



GOODWIN CONSULTING GROUP

**CITY OF LINCOLN**

**CITY DEVELOPMENT FEE PROGRAMS  
ANNUAL REPORT  
FOR  
FISCAL YEAR 2019-20**

***FINAL REPORT***

**December 23, 2020**

*CITY OF LINCOLN*

*ANNUAL REPORTING FOR CITY DEVELOPMENT FEE PROGRAMS*

*FISCAL YEAR 2019-20*

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Government Code Section 66006 requires local agencies to submit an annual report detailing the status of development impact fees. The annual reports must be made available to the public no later than 180 days after the end of the fiscal year and must be presented to the City Council no sooner than fifteen days after it is made available to the public. This report presents the annual report for fiscal year 2019-20, which ended on June 30, 2020.

Pursuant to Government Code 66006, the annual report must provide the following information:

**1) Brief description of the fees** – Public Facilities Element Fees (“PFE Fees”) are levied on development in Lincoln to fund various infrastructure, facilities, vehicles, and equipment, as presented in the Lincoln Public Facilities Element Fee Program Nexus Study Update, dated March 13, 2012 (the “2012 Nexus Study”). The fees included in this annual report include the ten PFE fees listed below and the Park-In-Lieu and Oak Tree Mitigation fees, which are City impact fees but are not included in the PFE Fee Program. The fees, along with their fund number, include:

- Transportation (Fund 240)
- Drainage (Fund 247)
- Water (Fund 715)
- Wastewater (Fund 725)
- Police (Fund 241)
- Fire (Fund 242)
- Parks (Fund 246)
- Administration (Fund 243)
- Library (Fund 244)
- Solid Waste (Fund 735)
- Park-In-Lieu (non-PFE fee) (Fund 215)
- Oak Tree Mitigation (non-PFE fee) (Fund 290)

2) **The amount of the fee** - Appendix A in this report shows the City's current PFE fee schedules. It should be noted that the City's PFE Transportation fees are levied pursuant to Municipal Code 18.91.080, which states that the traffic mitigation fee for nonresidential land uses shall be determined by applying the City's Transportation Public Facility Fee per EDU to the most recent tables adopted by the South Placer Regional Transportation Authority (SPRTA) for the City of Lincoln, using the unit of measure and the DUE per Unit for the applicable land use category, as determined by the City.

Additionally, the City's PFE Wastewater fees are levied pursuant to Municipal Code 13.12.050, which identifies the factors for types of services. As stated in the City's Municipal Code, the fee rates for nonresidential development will be determined by multiplying the City's wastewater fee per EDU by the applicable factor as determined by the City.

It should also be noted that the City's PFE Water fees are levied pursuant to Municipal Code 13.04.160, which specifies information to allow the City to evaluate and calculate the required water connections fees. As stated in the City's Municipal Code, the fee rates for nonresidential development will be determined by multiplying the City's water fee per EDU by the determined number of EDUs from the required water use information.

**3) Beginning and ending balances in the fee accounts**

Beginning and ending fee fund balances for fiscal year 2019-20 are shown in the table below.

**Fee Fund Balances**  
**FY 2019-20**

<b>Fund</b>	<b>Fund Description</b>	<b>July 1, 2019</b>	<b>June 30, 2020</b>
240	Transportation Facilities	\$7,365,049	\$7,951,648
241	Police Facilities	\$804,558	\$1,423,385
242	Fire Facilities	(\$7,398,301)	(\$7,235,926)
243	City Admin Facilities	\$278,484	\$727,588
244	Library Facilities	\$1,504,754	\$1,218,529
246	Parks Facilities	\$1,414,273	\$3,649,180
247	Drainage Facilities	(\$1,917,712)	(\$1,536,087)
715	Water Facilities	\$10,494,012	\$11,603,452
725	Wastewater Facilities	\$14,328,219	\$14,666,315
735	Solid Waste Facilities	\$3,622,349	\$3,862,275
215	Park-In-Lieu	\$1,011,787	\$1,062,805
290	Oak Tree Mitigation	\$3,783,837	\$4,317,011
	<b>Fund Balances</b>	<b>\$35,291,309</b>	<b>\$41,710,174</b>

Funds 240, 735 and 290 have interfund loans receivable included in the ending fund balances. Additionally, some funds have large balances booked to fixed assets, which are non-spendable fund balances. See the table below for information on investments in fixed assets.

**Investment in Fixed Assets**

<b>Fund</b>	<b>Fund Description</b>	<b>June 30, 2020</b>
715	Water Facilities	\$7,651,476
725	Wastewater Facilities	\$11,801,641
735	Solid Waste Facilities	\$609,171

4) Amount of fees collected and interest earnings in FY 2019-20

	<b>Fee Type</b>	<b>Fee Amount Collected</b>	<b>Interest Earned /1</b>
240	Transportation Facilities	\$641,876	\$292,754
241	Police Facilities	\$567,291	\$52,239
242	Fire Facilities	\$153,348	\$35,109
243	City Admin Facilities	\$425,983	\$23,437
244	Library Facilities	\$28,391	\$30,624
246	Parks Facilities	\$2,117,616	\$118,891
247	Drainage Facilities	\$380,451	\$16,243
715	Water Facilities	\$1,067,522	\$289,552
725	Wastewater Facilities	\$409,666	\$207,467
735	Solid Waste Facilities	\$363,582	\$64,671
215	Park-In-Lieu	\$4,992	\$46,659
290	Oak Tree Mitigation	\$469,950	\$94,887
	<b>Total</b>	<b>\$6,630,669</b>	<b>\$1,272,533</b>

1. Includes investment revenue, unrealized gains or losses, on investment, interfund revenue, gains or losses on the sale of assets, and other revenue.

- 5) **An identification of each public improvement on which fees were expended in FY 2019-20 and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.**

<b>Fund</b>	<b>Project</b>	<b>Anticipated Completion Date</b>	<b>Expenditures</b>	<b>PFE Fee Funding Percentage</b>
240	East Joiner Parkway Widening Project	December 2022	\$323,855	100%
244	Library Site Access Improvements	Completed	\$4,830	100%
244	12 Bridges Library Improvements	Completed	\$188,677	100%
715	10 MG Storage Tank at City Pond Site	March 2022	\$3,661,276	47%
715	Water Mains at Verdera North	Completed	\$361	100%
725	WWTRF Expansion Phase 1	December 2022	\$64,922	100%
725	Reclaimed Water Facilities - Joiner Park	Completed	\$24,920	100%

- 6) **An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete the financing on an incomplete public improvement.**

Other than the projects listed in the table above, the City has not identified any public improvements that have sufficient funds to complete the financing on an incomplete public improvement in the fiscal year ending June 30, 2020.

- 7) **A description of each interfund transfer or loan made in FY 2019-20 from any fee fund and identification of the public improvement on which the transferred or loaned fees will be expended.**

None

- 8) **Fee refunds made in FY 2019-20 to the current record owner or owners of the lots or units, as identified on the last equalized assessment roll, pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.**

None

## **ASSEMBLY BILL NO. 1483 REPORTING REQUIREMENT**

On October 9, 2019, Governor Gavin Newsom signed Assembly Bill No. 1483, adding Section 65940.1 to the California Government Code (GC). As it relates to development impact fees, a city, county, or special district that has an internet website shall make the following available on its website:

- A current schedule of fees, exactions, or affordability requirements imposed by the city, county or special district, including any dependent special district applicable to a proposed housing development project, which shall be presented in a manner that clearly identifies the fees, exactions, or affordability requirements that apply to each parcel
- The current and five previous annual fee reports or the current and five previous annual financial reports, that were required pursuant to subdivision (b) of Section 66006 and subdivision (d) of Section 66013 of the GC
- An archive of impact fee nexus studies, cost of service studies, or equivalent, conducted by the public agency on or after January 1, 2018. A cost of service study means the data provided to the public pursuant to subdivision (a) of Section 66016 of the GC

Assembly Bill No. 1483 defines a housing development project as consisting of (a) residential units only; or (b) mixed-use developments consisting of residential and non-residential land uses with at least two-thirds of the square footage designated for residential use; or (c) transitional housing or supportive housing. Assembly Bill No. 1483 also requires a city, county, or special district to update this information on their website within 30 days of any changes made to the information

## **Appendix A**

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### **Current Fee Schedules**

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**CITY OF LINCOLN**  
**RESIDENTIAL BUILDING PERMIT FEES**  
**As of October 1, 2019**

1.	<b>Valuation:</b>	See following page -- How to Figure Your Valuation				
2.	<b>Building Permit Fee:</b>	Please call the Community Development Dept @ (916) 434-2470 for information or refer to the Comm Dev Value, Plan Check & Permit Fee Table on the City's website: <a href="http://www.lincolnca.gov">www.lincolnca.gov</a>				
3.	<b>Plan Check Fee:</b>	\$300 Deposit for production homes / 1% of valuation for custom <i>As determined by staff for all other residential permits</i>				
4.	<b>Electrical:</b>	<i>These fees are based on fixture count and are determined during plan check.</i>				
5.	<b>Plumbing:</b>					
6.	<b>Mechanical:</b>					
7.	<b>Energy Plan Check &amp; Inspection Fee:</b>	10% of building permit fee				
8.	<b>Seismic Fee:</b>	Valuation of building X \$.00013				
9.	<b>*Sewer Connection Fees:</b>	\$ 6,443.77 per EDU				
10.	<b>Green Building Fee</b>	\$1 per every \$25,000 of valuation				
11.	<b>Incremental Fee</b>	Valuation of building X \$.0002 (minimum \$4/maximum \$500)				
12.	<b>*City Water Connection Fees<sup>1</sup>:</b>	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th><u>Meter Size</u></th> <th><u>City Charge</u></th> </tr> </thead> <tbody> <tr> <td>1 EDU</td> <td>\$6,608.77 per EDU</td> </tr> </tbody> </table>	<u>Meter Size</u>	<u>City Charge</u>	1 EDU	\$6,608.77 per EDU
<u>Meter Size</u>	<u>City Charge</u>					
1 EDU	\$6,608.77 per EDU					
13.	<b>*PCWA Water Connection Charge:</b>	<i>City collects a source water connection charge based on PCWA table (below)</i>				

	<b>Total Lot Size (square feet)</b>	<b>Total Peak Day (gal)</b>	<b>PCWA WCC Regulated Meter</b>	<b>PCWA WCC Unregulated Meter</b>
	Less than 2,901	250	\$3,408.04	\$4,204.13
	2,901 to 4,400	450	\$6,134.48	\$7,567.43
	4,400 to 5,500	550	\$7,497.70	\$9,249.09
	5,501 to 7,000	700	\$9,542.52	\$11,771.56
	7,001 to 10,000	850	\$11,587.35	\$14,294.04
	10,001 to 17,000	1200	\$16,358.61	\$20,179.83
	17,001 to 35,000	1725	\$23,515.50	\$29,008.50
	Greater than 35,000	2875	\$39,167.50	\$48,347.50

14.	<b>Water Meter:</b>	\$523.96 for 1" meter												
15.	<b>Park Tax:</b>	<table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td>Single Family:</td> <td>\$ 261.00</td> <td>Triplex:</td> <td>\$ 609.00</td> </tr> <tr> <td>Duplex:</td> <td>\$ 449.50</td> <td>Fourplex:</td> <td>\$ 812.00</td> </tr> <tr> <td>Apartments:</td> <td colspan="3">\$ 130.50 X number of dwellings</td> </tr> </table>	Single Family:	\$ 261.00	Triplex:	\$ 609.00	Duplex:	\$ 449.50	Fourplex:	\$ 812.00	Apartments:	\$ 130.50 X number of dwellings		
Single Family:	\$ 261.00	Triplex:	\$ 609.00											
Duplex:	\$ 449.50	Fourplex:	\$ 812.00											
Apartments:	\$ 130.50 X number of dwellings													
16.	<b>*Park In-Lieu:</b>	\$ 192.00 per EDU (minimum fee)												
17.	<b>*Community Services</b>	\$ 7,607.72 per EDU												
18.	<b>*Traffic Mitigation:</b>	\$ 3,635.77 per EDU												

19. <b>*Drainage Impact Fee:</b>	North of Auburn Ravine: \$1,795.30 per EDU South of Auburn Ravine: \$1,059.96 per EDU
20. <b>Building Occupancy:</b>	\$ 150 per unit or building
21. <b>Automated Refuse Container:</b>	\$ 85.00 for one 90-gallon container

<sup>1</sup> The parcels in Verdera Villages 13-17, and 19 are in the land use zoned Very Low Density (VLD) based on their size and anticipated demand. An Equivalent Dwelling Unit (EDU) is a factor that quantifies different land use types in terms of their equivalence to a single Low Density (LD) family unit. A single family unit is assigned an EDU factor of 1.0 and the EDU factor for each of the other land use categories are based on the anticipated demand expected relative to the demand for a single family unit. The VLD parcels in the City are subject to the following EDU factors:

Sewer Connection Fees	1.27 EDU's
City Water Connection Fees	2.37 EDU's
Drainage Impact Fees	1.30 EDU's

The Verdera parcels are part of the City's water system and water customers of the City. Due to the elevation of the Verdera parcels and the point of water delivery to the City from PCWA, the Verdera parcels benefit from services provided by the PCWA water system. Based upon these services, the Verdera parcels are required to pay the full PCWA Water Connection Charge.

22. <b>Cemetery Fee:</b>	\$ 206.19 per EDU or \$135.57 age-restricted Senior EDU
23. <b>Placer County Capital Facilities Impact Fee:</b>	\$ 2,284.06 per EDU = New SFD \$ 1,664.58 per EDU = New MFD
24. <b>Supplemental Fee:</b>	\$ 350.00 per EDU (Minimum, may change in specific areas)
25. <b>Regional Traffic Fee:</b>	\$1,562.00 per EDU
26. <b>Tier 2 SPRTA Fee (if applicable):</b>	\$6,880.67 per EDU

\*Developer credit may be applicable. Credit may be received against these fees in those instances where an existing dwelling has been demolished, subject to the provisions of Administrative Policy #1.

\*\*Based on actual time spent.

- a. THE WESTERN PLACER UNIFIED SCHOOL DISTRICT MUST COLLECT THE SCHOOL IMPACT FEE PRIOR TO THE CITY ISSUING A BUILDING PERMIT. CALL THEIR OFFICE AT (916) 645-5100 FOR THE CURRENT FEE SCHEDULE.
- b. Additional fees such as grading, encroachment, oak tree mitigation may be applicable.
- c. All fees are based on the City of Lincoln Master Fee Schedule and are subject to change. Please check with the Building Department at 916-434-2470 for additional fee information.

### HOW TO FIGURE YOUR VALUATION

Valuation is based on the current Building Standards publication, not the contract price. To figure the valuation of your project, you must multiply the square footage by the assigned valuation.

Some typical building valuation figures are as follows. If your particular use is not listed below, or if you have any questions, please contact the building department. All fees are subject to change.

Wood Frame Dwellings / Residential Addition:	\$ 111.36
Wood Frame Garage / Shed / Accessory Building:	\$ 29.30
Open Carport / Patio Cover	\$ 20.02

Square footage of living area X 111.36 = \_\_\_\_\_ +  
 Square footage of garage area X 29.30 = \_\_\_\_\_ +  
 Square footage of patio/decks X 20.02 = \_\_\_\_\_ =  
 Total Value of construction = \_\_\_\_\_

## **NON-RESIDENTIAL PUBLIC FACILITIES ELEMENT FEE CALCULATIONS**

The following provides information on the calculation of Public Facilities Element (PFE) fees applicable to Commercial and Industrial construction within the City of Lincoln. In most instances projects will fall within the following methods of calculation. However it should be noted that each project can be unique and there may be occasions when a particular project due to special characteristics of its activity may require an alternate method to determine fees. The information that follows will make note of when an alternate method of fee calculation may need to be applied. Please note that this information is provided to allow interested parties the ability to estimate the development fees that will be paid on a particular project. While every care is taken allow parties the ability to determine accurate fee estimates, actual fees are determined at the time construction plans are submitted to the City for approval. Due to the specific information presented in construction plans the actual calculations of the fees due may vary from an estimate.

### **ESTIMATING PFE FEES**

#### **Sewer**

Business & Professional, Commercial and Industrial sewer connection fees are calculated on the basis of building square footage. The following is the current fee rates for each non-residential land use type:

Bus. & Prof: \$3,450.89 per 1,000 square ft.  
Commercial: \$3,450.89 per 1,000 square ft.  
Industrial: \$4,141.07 per 1,000 square ft.

Example: Building size: 5,000 sq.ft. Type: Office

5,000 sq. ft. divided by 1,000 = 5    5 x \$3,450.89 = \$17,254 sewer fee

*Special note: Users that discharge waste that is of a non-residential type, i.e. a high quantity of wastewater or wastewater with high strength will have their fees calculated based upon meter size and studies indicating B.O.D. loading, suspended solids flow quantity or other appropriate standards determined by the City. Examples of such non-residential users include hospitals, mortuaries, laundromats, convalescent facilities, and car wash-automatic. If you believe your user may fall into the non-residential category please contact the City Engineer at 916-434-2470.*

## Water

There are two types of water connection fees that may apply to Business & Professional, Commercial and Industrial users; domestic and irrigation. City water connection fees for domestic use are calculated on the basis of building square footage. Irrigation systems will be based upon water meter size. There are two types of water fees that apply to both domestic use and irrigation. There is the City Water Connection fee which funds capital improvements to the City's water storage system, distribution system and municipal well system. The second fee is the Water Connection Charge (WCC) that is used to purchase treated water capacity from the Placer County Water Agency (PCWA) and funds capital improvements to the PCWA system. The following is the current fee rates for each non-residential land use type:

### **City Water Connection Fee**

Bus. & Prof: \$2,327.91 per 1,000 square ft.  
Commercial: \$2,327.91 per 1,000 square ft.  
Industrial: \$2,793.27 per 1,000 square ft.

### **Water Connection Charge (PCWA)**

#### **Meter Size:**

¾"	=	1.5 EDU♦	\$ 22,980
1"	=	2.5 EDU	\$ 38,300
1 ½"	=	5.0 EDU	\$ 76,600
2"	=	8.0 EDU	\$122,560

♦EDU: Equivalent dwelling unit which represent 1150 gpd of capacity.

Example: Commercial building size 5,000 square feet require a ¾" meter for domestic use and separate ¾" meter for irrigation:

#### **Domestic use:**

5,000 sq. ft. divided by 1,000 sq. ft. = 5  
5 x \$2,327.91 = \$11,640 City connection fee  
One ¾" meter domestic use = \$22,980 Capacity & Transmission Fee  
Domestic Water Fee: \$34,620

#### **Irrigation use:**

One ¾" meter irrigation use = 1.5 edu♦ x \$5,838.69 = \$8,758 City connection fee.  
One ¾" meter irrigation use = \$22,980 Capacity & Transmission Fee  
Irrigation Water Fee: \$31,738

**Total Water Fee: \$66,358**

♦EDU: because there is not a square footage to base the calculation a conversion to edu's is required; in order to calculate the fee the rate for a low density residential unit which is equivalent to one edu is used or \$5,558/edu.

*Special Note: high water user projects such as manufacturing uses that require high quantities of water, facilities with large water features or other special uses may require additional calculations. If you believe your user may fall into the non-residential category please contact the City Engineer at 916-434-2470.*

**Transportation**

The City's Transportation fees shall be calculated in accordance with Municipal Code Section 18.91.080 – Traffic Impact Mitigation Fee Calculation which states, "The traffic impact mitigation fee for non-residential land uses shall be determined by applying the City's Transportation Public Facility Fee per EDU to the most recent tables adopted by the South Placer Regional Transportation Authority (SPARTA) for the City of Lincoln, using the unit of measure and the DUE per Unit for the applicable category as determined by the City."

The City's current transportation fee per EDU = \$3,635.77

Example: 5,000 sq. ft. Furniture Store, SPARTA ITE Code # 890 (See attached SPARTA fee schedule)

5,000 divided by 1,000 = 5  
5 x 0. 0.256 = 1.28 edu's  
1.28 x \$3,635.77 = \$4,654 (City transportation fee)

**Drainage**

The City's Drainage fee is based upon a split between those areas north of Auburn Ravine and those areas south of Auburn Ravine. The fee for non-residential projects, commercial, business and professional and industrial is calculated on a basis of per 1,000 square feet of building area. The fees per 1,000 sq. ft of building area on listed below:

	North of Auburn Ravine	South of Auburn Ravine
Commercial:	\$ 879.26	\$518.95
Bus. & Prof.	\$ 879.26	\$518.95
Industrial:	\$1,054.70	\$622.95

Example: 8,000 sq. ft. retail store located north of Auburn Ravine

8,000 divided by 1,000 = 8  
\$879.26 x 8 = \$7,034.08 (Drainage fee)

**Placer County Capital Facilities Impact Fee**

This fee addresses the impacts of growth upon the facilities needs of Placer County and is collected on new development within the City of Lincoln and forwarded to Placer County.

Office	\$ 0.51 per square foot
Retail	\$ 0.32 per square foot
Industrial	\$ 0.26 per square foot
Warehouse	\$ 0.07 per square foot

**Community Services Fee**

The City's Community Services fee is comprised of five components which include Police, Fire, City Administration, Parks & Recreation and Solid Waste. For non-residential development the fee for each of the five components is based upon a per 1,000 square feet of building area. The fees for each of the five components, is listed below per 1,000 square feet of building:

	Police	Fire	Parks/Rec	Administration	Solid Waste
Commercial:	\$731.15	\$370.82	\$ 994.82	\$231.11	\$54.63
Bus. & Prof:	\$731.15	\$370.82	\$ 994.82	\$231.11	\$54.63
Industrial:	\$731.15	\$370.82	\$1,521.13	\$352.96	\$65.13

Example: 10,000 square foot manufacturing building.

10,000 divided by 1,000 = 10

10 x \$731.15 (Police) = \$7,312

10 x \$370.82 (Fire) = \$3,708

10 x \$1,521.13 (Parks/Rec) = \$15,211

10 x \$352.96 (Administration) = \$3,530

10 x \$65.13 (Solid Waste) = \$651

Total Community Services Fee = \$2,382.53

Community Services fee: \$30,412

**South Placer Regional Transportation and Air Quality Mitigation Fee (SPRTA)**

The SPRTA fee is assessed on new development for its impact on specified regional transportation facilities. The City of Lincoln collects this fee on behalf of SPRTA and is forwarded to that agency. Please refer to Appendix 3 to find the fee applicable to your project.

**South Placer Regional Transportation and Air Quality Mitigation Tier II Fee (Tier II)**

The SPRTA fee is assessed on certain new development within the City of Lincoln for its impact on specified regional transportation facilities. The City of Lincoln collects this fee on behalf of SPRTA and is forwarded to that agency. Please refer to Appendix 4 to find the fee applicable to your project.

*ALL INFORMATION IN THIS BROCHURE IS SUBJECT TO CHANGE, PLEASE CONTACT DEVELOPMENT SERVICES FOR ANY QUESTIONS AT (916) 434-2470.*

**Water Connection Fees**  
**Single Family Residential**  
(As of February 2020)

<b>Water Meter Size</b>	<b>Water EDUs</b>	<b>Water Fee/EDU</b>	<b>Water Fee</b>
<b>1"</b>	1.00	\$6,608.77	<b>\$6,608.77</b>
<b>1" VLD - 12 Bridges</b>	2.37	\$6,608.77	<b>\$15,662.78</b>

**Water Connection Fees**  
**Commercial**  
(As of February 2020)

<b>Water Meter Size</b>	<b>Water EDUs</b>	<b>Water Fee/EDU</b>	<b>Water Fee</b>
1"	2.50	\$6,608.77	<b>\$16,521.93</b>
1.5"	5.00	\$6,608.77	<b>\$33,043.85</b>
2"	8.00	\$6,608.77	<b>\$52,870.16</b>
3"	16.00	\$6,608.77	<b>\$105,740.32</b>
4"	25.00	\$6,608.77	<b>\$165,219.25</b>
6"	40.00	\$6,608.77	<b>\$264,350.80</b>

**Irrigation Connection Fees**  
(As of February 2020)

<b>Water Meter Size</b>	<b>Water EDUs</b>	<b>Water Fee/EDU</b>	<b>Water Fee</b>
1.5"	5.00	\$6,608.77	<b>\$33,043.85</b>
2"	8.00	\$6,608.77	<b>\$52,870.16</b>
3"	16.00	\$6,608.77	<b>\$105,740.32</b>
4"	25.00	\$6,608.77	<b>\$165,219.25</b>
6"	40.00	\$6,608.77	<b>\$264,350.80</b>