282,391,017	95,817	\$2,947
Flow	All	121,466,247	95,817	1,268
System Development	High Elevation	8,104,346	8,783	923
	Middle Elevation	38,147,533	45,265	843
	Low Elevation	27,444,441	41,769	657
Treatment	Medio Creek	13,385,880	8,838	1,515
	Leon Creek / Dos Rios	73,298,089	86,751	845
Collection	Medio Creek	7,627,627	8,838	863
	Upper Medina(1)	21,475,227	18,744	1,651
	Lower Medina	11,374,282	22,506	505
	Upper Collection(2)	39,431,580	35,689	2,666
	Middle Collection(3)	37,842,239	47,737	1,561
	Lower Collection	49,342,780	64,245	768

- (1) Maximum Impact Fee per Service Unit includes Lower Medina fee
 (2) Maximum Impact Fee per Service Unit includes Middle Collection fee
 (3) Maximum Impact Fee per Service Unit includes Lower Collection fee

1.4.1. Credit Calculation

Chapter 395 of the TLGC requires utilities to calculate a credit for growth-related CIP, to be subtracted from the calculated impact fee. The credit is based on the amount of projected future rate revenues or taxes expected to be generated by the new development and used to pay for capital improvements identified in the CIP.¹ This credit provides an adjustment to benefit fee payers who will pay for CIP in both the impact fee and their future rates or taxes. Although SAWS is a municipally-owned utility, it is managed separately and independently from the City of San Antonio, including, the City's tax revenue and budget. SAWS relies on the revenue it generates from its customers to construct, manage, and operate its water and wastewater systems. Therefore, no tax revenue is used to fund the growth-related CIP. Utilities can calculate this credit and apply it to the calculated impact fee or, alternatively, can forgo the credit calculation by opting to use the statutory credit equal to 50% of the calculated impact fee. SAWS opted to calculate the credit.

Credits for the value of existing and future debt are allocated among the impact fees and service areas based on the proportion of eligible existing and future capacity value. SAWS plans to fund most of its growth-related CIP with cash from impact fee revenues. However, it plans to fund approximately 50% of the Water Supply CIP and 70% of all other future CIP with debt.

¹ For SAWS, the credit is based on the cost of growth-related CIP projected to be in future rates of the projected new development as they do not receive tax revenue from the City of San Antonio.

1.4.2. Maximum Impact Fees per Service Unit

The maximum impact fees per service unit include both the existing value of infrastructure with capacity available to serve new development projected for the study period, 2014 through 2023, as well as the value of new water supply, water delivery, and wastewater capacity available to serve new development during the study period. Calculated impact fees, rate credits, and maximum impact fees by service area are presented in Table 1-15.

Table 1-15: Maximum Water and Wastewater Impact Fees per Service Unit

Impact Fee	Service Area	Calculated Impact Fee per EDU	Calculated Rate Credit/EDU	Maximum Impact Fee per EDU
Water Supply	All	\$2,947	\$151	\$2,796
Flow	All	1,268	86	1,182
System Development	High Elevation	923	40	883
	Middle Elevation	843	44	799
	Low Elevation	657	38	619
Treatment	Medio Creek	1,515	86	1,429
	Dos Rios/Leon Creek	845	59	786
Collection	Medio Creek	863	25	838
	Upper Medina	1,651	86	1,565
	Lower Medina	505	30	475
	Upper Collection	2,666	146	2,520
	Middle Collection	1,561	92	1,469
	Lower Collection	768	49	719

Table 1-16 compares the maximum impact fee per service unit to the current impact fee per service unit.

Table 1-16: Maximum Impact Fees per EDU versus Current Fees per EDU

Impact Fee	Service Area	Maximum Impact Fee per EDU	Current Fee per EDU	Change	% Change
Water Supply	All	\$2,796	\$1,297	\$1,499	116%
Flow	All	1,182	1,247	(65)	-5%
System Development	High Elevation	883	966	(83)	-9%
	Middle Elevation	799	774	25	3%
	Low Elevation	619	579	40	7%
Treatment	Medio Creek	1,429	1,379	50	4%
	Dos Rios/Leon Creek	786	552	234	42%
Collection	Medio Creek	838	582	256	44%
	Upper Medina	1,565	1,053	512	49%
	Lower Medina	475	594	(119)	-20%
	Upper Collection	2,520	1,795	725	40%
	Middle Collection	1,469	1,142	327	29%
	Lower Collection	719	552	167	30%

2. Land Use Assumptions Plan²

2.1. Introduction

Chapter 395 of the Texas Local Government Code (TLGC) empowers cities to calculate, impose and collect impact fees to fund capital improvements required to serve new development. This legislation requires a utility to adopt a Land Use Assumptions Plan (LUAP) and a Capital Improvements Plan (CIP) before assessing or collecting impact fees. The CIP and the maximum allowable impact fees established therein must be derived using the adopted LUAP.

The LUAP incorporates the best information available to project future land use and demand for service areas in which a municipality intends to supply utility services. The areas are for Water Supply, System Development and Flow, as well as for Wastewater Treatment and Collection. Land use assumptions are based on a ten-year period. These assumptions may be general and do not require detailed projections for specific tracts of land.

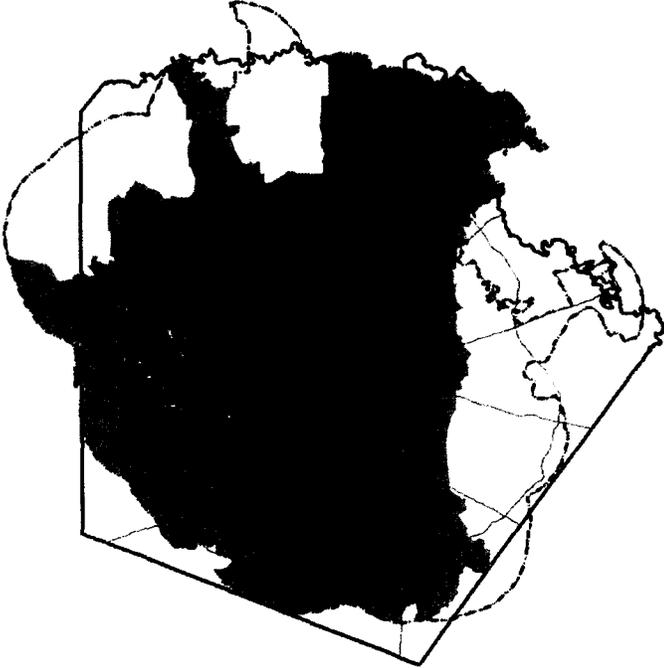
The San Antonio Water System (SAWS) provides water and wastewater service to large portions of Bexar County and has authority to provide service to parts of two adjacent counties. State authority is provided by Certificate of Convenience & Necessity (CCN) and some service is provided by contract outside of the CCN. The following two maps, Figure 2-1 and Figure 2-2, show the general areas of service. The water system map shows areas of the Bexar County served by other purveyors. The wastewater system map shows the watersheds that flow into the water recycling centers (WRC) operated by SAWS.

² The Land Use Assumption Plan was prepared by SAWS staff. At SAWS request, Red Oak included the LUAP in this report as Section 2.

Figure 2-1: SAWS Water Service Areas



Figure 2-2: SAWS Wastewater Service Areas



2.2. Methodology

2.2.1. Current Land Use

Land use assumptions for the future are based on current land use. Current land use is primarily based on Bexar County Appraisal District (BCAD) databases but is supplanted with SAWS customer data, Alamo Area Council of Governments (AACOG) land use studies and some aerial photo documentation. The service area land use distribution is provided in Table 2-1.

Table 2-1: Service Area Land Use Distribution

Land Use	Water		Wastewater	
	Acres	%	Acres	%
Commercial	118,043	20%	116,605	21%
Industrial	5,675	1%	5,675	1%
Residential	124,447	21%	122,866	23%
Undevelopable	76,875	13%	67,865	12%
Vacant	261,106	45%	230,217	42%
Total Acres	586,147		543,228	

Specifically, undevelopable land includes parks, lakes, cemeteries, roads, landfills, easements and floodplains. Vacant land does not fall into other categories and could develop into any of the other categories.

2.2.2. Population and Projections

The San Antonio area has an adopted methodology for projecting population for use by many area agencies. This process coordinates information by state and local agencies as well as incorporates data from private sector master plans.

The population projections in this LUAP are based upon an area wide model, for assessing future transportation improvements. The San Antonio-Bexar County Metropolitan Planning Organization (MPO) is the coordinating body for this information and the model is run by AACOG. The particular model is called Dram/Empal and is the most widely used tool for regional projections in the United States. A committee composed of representatives from such agencies as SAWS, City of San Antonio and neighboring cities, Texas Department of Transportation (TxDOT), Texas Workforce Commission, City Public Service, and Bexar County serve as technical reviewers. Elected officials and Chambers of Commerce members also provide review.

The model projects allocated population within the MPO study area (Bexar County and parts of Comal and Guadalupe Counties). The population for the total area is consistent with projections provided by the Texas State Data Center (SDC) and the Texas Water Development Board (TWDB). The SDC projects county population using Census data, migration and birth rates within the state. The local modeling data inputs include existing

land uses, household sizes and birthrates, employment numbers and types, future roads and developable land. The model projects future households, population and employment based on common transportation and land use relationships as well as local demographic relationships based on the inputs.

The review team tests for quality control of the data and provides guidance to account for local expected projects or trends that may affect specific areas. The projections are reviewed by five-year increments to ensure that the modeled growth rates look within reason. Growth rates may be slightly re-allocated to reflect programs that the model does not seem to project well. These are areas where the City Council is formulating growth or economic development policies.

The model outputs are population, households and employment by 278 census tracts, as well as further allocations to 917 smaller Transportation Analysis Zones (TAZ). SAWS projections are based on the best fit of the TAZ boundaries to the LUAP boundaries.

2.3. EDU Calculations and Factors

For the LUAP, the common measure used is an Equivalent Dwelling Unit (EDU). This is the standardized measure of demand expressed as water flow for an average household unit. One water EDU equals 313 gallons per day (gpd). A single family residence using a 5/8-inch meter has one EDU demand on the water system. Commercial and industrial users have larger meters, more demand and larger numbers of EDUs. A wastewater EDU is equivalent to 240 gpd.

The Population to EDU factor is useful to represent population as demand, currently and in the future. The EDUs were calculated using the same 2012 data on which the 2012 Water Management Plan was based, which is being used to update the Water Infrastructure Plan (2014). The EDU calculation is shown in Table 2-2.

Table 2-2: Calculation of Water EDUs

Calculation of Water EDUs							
1	2	3	4	5	6	7	8
	Active Meter	Apartment	(2 - 3)	Non-apartments	(4 * 5)	Apartment Units	(6 + 7)
Meter Size	Count	Master Meters	Meters	EDU/Meter Size	EDU		
5/8	394,855	1,456	393,399	1	393,399		
3/4	37,219	182	37,037	1.5	55,556		
1	12,669	583	12,086	2	24,172	93% occupancy	
1 1/2	7,022	344	6,678	5	33,390		170,621
2	4,554	619	3,935	14	55,090		
3	853	210	643	30	19,290		
4	562	222	340	50	17,000		
6	210	197	13	105	1,365		
8	81	40	41	135	5,535		
10	18	7	11	190	2,090	1/2 units	
Total	458,043	3,860	454,183		606,887	85,310	692,197
2012 population		1,659,593		Population/EDU =	2.40		

Column 2 shows the distribution of meter sizes within the System. Since apartment master meter sizes are not clearly correlated to apartment use, they are removed until the end of the calculation. Column 5 shows the EDU to meter size ratio provided by the American Water Works Association (AWWA). This shows that a 1-inch meter can have a flow twice as much as a 5/8-inch meter. The total for column 6 is water system EDUs, without considering apartments. Apartment units represent at least 25% of housing units in San Antonio so their count is important to the EDU calculation. The total number of units is estimated from data provided by SAWS, CPS-Energy, the San Antonio Apartment Association, BCAD and private data sources. The private sources and the Census show a 93% occupancy rate for all apartments. Occupancy represents active apartment units. Past SAWS studies have shown that apartment water use represents 50% of residential water use. Each of these considerations yields the apartment EDU total.

The population for 2012 is estimated from census tracts, residential and apartment connection data. Quality control is conducted to compare TAZ estimates to connections and persons per household estimates.

Table 2-3 shows the calculation of wastewater EDUs.

Table 2-3: Calculation of Wastewater EDUs

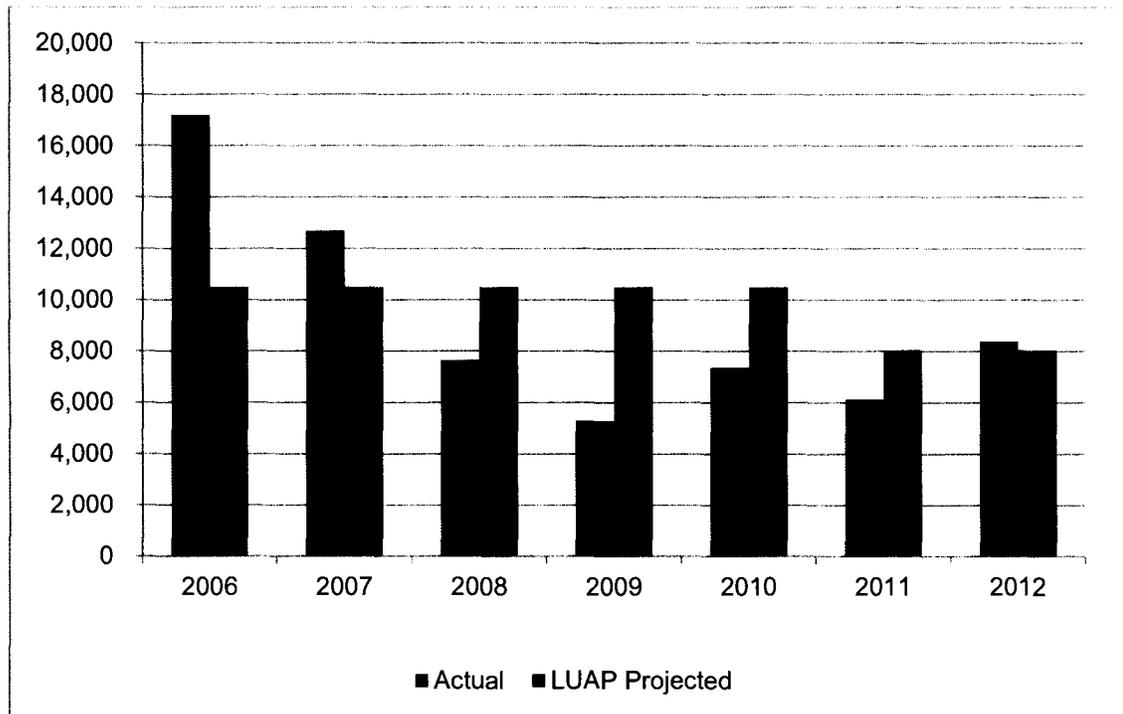
Calculation of Wastewater EDUs								
1	2	3	4 (2 (total) - 3(total))* 4 percentages			7 (5 * 6)	8	9 (7 + 8)
Meter Size	Active Meter Count	Apartment Master Meters	Non-apartments			EDUs	Apartment Units	
			Percent by Size*	Meters	EDU/Meter Size			
5/8			86.62%	379,888	1	379,888		
3/4			8.15%	35,765	1.5	53,647		
1			2.66%	11,671	2	23,342		
1 1/2			1.47%	6,449	5	32,243		
2			0.87%	3,800	14	53,198		
3			0.14%	621	30	18,627		
4			0.07%	328	50	16,416	93% occupancy	
6			0.00%	13	105	1,318	169,467	
8			0.01%	40	135	5,345		
10			0.00%	11	190	2,018		
Adjustment for SARA and Leon Springs						(20,047)	1/2 units	
Total	395,227	3,798		438,584		565,996	84,734	650,730
2012 population		1,552,024				Population/EDU =	2.39	

The wastewater EDU calculation is similar to the water calculation, however the meter size distribution for the BexarMet water customers/SAWS sewer customers is assumed to be the same as the SAWS water system. The percentages in column 4 above correspond to active meter counts in column 2 in the water EDU table. EDUs are adjusted to remove customers of the San Antonio River Authority and Leon Springs utilities, and the final calculation yields a population to EDU ratio of 2.39.

The following chart shows the variability of EDU growth per year for the SAWS water system, excluding the DSP service area. The average yearly growth rate from 2006 to

2010 was 10,500 EDUs per year. The 2006 LUAP projected approximately 10,300 EDUs per year, and the 2011 LUAP projected approximately 8,000 EDUs per year.

Figure 2-3: Historical EDU Change



The following sections show the 2014 – 2023 service areas and associated land use, population and EDU change. The future EDU projection is the future population projection multiplied by the EDU to Population factor.

2.4. Service Areas

2.4.1. Water Service Areas

The changes from the existing water impact fee maps to the proposed maps are largely due to the addition of ten former Bexar service areas totaling 174,000 acres. SAWS driven changes located in the northwest portion of the county are due to a reduction in CCN application areas and an application for 21,000 acres that was withdrawn completely. SAWS was also granted a CCN application area that added 8,500 acres in the northeast portion of the SAWS service area.

2.4.1.1. Water Supply

Water Supply facilities are the infrastructure associated with providing new water sources to the system. The proposed Water Supply impact fee service area, shown in Figure 2-5,

is the infrastructure associated with providing new water sources to the System. The proposed Water Supply Service Area now includes the former Bexar Met service area and recent changes to CCN boundaries as well as pending application areas.

Figure 2-4: Existing Water Supply Impact Fee Service Area

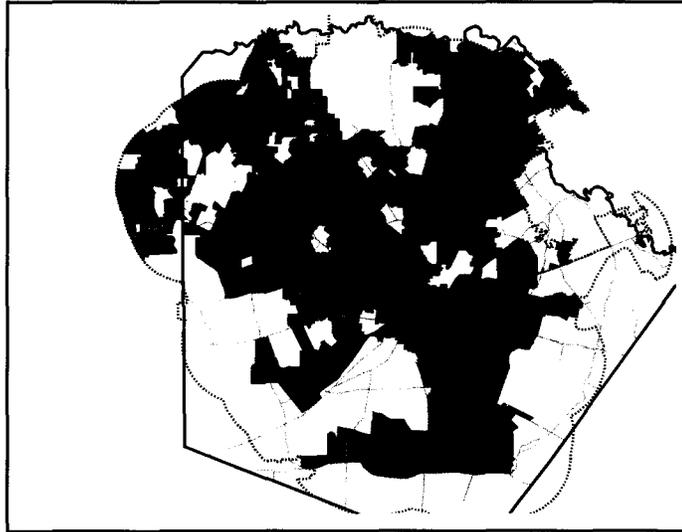
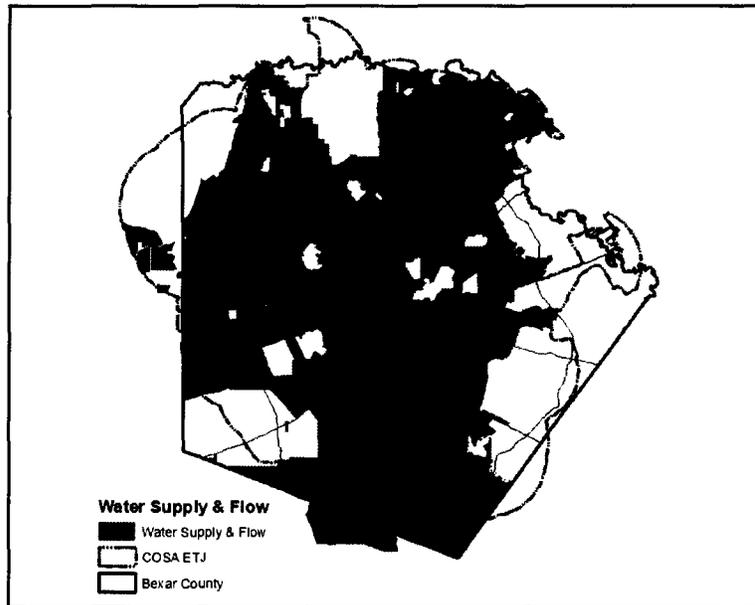


Figure 2-5: Proposed Water Supply Impact Fee Service Areas



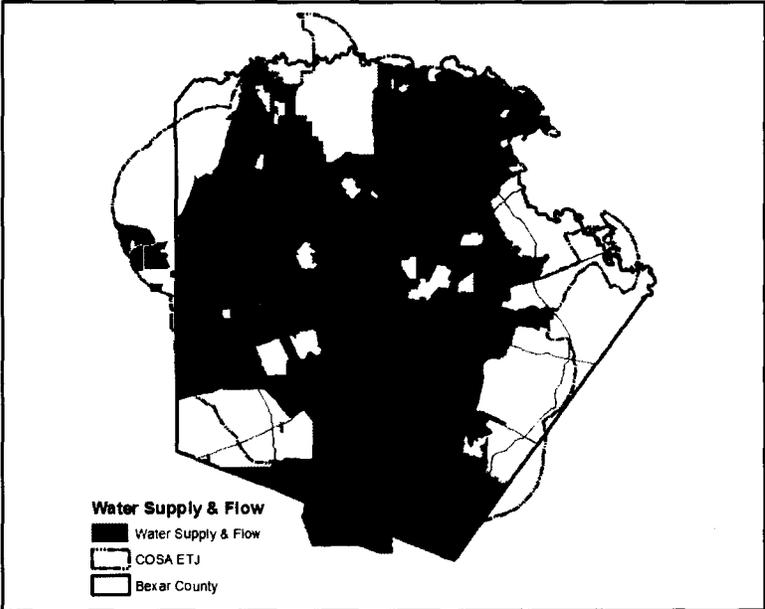
2.4.1.2. Water Delivery – Flow

Flow facilities make up the distribution system. Currently, there is one impact fee service area for Flow. The proposed service area now includes the former Bexar Met service area and recent changes to CCN boundaries as well as pending application areas. The proposed Water Flow impact fee service area is shown in Figure 2-7.

Figure 2-6: Existing Water Delivery - Flow Impact Fee Service Area



Figure 2-7: Proposed Water Delivery - Flow Impact Fee Service Area



2.4.1.3. Water Delivery – System Development

System Development facilities are the infrastructure associated with pumping and transmitting water to the distribution system. The proposed service area now includes the former Bexar Met service area and recent changes to CCN boundaries as well as pending application areas.

Figure 2-8: Existing Water Delivery - System Development Impact Fee Service Areas

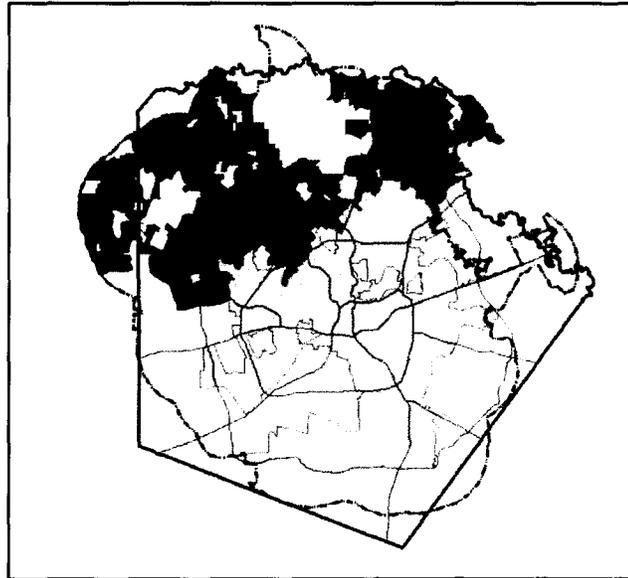
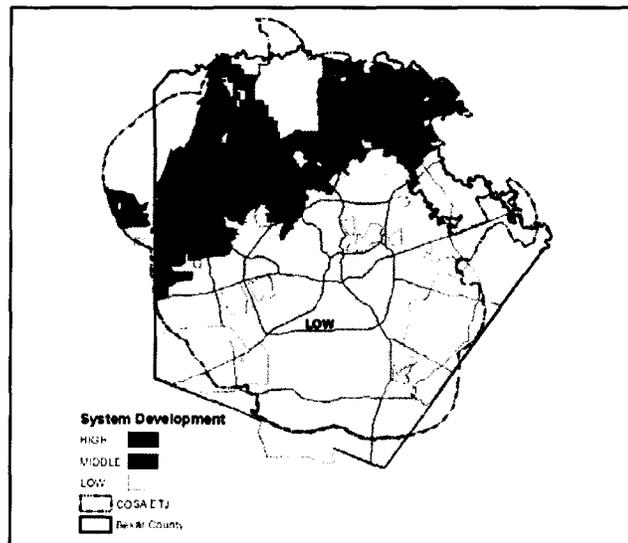


Figure 2-9: Proposed Water Delivery - System Development Impact Fee Service Areas



2.4.2. Wastewater Service Areas

The changes from the current wastewater impact fee maps to the proposed impact fee maps are in the northwest and southeast portions of the wastewater service area. The changes in the northwest were due to reduced CCN application areas. One application was reduced from 62,000 acres to 24,000 acres and another reduced from 50,000 acres to 9,000 acres. The southeast area was reduced due to an application area being amended from 30,000 acres to 22,000 acres.

2.4.2.1. Wastewater Treatment

The existing Wastewater Treatment service areas are shown in Figure 2-10, and the proposed service areas are shown in Figure 2-11. The changes are due to the changes in CCNs described above.

Figure 2-10: Existing Wastewater Treatment Impact Fee Service Areas

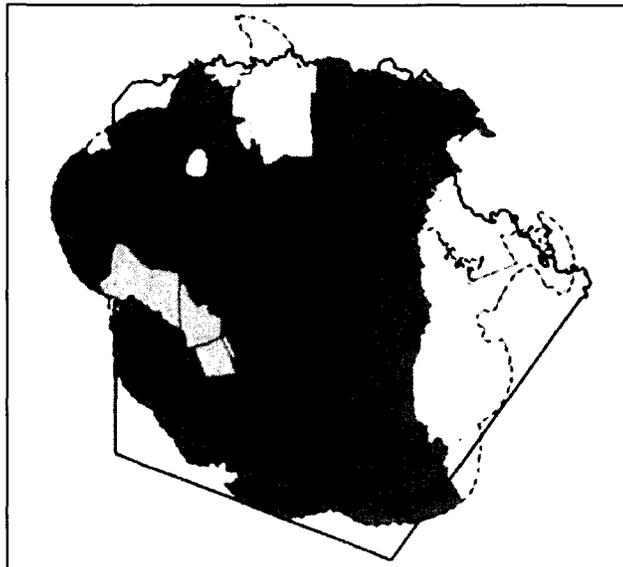
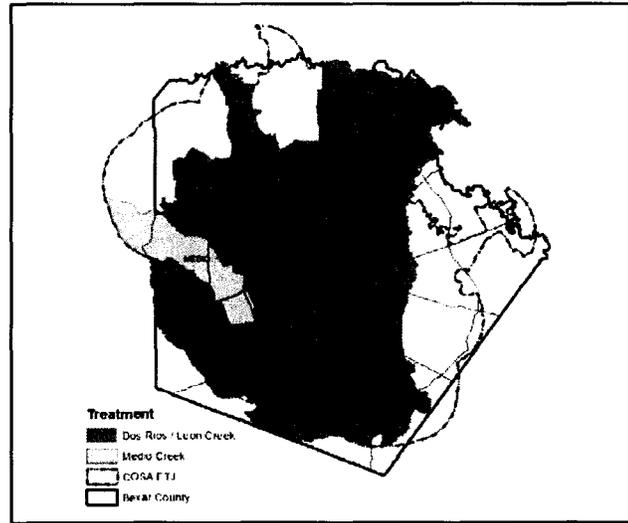


Figure 2-11: Proposed Wastewater Treatment Impact Fee Service Areas



2.4.2.2. Wastewater Collection

The Wastewater Collection impact fee service areas reflect the boundaries of the watersheds served by the WRCs but also designate areas that have higher costs mainly due to distance to the WRC. The existing impact fee service areas are shown in Figure 2-12. The proposed Collection impact fee service areas, shown in Figure 2-13, include the proposed Upper and Lower Medina service areas, which are related to the Southwest Bexar Sewer Pipeline (SBSP, formerly Medina River Sewer Outfall or MRSO). The Upper Medina service area includes land currently served by Medio Creek WRC.

Figure 2-12: Existing Wastewater Collection Impact Fee Service Areas

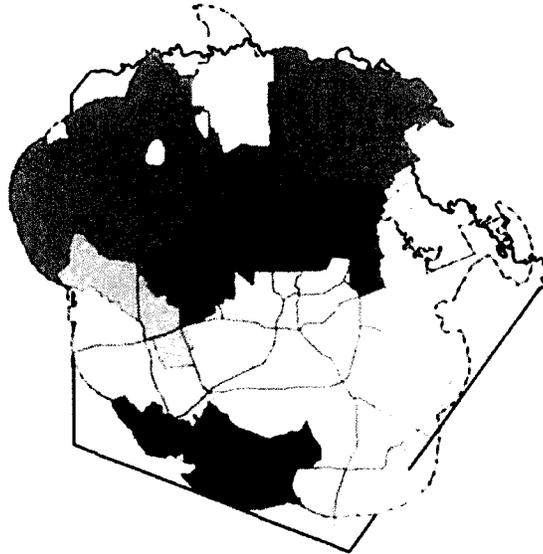
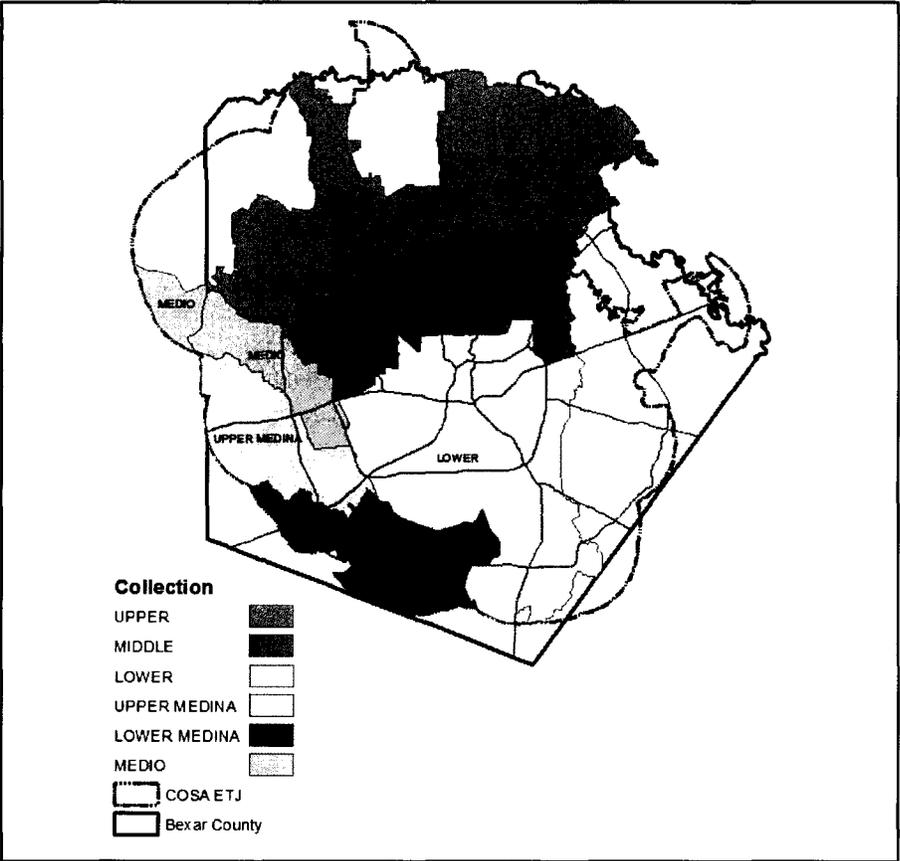


Figure 2-13: Proposed Wastewater Collection Impact Fee Service Areas



The population and EDU projections for the water and wastewater impact fee service areas are summarized in Table 2-4.

Table 2-4: Water and Wastewater Service Areas Population and EDU Projections

	Service Area	Population		EDUs		Change
		2014	2023	2014	2023	
Water Supply	All	1,674,505	1,904,466	697,710	793,528	95,817
Flow	All	1,674,505	1,904,466	697,710	793,528	95,817
System Development	High Elevation	44,747	65,826	18,645	27,428	8,783
	Middle Elevation	538,582	647,218	224,409	269,674	45,265
	Low Elevation	1,091,176	1,191,422	454,657	496,426	41,769
System Development	Total System Development	1,674,505	1,904,466	697,710	793,528	95,817
Treatment	Medio Creek	92,266	113,389	38,605	47,443	8,838
	Leon Creek / Dos Rios	1,474,671	1,682,008	617,018	703,769	86,751
Treatment	Total Treatment	1,566,937	1,795,397	655,623	751,212	95,589
Collection	Medio Creek	92,266	113,389	38,605	47,443	8,838
	Upper Medina	44,124	88,922	18,462	37,206	18,744
	Lower Medina	19,786	28,777	8,279	12,041	3,762
	Upper Collection	353,873	439,169	148,064	183,753	35,689
	Middle Collection	546,490	575,286	228,657	240,705	12,048
	Lower Collection	510,398	549,854	213,556	230,064	16,508
Collection	Total Collection	1,566,937	1,795,397	655,623	751,212	95,589

3. Capital Improvements Plans

3.1. Introduction

In accordance with Chapter 395 of the TLGC, SAWS has commissioned Red Oak Consulting (Red Oak), to conduct a Capital Improvement Plan and Maximum Impact Fees Study. This section establishes the engineering basis for the capital projects included in the water and wastewater impact fee calculations, updating the previous study completed in 2011.

Impact fees provide SAWS with a mechanism for funding or recouping the cost associated with capital improvements or facility expansions of the municipal water and wastewater systems necessitated by and attributable to the new development, as necessary to accommodate growth in the identified service areas from 2014 through 2023 (the study period). SAWS owns and operates an infrastructure-intensive system comprised of water production facilities, pumping stations, storage facilities, water transmission and distribution pipelines, wastewater treatment facilities, lift stations and wastewater collection mains that are continuously improved and expanded. The schedule for future investment in the water and wastewater systems is known as the CIP. The CIP was updated by SAWS staff as part of this study. The eligible CIP includes capital project descriptions and cost estimates as developed by combined efforts of SAWS staff, other consultants, and Red Oak.

This report includes a description of the basis for establishing which SAWS water and wastewater facilities are eligible to be included in the impact fee analysis. First, the criteria for measuring infrastructure capacity are explained for each infrastructure type. Then, the facilities required to accommodate growth during the 10-year study period, as defined in the LUAP, are identified. Finally, the impact fee per service unit is calculated using the value of the eligible capital facilities and the projected increase in service units from the LUAP, as prepared by SAWS and reviewed by the Capital Improvements Advisory Committee (CIAC). The final maximum impact fee per service unit is then calculated by subtracting statutory credits for the estimated capital costs to be included in future rates that will be charged to the new service units.

3.2. Capacity Criteria

3.2.1. General

This section of the report discusses the capacity of those facilities that are eligible for inclusion in the calculation of the impact fees. The only capacities that are considered for

inclusion are existing available capacities and the increases in capacities to serve growth projected to occur during the study period.

Sections 3.2.2 through 3.2.4 describe those growth-related capacities for the water supply facilities, well pumps, high service and booster pump stations, elevated and ground storage tanks, and transmission and distribution mains that were considered for inclusion in the calculation of the water impact fees; these facilities are collectively referred to as the “water system” throughout this report. Sections 3.2.5 through 3.2.6 describe those growth-related capacities for the wastewater treatment and collection facilities (collectively referred to as the “wastewater system” in this report) that were considered for inclusion in the calculation of the wastewater impact fees.

The water system design average day demand (ADD) is 127 gallons per capita per day (gpcd), which is based on actual water production data for the 12 months ending June 2010. This period included both wet and dry weather conditions and, as such, represents a typical year. The water system maximum day peaking factor (MDPF) is 2.03. This is calculated by dividing the maximum day pumpage value by the design average day demand value. The water system maximum hour peaking factor (MHPF) is 2.81 and is calculated by dividing the maximum hour pumpage value by the design average day demand value.

The wastewater system design average daily flow (ADF) is 240 gallons per EDU. The design peak wet weather flow (PWWF) is 1,220 gpd per EDU. However, this number includes inflow and infiltration. The design peak customer demand is 675 gpd per EDU. These design requirements are used to determine the requirements for wastewater treatment and collection capacities.

3.2.2. Water Supply³

The water supply impact fee service area includes all the area currently receiving water service from SAWS as well as all the areas that could potentially receive water service from SAWS within the next 10 years. The water supply impact fee includes capital costs for water supply projects anticipated to be constructed within the study period.

SAWS currently receives its water supply from the Edwards Aquifer, Trinity Aquifer, Local Carrizo Aquifer, Guadalupe – Blanco River Authority (GBRA), Medina System Surface Water and Canyon Regional Water Authority (CRWA). Other major projects that affect the availability of those water supplies include the Aquifer Storage and Recovery Project, the recycle program and the water conservation program.

³ SAWS staff developed the Water Supply capacity criteria and CIP.

SAWS determined the total amount of Edwards Aquifer water available as the average during a repeat of a 10-year Drought of Record, or similar conditions. This total amount was calculated to be 215,477 AF (or 614,109 EDUs) for its existing Edwards Aquifer supply, and 7,106 AF (or 20,253 EDUs) for its future Edwards Aquifer supply. Of this total 222,583 AF (or 634,362 EDUs), 210,157 AF (or 598,948 EDUs) was used for existing customers, while 8,642 AF (or 24,629 EDUs) was used for customers 2014-2023. The remaining 3,784 AF (or 10,786 EDUs) was used for customers beyond the year 2023.

The 2014 to 2023 projects used in the calculation are the Average New Edwards Aquifer, Regional Carrizo/SSLGC, Brackish Groundwater Desalination Phases 1 and 2, Expanded Carrizo Phases 1 and 2, and the portion of the integration line needed for the local Carrizo and Brackish Desalination projects over the next ten years. The Regional Water Project is not included in the 2014 to 2023 impact fees.

Water supply projects are typically measured in acre-feet per year. To convert acre-feet per year to EDUs, the following calculation was performed.

$$1 \text{ acre-foot} = 325,851 \text{ gallons} \\ (325,851 \text{ gallons} / \text{ac-ft}) / (313 \text{ gpd} / \text{EDU}) / 365 \text{ days} = 2.85 \text{ EDUs per acre foot}$$

The majority of the SAWS water supply comes from the Edwards Aquifer. SAWS has been granted a groundwater withdrawal permit from the Edwards Aquifer Authority (EAA) that specifies the amount of groundwater that can be pumped from the aquifer. The permitted amount that is available each year can vary depending on the level of the aquifer and upon criteria established by the EAA. The EAA aquifer management criteria require the amount of groundwater pumping to be reduced as the level of the aquifer drops.

To manage the use of the various water supplies, SAWS has developed a water supply availability scenario based on the drought of record from the 1950s. For impact fee calculation purposes, the scenario assumes that a drought equal to the drought of record begins in 2014 and continues through 2023. The scenario assumes the projected Edwards Aquifer levels are the same as those that actually occurred during the drought of record period. The scenario reduces the amount of SAWS permitted Edwards Aquifer water available using the actual drought of record aquifer levels and also using the current EAA critical period reductions. Table 3-1 shows the amount of water, in acre-feet per year, that would be available from each water supply source during a drought of record.

Table 3-1: Projected Water Supply Yields During Drought of Record

Year	Annual Water Supply Yield (ac-ft)						Existing Edwards	New Edwards
	Local Edwards	Carrizo	Trinity	GBRA	CRWA	Medina Plant		
2014	261,249	7,400	8,800	7,017	6,300	13,000	257,333	3,916
2015	216,872	7,400	8,800	5,410	6,300	13,000	212,032	4,840
2016	203,427	7,400	8,800	10,726	6,300	1,500	197,419	6,008
2017	205,822	7,400	8,800	11,151	6,300	-	198,279	7,543
2018	194,014	7,400	8,800	10,778	6,300	-	186,904	7,110
2019	185,418	7,400	2,000	10,399	6,800	-	178,623	6,795
2020	172,926	7,400	2,000	10,136	6,800	-	166,589	6,337
2021	196,333	7,400	2,000	9,920	6,800	-	189,138	7,195
2022	284,343	7,400	8,800	9,667	6,800	13,000	273,923	10,420
2023	305,430	7,400	8,800	9,500	6,800	13,000	294,530	10,900
Average	222,583	7,400	6,760	9,470	6,550	5,350	215,477	7,106

The worst year of the drought of record scenario occurs in year seven of the 10 year plan. The average amount of existing Edwards Aquifer water available under the EAA restrictions is 215,477 acre feet. The total amount of water supply available for existing and new customers during the study period that exceeds the Edwards Aquifer amount in the worst year of the drought of record will include the 7,106 acre feet of Edwards Aquifer water, plus the other sources shown on the graph. This total amount of water supply will be the source to fulfill the Land Use Assumption projection of 95,817 new EDUs.

3.2.3. Water Delivery – Flow

The cost of Water Delivery is separated into two impact fees, Flow and System Development. The Flow impact fee includes growth-related costs for the water distribution mains (12-inch and larger); mains smaller than 12 inches are typically constructed by developers and “dedicated” or contributed to SAWS and, as such, are not included in the costs used to calculate the impact fee.

To determine the eligible capacities to include in costs used to calculate the Flow impact fee, the maximum hour demands (MHD) of the customers who will come online during the study period must be projected using the average day demand and the maximum hour peaking factor. The design average day demand for the system is 127 gpcd, and the maximum hour peaking factor is 2.81. Using these values and the population values from the LUAP, the estimated 2014 maximum hour demand is 597.6 million gallons per day (mgd):

$$\begin{aligned} \text{MHD} &= \text{ADD} * \text{MHPF} * \text{Population} \\ \text{2014 MHD} &= 127 \text{ gpcd} * 2.81 * 1,674,505 / 1,000,000 \\ \text{2014 MHD} &= 597.6 \text{ mgd} \end{aligned}$$

Similarly, the estimated 2023 maximum hour demand is 679.6 mgd:

$$2023 \text{ MHD} = 127 \text{ gpcd} * 2.81 * 1,904,466 / 1,000,000$$

$$2023 \text{ MHD} = 679.6 \text{ mgd}$$

The expected increase in maximum hour demand due to growth during the study period is 82.0 mgd:

$$\text{MHD Increase} = 2023 \text{ MHD} - 2014 \text{ MHD}$$

$$\text{MHD Increase} = 679.6 \text{ mgd} - 597.6 \text{ mgd} = 82.0 \text{ mgd}$$

The calculated maximum hour demands for the Flow impact fee service area are summarized in Table 3-2.

Table 3-2: Distribution Mains Capacity Criteria

Infrastructure Component	Service Area	Capacity Required (mgd)		
		2014	2023	Change
Distribution Mains	All	597.6	679.6	82.0

3.2.4. Water Delivery – System Development

The System Development impact fee includes growth-related costs for well pumps, high service and booster pump stations, elevated and ground storage tanks, and transmission mains (12-inch and larger).

There are currently three service areas for the System Development impact fee – High Elevation, Middle Elevation, and Low Elevation. No changes are proposed for the three existing service areas.

To determine the eligible allocation of existing and future CIP to the System Development impact fee, the available capacities and growth-related demands must be determined for the five infrastructure types by service area.

3.2.4.1. Well Pumps

Because the well pumps are directly related to the water supply and provide water to the entire system, they are not separated by service area. All customers within the SAWS system are assumed to require the same well pump capacity.

The well pumps are designed to meet the maximum day demand (MDD). Using the system design average day demand and maximum day peaking factor and the populations from the LUAP, the estimated 2014 maximum day demand for the SAWS system is 431.7 mgd:

$$\text{MDD} = \text{ADD} * \text{MDPF} * \text{Population}$$

$$2014 \text{ MDD} = 127 \text{ gpcd} * 2.03 * 1,674,505 / 1,000,000$$

$$2014 \text{ MDD} = 431.7 \text{ mgd}$$

Similarly, the estimated 2023 maximum day demand for the system is 491.0 mgd:

$$2023 \text{ MDD} = 127 \text{ gpcd} * 2.03 * 1,904,466 / 1,000,000$$

$$2023 \text{ MDD} = 491.0 \text{ mgd}$$

The projected study period increase in maximum day demand for well pumps is 59.3 mgd for the system:

$$\text{MDD Increase} = 2023 \text{ MDD} - 2014 \text{ MDD}$$

$$\text{MDD Increase} = 491.0 \text{ mgd} - 431.7 \text{ mgd} = 59.3 \text{ mgd}$$

Table 3-3 presents the calculated maximum day demands and increase.

Table 3-3: Well Pumps Capacity Criteria

Infrastructure Component	Service Area	Capacity Required (mgd)		
		2014	2023	Change
Well Pumps	All	431.7	491.0	59.3

3.2.4.2. High Service and Booster Pump Stations

Pumping requirements are based on design maximum hour demands and vary by pressure zone. The weighted average ADDs and MHPFs are calculated for each service area to determine the maximum hour demands for the three service areas.

HIGH ELEVATION SERVICE AREA

The High Elevation service area has significantly higher demands than the other two service areas. Its design average day demand is 166 gpcd, and its maximum day and maximum hour peaking factors are 2.76 and 3.38, respectively. Using this data and the study period populations from the LUAP, the estimated 2014 maximum hour demand for the High Elevation service area is 25.1 mgd:

$$2014 \text{ MHD} = 166 \text{ gpcd} * 3.38 * 44,747 / 1,000,000$$

$$2014 \text{ MHD} = 25.1 \text{ mgd}$$

The estimated 2023 maximum hour demand for the High Elevation service area is 36.9 mgd:

$$2023 \text{ MHD} = 166 \text{ gpcd} * 3.38 * 65,826 / 1,000,000$$

$$2023 \text{ MHD} = 36.9 \text{ mgd}$$

The expected increase in maximum hour demand due to growth during the study period in the High Elevation service area is 11.8 mgd:

$$\text{MHD Increase} = 36.9 \text{ mgd} - 25.1 \text{ mgd} = 11.8 \text{ mgd}$$

MIDDLE ELEVATION SERVICE AREA

The Middle Elevation service area’s design average day demand and peaking factors are lower than the High Elevation service area and higher than the Low Elevation service area. The design average day demand is 133 gpcd, and the maximum day and maximum hour peaking factors are 2.03 and 2.89, respectively. The estimated 2014 maximum hour demand for the Middle Elevation service area is 207.0 mgd:

$$2014 \text{ MHD} = 133 \text{ gpcd} * 2.89 * 538,582 / 1,000,000$$
$$2014 \text{ MHD} = 207.0 \text{ mgd}$$

The estimated 2023 maximum hour demand for the Middle Elevation service area is 248.8 mgd:

$$2023 \text{ MHD} = 133 \text{ gpcd} * 2.89 * 647,218 / 1,000,000$$
$$2023 \text{ MHD} = 248.8 \text{ mgd}$$

The expected increase in maximum hour demand due to growth during the study period in the Middle Elevation service area is 41.8 mgd:

$$\text{MHD Increase} = 248.8 \text{ mgd} - 207.0 \text{ mgd} = 41.8 \text{ mgd}$$

LOW ELEVATION SERVICE AREA

The Low Elevation service area has the lowest design average day demand and peaking factors. Its design average day demand is 122 gpcd, and its maximum day and maximum hour peaking factors are 1.98 and 2.73, respectively. The estimated 2014 maximum hour demand for the Low Elevation service area is 363.4 mgd:

$$2014 \text{ MHD} = 122 \text{ gpcd} * 2.73 * 1,091,176 / 1,000,000$$
$$2014 \text{ MHD} = 363.4 \text{ mgd}$$

The estimated 2023 maximum hour demand for the Low Elevation service area is 396.8 mgd:

$$2023 \text{ MHD} = 122 \text{ gpcd} * 2.73 * 1,191,422 / 1,000,000$$
$$2023 \text{ MHD} = 396.8 \text{ mgd}$$

The expected increase in maximum hour demand due to growth during the study period in the Low Elevation service area is 33.4 mgd:

$$\text{MHD Increase} = 396.8 \text{ mgd} - 363.4 \text{ mgd} = 33.4 \text{ mgd}$$

The projected study period increase in pumping requirements is 87.0 mgd for the three System Development service areas, as summarized in Table 3-4.

Table 3-4: Booster Pumps Capacity Criteria

Infrastructure Component	Service Area	Capacity Required (mgd)		
		2014	2023	Change
Booster PS	High	25.1	36.9	11.8
	Middle	207.0	248.8	41.8
	Low	363.4	396.8	33.4
	Total	595.5	682.5	87.0

3.2.4.3. Elevated Storage Tanks

Elevated storage tank (EST) requirements are based on design criteria and Texas Commission on Environmental Quality (TCEQ) requirements. Minimum design elevated storage capacity is greater than or equal to 100 gallons per connection. Design criteria provided in the Water Master Plan⁴ vary by pressure zone. The weighted average elevated storage capacity requirements are calculated for each System Development service area and used as the impact fee capacity criteria if they exceed the minimum TCEQ requirement of 100 gallons per connection; if they do not exceed the TCEQ requirement, 100 gallons per connection is used.

HIGH ELEVATION SERVICE AREA

The 2014 and 2023 elevated storage demands for the three service areas are interpolated using the 2008 and 2017 weighted average elevated storage demands. For the High Elevation service area, the interpolated 2014 and 2023 demands for elevated storage capacity are 303 gallons and 238 gallons per connection, respectively. Since these demands exceed the minimum TCEQ requirement of 100 gallons per connection, they are used to estimate the 2014 capacity requirement for the High Elevation service area at 2.7 million gallons (MG):

$$\begin{aligned}
 & \text{2014 EST Capacity Requirement} = \text{Minimum capacity per connection} * \text{connections} \\
 & \text{2014 EST Capacity Requirement} = 303 \text{ gallons/connection} * 11,369 \text{ connections} / 1,000,000 \\
 & \text{2014 EST Capacity Requirement} = 2.7 \text{ MG}
 \end{aligned}$$

The estimated 2023 capacity requirement for the High Elevation service area is 4.0 MG:

$$\begin{aligned}
 & \text{2023 EST Capacity Requirement} = 238 \text{ gallons/connection} * 16,724 \text{ connections} / 1,000,000 \\
 & \text{2023 EST Capacity Requirement} = 4.0 \text{ MG}
 \end{aligned}$$

The expected increase in the elevated storage capacity requirement due to growth during the study period in the High Elevation service area is 1.3 MG:

$$\text{EST Capacity Requirement Increase} = \text{2023 Requirement} - \text{2014 Requirement}$$

⁴ 2010 Black & Veatch Water Master Plan

EST Capacity Requirement Increase = 4.0 MG – 2.7 MG = 1.3 MG

MIDDLE ELEVATION SERVICE AREA

The interpolated 2014 and 2023 demands for elevated storage capacity in the Middle Elevation service area are 126 gallons and 133 gallons per connection, respectively. Since these demands exceed the minimum TCEQ requirement of 100 gallons per connection, this data is used to estimate the 2014 capacity requirement for the Middle Elevation service area at 18.2 MG:

2014 EST Capacity Requirement = 126 gallons/connection * 136,835 connections / 1,000,000
2014 EST Capacity Requirement = 18.2 MG

The estimated 2023 capacity requirement for the Middle Elevation service area is 21.9 MG:

2023 EST Capacity Requirement = 133 gallons/connection * 164,435 connections / 1,000,000
2023 EST Capacity Requirement = 21.9 MG

The expected increase in the elevated storage capacity requirements due to growth during the study period in the Middle Elevation service area is 3.7 MG:

EST Capacity Requirement Increase = 21.9 MG – 18.2 MG = 3.7 MG

LOW ELEVATION SERVICE AREA

The interpolated 2014 and 2023 demands for elevated storage capacity in the Low Elevation service area are 103 gallons per connection. Since these demands exceed the minimum TCEQ requirement of 100 gallons per connection, this data is used to estimate the 2014 capacity requirement for the Low Elevation service area at 28.6 MG:

2014 EST Capacity Requirement = 103 gallons/connection * 277,230 connections / 1,000,000
2014 EST Capacity Requirement = 28.6 MG

The estimated 2023 capacity requirement for the Low Elevation service area is 31.2 MG:

2023 EST Capacity Requirement = 103 gallons/connection * 302,699 connections / 1,000,000
2023 EST Capacity Requirement = 31.2 MG

The expected increase in the elevated storage capacity requirement due to growth during the study period in the Low Elevation service area is 2.6 MG:

EST Capacity Requirement Increase = 31.2 MG – 28.6 MG = 2.6 MG

Table 3-5 summarizes the changes in elevated storage demands for the three service area elevations.

Table 3-5: Elevated Storage Capacity Criteria

Infrastructure Component	Service Area	Capacity Required (MG)		
		2014	2023	Change
Elevated Storage	High	2.7	4.0	1.3
	Middle	18.2	21.9	3.7
	Low	28.6	31.2	2.6
	Total	49.5	57.1	7.6

3.2.4.4. Ground Storage Tanks

Ground storage tank (GST) requirements are based on design criteria and TCEQ requirements. Minimum design total storage capacity (elevated and ground) is greater than or equal to 100 gallons per connection. Design criteria provided in the Water Master Plan vary by pressure zone. The weighted average ground storage capacity requirements are calculated for each System Development service area and used as the impact fee capacity criteria if they exceed the difference between the minimum TCEQ total storage requirement of 100 gallons per connection and the minimum elevated storage requirement; if they do not exceed the TCEQ minimum, the difference between the TCEQ minimum of 100 gallons per connection and the weighted average ground storage capacity requirements from the Water Master Plan is used.

HIGH ELEVATION SERVICE AREA

The 2014 and 2023 ground storage demands for the three service areas are interpolated using the 2008 and 2017 weighted average ground storage demands. For the High Elevation service area, the interpolated 2014 and 2023 demands for ground storage capacity are 20 gallons and 14 gallons per connection, respectively. In the High Elevation service area, the minimum TCEQ requirement of 100 gallons of total storage per connection is met by the elevated storage demand. Therefore, the interpolated ground storage demands are used to estimate the 2014 capacity requirement for the High Elevation service area at 0.16 MG:

$$\begin{aligned} \text{2014 GST Capacity Requirement} &= \text{Minimum capacity per connection} * \text{connections} \\ \text{2014 GST Capacity Requirement} &= 20 \text{ gallons/connection} * 11,369 \text{ connections} / 1,000,000 \\ \text{2014 GST Capacity Requirement} &= 0.16 \text{ MG} \end{aligned}$$

The estimated 2023 capacity requirement for the High Elevation service area is 0.23 MG:

$$\begin{aligned} \text{2023 GST Capacity Requirement} &= 14 \text{ gallons/connection} * 16,724 \text{ connections} / 1,000,000 \\ \text{2023 GST Capacity Requirement} &= 0.23 \text{ MG} \end{aligned}$$

The expected increase in the ground storage capacity requirement due to growth during the study period in the High Elevation service area is 0.07 MG:

GST Capacity Requirement Increase = 2023 Requirement – 2014 Requirement
GST Capacity Requirement Increase = 0.23 MG – 0.16 MG = 0.07 MG

MIDDLE ELEVATION SERVICE AREA

The interpolated 2014 and 2023 demands for ground storage capacity in the Middle Elevation service area are 0.5 gallons and 0.9 gallons per connection, respectively. However, in the Middle Elevation service area, 74 gallons and 67 gallons of ground storage capacity per connection are needed in 2014 and 2023, respectively, to meet the minimum TCEQ requirement of 100 gallons of total storage per connection. Therefore, the TCEQ minimum storage requirement is used to estimate the 2014 capacity requirement for the Middle Elevation service area at 9.2 MG:

2014 GST Capacity Requirement = 74 gallons/connection * 136,835 connections / 1,000,000
2014 GST Capacity Requirement = 9.2 MG

The estimated 2023 capacity requirement for the Middle Elevation service area is 11.0 million gallons:

2023 GST Capacity Requirement = 67 gallons/connection * 164,435 connections / 1,000,000
2023 GST Capacity Requirement = 11.0 MG

The expected increase in the ground storage capacity requirement due to growth during the study period in the Middle Elevation service area is 1.8 MG:

GST Capacity Requirement Increase = 11.0 MG – 9.2 MG = 1.8 MG

LOW ELEVATION SERVICE AREA

The Water Master Plan shows no demand for ground storage capacity in the Low Elevation service area. However, because the elevated storage capacity demand is less than 100 gallons per connection, 97 gallons of ground storage capacity per connection is needed in the Low Elevation service area to meet the minimum TCEQ requirement of 100 gallons of total storage per connection. Therefore, the TCEQ minimum storage requirement is used to estimate the 2014 capacity requirement for the Low Elevation service area at 26.9 MG:

2014 GST Capacity Requirement = 97 gallons/connection * 277,230 connections / 1,000,000
2014 GST Capacity Requirement = 26.9 MG

The estimated 2023 capacity requirement for the Low Elevation service area is 29.4 MG:

2023 GST Capacity Requirement = 97 gallons/connection * 302,699 connections / 1,000,000
2023 GST Capacity Requirement = 29.4 MG

The expected increase in the ground storage capacity requirement due to growth during the study period in the Low Elevation service area is 2.5 MG:

$$\text{GST Capacity Requirement Increase} = 29.4 \text{ MG} - 26.9 \text{ MG} = 2.5 \text{ MG}$$

Table 3-6 summarizes the changes in ground storage demand for the three service area elevations.

Table 3-6: Ground Storage Capacity Criteria

Infrastructure Component	Service Area	Capacity Required (MG)		
		2014	2023	Change
Ground Storage	High	0.1	0.2	0.1
	Middle	9.2	11.0	1.8
	Low	26.9	29.4	2.5
Total		36.2	40.6	4.4

3.2.4.5. Transmission Mains

The projected maximum hour demand is used to design transmission mains. Because the service areas are the same, the capacity criteria for transmission mains are the same as for the high service and booster pump stations. Table 3-7 summarizes the change in demand for the transmission mains during the study period.

Table 3-7: Transmission Mains Capacity Criteria

Infrastructure Component	Service Area	Capacity Required (mgd)		
		2014	2023	Change
Transmission Mains	High	25.1	36.9	11.8
	Middle	207.0	248.8	41.8
	Low	363.4	396.8	33.4
Total		595.5	682.5	87.0

3.2.5. Wastewater Treatment

To determine the eligible capacities to include in the Wastewater Treatment impact fee calculation, the system design average daily flow was used to estimate the 2014 and 2023 demands. Two service areas are proposed for wastewater treatment – Medio Creek and Leon Creek / Dos Rios.

3.2.5.1. Medio Creek Service Area

Using the system design average daily flow, the estimated average daily wastewater flow for the Medio Creek service area is 8.3 mgd in 2014 and 10.2 mgd in 2023:

$$\begin{aligned} \text{ADF} &= \text{Design ADF per EDU} * \text{No. of EDUs} / 1,000,000 \\ \text{2014 ADF} &= 215 \text{ gallons/EDU} * 38,615 \text{ EDUs} / 1,000,000 = 8.3 \text{ mgd} \\ \text{2023 ADF} &= 215 \text{ gallons/EDU} * 47,443 \text{ EDUs} / 1,000,000 = 10.2 \text{ mgd} \end{aligned}$$

The estimated change in average daily flow in the Medio Creek service area for the study period is 4.2 mgd:

$$\begin{aligned} \text{ADF Increase} &= 2023 \text{ ADF} - 2014 \text{ ADF} \\ \text{ADF Increase} &= 10.2 \text{ mgd} - 8.3 \text{ mgd} = 1.9 \text{ mgd} \end{aligned}$$

3.2.5.2. Leon Creek / Dos Rios Service Area

Using the same methodology as for the Medio Creek service area, the estimated average daily wastewater flows for the Leon Creek / Dos Rios service area are 132.7 mgd in 2014 and 151.4 mgd in 2023:

$$\begin{aligned} 2014 \text{ ADF} &= 215 \text{ gallons/EDU} * 617,018 \text{ EDUs} / 1,000,000 = 132.7 \text{ mgd} \\ 2023 \text{ ADF} &= 215 \text{ gallons/EDU} * 703,769 \text{ EDUs} / 1,000,000 = 151.4 \text{ mgd} \end{aligned}$$

The estimated change in average daily flow in the Leon Creek / Dos Rios service area for the study period is 18.7 mgd:

$$\text{ADF Increase} = 151.4 \text{ mgd} - 132.7 \text{ mgd} = 18.7 \text{ mgd}$$

Table 3-8 summarizes the increase in average daily wastewater flows for the study period.

Table 3-8: Treatment Average Daily Flows

Infrastructure Component	Service Area	Capacity Required (mgd)		
		2014	2023	Change
WRCs	Medio Creek	8.3	10.2	1.9
	Leon Creek / Dos Rios	132.7	151.4	18.7
Total		141.0	161.6	20.6

3.2.6. Wastewater Collection

In order to determine the excess capacity in the existing wastewater infrastructure, SAWS Wastewater Master Planning (WWMP) department utilized the existing hydraulic models and the GIS sewer network. The existing models are based on a 2017 population demand which is conservative in favor of the development community, but is the closest calibrated model available for use. The design storm event scenario from the 2017 hydraulic model runs were exported and data included the modeled main network, diameter, slope, length, manning’s pipe capacity, 2017 pipe max flow and pipe use. Since not all sewer mains are in the model, the GIS sewer network was also utilized. From this data set, the diameter, slope, length and pipe use were exported.

The overall concept of the procedure is to compare the individual sewer mains total calculated capacity versus the existing peak weather flow from the model. The ratio of those two numbers is the percentage of the pipe currently being utilized and therefore, one minus that percentage is the portion of the pipe not being utilized or currently in

excess for future use. In order to compare each pipe segment on a standard unit basis, this percentage is multiplied by the diameter and by the length so the value of the excess capacity can be determined. An example of this is shown in Table 3-9 and the calculations below it.

Table 3-9: Pipe Comparison on a Standard Unit Basis

Pipe ID	Diameter (in)	Length (LF)	Slope (%)	Capacity (mgd)	Existing Max Flow (mgd)
154564018.1	21	310.5	0.322	5.81	2.83

$$\text{Utilized \%} = \text{Existing Max Flow} / \text{Capacity}$$

$$\text{Utilized \%} = 2.83 \text{ mgd} / 5.81 \text{ mgd} = 48.7\%$$

$$\text{Excess \%} = 1 - \text{Utilized \%}$$

$$\text{Excess \%} = 1 - 48.7\% = 51.3\%$$

$$\text{Full Pipe Capacity} = \text{Diameter} * \text{Length}$$

$$\text{Full Pipe Capacity} = 21 \text{ in} * 310.5 \text{ ft} = 6,520.5 \text{ in-ft}$$

$$\text{Excess Pipe Capacity} = \text{Full Pipe Capacity} * \text{Excess \%}$$

$$\text{Excess Pipe Capacity} = 6,520.5 \text{ in-ft} * 51.3\% = 3,344.4 \text{ in-ft}$$

The total equity of the existing infrastructure 10 inches and greater as determined by the SAWS financial department is \$619,499,463 (total of column C, Table 3-10). In order to distribute the total of that equity across each impact fee service area the GIS network was spatially divided according to the impact fee service areas. Each pipe 10-inch and larger was then multiplied by their length in feet and diameter in inches to determine a total inch-feet (in-ft) of mains in the GIS system. The total in-ft of main for each impact fee service area (column A, Table 3-10) was divided by the sum total of in-ft of main for all impact fee service areas (total of column A, Table 3-10) to determine the distribution of equity of the existing system to each of the impact fee service areas as shown in column C of Table 3-10.

Table 3-10: Distribution of Equity of Existing Systems by Impact Fee Area

Service Area	System Diameter Length (in-ft)	System Diameter Length %	Equity of Existing System
	A	B	C
	Medio Creek	3,893,892	2.80%
Upper Medina	7,780,946	5.60%	\$34,643,126
Lower Medina	6,399,215	4.60%	\$28,491,244
Upper Collection	19,226,483	13.80%	\$85,602,121
Middle Collection	34,396,095	24.70%	\$153,141,828
Lower Collection	67,444,731	48.50%	\$300,284,358
Total	139,141,362	100.00%	\$619,499,463

Upper Collection % System Diameter Length (Column B) = Upper Collection Diameter Length (Column B) * 100 / Total System Capacity (Column A)

Upper Collection % System Diameter Length = \$19,226,483 * 100 / \$139,141,362 = 13.8%

Total Upper Collection Equity (Column C) = Total System Equity (Column C) * Upper Collection % System Diameter Length (Column B)

Total Equity for Upper Collection = \$619,499,463 * 13.8% = \$85,602,121

To calculate the total excess capacity remaining in the existing system the information from the hydraulic model is utilized. The model is spatially divided into impact fee service areas to determine the total amount of in-ft of main which is in each impact fee service area (column E, Table 3-11). Using the calculation method illustrated in Table 3-9 for each main, the model excess diameter length remaining (column F, Table 3-11) is summed by impact fee service area. Dividing the model excess, column F, by model total, column E provides ratio of excess percentage in the mains (column G, Table 3-11).

Table 3-11: Total Excess Capacity in System by Impact Fee Area

Service Area	Equity of Existing System	Model Total Diameter Length (in-ft)	Model Excess Diameter Length (in-ft)	Model Total to Excess Remaining %	Total Excess Equity of Existing System
	D	E	F	G	H
	Medio Creek	17,336,785	3,337,152	1,734,687	52.00%
Upper Medina	34,643,126	7,780,946	5,564,953	71.50%	\$24,776,853
Lower Medina	28,491,244	6,399,215	5,593,675	87.40%	\$24,904,733
Upper Collection	85,602,122	18,155,933	6,131,325	33.80%	\$28,908,148
Middle Collection	153,141,828	33,156,424	8,962,773	26.10%	\$41,396,967
Lower Collection	300,284,358	63,663,847	17,359,644	27.30%	\$81,880,530
Total	619,499,463	132,493,517	45,347,056	34.20%	\$210,879,077

Upper Collection % Model Excess to Model Total (Column G) = Upper Collection Excess (Column F) * 100 / Total Upper Collection (Column E)

Upper Collection % Model Excess to Model Total = 6,131,325 * 100 / 18,155,933 = 33.8%

The total value of excess capacity in the existing system is calculated by multiplying the equity of the existing system and the excess percentage as shown in column H.

Upper Collection Excess Equity (Column H) = Total Upper Collection Equity (Column D) * Upper Collection % Model Excess to Model Total (Column G)

Upper Collection Excess Equity = \$85,602,122 * 33.8% = \$28,908,148

Table 3-11, column H, is the total value of the excess equity of the existing system, which is available for future use, but does not represent the total value to be consumed in the next 10 years. To complete this step, WWMP employed the existing and proposed 10-year growth numbers to determine the value for each impact fee service area. Utilizing the existing EDUs for each impact fee service area flowing through the impact fee service area as well as the corresponding percentage of excess capacity calculated in Table 3-11, column G, total future EDUs at build out for each impact fee area were calculated and are shown in Table 3-12, column M. Two example calculations of this are shown below Table 3-12.

Table 3-12: Total Excess Capacity in System by Service Area

Service Area	2014 - 2023					
	2014	2023	Change In	Excess	Total	Utilization
	EDUs	EDUs	EDUs	Equity in System	Capacity (EDUs)	of Pipe Capacity (%)
	I	J	K	L	M	N
Medio Creek	38,605	47,443	8,838	52.0%	80,395	10.99%
Upper Medina	8,900 ⁽¹⁾	27,644 ⁽¹⁾	18,744	71.5%	69,333	27.03%
Lower Medina	1,000 ⁽¹⁾	4,762 ⁽¹⁾	3,762	87.4%	103,000	21.85%
Upper Collection	148,064	183,753	35,689	33.8%	223,562	15.96%
Middle Collection	228,657	240,705	12,048	26.1%	516,281	9.25%
Lower Collection	213,556	230,064	16,508	27.3%	811,574	7.92%
Total	655,623	751,212	95,589		1,804,145	

(1) Numbers adjusted to reflect actual customers connected to the infrastructure.

Medio Creek Total Capacity (Column M) = 2014 Medio Creek EDUs (Column I) / [1 – Medio Creek Excess % (Column L)]

Medio Creek Total Capacity = 38,605 EDUs / (1 – 52.0%) = 80,395 EDUs

Middle Collection Total Capacity (Column M) = [2014 Middle Collection EDUs (Column I) + 2014 Upper Collection EDUs (Column I)] / [1 – Middle Collection Excess % (Column L)]

Middle Collection Total Capacity = (228,657 EDUs + 148,064 EDUs) / (1 – 26.1%) = 516,281 EDUs

This calculation worked well with all the impact fee areas with the exception of the Upper Medina and Lower Medina areas. With the two areas, the minimal existing customers connected to the system unfairly distorted the calculation. Fortunately, with these two areas, they are new mains, a single feed to the treatment plant, and we have the future population which the mains were designed to capture. Therefore, for Table 3-12, column M, the Upper Medina and Lower Medina values were based on the ultimate design of the SBSP outfall.

Column N of Table 3-12 represents the percentage of the existing infrastructure which will be utilized by the new growth over the next 10 years. This was calculated by the change in EDUs (column K) flowing through the impact fee area divided by the total capacity in EDUs (column M) for the impact fee area. Two example calculations of this are shown below.

2014 - 2023 Medio Creek Utilization (Column N) = Medio Creek Change in EDUs (Column K) / Total Medio Creek Capacity (Column M)

$$2014 - 2023 \text{ Medio Creek Utilization} = 8,838 \text{ EDUs} / 80,395 \text{ EDUs} = 10.99\%$$

2014 - 2023 Middle Collection Utilization (Column N) = [Middle Collection Change in EDUs (Column K) + Upper Collection Change in EDUs (Column K)] / Total Middle Collection Capacity (Column M)

$$2014 - 2023 \text{ Middle Collection Utilization} = (12,048 \text{ EDUs} + 35,689 \text{ EDUs}) / 516,281 \text{ EDUs} = 9.25\%$$

With the 2014-2023 utilization of pipe capacity (%) calculated the process to calculate the maximum impact fee for equity can be completed. Using the total equity of the existing system originally calculated in Table 3-10, column C, and shown below in Table 3-13, column Q, we can determine the 2014-2023 utilization of pipe equity, column R in Table 3-13, by multiplying the corresponding % in column P of Table 3-13.

Table 3-13: 2014-2023 Utilization of Pipe Equity

Service Area	2014 - 2023 Utilization of Pipe Capacity		Total Equity of Existing System	2014 - 2023 Utilization of Pipe Equity	10-yr Eligible Equity / Change in EDUs
	Change In EDUs	Pipe Capacity (%)			
	O	P	Q	R	S
Medio Creek	8,838	10.99%	\$17,336,785	\$1,905,862	\$215.64
Upper Medina	18,744	27.03%	\$34,643,126	\$9,365,681	\$776.28
Lower Medina	3,762	21.85%	\$28,491,244	\$6,225,475	\$276.61
Upper Collection	35,689	15.96%	\$85,602,122	\$13,665,383	\$1,049.53
Middle Collection	12,048	9.25%	\$153,141,828	\$14,159,987	\$666.63
Lower Collection	16,508	7.92%	\$300,284,358	\$23,770,796	\$370.00
Total	95,589		\$619,499,463	\$69,093,184	

2014 – 2023 Medio Creek Utilized Equity (Column R) = 2014 – 2023 Medio Creek Utilization %
(Column P) * Total Medio Creek Equity (Column Q)

$$2014 - 2023 \text{ Medio Creek Utilized Equity} = 10.99\% * \$17,336,785 = \$1,905,862$$

The 10-year eligible equity per change in EDUs is calculated by dividing column R by the total change in population that flows through the impact fee service area. In order to complete the calculation, the 10-year eligible equity per change in EDUs must include the impact fee amount from the other impact fee service areas which are being utilized to convey flows to the treatment plant. The two examples below of Medio Creek, which does not flow through other impact fee service areas, and Middle Collection, which collects flows from above as well as transfers flows from below demonstrates the differences in the calculations.

**Medio Creek 10-Year Eligible Equity / Change in EDUs (Column S) = 2014 – 2023 Medio
Creek Utilized Equity (Column R) / Medio Creek Change in EDUs (Column O)**

$$\text{Medio Creek 10-Year Eligible Equity / Change in EDUs} = \$1,905,862 / 8,838 \text{ EDUs} = \$216$$

**Middle Collection 10-Year Eligible Equity / Change in EDUs (Column S) = [2014 – 2023
Middle Collection Utilized Equity (Column R) / (Middle Collection Change in EDUs (Column
O) + Upper Collection Change in EDUs (Column O))] + Lower Collection 10-Year Eligible
Equity (Column S)**

$$\text{Middle Collection 10-Year Eligible Equity / Change in EDUs} = [\$14,159,987 / (12,048 \text{ EDUs} + 35,689 \text{ EDUs})] + \$370 = \$667$$

3.3. Eligible Facilities

3.3.1. General

This section establishes the SAWS water and wastewater facilities that are eligible for inclusion in the calculation of the impact fee. Projects included in the CIP can serve to rehabilitate and renew the system, enhance the system to improve efficiency and meet regulatory requirements, increase the system capacity, or achieve a combination of these objectives. Only those projects warranted by capacity issues derived from growth projected to occur during the study period (2014 to 2023) can be included in the impact fee calculation. Additionally, if the cost of a project cannot be sufficiently delineated or if alternate mechanisms for cost recovery are in place, the project is not included in the impact fee calculation.

Financing costs associated with existing infrastructure with available capacity to serve new development are included in the eligible impact fee CIP. It is assumed, based on discussions with SAWS staff, that 65% of the existing infrastructure was financed with debt. SAWS prefers to use cash generated from impact fee revenues to fund growth-related CIP, to the extent that impact fee collections provide that cash. Although SAWS plans to fund specific future CIP projects with debt, it reserves the option to fund all CIP with cash. Therefore, based in part on the present level of uncertainty of future funding sources, SAWS elected, for the purposes of this study, to exclude financing costs associated with the future CIP from the impact fee calculation.⁵

3.3.2. Water Supply⁶

The Water Supply impact fee includes growth-related costs for existing water supplies and for new projects to be constructed.

Table 3-14: Water Supply Eligible Capacity Calculation

Water Sources	Total		2014 - 2023		Eligible
	Capital Cost	Acre Feet	Total EDUs	EDUs	Capital Costs
Average New Edwards	\$44,121,763	7,106	20,253	9,468	20,625,058
Regional Carrizo/SSLGC Delivery	124,146,817	13,138	37,443	17,503	58,033,387
Desalination 2015 & 2021	280,535,691	24,420	69,597	32,534	131,138,573
Expanded Carrizo 2017 & 2022	29,392,069	14,000	39,900	18,652	13,739,549
Integration Pipeline	235,695,768	0	0	0	51,590,575
Total Water Supply	\$713,892,107			78,156	\$275,127,142

The information in Table 3-14 assumes that 5,320 acre feet of Edwards Aquifer supply from the drought of record scenario (DOR) and 7,106 acre feet of new Edwards Aquifer

⁵ Chapter 395 allows the inclusion of financing costs in the impact fee calculation. However, SAWS staff elected to use a more conservative approach and excluded the financing costs from the calculation.

⁶ SAWS staff developed the Water Supply CIP and prepared Section 3.3.2.

supply is available for future growth. The brackish groundwater desalination project and the regional and expanded Carrizo projects are anticipated to be built within the next 10 years. The integration pipeline is necessary to transport water from the desalination treatment plant to the west side of San Antonio. The size of the integration pipeline will exceed that needed for the desalination project. Only the portion of the costs associated with the capacity needed for the brackish project is included in Table 3-14.

The total capital costs for water supply projects needed to serve 95,817 EDUs is \$282,391,017, which is summarized in Table 3-15.

Table 3-15: 2014 – 2023 Eligible Water Supply CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			----Total Capacity----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
All	\$294.3	\$7.3	\$0.0	\$713.9	\$275.1	\$0.0	\$1,008.1	\$282.4

3.3.3. Water Delivery – Flow

The Flow impact fee includes growth-related costs associated with the distribution mains that are 12 inches or more in diameter. Because the water distribution system is looped, it is difficult to pinpoint the existing and future capacities. Therefore, it is assumed, based on discussions with SAWS staff, that the capacity of the distribution mains is increased as needed to maintain 10% excess capacity.

The estimated 2014 and 2023 capacities for the Flow service area are 664.0 mgd and 755.2 mgd, respectively:

$$\begin{aligned} \text{Capacity} &= \text{MHD} / 90\% \\ \text{2014 Capacity} &= 597.6 \text{ mgd} / 90\% = 664.0 \text{ mgd} \\ \text{2023 Capacity} &= 679.6 \text{ mgd} / 90\% = 755.2 \text{ mgd} \end{aligned}$$

It is assumed that growth will utilize available existing capacity first and future CIP capacity if the projected demand requires additional capacity beyond what is available in the existing distribution mains. Of the estimated 664.0 mgd capacity in 2014, 597.6 mgd is needed to meet the demand of existing customers. Therefore, 66.4 mgd is available to serve new development. However, from Section 3.2.3, 82.0 mgd is required to serve growth during the study period so all of the 66.4 mgd of available existing capacity, or 10.0% of existing capacity, is required to serve growth during the 2014-2023 study period:

$$\text{Study Period Growth Allocation} = 66.4 \text{ mgd} / 664.0 \text{ mgd} = 10.0\%$$

Because the available existing capacity is insufficient to serve all of the projected growth during the study period, 15.6 mgd, or 17.1%, of the 91.2 mgd of future CIP capacity (see Table B-1 of Appendix B) is included in the impact fee calculation:

$$\text{Study Period Growth Allocation} = \text{Remaining Study Period Demand} / \text{Future CIP Capacity}$$

$$\text{Study Period Growth Allocation} = 15.6 \text{ mgd} / 91.2 \text{ mgd} = 17.1\%$$

The costs of the eligible capacities for the Flow service area are summarized in Table 3-16.

Table 3-16: 2014 - 2023 Eligible Water Flow CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
All	\$610.8	\$61.1	\$24.3	\$210.2	\$36.2	\$0.0	\$821.0	\$121.5

3.3.4. Water Delivery – System Development

As with the capacity criteria, the allocation of existing facilities and future CIP is determined for each type of infrastructure in the System Development impact fee calculation. For each of these infrastructure types, there are multiple facilities within each service area, and each facility is likely to have some available capacity for future growth. Planned expansion projects in the CIP are often construction of a new facility within a service area even though several other facilities within that service area may have available capacity.

Because new System Development facilities are constructed and put into service even when available capacity exists at older facilities, the assumption that growth will utilize all existing available capacity before utilizing future CIP capacity is not realistic. Existing available and future CIP capacity are considered together as total available capacity during the study period, and the amount of that available capacity that would be utilized by study period growth is determined using the capacity criteria from Section 2.

3.3.4.1. Well Pumps

SAWS staff provided the capacities of the existing well pumps and the future well pumps in the CIP. The 2014 and 2023 well pump capacities for the combined system are 527.2 mgd and 579.7 mgd, respectively.

Of the 527.2 mgd of existing capacity in 2014 (see Table A-1 of Appendix A), 431.7 mgd is needed to meet the maximum day demand of existing customers. Therefore, 95.5 mgd is available to serve new development. The CIP includes 52.5 mgd of well pump capacity

(see Table B-2 of Appendix B) so the total available capacity during the study period is 148.0 mgd:

$$\begin{aligned} \text{Total Available Capacity} &= \text{Existing Available Capacity} + \text{Future CIP Capacity} \\ \text{Total Available Capacity} &= 95.5 \text{ mgd} + 52.5 \text{ mgd} = 148.0 \text{ mgd} \end{aligned}$$

From Section 3.2.4.1, approximately 59.3 mgd is required to serve growth during the study period. This represents 38.5% of the total available capacity:

$$\begin{aligned} \text{Study Period Growth Allocation} &= \text{Study Period Demand} / \text{Total Available Capacity} \\ \text{Study Period Growth Allocation} &= 59.3 \text{ mgd} / 148.0 \text{ mgd} = 40.0\% \end{aligned}$$

Table 3-17 shows the total value of available capacity and the value eligible to be included in the System Development impact fee calculation.

Table 3-17: 2014 - 2023 Eligible Well Pumps CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity	Value of Eligible Capacity	Eligible Financing Costs	Value of Capacity	Value of Eligible Capacity	Eligible Financing Costs	Total Value of All Capacity	Total Value of Eligible Capacity
	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)
All	\$84.9	\$6.2	\$2.4	\$42.4	\$17.0	\$0.0	\$127.3	\$25.6

3.3.4.2. High Service and Booster Pump Stations

SAWS staff provided the capacities of the existing and future high service and booster pump stations. The 2014 and 2023 pump station capacities for the combined system are 904.5 mgd and 988.8 mgd, respectively. The pump stations are separated into the three System Development service areas, but there are several pump stations that are shared among the service areas. Using data provided by SAWS staff and the Water Master Plan, the shared pump stations are allocated to the three service areas.

HIGH ELEVATION SERVICE AREA

The existing and planned 2023 capacities of the high service and booster pump stations located in the High Elevation service area are 66.0 mgd and 82.4 mgd, respectively (see Tables A-2 and B-3 of the appendices). Based on data from the Water Master Plan, 21.8 mgd, or 7.4%, of the 302.5 mgd existing capacity of the shared pump stations (see Table A-5 of Appendix A) serves customers in the High Elevation service area. It is assumed that the High Elevation service area will continue to require the same proportion of future shared pump stations (see Table B-6 of Appendix B). Therefore, the 2014 and 2023 high service and booster pump station capacities for the High Elevation service area are 88.3 mgd and 106.2 mgd, respectively:

Capacity = Service Area Capacity + (Shared Capacity * Shared Allocation)

$$2014 \text{ Capacity} = 66.0 \text{ mgd} + (302.5 \text{ mgd} * 7.4\%) = 88.3 \text{ mgd}$$

$$2023 \text{ Capacity} = 82.4 \text{ mgd} + (322.6 \text{ mgd} * 7.4\%) = 106.2 \text{ mgd}$$

Of the 88.3 mgd of existing capacity in 2014, 25.1 mgd is needed to meet the demand of existing customers. Therefore, 63.2 mgd is available to serve new development in the High Elevation service area. The CIP includes 17.9 mgd of pump station capacity so the total available capacity for future High Elevation service area customers during the study period is 81.1 mgd:

$$\text{Total Available Capacity} = 63.2 \text{ mgd} + 17.9 \text{ mgd} = 81.1 \text{ mgd}$$

From Section 3.2.4.2, approximately 11.8 mgd is required to serve growth in the High Elevation service area during the study period. This represents 13.6% of the total available capacity:

$$\text{Study Period Growth Allocation} = 11.8 \text{ mgd} / 81.1 \text{ mgd} = 14.6\%$$

MIDDLE ELEVATION SERVICE AREA

The existing and planned 2023 capacities of the high service and booster pump stations located in the Middle Elevation service area are 125.0 mgd and 156.0 mgd, respectively (see Table A-3 of Appendix A and Table B-4 of Appendix B). Based on data from the Water Master Plan, 241.7 mgd, or 79.9%, of the 302.5 mgd existing capacity of the shared pump stations serves customers in the Middle Elevation service area. It is assumed that the Middle Elevation service area will continue to require the same proportion of future shared pump stations. Therefore, the 2014 and 2023 high service and booster pump station capacities for the Middle Elevation service area are 366.6 mgd and 413.7 mgd, respectively:

$$2014 \text{ Capacity} = 125.0 \text{ mgd} + (302.5 \text{ mgd} * 79.9\%) = 366.6 \text{ mgd}$$

$$2023 \text{ Capacity} = 156.0 \text{ mgd} + (322.6 \text{ mgd} * 79.9\%) = 413.7 \text{ mgd}$$

Of the 366.6 mgd of existing capacity in 2014, 207.0 mgd is needed to meet the demand of existing customers. Therefore, 159.6 mgd is available to serve new development in the Middle Elevation service area. The CIP includes 47.1 mgd of pump station capacity so the total available capacity for future Middle Elevation service area customers during the study period is 212.8 mgd:

$$\text{Total Available Capacity} = 159.6 \text{ mgd} + 47.1 \text{ mgd} = 206.7 \text{ mgd}$$

From Section 3.2.4.2, approximately 41.8 mgd is required to serve growth in the Middle Elevation service area during the study period. This represents 19.6% of the total available capacity:

Study Period Growth Allocation = 41.8 mgd / 206.7 mgd = 20.2%

LOW ELEVATION SERVICE AREA

The existing and planned 2023 capacities of the high service and booster pump stations located in the Low Elevation service area are 411.1 mgd and 427.8 mgd, respectively (see Tables A-4 and B-5 in the appendices). Based on data from the Water Master Plan, 38.4 mgd, or 12.7%, of the 302.5 mgd existing capacity of the shared pump stations serves customers in the Low Elevation service area. It is assumed that the Low Elevation service area will continue to require the same proportion of future shared pump stations. Therefore, the 2014 and 2023 high service and booster pump station capacities for the Low Elevation service area are 449.6 mgd and 468.9 mgd, respectively:

$$2014 \text{ Capacity} = 411.1 \text{ mgd} + (302.5 \text{ mgd} * 12.7\%) = 449.3 \text{ mgd}$$

$$2023 \text{ Capacity} = 427.8 \text{ mgd} + (322.6 \text{ mgd} * 12.7\%) = 468.9 \text{ mgd}$$

Of the 449.3 mgd of existing capacity in 2014, 363.4 mgd is needed to meet the demand of existing customers. Therefore, 85.9 mgd is available to serve new development in the Low Elevation service area. The CIP includes 19.6 mgd of pump station capacity so the total available capacity for future Low Elevation service area customers during the study period is 116.7 mgd:

$$\text{Total Available Capacity} = 85.9 \text{ mgd} + 19.6 \text{ mgd} = 105.5 \text{ mgd}$$

From Section 3.2.4.2, approximately 33.4 mgd is required to serve growth in the Low Elevation service area during the study period. This represents 31.7% of the total available capacity:

Study Period Growth Allocation = 33.4 mgd / 105.5 mgd = 31.7%

The costs of the total available and impact fee eligible pump station capacities for the three System Development service areas are summarized in Table 3-18.

Table 3-18: 2014 - 2023 Eligible High Service and Booster Pump Stations CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
High Elevation	\$9.6	\$1.0	\$0.4	\$6.8	\$1.0	\$0.0	\$16.5	\$2.4
Middle Elevation	39.9	3.5	1.4	20.0	4.0	0.0	59.9	8.9
Low Elevation	48.9	2.9	1.2	9.5	3.0	0.0	58.4	7.2
Total	\$98.4	\$7.4	\$3.0	\$36.3	\$8.0	\$0.0	\$134.8	\$18.5

3.3.4.3. Elevated Storage Tanks

SAWS staff provided the capacities of the existing and future elevated storage tanks. The 2014 and 2023 elevated storage tank capacities for the combined system are 111.1 million gallons and 131.3 million gallons, respectively.

HIGH ELEVATION SERVICE AREA

For the High Elevation service area, the 2014 and 2023 elevated storage capacities are 6.9 million gallons and 9.4 million gallons, respectively. Of the 6.9 million gallons of existing capacity in 2014 (see Table A-6 of Appendix A), 2.7 million gallons is needed to meet the demand of existing customers. Therefore, 4.2 million gallons is available to serve new development in the High Elevation service area. The CIP includes 2.5 million gallons of elevated storage capacity (see Table B-7 of Appendix B) so the total available capacity for future High Elevation service area customers during the study period is 6.7 million gallons:

$$\text{Total Available Capacity} = 4.2 \text{ MG} + 2.5 \text{ MG} = 6.7 \text{ MG}$$

From Section 3.2.4.3, approximately 1.3 million gallons is required to serve growth in the High Elevation service area during the study period. This represents 19.1% of the total available capacity:

$$\text{Study Period Growth Allocation} = 1.3 \text{ MG} / 6.7 \text{ MG} = 19.1\%$$

MIDDLE ELEVATION SERVICE AREA

For the Middle Elevation service area, the 2014 and 2023 elevated storage capacities are 43.9 million gallons and 52.7 million gallons, respectively. Of the 43.9 million gallons of existing capacity in 2014 (see Table A-7 of Appendix A), 18.2 million gallons is needed to meet the demand of existing customers. Therefore, 25.7 million gallons is available to serve new development in the Middle Elevation service area. The CIP includes 8.8 million gallons of elevated storage capacity (see Table B-8 of Appendix B) so the total available capacity for future Middle Elevation service area customers during the study period is 34.5 million gallons:

$$\text{Total Available Capacity} = 25.7 \text{ MG} + 8.8 \text{ MG} = 34.5 \text{ MG}$$

From Section 3.2.4.3, approximately 3.7 million gallons is required to serve growth in the Middle Elevation service area during the study period. This represents 10.7% of the total available capacity:

$$\text{Study Period Growth Allocation} = 3.7 \text{ MG} / 34.5 \text{ MG} = 10.7\%$$

LOW ELEVATION SERVICE AREA

For the Low Elevation service area, the 2014 and 2023 elevated storage capacities are 60.2 million gallons and 69.2 million gallons, respectively. Of the 60.2 million gallons of existing capacity in 2014 (see Table A-8 of Appendix A), 28.6 million gallons is needed to meet the demand of existing customers. Therefore, 31.6 million gallons is available to serve new development in the Low Elevation service area. The CIP includes 9.0 million gallons of elevated storage capacity (see Table B-9 of Appendix B) so the total available capacity for future Low Elevation service area growth during the study period is 40.6 million gallons:

$$\text{Total Available Capacity} = 31.6 \text{ MG} + 9.0 \text{ MG} = 40.6 \text{ MG}$$

From Section 3.2.4.3, approximately 2.6 million gallons is required to serve growth in the Low Elevation service area during the study period. This represents 6.4% of the total available capacity:

$$\text{Study Period Growth Allocation} = 2.6 \text{ MG} / 40.6 \text{ MG} = 6.4\%$$

The costs of the total available and impact fee eligible elevated storage capacities for the three System Development service areas are summarized in Table 3-19.

Table 3-19: 2014 - 2023 Eligible Elevated Storage CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
High Elevation	\$3.3	\$0.4	\$0.2	\$6.3	\$1.2	\$0.0	\$9.6	\$1.7
Middle Elevation	20.9	1.3	0.5	24.9	2.7	0.0	45.9	4.5
Low Elevation	28.7	1.0	0.4	30.1	1.9	0.0	58.8	3.3
Total	\$52.9	\$2.7	\$1.1	\$61.3	\$5.8	\$0.0	\$114.3	\$9.5

3.3.4.4. Ground Storage Tanks

SAWS staff provided the capacities of the existing and future ground storage tanks. The 2014 and 2023 ground storage tank capacities for the combined system are 139.0 million gallons and 161.8 million gallons, respectively.

HIGH ELEVATION SERVICE AREA

For the High Elevation service area, the 2014 and 2023 ground storage capacities are 3.1 million gallons. Of the 3.1 million gallons of existing capacity in 2014 (see Table A-9 of Appendix A), 0.16 million gallons is needed to meet the demand of existing customers. Therefore, 2.9 million gallons is available to serve new development in the High Elevation service area. There are no High Elevation service area ground storage tank

projects in the CIP so the total available capacity for growth during the study period is 2.9 million gallons:

$$\text{Total Available Capacity} = 2.9 \text{ MG} + 0.00 \text{ MG} = 2.9 \text{ MG}$$

From Section 3.2.4.4, approximately 0.07 million gallons of ground storage is required to serve growth in the High Elevation service area during the study period. This represents 2.5% of the total available capacity:

$$\text{Study Period Growth Allocation} = 0.07 \text{ MG} / 2.9 \text{ MG} = 2.5\%$$

MIDDLE ELEVATION SERVICE AREA

For the Middle Elevation service area, the 2014 and 2023 ground storage capacities are 46.0 million gallons and 62.5 million gallons, respectively. Of the 46.0 million gallons of existing capacity in 2014 (see Table A-10 of Appendix A), 9.2 million gallons is needed to meet the demand of existing customers. Therefore, 36.8 million gallons is available to serve new development in the Middle Elevation service area. The CIP includes 16.5 million gallons of ground storage capacity (see Table B-10 of Appendix B) so the total available capacity for future Middle Elevation service area growth during the study period is 53.3 million gallons:

$$\text{Total Available Capacity} = 36.8 \text{ MG} + 16.5 \text{ MG} = 53.3 \text{ MG}$$

From Section 3.2.4.4, approximately 1.8 million gallons of ground storage is required to serve growth in the Middle Elevation service area during the study period. This represents 3.4% of the total available capacity:

$$\text{Study Period Growth Allocation} = 1.8 \text{ MG} / 53.3 \text{ MG} = 3.4\%$$

LOW ELEVATION SERVICE AREA

For the Low Elevation service area, the 2014 and 2023 ground storage capacities are 89.9 million gallons and 96.3 million gallons, respectively. Of the 89.9 million gallons of existing capacity in 2014 (see Table A-11 of Appendix A), 26.9 million gallons is needed to meet the demand of existing customers. Therefore, 63.0 million gallons is available to serve new development in the Low Elevation service area. The CIP includes 6.4 million gallons of ground storage capacity (see Table B-11 of Appendix B) so the total available capacity for growth during the study period is 69.4 million gallons:

$$\text{Total Available Capacity} = 63.0 \text{ MG} + 6.4 \text{ MG} = 69.4 \text{ MG}$$

From Section 3.2.4.4, approximately 2.5 million gallons of ground storage is required to serve growth in the Low Elevation service area during the study period. This represents 3.6% of the total available capacity:

Study Period Growth Allocation = 2.5 MG / 69.4 MG = 3.6%

The costs of the total available and impact fee eligible ground storage capacities for the three System Development service areas are summarized in Table 3-20.

Table 3-20: 2014 - 2023 Eligible Ground Storage CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
High Elevation	\$0.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.9	\$0.0
Middle Elevation	13.2	0.4	0.1	16.1	0.6	0.0	29.4	1.0
Low Elevation	25.9	0.6	0.3	8.6	0.3	0.0	34.5	1.2
Total	\$40.0	\$1.0	\$0.4	\$24.7	\$0.9	\$0.0	\$64.8	\$2.2

3.3.4.5. Transmission Mains

Transmission mains typically carry treated water from a high service pump station or a booster pump station to the smaller distribution mains within a pressure zone or to another pressure zone. Because, like with the distribution mains, it is difficult to estimate the total or available capacity within the transmission mains, we used the demands and capacities of the high service and booster pump stations to estimate the demands and capacities of the transmission mains. Therefore, the study period growth allocations for transmission mains are the same as for the high service and booster pump stations.

The costs of the total available and impact fee eligible transmission main capacities for the three System Development service areas are summarized in Table 3-21. Transmission mains CIP projects for the three service areas are provided in Tables B-12 through B-14 of Appendix B.

Table 3-21: 2014 - 2023 Eligible Water Transmission Mains CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
High Elevation	\$5.1	\$0.5	\$0.2	\$5.7	\$0.8	\$0.0	\$10.9	\$1.6
Middle Elevation	21.4	1.9	0.7	44.1	8.9	0.0	65.6	11.6
Low Elevation	26.3	1.6	0.6	7.5	2.4	0.0	33.8	4.6
Total	\$52.8	\$4.0	\$1.5	\$57.3	\$12.1	\$0.0	\$110.3	\$17.8

Table 3-22 summarizes the eligible Water Delivery – System Development CIP costs by service area.

Table 3-22: 2014 – 2023 Eligible Water Delivery – System Development CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity	Value of Eligible Capacity	Eligible Financing Costs	Value of Capacity	Value of Eligible Capacity	Eligible Financing Costs	Total Value of All Capacity	Total Value of Eligible Capacity
	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)	(\$ mil)
High Elevation	\$21.2	\$2.5	\$1.1	\$22.8	\$4.6	\$0.0	\$44.0	\$8.1
Middle Elevation	122.8	10.0	3.8	125.3	24.2	0.0	248.1	38.1
Low Elevation	185.1	8.8	3.5	74.2	15.1	0.0	259.3	27.5
Total	\$329.1	\$21.3	\$8.5	\$222.3	\$43.9	\$0.0	\$551.4	\$73.7

3.3.5. Wastewater Treatment

In order to determine the equity portion of the impact fee for Treatment, WWMP utilized the same method as the CIP calculation for treatment to determine the percentage utilized. The design capacity for the Medio Creek WRC and the combined Dos Rios / Leon WRCs are shown in Table 3-23 below (column B). None of the WRCs have plans to fully expand to a greater capacity than they currently have during the next 10 years of planning.

Table 3-23: Capacity for Medio Creek and Dos Rios / Leon Creek

Service Area	2014-23 Change in EDUs	Design Capacity (MGD)	2014-23 Utilized Capacity (MGD)	2014-23 Utilized Capacity (%)	Treatment Equity	2014-23 Eligible Treatment Equity	Eligible Equity / Change in EDUs
	A	B	C	D	E	F	G
	Medio Creek	9,184	16	1.9	12%	\$62,212,053	\$7,391,842
Dos Rios/ Leon Creek	90,147	171	18.7	11%	\$317,556,894	\$34,653,480	\$384.41
Total	99,331	187	20.6		\$379,768,947	\$42,045,321	

The total equity of the existing treatment infrastructure was determined by the SAWS financial department, and is indicated in column E of Table 3-22. Column C indicates the total capacity in mgd which will be utilized by the growth or change in EDUs over the ten year time period. The corresponding percentages of total capacity utilized during the 10-year time period of the WRCs are indicated in column D. The following calculations demonstrate how to calculate the eligible treatment equity and the 10-year eligible equity per change in EDUs.

2014 – 2023 Medio Creek Eligible Treatment Equity (Column F) = Total Medio Creek Treatment Equity (Column E) * 2014 – 2023 Medio Creek Utilization % (Column D)

2014 – 2023 Medio Creek Eligible Treatment Equity = \$62,212,053 * 12% = \$7,391,842

Medio Creek 10-Year Eligible Equity / Change in EDUs (Column G) = 2014 – 2023 Medio Creek Eligible Treatment Equity (Column F) / 2014 – 2023 Medio Creek Change in EDUs (Column A)

Medio Creek 10-Year Eligible Equity / Change in EDUs = \$7,391,842 / 9,184 EDUs = \$805

3.3.5.1. Medio Creek Service Area

The existing wastewater treatment capacity at the Medio Creek WRC is 16 mgd. Because the projected 2023 average daily flow is 10.2 mgd (from Section 3.2.5.1), no additional capacity will be required for the Medio Creek service area during the study period. However, a nutrient removal project is currently planned that will improve the existing capacity at Medio Creek WRC. Because this project will increase the value of the available existing capacity, the portion that is associated with the existing capacity that is currently unused is eligible for inclusion in the impact fee calculation. This project is listed in Table B-15 of Appendix B. Therefore, the Wastewater Treatment impact fee calculation will include the increased value of existing available capacity that will be required to serve new development during the study period:

$$\begin{aligned}\text{Study period growth allocation} &= \text{Study period demand} / \text{Total existing capacity} \\ \text{Study period growth allocation} &= 1.9 \text{ mgd} / 16.0 \text{ mgd} = 11.9\%\end{aligned}$$

3.3.5.2. Leon Creek / Dos Rios Service Area

The existing wastewater treatment capacity is 46 mgd at Leon Creek WRC and 125 mgd at Dos Rios WRC. There are CIP projects planned that will improve the existing capacity at Dos Rios WRC and enable transfer of wastewater between WRCs. Because these projects will increase the value of the available existing capacity, the portion that is associated with the existing capacity that is currently unused is eligible for inclusion in the impact fee calculation. The CIP projects are listed in Table B-15 of Appendix B.

It is assumed that growth will utilize available existing capacity first and future CIP capacity if the projected demand requires additional capacity beyond what is currently available at the WRCs. Of the estimated 171 mgd combined capacity at Leon Creek and Dos Rios WRCs in 2014, 132.7 mgd is needed to serve existing customers. Therefore, 38.3 mgd is available to serve new development. From Section 3.2.5.2, the projected 2023 average daily flow is 151.4 mgd, requiring 18.7 mgd of available capacity. This represents 10.9% of the existing capacity:

$$\text{Study Period Growth Allocation} = 18.7 \text{ mgd} / 171.0 \text{ mgd} = 10.9\%$$

Table B-14 provides the growth allocations by phase for the CIP projects. The costs of the eligible facilities for the two Wastewater Treatment service areas are summarized in Table 3-24.

Table 3-24: 2014 - 2023 Eligible Wastewater Treatment CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
Medio Creek	\$62.2	\$7.4	\$3.0	\$25.5 ⁽¹⁾	\$3.0	\$0.0	\$87.7	\$13.4
Leon Creek / Dos Rios	317.6	34.7	13.9	215.0 ⁽²⁾	24.8	0.0	532.6	73.3
Total	\$379.8	\$42.1	\$16.9	\$240.5	\$27.8	\$0.0	\$620.3	\$86.7

(1) These CIP projects do not add capacity, but increase the value of existing available capacity. They are listed in Appendix B, Table B-14

(2) Some of these CIP projects do not add capacity, but increase the value of existing available capacity. They are listed in Appendix B, Table B-14

3.3.6. Wastewater Collection

The Wastewater Collection impact fee includes growth-related costs associated with the interceptors and wastewater collection mains that are 10 inches or greater in diameter; mains smaller than 10 inches are typically constructed by developers and “dedicated” or contributed to SAWS and, as such, are not included in the costs used to calculate the impact fee.

SAWS staff used the existing wastewater collection system model to estimate the 2014 and 2023 capacity requirements, based on the design peak wet weather flow and the number of EDUs contributing flow, for each collection system project in the CIP, which are listed in Tables B-16 through B-21 of Appendix B. Using this analysis, SAWS staff determined the portion of each project that is required to serve new growth during the study period. Red Oak applied this portion as a percentage of total project capacity to each project’s cost estimate to determine the amount of each project that is eligible for inclusion in the Wastewater Collection impact fee calculation.

There are currently six Wastewater Collection impact fee service areas. The proposed service areas are described in each of the following sections.

3.3.6.1. Medio Creek Service Area

The Medio Creek service area is the same for the Wastewater Collection impact fee as for the Wastewater Treatment impact fee. The proposed service area is unchanged from the current service area.

Using the collection system model with planned wastewater collection CIP projects included, SAWS staff estimated the 2014 collection system capacity in the Medio Creek service area to be capable of serving 80,395 EDUs.

Therefore, 11.0% of existing capacity is required for new development in the Medio Creek service area during the 2014-2023 study period:

Study Period Growth Allocation = Study Period Growth / Total 2014 Capacity

Study Period Growth Allocation = 8,838 EDUs / 80,395 EDUs = 11.0%

SAWS' staff analyzed the planned collection system projects to determine the eligible future CIP projects, which are provided in Table B-16 of Appendix B.

3.3.6.2. Upper Medina Service Area

The Upper Medina service area is unchanged from the current service area. The wastewater collected from the Upper Medina customers will flow through the planned Southwest Bexar Sewer Pipeline (formerly Medina River Sewer Outfall) to the Dos Rios Water Recycling Center.

Using the existing collection system model, SAWS staff estimated the 2014 collection system capacity in the Upper Medina service area to be capable of serving 69,333 EDUs.

Therefore, 27.0% of existing capacity is required for new development in the Upper Medina service area during the 2014-2023 study period:

Study Period Growth Allocation = 18,744 EDUs / 69,333 EDUs = 27.0%

SAWS' staff analyzed the planned collection system projects to determine the eligible future CIP projects, which are provided in Table B-17 of Appendix B.

3.3.6.3. Lower Medina Service Area

The Lower Medina service area is unchanged from the current service area, where wastewater will be collected and delivered to the Dos Rios WRC through the downstream portion of the planned SBSP.

Wastewater flows from the Upper Medina service area through the Lower Medina service area to the wastewater treatment facilities. Therefore, collection system infrastructure in the Lower Medina service area must be sized to carry combined flow from customers in the Upper Medina and Lower Medina service areas.

Using the existing collection system model, SAWS staff estimated the 2014 collection system capacity in the Lower Medina service area to be capable of serving 103,000 EDUs.

Therefore, 21.9% of existing capacity is required to serve new development in the Upper Medina and Lower Medina service areas during the 2014-2023 study period:

Study Period Growth Allocation = 22,506 EDUs / 103,000 EDUs = 21.9%

SAWS' staff analyzed the planned collection system projects to determine the eligible future CIP projects, which are provided in Table B-18 of Appendix B.

3.3.6.4. Upper Collection Service Area

The proposed Upper Collection service area is the same as the current Upper Collection service area.

Using the existing collection system model, SAWS staff estimated the 2014 collection system capacity in the Upper Collection service area to be capable of serving 223,562 EDUs.

Therefore, 16.0% of existing capacity is required for new development in the Upper Collection service area during the 2014-2023 study period:

$$\text{Study Period Growth Allocation} = 35,689 \text{ EDUs} / 223,562 \text{ EDUs} = 16.0\%$$

SAWS' staff analyzed the planned collection system projects to determine the eligible future CIP projects, which are provided in Table B-19 of Appendix B.

3.3.6.5. Middle Collection Service Area

The proposed Middle Collection service area is unchanged from the current service area. Wastewater flows from the Upper Collection service area through the Middle Collection service area to the Lower Collection service area where the wastewater treatment facilities are located. Therefore, collection system infrastructure in the Middle Collection service area must be sized to carry combined flow from customers in the Upper Collection and Middle Collection service areas.

Using the existing collection system model, SAWS staff estimated the 2014 collection system capacity in the Middle Collection service area to be capable of serving 516,281 EDUs.

Therefore, 9.3% of existing capacity is required for new development in the Upper Collection and Middle Collection service areas during the 2014-2023 study period:

$$\text{Study Period Growth Allocation} = 47,737 \text{ EDUs} / 516,281 \text{ EDUs} = 9.3\%$$

SAWS' staff analyzed the planned collection system projects to determine the eligible future CIP projects, which are provided in Table B-20 of Appendix B.

3.3.6.6. Lower Collection Service Area

The proposed Lower Collection service area is unchanged from the current Lower Collection service area.

Wastewater flows from the Upper Collection and Middle Collection service areas through the Lower Collection service area to the wastewater treatment facilities. Therefore, collection system infrastructure in the Lower Collection service area must be

sized to carry combined flow from customers in the Upper Collection and Middle Collection service areas.

Using the existing collection system model, SAWS staff estimated the 2014 collection system capacity in the Lower Collection service area to be capable of serving 811,574 EDUs.

Therefore, 7.9% of existing capacity is required for new development in the Upper Collection, Middle Collection, and Lower Collection service areas during the 2014-2023 study period:

$$\text{Study Period Growth Allocation} = 64,245 \text{ EDUs} / 811,574 \text{ EDUs} = 7.9\%$$

SAWS' staff analyzed the planned collection system projects to determine the eligible future CIP projects, which are provided in Table B-21 of Appendix B.

The costs of the eligible facilities for the six Wastewater Collection service areas are summarized in Table 3-25.

Table 3-25: 2014 - 2023 Eligible Wastewater Collection CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
Medio	\$17.3	\$1.9	\$0.8	\$29.7	\$5.0	\$0.0	\$47.1	\$7.6
Upper Medina	34.6	9.4	3.7	32.4	8.4	0.0	67.0	21.5
Lower Medina	28.5	6.2	2.5	25.5	2.6	0.0	54.0	11.4
Upper Collection	85.6	13.7	5.5	124.2	20.3	0.0	209.8	39.4
Middle Collection	153.2	14.2	5.7	292.4	18.0	0.0	445.6	37.8
Lower Collection	300.3	23.8	9.6	267.7	16.1	0.0	568.0	49.3
Total	\$619.5	\$69.2	\$27.8	\$771.9	\$70.4	\$0.0	\$1,391.5	\$167.0

Table 3-26 summarizes the total eligible CIP costs by impact fee category.

Table 3-26: Summary of 2014 – 2023 Eligible CIP Costs

Service Area	-----Existing Capacity-----			-----New CIP Capacity-----			-----Total Capacity-----	
	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Value of Capacity (\$ mil)	Value of Eligible Capacity (\$ mil)	Eligible Financing Costs (\$ mil)	Total Value of All Capacity (\$ mil)	Total Value of Eligible Capacity (\$ mil)
Water Delivery	\$939.8	\$82.4	\$32.7	\$432.2	\$80.0	\$0.0	\$1,372.5	\$195.1
Water Supply	294.3	7.3	0.0	713.9	275.1	0.0	1,008.1	282.4
Wastewater	999.2	111.0	44.6	1,012.6	98.1	0.0	2,011.8	253.7
Total	\$2,233.3	\$200.7	\$77.3	\$2,158.7	\$453.2	\$0.0	\$4,392.4	\$731.2

4. Impact Fee Calculations

4.1. Calculated Impact Fee per Service Unit

The calculated impact fee per service unit by service area is calculated by first determining the eligible capital costs for growth-related CIP, as presented in Section 3. Those eligible capital costs per service area are then divided by the projected number of total service units for that service area, which are presented in Section 1, to determine the calculated impact fee per service unit.

Table 4-1 presents the calculated impact fees per service unit, which are calculated by dividing the eligible CIP value by the service units. The service units used in this calculation, as shown in Table 4-1, represent the incremental service units that will be served by the infrastructure in the respective service area. They do not represent the incremental service units that will be located in the service area, which are shown in Tables 1-2 and 2-4.

Table 4-1: Water and Wastewater Calculated Impact Fees per Service Unit

Impact Fee	Service Area	Eligible CIP Value	Service Units	Calculated Impact Fee per Service Unit
Water Supply	All	\$282,391,017	95,817	\$2,947
Flow	All	121,466,247	95,817	1,268
System Development	High Elevation	8,104,346	8,783	923
	Middle Elevation	38,147,533	45,265	843
	Low Elevation	27,444,441	41,769	657
Treatment	Medio Creek	10,425,148	8,838	1,180
	Leon Creek / Dos Rios	59,418,057	86,751	685
Collection	Medio Creek	6,864,245	8,838	777
	Upper Medina(1)	17,723,860	18,744	1,340
	Lower Medina	8,880,705	22,506	395
	Upper Collection(2)	33,957,995	35,689	2,245
	Middle Collection(3)	32,170,542	47,737	1,294
	Lower Collection	39,821,533	64,245	620

(1) Maximum Impact Fee per Service Unit includes Lower Medina fee

(2) Maximum Impact Fee per Service Unit includes Middle Collection fee

(3) Maximum Impact Fee per Service Unit includes Lower Collection fee

4.2. Credit Calculation

Chapter 395 of the TLGC requires utilities to calculate a credit for growth-related CIP, to be subtracted from the impact fee. The credit is based on the amount of projected future rate revenues or taxes expected to be generated by the new development and used to pay for capital improvements identified in the CIP. This credit provides an adjustment to benefit fee payers who will pay for CIP in both the impact fee and their future rates and taxes. Utilities can calculate this credit and apply it to the calculated impact fee or,

alternatively, can avoid having to calculate the credit by opting to use the statutory credit equal to 50% of the calculated impact fee. SAWS has opted to calculate the credit.

SAWS does not receive tax revenue from the City of San Antonio. Therefore, the impact fee credit is based on the cost of growth-related CIP that is projected to be in future rates of the projected new development. Those costs include debt service payments on outstanding debt for the existing available capacity that has been included in the eligible study period capacity and projected future principal payments for future debt on eligible growth-related CIP. Interest payments on future debt are not included in the credit because they are not included in the impact fee calculation.

4.2.1. Credit for Existing Debt

For the existing available capacity, it is assumed that 65% of the asset value was financed with debt. From discussions with SAWS staff, SAWS has historically financed approximately 65% of its CIP with debt and 35% with cash. Outstanding water supply debt is not included in the credit calculation because capacity at existing water supply facilities is not included in the calculated Water Supply impact fee.

The amount of water delivery outstanding debt is estimated by applying the ratio of existing water delivery assets to existing wastewater assets after subtracting the water supply outstanding debt, which was provided by SAWS staff, from the total outstanding debt. Then the proportion of the annual debt service payments for the study period that is related to the existing available capacity for water delivery is determined.

These calculations are completed for each year in the study period, as shown in Table 4-2 for 2014, and then the eligible existing debt service to be recovered from new development is summed to determine the credit for existing debt, as shown in Line 13 of Table 4-2. Appendix D provides this calculation for all years of the study period.

Table 4-2: Eligible Existing Water Delivery Debt Service from New Development

Line No.	Description	Value
1	2014 Total Debt Service	\$141,870,412
2	Outstanding Water Delivery Debt	\$846,243,056
3	Debt-funded CIP / Total CIP	65%
4	Total Outstanding Debt	\$2,385,457,425
5	2014 Existing Water Delivery Debt Service (1*2*3/4)	\$32,713,622
6	Eligible Existing Water Delivery Capacity	\$82,432,346
7	2014 Eligible Existing Water Delivery Debt Service (5*6/2)	\$3,186,627
8	2014 Beginning Water Delivery Service Units	697,710
9	2014 Projected New Service Units	9,036
10	2014 Year-end Water Delivery Service Units (8+9)	706,747
11	2014 Eligible Existing Water Delivery Debt Service per Service Unit (7/10)	\$4.51
12	2014 Eligible Existing Water Delivery Debt Service from EDUs (9*11)	\$40,744
13	Sum of Study Period Eligible Existing Water Delivery Debt Service from EDUs	\$7,680,076

This credit is allocated among the impact fees and service areas based on the proportion of eligible existing water delivery capacity value. Table 4-3 provides the water delivery credit for existing debt by impact fee and service area.

Table 4-3: Water Delivery Existing Debt Credit by Impact Fee Service Area

Impact Fee	Service Area	Infrastructure Type	Credit for Existing Debt
Flow	All	Distribution Mains	\$658,890
System Development	High Elevation	Well Pumps	\$52,604
		High Service and Booster Pump Stations	93,371
		Elevated Storage Tanks	35,437
		Ground Storage Tanks	2,012
		Transmission Mains	50,171
		Subtotal High Elevation	\$233,595
	Middle Elevation	Well Pumps	\$271,108
		High Service and Booster Pump Stations	326,784
		Elevated Storage Tanks	121,616
		Ground Storage Tanks	34,274
		Transmission Mains	175,589
		Subtotal Middle	\$929,371
	Low Elevation	Well Pumps	\$250,170
		High Service and Booster Pump Stations	276,418
		Elevated Storage Tanks	90,682
Ground Storage Tanks		60,230	
Transmission Mains		148,527	
Subtotal Low Elevation		\$826,027	
Total			\$2,647,883

The amount of wastewater outstanding debt is estimated by applying the ratio of existing wastewater assets to existing water delivery assets after subtracting the water supply outstanding debt, which was provided by SAWS staff, from the total outstanding debt. Then the proportion of the annual debt service payments for the study period that is related to the existing available capacity for wastewater service is determined.

These calculations are performed for each year in the study period, as shown in Table 4-4 for 2014, and then the eligible existing debt service to be recovered from new development is summed to determine the credit for existing debt, as shown in Line 13 of Table 4-4. Appendix D provides this calculation for each year of the study period.

Table 4-4: Eligible Existing Wastewater Debt Service from New Development

Line No.	Description	Value
1	2014 Total Debt Service	\$141,870,412
2	Outstanding Wastewater Debt	\$921,445,187
3	Debt-funded CIP / Total CIP	65%
4	Total Outstanding Debt	\$2,385,457,425
5	2014 Existing Wastewater Debt Service (1*2*3/4)	\$35,620,747
6	Eligible Existing Wastewater Capacity	\$111,137,922
7	2014 Eligible Existing Wastewater Debt Service (5*6/2)	\$4,296,312
8	2014 Beginning Wastewater Service Units	655,623
9	2014 Projected New Service Units	8,984
10	2014 Year-end Wastewater Service Units (8+9)	664,607
11	2014 Eligible Existing Wastewater Debt Service per Service Unit (7/10)	\$6.46
12	2014 Eligible Existing Wastewater Debt Service from EDUs (9*11)	\$58,078
13	Sum of Study Period Eligible Existing Wastewater Debt Service from EDUs	\$11,055,401

This credit is allocated among the impact fees and service areas based on the proportion of eligible existing wastewater capacity value. Table 4-5 provides the wastewater credit for existing debt by impact fee and service area.

Table 4-5: Wastewater Existing Debt Credit by Impact Fee Service Area

Impact Fee Category	Service Area	Credit for Existing Debt
Treatment	Medio Creek	\$735,294
	Leon Creek / Dos Rios	3,447,090
	Subtotal Treatment	\$4,182,384
Collection	Medio	189,585
	Upper Medina	931,647
	Lower Medina	619,277
	Upper Collection	1,359,359
	Middle Collection	1,408,559
	Lower Collection	2,364,591
	Subtotal Collection	\$6,873,018
Total		\$11,055,402

4.2.2. Credit for Future CIP

SAWS plans to fund most, but not all, of its growth-related CIP with cash from its impact fee revenues. However, it plans to fund 70% of the Water Supply CIP with debt. For purposes of calculating the credit, equal annual funding of the Water Supply CIP over the 10-year study period is assumed, i.e., 10% of the total eligible CIP is funded each year. Annual principal payments for the eligible Water Supply CIP for each year of the study period are projected using a term of 30 years and an annual interest rate of 5.00%. Based on these assumptions, the principal payment per service unit and the total principal to be recovered from new development are calculated.

These calculations are completed for each year in the study period, as shown in Table 4-6 for 2014, and then the water supply principal to be recovered from new development is summed to determine the credit for future CIP, as shown in Line 14 of Table 4-6. Appendix E, Table E-1, provides this calculation for each year of the study period.

Table 4-6: Eligible Future Water Supply Principal from New Development

Line No.	Description	Value
1	Total Eligible Future Water Supply CIP	\$282,391,017
2	Percentage of Future Water Supply CIP to be Funded with Debt	70%
3	Annual Allocation of Future Water Supply CIP	10%
4	Annual Eligible Debt-funded Future Water Supply CIP (1*2*3)	\$19,767,371
5	Annual Interest Rate	5.00%
6	Bond Term (years)	30
7	Issuance Costs	1.50%
8	2014 Water Supply Principal Payment	\$210,193
9	2014 Beginning Water Supply Service Units	697,710
10	2014 Projected New Service Units	9,036
11	2014 Year-end Water Supply Service Units (9+10)	706,747
12	2014 Eligible Future Water Supply Principal per Service Unit (8/11)	\$0.30
13	2014 Eligible Future Water Supply Principal from EDUs (10*12)	\$2,688
14	Sum of Study Period Eligible Future Water Supply Principal from EDUs	\$13,748,173

Based on discussions with SAWS staff, it is assumed that 70% of the Water Delivery CIP may be funded with debt and paid with rate revenues. Therefore, 70% of the projected annual principal payments on future Water Delivery CIP are included in the credit calculation.

As with the Water Supply CIP, equal annual funding of the Water Delivery CIP over the 10-year study period is assumed, i.e., 10% of the total eligible Water Delivery CIP is funded each year. Annual principal payments for the eligible Water Delivery CIP for each year of the study period are projected using a term of 30 years and an annual interest rate of 5.00%. Based on these assumptions, the principal payment per service unit and the total principal to be recovered from new development are calculated.

These calculations are completed for each year in the study period, as shown in Table 4-7 for 2014, and then the water delivery principal to be recovered from new development is summed to determine the credit for future Water Delivery CIP, as shown in Line 14 of Table 4-7. Tables E-2 through E-19 in Appendix E provide these calculations for each year of the study period by infrastructure type and service area.

Table 4-7: Eligible Future Water Delivery Principal from New Development

Line No.	Description	Value
1	Total Eligible Future Water Delivery CIP	\$79,973,840
2	Percentage of Future Water Delivery CIP to be Funded with Debt	70%
3	Annual Allocation of Future Water Delivery CIP	10%
4	Annual Eligible Debt-funded Future Water Delivery CIP (1*2*3)	\$5,598,169
5	Annual Interest Rate	5.00%
6	Bond Term (years)	30
7	Issuance Costs	1.50%
8	2014 Water Delivery Principal Payment	\$85,567
9	2014 Beginning Water Delivery Service Units	697,710
10	2014 Projected New Service Units	9,036
11	2014 Year-end Water Delivery Service Units (9+10)	706,747
12	2014 Eligible Future Water Delivery Principal per Service Unit (8/11)	\$0.12
13	2014 Eligible Future Water Delivery Principal from EDUs (10*12)	\$1,094
14	Sum of Study Period Eligible Future Water Delivery Principal from EDUs	\$4,503,849

This credit is allocated among the impact fees and service areas based on the proportion of eligible existing water delivery capacity value. Table 4-8 provides the water delivery credit for existing debt by impact fee and service area.

Table 4-8: Water Delivery Future CIP Credit by Service Area

Impact Fee	Service Area	Infrastructure Type	Credit for Future Debt	
Flow	All	Distribution Mains	\$536,538	
System Development	High Elevation	Well Pumps	\$109,191	
		High Service and Booster	6,752	
		Elevated Storage Tanks	8,102	
		Ground Storage Tanks	-	
		Transmission Mains	5,402	
	Subtotal High Elevation			\$129,447
	Middle Elevation	Well Pumps	\$562,742	
		High Service and Booster	134,804	
		Elevated Storage Tanks	88,320	
		Ground Storage Tanks	18,594	
		Transmission Mains	295,174	
	Subtotal Middle			\$1,099,634
	Low Elevation	Well Pumps	\$519,281	
		High Service and Booster	92,303	
		Elevated Storage Tanks	60,105	
Ground Storage Tanks		10,733		
Transmission Mains		72,984		
Subtotal Low Elevation			\$755,406	
Total			\$2,521,025	

For the Wastewater CIP, SAWS plans to fund the entire SBSP project with debt. As with the Water Delivery CIP, it is also assumed that 70% of the remaining Wastewater CIP may be funded with debt and paid with rate revenues. Equal funding of the debt-funded Wastewater CIP over the 10-year study period is assumed so 10% of the total eligible CIP is funded each year. Annual principal payments for the eligible Wastewater CIP for each year of the study period are projected using a term of 30 years and interest rate of

5.00%. Then the principal payment per service unit and the total principal to be recovered from new development are calculated.

These calculations are performed for each year in the study period, as shown in Table 4-9 for 2014, and then the wastewater principal to be recovered from new development is summed to determine the credit for future CIP, as shown in Line 14 of Table 4-9. Tables E-20 through E-27 of Appendix E provide these calculations for all years of the study period by infrastructure type and service area.

Table 4-9: Eligible Future Wastewater Principal from New Development

Line No.	Description	Value
1	Total Eligible Future Wastewater CIP	\$98,124,163
2	Percentage of Future Wastewater CIP to be Funded with Debt - Other	70%
3	Annual Allocation of Future Wastewater CIP	10%
4	Annual Eligible Debt-funded Future Wastewater CIP (1*2*3)	\$6,868,691
5	Annual Interest Rate	5.00%
6	Bond Term (years)	30
7	Issuance Costs	1.50%
8	2014 Wastewater Principal Payment	\$105,210
9	2014 Beginning Wastewater Service Units	655,623
10	2014 Projected New Service Units	8,984
11	2014 Year-end Wastewater Service Units (9+10)	664,607
12	2014 Eligible Existing Wastewater Principal per Service Unit (8/11)	\$0.16
13	2014 Eligible Existing Wastewater Principal from EDUs (10*12)	\$1,422
14	Sum of Study Period Eligible Existing Wastewater Principal from EDUs	\$3,861,935

This credit is allocated among the impact fees and service areas based on the proportion of eligible existing wastewater capacity value. Table 4-10 provides the wastewater credit for future CIP by impact fee and service area.

Table 4-10: Wastewater Future CIP Credit by Impact Fee Service Area

Impact Fee Category	Service Area	Credit for Future CIP
Treatment	Medio Creek	\$20,883
	Leon Creek / Dos Rios	1,640,960
	Subtotal Treatment	\$1,661,843
Collection	Medio Creek	33,697
	Upper Medina	119,225
	Lower Medina	45,752
	Upper Collection	553,824
	Middle Collection	656,788
	Lower Collection	790,805
	Subtotal Collection	\$2,200,091
Total		\$3,861,934

4.3. Maximum Impact Fees

4.3.1. Maximum Impact Fees per Service Unit

The maximum impact fees per service unit include both the value of existing infrastructure with capacity available to serve projected new development from 2014 to

2023 and the value of new water supply, water delivery and wastewater capacity available to serve new development from 2014 to 2023. Table 4-11 shows the calculated impact fees, rate credits, and maximum impact fees by service area.

Table 4-11: Maximum Impact Fees per Service Unit

Impact Fee	Service Area	Calculated Impact Fee per EDU	Calculated Rate Credit/EDU	Maximum Impact Fee per EDU
Water Supply	All	\$2,947	\$151	\$2,796
Flow	All	1,268	86	1,182
System Development	High Elevation	923	40	883
	Middle Elevation	843	44	799
	Low Elevation	657	38	619
Treatment	Medio Creek	1,515	86	1,429
	Dos Rios/Leon Creek	845	59	786
Collection	Medio Creek	863	25	838
	Upper Medina	1,651	86	1,565
	Lower Medina	505	30	475
	Upper Collection	2,666	146	2,520
	Middle Collection	1,561	92	1,469
	Lower Collection	768	49	719

Table 4-12 compares each of the maximum impact fees per EDU with the current impact fees per EDU for each service area.

Table 4-12: Comparison of Maximum Impact Fees and Current Impact Fees

Impact Fee	Service Area	Maximum Impact Fee per EDU	Current Fee per EDU	Change	%
Water Supply	All	\$2,796	\$1,297	\$1,499	116%
Flow	All	1,182	1,247	(65)	-5%
System Development	High Elevation	883	966	(83)	-9%
	Middle Elevation	799	774	25	3%
	Low Elevation	619	579	40	7%
Treatment	Medio Creek	1,429	1,379	50	4%
	Dos Rios/Leon Creek	786	552	234	42%
Collection	Medio Creek	838	582	256	44%
	Upper Medina	1,565	1,053	512	49%
	Lower Medina	475	594	(119)	-20%
	Upper Collection	2,520	1,795	725	40%
	Middle Collection	1,469	1,142	327	29%
	Lower Collection	719	552	167	30%

4.3.2. Service Units

The differentiated costs between meter sizes are allocated through the application of the equivalent meter ratios. Since the 5/8-inch water meter is the most frequently used meter by the residential customer, it is equivalent to 1.0 EDU or service unit, which represents 313 gpd of water usage and 240 gpd of wastewater discharge. The Maximum Impact Fee for meter sizes larger than 5/8-inch can be obtained by multiplying the Maximum Impact Fee per EDU from Table 4-11 by the corresponding equivalent meter ratio. Table 4-13

presents the Maximum Water Impact Fees for all meter sizes using the equivalent meter ratios.

Table 4-13: Maximum Water Impact Fees by Meter Size

Meter Size	EDU Factor	Total Water Impact Fee		
		High Elevation	Middle Elevation	Low Elevation
5/8"	1.0	\$4,861	\$4,777	\$4,597
3/4"	1.5	7,292	7,166	6,896
1"	2.0	9,722	9,554	9,194
1 1/2"	5.0	24,305	23,885	22,985
2"	14.0	68,054	66,878	64,358
3"	30.0	145,830	143,310	137,910
4"	50.0	243,050	238,850	229,850
6"	105.0	510,405	501,585	482,685
8"	135.0	656,235	644,895	620,595
10"	190.0	923,590	907,630	873,430
12"	360.0	1,749,960	1,719,720	1,654,920

Table 4-14 presents the Maximum Wastewater Impact Fees for all meter sizes using the equivalent meter ratios.

Table 4-14: Maximum Wastewater Impact Fees by Meter Size

Meter Size	EDU Factor	Total Wastewater Impact Fee					
		Medio Creek	Upper Medina	Lower Medina	Upper Collection	Middle Collection	Lower Collection
5/8"	1.0	\$2,267	\$2,351	\$1,261	\$3,306	\$2,255	\$1,505
3/4"	1.5	3,401	3,527	1,892	4,959	3,383	2,258
1"	2.0	4,534	4,702	2,522	6,612	4,510	3,010
1 1/2"	5.0	11,335	11,755	6,305	16,530	11,275	7,525
2"	14.0	31,738	32,914	17,654	46,284	31,570	21,070
3"	30.0	68,010	70,530	37,830	99,180	67,650	45,150
4"	50.0	113,350	117,550	63,050	165,300	112,750	75,250
6"	105.0	238,035	246,855	132,405	347,130	236,775	158,025
8"	135.0	306,045	317,385	170,235	446,310	304,425	203,175
10"	190.0	430,730	446,690	239,590	628,140	428,450	285,950
12"	360.0	816,120	846,360	453,960	1,190,160	811,800	541,800

EXISTING INFRASTRUCTURE

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**Appendix A
Table A-1**

Table A-1: Existing Infrastructure, Water Delivery - System Development, Well Pumps

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
1	34 St. WP1	\$ 1,776,954	7.20
2	34 St. WP3	\$ 2,338,403	9.36
3	Artesia WP3	\$ 2,411,333	10.09
4	Artesia WP4	\$ 2,274,733	10.80
5	Artesia WP5	\$ 2,537,514	10.08
6	Market WP1	\$ 2,437,958	10.80
7	Market WP3	\$ 2,674,114	10.80
8	Market WP4	\$ 3,115,169	21.60
9	Mission WP1	\$ 2,395,705	9.00
10	Mission WP2	\$ 2,027,001	5.18
11	Mission WP3	\$ 2,027,001	7.20
12	Mission WP4	\$ 2,425,224	11.52
13	Mission WP5	\$ 2,986,673	11.20
14	Mission WP6	\$ 2,325,090	9.18
15	Mission WP7	\$ 2,187,911	6.50
16	Basin WP1	\$ 2,740,098	11.52
17	Basin WP2	\$ 2,743,571	11.52
18	Basin WP3	\$ 2,788,719	11.52
19	Basin WP5	\$ 2,947,313	11.52
20	Basin WP6	\$ 2,957,732	11.52
21	Basin WP7	\$ 2,969,308	11.52
22	34 St. WP2	\$ 2,311,777	9.36
23	34 St. WP4	\$ 3,183,469	12.96
24	Brackenridge WP13	\$ 2,286,309	4.03
25	Brackenridge WP14	\$ 2,060,573	3.02
26	Gateway WP1	\$ 2,057,100	1.77
27	Gateway WP2	\$ 2,268,945	1.77
28	Klaus WP1	\$ 2,689,163	4.98
29	Lackland City 3 WP1	\$ 2,635,912	4.90
30	Lackland City 6 WP1	\$ 3,461,299	4.61
31	Lackland City 6A WP1	\$ 4,926,852	5.04
32	Marbach WP1	\$ 3,912,773	12.24
33	Marbach WP2	\$ 3,912,773	12.24
34	Marbach WP3	\$ 3,917,403	12.24
35	Northwood WP1	\$ 2,514,362	5.04
36	Randolph WP1	\$ 4,067,894	12.10
37	Randolph WP3	\$ 4,167,450	12.10
38	Seale WP2	\$ 1,669,874	4.75
39	Seale WP3	\$ 2,165,916	4.90
40	Seale WP4	\$ 2,228,428	7.20
41	Sunshine WP1	\$ 1,768,851	3.46
42	Sutton WP	\$ 2,546,775	4.03
43	Walzem WP1	\$ 1,881,141	2.19
44	Woodlake WP1	\$ 1,638,039	2.02
45	Dover WP1	\$ -	0.00
46	Lindberg WP1	\$ 2,639,385	3.17
47	Stapleton WP1	\$ 2,639,385	3.17
48	Upsom Park WP1	\$ 2,375,447	1.15
49	Barbet 2 WP1	\$ 3,247,138	5.04
50	Loma Linda WP1	\$ 2,778,300	4.32
51	Micron WP1	\$ 3,698,612	10.10
52	Micron WP2	\$ 3,692,824	10.10
53	Pipers Meadow WP1	\$ 1,605,626	2.88
54	Wurzbach WP1	\$ 5,423,473	12.96

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**Appendix A
Table A-1**

Table A-1: Existing Infrastructure, Water Delivery - System Development, Well Pumps

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
55	Wurzbach WP3	\$ 5,450,099	11.81
56	Maltsberger WP1	\$ 3,711,346	12.53
57	Maltsberger WP2	\$ 3,662,726	12.53
58	Maltsberger WP3	\$ 3,692,824	12.53
59	Maltsberger WP4	\$ 3,693,981	9.36
60	Maltsberger WP5	\$ 3,690,509	12.53
61	Maltsberger WP6	\$ 3,690,509	12.53
62	Naco WP1	\$ 3,205,464	10.08
63	Naco WP2	\$ 3,205,464	10.80
64	Naco WP3	\$ 6,582,256	10.80
65	Naco WP4	\$ 6,554,473	10.80
66	Naco WP5	\$ 3,229,774	10.08
67	Naco WP6	\$ 5,012,516	20.16
68	Naco WP7	\$ 5,047,245	20.16
69	Randolph WP2	\$ 4,108,411	12.10
70	Shady Forest WP1	\$ -	0.32
71	Shady Forest WP1	\$ -	0.42
72	411 Carlisle WP2	\$ 729,871	2.88
73	411 Carlisle WP1	\$ 526,708	2.88
74	King WP3	\$ 225,737	2.98
75	King WP4	\$ -	0.00
76	King WP5	\$ 677,211	4.39
77	Linden WP1	\$ 1,354,421	11.10
78	S. Zarzamora WP1	\$ 451,474	1.73
79	S. Zarzamora WP3	\$ 564,342	3.31
80	S. Zarzamora WP4	\$ 902,948	6.20
81	Pitluk WP2	\$ 451,474	2.09
82	Pitluk WP3	\$ 451,474	2.23
83	Pitluk WP1	\$ -	0.00
84	Pitluk WP4	\$ -	0.00
85	Querida WP1	\$ 564,342	2.81
86	SW 21st St. WP1 (Edgewood)	\$ -	0.00
87	SW 21st St. WP2 (Edgewood)	\$ 677,211	3.17
88	Hickory Hollow WP1	\$ 150,931	0.17
89	Hickory Hollow WP2	\$ 159,961	0.26
90	Memorial Lane	\$ 155,446	0.26
91	Adam's Hill WP1	\$ -	0.00
92	Cagnon Rd. WP1	\$ 863,009	3.98
93	Cagnon Rd. WP2	\$ 863,009	4.01
94	Calle Briseno (Meadow Wood Acres) 170WP1	\$ 338,605	0.72
95	Calle Briseno (Meadow Wood Acres) 169WP1	\$ -	0.00
96	Country Oaks 096WP1	\$ -	0.09
97	Gibbs Sprawl WP1	\$ 1,154,314	3.96
98	Little Joe Trail (Geronimo Village) 040WP1	\$ 376,228	0.43
99	Montgomery WP1	\$ 706,151	2.67
100	Reyes Ln. (Mountain Laurel) WP1	\$ -	0.33
101	Tamaron 070WP1	\$ 400,851	2.16
102	Bear Creek WP1	\$ 766,394	2.67
103	Marbach Rd. WP1	\$ 629,574	2.38
104	Marbach Rd. WP2	\$ 268,395	0.39
105	Tippecanoe WP1	\$ 372,501	2.67
106	New World WP1	\$ 774,590	4.90
107	New World WP2	\$ 594,001	3.60
108	Near Lotus Walk/Swann WP1	\$ -	0.00

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**Appendix A
Table A-1**

Table A-1: Existing Infrastructure, Water Delivery - System Development, Well Pumps

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
109	Near Lotus Walk/Swann WP2	\$ -	0.00
110	Talley Rd. WP1	\$ 240,543	0.08
111	CR WP1 (Westview)	\$ -	0.00
112	CR WP2 (Westview)	\$ -	0.00
113	Anderson WP1	\$ 3,630,312	10.08
114	Anderson WP2	\$ 3,195,045	10.08
115	Anderson WP4	\$ 6,511,641	10.08
116	Anderson WP5	\$ 5,382,956	10.08
117	Ramsey WP1	\$ 2,882,486	4.03
118	Micron WP3	\$ 3,727,553	10.08
119	Wurzbach WP2	\$ 5,468,621	12.96
120	Wurzbach WP4	\$ 5,459,360	11.52
121	Wurzbach WP5	\$ 7,692,418	20.16
122	Wurzbach WP6	\$ 7,721,359	20.16
123	Culebra WP1	\$ 3,426,570	0.22
124	Culebra WP2	\$ -	3.00
125	Culebra WP3	\$ -	3.00
126	Dreamhill WP1	\$ 2,957,732	4.03
127	Turtle Creek 2 WP1	\$ 3,050,342	5.01
128	Turtle Creek 2 WP2	\$ 3,249,453	5.01
129	Turtle Creek 3 WP1	\$ 3,345,536	3.24
130	Lemonwood WP1 023WPI	\$ 1,575,528	3.03
131	West Ave. WP1 027WP1	\$ 1,340,530	2.08
132	Wottlin Rd. WP1 024 WP1	\$ 863,588	2.95
133	Rabbit Nook WP1 (Elm Valley)	\$ -	0.44
134	Ray Lieck WP1 (Elm Valley)	\$ 656,373	0.24
135	Texas Research Park	\$ 1,487,548	5.04
136	Texas Research Park	\$ -	5.04
137	Blackhawk	\$ 481,572	1.01
138	Blackhawk	\$ 662,162	1.66
139	Tower	\$ 589,231	0.58
140	Enchanted Sun WP1	\$ -	0.86
141	Stevens Ranch Pkwy WP1	\$ 999,030	4.32
142	Texas Research Park WP1	\$ 990,927	3.03
143	Texas Research Park WP2	\$ 990,927	3.03
144	Aspen WP1	\$ 590,389	3.60
145	Aspen WP2	\$ 816,126	6.48
146	Aspen WP3	\$ 409,799	2.16
147	Bitters Rd. WP1	\$ 1,354,421	1.44
148	Bestway 80WP1 (Poco Pass)	\$ 334,901	0.12
149	Bestway 80WP2 (Poco Pass)	\$ 352,960	0.17
150	Bestway 81WP1 (Poco Pass)	\$ 325,871	0.08
151	Enchanted Eve WP1	\$ 158,595	0.15
152	Geronimo Loop WP1 (Geronimo Forest) 128WP1	\$ 321,820	0.33
153	Timberline 075WP3	\$ 408,642	0.86
154	Timberline 078WP2	\$ 354,465	0.00
155	Wild Turkey WP1	\$ 566,414	0.72
156	Wild Turkey WP2	\$ 656,709	0.94
157	Wild Turkey WP3	\$ 701,856	1.08
158	Wild Turkey WP4	\$ 611,562	0.86
159	Wild Turkey WP5	\$ 476,120	0.36
160	Concept Therapy WP1	\$ 695,385	0.10
161	Concept Therapy WP2	\$ 690,871	0.10
162	S&S Hills WP1	\$ 687,629	0.04

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**Appendix A
Table A-1**

Table A-1: Existing Infrastructure, Water Delivery - System Development, Well Pumps

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
163	S&S Hills WP2	\$ 728,146	0.04
164	S&S Hills WP3	\$ 716,570	0.04
165	S&S Hills WP4	\$ 831,175	0.11
166	Village Green 134WP1	\$ 579,623	0.12
167	Village Green 140WP1	\$ 692,723	0.04
168	Woods at Fair Oaks 136WP1	\$ 577,076	0.14
169	Woods at Fair Oaks 137WP1	\$ 614,467	0.22
170	Hidden Springs WP1	\$ 1,077,402	0.06
171	Hidden Springs WP2	\$ 1,134,009	0.06
172	Hidden Springs WP3	\$ 1,116,645	0.06
173	Hidden Springs WP4	\$ 1,070,803	0.00
174	180WP1 (Anaqua Springs)	\$ -	0.43
175	181WP1 (Anaqua Springs)	\$ -	0.18
176	179WP1 (Anaqua Springs)	\$ -	0.43
177	Total	\$324,382,072	888.07

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**Appendix A
Table A-2**

**Table A-2: Existing Infrastructure, Water Delivery - System Development, High Service and
Booster Pump Stations in High Elevation Service Area**

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
1	Adobe Ranch/Helotes HSP 1	\$ 726,043	2.00
2	Adobe Ranch/Helotes HSP 2	\$ 1,089,065	3.00
3	Adobe Ranch/Helotes HSP 3	\$ 363,022	1.00
4	Adobe Ranch/Helotes HSP 4	\$ 363,022	1.00
5	Concept Therapy Institute Booster 1	\$ 30,225	0.17
6	Concept Therapy Institute Booster 2	\$ 30,225	0.17
7	Dominion Booster Station Booster 1	\$ 176,567	0.50
8	Dominion Booster Station Booster 2	\$ 176,567	0.50
9	Dominion Booster Station Booster 3	\$ 573,489	1.40
10	Helotes Park Booster Station 1 Booster 1	\$ 194,930	1.20
11	Helotes Park Booster Station 1 Booster 2	\$ 299,457	1.00
12	Helotes Park Booster Station 2 Booster 1	\$ 317,820	0.90
13	Helotes Park Booster Station 2 Booster 2	\$ 317,820	0.90
14	Helotes Park Booster Station 2 Booster 3	\$ 317,820	0.90
15	Hidden Springs HSP 1	\$ 36,636	0.09
16	Hidden Springs HSP 2	\$ 91,591	0.22
17	Hills Booster Station Booster 1	\$ 1,017,025	3.00
18	Hills Booster Station Booster 2	\$ 2,135,753	6.30
19	Hills Booster Station Booster 3	\$ 2,135,753	6.30
20	IH 10 Booster Station Booster 1	\$ 1,017,025	3.00
21	IH 10 Booster Station Booster 2	\$ 2,067,952	6.10
22	IH 10 Booster Station Booster 3	\$ 1,017,025	3.00
23	IH 10 Booster Station Booster 4	\$ 2,067,952	6.10
24	Indian Hills Booster Station Booster 1	\$ 906,750	1.90
25	Indian Hills Booster Station Booster 2	\$ 906,750	1.90
26	Indian Hills Booster Station Booster 3	\$ 906,750	1.90
27	Indian Hills Booster Station Booster 4	\$ 906,750	1.90
28	Indian Hills Booster Station Booster 5	\$ 906,750	1.90
29	Indian Hills Booster Station Booster 6	\$ 45,338	0.10
30	Los Reyes Canyon #2 Booster 1	\$ 42,315	0.40
31	Los Reyes Canyon #2 Booster 2	\$ 42,315	0.40
32	Los Reyes Canyon #2 Booster 3	\$ 241,800	1.60
33	Los Reyes Canyon #2 Booster 4	\$ 241,800	1.60
34	Ranch Town No. 3 Booster 1	\$ 266,969	1.40
35	Ranch Town No. 3 Booster 2	\$ 266,969	1.40
36	Roft Road Booster Station Booster 1	\$ 48,723	0.10
37	Roft Road Booster Station Booster 2	\$ 498,342	2.52
38	Roft Road Booster Station Booster 3	\$ 498,342	2.52
39	Roft Road Booster Station Booster 4	\$ 498,342	2.52
40	S&S Hills Pump Station HSP 1	\$ 17,555	0.00
41	S&S Hills Pump Station HSP 2	\$ 17,911	0.00
42	S&S Hills Pump Station HSP 3	\$ 30,530	0.00
43	S&S Hills Pump Station HSP 4	\$ 236,101	0.00
44	Salado Booster Station HSP 1	\$ 423,761	1.00
45	Salado Booster Station HSP 2	\$ 847,521	2.00
46	Salado Booster Station HSP 3	\$ 847,521	2.00
47	Salado Temp Pkg Booster Station Booster 1	\$ 369,293	0.86
48	Salado Temp Pkg Booster Station Booster 2	\$ 369,293	0.86
49	Salado Temp Pkg Booster Station Booster 3	\$ 249,058	0.58
50	Salado Temp Pkg Booster Station Booster 4	\$ 249,058	0.58
51	Shields Booster Station Booster 1	\$ 604,500	1.30
52	Shields Booster Station Booster 2	\$ 1,209,000	2.00
53	Shields Booster Station Booster 3	\$ 604,500	1.30
54	Shields Booster Station Booster 4	\$ 1,209,000	2.00

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**Appendix A
Table A-2**

**Table A-2: Existing Infrastructure, Water Delivery - System Development, High Service and
Booster Pump Stations in High Elevation Service Area**

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
55	Simon Tract Booster 1	\$ 45,338	0.07
56	Simon Tract Booster 2	\$ 604,500	1.70
57	Simon Tract Booster 3	\$ 604,500	1.70
58	Simon Tract Booster 4	\$ 604,500	1.70
59	Tower View Booster Station Booster 1	\$ 98,877	0.50
60	Tower View Booster Station Booster 2	\$ 177,979	0.90
61	Tower View Booster Station Booster 3	\$ 177,979	0.90
62	Village Green HSP 1	\$ 143,289	0.46
63	Village Green HSP 2	\$ 143,289	0.46
64	Walden Heights Booster Station Booster 1	\$ 327,708	0.80
65	Walden Heights Booster Station Booster 2	\$ 327,708	0.80
66	Walden Heights Booster Station Booster 3	\$ 573,489	1.40
67	Woods Fair Oaks 12B HSP 1	\$ 198,450	1.08
68	Woods Fair Oaks 12B HSP 2	\$ 99,225	0.43
69	Woods Fair Oaks 12B HSP 3	\$ 99,225	0.43
70	Village Green 12B HSP 1	\$ 99,225	0.46
71	Village Green 12B HSP 2	\$ 99,225	0.46
72	Hidden Springs 12C HSP 1	\$ 33,075	0.09
73	Hidden Springs 12C HSP 2	\$ 66,150	0.22
74	Toutant Beauregard Rd. (Anaqua Springs) 1636 HSP 1	\$ 66,150	0.22
75	Toutant Beauregard Rd. (Anaqua Springs) 1636 HSP 2	\$ 66,150	0.22
76	Toutant Beauregard Rd. (Anaqua Springs) 1636 HSP 3	\$ 165,375	0.72
77	Toutant Beauregard Rd. (Anaqua Springs) 1636 HSP 4	\$ 66,150	0.22
78	Toutant Beauregard Rd. (Anaqua Springs) 1636 HSP 5	\$ 66,150	0.22
79	Anaqua Springs 1726 HSP 1	\$ 66,150	0.22
80	Anaqua Springs 1726 HSP 2	\$ 66,150	0.22
81	Total	\$36,158,404	103.86

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**Appendix A
Table A-3**

**Table A-3: Existing Infrastructure, Water Delivery - System Development, High Service and
Booster Pump Stations in Middle Elevation Service Area**

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
1	Anderson Booster Station PZ8 HSP 1-8	\$ 2,639,322	10.10
2	Anderson Booster Station PZ8 HSP 2-8	\$ 2,639,322	10.10
3	Anderson Booster Station PZ8 HSP 3-8	\$ 2,639,322	10.10
4	Anderson Booster Station PZ8 HSP 4-8	\$ 444,242	1.70
5	Culebra Pump Station HSP 1	\$ 60,450	2.70
6	Culebra Pump Station HSP 2	\$ 241,800	2.70
7	Culebra Pump Station HSP 3	\$ 241,800	2.70
8	Culebra Pump Station HSP 4	\$ 241,800	1.00
9	Encino Booster Station Booster 1	\$ 1,538,251	3.30
10	Encino Booster Station Booster 2	\$ 1,538,251	3.30
11	Evans Booster Station HSP 1-10	\$ 480,262	2.00
12	Evans Booster Station HSP 1-11	\$ 680,277	1.40
13	Evans Booster Station HSP 2-10	\$ 960,524	4.00
14	Evans Booster Station HSP 2-11	\$ 680,277	1.40
15	Evans Booster Station HSP 3-10	\$ 480,262	2.00
16	Evans Booster Station HSP 3-11	\$ 680,277	1.40
17	Fossil Ridge Booster Station Booster 1	\$ 241,800	0.61
18	Fossil Ridge Booster Station Booster 2	\$ 241,800	0.61
19	Fossil Ridge Booster Station Booster 3	\$ 241,800	0.61
20	Medical Booster Station Booster 1	\$ 302,250	2.00
21	Medical Booster Station Booster 2	\$ 302,250	2.00
22	Naco Booster Station PZ9 HSP 1-SL9	\$ 1,813,500	4.00
23	Naco Booster Station PZ9 HSP 3-SL9	\$ 1,813,500	4.00
24	Naco Booster Station PZ9 HSP 4-SL9	\$ 4,231,500	8.10
25	Redland Pump Station HSP 1	\$ 282,507	2.00
26	Redland Pump Station HSP 2	\$ 565,014	4.00
27	Redland Pump Station HSP 3	\$ 282,507	2.00
28	Redland Pump Station HSP 4	\$ 565,014	4.00
29	Sasse Booster Station Booster 1	\$ 151,125	1.00
30	Sasse Booster Station Booster 2	\$ 151,125	1.00
31	Sasse Booster Station Booster 3	\$ 151,125	1.00
32	Turtle Creek No. 2 Booster Station HSP 1	\$ 1,209,000	5.00
33	Turtle Creek No. 2 Booster Station HSP 2	\$ 604,500	5.00
34	Turtle Creek No. 2 Booster Station HSP 3	\$ 906,750	5.00
35	Winchester Booster Station Booster 1	\$ 218,519	1.30
36	Winchester Booster Station Booster 2	\$ 218,519	1.30
37	Winchester Booster Station Booster 3	\$ 237,306	1.20
38	Rabbit Nook (Elm Valley) 1065 HSP 1	\$ 66,150	0.24
39	Rabbit Nook (Elm Valley) 1065 HSP 2	\$ 66,150	0.24
40	Ray Lieck (Elm Valley) 1065 HSP 3	\$ 99,225	0.22
41	Ray Lieck (Elm Valley) 1065 HSP 4	\$ 132,300	0.36
42	Ray Lieck (Elm Valley) 1065 HSP 5	\$ 264,600	0.72
43	Ray Lieck (Elm Valley) 1065 HSP 6	\$ 264,600	0.72
44	Texas Research Park 1170 HSP 1	\$ 66,150	0.36
45	Texas Research Park 1170 HSP 2	\$ 198,450	1.08
46	Texas Research Park 1170 HSP 3	\$ 330,750	1.80
47	Texas Research Park 1170 HSP 4	\$ 330,750	1.80
48	Stevens Ranch 1170 HSP 1	\$ 231,525	1.44
49	Stevens Ranch 1170 HSP 2	\$ 231,525	1.44
50	Stevens Ranch 1170 HSP 3	\$ 429,975	2.88
51	Stevens Ranch 1170 HSP 4	\$ 429,975	2.88
52	Loop 1604 1290 HSP 1	\$ 1,025,325	4.03
53	Loop 1604 1290 HSP 2	\$ 1,025,325	4.03
54	Loop 1604 1290 HSP 3	\$ 1,025,325	4.03

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**Appendix A
Table A-3**

**Table A-3: Existing Infrastructure, Water Delivery - System Development, High Service and
Booster Pump Stations in Middle Elevation Service Area**

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
55	Loop 1604 1290 HSP 4	\$ 1,025,325	4.03
56	Loop 1604 1290 HSP 5	\$ 1,025,325	4.03
57	Loop 1604 1290 HSP 6	\$ 1,025,325	4.03
58	Loop 1604 1290 HSP 7	\$ 1,289,925	5.04
59	Knight's Cross 1395 HSP 1	\$ 463,050	2.56
60	Knight's Cross 1395 HSP 2	\$ 463,050	2.56
61	Knight's Cross 1395 HSP 3	\$ 463,050	2.56
62	Knight's Cross 1395 HSP 4	\$ 463,050	2.56
63	Knight's Cross 1395 HSP 5	\$ 893,025	5.04
64	Timberline 1520 HSP 1	\$ 66,150	0.29
65	Timberline 1520 HSP 2	\$ 66,150	0.29
66	Timberline 1520 HSP 3	\$ 66,150	0.58
67	Timberline 1520 HSP 4	\$ 66,150	0.29
68	Timberline 1520 HSP 5	\$ 66,150	0.29
69	Timberline 1520 HSP 6	\$ 132,300	0.58
70	Bestway 1520 HSP 1	\$ 66,150	0.29
71	Bestway 1520 HSP 2	\$ 66,150	0.29
72	Bestway 1520 HSP 3	\$ 66,150	0.29
73	Enchanted Eve 1520 HSP 1	\$ 33,075	0.22
74	Enchanted Eve 1520 HSP 2	\$ 66,150	0.58
75	Wild Turkey 1520 HSP 1	\$ 198,450	0.72
76	Wild Turkey 1520 HSP 2	\$ 264,600	1.08
77	Wild Turkey 1520 HSP 3	\$ 363,825	1.44
78	Wild Turkey 1520 HSP 4	\$ 363,825	1.44
79	Wild Turkey 1520 HSP 5	\$ 529,200	2.16
80	Country Oaks 1520 HSP 1	\$ 33,075	0.12
81	Country Oaks 1520 HSP 2	\$ 33,075	0.12
82	Geronimo Loop (Geronimo Forest) 1520 HSP 1	\$ 66,150	0.22
83	Geronimo Loop (Geronimo Forest) 1520 HSP 2	\$ 66,150	0.29
84	Geronimo Loop (Geronimo Forest) 1520 HSP 3	\$ 66,150	0.29
85	Total	\$46,992,302	188.21

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**Appendix A
Table A-4**

**Table A-4: Existing Infrastructure, Water Delivery - System Development, High Service and
Booster Pump Stations in Low Elevation Service Area**

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
1	34th Street Booster Station HSP 1	\$ 1,209,000	3.00
2	34th Street Booster Station HSP 2	\$ 2,418,000	6.10
3	34th Street Booster Station HSP 3	\$ 2,418,000	12.00
4	34th Street Booster Station HSP 4	\$ 2,418,000	12.00
5	34th Street Booster Station HSP 5	\$ 2,418,000	13.40
6	Artesia Booster Station HSP 1	\$ 1,511,250	6.10
7	Artesia Booster Station HSP 2	\$ 3,627,000	15.10
8	Artesia Booster Station HSP 3	\$ 3,627,000	15.10
9	Artesia Booster Station HSP 4	\$ 3,627,000	0.00
10	Basin Booster Station HSP 1	\$ 5,440,500	20.20
11	Basin Booster Station HSP 2	\$ 2,720,250	10.10
12	Basin Booster Station HSP 3	\$ 2,720,250	10.10
13	Basin Booster Station HSP 4	\$ 5,440,500	20.20
14	Basin Booster Station HSP 5	\$ 5,440,500	20.20
15	Basin Booster Station HSP 6	\$ 5,440,500	20.20
16	Marbach Booster Station HSP 1	\$ 1,464,799	6.10
17	Marbach Booster Station HSP 2	\$ 3,627,000	15.10
18	Marbach Booster Station HSP 3	\$ 3,627,000	15.10
19	Marbach Booster Station HSP 4	\$ 3,627,000	15.10
20	Marbach Booster Station HSP 5	\$ 3,627,000	6.10
21	Market Booster Station HSP 1	\$ 3,022,500	13.70
22	Market Booster Station HSP 2	\$ 3,022,500	13.80
23	Market Booster Station HSP 3	\$ 3,022,500	13.70
24	Market Booster Station HSP 4	\$ 3,022,500	13.70
25	Micron Pump Station PZ5 HSP 1-5	\$ 1,836,296	6.50
26	Micron Pump Station PZ5 HSP 2-5	\$ 2,853,321	8.60
27	Mission Booster Station HSP 1	\$ 3,627,000	12.10
28	Mission Booster Station HSP 2	\$ 3,627,000	12.10
29	Mission Booster Station HSP 3	\$ 3,627,000	12.10
30	Mission Booster Station HSP 4	\$ 2,418,000	9.40
31	Mission Booster Station HSP 5	\$ 3,627,000	12.10
32	Mission Booster Station HSP 6	\$ 3,627,000	12.10
33	Naco Booster Station PZ5 HSP 1	\$ 1,209,000	5.00
34	Naco Booster Station PZ5 HSP 2	\$ 2,418,000	10.10
35	Naco Booster Station PZ5 HSP 3	\$ 1,209,000	5.00
36	Naco Booster Station PZ5 HSP 4	\$ 2,418,000	10.10
37	Pipers Meadow Booster Station HSP 1	\$ 302,250	1.40
38	Pipers Meadow Booster Station HSP 2	\$ 302,250	1.40
39	Randolph Booster Station PZ4 HSP 1	\$ 4,231,500	12.10
40	Randolph Booster Station PZ4 HSP 2	\$ 4,231,500	12.10
41	Randolph Booster Station PZ4 HSP 3	\$ 4,231,500	0.00
42	Seale Booster Station HSP 1	\$ 1,209,000	5.00
43	Seale Booster Station HSP 2	\$ 1,209,000	5.00
44	Seale Booster Station HSP 3	\$ 1,209,000	5.00
45	Wurzbach Booster Station PZ5 HSP 1-5	\$ 1,813,500	13.00
46	Wurzbach Booster Station PZ5 HSP 2-5	\$ 1,813,500	11.20
47	Wurzbach Booster Station PZ5 HSP 3-5	\$ 1,813,500	15.10
48	King PZ790 HSP 1	\$ 297,675	3.00
49	King PZ790 HSP 2	\$ 429,975	4.40
50	King PZ790 HSP 3	\$ 231,525	2.20
51	S. Zarzamora 790 HSP 1	\$ 496,125	4.61
52	S. Zarzamora 790 HSP 2	\$ 496,125	4.61
53	S. Zarzamora 790 HSP 3	\$ 628,425	5.76
54	La Rosa 790 HSP 1	\$ 595,350	5.76

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**Appendix A
Table A-4**

**Table A-4: Existing Infrastructure, Water Delivery - System Development, High Service and
Booster Pump Stations in Low Elevation Service Area**

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
55	La Rosa 790 HSP 2	\$ 463,050	4.32
56	La Rosa 790 HSP 3	\$ 463,050	4.30
57	La Rosa 790 HSP 4	\$ 297,675	2.88
58	Golden 790 HSP 1	\$ 330,750	4.30
59	Golden 790 HSP 2	\$ 330,750	4.30
60	Golden 790 HSP 3	\$ 330,750	4.30
61	Golden 790 HSP 4	\$ 330,750	4.30
62	Golden 790 HSP 5	\$ 132,300	0.97
63	Golden 790 HSP 6	\$ 132,300	0.97
64	Golden 790 HSP 7	\$ 132,300	0.97
65	Golden 790 HSP 8	\$ 132,300	0.97
66	SW 21st St. (Edgewood) 820 HSP 2	\$ 330,750	2.88
67	SW 21st St. (Edgewood) 820 HSP 1	\$ 165,375	1.44
68	Somerset 830 HSP 1	\$ 66,150	0.29
69	Somerset 830 HSP 2	\$ 99,225	0.72
70	Somerset 830 HSP 3	\$ 198,450	1.44
71	Somerset 830 HSP 4	\$ 165,375	1.15
72	Somerset 830 HSP 5	\$ 330,750	1.87
73	Silver Mountain 830 HSP 1	\$ 99,225	0.72
74	Silver Mountain 830 HSP 2	\$ 99,225	0.72
75	Silver Mountain 830 HSP 3	\$ 99,225	0.72
76	Memorial 830 HSP 1	\$ 66,150	0.29
77	Memorial 830 HSP 2	\$ 66,150	0.29
78	Memorial 830 HSP 3	\$ -	0.06
79	New World 950 HSP 1	\$ 66,150	0.47
80	New World 950 HSP 2	\$ 66,150	0.47
81	New World 950 HSP 3	\$ 264,600	0.47
82	Little Joe Trail 950 HSP 1	\$ 33,075	0.07
83	Little Joe Trail 950 HSP 2	\$ 33,075	0.11
84	Little Joe Trail 950 HSP 3	\$ 33,075	0.14
85	Cagnon Road 950 HSP 1	\$ 297,675	2.31
86	Cagnon Road 950 HSP 2	\$ 429,975	3.46
87	Cagnon Road 950 HSP 3	\$ 529,200	4.32
88	Calle Briseno (Meadow Wood Acres) 950 HSP 1	\$ 33,075	0.17
89	Calle Briseno (Meadow Wood Acres) 950 HSP 2	\$ 66,150	0.23
90	Calle Briseno (Meadow Wood Acres) 950 HSP 3	\$ 33,075	0.19
91	Tamaron 950 HSP 1	\$ 66,150	0.29
92	Tamaron 950 HSP 2	\$ 66,150	0.29
93	Tamaron 950 HSP 3	\$ 99,225	0.58
94	Reyes Ln. (Mountain Laurel) 950 HSP 1	\$ 33,075	0.18
95	Reyes Ln. (Mountain Laurel) 950 HSP 2	\$ 33,075	0.18
96	Reyes Ln. (Mountain Laurel) 950 HSP 3	\$ 132,300	0.72
97	Reyes Ln. (Mountain Laurel) 950 HSP 4	\$ 132,300	0.72
98	Far West 950 HSP 1	\$ 132,300	0.93
99	Far West 950 HSP 2	\$ 132,300	0.93
100	Far West 950 HSP 3	\$ 132,300	0.93
101	Far West 950 HSP 4	\$ 132,300	0.93
102	Marbach Rd. 999 HSP 1	\$ 132,300	0.94
103	Marbach Rd. 999 HSP 2	\$ 165,375	1.37
104	Marbach Rd. 999 HSP 3	\$ 628,425	5.48
105	Tippecanoe 999 HSP 1	\$ 99,225	1.08
106	Tippecanoe 999 HSP 2	\$ 99,225	1.08
107	Tower 1096 HSP 1	\$ 66,150	0.58
108	Donella 1096 HSP 1	\$ 33,075	0.36

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**Appendix A
Table A-4**

**Table A-4: Existing Infrastructure, Water Delivery - System Development, High Service and
Booster Pump Stations in Low Elevation Service Area**

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
109	Donella 1096 HSP 2	\$ 66,150	0.72
110	Donella 1096 HSP 3	\$ 99,225	1.08
111	Donella 1096 HSP 4	\$ 99,225	1.08
112	Donella 1096 HSP 5	\$ 99,225	0.86
113	Donella 1096 HSP 6	\$ 99,225	0.86
114	Donella 1096 HSP 7	\$ 99,225	0.86
115	Lemonwood 1012 HSP 1	\$ 198,450	1.73
116	Lemonwood 1012 HSP 2	\$ 413,438	3.17
117	Westview 1161 HSP 1	\$ -	0.00
118	CR (Westview) 1161 HSP 1	\$ 66,150	0.22
119	CR (Westview) 1161 HSP 2	\$ 66,150	0.36
120	CR (Westview) 1161 HSP 3	\$ 132,300	0.72
121	CR (Westview) 1161 HSP 4	\$ 264,600	1.44
122	Total	\$147,342,779	611.26

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**Appendix A
Table A-5**

Table A-5: Existing Infrastructure, Water Delivery - System Development, Shared High Service and Booster Pump Stations

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
1	Anderson Booster Station HSP 1	\$ 1,511,250	10.10
2	Anderson Booster Station HSP 2	\$ 1,511,250	10.10
3	Anderson Booster Station HSP 3	\$ 1,511,250	10.10
4	Anderson Booster Station HSP 4	\$ 1,511,250	10.10
5	Anderson Booster Station HSP 5	\$ 1,511,250	10.10
6	Anderson Booster Station HSP 6	\$ 1,511,250	10.10
7	Bitters Booster Station Booster 01	\$ 906,750	3.60
8	Bitters Booster Station Booster 02	\$ 3,022,500	3.00
9	Bitters Booster Station Booster 03	\$ 3,627,000	5.00
10	Bitters Booster Station Booster 05	\$ 1,813,500	7.60
11	Bitters Booster Station Booster 06	\$ 1,813,500	10.10
12	Bitters Booster Station Booster 09	\$ 1,795,182	6.10
13	Bitters Booster Station Booster 10	\$ 453,375	6.10
14	Bitters Booster Station Booster 11	\$ 181,350	6.10
15	Inwood Booster Station Booster 1	\$ 604,500	1.00
16	Inwood Booster Station Booster 2	\$ 604,500	1.00
17	Inwood Booster Station Booster 3	\$ 1,209,000	2.00
18	Inwood Booster Station Booster 4	\$ 550,889	2.60
19	Inwood Booster Station Booster 5	\$ 1,209,000	2.90
20	Maltsberger Booster Station HSP 1	\$ 3,022,500	10.10
21	Maltsberger Booster Station HSP 2	\$ 3,022,500	10.10
22	Maltsberger Booster Station HSP 3	\$ 3,022,500	10.10
23	Maltsberger Booster Station HSP 4	\$ 3,022,500	10.10
24	Maltsberger Booster Station HSP 5	\$ 3,022,500	10.10
25	Maltsberger Booster Station HSP 6	\$ 3,022,500	10.10
26	Maltsberger Booster Station HSP 7	\$ 1,511,250	6.10
27	Micron Pump Station HSP 1-7	\$ 3,851,984	10.10
28	Micron Pump Station HSP 2-7	\$ 3,851,984	10.10
29	Micron Pump Station HSP 3-7	\$ 3,851,984	10.10
30	Naco Booster Station HSP 1	\$ 3,022,500	10.10
31	Naco Booster Station HSP 2	\$ 3,022,500	10.10
32	Naco Booster Station HSP 3	\$ 3,022,500	10.10
33	Naco Booster Station HSP 4	\$ 3,022,500	10.10
34	Naco Booster Station HSP 5	\$ 2,115,750	5.00
35	Randolph Booster Station HSP 1	\$ 4,231,500	6.10
36	Randolph Booster Station HSP 2	\$ 4,231,500	6.10
37	Randolph Booster Station HSP 3	\$ 4,231,500	0.00
38	Sunset Booster Station Booster 1	\$ 1,424,747	10.10
39	Sunset Booster Station Booster 2	\$ 1,424,747	10.10
40	Sunset Booster Station Booster 3	\$ 1,424,747	10.10
41	University Booster Station Booster 2	\$ 1,567,222	5.00
42	University Booster Station Booster 3	\$ 1,567,222	5.00
43	University Booster Station Booster 4	\$ 1,567,222	5.00
44	University Booster Station Booster 5	\$ 3,063,207	10.10
45	Wurzbach Booster Station HSP 1-7	\$ 4,060,530	15.10
46	Wurzbach Booster Station HSP 2-7	\$ 3,453,588	12.20
47	Wurzbach Booster Station HSP 3-7	\$ 3,419,394	12.10
48	Wurzbach Booster Station HSP 4-7	\$ 6,268,889	20.30
49	Wurzbach Booster Station HSP 5-7	\$ 4,060,530	15.10
50	Total	\$118,263,045	402.50

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**Appendix A
Table A-6**

**Table A-6: Existing Infrastructure, Water Delivery - System Development, Elevated Storage
Tanks in High Elevation Service Area**

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MG)
1	IH-10 Hydropneumatic	\$ 13,457	0.01
2	Ranch Town**	\$ 1,345,739	1.00
3	Shields**	\$ 4,180,300	3.97
4	Dominion Hydropneumatic	\$ 8,344	0.01
5	Walden Heights Hydropneumatic	\$ 8,344	0.01
6	Helotes Park #2**	\$ 457,551	0.07
7	Helotes Park #3**	\$ 596,987	0.22
8	Helotes Park #3 Hydropneumatic/ Tower View	\$ 6,729	0.01
9	Salado Hydropneumatic	\$ 6,460	0.00
10	Simon Tract Hydropneumatic	\$ 11,439	0.01
11	Los Reyes Canyon Hydropneumatic	\$ 3,364	0.00
12	Indian Hills Hydropneumatic	\$ 20,186	0.02
13	Indian Hills Hydropneumatic	\$ 20,186	0.02
14	Ranch Town #2 Hydropneumatic	\$ 26,915	0.02
15	Sundance Hydropneumatic	\$ 6,729	0.01
16	Concept Therapy Institute Hydropneumatic	\$ 10,093	0.01
17	S&S Hills Hydropneumatic 1	\$ 1,346	0.00
18	S&S Hills Hydropneumatic 2	\$ 1,346	0.00
19	S&S Hills Hydropneumatic 3	\$ 6,729	0.01
20	Village Green Hydropneumatic	\$ 6,729	0.01
21	Woods at Fair Oaks Hydropneumatic	\$ 6,056	0.00
22	Hidden Springs Hydropneumatic	\$ 1,977,727	0.01
23	Cedar Creek Hydropneumatic	\$ -	0.00
24	Cross Mountain	\$ 3,442,090	1.50
25	Anaqua Springs 199 HT1	\$ 471	0.00
26	Anaqua Springs 179 HT1	\$ 5,383	0.00
27	Anaqua Springs 179 HT2	\$ 5,383	0.00
28	Total	\$12,176,080	6.90

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**Appendix A
Table A-7**

**Table A-7: Existing Infrastructure, Water Delivery - System Development, Elevated Storage
Tanks in Middle Elevation Service Area**

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MG)
1	Babcock	\$ 4,425,544	2.50
2	Braun**	\$ 705,862	0.33
3	Callaghan	\$ 2,950,363	1.00
4	Lockhill	\$ 3,442,090	1.50
5	Salado**	\$ 5,165,902	5.00
6	Sunset**	\$ 3,847,946	3.62
7	Helotes	\$ 6,884,180	5.00
8	Hills**	\$ 2,778,300	2.50
9	IH 10**	\$ 2,711,447	2.43
10	Inwood Hydropneumatic	\$ 13,457	0.01
11	Medical	\$ 2,950,363	1.00
12	Culebra Hydroneumatic	\$ 13,457	0.01
13	Evans	\$ 3,334,275	3.44
14	Judson N.	\$ 570,938	0.25
15	Sasse Hydropneumatic	\$ 13,457	0.01
16	Encino Hydroneumatic	\$ 26,915	0.02
17	Marshall Rd.**	\$ 915,971	0.55
18	Roft Rd Hydropneumatic	\$ 6,729	0.01
19	Roft **	\$ 2,300,780	2.00
20	Evans Hydropneumatic	\$ 13,457	0.01
21	Fossil Ridge Hydropneumatic	\$ 3,364	0.00
22	Indian Springs	\$ 1,536,747	1.20
23	Winchester Heights Hydropneumatic	\$ 16,149	0.01
24	Ventura (Fleetwood)	\$ 868,219	0.50
25	Stevens Ranch	\$ 4,425,544	2.50
26	Little Joe Trail (Geronimo Village) 040HT1	\$ 3,364	0.00
27	Little Joe Trail (Geronimo Village) 040HT2	\$ 5,787	0.00
28	Tammaron 070HT1	\$ 3,364	0.00
29	Tammaron 070HT2	\$ 2,691	0.00
30	Country Oaks 096HT1	\$ 1,211	0.00
31	Country Oaks 096HT1	\$ 1,211	0.00
32	Country Oaks 096HT3	\$ 2,691	0.00
33	097 HT1	\$ 6,729	0.01
34	Enchanted Sun 083HT1	\$ 4,441	0.00
35	Enchanted Sun 083HT2	\$ 3,095	0.00
36	Rabbit Nook 084HT1	\$ 6,729	0.01
37	Ray Lieck 085HT1	\$ 6,729	0.01
38	Knight's Cross 064ET1 **	\$ 6,120,942	6.00
39	Echo Mountain	\$ 3,364,348	2.50
40	Geronimo Loop 123HT1 (Geronimo Forest)	\$ 6,729	0.01
41	Total	\$59,461,517	43.94

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**Appendix A
Table A-8**

**Table A-8: Existing Infrastructure, Water Delivery - System Development, Elevated Storage
Tanks in Low Elevation Service Area**

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MG)
1	Mission Del Lago	\$ 2,950,363	1.00
2	Watson	\$ 2,950,363	1.00
3	Foster	\$ 3,933,817	2.00
4	Gen McMullen	\$ 3,933,817	2.00
5	Highlands	\$ 3,442,090	1.50
6	Lions	\$ 3,442,090	1.50
7	South Foster	\$ 3,933,817	2.00
8	Austin	\$ 3,442,090	1.50
9	Broadview	\$ 6,392,453	4.50
10	Dwyer	\$ 2,950,363	1.00
11	Hildebrand	\$ 3,933,817	2.00
12	Loma Linda	\$ 2,950,363	1.00
13	Northridge	\$ 3,442,090	1.50
14	Wayland	\$ 6,884,180	5.00
15	Hall	\$ -	0.00
16	Tinker	\$ 2,704,499	0.75
17	Westover	\$ 2,271,779	0.31
18	Bitters Hydropneumatic	\$ 13,457	0.01
19	Grissom	\$ 4,425,544	2.50
20	Inspiration	\$ 4,130,508	2.20
21	Menger	\$ 3,442,090	1.50
22	Pipestone	\$ 3,709,590	1.77
23	Redland	\$ 4,425,544	2.50
24	Sasse**	\$ 2,300,780	2.00
25	Waterwood 072ET1	\$ 1,302,328	0.50
26	Waterwood 072HT1	\$ 4,037	0.00
27	Clayton 021ET1	\$ 260,466	0.10
28	Hutchins 012HT1	\$ 676,907	0.50
29	Rhoda 014ET1	\$ 3,267,281	3.01
30	Vestal 013ET1	\$ 3,442,267	1.50
31	S. General McMullen 011ET1	\$ 651,164	0.25
32	Hickory Hollow 074ET1	\$ 1,302,328	0.50
33	Hickory Hollow 074HT1	\$ 6,056	0.00
34	Palo Alto 045ET1	\$ 1,302,328	0.50
35	Cagnon Road 041ET1	\$ 2,950,363	1.00
36	Meadow Wood Acres 169HT1	\$ 13,457	0.01
37	New World 038 ET1	\$ 3,933,817	2.00
38	New World 038 ET2	\$ 2,950,363	1.00
39	Sea World Tank 034ET1	\$ 3,933,817	2.00
40	Marbach 030HT1	\$ 134,574	0.10
41	Far West 174HT1	\$ 269,148	0.20
42	TRP 178ET1	\$ 4,425,544	2.50
43	TRP 039HT1	\$ 269,148	0.20
44	TRP 184ET1	\$ 3,933,817	2.00
45	Amhurst 027 ET1	\$ 2,704,499	0.75
46	West Ave. 028ET1	\$ 1,302,328	0.50
47	West View 125HT1	\$ 67,287	0.05
48	Total	\$121,108,831	60.22

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**Appendix A
Table A-9**

**Table A-9: Existing Infrastructure, Water Delivery - System Development, Ground Storage
Tanks in High Elevation Service Area**

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
1	Hills	\$694,575	0.50
2	IH 10**	807,096	0.58
3	Shields**	1,444,716	1.04
4	Dominion	69,458	0.05
5	Walden Heights	69,458	0.05
6	Helotes Park #3**	31,950	0.02
7	Helotes Park, No.2**	0	0.00
8	Salado**	0	0.00
9	Cedar Creek	45,842	0.03
10	Ranch Town #2	0	0.00
11	Sundance	61,123	0.04
12	Concept Therapy Institute #1	13,892	0.01
13	Concept Therapy Institute #2	13,892	0.01
14	Concept Therapy Institute #3	13,892	0.01
15	S&S Hills #1	28,575	0.02
16	S&S Hills #2	29,172	0.02
17	Village Green	215,318	0.16
18	Woods of Fair Oaks	134,748	0.10
19	Woods of Fair Oaks	134,748	0.10
20	Hidden Springs	18,059	0.01
21	199 GT1 (Anaqua Springs)	2,778	0.00
22	179GT1 (Anaqua Springs)	68,763	0.05
23	179GT2 (Anaqua Springs)	68,763	0.05
24	179GT3 (Anaqua Springs)	138,915	0.10
25	179GT4 (Anaqua Springs)	138,915	0.10
26	Total	\$4,244,645	3.06

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**Appendix A
Table A-10**

**Table A-10: Existing Infrastructure, Water Delivery - System Development, Ground Storage
Tanks in Middle Elevation Service Area**

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
1	Anderson	\$6,468,230	7.50
2	Bitters	\$4,514,738	5.00
3	Braun**	\$0	0.00
4	Micron	\$3,209,805	3.33
5	Sunset**	\$0	0.00
6	Wurzbach	\$6,468,230	7.50
7	Culebra	\$1,041,863	0.75
8	Hills**	\$0	0.00
9	Inwood	\$1,545,429	1.20
10	Sunset**	\$1,972,593	1.42
11	Turtle Creek No.2 N	\$694,575	0.50
12	Turtle Creek No.3 N	\$694,575	0.50
13	University	\$4,514,738	5.00
14	Naco	\$1,639,197	1.32
15	Redland	\$0	0.00
16	Sasse**	\$0	0.00
17	Encino	\$694,575	0.50
18	Evans	\$1,404,778	1.02
19	Evans	\$750,141	0.54
20	Marshall**	\$0	0.00
21	Rabbit Nook GT1 (Elm Valley)	\$13,892	0.01
22	Rabbit Nook GT2 (Elm Valley)	\$69,458	0.05
23	Ray Lieck GT1 (Elm Valley)	\$9,029	0.01
24	Ray Lieck GT2 (Elm Valley)	\$9,029	0.01
25	Ray Lieck GT3 (Elm Valley)	\$9,029	0.01
26	Ray Lieck GT4 (Elm Valley)	\$9,029	0.01
27	Ray Lieck GT5 (Elm Valley)	\$9,029	0.01
28	Ray Lieck GT6 (Elm Valley)	\$69,458	0.05
29	Citicorp GT1	\$27,783	0.02
30	Citicorp GT2	\$27,783	0.02
31	Stevens Ranch	\$1,389,150	1.00
32	Texas Research Park GT1	\$347,288	0.25
33	Texas Research Park GT2	\$1,389,150	1.00
34	Bestway (Poco Pass)	\$104,186	0.08
35	Dym Tract	\$347,288	0.25
36	Enchanted Eve	\$636,231	0.46
37	Enchanted Sun	\$143,082	0.10
38	Geronimo Loop GT1 (Geronimo Forest)	\$62,512	0.05
39	Geronimo Loop GT2 (Geronimo Forest)	\$62,512	0.05
40	Wild Turkey GT1	\$694,575	0.50
41	Wild Turkey GT2	\$2,170,547	2.00
42	Loop 1604	\$2,170,547	2.00
43	Loop 1604	\$2,170,547	2.00
44	Total	\$47,554,598	45.99

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**Appendix A
Table A-11**

**Table A-11: Existing Infrastructure, Water Delivery - System Development, Ground Storage
Tanks in Low Elevation Service Area**

Line No.	Asset Description	Historic Project Cost (\$)	Total Existing Capacity (MGD)
1	34th Street	\$2,375,273	2.26
2	Artesia	\$4,514,738	5.00
3	Market	\$1,222,452	0.88
4	Mission	\$4,514,738	5.00
5	34th Street	\$2,747,218	2.74
6	Basin	\$4,514,738	5.00
7	Marbach	\$4,514,738	5.00
8	Randolph	\$3,201,991	3.32
9	Seale Road (2 tanks)	\$5,296,134	6.00
10	Maltsberger	\$6,468,230	7.50
11	Micron	\$1,912,686	1.67
12	Naco	\$2,522,175	2.45
13	Pipers Meadow	\$69,458	0.05
14	Pipestone	\$1,567,308	1.23
15	Wurzbach	\$6,468,230	7.50
16	Naco	\$3,514,550	3.72
17	Randolph	\$2,333,772	1.68
18	Golden	\$10,375,214	12.50
19	King	\$694,575	0.50
20	La Rosa	\$2,951,944	3.00
21	Linden	\$2,326,826	2.20
22	Rhoda	\$2,170,547	2.00
23	Zarzamora	\$2,170,547	2.00
24	SW 21st St.	\$1,389,150	1.00
25	Hickory Hollow GT1	\$27,783	0.02
26	Hickory Hollow GT2	\$27,783	0.02
27	Hickory Hollow GT3	\$41,675	0.03
28	Hickory Hollow GT4	\$41,675	0.03
29	Hickory Hollow GT5	\$41,675	0.03
30	Hickory Hollow GT6	\$41,675	0.03
31	Memorial Lane	\$416,745	0.30
32	Silver Mountain	\$87,516	0.06
33	Somerset	\$416,745	0.30
34	Staggs Ranch	\$1,389,150	1.00
35	Cagnon Road	\$1,389,150	1.00
36	Calle Briseno (Meadow Wood Acres) (169GT1)	\$55,566	0.04
37	Calle Briseno (Meadow Wood Acres) (169GT2)	\$14,586	0.01
38	Chaparral (097GT1)	\$90,295	0.07
39	Country Oaks	\$55,566	0.04
40	Far West	\$694,575	0.50
41	Little Joe Trail	\$69,458	0.05
42	Reyes Ln. (Mountain Laurel)	\$83,349	0.06
43	Tamaron	\$97,241	0.07
44	Marbach Rd.	\$388,962	0.28
45	Donella GT1	\$347,288	0.25
46	Donella GT2	\$347,288	0.25
47	Tower	\$176,005	0.13
48	Lemonwood 023GT1	\$1,389,150	1.00
49	CR (Westview)	\$231,988	0.17
50	Total	\$87,800,114	89.93

FUTURE CIP

**San Antonio Water System
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**Appendix B
Table B-1**

Table B-1: Water Delivery - Flow CIP

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
1	2033	PZ2-01 - Along PL from E Chavaneaux to SE Loop 410 Access Rd (16 Inch Dia 260.739632 LF	\$38,245
2	2001	PZ2-02 - Along Presa St from existing 8-inch to Graf Rd (16 Inch Dia 1943.945237 LF	\$254,605
3	2034	PZ2-03 - Along PL from Espada Rd Northeast to Villamain Rd (16 Inch Dia 4639.492731 LF	\$461,131
4	2035	PZ2-04 - Along Higdon from S W.W. White Road to US Hwy 181 S (12 Inch Dia 9313.987542 LF	\$1,750,549
5	2036	PZ2-05 - Along US Hwy 181 S from Donop Rd heading southeast to W Laguna Rd (12 Inch Dia 1661.703639 LF	\$182,485
6	2002	PZ3-01 - Along S Flores from W Malone to Octavia Pl (24 Inch Dia 2288.151454 LF	\$571,496
7	2004	PZ3-02 - Along Mission Rd from E Theo to Steves Ave (24 Inch Dia 1554.346239 LF	\$254,605
8	2005	PZ3-02 - Along Steves Ave from Probandt to Gevers St (24 Inch Dia 13529.726705 LF	\$2,281,614
9	2003	PZ3-02 - Along Steves Ave from Probandt to IH-37 (16 Inch Dia 28.566339 LF	\$5,464
10	2006	PZ3-03 - Along Dietrich Rd and Eddie Rd from Dietrich tank (16 Inch Dia 2919.20002 LF	\$419,607
11	2007	PZ3-03 - Along Seale, Springfield Rd and Dietrich Rd to Dietrich Tank (16 Inch Dia 2828.161215 LF	\$87,418
12	2039	PZ3-04 - Along Kiefer Rd extended from IH-10 E to Lancer Blvd (24 Inch Dia 4787.033311 LF	\$1,068,687
13	2037	PZ3-04 - Along Lancer Blvd from N Foster Rd to Kiefer Rd (12 Inch Dia 4071.133738 LF	\$445,833
14	2038	PZ3-04 - Along N Foster from IH-10 to Lancer Blvd (16 Inch Dia 2639.247246 LF	\$9,835
15	2043	PZ3-08 - Along PL from S Foster Rd to Tierra Nueva (12 Inch Dia 1614.582903 LF	\$177,022
16	2044	PZ3-09 - Along Kirkner Rd and Zigmont Rd from US Hwy 87 E to Real Rd (12 Inch Dia 9219.52475 LF	\$1,008,587
17	2045	PZ3-09 - Along Real Rd east of Bonet and north along Zigmont Rd (12 Inch Dia 4151.958505 LF	\$454,574
18	2046	PZ3-09 - Along Real Rd from existing pipe to Zigmont Rd (12 Inch Dia 5218.514555 LF	\$571,496
19	2047	PZ3-09 - Along Zigmont Rd from Real Rd to FM 1346 (12 Inch Dia 1456.129664 LF	\$159,538
20	2048	PZ3-16 - Along IH-10 E from Loop 410 to Dietrich Rd (24 Inch Dia 4094.751441 LF	\$1,039,183
21	2049	PZ3-16 - Along IH-10 from Dietrich Dr to west of N Foster Rd (24 Inch Dia 3719.433246 LF	\$944,116
22		PZ3-17 - Along Foster Meadows across US Hwy 87	\$32,782
23		PZ3-18 - Along IH10 from proposed 16-inch main crossing IH10 to 16-inch main at FM 1516	\$470,037
24		PZ3-19 - Along FM1356 from S Foster to the end of th CCN	\$3,279,328

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**Appendix B
Table B-1**

Table B-1: Water Delivery - Flow CIP

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
25		PZ3-20 - FM 1516 from FM 1346 to Hwy 87 E	\$1,380,046
26	2010	PZ4-01 - Across SW Loop 410 at Vista West Dr (24 Inch Dia 1124.289593 LF	\$285,202
27	2051	PZ4-01 - Along Hwy 90 at intersection of W Military Dr to Pinn Rd (24 Inch Dia 665.53455 LF	\$218,545
28	2052	PZ4-01 - Along SH 151 from Cable Ranch Rd to Vista West Dr (24 Inch Dia 2301.588493 LF	\$584,609
29	2053	PZ4-01 - Along SH 151 from Ingram to Cable Ranch Rd (24 Inch Dia 3819.124721 LF	\$970,342
30		PZ4-01 - Along SH 151 from SW Loop 410 to W Military Dr	\$1,423,823
31	2050	PZ4-01 - Along SW Loop 410 from Lakeside Pkwy to Vista West Dr (12 Inch Dia 283.046472 LF	\$36,060
32	2009	PZ4-01 - Along W Military Dr from SH 151 to W Commerce St (16 Inch Dia 1489.531532 LF	\$243,678
33	2054	PZ4-01 - From Richland Hills Tank to Richland Hills Dr (24 Inch Dia 270.248303 LF	\$88,511
34	2055	PZ4-02 - Along Covel from ray Ellison Blvd to Unnamed St in Medina An (16 Inch Dia 6438.60758 LF	\$841,400
35	2056	PZ4-02 - Along Covel Rd from Old Pearsall Rd to Unnamed St in Medina Annex (16 Inch Dia 8887.568344 LF	\$1,162,662
36	2059	PZ4-02 - Along Ray Ellison Blvd from Covel to Loop 410 (16 Inch Dia 2533.77273 LF	\$364,971
37		PZ4-04 - Along Loop 410 from Old Pearsall Rd to Quintana Rd	\$637,060
38	2012	PZ4-05 - Along Five Palms, Quintana Rd and PLs heading north to Farr Dr (16 Inch Dia 1931.108548 LF	\$211,989
39	2013	PZ4-07 - Along Medina Base Rd from Heathers Park to Palm Valley Dr (12 Inch Dia 863.789231 LF	\$108,180
40	2018	PZ4-09 - Along PL from Marbach Rd extended (16 Inch Dia 4672.933319 LF	\$1,059,945
41	2019	PZ4-10 - Along SW Loop 410 from SH 151 to Timbercreek Dr (16 Inch Dia 1551.325407 LF	\$253,513
42	2021	PZ4-13 - Along Blanco Rd and Jackson Keller from Arroyo Vista to Ave Maria (16 Inch Dia 976.228505 LF	\$216,360
43	2024	PZ4-13 - Along Blanco Rd and Jackson Keller from Arroyo Vista to E Montana Ave (16 Inch Dia 2171.752999 LF	\$480,800
44	2026	PZ4-15 - At intersection of Gillespie and Holland (24 Inch Dia 75.034869 LF	\$13,113
45	2027	PZ4-16 - From Hildebrand tank, along Hildebrand and Devine Rd (16 Inch Dia 666.757537 LF	\$111,458
46	2028	PZ4-17 - Along Broadway from Ridgecrest Dr to W Lawndale Dr (16 Inch Dia 636.134047 LF	\$111,458
47	2029	PZ4-17 - Along Sunset and Rockhill Dr connecting PZ 4 piping across PZ 5A service area (16 Inch Dia 3427.403224 LF	\$757,260
48	2062	PZ4-20 - Along PLs from Ackerman Rd heading east (16 Inch Dia 3209.90948 LF	\$580,238

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**Appendix B
Table B-1**

Table B-1: Water Delivery - Flow CIP

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
49	2063	PZ4-21 - Along IH-10 from N Foster heading East (16 Inch Dia 3876.891325 LF	\$633,782
50	2064	PZ4-21 - Along N Foster Rd across IH-10 (24 Inch Dia 726.019378 LF	\$184,671
51	2065	PZ4-22 - Along PL from IH-10 E to Binz Engleman Rd (16 Inch Dia 6211.665659 LF	\$892,758
52	2030	PZ4-23 - Along SW 36th from Old US Hwy 90 W to Castroville Rd (16 Inch Dia 5548.138701 LF	\$906,963
53		PZ4-02 - Along Old Pearsall Rd, Nelson Rd and Loop 1604 from Pvt Rd to Hwy 90	\$5,119,426
54		PZ4-14 - Along McCullough Ave from Basse to Hildebrand	\$2,642,214
55		PZ4-15 - At intersection of Annie and Gillespie	\$13,113
56	2066	PZ5-03 - Along NE Loop 410 Access Rd connecting two existing pipes across Jones Maltsberger Rd (12 Inch Dia	\$40,431
57	2067	PZ5-04 - Along Hwy 281 near Embassy Oaks connecting two existing 8-in pipes (12 Inch Dia 88.425929 LF	\$12,020
58	2031	PZ5-05 - At intersection of E Montana Ave and Oblate (24 Inch Dia 18.593486 LF	\$3,278
59	2068	PZ5-06 - Along Starcrest Dr and Wuzbach Pkwy to Buckhorn (12 Inch Dia 3964.438194 LF	\$492,820
60	2069	PZ5-10 - From Tumblewood Trl Tank to Jones Maltsberger Rd (24 Inch Dia 106.113445 LF	\$28,411
61	2032	PZ5A-01 - Along New Braunfels Ave from Robinhood Pl heading southeast (12 Inch Dia 755.023473 LF	\$132,220
62		PZ5A-01 - At intersection of Bartell Dr and Norttingham Dr connecting	\$6,556
63	2070	PZ6-01 - Along Eagle Crest, Killingsworth and Wendt Way from Oehler to O'Connor (12 Inch Dia 7084.716964 LF	\$1,234,782
64	2071	PZ6-01 - Along Forest Bluff Across O'Connor (12 Inch Dia 343.248122 LF	\$60,100
65	2072	PZ6-02 - Along Foote Path and Averty from O'Connor to Forest Stream (12 Inch Dia 3024.700898 LF	\$528,880
66	2073	PZ6-03 - Along Bludau-Bishop from Randolph to across I-35 (12 Inch Dia 1195.766459 LF	\$208,711
67	2074	PZ6-04 - Along Crosswinds Way and O'Connor from existing pipes (12 Inch Dia 716.863636 LF	\$125,664
68	2075	PZ6-04 - Along O'Connor across IH-35 (12-inch)	\$379,176
69	2076	PZ7-01 - Along Talley Rd from Ray Lieck to Talley Rd PRV (16 Inch Dia 2881.26195 LF	\$560,569
70	2077	PZ7-01 - Along Wiseman Blvd from Loop 1604 to Talley Rd (16 Inch Dia 5169.306048 LF	\$1,004,216
71	2079	PZ7-01 - Along Wiseman Blvd from Loop 1604 to Talley Rd (24 Inch Dia 10248.964452 LF	\$2,954,734
72	2080	PZ7-08 - Along Woller Rd connecting two proposed 30-inch pipes (12-inch)	\$3,278

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**Appendix B
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Table B-1: Water Delivery - Flow CIP

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
73	2081	PZ7-09 - Along Country View Ln from Rochelle Rd to existing pipe (12 Inch Dia 403.785881 LF	\$44,802
74	2085	PZ7-09 - Along Drainage parallel to Western Sun from Prue Rd to Terra Rye (24 Inch Dia 3237.762454 LF	\$657,822
75	2086	PZ7-09 - Along Drainage parallel to Western Sun from Western Skies to Prue Rd (24 Inch Dia 1921.549248 LF	\$390,104
76	2082	PZ7-09 - Along Pembroke from Rochelle Rd to existing pipe (12 Inch Dia 942.751736 LF	\$103,809
77	2083	PZ7-09 - Along PLs from Pembroke to Western Skies (12 Inch Dia 227.825222 LF	\$25,133
78	2087	PZ7-09 - Along PLs from Pembroke to Western Skies (24 Inch Dia 565.616228 LF	\$115,829
79	2088	PZ7-09 - Along Rochelle Rd from Stonykirk Rd to Pembroke (24 Inch Dia 1025.92382 LF	\$230,565
80	2084	PZ7-09 - Along Stonykirk Rd connecting existing pipes (12 Inch Dia 2366.518288 LF	\$258,976
81	2089	PZ7-13 - Along Hollyhock Rd from Oakland Rd to existing pipe on Holly (12 Inch Dia 1813.459759 LF	\$278,645
82	2090	PZ7-13 - Along Lockhill Rd from Babcock Rd to existing pipe on Lockhill (12 Inch Dia 2746.890782 LF	\$421,793
83	2091	PZ7-13 - Along Oackland from Prue Rd to Hollyhock Rd (12 Inch Dia 2338.748864 LF	\$359,507
84	2092	PZ7-13 - Along PL from Spring Time Dr to Heather Vw (12 Inch Dia 2650.957913 LF	\$406,494
85	2093	PZ7-14 - Along Fredricksburg Rd from Prue Rd to Huebner Rd (12-inch)	\$72,120
86	2094	PZ7-14 - Along Huebner Rd from Southwell to Vance Jackson (24 Inch Dia 8405.904338 LF	\$2,422,576
87	2095	PZ7-15 - Along DeZavala and Black Oak from DeZavala Tank to PZ 7 piping (16-inch)	\$649,080
88	2096	PZ7-15 - Along Huebner Rd from Lockhill-Selma to Cinnamon Oak (16-inch)	\$254,605
89	2097	PZ7-15 - Along Huebner Rd from Lockhill-Selma towards Sleepy Hollow (16-inch)	\$525,602
90	2098	PZ7-15 - Along Lockhill-Selma from DeZavala to Huebner Rd (16-inch)	\$1,043,554
91	2099	PZ7-15 - Along Lockhill-Selma from Huebner Rd to Orsinger Ln (16-inch)	\$325,633
92		PZ7-19 - Along Voelcker from Blanco Rd to Mill Creek Dr (12-inch)	\$310,334
93	2100	PZ7-19 - Along Voelcker from Blanco Rd to Mill Creek Dr (16 Inch Dia 6424.530453 LF	\$856,698
94	2101	PZ7-20 - Along Churchill Estates from Blanco to Huebner (16 Inch Dia 7823.882597 LF	\$1,727,601
95	2102	PZ7-23 - Along entrance to Encino Park Pump Station from Hwy 281 (16 Inch Dia 862.433839 LF	\$168,280
96		PZ7-22 - Along Town Oak Dr from Parhaven Dr heading east	\$43,709

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Table B-1: Water Delivery - Flow CIP

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
97		PZ7-26 - Micron to Anderson tank	\$3,278,181
98	2103	PZ8-01 - Along Del Webb Blvd from Devil's River to La Villita Way (12-inch)	\$351,858
99	2105	PZ8-01 - Along PL from La Villita Way to Del Webb Blvd (12-inch)	\$395,567
100	2104	PZ8-01 - Along La Villita Way & Alamo Ranch Subdivision PL from Alamo (16 Inch Dia 4148.339681 LF	\$806,433
101	2102	PZ8-01 - Along Alamo Ranch Pkwy extended to PL (16-inch)	\$80,862
102	2106	PZ8-01 - Along PL from Galm Rd to Del Webb Blvd (24 Inch Dia 3163.05741 LF	\$829,380
103	2107	PZ8-02 - Along Painted Daisy Extended to Roft Rd (12 Inch Dia 721.30124 LF	\$79,769
104	2108	PZ8-02 - Along Palmetto Way towards Painted Daisy (12 Inch Dia 931.657734 LF	\$115,829
105	2109	PZ8-03 - Along PL to Old FM 471 W (12-inch)	\$319,076
106	2110	PZ8-05 - Along FM 1560 N from Doheny to Braun Rd (12-inch)	\$207,618
107	2111	PZ8-05 - Along Galm Rd from Culebra Rd to Shaenfield (12-inch)	\$1,222,762
108	2112	PZ8-05 - Along PLs from Galm Rd to Braun Rd - Rock (12-inch)	\$1,127,694
109	2113	PZ8-05 - Along PLs from Galm Rd to Braun Rd - Soil (12-inch)	\$630,503
110	2114	PZ8-09 - Discharge Pipe from Turtle Creek PZ 8 (24 Inch Dia 192.030297 LF	\$51,358
111	2115	PZ8-10 - Along UTSA Blvd from Valero Way to UTEX Blvd (12 Inch Dia 1658.403061 LF	\$254,605
112	2116	PZ8-10 - Through Open Area from Chasethorn Dr to De Zavala Rd (12 Inch Dia 2852.107664 LF	\$397,753
113	2117	PZ8-10 - Along IH-10 across Loop 1604 (24 Inch Dia 545.814265 LF	\$179,207
114	2118	PZ8-10 - Along IH-10 from Loop 1604 to La Cantera Pkwy (24 Inch Dia 980.459492 LF	\$1,553,858
115		PZ8-10 - Along La Cantera Pkwy across IH-10 (24 inch)	\$191,227
116	2119	PZ8-10 - Along Loop 1604 from Babcock Rd to Regency (24 Inch Dia 7219.51416 LF	\$2,364,661
117	2120	PZ8-10 - Along Loop 1604 from Regency to IH-10 (24 Inch Dia 2268.03205 LF	\$743,054
118	2121	PZ8-10 - Along Loop 1604 from Tradesman to Lockhill-Selma (24 Inch Dia 2381.149251 LF	\$780,207
119	2122	PZ8-10 - Along UTSA Blvd across IH-10 (24 Inch Dia 519.646914 LF	\$170,465
120	2125	PZ8-11 - Across Lockhill Selma for PZ change from 7 to 8 (12 Inch Dia 109.043321 LF	\$17,484

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Table B-1: Water Delivery - Flow CIP

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
121	2126	PZ8-11 - At intersection for PZ 7 to PZ 8 change (12 Inch Dia 23.433638 LF	\$4,371
122	2127	PZ8-12 - PZ Change from PZ 11F to PZ 8 (12-inch)	\$67,749
123	2128	PZ9-01 - Along Judson Rd across IH-35 to existing 8-inch on Judson Rd (12 Inch Dia 1294.463637 LF	\$226,194
124	2129	PZ9-01 - Along Toepperwein Rd from I-35 to Jud-Toepper Way (12 Inch Dia 3432.172255 LF	\$598,814
125	2130	PZ9-03 - Along E Evans Rd from FM 2252 to Wagon Rd (16 Inch Dia 1747.740218 LF	\$228,380
126	2131	PZ9-03 - Along FM 2252 from Dolentero to E Evans Rd (16 Inch Dia 6260.708489 LF	\$818,453
127	2132	PZ9-05 - PLs through PZ 9 open area from Bulverde Rd to Encino Rio (24 Inch Dia 15296.733682 LF	\$4,008,123
128	2133	PZ9-06 - Along Encino Cliff from Encino Royale to Encino Crown (12 Inch Dia 2656.078244 LF	\$463,316
129	2135	PZ9-07 - Along Encino Rio from Encino Ledge to Encino Pass (24 Inch Dia 1506.398365 LF	\$493,913
130	2136	PZ9-07 - Along Encino Rio from Encino Ledge to Evans Rd (24 Inch Dia 1272.638564 LF	\$417,422
131	2134	PZ9-07 - Along Encino Rio from Encino Pass to Evans Rd (12 Inch Dia 2138.767261 LF	\$372,620
132	2137	PZ9-07 - Along Encino Rio from Encino Pass to Evans Rd (24 Inch Dia 1293.720397 LF	\$425,071
133		PZ10-03 - Along Hanging Oak from Evans to Rattler Pass (16-inch)	\$724,478
134	2142	PZ10-04 - Along Cibolo Vista from Evan Rd heading north towards Wilderness Oak Tank (16-inch)	\$3,128,477
135	2140	PZ10-04 - Along PLs from Wilderness Oak Tank heading south (16 Inch Dia 7862.375442 LF	\$1,388,856
136	2141	PZ10-04 - Along PLs looped around Wilderness Oak Tank (16 Inch Dia 27388.645503 LF	\$4,839,688
137	2143	PZ11-04 - Along Scenic Loop Dr from Marnoch to Mechaca Rd (16 Inch Dia 5772.766191 LF	\$1,122,231
138		PZ11-04 - Along Tower from Scenic Loop to existing 8-inch on Tower	\$109,273
139	2146	PZ11-05 - Along Frank Madla Dr from Madla to Blue Hills Pass Tanks (16 Inch Dia 150 LF	\$27,318
140	2145	PZ11-05 - Along Frank Madla Dr from State Hwy 16 to Blue Hills Tank (16 Inch Dia 3630.481143 LF	\$641,431
141	2147	PZ11-05 - Along Frank Madla Rd from Madla Ranch Rd to Blue Hills Pass Tanks (16 Inch Dia 8635.462837 LF	\$1,525,447
142	2148	PZ11-10 - Along open area from La Cantera Pkwy to Washita Way (16 Inch Dia 2252.434407 LF	\$398,845
143	2152	PZ11-13 - Along Camp Bullis Rd from Old Camp Bullis Rd to Tejas Trail (12-inch)	\$319,076
144	2154	PZ11-13 - Along Old Camp Bullis Rd from IH-10 to Talavera Rdg (12-inch)	\$199,969

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Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
145	2155	PZ11-13 - Along Old Camp Bullis Rd from Talavera Rdg to Camp Bullis Rd (12-inch)	\$832,658
146	2153	PZ11-13 - Along IH-10 from south of Old Camp Bullis Rd to Camp Bullis (24 Inch Dia 3240.029968 LF)	\$1,061,038
147	2150	PZ11-13 - Along La Cantera Pkwy connecting two existing 16-inch pipes (16 Inch Dia 232.537049 LF)	\$45,895
148	2156	PZ11-13 - Along Tejas Trail West to Brenthurst Ln extended (12-inch)	\$478,614
149	2157	PZ11-15 - Along IH-10 from Steeple Park to Cielo Vista Dr (24 Inch Dia 1829.578657 LF)	\$599,907
150	2158	PZ11-16 - Along NW Military from Muir Glen Dr heading north (16 Inch Dia 1354.587868 LF)	\$239,307
151	2159	PZ11-16 - Along PL from NW Military towards Camp Bullis (12-inch)	\$925,540
152		PZ11-17 - PZ Change from PZ 11F to PZ 11 (8-inch)	\$6,556
153		PZ11A-01 - Along existing pipe near Borgfeld Tank (16-inch)	\$5,464
154		PZ11A-02 - From Borgfeld Tank to existing 6-inch located east of tank (16-inch)	\$3,278
155	2160	PZ11A-03 - Along Borgfeld from Hwy 281 heading west (16-inch, Rock)	\$732,127
156	2161	PZ11A-03 - Along Borgfeld from Hwy 281 heading west (16-inch, Soil)	\$364,971
157		PZ11A-03 - Along Hwy 281 from Borgfeld to E Ramblewood St (16-inch)	\$284,109
158	2162	PZ11A-03 - Along Hwy 281 from Trinity Park to Borgfeld (16 Inch Dia 4059.139299 LF)	\$788,949
159		PZ11A-03 - Along Hwy E Ramblewood St from Hwy 281 to Twin Peak St (16-inch)	\$220,731
160	2163	PZ11A-03 - Along PL from Borgfeld Rd to Borgfeld Tank (16 Inch Dia 2135.857002 LF)	\$378,084
161		PZ11A-03 - Along Twin Peak St from E Ramblewood St to Twin Peak Tank (16-inch)	\$285,202
162	2165	PZ11A-04 - Along open area from Forsythia to Loy Morris Dr (16 Inch Dia 4793.474103 LF)	\$846,863
163	2164	PZ11A-04 - Along Running Springs, Mark Alan and Loy Morris Dr from Smithson Valley to Loy Morris Dr (16 Inch Dia	\$3,034,503
164		PZ11B-01 - PZ Change 11 to 11B in Dominion Subdivision (8-inch)	\$2,185
165	2166	PZ11K-01 - Borgfeld pump station discharge pipe (16 Inch Dia 53.838539 LF)	\$9,835
166	2167	PZ11K-02 - Along PL from Indian Springs PZ 11K pump station (16 Inch Dia 2000.343997 LF)	\$354,044
167	2168	PZ12-01 - Along Anaqua Springs and Cat Springs to Toutant Beaugard Tank (16 Inch Dia 6062.890852 LF)	\$314,705
168	2170	PZ12-01 - From Toutant Beaugard Rd to Toutant Beaugard Tank (16 Inch Dia 3607.638104 LF)	\$701,531

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Table B-1: Water Delivery - Flow CIP

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
169	2171	PZ12-03 - Along Babcock Rd from Cielo Vista Dr to Scenic Loop Rd (16 Inch Dia 6406.274332 LF	\$1,132,065
170	2172	PZ12-05 - Along Boerne Stage Rd from Dos Cerros Dr heading north to County Line (16 Inch Dia 5522.537395 LF	\$1,397,598
171	2174	PZ12-08 - Along Cielo Vista Dr from existing pipe towards IH-10 (12-inch)	\$828,287
172		PZ12-08 - Along Greywalls Pkwy extended to Ravine Pass extended (12-inch)	\$816,267
173	2175	PZ12-10 - Along open land from Caldwell Crest to Fiesta Grande (12 Inch Dia 2518.754177 LF	\$351,858
174	2176	PZ12-10 - Along PL from La Sierra Blvd heading north (12 Inch Dia 1415.150188 LF	\$197,784
175		PZ12-11 - Cross Mountain Trail (24-inch)	\$2,731,818
176	2177	PZ12A-01 - Along Ranch Pkwy heading west from Apacheria (12 Inch Dia 2298.442035 LF	\$321,262
177	2178	PZ14-01 - Along PLs from Bexar Tank heading east (16 Inch Dia 11989.211832 LF	\$1,177,726
178	2179	PZ14-01 - Along PLs in PZ 14, south of Bexar Tank heading east (12-inch)	\$328,145
179		NW-QP - G - Briggs Ranch – Orchard Interconnect (C10-M11) - Design complete	\$306,000
180		NW-QP - G - Hwy 90 (C14-M03) - Connect Luckey Ranch and the Johnson Tract	\$2,814,461
181		NW-QP - G - U-Bar Ranch Water Main (C10-M18) - Increase system capacity for future growth. PD will design	\$3,001,430
182		NW-QP - G - Masterson-Hwy 90 (C10-M10) (Johnson Tract) - Increase system capacity for future growth. Will be oversize	\$0
183		SE-AK - G - BexarMet Facility 020 (PZ 830) - Design and build 6,000 LF of 16-inch main from SAWS 48-inch Water	\$864,000
184		SE-AK - G - Hunters Forest Main - Design and build 5,000 LF of new 12-inch pipeline.	\$914,524
185		SE-AK - G - Hunters Forest Approach Main - Design and build 9,000 LF of new 12-inch approach main.	\$1,091,969
186		SE-AK - G - Savannah Heights Approach Main - Extend Savannah Heights transmission main loop through Unit 4 of	\$336,000
187		SE-AK - G - Mathis Rd.: Hardy Rd. to Waterwood Pass Approach Main - Design and build 6,700 LF of new 16-inch	\$2,009,533
188		SE-AK - G - Copper Ridge Subdivision Pipeline - Design and build 6,300 LF of new 16-inch pipeline.	\$579,136
189		SE-AK - G - Hickory Hollow Pipeline - Design and build 5,800 LF of new 12-inch pipeline	\$752,907
190		- G - Oversize Water Mains - SAWS participation with developer projects	\$500,000
191		PZ11K - G - Borgfield Tank and Transmission - 5.0 MG and 5,900 feet of 16-inch main (PIPELINE ONLY)	\$275,000
192		N-AK - Int - Laurel Field Tie-In - DSP Integration	\$124,000

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Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
193		NW-QP - Int - Meadow Wood Acres Integration Mains (C10-M22) - Interconnect Meadowood Acres and the proposed	\$1,719,339
194		NW-QP - Int - Sea World Pressure Zone Integration (C10-M01) - Increase system capacity, high service pumping and	\$1,417,520
195		NW-QP - Int - Potranco Road (C14-M01) - Provide redundant looped interconnection for Sea World pressure zone - Govt	\$0
196		NW-QP - Int - PZ4-02 Old Pearsall to Cagnon - Loop 1604 System Integration Water Main	\$1,114,400
197		MP - Int - SAWS PZ-3 Interconnect with DSP PZ 828 - Design and build 1,600 LF of new 12-inch main.	\$288,000
198		SE-AK - Int - Interconnect DSP to ASR at Hardy Road - Tie-in to an existing 12" water main located inside the Twin Oaks	\$110,000
199		GOVT - Six Mile Creek Phase 2 - Adjust water mains to accommodate drainage improvements	\$0
200		GOVT - Other projects -	\$330,990
201		GOVT - Potranco Rd: Loop 1604 to HWY 211 - Bexar County is widening Potranco from 1604 to HWY 211 from 2 lanes to 5	\$3,244,632
202		GOVT - Elm Forrest LWC - Bexar County is performing drainage improvements along Elm	\$654,108
203		GOVT - Borgfeld Road Phase II - Bexar County is widening Borgfeld Road from Timberline to Blanco	\$760,287
204		GOVT - Faye Ave: New Laredo Highway to Somerset Road - New pavement section within the existing Right-of-Way and	\$0
205		GOVT - Hardy Oak Blvd (Stone Oak Pkwy to Knights Cross Drive) -	\$110,000
206		GOVT - Vestal Drive (Commercial to Pleasanton) -	\$424,600
207		GOVT - Frio City Road Sidewalks Brazos St to West Malone -	\$33,849
208		GOVT - WALZEM ROAD -	\$300,000
209		DSP Placeholder	\$2,148,763
210		PZ2 - PZ2-03 - 12inch - Along Espada Rd from Camino Coahuilteca heading South	\$331,096
211		PZ2 - - 12inch - Along Espada Rd from Dasgue to Camino Coahuilteca	\$119,107
212		PZ2 - - 12inch - Along Espada Rd from Old Espada Rd to Desague	\$99,438
213		PZ2 - - 12inch - Along Old Espada Rd from Loop 410 to Espada Rd	\$55,729
214		PZ2 - PZ2-04 - 12inch - Along Higdon from S W.W. White Road to US Hwy 181 S	\$856,698
215		PZ2 - PZ2-06 - 12inch - Along S Presa St across Loop 410 connecting existing pipes	\$166,095
216		PZ2 - PZ2-07 - 24inch - Along Lorita from S Flores to Roosevelt Ave	\$261,162

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Table B-1: Water Delivery - Flow CIP

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
217		PZ2 - - 24inch - Along Roosevelt Ave from Ashley Rd to E Chavaneaux	\$1,117,860
218		PZ3 - PZ3-16 - 24inch - Along IH-10 across Loop 410 between Pop Gunn Dr and Stutts Dr	\$390,104
219		PZ3 - PZ3-16 - 24inch - Along IH-10 across Loop 410 between Pop Gunn Dr and Stutts Dr	\$497,191
220		PZ3 - - 24inch - Along IH-10 from Dietrich Dr to west of N Foster Rd	\$278,645
221		PZ3 - - 24inch - Along NE Loop 410 Access Rd from Stout Dr to E Houston St	\$834,843
222		PZ4 - PZ4-13 - Along Burwood from Blanco heading East	\$230,565
223		PZ4 - PZ4-13 - Along PL from Ave Maria Dr to Burwood Ln	\$108,180
224		PZ4 - PZ4-05 - 12inch - Along Five Palms, Quintana Rd and PLs heading north to Farr Dr	\$1,065,409
225		PZ4 - PZ4-13 - 16inch - Along Oblate and South Sea from E Montana to Jackson-Keller Rd	\$211,989
226		PZ4 - - 16inch - Along E Montana Ave from Jackson-Keller Ave to Oblate	\$616,298
227		PZ5 - PZ5-01 - 12inch - Along Reed Rd connected two disconnected 12-inch pipes	\$41,524
228		PZ5 - PZ5-02 - 16inch - Along Evers from Callaghan Rd to Wildflower	\$177,022
229		PZ6 - PZ6-06 - 12inch - Along Lookout Rd from O'Connor to Lookout Way	\$463,316
230		PZ7 - PZ7-01 - Along Cotton Wood Way extended to Wiseman Blvd	\$262,501
231		PZ7 - PZ7-05 - Along Abe Lincoln from Eckhert Rd to Horn Blvd (42-inch, Soil)	\$1,553,858
232		PZ7 - PZ7-05 - Along Horn Blvd from Abe Lincoln to Terra Rye	\$627,225
233		PZ7 - PZ7-05 - Along Eckhert Rd from Connie Mack to Bandera (42-inch, Soil)	\$1,842,338
234		PZ7 - PZ7-03 - 12inch - Along Talley Rd from Ray Lieck to Talley Rd PRV	\$4,371
235		PZ7 - - 16inch - Along Talley Rd from Ray Lieck to Talley Rd PRV	\$451,296
236		PZ7 - PZ7-04 - 12inch - Along Mystic Park across Bandera Rd to Bresnahan	\$21,855
237		PZ7 - - 30inch - Along Bandera Rd from Eckhert to Gilbeau - Cong	\$822,823
238		PZ7 - - 30inch - Along Bandera Rd from Eckhert to Gilbeau - Semi	\$650,173
239		PZ7 - - 30inch - Along Bandera Rd from Gilbeau to Knights Peak	\$464,409
240		PZ7 - - 30inch - Along Bandera Rd from Mystic Park to Braun Rd	\$734,313

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Table B-1: Water Delivery - Flow CIP

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
241		PZ7 - - 30inch - Along Bandera Rd from Mystic Park to north of Knights Peak	\$51,358
242		PZ7 - PZ7-06 - 12inch - Along Spring Forest from Spring Rain Dr to Spring Mont Dr	\$48,080
243		PZ7 - PZ7-07 - 30inch - Along Bamberger Way from Maple Park Dr to Babcock Rd	\$344,209
244		PZ7 - - 36inch - Along Babcock Rd from Bamberger Way to Hausman	\$1,453,327
245		PZ7 - - 36inch - Along Hausman from Babcock Rd to University Tank	\$166,095
246		PZ7 - PZ7-10 - 36inch - Along Braun from FM 1560 to Leslie Rd - Cong	\$2,505,623
247		PZ7 - - 36inch - Along Braun from FM 1560 to Leslie Rd - Semi	\$666,563
248		PZ7 - - 36inch - Along FM 1560 from Shaenfield to Braun	\$2,491,418
249		PZ8 - PZ8-04 - 12inch - Along Culebra Rd from Geronimo Dr to State Hwy 211 N	\$342,024
250		PZ8 - - 12inch - Along PL from State Hwy 211 N to Talley Rd	\$956,136
251		PZ8 - - 12inch - Along PL to Old FM 471 W	\$231,658
252		PZ8 - - 12inch - Along State Hwy 211 N from Old FM 471 W to PL	\$909,149
253		PZ8 - PZ8-06 - 12inch - Along PLs from Silver Pointe to Galm Rd	\$493,913
254		PZ8 - PZ8-07 - 8inch - Near Helotes tank connecting 8-inch dead end to 30-inch	\$10,927
255		PZ8 - - 16inch - Along Cedar Trail across Bandera Rd	\$36,060
256		PZ8 - - 24inch - Along Bandera Rd from Cedar Trail to FM 1560	\$550,734
257		PZ9 - PZ9-01 - 12inch - Along Toepperwein Rd from xxx to Lookout Rd	\$626,133
258		PZ9 - PZ9-02 - 30inch - Along Nacogdoches from O'Connor Rd to Judson Rd - Cong	\$1,961,445
259		PZ9 - - inch - Along Nacogdoches from O'Connor Rd to Judson Rd - Semi	\$1,588,825
260		PZ9 - PZ9-04 - 12inch - Along PL from Bulverde Ridge Subdivision to Roseheart subdivision	\$663,285
261		PZ10 - PZ10-01 - 12inch - Along Stone Oak Pkwy from Ruby Run to Cibolo Canyon	\$1,372,465
262		PZ10 - PZ10-03 - 12inch - Along Cibolo View from Hanging Oak to Cul-de-sac	\$619,576
263		PZ10 - - 12inch - Along Cibolo Vw from Pandale to end of road	\$162,816
264		PZ10 - - 12inch - Along Hanging Oak from Rattler Pass to Cibolo Vw	\$615,205

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Table B-1: Water Delivery - Flow CIP

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
265		PZ10 - - 12inch - Along Rattler Pass from Hanging Oak to Rattler Circle Cul-de-sac	\$417,422
266		PZ10 - - 16inch - Along Hanging Oak from Evans to Rattler Pass	\$665,471
267		PZ10 - PZ10-05 - 24inch - From Batcave PS to Hanging Oak	\$7,649
268		PZ10 - - 24inch - Along PLs in PZ 10	\$2,867,316
269		PZ11 - PZ11-02 - 12inch - Along Drainage from Chinquapin to Iron Horse Way	\$599,907
270		PZ11 - PZ11-03 - 16inch - Along PLs and W Apache Blf from State Hwy 16 to Ranch Town Tank	\$1,077,429
271		PZ11 - PZ11-06 - 16inch - Along Madla Ranch Rd from Menchaca Rd to Frank Madla Rd	\$852,327
272		PZ11 - - 16inch - Along Scenic Loop Dr from Marnoch to Menchaca Rd	\$386,825
273		PZ11 - PZ11-07 - 16inch - Along Camp Bullis from Kyle Seale Pkwy to Moss Brook	\$623,947
274		PZ11 - - 16inch - From Camp Bullis Tank to Kyle Seale Pkwy	\$31,689
275		PZ11 - PZ11-09 - 12inch - Along La Cantera Pkwy from Seco Crk to existing 16-inch on La Cantera Pkwy	\$250,234
276		PZ11 - PZ11-11 - 30inch - From IH-10 pump station discharge to La Cantera Pkwy	\$417,422
277		PZ11 - PZ11-12 - 24inch - Along IH-10 and Rim Rd from IH-10 to Worth Pkwy	\$635,967
278		PZ11 - - 24inch - Parallel to Job No. 05-1179 from La Cantera Pkwy to Worth Pkwy	\$346,394
279		PZ11 - - 24inch - Parallel to Job No. 06-1080 from La Cantera Pkwy to Worth Pkwy	\$491,727
280		PZ11 - PZ11-15 - 24inch - Along IH-10 from Steeple Park to Cielo Vista Dr	\$796,598
281		PZ11 - - 24inch - Along IH-10 from Stonewall Bend to Steeple Park	\$452,389
282		PZ11 - - 24inch - Along IH-10 from Stonewall Hill to Stonewall Bend	\$639,245
283		PZ10B - PZ10B-02 - 16inch - Along CR 371 from Hwy 1283 to CR 278	\$2,225,885
284		PZ10B - - 16inch - Along FM 1283 from FM 471 to CR 371	\$952,858
285		PZ11A - PZ11A-01 - 16inch - Along existing pipe near Borgfeld tank	\$1,695,912
286		PZ11L - PZ11L-01 - 16inch - Along Unnamed Street from FM 1283 PS heading north	\$1,110,211
287		PZ12East - PZ12-02 - 16inch - From Toutant Beuaregard Rd to Blackbuck Tank	\$1,568,063
288		PZ12East - - 16inch - Along PLs from Scenic Loop to Blackbuck Tank - Open	\$2,388,701

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Table B-1**

Table B-1: Water Delivery - Flow CIP

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
289		PZ12East - - inch - Along PLs from Scenic Loop to Blackbuck Tank - Semi	\$46,987
290		PZ12East - PZ12-04 - 16inch - Along Scenic Loop Rd from Babcock Rd to Cross Mountain Trl	\$1,057,760
291		PZ12West - PZ12A-03 - 16inch - Along State Hwy 16 N from Shadow Canyon Rd to Pvt Rd	\$3,010,463
292		PZ12West - - 16inch - Along Park Rd 37 from SH 16 to PZ 14A	\$1,197,629
293		PZ14 - PZ14-02 - 16inch - Along Bridlewood Trail from Boerne Stage Rd to Bridle Path	\$500,469
294		PZ14 - - 16inch - Along PLs from Bexar Tank heading south	\$614,738
295		PZ14 - - 16inch - Along PLs from Bridle Path to Toutant Beauregard Rd	\$1,440,690
296		PZ14A - PZ14A-01 - 12inch - Inside PZ 14A	\$404,309
297		PZ-11 813 LF 12-main main along Bandera Road from Scenic loop Rd. to Orange Tower	\$150,000
200		PZ-8 7,284 LF 12-inch water main along Bandera Road from Circle A Trail to Scenic Loop Rd.	\$1,300,000
201	Total		\$210,143,873

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Table B-2**

Table B-2: Water Delivery - System Development, Well Pumps

Line No.	Project ID	Project Title	Facility Name	Project Cost Estimate (\$ 2013)	Added Total Capacity (MGD)
1		Randolph Pump 1- PZ 4	Randolph	\$4,429,000	36.29
2		Randolph Pump 2- PZ 6	Randolph	\$4,429,000	42.29
3		Artesia Pump 1- PZ 3	Artesia	\$3,629,720	30.97
4		Artesia Pump 2- PZ 4	Artesia	\$3,629,720	35.97
5		Micron- PZ 5	Micron	\$3,437,110	30.28
6		Seale- PZ 4	Seale	\$2,742,890	16.85
7		Turtle Creek Pump 1- PZ 8	Turtle Creek	\$7,313,515	13.26
8		Turtle Creek Pump 2- PZ 8	Turtle Creek	\$7,313,515	23.26
9		Culebra- PZ 8, 10B	Culebra	\$5,513,590	6.22
29	Total			\$42,438,060	235.38

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Appendix B
 Table B-3

Table B-3: Water Delivery - System Development, High Service and Booster Pump Stations in High Elevation Service Area

Line No.	Project ID	Project Title	Facility Name	Project Cost Estimate (\$ 2013)	Added Total Capacity (MGD)
1		Adobe Ranch Pump 1	Adobe Ranch PS	\$1,289,560	13.00
2		Adobe Ranch Pump 2	Adobe Ranch PS	\$1,289,560	19.00
3		Hwy 16 Pump 1	Hwy 16	\$439,810	1.00
4		Hwy 16 Pump 2	Hwy 16	\$439,810	2.00
5		Hwy 16 Pump 3	Hwy 16	\$439,810	3.00
6		Culebra PZ 10B Pump 1	Culebra PZ 10B	\$439,810	1.25
7		Culebra PZ 10B Pump 2	Culebra PZ 10B	\$439,810	2.50
8		Culebra PZ 10B Pump 3	Culebra PZ 10B	\$439,810	3.75
9		Ranch Town Pump 1	Ranch Town PS	\$368,740	4.20
10		PZ 11T PS Pump 1	PZ 11T PS	\$293,550	0.75
11		PZ 11T PS Pump 2	PZ 11T PS	\$293,550	1.50
12		PZ 11T PS Pump 3	PZ 11T PS	\$293,550	2.25
13	Total			\$6,467,370	54.20

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**Appendix B
Table B-4**

Table B-4: Water Delivery - System Development, High Service and Booster Pump Stations in Middle Elevation Service Area

Line No.	Project ID	Project Title	Facility Name	Project Cost Estimate (\$ 2013)	Added Total Capacity (MGD)
1		Turtle Creek PZ 8 Pump 1	Turtle Creek No 2	\$1,758,210	5.00
2		Turtle Creek PZ 8 Pump 2	Turtle Creek No 2	\$1,758,210	10.00
3		Turtle Creek PZ 8 Pump 3	Turtle Creek No 2	\$1,758,210	15.00
4		Turtle Creek PZ 8 Pump 4	Turtle Creek No 2	\$1,758,210	20.00
5		Green Mountain Pump 1	Green Mountain	\$293,550	1.00
6		Green Mountain Pump 2	Green Mountain	\$293,550	2.00
7		Green Mountain Pump 3	Green Mountain	\$293,550	3.00
8		Green Mountain Pump 4	Green Mountain	\$293,550	4.00
9		Borgfield Pump 1	Borgfield	\$293,550	1.00
10		Borgfield Pump 2	Borgfield	\$293,550	2.00
11		Indian Springs	Indian Springs	\$147,290	0.50
12		Indian Springs	Indian Springs	\$147,290	1.00
13		NW-QP - G - Swann Water Production Facility (C8-WPF2) - imp	Swann WPF	\$8,019,006	11.50
14	Total			\$17,107,726	76.00

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 Table B-5

Table B-5: Water Delivery - System Development, High Service and Booster Pump Stations in Low Elevation Service Area

Line No.	Project ID	Project Title	Facility Name	Project Cost Estimate (\$ 2013)	Added Total Capacity (MGD)
1		Southeast Pump Station HSP's		\$3,053,000	150.00
2		Southeast Pump Station Future Improvements - HSP's		\$610,000	100.00
3		Wayland B Pump 1	Wayland	\$879,620	4.00
4		Wayland B Pump 2	Wayland	\$879,620	8.00
5		Randolph	Randolph	\$736,450	31.70
6		MP - I/G - Borgfeld Rd. 1000 gpm pump	Borgfeld West	\$549,666	1.44
7		Wayland A Pump 1	Wayland	\$439,810	2.00
8		Wayland A Pump 2	Wayland	\$439,810	4.00
9		SE-AK - G - Savannah Heights Subdivision - Developer project	Savannah Heights	\$550,000	1.80
10	Total			\$8,137,976	302.94

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 Table B-6

Table B-6: Water Delivery - System Development, Shared High Service and Booster Pump Stations

Line No.	Project ID	Project Title	Facility Name	Project Cost Estimate (\$ 2013)	Added Total Capacity (MGD)
1		Naco	Naco	\$2,945,800	57.40
2		University	University	\$1,749,970	35.10
3	Total			\$4,695,770	92.50

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 Table B-7

Table B-7: Water Delivery - System Development, Elevated Storage Tanks in High Elevation Service Area

Line No.	Project ID	Project Title	Facility Name	Project Cost Estimate (\$ 2013)	Added Total Capacity (MG)
1	2269	Blue Hills Pass	Hwy 16	\$6,338,000	2.50
2	Total			\$6,338,000	2.50

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 Table B-8

Table B-8: Water Delivery - System Development, Elevated Storage Tanks in Middle Elevation Service Area

Line No.	Project ID	Project Title	Facility Name	Project Cost Estimate (\$ 2013)	Added Total Capacity (MG)
1		Cibolo- PZ 7-10 & 11A (UNDER CONSTRUCTION NOW, 2013)	Cibolo	\$6,338,000	2.50
2	2274	Batcave	Batcave	\$4,388,000	1.50
3	PZ11A-03	Twin Peak	Twin Peak	\$6,338,000	2.50
4		DeZavala-PZ 7	DeZavala	\$5,363,000	2.00
5		NW-QP - G - Swann Water Production Facility (C8-WPF2) - imp	Swann WPF	\$2,500,000	1.25
6	Total			\$24,927,000	9.75

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 Table B-9

Table B-9: Water Delivery - System Development, Elevated Storage Tanks in Low Elevation Service Area

Line No.	Project ID	Project Title	Facility Name	Project Cost Estimate (\$ 2013)	Added Total Capacity (MG)
1		NW-QP - G - U-Bar Ranch EST - Increase system capacity for fi U Bar Ranch	U Bar Ranch	\$6,256,250	3.50
2		SS-AK - G - Verano Development - Design and build a 1.5 MG € Verano	Verano	\$5,529,804	1.50
3		Richland Hills (1.5 MG/2017)	Richland Hills EST	\$4,794,886	1.50
4		Mission Del Lago- PZ 3-6	Mission Del Lago EST	\$3,728,000	1.00
5	2271	Scattered Oaks (aka Jones Maltesberger)	Jones Maltesberger	\$3,413,000	1.00
6	2270	Dietrich Rd	Dietrich Rd	\$6,338,000	2.50
7	Total			\$30,059,940	11.00

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 Table B-10

Table B-10: Water Delivery - System Development, Ground Storage Tanks in Middle Elevation Service Area

Line No.	Project ID	Project Title	Facility Name	Project Cost Estimate (\$ 2013)	Added Total Capacity (MG)
1		Anderson Ground Tank	Anderson GST	\$6,906,250	7.50
2		Turtle Creek 3 (Reservoir)	Turtle Creek	\$4,225,000	5.00
3		PZ11K - G - Borgfield Tank/Ground 0.5 MG (TANK ONLY)	Borgfield	\$500,000	0.50
4		PZ11 - G - Borgfield Tank/Elevated 4.5 MG (TANK ONLY)	Borgfield	\$4,500,000	4.50
5	Total			\$16,131,250	17.50

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 Table B-11

Table B-11: Water Delivery - System Development, Ground Storage Tanks in Low Elevation Service Area

Line No.	Project ID	Project Title	Facility Name	Project Cost Estimate (\$ 2013)	Added Total Capacity (MG)
1		G - New World Ground Storage Tank - Replace existing tank wit	New World	\$2,762,000	3.00
2		Southeast Pump Station Tank		\$5,651,750	5.00
3		SE-AK - G - Savannah Heights Subdivision - Developer project i	Savannah Heights	\$150,000	0.11
4	Total			\$8,563,750	8.11

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Table B-12**

Table B-12: Water Delivery - System Development, Transmission Mains Tanks in High Elevation Service Area

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
1		PZ10B-01 - Along FM 471 from Culebra PZ 10B PS to FM 1283 (16-inch)	\$457,853
2		PZ11-14 - Along Heuermann Rd from Shields PS to Milsa (24-inch)	\$2,935,065
3		PZ12A-02 - Along State Hwy 16 N from Shadow Canyon Rd to Pvt Rd (24-inch)	\$492,088
4		PZ14-01 - Along PLs from Bexar Tank heading south (16-inch)	\$1,855,340
5	Total		\$5,740,346

Table B-13: Water Delivery - System Development, Transmission Mains Tanks in Middle Elevation Service Area

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
1		PZ6-08 - Naco PS to Redland PS (PZ 6 to 9) (11319.46443 LF)	\$4,044,183
2		PZ7-02 - Along Wurzbach and Bandera from Wurzbach PS to Eckhert Rd (42-inch)	\$18,704,208
3		PZ7-21 - Along W Bitters Rd and Old Bitters Rd from Blanco to River Park (16-inch)	\$1,736,343
4		PZ8-01 - Along Galm Rd from Talley Rd to PL (16-inch)	\$3,499,199
5		PZ8-10 - Along Babcock Rd from Loop 1604 to Hills Tank (30-inch)	\$828,287
6		PZ9-03 - Along Evans Rd from Classen Ranch to Wagon Rd (24-inch)	\$9,296,921
7		PZ10-03 - Along Evans from Cibolo Canyon to Hanging Oak (16-inch)	\$6,038,409
8	Total		\$44,147,551

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 Table B-14**

Table B-14: Water Delivery - System Development, Transmission Mains Tanks in Low Elevation Service Area

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)
1		MP - I/G - Borgfeld Rd. 16-inch main	\$1,760,000
2		PZ6-04 - Wayland PS to Naco PS (PZ 6 to 6) (5500.891841 SS-AK - G - Verano Development - Design and build a 5,000	\$1,490,006
3		LF of 20-inch distribution main.	\$2,200,000
4		MP - I/G - Borgfeld Rd. 12-inch main and pump (Borgfeld West)	\$1,320,000
5		Southeast Pump Station Mains	\$753,000
6	Total		\$7,523,006

Table B-15: Wastewater Treatment

Line No.	Project Title	Project Cost Estimate (\$ 2013)	Allocated to Existing Customer Demand (%)	Allocated to Existing Customer Demand (\$)	Allocated to Study Period Growth (%)	Allocated to Study Period Growth (\$)	Allocated to Post-Study Period Growth (%)	Allocated to Post-Study Period Growth (\$)	Total Future Capacity (MGD)	Existing Customer Demand	Projected	
											2020 Customer Demand	Study Period Growth Demand
1	Dos Rios WRC Digester Improvements and Mixing System Enhancements - Pha	10,264,000	78.0%	8,005,920	10.9%	1,120,045	11.1%	1,138,035	171.00	132.72	151.38	18.66
2	Dos Rios WRC Digester Improvements and Mixing System Enhancements - Pha	13,200,000	78.0%	10,296,000	10.9%	1,440,432	11.1%	1,463,568	171.00	132.72	151.38	18.66
3	Dos Rios WRC Dewatering Facility Improvements	13,988,000	73.0%	10,211,240	10.2%	1,426,328	16.8%	2,350,432	183.00	132.72	151.38	18.66
4	WRCs Disinfection System Evaluation and Performance Upgrade	0	78.0%	0	10.9%	0	11.1%	0	171.00	132.72	151.38	18.66
5	Dos Rios WRC Sludge Thickening and Aeration System Improvements	0	78.0%	0	10.9%	0	11.1%	0	171.00	132.72	151.38	18.66
6	Dos Rios WRC Digester Improvements and Mixing System Enhancements - Pha	1,085,641	78.0%	846,800	10.9%	118,469	11.1%	120,372	171.00	132.72	151.38	18.66
7	Dos Rios WRC Re-rating Phase I - Headworks Improvements and Process Enha	6,443,532	78.0%	5,025,955	10.9%	703,142	11.1%	714,435	171.00	132.72	151.38	18.66
8	Dos Rios WRC Re-rating Phase II - Primary Settling Tanks Improvements	30,100,000	5.0%	1,505,000	10.2%	3,069,236	84.8%	25,525,764	183.00	132.72	151.38	18.66
9	Dos Rios WRC Re-rating Phase III - Aeration Tanks and Secondary Settling Tanl	43,150,000	73.0%	31,499,500	10.2%	4,399,918	16.8%	7,250,582	183.00	132.72	151.38	18.66
10	Dos Rios WRC Re-rating Phase V - Effluent Pump Station	39,900,000	73.0%	29,127,000	10.2%	4,068,522	16.8%	6,704,478	183.00	132.72	151.38	18.66
11	Dos Rios WRC Re-rating Phase VI - Tertiary Filters Phase II	16,575,000	73.0%	12,099,750	10.2%	1,690,119	16.8%	2,785,131	183.00	132.72	151.38	18.66
12	MRSO Segment 1	765,042	0.0%	0	18.7%	142,758	81.3%	622,284	100.00	0.00	18.66	18.66
13	Transfer Line	8,589,043	0.0%	0	37.3%	3,205,455	62.7%	5,383,588	50.00	0.00	18.66	18.66
14	MRSO Land Acquisition	0	0.0%	0	37.3%	0	62.7%	0	50.00	0.00	18.66	18.66
15	DR NON-POTABLE WATER SYSTEM UPGRADES	900,000	77.6%	698,528	10.9%	98,211	11.5%	103,261	171.00	132.72	151.38	18.66
16	DR WRC CONTROL SYSTEM UPGRADE	4,255,000	77.6%	3,302,485	10.9%	464,321	11.5%	488,194	171.00	132.72	151.38	18.66
17	DR ELECTRICAL SYSTEM IMPROVEMENTS - PHASE I	12,100,000	77.6%	9,391,319	10.9%	1,320,396	11.5%	1,388,285	171.00	132.72	151.38	18.66
18	DR ELECTRICAL SYSTEM IMPROVEMENTS - PHASE II	8,900,000	77.6%	6,907,665	10.9%	971,200	11.5%	1,021,135	171.00	132.72	151.38	18.66
19	LC WRC CONTROL SYSTEM UPGRADE	1,392,000	77.6%	1,080,390	10.9%	151,900	11.5%	159,710	171.00	132.72	151.38	18.66
20	SC WRC HEADWORKS	3,433,210	77.6%	2,664,659	10.9%	374,644	11.5%	393,907	171.00	132.72	151.38	18.66
21	MC PROCESS PIPING IMPROVEMENTS	100,000	52.0%	52,000	11.9%	11,882	36.1%	36,118	16.00	8.30	10.20	1.90
22	MC PLANT I IMPROVEMENTS	16,000,000	52.0%	8,320,000	11.9%	1,901,054	36.1%	5,778,946	16.00	8.30	10.20	1.90
23	MC WRC CONTROL SYSTEM UPGRADE	2,123,000	52.0%	1,103,960	11.9%	252,246	36.1%	766,794	16.00	8.30	10.20	1.90
24	MC BNR	7,307,000	52.0%	3,799,640	11.9%	868,188	36.1%	2,639,172	16.00	8.30	10.20	1.90
25		\$240,570,468	60.7%	\$145,937,810	11.6%	\$27,798,466	27.8%	\$66,834,191				

Table B-16: Wastewater Collection - Medio Creek Service Area

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)	Allocated to Existing Customer Demand (%)	Allocated to Existing Customer Demand (\$)	Allocated to Study Period Growth (%)	Allocated to Study Period Growth (\$)	Allocated to Post-Study Period Growth (%)	Allocated to Post-Study Period Growth (\$)	Total Future Capacity (MGD)	Existing Customer Demand	Projected 2020 Customer Demand	Study Period Growth Demand
1	4034	27 Far West - Medio Creek - North of US 90	0	40.4%	0	5.9%	0	53.7%	0	10.31	4.16	5.54	1.37
2	4004	FW_34_Medio Creek_Marbach to Medio WRC	3,030,797	49.8%	1,509,410	4.2%	127,218	46.0%	1,394,170	5.69	2.83	2.62	(0.22)
3		M-03 & M-04: Medio Creek	17,705,572	8.6%	1,527,939	18.1%	3,202,674	73.3%	12,974,959	9.91	0.86	7.27	6.41
4		M_17_Medio Creek	1,417,000	8.6%	122,283	18.1%	256,314	73.3%	1,038,403	9.91	0.86	7.27	6.41
5		M_18_Medio Creek	2,097,349	8.6%	180,995	18.1%	379,379	73.3%	1,536,975	9.91	0.86	7.27	6.41
6		M_19_Medio Creek	5,488,555	8.6%	473,846	18.1%	992,798	73.3%	4,022,111	9.91	0.86	7.27	6.41
7	Total		\$29,739,273	12.8%	\$3,814,272	16.7%	\$4,958,383	70.5%	\$20,966,618				

Table B-17: Wastewater Collection - Upper Medina Service Area

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)	Allocated to Existing Customer Demand (%)	Allocated to Existing Customer Demand (\$)	Allocated to Study Period Growth (%)	Allocated to Study Period Growth (\$)	Allocated to Post-Study Period Growth (%)	Allocated to Post-Study Period Growth (\$)	Total Future Capacity (MGD)	Existing Customer Demand	Projected 2020 Customer Demand	Study Period Growth Demand
1		MRSO Segment 4	14,686,735	12.8%	1,885,277	28.1%	4,126,004	59.1%	8,675,454	46.80	6.01	27.64	21.64
2		MRSO Segment 5	11,899,315	12.8%	1,527,467	28.1%	3,342,923	59.1%	7,028,925	46.80	6.01	27.64	21.64
3		MRSO Segment 6	0	0.0%	0	0.0%	0	100.0%	0	0.00	0.00	0.00	0.00
4		Lift Station Elimination of LS 199, & LS 200	1,500,000	3.4%	50,889	17.1%	256,824	79.5%	1,192,287	0.80	0.03	0.64	0.61
5		Sous Creek: Hwy 90 to SWBP Segment 6	2,554,200	0.0%	0	15.0%	383,130	85.0%	2,171,070	2.03	0.00	1.72	1.72
6		Sherer Creek: West of Masterson to SWBP Segment 6	1,719,300	0.0%	0	14.5%	249,299	85.5%	1,470,002	4.05	0.00	3.46	3.46
7	Total		\$32,359,550	10.7%	\$3,463,634	25.8%	\$8,358,179	63.5%	\$20,537,737				

Table B-18: Wastewater Collection - Lower Medina Service Area

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)	Allocated to Existing Customer Demand (%)	Allocated to Existing Customer Demand (\$)	Allocated to Study Period Growth (%)	Allocated to Study Period Growth (\$)	Allocated to Post-Study Period Growth (%)	Allocated to Post-Study Period Growth (\$)	Total Future Capacity (MGD)	Existing Customer Demand	Projected 2020 Customer Demand	Study Period Growth Demand
1		MRSO Segment 1	1,056,487	9.6%	101,546	22.7%	239,894	67.7%	715,047	69.53	6.88	47.06	40.37
2		MRSO Segment 2	2,082,912	9.6%	200,202	22.7%	472,963	67.7%	1,409,748	69.53	6.68	47.06	40.37
3		MRSO Segment 3	3,804,556	9.6%	365,681	22.7%	863,893	67.7%	2,574,982	69.53	6.68	47.06	40.37
4		MRSO Segment C	14,541,175	0.0%	0	4.0%	584,745	96.0%	13,956,430	17.55	0.00	16.84	16.84
5		Von Ormy Lift Stations & Gravity Mains	4,000,000	2.2%	89,249	12.3%	493,736	85.4%	3,417,015	5.37	0.12	4.59	4.47
6	Total		\$25,485,130	3.0%	\$756,677	10.4%	\$2,655,230	86.6%	\$22,073,222				

Table B-19: Wastewater Collection - Upper Collection Service Area

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)	Allocated to Existing Customer Demand (%)	Allocated to Existing Customer Demand (\$)	Allocated to Study Period Growth (%)	Allocated to Study Period Growth (\$)	Allocated to Post-Study Period Growth (%)	Allocated to Post-Study Period Growth (\$)	Total Future Capacity (MGD)	Existing Customer Demand	Projected 2020 Customer Demand	Study Period Growth Demand
1	4011	W-9 Leon Creek: Prue to Ingram	3,708,588	27.8%	1,032,284	16.5%	613,121	55.8%	2,064,214	153.14	42.81	85.21	42.60
2	4012	W_10_Huebner Creek_IH-10 to Huebner Rd.	6,430,039	45.5%	2,925,424	7.7%	494,023	46.8%	3,010,592	10.29	4.88	4.82	0.14
3	4026	E_24 Salado Creek_Loop 1604 to Sir Winston	8,401,278	55.9%	4,693,367	2.1%	172,945	42.1%	3,534,965	18.49	9.21	6.94	(2.27)
4	4028	E_25_Edgewater to Madison Park	992,321	46.4%	460,365	8.3%	82,455	45.3%	449,501	2.54	1.18	1.15	(0.03)
5	4029	E_26_Mud Creek_Walden Oaks to Crooked Stick	2,364,395	31.6%	747,544	17.4%	411,370	51.0%	1,205,481	4.94	1.56	2.52	0.96
6	4032	W-31 IH-10: Boerne Stage to Old Fredericksburg	18,500,000	12.9%	2,394,341	29.7%	5,501,496	57.3%	10,804,163	14.87	1.92	8.52	6.60
7	4042	C_41_Shavano Park_Pond Hill to Bentley Manor	1,360,128	21.5%	291,823	22.5%	306,541	56.0%	761,765	1.76	0.38	0.99	0.61
8	4027	W_44_Leon Creek_Old Fredericksburg to Pembroke	29,451,433	25.1%	7,404,933	18.1%	5,340,740	56.7%	16,705,760	42.59	10.71	24.16	13.45
9	4009	E-4 Bulverde: Evans to Redland	14,808,482	22.8%	3,337,735	12.2%	1,778,615	65.0%	9,492,132	25.10	5.74	16.31	10.58
10	4010	E-17_Panther Springs Creek_Loop 1604 to West Ave	8,694,287	52.8%	4,590,937	2.7%	234,661	44.5%	3,868,689	23.26	12.28	10.35	(1.93)
11		Cibolo Creek Sewershed Flow Diversion Project	8,098,802	31.4%	2,539,881	6.5%	523,269	62.2%	5,035,753	5.93	1.86	3.69	1.83
12		E_54 Cibolo Vista to Bulverde	11,573,849	21.3%	2,468,834	32.3%	3,738,411	48.4%	5,387,604	5.57	1.19	2.58	1.39
13		Sawyer's Ridge	2,525,804	6.3%	158,461	36.8%	930,102	58.9%	1,437,241	5.29	0.33	3.01	2.68
14		E-56 Elm Creek: Park Ranch to Jones Maltzberger	7,442,060	31.5%	2,341,753	2.2%	163,864	66.3%	4,936,443	10.34	3.25	6.86	3.61
15	Total		\$124,152,575	28.5%	\$35,385,662	16.3%	\$20,292,612	55.2%	\$68,474,301				

Table B-20: Wastewater Collection - Middle Collection Service Area

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)	Allocated to	Allocated to	Allocated to Study Period Growth (%)	Allocated to Study Period Growth (\$)	Allocated to Post-Study Period Growth (%)	Allocated to Post-Study Period Growth (\$)	Total Future Capacity (MGD)	Existing Customer Demand	Projected	Study Period Growth Demand
				Existing Customer Demand (%)	Existing Customer Demand (\$)							2020 Customer Demand	
1	4001	W-1 Leon Creek: Hwy 151 to Hwy 90	32,504,500	33.8%	10,995,238	16.4%	5,337,031	49.8%	16,172,231	214.42	72.53	106.68	34.15
2	4002	W-2 Huebner Creek: Eckhart to Shadow Mist (Phase 1)	10,184,300	49.3%	5,017,718	6.4%	656,374	44.3%	4,510,208	23.13	11.39	10.24	(1.15)
3	4003	C-3 SA Airport: McCullough and Wetmore to Basse	30,800,000	52.4%	16,153,504	2.3%	717,527	45.2%	13,928,969	70.50	36.97	31.88	(5.09)
4	4007	E_7 Beitel Creek, Wurzbach Pkwy to Austin Hwy	16,492,124	53.3%	8,786,966	1.2%	201,597	45.5%	7,503,561	26.76	14.26	12.17	(2.08)
5	4011	W-9 Leon Creek: Prue to Ingram	33,386,384	27.8%	9,290,372	16.5%	5,518,086	55.6%	18,577,926	153.14	42.61	85.21	42.60
6	4012	W_10 Huebner Creek IH-10 to Huebner Rd.	6,430,039	45.5%	2,925,424	7.7%	494,023	46.8%	3,010,592	10.29	4.68	4.82	0.14
7	4014	C-12 Donaldson Terrace	14,153,777	58.5%	8,276,097	0.0%	3,507	41.5%	5,874,173	11.37	6.65	4.72	(1.93)
8	4016	14 Central - Olmos Creek - Hildebrand and US 281	0	54.0%	0	3.8%	0	42.1%	0	1.41	0.76	0.59	(0.17)
9	4018	E_15 Weidner to IH-35	4,570,742	49.7%	2,272,388	0.9%	41,425	49.4%	2,256,931	4.59	2.28	2.27	(0.02)
10	4019	E_16 Wurzbach: Blanco to Nakoma	14,960,000	55.1%	8,247,288	2.2%	329,057	42.7%	6,383,656	51.09	28.17	21.80	(6.36)
11	4020	C_18_Loop 410 to Shannon Lee	10,681,132	58.6%	6,280,197	0.2%	23,410	41.2%	4,397,525	6.68	3.92	2.75	(1.17)
12	4021	E_19_Salado Creek to Binz-Engleman	43,545,889	48.3%	21,052,943	3.8%	1,649,677	47.9%	20,843,068	195.21	94.38	93.44	(0.94)
13	4022	E_20_Wurzbach_Jones Maitsberger to Nacogdoches	21,498,815	46.2%	9,927,575	4.7%	1,010,081	49.1%	10,561,159	150.02	69.27	73.70	4.42
14	4023	E_21_Mud Creek_Elm Park to Starcrest	10,380,337	40.5%	4,200,530	6.4%	681,955	53.2%	5,517,852	92.79	37.55	49.33	11.78
15	4024	C_22_Balcones Hights_Oaskdale to Babcock	6,612,771	57.9%	3,828,958	0.4%	26,750	41.7%	2,757,063	8.77	5.08	3.66	(1.42)
16	4026	E_24_Salado Creek_Loop 1604 to Sir Winston	8,401,278	55.9%	4,693,367	2.1%	172,945	42.1%	3,534,965	16.49	9.21	6.94	(2.27)
17	4030	E_29_Nacogdoches to Haskin	819,170	58.7%	480,955	0.2%	1,720	41.1%	336,495	4.74	2.78	1.95	(0.84)
18	4037	C_36_Jackson Keller to Montview	4,443,857	56.3%	2,501,323	1.8%	82,180	41.9%	1,860,354	4.23	2.38	1.77	(0.61)
19	4038	C_37_I-10W_Colony Dr. to Tioga	623,601	59.0%	367,826	0.0%	0	41.0%	255,775	1.96	1.16	0.81	(0.35)
20	4010	E-17_Panther Springs Creek_Loop 1604 to West Ave	8,694,287	52.8%	4,590,937	2.7%	234,661	44.5%	3,868,669	23.26	12.28	10.35	(1.93)
21		W-45 Huebner Creek: El Verde to Ingram	13,300,000	49.5%	6,589,031	6.4%	848,550	44.1%	5,862,420	27.59	13.67	12.16	(1.51)
17	Total		\$292,482,802	46.7%	\$136,456,635	6.2%	\$18,010,555	47.2%	\$138,013,611				

Table B-21: Wastewater Collection - Lower Collection Service Area

Line No.	Project ID	Project Title	Project Cost Estimate (\$ 2013)	Allocated to Existing Customer Demand (%)	Allocated to Existing Customer Demand (\$)	Allocated to Study Period Growth (%)	Allocated to Study Period Growth (\$)	Allocated to Post-Study Period Growth (%)	Allocated to Post-Study Period Growth (\$)	Total Future Capacity (MGD)	Existing Customer Demand	Projected 2020 Customer Demand	Study Period Growth Demand
1	4005	C-5 - Culebra/Castroville to Laredo & C-28- Zarzamora Creek/San Gabriel to N	20,800,000	56.6%	11,767,428	1.6%	324,116	41.9%	8,708,456	25.40	14.37	10.64	(3.74)
2	4006	W-6: Western Watershed Sewer Relief Line	81,980,000	38.1%	31,227,970	14.4%	11,787,508	47.5%	38,964,522	270.78	103.15	128.70	25.55
3	4008	C_8_Merida_Zarzamora to Brazos	1,473,164	57.1%	841,270	0.7%	10,188	42.2%	621,706	1.20	0.69	0.51	(0.18)
4	4013	C_11_Alzan Creek_Misletoe to Leal	12,298,275	58.6%	7,204,208	0.0%	153	41.4%	5,093,914	16.57	9.70	6.86	(2.84)
5	4015	C-13 Broadway Corridor: Josephine to South Alamo	22,600,000	53.7%	12,138,036	2.2%	486,815	44.1%	9,975,149	98.63	52.97	43.53	(9.44)
6	4025	W_23_Indian Creek_Royal Valley to New Laredo Hwy	13,595,527	49.9%	6,786,451	6.2%	841,442	43.9%	5,967,634	11.49	5.73	5.04	(0.69)
7	4031	C_30_San Joaquin to General McMullen	1,921,447	58.8%	1,129,908	0.0%	561	41.2%	790,978	4.07	2.39	1.68	(0.72)
8	4033	E_32_Seguin to Binz-Engleman (formely E_19)	1,975,270	58.7%	1,160,453	0.2%	3,786	41.1%	811,030	4.23	2.49	1.74	(0.75)
9	4035	C-33 Broadway Corridor: Carnahan to Mulberry (Package A)	35,500,000	52.6%	18,688,712	2.4%	854,475	44.9%	15,956,813	73.37	38.63	32.98	(5.65)
10	4036	C_35_Weir Ave_General McMullen to Cupples	1,155,869	53.4%	617,506	2.6%	29,713	44.0%	508,650	2.06	1.10	0.91	(0.19)
11	4039	C_38_Flores_Weymouth to Frederickburg Rd.	672,628	58.4%	392,601	0.4%	2,628	41.2%	277,399	3.20	1.86	1.32	(0.55)
12	4040	39 West - Leon Creek - New Laredo Hwy and SH 16	0	38.4%	0	13.8%	0	47.8%	0	289.00	111.00	138.04	27.04
13	4041	C_40_Courtland Place to Nueva	7,122,929	56.9%	4,055,010	1.2%	86,220	41.9%	2,981,699	3.19	1.82	1.34	(0.48)
14	4043	C_42_Bethune to Hays	1,675,652	44.3%	742,265	8.4%	141,048	47.3%	792,339	1.99	0.88	0.94	0.06
15	4044	C_43_Loop 410 to Dos Rios WRC	62,791,674	55.7%	34,954,231	1.3%	834,110	43.0%	27,003,332	341.01	189.83	146.65	(43.18)
16		Verano Phase 2 Gravity FM and LS	2,114,905	29.9%	632,300	30.6%	647,974	39.5%	834,631	1.05	0.31	0.42	0.10
20	Total		\$267,677,340	49.4%	\$132,338,351	6.0%	\$16,050,737	44.6%	\$119,288,252				

**FINANCING COSTS FOR AVAILABLE EXISTING
CAPACITY**

San Antonio Water System
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Appendix C

Calculation of Financing Cost for Existing Available Facilities

Line No.	Description	Current 2013	1 2014	2 2015	3 2016	4 2017	5 2018	6 2019	7 2020	8 2021	9 2022	10 2023
1	Total Outstanding Debt	\$2,385,457,425										
2	Water Supply Outstanding Debt	\$467,059,020										
3	Water Delivery Outstanding Debt	\$846,243,056										
4	Total Water Delivery Interest Payment - Revenue Bonds		\$34,971,522	\$34,165,079	\$33,282,104	\$32,247,129	\$31,144,184	\$30,015,477	\$28,715,234	\$27,230,595	\$25,629,949	\$24,013,196
5	Total Water Delivery Interest Payment - Series 2003 Rate		\$357,696	\$345,771	\$333,298	\$320,254	\$306,619	\$292,363	\$277,461	\$261,881	\$245,586	\$228,540
6	Total Water Delivery Interest Payment - Commercial		\$177,939	\$213,526	\$249,114	\$284,702	\$427,053	\$569,403	\$711,754	\$854,105	\$996,456	\$1,138,807
7	Eligible Water Delivery Interest Payment		\$2,248,184	\$2,198,621	\$2,144,178	\$2,080,074	\$2,018,390	\$1,955,034	\$1,880,777	\$1,794,802	\$1,701,437	\$1,607,003
8	Water Delivery Financing Charge	\$32,756,381	\$1,665,947									
9	Wastewater Outstanding Debt	\$921,445,187										
10	Total Sewer Delivery Interest Payment - Revenue Bonds		\$35,548,471	\$34,801,387	\$33,996,741	\$33,063,441	\$32,020,493	\$30,993,225	\$29,890,217	\$28,638,363	\$27,289,142	\$25,872,167
11	Total Sewer Delivery Interest Payment - Series 2003 Rate		\$841,613	\$813,554	\$784,207	\$753,516	\$721,435	\$687,892	\$652,828	\$616,171	\$577,832	\$537,724
12	Total Sewer Delivery Interest Payment - Commercial		\$243,350	\$292,020	\$340,690	\$389,360	\$584,040	\$778,720	\$973,399	\$1,168,079	\$1,362,759	\$1,557,439
13	Eligible Sewer Service Interest Payment		\$2,871,995	\$2,815,041	\$2,753,473	\$2,681,714	\$2,612,696	\$2,544,793	\$2,470,833	\$2,385,078	\$2,291,559	\$2,192,588
14	Sewer Service Financing Charge	\$44,515,617										

San Antonio Water System
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Appendix C

Calculation of Financing Cost for Existing Available Facilities

Line No.	Description	11 2024	12 2025	13 2026	14 2027	15 2028	16 2029	17 2030	18 2031	19 2032	20 2033	21 2034
1	Total Outstanding Debt											
2	Water Supply Outstanding Debt											
3	Water Delivery Outstanding Debt											
4	Total Water Delivery Interest Payment - Revenue Bonds	\$22,402,495	\$20,700,746	\$18,967,888	\$19,079,234	\$16,930,398	\$15,808,513	\$14,808,863	\$12,706,399	\$11,500,200	\$10,198,260	\$8,482,836
5	Total Water Delivery Interest Payment - Series 2003 Rate	\$210,716	\$192,085	\$172,596	\$152,231	\$130,940	\$108,674	\$85,394	\$61,052	\$35,603	\$8,999	\$0
6	Total Water Delivery Interest Payment - Commercial	\$1,281,158	\$1,423,509	\$1,423,509	\$1,423,509	\$1,423,509	\$1,423,509	\$1,423,509	\$1,423,509	\$1,423,509	\$0	\$0
7	Eligible Water Delivery Interest Payment	\$1,512,904	\$1,412,989	\$1,302,037	\$1,307,798	\$1,170,393	\$1,097,950	\$1,033,181	\$898,520	\$820,536	\$646,286	\$537,102
8	Water Delivery Financing Charge											
9	Wastewater Outstanding Debt											
10	Total Sewer Delivery Interest Payment - Revenue Bonds	\$24,431,566	\$22,965,228	\$21,441,596	\$19,633,997	\$17,695,283	\$16,349,527	\$15,458,290	\$14,518,090	\$13,549,310	\$12,520,542	\$11,052,109
11	Total Sewer Delivery Interest Payment - Series 2003 Rate	\$495,788	\$451,951	\$406,097	\$358,181	\$308,086	\$255,695	\$200,921	\$143,647	\$83,769	\$21,173	\$0
12	Total Sewer Delivery Interest Payment - Commercial	\$1,752,119	\$1,946,799	\$1,946,799	\$1,946,799	\$1,946,799	\$1,946,799	\$1,946,799	\$1,946,799	\$1,946,799	\$0	\$0
13	Eligible Sewer Service Interest Payment	\$2,091,623	\$1,988,490	\$1,865,445	\$1,719,976	\$1,564,057	\$1,454,445	\$1,380,280	\$1,302,079	\$1,221,435	\$983,248	\$866,465
14	Sewer Service Financing Charge											

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Appendix C

Calculation of Financing Cost for Existing Available Facilities

Line No.	Description	22 2035	23 2036	24 2037	25 2038	26 2039	27 2040	28 2041	29 2042	30 2043	31 2044
1	Total Outstanding Debt										
2	Water Supply Outstanding Debt										
3	Water Delivery Outstanding Debt										
4	Total Water Delivery Interest Payment - Revenue Bonds	\$6,753,328	\$5,399,182	\$4,075,533	\$2,846,538	\$1,702,454	\$772,146	\$295,424	\$79,966	\$0	\$0
5	Total Water Delivery Interest Payment - Series 2003 Rate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Total Water Delivery Interest Payment - Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Eligible Water Delivery Interest Payment	\$427,596	\$341,857	\$258,048	\$180,232	\$107,793	\$48,889	\$18,705	\$5,063	\$0	\$0
8	Water Delivery Financing Charge										
9	Wastewater Outstanding Debt										
10	Total Sewer Delivery Interest Payment - Revenue Bonds	\$9,315,656	\$7,657,868	\$5,937,630	\$4,240,782	\$2,604,366	\$1,147,331	\$351,845	\$101,122	\$0	\$0
11	Total Sewer Delivery Interest Payment - Series 2003 Rate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Total Sewer Delivery Interest Payment - Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Eligible Sewer Service Interest Payment	\$730,331	\$600,363	\$465,500	\$332,470	\$204,178	\$89,949	\$27,584	\$7,928	\$0	\$0
14	Sewer Service Financing Charge										

**CREDIT FOR OUTSTANDING DEBT ON AVAILABLE
EXISTING CAPACITY**

San Antonio Water System
 Water and Wastewater Facilities Capital Improvements
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Appendix D

Calculation of Credit for Outstanding Debt on Existing Available CIP

Line No.	Description	Current	1	2	3	4	5	6	7	8	9	10
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
1	Debt Service for Existing Revenue Bonds		\$141,870,412	\$142,614,143	\$144,933,921	\$147,449,342	\$147,321,673	\$144,087,321	\$149,314,046	\$150,168,756	\$150,591,890	\$140,712,616
2	Total Water Delivery Debt Service Payment -		\$60,185,391	\$59,300,255	\$59,737,841	\$61,022,969	\$61,048,664	\$60,858,196	\$64,268,458	\$64,507,714	\$65,094,446	\$55,702,420
3	Water Delivery Service Unit Equivalents (Year-end)	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
4	Water Delivery Debt Service for Fee Eligible Projects per Service Unit Equivalent		\$5.53	\$5.38	\$5.36	\$5.40	\$5.35	\$5.28	\$5.51	\$5.47	\$5.46	\$4.66
5	Water Delivery Cumulative Growth in Service Unit Equivalents		9,036	18,190	27,462	36,854	46,368	56,005	65,767	75,655	85,671	95,817
6	Water Delivery Debt Service for Fee-Eligible Projects to be Recovered from New Connections		\$49,929	\$97,886	\$147,079	\$199,123	\$248,075	\$295,689	\$362,297	\$413,960	\$468,001	\$446,223
7	Water Delivery Credit Amount	\$7,680,076										
8	Water Delivery Growth Rate	1.30%										
9	Total Sewer Delivery Debt Service Payment -		\$58,826,507	\$57,952,582	\$57,875,331	\$59,905,519	\$59,871,304	\$58,039,859	\$59,752,661	\$59,897,966	\$59,939,911	\$59,034,893
10	Sewer Service Unit Equivalents	655,623	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212
11	Sewer Debt Service for Fee Eligible Projects per Service Unit Equivalent		\$7.32	\$7.13	\$7.03	\$7.18	\$7.11	\$6.84	\$6.96	\$6.90	\$6.84	\$6.68
12	Sewer Cumulative Growth in Service Unit Equivalents		8,984	18,091	27,323	36,682	46,169	55,786	65,534	75,417	85,434	95,589
13	Sewer Debt Service for Fee-Eligible Projects to be Recovered from New Connections		\$65,744	\$128,958	\$192,192	\$263,370	\$328,086	\$381,323	\$455,870	\$520,715	\$584,561	\$638,702
14	Sewer Credit Amount	\$11,055,401										
15	Sewer Growth Rate	1.37%										

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Calculation of Credit for Outstanding Debt on Existing Available CIP

Line No.	Description	11 2024	12 2025	13 2026	14 2027	15 2028	16 2029	17 2030	18 2031	19 2032	20 2033	21 2034
1	Debt Service for Existing Revenue Bonds	\$139,030,342	\$137,553,693	\$136,671,929	\$138,294,435	\$134,990,810	\$102,193,714	\$99,244,727	\$99,231,793	\$97,809,103	\$97,810,029	\$134,398,055
2	Total Water Delivery Debt Service Payment -	\$55,774,273	\$55,788,257	\$54,036,650	\$48,588,394	\$47,262,134	\$37,922,373	\$37,915,800	\$37,907,503	\$37,894,697	\$39,978,201	\$54,161,195
3	Water Delivery Service Unit Equivalents (Year-end)	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
4	Water Delivery Debt Service for Fee Eligible Projects per Service Unit Equivalent	\$4.62	\$4.57	\$4.38	\$3.91	\$3.77	\$3.03	\$3.00	\$2.96	\$2.92	\$2.85	\$3.75
5	Water Delivery Cumulative Growth in Service Unit Equivalents	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
6	Water Delivery Debt Service for Fee-Eligible Projects to be Recovered from New Connections	\$442,341	\$438,060	\$419,792	\$375,075	\$360,995	\$290,506	\$286,975	\$283,484	\$280,009	\$273,143	\$359,426
7	Water Delivery Credit Amount											
8	Water Delivery Growth Rate											
9	Total Sewer Delivery Debt Service Payment -	\$57,180,111	\$55,693,197	\$56,099,166	\$63,809,860	\$61,512,158	\$36,384,241	\$36,381,944	\$36,374,413	\$36,372,815	\$37,837,927	\$55,062,550
10	Sewer Service Unit Equivalents	761,506	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533
11	Sewer Debt Service for Fee Eligible Projects per Service Unit Equivalent	\$6.43	\$6.21	\$6.18	\$6.86	\$6.55	\$4.05	\$4.01	\$3.96	\$3.91	\$3.59	\$4.95
12	Sewer Cumulative Growth in Service Unit Equivalents	95,589	95,589	95,589	95,589	95,589	95,589	95,589	95,589	95,589	95,589	95,589
13	Sewer Debt Service for Fee-Eligible Projects to be Recovered from New Connections	\$614,319	\$594,069	\$590,545	\$656,015	\$626,370	\$387,530	\$382,921	\$378,344	\$373,887	\$342,850	\$472,921
14	Sewer Credit Amount											
15	Sewer Growth Rate											

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Appendix D

Appendix D

Calculation of Credit for Outstanding Debt on Existing Available CIP

Line No.	Description	22	23	24	25	26	27	28	29	30
		2035	2036	2037	2038	2039	2040	2041	2042	2043
1	Debt Service for Existing Revenue Bonds	\$107,286,597	\$103,738,894	\$103,734,801	\$91,547,163	\$88,524,703	\$65,582,939	\$17,329,060	\$11,853,344	\$0
2	Total Water Delivery Debt Service Payment -	\$35,832,628	\$32,284,530	\$32,285,448	\$25,533,739	\$25,533,729	\$16,596,521	\$7,039,024	\$4,649,436	\$0
3	Water Delivery Service Unit Equivalents (Year-end)	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445
4	Water Delivery Debt Service for Fee Eligible Projects per Service Unit Equivalent	\$2.45	\$2.18	\$2.15	\$1.68	\$1.66	\$1.06	\$0.45	\$0.29	\$0.00
5	Water Delivery Cumulative Growth in Service Unit Equivalents	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
6	Water Delivery Debt Service for Fee-Eligible Projects to be Recovered from New Connections	\$234,753	\$208,804	\$206,140	\$160,946	\$158,888	\$101,955	\$42,689	\$27,836	\$0
7	Water Delivery Credit Amount									
8	Water Delivery Growth Rate									
9	Total Sewer Delivery Debt Service Payment -	\$44,327,976	\$44,328,506	\$44,323,729	\$40,160,549	\$37,137,433	\$28,385,481	\$8,588,246	\$6,256,652	\$0
10	Sewer Service Unit Equivalents	884,489	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232
11	Sewer Debt Service for Fee Eligible Projects per Service Unit Equivalent	\$3.93	\$3.88	\$3.82	\$3.42	\$3.12	\$2.35	\$0.70	\$0.50	\$0.00
12	Sewer Cumulative Growth in Service Unit Equivalents	95,589	95,589	95,589	95,589	95,589	95,589	95,589	95,589	95,589
13	Sewer Debt Service for Fee-Eligible Projects to be Recovered from New Connections	\$375,577	\$370,505	\$365,457	\$326,655	\$297,982	\$224,680	\$67,060	\$48,193	\$0
14	Sewer Credit Amount									
15	Sewer Growth Rate									

**CREDIT FOR PROJECTED PRINCIPAL PAYMENTS ON
ELIGIBLE FUTURE CIP**

Table E-1: Calculation of Credit for Projected Principal Payments on Eligible Future Water Supply

Line No.	Description	1 2014	2 2015	3 2016	4 2017	5 2018	6 2019	7 2020	8 2021	9 2022	10 2023	11 2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$210,193	\$430,896	\$662,634	\$905,959	\$1,161,451	\$1,429,716	\$1,711,396	\$2,007,159	\$2,317,710	\$2,643,789	\$2,775,978
5	Debt Service Payment per EDU	\$0.30	\$0.60	\$0.91	\$1.23	\$1.56	\$1.90	\$2.24	\$2.60	\$2.96	\$3.33	\$3.45
6	Water Supply Cumulative Growth in Service Unit Equivalents	9,036	18,190	27,462	36,854	46,368	56,005	65,767	75,655	85,671	95,817	95,817
7	Water Supply DS Payment for Fee-Eligible Projects to be Recovered from New Connections	\$2,688	\$10,948	\$25,094	\$45,453	\$72,377	\$106,235	\$147,421	\$196,351	\$253,466	\$319,233	\$330,909
8	Water Supply Credit Amount	\$13,748,173										
9	Study Period Incremental EDUs	95,817										
10	Water Supply Credit for Future Principal per EDU	\$143										

Table E-1: Calculation of Credit for Projected Principal Payments on Eligible Future Water Supply

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$2,914,777	\$3,060,516	\$3,213,542	\$3,374,219	\$3,542,930	\$3,720,076	\$3,906,080	\$4,101,384	\$4,306,453	\$4,521,776	\$4,747,865
5	Debt Service Payment per EDU	\$3.58	\$3.71	\$3.85	\$3.99	\$4.13	\$4.28	\$4.44	\$4.60	\$4.77	\$4.95	\$5.13
6	Water Supply Cumulative Growth in Service Unit Equivalents	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Supply DS Payment for Fee-Eligible Projects to be Recovered from New Connections	\$343,012	\$355,557	\$368,562	\$382,042	\$396,015	\$410,499	\$425,513	\$441,076	\$457,208	\$473,930	\$491,264
8	Water Supply Credit Amount											
9	Study Period Incremental EDUs											
10	Water Supply Credit for Future Principal per EDU											

Table E-1: Calculation of Credit for Projected Principal Payments on Eligible Future Water Supply

Line No.	Description	23 2036	24 2037	25 2038	26 2039	27 2040	28 2041	29 2042	30 2043	31 2044	32 2045	33 2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$4,985,258	\$5,234,521	\$5,496,247	\$5,771,059	\$6,059,612	\$6,362,593	\$6,680,722	\$7,014,758	\$6,457,053	\$5,871,462	\$5,256,592
5	Debt Service Payment per EDU	\$5.31	\$5.51	\$5.71	\$5.92	\$6.14	\$6.36	\$6.59	\$6.83	\$6.21	\$5.57	\$4.93
6	Water Supply Cumulative Growth in Service Unit Equivalents	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Supply DS Payment for Fee-Eligible Projects to be Recovered from New Connections	\$509,232	\$527,857	\$547,163	\$567,176	\$587,920	\$609,423	\$631,713	\$654,817	\$595,049	\$534,166	\$472,113
8	Water Supply Credit Amount											
9	Study Period Incremental EDUs											
10	Water Supply Credit for Future Principal per EDU											

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 Table E-1

Table E-1: Calculation of Credit for Projected Principal Payments on Eligible Future Water Supply

Line No.	Description	34	35	36	37	38	39
		2047	2048	2049	2050	2051	2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$4,610,978	\$3,933,084	\$3,221,295	\$2,473,916	\$1,689,169	\$865,184
5	Debt Service Payment per EDU	\$4.27	\$3.59	\$2.91	\$2.20	\$1.48	\$0.75
6	Water Supply Cumulative Growth in Service Unit Equivalents	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Supply DS Payment for Fee-Eligible Projects to be Recovered from New Connections	\$408,833	\$344,268	\$278,359	\$211,043	\$142,256	\$71,931
8	Water Supply Credit Amount						
9	Study Period Incremental EDUs						
10	Water Supply Credit for Future Principal per EDU						

Table E-2: Calculation of Credit for Projected Principal Payments on Eligible Future
 Distribution Mains

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$38,682	\$79,298	\$121,946	\$166,725	\$213,744	\$263,113	\$314,951	\$369,380	\$426,532	\$486,540	\$510,867
5	Debt Service Payment per EDU	\$0.05	\$0.11	\$0.17	\$0.23	\$0.29	\$0.35	\$0.41	\$0.48	\$0.54	\$0.61	\$0.64
6	Water Delivery Cumulative Growth in Service Unit Equivalents	9,036	18,190	27,462	36,854	46,368	56,005	65,767	75,655	85,671	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Flow Projects to be Recovered from New Connections	\$495	\$2,015	\$4,618	\$8,365	\$13,320	\$19,551	\$27,130	\$36,135	\$46,646	\$58,749	\$60,898
8	Water Delivery - Flow Credit Amount for Distribution Mains	\$2,530,097										
9	Study Period Incremental EDUs	95,817										
10	Water Delivery - Flow Credit for Future Principal per EDU for Distribution Mains	\$26										

Table E-2: Calculation of Credit for Projected Principal Payments on Eligible Future
 Distribution Mains

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$536,411	\$563,231	\$591,393	\$620,963	\$652,011	\$684,611	\$718,842	\$754,784	\$792,523	\$832,149	\$873,757
5	Debt Service Payment per EDU	\$0.66	\$0.68	\$0.71	\$0.73	\$0.76	\$0.79	\$0.82	\$0.85	\$0.88	\$0.91	\$0.94
6	Water Delivery Cumulative Growth in Service Unit Equivalents	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Flow Projects to be Recovered from New Connections	\$63,125	\$65,434	\$67,827	\$70,308	\$72,879	\$75,545	\$78,308	\$81,172	\$84,141	\$87,218	\$90,408
8	Water Delivery - Flow Credit Amount for Distribution Mains											
9	Study Period Incremental EDUs											
10	Water Delivery - Flow Credit for Future Principal per EDU for Distribution Mains											

Table E-2: Calculation of Credit for Projected Principal Payments on Eligible Future
 Distribution Mains

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$917,444	\$963,317	\$1,011,483	\$1,062,057	\$1,115,160	\$1,170,917	\$1,229,463	\$1,290,937	\$1,188,301	\$1,080,534	\$967,379
5	Debt Service Payment per EDU	\$0.98	\$1.01	\$1.05	\$1.09	\$1.13	\$1.17	\$1.21	\$1.26	\$1.14	\$1.03	\$0.91
6	Water Delivery Cumulative Growth in Service Unit Equivalents	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Flow Projects to be Recovered from New Connections	\$93,715	\$97,142	\$100,695	\$104,378	\$108,196	\$112,153	\$116,255	\$120,507	\$109,508	\$98,303	\$86,884
8	Water Delivery - Flow Credit Amount for Distribution Mains											
9	Study Period Incremental EDUs											
10	Water Delivery - Flow Credit for Future Principal per EDU for Distribution Mains											

Table E-2: Calculation of Credit for Projected Principal Payments on Eligible Future
 Distribution Mains

Line No.	Description	34	35	36	37	38	39
		2047	2048	2049	2050	2051	2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$848,565	\$723,811	\$592,820	\$455,279	\$310,860	\$159,221
5	Debt Service Payment per EDU	\$0.79	\$0.66	\$0.53	\$0.41	\$0.27	\$0.14
6	Water Delivery Cumulative Growth in Service Unit Equivalents	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Flow Projects to be Recovered from New Connections	\$75,238	\$63,356	\$51,227	\$38,839	\$26,180	\$13,238
8	Water Delivery - Flow Credit Amount for Distribution Mains						
9	Study Period Incremental EDUs						
10	Water Delivery - Flow Credit for Future Principal per EDU for Distribution Mains						

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 Table E-3

Table E-3: Calculation of Credit for Projected Principal Payments on Eligible Future Well Pumps

Line No.	Description	1 2014	2 2015	3 2016	4 2017	5 2018	6 2019	7 2020	8 2021	9 2022	10 2023	11 2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$18,212	\$37,335	\$57,414	\$78,497	\$100,634	\$123,878	\$148,284	\$173,911	\$200,818	\$229,072	\$240,525
5	Debt Service Payment per EDU	\$0.03	\$0.05	\$0.08	\$0.11	\$0.14	\$0.16	\$0.19	\$0.22	\$0.26	\$0.29	\$0.30
6	Water Delivery Cumulative Growth in Service Unit Equivalents	9,036	18,190	27,462	36,854	46,368	56,005	65,767	75,655	85,671	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Well Pumps Projects to be Recovered from New Connections	\$233	\$949	\$2,174	\$3,938	\$6,271	\$9,205	\$12,773	\$17,013	\$21,962	\$27,660	\$28,672
8	Water Delivery - System Development Credit Amount for Well Pumps	\$1,191,213										
9	Study Period Incremental EDUs	95,817										
10	Water Delivery - System Development Credit for Future Principal per EDU for Well Pumps	\$12										

Table E-3: Calculation of Credit for Projected Principal Payments on Eligible Future Well Pumps

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$252,551	\$265,179	\$278,438	\$292,360	\$306,978	\$322,327	\$338,443	\$355,365	\$373,133	\$391,790	\$411,380
5	Debt Service Payment per EDU	\$0.31	\$0.32	\$0.33	\$0.35	\$0.36	\$0.37	\$0.38	\$0.40	\$0.41	\$0.43	\$0.44
6	Water Delivery Cumulative Growth in Service Unit Equivalents	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Well Pumps Projects to be Recovered from New Connections	\$29,720	\$30,807	\$31,934	\$33,102	\$34,313	\$35,568	\$36,869	\$38,217	\$39,615	\$41,064	\$42,566
8	Water Delivery - System Development Credit Amount for Well Pumps											
9	Study Period Incremental EDUs											
10	Water Delivery - System Development Credit for Future Principal per EDU for Well Pumps											

Table E-3: Calculation of Credit for Projected Principal Payments on Eligible Future Well Pumps

Line No.	Description	23 2036	24 2037	25 2038	26 2039	27 2040	28 2041	29 2042	30 2043	31 2044	32 2045	33 2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$431,949	\$453,546	\$476,223	\$500,034	\$525,036	\$551,288	\$578,852	\$607,795	\$559,473	\$508,734	\$455,458
5	Debt Service Payment per EDU	\$0.46	\$0.48	\$0.49	\$0.51	\$0.53	\$0.55	\$0.57	\$0.59	\$0.54	\$0.48	\$0.43
6	Water Delivery Cumulative Growth in Service Unit Equivalents	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Well Pumps Projects to be Recovered from New Connections	\$44,123	\$45,736	\$47,409	\$49,143	\$50,940	\$52,804	\$54,735	\$56,737	\$51,558	\$46,283	\$40,906
8	Water Delivery - System Development Credit Amount for Well Pumps											
9	Study Period Incremental EDUs											
10	Water Delivery - System Development Credit for Future Principal per EDU for Well Pumps											

Table E-3: Calculation of Credit for Projected Principal Payments on Eligible Future Well Pumps

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$399,519	\$340,783	\$279,110	\$214,353	\$146,358	\$74,964
5	Debt Service Payment per EDU	\$0.37	\$0.31	\$0.25	\$0.19	\$0.13	\$0.07
6	Water Delivery Cumulative Growth in Service Unit Equivalents	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Well Pumps Projects to be Recovered from New Connections	\$35,423	\$29,829	\$24,118	\$18,286	\$12,326	\$6,232
8	Water Delivery - System Development Credit Amount for Well Pumps						
9	Study Period Incremental EDUs						
10	Water Delivery - System Development Credit for Future Principal per EDU for Well Pumps						

Table E-4: Calculation of Credit for Projected Principal Payments on Eligible Future High Service
and Booster Pump Stations in High Elevation Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$1,129	\$2,314	\$3,559	\$4,866	\$6,238	\$7,678	\$9,191	\$10,780	\$12,447	\$14,199	\$14,909
5	Debt Service Payment per EDU	\$0.002	\$0.003	\$0.005	\$0.007	\$0.008	\$0.010	\$0.012	\$0.014	\$0.016	\$0.018	\$0.019
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High Elevation	734	1,496	2,289	3,113	3,969	4,859	5,784	6,745	7,744	8,783	8,783
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$1	\$5	\$11	\$21	\$33	\$49	\$70	\$94	\$123	\$157	\$163
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in High Elevation Service Area	\$6,752										
9	Study Period Incremental EDUs in High Elevation Service Area	8,783										
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in High Elevation Service Area	\$1										

Table E-4: Calculation of Credit for Projected Principal Payments on Eligible Future High Service and Booster Pump Stations in High Elevation Service Area

Line No.	Description	12 2025	13 2026	14 2027	15 2028	16 2029	17 2030	18 2031	19 2032	20 2033	21 2034	22 2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$15,654	\$16,437	\$17,259	\$18,121	\$19,028	\$19,979	\$20,978	\$22,027	\$23,128	\$24,285	\$25,499
5	Debt Service Payment per EDU	\$0.019	\$0.020	\$0.021	\$0.021	\$0.022	\$0.023	\$0.024	\$0.025	\$0.026	\$0.027	\$0.028
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High Elevation	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$169	\$175	\$181	\$188	\$195	\$202	\$209	\$217	\$225	\$233	\$242
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in High Elevation Service Area											
9	Study Period Incremental EDUs in High Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in High Elevation Service Area											

Table E-4: Calculation of Credit for Projected Principal Payments on Eligible Future High Service
 and Booster Pump Stations in High Elevation Service Area

Line No.	Description	23 2036	24 2037	25 2038	26 2039	27 2040	28 2041	29 2042	30 2043	31 2044	32 2045	33 2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$26,774	\$28,112	\$29,518	\$30,994	\$32,544	\$34,171	\$35,879	\$37,673	\$34,678	\$31,533	\$28,231
5	Debt Service Payment per EDU	\$0.029	\$0.030	\$0.031	\$0.032	\$0.033	\$0.034	\$0.035	\$0.037	\$0.033	\$0.030	\$0.026
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High Elevation	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$251	\$260	\$269	\$279	\$289	\$300	\$311	\$322	\$293	\$263	\$232
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in High Elevation Service Area											
9	Study Period Incremental EDUs in High Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in High Elevation Service Area											

Table E-4: Calculation of Credit for Projected Principal Payments on Eligible Future High Service and Booster Pump Stations in High Elevation Service Area

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$24,764	\$21,123	\$17,300	\$13,286	\$9,072	\$4,647
5	Debt Service Payment per EDU	\$0.023	\$0.019	\$0.016	\$0.012	\$0.008	\$0.004
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High Elevation	8,783	8,783	8,783	8,783	8,783	8,783
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$201	\$169	\$137	\$104	\$70	\$35
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in High Elevation Service Area						
9	Study Period Incremental EDUs in High Elevation Service Area						
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in High Elevation Service Area						

Table E-5: Calculation of Credit for Projected Principal Payments on Eligible Future High Service
and Booster Pump Stations in Middle Elevation Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$4,365	\$8,948	\$13,760	\$18,813	\$24,119	\$29,690	\$35,539	\$41,681	\$48,130	\$54,901	\$57,647
5	Debt Service Payment per EDU	\$0.006	\$0.012	\$0.019	\$0.026	\$0.032	\$0.039	\$0.047	\$0.054	\$0.061	\$0.069	\$0.072
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	4,161	8,400	12,717	17,115	21,594	26,156	30,802	35,535	40,355	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$26	\$105	\$241	\$438	\$700	\$1,030	\$1,434	\$1,915	\$2,479	\$3,132	\$3,246
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in Middle Elevation Service Area	\$134,804										
9	Study Period Incremental EDUs in Middle Elevation Service Area	45,265										
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in Middle Elevation Service Area	\$3										

Table E-5: Calculation of Credit for Projected Principal Payments on Eligible Future High Service
 and Booster Pump Stations in Middle Elevation Service Area

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$60,529	\$63,555	\$66,733	\$70,070	\$73,573	\$77,252	\$81,114	\$85,170	\$89,429	\$93,900	\$98,595
5	Debt Service Payment per EDU	\$0.074	\$0.077	\$0.080	\$0.083	\$0.086	\$0.089	\$0.092	\$0.096	\$0.099	\$0.103	\$0.106
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$3,365	\$3,488	\$3,616	\$3,748	\$3,885	\$4,027	\$4,174	\$4,327	\$4,485	\$4,649	\$4,819
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in Middle Elevation Service Area											
9	Study Period Incremental EDUs in Middle Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in Middle Elevation Service Area											

Table E-5: Calculation of Credit for Projected Principal Payments on Eligible Future High Service
 and Booster Pump Stations in Middle Elevation Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$103,525	\$108,701	\$114,136	\$119,843	\$125,835	\$132,127	\$138,733	\$145,670	\$153,088	\$161,928	\$170,159
5	Debt Service Payment per EDU	\$0.110	\$0.114	\$0.119	\$0.123	\$0.127	\$0.132	\$0.137	\$0.142	\$0.147	\$0.152	\$0.157
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$4,996	\$5,178	\$5,368	\$5,564	\$5,768	\$5,979	\$6,197	\$6,424	\$6,658	\$6,898	\$7,144
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in Middle Elevation Service Area											
9	Study Period Incremental EDUs in Middle Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in Middle Elevation Service Area											

Table E-5: Calculation of Credit for Projected Principal Payments on Eligible Future High Service and Booster Pump Stations in Middle Elevation Service Area

Line No.	Description	34	35	36	37	38	39
		2047	2048	2049	2050	2051	2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$95,753	\$81,675	\$66,894	\$51,374	\$35,078	\$17,967
5	Debt Service Payment per EDU	\$0.089	\$0.075	\$0.060	\$0.046	\$0.031	\$0.016
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	45,265	45,265	45,265	45,265	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$4,011	\$3,377	\$2,731	\$2,070	\$1,396	\$706
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in Middle Elevation Service Area						
9	Study Period Incremental EDUs in Middle Elevation Service Area						
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in Middle Elevation Service Area						

Table E-6: Calculation of Credit for Projected Principal Payments on Eligible Future High Service
 and Booster Pump Stations in Low Elevation Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$3,236	\$6,634	\$10,202	\$13,948	\$17,881	\$22,011	\$26,348	\$30,901	\$35,683	\$40,703	\$42,738
5	Debt Service Payment per EDU	\$0.005	\$0.009	\$0.014	\$0.019	\$0.024	\$0.029	\$0.035	\$0.040	\$0.046	\$0.051	\$0.053
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	4,014	8,063	12,148	16,268	20,426	24,620	28,851	33,119	37,425	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$18	\$75	\$171	\$309	\$491	\$719	\$996	\$1,323	\$1,705	\$2,142	\$2,221
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in Low Elevation Service Area	\$92,303										
9	Study Period Incremental EDUs in Low Elevation Service Area	41,769										
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in Low Elevation Service Area	\$2										

Table E-6: Calculation of Credit for Projected Principal Payments on Eligible Future High Service
 and Booster Pump Stations in Low Elevation Service Area

Line No.	Description	12 2025	13 2026	14 2027	15 2028	16 2029	17 2030	18 2031	19 2032	20 2033	21 2034	22 2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$44,875	\$47,119	\$49,475	\$51,948	\$54,546	\$57,273	\$60,137	\$63,143	\$66,301	\$69,616	\$73,096
5	Debt Service Payment per EDU	\$0.055	\$0.057	\$0.059	\$0.061	\$0.064	\$0.066	\$0.068	\$0.071	\$0.073	\$0.076	\$0.079
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$2,302	\$2,386	\$2,474	\$2,564	\$2,658	\$2,755	\$2,856	\$2,960	\$3,068	\$3,181	\$3,297
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in Low Elevation Service Area											
9	Study Period Incremental EDUs in Low Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in Low Elevation Service Area											

Table E-6: Calculation of Credit for Projected Principal Payments on Eligible Future High Service
 and Booster Pump Stations in Low Elevation Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$76,751	\$80,589	\$84,618	\$88,849	\$93,292	\$97,956	\$102,854	\$107,997	\$99,410	\$90,395	\$80,929
5	Debt Service Payment per EDU	\$0.082	\$0.085	\$0.088	\$0.091	\$0.094	\$0.098	\$0.102	\$0.105	\$0.096	\$0.086	\$0.076
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$3,418	\$3,543	\$3,672	\$3,807	\$3,946	\$4,090	\$4,240	\$4,395	\$3,994	\$3,585	\$3,169
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in Low Elevation Service Area											
9	Study Period Incremental EDUs in Low Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in Low Elevation Service Area											

Table E-6: Calculation of Credit for Projected Principal Payments on Eligible Future High Service and Booster Pump Stations in Low Elevation Service Area

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$70,989	\$60,552	\$49,594	\$38,088	\$26,006	\$13,320
5	Debt Service Payment per EDU	\$0.066	\$0.055	\$0.045	\$0.034	\$0.023	\$0.012
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	41,769	41,769	41,769	41,769	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$2,744	\$2,311	\$1,868	\$1,416	\$955	\$483
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in Low Elevation Service Area						
9	Study Period Incremental EDUs in Low Elevation Service Area						
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in Low Elevation Service Area						

Table E-7: Calculation of Credit for Projected Principal Payments on Eligible Future High Service and Booster Pump Stations in High/Middle Elevation Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$5,343	\$10,954	\$16,845	\$23,030	\$29,525	\$36,344	\$43,505	\$51,023	\$58,918	\$67,207	\$70,567
5	Debt Service Payment per EDU	\$0.008	\$0.015	\$0.023	\$0.031	\$0.040	\$0.048	\$0.057	\$0.066	\$0.075	\$0.085	\$0.088
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High/Middle Elevation	4,930	9,959	15,091	20,327	25,669	31,119	36,680	42,353	48,142	54,048	54,048
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$37	\$152	\$351	\$637	\$1,019	\$1,501	\$2,090	\$2,794	\$3,621	\$4,578	\$4,745
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in High/Middle Elevation Service Area	\$197,007										
9	Study Period Incremental EDUs in High/Middle Elevation Service Area	54,048										
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in High/Middle Elevation Service Area	\$4										

Table E-7: Calculation of Credit for Projected Principal Payments on Eligible Future High Service
 and Booster Pump Stations in Low Elevation Service Area

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$74,096	\$77,800	\$81,690	\$85,775	\$90,064	\$94,567	\$99,295	\$104,260	\$109,473	\$114,947	\$120,694
5	Debt Service Payment per EDU	\$0.091	\$0.094	\$0.098	\$0.101	\$0.105	\$0.109	\$0.113	\$0.117	\$0.121	\$0.126	\$0.130
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High/Middle Elevation	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$4,918	\$5,098	\$5,285	\$5,478	\$5,679	\$5,886	\$6,101	\$6,325	\$6,556	\$6,796	\$7,044
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in High/Middle Elevation Service Area											
9	Study Period Incremental EDUs in High/Middle Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in High/Middle Elevation Service Area											

Table E-7: Calculation of Credit for Projected Principal Payments on Eligible Future High Service
 and Booster Pump Stations in Low Elevation Service Area

Line No.	Description	23 2036	24 2037	25 2038	26 2039	27 2040	28 2041	29 2042	30 2043	31 2044	32 2045	33 2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$126,729	\$133,065	\$139,718	\$146,704	\$154,040	\$161,742	\$169,829	\$178,320	\$164,143	\$149,257	\$133,626
5	Debt Service Payment per EDU	\$0.135	\$0.140	\$0.145	\$0.150	\$0.156	\$0.162	\$0.168	\$0.174	\$0.158	\$0.142	\$0.125
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High/Middle Elevation	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$7,302	\$7,569	\$7,846	\$8,133	\$8,430	\$8,739	\$9,058	\$9,390	\$8,533	\$7,659	\$6,770
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in High/Middle Elevation Service Area											
9	Study Period Incremental EDUs in High/Middle Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in High/Middle Elevation Service Area											

Table E-7: Calculation of Credit for Projected Principal Payments on Eligible Future High Service and Booster Pump Stations in Low Elevation Service Area

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$117,214	\$99,982	\$81,888	\$62,889	\$42,940	\$21,994
5	Debt Service Payment per EDU	\$0.108	\$0.091	\$0.074	\$0.056	\$0.038	\$0.019
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High/Middle Elevation	54,048	54,048	54,048	54,048	54,048	54,048
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$5,862	\$4,937	\$3,991	\$3,026	\$2,040	\$1,031
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in High/Middle Elevation Service Area						
9	Study Period Incremental EDUs in High/Middle Elevation Service Area						
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in High/Middle Elevation Service Area						

Table E-8: Calculation of Credit for Projected Principal Payments on Eligible Future High Service
 and Booster Pump Stations in All Service Areas

Line No.	Description	1 2014	2 2015	3 2016	4 2017	5 2018	6 2019	7 2020	8 2021	9 2022	10 2023	11 2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$8,203	\$16,816	\$25,860	\$35,356	\$45,327	\$55,796	\$66,789	\$78,332	\$90,451	\$103,177	\$108,336
5	Debt Service Payment per EDU	\$0.012	\$0.023	\$0.036	\$0.048	\$0.061	\$0.074	\$0.087	\$0.101	\$0.115	\$0.130	\$0.135
6	Water Delivery Cumulative Growth in Service Unit Equivalents - All	9,036	18,190	27,462	36,854	46,368	56,005	65,767	75,655	85,671	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$105	\$427	\$979	\$1,774	\$2,825	\$4,146	\$5,753	\$7,663	\$9,892	\$12,458	\$12,914
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in All Service Areas	\$536,538										
9	Study Period Incremental EDUs in All Service Areas	95,817										
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in All Service Areas	\$6										

Table E-8: Calculation of Credit for Projected Principal Payments on Eligible Future High Service
 and Booster Pump Stations in Low Elevation Service Area

Line No.	Description	12 2025	13 2026	14 2027	15 2028	16 2029	17 2030	18 2031	19 2032	20 2033	21 2034	22 2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$113,752	\$119,440	\$125,412	\$131,683	\$138,267	\$145,180	\$152,439	\$160,061	\$168,064	\$176,467	\$185,291
5	Debt Service Payment per EDU	\$0.140	\$0.145	\$0.150	\$0.156	\$0.161	\$0.167	\$0.173	\$0.180	\$0.186	\$0.193	\$0.200
6	Water Delivery Cumulative Growth in Service Unit Equivalents - All	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$13,386	\$13,876	\$14,384	\$14,910	\$15,455	\$16,020	\$16,606	\$17,213	\$17,843	\$18,496	\$19,172
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in All Service Areas											
9	Study Period Incremental EDUs in All Service Areas											
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in All Service Areas											

Table E-8: Calculation of Credit for Projected Principal Payments on Eligible Future High Service
 and Booster Pump Stations in Low Elevation Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$194,555	\$204,283	\$214,497	\$225,222	\$236,483	\$248,307	\$260,723	\$273,759	\$251,994	\$229,140	\$205,144
5	Debt Service Payment per EDU	\$0.207	\$0.215	\$0.223	\$0.231	\$0.239	\$0.248	\$0.257	\$0.267	\$0.242	\$0.218	\$0.192
6	Water Delivery Cumulative Growth in Service Unit Equivalents - All	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$19,873	\$20,600	\$21,354	\$22,135	\$22,944	\$23,783	\$24,653	\$25,555	\$23,222	\$20,846	\$18,425
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in All Service Areas											
9	Study Period Incremental EDUs in All Service Areas											
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in All Service Areas											

Table E-8: Calculation of Credit for Projected Principal Payments on Eligible Future High Service and Booster Pump Stations in Low Elevation Service Area

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$179,949	\$153,493	\$125,715	\$96,547	\$65,922	\$33,765
5	Debt Service Payment per EDU	\$0.167	\$0.140	\$0.113	\$0.086	\$0.058	\$0.029
6	Water Delivery Cumulative Growth in Service Unit Equivalents - All	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible High Service and Booster Pump Stations Projects to be Recovered from New Connections	\$15,955	\$13,435	\$10,863	\$8,236	\$5,552	\$2,807
8	Water Delivery - System Development Credit Amount for High Service and Booster Pump Stations in All Service Areas						
9	Study Period Incremental EDUs in All Service Areas						
10	Water Delivery - System Development Credit for Future Principal per EDU for High Service and Booster Pump Stations in All Service Areas						

Table E-9: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in High Elevation Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$1,355	\$2,777	\$4,270	\$5,839	\$7,485	\$9,214	\$11,029	\$12,936	\$14,937	\$17,038	\$17,890
5	Debt Service Payment per EDU	\$0.00	\$0.00	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.02	\$0.02	\$0.02	\$0.02
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High Elevation	734	1,496	2,289	3,113	3,969	4,859	5,784	6,745	7,744	8,783	8,783
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$1	\$6	\$13	\$25	\$40	\$59	\$84	\$113	\$148	\$189	\$195
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in High Elevation Service Area	\$8,102										
9	Study Period Incremental EDUs in High Elevation Service Area	8,783										
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in High Elevation Service Area	\$1										

Table E-9: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in High Elevation Service Area

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$18,785	\$19,724	\$20,710	\$21,746	\$22,833	\$23,975	\$25,173	\$26,432	\$27,754	\$29,141	\$30,598
5	Debt Service Payment per EDU	\$0.02	\$0.02	\$0.02	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High Elevation	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$203	\$210	\$218	\$226	\$234	\$242	\$251	\$261	\$270	\$280	\$290
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in High Elevation Service Area											
9	Study Period Incremental EDUs in High Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in High Elevation Service Area											

Table E-9: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in High Elevation Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$32,128	\$33,735	\$35,422	\$37,193	\$39,052	\$41,005	\$43,055	\$45,208	\$41,614	\$37,840	\$33,877
5	Debt Service Payment per EDU	\$0.03	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.03
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High Elevation	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$301	\$312	\$323	\$335	\$347	\$360	\$373	\$387	\$352	\$316	\$279
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in High Elevation Service Area											
9	Study Period Incremental EDUs in High Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in High Elevation Service Area											

Table E-9: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in High Elevation Service Area

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$29,716	\$25,347	\$20,760	\$15,944	\$10,886	\$5,576
5	Debt Service Payment per EDU	\$0.03	\$0.02	\$0.02	\$0.01	\$0.01	\$0.00
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High Elevation	8,783	8,783	8,783	8,783	8,783	8,783
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$242	\$203	\$164	\$125	\$84	\$42
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in High Elevation Service Area						
9	Study Period Incremental EDUs in High Elevation Service Area						
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in High Elevation Service Area						

Table E-10: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in Middle Elevation Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$2,860	\$5,863	\$9,015	\$12,326	\$15,802	\$19,452	\$23,284	\$27,308	\$31,533	\$35,970	\$37,768
5	Debt Service Payment per EDU	\$0.00	\$0.01	\$0.01	\$0.02	\$0.02	\$0.03	\$0.03	\$0.04	\$0.04	\$0.05	\$0.05
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	4,161	8,400	12,717	17,115	21,594	26,156	30,802	35,535	40,355	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$17	\$69	\$158	\$287	\$459	\$675	\$939	\$1,255	\$1,624	\$2,052	\$2,127
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in Middle Elevation Service Area	\$88,320										
9	Study Period Incremental EDUs in Middle Elevation Service Area	45,265										
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in Middle Elevation Service Area	\$2										

Table E-10: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in Middle Elevation Service Area

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$39,657	\$41,640	\$43,722	\$45,908	\$48,203	\$50,613	\$53,144	\$55,801	\$58,591	\$61,521	\$64,597
5	Debt Service Payment per EDU	\$0.05	\$0.05	\$0.05	\$0.05	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.07	\$0.07
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$2,205	\$2,285	\$2,369	\$2,456	\$2,545	\$2,638	\$2,735	\$2,835	\$2,939	\$3,046	\$3,158
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in Middle Elevation Service Area											
9	Study Period Incremental EDUs in Middle Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in Middle Elevation Service Area											

Table E-10: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in Middle Elevation Service Area

Line No.	Description	23 2036	24 2037	25 2038	26 2039	27 2040	28 2041	29 2042	30 2043	31 2044	32 2045	33 2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$67,827	\$71,218	\$74,779	\$78,518	\$82,444	\$86,566	\$90,894	\$95,439	\$87,851	\$79,884	\$71,518
5	Debt Service Payment per EDU	\$0.07	\$0.07	\$0.08	\$0.08	\$0.08	\$0.09	\$0.09	\$0.09	\$0.08	\$0.08	\$0.07
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$3,273	\$3,393	\$3,517	\$3,645	\$3,779	\$3,917	\$4,060	\$4,209	\$3,825	\$3,433	\$3,034
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in Middle Elevation Service Area											
9	Study Period Incremental EDUs in Middle Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in Middle Elevation Service Area											

Table E-10: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in Middle Elevation Service Area

Line No.	Description	34	35	36	37	38	39
		2047	2048	2049	2050	2051	2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$62,734	\$53,511	\$43,827	\$33,659	\$22,982	\$11,771
5	Debt Service Payment per EDU	\$0.06	\$0.05	\$0.04	\$0.03	\$0.02	\$0.01
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	45,265	45,265	45,265	45,265	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$2,628	\$2,213	\$1,789	\$1,356	\$914	\$462
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in Middle Elevation Service Area						
9	Study Period Incremental EDUs in Middle Elevation Service Area						
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in Middle Elevation Service Area						

Table E-11: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in Low Elevation Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$2,107	\$4,320	\$6,643	\$9,082	\$11,644	\$14,333	\$17,157	\$20,122	\$23,235	\$26,504	\$27,829
5	Debt Service Payment per EDU	\$0.00	\$0.01	\$0.01	\$0.01	\$0.02	\$0.02	\$0.02	\$0.03	\$0.03	\$0.03	\$0.03
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	4,014	8,063	12,148	16,268	20,426	24,620	28,851	33,119	37,425	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$12	\$49	\$111	\$201	\$320	\$468	\$648	\$862	\$1,110	\$1,395	\$1,446
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in Low Elevation Service Area	\$60,105										
9	Study Period Incremental EDUs in Low Elevation Service Area	41,769										
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in Low Elevation Service Area	\$1										

Table E-11: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in Low Elevation Service Area

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$29,221	\$30,682	\$32,216	\$33,827	\$35,518	\$37,294	\$39,159	\$41,117	\$43,172	\$45,331	\$47,598
5	Debt Service Payment per EDU	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.05	\$0.05	\$0.05	\$0.05
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$1,499	\$1,554	\$1,611	\$1,670	\$1,731	\$1,794	\$1,860	\$1,928	\$1,998	\$2,071	\$2,147
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in Low Elevation Service Area											
9	Study Period Incremental EDUs in Low Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in Low Elevation Service Area											

Table E-11: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in Low Elevation Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$49,978	\$52,476	\$55,100	\$57,855	\$60,748	\$63,785	\$66,975	\$70,323	\$64,732	\$58,862	\$52,698
5	Debt Service Payment per EDU	\$0.05	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.07	\$0.07	\$0.06	\$0.06	\$0.05
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$2,225	\$2,307	\$2,391	\$2,479	\$2,569	\$2,663	\$2,761	\$2,862	\$2,600	\$2,334	\$2,063
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in Low Elevation Service Area											
9	Study Period Incremental EDUs in Low Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in Low Elevation Service Area											

Table E-11: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in Low Elevation Service Area

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$46,225	\$39,429	\$32,294	\$24,801	\$16,934	\$8,674
5	Debt Service Payment per EDU	\$0.04	\$0.04	\$0.03	\$0.02	\$0.01	\$0.01
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	41,769	41,769	41,769	41,769	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$1,787	\$1,505	\$1,216	\$922	\$622	\$314
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in Low Elevation Service Area						
9	Study Period Incremental EDUs in Low Elevation Service Area						
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in Low Elevation Service Area						

Table E-12: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in High/Middle Elevation Service Area

Line No.	Description	1 2014	2 2015	3 2016	4 2017	5 2018	6 2019	7 2020	8 2021	9 2022	10 2023	11 2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$4,139	\$8,485	\$13,049	\$17,840	\$22,871	\$28,154	\$33,701	\$39,525	\$45,641	\$52,062	\$54,665
5	Debt Service Payment per EDU	\$0.01	\$0.01	\$0.02	\$0.02	\$0.03	\$0.04	\$0.04	\$0.05	\$0.06	\$0.07	\$0.07
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High/Middle Elevation	4,930	9,959	15,091	20,327	25,669	31,119	36,680	42,353	48,142	54,048	54,048
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$29	\$118	\$272	\$494	\$789	\$1,162	\$1,619	\$2,165	\$2,805	\$3,546	\$3,676
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in High/Middle Elevation Service Area	\$152,611										
9	Study Period Incremental EDUs in High/Middle Elevation Service Area	54,048										
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in High/Middle Elevation Service Area	\$3										

Table E-12: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in High Elevation Service Area

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$57,398	\$60,268	\$63,281	\$66,445	\$69,768	\$73,256	\$76,919	\$80,765	\$84,803	\$89,043	\$93,495
5	Debt Service Payment per EDU	\$0.07	\$0.07	\$0.08	\$0.08	\$0.08	\$0.08	\$0.09	\$0.09	\$0.09	\$0.10	\$0.10
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High/Middle Elevation	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$3,810	\$3,949	\$4,094	\$4,244	\$4,399	\$4,560	\$4,727	\$4,899	\$5,079	\$5,264	\$5,457
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in High/Middle Elevation Service Area											
9	Study Period Incremental EDUs in High/Middle Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in High/Middle Elevation Service Area											

Table E-12: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in High Elevation Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$98,170	\$103,079	\$108,233	\$113,644	\$119,326	\$125,293	\$131,557	\$138,135	\$127,153	\$115,621	\$103,513
5	Debt Service Payment per EDU	\$0.10	\$0.11	\$0.11	\$0.12	\$0.12	\$0.13	\$0.13	\$0.13	\$0.12	\$0.11	\$0.10
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High/Middle Elevation	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048	54,048
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$5,656	\$5,863	\$6,078	\$6,300	\$6,530	\$6,769	\$7,017	\$7,274	\$6,610	\$5,933	\$5,244
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in High/Middle Elevation Service Area											
9	Study Period Incremental EDUs in High/Middle Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in High/Middle Elevation Service Area											

Table E-12: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in High Elevation Service Area

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$90,800	\$77,451	\$63,434	\$48,717	\$33,263	\$17,037
5	Debt Service Payment per EDU	\$0.08	\$0.07	\$0.06	\$0.04	\$0.03	\$0.01
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High/Middle Elevation	54,048	54,048	54,048	54,048	54,048	54,048
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$4,541	\$3,824	\$3,092	\$2,344	\$1,580	\$799
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in High/Middle Elevation Service Area						
9	Study Period Incremental EDUs in High/Middle Elevation Service Area						
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in High/Middle Elevation Service Area						

Table E-13: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in All Service Areas

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$6,171	\$12,651	\$19,454	\$26,598	\$34,099	\$41,975	\$50,245	\$58,928	\$68,046	\$77,619	\$81,500
5	Debt Service Payment per EDU	\$0.01	\$0.02	\$0.03	\$0.04	\$0.05	\$0.06	\$0.07	\$0.08	\$0.09	\$0.10	\$0.10
6	Water Delivery Cumulative Growth in Service Unit Equivalents - All	9,036	18,190	27,462	36,854	46,368	56,005	65,767	75,655	85,671	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$79	\$321	\$737	\$1,334	\$2,125	\$3,119	\$4,328	\$5,765	\$7,442	\$9,372	\$9,715
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in All Service Areas	\$403,634										
9	Study Period Incremental EDUs in All Service Areas	95,817										
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in All Service Areas	\$4										

Table E-13: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in High Elevation Service Area

Line No.	Description	12 2025	13 2026	14 2027	15 2028	16 2029	17 2030	18 2031	19 2032	20 2033	21 2034	22 2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$85,575	\$89,854	\$94,347	\$99,064	\$104,017	\$109,218	\$114,679	\$120,413	\$126,434	\$132,755	\$139,393
5	Debt Service Payment per EDU	\$0.11	\$0.11	\$0.11	\$0.12	\$0.12	\$0.13	\$0.13	\$0.14	\$0.14	\$0.15	\$0.15
6	Water Delivery Cumulative Growth in Service Unit Equivalents - All	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$10,071	\$10,439	\$10,821	\$11,216	\$11,627	\$12,052	\$12,493	\$12,950	\$13,423	\$13,914	\$14,423
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in All Service Areas											
9	Study Period Incremental EDUs in All Service Areas											
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in All Service Area s											

Table E-13: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in High Elevation Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$146,363	\$153,681	\$161,365	\$169,433	\$177,905	\$186,800	\$196,140	\$205,947	\$189,573	\$172,381	\$154,329
5	Debt Service Payment per EDU	\$0.16	\$0.16	\$0.17	\$0.17	\$0.18	\$0.19	\$0.19	\$0.20	\$0.18	\$0.16	\$0.14
6	Water Delivery Cumulative Growth in Service Unit Equivalents - All	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$14,951	\$15,497	\$16,064	\$16,652	\$17,261	\$17,892	\$18,547	\$19,225	\$17,470	\$15,683	\$13,861
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in All Service Areas											
9	Study Period Incremental EDUs in All Service Areas											
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in All Service Areas											

Table E-13: Calculation of Credit for Projected Principal Payments on Eligible Future Elevated Storage Tanks in High Elevation Service Area

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$135,374	\$115,472	\$94,574	\$72,632	\$49,592	\$25,401
5	Debt Service Payment per EDU	\$0.13	\$0.11	\$0.09	\$0.06	\$0.04	\$0.02
6	Water Delivery Cumulative Growth in Service Unit Equivalents - All	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Elevated Storage Tanks Projects to be Recovered from New Connections	\$12,003	\$10,107	\$8,172	\$6,196	\$4,177	\$2,112
8	Water Delivery - System Development Credit Amount for Elevated Storage Tanks in All Service Areas						
9	Study Period Incremental EDUs in All Service Areas						
10	Water Delivery - System Development Credit for Future Principal per EDU for Elevated Storage Tanks in All Service Areas						

Table E-14: Calculation of Credit for Projected Principal Payments on Eligible Future Ground Storage Tanks in Middle Elevation Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$602	\$1,234	\$1,898	\$2,595	\$3,327	\$4,095	\$4,902	\$5,749	\$6,639	\$7,573	\$7,951
5	Debt Service Payment per EDU	\$0.001	\$0.002	\$0.003	\$0.004	\$0.004	\$0.005	\$0.006	\$0.007	\$0.008	\$0.010	\$0.010
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	4,161	8,400	12,717	17,115	21,594	26,156	30,802	35,535	40,355	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible Ground Storage Tanks Projects to be Recovered from New Connections	\$4	\$14	\$33	\$60	\$97	\$142	\$198	\$264	\$342	\$432	\$448
8	Water Delivery - System Development Credit Amount for Ground Storage Tanks in Middle Elevation Service Area	\$18,594										
9	Study Period Incremental EDUs in Middle Elevation Service Area	45,265										
10	Water Delivery - System Development Credit for Future Principal per EDU for Ground Storage Tanks in Middle Elevation Service Area	\$0										

Table E-14: Calculation of Credit for Projected Principal Payments on Eligible Future Ground Storage Tanks in Middle Elevation Service Area

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$8,349	\$8,766	\$9,205	\$9,665	\$10,148	\$10,655	\$11,188	\$11,748	\$12,335	\$12,952	\$13,599
5	Debt Service Payment per EDU	\$0.010	\$0.011	\$0.011	\$0.011	\$0.012	\$0.012	\$0.013	\$0.013	\$0.014	\$0.014	\$0.015
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible Ground Storage Tanks Projects to be Recovered from New Connections	\$464	\$481	\$499	\$517	\$536	\$555	\$576	\$597	\$619	\$641	\$665
8	Water Delivery - System Development Credit Amount for Ground Storage Tanks in Middle Elevation Service Area											
9	Study Period Incremental EDUs in Middle Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Ground Storage Tanks in Middle Elevation Service Area											

Table E-14: Calculation of Credit for Projected Principal Payments on Eligible Future Ground Storage Tanks in Middle Elevation Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$14,279	\$14,993	\$15,743	\$16,530	\$17,357	\$18,224	\$19,136	\$20,092	\$18,495	\$16,818	\$15,056
5	Debt Service Payment per EDU	\$0.015	\$0.016	\$0.016	\$0.017	\$0.018	\$0.018	\$0.019	\$0.020	\$0.018	\$0.016	\$0.014
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible Ground Storage Tanks Projects to be Recovered from New Connections	\$689	\$714	\$740	\$767	\$796	\$825	\$855	\$886	\$805	\$723	\$639
8	Water Delivery - System Development Credit Amount for Ground Storage Tanks in Middle Elevation Service Area											
9	Study Period Incremental EDUs in Middle Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Ground Storage Tanks in Middle Elevation Service Area											

Table E-14: Calculation of Credit for Projected Principal Payments on Eligible Future Ground Storage Tanks in Middle Elevation Service Area

Line No.	Description	34	35	36	37	38	39
		2047	2048	2049	2050	2051	2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$13,207	\$11,266	\$9,227	\$7,086	\$4,838	\$2,478
5	Debt Service Payment per EDU	\$0.012	\$0.010	\$0.008	\$0.006	\$0.004	\$0.002
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	45,265	45,265	45,265	45,265	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible Ground Storage Tanks Projects to be Recovered from New Connections	\$553	\$466	\$377	\$286	\$192	\$97
8	Water Delivery - System Development Credit Amount for Ground Storage Tanks in Middle Elevation Service Area						
9	Study Period Incremental EDUs in Middle Elevation Service Area						
10	Water Delivery - System Development Credit for Future Principal per EDU for Ground Storage Tanks in Middle Elevation Service Area						

Table E-15: Calculation of Credit for Projected Principal Payments on Eligible Future Ground Storage Tanks in Low Elevation Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$376	\$771	\$1,186	\$1,622	\$2,079	\$2,559	\$3,064	\$3,593	\$4,149	\$4,733	\$4,970
5	Debt Service Payment per EDU	\$0.001	\$0.001	\$0.002	\$0.002	\$0.003	\$0.003	\$0.004	\$0.005	\$0.005	\$0.006	\$0.006
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	4,014	8,063	12,148	16,268	20,426	24,620	28,851	33,119	37,425	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible Ground Storage Tanks Projects to be Recovered from New Connections	\$2	\$9	\$20	\$36	\$57	\$84	\$116	\$154	\$198	\$249	\$258
8	Water Delivery - System Development Credit Amount for Ground Storage Tanks in Low Elevation Service Area	\$10,733										
9	Study Period Incremental EDUs in Low Elevation Service Area	41,769										
10	Water Delivery - System Development Credit for Future Principal per EDU for Ground Storage Tanks in Low Elevation Service Area	\$0										

Table E-15: Calculation of Credit for Projected Principal Payments on Eligible Future Ground Storage Tanks in Middle Elevation Service Area

Line No.	Description	12 2025	13 2026	14 2027	15 2028	16 2029	17 2030	18 2031	19 2032	20 2033	21 2034	22 2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$5,218	\$5,479	\$5,753	\$6,040	\$6,343	\$6,660	\$6,993	\$7,342	\$7,709	\$8,095	\$8,500
5	Debt Service Payment per EDU	\$0.006	\$0.007	\$0.007	\$0.007	\$0.007	\$0.008	\$0.008	\$0.008	\$0.009	\$0.009	\$0.009
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible Ground Storage Tanks Projects to be Recovered from New Connections	\$268	\$277	\$288	\$298	\$309	\$320	\$332	\$344	\$357	\$370	\$383
8	Water Delivery - System Development Credit Amount for Ground Storage Tanks in Low Elevation Service Area											
9	Study Period Incremental EDUs in Low Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Ground Storage Tanks in Low Elevation Service Area											

Table E-15: Calculation of Credit for Projected Principal Payments on Eligible Future Ground
 Storage Tanks in Middle Elevation Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$8,925	\$9,371	\$9,839	\$10,331	\$10,848	\$11,390	\$11,960	\$12,558	\$11,559	\$10,511	\$9,410
5	Debt Service Payment per EDU	\$0.010	\$0.010	\$0.010	\$0.011	\$0.011	\$0.011	\$0.012	\$0.012	\$0.011	\$0.010	\$0.009
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible Ground Storage Tanks Projects to be Recovered from New Connections	\$397	\$412	\$427	\$443	\$459	\$476	\$493	\$511	\$464	\$417	\$368
8	Water Delivery - System Development Credit Amount for Ground Storage Tanks in Low Elevation Service Area											
9	Study Period Incremental EDUs in Low Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Ground Storage Tanks in Low Elevation Service Area											

Table E-15: Calculation of Credit for Projected Principal Payments on Eligible Future Ground Storage Tanks in Middle Elevation Service Area

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$8,255	\$7,041	\$5,767	\$4,429	\$3,024	\$1,549
5	Debt Service Payment per EDU	\$0.008	\$0.006	\$0.005	\$0.004	\$0.003	\$0.001
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	41,769	41,769	41,769	41,769	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible Ground Storage Tanks Projects to be Recovered from New Connections	\$319	\$269	\$217	\$165	\$111	\$56
8	Water Delivery - System Development Credit Amount for Ground Storage Tanks in Low Elevation Service Area						
9	Study Period Incremental EDUs in Low Elevation Service Area						
10	Water Delivery - System Development Credit for Future Principal per EDU for Ground Storage Tanks in Low Elevation Service Area						

Table E-16: Calculation of Credit for Projected Principal Payments on Eligible Future Ground
Storage Tanks in All Service Areas

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$903	\$1,851	\$2,847	\$3,892	\$4,990	\$6,143	\$7,353	\$8,624	\$9,958	\$11,359	\$11,927
5	Debt Service Payment per EDU	\$0.001	\$0.003	\$0.004	\$0.005	\$0.007	\$0.008	\$0.010	\$0.011	\$0.013	\$0.014	\$0.015
6	Water Delivery Cumulative Growth in Service Unit Equivalents - All	9,036	18,190	27,462	36,854	46,368	56,005	65,767	75,655	85,671	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Ground Storage Tanks Projects to be Recovered from New Connections	\$12	\$47	\$108	\$195	\$311	\$456	\$633	\$844	\$1,089	\$1,372	\$1,422
8	Water Delivery - System Development Credit Amount for Ground Storage Tanks in All Service Areas	\$59,068										
9	Study Period Incremental EDUs in All Service Areas	95,817										
10	Water Delivery - System Development Credit for Future Principal per EDU for Ground Storage Tanks in All Service Areas	\$1										

Table E-16: Calculation of Credit for Projected Principal Payments on Eligible Future Ground Storage Tanks in Middle Elevation Service Area

Line No.	Description	12 2025	13 2026	14 2027	15 2028	16 2029	17 2030	18 2031	19 2032	20 2033	21 2034	22 2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$12,523	\$13,149	\$13,807	\$14,497	\$15,222	\$15,983	\$16,782	\$17,621	\$18,502	\$19,428	\$20,399
5	Debt Service Payment per EDU	\$0.015	\$0.016	\$0.017	\$0.017	\$0.018	\$0.018	\$0.019	\$0.020	\$0.021	\$0.021	\$0.022
6	Water Delivery Cumulative Growth in Service Unit Equivalents - All	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Ground Storage Tanks Projects to be Recovered from New Connections	\$1,474	\$1,528	\$1,584	\$1,641	\$1,701	\$1,764	\$1,828	\$1,895	\$1,964	\$2,036	\$2,111
8	Water Delivery - System Development Credit Amount for Ground Storage Tanks in All Service Areas											
9	Study Period Incremental EDUs in All Service Areas											
10	Water Delivery - System Development Credit for Future Principal per EDU for Ground Storage Tanks in All Service Areas											

Table E-16: Calculation of Credit for Projected Principal Payments on Eligible Future Ground Storage Tanks in Middle Elevation Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$21,419	\$22,490	\$23,614	\$24,795	\$26,035	\$27,337	\$28,703	\$30,139	\$27,742	\$25,226	\$22,585
5	Debt Service Payment per EDU	\$0.023	\$0.024	\$0.025	\$0.025	\$0.026	\$0.027	\$0.028	\$0.029	\$0.027	\$0.024	\$0.021
6	Water Delivery Cumulative Growth in Service Unit Equivalents - All	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Ground Storage Tanks Projects to be Recovered from New Connections	\$2,188	\$2,268	\$2,351	\$2,437	\$2,526	\$2,618	\$2,714	\$2,813	\$2,557	\$2,295	\$2,028
8	Water Delivery - System Development Credit Amount for Ground Storage Tanks in All Service Areas											
9	Study Period Incremental EDUs in All Service Areas											
10	Water Delivery - System Development Credit for Future Principal per EDU for Ground Storage Tanks in All Service Areas											

Table E-16: Calculation of Credit for Projected Principal Payments on Eligible Future Ground Storage Tanks in Middle Elevation Service Area

Line No.	Description	34	35	36	37	38	39
		2047	2048	2049	2050	2051	2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$19,811	\$16,898	\$13,840	\$10,629	\$7,257	\$3,717
5	Debt Service Payment per EDU	\$0.018	\$0.015	\$0.012	\$0.009	\$0.006	\$0.003
6	Water Delivery Cumulative Growth in Service Unit Equivalents - All	95,817	95,817	95,817	95,817	95,817	95,817
7	Water Delivery Debt Service for Fee-Eligible Ground Storage Tanks Projects to be Recovered from New Connections	\$1,757	\$1,479	\$1,196	\$907	\$611	\$309
8	Water Delivery - System Development Credit Amount for Ground Storage Tanks in All Service Areas						
9	Study Period Incremental EDUs in All Service Areas						
10	Water Delivery - System Development Credit for Future Principal per EDU for Ground Storage Tanks in All Service Areas						

Table E-17: Calculation of Credit for Projected Principal Payments on Eligible Future Transmission
 Mains in High Elevation Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$903	\$1,851	\$2,847	\$3,892	\$4,990	\$6,143	\$7,353	\$8,624	\$9,958	\$11,359	\$11,927
5	Debt Service Payment per EDU	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High Elevation	734	1,496	2,289	3,113	3,969	4,859	5,784	6,745	7,744	8,783	8,783
7	Water Delivery Debt Service for Fee-Eligible Transmission Mains Projects to be Recovered from New Connections	\$1	\$4	\$9	\$16	\$27	\$40	\$56	\$75	\$98	\$126	\$130
8	Water Delivery - System Development Credit Amount for Transmission Mains in High Elevation Service Area	\$5,402										
9	Study Period Incremental EDUs in High Elevation Service Area	8,783										
10	Water Delivery - System Development Credit for Future Principal per EDU for Transmission Mains in High Elevation Service Area	\$1										

Table E-17: Calculation of Credit for Projected Principal Payments on Eligible Future Transmission
 Mains in High Elevation Service Area

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$12,523	\$13,149	\$13,807	\$14,497	\$15,222	\$15,983	\$16,782	\$17,621	\$18,502	\$19,428	\$20,399
5	Debt Service Payment per EDU	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High Elevation	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783
7	Water Delivery Debt Service for Fee-Eligible Transmission Mains Projects to be Recovered from New Connections	\$135	\$140	\$145	\$150	\$156	\$162	\$168	\$174	\$180	\$187	\$193
8	Water Delivery - System Development Credit Amount for Transmission Mains in High Elevation Service Area											
9	Study Period Incremental EDUs in High Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Transmission Mains in High Elevation Service Area											

Table E-17: Calculation of Credit for Projected Principal Payments on Eligible Future Transmission
 Mains in High Elevation Service Area

Line No.	Description	23 2036	24 2037	25 2038	26 2039	27 2040	28 2041	29 2042	30 2043	31 2044	32 2045	33 2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$21,419	\$22,490	\$23,614	\$24,795	\$26,035	\$27,337	\$28,703	\$30,139	\$27,742	\$25,226	\$22,585
5	Debt Service Payment per EDU	\$0.02	\$0.02	\$0.02	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.02	\$0.02
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High Elevation	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783	8,783
7	Water Delivery Debt Service for Fee-Eligible Transmission Mains Projects to be Recovered from New Connections	\$201	\$208	\$215	\$223	\$232	\$240	\$249	\$258	\$234	\$210	\$186
8	Water Delivery - System Development Credit Amount for Transmission Mains in High Elevation Service Area											
9	Study Period Incremental EDUs in High Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Transmission Mains in High Elevation Service Area											

Table E-17: Calculation of Credit for Projected Principal Payments on Eligible Future Transmission Mains in High Elevation Service Area

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$19,811	\$16,898	\$13,840	\$10,629	\$7,257	\$3,717
5	Debt Service Payment per EDU	\$0.02	\$0.02	\$0.01	\$0.01	\$0.01	\$0.00
6	Water Delivery Cumulative Growth in Service Unit Equivalents - High Elevation	8,783	8,783	8,783	8,783	8,783	8,783
7	Water Delivery Debt Service for Fee-Eligible Transmission Mains Projects to be Recovered from New Connections	\$161	\$136	\$110	\$83	\$56	\$28
8	Water Delivery - System Development Credit Amount for Transmission Mains in High Elevation Service Area						
9	Study Period Incremental EDUs in High Elevation Service Area						
10	Water Delivery - System Development Credit for Future Principal per EDU for Transmission Mains in High Elevation Service Area						

Table E-18: Calculation of Credit for Projected Principal Payments on Eligible Future Transmission
 Mains in Middle Elevation Service Area

Line No.	Description	1 2014	2 2015	3 2016	4 2017	5 2018	6 2019	7 2020	8 2021	9 2022	10 2023	11 2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$9,558	\$19,593	\$30,131	\$41,195	\$52,812	\$65,010	\$77,819	\$91,267	\$105,388	\$120,215	\$126,226
5	Debt Service Payment per EDU	\$0.01	\$0.03	\$0.04	\$0.06	\$0.07	\$0.09	\$0.10	\$0.12	\$0.13	\$0.15	\$0.16
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	4,161	8,400	12,717	17,115	21,594	26,156	30,802	35,535	40,355	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible Transmission Mains Projects to be Recovered from New Connections	\$56	\$230	\$528	\$960	\$1,533	\$2,256	\$3,140	\$4,194	\$5,429	\$6,857	\$7,108
8	Water Delivery - System Development Credit Amount for Transmission Mains in Middle Elevation Service Area	\$295,174										
9	Study Period Incremental EDUs in Middle Elevation Service Area	45,265										
10	Water Delivery - System Development Credit for Future Principal per EDU for Transmission Mains in Middle Elevation Service Area	\$7										

Table E-18: Calculation of Credit for Projected Principal Payments on Eligible Future Transmission
 Mains in Middle Elevation Service Area

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$132,537	\$139,164	\$146,122	\$153,428	\$161,100	\$169,155	\$177,613	\$186,493	\$195,818	\$205,609	\$215,889
5	Debt Service Payment per EDU	\$0.16	\$0.17	\$0.17	\$0.18	\$0.19	\$0.19	\$0.20	\$0.21	\$0.22	\$0.22	\$0.23
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible Transmission Mains Projects to be Recovered from New Connections	\$7,368	\$7,638	\$7,917	\$8,207	\$8,507	\$8,818	\$9,140	\$9,475	\$9,821	\$10,180	\$10,553
8	Water Delivery - System Development Credit Amount for Transmission Mains in Middle Elevation Service Area											
9	Study Period Incremental EDUs in Middle Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Transmission Mains in Middle Elevation Service Area											

Table E-18: Calculation of Credit for Projected Principal Payments on Eligible Future Transmission
 Mains in Middle Elevation Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$226,684	\$238,018	\$249,919	\$262,415	\$275,536	\$289,312	\$303,778	\$318,967	\$293,607	\$266,980	\$239,022
5	Debt Service Payment per EDU	\$0.24	\$0.25	\$0.26	\$0.27	\$0.28	\$0.29	\$0.30	\$0.31	\$0.28	\$0.25	\$0.22
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible Transmission Mains Projects to be Recovered from New Connections	\$10,939	\$11,339	\$11,754	\$12,183	\$12,629	\$13,091	\$13,570	\$14,066	\$12,782	\$11,474	\$10,141
8	Water Delivery - System Development Credit Amount for Transmission Mains in Middle Elevation Service Area											
9	Study Period Incremental EDUs in Middle Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Transmission Mains in Middle Elevation Service Area											

Table E-18: Calculation of Credit for Projected Principal Payments on Eligible Future Transmission Mains in Middle Elevation Service Area

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$209,665	\$178,841	\$146,475	\$112,491	\$76,808	\$39,341
5	Debt Service Payment per EDU	\$0.19	\$0.16	\$0.13	\$0.10	\$0.07	\$0.03
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Middle Elevation	45,265	45,265	45,265	45,265	45,265	45,265
7	Water Delivery Debt Service for Fee-Eligible Transmission Mains Projects to be Recovered from New Connections	\$8,782	\$7,395	\$5,979	\$4,533	\$3,056	\$1,545
8	Water Delivery - System Development Credit Amount for Transmission Mains in Middle Elevation Service Area						
9	Study Period Incremental EDUs in Middle Elevation Service Area						
10	Water Delivery - System Development Credit for Future Principal per EDU for Transmission Mains in Middle Elevation Service Area						

Table E-19: Calculation of Credit for Projected Principal Payments on Eligible Future Transmission
 Mains in Low Elevation Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	697,710	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528
2	Incremental EDUs	9,036	9,153	9,272	9,392	9,514	9,637	9,762	9,888	10,016	10,146	10,277
3	Total EDUs	706,747	715,900	725,172	734,564	744,078	753,715	763,477	773,365	783,381	793,528	803,805
4	Annual Debt Service Payment	\$2,559	\$5,245	\$8,066	\$11,029	\$14,139	\$17,404	\$20,833	\$24,434	\$28,214	\$32,184	\$33,793
5	Debt Service Payment per EDU	\$0.00	\$0.01	\$0.01	\$0.02	\$0.02	\$0.02	\$0.03	\$0.03	\$0.04	\$0.04	\$0.04
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	4,014	8,063	12,148	16,268	20,426	24,620	28,851	33,119	37,425	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible Transmission Mains Projects to be Recovered from New Connections	\$15	\$59	\$135	\$244	\$388	\$569	\$787	\$1,046	\$1,348	\$1,694	\$1,756
8	Water Delivery - System Development Credit Amount for Transmission Mains in Low Elevation Service Area	\$72,984										
9	Study Period Incremental EDUs in Low Elevation Service Area	41,769										
10	Water Delivery - System Development Credit for Future Principal per EDU for Transmission Mains in Low Elevation Service Area	\$2										

Table E-19: Calculation of Credit for Projected Principal Payments on Eligible Future Transmission
 Mains in Low Elevation Service Area

Line No.	Description	12 2025	13 2026	14 2027	15 2028	16 2029	17 2030	18 2031	19 2032	20 2033	21 2034	22 2035
1	Beginning of Year EDUs	803,805	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192
2	Incremental EDUs	10,411	10,545	10,682	10,820	10,960	11,102	11,246	11,392	11,539	11,689	11,840
3	Total EDUs	814,215	824,761	835,443	846,263	857,223	868,326	879,572	890,964	902,503	914,192	926,032
4	Annual Debt Service Payment	\$35,482	\$37,257	\$39,119	\$41,075	\$43,129	\$45,286	\$47,550	\$49,927	\$52,424	\$55,045	\$57,797
5	Debt Service Payment per EDU	\$0.04	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.06	\$0.06	\$0.06	\$0.06
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible Transmission Mains Projects to be Recovered from New Connections	\$1,820	\$1,887	\$1,956	\$2,027	\$2,102	\$2,178	\$2,258	\$2,341	\$2,426	\$2,515	\$2,607
8	Water Delivery - System Development Credit Amount for Transmission Mains in Low Elevation Service Area											
9	Study Period Incremental EDUs in Low Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Transmission Mains in Low Elevation Service Area											

Table E-19: Calculation of Credit for Projected Principal Payments on Eligible Future Transmission
 Mains in Low Elevation Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
1	Beginning of Year EDUs	926,032	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205
2	Incremental EDUs	11,994	12,149	12,306	12,466	12,627	12,791	12,956	13,124	13,294	13,466	13,641
3	Total EDUs	938,026	950,175	962,481	974,947	987,574	1,000,364	1,013,321	1,026,445	1,039,739	1,053,205	1,066,846
4	Annual Debt Service Payment	\$60,687	\$63,721	\$66,907	\$70,253	\$73,765	\$77,454	\$81,326	\$85,393	\$78,604	\$71,475	\$63,990
5	Debt Service Payment per EDU	\$0.06	\$0.07	\$0.07	\$0.07	\$0.07	\$0.08	\$0.08	\$0.08	\$0.08	\$0.07	\$0.06
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible Transmission Mains Projects to be Recovered from New Connections	\$2,702	\$2,801	\$2,904	\$3,010	\$3,120	\$3,234	\$3,352	\$3,475	\$3,158	\$2,835	\$2,505
8	Water Delivery - System Development Credit Amount for Transmission Mains in Low Elevation Service Area											
9	Study Period Incremental EDUs in Low Elevation Service Area											
10	Water Delivery - System Development Credit for Future Principal per EDU for Transmission Mains in Low Elevation Service Area											

Table E-19: Calculation of Credit for Projected Principal Payments on Eligible Future Transmission Mains in Low Elevation Service Area

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,066,846	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745
2	Incremental EDUs	13,817	13,996	14,178	14,361	14,547	14,736
3	Total EDUs	1,080,663	1,094,659	1,108,837	1,123,198	1,137,745	1,152,481
4	Annual Debt Service Payment	\$56,131	\$47,879	\$39,214	\$30,116	\$20,563	\$10,532
5	Debt Service Payment per EDU	\$0.05	\$0.04	\$0.04	\$0.03	\$0.02	\$0.01
6	Water Delivery Cumulative Growth in Service Unit Equivalents - Low Elevation	41,769	41,769	41,769	41,769	41,769	41,769
7	Water Delivery Debt Service for Fee-Eligible Transmission Mains Projects to be Recovered from New Connections	\$2,170	\$1,827	\$1,477	\$1,120	\$755	\$382
8	Water Delivery - System Development Credit Amount for Transmission Mains in Low Elevation Service Area						
9	Study Period Incremental EDUs in Low Elevation Service Area						
10	Water Delivery - System Development Credit for Future Principal per EDU for Transmission Mains in Low Elevation Service Area						

Table E-20: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater Treatment Facilities in Medio Creek Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1	Beginning of Year EDUs	655,623	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212
2	Incremental EDUs	8,984	9,107	9,232	9,359	9,487	9,617	9,749	9,882	10,018	10,155	10,294
3	Total EDUs	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212	761,506
4	Annual Debt Service Payment	\$3,311	\$6,788	\$10,439	\$14,272	\$18,297	\$22,523	\$26,961	\$31,620	\$36,512	\$41,649	\$43,732
5	Debt Service Payment per EDU	\$0.00	\$0.01	\$0.02	\$0.02	\$0.03	\$0.03	\$0.04	\$0.04	\$0.05	\$0.06	\$0.06
6	Wastewater Cumulative Growth in Service Unit Equivalents - Medio Creek	804	1,625	2,463	3,318	4,191	5,083	5,993	6,922	7,870	8,838	8,838
7	Wastewater Debt Service for Fee-Eligible Treatment Projects to be Recovered from New Connections	\$4	\$16	\$38	\$68	\$109	\$161	\$224	\$299	\$388	\$490	\$508
8	Wastewater Treatment Credit Amount for Medio Creek Service Area	\$20,883										
9	Study Period Incremental EDUs in Medio Creek Service Area	8,838										
10	Wastewater Treatment Credit for Future Principal per EDU for Medio Creek Service Area	\$2										

Table E-20: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater Treatment Facilities in Leon Creek / Dos Rios Service Area

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
1	Beginning of Year EDUs	761,506	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533
2	Incremental EDUs	10,435	10,578	10,723	10,870	11,019	11,170	11,323	11,478	11,635	11,795	11,957
3	Total EDUs	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533	884,489
4	Annual Debt Service Payment	\$45,918	\$48,214	\$50,625	\$53,156	\$55,814	\$58,605	\$61,535	\$64,612	\$67,842	\$71,235	\$74,796
5	Debt Service Payment per EDU	\$0.06	\$0.06	\$0.06	\$0.07	\$0.07	\$0.07	\$0.07	\$0.08	\$0.08	\$0.08	\$0.08
6	Wastewater Cumulative Growth in Service Unit Equivalents - Medio Creek	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838
7	Wastewater Debt Service for Fee-Eligible Treatment Projects to be Recovered from New Connections	\$526	\$545	\$564	\$584	\$605	\$627	\$649	\$673	\$697	\$722	\$747
8	Wastewater Treatment Credit Amount for Medio Creek Service Area											
9	Study Period Incremental EDUs in Medio Creek Service Area											
10	Wastewater Treatment Credit for Future Principal per EDU for Medio Creek Service Area											

Table E-20: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater Treatment Facilities in Leon Creek / Dos Rios Service Area

Line No.	Description	23 2036	24 2037	25 2038	26 2039	27 2040	28 2041	29 2042	30 2043	31 2044	32 2045	33 2046
1	Beginning of Year EDUs	884,489	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447
2	Incremental EDUs	12,120	12,286	12,455	12,625	12,798	12,974	13,152	13,332	13,515	13,700	13,887
3	Total EDUs	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447	1,027,334
4	Annual Debt Service Payment	\$78,536	\$82,463	\$86,586	\$90,915	\$95,461	\$100,234	\$105,246	\$110,508	\$101,722	\$92,497	\$82,811
5	Debt Service Payment per EDU	\$0.09	\$0.09	\$0.09	\$0.10	\$0.10	\$0.10	\$0.11	\$0.11	\$0.10	\$0.09	\$0.08
6	Wastewater Cumulative Growth in Service Unit Equivalents - Medio Creek	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838
7	Wastewater Debt Service for Fee-Eligible Treatment Projects to be Recovered from New Connections	\$774	\$802	\$831	\$860	\$891	\$923	\$956	\$990	\$899	\$807	\$712
8	Wastewater Treatment Credit Amount for Medio Creek Service Area											
9	Study Period Incremental EDUs in Medio Creek Service Area											
10	Wastewater Treatment Credit for Future Principal per EDU for Medio Creek Service Area											

Table E-20: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater Treatment Facilities in Leon Creek / Dos Rios Service Area

Line No.	Description	34 2047	35 2048	36 2049	37 2050	38 2051	39 2052
1	Beginning of Year EDUs	1,027,334	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679
2	Incremental EDUs	14,078	14,271	14,466	14,665	14,865	15,069
3	Total EDUs	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679	1,114,748
4	Annual Debt Service Payment	\$72,640	\$61,961	\$50,747	\$38,973	\$26,611	\$13,630
5	Debt Service Payment per EDU	\$0.07	\$0.06	\$0.05	\$0.04	\$0.02	\$0.01
6	Wastewater Cumulative Growth in Service Unit Equivalents - Medio Creek	8,838	8,838	8,838	8,838	8,838	8,838
7	Wastewater Debt Service for Fee-Eligible Treatment Projects to be Recovered from New Connections	\$616	\$519	\$419	\$318	\$214	\$108
8	Wastewater Treatment Credit Amount for Medio Creek Service Area						
9	Study Period Incremental EDUs in Medio Creek Service Area						
10	Wastewater Treatment Credit for Future Principal per EDU for Medio Creek Service Area						

Table E-21: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater Treatment Facilities in Leon Creek / Dos Rios Service Area

Line No.	Description	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020	11 2021
1	Beginning of Year EDUs	655,623	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212
2	Incremental EDUs	8,984	9,107	9,232	9,359	9,487	9,617	9,749	9,882	10,018	10,155	10,294
3	Total EDUs	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212	761,506
4	Annual Debt Service Payment	\$26,491	\$54,306	\$83,511	\$114,177	\$146,377	\$180,186	\$215,686	\$252,961	\$292,099	\$333,195	\$349,855
5	Debt Service Payment per EDU	\$0.04	\$0.08	\$0.12	\$0.16	\$0.21	\$0.25	\$0.30	\$0.35	\$0.39	\$0.44	\$0.46
6	Wastewater Cumulative Growth in Service Unit Equivalents - Leon Creek / Dos Rios	8,171	16,449	24,838	33,337	41,949	50,676	59,517	68,476	77,553	86,751	86,751
7	Wastewater Debt Service for Fee-Eligible Treatment Projects to be Recovered from New Connections	\$326	\$1,326	\$3,037	\$5,498	\$8,750	\$12,835	\$17,801	\$23,695	\$30,569	\$38,478	\$39,856
8	Wastewater Treatment Credit Amount for Leon Creek / Dos Rios Service Area	\$1,640,960										
9	Study Period Incremental EDUs in Leon Creek / Dos Rios Service Area	86,751										
10	Wastewater Treatment Credit for Future Principal per EDU for Leon Creek / Dos Rios Service Area	\$19										

Table E-21: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater Treatment Facilities in Leon Creek / Dos Rios Service Area

Line No.	Description	12 2022	13 2023	14 2024	15 2025	16 2026	17 2027	18 2028	19 2029	20 2030	21 2031	22 2032
1	Beginning of Year EDUs	761,506	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533
2	Incremental EDUs	10,435	10,578	10,723	10,870	11,019	11,170	11,323	11,478	11,635	11,795	11,957
3	Total EDUs	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533	884,489
4	Annual Debt Service Payment	\$367,347	\$385,715	\$405,001	\$425,251	\$446,513	\$468,839	\$492,281	\$516,895	\$542,740	\$569,876	\$598,370
5	Debt Service Payment per EDU	\$0.48	\$0.49	\$0.51	\$0.53	\$0.55	\$0.57	\$0.59	\$0.61	\$0.63	\$0.65	\$0.68
6	Wastewater Cumulative Growth in Service Unit Equivalents - Leon Creek / Dos Rios	86,751	86,751	86,751	86,751	86,751	86,751	86,751	86,751	86,751	86,751	86,751
7	Wastewater Debt Service for Fee-Eligible Treatment Projects to be Recovered from New Connections	\$41,283	\$42,761	\$44,292	\$45,878	\$47,521	\$49,222	\$50,984	\$52,810	\$54,701	\$56,660	\$58,688
8	Wastewater Treatment Credit Amount for Leon Creek / Dos Rios Service Area											
9	Study Period Incremental EDUs in Leon Creek / Dos Rios Service Area											
10	Wastewater Treatment Credit for Future Principal per EDU for Leon Creek / Dos Rios Service Area											

Table E-21: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater Treatment Facilities in Leon Creek / Dos Rios Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
1	Beginning of Year EDUs	884,489	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447
2	Incremental EDUs	12,120	12,286	12,455	12,625	12,798	12,974	13,152	13,332	13,515	13,700	13,887
3	Total EDUs	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447	1,027,334
4	Annual Debt Service Payment	\$628,289	\$659,703	\$692,688	\$727,323	\$763,689	\$801,873	\$841,967	\$884,065	\$813,778	\$739,977	\$662,485
5	Debt Service Payment per EDU	\$0.70	\$0.73	\$0.75	\$0.78	\$0.81	\$0.84	\$0.87	\$0.90	\$0.81	\$0.73	\$0.64
6	Wastewater Cumulative Growth in Service Unit Equivalents - Leon Creek / Dos Rios	86,751	86,751	86,751	86,751	86,751	86,751	86,751	86,751	86,751	86,751	86,751
7	Wastewater Debt Service for Fee-Eligible Treatment Projects to be Recovered from New Connections	\$60,790	\$62,966	\$65,221	\$67,556	\$69,975	\$72,481	\$75,076	\$77,764	\$70,614	\$63,342	\$55,942
8	Wastewater Treatment Credit Amount for Leon Creek / Dos Rios Service Area											
9	Study Period Incremental EDUs in Leon Creek / Dos Rios Service Area											
10	Wastewater Treatment Credit for Future Principal per EDU for Leon Creek / Dos Rios Service Area											

Table E-21: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater Treatment Facilities in Leon Creek / Dos Rios Service Area

Line No.	Description	34 2044	35 2045	36 2046	37 2047	38 2048	39 2049
1	Beginning of Year EDUs	1,027,334	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679
2	Incremental EDUs	14,078	14,271	14,466	14,665	14,865	15,069
3	Total EDUs	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679	1,114,748
4	Annual Debt Service Payment	\$581,119	\$495,684	\$405,978	\$311,786	\$212,885	\$109,039
5	Debt Service Payment per EDU	\$0.56	\$0.47	\$0.38	\$0.29	\$0.19	\$0.10
6	Wastewater Cumulative Growth in Service Unit Equivalents - Leon Creek / Dos Rios	86,751	86,751	86,751	86,751	86,751	86,751
7	Wastewater Debt Service for Fee-Eligible Treatment Projects to be Recovered from New Connections	\$48,408	\$40,733	\$32,910	\$24,933	\$16,794	\$8,486
8	Wastewater Treatment Credit Amount for Leon Creek / Dos Rios Service Area						
9	Study Period Incremental EDUs in Leon Creek / Dos Rios Service Area						
10	Wastewater Treatment Credit for Future Principal per EDU for Leon Creek / Dos Rios Service Area						

Table E-22: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Medio Creek Service Area

Line No.	Description	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020	11 2021
1	Beginning of Year EDUs	655,623	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212
2	Incremental EDUs	8,984	9,107	9,232	9,359	9,487	9,617	9,749	9,882	10,018	10,155	10,294
3	Total EDUs	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212	761,506
4	Annual Debt Service Payment	\$5,343	\$10,954	\$16,845	\$23,030	\$29,525	\$36,344	\$43,505	\$51,023	\$58,918	\$67,207	\$70,567
5	Debt Service Payment per EDU	\$0.01	\$0.02	\$0.02	\$0.03	\$0.04	\$0.05	\$0.06	\$0.07	\$0.08	\$0.09	\$0.09
6	Wastewater Cumulative Growth in Service Unit Equivalents - Medio Creek	804	1,625	2,463	3,318	4,191	5,083	5,993	6,922	7,870	8,838	8,838
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$6	\$26	\$61	\$110	\$176	\$260	\$362	\$483	\$626	\$791	\$819
8	Wastewater Collection Credit Amount for Medio Creek Service Area	\$33,697										
9	Study Period Incremental EDUs in Medio Creek Service Area	8,838										
10	Wastewater Collection Credit for Future Principal per EDU for Medio Creek Service Area	\$4										

Table E-22: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Medio Creek Service Area

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
1	Beginning of Year EDUs	761,506	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533
2	Incremental EDUs	10,435	10,578	10,723	10,870	11,019	11,170	11,323	11,478	11,635	11,795	11,957
3	Total EDUs	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533	884,489
4	Annual Debt Service Payment	\$74,096	\$77,800	\$81,690	\$85,775	\$90,064	\$94,567	\$99,295	\$104,260	\$109,473	\$114,947	\$120,694
5	Debt Service Payment per EDU	\$0.10	\$0.10	\$0.10	\$0.11	\$0.11	\$0.11	\$0.12	\$0.12	\$0.13	\$0.13	\$0.14
6	Wastewater Cumulative Growth in Service Unit Equivalents - Medio Creek	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$848	\$879	\$910	\$943	\$977	\$1,011	\$1,048	\$1,085	\$1,124	\$1,164	\$1,206
8	Wastewater Collection Credit Amount for Medio Creek Service Area											
9	Study Period Incremental EDUs in Medio Creek Service Area											
10	Wastewater Collection Credit for Future Principal per EDU for Medio Creek Service Area											

Table E-22: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Medio Creek Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
1	Beginning of Year EDUs	884,489	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447
2	Incremental EDUs	12,120	12,286	12,455	12,625	12,798	12,974	13,152	13,332	13,515	13,700	13,887
3	Total EDUs	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447	1,027,334
4	Annual Debt Service Payment	\$126,729	\$133,065	\$139,718	\$146,704	\$154,040	\$161,742	\$169,829	\$178,320	\$164,143	\$149,257	\$133,626
5	Debt Service Payment per EDU	\$0.14	\$0.15	\$0.15	\$0.16	\$0.16	\$0.17	\$0.17	\$0.18	\$0.16	\$0.15	\$0.13
6	Wastewater Cumulative Growth in Service Unit Equivalents - Medio Creek	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838	8,838
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$1,249	\$1,294	\$1,340	\$1,388	\$1,438	\$1,489	\$1,543	\$1,598	\$1,451	\$1,302	\$1,150
8	Wastewater Collection Credit Amount for Medio Creek Service Area											
9	Study Period Incremental EDUs in Medio Creek Service Area											
10	Wastewater Collection Credit for Future Principal per EDU for Medio Creek Service Area											

Table E-22: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Medio Creek Service Area

Line No.	Description	34 2044	35 2045	36 2046	37 2047	38 2048	39 2049
1	Beginning of Year EDUs	1,027,334	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679
2	Incremental EDUs	14,078	14,271	14,466	14,665	14,865	15,069
3	Total EDUs	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679	1,114,748
4	Annual Debt Service Payment	\$117,214	\$99,982	\$81,888	\$62,889	\$42,940	\$21,994
5	Debt Service Payment per EDU	\$0.11	\$0.09	\$0.08	\$0.06	\$0.04	\$0.02
6	Wastewater Cumulative Growth in Service Unit Equivalents - Medio Creek	8,838	8,838	8,838	8,838	8,838	8,838
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$995	\$837	\$676	\$512	\$345	\$174
8	Wastewater Collection Credit Amount for Medio Creek Service Area						
9	Study Period Incremental EDUs in Medio Creek Service Area						
10	Wastewater Collection Credit for Future Principal per EDU for Medio Creek Service Area						

Table E-23: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Upper Medina Service Area

Line No.	Description	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020	11 2021
1	Beginning of Year EDUs	655,623	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212
2	Incremental EDUs	8,984	9,107	9,232	9,359	9,487	9,617	9,749	9,882	10,018	10,155	10,294
3	Total EDUs	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212	761,506
4	Annual Debt Service Payment	\$8,956	\$18,359	\$28,233	\$38,600	\$49,485	\$60,915	\$72,917	\$85,518	\$98,750	\$112,643	\$118,275
5	Debt Service Payment per EDU	\$0.01	\$0.03	\$0.04	\$0.06	\$0.07	\$0.09	\$0.10	\$0.12	\$0.13	\$0.15	\$0.16
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper Medina	1,340	2,778	4,319	5,973	7,747	9,649	11,690	13,878	16,226	18,744	18,744
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$18	\$76	\$179	\$333	\$546	\$826	\$1,182	\$1,624	\$2,162	\$2,811	\$2,911
8	Wastewater Collection Credit Amount for Upper Medina Service Area	\$119,225										
9	Study Period Incremental EDUs in Upper Medina Service Area	18,744										
10	Wastewater Collection Credit for Future Principal per EDU for Upper Medina Service Area	\$6										

Table E-23: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Upper Medina Service Area

Line No.	Description	12	13	14	15	16	17	18	19	20	21	22
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
1	Beginning of Year EDUs	761,506	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533
2	Incremental EDUs	10,435	10,578	10,723	10,870	11,019	11,170	11,323	11,478	11,635	11,795	11,957
3	Total EDUs	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533	884,489
4	Annual Debt Service Payment	\$124,188	\$130,398	\$136,918	\$143,764	\$150,952	\$158,499	\$166,424	\$174,746	\$183,483	\$192,657	\$202,290
5	Debt Service Payment per EDU	\$0.16	\$0.17	\$0.17	\$0.18	\$0.19	\$0.19	\$0.20	\$0.21	\$0.21	\$0.22	\$0.23
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper Medina	18,744	18,744	18,744	18,744	18,744	18,744	18,744	18,744	18,744	18,744	18,744
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$3,016	\$3,123	\$3,235	\$3,351	\$3,471	\$3,595	\$3,724	\$3,858	\$3,996	\$4,139	\$4,287
8	Wastewater Collection Credit Amount for Upper Medina Service Area											
9	Study Period Incremental EDUs in Upper Medina Service Area											
10	Wastewater Collection Credit for Future Principal per EDU for Upper Medina Service Area											

Table E-23: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Upper Medina Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
1	Beginning of Year EDUs	884,489	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447
2	Incremental EDUs	12,120	12,286	12,455	12,625	12,798	12,974	13,152	13,332	13,515	13,700	13,887
3	Total EDUs	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447	1,027,334
4	Annual Debt Service Payment	\$212,404	\$223,025	\$234,176	\$245,885	\$258,179	\$271,088	\$284,642	\$298,874	\$275,113	\$250,163	\$223,965
5	Debt Service Payment per EDU	\$0.24	\$0.25	\$0.25	\$0.26	\$0.27	\$0.28	\$0.29	\$0.30	\$0.28	\$0.25	\$0.22
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper Medina	18,744	18,744	18,744	18,744	18,744	18,744	18,744	18,744	18,744	18,744	18,744
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$4,440	\$4,599	\$4,764	\$4,935	\$5,111	\$5,294	\$5,484	\$5,680	\$5,158	\$4,627	\$4,086
8	Wastewater Collection Credit Amount for Upper Medina Service Area											
9	Study Period Incremental EDUs in Upper Medina Service Area											
10	Wastewater Collection Credit for Future Principal per EDU for Upper Medina Service Area											

Table E-23: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Upper Medina Service Area

Line No.	Description	34 2044	35 2045	36 2046	37 2047	38 2048	39 2049
1	Beginning of Year EDUs	1,027,334	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679
2	Incremental EDUs	14,078	14,271	14,466	14,665	14,865	15,069
3	Total EDUs	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679	1,114,748
4	Annual Debt Service Payment	\$196,458	\$167,575	\$137,248	\$105,405	\$71,970	\$36,862
5	Debt Service Payment per EDU	\$0.19	\$0.16	\$0.13	\$0.10	\$0.07	\$0.03
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper Medina	18,744	18,744	18,744	18,744	18,744	18,744
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$3,536	\$2,975	\$2,404	\$1,821	\$1,227	\$620
8	Wastewater Collection Credit Amount for Upper Medina Service Area						
9	Study Period Incremental EDUs in Upper Medina Service Area						
10	Wastewater Collection Credit for Future Principal per EDU for Upper Medina Service Area						

Table E-24: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Lower Medina Service Area

Line No.	Description	1 2011	2 2012	3 2013	4 2014	5 2015	6 2016	7 2017	8 2018	9 2019	10 2020	11 2021
1	Beginning of Year EDUs	655,623	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212
2	Incremental EDUs	8,984	9,107	9,232	9,359	9,487	9,617	9,749	9,882	10,018	10,155	10,294
3	Total EDUs	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212	761,506
4	Annual Debt Service Payment	\$2,860	\$5,863	\$9,015	\$12,326	\$15,802	\$19,452	\$23,284	\$27,308	\$31,533	\$35,970	\$37,768
5	Debt Service Payment per EDU	\$0.00	\$0.01	\$0.01	\$0.02	\$0.02	\$0.03	\$0.03	\$0.04	\$0.04	\$0.05	\$0.05
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper/Lower Medina	1,684	3,474	5,376	7,399	9,548	11,833	14,262	16,844	19,589	22,506	22,506
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$7	\$30	\$71	\$132	\$215	\$324	\$460	\$629	\$834	\$1,078	\$1,116
8	Wastewater Collection Credit Amount for Lower Medina Service Area	\$45,752										
9	Study Period Incremental EDUs in Upper/Lower Medina Service Area	22,506										
10	Wastewater Collection Credit for Future Principal per EDU for Lower Medina Service Area	\$2										

Table E-24: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Lower Medina Service Area

Line No.	Description	12 2022	13 2023	14 2024	15 2025	16 2026	17 2027	18 2028	19 2029	20 2030	21 2031	22 2032
1	Beginning of Year EDUs	761,506	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533
2	Incremental EDUs	10,435	10,578	10,723	10,870	11,019	11,170	11,323	11,478	11,635	11,795	11,957
3	Total EDUs	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533	884,489
4	Annual Debt Service Payment	\$39,657	\$41,640	\$43,722	\$45,908	\$48,203	\$50,613	\$53,144	\$55,801	\$58,591	\$61,521	\$64,597
5	Debt Service Payment per EDU	\$0.05	\$0.05	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.07	\$0.07	\$0.07	\$0.07
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper/Lower Medina	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$1,156	\$1,198	\$1,240	\$1,285	\$1,331	\$1,379	\$1,428	\$1,479	\$1,532	\$1,587	\$1,644
8	Wastewater Collection Credit Amount for Lower Medina Service Area											
9	Study Period Incremental EDUs in Upper/Lower Medina Service Area											
10	Wastewater Collection Credit for Future Principal per EDU for Lower Medina Service Area											

Table E-24: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Lower Medina Service Area

Line No.	Description	23 2033	24 2034	25 2035	26 2036	27 2037	28 2038	29 2039	30 2040	31 2041	32 2042	33 2043
1	Beginning of Year EDUs	884,489	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447
2	Incremental EDUs	12,120	12,286	12,455	12,625	12,798	12,974	13,152	13,332	13,515	13,700	13,887
3	Total EDUs	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447	1,027,334
4	Annual Debt Service Payment	\$67,827	\$71,218	\$74,779	\$78,518	\$82,444	\$86,566	\$90,894	\$95,439	\$87,851	\$79,884	\$71,518
5	Debt Service Payment per EDU	\$0.08	\$0.08	\$0.08	\$0.08	\$0.09	\$0.09	\$0.09	\$0.10	\$0.09	\$0.08	\$0.07
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper/Lower Medina	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506	22,506
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$1,703	\$1,763	\$1,827	\$1,892	\$1,960	\$2,030	\$2,103	\$2,178	\$1,978	\$1,774	\$1,567
8	Wastewater Collection Credit Amount for Lower Medina Service Area											
9	Study Period Incremental EDUs in Upper/Lower Medina Service Area											
10	Wastewater Collection Credit for Future Principal per EDU for Lower Medina Service Area											

Table E-24: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Lower Medina Service Area

Line No.	Description	34 2044	35 2045	36 2046	37 2047	38 2048	39 2049
1	Beginning of Year EDUs	1,027,334	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679
2	Incremental EDUs	14,078	14,271	14,466	14,665	14,865	15,069
3	Total EDUs	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679	1,114,748
4	Annual Debt Service Payment	\$62,734	\$53,511	\$43,827	\$33,659	\$22,982	\$11,771
5	Debt Service Payment per EDU	\$0.06	\$0.05	\$0.04	\$0.03	\$0.02	\$0.01
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper/Lower Medina	22,506	22,506	22,506	22,506	22,506	22,506
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$1,356	\$1,141	\$922	\$698	\$470	\$238
8	Wastewater Collection Credit Amount for Lower Medina Service Area						
9	Study Period Incremental EDUs in Upper/Lower Medina Service Area						
10	Wastewater Collection Credit for Future Principal per EDU for Lower Medina Service Area						

Table E-25: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Upper Collection Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1	Beginning of Year EDUs	655,623	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212
2	Incremental EDUs	8,984	9,107	9,232	9,359	9,487	9,617	9,749	9,882	10,018	10,155	10,294
3	Total EDUs	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212	761,506
4	Annual Debt Service Payment	\$21,749	\$44,586	\$68,565	\$93,742	\$120,179	\$147,937	\$177,083	\$207,687	\$239,820	\$273,561	\$287,239
5	Debt Service Payment per EDU	\$0.03	\$0.07	\$0.10	\$0.14	\$0.17	\$0.21	\$0.25	\$0.28	\$0.32	\$0.36	\$0.38
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper Collection	3,232	6,535	9,910	13,358	16,882	20,483	24,162	27,922	31,763	35,689	35,689
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$106	\$432	\$995	\$1,809	\$2,891	\$4,259	\$5,933	\$7,932	\$10,279	\$12,996	\$13,462
8	Wastewater Collection Credit Amount for Upper Collection Service Area	\$553,824										
9	Study Period Incremental EDUs in Upper Collection Service Area	35,689										
10	Wastewater Collection Credit for Future Principal per EDU for Upper Collection Service Area	\$16										

Table E-25: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Upper Collection Service Area

Line No.	Description	12 2022	13 2023	14 2024	15 2025	16 2026	17 2027	18 2028	19 2029	20 2030	21 2031	22 2032
1	Beginning of Year EDUs	761,506	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533
2	Incremental EDUs	10,435	10,578	10,723	10,870	11,019	11,170	11,323	11,478	11,635	11,795	11,957
3	Total EDUs	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533	884,489
4	Annual Debt Service Payment	\$301,601	\$316,681	\$332,515	\$349,140	\$366,597	\$384,927	\$404,174	\$424,382	\$445,601	\$467,882	\$491,276
5	Debt Service Payment per EDU	\$0.39	\$0.40	\$0.42	\$0.43	\$0.45	\$0.47	\$0.48	\$0.50	\$0.52	\$0.54	\$0.56
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper Collection	35,689	35,689	35,689	35,689	35,689	35,689	35,689	35,689	35,689	35,689	35,689
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$13,944	\$14,443	\$14,960	\$15,496	\$16,051	\$16,626	\$17,221	\$17,837	\$18,476	\$19,138	\$19,823
8	Wastewater Collection Credit Amount for Upper Collection Service Area											
9	Study Period Incremental EDUs in Upper Collection Service Area											
10	Wastewater Collection Credit for Future Principal per EDU for Upper Collection Service Area											

Table E-25: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Upper Collection Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
1	Beginning of Year EDUs	884,489	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447
2	Incremental EDUs	12,120	12,286	12,455	12,625	12,798	12,974	13,152	13,332	13,515	13,700	13,887
3	Total EDUs	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447	1,027,334
4	Annual Debt Service Payment	\$515,839	\$541,631	\$568,713	\$597,149	\$627,006	\$658,356	\$691,274	\$725,838	\$668,130	\$607,538	\$543,915
5	Debt Service Payment per EDU	\$0.58	\$0.60	\$0.62	\$0.64	\$0.66	\$0.69	\$0.71	\$0.74	\$0.67	\$0.60	\$0.53
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper Collection	35,689	35,689	35,689	35,689	35,689	35,689	35,689	35,689	35,689	35,689	35,689
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$20,533	\$21,268	\$22,029	\$22,818	\$23,635	\$24,481	\$25,358	\$26,266	\$23,851	\$21,395	\$18,895
8	Wastewater Collection Credit Amount for Upper Collection Service Area											
9	Study Period Incremental EDUs in Upper Collection Service Area											
10	Wastewater Collection Credit for Future Principal per EDU for Upper Collection Service Area											

Table E-25: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Upper Collection Service Area

Line No.	Description	34 2044	35 2045	36 2046	37 2047	38 2048	39 2049
1	Beginning of Year EDUs	1,027,334	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679
2	Incremental EDUs	14,078	14,271	14,466	14,665	14,865	15,069
3	Total EDUs	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679	1,114,748
4	Annual Debt Service Payment	\$477,112	\$406,968	\$333,317	\$255,983	\$174,783	\$89,523
5	Debt Service Payment per EDU	\$0.46	\$0.39	\$0.31	\$0.24	\$0.16	\$0.08
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper Collection	35,689	35,689	35,689	35,689	35,689	35,689
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$16,351	\$13,758	\$11,116	\$8,422	\$5,672	\$2,866
8	Wastewater Collection Credit Amount for Upper Collection Service Area						
9	Study Period Incremental EDUs in Upper Collection Service Area						
10	Wastewater Collection Credit for Future Principal per EDU for Upper Collection Service Area						

Table E-26: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Middle Collection Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1	Beginning of Year EDUs	655,623	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212
2	Incremental EDUs	8,984	9,107	9,232	9,359	9,487	9,617	9,749	9,882	10,018	10,155	10,294
3	Total EDUs	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212	761,506
4	Annual Debt Service Payment	\$19,266	\$39,495	\$60,736	\$83,038	\$106,456	\$131,045	\$156,863	\$183,972	\$212,436	\$242,324	\$254,440
5	Debt Service Payment per EDU	\$0.03	\$0.06	\$0.09	\$0.12	\$0.15	\$0.18	\$0.22	\$0.25	\$0.29	\$0.32	\$0.33
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper/Middle Collection	4,522	9,097	13,728	18,414	23,157	27,956	32,813	37,729	42,703	47,737	47,737
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$131	\$533	\$1,221	\$2,209	\$3,513	\$5,150	\$7,137	\$9,495	\$12,241	\$15,399	\$15,950
8	Wastewater Collection Credit Amount for Middle Collection Service Area	\$656,788										
9	Study Period Incremental EDUs in Upper/Middle Collection Service Area	47,737										
10	Wastewater Collection Credit for Future Principal per EDU for Middle Collection Service Area	\$14										

**Table E-26: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Middle Collection Service Area**

Line No.	Description	12 2022	13 2023	14 2024	15 2025	16 2026	17 2027	18 2028	19 2029	20 2030	21 2031	22 2032
1	Beginning of Year EDUs	761,506	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533
2	Incremental EDUs	10,435	10,578	10,723	10,870	11,019	11,170	11,323	11,478	11,635	11,795	11,957
3	Total EDUs	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533	884,489
4	Annual Debt Service Payment	\$267,162	\$280,520	\$294,546	\$309,273	\$324,737	\$340,974	\$358,022	\$375,923	\$394,720	\$414,456	\$435,178
5	Debt Service Payment per EDU	\$0.35	\$0.36	\$0.37	\$0.38	\$0.40	\$0.41	\$0.43	\$0.44	\$0.46	\$0.48	\$0.49
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper/Middle Collection	47,737	47,737	47,737	47,737	47,737	47,737	47,737	47,737	47,737	47,737	47,737
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$16,521	\$17,113	\$17,726	\$18,360	\$19,018	\$19,699	\$20,404	\$21,135	\$21,891	\$22,675	\$23,487
8	Wastewater Collection Credit Amount for Middle Collection Service Area											
9	Study Period Incremental EDUs in Upper/Middle Collection Service Area											
10	Wastewater Collection Credit for Future Principal per EDU for Middle Collection Service Area											

Table E-26: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Middle Collection Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
1	Beginning of Year EDUs	884,489	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447
2	Incremental EDUs	12,120	12,286	12,455	12,625	12,798	12,974	13,152	13,332	13,515	13,700	13,887
3	Total EDUs	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447	1,027,334
4	Annual Debt Service Payment	\$456,937	\$479,784	\$503,773	\$528,962	\$555,410	\$583,181	\$612,340	\$642,957	\$591,839	\$538,165	\$481,807
5	Debt Service Payment per EDU	\$0.51	\$0.53	\$0.55	\$0.57	\$0.59	\$0.61	\$0.63	\$0.65	\$0.59	\$0.53	\$0.47
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper/Middle Collection	47,737	47,737	47,737	47,737	47,737	47,737	47,737	47,737	47,737	47,737	47,737
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$24,328	\$25,199	\$26,101	\$27,036	\$28,004	\$29,007	\$30,045	\$31,121	\$28,260	\$25,350	\$22,388
8	Wastewater Collection Credit Amount for Middle Collection Service Area											
9	Study Period Incremental EDUs in Upper/Middle Collection Service Area											
10	Wastewater Collection Credit for Future Principal per EDU for Middle Collection Service Area											

Table E-26: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater Collection Facilities in Middle Collection Service Area

Line No.	Description	34 2044	35 2045	36 2046	37 2047	38 2048	39 2049
1	Beginning of Year EDUs	1,027,334	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679
2	Incremental EDUs	14,078	14,271	14,466	14,665	14,865	15,069
3	Total EDUs	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679	1,114,748
4	Annual Debt Service Payment	\$422,632	\$360,497	\$295,257	\$226,754	\$154,825	\$79,301
5	Debt Service Payment per EDU	\$0.41	\$0.34	\$0.28	\$0.21	\$0.14	\$0.07
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper/Middle Collection	47,737	47,737	47,737	47,737	47,737	47,737
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$19,373	\$16,301	\$13,171	\$9,978	\$6,721	\$3,396
8	Wastewater Collection Credit Amount for Middle Collection Service Area						
9	Study Period Incremental EDUs in Upper/Middle Collection Service Area						
10	Wastewater Collection Credit for Future Principal per EDU for Middle Collection Service Area						

Table E-27: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Lower Collection Service Area

Line No.	Description	1	2	3	4	5	6	7	8	9	10	11
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1	Beginning of Year EDUs	655,623	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212
2	Incremental EDUs	8,984	9,107	9,232	9,359	9,487	9,617	9,749	9,882	10,018	10,155	10,294
3	Total EDUs	664,607	673,714	682,946	692,305	701,792	711,409	721,157	731,040	741,057	751,212	761,506
4	Annual Debt Service Payment	\$17,234	\$35,329	\$54,330	\$74,280	\$95,228	\$117,223	\$140,319	\$164,568	\$190,031	\$216,766	\$227,604
5	Debt Service Payment per EDU	\$0.03	\$0.05	\$0.08	\$0.11	\$0.14	\$0.16	\$0.19	\$0.23	\$0.26	\$0.29	\$0.30
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper/Middle/Lower Collection	6,130	12,324	18,582	24,904	31,293	37,748	44,270	50,860	57,518	64,245	64,245
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$159	\$646	\$1,478	\$2,672	\$4,246	\$6,220	\$8,614	\$11,449	\$14,749	\$18,538	\$19,202
8	Wastewater Collection Credit Amount for Lower Collection Service Area	\$790,805										
9	Study Period Incremental EDUs in Upper/Middle/Lower Collection Service Area	64,245										
10	Wastewater Collection Credit for Future Principal per EDU for Lower Collection Service Area	\$12										

Table E-27: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Lower Collection Service Area

Line No.	Description	12 2022	13 2023	14 2024	15 2025	16 2026	17 2027	18 2028	19 2029	20 2030	21 2031	22 2032
1	Beginning of Year EDUs	761,506	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533
2	Incremental EDUs	10,435	10,578	10,723	10,870	11,019	11,170	11,323	11,478	11,635	11,795	11,957
3	Total EDUs	771,941	782,519	793,242	804,112	815,131	826,301	837,624	849,102	860,738	872,533	884,489
4	Annual Debt Service Payment	\$238,985	\$250,934	\$263,480	\$276,655	\$290,487	\$305,012	\$320,262	\$336,275	\$353,089	\$370,744	\$389,281
5	Debt Service Payment per EDU	\$0.31	\$0.32	\$0.33	\$0.34	\$0.36	\$0.37	\$0.38	\$0.40	\$0.41	\$0.42	\$0.44
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper/Middle/Lower Collection	64,245	64,245	64,245	64,245	64,245	64,245	64,245	64,245	64,245	64,245	64,245
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$19,890	\$20,602	\$21,339	\$22,103	\$22,895	\$23,715	\$24,564	\$25,443	\$26,354	\$27,298	\$28,275
8	Wastewater Collection Credit Amount for Lower Collection Service Area											
9	Study Period Incremental EDUs in Upper/Middle/Lower Collection Service Area											
10	Wastewater Collection Credit for Future Principal per EDU for Lower Collection Service Area											

Table E-27: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Lower Collection Service Area

Line No.	Description	23	24	25	26	27	28	29	30	31	32	33
		2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
1	Beginning of Year EDUs	884,489	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447
2	Incremental EDUs	12,120	12,286	12,455	12,625	12,798	12,974	13,152	13,332	13,515	13,700	13,887
3	Total EDUs	896,610	908,896	921,351	933,976	946,775	959,749	972,900	986,232	999,747	1,013,447	1,027,334
4	Annual Debt Service Payment	\$408,745	\$429,182	\$450,641	\$473,173	\$496,832	\$521,673	\$547,757	\$575,145	\$529,418	\$481,405	\$430,992
5	Debt Service Payment per EDU	\$0.46	\$0.47	\$0.49	\$0.51	\$0.52	\$0.54	\$0.56	\$0.58	\$0.53	\$0.48	\$0.42
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper/Middle/Lower Collection	64,245	64,245	64,245	64,245	64,245	64,245	64,245	64,245	64,245	64,245	64,245
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$29,288	\$30,337	\$31,423	\$32,548	\$33,713	\$34,921	\$36,171	\$37,466	\$34,021	\$30,518	\$26,952
8	Wastewater Collection Credit Amount for Lower Collection Service Area											
9	Study Period Incremental EDUs in Upper/Middle/Lower Collection Service Area											
10	Wastewater Collection Credit for Future Principal per EDU for Lower Collection Service Area											

Table E-27: Calculation of Credit for Projected Principal Payments on Eligible Future Wastewater
 Collection Facilities in Lower Collection Service Area

Line No.	Description	34 2044	35 2045	36 2046	37 2047	38 2048	39 2049
1	Beginning of Year EDUs	1,027,334	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679
2	Incremental EDUs	14,078	14,271	14,466	14,665	14,865	15,069
3	Total EDUs	1,041,412	1,055,683	1,070,149	1,084,813	1,099,679	1,114,748
4	Annual Debt Service Payment	\$378,057	\$322,476	\$264,116	\$202,838	\$138,496	\$70,937
5	Debt Service Payment per EDU	\$0.36	\$0.31	\$0.25	\$0.19	\$0.13	\$0.06
6	Wastewater Cumulative Growth in Service Unit Equivalents - Upper/Middle/Lower Collection	64,245	64,245	64,245	64,245	64,245	64,245
7	Wastewater Debt Service for Fee-Eligible Collection System Projects to be Recovered from New Connections	\$23,322	\$19,625	\$15,856	\$12,013	\$8,091	\$4,088
8	Wastewater Collection Credit Amount for Lower Collection Service Area						
9	Study Period Incremental EDUs in Upper/Middle/Lower Collection Service Area						
10	Wastewater Collection Credit for Future Principal per EDU for Lower Collection Service Area						

ATTACHMENTS

**CAPITAL IMPROVEMENTS ADVISORY COMMITTEE
REPORT TO THE SAN ANTONIO CITY COUNCIL ON THE UPDATE OF THE 2011 –
2020 LAND USE ASSUMPTION PLAN, CAPITAL IMPROVEMENTS PLAN AND
MAXIMUM IMPACT FEES**

Chapter 395 of the Texas Local Government Code establishes both the procedural and substantive requirements for the City Council of the City of San Antonio (City) to adopt impact fees related to the San Antonio Water System's (SAWS) water and wastewater capital costs associated with new development. As part of those requirements, Section 395.058 of the Code requires the City Council to appoint an impact fee advisory committee, but gives the Council the option to either: designate the Planning or Zoning Commission as the advisory committee; or create a separate and independent advisory committee. In August of 1987, pursuant to Resolution No. 87-41-64, the City Council created the Capital Improvements Advisory Committee (CIAC) as an independent impact fee advisory committee.

Pursuant to Section 395.058, the CIAC is charged with the following responsibilities: advise and assist the City/SAWS in adopting a Land Use Assumptions Plan (LUAP); review the Capital Improvements Plan (CIP) and file written comments; monitor and evaluate the implementation of the CIP; file semiannual reports on the progress of the CIP and report any perceived inequities to the City/SAWS; and advise the City/SAWS of the need to update the CIP, LUAP and/or Impact Fees (see § 395.058). For the purposes of the proposed comprehensive five (5) year update, the CIAC's main purpose is to timely file its written comments consistent with those relevant responsibilities delineated above. The SAWS Board has the authority to make an independent recommendation to City Council and the Council has the final authority to adopt the updated CIP, LUAP and Impact Fees up to the maximum calculations. The CIAC shall meet at least semi-annually to review the status of the impact fee program and to meet the current legislative requirements.

Since May 2013, the CIAC has met approximately 17 times with SAWS staff and consultants. SAWS staff and consultants made many presentations and provided the CIAC with the opportunity to discuss and deliberate numerous aspects of the proposed impact fee program. Although the ultimate responsibility for calculating the Maximum Impact Fees based on the CIP and LUAP totals and formula prescribed by Chapter 395 rests with the professional staff and consultants, the CIAC provided direction and comments which were taken into consideration in compiling the final CIP, LUAP and Maximum Impact Fee calculations. The CIAC voted to make separate findings and comments to City Council to be incorporated into this report, which are specifically delineated as follows:

BACKGROUND

1. Legal Basis

- a. Impact fees may be adopted and collected under Chapter 395 of the Texas Local Government Code.
- b. Impact fees are a framework for financing the capital improvements related to growth for water and sewer infrastructure.
- c. Impact fees are a one-time charge to fund the cost of building new infrastructure to serve new development. They may be collected only for capital costs. Costs for operations and maintenance are not eligible.
- d. Chapter 395 requires that impact fees must be updated every five years, for a ten year period.
- e. Chapter 395 of the L.G.C. requires utilities to calculate a rate credit for growth related CIP to be subtracted from the calculated impact fee.
- f. The rate credit is based on the amount of projected future rate revenues or taxes expected to be generated by the new development and used to pay for capital improvements identified in the CIP.
- g. Utilities can calculate the rate credit and apply it to the impact fee or apply a credit equal to 50% of the calculated impact fee.
- h. SAWS has historically opted to calculate the rate credit which results in the calculation of the maximum impact fee.
- i. Chapter 395 requires the calculation of the maximum impact fee. It does not require that the maximum impact fee be charged.
- j. A copy of all agendas, minutes, recordings and presentations to the CIAC will be maintained by SAWS. A copy of the draft 2014-2023 impact fee report is attached for reference.
- k. The CIAC, in its advisory capacity to City Council, is required to file its written comments on the proposed updates and amendments to the CIP, LUAP and maximum impact fees no later than six (6) business days prior to the public hearing on the updates and amendments (see § 395.056).

2. Factual Basis

- a. The San Antonio Water System updated impact fees in May 2011. The SAWS impact fees must be updated before June 2016.
- b. The Bexar Met Water System (currently known as the District Special Project, or DSP) updated impact fees in June 2009. The Bexar Met impact fees must be updated before June 2014.
- c. Senate Bill 341 set an election date for BexarMet ratepayers to vote on dissolving the utility. The measure passed by 74 percent of the vote, and the U.S. Department of Justice approved the results in late January 2012. SB 341 calls for full integration of Bexar Met within five years.
- d. SAWS is updating the impact fees as an integrated system. The revised Water Supply, Water Flow, and Water System Development impact fees will be based on the combined water service areas.

- e. SAWS updated its Water Management Plan in 2012 to address a changing population from the 2010 census, BexarMet integration, endangered species, integration, and increased underground water storage in the Twin Oaks ASR.
- f. The changes to the water service areas from the 2011 impact fee update are largely due to the addition of five DSP service areas totaling 174,000 acres. In addition, SAWS driven changes located in the northwest portion of the county are due to a reduction in CCN application areas. One CCN application was reduced from 15,000 acres to 49 acres and a CCN application of 21,000 acres was withdrawn completely. SAWS was also granted a CCN application area that added 8,500 acres in the northeast portion of the SAWS service area. The net change in water service area is an increase of 146,549 acres.
- g. The changes to the wastewater service areas from the 2011 impact fee update are in the northwest and southeast portions of the wastewater service area. The changes in the northwest were due to reduced CCN application areas. One application was reduced from 62,000 acres to 24,000 acres and another application was reduced from 50,000 acres to 9,000 acres. The southeast area was reduced due to a CCN application area being amended from 30,000 acres to 22,000 acres. The net change in wastewater service area is a reduction of 87,000 acres.
- h. Chapter 395 of the L.G.C. allows for financing costs to be included in the calculation of impact fees.
- i. Financing costs for existing projects were included in the impact fee calculations.
- j. Financing costs for future projects were not included since SAWS reserves the option to fund growth projects with cash.
- k. Financing costs for existing and future projects were not included in the water supply impact fee calculation.
- l. Historically, the City of San Antonio has approved charging the maximum impact fee.
- m. Many other cities charge an impact fee that is less than the maximum impact fee, possibly to stimulate economic activity. A comparison of other U.S. and Texas cities' impact fees is in Appendix B.
- n. If less than the maximum impact fee is charged the difference would be made up from other sources.

LAND USE ASSUMPTIONS PLAN

3. The Land Use Assumptions Plan is accepted and recommended for City Council approval.

- a. 10 year water Land Use Assumptions Plan = 95,817 EDUs
- b. 10 year wastewater Land Use Assumptions Plan = 95,589 EDUs
- c. A summary of the change in EDUs, CIP, and maximum calculated impact fees is in Appendix A.
- d. The committee recommended approval of the Land Use Assumptions Plan by a vote of 10 to 0.

CAPITAL IMPROVEMENTS PLAN

4. The Water Supply Capital Improvements Plan is based on the SAWS 50 Year Water Management Plan.

- a. The 50 Year Water Management Plan uses the drought of record as the guide to determine when projects are needed and the amount of Edwards Aquifer water that will be available based on projected pumping restrictions.
- b. The existing water supply projects used in the calculation are the Average Existing Edwards Aquifer, Local Carrizo, Trinity-WECO, Oliver Ranch, BSR, GBRA-Western Canyon, and Medina System Surface Water.
- c. The 2014 to 2023 projects used in the calculation are the Average New Edwards Aquifer, Regional Carrizo/SSLGC, Brackish Groundwater Desalination Phases 1 and 2, Expanded Carrizo Phases 1 and 2, and the portion of the integration line needed for the local Carrizo and Brackish Desalination projects over the next ten years. The Regional Water Project is not included in the 2014 to 2023 impact fees.
- d. SAWS determined the total amount of Edwards Aquifer water available as the average during a repeat of a 10-year Drought of Record, or similar conditions. This total amount was calculated to be 215,477 AF (or 614,109 EDUs) for its existing Edwards supply, and 7,106 AF (or 20,253 EDUs) for its future Edwards supply. Of this total 222,583 AF (or 634,362 EDUs), 210,157 AF (or 598,948 EDUs) was used for existing customers, while 8,642 AF (or 24,629 EDUs) was used for customers 2014-2023. The remaining 3,784 AF (or 10,785 EDUs) was used for customers beyond the year 2023.
- e. The maximum water supply impact fee calculation does not cause new customers to subsidize existing BexarMet customers.
- f. The consequence of the integration of existing and new BexarMet customers increased the maximum water supply impact fee by \$482/EDU, of which \$122/EDU was for existing BexarMet customers using existing SAWS supplies. The integration of the former Bexar Met Water System water supplies into SAWS water supplies reduced the amount of existing water supplies available for growth which increased the number of new EDUs using new supplies.
- g. SAWS staff changed the assumption for debt financing the future Water Supply CIP from 100% debt financing to 50% debt financing, matching SAWS multi-year financial plan. This reduced the Water Supply rate credit and increased the impact fee.
- h. The Committee determined that it was inappropriate to allocate 100% of the Capital Costs of new water supply projects to new development as this did not reflect the benefit to existing customers of the diversification of our water supply as well as the reduced drought risk provided by the increased, non-Edwards supply. Thereafter, the Committee recommends the Water Supply Impact Fee be calculated by using the total capital costs of existing and new water supplies divided by the total number of firm yield EDU's available during the planning period. An example of this calculation is as follows:

Existing Water Supply Capital Funding	\$792,000,000
Pro-Rata Portion of New Water Supply Capital Costs	\$282,000,000

Total Capital Costs Allocated to Planning Period		\$1,074,000,000
Existing Firm Yield	204,000	Ac.Ft.
Projected New Consumption in Planning Period	<u>33,000</u>	Ac.Ft.
	237,000	Ac.Ft.

$$\$1,074,000,000 \div 237,000 = \$4,531/\text{Ac.Ft.}$$

$$\$4,531 \div 2.85 \text{ EDUs/Ac.Ft.} = \$1,590/\text{EDU}$$

The reduction in the maximum calculated water supply impact fee to \$1,590 could potentially require an increase of 0.257% per year in the monthly charges for the average residential customer over the next 10 years, for a total rate increase of 2.57%. This equates to a 14 cent monthly increase incrementally each year in the average SAWS bill.

Other options to mitigate this reduction in the water supply impact fee could include adjusting the tiered rate structure to increase the impact on higher water users.

- i. A summary of the change in EDUs, CIP, maximum calculated impact fees, and CIAC recommended impact fees is in Appendix A.
- j. The committee voted 8-1 to recommend approval of the \$1,590 Water Supply Impact Fee. There were two committee members absent, and Ms. Hardberger voted against the motion.

5. The Water Delivery Capital Improvements Plan has lower existing infrastructure values for Water Flow and System Development.

- a. Corrections made to underlying assumptions used in 2011 have contributed to changes in the valuation of Water Flow and System Development infrastructure such as:
 - i. Exclusion of meters and services infrastructure values.
 - ii. Distance of transmission pipelines no longer influenced by Aquifer Storage & Recovery (ASR) pipeline distance.
 - iii. Impact Fee credits no longer included in infrastructure valuation.
 - iv. SAWS staff changed the assumption for debt financing the future Water Delivery CIP from 20% to 70 %, matching SAWS multi-year financial plan. This increased the rate credit and reduced the Flow and System Development impact fees.
- b. A summary of the change in EDUs, CIP, maximum calculated impact fees, and CIAC recommended impact fees is in Appendix A.
- c. The committee recommended approval of the Water Delivery Capital Improvements Plan by a vote of 10 to 0.

6. The Wastewater Capital Improvements Plan has higher existing infrastructure values for Collection and Wastewater Treatment.

- a. The methods used to determine the value of the existing infrastructure has evolved further to provide a more accurate valuation.
- b. Large wastewater projects undertaken since 2011 have increased Wastewater Collection values (e.g. Medina River Sewer Outfall, C-33 Broadway Corridor, and C-01 Central Watershed Sewer Relief Line). Large wastewater collection projects have also increased in construction costs. Bids are coming in higher than the original cost estimate used in the 2011 impact fee study. The percent increase of estimated to actual costs for several projects ranges from 8% to 55%. Therefore all cost estimates for the wastewater collection impact fee projects expected to be constructed in the next 10 years were adjusted to reflect recent bids.
- c. More precise allocations of Construction Work-in-Progress (CWIP) capital projects also contributed to higher valuation of existing wastewater related infrastructure.
- d. In the 2011 update, the value of the existing wastewater collection infrastructure was based on the diameter and length. Additionally, SAWS assumed the growth between year 2011 and year 2020 would use 10% of any available capacity in the system. This 10% was applied to the equity for each of the six wastewater collection impact fee areas.
- e. In the 2014 update, the value of the existing collection infrastructure was provided by Finance. Master Planning proportionately assigned the values by impact fee area using diameter and length. This did not change from the 2011 study. However, the capacity used in the system for each pipe was determined using the wastewater hydraulic model. The total capacity for each impact area was calculated and then the percent used by each service area over the next 10 years was calculated using the change in EDUs from the 2014 LUAP. The percent of available capacity used by the 10 year EDU projection for each impact fee area ranged from 8% to 28%. These percentages were applied to the value of the equity in each service area. The value of infrastructure that crossed service areas was proportionately assigned to the respective service areas using the diameter and length of pipe in each service area. The upper impact fee service areas paid for their proportionate use of available capacity in downstream infrastructure over the 10 year period. This caused the value of existing capacity used to increase from the 2011 study.
- f. SAWS staff changed the assumption for debt financing the future Wastewater CIP from 20% to 70 %, matching SAWS multi-year financial plan. This increased the rate credit and reduced the Collection and Treatment impact fees.
- g. For wastewater treatment, the 2014 LUAP population projections for the next 10 years were applied at a rate of 90 gallons per capita per day (gpcd) to calculate the 10 year capacity. The 90 gpcd rate equates to 215 gallons per EDU (gal/EDU), which is less than the 2011 value of 240 gal/EDU. The ratio of the 10 year capacity over the total capacity of the Water Recycling Centers was applied to the known value of the existing WRCs to determine the value of the eligible equity in the impact fees.

- h. Many of the treatment projects from the 2011 impact fee study have been completed and the value moved to equity, thereby increasing the value of available capacity. The cost of new projects has increased slightly and the available new capacity has been reduced. The net impact of these variables is an overall increase in the Treatment impact fee.
- i. A summary of the change in EDUs, CIP, maximum calculated impact fees, and CIAC recommended impact fees is in Appendix A.
- j. The committee recommended approval of the Wastewater Capital Improvements Plan by a vote of 10 to 0.

7. The Capital Improvements Plan is accepted and recommended for City Council approval.

- a. 10 year value of eligible water supply projects = \$282.4 million
- b. 10 year value of eligible water flow projects = \$121.5 million
- c. 10 year value of eligible water system development projects = \$73.7 million
- d. 10 year value of eligible wastewater treatment projects = \$86.7 million
- e. 10 year value of eligible wastewater collection projects = \$167.1 million
- f. Total 10 year value of all impact fee eligible projects = \$731.3 million

MAXIMUM IMPACT FEES

8. The maximum calculated impact fees are shown below:

a. Water supply impact fee =	\$2,796
b. Water flow impact fee =	\$1,182
c. Water System development impact fee	
High =	\$883
Middle =	\$799
Low =	\$619
d. Wastewater treatment	
Medio Creek =	\$1,429
Dos Rios/Leon Creek =	\$786
e. Wastewater collection	
Medio Creek =	\$838
Upper Medina =	\$1,565
Lower Medina =	\$475
Upper Collection =	\$2,520
Middle Collection =	\$1,469
Lower Collection =	\$719

The percentage change and dollar amount of the maximum impact fees by service areas are shown in Appendix D.

The percentage change and dollar amount of the maximum impact fees by the former Bexar Met (DSP) service areas are shown in Appendix E.

CAPITAL IMPROVEMENTS ADVISORY COMMITTEE RECOMMENDATIONS

9. The CIAC accepts and recommends for City Council approval the maximum calculated impact fees except for the Water Supply impact fee as shown below:

a. Water supply impact fee =	\$1,590
b. Water flow impact fee =	\$1,182
c. Water System development impact fee	
High =	\$883
Middle =	\$799
Low =	\$619
d. Wastewater treatment	
Medio Creek =	\$1,429
Dos Rios/Leon Creek =	\$786
e. Wastewater collection	
Medio Creek =	\$838
Upper Medina =	\$1,565
Lower Medina =	\$475
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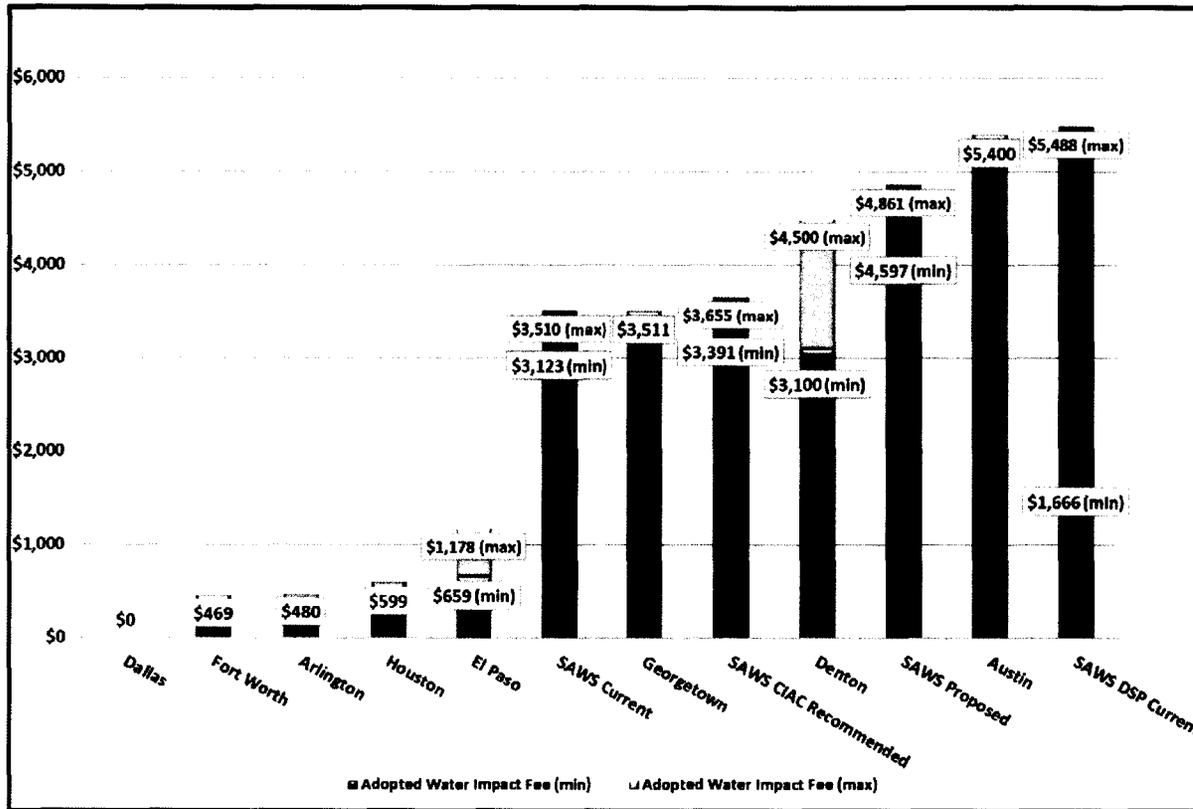
APPENDIX A: LUAP, CIP, and Impact Fee Summary

	LUAP (EDUs)		Eligible CIP (\$)		Impact Fee (\$/EDU)			Impact Fee (\$/EDU) CIAC Recommendation	
	<u>2011</u>	<u>2014</u>	<u>2011</u>	<u>2014</u>	<u>2011</u>	<u>2014</u>	<u>% Change</u>	<u>2014</u>	<u>% Change from 2011</u>
					<u>Maximim Calculated</u>				
Water Supply	80,343	95,817	\$ 115,660,971	\$ 282,391,017	\$ 1,297	\$2,796	116%	\$1,590	23%
Water Flow	80,343	95,817	\$ 107,071,131	\$ 121,466,247	\$ 1,247	\$1,182	-5%	\$1,182	-5%
Water System Development (total)	<u>80,343</u>	<u>95,817</u>	<u>\$ 64,278,453</u>	<u>\$ 73,696,321</u>					
High Elevation	18,818	8,783	\$ 18,749,685	\$ 6,574,789	\$ 966	\$883	-9%	\$883	-9%
Middle Elevation	41,501	45,265	\$ 33,332,491	\$ 34,596,341	\$ 774	\$799	3%	\$799	3%
Low Elevation	20,024	41,769	\$ 12,196,277	\$ 32,525,191	\$ 579	\$619	7%	\$619	7%
Wastewater Treatment (total)	<u>107,075</u>	<u>95,589</u>	<u>\$ 77,766,825</u>	<u>\$ 86,683,968</u>					
Medio Creek	17,234	8,838	\$ 25,542,728	\$ 13,385,880	\$ 1,379	\$1,429	4%	\$1,429	4%
Leon/Dos Rios Creeks	89,841	86,751	\$ 52,224,097	\$ 73,298,089	\$ 552	\$786	42%	\$786	42%
Wastewater Collection (total)	<u>107,075</u>	<u>95,589</u>	<u>\$ 139,872,333</u>	<u>\$ 167,093,734</u>					
Medio Creek	17,234	8,838	\$ 10,285,377	\$ 7,627,627	\$ 582	\$838	44%	\$838	44%
Upper Medina	14,224	18,744	\$ 6,705,155	\$ 21,475,227	\$ 1,053	\$1,565	49%	\$1,565	49%
Lower Medina	1,721	3,762	\$ 9,597,499	\$ 11,374,282	\$ 594	\$475	-20%	\$475	-20%
Upper Collection	50,727	35,689	\$ 34,328,678	\$ 39,431,580	\$ 1,795	\$2,520	40%	\$2,520	40%
Middle Collection	7,207	12,048	\$ 36,197,660	\$ 37,842,239	\$ 1,142	\$1,469	29%	\$1,469	29%
Lower Collection	15,962	16,508	\$ 42,757,964	\$ 49,342,780	\$ 552	\$719	30%	\$719	30%
Total			\$ 504,649,713	\$ 731,331,287					

Notes:

1. 2011 = Final Approved 2011 to 2020 impact fee program
2. 2014 = Draft Proposed to date 2014 to 2023 impact fee program
3. 2011 figures do not include BexarMet data.
4. Rate increase based on 1% per \$45 million new debt
5. Projected excess water supply capacity is 17,761 EDUs

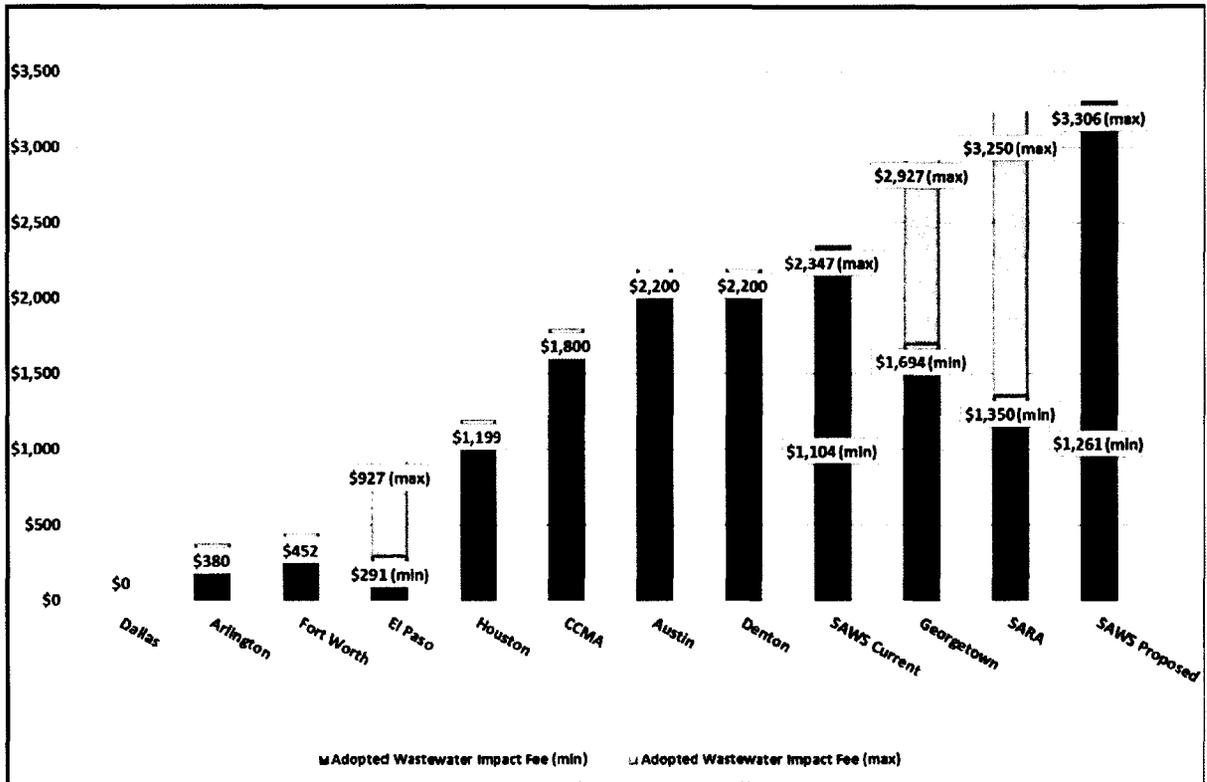
APPENDIX B: Impact Fee Survey of Texas Cities



Comparison to other Texas utilities – water

SAWS Current is the impact fees in effect as of March 6, 2014. SAWS CIAC recommended is the impact fees recommended with this report. SAWS proposed are the minimum and maximum calculated impact fees with this report. SAWS DSP Current is the Bexar Met impact fees as of March 6, 2014.

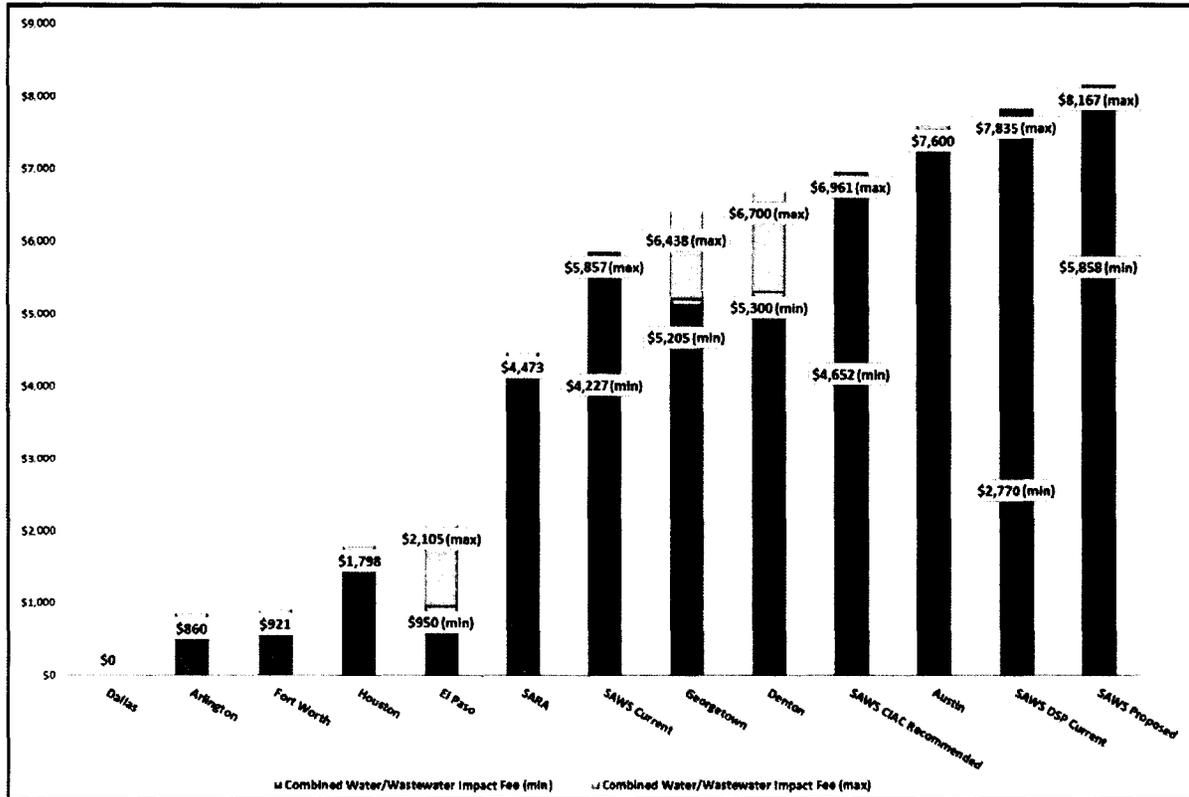
APPENDIX B: Impact Fee Survey of Texas Cities



Comparison to other Texas utilities – wastewater

SAWS Current is the impact fees in effect as of March 6, 2014. SAWS CIAC recommended is the impact fees recommended with this report. SAWS proposed is the minimum and maximum calculated impact fees with this report. CCMA and SARA are the impact fees as of March 6, 2014.

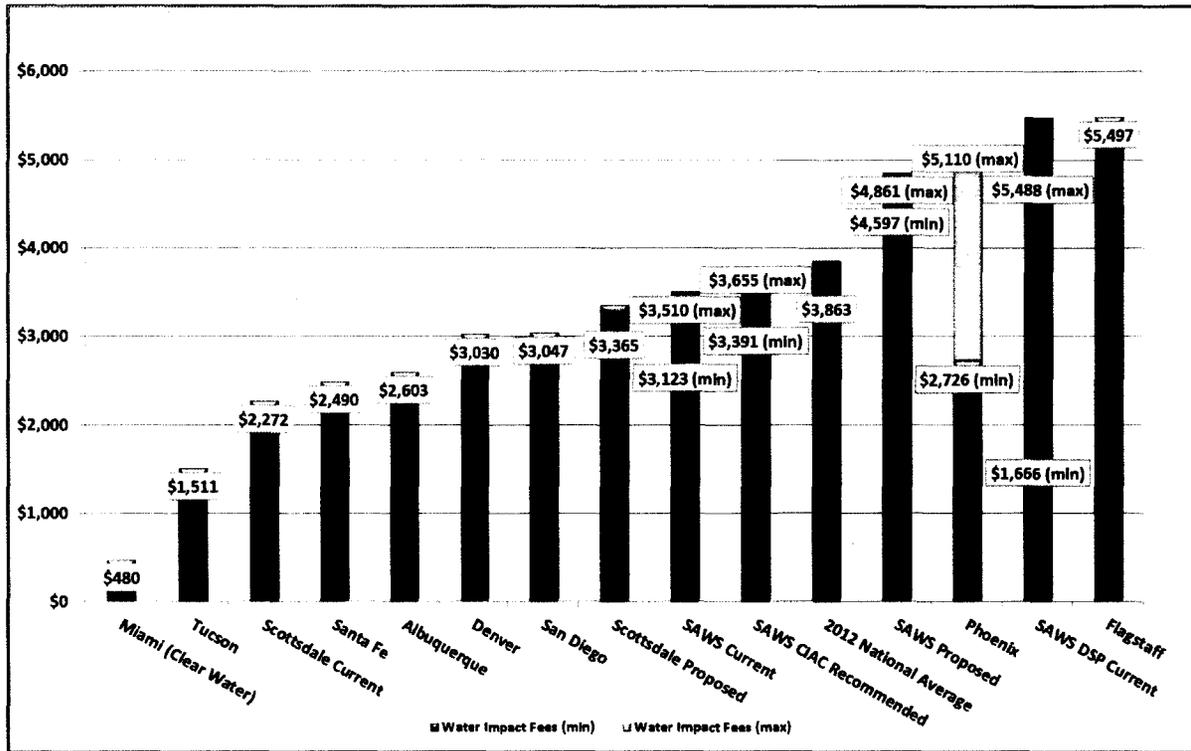
APPENDIX B: Impact Fee Survey of Texas Cities



Comparison to other Texas utilities – water and wastewater combined

SAWS Current is the impact fees in effect as of March 6, 2014. SAWS CIAC recommended are the impact fees recommended with this report. SAWS proposed is the minimum and maximum calculated impact fees with this report. SAWS DSP Current are the Bexar Met impact fees with SAWS sewer impact fees as of March 6, 2014. SARA is the impact fees with SAWS water service as of March 6, 2014.

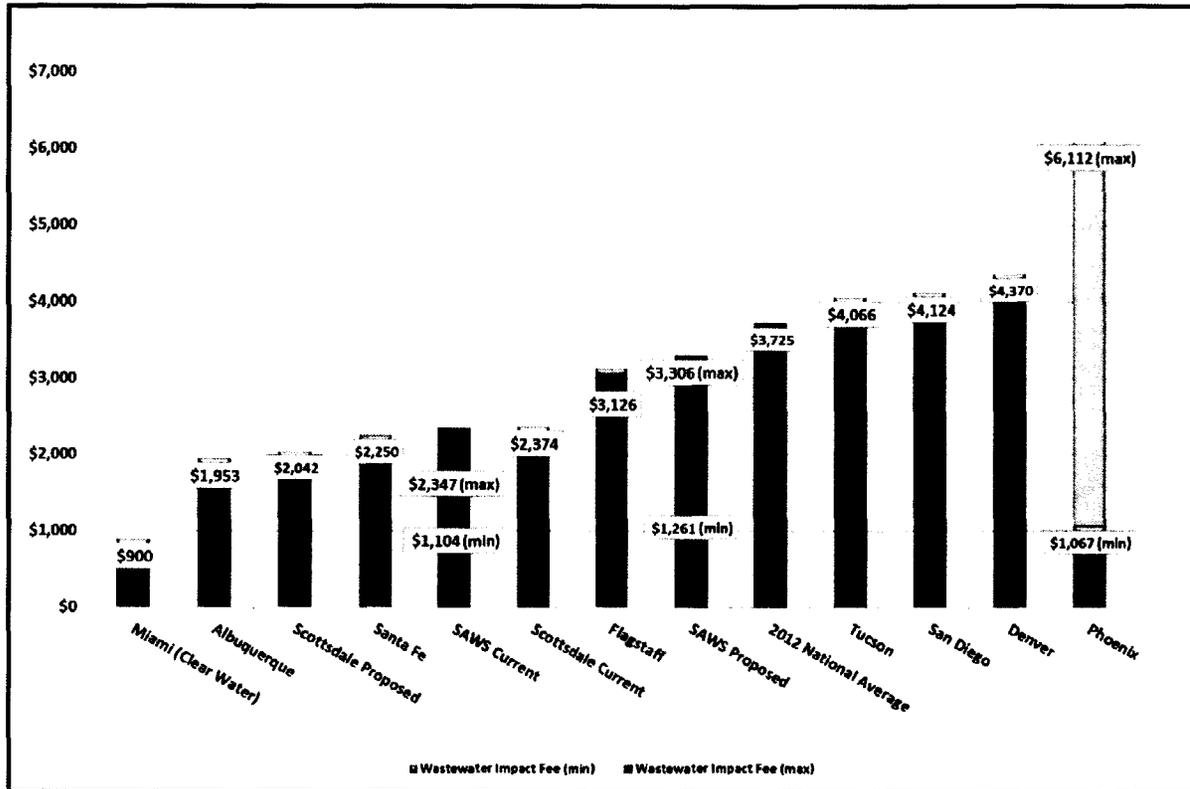
APPENDIX B: Impact Fee Survey of U.S. Cities



Comparison to other U.S. utilities – water

SAWS Current is the impact fees in effect as of March 6, 2014. SAWS CIAC recommended is the impact fees recommended with this report. SAWS proposed are the minimum and maximum calculated impact fees with this report. SAWS DSP Current is the Bexar Met impact fees as of March 6, 2014.

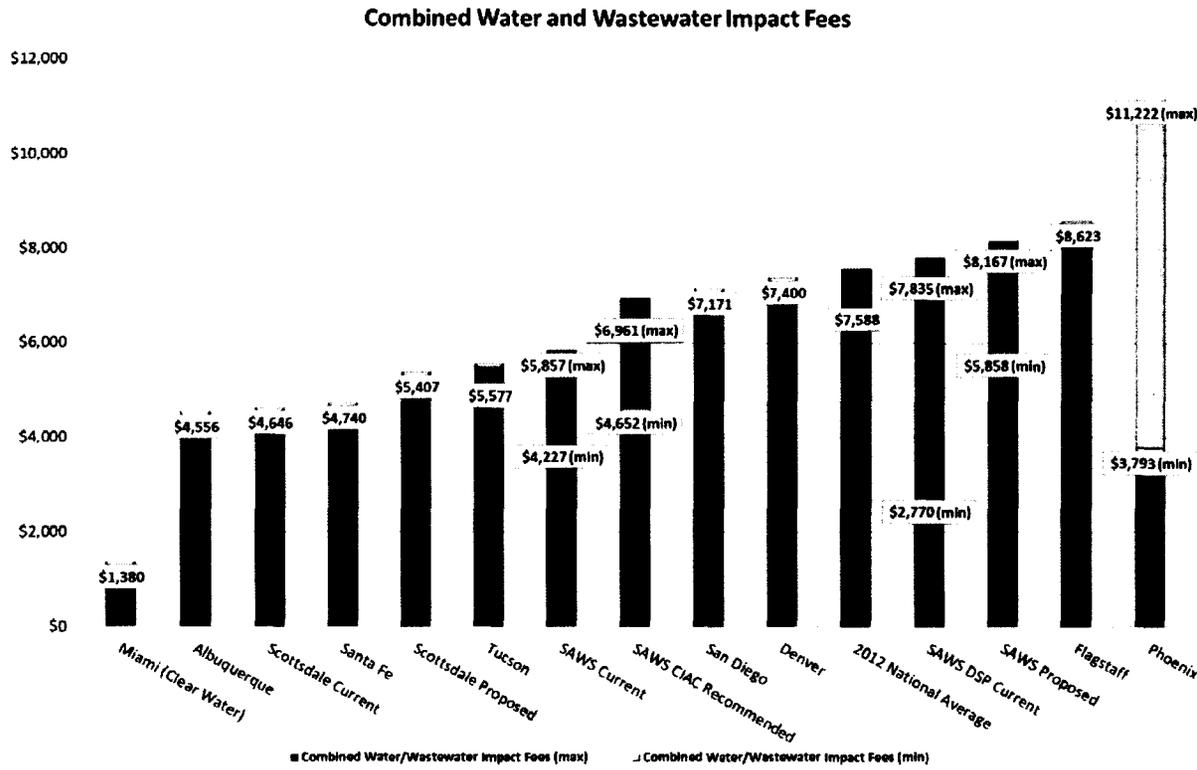
APPENDIX B: Impact Fee Survey of U.S. Cities



Comparison to other U.S. utilities – wastewater

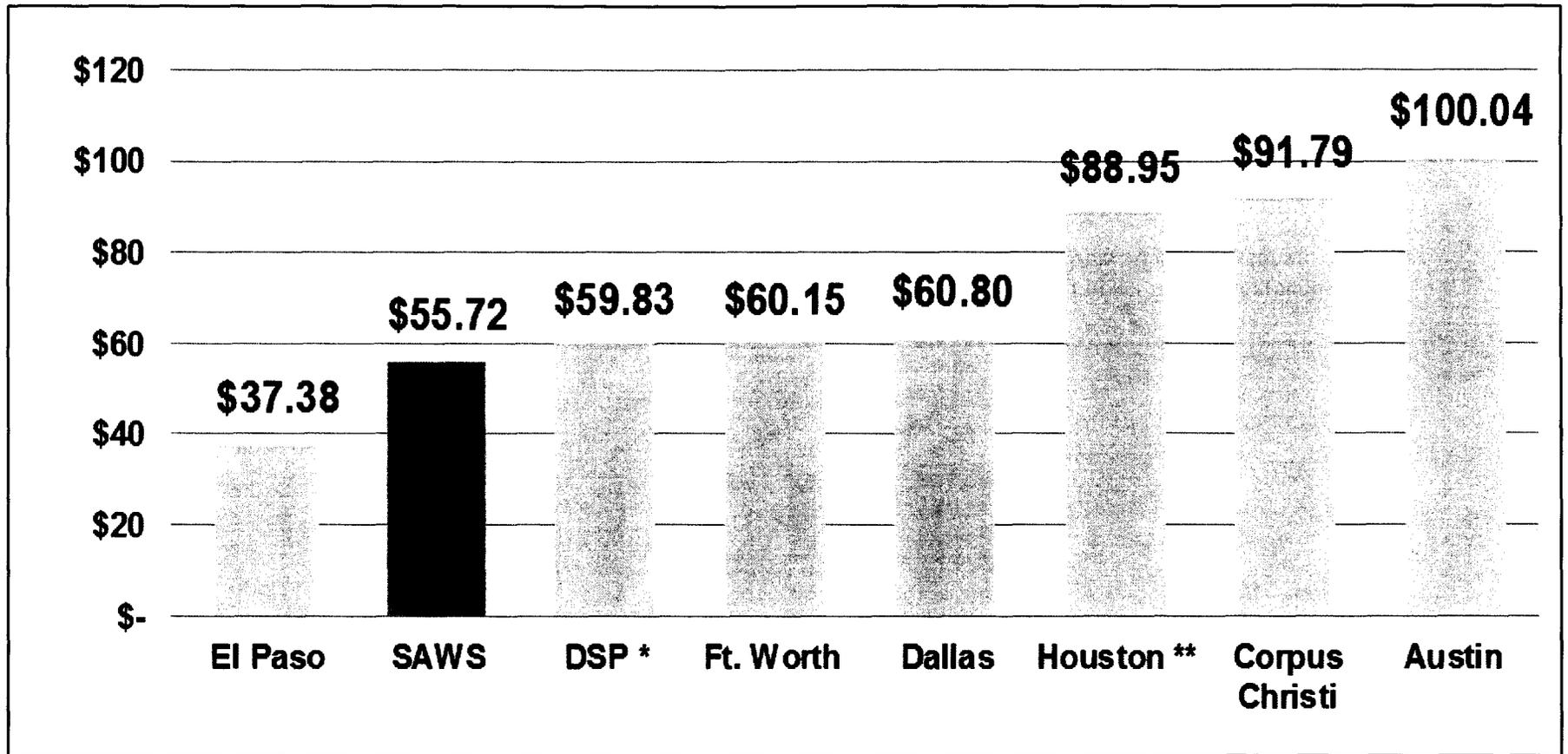
SAWS Current is the impact fees in effect as of March 6, 2014. SAWS CIAC recommended is the impact fees recommended with this report. SAWS proposed is the minimum and maximum calculated impact fees with this report.

APPENDIX B: Impact Fee Survey of U.S. Cities



Comparison to other U.S. utilities – water and wastewater combined
 SAWS Current is the impact fees in effect as of March 6, 2014. SAWS CIAC recommended are the impact fees recommended with this report. SAWS proposed is the minimum and maximum calculated impact fees with this report. SAWS DSP Current are the Bexar Met impact fees with SAWS sewer impact fees as of March 6, 2014.

APPENDIX C: SAWS Average Residential Bills Compared to Major Texas Cities

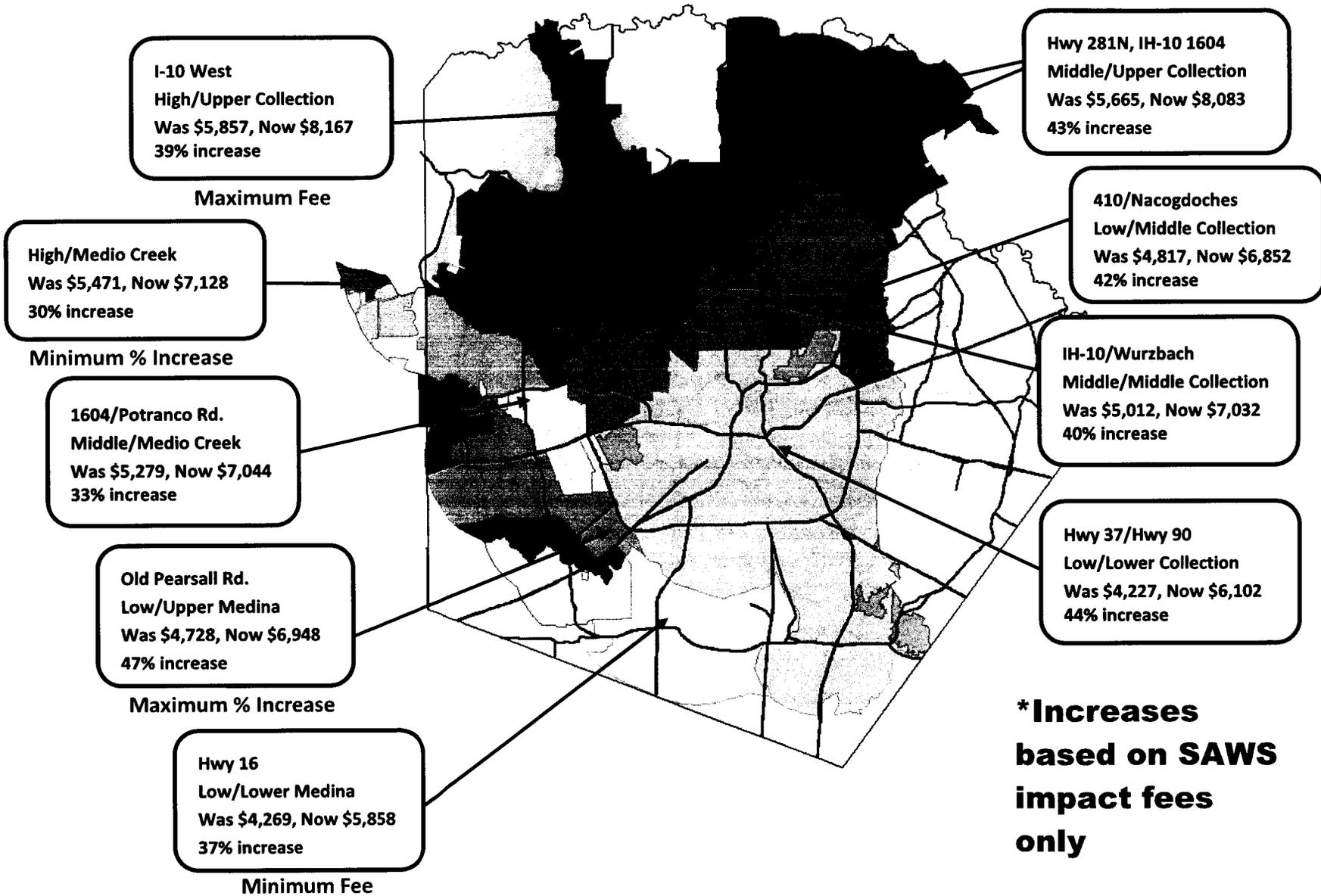


Monthly charges as of January 2014, Based on 7,788 Gal. Water (Standard)/6,178 Gal. Wastewater. Includes EAA and TCEQ Fees.

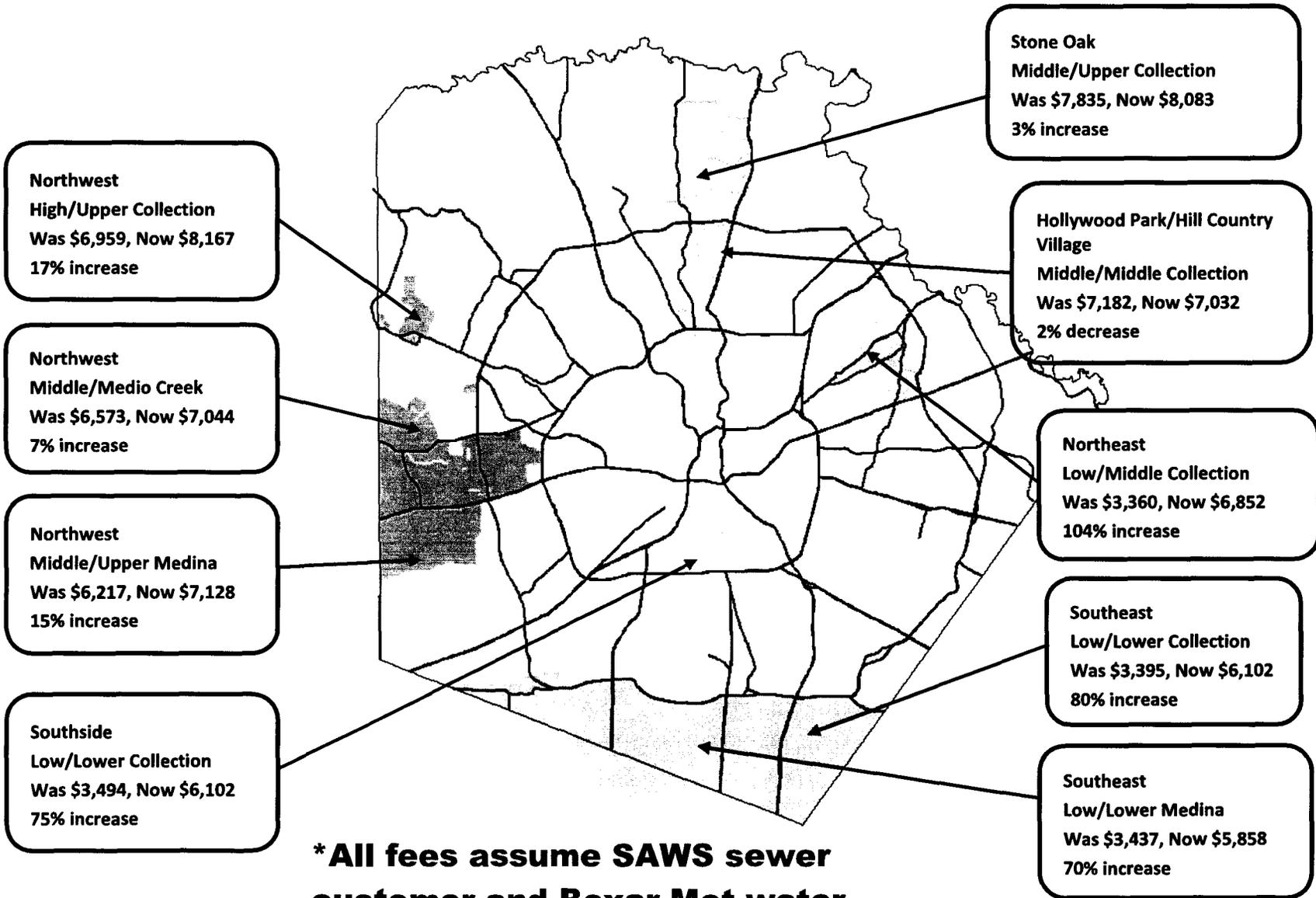
* DSP monthly charge total includes \$33.03 in DSP water charges and \$26.80 in SAWS sewer charges

** Houston wastewater charges based solely on water usage

APPENDIX D: Maximum Calculated Impact Fees by Service Area

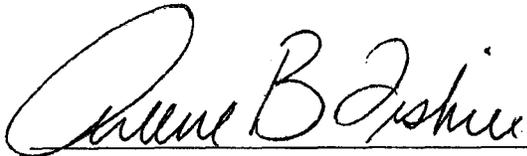


APPENDIX E: Bexar Met (DSP) Maximum Calculated Impact Fees by Service Area

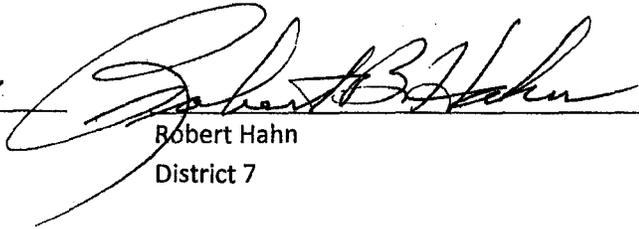


*** All fees assume SAWS sewer customer and Bexar Met water customer.**

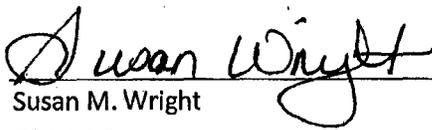
Capital Improvements Advisory Committee



Arlene B. Fisher
District 1



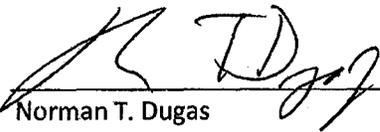
Robert Hahn
District 7



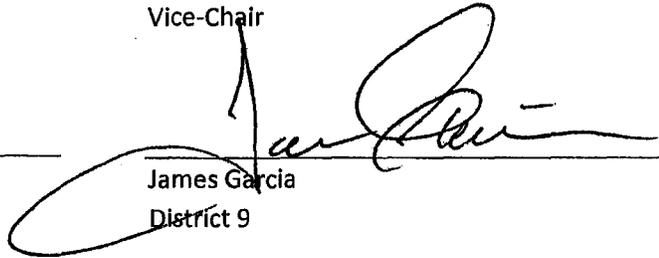
Susan M. Wright
District 2



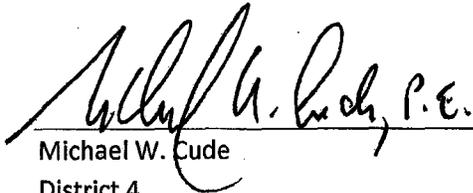
Mark Johnson
District 8
Vice-Chair



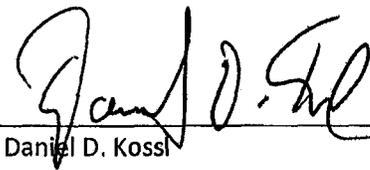
Norman T. Dugas
District 3



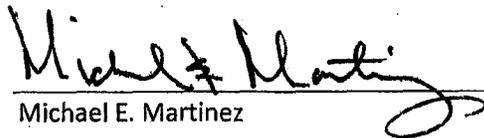
James Garcia
District 9



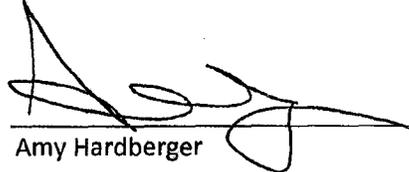
Michael W. Cude
District 4



Daniel D. Koss
District 10
Chair



Michael E. Martinez
District 5



Amy Hardberger
ETJ



Michael Hogan
District 6

EXHIBIT C

Proposed Water and Wastewater Impact Fees

<u>Service Area</u>	Calculated Impact		2014	Impact Fee (\$/EDU)*		
	Fee/Service Unit	Rate Credit		2011	Change	% Change
Water Supply (All)	\$2,947	\$151	\$2,796	\$ 1,297	\$1,499	115.57%
Water Flow (All)	\$1,268	\$86	\$1,182	\$ 1,247	(\$65)	-5.21%
Water System Development (Total)						
High Elevation	\$923	\$40	\$883	\$ 966	(\$83)	-8.59%
Middle Elevation	\$843	\$44	\$799	\$ 774	\$25	3.23%
Low Elevation	\$657	\$38	\$619	\$ 579	\$40	6.91%
Wastewater Treatment (Total)						
Medio Creek	\$1,515	\$86	\$1,429	\$ 1,379	\$50	3.63%
Leon Creek/Dos Rios	\$845	\$59	\$786	\$ 552	\$234	42.39%
Wastewater Collection (Total)						
Medio Creek	\$863	\$25	\$838	\$ 582	\$256	43.99%
Upper Medina	\$1,651	\$86	\$1,565	\$ 1,053	\$512	48.62%
Lower Medina	\$505	\$30	\$475	\$ 594	(\$119)	-20.03%
Upper Collection	\$2,666	\$146	\$2,520	\$ 1,795	\$725	40.39%
Middle Collection	\$1,561	\$92	\$1,469	\$ 1,142	\$327	28.63%
Lower Collection	\$768	\$49	\$719	\$ 552	\$167	30.25%

EXHIBIT D

TO: San Antonio Water System Board of Trustees

FROM: Sam Mills, P.E., Director of Infrastructure Planning and Kelley S. Neumann, P.E., Sr. Vice President of Strategic Resources

THROUGH: Robert R. Puente, President/Chief Executive Officer

SUBJECT: APPROVAL OF RESOLUTION ACCEPTING AND RECOMMENDING FOR CITY COUNCIL APPROVAL THE 2014 - 2023 UPDATE OF THE LAND USE ASSUMPTIONS PLAN, THE WATER DELIVERY, WATER SUPPLY, AND WASTEWATER CAPITAL IMPROVEMENTS PLAN AND THE MAXIMUM IMPACT FEE CALCULATIONS

Board Action Date: May 5, 2014

SUMMARY AND RECOMMENDATION:

The attached resolution accepts and recommends for City Council approval of the updated 2014 – 2023 Land Use Assumptions Plan, the Water Supply, Water Delivery, and Wastewater Capital Improvements Plans, and Maximum Impact Fee Calculations.

- Chapter 395 of the Local Government Code requires that impact fees must be updated every five years. The current impact fees for water delivery, water supply and wastewater were approved by the San Antonio City Council in May 2011.
- Chapter 395 of the Local Government Code requires that impact fees be calculated based upon a land use assumptions plan (LUAP) that projects demand over the next ten-year period and the capital costs associated with providing service to that new demand.
- San Antonio Water System staff have been meeting with the Capital Improvements Advisory Committee (CIAC) since May 2013 to update the LUAP, capital improvements plans for water supply, water delivery and wastewater, and the maximum impact fees for water delivery, water supply and wastewater (Attachment I).
- The San Antonio Water System is integrating the former Bexar Metropolitan Water District (the District Special Project (DSP)), and the BexarMet impact fees require update by June 2014, requiring that the impact fees for the integrated water system be updated at this time.

- System staff, in conjunction with the development community, city agencies, state agencies and private organizations developed the 2014-2023 LUAP. The plan forecasts the change in demand for the ten-year period.

- Water LUAP = 95,817 equivalent dwelling units (EDU's)
- Wastewater LUAP = 95,589 EDU's

- System staff have identified new and existing capital improvement projects in the 2014-2023 water supply, water delivery, and wastewater capital improvements plan (CIP) as necessary projects to serve the projected growth.

○ Water Delivery CIP	<u>\$195.2 million</u>
▪ Flow	\$121.5 million
▪ System Development	\$73.7 million
○ Water Supply CIP	\$282.4 million
○ Wastewater CIP	<u>\$253.8 million</u>
▪ Collection	\$167.1 million
▪ Treatment	\$86.7 million
TOTAL	\$731.4 million

- From the LUAP and the water delivery, water supply, and wastewater CIP's, proposed maximum impact fees per EDU were calculated as follows:

○ Maximum Water Flow	= \$1,182
○ Maximum System Development	
▪ High	= \$ 883
▪ Middle	= \$ 799
▪ Low	= \$ 619
○ Maximum Water Supply Impact Fee	= \$2,796
○ Maximum Collection Impact Fee	
▪ Medio Creek	= \$ 838
▪ Upper Medina	= \$1,565
▪ Lower Medina	= \$ 475
▪ Upper Collection	= \$2,520
▪ Middle Collection	= \$1,469
▪ Lower Collection	= \$ 719
○ Maximum Treatment Impact Fee	
▪ Medio Creek	= \$1,429
▪ Dos Rios/Leon Creek	= \$ 786

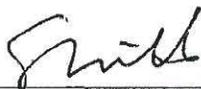
- Changes in the draft updated impact fee program for 2013 -2023 include:
 - The changes from the existing water service areas to the proposed service areas are largely due to the addition of five DSP service areas totaling 174,000 acres. In addition, SAWS-driven changes located in the northwest portion of the county are due to a reduction in CCN application areas. One CCN application was reduced from 15,000 acres to 49 acres and a CCN application of 21,000 acres was withdrawn completely. SAWS was also granted a CCN application area that added 8,500 acres in the northeast portion of the SAWS service area. The net change in water service area is an increase of 146,549 acres.
 - The changes from the current wastewater service areas to the proposed service areas are in the northwest and southeast portions of the wastewater service area. The changes in the northwest were due to reduced CCN application areas. One application was reduced from 62,000 acres to 24,000 acres and another application was reduced from 50,000 acres to 9,000 acres. The southeast area was reduced due to a CCN application area being amended from 30,000 acres to 22,000 acres. The net change in wastewater service area is a reduction of 87,000 acres.
 - Large wastewater projects undertaken since 2011 have increased Wastewater Collection values, and large wastewater collection projects have also increased in construction costs.
 - More precise allocations of Construction Work-in-Progress (CWIP) capital projects have also contributed to higher valuation of existing wastewater-related infrastructure.
 - The method used during the impact fee calculation to determine the value of the existing wastewater collection infrastructure capacity was changed to provide a more accurate valuation by using the hydraulic model in place of using just diameter and length of each pipe. This caused the value of existing capacity for some service areas to increase from the 2011 study.
 - Many of the treatment projects from the 2011 impact fee update have been completed and the value moved to equity, thereby increasing the value of available capacity. The cost of new projects has increased slightly and the available new capacity has been reduced. The net impact of these variables is an overall increase in the treatment impact fee.

- Corrections made to underlying assumptions used in the 2011 update have contributed to changes in the valuation of water infrastructure, resulting in a slight overall decrease in water flow and system development impact fees.
- More expensive new water supplies have increased the water supply impact fee by \$1,499.00 per EDU.
- Chapter 395 of the Texas Local Government Code requires the CIAC to oversee and comment on the impact fee process. The committee has eleven members and is appointed by City Council.
- On March 6, 2014, the CIAC accepted with comments and recommended for adoption by City Council the proposed updated 2014 – 2023 LUAP, the water delivery, water supply, and wastewater CIP's and the maximum water delivery, water supply, and wastewater impact fee calculations. The CIAC recommended charging the maximum water delivery and wastewater impact fees, and \$1,590/EDU instead of the maximum calculated water supply impact fee.
- The CIAC developed findings and comments to present to City Council as part of their report. The findings are attached as Attachment 2.
- Once accepted by the SAWS Board of Trustees and recommended for City Council adoption, the updated 2014 – 2023 LUAP, water delivery, water supply, and wastewater CIP's, and the maximum water delivery, water supply, and wastewater impact fee calculations will be presented to City Council for final approval.

Staff recommends approval of this resolution.

FINANCIAL IMPACT:

Impact fees are charged on an equivalent dwelling unit (EDU) basis. The fee collected will be used to fund capital improvements listed in the plan and to reimburse the System for existing capacity.



Sam Mills, P.E.
Director of Infrastructure Planning



Kelley S. Neumann, P.E.
Senior Vice President of Strategic Resources

APPROVED:



Robert R. Puente
President/Chief Executive Officer

Attachments:

1. Draft 2014-2023 Land Use Water Assumptions, Water Delivery, Water Supply, and Wastewater Capital Improvements Plans and Maximum Impact Fees
2. Draft Capital Improvements Advisory Committee Findings

**CAPITAL IMPROVEMENTS ADVISORY COMMITTEE
REPORT TO THE SAN ANTONIO CITY COUNCIL ON THE UPDATE OF THE 2011 –
2020 LAND USE ASSUMPTION PLAN, CAPITAL IMPROVEMENTS PLAN AND
MAXIMUM IMPACT FEES**

Chapter 395 of the Texas Local Government Code establishes both the procedural and substantive requirements for the City Council of the City of San Antonio (City) to adopt impact fees related to the San Antonio Water System's (SAWS) water and wastewater capital costs associated with new development. As part of those requirements, Section 395.058 of the Code requires the City Council to appoint an impact fee advisory committee, but gives the Council the option to either: designate the Planning or Zoning Commission as the advisory committee; or create a separate and independent advisory committee. In August of 1987, pursuant to Resolution No. 87-41-64, the City Council created the Capital Improvements Advisory Committee (CIAC) as an independent impact fee advisory committee.

Pursuant to Section 395.058, the CIAC is charged with the following responsibilities: advise and assist the City/SAWS in adopting a Land Use Assumptions Plan (LUAP); review the Capital Improvements Plan (CIP) and file written comments; monitor and evaluate the implementation of the CIP; file semiannual reports on the progress of the CIP and report any perceived inequities to the City/SAWS; and advise the City/SAWS of the need to update the CIP, LUAP and/or Impact Fees (see § 395.058). For the purposes of the proposed comprehensive five (5) year update, the CIAC's main purpose is to timely file its written comments consistent with those relevant responsibilities delineated above. The SAWS Board has the authority to make an independent recommendation to City Council and the Council has the final authority to adopt the updated CIP, LUAP and Impact Fees up to the maximum calculations. The CIAC shall meet at least semi-annually to review the status of the impact fee program and to meet the current legislative requirements.

Since May 2013, the CIAC has met approximately 17 times with SAWS staff and consultants. SAWS staff and consultants made many presentations and provided the CIAC with the opportunity to discuss and deliberate numerous aspects of the proposed impact fee program. Although the ultimate responsibility for calculating the Maximum Impact Fees based on the CIP and LUAP totals and formula prescribed by Chapter 395 rests with the professional staff and consultants, the CIAC provided direction and comments which were taken into consideration in compiling the final CIP, LUAP and Maximum Impact Fee calculations. The CIAC voted to make separate findings and comments to City Council to be incorporated into this report, which are specifically delineated as follows:

BACKGROUND

1. Legal Basis

- a. Impact fees may be adopted and collected under Chapter 395 of the Texas Local Government Code.
- b. Impact fees are a framework for financing the capital improvements related to growth for water and sewer infrastructure.
- c. Impact fees are a one-time charge to fund the cost of building new infrastructure to serve new development. They may be collected only for capital costs. Costs for operations and maintenance are not eligible.
- d. Chapter 395 requires that impact fees must be updated every five years, for a ten year period.
- e. Chapter 395 of the L.G.C. requires utilities to calculate a rate credit for growth related CIP to be subtracted from the calculated impact fee.
- f. The rate credit is based on the amount of projected future rate revenues or taxes expected to be generated by the new development and used to pay for capital improvements identified in the CIP.
- g. Utilities can calculate the rate credit and apply it to the impact fee or apply a credit equal to 50% of the calculated impact fee.
- h. SAWS has historically opted to calculate the rate credit which results in the calculation of the maximum impact fee.
- i. Chapter 395 requires the calculation of the maximum impact fee. It does not require that the maximum impact fee be charged.
- j. A copy of all agendas, minutes, recordings and presentations to the CIAC will be maintained by SAWS. A copy of the draft 2014-2023 impact fee report is attached for reference.
- k. The CIAC, in its advisory capacity to City Council, is required to file its written comments on the proposed updates and amendments to the CIP, LUAP and maximum impact fees no later than six (6) business days prior to the public hearing on the updates and amendments (see § 395.056).

2. Factual Basis

- a. The San Antonio Water System updated impact fees in May 2011. The SAWS impact fees must be updated before June 2016.
- b. The Bexar Met Water System (currently known as the District Special Project, or DSP) updated impact fees in June 2009. The Bexar Met impact fees must be updated before June 2014.
- c. Senate Bill 341 set an election date for BexarMet ratepayers to vote on dissolving the utility. The measure passed by 74 percent of the vote, and the U.S. Department of Justice approved the results in late January 2012. SB 341 calls for full integration of Bexar Met within five years.
- d. SAWS is updating the impact fees as an integrated system. The revised Water Supply, Water Flow, and Water System Development impact fees will be based on the combined water service areas.

- e. SAWS updated its Water Management Plan in 2012 to address a changing population from the 2010 census, BexarMet integration, endangered species, integration, and increased underground water storage in the Twin Oaks ASR.
- f. The changes to the water service areas from the 2011 impact fee update are largely due to the addition of five DSP service areas totaling 174,000 acres. In addition, SAWS driven changes located in the northwest portion of the county are due to a reduction in CCN application areas. One CCN application was reduced from 15,000 acres to 49 acres and a CCN application of 21,000 acres was withdrawn completely. SAWS was also granted a CCN application area that added 8,500 acres in the northeast portion of the SAWS service area. The net change in water service area is an increase of 146,549 acres.
- g. The changes to the wastewater service areas from the 2011 impact fee update are in the northwest and southeast portions of the wastewater service area. The changes in the northwest were due to reduced CCN application areas. One application was reduced from 62,000 acres to 24,000 acres and another application was reduced from 50,000 acres to 9,000 acres. The southeast area was reduced due to a CCN application area being amended from 30,000 acres to 22,000 acres. The net change in wastewater service area is a reduction of 87,000 acres.
- h. Chapter 395 of the L.G.C. allows for financing costs to be included in the calculation of impact fees.
- i. Financing costs for existing projects were included in the impact fee calculations.
- j. Financing costs for future projects were not included since SAWS reserves the option to fund growth projects with cash.
- k. Financing costs for existing and future projects were not included in the water supply impact fee calculation.
- l. Historically, the City of San Antonio has approved charging the maximum impact fee.
- m. Many other cities charge an impact fee that is less than the maximum impact fee, possibly to stimulate economic activity. A comparison of other U.S. and Texas cities' impact fees is in Appendix B.
- n. If less than the maximum impact fee is charged the difference would be made up from other sources.

LAND USE ASSUMPTIONS PLAN

3. The Land Use Assumptions Plan is accepted and recommended for City Council approval.

- a. 10 year water Land Use Assumptions Plan = 95,817 EDUs
- b. 10 year wastewater Land Use Assumptions Plan = 95,589 EDUs
- c. A summary of the change in EDUs, CIP, and maximum calculated impact fees is in Appendix A.
- d. The committee recommended approval of the Land Use Assumptions Plan by a vote of 10 to 0.

CAPITAL IMPROVEMENTS PLAN

4. The Water Supply Capital Improvements Plan is based on the SAWS 50 Year Water Management Plan.

- a. The 50 Year Water Management Plan uses the drought of record as the guide to determine when projects are needed and the amount of Edwards Aquifer water that will be available based on projected pumping restrictions.
- b. The existing water supply projects used in the calculation are the Average Existing Edwards Aquifer, Local Carrizo, Trinity-WECO, Oliver Ranch, BSR, GBRA-Western Canyon, and Medina System Surface Water.
- c. The 2014 to 2023 projects used in the calculation are the Average New Edwards Aquifer, Regional Carrizo/SSLGC, Brackish Groundwater Desalination Phases 1 and 2, Expanded Carrizo Phases 1 and 2, and the portion of the integration line needed for the local Carrizo and Brackish Desalination projects over the next ten years. The Regional Water Project is not included in the 2014 to 2023 impact fees.
- d. SAWS determined the total amount of Edwards Aquifer water available as the average during a repeat of a 10-year Drought of Record, or similar conditions. This total amount was calculated to be 215,477 AF (or 614,109 EDUs) for its existing Edwards supply, and 7,106 AF (or 20,253 EDUs) for its future Edwards supply. Of this total 222,583 AF (or 634,362 EDUs), 210,157 AF (or 598,948 EDUs) was used for existing customers, while 8,642 AF (or 24,629 EDUs) was used for customers 2014-2023. The remaining 3,784 AF (or 10,785 EDUs) was used for customers beyond the year 2023.
- e. The maximum water supply impact fee calculation does not cause new customers to subsidize existing BexarMet customers.
- f. The consequence of the integration of existing and new BexarMet customers increased the maximum water supply impact fee by \$482/EDU, of which \$122/EDU was for existing BexarMet customers using existing SAWS supplies. The integration of the former Bexar Met Water System water supplies into SAWS water supplies reduced the amount of existing water supplies available for growth which increased the number of new EDUs using new supplies.
- g. SAWS staff changed the assumption for debt financing the future Water Supply CIP from 100% debt financing to 50% debt financing, matching SAWS multi-year financial plan. This reduced the Water Supply rate credit and increased the impact fee.
- h. The Committee determined that it was inappropriate to allocate 100% of the Capital Costs of new water supply projects to new development as this did not reflect the benefit to existing customers of the diversification of our water supply as well as the reduced drought risk provided by the increased, non-Edwards supply. Thereafter, the Committee recommends the Water Supply Impact Fee be calculated by using the total capital costs of existing and new water supplies divided by the total number of firm yield EDU's available during the planning period. An example of this calculation is as follows:

Existing Water Supply Capital Funding	\$792,000,000
Pro-Rata Portion of New Water Supply Capital Costs	\$282,000,000

Total Capital Costs Allocated to Planning Period		\$1,074,000,000
Existing Firm Yield	204,000	Ac.Ft.
Projected New Consumption in Planning Period	<u>33,000</u>	Ac.Ft.
	237,000	Ac.Ft.

$$\$1,074,000,000 \div 237,000 = \$4,531/\text{Ac.Ft.}$$

$$\$4,531 \div 2.85 \text{ EDUs/Ac.Ft.} = \$1,590/\text{EDU}$$

The reduction in the maximum calculated water supply impact fee to \$1,590 could potentially require an increase of 0.257% per year in the monthly charges for the average residential customer over the next 10 years, for a total rate increase of 2.57%. This equates to a 14 cent monthly increase incrementally each year in the average SAWS bill.

Other options to mitigate this reduction in the water supply impact fee could include adjusting the tiered rate structure to increase the impact on higher water users.

- i. A summary of the change in EDUs, CIP, maximum calculated impact fees, and CIAC recommended impact fees is in Appendix A.
- j. The committee voted 8-1 to recommend approval of the \$1,590 Water Supply Impact Fee. There were two committee members absent, and Ms. Hardberger voted against the motion.

5. The Water Delivery Capital Improvements Plan has lower existing infrastructure values for Water Flow and System Development.

- a. Corrections made to underlying assumptions used in 2011 have contributed to changes in the valuation of Water Flow and System Development infrastructure such as:
 - i. Exclusion of meters and services infrastructure values.
 - ii. Distance of transmission pipelines no longer influenced by Aquifer Storage & Recovery (ASR) pipeline distance.
 - iii. Impact Fee credits no longer included in infrastructure valuation.
 - iv. SAWS staff changed the assumption for debt financing the future Water Delivery CIP from 20% to 70 %, matching SAWS multi-year financial plan. This increased the rate credit and reduced the Flow and System Development impact fees.
- b. A summary of the change in EDUs, CIP, maximum calculated impact fees, and CIAC recommended impact fees is in Appendix A.
- c. The committee recommended approval of the Water Delivery Capital Improvements Plan by a vote of 10 to 0.

6. The Wastewater Capital Improvements Plan has higher existing infrastructure values for Collection and Wastewater Treatment.

- a. The methods used to determine the value of the existing infrastructure has evolved further to provide a more accurate valuation.
- b. Large wastewater projects undertaken since 2011 have increased Wastewater Collection values (e.g. Medina River Sewer Outfall, C-33 Broadway Corridor, and C-01 Central Watershed Sewer Relief Line). Large wastewater collection projects have also increased in construction costs. Bids are coming in higher than the original cost estimate used in the 2011 impact fee study. The percent increase of estimated to actual costs for several projects ranges from 8% to 55%. Therefore all cost estimates for the wastewater collection impact fee projects expected to be constructed in the next 10 years were adjusted to reflect recent bids.
- c. More precise allocations of Construction Work-in-Progress (CWIP) capital projects also contributed to higher valuation of existing wastewater related infrastructure.
- d. In the 2011 update, the value of the existing wastewater collection infrastructure was based on the diameter and length. Additionally, SAWS assumed the growth between year 2011 and year 2020 would use 10% of any available capacity in the system. This 10% was applied to the equity for each of the six wastewater collection impact fee areas.
- e. In the 2014 update, the value of the existing collection infrastructure was provided by Finance. Master Planning proportionately assigned the values by impact fee area using diameter and length. This did not change from the 2011 study. However, the capacity used in the system for each pipe was determined using the wastewater hydraulic model. The total capacity for each impact area was calculated and then the percent used by each service area over the next 10 years was calculated using the change in EDUs from the 2014 LUAP. The percent of available capacity used by the 10 year EDU projection for each impact fee area ranged from 8% to 28%. These percentages were applied to the value of the equity in each service area. The value of infrastructure that crossed service areas was proportionately assigned to the respective service areas using the diameter and length of pipe in each service area. The upper impact fee service areas paid for their proportionate use of available capacity in downstream infrastructure over the 10 year period. This caused the value of existing capacity used to increase from the 2011 study.
- f. SAWS staff changed the assumption for debt financing the future Wastewater CIP from 20% to 70 %, matching SAWS multi-year financial plan. This increased the rate credit and reduced the Collection and Treatment impact fees.
- g. For wastewater treatment, the 2014 LUAP population projections for the next 10 years were applied at a rate of 90 gallons per capita per day (gpcd) to calculate the 10 year capacity. The 90 gpcd rate equates to 215 gallons per EDU (gal/EDU), which is less than the 2011 value of 240 gal/EDU. The ratio of the 10 year capacity over the total capacity of the Water Recycling Centers was applied to the known value of the existing WRCs to determine the value of the eligible equity in the impact fees.

- h. Many of the treatment projects from the 2011 impact fee study have been completed and the value moved to equity, thereby increasing the value of available capacity. The cost of new projects has increased slightly and the available new capacity has been reduced. The net impact of these variables is an overall increase in the Treatment impact fee.
- i. A summary of the change in EDUs, CIP, maximum calculated impact fees, and CIAC recommended impact fees is in Appendix A.
- j. The committee recommended approval of the Wastewater Capital Improvements Plan by a vote of 10 to 0.

7. The Capital Improvements Plan is accepted and recommended for City Council approval.

- a. 10 year value of eligible water supply projects = \$282.4 million
- b. 10 year value of eligible water flow projects = \$121.5 million
- c. 10 year value of eligible water system development projects = \$73.7 million
- d. 10 year value of eligible wastewater treatment projects = \$86.7 million
- e. 10 year value of eligible wastewater collection projects = \$167.1 million
- f. Total 10 year value of all impact fee eligible projects = \$731.3 million

MAXIMUM IMPACT FEES

8. The maximum calculated impact fees are shown below:

a. Water supply impact fee =	\$2,796
b. Water flow impact fee =	\$1,182
c. Water System development impact fee	
High =	\$883
Middle =	\$799
Low =	\$619
d. Wastewater treatment	
Medio Creek =	\$1,429
Dos Rios/Leon Creek =	\$786
e. Wastewater collection	
Medio Creek =	\$838
Upper Medina =	\$1,565
Lower Medina =	\$475
Upper Collection =	\$2,520
Middle Collection =	\$1,469
Lower Collection =	\$719

The percentage change and dollar amount of the maximum impact fees by service areas are shown in Appendix D.

The percentage change and dollar amount of the maximum impact fees by the former Bexar Met (DSP) service areas are shown in Appendix E.

CAPITAL IMPROVEMENTS ADVISORY COMMITTEE RECOMMENDATIONS

9. The CIAC accepts and recommends for City Council approval the maximum calculated impact fees except for the Water Supply impact fee as shown below:

a. Water supply impact fee =	\$1,590
b. Water flow impact fee =	\$1,182
c. Water System development impact fee	
High =	\$883
Middle =	\$799
Low =	\$619
d. Wastewater treatment	
Medio Creek =	\$1,429
Dos Rios/Leon Creek =	\$786
e. Wastewater collection	
Medio Creek =	\$838
Upper Medina =	\$1,565
Lower Medina =	\$475
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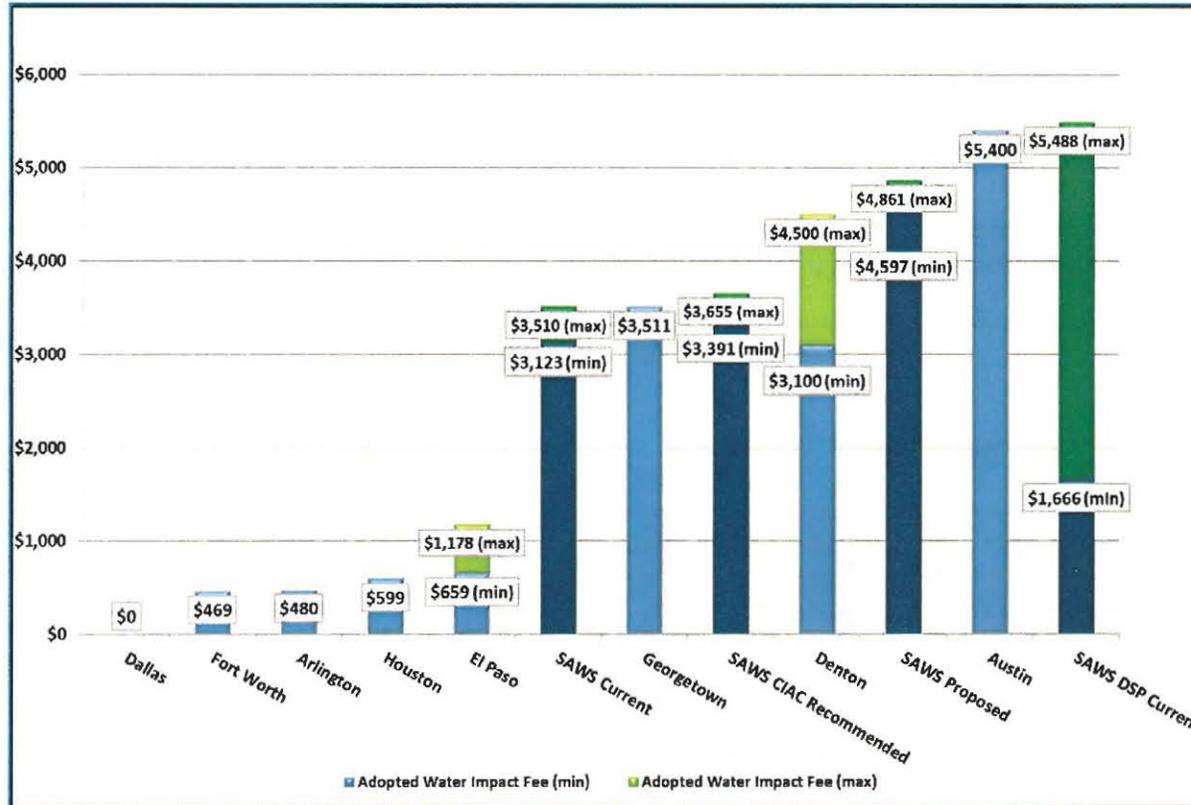
APPENDIX A: LUAP, CIP, and Impact Fee Summary

	LUAP (EDUs)		Eligible CIP (\$)		Impact Fee (\$/EDU)			Impact Fee (\$/EDU) CIAC Recommendation	
	<u>2011</u>	<u>2014</u>	<u>2011</u>	<u>2014</u>	<u>2011</u>	<u>Maximim Calculated</u>		<u>2014</u>	<u>% Change from 2011</u>
						<u>2014</u>	<u>% Change</u>		
Water Supply	80,343	95,817	\$ 115,660,971	\$ 282,391,017	\$ 1,297	\$2,796	116%	\$1,590	23%
Water Flow	80,343	95,817	\$ 107,071,131	\$ 121,466,247	\$ 1,247	\$1,182	-5%	\$1,182	-5%
Water System Development (total)	<u>80,343</u>	<u>95,817</u>	<u>\$ 64,278,453</u>	<u>\$ 73,696,321</u>					
High Elevation	18,818	8,783	\$ 18,749,685	\$ 6,574,789	\$ 966	\$883	-9%	\$883	-9%
Middle Elevation	41,501	45,265	\$ 33,332,491	\$ 34,596,341	\$ 774	\$799	3%	\$799	3%
Low Elevation	20,024	41,769	\$ 12,196,277	\$ 32,525,191	\$ 579	\$619	7%	\$619	7%
Wastewater Treatment (total)	<u>107,075</u>	<u>95,589</u>	<u>\$ 77,766,825</u>	<u>\$ 86,683,968</u>					
Medio Creek	17,234	8,838	\$ 25,542,728	\$ 13,385,880	\$ 1,379	\$1,429	4%	\$1,429	4%
Leon/Dos Rios Creeks	89,841	86,751	\$ 52,224,097	\$ 73,298,089	\$ 552	\$786	42%	\$786	42%
Wastewater Collection (total)	<u>107,075</u>	<u>95,589</u>	<u>\$ 139,872,333</u>	<u>\$ 167,093,734</u>					
Medio Creek	17,234	8,838	\$ 10,285,377	\$ 7,627,627	\$ 582	\$838	44%	\$838	44%
Upper Medina	14,224	18,744	\$ 6,705,155	\$ 21,475,227	\$ 1,053	\$1,565	49%	\$1,565	49%
Lower Medina	1,721	3,762	\$ 9,597,499	\$ 11,374,282	\$ 594	\$475	-20%	\$475	-20%
Upper Collection	50,727	35,689	\$ 34,328,678	\$ 39,431,580	\$ 1,795	\$2,520	40%	\$2,520	40%
Middle Collection	7,207	12,048	\$ 36,197,660	\$ 37,842,239	\$ 1,142	\$1,469	29%	\$1,469	29%
Lower Collection	15,962	16,508	\$ 42,757,964	\$ 49,342,780	\$ 552	\$719	30%	\$719	30%
Total			\$ 504,649,713	\$ 731,331,287					

Notes:

1. 2011 = Final Approved 2011 to 2020 impact fee program
2. 2014 = Draft Proposed to date 2014 to 2023 impact fee program
3. 2011 figures do not include BexarMet data.
4. Rate increase based on 1% per \$45 million new debt
5. Projected excess water supply capacity is 17,761 EDUs

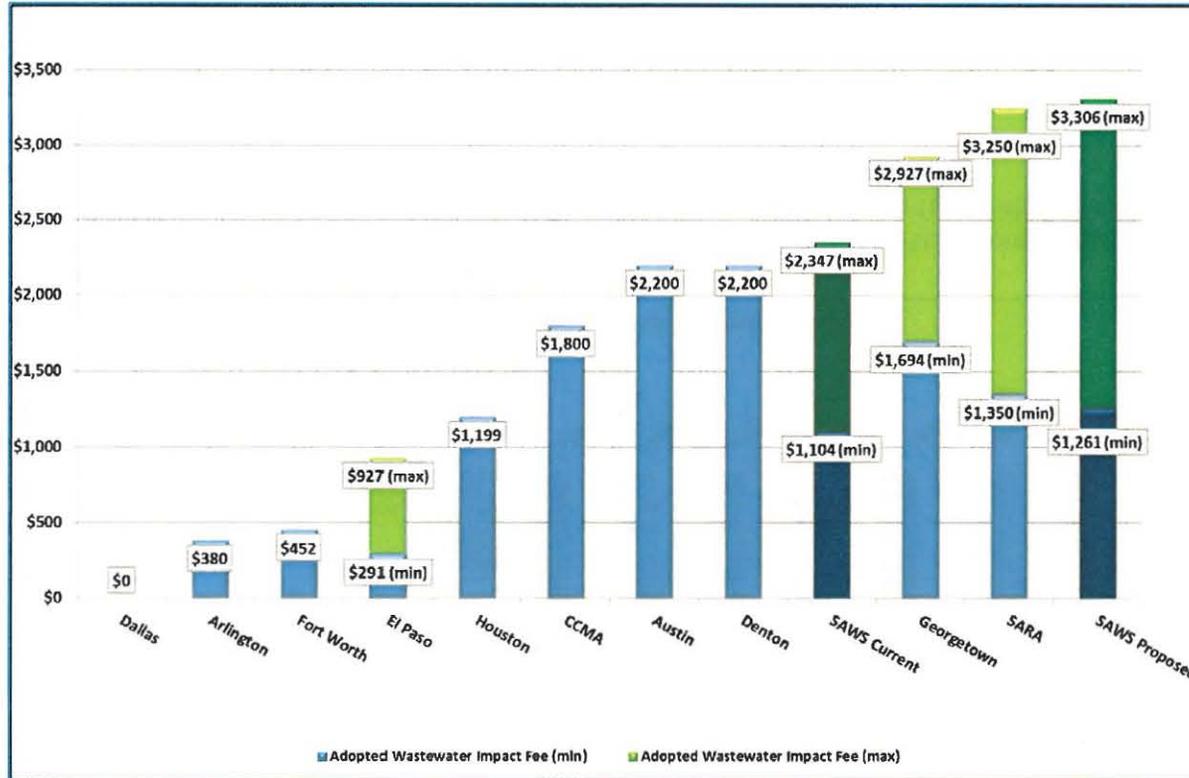
APPENDIX B: Impact Fee Survey of Texas Cities



Comparison to other Texas utilities – water

SAWS Current is the impact fees in effect as of March 6, 2014. SAWS CIAC recommended is the impact fees recommended with this report. SAWS proposed are the minimum and maximum calculated impact fees with this report. SAWS DSP Current is the Bexar Met impact fees as of March 6, 2014.

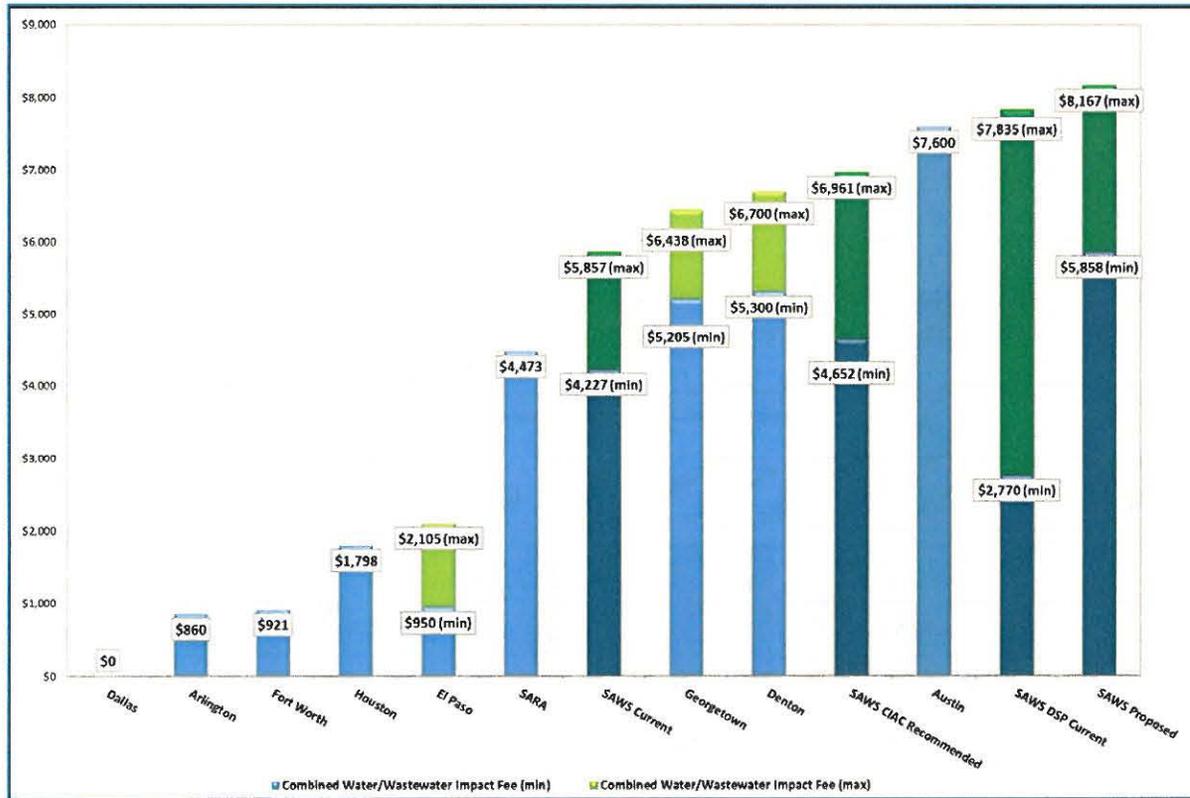
APPENDIX B: Impact Fee Survey of Texas Cities



Comparison to other Texas utilities – wastewater

SAWS Current is the impact fees in effect as of March 6, 2014. SAWS CIAC recommended is the impact fees recommended with this report. SAWS proposed is the minimum and maximum calculated impact fees with this report. CCMA and SARA are the impact fees as of March 6, 2014.

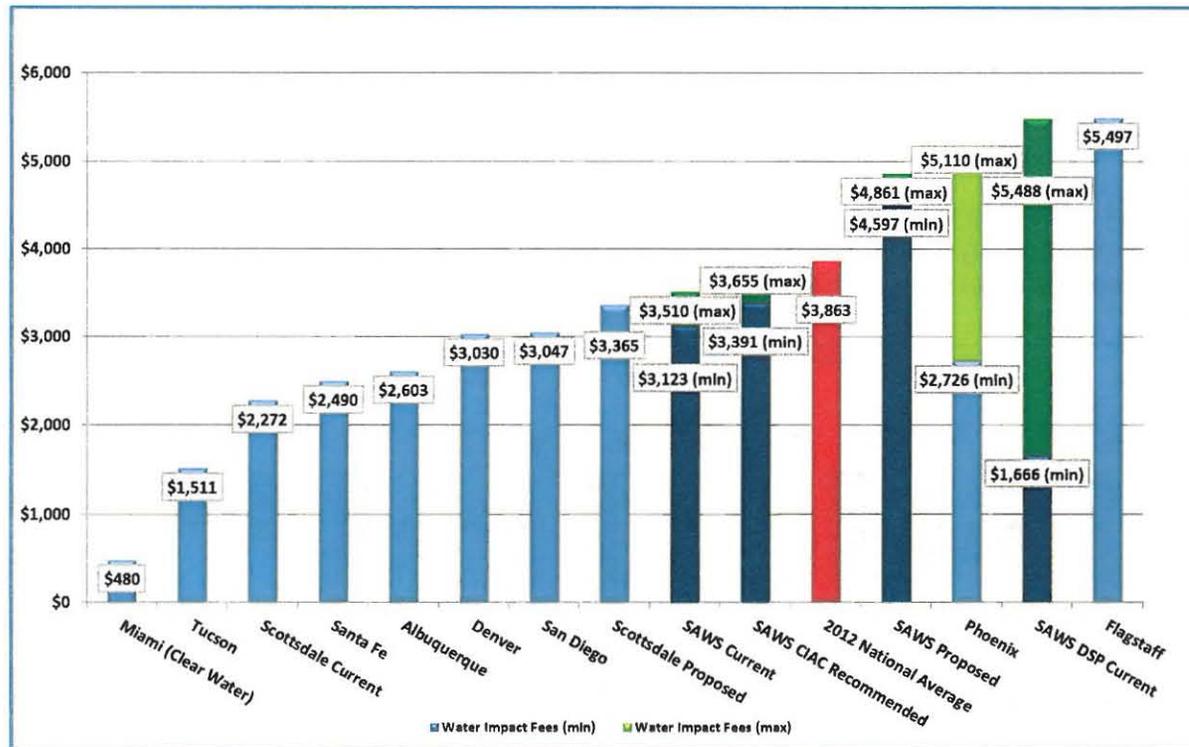
APPENDIX B: Impact Fee Survey of Texas Cities



Comparison to other Texas utilities – water and wastewater combined

SAWS Current is the impact fees in effect as of March 6, 2014. SAWS CIAC recommended are the impact fees recommended with this report. SAWS proposed is the minimum and maximum calculated impact fees with this report. SAWS DSP Current are the Bexar Met impact fees with SAWS sewer impact fees as of March 6, 2014. SARA is the impact fees with SAWS water service as of March 6, 2014.

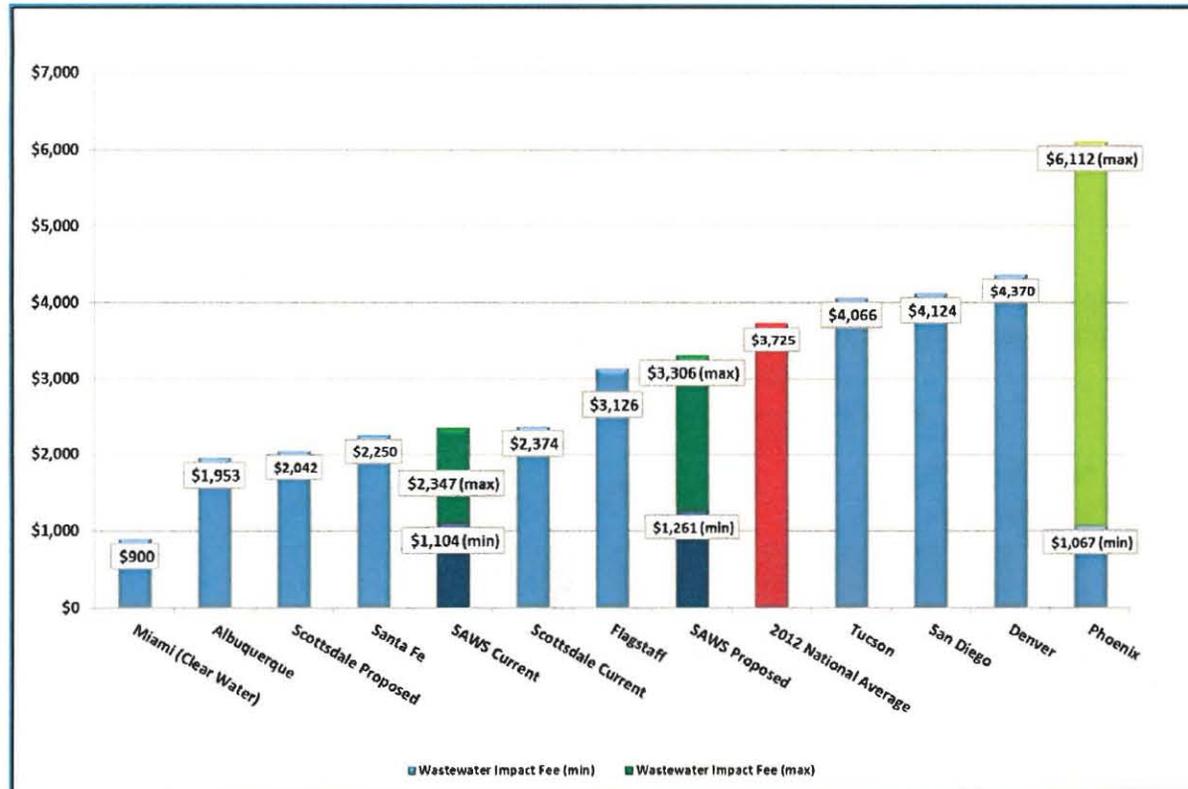
APPENDIX B: Impact Fee Survey of U.S. Cities



Comparison to other U.S. utilities – water

SAWS Current is the impact fees in effect as of March 6, 2014. SAWS CIAC recommended is the impact fees recommended with this report. SAWS proposed are the minimum and maximum calculated impact fees with this report. SAWS DSP Current is the Bexar Met impact fees as of March 6, 2014.

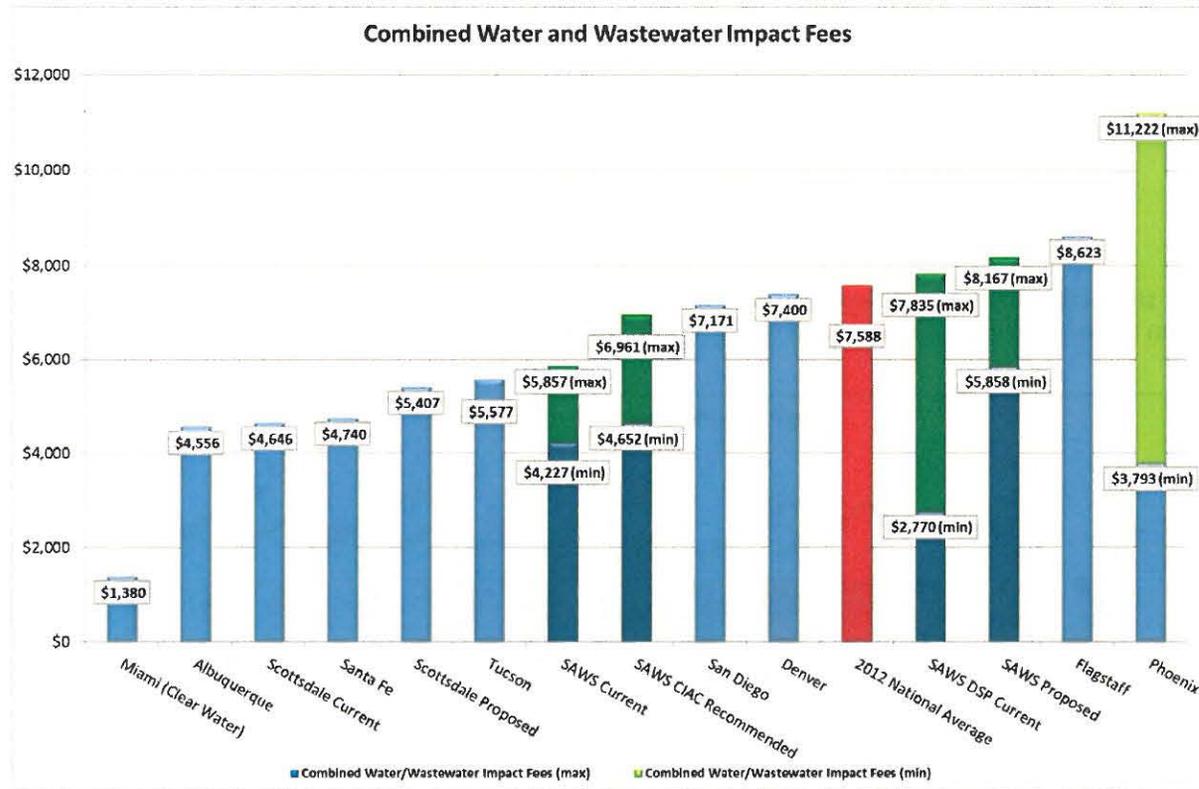
APPENDIX B: Impact Fee Survey of U.S. Cities



Comparison to other U.S. utilities – wastewater

SAWS Current is the impact fees in effect as of March 6, 2014. SAWS CIAC recommended is the impact fees recommended with this report. SAWS proposed is the minimum and maximum calculated impact fees with this report.

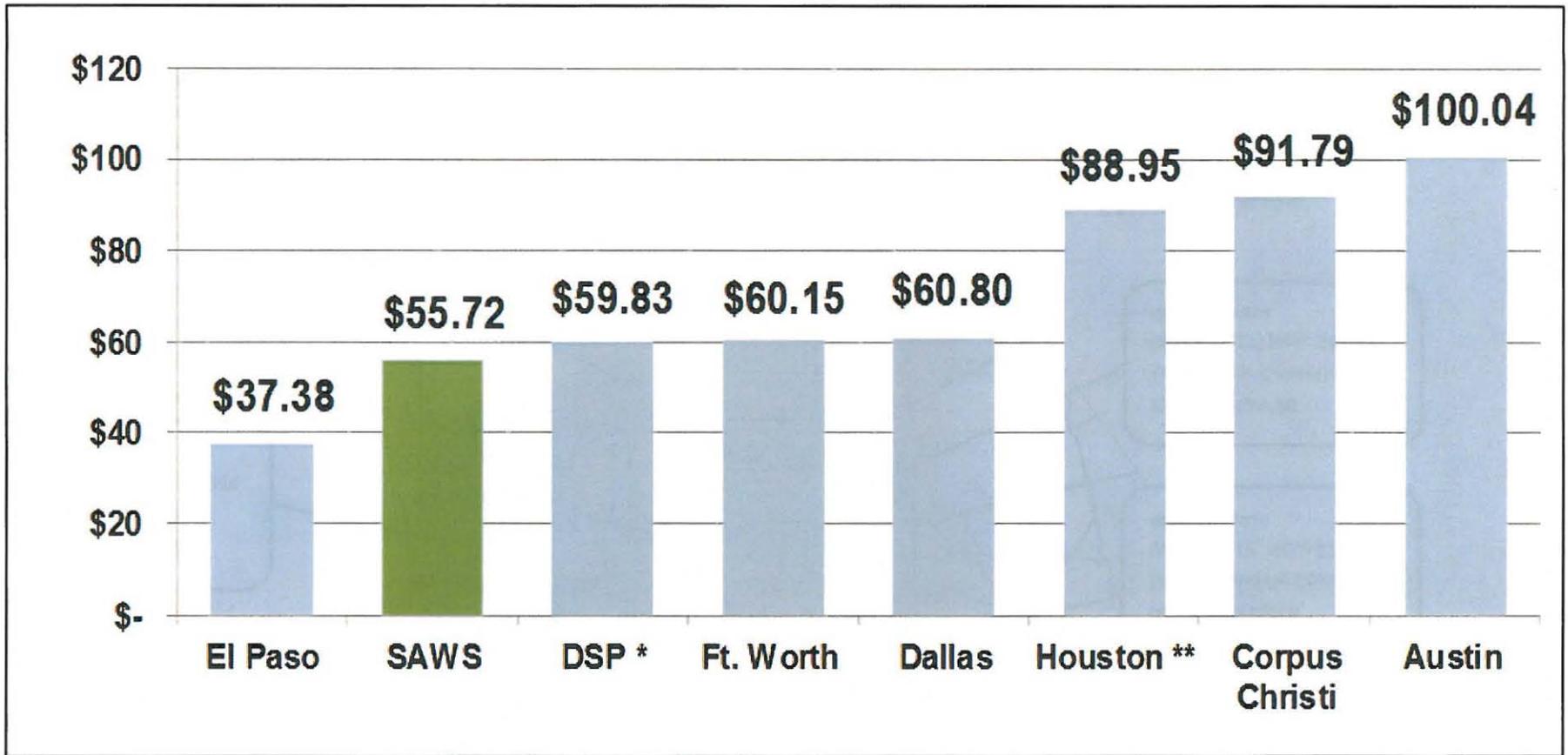
APPENDIX B: Impact Fee Survey of U.S. Cities



Comparison to other U.S. utilities – water and wastewater combined

SAWS Current is the impact fees in effect as of March 6, 2014. SAWS CIAC recommended are the impact fees recommended with this report. SAWS proposed is the minimum and maximum calculated impact fees with this report. SAWS DSP Current are the Bexar Met impact fees with SAWS sewer impact fees as of March 6, 2014.

APPENDIX C: SAWS Average Residential Bills Compared to Major Texas Cities

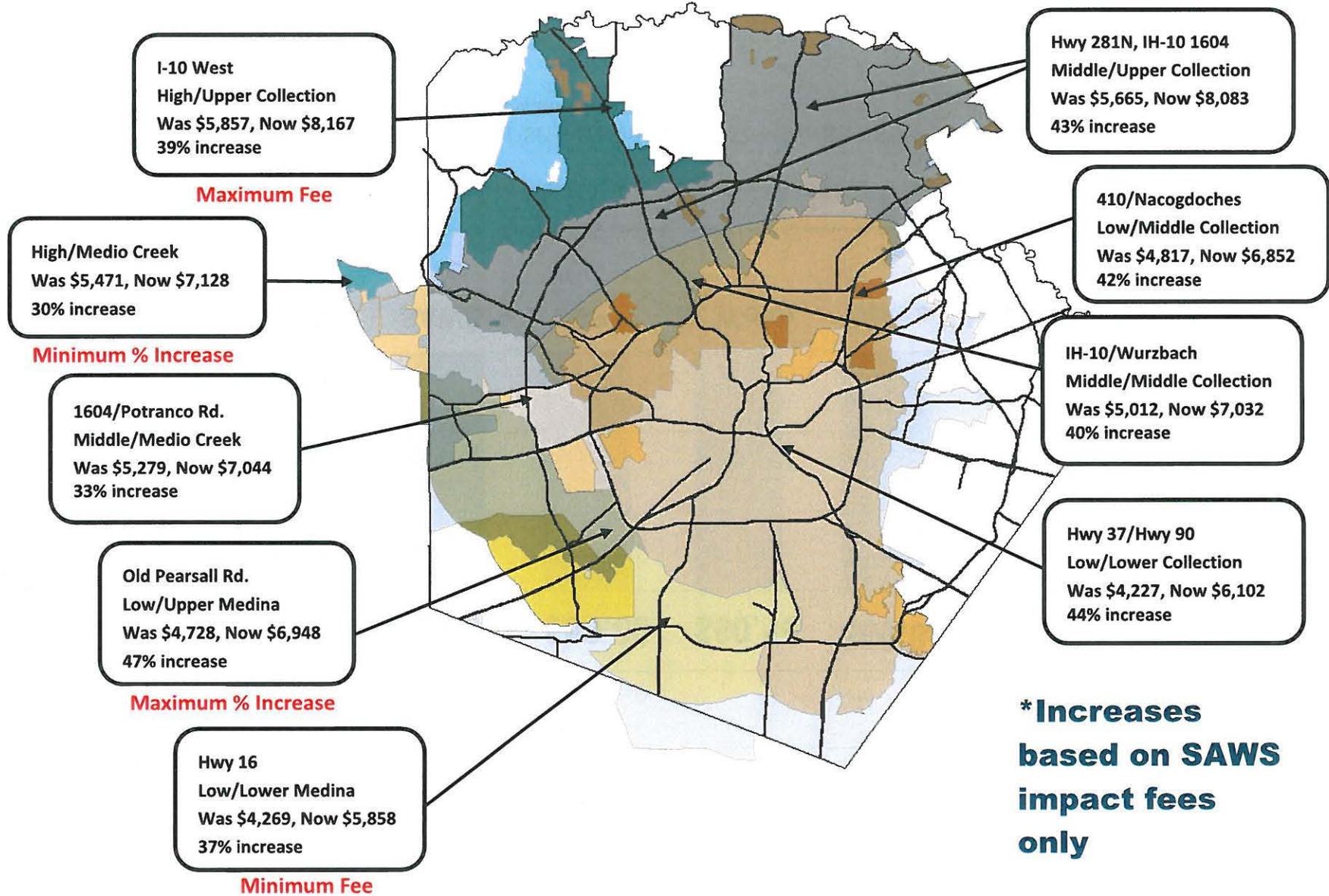


Monthly charges as of January 2014, Based on 7,788 Gal. Water (Standard)/6,178 Gal. Wastewater. Includes EAA and TCEQ Fees.

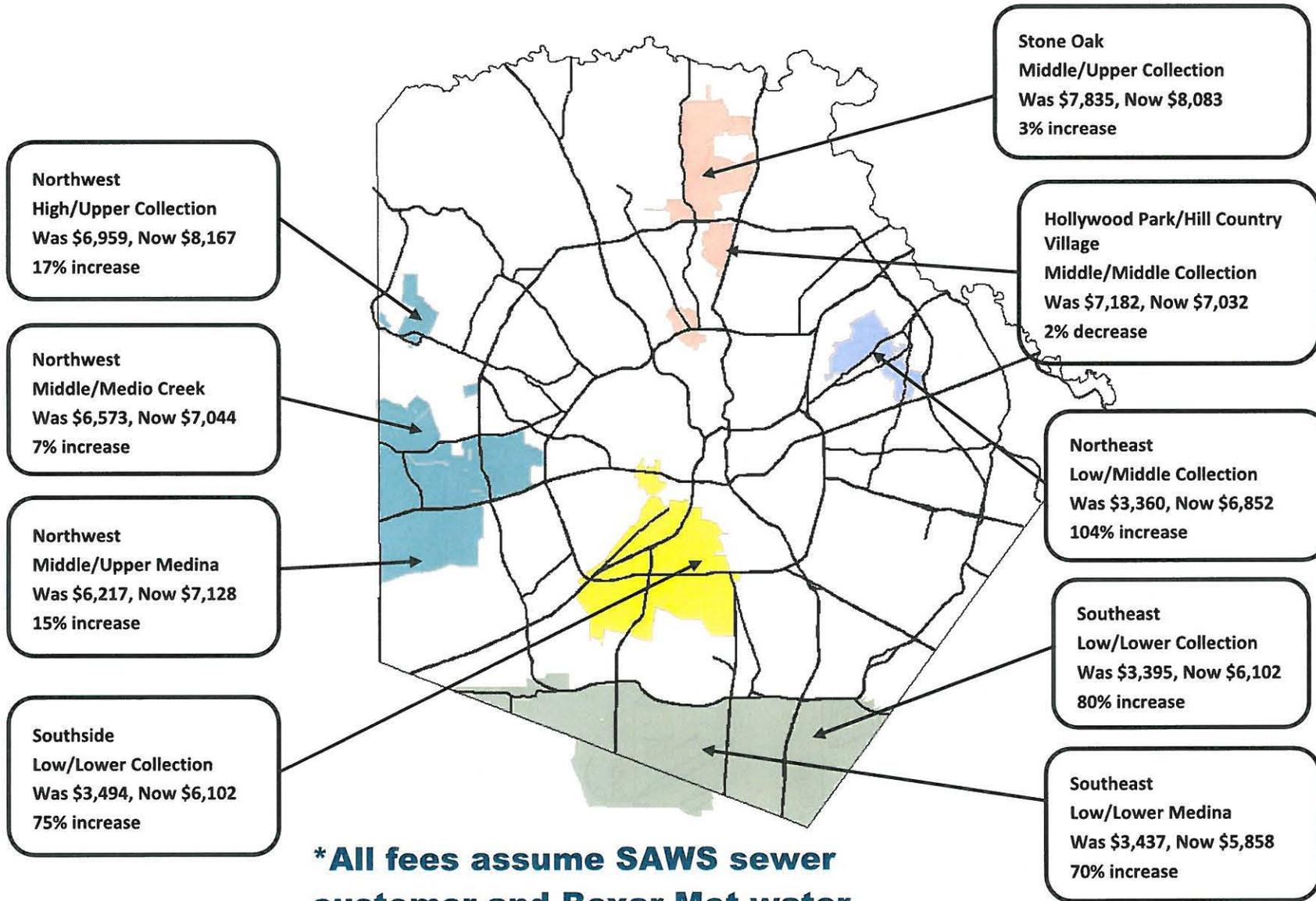
* DSP monthly charge total includes \$33.03 in DSP water charges and \$26.80 in SAWS sewer charges

** Houston wastewater charges based solely on water usage

APPENDIX D: Maximum Calculated Impact Fees by Service Area

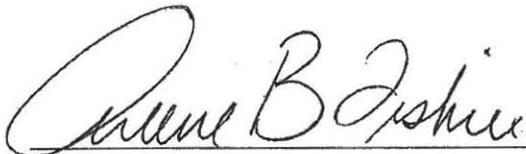


APPENDIX E: Bexar Met (DSP) Maximum Calculated Impact Fees by Service Area

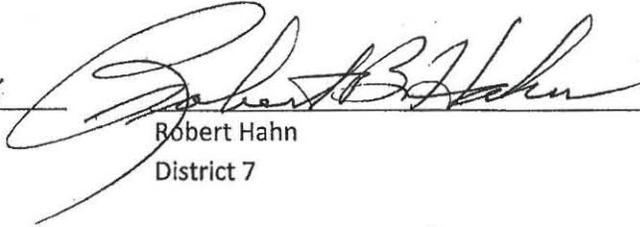


***All fees assume SAWS sewer customer and Bexar Met water customer.**

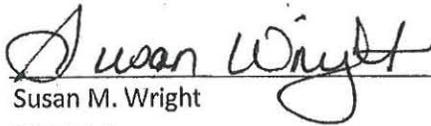
Capital Improvements Advisory Committee



Arlene B. Fisher
District 1



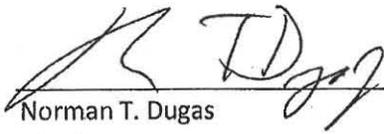
Robert Hahn
District 7



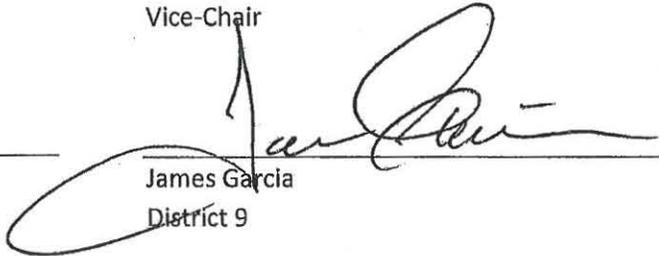
Susan M. Wright
District 2



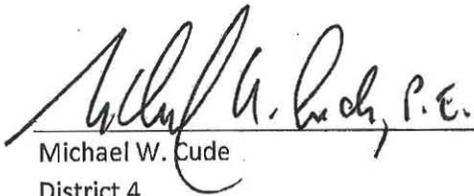
Mark Johnson
District 8
Vice-Chair



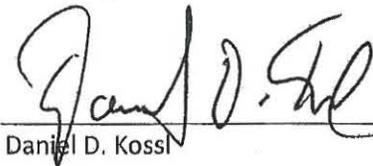
Norman T. Dugas
District 3



James Garcia
District 9



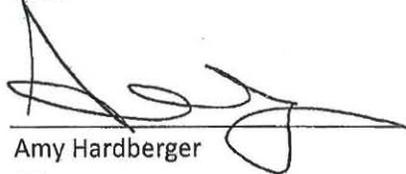
Michael W. Cude
District 4



Daniel D. Koss
District 10
Chair



Michael E. Martinez
District 5



Amy Hardberger
ETJ



Michael Hogan
District 6

RESOLUTION NO. 14-129

OF THE SAN ANTONIO WATER SYSTEM BOARD OF TRUSTEES ACCEPTING THE 2014 – 2023 LAND USE ASSUMPTIONS PLAN, THE WATER DELIVERY, WATER SUPPLY AND WASTEWATER CAPITAL IMPROVEMENTS PLANS, AND THE MAXIMUM IMPACT FEE CALCULATIONS FOR WATER DELIVERY, WATER SUPPLY, AND WASTEWATER; AUTHORIZING THAT THE PLAN BE FORWARDED TO THE CITY COUNCIL OF THE CITY OF SAN ANTONIO FOR APPROVAL; RECOMMENDING THAT THE CITY COUNCIL APPROVE AND ADOPT THE 2014 – 2023 LAND USE ASSUMPTIONS PLAN, THE WATER DELIVERY, WATER SUPPLY AND WASTEWATER CAPITAL IMPROVEMENTS PLANS, AND THE MAXIMUM IMPACT FEE CALCULATIONS FOR WATER DELIVERY, WATER SUPPLY, AND WASTEWATER; FINDING THE RESOLUTION TO HAVE BEEN CONSIDERED PURSUANT TO THE LAWS GOVERNING OPEN MEETINGS; PROVIDING A SEVERABILITY CLAUSE; AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, Chapter 395 of the Local Government Code of the State of Texas requires municipalities to develop a Land Use Assumptions Plan and Capital Improvements Plan as part of the impact fee development process; and

WHEREAS, Chapter 395 of the Local Government Code requires that impact fees must be updated every five years. The current impact fees for water delivery, water supply and wastewater were approved by the San Antonio City Council in May 2011; and

WHEREAS, the San Antonio Water System is integrating the former Bexar Metropolitan Water District (the District Special Project (DSP)), and the BexarMet impact fees require update by June 2014, requiring that the impact fees for the integrated water system be updated at this time; and

WHEREAS, the City Council of the City of San Antonio has established a Capital Improvements Advisory Committee and charged it with overseeing the development of a Land Use Assumptions Plan, Capital Improvements Plan and recommending maximum allowable impact fees; and

WHEREAS, the Capital Improvements Advisory Committee, with comments, has accepted the proposed 2014-2023 Land Use Assumptions Plan, Water Delivery, Water Supply, and Wastewater Capital Improvements Plans and the Maximum Impact Fee Calculations for Water Delivery, Water Supply, and Wastewater as described in Attachment I and recommend approval by the City Council of the City of San Antonio; and

WHEREAS, the San Antonio Water System Board of Trustees desires (i) to accept the 2014 – 2023 Land Use Assumptions Plan, the Water Delivery, Water Supply and Wastewater Capital Improvements Plans, and the Maximum Water Delivery, Water Supply, and Wastewater Impact Fee Calculations, (ii) to authorize that the 2014 – 2023 Land Use Assumptions Plan, the Water Delivery, Water Supply and Wastewater Capital Improvements Plans, and the Maximum Water Delivery, Water Supply, and Wastewater Impact Fee Calculations as described herein be forwarded to the City Council of the City of San Antonio for approval, and (iii) to recommend that the City Council approve and adopt the 2014 – 2023 Land Use Assumptions Plan, the Water Delivery, Water Supply and Wastewater Capital Improvements Plans, and the Maximum Water Delivery, Water Supply, and Wastewater Impact Fee Calculations; now therefore:

BE IT RESOLVED BY THE SAN ANTONIO WATER SYSTEM BOARD OF TRUSTEES:

1. That the 2014 – 2023 Land Use Assumptions Plan, the Water Delivery, Water Supply and Wastewater Capital Improvements Plans, and the Maximum Water Delivery, Water Supply, and Wastewater Impact Fee Calculations are hereby accepted by the San Antonio Water System Board of Trustees.
2. That it is hereby directed that the 2014 – 2023 Land Use Assumptions Plan, the Water Delivery, Water Supply and Wastewater Capital Improvements Plans, and the Maximum Water Delivery, Water Supply, and Wastewater Impact Fee Calculations be forwarded to the City Council of the City of San Antonio as described in Attachment I and attached hereto and incorporated herein for all purposes.
3. That the San Antonio Water System staff is directed to present the 2014 – 2023 Land Use Assumptions Plan, the Water Delivery, Water Supply and Wastewater Capital Improvements Plans, and the Maximum Water Delivery, Water Supply, and Wastewater Impact Fee Calculations to the City Council of the City of San Antonio for approval.
4. That the San Antonio Water System Board of Trustees hereby recommends that the City Council of the City of San Antonio approve and adopt the 2014 – 2023 Land Use Assumptions Plan, the Water Delivery, Water Supply and Wastewater Capital Improvements Plans, and the Maximum Water Delivery, Water Supply, and Wastewater Impact Fee Calculations.
5. It is officially found, determined and declared that the meeting at which this resolution is adopted was open to the public, and that public notice of the time, place and subject matter of the public business to be conducted at such meeting, including this resolution, was given to all as required by the Texas Codes Annotated, as amended, Title 5, Chapter 551, Government Code.

6. If any part, section, paragraph, sentence, phrase or word of this resolution is for any reason held to be unconstitutional, illegal, inoperative or invalid, or if any exception to or limitation upon any general provision herein contained is held to be unconstitutional, illegal, invalid or ineffective, the remainder of this resolution shall nevertheless stand effective and valid as if it had been enacted without the portion held to be unconstitutional, illegal, invalid or ineffective.

7. This resolution becomes effective immediately upon its passage.

PASSED AND APPROVED this 5th day of May, 2014.


Berto Guerra, Jr., Chairman

ATTEST:

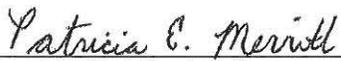

Patricia E. Merritt, Secretary

EXHIBIT E

Proposed Water and Wastewater Impact Fees

<u>Service Area</u>	Calculated Impact		2014	Impact Fee (\$/EDU)*		
	Fee/Service Unit	Rate Credit		2011	Change	% Change
Water Supply (All)	\$1,741	\$151	\$1,590	\$ 1,297	\$293	22.59%
Water Flow (All)	\$1,268	\$86	\$1,182	\$ 1,247	(\$65)	-5.21%
Water System Development (Total)						
High Elevation	\$923	\$40	\$883	\$ 966	(\$83)	-8.59%
Middle Elevation	\$843	\$44	\$799	\$ 774	\$25	3.23%
Low Elevation	\$657	\$38	\$619	\$ 579	\$40	6.91%
Wastewater Treatment (Total)						
Medio Creek	\$1,515	\$86	\$1,429	\$ 1,379	\$50	3.63%
Leon Creek/Dos Rios	\$845	\$59	\$786	\$ 552	\$234	42.39%
Wastewater Collection (Total)						
Medio Creek	\$863	\$25	\$838	\$ 582	\$256	43.99%
Upper Medina	\$1,651	\$86	\$1,565	\$ 1,053	\$512	48.62%
Lower Medina	\$505	\$30	\$475	\$ 594	(\$119)	-20.03%
Upper Collection	\$2,666	\$146	\$2,520	\$ 1,795	\$725	40.39%
Middle Collection	\$1,561	\$92	\$1,469	\$ 1,142	\$327	28.63%
Lower Collection	\$768	\$49	\$719	\$ 552	\$167	30.25%

	Impact Fee (\$/EDU)*			
	2011	2014	Change	% Change
Water Supply	\$ 1,297	\$ 1,590	\$ 293	22.59%
Water Flow	\$ 1,247	\$ 1,182	\$ (65)	-5.21%
Water System Development (Total)				
High Elevation	\$ 966	\$ 883	\$ (83)	-8.59%
Middle Elevation	\$ 774	\$ 799	\$ 25	3.23%
Low Elevation	\$ 579	\$ 619	\$ 40	6.91%
Wastewater Treatment (Total)				
Medio Creek	\$ 1,379	\$ 1,429	\$ 50	3.63%
Leon Creek/Dos Rios	\$ 552	\$ 786	\$ 234	42.39%
Wastewater Collection (Total)				
Medio Creek	\$ 582	\$ 838	\$ 256	43.99%
Upper Medina	\$ 1,053	\$ 1,565	\$ 512	48.62%
Lower Medina	\$ 594	\$ 475	\$ (119)	-20.03%
Upper Collection	\$ 1,795	\$ 2,520	\$ 725	40.39%
Middle Collection	\$ 1,142	\$ 1,469	\$ 327	28.63%
Lower Collection	\$ 552	\$ 719	\$ 167	30.25%

Total

**Includes Rate Credit*

Note: CIAC recommended the water supply fee be set at \$1,590

Water Supply Phase-In Approach

Option 1

Set Initial Rate at \$1,797 \$207 or 13.0% increase from the CIAC recommendation
 Increase fee in June 2015 to \$2,297
 Increase fee in June 2016 to \$2,796

Option 2

Set Initial Rate at \$1,590
 Increase fee in June 2015 to \$2,193
 Increase fee in June 2016 to \$2,796

Option 3

Defer increase for six months & assess full amount

Option 4

Defer increase to June 2015 & charge \$2,047
 Increase fee in June 2016 to \$2,796

EXHIBIT F

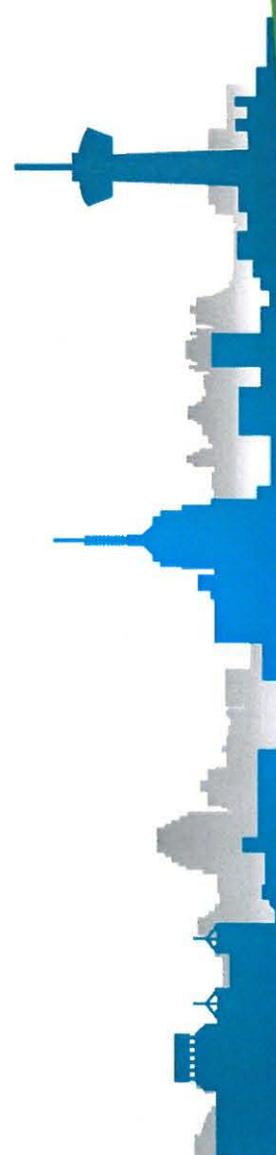
Water Supply Management and Options

Robert R. Puente
President/CEO

April 2, 2014



San Antonio City Council



Overview

- Drought Update
- Water Management Plan Update
 - Current and Future Water Supply Projects
- Impact Fees
 - Funding Water Supplies and Infrastructure

*Courtesy: Gabriel Cristóver Pérez,
Texas Tribune*

2013 Drought

Meeting the Challenges of a Dry Year

- Operated all year under EAA drought restrictions
 - 29% reduction in Edwards Aquifer supply
- Medina supply off-line since April 2013
- Trinity Aquifer supplies limited
 - Sensitivity to neighboring residential wells
- ASR utilized to meet demand
- Averted Stage III again



Courtesy: Bob Owen
San Antonio Express-News

2014 Outlook

Entering the Fourth Year of Extended Drought

- “The next three months, April, May and June, will be crucial to staving off another critically dry - and hot - summer.”
-National Oceanic & Atmospheric Admin, March 2014
- Models show Edwards supply could be reduced from 35% to 40% due to EAA restrictions
- Planning on no water from Medina System
- Planning on reduced supplies from the Trinity Aquifer



2014 Outlook (cont'd)

Efforts Underway to Delay/Avoid Stage III

- EAA likely to declare Stage 3 based on aquifer level or spring flow
 - SAWS has avoided imposing Stage III on its customers on three occasions
- ASR utilized since the beginning of the year
- New supply from Regional Carrizo project is our largest non-Edwards supply
- 2014 demand needs to approximate 2013 levels to avoid Stage III
 - Demand tracking lower than 2013 to date



Managing Water Demand

Reducing Outdoor Water Use 2012 - 2013

“

SAWS top consumers seem to be cutting back

...nearly 20 percent decreases in consumption among the top 10 water users, and 16 percent among the top 100.

”

San Antonio Express-News
March 23, 2014

Stage III

Intended to Achieve Discretionary Use Reductions

- Industrial process, commercial and indoor water use ***are not*** restricted
- Focus on automatic, spray irrigation
 - Once every other week watering
- Car washes with Efficiency certifications allowed
- No more than 50% grass for new Landscapes
- Hotels to implement limited towel/linen change programs

Stage IV: Irrigation Surcharge

75% of SAWS customers normally use below surcharge level

- May be applied 30 days after Stage III
 - Same water use rules as Stage III
- Applies to residential usage above 12,700 gals/month
 - 5,200 gallons on dedicated irrigation meters
- Will ask City Council to clarify the surcharge applies to DSP customers for consistency
 - \$0.4764 / 100 gallons on top of normal rate

Meeting our Water Supply Needs

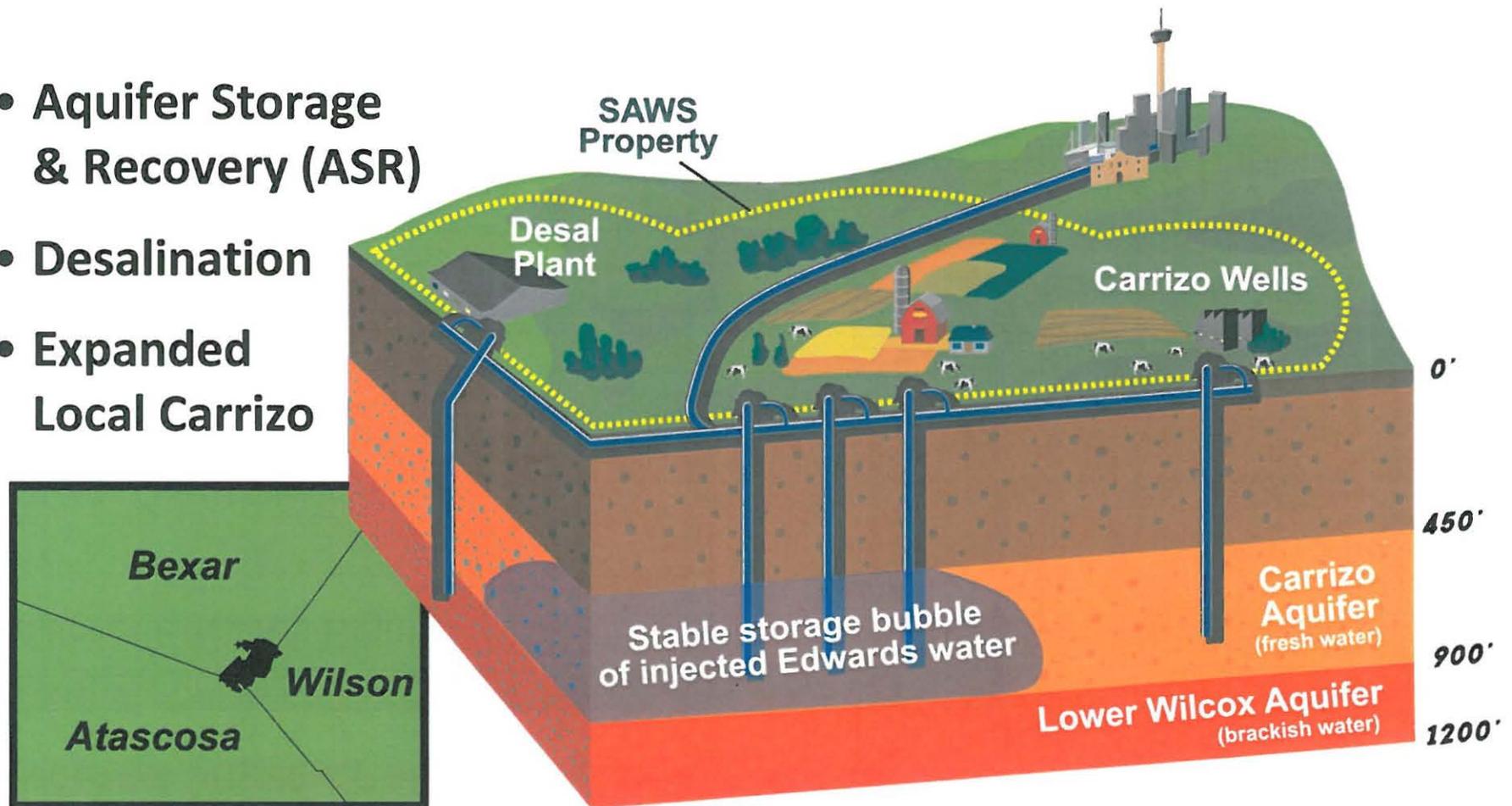
Planned Supplies are ahead of the curve

Planned Supply Source	Recommended Strategy
Additional Edwards Rights	10,900 ac-ft/yr additional
Brackish Desal Plant	12,210 ac-ft/yr online in 2016 24,420 ac-ft/yr in 2021 30,525 ac-ft/yr in 2026
Expanded Local Carrizo	7,000 ac-ft/yr online in 2017 14,000 ac-ft/yr in 2022 21,000 ac-ft/yr in 2026
Regional Water Supply Project (RFCSP)	Up to 50,000 ac-ft/yr starting in 2018
Demand Reduction	
- Water savings from programs to reduce dry year GPCD from 143 to 135	16,500 ac-ft/yr by 2020

Current Water Supply Projects

Three Projects on One Site

- Aquifer Storage & Recovery (ASR)
- Desalination
- Expanded Local Carrizo



Getting Ahead with New Water Supplies

Discussions with Vista Ridge

- Lock up future supplies at today's costs
- Avoid Stages 3 & 4 after project built
- Potential Partnerships with other cities
- More diversification from Edwards
- Up to 50,000 ac-ft

Getting Ahead with New Water Supplies

Discussions with Vista Ridge

- Major Policy issues for the community
 - Abundant Water Supply vs Just-in-Time Water
 - Potential for Stages III & IV
 - Double-digit rate increase to fund this project
- Formal support from City Council desired going forward

Getting Ahead with New Water Supplies

Expansion of Brackish Desalination

- Up to 50,000 ac-ft of new Brackish groundwater
 - Over 400 million acre-feet in our region alone
- Un-tapped, abundant and reduces freshwater demand
 - Drought-proof supply
- Phase the project to meet demand and spread the cost
 - Eligible for Prop 6 loans
- The Lower Wilcox Aquifer is “one of the best potential sources for brackish water in Texas” (TWDB)

Brackish Desalination Press

“ Senator [Fraser] touts fix for water, power issues

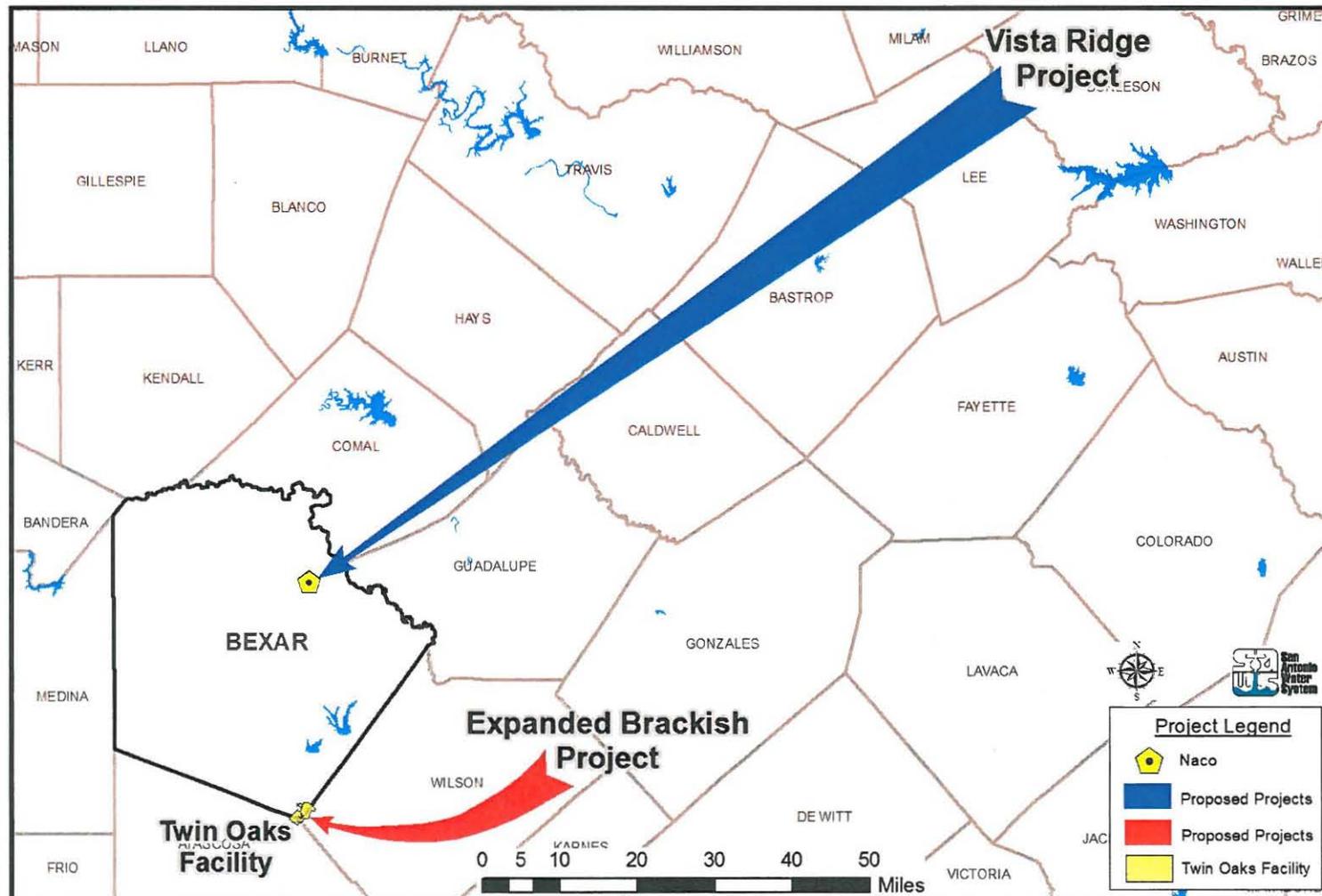
He wants power plants built where brackish water can be desalinated. ”

Austin American Statesman
January 2014

“ Desal is the answer all over the world. ”

State Representative Lyle Larson
February 2014

Future Water Supplies



Impact Fees

Background

- A one-time payment made by new development at time of connection
 - SAWS has charged Impact Fees since 1990
- Provide financing for system expansions
 - New growth pays for itself
- Assessed by many utilities in Texas
 - Houston
 - Fort Worth
 - El Paso
 - Austin
 - Arlington

Impact Fee Update

Fees Required for New Development

- SAWS updated impact fees in May 2011
- BexarMet established impact fees in June 2009, expire and require update by June 2014
- Capital Improvement Projects are ultimately paid for by current ratepayers and/or impact fees

Impact Fee Update

Recommendations of Advisory Committee (CIAC)

- Adopt Land Use Assumptions Plan
- Adopt Capital Improvements Plan of Eligible Growth Projects
- Adopt Calculation of the Maximum Impact Fees
- Charge the Maximum Impact Fees for:
 - Water Flow
 - Wastewater Treatment
 - Water System Development
 - Wastewater Collection
- Charge less than the Maximum Impact Fee for:
 - Water Supply (\$1,590/unit instead of \$2,796/unit)

Impact Fee Update

SAWS Recommendations on May 6

- Public Deliberation still ongoing
 - Focus on the Water Supply Impact Fee
- Staff recommendation is for growth to pay for itself

Impact Fee Update

Timeline and Next Steps

- ✓ SAWS Board Briefing March 4
- ✓ CIAC Acceptance March 6
- Set Date for Public Hearing April 3
(City Council Consent Agenda)
- SAWS Board Action May 6
- City Council Public Hearing May 8
- City Council Action May 15

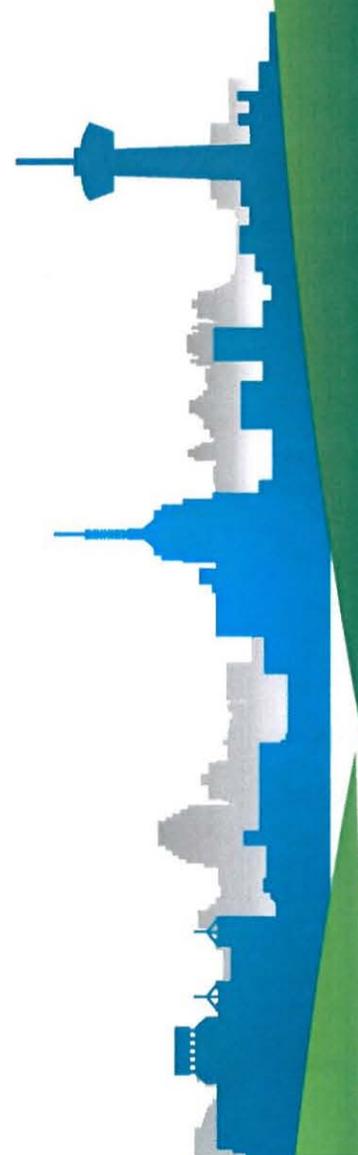
Water Supply Management and Options

Robert R. Puente
President/CEO

April 2, 2014

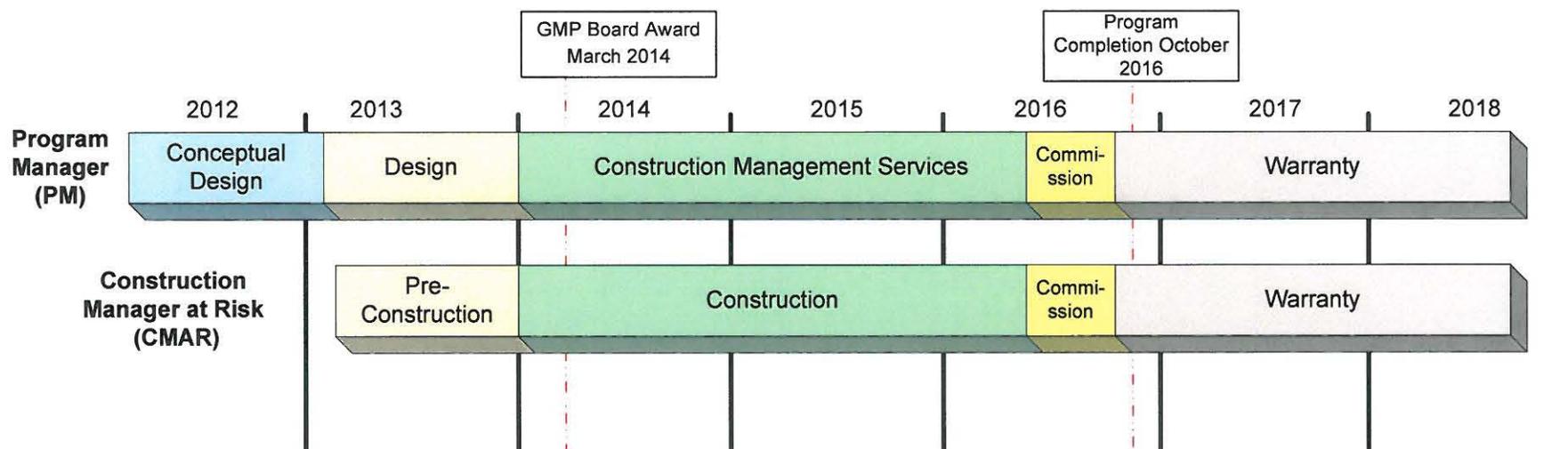


San Antonio City Council



Desalination Phase I

Phase I Schedule



Brackish Desalination

Phase I

- Design is 100% complete
- Zachry Parsons, Construction Manager at Risk,
- Guaranteed Maximum Price contract for \$118 million
- Water Delivery October 2016



Brackish Desal Projected Cost

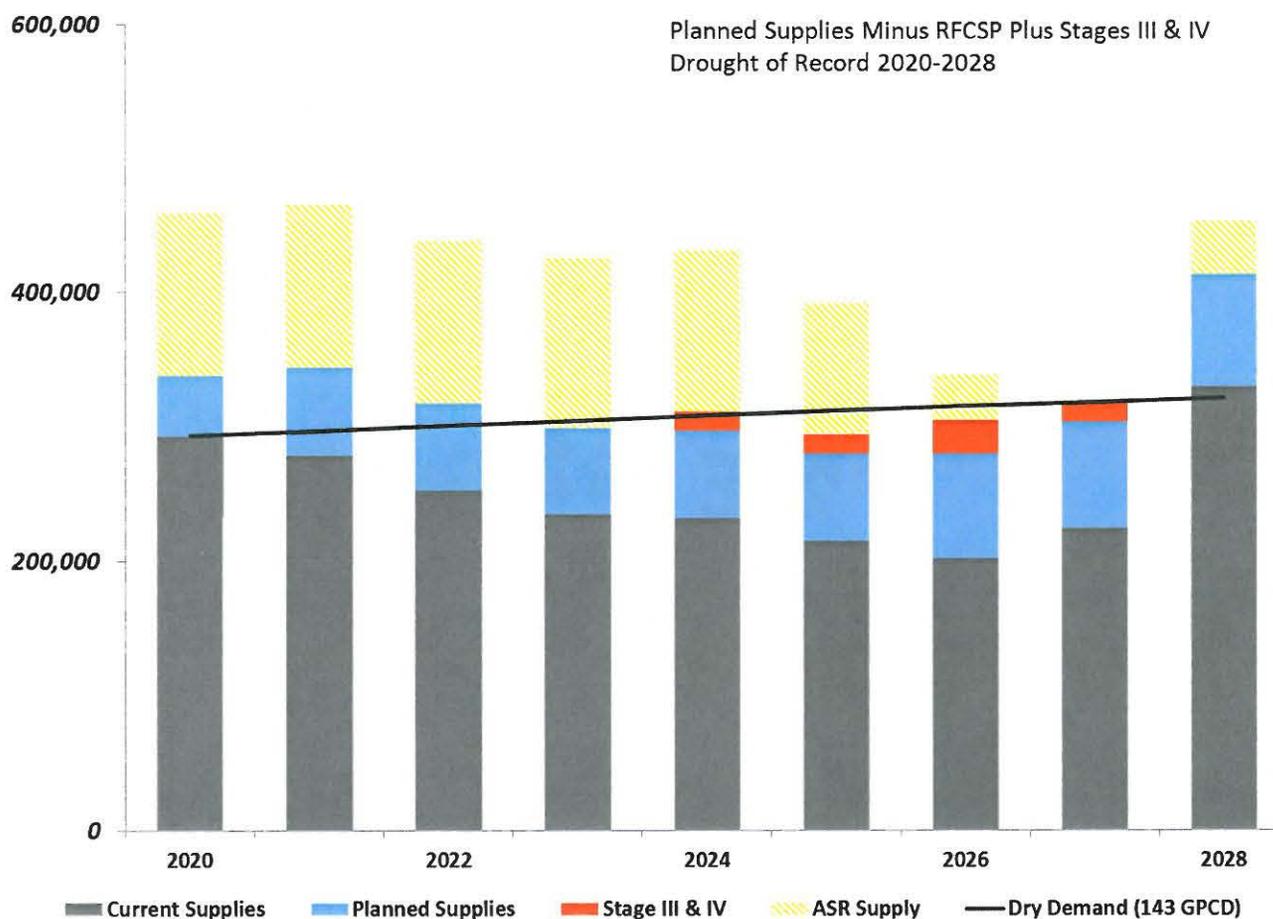
\$1,138 Per Acre-Foot for All Phases

Item	Phase I	Phase II*	Phase III*	Total
Capital Cost	\$192.7M	\$158.5M	\$60.2M	\$411.4M
Yield Acre-Feet (Blending)	13,440	13,440	6,720	33,600
Annual Cost per Acre-Foot	\$1,177	\$1,177	\$985	\$1,138
Annual Cost per 1,000 Gallons	\$3.61	\$3.61	\$3.02	\$3.49

* Phase II and III priced in current dollars and assume 5% financing cost

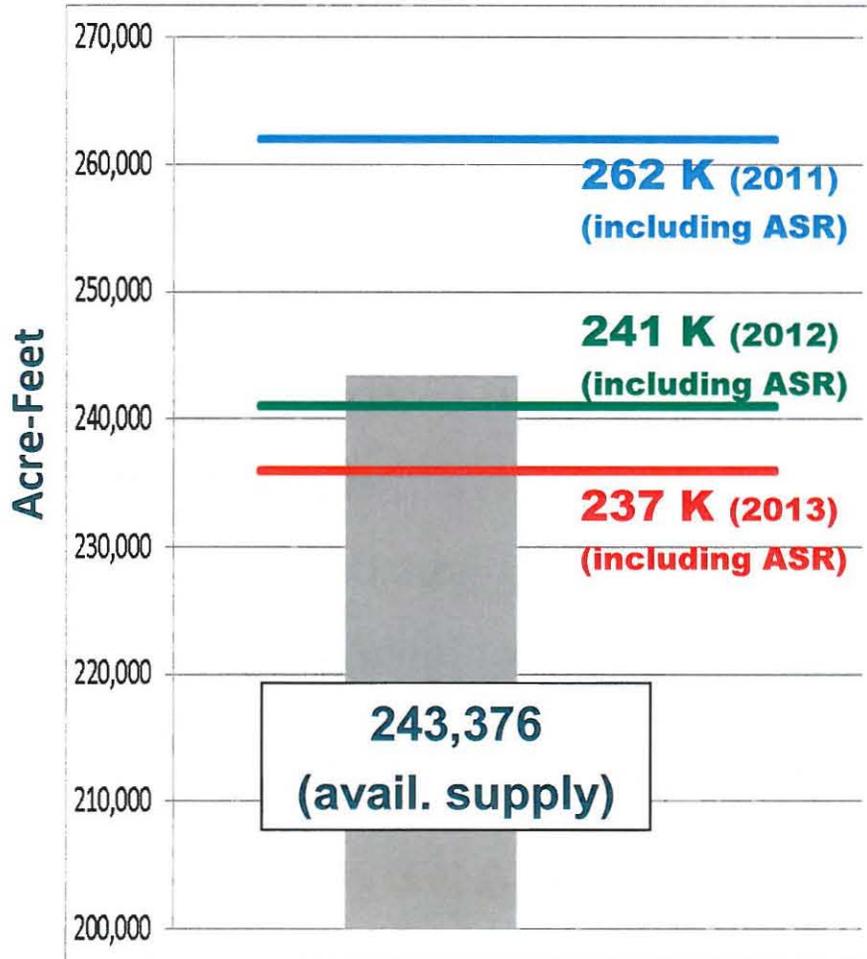
Supplies through 2027 with Stages 3 & 4

Conservation leaders



Stages 3 & 4

Anticipated Supply & Demand in 2014



- Total supply is forecast to be 243,376 acre feet in 2014
- Customer demand has been under this amount for the past two years
- Our challenge is to keep total usage within available supplies again

Overview of Current Water Supplies

32% Projected Reduction of Supply in 2014 Drought Conditions

Potable Supply (in ac-ft)	Normal Years	2014 Projection*
Edwards Aquifer Permits	288,620	178,154
Canyon Regional Water Authority	6,300	5,300
Medina Lake	13,000	0
Canyon Lake	8,000	8,000
Local Carrizo Aquifer	9,900	9,900
Trinity Aquifer	15,550	1,000
Regional Carrizo Aquifer	17,200	11,022
ASR (88,000 ac-ft stored)	0	30,100
TOTAL	358,570	243,476

*2014 supply yields are impacted by regulatory cutbacks, construction delays, and physical availability.

Calendar Example

Sample Address: 22027 Water Way (Water Day is Thursday)

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
25	26	27	28 Water - Yes	29	30	1
2	3	4 Stage 3	5 Water - Yes	6	7	8
9 Off Week	10	11	12 Water - No	13	14	15
16 On Week	17	18	19 Water - Yes	20	21	22
23 Off Week	24	25	26 Water - No	27	28	29
30 On Week	31	1	2 Water - Yes	3	4	5

Stage 3 New Landscape Rules

Apply to New Construction Sites

- No more than 50 percent of available landscape may be planted in turf
- No spray irrigation in landscape beds (drip or no irrigation only)
- All year-round landscape and irrigation system ordinance provisions still in place
- Variance New Construction: spray more days only for three weeks

Recommendation: avoid laying new grass

Customer Education

Awareness of Regulations Leads to Compliance

- Compliance with current rules generally excellent because people understand
- Outreach will include: mailers, media partnerships, HOA partnerships, stakeholder organizations and more
- Message will focus on awareness and avoiding citations
 - Turn off automatic irrigation during “OFF Weeks”

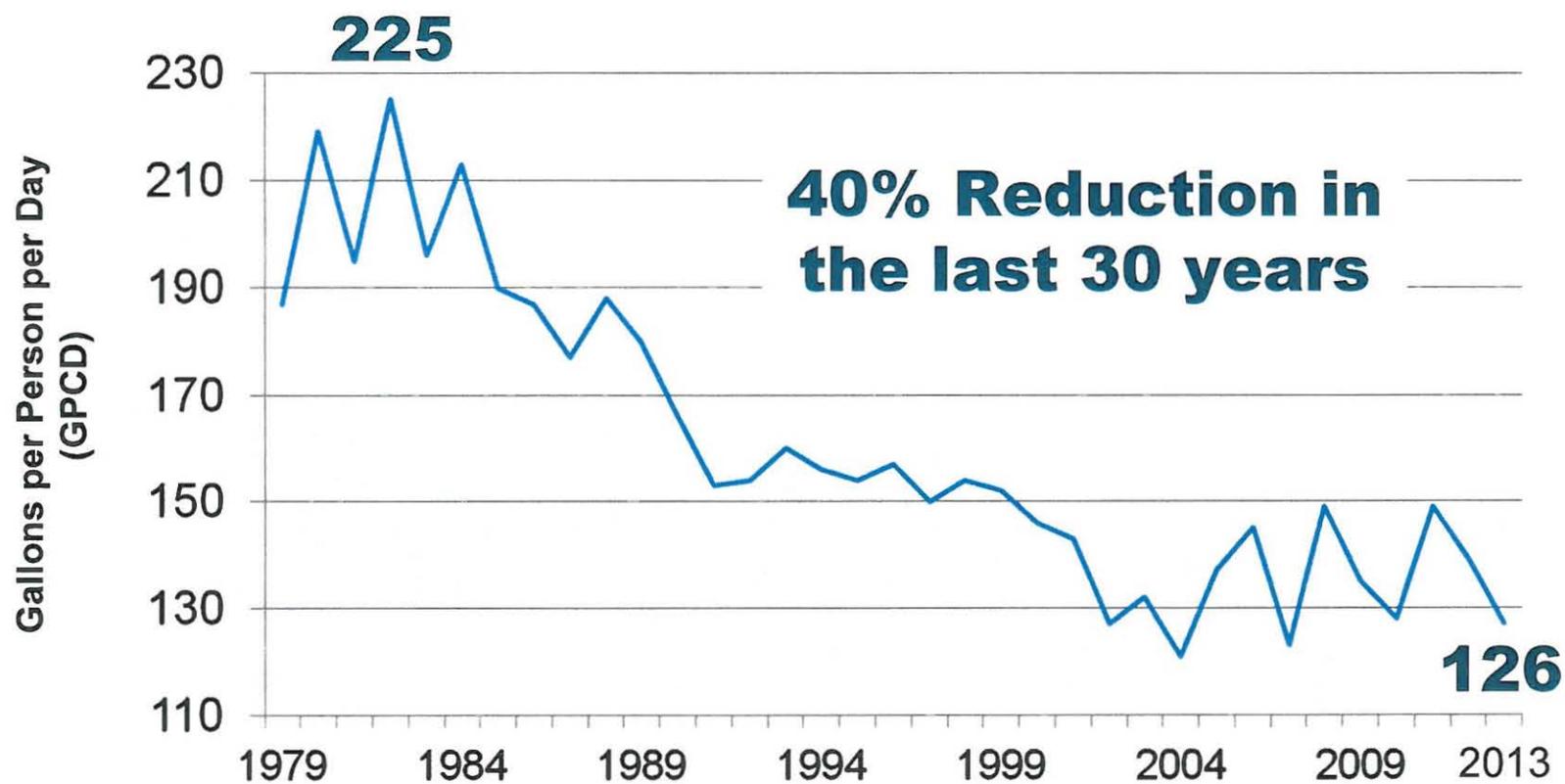
Enforcement Process

City Ordinance Is Enforced Through Municipal Courts

- SAWS has 30 part-time officers doing enforcement patrol in high use areas
- Increased temporary staffing in Conservation available for questions and communication
- 24-hour hotline/website allows customer reports which generate alerts
- Customers have option to dispute citations through municipal court process

Managing Water Demand

Daily Gallons Per Capita



DSP Drought Surcharge

Residential Water-Only Bill Examples*

\$0.4764 per 100 gallons Surcharge added for usage > 12,717 gallons				
Gallons	Current	Surcharge	Total	Increase
6,000	\$26.69	\$0.00	\$26.69	0.00%
7,788 (avg)	\$33.03	\$0.00	\$33.03	0.00%
15,000	\$71.21	\$10.88	\$82.09	15.27%
30,000	\$192.75	\$82.34	\$275.09	42.72%
50,000	\$361.08	\$177.62	\$538.70	49.19%

* 5/8 inch meter

DSP Drought Surcharge

Non-Residential Irrigation Water-Only Bill Examples*

\$0.4764 per 100 gallons Surcharge added for usage > 5,236 gallons				
Gallons	Current	Surcharge	Total	Increase
6,000	\$52.53	\$3.64	\$56.17	6.93%
10,000	\$71.15	\$22.70	\$93.85	31.90%
15,000	\$94.44	\$46.52	\$140.96	49.25%
30,000	\$164.28	\$117.98	\$282.26	71.81%
50,000	\$281.51	\$213.26	\$494.77	75.75%

* 5/8 inch meter

SAWS Drought Surcharge

Residential Water-Only Bill Examples*

\$0.4764 per 100 gallons Surcharge added for usage > 12,717 gallons				
Gallons	Current	Surcharge	Total	Increase
6,000	\$22.65	\$0.00	\$22.65	0.00%
7,788 (avg)	\$29.14	\$0.00	\$29.14	0.00%
15,000	\$58.64	\$10.88	\$69.52	18.55%
30,000	\$190.22	\$82.34	\$272.56	43.28%
50,000	\$378.33	\$177.62	\$555.95	46.95%

* 5/8 inch meter, Inside City Limits, Seasonal

SAWS Drought Surcharge

Irrigation Water-Only Bill Examples*

\$0.4764 per 100 gallons Surcharge added for usage > 5,236 gallons				
Gallons	Current	Surcharge	Total	Increase
6,000	\$33.34	\$3.64	\$36.98	10.92%
10,000	\$52.92	\$22.70	\$75.62	42.89%
15,000	\$78.54	\$46.52	\$125.06	59.23%
30,000	\$215.61	\$117.98	\$333.59	54.72%
50,000	\$412.18	\$213.26	\$625.44	51.74%

* 5/8 inch meter, Inside City Limits, Seasonal

Impact Fees

Impact Fees

Background

- A one-time payment made by new development
- Capital Improvement Projects (CIP):
 - Impact fees cover CIP for new customers
 - Rates cover O&M and CIP for existing customers
- San Antonio has historically charged the maximum calculated impact fee

Impact Fees

Impact Fees are Important for:

- New Development
- SAWS Capital Improvement Plan
- Ratepayers

Reason for Impact Fee Update

BexarMet Integration

- SAWS last update: May 2011
- BexarMet last update: June 2009
 - require update by June 2014
- Capital Improvements Advisory Committee (CIAC) met since: May 2013

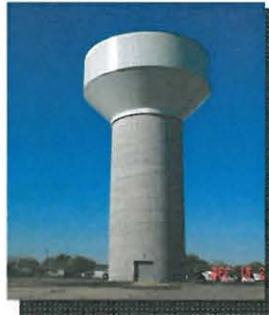
- Goal: update the fees as an integrated system

Types of Impact Fees

Water Flow



Water System Development



Water Supply



Wastewater Collection



Wastewater Treatment



Land Use Assumptions Plan (LUAP)

Projected Growth 2014 - 2023

- Growth is Projected in Equivalent Dwelling Units (EDUs)
 - New Water EDUs 95,817
 - New Wastewater EDUs 95,589

Capital Projects for New Development

Calculating 10-year Growth Eligible for Impact Fees

\$731 million in existing & new capital is needed to serve the new 95,817 water EDUs & 95,589 wastewater EDUs.

Service Area	Total Value of Existing Capacity	Value of New Capacity	Total Value of Existing and New Capacity	Value of Capacity for 10-year Growth
Water Delivery	\$940	\$432	\$1,372	\$195
Flow System Development	\$611	\$210	\$821	\$121
	\$329	\$222	\$551	\$74
Water Supply	\$294	\$714	\$1,008	\$282
Wastewater	\$999	\$1,012	\$2,012	\$254
Collection	\$619	\$772	\$1,391	\$167
Treatment	\$380	\$241	\$620	\$87
Total	\$2,233	\$2,159	\$4,392	\$731

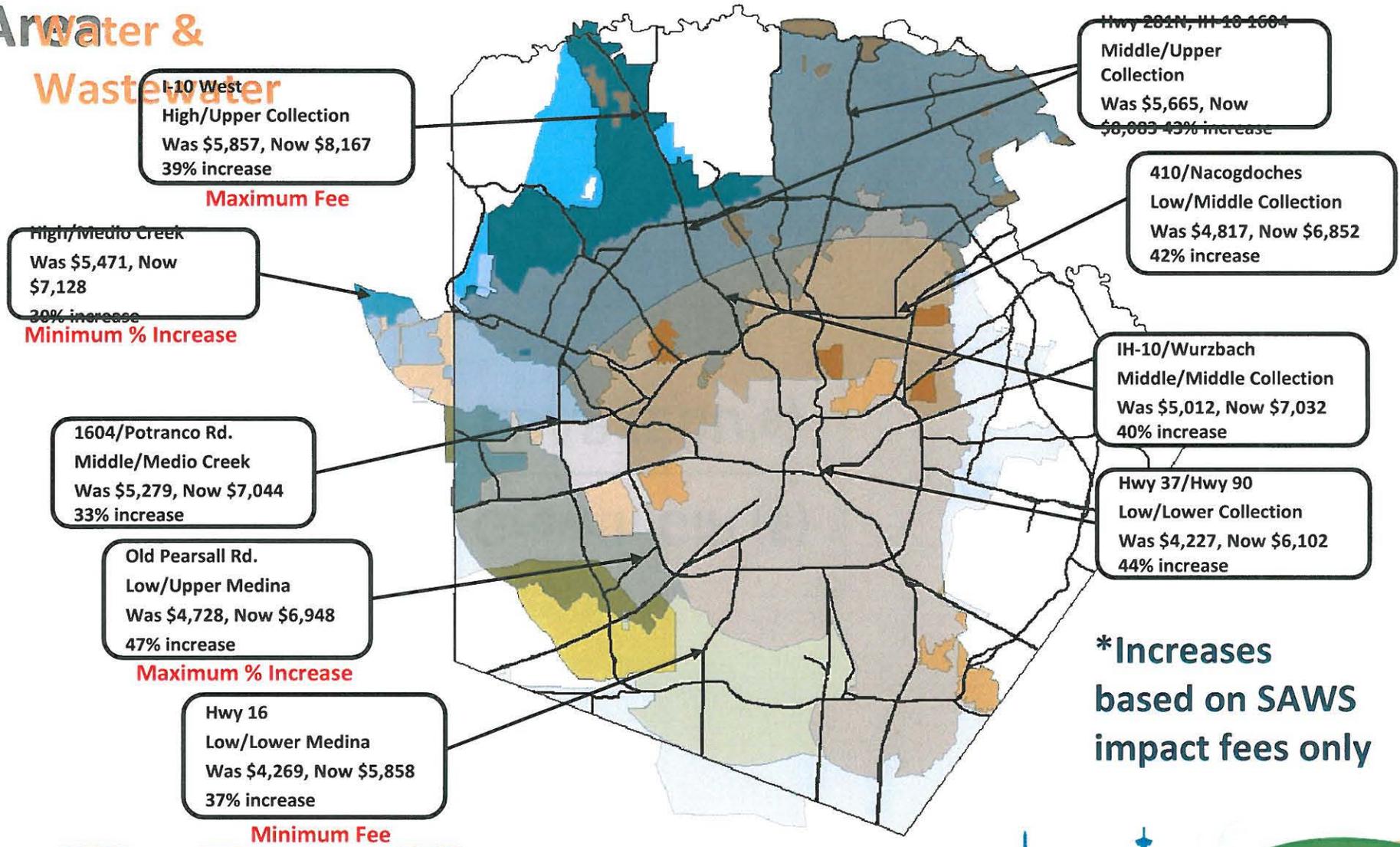
(millions of \$)

Impact Fee Formula

$$\text{Maximum Impact Fee} = \left[\frac{\text{Growth CIP (\$)}}{\text{LUAP (EDU's)}} \right] - \text{Rate Credit}$$

Maximum Calculated Impact Fees by Service

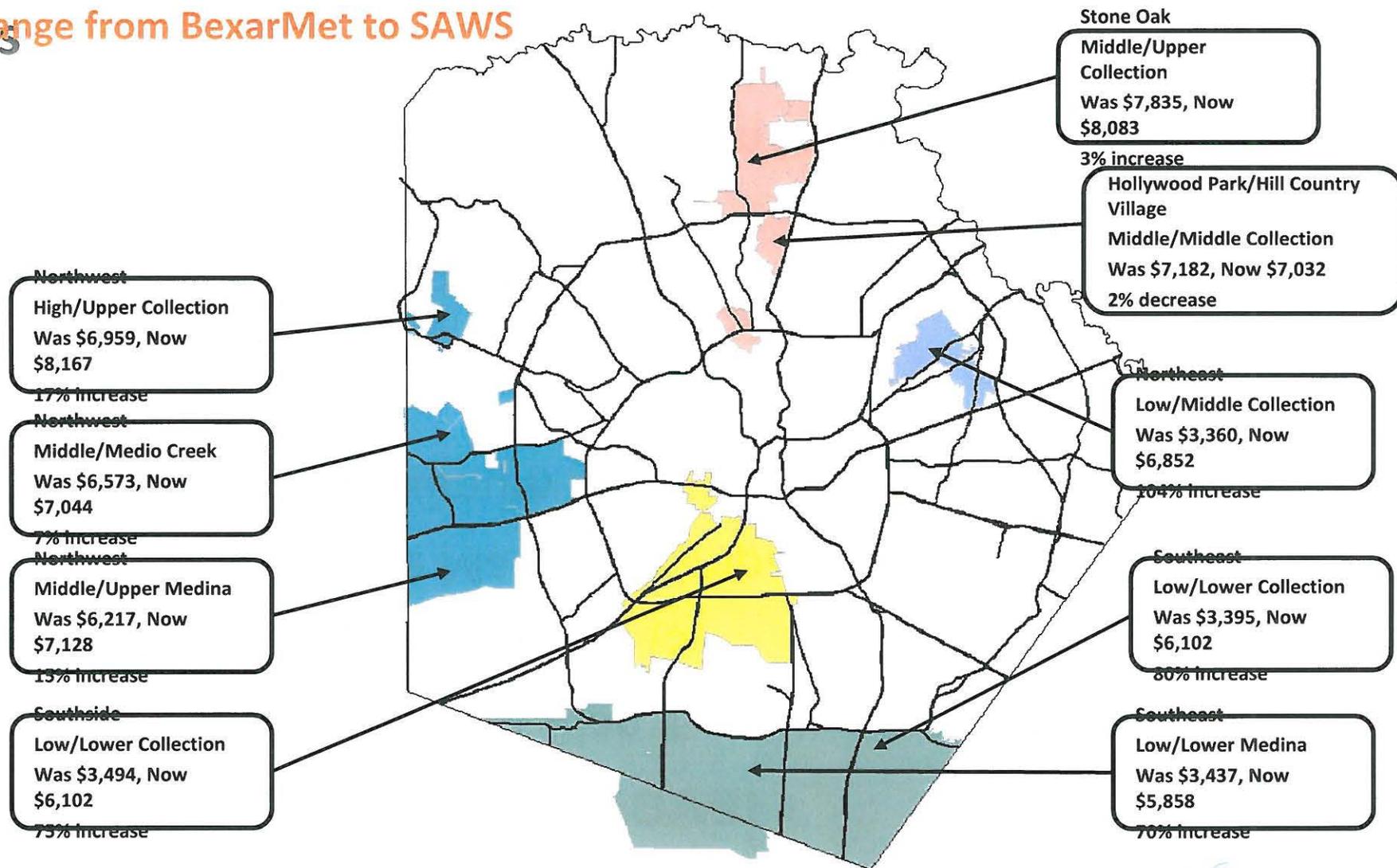
Water & Wastewater



*Increases based on SAWS impact fees only

District Special Project Maximum Calculated Impact

Change from BexarMet to SAWS Fees



The CIAC has Accepted & Recommended for City Council Approval

- Land Use Assumptions Plan (Equivalent Dwelling Units (EDUs))
- Capital Improvements Plan (\$)
- Calculation of the Maximum Impact Fees (\$/EDU)
- Charging the Maximum Impact Fees for:
 - Water Flow
 - Water System Development
 - Wastewater Treatment
 - Wastewater Collection
- Charging less than the Maximum Impact Fee for:
 - Water Supply (\$1,590/EDU instead of \$2,796/EDU)

SAWS Staff Comments on CIAC Findings

- Capital costs for current new water supplies average \$3,500+ per EDU
- The proposed \$2,796/EDU water supply impact fee allocates available existing and new supplies needed for growth.
- Ratepayers will subsidize new growth by charging less than the maximum impact fees.

Annual Rate Impact

Of Adopting Less Than the Maximum Calculated Water Supply Impact Fee



Capital Improvements Advisory Committee

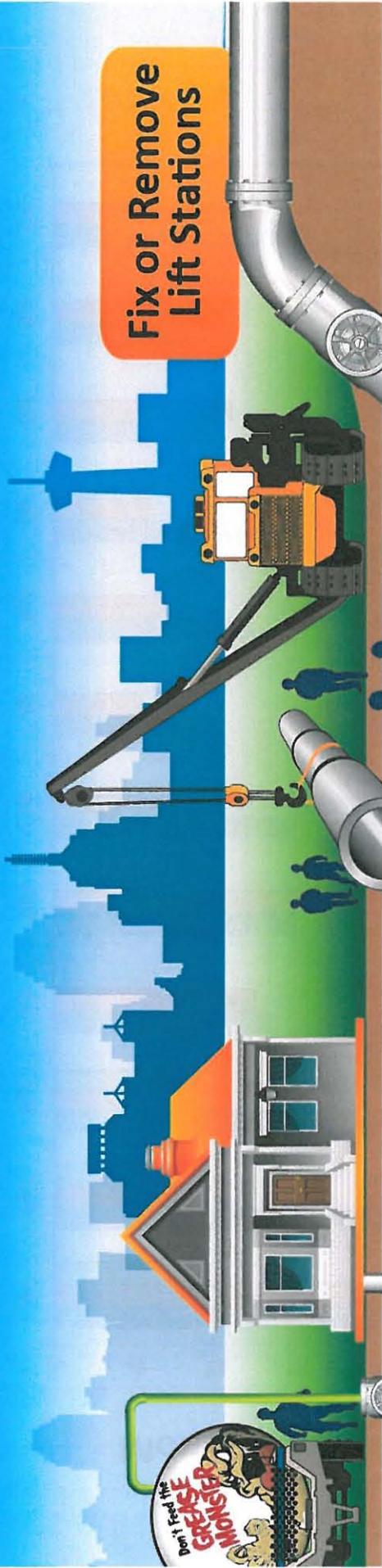
Name	Council District	Occupation
Arlene B. Fisher	1	Commercial Litigation
Susan M. Wright	2	Real Estate/Property Management
Norman T. Dugas	3	Real Estate/Property Management
Michael W. Cude	4	Engineer/Real Estate Development
Michael E. Martinez	5	Retiree
Michael Hogan	6	Self Employed/Real Estate
Robert Hahn	7	Retiree
Mark Johnson (Vice-chair)	8	Engineer/Real Estate Development
Jim Garcia	9	Project Management and Planning
Daniel D. Kossl (Chair)	10	Real Estate Development
Amy Hardberger	Mayoral	Law Professor

SSOs



Investing in Our Sewer System

10 – 12 Year Consent Decree with EPA



Fix or Remove
Lift Stations

Repair or Replace

Clean Pipes

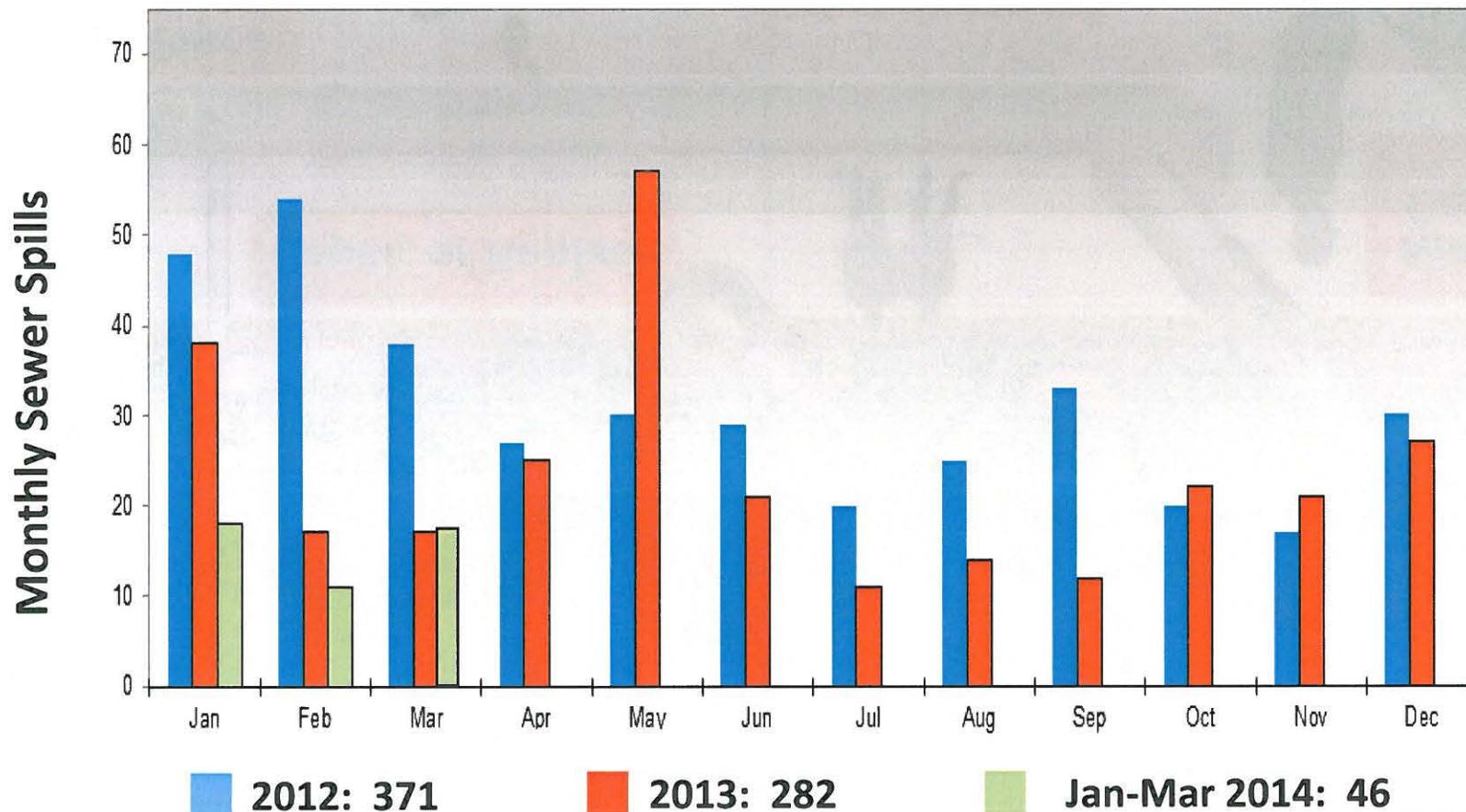
Visual
Inspection

Measure
Capacity

SAN ANTONIO IS
WATER'S
MOST RESOURCEFUL CITY

Sewer Spills 2012 - 2014

Successful Reduction of Spills from Year to Year



RFCSP

Dimmit Utilities Water Supply Corp

- Groundwater District and other local opposition

“We specifically oppose the exportation of large quantities of groundwater from Dimmit and Val Verde counties...”

- No drilling, production, or export permits
- Historic use of water not established
- Not included in DFC’s for GMA 13

V.V. Water

- Groundwater Under the Influence (Lake Amistad)
- Not included in DFC's for GMA 7
- Potential Threatened Species litigation
- Local/International opposition
- Formation of groundwater district intended to impact the project

Other

Overview of Current Water Supplies

Water Supplies (Potable)	Acre-Feet	
	Normal Years	2014 Projection*
Edwards Aquifer Permits	288,620	177,932
Canyon Regional Water Authority	6,300	5,300
Medina Lake Surface Water	13,000	0
Canyon Lake	8,000	8,000
Local Carrizo Aquifer	9,900	9,900
Trinity Aquifer	15,550	1,000
Regional Carrizo Aquifer	17,200	11,000
ASR (88,000 AF Stored)	0	30,100
Total	358,570	243,232

* 2014 supply yields are impacted by regulatory cutbacks, construction delays, and water physically not available.

Current Water Supply Projects

Expanded Use of Carrizo Aquifer in Bexar County

- Currently selecting Program Manager
 - Construction scheduled to begin in 2015 and online by 2017
 - Project will be co-located in southern Bexar County with ASR and Brackish Desal projects
- Phase I (2017)
 - 7,000 ac-ft/year
 - Phase II (2022)
 - 7,000 ac-ft/year
 - Phase III (2026)
 - 7,000 ac-ft/year
 - Total
 - 21,000 ac-ft/year

2012 Water Management Plan

Planning for a Dry Day

- Per capita water use of 143 gal/day reducing to 135 gal/day in 2020
- Population projection for entire SAWS Service Area
 - Average increase of 20,000 people per year
- Deepest restrictions on supplies during repeat of the Drought of Record
- Fill a 2018 Supply Gap of 80,000 ac-ft



What has changed since 2012?

Current Supply Quantities Have Improved

- Customers Conserve water
 - Per capita water use lower than previously planned
- More certainty through EAHCP/EARIP process
 - More stored water available for SAWS customers
- Ahead of the curve on supply development
- Water Supplies available through 2027
 - SAWS can meet demand by utilizing Drought Stages III & IV on rare occasions

EXHIBIT G

AN ORDINANCE 2014 - 04 - 03 - 0209

**SETTING A PUBLIC HEARING FOR MAY 8, 2014, TO CONSIDER
UPDATED LAND USE ASSUMPTIONS, CAPITAL IMPROVEMENTS
PLAN, AND IMPACT FEES FOR THE SAN ANTONIO WATER SYSTEM
SERVICE AREA.**

* * * * *

WHEREAS, the San Antonio Water System (“SAWS”) operates a combined water and wastewater utility system on behalf of the City of San Antonio, which serves approximately 369,200 water and 417,900 wastewater customers in the San Antonio metropolitan area; and

WHEREAS, Chapter 395 of the Local Government Code establishes the requirements and the process that the City of San Antonio must follow in order to assess and collect impact fees; and

WHEREAS, the appropriate level of impact fees is based on the Land Use Assumption Plan (“LUAP”) and Capital Improvements Plan (“CIP”) for the SAWS service area; and

WHEREAS, the purpose of the LUAP is to describe the service area subject to impact fees and establish a ten year forecast of expected changes in land uses, densities, intensities, and population in the service area; while the CIP provides an overview of the costs associated with the capital improvements and facility expansions necessary to support new development in the service area based on the land use assumptions; and

WHEREAS, SAWS staff have been meeting with the council appointed members of the Capital Improvements Advisory Committee (“CIAC”) since May 2013 to update the LUAP, capital improvements plans for water supply, water delivery, and wastewater; and the maximum impact fee for the water delivery, water supply, and wastewater applicable to new development; and

WHEREAS, Chapter 395 requires impact fees to be updated every five years – the current impact fees for water delivery, water supply, and wastewater were approved by the San Antonio City Council on May 19, 2011; and

WHEREAS, SAWS is integrating the former Bexar Metropolitan Water District (“BexarMet”) into the SAWS service area and the BexarMet impact fees require update by June 2014, necessitating that the impact fees for the integrated service area be updated at this time; and

WHEREAS, in order to update the LUAP, CIP and impact fees applicable to the integrated SAWS service area, a public hearing must be held to accept public comments and consider the proposed updates to the LUAP, CIP, and impact fees; **NOW THEREFORE:**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO:

SECTION 1. The San Antonio City Council will hold a public hearing on May 8, 2014, in City Council Chambers to accept public comments on the proposed updates to the LUAP, CIP, and impact fees for the integrated SAWS service area.

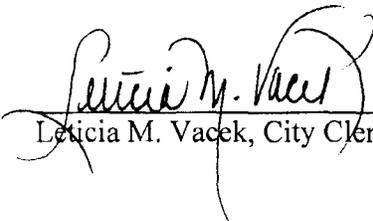
SECTION 2. SAWS is directed to provide notice by publication of the hearing as required by Chapter 395 of the Local Government Code in the San Antonio Express News and any other publication that SAWS deems appropriate.

SECTION 3. This ordinance shall become effective immediately upon the unanimous vote of the City Council or within ten days following approval by majority vote.

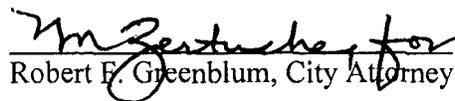
PASSED AND APPROVED, this 3rd day of April, 2014.


M A Y O R
Julián Castro

ATTEST:


Leticia M. Vacek, City Clerk

APPROVED AS TO FORM:


Robert F. Greenblum, City Attorney

Agenda Item:	15 (in consent vote: 5, 7, 8, 9, 10, 11, 13, 14, 15)						
Date:	04/03/2014						
Time:	09:22:50 AM						
Vote Type:	Motion to Approve						
Description:	An Ordinance establishing a public hearing date of May 8, 2014 to consider the Land Use Assumptions Plan, the Capital Improvements Plan and updated impact fees for the service territory of the San Antonio Water System: [Ben Gorzell, Chief Financial Officer; Troy Elliott, Director, Finance]						
Result:	Passed						
Voter	Group	Not Present	Yea	Nay	Abstain	Motion	Second
Julián Castro	Mayor		x				
Diego Bernal	District 1		x				x
Ivy R. Taylor	District 2		x				
Rebecca Viagran	District 3		x				
Rey Saldaña	District 4		x			x	
Shirley Gonzales	District 5		x				
Ray Lopez	District 6		x				
Cris Medina	District 7		x				
Ron Nirenberg	District 8		x				
Joe Krier	District 9	x					
Michael Gallagher	District 10		x				

EXHIBIT H



Media Works

San Antonio Express-News

mySA.com | ExpressNews.com
Conexión | The San Antonio Light
EN Community & Military Newspapers

**SAN ANTONIO EXPRESS NEWS
AFFIDAVIT OF PUBLICATION**

**STATE OF TEXAS:
COUNTY OF BEXAR**

Before me, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared: Lynette Nelson, who after being duly sworn, says that she is the BOOKKEEPER of THE HEARST CORPORATON (SAN ANTONIO EXPRESS-NEWS DIVISION), a daily newspaper published in Bexar County, Texas and that the publication, of which the annexed is a true copy, was published to wit:

Customer ID: 715731
Customer Name: Saws
Order ID: 2570021

<u>Publication</u>	<u>Pub Date</u>
EN Classified	05-APR-14

Lynette Nelson
Bookkeeper

Sworn and subscribed to before me, this 7 day of April A.D. 2014

Notary public in and for the State of Texas



Attach Ad Here

SCHNAUZER WHT & GRAY, 4yrs F, Chipped, Bulverde, no tags, docked tail. "Chloe". Call Patti 210-872-4995

CAT Lg M, solid gray "Wulfy", last seen Northern Hills Golfcourse 210-784-6028

Found

DOG Chihuahua mix, near Blanco & Woodlawn, no collar/chip. 808-217-6374

PEKINGESE NW side. 210-696-3780

PETS

The City of San Antonio now has Litter Permit requirement for residents with dogs and cats that plan to sell, trade or give away their pups/kittens. The permit requirement applies to advertisers who reside in the city limits of San Antonio only. The Litter Permit must be prominently displayed in the advertisement. Failure to comply with the ordinance could result in a fine up to \$500.

It is in violation of the "City of San Antonio Animal Code of Prohibited Species" to own certain animals within the city limits. To obtain a litter permit application or if you have any questions about complying with the City Animal codes we suggest going online to www.saacs.net or call Animal Care Services at 210-207-6654.

Cats

CALICO, 2yr, F, Needs lots of Att., Playful/Friendly. Free 2 Gd Hm. 323-8064

CAT M, 8 mos, blk/whit, neut, shots very playful & sweet \$25. 210-653-5898

PERSIAN KITTENS, 8 wks, Pure Breed \$300, 210-639-7036

SIAMESE Kittens, Litter Trained, Shots, Guar. Ready. 210-679-7393

Dogs

AKITA AKC Pup M, DOB 7/1, shots, \$350. 210-490-7425/210-800-6623

BASSET HOUND, Puppies, \$500, AKC, Tri-Color, Taking Deposit 830-393-8283

BICHONS, AKC + Caliver = Cavachon bichonandwestiesrus.com 325-265-4414. Lic#140

CHIHUAHUA Cream Female 1yr 2lbs Shots, Wormed 210-872-2829

ENGLISH BULLDOG AKC Pups M/F, 6wks, many colors, Shots 956-337-2027

GERMAN SHEPHERD pups, 6wks, S/W Vet Chk'd, \$380, 210-393-4064

GERMAN SHEPHERD pups, White, AKC Reg, S/W, \$500, 210-649-1389

Legals/Public Notices

210-207-3770 www.yourdogshelter.com

GOLDEN RETRIEVER AKC Puppies, 2M/1F, S/W, Parents on site, Ready Now! \$650. 210-501-6286

LAB PUPS AKC OFA CERF. Choc. Dickendall Eng. Line. S/W, Dewclawed. Vet Ck \$850, Ready 4/18 830-796-8667

Legals/Public Notices

IMPATI ... 6wks, M-\$450 F-\$350. Shots/Wrmd. 6wks, M-\$450 F-\$350. Fawn, Blk Mask. CASH. 210-771-1001

NEAPOLITAN Mastiff AKC Pups Bweeks Call Jay 210-391-1571

PIT BULL, Pups, 2-M, 2F, Shots, Parents on Site, Call Only. 210-723-9280

Legals/Public Notices

\$550-Up, 210-273-9223

SHAR PEI Puppies 4F/2M, Fawn w/mask \$950. 210-995-7776

SHIH TZU pups, Fluffy & Playful, shots/wrmd, \$400-450, 830-393-8316

To Advertise: 210-250-2345

Legals/Public Notices

YORKES Absolutely adorable, M/F, Teeny weeny. Gorgeous! 710-4087

YORKIE AKC F Teup 11mos, less than 3lbs, Current Shots, Healthy, Perfect Breeding Dog \$990. 210-362-0520

To Advertise: 210-250-2345

Legals/Public Notices

PUBLIC NOTICE

NOTICE OF PUBLIC HEARING ON AMENDMENT OF IMPACT FEES, INCLUDING UPDATES TO LAND USE ASSUMPTIONS, CAPITAL IMPROVEMENTS PLANS AND THE MAXIMUM IMPACT FEES FOR WATER SUPPLY, WATER FLOW, WATER SYSTEM DEVELOPMENT, WASTEWATER TREATMENT AND WASTEWATER COLLECTION

MAY 8, 2014 • 9:00 a.m.

Municipal Plaza Building, City Council Chambers
103 Main Plaza, San Antonio, Texas 78205

The purpose of the hearing is to consider the five (5) year updates to the land use assumptions, capital improvements plan, and the imposition of maximum impact fees for water supply, water flow, water system development, wastewater treatment and wastewater collection.

PROPOSED MAXIMUM IMPACT FEES

Water Supply	Water Flow	System Development	High	Middle	Low	Wastewater Treatment	Medio Creek	Dos Rios/Leon Creek	Wastewater Collection	Medio Creek	Upper Medina	Lower Medina	Upper Collection	Middle Collection	Lower Collection
\$2,796	\$1,182		\$883	\$799	\$619		\$1,429	\$786		\$838	\$1,565	\$475	\$2,520	\$1,469	\$719

Any member of the public has the right to appear at the hearing and present evidence for or against the Land Use Assumptions, the Capital Improvements Plan or Maximum Impact Fees.

For information, please call the San Antonio Water System at 210-233-3451. Copies of the reports have been filed with, and are available at, the City Clerk's Office and can be viewed on the SAWS website at www.saws.org/business_center/developer/impactfees/



**Unlimited Exhilaration
for a limited time.**

Classifieds

To Advertise:
(210) 250-2345
(800) 411-2527



Saturday, April 5, 2014 SECTION E | ADVERTISING SUPPLEMENT | SAN ANTONIO EXPRESS NEWS AND MYSA.COM

Real Estate 2B Merchandise 2B Business Services 2E Legals 3E

Advertiser: San Antonio Water System

Agency: N/A

Section-Page-Zone(s): E-1-11

Description:

Ad Number: 759320101

Insertion Number: 2570021

Size: 70 X 5C

Color Type: N/A

San Antonio Express-News

Saturday, April 05, 2014

LOST & FOUND

Lost

LOST OR FOUND A PET?
Please call Mark B. Bostel 1st; FREE, 530-PETS.

SCHNAUZER WHIT & GRAY 4 yrs F, Chipped, Banded, no tags, distinct "Chin". Call Pat 210-872-4995

CAT 1/2 M, solid grey "Willy", last seen Northern Hills Golf course 210-784-6028

Found

DOG Chihuahua mix, near Blanco & Woodlawn, collar collar 808-317-6374

PEKINGESE NW side, 210-696-3780

PETS

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Cats

CALICO, 2yr, F, Heads lots of All, Playful/Friendly, Free 2 Gd Hm, 323-8064

CAT M, 8 mos, blk/wht, neut, shots very playful & sweet 323-210-633-5898

PERSIAN KITTENS

10 wks, Pure Bred \$300, 210-639-7036

SIAMESE

Kittens, litter trained, Short, Gout, Ready, 210-679-7393

Dogs

AKITA AKC PUP M, DOB 7/1, shots, 3350, 210-490-7425, 210-800-6673

BASSET HOUND, Puppies, \$500, AKC, Top Quality, Superior 850-393-0783

BICHONS, AKC + Cavalier + Cavachon bichonandcavalier.com 355-265-6314, Local 410

CHIHUAHUA Cream Female 1yr 2lbs Shots, Wormed 210-872-2829

Dogs

CORGIS Pembroke, Poodles, AKC, 432-292-4329

DACHSHUND AKC, Young Adults \$350, S/W, chocolate & reds, 210-289-8084

DACHSHUND Mix, Rescue M 1yr, Vet Cnd, Chip, Adopt Fee \$81, 210-326-2335

ENGLISH BULLDOG AKC Pups W/F, 6wks, many colors, Shiva 936-337-0022

GERMAN SHEPHERD good, Awns, S/W Vet Chkd, \$380, 210-393-4064

GERMAN SHEPHERD pups, White, AKC Reg, \$500, 210-649-1389

Dogs

GERMAN SHORTHAIRED POINTER pups, AKC, Dew claws rmvcd, tails docked, 2F & GM, \$500, 210-296-7099, omgmy2003@yahoo.com

GERMAN SHORTHAIRED POINTER, AKC, 1st, 2nd, 3rd \$500, 3/4 \$400, 214-289-5996, www.getitdelivered.com

GOLDEN RETRIEVER AKC Puppies, 2MB/1S, S/W, Parents on site, Ready Now! \$650, 210-303-6286

LAB PUPS AKC OFA CERF, Onoc, Dickmuller Eng. Line, S/W, Dewclaws, Vet Chk \$850, ready 4/18 830-760-6667

Dogs

GOLDEN RETRIEVER AKC Easter Pups Ready 4/18, S/W, \$800 830-708-4756

MALTESE POODLE mix, Choc/White, curly hair, Free to loving home, 2 yrs, F, 18lbs, 210-445-3418 or 210-257-0155

MASTIFF Pure breed, Danell, 4F/4M, Shots/Worm, dew, M/450/F/850, Fawn, Bk Mask, CASH, 210-771-1001

NEAPOLITAN Mastiff AKC Pups Bweek, Call Jay 210-391-1571

PIT BULL Pups, 2 M, 2F, Shots, Parents on Site, Call, 210-723-9289

Dogs

POODLES CKC, S/W, \$150-\$300, 210-667-7295

SCHNAUZER AKC W/ Top Quality Hair, Ready 4/11/14 \$800 830-990-2531, www.HKCountryForSchnauzers.com

SCHNAUZER Toy AKC Pups, Vet Chkd \$500, 210-773-9723

SHAR PEI Puppies 4F/2M, Fawn w/mask, \$950, 210-995-7776

SHIH TZU pups, Fluffy Poodle, shots/wormed, \$400-450, 830-393-6316

Dogs

SHIH TZU, Registered Pups, Bwks, W/S, 830-549-7338 or 1M 830-372-9031

SHIH TZU Toy, M Pups, Reg'd, Bwks, S/W, \$350, 210-658-3927

WESTIES - Reg'd, beautiful, \$1000-M, \$2000-F, service only 512-727-7679

YORKIES - Absolutely adorable, M/F, Teeny weeny, Gorgeous! 710-4087

YORKIE AKC F Top 11mos, less than 2lbs, Curly, Shiny, Healthy, Perfect Breeding Dog \$990, 210-342-0520

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Water Supply	\$2,796	Wastewater Treatment	Wastewater Collection
Water Flow	\$1,182	Medio Creek	Medio Creek
System Development		Dos Rios/Leon Creek	Upper Medina
High	\$883		Lower Medina
Middle	\$799		Upper Collection
Low	\$619		Middle Collection
			Lower Collection
			\$838
			\$1,585
			\$475
			\$2,520
			\$1,469
			\$719

Any member of the public has the right to appear at the hearing and present evidence for or against the Land Use Assumptions, the Capital Improvements Plan or Maximum Impact Fees. For information, please call the San Antonio Water System at 210-233-3451. Copies of the reports have been filed with, and are available at, the City Clerk's Office and can be viewed on the SAWS website at www.saws.org/business_center/developer/impactfees/

Unlimited Exhilaration for a limited time.

new 2014 LEXUS CT 200H

- 10-Way Power Driver's Seat
- One Touch Power Moonroof
- 3.6L I4 Cylinder
- Electric Hybrid Drive Motor
- Leans Audio w/TM & Bluetooth
- Automatic Dual Zone Climate Control

IIHS Top Safety Pick

24 MO. LEASE. Total due at lease inception, including any taxes, registration and dealer fees ONLY \$2,890 with qualified credit. 10,000 miles per year. MSRP \$32,435. Payments based on tier 1 credit, \$0 security deposit due at signing.

LEASE FOR ONLY \$399 **43 MPG CITY**

1.9% APR FINANCING (Up to 60 Months)

Sale Price \$32,500

new 2014 LEXUS ES 350

- 3.5L 272 HP V6 Engine
- Blind Spot Monitor
- 12-Spoke Silver Carbon Fiber Rims
- 16-Way Driver's & Front Passenger Seats
- Vehicle Stability Control
- Integrated Fog Lamps
- Dual Zone Climate Control
- 8-Speaker Premium Audio
- Leans Audio w/TM & Bluetooth

Kelly Bluebook Best Resale Value

24 MO. LEASE. Total due at lease inception, including any taxes, registration and dealer fees ONLY \$2,890 with qualified credit. 10,000 miles per year. MSRP \$41,363. Payments based on tier 1 credit, \$0 security deposit due at signing.

LEASE FOR ONLY \$399 **31 MPG HWY**

1.9% APR FINANCING (Up to 60 Months)

Sale Price \$39,250

new 2014 LEXUS IS 250

- 2.5 Liter V6 Engine
- Electronic Throttle-Based Cruise Control
- New Drive Mode Select
- Leans Audio w/TM & Bluetooth
- LED Daytime Running Lights
- With 11.1 D. Hoodlamps
- 10 Standard Airbags
- Bluetooth Phone And Audio Connectivity

All New Redesigned!

24 MO. LEASE. Total due at lease inception, including any taxes, registration and dealer fees ONLY \$2,890 with qualified credit. 10,000 miles per year. MSRP \$36,350. Payments based on tier 1 credit, \$0 security deposit due at signing.

LEASE FOR ONLY \$469 **30 MPG HWY**

1.9% APR FINANCING (Up to 60 Months)

Sale Price \$36,450

new 2014 LEXUS ES 300H

- 2.5L In-Line 4 cylinder
- Navigation Package
- Electric Power Steering Motor
- Handcrafted Bamboo Steering Wheel
- Innovative Leans Media Interface
- Unique 17" wheel design
- Aerodynamic rear spoiler

All New Redesigned!

24 MO. LEASE. Total due at lease inception, including any taxes, registration and dealer fees ONLY \$2,890 with qualified credit. 10,000 miles per year. MSRP \$46,453. Payments based on tier 1 credit, \$0 security deposit due at signing.

LEASE FOR ONLY \$499 **40 MPG CITY**

1.9% APR FINANCING (Up to 60 Months)

Sale Price \$44,250

new 2014 LEXUS RX 350

- PREMIUM PACKAGE
- 3.5L 270 HP V6 Engine
- One Touch Power Moonroof
- Satellite Radio
- Bluetooth Audio
- Hands-Free Capability
- Blind Spot Monitor System
- Leans Safety System

Rated #1 in Dependability by J.D. Powers

COMPLIMENTARY FIRST MONTHLY PAYMENT

24 MO. LEASE. Total due at lease inception, including any taxes, registration and dealer fees ONLY \$1,390 with qualified credit. 10,000 miles per year. MSRP \$46,965. Payments based on tier 1 credit, \$0 security deposit due at signing.

LEASE FOR ONLY \$499 **25 MPG HWY**

Sale Price \$41,950

new 2014 LEXUS GS 350

- LUXURY PACKAGE
- 22.3 Navigation/Media-Interface Screen
- New Interior Exterior Leans Styling
- All New Performance Based Suspension
- IIHS Top Safety Pick
- 3.5L 306 HP V6 Engine
- Leans Audio w/TM & Bluetooth
- 8-Speaker Premium Audio
- 8.0 Navigation
- Rear Backup Camera/Blind Spot
- Climate Control Leather Seats

Intelligence Best Overall Value Award

36 MO. LEASE. Total due at lease inception, including any taxes, registration and dealer fees ONLY \$2,890 with qualified credit. 10,000 miles per year. MSRP \$58,453. Payments based on tier 1 credit, \$0 security deposit due at signing.

LEASE FOR ONLY \$599 **28 MPG HWY**

Sale Price \$56,450

ART FOR ILLUSTRATION ONLY. *EXAMPLE: 60MOS. \$17.48 PER THOUSAND FINANCED. ALL SPECIAL OFFERS ARE SUBJECT TO APPROVED AND QUALIFIED CREDIT. OFFER ENDS 4/30/2014.

NORTH PARK LEXUS OF SAN ANTONIO 611 LOCKHILL SELMA @ LOOP 410 308-8900 OR 1-800-723-8878

Shop Online: NORTH PARK LEXUS.COM

POSTED PRICES

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KAHLIG KAPLAN & ASSOCIATES

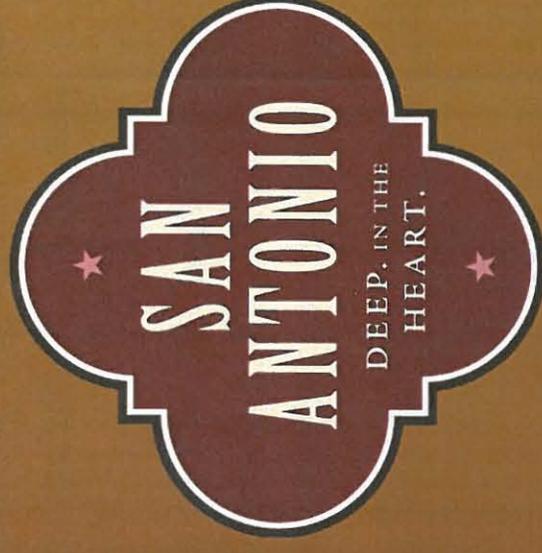
EXHIBIT I

SAWS Impact Fee Proposal City Council Consideration

May 29, 2014

Ben Gorzell, Jr.
Chief Financial Officer

City of San Antonio - Public Utilities





Impact Fee

- Impact Fee – a charge or assessment imposed by a political subdivision against new development in order to generate revenue for funding or recouping the cost of capital improvements or facility expansions necessitated by and attributable to the new development
- Texas Local Government Code, Chapter 395, establishes the requirements and process that must be followed if a municipality is to assess and collect impact fees
- Chapter 395 requires the political subdivision imposing an impact fee to adopt and update its Land Use Assumptions Plan (LUAP) and Capital Improvements Plan (CIP) at least every 5-years
- Chapter 395 requires the establishment of a Capital Improvements Advisory Committee (CIAC) to advise City Council on the development and implementation of impact fees
- Ordinance 2011-05-19-0397 approved the LUAP, CIP and Impact Fees on 5-19-2011
 - SAWS' 5-year deadline is June 2016



Impact Fee

- Why Now?
 - Integration of Bexar Met (DSP)
 - Last updated impact fees in June 2009
 - Impact fees will expire in June 2014
 - Due to integration and the 2014 deadline, DSP must initiate the impact fee process to be in compliance
- Goal
 - Existing customers do not subsidize new growth (Statutory Goal)
- Impact Fee Formula

$$\text{Maximum Impact Fee} = \frac{\text{Cost of Growth}}{\text{EDUs}} - \text{Rate Credit}$$



Maximum Impact Fee

- Chapter 395 requires the calculation of the maximum impact fee. It does not require that the maximum impact fee be charged
 - Historically, City Council has approved charging the maximum impact fee as calculated by SAWS
 - Growth pays for growth
 - Many other cities charge an impact fee that is less than the maximum impact fee
 - If less than the maximum is charged the difference must be made up from another source (Rate Payers)



Rate Credit

- The credit is based on the amount of projected future rate revenues expected to be generated by the new development and used to pay for capital improvements identified in the CIP
- As an alternative to calculating this credit, SAWS may award a credit equal to 50% of the total projected cost of implementing the CIP
- SAWS opted to calculate the full rate credit
- Chapter 395 allows for financing costs to be included in the calculation of impact fees
 - Financing costs for existing projects were included in the impact fee calculations (except the Water Supply)
 - Financing costs for future projects were NOT included since SAWS reserves the option to fund growth projects with cash
 - Financing costs for existing and future projects were NOT included in the Water Supply impact fee calculation



Service Areas

- Water
 - Supply (water source)
 - System Development (water tanks, pumps transmission lines)
 - Flow (water distribution lines)
- Wastewater
 - Treatment (water recycling centers)
 - Collection (sewer mains)



Equivalent Dwelling Unit Calculations

- Equivalent Dwelling Unit (EDU) Calculations
 - EDU – standardized measure of demand expressed as water flow for an average household unit
 - Residence using a 5/8” meter has one EDU demand
 - 1 water EDU = 313 gallons per day
 - 1 wastewater EDU = 215 gallons per day
 - Demand is projected by converting population to EDUs
 - Projected Growth (2014 – 2023)
 - New Water EDU = 95,817 (80,343 in 2011)
 - New Wastewater EDU = 95,589 (107,075 in 2011)



EDU Calculation

- Change in Population:

		Population		Population
		2013	2023	Change
Water Supply	All	1,674,505	1,904,466	229,961
Flow	All	1,674,505	1,904,466	229,961
System	High Elevation	44,747	65,826	21,079
Development	Middle Elevation	538,582	647,218	108,636
	Low Elevation	1,091,176	1,191,422	100,246
Treatment	Medio Creek	92,266	113,389	21,123
	Leon Creek/Dos Rios	1,474,671	1,682,008	207,337
Collection	Medio Creek	92,266	113,389	21,123
	Upper Medina	44,124	88,922	44,798
	Lower Medina	19,786	28,777	8,991
	Upper Collection	353,873	439,169	85,296
	Middle Collection	546,490	575,286	28,796
	Lower Collection	510,398	549,854	39,456

- Change in Population/EDU factor
 - Water: $229,961/2.40 = 95,817$
 - Wastewater: $228,460/2.39 = 95,589$



LUAP

- Land Use Assumptions – a description of the service area and projections of changes in land uses, densities, intensities, and population in the service area over at least a 10-year period
- Data Inputs
 - Population and Persons Per Household (Census)
 - Connections (meter size and type)
 - Water Consumption
 - Water & Wastewater Master Plans (inputs to modeling)
 - SAWS 50-year Water Management Plan
 - Certificates of Connection (CCN) and Utility Service Applications, Loan Applications, Surveys



LUAP

- Transportation/Land Use Model
 - By Alamo Area Council of Governments
 - 900 Transportation Analysis Zones (TAZ)
 - Review & Approval by Metropolitan Planning Organization (MPO)
- Coordination with Local Sources
 - Utility Service Agreements, Master Development Plans
 - City of San Antonio, Bexar County, MPO, CPS Energy, Texas Department of Transportation



LUAP Summary

	2011 - 2020	2014 - 2023
Water		
Pop/EDU ratio	2.29	2.40
Starting Population	1,346,965	1,674,505
Ending Population	1,531,302	1,904,466
Population Change	184,337	229,961
Starting EDUs	587,073	697,711
Ending EDUs	667,416	793,528
EDU Change	80,343	95,817
10-Year Change	1.37%	1.37%
Wastewater		
Pop/EDU ratio	2.34	2.39
Starting Population	1,645,762	1,566,937
Ending Population	1,896,316	1,795,397
Population Change	250,554	228,460
Starting EDUs	703,317	655,623
Ending EDUs	810,392	751,212
EDU Change	107,075	95,589
10-Year Change	1.52%	1.46%



Water Supply Eligible CIP

	CAPITAL COST			Total Capacity		Existing Total EDUs:	2014-2023			Cost Share
	Pre-2014	2014-2023	Total	Acre Feet	Total EDUs		Total EDUs: EDUS	95,817 % Capacity		
Existing Projects										
Average Existing Edwards (A/F)	\$ 234,035,444		\$ 234,035,444	215,477	614,109	598,948	15,161	2.5%	\$	5,777,870
Local Carrizo	\$ 14,823,566	\$ -	\$ 14,823,566	7,400	21,090	20,569	521	2.5%	\$	365,964
Trinity-WECO, Oliver Ranch, BSR	\$ 12,488,536	\$ -	\$ 12,488,536	6,760	19,266	18,790	476	2.5%	\$	308,317
GBRA-Western Canyon	\$ 14,179,261	\$ -	\$ 14,179,261	9,470	26,991	26,324	666	2.5%	\$	350,058
CRWA	\$ -	\$ -	\$ -	6,550	18,668	18,207	461	2.5%	\$	-
Medina System Surface Water	\$ 18,700,000	\$ -	\$ 18,700,000	5,350	15,248	14,871	376	2.5%	\$	461,666
Total Existing Projects	\$ 294,226,807	\$ -	\$ 294,226,807	251,007	715,371	697,710	17,661	2.5%	\$	7,263,875
2014 to 2023 Projects										
Average New Edwards		\$ 44,121,763	\$ 44,121,763	7,106	20,253	-	9,468	46.7%	\$	20,625,058
Regional Carrizo/SSLGC Delivery	\$ 124,146,817		\$ 124,146,817	13,138	37,443	-	17,503	46.7%	\$	58,033,387
Desalination 2015 & 2021	\$ 188,433,050	\$ 92,102,641	\$ 280,535,691	24,420	69,597	-	32,534	46.7%	\$	131,138,573
Expanded Carrizo 2017 & 2022	\$ -	\$ 29,392,069	\$ 29,392,069	14,000	39,900	-	18,652	46.7%	\$	13,739,549
Integration Pipeline	\$ 29,236,925	\$ 206,458,843	\$ 235,695,768		-	-		21.9%	\$	51,590,575
Total 2014 to 2023 Projects	\$ 341,816,791	\$ 372,075,316	\$ 713,892,107	58,664	167,194	-	78,156	38.5%	\$	275,127,142
TOTALS	\$ 636,043,598	\$ 372,075,316	\$ 1,008,118,914	309,672	882,565	697,710	95,817		\$	282,391,017



Water Supply Impact Fee Calculation

Existing Water Supply Capital Funding	\$ 7,263,875
Pro-Rata Portion of New Water Supply CIP Costs	\$ 275,127,142
Total Capital Costs Allocated to Planning Period	\$ 282,391,017

$\$282,391,017 \div 95,817 \text{ EDUs} = \$2,947 \text{ per EDU}$

$\$2,947 - \$151 \text{ Rate Credit} = \$2,796 \text{ per EDU}$



Impact Fee Summary

Service Area	Calculated Impact		Impact Fee (\$/EDU)			
	Fee/Service Unit	Rate Credit	2014	2011	Change	% Change
Water Supply (All)	\$2,947	\$151	\$2,796	\$ 1,297	\$1,499	115.57%
Water Flow (All)	\$1,268	\$86	\$1,182	\$ 1,247	(\$65)	-5.21%
Water System Development (Total)						
High Elevation	\$923	\$40	\$883	\$ 966	(\$83)	-8.59%
Middle Elevation	\$843	\$44	\$799	\$ 774	\$25	3.23%
Low Elevation	\$657	\$38	\$619	\$ 579	\$40	6.91%
Wastewater Treatment (Total)						
Medio Creek	\$1,515	\$86	\$1,429	\$ 1,379	\$50	3.63%
Leon Creek/Dos Rios	\$845	\$59	\$786	\$ 552	\$234	42.39%
Wastewater Collection (Total)						
Medio Creek	\$863	\$25	\$838	\$ 582	\$256	43.99%
Upper Medina	\$1,651	\$86	\$1,565	\$ 1,053	\$512	48.62%
Lower Medina	\$505	\$30	\$475	\$ 594	(\$119)	-20.03%
Upper Collection	\$2,666	\$146	\$2,520	\$ 1,795	\$725	40.39%
Middle Collection	\$1,561	\$92	\$1,469	\$ 1,142	\$327	28.63%
Lower Collection	\$768	\$49	\$719	\$ 552	\$167	30.25%



Impact Fee Summary

	LUAP (EDUs)		Eligible CIP (\$)		Impact Fee (\$/EDU)*			
	2011	2014	2011	2014	2011	2014		
Water Supply	80,343	95,817	\$ 115,660,971	\$ 282,391,017	\$ 1,297	\$ 2,796	\$ 1,499	115.57%
Water Flow	80,343	95,817	\$ 107,071,131	\$ 121,466,247	\$ 1,247	\$ 1,182	\$ (65)	-5.21%
Water System Development (Total)	<u>80,343</u>	<u>95,817</u>	<u>\$ 64,278,453</u>	<u>\$ 73,696,321</u>				
High Elevation	18,818	8,783	\$ 18,749,685	\$ 6,574,789	\$ 966	\$ 883	\$ (83)	-8.59%
Middle Elevation	41,501	45,265	\$ 33,332,491	\$ 34,596,341	\$ 774	\$ 799	\$ 25	3.23%
Low Elevation	20,024	41,769	\$ 12,196,277	\$ 32,525,191	\$ 579	\$ 619	\$ 40	6.91%
Wastewater Treatment (Total)	<u>107,075</u>	<u>95,589</u>	<u>\$ 77,766,825</u>	<u>\$ 86,683,969</u>				
Medio Creek	17,234	8,838	\$ 25,542,728	\$ 13,385,880	\$ 1,379	\$ 1,429	\$ 50	3.63%
Leon Creek/Dos Rios	89,841	86,751	\$ 52,224,097	\$ 73,298,089	\$ 552	\$ 786	\$ 234	42.39%
Wastewater Collection (Total)	<u>107,075</u>	<u>95,589</u>	<u>\$ 139,872,333</u>	<u>\$ 167,093,735</u>				
Medio Creek	17,234	8,838	\$ 10,285,377	\$ 7,627,627	\$ 582	\$ 838	\$ 256	43.99%
Upper Medina	14,224	18,744	\$ 6,705,155	\$ 21,475,227	\$ 1,053	\$ 1,565	\$ 512	48.62%
Lower Medina	1,721	3,762	\$ 9,597,499	\$ 11,374,282	\$ 594	\$ 475	\$ (119)	-20.03%
Upper Collection	50,727	35,689	\$ 34,328,678	\$ 39,431,580	\$ 1,795	\$ 2,520	\$ 725	40.39%
Middle Collection	7,207	12,048	\$ 36,197,660	\$ 37,842,239	\$ 1,142	\$ 1,469	\$ 327	28.63%
Lower Collection	15,962	16,508	\$ 42,757,964	\$ 49,342,780	\$ 552	\$ 719	\$ 167	30.25%
Total			\$ 504,649,713	\$ 731,331,289				
<i>*Includes Rate Credit</i>								



CIAC Vote on SAWS Recommendations

Category	CIAC Vote
Land Use Assumption Plan (LUAP)	✓
Capital Improvements Plan (CIP)	✓
Water Supply (All)	X
Water Flow (All)	✓
Water System Development (Total)	
High Elevation	✓
Middle Elevation	✓
Low Elevation	✓
Wastewater Treatment (Total)	
Medio Creek	✓
Leon Creek/Dos Rios	✓
Wastewater Collection (Total)	
Medio Creek	✓
Upper Medina	✓
Lower Medina	✓
Upper Collection	✓
Middle Collection	✓
Lower Collection	✓



CIAC's Water Supply Impact Fee Calculation

Existing Water Supply Capital Funding	\$ 792,000,000
Pro-Rata Portion of New Water Supply CIP Costs	\$ 282,000,000
Total Capital Costs Allocated to Planning Period	\$1,074,000,000
Existing Firm Yield	204,000 ACFT
Projected New Consumption in Planning Period	<u>33,000 ACFT</u>
	237,000 ACFT

$$\$1,074,000,000 \div 237,000 = \$4,531 \text{ per ACFT}$$

$$\$4,531 \div 2.85 \text{ EDUs/ACFT} = \$1,590 \text{ per EDU}$$



Recommendation

- The water delivery and wastewater impact fees should be set at the CIAC and SAWS recommended levels effective June 9, 2014. The water supply impact fee should be set at the CIAC recommended level of \$1,590 per EDU effective June 9, 2014 and would increase on June 1, 2015 to the SAWS recommended level of \$2,796 per EDU.
- In order to prevent a slow-down of development, the total impact fee waivers from FY 2015 to FY 2020 should be increased to \$20.0 million from the existing level of \$8.0 million.

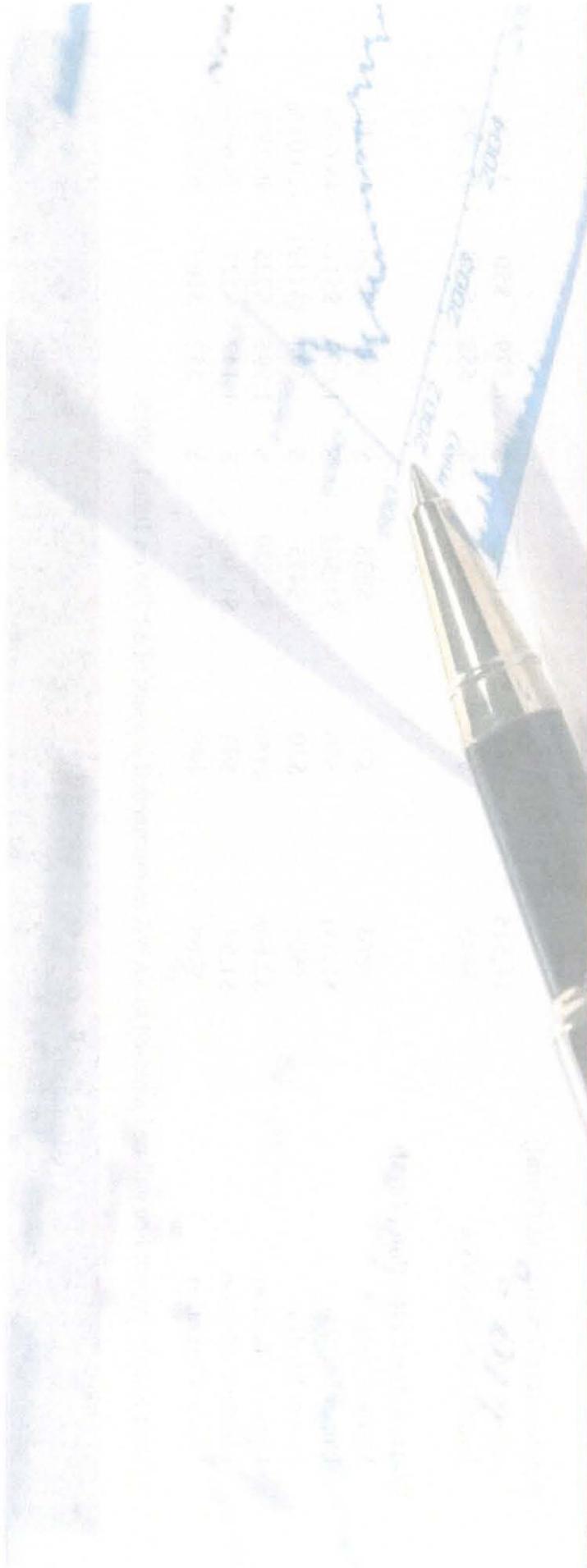
	FY 15	FY 16	FY 17	FY 18	FY 19	FY20	Total
Proposed	\$5.0M	\$3.0M	\$3.0M	\$3.0M	\$3.0M	\$3.0M	\$20.0M
Current	\$2.0M	\$2.0M	\$1.0M	\$1.0M	\$1.0M	\$1.0M	\$ 8.0M
Difference	\$3.0M	\$1.0M	\$2.0M	\$2.0M	\$2.0M	\$2.0M	\$12.0M



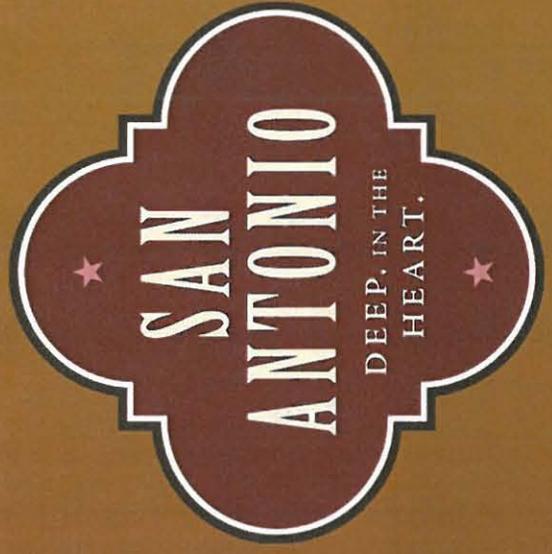
Proposed Impact Fees

Service Area	Calculated Impact		Impact Fee (\$/EDU)			
	Fee/Service Unit	Rate Credit	2014	2011	Change	% Change
Water Supply (All)*	\$1,741	\$151	\$1,590	\$ 1,297	\$293	22.59%
Water Flow (All)	\$1,268	\$86	\$1,182	\$ 1,247	(\$65)	-5.21%
Water System Development (Total)						
High Elevation	\$923	\$40	\$883	\$ 966	(\$83)	-8.59%
Middle Elevation	\$843	\$44	\$799	\$ 774	\$25	3.23%
Low Elevation	\$657	\$38	\$619	\$ 579	\$40	6.91%
Wastewater Treatment (Total)						
Medio Creek	\$1,515	\$86	\$1,429	\$ 1,379	\$50	3.63%
Leon Creek/Dos Rios	\$845	\$59	\$786	\$ 552	\$234	42.39%
Wastewater Collection (Total)						
Medio Creek	\$863	\$25	\$838	\$ 582	\$256	43.99%
Upper Medina	\$1,651	\$86	\$1,565	\$ 1,053	\$512	48.62%
Lower Medina	\$505	\$30	\$475	\$ 594	(\$119)	-20.03%
Upper Collection	\$2,666	\$146	\$2,520	\$ 1,795	\$725	40.39%
Middle Collection	\$1,561	\$92	\$1,469	\$ 1,142	\$327	28.63%
Lower Collection	\$768	\$49	\$719	\$ 552	\$167	30.25%

*Water Supply Impact Fee will be increased to SAWS recommended amount of \$2,796 on June 1, 2015.



May 29, 2014



City of San Antonio - Public Utilities



Change in Population/EDU

- Water
 - Integration of Bexar Met (DSP)
 - Has 10% of County but 25% of housing starts
 - Decrease in CCN in the Northwest but an increase in the Northeast CCN
- Wastewater
 - Reduction in CCN in the Northwest and Southwest portion of the service area
 - Wastewater in DSP area was already part of SAWS' system



EDU Calculation - Water

1	2	3	4	5	6	7	8
	Active Meter	Apartment	(2 - 3)	Non-Apartments	(4 * 5)	Apartment Units	(6 + 7)
<u>Meter Size</u>	<u>Count</u>	<u>Master Meters</u>	<u>Meters</u>	<u>EDU/Meter Size*</u>	<u>EDU</u>	183,463	
5/8	394,855	1,456	393,399	1	393,399		
3/4	37,219	182	37,037	1.5	55,556		
1	12,669	583	12,086	2	24,172	93% Occupancy	
1 1/2	7,022	344	6,678	5	33,390	170,621	
2	4,554	619	3,935	14	55,090		
3	853	210	643	30	19,290		
4	562	222	340	50	17,000		
6	210	197	13	105	1,365		
8	81	40	41	135	5,535		
10	18	7	11	190	2,090	1/2 Units	
	458,043	3,860	454,183		606,887	85,310	692,197
2012 Population =		1,659,593					
Population/EDU =		2.40		EDU to Population Factor			



EDU Calculation - Wastewater

1	2	3	4	5	6	7	8	9
	Active Meter	Apartment	Percent	Non-Apartments	EDU/	(5 * 6)	Apartment Units	(7 + 8)
<u>Meter Size</u>	<u>Count</u>	<u>Master Meters</u>	<u>by Size</u>	<u>Meter</u>	<u>Meter Size</u>	<u>EDUs</u>	182,223	
5/8			86.62%	379,888	1	379,888		
3/4			8.15%	35,765	1.5	53,647		
1			2.66%	11,671	2	23,342		
1 1/2			1.47%	6,449	5	32,243		
2			0.87%	3,800	14	53,198		
3			0.14%	621	30	18,627		
4			0.07%	328	50	16,416	93% Occupancy	
6			0.00%	13	105	1,318	169,467	
8			0.01%	40	135	5,345		
10			0.00%	11	190	2,018	1/2 Units	
Adjustment for SARA and Leon Springs						(20,047)		
Total				438,584		565,996	84,734	650,730
2012 Population =		1,552,024						
Population/EDU =		2.39		EDU to Population Factor				



Water & Wastewater Population and EDU Projections

Service Area		Population			EDU		
		2013	2023	Change	2013	2023	Change
Water Supply	All	1,674,505	1,904,466	229,961	697,710	793,528	95,817
Flow	All	1,674,505	1,904,466	229,961	697,710	793,528	95,817
System	High Elevation	44,747	65,826	21,079	18,645	27,428	8,783
Development	Middle Elevation	538,582	647,218	108,636	224,409	269,674	45,265
	Low Elevation	1,091,176	1,191,422	100,246	454,657	496,426	41,769
Treatment	Medio Creek	92,266	113,389	21,123	38,605	47,443	8,838
	Leon Creek/Dos Rios	1,474,671	1,682,008	207,337	617,017	703,769	86,752
Collection	Medio Creek	92,266	113,389	21,123	38,605	47,443	8,838
	Upper Medina	44,124	88,922	44,798	18,462	37,206	18,744
	Lower Medina	19,786	28,777	8,991	8,279	12,041	3,762
	Upper Collection	353,873	439,169	85,296	148,064	183,753	35,689
	Middle Collection	546,490	575,286	28,796	228,657	240,705	12,049
	Lower Collection	510,398	549,854	39,456	213,556	230,064	16,509



Calculation of Eligible Facilities

- Only projects warranted by capacity issues derived from growth projected to occur during the study period can be included in the impact fee calculation

	A	B	C	D
	Project Cost	Existing Customer	Allocated to Study	Allocated to Post
	Estimate 2014	Demand 2014	Period Growth	Period Growth
Water Supply	X	X	X	X
Water Delivery	X	X	X	X
Wastewater	X	X	X	X

- A) All historic and future capital infrastructure
- B) Historical Value
- C) Future CIP 10-year Study Period
- D) Future CIP Post 10-year Study Period



Existing Capacity Value

- Differences in Existing Value Calculations
 - Values down in Water Flow and System Development
 - Values up in Wastewater Collection and Treatment
 - Large Wastewater projects since 2010 have increased values
 - Medina River Sewer Outfall
 - C-33 Broadway Corridor
 - C-01 Central Watershed Sewer Relief Line
 - Improved Construction-Work-In-Progress (CWIP) allocation resulted in higher values in Wastewater Collection and Treatment
 - Corrections in underlying assumptions
 - Exclusion of meters and services infrastructure in 2012
 - Distance of transmission pipelines no longer influenced by ASR pipeline distance
 - Exclusion of impact fee credits in 2012 calculation



Water Supply

- Existing Projects
 - Existing Edwards = \$234,035,444
 - Local Carrizo = \$14,823,566
 - Trinity-WECO, Oliver Ranch, BSR = \$12,488,536
 - GBRA-Western Canyon = \$14,179,261
 - CRWA = \$0.00
 - Medina System Surface Water = \$18,700,000
- Total Existing Projects = \$294,226,807



Existing Capacity Value – Water Flow

- Covers pipeline identified as distribution lines ≥ 12 ”
- 2009 Value = \$603,237,641 (SAWS only value)
- 2012 Value = \$610,839,391 (combined)
- Meters & Services
 - 2012 – excluded meters and services from historical basis
- CWIP Allocation
 - 2009 – across the board proportion of distribution lines applied on all CWIP categories
 - 2012 – proportion applied to Government and Distribution CWIP only
- Difference in calculation method:
 - 2009 – balance of impact fee credits was used to offset value of contributed capital
 - 2012 – impact fee credits are not used to reduce the value of the contributed capital
 - Credits are not reflected on books; assets created as a result of impact fee transactions are already on the books



Existing Capacity Value – System Development

- 2009 Value = \$337,472,086 (SAWS only value)
- 2012 Value = \$329,085,417 (combined)
 - Difference influenced by how Transmission lines equity component is estimated
 - Excluded in 2012 are any Water Supply Fee funded infrastructure values related to System Development functions
 - Meters & Services
 - 2012 – excluded meters and services from historical basis
 - CWIP Allocation
 - 2009 – across the board proportion of transmission lines applied on all CWIP categories
 - 2012 – proportion applied to Distribution CWIP only
 - Difference in calculation method:
 - 2012 – impact fee credits are not used to reduce the value of the contributed capital
 - Credits are not reflected on books; assets created as a result of impact fee transactions are already on the books
 - Change in definition of Transmission Lines
 - 2009 – 7.66% of all pipelines assumed to be Transmission lines
 - ASR Transmission line distance included as part of 7.66%
 - 2012 – With exclusion of ASR Transmission line distance, proportion of all pipelines assumed to be Transmission lines is 4.57%
 - Reduces Transmission line value by \$36.4 M



Existing Capacity Value – Wastewater (Treatment)

- Dos Rios/Leon Creek
 - 2009 Value = \$278,834,316 (Historical Value)
 - 2012 Value = \$317,556,894 (Historical Value)
- Medio Creek
 - 2009 Value = \$62,770,361 (Historical Value)
 - 2012 Value = \$62,212,053 (Historical Value)
- Total = \$379,768,947
- Higher proportion calculation of contributed capital leads to greater discount on equity value



Existing Capacity Value – Wastewater (Collection Lines)

- Collection Lines $\geq 10''$
- 2009 Value = \$445,432,906 (Full Value)
- 2012 Value = \$619,499,463 (Full Value)
- Increased construction activity and calculation of eligible CWIP
 - 2009 – across the board proportion of distribution lines applied on all CWIP categories
 - 2012
 - Proportion applied to Government CWIP only
 - All of Collection CWIP included (includes MRSO)
 - Collection Mains CWIP excluded
- Impact fee credits no longer included



Eligible CIP (before financial cost)

		Existing CIP		Future CIP		Calculation Method	
		Total Value	Eligible Value	Total Value	Eligible Value	Capacity	Eligible
Water Supply		\$ 294,226,807	\$ 7,263,875	\$ 713,892,107	\$ 275,127,142	GPCD	FIFO
Water Delivery	Flow	\$ 610,839,391	\$ 61,083,939	\$ 210,143,873	\$ 36,109,206	90/10	FIFO
Water Delivery	System Development	\$ 329,085,417	\$ 21,348,407	\$ 222,277,744	\$ 43,864,635	GPCD	Average Cost
Wastewater	Treatment	\$ 379,768,947	\$ 42,044,739	\$ 240,570,468	\$ 27,798,466	GPCD	FIFO
Wastewater	Collection	\$ 619,499,463	\$ 69,093,184	\$1,391,396,132	\$ 70,325,697	Specific	Specific
		\$2,233,420,025	\$ 200,834,143	\$2,778,280,325	\$ 453,225,146		



Example – WD-Flow Eligible CIP

Water Delivery - Flow

	<u>CIP Cost</u>	<u>EDU</u>	<u>Total Capacity</u>	<u>2014-2023</u> <u>Capacity</u>	<u>Cost Share</u>	<u>Beyond 2023</u> <u>Capacity</u>
Pre-2014	\$ 610,839,391	697,710	775,234	77,523	10% \$ 61,083,939	
2014-2023	\$ 210,143,873		106,463	18,294	17% \$ 36,109,206	88,170
Total	\$ 820,983,264	793,528	881,697	95,817	\$ 97,193,145	88,170
	Increase EDU	95,817				



Example – WD-Well Pumps Eligible CIP

Water Delivery - System Development - Well Pumps

	<u>CIP Cost</u>	<u>EDU</u>	<u>Required MGD</u>	<u>Total Capacity</u> <u>MGD</u>	<u>Excess MGD</u>	<u>Excess CIP Value</u>	<u>2014-2023</u> <u>Capacity MGD</u>	<u>Cost Share</u>	<u>Beyond 2023</u> <u>Capacity</u>
Pre-2014	\$ 84,892,370	697,710	432	527	96	\$ 15,378,202	38	40% \$ 6,159,638	57
2014-2023	\$ 42,438,060			53			21	40% \$ 16,998,287	31
Total	\$ 127,330,430	793,528	491	580			59	\$ 23,157,925	89
			Increase MGD	59					
									[40% = 59 / (96 + 53)]



Example – Treatment Eligible CIP

Wastewater Treatment - Medio Creek

	<u>CIP Cost</u>	<u>EDU</u>	<u>Required MGD</u>	<u>Total Capacity</u> <u>MGD</u>	<u>Excess MGD</u>	<u>2014-2023</u> <u>Capacity MGD</u>	<u>Cost Share</u>	<u>Beyond 2023</u> <u>Capacity</u>
Pre-2014	\$ 62,212,053	38,605	8.3	16	7.7	1.9	11.88% \$ 7,391,779	
2014-2023	\$ 25,530,000						11.88% \$ 3,033,369	
Total	\$ 87,742,053	47,443	10.2	16		1.9	11.88% \$ 10,425,148	5.8
		Increase MGD	1.9					

Wastewater Treatment - Leon Creek / Dos Rios

	<u>CIP Cost</u>	<u>EDU</u>	<u>Required MGD</u>	<u>Total Capacity</u> <u>MGD</u>	<u>Excess MGD</u>	<u>2014-2023</u> <u>Capacity MGD</u>	<u>Cost Share</u>	<u>Beyond 2023</u> <u>Capacity</u>
Pre-2014	\$ 317,556,894	617,018	132.7	171	38.3	18.7	10.91% \$ 34,652,960	
2014-2023	\$ 215,040,468						11.52% \$ 24,765,097	
Total	\$ 532,597,362	703,769	151.4	171		18.7	11.16% \$ 59,418,057	19.6
		Increase MGD	18.7					

(Difference caused by MRSO Section-1 WW Transmission)



Eligible Existing and Future CIP and Financing Costs

		Eligible Existing CIP			Eligible Future CIP		
		Value	Fin. Amount *	Fin. Cost	Value	Fin. Amount †	Fin. Cost ‡
Water Supply		\$ 7,263,875	\$ 4,721,519	not included	\$ 275,127,142	\$ 137,563,571	not included
Water Delivery	Flow	\$ 61,083,939	\$ 39,704,560	\$ 24,273,103	\$ 36,109,206	\$ 25,276,444	not included
Water Delivery	System Development	\$ 21,348,407	\$ 13,876,465	\$ 8,483,279	\$ 43,864,635	\$ 30,705,244	not included
Wastewater	Treatment	\$ 42,044,739	\$ 27,329,080	\$ 16,840,763	\$ 27,798,466	\$ 19,458,926	not included
Wastewater	Collection	\$ 69,093,184	\$ 44,910,569	\$ 27,674,853	\$ 70,325,697	\$ 49,227,988	not included
		\$ 200,834,143	\$ 130,542,193	\$ 77,271,998	\$ 453,225,146	\$ 262,232,174	\$ -

* The existing CIP is about 65% debt funded.

† Debt funded percentage: WS 50%, WD 70%, WW 70%

‡ Assume 30-year debt, 5% interest rate, the financial cost is roughly equal (95%) to the financed amount.



Rate Credit per EDU

- Existing CIP Credit Base: The financed amount (principal) and its cost (interest expense)
 - Rate credit \approx 9% Credit Base
- Future CIP Credit Base: The financed amount (principal) only
 - Rate credit \approx 10% Credit Base
 - The interest expense \approx 95% of the financed amount
 - SAWS opted to exclude it in the impact fee



Bexar Met Infrastructure Integration

- Summary of Integration Costs (Net Cost Avoidance)

Area	Cost Avoidance	Cost Additive
North	\$ 33,760,000	\$ 1,250,000
South	\$ 25,650,000	\$ 1,120,000
Northwest	\$ 41,170,000	\$ 4,430,000
Totals	\$ 100,580,000	\$ 6,800,000
Net Cost Avoidance	\$ 93,780,000	

- Majority of the projects eliminated were not growth related but rather system improvements to correct existing infrastructure deficiencies in the Bexar Met system
- Integration did not bring additional capacity
- Integration used up some of SAWS additional capacity

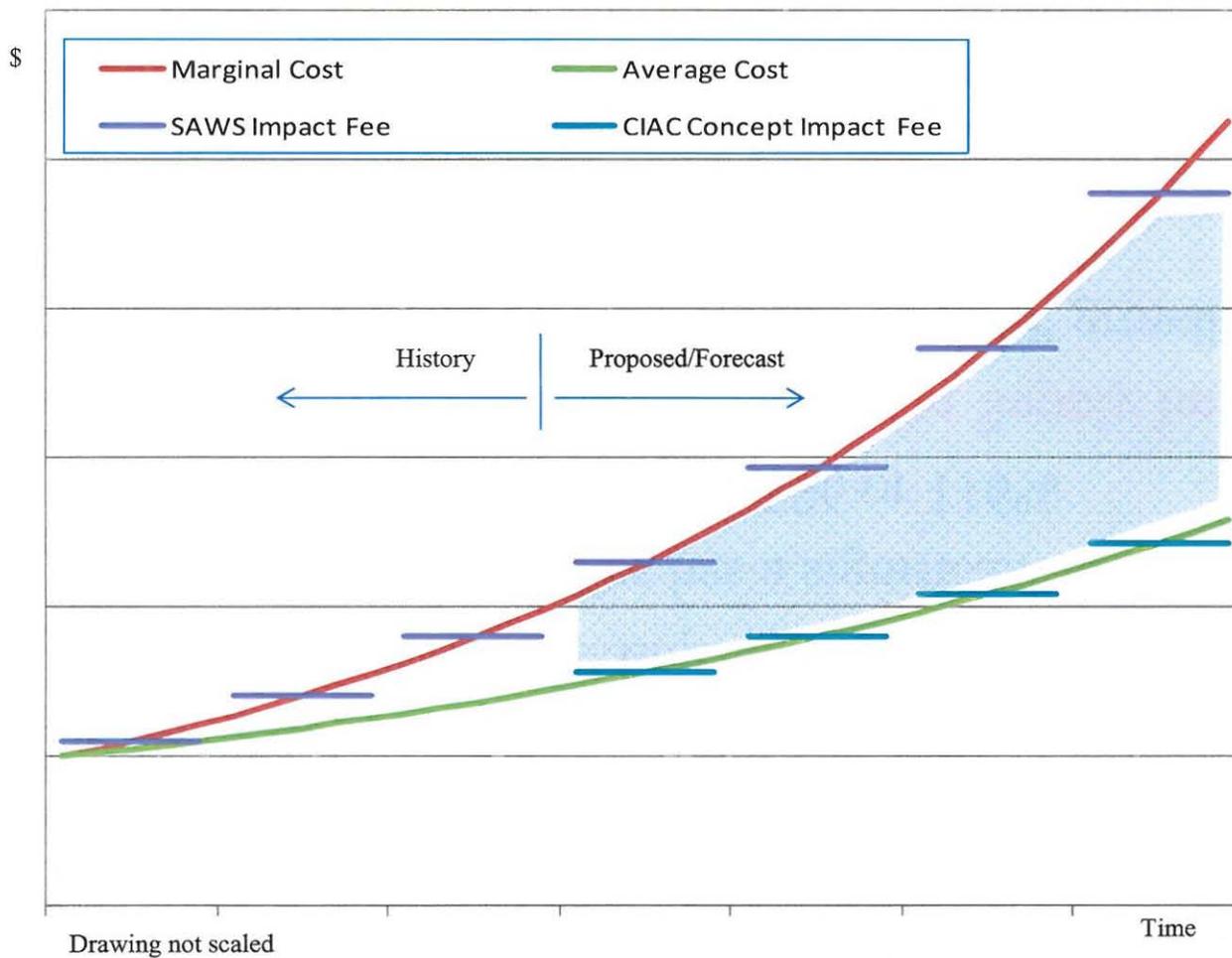


CIAC Committee Issues

- Why is SAWS calculating impact fees now?
 - Why not leave DSP and SAWS Impact Fees separate
 - Only calculate DSP Impact Fees
- Water Supply Impact Fee has a significant increase
 - 2011 = \$1,297; 2014 = \$2,796 or 116%
 - **Committee approved \$1,590 Water Supply Impact Fee**
- Should the current rate payers pay for DSP growth?
 - 10% of the County but 25% of the growth
 - Possible phase-in of rates
- Other cities are not recommending the maximum impact fees, why should SAWS?



Impact Fee Concept



- SAWS and COSA has established the “Growth pays growth” concept.
 - Impact fee = MC
- 2014 CIAC proposed:
 - Impact fee = AC
- The shaded area represents “Growth pays partial growth, and Existing has to subsidy growth”.



“Maximum” Impact Fee Calculation

- Public Utilities requested calculation of Impact Fees with all of the financing costs included

	LUAP (EDUs)		Eligible CIP (\$) †		Impact Fee (\$/EDU)*			
	2011	2014	2011	2014	2011	2014		
Water Supply	80,343	95,817	\$ 115,660,971	\$ 397,060,997	\$ 1,297	\$ 3,740	\$ 2,443	188.36%
Water Flow	80,343	95,817	\$ 107,071,131	\$ 136,114,194	\$ 1,247	\$ 1,309	\$ 62	4.97%
Water System Development (Total)	<u>80,343</u>	<u>95,817</u>	<u>\$ 64,278,453</u>	<u>\$ 91,593,032</u>				
High Elevation	18,818	8,783	\$ 18,749,685	\$ 7,908,196	\$ 966	\$ 1,085	\$ 119	12.32%
Middle Elevation	41,501	45,265	\$ 33,332,491	\$ 43,088,069	\$ 774	\$ 990	\$ 216	27.91%
Low Elevation	20,024	41,769	\$ 12,196,277	\$ 40,596,767	\$ 579	\$ 748	\$ 169	29.19%
Wastewater Treatment (Total)	<u>107,075</u>	<u>95,589</u>	<u>\$ 77,766,825</u>	<u>\$ 97,969,156</u>				
Medio Creek	17,234	8,838	\$ 25,542,728	\$ 14,639,789	\$ 1,379	\$ 1,568	\$ 189	13.71%
Leon Creek/Dos Rios	89,841	86,751	\$ 52,224,097	\$ 83,329,367	\$ 552	\$ 884	\$ 332	60.14%
Wastewater Collection (Total)	<u>107,075</u>	<u>95,589</u>	<u>\$ 139,872,333</u>	<u>\$ 195,648,680</u>				
Medio Creek	17,234	8,838	\$ 10,285,377	\$ 9,650,981	\$ 582	\$ 1,063	\$ 481	82.65%
Upper Medina	14,224	18,744	\$ 6,705,155	\$ 24,866,483	\$ 1,053	\$ 1,786	\$ 733	69.61%
Lower Medina	1,721	3,762	\$ 9,597,499	\$ 12,457,204	\$ 594	\$ 522	\$ (72)	-12.12%
Upper Collection	50,727	35,689	\$ 34,328,678	\$ 47,667,488	\$ 1,795	\$ 2,964	\$ 1,169	65.13%
Middle Collection	7,207	12,048	\$ 36,197,660	\$ 45,137,714	\$ 1,142	\$ 1,697	\$ 555	48.60%
Lower Collection	15,962	16,508	\$ 42,757,964	\$ 55,868,811	\$ 552	\$ 809	\$ 257	46.56%
Total			\$ 504,649,713	\$ 918,386,059				
<i>*Includes Rate Credit</i>								
<i>† This 2014 scenario includes future financial costs. The adapted 2011 Eligible CIP excluded the future financial costs.</i>								



Summary

	2011 Adapted	CIAC Proposed Impact Fee	diff. from 2011 adapted		SAWS Calculated Impact Fee †	diff. from 2011 adapted		Allowed Maximum Impact Fee ‡	diff. from 2011 adapted	
Water Supply	\$ 1,297	\$ 1,590	\$ 293	22.59%	\$ 2,796	\$ 1,499	115.57%	\$ 3,740	\$ 2,443	188.36%
Water Flow	\$ 1,247	\$ 1,182	\$ (65)	-5.21%	\$ 1,182	\$ (65)	-5.21%	\$ 1,309	\$ 62	4.97%
Water System Development (Total)										
High Elevation	\$ 966	\$ 883	\$ (83)	-8.59%	\$ 883	\$ (83)	-8.59%	\$ 1,085	\$ 119	12.32%
Middle Elevation	\$ 774	\$ 799	\$ 25	3.23%	\$ 799	\$ 25	3.23%	\$ 990	\$ 216	27.91%
Low Elevation	\$ 579	\$ 619	\$ 40	6.91%	\$ 619	\$ 40	6.91%	\$ 748	\$ 169	29.19%
Wastewater Treatment (Total)										
Medio Creek	\$ 1,379	\$ 1,429	\$ 50	3.63%	\$ 1,429	\$ 50	3.63%	\$ 1,568	\$ 189	13.71%
Leon Creek/Dos Rios	\$ 552	\$ 786	\$ 234	42.39%	\$ 786	\$ 234	42.39%	\$ 884	\$ 332	60.14%
Wastewater Collection (Total)										
Medio Creek	\$ 582	\$ 838	\$ 256	43.99%	\$ 838	\$ 256	43.99%	\$ 1,063	\$ 481	82.65%
Upper Medina	\$ 1,053	\$ 1,565	\$ 512	48.62%	\$ 1,565	\$ 512	48.62%	\$ 1,786	\$ 733	69.61%
Lower Medina	\$ 594	\$ 475	\$ (119)	-20.03%	\$ 475	\$ (119)	-20.03%	\$ 522	\$ (72)	-12.12%
Upper Collection	\$ 1,795	\$ 2,520	\$ 725	40.39%	\$ 2,520	\$ 725	40.39%	\$ 2,964	\$ 1,169	65.13%
Middle Collection	\$ 1,142	\$ 1,469	\$ 327	28.63%	\$ 1,469	\$ 327	28.63%	\$ 1,697	\$ 555	48.60%
Lower Collection	\$ 552	\$ 719	\$ 167	30.25%	\$ 719	\$ 167	30.25%	\$ 809	\$ 257	46.56%

* Includes Rate Credit

† SAWS opted to exclude the future CIPs' financial costs

‡ Allowed Maximum Impact Fees include the future CIPs' financial costs



Timeline

- CIAC Acceptance
 - February 20 or February 27
- SAWS Board Briefing
 - March 4
- SAWS Board Acceptance
 - April 1
- Public Hearing
 - April 3
- Notice of Publication
 - 30-Days before Public Hearing
- City Council Public Hearing
 - May 8
- City Council Action
 - May 15 or May 29



CIAC Committee Members

- Arlene Fisher – District 1
- Susan Wright – District 2
- Norm Dugas – District 3
- Michael Cude – District 4
- Michael Martinez – District 5
- Michael Hogan – District 6
- Robert Hahn – District 7
- Mark Johnson – District 8
- James Garcia – District 9
- Dan Kossl – District 10
- Amy Hardberger – Mayor/ETJ



2012 Water Management Plan

- Changes since 2009
 - 2010 Census Data
 - BexarMet Integration
 - Termination of LCRA-SAWS Project
 - Changes to Regional Carrizo and Brackish Desalination Projects
 - Increased Aquifer Storage & Recovery (ASR)
 - Edwards Aquifer Recovery Implementation Program (EARIP)
 - Water Supply Proposals (RFCSP)



2012 Water Management Plan

- Planning Assumptions
 - Per Capita Water Use
 - 143 GPCD in 2011, the hottest driest year recorded in Texas, reducing to 135 GPCD
 - Population projection for entire service area
 - > 1.2% annual growth or ~20,000 people per year
 - Water Supplies
 - > As impacted by drought and the deepest restrictions
 - Drought of Record
 - > Replicate the worst case scenario from the 1950s



SAWS Current Water Resources

- Edwards Aquifer
- ASR
- Local Carrizo
- Trinity Aquifer
- Western Canyon
- Canyon Regional Water
 - Lake Dunlap
 - Wells Ranch
- Medina Lake
- Regional Carrizo



SAWS Planned Water Resources

- Brackish Groundwater Desalination
 - Design and construction in progress, expected online by 2016
- Expanded Carrizo
 - Design and construction in planning stages, expected online by 2017
- RFCSP
 - 3 Proposals being evaluated



Bexar Met Infrastructure Integration

- Bexar Met (DSP)
 - Approximately 98,000 residential and commercial customers or about 300,000 people
 - 60% comprised of City of San Antonio residents
 - 70% comprised of SAWS wastewater ratepayers
 - 97% comprised of residents of Bexar County



Bexar Met Infrastructure Integration

- 3 Areas of Integration
 - North
 - South
 - Northwest
- Goals
 - Find infrastructure synergies
 - Develop a 5-year CIP
 - Prioritize Projects – Risk based
- Challenges Faced
 - Time constraints
 - Obtaining data/conflicting data
 - Consultant coordination and communication



Impact Fee Consolidation

- Integrated Connections

Area	SAWS Zone	Connections
North	Middle	6,638
South	Low	22,157
Northwest	High/Middle	2,765
Total Connections		31,560