Rossmoor Los Alamitos Area Sewer District

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Report on

Comprehensive Sewer Service User Fee and Charges Rate Study

Submitted By:

Tuckfield & Associates

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April 2019

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April 18, 2019

Ms. Susan Bell General Manager Rossmoor Los Alamitos Area Sewer District 3243 Katella Avenue Los Alamitos, CA 90720

Dear Ms. Bell:

I am pleased to submit this report on the Comprehensive Sewer Service User Fee and Charges Rate Study (Study) for the Rossmoor Los Alamitos Area Sewer District (District). The wastewater service charges presented in this report have been developed based on industry methods that result in fair and equitable rates for the users of the wastewater utility in accordance with Proposition 218.

The Study included a review and analysis of the wastewater collection system revenue and revenue requirements, parcels served by the District, water consumption information provided by the local water purveyor that serves approximately 90 percent of the District's services area, and number of equivalent dwelling units. This report presents the findings and recommendations for the District's wastewater service charges to meet the on-going operational and capital infrastructure needs of the wastewater collection system. Tables and figures throughout the report are provided to demonstrate the calculations.

It has been a pleasure working with the District on this project. If there are any questions regarding this report, please contact me at (949) 760-9454.

Very Truly Yours,

TUCKFIELD & ASSOCIATES

G. Clayton Tuckfield President/Project Consultant

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Executive Summary

The Rossmoor Los Alamitos Area Sewer District (District) engaged Tuckfield & Associates to conduct a Comprehensive Sewer Service User Fee and Charges Study (Study) for its wastewater collection system (System). With this Study, the District intends to create a new revenue stream from wastewater service charges that is separate from, and in addition to, the revenue currently received from Pre-Proposition 13 property taxes and miscellaneous sources. This Study includes development of a pro forma statement of revenues and revenue requirements for the System and design of new wastewater service charges for implementation that meets the requirements of Proposition 218.

Wastewater Financial Plan

The District currently receives revenue from several sources including property taxes, charges for service, rental income, interest earnings, and other sources. However, the District has not established a wastewater service charge revenue stream that is separate from the revenue received from property taxes. This new revenue stream is needed to meet rising operation and maintenance (O&M) costs and necessary replacement of capital infrastructure.

The District's engineer has prepared a five-year capital improvement program (CIP) spending plan for the System. The capital expenditures consist of various repair, replacement, and rehabilitation projects of collection sewers estimated to average about \$1 million every two years in current dollars. The sewer repair and replacement projects are expected to continue beyond this five year study period and therefore are planned to be funded with annual revenue from the new wastewater charges.

A forward looking financial plan was created that identifies the revenue and revenue requirements of the wastewater collection system. Annual revenue includes the new wastewater service charge revenue, property tax revenues, and other revenue discussed above. Annual revenue requirements include operation and maintenance (O&M) and administrative expense and capital replacement expenditures. Future expenses were projected recognizing escalation assumptions in expenses.

From the analysis of the financial plan, the revenue from new wastewater service charges is established in a manner such that the proposed charges remain at the same level over the study period while at the same time providing adequate funding of future obligations and cash reserve targets. The proposed revenue from the wastewater charges is proposed to be effective beginning July 1, 2019 and to remain constant for the next five years through June 30, 2024. The wastewater financial plan is presented in Table 7.

Proposed Wastewater Service Charges

Table ES-1 presents the proposed residential and non-residential wastewater service charges to be implemented by the District to meet future operations and capital spending needs of the System. A complete list of the charges for all customer classifications is provided in Appendix B. The wastewater service charges reflect the forecast of the cost of providing wastewater service presented in this Study.

Table ES-1 Proposed Wastewater Service Charges

	Charge	Proposed Annual Wastewater Service Charges						
Use Type	Basis	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		
One Unit Residential	per unit	\$31.17	\$31.17	\$31.17	\$31.17	\$31.17		
Multi Unit Residential	per unit	\$24.94	\$24.94	\$24.94	\$24.94	\$24.94		
Mobile Home	per unit	\$15.59	\$15.59	\$15.59	\$15.59	\$15.59		
Non-Residential	per 1,000 sf	\$29.09	\$29.09	\$29.09	\$29.09	\$29.09		

Wastewater Residential Bill Impacts

The proposed wastewater service charges are new first-time charges to be collected from customers on the county tax rolls. The impact to a single-family residential customer is \$31.17 annually, or \$2.59 monthly.

Introduction

The Rossmoor Los Alamitos Area Sewer District (District) engaged Tuckfield & Associates to conduct a Comprehensive Sewer Service User Fee and Charges Study (Study) for its wastewater collection system. This Study includes development of a pro forma statement of revenues and revenue requirements of the wastewater collection system and design of new wastewater service charges for implementation.

Background

The Rossmoor Los Alamitos Area Sewer District was formed in 1952 and serves a population of about 25,000 with a service area that includes the City of Los Alamitos, unincorporated community of Rossmoor, and portions of the cities of Seal Beach, Long Beach, and Cypress. The District owns and operates a wastewater collection system consisting of about 55 miles of sewer pipe of various sizes with about 8,000 connections. The System connects with trunk sewers of the Orange County Sanitation District (OCSD) for treatment and disposal. Customers of the System include primarily residential customers but also includes some light commercial and industrial customers.

The District currently does not have a wastewater service charge revenue stream established. Current revenues consist of property tax revenue, charges for new service connections, rental income, interest earnings, and other miscellaneous sources.

Objectives

The objectives of this Study are to (1) review the current and future financial status of the wastewater collection system, (2) determine the amount of additional revenue required to ensure that financial obligations are being met, now and in the future, including the financing of the planned capital expenditures related to aging infrastructure while providing for adequate reserves, and (3) create new rates and charges that are fair and equitable to its customers and generate the required revenue. Additionally, the Study also sought to review and provide the following.

- Revenue sufficiency to fund operating and capital needs
- Appropriate levels of operating and capital reserves
- Rates and charges that are consistent with industry practice
- Stable revenue stream similar to the existing rate structure
- Ease of understanding and administration

Scope of the Study

This Study includes the findings and recommendations of analyzing the wastewater collection system financial status and related capital improvement plan (CIP) and financing of the System. Historical trends were analyzed from data supplied by the District including the current year's budget, financial audits, System master plans, and capital improvement plans.

Revenue requirements include operation and maintenance expense, annual replacement, and additions to reserves. Changing conditions such as additional facilities, utility growth, employee additions/reductions, and

non-recurring maintenance expenditures are recognized. Inflation for ongoing expenditures is included to reflect cost escalation.

The financial plans and rates developed herein are based on funding of the capital improvement plan as stated as well as estimates of operation and maintenance expenses developed from information provided by the District. Deviation from the financial plans, planning assumptions, construction cost estimates and funding requirements, major operational changes, or other financial policy changes that were not foreseen, may result in the need for lower or higher revenue than anticipated. It is suggested that the District conduct an update to the rate study at least every three to five years for prudent rate planning.

Planning Assumptions

Assumptions

Several assumptions were used to conduct the Study for the five-year period FY 2019-20 to FY 2023-24. The assumptions include customer growth rates, property tax growth rates, interest earnings rate, expense inflation factors, and other assumptions. Assumptions and financial information are provided in Table 1.

Table 1

Assumptions and Planning Information

Description	Value
EDU Growth	
Annual EDU growth [1]	0.5%
Financial	
Interest earnings on fund reserves (annual)	2.0%
Property Tax Revenue (annual)	1.0%
Cost Escalation Personnel Services [2]	3.0%
All Other Operations and Maintenance (annual)	3.0%
Capital (annual)	3.0%

[1] Annualized growth in Equivalent Dwelling Units (EDUs).

[2] Personnel Services growth in staffing, promotions and inflation.

District Reserve Policy

A reserve policy provides a basis to deal with unanticipated reductions in revenues, changes in the costs of providing services, fixed asset repair and replacement, natural disaster, and other issues. It also provides guidelines to maintain the financial health and stability of the wastewater collection system fund. The District's goal is to maintain appropriate reserves related to wastewater operations and capital spending developed in this Study. Reserve types and their targets developed in this Study are described below.

Operating Reserve – The purpose of the Operating Reserve is to provide working capital to meet cash flow needs during normal operations and support the operation, maintenance and administration of the utility. This reserve ensures that operations can continue should there be significant events that impact cash flows. The target balance to be maintained is 365 days of annual O&M expense. Since O&M expense increases each year, the reserve to be maintained will increase annually also.

Capital Reserve – The Capital Reserve is used to fund future replacement of assets and capital projects. The District currently provides annual revenue and existing capital reserves to capital spending through the revenue received. Revenue provided for annual capital spending that is not used is accumulated as capital reserves. The policy utilized in this Study, and the minimum reserve level used, is equal to the average of two-year's capital replacement expenditures estimated at \$1,000,000.

Capital Emergency Reserve – The purpose of the emergency capital reserve is to provide protection against catastrophic loss and to provide a cushion for inaccuracy in long range replacement program. The Target Reserve is established at 5 percent of the value of current capital fixed asset value, currently estimated at \$85,000.

District Beginning Balances

The beginning balances and reserves of the District as of June 30, 2018 total \$2,548,339. This amount has been separated into the beginning balances by reserve type as stated below. The cash balances are used in the development of the financial plans for the System with the intent to meet the Target Reserves. Target Reserves are also shown below in Table 2 for the first year of the financial plan.

	Reserve	Reserve
Reserve Type	Balance	Target
Operation and Maintenance Reserve	\$598,339	\$435,200
Capital Reserve [1]	1,950,000	1,000,000
Emergency Capital Reserve	-	85,000
Total [2]	\$2,548,339	\$1,520,200

Table 2 Reserve Balances and Reserve Targets

 [1] \$1,138,251 of the Capital Reserve balance has been contracted out to Vasilj Inc. for the construction on the 2018 Sewer Repair Project scheduled to begin in May 2019.

[2] Reserve balance after reducing for the Vasilj Inc. contract is \$1,410,088.

Wastewater Financial Planning

This section discusses the method for billing proposed wastewater service charges, user classifications, revenues and revenue requirements, and planned capital improvement expenditures and associated financing sources used in developing the wastewater utility financial plan. Revenue levels are discussed to sustain the wastewater collection system.

Proposed Billing Method for Wastewater Service Charges

Parcels within the District's service area may be billed for services on the county tax rolls. An example of this method is the billing of wastewater collection, treatment, and disposal services provided by the Orange County Sanitation District. In a similar manner, this study proposes to bill a customer of the System a flat wastewater service charge based on the property use classification, known as the Assessor's Use Code, on the tax rolls maintained by the Orange County Assessor's office. The proposed wastewater service charges are fixed annual charges per parcel and will be submitted to the Orange County Assessor's Office prior to August 1 of each year. The fixed charges may need be adjusted annually due to parcel subdivision and development.

Wastewater User Classifications

Customer Billing Information

Parcel information was received from the Orange County Assessor's office for use in developing the wastewater service charge. The information included the Assessor's Parcel Number (APN), Assessor's Use Code, number of dwelling units, and non-residential building square feet. There are over 60 Assessor's Use Codes that are applicable to parcels serviced by the District.

Wastewater Flow Estimates

Water consumption information was requested from Golden State Water Company (GSWC) which serves approximately 90 percent of the District's service area. The water consumption information was used to estimate wastewater flow from the various land use types by Assessor Use Code.

From this information, wastewater flow for a single-family residential customer is estimated at 150 gallons per day (gpd) per unit. As a check on the residential wastewater flow estimate, multiplying 55 gallons per capita per day (gpcd), which is the State Department of Water Resources Target for indoor water use, by a persons-perhousehold (PPH) value of 2.82 from service area census data results in an average daily wastewater flow estimate of 155 gpd.

Further analysis of the GSWC information indicates that wastewater flow for multi-unit customers is estimated at 120 gpd per unit while wastewater flow from a mobile home park unit is estimated at 75 gpd per unit. Non-residential wastewater flow is estimated at 140 gpd per 1,000 square feet (SF) of building space.

Equivalent Dwelling Units

The approach used to assess charges to parcels is an Equivalent Dwelling Unit (EDU methodology, where the charge for one single-family residential (SFR) dwelling unit is defined as one EDU. One EDU is the wastewater flow and strength of a single-family residence stated in terms of maximum discharge flow in gpd and strength consisting of bio-chemical oxygen demand (BOD) and suspended solids (SS).

Wastewater service charges for multifamily, multiple unit, commercial and other customers are charged a percentage or multiple of the EDU charge based on their proportion of flow and strength relative to the single-family residence. For residential users, the service charges are based on the flow and strength of the dwelling unit whereas for non-residential users the service charges are based on the flow and strength per 1,000 sf of building space related back to one EDU.

From the EDU estimate of wastewater flow, the number of Equivalent Dwelling Units (EDUs) for the various customer types can be calculated. EDUs are calculated from the following formula where Daily Flow is the flow of the customer, BOD is the assigned BOD Strength in mg/l, and SS is the SS strength assigned in mg/l.

$$One \ EDU = \ \frac{Daily \ Flow}{150} * \left[1.0 + 0.0 * \frac{BOD}{250} + 0.0 * \frac{SS}{250} \right]$$

Because the District only provides wastewater collection service, only wastewater flow is relevant in calculating EDUs for the District's customers. Therefore, in the above formula, certain factors are zero that relate to wastewater strength (BOD and SS).

Billing Units Summary

For each Assessor's Use Code, wastewater flow was assigned so that EDUs could be developed for each type of customer the District serves. A summary of the customer classifications, their attributes, and calculated number of EDUs are provided in Table 3. Table B-1 in Appendix B provides detail of the wastewater flow and calculated number of EDUs for each Assessor's Use Code used in this Study. The number of EDUs calculated are planned to increase annually following the planning factors in Table 1.

Table 3

Proposed Wastewater Customers by Clas

	FY 2017-18 [1]			Estimated	FY 2017-18	
Customer Class/	Number of	Number	Number	Flow per	Estimated	Number
Land Use Type	Parcels	of Units	of Bldg SF	Unit/SF	Flow	of EDUs
				gpd/unit or 1,000 sf	gpd	EDU
One Unit Residential	6,442	6,405	-	150	960,750	6,405.00
Multi Unit Residential	470	2,113	-	120	253,560	1,690.40
Mobile Home	2	111	3,736	75	8,325	55.50
Non-Residential	465		7,170,364	140	1,003,851	6,692.34
Vacant, Rural, Common Area	46		-		-	-
Totals	7,425	8,629	7,174,100		2,226,486	14,843.24

[1] Information provided by the Orange County Assessor's Office.

Revenues

The District currently receives revenues from property taxes and miscellaneous revenues. About 93 percent of the District's total revenue received is from property taxes from a portion of the 1 percent ad valorem tax. Property tax revenue has been increased by 1 percent annually as a conservative estimate following the assumptions in Table 1.

Other miscellaneous revenue includes charges for services, interest earnings, rental income, and other revenue. Table 4 provides a projection of the current wastewater revenue sources for the District.

	Estimate	_				
Description	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Property Tax Revenue	\$475,600	\$480,400	\$485,200	\$490,100	\$495,000	\$500,000
Charges for Services	20,000	20,000	20,000	20,000	20,000	20,000
Interest Earnings	40,700	35,900	35,100	34,100	35,800	37,500
Rental Income	13,500	13,500	13,500	13,500	13,500	13,500
Other	300	300	300	300	300	300
Total Wastewater Revenue	\$550,100	\$550,100	\$554,100	\$558,000	\$564,600	\$571,300

Table 4 Projected Wastewater Revenue

Revenue Requirements

Revenue requirements of the wastewater System include O&M and administrative expense and capital replacement spending. Each of these items are discussed below.

Operation and Maintenance Expense

Operation and maintenance (O&M) expenses are an on-going obligation of the wastewater utility and such costs are normally met from wastewater service revenue. O&M expenses include the cost to operate and maintain the wastewater collection system, technical services, and other general and administrative expenses.

O&M expense for the study period was projected from the District's FY 2017-18 actual expense. Future O&M expense has been projected recognizing the major expense categories of personnel services, electricity, and all other expenses. Personnel costs consist of salaries and benefits expense of those personnel directly involved with providing wastewater service. Cost inflation for personnel services costs are projected to increase by 3 percent annually.

Annual escalation in electricity and all other expense is projected to increase by 3 percent based on expectations of future expense inflation. Table 5 below summarizes projected O&M expense for the wastewater utility. Table A-1 in Appendix A provides the detailed projections of historical and projected wastewater O&M expense.

	Actual	Estimate	Projected					
Description	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
OPERATION AND MAINTENANCE								
Salaries & Benefits	\$65,657	\$67,630	\$69,700	\$71,800	\$74,000	\$76,200	\$78,500	
Sewer Repairs and Maintenance	199,558	205,540	211,700	218,100	224,600	231,300	238,200	
Facilities and Maintenance	32,478	33,450	34,500	35,500	36,600	37,700	38,800	
Materials and Supplies	4,181	4,310	4,400	4,500	4,600	4,700	4,800	
Professional/Specialized Services	112,154	115,520	119,000	122,600	126,300	130,100	134,000	
Insurance	8,443	8,700	9,000	9,300	9,600	9,900	10,200	
LAFCO Charges	0	0	10,000	10,300	10,600	10,900	11,200	
Tax Collection Charge	0	0	14,900	15,300	15,800	16,300	16,800	
Billing Consultant	0	0	5,000	5,200	5,400	5,600	5,800	
Total Wastewater O&M Expenses	\$422,471	\$435,150	\$478,200	\$492,600	\$507,500	\$522,700	\$538,300	

Table 5

Historical and Projected Operation and Maintenance Expense

Annual Capital Replacement

Annual capital replacement is provided by planning for an annual amount from wastewater revenues to be used towards financing the replacement. The annual amount is \$500,000, estimated based on the average annual spending towards replacement identified in the capital improvement plan discussed below.

Wastewater Capital Improvement Program

The District has developed a capital improvement program (CIP) that lists capital expenditures for FY 2018-19 through FY 2027-28, with the first six years summarized in Table 6. The CIP includes 3 percent annual inflation in the project costs to the year of expenditure. The entire 10-year capital plan is provided in Appendix A-2. The plan consists entirely of replacement of sewer lines due to aging infrastructure.

Table 6

Capital Improvement Program With Sources and Uses of Funds

	Projected					
Description	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Current Capital Improvement Projects (CIP) [1]						
Sewer Rehabilitations	\$1,138,251	\$0	\$1,149,500	\$0	\$855,800	\$0
Total Wastewater CIP	\$1,138,251	\$0	\$1,149,500	\$0	\$855,800	\$0
Sources and Uses of Capital Funds						
Beginning Year Balance [2]	\$1,950,000	\$1,089,838	\$1,589,838	\$940,338	\$1,440,338	\$1,084,538
Replacement Transfer from Operations	278,089	500,000	500,000	500,000	500,000	500,000
Capital Improvement Projects	(1,138,251)	-	(1,149,500)	-	(855,800)	-
Sources Less Uses	\$1,089,838	\$1,589,838	\$940,338	\$1,440,338	\$1,084,538	\$1,584,538
Target Capital Reserve Level	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

[1] CIP Source: District provided FY 2018-19 through FY 2023-24.

[2] The available cash balance FY 2018-19 provided by District.

Funding for the CIP includes annual replacement revenue from wastewater service charges and from capital reserves. The capital financing plan above shows that the ending capital cash balances exceed the Capital Reserve Target in all years except FY 2020-21 where it is just above 90 percent of Target Reserve.

Wastewater Financial Plan

The financial plan provides the means of analyzing the impacts of projected revenue on funding projected O&M expense and annual capital infrastructure requirements, as well as the impact on reserves. The financial plan includes the revenues, O&M expense, and annual capital replacement that were identified above. The plan also incorporates specific financial planning goals to provide guidance to maintain the health of the wastewater utility on an on-going basis. The goals included the following.

- Generate positive levels of income in each year of the Study period
- Maintain operating and capital reserves at or greater than target levels
- Meet annual capital replacement spending from wastewater service charge revenue

Proposed New Revenue

Table 7 shows the pro forma statement of revenue and revenue requirements for the wastewater collection system. The table shows that new revenue from wastewater service charges is established in such a manner that the revenue generated from the charges and minor additional EDU growth is sufficient to meet the operating and capital obligations for the Study period. Additionally, the wastewater service charges are not increased over the Study period but are sufficient to meet the financial planning goals for the Study period.

Table 7

Wastewater Financial Plan

	Estimated			Projected		
Description	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenues						
Proposed Sewer Revenues [1]	\$0	\$465,000	\$467,300	\$469,600	\$471,900	\$474,300
Charges for Services	20,000	20,000	20,000	20,000	20,000	20,000
Property Tax Revenue	475,600	480,400	485,200	490,100	495,000	500,000
Interest Earnings [2]	40,700	35,900	35,100	34,100	35,800	37,500
Rental Income	13,500	13,500	13,500	13,500	13,500	13,500
Other	300	300	300	300	300	300
Total Revenues	\$550,100	\$1,015,100	\$1,021,400	\$1,027,600	\$1,036,500	\$1,045,600
Revenue Requirements						
Operation and Maintenance Expense	\$435,150	\$478,200	\$492,600	\$507,500	\$522,700	\$538,300
Capital Replacement	278,789	500,000	500,000	500,000	500,000	500,000
Total Revenue Requirements	\$713,939	\$978,200	\$992,600	\$1,007,500	\$1,022,700	\$1,038,300
Additions (reductions) to cash	(\$163,839)	\$36,900	\$28,800	\$20,100	\$13,800	\$7,300
Available Operating Reserves						
FY beginning available cash [3]	\$598,339	\$434,500	\$471,400	\$500,200	\$520,300	\$534,100
Additions (reductions)	(163,839)	36,900	28,800	20,100	13,800	7,300
FY ending available reserves	\$434,500	\$471,400	\$500,200	\$520,300	\$534,100	\$541,400
Target Reserves [4]	\$435,200	\$478,200	\$492,600	\$507,500	\$522,700	\$538,300
Above (below) Target	(\$700)	(\$6,800)	\$7,600	\$12,800	\$11,400	\$3,100

[1] Projected using the existing rates. Changes in rate based revenues is due to customer and demand growth.

[2] Interest earnings on the average fund balance calculated at 2.0%

[3] The available FY 2018-19 cash balance provided by the District.

[4] Target reserve estimated at 360 days of operation and maintenance expense.

Graphical depictions of the relationship between operations and capital spending of the System are presented in Figures 1 and 2 respectively. Operating sources and uses of funds have been included into Figure 1 while capital sources and uses have been included into Figure 2. For both funds, the purple line represents the cash reserve balance at the end of year while the green line indicates the target reserve level.

For Figure 1, the proposed revenue will fund O&M expense and annual replacement for the Study period. The figure also shows that the operating fund balance is equal to the target level in each year of Study period.

For Figure 2, sources of funds include the annual replacement amount from operations, capital reserve, and capital emergency reserve. The annual replacement and capital reserves are used to pay for all CIP expenditures in the Study period. The capital reserve balance is equal to or greater than the target reserve level in each year except FY 2020-21 where it dips just below the target reserve line. The District will have on-going annual capital expenditures as stated in the Appendix A-2 expanded 10-year financial plan, however if the actual spending is less than the annual replacement revenue provided for this purpose, the difference will accumulate in the capital reserve balance for spending in future years.



Figure 1 Wastewater Operations

Figure 2 Wastewater Capital Spending



Cost of Service

This section of the report discusses the allocation of the System's operating and capital costs to the users of the wastewater system. State legislation requires that the revenue received from customers be proportional to the cost of service being provided to each customer.

Costs of Service to be Allocated

The annual revenue requirement for a representative year in the Study period is called the Test Year, and the annual costs for this year are defined as the cost of providing service. For this Study the Test Year is FY 2019-20, and the annual costs of the System for this year will be used to form the basis for the proposed rates. Table 8 provides the revenue to be recovered from user rates and charges for the Test Year developed in this Study.

Table 8 Costs To Be Recovered From Wastewater Service Charges

Description	FY 2019-20
Revenue Requirements Operating Expense	
Operation and Maintenance Expense	\$478,200
Subtotal	\$478,200
Capital Cost	
Capital Replacement	\$500,000
Subtotal	\$500,000
Less Revenue Requirements Met From Other Sources	
Other Revenue	(\$514,200)
Interest Income	(\$35,900)
Subtotal	(\$550,100)
Adjustments	
Adjustments for Annual Cash Balance	\$36,900
Subtotal	\$36,900
Total Costs to be Recovered	\$465,000

The cost of service consists of O&M expense including other technical and general and administrative costs, and costs associated with annual replacement. To allocate the costs of providing service to the users of the System, it is necessary to recognize the wastewater parameters that are specific to the System.

Cost Allocation to Wastewater Parameters

The cost allocation parameters for wastewater service are generally considered to be wastewater flow, BOD (biochemical oxygen demand), and SS (suspended solids). Test Year operating and capital costs are normally assigned to each parameter based on the functional operation and design of a system's facilities.

Because the District only provides wastewater collection service, the District's facilities consist only of those sewer lines to convey wastewater to the OCSD treatment facilities. Therefore, all of the District's cost of providing service are related to wastewater flow only.

Customer Class Cost Responsibility

Each customer classification's responsibility for a portion of the total cost of service is established through developing a customer classification's wastewater flow. Costs of service are then distributed to each user classification in proportion to their flow to the total wastewater flow of the System. Table B-1 in Appendix B lists wastewater flow developed for each of the District's customer classification (Assessor's Use Code) in terms of gpd per dwelling unit for residential customers and per 1,000 sf for non-residential customers.

Wastewater Rate Design

This section describes how wastewater service charges are designed and also provides the proposed schedule of wastewater charges for implementation.

Proposed Wastewater Service Charges

The wastewater service revenues required to recover wastewater costs of \$465,000 are shown in Table 8. This value is divided by the total number of EDUs from Table 3 plus EDU growth (14,843.24*1.005 = 14,917.46) to determine the wastewater service charge for one EDU. The cost to provide service to one EDU is \$31.17 annually. This is shown below in Table 9.

The charge per EDU is applied to other customer classifications in proportion to their flow to an EDU, which then determines the wastewater service charges for residential and non-residential customers. The proposed wastewater service charges for all customer classifications are shown in Table 9. The proposed wastewater service charges do not increase over the study period, however, provide sufficient revenue to meet operating and capital obligations as shown in Table 7.

	Charge	Proposed Annual Wastewater Service Charges									
Use Type	Basis	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24					
One Unit Residential	per unit	\$31.17	\$31.17	\$31.17	\$31.17	\$31.17					
Multi Unit Residential	per unit	\$24.94	\$24.94	\$24.94	\$24.94	\$24.94					
Mobile Home	per unit	\$15.59	\$15.59	\$15.59	\$15.59	\$15.59					
Non-Residential	per 1 000 sf	\$29.09	\$29.09	\$29.09	\$29.09	\$29.09					

Table 9

Proposed Wastewater Service Charges

The expanded analysis from Table 7, shown in Table A-3, indicates that a rate change is anticipated in FY 2024-25, the year after the five year study period of this Study. It is recommended that a rate study be conducted near the end of this study period to support the rate change.

Wastewater Bill Impact

The impact to a single-family customer bill that would occur from the implementation of the proposed wastewater service charges for the July 2019 increase is provided in Table 9. The proposed wastewater service charges are new first-time charges to District customers and the impact to a SFR customer is \$31.17 annually, or \$2.59 per month.

Appendix A

Wastewater Technical Appendices

Wastewater Historical and Projected Operation and Maintenance Expense, Capital Improvement Program with Sources and Uses Funding, and Wastewater Financial Plan for an expanded 10-year period is detailed in Appendix A.

Appendix A-1 Historical and Projected Operation and Maintenance Expense

	Actual	Estimate					Projected				
Description	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
OPERATION AND MAINTENANCE											
Salaries & Benefits	\$65,657	\$67,630	\$69,700	\$71,800	\$74,000	\$76,200	\$78,500	\$80,900	\$83,300	\$85,800	\$88,400
Sewer Repairs and Maintenance	199,558	205,540	211,700	218,100	224,600	231,300	238,200	245,300	252,700	260,300	268,100
Facilities and Maintenance	32,478	33,450	34,500	35,500	36,600	37,700	38,800	40,000	41,200	42,400	43,700
Materials and Supplies	4,181	4,310	4,400	4,500	4,600	4,700	4,800	4,900	5,000	5,200	5,400
Professional/Specialized Services	112,154	115,520	119,000	122,600	126,300	130,100	134,000	138,000	142,100	146,400	150,800
Insurance	8,443	8,700	9,000	9,300	9,600	9,900	10,200	10,500	10,800	11,100	11,400
LAFCO Charges	0	0	10,000	10,300	10,600	10,900	11,200	11,500	11,800	12,200	12,600
Tax Collection Charge	0	0	14,900	15,300	15,800	16,300	16,800	17,300	17,800	18,300	18,800
Billing Consultant	0	0	5,000	5,200	5,400	5,600	5,800	6,000	6,200	6,400	6,600
Total Wastewater O&M Expenses	\$422,471	\$435,150	\$478,200	\$492,600	\$507,500	\$522,700	\$538,300	\$554,400	\$570,900	\$588,100	\$605,800

Appendix A-2

Capital Improvement Program With Sources and Uses of Funds

	Projected									
Description	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Current Capital Improvement Projects (CIP) [1]										
Sewer Rehabilitations	\$1,138,251	\$0	\$1,149,500	\$0	\$855,800	\$0	\$955,700	\$0	\$1,067,400	\$0
Total Wastewater CIP	\$1,138,251	\$0	\$1,149,500	\$0	\$855,800	\$0	\$955,700	\$0	\$1,067,400	\$0
Sources and Uses of Capital Funds										
Beginning Year Balance [2]	\$1,950,000	\$1,089,838	\$1,589,838	\$940,338	\$1,440,338	\$1,084,538	\$1,584,538	\$1,128,838	\$1,628,838	\$1,061,438
Replacement Transfer from Operations	278,089	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Capital Improvement Projects	(1,138,251)	-	(1,149,500)	-	(855,800)	-	(955,700)	-	(1,067,400)	-
Sources Less Uses	\$1,089,838	\$1,589,838	\$940,338	\$1,440,338	\$1,084,538	\$1,584,538	\$1,128,838	\$1,628,838	\$1,061,438	\$1,561,438
Target Capital Reserve Level	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

[1] CIP Source: District provided FY 2018-19 through FY 2023-24.

[2] The available cash balance FY 2018-19 provided by District.

Table A-3 Wastewater Financial Plan

	Estimated					Projected				
Description	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Proposed Rate Increase (July 1)							7.0%	0.0%	0.0%	0.0%
Revenues										
Proposed Sewer Revenues [1]	\$0	\$465,000	\$467,300	\$469,600	\$471,900	\$474,300	\$476,700	\$479,100	\$481,500	\$483,900
Additional Sewer Service Revenue [2]	0	0	0	0	0	0	33,400	33,500	33,700	33,900
Charges for Services	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Property Tax Revenue	475,600	480,400	485,200	490,100	495,000	500,000	505,000	510,100	515,200	520,400
Interest Earnings [3]	40,700	35,900	35,100	34,100	35,800	37,500	38,300	39,400	39,100	38,600
Rental Income	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500
Other _	300	300	300	300	300	300	300	300	300	300
Total Revenues	\$550,100	\$1,015,100	\$1,021,400	\$1,027,600	\$1,036,500	\$1,045,600	\$1,087,200	\$1,095,900	\$1,103,300	\$1,110,600
Revenue Requirements										
Operation and Maintenance Expense	\$435,150	\$478,200	\$492,600	\$507,500	\$522,700	\$538,300	\$554,400	\$570,900	\$588,100	\$605,800
Capital Replacement	278,789	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Revenue Requirements	\$713,939	\$978,200	\$992,600	\$1,007,500	\$1,022,700	\$1,038,300	\$1,054,400	\$1,070,900	\$1,088,100	\$1,105,800
- Additions (reductions) to cash	(\$163,839)	\$36,900	\$28,800	\$20,100	\$13,800	\$7,300	\$32,800	\$25,000	\$15,200	\$4,800
Available Operating Reserves										
FY beginning available cash [4]	\$598,339	\$434,500	\$471,400	\$500,200	\$520,300	\$534,100	\$541,400	\$574,200	\$599,200	\$614,400
Additions (reductions)	(163,839)	36,900	28,800	20,100	13,800	7,300	32,800	25,000	15,200	4,800
FY ending available reserves	\$434,500	\$471,400	\$500,200	\$520,300	\$534,100	\$541,400	\$574,200	\$599,200	\$614,400	\$619,200
Target Reserves [5]	\$435,200	\$478,200	\$492,600	\$507,500	\$522,700	\$538,300	\$554,400	\$570,900	\$588,100	\$605,800
Above (below) Target	(\$700)	(\$6,800)	\$7,600	\$12,800	\$11,400	\$3,100	\$19,800	\$28,300	\$26,300	\$13,400

[1] Projected using the existing rates. Changes in rate based revenues is due to customer and demand growth.

[2] Additional wastewater service revenue from rate increases.

[3] Interest earnings on the average fund balance calculated at 2.0%.

[4] The available FY 2018-19 cash balance provided by the District.

[5] Target reserve estimated at 360 days of operation and maintenance expense.

Appendix B

Wastewater Billing Information

Billing information used to develop the wastewater service charges is provided in Appendix B.

Table B-1 Proposed Wastewater Service Charges

Assessors Charge Numbor Numbor Numbor Plange Charges Use Code Use Type Basis Flow Units Square Fest of EDUs Flow or 2 One Residence per unit 150 6.399 - 6.399.00 531.17 3 Two or More SFR per unit 120 156 - 124.80 524.44 11 Triplex Only per unit 120 26 - 20.80 524.44 12 04-Units Only per unit 120 552 - 47.80 524.44 13 5 To 16 Units per unit 120 77.4 - 57.12.0 524.44 14 17 224 Units only per unit 120 20 - 47.80 524.44 14 17 44.0 53.17 - 56.60 52.44 4 14 14.04 16.41 14.41 52.44 4 52.44 52.44 52.44							FY 2018-19	Annual
Ubb Code Ubb Type Bads Flow Units Square Feat of Equit of kar purple winds kar purple winds kar per unit 2 One Residence per unit 150 6.399 - 6.399.00 \$31.17 1 Two or More SFR per unit 120 156 - 124.80 \$24.94 4 Misc. Improvement per unit 120 41 - 3.00 \$23.14 11 Triplex Only per unit 120 41 - 82.40 \$24.84 12 DeUleib Only per unit 120 714 - 67.10 \$24.84 13 5 To 16 Units per unit 120 714 - 68.00 \$24.94 14 17 To 20 kints per unit 120 714 - 68.00 \$24.94 14 17 To 20 kints per unit 120 140 1 14.019 14.019 14.019 14.019 14.019 30.0 \$23.14 22 Aui	Assessor's		Charge		Number	Number	Number	Charges
gpd per unit staf per unit 150 6.399 0.5391.07 3 Two or More SFR per unit 120 158 - 124.80 \$24.44 4 Miss. Improxement per unit 120 156 - 2.80.8 \$24.54 11 Triplex Only per unit 120 592 - 47.80.8 \$24.54 12 O4-Units Only per unit 120 592 - 47.80.8 \$24.54 13 57.61 Guits per unit 120 77.4 - 57.12.0 \$24.54 14 17 To 25 Units per unit 120 70 - 56.00 \$24.54 15 2.40 Units only per unit 120 716 - 120.00 \$24.54 2 Automobie Dasieship per unit 120 150 - 120.00 \$24.54 21 Automobie Dasieship per unit 120 150.25 119.00 \$27.51.50 \$23.50 <td< th=""><th>Use Code</th><th>Use Type</th><th>Basis</th><th>Flow</th><th>Units</th><th>Square Feet</th><th>of EDUs</th><th>FY 2019-20</th></td<>	Use Code	Use Type	Basis	Flow	Units	Square Feet	of EDUs	FY 2019-20
2 One Residence per unit 150 6.399 - 6.399.00 S31.17 3 Two or Mores SFR per unit 120 156 - 124.80 S24.34 4 Misc. Improvement per unit 120 26 - 20.80 S24.34 11 Triplex Only per unit 120 41 - 3.80 S24.34 12 04-1015 Only per unit 120 714 - 67.12.0 S24.94 13 5 To 16 Units per unit 120 714 - 67.12.0 S24.94 14 170 Co Afbre Units per unit 120 70 - 56.00 S24.94 14 170 Co Afbre Units per unit 120 74 - 120.00 S24.94 14 140 144.46.91 13.44.00 S24.94 S20.00 S24.94 S20.00 S24.94 S20.00 S24.94 S20.00 S22.94 S20.00 S20.94 <t< td=""><td></td><td></td><td></td><td>gpd per unit or ksf</td><td></td><td></td><td></td><td>per unit or ksf</td></t<>				gpd per unit or ksf				per unit or ksf
3 Iwo of More SHK per unit 120 156 - 124 & 80 S24 & 80 4 Misc. Improvement per unit 150 3 - 3.00 33.17 10 Duplex Only per unit 120 26 - 2.00 324 & 44 12 D44 Units Only per unit 120 562 - 4.70 & 80 324 & 44 13 57 to fb Units per unit 120 562 - 4.70 & 80 324 & 44 14 17 to 25 Units per unit 120 150 - 66.00 324 & 44 14 17 to 25 Units per unit 120 150 - 160.00 \$24 & 44 24 Auto Repar Shop per 1.000 of 140 1 14.149 134.459 134.456 530.90 28 Bowing Alleys per 1.000 of 140 1 2.4455 5.09 33.177 30 Church Buildings per 1.000 of 140 1 2.4455 5.09 32	2	One Residence	per unit	150	6,399	-	6,399.00	\$31.17
4 Misc. Implovement per unit 150 3 - 23.00 23.1 /r 10 Dupker Only per unit 120 41 - 23.00 23.4 44 11 Triplex Only per unit 120 41 - 32.00 23.4 44 13 S to 16 Units per unit 120 714 - 56.00 23.4 44 14 17 10 cor Mere Units per unit 120 70 - 56.00 23.4 44 15 22-4 0 Units only per unit 120 70 - 56.00 23.4 44 16 140 1 14.019 13.64 32.00 23.4 56 21 Automobile Dealership per 1.000 st 140 3 16.719 13.66 32.00 33.017 35.017 35.018 33.017 35.018 33.017 35.018 35.017 35.018 35.019 35.017 35.018 35.016 35.017 35.018 35.019 35.016 35.017<	3	Two or More SFR	per unit	120	156	-	124.80	\$24.94
Double Construction Dep to thit 120 230 1 2100 224 set 11 Triplex Only per unit 120 941 - 324 set 12 Q4-Units Only per unit 120 952 - 473.60 324 set 13 To 16 Units per unit 120 121 - 58.80 324 set 14 17 To 25 Units per unit 120 121 - 58.80 324 set 15 28-40 Units only per unit 120 120 - 150.00 324 set 16 Autorobile Deatenship per 1000 sft 140 1 14,019 13.64 323.05 22 Auto Repair Shop per 1000 sft 140 1 5.464 34.06 323.05 33 Church Buildings per 1.000 sft 140 1 5.464 34.06 323.05 36 Course (per EDU) per unit 150 2 - 2.00 33.117 </td <td>4</td> <td>Misc. Improvement</td> <td>per unit</td> <td>150</td> <td>3</td> <td>-</td> <td>3.00</td> <td>\$31.17</td>	4	Misc. Improvement	per unit	150	3	-	3.00	\$31.17
11 Inpact Only per unit 120 411 1 32.00 22.2.5. 12 04-Units per unit 120 714 - 57.00 22.4.54 13 5 To 16 Units per unit 120 714 - 95.80 22.4.54 14 17 To 25 Units per unit 120 70 - 58.00 52.4.54 17 100 or Mere Units per unit 120 24.3 - 194.40 52.4.54 12 Auto Repair Shop per 1.000 sf 140 3 16.7.7.5 115.66 52.9.09 23 Entertaiment Center (per EDU) per unit 150 1 - 1.00 53.649 33.649 33.649 33.649 33.649 33.06 52.9.09 53.93 50.612 52.9.09 53.93 50.612 50.90 52.9.09 53.649 34.44 34.06 52.9.09 53.17 140 1 2.472 2.31 52.9.09 53.17 140 1 4.2472 2.31 52.9.09 53.17 140 1 1.44.44	10		per unit	120	20	-	20.80	\$24.94 \$24.04
13 5 To 16 Unita per unit 120 714 - 954 64 14 17 70 62 Units per unit 120 70 - 956 05 \$344 64 17 100 or Mree Units per unit 120 170 - 956 00 \$344 64 17 100 or Mree Units per unit 120 124 3 - 194.40 \$344 64 21 Auto Repair Shop per 1.000 of 140 1 14.575 15.66 \$23.09 23 Church Buidings per 1.000 of 140 1 16.775 15.86 \$23.09 35 Entratianment Carter (per EDU) per unit 150 1 1.00 \$31.17 36 Finacial Buidings per 1.000 of 140 1 \$4.64 34.06 \$23.09 37 Fratemal Buidings per 1.000 of 140 1 \$2.452 2.00 \$31.17 36 Garcourse (per EDU) per unit 150 2 2.00 \$31.17 37 Garcourse (per EDU) per unit 150 2 2.00<	12	04-Linits Only	per unit	120	592	-	473.60	\$24.94 \$24.94
14 17 To 25 Units par unit 120 121 - 96.80 \$23.44 15 25.40 Units only par unit 120 150 - 152.00 \$24.44 17 100 or More Units par unit 120 140 140.01 \$24.44 18 A Mix OF Forms par unit 120 243 - 194.40 \$24.84 12 Auto Repair Shop per 1.000 sf 140 4 106.75 15.66 \$22.00 28 Booling Alleys per 1.000 sf 140 4 106.35 15.24.9 \$22.00 30 Church Buildings per 1.000 sf 140 1 - 1.00 33.1.17 30 Financial Buildings per 1.000 sf 140 1 2.472 2.31 52.09 310 Gel Course (per EDU) per unit 150 - - 2.00 33.1.17 311 Heapital per 1.000 sf 140 1 2.472 2.31 52.90 32.90 34 44 32.90 34.90 32.90 <t< td=""><td>13</td><td>5 To 16 Units</td><td>per unit</td><td>120</td><td>714</td><td>-</td><td>571.20</td><td>\$24.94</td></t<>	13	5 To 16 Units	per unit	120	714	-	571.20	\$24.94
15 28-40 Units only per unit 120 70 - 56.00 524.94 17 100 or More Units per unit 120 243 - 194.40 524.94 21 Automobile Dealership per unit 120 243 - 194.40 524.94 22 Automobile Dealership per 1.000 sf 140 3 16.775 15.66 522.09 23 Church Buildings per 1.000 sf 140 4 108.406 101.18 522.09 35 Entertainment Center (per EDU) per unit 150 1 - 1.00 531.17 36 Financial Buildings per 1.000 sf 140 1 5.8.494 43.06 529.09 37 Fratemal Buildings per 1.000 sf 140 1 2.2.42 2.31 529.09 36 Churches Link per 1.000 sf 140 1 2.3.62.33 22.1.7.31 329.09 41 Lumber/Constr. Math. Yard per 1.000 sf 140 1 4.7.84 4.35 329.09 50 Sin	14	17 To 25 Units	per unit	120	121	-	96.80	\$24.94
17 100 or More Units per unit 120 150 - 120.00 \$\$24.94 18 A Mik Of Forms per unit 120 243 - 194.40 \$\$24.94 21 Automobile Dealership per 1.000 sf 140 3 16.775 15.66 \$\$20.09 28 Bowing Alleys per 1.000 sf 140 4 108.406 101.18 \$\$20.09 30 Church Buildings per 1.000 sf 140 4 10.00 \$\$20.09 31 Frinancial Buildings per 1.000 sf 140 1 5.86.44 34.06 \$\$23.09 32 Golf Course (per EDU) per unit 150 2 - 2.00 \$\$31.17 41 Heaptlat per 1.000 sf 140 1 2.472 2.31 \$\$23.09 42 Hospital per 1.000 sf 140 1 3.67.64 \$44.43 \$\$29.09 50 Single Medical Bidgs, To 3 Stories per 1.000 sf 140 1 4.78.8 4.43 \$\$29.09 51 Single Midical Bidgs, To 3 Stories <td>15</td> <td>26-40 Units only</td> <td>per unit</td> <td>120</td> <td>70</td> <td>-</td> <td>56.00</td> <td>\$24.94</td>	15	26-40 Units only	per unit	120	70	-	56.00	\$24.94
18 A Mix OF Forms per unit 120 243 - 194.40 \$24.90 21 Auto Repair Shop per 1000 sf 140 1 14.619 13.64 \$29.09 22 Auto Repair Shop per 1000 sf 140 4 108.406 101.18 \$29.00 28 Bowling Alleys per 1000 sf 140 29 206.235 102.40 \$23.10 35 Entertainment Center (per EDU) per unit 150 1 - 1.00 \$31.17 36 Finacial Buildings per 1.000 sf 140 1 5.455 5.09 \$22.00 37 Friatemal Buildings per 1.000 sf 140 1 2.472 2.31 \$23.09 44 Lumber/Constr. Matt, Vard per 1.000 sf 140 1 3.076 \$28.91 \$29.09 45 Symmark per 1.000 sf 140 1 4.74.44 4.33 \$29.09 50 Single Medica Bids, To 3 Stories per 1.000 sf 140 1 6.75.28 \$22.9.16 \$23.09 51	17	100 or More Units	per unit	120	150	-	120.00	\$24.94
12 Automobile Dealership per 1,000 sf 140 1 14,619 13,644 520,09 22 Autor Repair Shop per 1,000 sf 140 4 108,406 101,18 520,09 33 Church Buildings per 1,000 sf 140 29 206,235 192,49 520,99 35 Entertainment Center (per EDU) per unit 150 1 .00 \$31,17 36 Financial Buildings per 1,000 sf 140 5,463 5,09 520,09 37 Fratemal Buildings per 1,000 sf 140 1 2,472 231,17 520,09 410 Hospital per 1,000 sf 140 1 2,472 231,31 520,09 42 Hospital per 1,000 sf 140 1 3,482 520,99 50 Single Medical Bidgs, To 3 Stories per 1,000 sf 140 1 4,443 520,99 51 Single Medical Bidgs, To 3 Stories per 1,000 sf 140 1 4,582 220,99 51 Single Medical Bidgs, To 3 Stories per 1,000 sf 140 1 4,843	18	A Mix Of Forms	per unit	120	243	-	194.40	\$24.94
22 Auto Repair Shop per 1,000 sf 140 3 16,775 15,66 \$220.99 33 Church Buildings per 1,000 sf 140 29 206,235 192,449 \$220.99 35 Entertainment Center (per EDU) per unit 150 1 - 1.00 \$31.17 36 Financial Buildings per 1,000 sf 140 1 \$5,455 5.09 \$220.99 37 Financial Buildings per 1,000 sf 140 1 \$2,472 2.31 \$220.99 38 Entertaintel Cubic per 1,000 sf 140 1 \$2,472 2.31 \$220.99 44 Lumber/Constr. Matt. Yard per 1,000 sf 140 1 \$3,972 \$28.91 \$229.99 45 Convenience Market per 1,000 sf 140 1 \$3,972 \$28.91 \$22.09 51 Small Medical Center per 1,000 sf 140 1 \$4,982 \$29.09 \$3 Fight Rise Medical Motor Hotels per 1,000 sf 140 1 \$6,923 43.43 \$29.09 \$3 \$5.50 \$15.	21	Automobile Dealership	per 1,000 sf	140	1	14,619	13.64	\$29.09
28 Bowling Alleys per 1,000 sf 140 24 108,406 101.18 529.09 33 Church Buildings per 1,000 sf 140 29 206,235 192.49 529.09 35 Entertainment Center (per EDU) per 1,000 sf 140 1 5,454 5,09 529.09 30 Colf Course (per EDU) per 1,000 sf 140 1 2,472 2,31 529.09 42 Hospital per 1,000 sf 140 1 2,472 2,31 529.09 42 Hospital per 1,000 sf 140 1 2,472 2,31 529.09 44 Lumber/Constr. Matt. Yard per 1,000 sf 140 1 3,882 28,91 529.09 50 Single Medical Bidgs. To 3 Stories per 1,000 sf 140 1 4,433 529.09 51 Smigle Medical per 1,000 sf 140 1 6,802 6,31,49 529.09 55 Moltel Home Park (per EDU) per 1,000 sf 140	22	Auto Repair Shop	per 1,000 sf	140	3	16,775	15.66	\$29.09
33 Church Buildings per 1,000 sf 140 29 296,235 192,49 529,09 35 Entertainment Center (per EDU) per unit 150 1 - 1.00 \$31,17 36 Golf Course (per EDU) per unit 150 2 - 2.00 \$31,17 40 Heakth Club per 1,000 sf 140 1 2.472 2.31 \$22,09 42 Hospital per 1,000 sf 140 1 2.472 2.31 \$22,09 44 Lumber/Constr. Mat1, Yard per 1,000 sf 140 1 3.0,976 2.81 \$22,09 45 Convenience Market per 1,000 sf 140 1 3.0,976 2.81 \$22,09 50 Single Medical Bidgs, To 3 Stories per 1,000 sf 140 1 6.0,06 3.29,09 \$55 Mobile Home Park (per EDU) per unit 75 111 3.736 55.50 \$55.55 \$55.55 \$55.55 \$56 \$55.59 \$55.59 \$55.59 \$55.59 \$55.59 \$55.59 \$55.59 \$55.59 \$55.59 \$55.59 <td>28</td> <td>Bowling Alleys</td> <td>per 1,000 sf</td> <td>140</td> <td>4</td> <td>108,406</td> <td>101.18</td> <td>\$29.09</td>	28	Bowling Alleys	per 1,000 sf	140	4	108,406	101.18	\$29.09
36 Entertainment Center (per EDU) per unit 150 1 - 1.00 §31.17 37 Fratemal Buildings per 1,000 sf 140 1 5.455 5.09 §22.09 37 Fratemal Buildings per 1,000 sf 140 1 2.452 2.31 \$22.09 42 Hospital per 1,000 sf 140 1 2.852 2.17.31 \$22.09 44 Lumber/Constr. Matl. Yard per 1,000 sf 140 1 85.852 5.49.4 \$22.09 47 Supermarket per 1,000 sf 140 1 47.48 4.43 \$22.09 48 Convenience Market per 1,000 sf 140 1 47.48 4.43 \$22.09 50 Single Medical Bidgs. To 3 Stories per 1,000 sf 140 1 68.020 63.49 \$22.09 53 High Rise Medical per 1,000 sf 140 1 68.020 63.49 \$22.09 54 Models and Motr Hotels per 1,000 sf 140 1 68.02 \$22.09 \$25 \$15.59 \$25	33	Church Buildings	per 1,000 sf	140	29	206,235	192.49	\$29.09
38 Financial Buildings per 1,000 sf 140 5 38,494 34.06 \$229.09 37 Fratemal Buildings per 1,000 sf 140 1 5,455 5.09 \$220.09 39 Golf Course (per EDU) per unit 150 2 - 2.00 \$31.17 40 Health Club per 1,000 sf 140 1 2.472 2.31 \$320.09 44 Lumber/Constr. Matt. Yard per 1,000 sf 140 1 30.976 28.91 \$220.09 44 Convenience Market per 1,000 sf 140 1 4.788 4.43 \$220.09 50 Single Medical Bidgs. To 3 Stories per 1,000 sf 140 3 81,257 47.84 \$220.09 51 Single Medical Bidgs. To 3 Stories per 1,000 sf 140 3 81,257 47.84 \$220.09 55 Mobile Home Park (per EDU) per unit 76 111 3.736 55.50 \$15.59 66 Mobile Home Park (per EDU) per unit 76 1140 1 46,922 23.7 \$22	35	Entertainment Center (per EDU)	per unit	150	1	-	1.00	\$31.17
39 Goff Course (per EDU) per unit 150 2 - 2.00 \$31.17 40 Health Club per 1,000 sf 140 1 2,472 2.31 \$220.09 42 Hospital per 1,000 sf 140 1 2,472 2.33 217.31 \$220.09 44 Lumber/Constr. Matt. Yard per 1,000 sf 140 1 30,976 28.91 \$220.09 47 Supermarket per 1,000 sf 140 1 4,748 4.43 \$220.09 50 Single Medical Bidgs. To 3 Stories per 1,000 sf 140 3 51,557 47.44 \$220.09 51 Small Medical Center per 1,000 sf 140 1 68,020 63.49 \$220.09 55 Mobile Home Park (per EDU) per unit 75 111 3,736 55.50 \$15.59 56 Convalescent Hospitals per 1,000 sf 140 2 73,415 68.52 220.09 66 Single Office Bidgs. To 3 Stories per 1,000 sf 140 2 10,733 10.41 \$22.09 66	36	Financial Buildings	per 1,000 st	140	5	36,494	34.06	\$29.09
33 Coll Course (per EDU) per Linit 130 2 - 2.00 \$31.1 40 Health Club per 1,000 sf 140 4 224,233 217.31 \$220.09 44 Lumber/Constr. Matt. Yard per 1,000 sf 140 1 58,662 54.94 \$220.09 44 Convenience Market per 1,000 sf 140 1 47,84 4.43 \$220.09 45 Single Medical Bldgs. To 3 Stories per 1,000 sf 140 3 245,528 222.16 \$220.09 55 Single Medical Bldgs. To 3 Stories per 1,000 sf 140 3 63,727 47,84 \$220.09 56 Mobile Home Park (per EDU) per unit 75 111 3,736 55,50 \$15,59 56 Mobile Home Park (per EDU) per 1,000 sf 140 1 46,923 43,79 \$220.09 66 Small Office Center per 1,000 sf 140 1 46,923 43,79 \$220.09 67 Office Complex per 1,000 sf 140 1 2,773 2,259 \$220.09	37	Fraternal Buildings	per 1,000 st	140	1	5,455	5.09	\$29.09
Head in Coub per 1,000 si H40 1 2,472 2,31 322,09 42 Hospital per 1,000 sf 140 1 28,33 217,31 522,09 44 Lumber/Constr. Matl, Yard per 1,000 sf 140 1 30,976 28,91 522,09 48 Convenience Market per 1,000 sf 140 1 4,748 4,43 529,09 51 Single Medical Bidgs. To 3 Stories per 1,000 sf 140 1 68,020 63,49 529,09 53 Mobile Home Park (per EDU) per unit 75 111 3,736 555,55 515,59 56 Motels and Motor Hotels per 1,000 sf 140 1 46,923 43.79 5220.09 61 Convalescent Hospitals per 1,000 sf 140 2 17,73 252.09 62 Single Office Bidgs. To 3 Stories per 1,000 sf 140 2 21,467 20.48 229.09 66 Small Office Center per 1,000 sf 140	39	Golf Course (per EDU)	per unit	150	2	-	2.00	\$31.17
Hospital per 1,000 st 1+0 4 222,033 217.31 323.00 44 Lumber/Constr. Matt. Yard per 1,000 sf 140 1 30,976 28.91 \$220.09 47 Supermarket per 1,000 sf 140 1 4.748 4.43 \$220.09 50 Single Medical Bidgs. To 3 Stories per 1,000 sf 140 23 245,528 229.16 \$220.09 51 Small Medical Center per 1,000 sf 140 1 68.020 63.49 \$220.09 55 Mobile Home Park (per EDU) per 1,000 sf 140 7 150.063 140.06 \$229.09 66 Convelacement Building per 1,000 sf 140 1 46,923 43.79 \$220.09 66 Single Office Bidgs. To 3 Stories per 1,000 sf 140 1 47.380 67.77 \$220.09 67 Office Complex per 1,000 sf 140 2 17.73 2.59 \$220.09 72 Pawed Parking Lot pe	40	Health Club	per 1,000 st	140	1	2,472	2.31	\$29.09
47 Supermarket per 1,000 sf 140 1 30,976 28.91 \$22.09 48 Convenience Market per 1,000 sf 140 1 4,748 4,43 \$29.09 50 Single Medical Bidgs. To 3 Stories per 1,000 sf 140 23 245,528 229.16 \$25.09 51 Small Medical Center per 1,000 sf 140 1 68.020 63.49 \$22.09 55 Mobile Home Park (per EDU) per unit 75 111 3,736 55.50 \$15.59 61 Convalescent Hospitals per 1,000 sf 140 2 73,415 68.52 229.09 63 Low Rise Retirement Building per 1,000 sf 140 4 49.33 67.1 \$29.09 64 Single Office Bidgs. To 3 Stories per 1,000 sf 140 4 39.36 67.1 \$29.09 65 Single Office Center per 1,000 sf 140 2 10,753 10.04 \$29.09 66 Single Office Ce	42	Lumber/Constr Mat'l Yard	per 1,000 sf	140	4	58 862	54 94	\$29.09
48 Convenience Market per 1,000 sf 140 1 4,748 4,43 \$29.09 50 Single Medical Bidgs. To 3 Stories per 1,000 sf 140 23 245,528 229.16 \$29.09 51 Small Medical Center per 1,000 sf 140 3 63.49 \$29.09 55 Mobile Home Park (per EDU) per unit 75 111 3,736 55.50 \$15.59 66 Motels and Motor Hotels per 1,000 sf 140 7 150,063 140.06 \$29.09 61 Convalescent Hospitals per 1,000 sf 140 1 46,923 43.79 \$29.09 66 Single Office Bidgs. To 3 Stories per 1,000 sf 140 2 10,733 10.04 \$29.09 67 Office Complex per 1,000 sf 140 2 10,733 10.04 \$29.09 72 Paved Parking Lot per 1,000 sf 140 2 1,477 2.0.9 \$29.09 77 Restaurant - Take Out p	47	Supermarket	per 1,000 sf	140	1	30,976	28.91	\$29.09
50 Single Medical Bidgs. To 3 Stories per 1,000 sf 140 23 245,528 229,16 \$29,09 51 Small Medical Center per 1,000 sf 140 3 51,257 47,84 \$29,09 53 High Rise Medical per 1,000 sf 140 1 68,020 63,49 \$29,09 55 Mobile Home Park (per EDU) per unit 75 111 3,736 55,50 \$115,59 61 Convalescent Hospitals per 1,000 sf 140 2 73,415 68,52 \$29,09 63 Low Rise Retirement Building per 1,000 sf 140 1 46,923 43,79 \$29,09 64 Small Office Center per 1,000 sf 140 4 39,336 36,71 \$29,09 67 Office Complex per 1,000 sf 140 1 2,773 2,59 \$29,09 72 Paved Parking Lot per 1,000 sf 140 1 2,773 2,59 \$29,09 77 Restaurant - Coffee Shop <td>48</td> <td>Convenience Market</td> <td>per 1,000 sf</td> <td>140</td> <td>1</td> <td>4,748</td> <td>4.43</td> <td>\$29.09</td>	48	Convenience Market	per 1,000 sf	140	1	4,748	4.43	\$29.09
51 Small Medical Center per 1,000 sf 140 3 51,257 47.84 \$29.09 53 High Rise Medical per 1,000 sf 140 1 68.020 63.49 \$29.09 55 Mobile Home Park (per EDU) per unit 75 111 3.736 55.50 \$15.59 56 Motels and Motor Hotels per 1,000 sf 140 7 150,063 140.06 \$229.09 61 Convalescent Hospitals per 1,000 sf 140 1 46.923 43.79 \$22.09 65 Single Office Bidgs. To 3 Stories per 1,000 sf 140 2 10.753 10.04 \$29.09 66 Small Office Center per 1,000 sf 140 2 10.753 10.04 \$29.09 72 Paved Parking Lot per 1,000 sf 140 2 21.467 20.04 \$22.09 76 Restaurant - Take Out per 1,000 sf 140 7 48.156 44.95 \$22.09 77 Restaurant - Coffee Shop	50	Single Medical Bldgs. To 3 Stories	per 1,000 sf	140	23	245,528	229.16	\$29.09
53 High Rise Medical per 1,000 sf 140 1 68,020 63,49 \$29,09 55 Mobile Home Park (per EDU) per unit 75 111 3,736 55,50 \$15,59 56 Motels and Motor Hotels per 1,000 sf 140 7 150,063 140,06 \$229,09 61 Convalescent Hospitals per 1,000 sf 140 2 73,415 68,52 \$29,09 63 Low Rise Retirement Building per 1,000 sf 140 1 46,923 43,79 \$29,09 66 Small Office Center per 1,000 sf 140 4 39,336 36,71 \$22,09 67 Office Complex per 1,000 sf 140 1 2,773 2,59 \$22,09 72 Paved Parking Lot per 1,000 sf 140 1 2,773 2,59 \$22,09 76 Restaurant - Take Out per 1,000 sf 140 9 35,199 32,85 \$22,09 77 Restaurant - Coffee Shop per 1,000 sf 140 7 7,814 7.29 \$29,09	51	Small Medical Center	per 1,000 sf	140	3	51,257	47.84	\$29.09
55 Mobile Home Park (per EDU) per unit 75 111 3,736 55.50 \$15.59 56 Motels and Motor Hotels per 1,000 sf 140 7 150,063 140,06 \$29,09 61 Convalescent Hospitals per 1,000 sf 140 2 73,415 68.52 \$229,09 65 Single Office Bidgs. To 3 Stories per 1,000 sf 140 4 439,336 67.12 \$29,09 66 Small Office Center per 1,000 sf 140 4 39,336 36.71 \$29,09 67 Office Complex per 1,000 sf 140 2 21,467 20.04 \$229,09 72 Paved Parking Lot per 1,000 sf 140 2 21,467 20.04 \$229,09 76 Restaurant - Take Out per 1,000 sf 140 9 35,199 32.85 \$22,09 78 Restaurant - Dinner House per 1,000 sf 140 7 48,156 44.95 \$22.09 78 Restaurant - Dinner House per 1,000 sf 140 7 7.814 7.29 \$29.09	53	High Rise Medical	per 1,000 sf	140	1	68,020	63.49	\$29.09
56 Motels and Motor Hotels per 1,000 sf 140 7 150,063 140,06 \$29,09 61 Convalescent Hospitals per 1,000 sf 140 1 46,923 43,79 \$29,09 65 Single Office Bidgs. To 3 Stories per 1,000 sf 140 4 39,336 66,71 \$29,09 66 Small Office Center per 1,000 sf 140 4 39,336 36,71 \$29,09 67 Office Complex per 1,000 sf 140 2 10,753 10.04 \$29,09 69 Converted Residence To Office per 1,000 sf 140 2 21,467 20.04 \$29,09 76 Restaurant Take Out per 1,000 sf 140 4 10,641 9.93 \$29,09 77 Restaurant - Dinner House per 1,000 sf 140 7 7,814 7.29 \$29,09 81 Pre-Schools, Nursery or Care per 1,000 sf 140 7 7,814 7.29 \$29,09 86 Conweinece Shopping Center per 1,000 sf 140 1 14,052 13,12 \$	55	Mobile Home Park (per EDU)	per unit	75	111	3,736	55.50	\$15.59
61 Convalescent Hospitals per 1,000 sf 140 2 73,415 68.52 \$29.09 63 Low Rise Retirement Building per 1,000 sf 140 1 46.923 43.79 \$29.09 65 Single Office Bldgs. To 3 Stories per 1,000 sf 140 4 39,336 36.71 \$29.09 66 Small Office Center per 1,000 sf 140 4 39,336 36.71 \$29.09 67 Office Complex per 1,000 sf 140 2 10,753 10.04 \$29.09 72 Paved Parking Lot per 1,000 sf 140 2 21,467 20.04 \$29.09 76 Restaurant - Take Out per 1,000 sf 140 9 35,199 32.85 \$29.09 78 Restaurant - Dinner House per 1,000 sf 140 7 7.814 7.29 \$29.09 81 Pre-Schools, Nursery or Care per 1,000 sf 140 2 3.778 3.53 \$29.09 86 Combined Service S	56	Motels and Motor Hotels	per 1,000 sf	140	7	150,063	140.06	\$29.09
63 Low Rise Retirement Building per 1,000 sf 140 1 46,923 43,79 \$29,09 65 Single Office Bidgs. To 3 Stories per 1,000 sf 140 54 721,360 673,27 \$29,09 66 Small Office Center per 1,000 sf 140 2 10,753 10,04 \$29,09 67 Office Complex per 1,000 sf 140 1 2,773 2,59 \$29,09 72 Paxed Parking Lot per 1,000 sf 140 1 2,773 2,59 \$29,09 76 Restaurant - Take Out per 1,000 sf 140 4 10,641 9,93 \$29,09 77 Restaurant - Dinner House per 1,000 sf 140 7 7,814 7,29 \$29,09 81 Pre-Schools, Nursery or Care per 1,000 sf 140 7 7,814 7,29 \$29,09 83 Automotive Service Station per 1,000 sf 140 1 14,052 13,12 \$29,09 86 Combined Service Station per 1,000 sf 140 15 134,047 125,11 \$29,	61	Convalescent Hospitals	per 1,000 sf	140	2	73,415	68.52	\$29.09
66 Single Office Bidgs, To 3 Stories per 1,000 sf 140 54 721,360 673.27 \$22.09 66 Small Office Center per 1,000 sf 140 4 39,336 36.71 \$22.09 67 Office Complex per 1,000 sf 140 2 10,753 10.04 \$29.09 69 Converted Residence To Office per 1,000 sf 140 2 21,467 20.04 \$29.09 72 Pawed Parking Lot per 1,000 sf 140 2 21,467 20.04 \$29.09 76 Restaurant - Take Out per 1,000 sf 140 9 35,199 32.85 \$29.09 77 Restaurant - Dinner House per 1,000 sf 140 7 7,814 7.29 \$29.09 81 Pre-Schools, Nursery or Care per 1,000 sf 140 2 3,778 3.53 \$29.09 83 Automotive Service Station per 1,000 sf 140 13 126.090 201.68 \$29.09 84 Convenience Shopping Center per 1,000 sf 140 13 216.090 201.68	63	Low Rise Retirement Building	per 1,000 sf	140	1	46,923	43.79	\$29.09
66 Small Office Center per 1,000 sf 140 4 39,336 36.71 \$29.09 67 Office Complex per 1,000 sf 140 1 2,773 2.59 \$29.09 72 Paved Parking Lot per 1,000 sf 140 2 21,467 20.04 \$29.09 76 Restaurant - Take Out per 1,000 sf 140 2 21,467 20.04 \$29.09 77 Restaurant - Coffee Shop per 1,000 sf 140 9 35,199 32.85 \$29.09 78 Restaurant - Dinner House per 1,000 sf 140 7 48,156 44.95 \$29.09 81 Pre-Schools, Nursery or Care per 1,000 sf 140 7 7,814 7.29 \$29.09 83 Automotive Service Stn./Convenience Mkt. per 1,000 sf 140 4 14,052 13.12 \$29.09 86 Combined Service Stn./Convenience Mkt. per 1,000 sf 140 13 216,090 201.68 \$29.09 90 Community Shopping Center per 1,000 sf 140 10 42.33,767 35.25 \$29.09	65	Single Office Bldgs. To 3 Stories	per 1,000 sf	140	54	721,360	673.27	\$29.09
67 Office Complex per 1,000 st 140 2 10,753 10.04 \$29.09 69 Converted Residence To Office per 1,000 sf 140 2 2,773 2.59 \$29.09 72 Paved Parking Lot per 1,000 sf 140 2 21,467 20.04 \$29.09 76 Restaurant - Take Out per 1,000 sf 140 9 35,199 32.85 \$29.09 77 Restaurant - Dinner House per 1,000 sf 140 7 48,156 44.95 \$29.09 81 Pre-Schools, Nursery or Care per 1,000 sf 140 7 7,814 7.29 \$29.09 83 Automotive Service Station per 1,000 sf 140 7 7,814 7.29 \$29.09 86 Convenience Shopping Center per 1,000 sf 140 15 134,047 125.11 \$29.09 87 Convenience Shopping Center per 1,000 sf 140 13 216.090 201.68 \$29.09 90 Comunuity Shopping Center per 1,000 sf 140 12 15.25 \$29.09 </td <td>66</td> <td>Small Office Center</td> <td>per 1,000 sf</td> <td>140</td> <td>4</td> <td>39,336</td> <td>36.71</td> <td>\$29.09</td>	66	Small Office Center	per 1,000 sf	140	4	39,336	36.71	\$29.09
Converted Residence to Office per 1,000 sf 140 1 2,7/3 2.59 \$29.09 72 Pawed Parking Lot per 1,000 sf 140 2 21,467 20.04 \$29.09 76 Restaurant - Take Out per 1,000 sf 140 4 10,641 9.93 \$29.09 77 Restaurant - Coffee Shop per 1,000 sf 140 7 48,156 44.95 \$29.09 81 Pre-Schools, Nursery or Care per 1,000 sf 140 7 7,814 7.29 \$29.09 83 Automotive Service Station per 1,000 sf 140 2 3,778 3.53 \$29.09 86 Combined Service Station per 1,000 sf 140 2 3,778 3.53 \$29.09 88 Convenience Shopping Center per 1,000 sf 140 13 216,090 201.68 \$29.09 90 Community Shopping Center per 1,000 sf 140 10 421,909 393.78 \$29.09 97 Strip Store per 1,000 sf 140 17 48,570 45.33 \$29.09	67	Office Complex	per 1,000 sf	140	2	10,753	10.04	\$29.09
72 Paked Parking Edit per 1,000 st 140 2 21,467 20.04 \$29.09 76 Restaurant - Take Out per 1,000 sf 140 4 10,641 9.93 \$29.09 77 Restaurant - Coffee Shop per 1,000 sf 140 7 48,156 44.95 \$29.09 81 Pre-Schools, Nursery or Care per 1,000 sf 140 7 7.814 7.29 \$29.09 83 Automotive Service Station per 1,000 sf 140 2 3.778 3.53 \$29.09 86 Combined Service Station per 1,000 sf 140 4 14,052 13.12 \$29.09 88 Convenience Shopping Center per 1,000 sf 140 4 14,052 13.12 \$29.09 90 Community Shopping Center per 1,000 sf 140 13 216,090 201.68 \$29.09 97 Strip Store per 1,000 sf 140 17 48,570 45.33 \$29.09 99 Store With Offices or Liv. Qtr. per 1,000 sf 140 12 125,927 117.53 <td< td=""><td>69</td><td>Converted Residence To Office</td><td>per 1,000 sf</td><td>140</td><td>1</td><td>2,113</td><td>2.59</td><td>\$29.09</td></td<>	69	Converted Residence To Office	per 1,000 sf	140	1	2,113	2.59	\$29.09
76 Restaurant - Coffee Shop per 1,000 sf 140 4 10,041 3.93 329.03 77 Restaurant - Coffee Shop per 1,000 sf 140 7 48,156 44.95 \$29.09 81 Pre-Schools, Nursery or Care per 1,000 sf 140 7 7,814 7.29 \$29.09 83 Automotive Service Station per 1,000 sf 140 2 3,778 3.53 \$29.09 86 Combined Service Stn./Convenience Mkt. per 1,000 sf 140 4 14,052 13.12 \$29.09 86 Convenience Shopping Center per 1,000 sf 140 4 14,052 13.12 \$29.09 88 Convenience Shopping Center per 1,000 sf 140 13 216,090 201.68 \$29.09 90 Community Shopping Center per 1,000 sf 140 10 421,909 393.78 \$29.09 97 Strip Store per 1,000 sf 140 17 48,570 45.33 \$29.09 98 Store With Offices or Liv. Qtr. per 1,000 sf 140 12 25,927	72	Paved Parking Lol	per 1,000 st	140	2	21,407	20.04	\$29.09
17 Restaurant - Dince Group per 1,000 sf 140 7 3 32,05 322,05 78 Restaurant - Dinner House per 1,000 sf 140 7 48,156 44.95 \$29,09 81 Pre-Schools, Nursery or Care per 1,000 sf 140 7 7,814 7.29 \$29,09 83 Automotive Service Station per 1,000 sf 140 2 3,778 3,53 \$29,09 86 Combined Service Stn./Convenience Mkt. per 1,000 sf 140 4 14,052 13.12 \$29,09 88 Convenience Shopping Center per 1,000 sf 140 15 134,047 125.11 \$29,09 90 Community Shopping Center per 1,000 sf 140 10 421,909 393.78 \$29,09 96 Unattached Single Store per 1,000 sf 140 17 48,570 45.33 \$29,09 97 Strip Store per 1,000 sf 140 12 125,927 117.53 \$29,09 98 Store Wit Office or Liv. Qtr. per 1,000 sf 140 2 62,430 58.27	70	Restaurant - Coffee Shop	per 1,000 st	140	4	35 100	32.85	\$29.09
No. N	78	Restaurant - Dinner House	per 1,000 sf	140	7	48 156	44.95	\$29.00
83 Automotive Service Station per 1,000 sf 140 2 3,778 3,53 \$29,09 86 Combined Service Stn./Convenience Mkt. per 1,000 sf 140 4 14,052 13,12 \$29,09 88 Convenience Shopping Center per 1,000 sf 140 15 134,047 125,11 \$29,09 89 Neighborhood Shopping Center per 1,000 sf 140 13 216,090 201,68 \$29,09 90 Community Shopping Center per 1,000 sf 140 10 421,909 393,78 \$29,09 96 Unattached Single Store per 1,000 sf 140 17 48,570 45.33 \$29,09 97 Strip Store per 1,000 sf 140 12 125,927 117.53 \$29,09 98 Store With Offices or Liv. Qtr. per 1,000 sf 140 2 62,430 58.27 \$29,09 106 Factory per 1,000 sf 140 2 62,430 58.27 \$29,09 108 Light Industrial - Single Tenant per 1,000 sf 140 24 475,212	81	Pre-Schools Nursery or Care	per 1,000 sf	140	7	7 814	7 29	\$29.09
86 Combined Service Stn./Convenience Mkt. per 1,000 sf 140 4 14,052 13.12 \$29.09 88 Convenience Shopping Center per 1,000 sf 140 15 134,047 125.11 \$29.09 89 Neighborhood Shopping Center per 1,000 sf 140 13 216,090 201.68 \$29.09 90 Community Shopping Center per 1,000 sf 140 10 421,909 393.78 \$29.09 96 Unattached Single Store per 1,000 sf 140 17 48,570 45.33 \$29.09 97 Strip Store per 1,000 sf 140 12 125,927 117.53 \$29.09 98 Store With Offices or Liv. Qtr. per 1,000 sf 140 2 62,430 58.27 \$29.09 106 Factory per 1,000 sf 140 2 475,212 443.53 \$29.09 107 Light Industrial - Single Tenant per 1,000 sf 140 14 249,645 233.00 \$29.09 <td< td=""><td>83</td><td>Automotive Service Station</td><td>per 1,000 sf</td><td>140</td><td>2</td><td>3.778</td><td>3.53</td><td>\$29.09</td></td<>	83	Automotive Service Station	per 1,000 sf	140	2	3.778	3.53	\$29.09
88 Convenience Shopping Center per 1,000 sf 140 15 134,047 125.11 \$29.09 89 Neighborhood Shopping Center per 1,000 sf 140 13 216,090 201.68 \$29.09 90 Community Shopping Center per 1,000 sf 140 10 421,909 393.78 \$29.09 96 Unattached Single Store per 1,000 sf 140 17 48,570 45.33 \$29.09 97 Strip Store per 1,000 sf 140 12 125,927 117.53 \$29.09 98 Store With Offices or Liv. Qtr. per 1,000 sf 140 2 62,430 58.27 \$20.99 99 Store w/ Office Upstairs per 1,000 sf 140 2 62,430 58.27 \$20.99 106 Factory per 1,000 sf 140 3 30,374 28.35 \$29.09 107 Light Industrial - Single Tenant per 1,000 sf 140 14 249,645 233.00 \$29.09 110	86	Combined Service Stn./Convenience Mkt.	per 1,000 sf	140	4	14,052	13.12	\$29.09
89 Neighborhood Shopping Center per 1,000 sf 140 13 216,090 201.68 \$29.09 90 Community Shopping Center per 1,000 sf 140 10 421,909 393.78 \$29.09 96 Unattached Single Store per 1,000 sf 140 17 48,570 45.33 \$29.09 97 Strip Store per 1,000 sf 140 12 125,927 117.53 \$29.09 98 Store With Offices or Liv. Qtr. per 1,000 sf 140 5 37,767 35.25 \$29.09 99 Store w/ Office Upstairs per 1,000 sf 140 2 62,430 58.27 \$29.09 106 Factory per 1,000 sf 140 3 30,374 28.35 \$29.09 107 Light Industrial - Single Tenant per 1,000 sf 140 14 249,645 233.00 \$29.09 110 Warehouse - Single Tenant per 1,000 sf 140 14 249,645 233.00 \$29.09 111	88	Convenience Shopping Center	per 1,000 sf	140	15	134,047	125.11	\$29.09
90 Community Shopping Center per 1,000 sf 140 10 421,909 393.78 \$29.09 96 Unattached Single Store per 1,000 sf 140 17 48,570 45.33 \$29.09 97 Strip Store per 1,000 sf 140 12 125,927 117.53 \$29.09 98 Store With Offices or Liv. Qtr. per 1,000 sf 140 5 37,767 35.25 \$29.09 99 Store w/ Office Upstairs per 1,000 sf 140 2 62,430 58.27 \$29.09 106 Factory per 1,000 sf 140 3 30,374 28.35 \$29.09 107 Light Industrial - Single Tenant per 1,000 sf 140 22 475,212 443.53 \$29.09 108 Light Industrial - Multi Tenant per 1,000 sf 140 14 249,645 233.00 \$29.09 110 Warehouse - Single Tenant per 1,000 sf 140 47 533,595 498.02 \$29.09 111	89	Neighborhood Shopping Center	per 1,000 sf	140	13	216,090	201.68	\$29.09
96Unattached Single Storeper 1,000 sf1401748,57045.33\$29.0997Strip Storeper 1,000 sf14012125,927117.53\$29.0998Store With Offices or Liv. Qtr.per 1,000 sf140537,76735.25\$29.0999Store w/ Office Upstairsper 1,000 sf140262,43058.27\$29.09106Factoryper 1,000 sf140330,37428.35\$29.09107Light Industrial - Single Tenantper 1,000 sf14022475,212443.53\$29.09108Light Industrial - Multi Tenantper 1,000 sf14014249,645233.00\$29.09110Warehouse - Single Tenantper 1,000 sf140661,179,8571,101.20\$29.09111Warehouse - Multi Tenantper 1,000 sf14047533,595498.02\$29.09112Steel Buildingper 1,000 sf14010129,338120.72\$29.09113Mini-Warehouseper 1,000 sf1401130,359121.67\$29.09114Industrial Parkper 1,000 sf14026389,960363.96\$29.09118Governmental Useper 1,000 sf14089736,874687.75\$29.09Totals	90	Community Shopping Center	per 1,000 sf	140	10	421,909	393.78	\$29.09
97 Strip Store per 1,000 sf 140 12 125,927 117.53 \$29.09 98 Store With Offices or Liv. Qtr. per 1,000 sf 140 5 37,767 35.25 \$29.09 99 Store W/ Office Upstairs per 1,000 sf 140 2 62,430 58.27 \$29.09 106 Factory per 1,000 sf 140 3 30,374 28.35 \$29.09 107 Light Industrial - Single Tenant per 1,000 sf 140 22 475,212 443.53 \$29.09 108 Light Industrial - Multi Tenant per 1,000 sf 140 14 249,645 233.00 \$29.09 110 Warehouse - Single Tenant per 1,000 sf 140 14 249,645 233.00 \$29.09 111 Warehouse - Multi Tenant per 1,000 sf 140 47 533,595 498.02 \$29.09 112 Steel Building per 1,000 sf 140 10 129,338 120.72 \$29.09 113 Mini-Warehouse per 1,000 sf 140 1 130,359 121.67	96	Unattached Single Store	per 1,000 sf	140	17	48,570	45.33	\$29.09
98 Store With Offices or Liv. Qtr. per 1,000 sf 140 5 37,767 35.25 \$29.09 99 Store w/ Office Upstairs per 1,000 sf 140 2 62,430 58.27 \$29.09 106 Factory per 1,000 sf 140 3 30,374 28.35 \$29.09 107 Light Industrial - Single Tenant per 1,000 sf 140 22 475,212 443.53 \$29.09 108 Light Industrial - Multi Tenant per 1,000 sf 140 14 249,645 233.00 \$29.09 110 Warehouse - Single Tenant per 1,000 sf 140 66 1,179,857 1,101.20 \$29.09 111 Warehouse - Multi Tenant per 1,000 sf 140 47 533,595 498.02 \$29.09 112 Steel Building per 1,000 sf 140 10 129,338 120.72 \$29.09 113 Mini-Warehouse per 1,000 sf 140 1 130,359 121.67 \$29.09 114 Industrial Park per 1,000 sf 140 26 389,960 363.96 <td>97</td> <td>Strip Store</td> <td>per 1,000 sf</td> <td>140</td> <td>12</td> <td>125,927</td> <td>117.53</td> <td>\$29.09</td>	97	Strip Store	per 1,000 sf	140	12	125,927	117.53	\$29.09
99 Store w/ Office Upstairs per 1,000 sf 140 2 62,430 58.27 \$29.09 106 Factory per 1,000 sf 140 3 30,374 28.35 \$29.09 107 Light Industrial - Single Tenant per 1,000 sf 140 22 475,212 443.53 \$29.09 108 Light Industrial - Multi Tenant per 1,000 sf 140 14 249,645 233.00 \$29.09 110 Warehouse - Single Tenant per 1,000 sf 140 66 1,179,857 1,101.20 \$29.09 111 Warehouse - Multi Tenant per 1,000 sf 140 47 533,595 498.02 \$29.09 112 Steel Building per 1,000 sf 140 10 129,338 120.72 \$29.09 113 Mini-Warehouse per 1,000 sf 140 1 130,359 121.67 \$29.09 114 Industrial Park per 1,000 sf 140 26 389,960 363.96 \$29.09 118 Governmental Use per 1,000 sf 140 89 736,874 687.75 <t< td=""><td>98</td><td>Store With Offices or Liv. Qtr.</td><td>per 1,000 sf</td><td>140</td><td>5</td><td>37,767</td><td>35.25</td><td>\$29.09</td></t<>	98	Store With Offices or Liv. Qtr.	per 1,000 sf	140	5	37,767	35.25	\$29.09
106 Factory per 1,000 sf 140 3 30,374 28.35 \$29.09 107 Light Industrial - Single Tenant per 1,000 sf 140 22 475,212 443.53 \$29.09 108 Light Industrial - Multi Tenant per 1,000 sf 140 14 249,645 233.00 \$29.09 110 Warehouse - Single Tenant per 1,000 sf 140 66 1,179,857 1,101.20 \$29.09 111 Warehouse - Multi Tenant per 1,000 sf 140 47 533,595 498.02 \$29.09 112 Steel Building per 1,000 sf 140 10 129,338 120.72 \$29.09 113 Mini-Warehouse per 1,000 sf 140 1 130,359 121.67 \$29.09 114 Industrial Park per 1,000 sf 140 1 130,359 121.67 \$29.09 118 Governmental Use per 1,000 sf 140 89 736,874 687.75 \$29.09 Totals Totals 7 174.100 14.843.24 443.24 140 14.843.24	99	Store w/ Office Upstairs	per 1,000 sf	140	2	62,430	58.27	\$29.09
107 Light industrial - Single renant per 1,000 sf 140 22 4/5,212 443.53 \$29.09 108 Light Industrial - Multi Tenant per 1,000 sf 140 14 249,645 233.00 \$29.09 110 Warehouse - Single Tenant per 1,000 sf 140 66 1,179,857 1,101.20 \$29.09 111 Warehouse - Multi Tenant per 1,000 sf 140 47 533,595 498.02 \$29.09 112 Steel Building per 1,000 sf 140 10 129,338 120.72 \$29.09 113 Mini-Warehouse per 1,000 sf 140 1 130,359 121.67 \$29.09 114 Industrial Park per 1,000 sf 140 1 130,359 121.67 \$29.09 118 Governmental Use per 1,000 sf 140 89 736,874 687.75 \$29.09 Totals	106	Factory	per 1,000 sf	140	3	30,374	28.35	\$29.09
Industrial - Multi remain per 1,000 st 140 14 249,045 233.00 \$29.09 110 Warehouse - Single Tenant per 1,000 sf 140 66 1,179,857 1,101.20 \$29.09 111 Warehouse - Multi Tenant per 1,000 sf 140 47 533,595 498.02 \$29.09 112 Steel Building per 1,000 sf 140 10 129,338 120.72 \$29.09 113 Mini-Warehouse per 1,000 sf 140 1 130,359 121.67 \$29.09 114 Industrial Park per 1,000 sf 140 1 130,359 121.67 \$29.09 118 Governmental Use per 1,000 sf 140 89 736,874 687.75 \$29.09 Totals	107	Light Industrial - Single Tenant	per 1,000 st	140	22	475,212	443.53	\$29.09
110 Wateriouse - Single renant per 1,000 st 140 00 1,179,037 1,101.20 \$29.09 111 Warehouse - Multi Tenant per 1,000 sf 140 47 533,595 498.02 \$29.09 112 Steel Building per 1,000 sf 140 10 129,338 120.72 \$29.09 113 Mini-Warehouse per 1,000 sf 140 1 130,359 121.67 \$29.09 114 Industrial Park per 1,000 sf 140 26 389,960 363.96 \$29.09 118 Governmental Use per 1,000 sf 140 89 736,874 687.75 \$29.09 Totals	108	Light Industrial - Multi Tenant	per 1,000 st	140	14	249,645	233.00	\$29.09
111 Wateriouse - Multi-reliant per 1,000 st 140 47 535,955 496.02 \$29.09 112 Steel Building per 1,000 sf 140 10 129,338 120.72 \$29.09 113 Mini-Warehouse per 1,000 sf 140 1 130,359 121.67 \$29.09 114 Industrial Park per 1,000 sf 140 26 389,960 363.96 \$29.09 118 Governmental Use per 1,000 sf 140 89 736,874 687.75 \$29.09 Totals	110	Warehouse - Multi Tenant	per 1,000 st	140	47	533 505	1,101.20	\$29.09 \$20.00
112 Noise per 1,000 sf 140 1 130,359 121.67 \$29.09 113 Mini-Warehouse per 1,000 sf 140 1 130,359 121.67 \$29.09 114 Industrial Park per 1,000 sf 140 26 389,960 363.96 \$29.09 118 Governmental Use per 1,000 sf 140 89 736,874 687.75 \$29.09 Totals	112	Steel Building	per 1,000 st	140	47	120 338	490.02	\$29.09
114 Industrial Park per 1,000 sf 140 26 389,960 363.96 \$29.09 118 Governmental Use per 1,000 sf 140 89 736,874 687.75 \$29.09 Totals	113	Mini-Warehouse	per 1,000 sf	140	1	130 359	121.72	\$29.09
118 Governmental Use per 1,000 sf 140 89 736,874 687.75 \$29.09 Totals 7 174 100 14 843 24	114	Industrial Park	per 1.000 sf	140	26	389.960	363.96	\$29.09
Totals 7 174 100 14 843 24	118	Governmental Use	per 1,000 sf	140	89	736,874	687.75	\$29.09
		Totals				7,174 100	14,843 24	

Notes: Flow is measured in gallons per day per EDU or 1,000 square feet.