

**Wallace Community Services District
Wallace, CA**

*Water and Wastewater Treatment,
Roads & Other*

Capital Improvements Plan

Fiscal Year 2010

June 18, 2009

**WALLACE COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2009-08**

**ADOPTION OF CAPITAL IMPROVEMENTS PLAN
FOR FISCAL YEAR JULY 1, 2009 THROUGH JUNE 30, 2010
(FISCAL YEAR 2010)**

WHEREAS, the Board of Directors of WALLACE COMMUNITY SERVICES DISTRICT (“WCSD”) hereby finds and determines as follows:

1. During the Fiscal Year 2009-2010 the services provided by WCSD to the property owners located within Zone One of WCSD will include the provision for making capital improvements and repairs to the Water and Sewer Plants; and
2. A Capital Improvements Plan (the “Plan”) for the provision of the above-referenced services has been prepared and presented to the Board of Directors of WCSD for approval; and
4. The proposed Capital Improvements Plan is attached hereto as part of Exhibit: **WALLACE COMMUNITY SERVICES DISTRICT CAPITAL IMPROVEMENTS PLAN** and incorporated herein by this reference; and
5. The Plan reasonably and adequately reflects the anticipated and projected expenses of providing capital improvements and major repairs within the boundaries of WCSD; and
6. The proposed Plan reasonably reflects the actual and reasonably anticipated and projected funding to be derived from Capital Improvement Connections Fees (CICF).

NOW THEREFORE, IT IS RESOLVED, that the District hereby adopts the Capital Improvements Plan attached hereto for Fiscal Year July 1, 2009, through June 30, 2010.

PASSED AND ADOPTED by the Board of Directors of the Wallace Community Services District, at their regular meeting thereof, held on June 18, 2009, by the following vote:

AYES:	4
NOES:	0
ABSTENTIONS:	1
ABSENT:	0

s / Mark Fusselman
MARK FUSSELMAN
President, Board of Directors

ATTEST:

s / D. E. Edwards
David Edwards, Secretary

**Wallace Community Services District
Wallace, CA**

**Capital Improvements Plan
Fiscal Year 2010**

REVISION HISTORY:

Version	Title	Date	Comment
06_09-a	Original	05/21/09	Original Version
06-09-b	Revision 01	06/18/09	Revised at Public Hearing

Wallace Community Services District Wallace, CA

Capital Improvements Plan Fiscal Year 2010

1. Purpose.

The purpose of this plan is to document capital improvement needs for water, sewer and streets and open space for the Wallace Community Services District (WCSD). The plan covers estimates of expenses for the next 15 years, beginning with the start of Fiscal Year 2010, and examines income needs to fund the improvements. Repair and Maintenance projections are also included in this plan.

2. Scope.

The Capital Improvements Plan (CIP) thus created covers known water system, sewer system and street and open space capital requirements. In addition to the Capital Improvements, Repair and Maintenance estimates are included, the object being to build reserves for these expenses.

3. Definitions.

The following definitions apply to the needs analysis shown in Tables 1, 2 and 3 at the end of this document.

a. Gross Cost

The annual cost of making capital improvements as described.

b. Developer Paid

Costs which may be covered by Developers.

c. Net Cost

The cost to the District, after subtracting developer paid costs.

d. Cumulative Cost.

Cumulative of the Net Costs, which are net of developer costs.

e. End of FY 2009 Reserves.

At June 30, 2009, the amount of reserves projected to be available for capital improvements.

f. Additional Reserves.

Additional reserves that may be added each year from operating revenues. This, and connection fees, are the only sources of funds for the reserves.

g. Capital Improvement Connection Fees.

The Water and Sewer Ordinances specify the collection of Capital Improvement Connection Fees (CICF). These fees are to be used "to ensure the continued availability of facilities for service through periodic expansion and replacement." The majority of the projects shown in the analysis are designed to improve the capacity of the system (including making improvements that will allow the District to achieve the original design capacities of the systems in support of WLE Unit 1, Zones 1 and 2). Maintenance and Operating expenses are covered by Monthly service charges to customers. Some

projects, such as major well refurbishment projects, are included in the analysis on the basis that the CICF funds are to be expended for expansion and replacement.

h. Total Reserve Funding.

The annual Total Reserve Funding that includes the collection of CICF and any additional reserves.

i. Cumulative Reserve Funding.

The cumulative running total of Total Reserve Funding.

j. Reserve Balance.

Funds that are expected to be available in the reserve after collection of reserve funding minus cumulative costs. This is essentially the level of the reserve fund available for unplanned and future expenditures.

k. Water/Sewer Capital Improvement Connection Fee.

The CICF anticipated to be collected for each new home. This figure is chosen so that a proper Reserve balance is maintained.

l. New Users.

The number of new users expected to be brought on line each year in the District.

m. Total Users.

The predicted cumulative total number of users in the District. A separate spread sheet documents the expected growth.

n. Property Assessment

Property Assessment is the special tax imposed on each resident and acreage, to be paid to the District. Current rates are set at \$500 per lot. Future rates may be higher in new developments. An increasing average assessment is shown.

o. R&M Expenses

Repair and Maintenance expenses, Reserve Contributions and projected expenditures.

4. Water Plant Capital Improvements

Water system needs are projected for the next 15 years. Needs are clearly influenced by growth in the number of users in the District, and potential geographical growth of the District. A growth projection has been made separately, which includes the development of the remaining WLE Unit 1 lots, the Remainder Parcel (Unit 2), Tres Lagos, Lot 24, Boyd, Mokelumne Oaks, commercial lots in Wallace, and Higgins ranch or the equivalent thereof. Such growth is difficult to predict accurately. However, system improvement needs will be less with slower growth, and will be accompanied by lower CICF funding. Conversely, higher growth will demand quicker capacity increases, and will be accompanied by higher CICF funding.

The major capital expenditures identified are summarized as follows for the water system.

4.1. Revise Chlorine System

In order to continue to use gas chlorine, a leak mitigation system must be installed. Otherwise, a perchlorate system must be installed. The work includes modification of the room in which the chlorine tanks are stored to provide containment of any gas leaks. Also includes developing a Risk Mitigation Plan based on the modified installation.

4.2. Install VFD, Well #3

Variable Frequency drive for well #3 so that it can be operated simultaneously with other wells, with regulated flow. Will include a soft-start capability to reduce wear and energy costs. With the installation of this sub-system, wells 2 and 3 can be operated at reduced flow, simultaneously. This will conceptually improve the treatment capability and is a better way

to operate the wells in our type of aquifer. The State also requires that we install a flow meter on the well, to be able to monitor flow rates and log total water pumped.

4.3. Install VFD, Well #2

Variable Frequency drive for well #2 so that it can be operated simultaneously with other wells, with regulated flow. Will include a soft-start capability to reduce wear and energy costs. With the installation of this sub-system, wells 2 and 3 can be operated at reduced flow, simultaneously. This will conceptually improve the treatment capability and is a better way to operate the wells in our type of aquifer. The State also requires that we install a flow meter on the well, to be able to monitor flow rates and log total water pumped.

4.4. New PLC / Computer Controls

A new, computerized control system for the water plant. Required to properly operate the system with multiple wells. Will also give better control of the backwash process. A new Programmable Logic Controller (PLC) will be designed for the WTP. This controller will allow programming and trouble shooting in a high level language via lap top computer, making maintenance and trouble shooting less costly in the future.

4.5. Bring Up Well #1

Need to run power from Well #3 to Well #1, and connect the remainder of plumbing and wiring to make Well #1 functional. Variable Frequency drive will also be installed for well #1 so that it can be operated simultaneously with other wells, with regulated flow. Will include a soft-start capability to reduce wear and energy costs.

4.6. Add Additional Treatment Filter

Modify the existing plant by adding a final stage filter in parallel with the current filter. Provides redundancy and increases the plant capacity, capacity to be determined.

4.7. Install 10,000 gallon backwash holding tank

Installing this settling tank and siphoning off clear water for re-use will allow cutting off the backwash water feed to the wastewater treatment plant. Results in less energy by recapturing the bulk of the backwash water. Provides an additional 10 % capacity at the sewer plant and avoids sending iron-rich water into the percolation pond from the WWTP.

4.8. Emergency Well Power Source

A portable generator which can be connected to any of the wells in case of a major power outage. The WTP has standby power, but not the wells.

4.9. VFD & Valves for Alternate Pressure Source

Install a VFD in the WTP for one of the booster pumps. Modify plumbing so that the elevated tank can be taken off line for repairs. This is required in order to re-coat the interior of the elevated tank.

4.10. Upgrade Storage Tank Capacity

Add an additional storage tank at ground level. Required when we go to increase capacity beyond 200 EDU's.

4.11. Replace Water Treatment Filter Vessel

Replace the current steel filter vessel with a fiberglass unit. Would be done as aprt of a re-design to increase WTP capacity.

4.12. Bring Up Well #4

Bring up Well #4 (Mokelumne Oaks). Entails running a raw water line to the WTP, connecting up power to the well. Assumes new owners of M.O. will need water service.

4.13. Bring Up Well #5

Need to determine a location for well #5, drill, and connect to the line running to the WTP. Needed for expansion towards 400 EDU's.

4.14. Expand WTP by 350 + EDU's

Major increase in WTP treatment capacity. Design to be determined.

4.15. Surface Water Connect

Make surface water connection to the system. Eventually, it would be desirable to get surface water into the area, using Wallace Lake as a raw water reservoir..

4.16. Refurbish Wells

Plan to refurbish wells every 5 years.

4.17. Radio Read Meters

Replace all meters in WLE Unit 1 with radio read meters. Meters must be replaced periodically. Radio read meters provide the latest capability with cost savings.

5. Wastewater Treatment Plant Capital Improvements

The major capital improvements planned for the wastewater treatment plant are summarized in the following paragraphs.

5.1. WWTP Building Expansion

The WWTP building must be modified in order to allow maintenance & replacement of the trickling filter tanks. The modified building will extend over the Eq. Tank, resulting in one large building housing the WWTP with additional room to access the trickling filter tanks and a maintenance/storage area. This involves demolition of the west wall and part of the roof of the existing building. Once completed, will allow replacement of the leaking trickle filter tanks, as needed. Without this change, the tanks can be replaced only by emergency demolition of the west wall / roof in case on catastrophic failure of a tank. Making the change in advance of an emergency will result in significant savings.

5.2. New PLC / Computer Controls

A new, computerized control system for the wastewater treatment plant. This controller will allow programming and trouble shooting in a high level language via lap top computer, making maintenance and trouble shooting less costly in the future.

5.3. WWTP #2

Build a second WWTP, mirroring the current plant, with 200 EDU additional capacity.

5.4. WWTP #3

Build a third WWTP, with capacity in the 300 EDU range.

6. Streets and Open Space

The major capital improvements planned for the Streets and Open Space are summarized in the following paragraphs.

6.1. Community Center/Offices

Build a community center on lot 98. Available for citizen use, WCSO use, including small office space.

6.2. Small Park

Create a small (memorial?) park on the north side of the lake. Details TBD.

7. Water System Repair and Maintenance

The major maintenance and repair planned for the water system are summarized in the following paragraphs.

7.1. Spot Repair Elevated Tank

Inspection shows that there are areas internal to the tank that need to eventually be repaired due to corrosion.

7.2. Spot Repair Main Tank

Inspection shows that there are areas internal to the tank that need to eventually be repaired due to corrosion.

7.3. Replace shingles - roof

7.4. Major System & Tank Repairs

Covers un-anticipated repairs to the water system.

7.5. Clean & Inspect Tanks

Both tanks need to be cleaned and inspected periodically.

8. Sewer System Repair and Maintenance

The major maintenance and repair planned for the sewer system are summarized in the following paragraphs

8.1. General Maintenance

8.2. Pump Replacements

8.3. Filter System

8.4. Sand Filter Re-build

Re-build the sand filters and manifold to allow better access for re-load of sand.

8.5. Trickling Filter Re-build

Re-build leaking trickling filter as temporary measure.

8.6. Trickling Filter Tank Replacement

The trickling filter tanks will be replaced as they age. Two are currently leaking and should be replaced first. The new tanks will be procured per the original Allied specifications. When the old tanks are replaced, the new tanks will be installed with a support structure and spacing that will allow for better maintenance in the future.

8.7. Replace Roof on pump facility

In need of repairs, funds are allocated to repair and/or replace the roof.

8.8. Paint WWTP

The WWTP exterior walls need to be re-painted. The exterior surface is plywood and significant checking is occurring on sun exposed surfaces.

8.9. Paint Pumping Station

8.10. Paint Office

Similar to the WWTP, the plywood exterior of the office trailer needs to be re-painted.

8.11. Upgrade and Activate Spray Field

At the point that the percolation pond can no longer handle the effluent from the WWTP, the spray field will need to be placed in service. This task covers the work necessary to activate the spray field.

8.12. Facilities Maintenance**8.13. Other****9. Roads and Open Space Repair and Maintenance**

The major maintenance and repair planned for the Roads and Open Space are summarized in the following paragraphs

9.1. Upper dam (weir) culvert repairs

Two culverts connect the upper lake to the main lake. The southern culvert has collapsed and needs to be repaired.

9.2. Main Dam Repair

Further repairs to the dam should be made (at the receding point mid-span.

9.3. South-West Boundary fence

Residents of Wallace are accessing Wallace Lake Estates along the south-west border. Placement of a fence would prevent access via motorcycles and ATV's.

9.4. Surface Seal Streets

Cracks in the streets need to be sealed annually to extend the life of the paving. These are single line, longitudinal cracks. Alligator cracking is a separate issue, requiring major repairs – see below.

9.5. Major Repair, Zone 1 Streets

Alligator cracking needs to be repaired to extend the life of the paving. These areas need to be ground out and replaced. Since transport costs are relatively high, these operations should occur when significant funds are built up – suggesting that the repairs be done every other year, or less often.

10. The Fifteen Year Plans

The plans for each of the above described areas are shown in the following tables. The tables include planning and cost analysis for the following areas.

- Water Capital Improvements
- Sewer Capital Improvements
- Streets and Open Space Capital Improvements
- Repair and Maintenance
 - .1. Water System
 - .2. Sewer System
 - .3. Streets and Open Space

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Water System															
Water Capital Improvements															
Revise Chlorine System	\$6														
Install VFD, Well #3	\$9														
Install VFD, Well #2	\$8														
New PLC/computer controls		\$15													
Bring up Well #1						\$40									
Add Water Treatment Filter Vessel						\$40									
10,000 gallon backwash tank			\$18												
Emergency Well Power Source		\$10													
VFD & Valves for Alt Pressure Source					\$14										
Upgrade Storage Tank Capacity						\$100	\$150								
Replace original water treatment filter tank							\$15								
Bring up Well #4								\$250							
Bring up Well #5										\$250					
Expand WTP by 350+ EDU												\$1,500			
Surface Water Connect												\$500			
Refurbish Well #1								\$50				\$50			
Refurbish Well #2					\$55					\$60					
Refurbish Well #3						\$55					\$65				
Refurbish Well #4														\$65	
Refurbish Well #5															
Refurbish Well #6															
Radio Read Meters	\$2	\$2	\$2	\$2	\$2						\$3	\$3	\$3	\$3	\$3
CIP Analysis															
Gross Cost	\$25	\$27	\$20	\$2	\$71	\$235	\$215	\$250		\$310	\$68	\$2,053	\$3	\$68	\$3
Developer Paid						\$700						\$1,500			
Net Cost	\$25	\$27	\$20	\$2	\$71	-\$465	\$215	\$250		\$310	\$68	\$553	\$3	\$68	\$3
Cumulative Cost	\$25	\$52	\$72	\$74	\$145	-\$320	-\$105	\$145	\$145	\$455	\$523	\$1,076	\$1,079	\$1,147	\$1,150
Water Reserves Analysis															
End of 2009	\$13														
Operations Transfer	\$16	\$16													
Connection fees	\$18	\$18	\$18	\$27	\$90	\$171	\$243	\$351	\$378	\$288	\$468	\$702	\$567	\$513	\$603
Total Reserve Funding	\$47	\$34	\$18	\$27	\$90	\$171	\$243	\$351	\$378	\$288	\$468	\$702	\$567	\$513	\$603
Developer Payback						(\$153)	(\$216)	(\$351)				(\$702)	(\$567)	(\$513)	
Cumulative funding	\$47	\$81	\$99	\$126	\$216	\$234	\$261	\$261	\$639	\$927	\$1,395	\$1,395	\$1,395	\$1,395	\$1,998
CIP Reserve Balance	\$22	\$29	\$27	\$52	\$71	\$554	\$366	\$116	\$494	\$472	\$872	\$319	\$316	\$248	\$848
Water System Capacity															
Maximum EDU's Supported	165	165	200	200	200	200	400	400	400	400	700	700	700	700	700
Projected EDU's Needed	102	104	106	109	119	138	165	204	246	278	330	408	471	528	595

Table 1-a
Water System Capital Improvements – Dollar Amounts in Thousands

Assumptions																
Water CICF (Conn. Fee - \$150)	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0
Annual per user Revenue Contribution																
Monthly fee + Volume charges (\$)	\$55.0	\$60.0	\$63.0	\$66.0	\$69.3	\$72.8	\$76.4	\$80.2	\$84.2	\$88.4	\$92.9	\$97.5	\$102.4	\$107.5	\$112.9	
Percent to Reserve	25.0%	20.0%	20.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	14.0%	13.0%	12.0%	12.0%
Annual Contribution (\$/1000)	\$0.165	\$0.144	\$0.151	\$0.119	\$0.125	\$0.131	\$0.138	\$0.144	\$0.152	\$0.159	\$0.167	\$0.164	\$0.160	\$0.155	\$0.163	
New Users																
WLE (112 max)	1	1	1	2	2	2	3									
Commercial							1	2	3	4	6	8	6	6	5	5
Sterling Builders (4)	1	1	1	1												
Tres Lagos (26)					4	5	6	6								
Lot 24 (11)						3	4	4								
Remainder Phase 1 (40)					4	8	8	8	12							
Remainder Phase 2 (84)								8	12	12	18	22	12			
Mokelumne Oaks (40)							4	6	6	6	8	10				
Higgins Ranch								4	8	8	16	36	43	50	60	
Other											2	4	2	2	2	
Total New Users	2	2	2	3	10	19	27	39	42	32	52	78	63	57	67	
Total Users	102	104	106	109	119	138	165	204	246	278	330	408	471	528	595	
Year on Year Growth Rate		2.0%	1.9%	2.8%	9.2%	16.0%	19.6%	23.6%	20.6%	13.0%	18.7%	23.6%	15.4%	12.1%	12.7%	
Water Connection Fee	\$9.15															
Special Assessment Budget																
Average Assessment	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7
Assessment Revenue	\$72.4	\$73.8	\$75.3	\$77.4	\$84.5	\$98.0	\$117.2	\$144.8	\$174.7	\$197.4	\$234.3	\$289.7	\$334.4	\$374.9	\$422.5	
Allotments																
Water Subsidy	\$7.0	\$5.2	\$3.2													
Sewer Subsidy	\$7.0	\$6.0	\$3.2													
Roads & Other	\$29.0	\$26.0	\$26.0	\$28.0	\$30.7	\$38.0	\$40.0	\$44.0	\$44.0	\$46.0	\$48.0	\$50.0	\$55.0	\$60.0	\$65.0	
Major Road & Other Repair	\$20.0	\$28.0	\$33.6	\$39.7	\$42.0	\$60.0	\$77.2	\$100.8	\$130.7	\$151.4	\$186.3	\$239.7	\$279.4	\$314.9	\$357.5	
WLE Capital Improvements	\$8.0	\$8.0	\$8.0	\$8.0	\$8.0	\$8.0	\$10.0	\$12.0	\$12.0	\$12.0	\$14.0	\$14.0	\$16.0	\$16.0	\$16.0	
Total Allotted	\$71.0	\$73.2	\$74.0	\$75.7	\$80.7	\$106.0	\$127.2	\$156.8	\$186.7	\$209.4	\$248.3	\$303.7	\$350.4	\$390.9	\$438.5	

Table 1-b
Water System Capital Improvements – Dollar Amounts in Thousands

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Sewer System														
Sewer Capital Improvements														
WWTP Building Expansion	\$55													
New PLC/Computer controls		\$13												
WWTP #2							\$1,500							
WWTP #3												\$1,500		
CIP Analysis														
Gross Cost	\$55	\$13					\$1,500					\$1,500		
Developer Paid							\$1,600					\$1,500		
Loan Payments (15 year)	\$11	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14
Net Cost	\$66	\$27	\$14	\$14	\$14	\$14	(\$86)	\$14	\$14	\$14	\$14	\$14	\$14	\$14
Cumulative Cost	\$66	\$93	\$107	\$121	\$135	\$149	\$63	\$77	\$91	\$105	\$119	\$133	\$147	\$161
Sewer Reserves Analysis														
End of 2009	\$158													
Connection fees	\$18	\$18	\$18	\$27	\$90	\$171	\$243	\$351	\$378	\$288	\$468	\$702	\$567	\$513
Total Reserve Funding	\$176	\$18	\$18	\$27	\$90	\$171	\$243	\$351	\$378	\$288	\$468	\$702	\$567	\$513
Developer payback						(\$153)	(\$216)	(\$351)	(\$378)	(\$288)		(\$702)	(\$567)	(\$513)
Cumulative Funding	\$176	\$194	\$212	\$239	\$329	\$347	\$374	\$374	\$374	\$374	\$842	\$842	\$842	\$842
CIP Reserve Balance	\$111	\$102	\$106	\$119	\$195	\$199	\$312	\$298	\$284	\$270	\$724	\$710	\$696	\$682
Sewer System Capacity														
Maximum EDU's Supported	200	200	200	200	200	200	400	400	400	400	400	700	700	700
Projected EDU's Needed	102	104	106	109	119	138	165	204	246	278	330	408	471	528

Table 2-a
Sewer System Improvements – Dollar Amounts in Thousands

Assumptions															
Sewer CICF (Conn. Fee - \$150)	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0
Annual per user Revenue Contribution															
Monthly fee	\$60.0	\$65.0	\$68.0	\$71.4	\$75.0	\$78.7	\$82.7	\$86.8	\$91.1	\$95.7	\$100.5	\$105.5	\$110.8	\$116.3	
Percent to Reserve	20%	20%	20%	15%	15%	15%	15%	15%	14%	13%	11%	11%	10%	10%	
Annual Contribution	\$0.14	\$0.16	\$0.16	\$0.13	\$0.13	\$0.14	\$0.15	\$0.16	\$0.15	\$0.15	\$0.13	\$0.14	\$0.13	\$0.14	
New Users															
WLE (112 max)	1	1	1	2	2	2	3								
Commercial						1	2	3	4	6	8	6	6	5	
Sterling Builders (4)	1	1	1	1											
Tres Lagos (26)					4	5	6	6							
Lot 24 (11)						3	4	4							
Remainder Phase 1 (40)					4	8	8	8	12						
Remainder Phase 2 (84)								8	12	12	18	22	12		
Mokelumne Oaks (40)							4	6	6	6	8	10			
Higgins Ranch								4	8	8	16	36	43	50	
Other											2	4	2	2	
Total New Users	2	2	2	3	10	19	27	39	42	32	52	78	63	57	
Total Users	102	104	106	109	119	138	165	204	246	278	330	408	471	528	
Year on Year Growth Rate		2.0%	1.9%	2.8%	9.2%	16.0%	19.6%	23.6%	20.6%	13.0%	18.7%	23.6%	15.4%	12.1%	
Sewer Connection Fee	\$9.15														
Special Assessment Budget															
Average Assessment	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	
Assessment Revenue	\$72.4	\$73.8	\$75.3	\$77.4	\$84.5	\$98.0	\$117.2	\$144.8	\$174.7	\$197.4	\$234.3	\$289.7	\$334.4	\$374.9	
Allotments															
Water Subsidy	\$7.0	\$5.2	\$3.2												
Sewer Subsidy	\$7.0	\$6.0	\$3.2												
Roads & Other	\$29.0	\$26.0	\$26.0	\$28.0	\$30.7	\$38.0	\$40.0	\$44.0	\$44.0	\$46.0	\$48.0	\$50.0	\$55.0	\$60.0	
Major Road & Other Repair	\$20.0	\$28.0	\$33.6	\$39.7	\$42.0	\$60.0	\$77.2	\$100.8	\$130.7	\$151.4	\$186.3	\$239.7	\$279.4	\$314.9	
WLE Capital Improvements	\$8.0	\$8.0	\$8.0	\$8.0	\$8.0	\$8.0	\$10.0	\$12.0	\$12.0	\$12.0	\$14.0	\$14.0	\$16.0	\$16.0	
Total Allotted	\$71.0	\$73.2	\$74.0	\$75.7	\$80.7	\$106.0	\$127.2	\$156.8	\$186.7	\$209.4	\$248.3	\$303.7	\$350.4	\$390.9	

Table 2-b
Sewer System Improvements – Dollar Amounts in Thousands

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2120	2121	2122	2123	2124
Streets & Open Space															
Projects															
Community Center / Offices							\$301								
Small Park	\$4														
Park in WLE															
Gross Cost	\$4						\$301								
Developer Paid															
Net Cost	\$4						\$301								
Cumulative Cost	\$16	\$16	\$16	\$16	\$16	\$16	\$317	\$317	\$317	\$317	\$317	\$317	\$317	\$317	\$317
Road Revenues															
Property Assessment	\$8	\$8	\$8	\$8	\$8	\$8	\$10	\$12	\$12	\$12	\$14	\$14	\$16	\$16	\$16
Cumulative Assessment	\$8	\$16	\$24	\$32	\$40	\$48	\$58	\$70	\$82	\$94	\$108	\$122	\$138	\$154	\$170
Reserve Balance	(\$8)		\$8	\$16	\$24	\$32	(\$259)	(\$247)	(\$235)	(\$223)	(\$209)	(\$195)	(\$179)	(\$163)	(\$147)
Assumptions															
Average Assessment	\$0.650	\$0.650	\$0.700	\$0.750	\$0.750	\$0.750	\$0.750	\$0.750	\$0.750	\$0.800	\$0.800	\$0.800	\$0.800	\$0.800	\$0.800
New Users															
WLE (112 max)	1	1	1	2	2	2	3								
Commercial							1	2	3	4	6	8	6	6	5
Sterling Builders (4)	1	1	1	1											
Tres Lagos (26)					4	5	6	6							
Lot 24 (11)						3	4	4							
Remainder Phase 1 (40)					4	8	8	8	12						
Remainder Phase 2 (84)								8	12	12	18	22	12		
Mokelumne Oaks (40)							4	6	6	6	8	10			
Higgins Ranch								4	8	8	16	36	43	50	60
Other											2	4	2	2	2
Total New Users	2	2	2	3	10	19	27	39	42	32	52	78	63	57	67
Total Users	102	104	106	109	119	138	165	204	246	278	330	408	471	528	595
Year on Year Growth Rate		2.0%	1.9%	2.8%	9.2%	16.0%	19.6%	23.6%	20.6%	13.0%	18.7%	23.6%	15.4%	12.1%	12.7%
Special Assessment Budget															
Average Assessment	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7
Assessment Revenue	\$72.4	\$73.8	\$75.3	\$77.4	\$84.5	\$98.0	\$117.2	\$144.8	\$174.7	\$197.4	\$234.3	\$289.7	\$334.4	\$374.9	\$422.5
Allotments															
Water Subsidy	\$7.0	\$5.2	\$3.2												
Sewer Subsidy	\$7.0	\$6.0	\$3.2												
Roads & Other	\$29.0	\$26.0	\$26.0	\$28.0	\$30.7	\$38.0	\$40.0	\$44.0	\$44.0	\$46.0	\$48.0	\$50.0	\$55.0	\$60.0	\$65.0
Major Road & Other Repair	\$20.0	\$28.0	\$33.6	\$39.7	\$42.0	\$60.0	\$77.2	\$100.8	\$130.7	\$151.4	\$186.3	\$239.7	\$279.4	\$314.9	\$357.5
WLE Capital Improvements	\$8.0	\$8.0	\$8.0	\$8.0	\$8.0	\$8.0	\$10.0	\$12.0	\$12.0	\$12.0	\$14.0	\$14.0	\$16.0	\$16.0	\$16.0
Total Allotted	\$71.0	\$73.2	\$74.0	\$75.7	\$80.7	\$106.0	\$127.2	\$156.8	\$186.7	\$209.4	\$248.3	\$303.7	\$350.4	\$390.9	\$438.5

Table 3

Street & Open Space Improvements – Dollar Amounts in Thousands

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
All Systems														
Repair and Maintenance														
Water Repairs & Maintenance														
Spot Repair Elevated tank	\$0	\$8	\$0	\$0		\$65							\$70	
Spot Repair Main tank	\$0	\$0	\$6	\$0				\$55						\$60
Replace shingles - roof	\$6	\$0	\$0	\$0										
Major System & Tank Repairs	\$0	\$8	\$0	\$5			\$20		\$50				\$80	
Clean & Inspect tanks	\$6	\$0	\$0	\$7	\$10			\$12			\$14			\$15
Gross Cost	12	16	6	12	10	65	20	67	50	0	14	80	70	75
Cumulative Cost	12	28	34	46	56	121	141	208	258	258	272	352	422	497
Sewer Repair & Maintenance														
General Maintenance	\$2	\$2	\$2	\$3	\$4	\$6	\$6	\$8	\$8	\$8	\$8	\$10	\$10	\$10
Pumps Replacements	\$2	\$2	\$2	\$5	\$5	\$5	\$5	\$5	\$8	\$10	\$10	\$10	\$10	\$10
Sand Filter Re-build		\$6												
Trickling Filter Re-build	\$2	\$2												
Trickling Filter Replacement		\$16	\$16											
Replace Roof on Plant	\$5													
Replace roof on pump facility		\$1												
Paint WWTP	\$3					\$5					\$8			
Paint Pumping Station	\$1					\$1					\$1			
Paint Office	\$1													
Upgrade and activate spray field								\$15					\$20	
Facilities Maintenance		\$2	\$3			\$12				\$15		\$10		\$25
Other	\$2	\$2	\$3	\$4	\$4	\$4	\$8	\$10	\$12	\$15	\$16	\$22	\$26	\$30
Gross Cost	\$17	\$33	\$26	\$12	\$13	\$33	\$19	\$38	\$28	\$48	\$43	\$72	\$46	\$75
Cumulative Cost	\$17	\$50	\$76	\$88	\$101	\$134	\$153	\$191	\$219	\$267	\$310	\$382	\$428	\$503
Roads & Open Space														
Upper dam culvert repairs					\$8									
Main dam repair - Tweak it									\$30					
South-West boundary fence														
Surface seal streets	\$6	\$6	\$6	\$6	\$15		\$15		\$20		\$20		\$28	
Major repair WLE streets		\$30		\$35		\$50		\$120		\$200		\$275		\$400
Power shutoffs for streetlights														
O&M Exepnses														
Gross Cost	\$6	\$36	\$6	\$41	\$23	\$50	\$15	\$120	\$50	\$200	\$20	\$275	\$28	\$400
Cumulative Net Cost	\$6	\$42	\$48	\$89	\$112	\$162	\$177	\$297	\$347	\$547	\$567	\$842	\$870	\$1,270

Table 4-a
 Repair and Maintenance – Dollar Amounts in Thousands

All Repair & Maintenance															
	Total Gross Cost	\$35	\$85	\$38	\$65	\$46	\$148	\$54	\$225	\$128	\$248	\$77	\$427	\$144	\$550
	Cumulative Cost	\$35	\$120	\$158	\$223	\$269	\$417	\$471	\$696	\$824	\$1,072	\$1,149	\$1,576	\$1,720	\$2,270
R&M Reserves Analysis															
	End of FY 2009	\$87													
	Reserve Contribution	\$16	\$15	\$30	\$31	\$34	\$40	\$43	\$44	\$53	\$60	\$71	\$82	\$88	\$91
	Special Assessment	\$20	\$28	\$34	\$41	\$42	\$60	\$77	\$101	\$131	\$151	\$186	\$240	\$279	\$315
	Total Reserve Funding	\$123	\$43	\$64	\$72	\$76	\$100	\$120	\$145	\$184	\$211	\$258	\$322	\$368	\$406
	Cumulative funding	\$123	\$166	\$230	\$302	\$378	\$478	\$597	\$742	\$926	\$1,138	\$1,395	\$1,717	\$2,085	\$2,491
	R&M Reserve Balance	\$88	\$46	\$72	\$79	\$109	\$61	\$127	\$47	\$103	\$66	\$247	\$142	\$365	\$221

Table 4-b
Repair and Maintenance – Dollar Amounts in Thousands

Assumptions															
Annual per user Revenue Contribution															
Monthly fee + Volume charges (\$)	\$120.0	\$120.0	\$120.0	\$120.0	\$120.0	\$120.0	\$120.0	\$120.0	\$120.0	\$120.0	\$120.0	\$120.0	\$120.0	\$120.0	\$120.0
Percent to Reserve	11.0%	10.0%	20.0%	20.0%	20.0%	20.0%	18.0%	15.0%	15.0%	15.0%	15.0%	14.0%	13.0%	12.0%	
Annual Contribution (\$/1000)	\$0.158	\$0.144	\$0.288	\$0.288	\$0.288	\$0.288	\$0.259	\$0.216	\$0.216	\$0.216	\$0.216	\$0.202	\$0.187	\$0.173	
New Users															
WLE (112 max)	\$1	\$1	\$1	\$2	2	2	3								
Commercial	\$0	\$0	\$0	\$0		1	2	3	4	6	8	6	6	5	
Sterling Builders (4)	\$1	\$1	\$1	\$1											
Tres Lagos (26)	\$0	\$0	\$0	\$0	4	5	6	6							
Lot 24 (11)	\$0	\$0	\$0	\$0		3	4	4							
Remainder Phase 1 (40)	\$0	\$0	\$0	\$0	4	8	8	8	12						
Remainder Phase 2 (84)	\$0	\$0	\$0	\$0				8	12	12	18	22	12		
Mokelumne Oaks (40)	\$0	\$0	\$0	\$0			4	6	6	6	8	10			
Higgins Ranch	\$0	\$0	\$0	\$0				4	8	8	16	36	43	50	
Other	\$0	\$0	\$0	\$0							2	4	2	2	
Total New Users	2	2	2	3	10	19	27	39	42	32	52	78	63	57	
Total Users	102	104	106	109	119	138	165	204	246	278	330	408	471	528	
Year on Year Growth Rate		2.0%	1.9%	2.8%	9.2%	16.0%	19.6%	23.6%	20.6%	13.0%	18.7%	23.6%	15.4%	12.1%	
Water Connection Fee	\$9.15														
Special Assessment Budget															
Average Assessment	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7	\$0.7
Assessment Revenue	\$72.4	\$73.8	\$75.3	\$77.4	\$84.5	\$98.0	\$117.2	\$144.8	\$174.7	\$197.4	\$234.3	\$289.7	\$334.4	\$374.9	
Allotments															
Water Subsidy	\$7.0	\$5.2	\$3.2												
Sewer Subsidy	\$7.0	\$6.0	\$3.2												
Roads & Other	\$29.0	\$26.0	\$26.0	\$28.0	\$30.7	\$38.0	\$40.0	\$44.0	\$44.0	\$46.0	\$48.0	\$50.0	\$55.0	\$60.0	
Major Road & Other Repair	\$20.0	\$28.0	\$33.6	\$39.7	\$42.0	\$60.0	\$77.2	\$100.8	\$130.7	\$151.4	\$186.3	\$239.7	\$279.4	\$314.9	
WLE Capital Improvements	\$8.0	\$8.0	\$8.0	\$8.0	\$8.0	\$8.0	\$10.0	\$12.0	\$12.0	\$12.0	\$14.0	\$14.0	\$16.0	\$16.0	
Total Allotted	\$ 71.0	\$ 73.2	\$ 74.0	\$ 75.7	\$ 80.7	\$ 106.0	\$ 127.2	\$ 156.8	\$ 186.7	\$ 209.4	\$ 248.3	\$ 303.7	\$ 350.4	\$ 390.9	

Table 4-c
Repair and Maintenance – Dollar Amounts in Thousands