
TOWN OF YOUNTVILLE



Town of Yountville
"The Heart of the Napa Valley"

CAPACITY AND DEVELOPMENT IMPACT FEE STUDY FINAL REPORT

July 20, 2023



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS



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July 20, 2023

Town of Yountville
6550 Yount Street
Yountville, CA 94599

Attention: John Ferons, Public Works Director

Re: Capacity and Development Impact Fee Study

Bartle Wells Associates is pleased to submit to the Town of Yountville (Yountville) the attached Capacity and Development Impact Fee Study Report. The study presents BWA's analysis of the value of various existing and planned facilities within Yountville and the allocation of costs to the facilities' respective users. The primary purpose of this study was to analyze the Yountville's Water and Sewer Capacity Fees as well as the Civic, Drainage & Flood Control, Traffic, Parks and Recreation, Public Safety, Community Projects, Affordable Housing Fair-Share, and Undergrounding Utilities Impact Fees and make recommendations that would achieve financial sustainability. Another important purpose of this study was to derive fees with a proportional nexus between the cost of service and the fees paid by customers to adhere to the State's legal requirements.

BWA proposed two options for charging water and wastewater capacity fees for accessory dwelling units (ADUs) in the report:

Water and Wastewater Capacity Fee for ADU Option 1: Charge the proposed Water Capacity Fee based on the square footage of the proposed ADU.

Water and Wastewater Capacity Fee for ADU Option 2: Charge the proposed Water Capacity Fee only in the case that an existing meter is upsized to accommodate an ADU. An account paying a Capacity Fee under Option 2 would be credited for the value of the Capacity Fee associated with their pre-existing meter size.

On July 18th, 2023, The Town Council unanimously chose Option 2 as the method for charging ADU's the water and sewer capacity fees.

BWA finds that the fees proposed in our report reflect the cost-of-service for each customer, follow generally accepted fee design criteria, and adhere to the requirements of the Mitigation Fee Act. BWA believes the proposed fees are fair and reasonable to the Yountville's customers.

We have enjoyed working with Yountville on this fee study and appreciate the assistance of Yountville staff members throughout the project. Please contact us with any future questions about this study and the fee recommendations.

Please contact us with any future questions about this study and the recommended fees.

Sincerely,



Douglas Dove, PE, CIPMA
Principal/President



Michael DeGroot
Vice President

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1 EXECUTIVE SUMMARY

1.1 Introduction

This report recommends new capacity and development impact fees for the Town of Yountville. The capacity fees are intended to recover the allocated cost of existing capital facilities from new development based on a system “buy-in” methodology. The development impact fees are designed based on a different methodology. The development impact fee calculations use an allocation of the costs of planned Yountville capital projects between existing and new development.

This report updates existing fees and recommends new fees to fully recover the proportionate cost of providing capital facilities to new development. Existing fees updated in this report include capacity fees for Yountville’s water and sewer systems, and impact fees including the Civic Facilities fee, Drainage and Flood Control Projects fee, Traffic Facilities fee, Parks and Recreation fee, Public Safety fee, Undergrounding of Utilities Facilities fee, and the Affordable Housing fee. This study proposes updates to those fees and the implementation of an additional new fee: the Community Projects fee.

The report documents a reasonable relationship between new development and impact fees for funding new development’s fair share of planned public facilities. The fee schedule developed will apply to both residential and non-residential development in Yountville.

1.2 Existing Fees

Yountville currently charges capacity fees for connection to Yountville’s water and sewer systems, and development impact fees to recover new development’s share of costs relating to affordable housing, parks, traffic mitigation, and utility undergrounding. Yountville also collects impact fees in limited areas to fund allocated costs of specific drainage and private road projects. Existing fees are calculated based on square footage of development, number of living units, linear front footage, or single family equivalent dwelling unit (EDU).

1.3 Fee Recommendations

Table 1 summarizes the recommended capacity fees and development impact fees.

Table 1 – Proposed Capacity and Development Impact Fees

Fee Category	Proposed Fee per Sq Ft of Floor Area	Proposed Fee per Single Family Home ¹	Current Fees
Water Capacity Fee	\$2.23	\$4,662	\$5,216
Sewer Capacity Fee	5.16	10,795	9,531
Civic Facilities Impact Fee	0.37	783	4,754
Drainage & Flood Control Impact Fee	0.13	263	785
Traffic Impact Fee	1.45	3,027	7,449
Parks and Recreation Impact Fee	0.35	726	1,818
Public Safety Impact Fee	0.00	0	749
Undergrounding of Utilities Fee	0.07	143	2,061
Community Projects Impact Fee	0.74	1,538	0
<u>Affordable Housing Fair-Share Fee²³</u>	<u>11.60</u>	<u>24,252</u>	<u>0</u>
Total	\$22.10	\$46,189	\$32,363

1 - Examples shown based on 2,090 square feet of floor area & 3/4" water meter

2 - Existing affordable housing fee not imposed on residential development.

3 - Proposed fee not imposed until low income housing projects can be identified.

1.4 Legal Requirements

Under California law, capacity fees and development impact fees are governed by similar, but slightly different rules. Capacity fees are governed largely by California Government Code (CGC) § 66013. Since the enactment of the Mitigation Fee Act, development impact fees are governed largely by CGC § 66017. This report discusses each body of regulations before describing the calculations of the respective fees themselves.

2 CAPACITY FEES

2.1 Legal Requirements

2.1.1 California Government Code (CGC)

Rules regarding the development and adoption of capacity fees are found primarily in CGC § 66013. Capacity fees are one-time charges intended to recover a new connection's fair share of the cost of public facilities in a water or sewer system. With one exception, the capacity fee is charged exclusively upon connection to the system. The exception is when a customer upsizes their account. In this case, they are charged the new meter size's capacity fee and credited the amount applicable to their original meter size.

2.1.2 Substantive Requirements

The California Government Code includes some rules that the development and calculation of water and sewer capacity fees must follow. CGC § 66013 requires that a capacity fee not recover more funds from a given customer than the estimated reasonable cost of providing service to that customer for the service that that fee funds, whether water or sewer. CGC § 66016 reiterates, in different terms, that the new fee may not recover revenues that exceed the amount required to provide the service for which the fee or service charge is levied.

A capacity fee is generally designed to recover the investment made by a public agency in its facilities. And the fee is designed to recover a fair share of costs from each new connection. This fair share is equivalent to the benefit they will receive from the facilities. A customer's benefit, in turn, is estimated by dividing the value of a utility's water or sewer system by the total number of expected future customers to ensure that new customers connect to the system as equal members alongside existing customers. This approach to capacity fees has been accepted as an industry standard that aligns with the substantive requirements of the CGC.

2.1.3 Procedural Requirements

The CGC also provides several procedural steps that any agency wishing to adopt capacity fees must follow. CGC § 66016 requires that prior to levying fee, an agency must have one open and public meeting. The agency must send out notice of a meeting 14 days prior to the electors in the mail and the adoption of the fee must be done by ordinance or resolution.

Once the fee has been adopted, the agency must wait 60 days before charging new connections the updated fee amount. However, if 4/5 of the Town Council allows it, § 66017 allows an agency to implement the new fee only 30 days after adoption.

While administrating the fee revenues, CGC § 66013 requires that the capacity fee revenues not be commingled with other funds. This means that the agency must track any transfers to or from the capacity fee fund and must track how that money is spent on all projects.

2.2 Buy-In Methodology for Capacity Fees

A capacity fee created using a buy-in approach is appropriate for use where facilities will have capacity to serve future growth. This is the case in the Town of Yountville. The buy-in approach determines the capacity fee by calculating the replacement value (less depreciation) of existing facilities and then dividing this amount by the total number of units that the facilities are expected to serve. This method thus establishes a reasonable relationship between the amount of the fee and the average cost of the facilities attributable to development.

2.2.1 Replacement Value Less Depreciation of Existing Facilities

The Engineering News-Record Construction Cost Index 20-City Average (ENR-CCI) is used to adjust historical acquisition costs to present value; this amount is known as "replacement cost new" (RCN). RCN less depreciation, or RCNLD, is calculated by subtracting accumulated depreciation from the value of each asset. The RCNLD gives the present value of existing assets. The RNCLD of water and sewer enterprise assets, or facilities, is calculated and presented in Appendix A.

2.2.2 Number of Units Served by the Existing Facilities

To ensure that each new unit pays for an appropriate share of the costs of the services it receives, the buy-in methodology includes a reasonable projection of the total number of units by the end of the projection based on reasonable growth estimates. The growth rate published by the Association of Bay Area Governments 2018 forecast report is utilized in this study. The total RCNLD of the relevant facilities is divided evenly between the total number of units at the end of the projection. This ensures that new units do not pay more for facilities than the average benefit that the facilities provide to each unit.

2.3 Water Capacity Fee

The water capacity fee is designed to recover capital costs related to the treatment and supply of potable water expended by existing Yountville customers to provide excess capacity for the use of future development. Included in current assets are the water enterprise buildings and improvements as well as existing cash reserves.

BWA calculated the cost for an accessory dwelling unit ("ADU") based on the median single family home size in Napa County of 2,090 square feet. BWA proposed two options for charging ADU's:

Water Capacity Fee for ADU Option 1: Charge the proposed Water Capacity Fee based on the square footage of the proposed ADU.

Water Capacity Fee for ADU Option 2: Charge the proposed Water Capacity Fee only in the case that an existing meter is upsized to accommodate an ADU. An account paying a Capacity Fee under Option 2 would be credited for the value of the Capacity Fee associated with their pre-existing meter size.

Table 2 presents the Water Capacity fee, including both the current and proposed fees.

Table 2 – Water Capacity Fees; Current and Proposed

WATER IMPACT FEES (58-3504) (Water Connection) Municipal Code Section 3.40.070

Residential	Rate	Per	Proposed	Per
Single Family Dwellings	\$5,215.90	unit	N/A	unit
Multiple Family Dwellings	\$3,586.88	unit	N/A	N/A
Non-Residential				
3/4" meter	\$5,125.10	meter	\$4,662	meter
1" meter	\$8,557.30	meter	\$7,925	meter
1-1/2" meter	\$17,064.76	meter	\$15,383	meter
2" meter	\$27,313.25	meter	\$24,706	meter
3" meter	\$54,676.34	meter	\$46,616	meter
4" meter	\$85,421.78	meter	\$77,848	meter
6" meter	\$170,793.73	meter	\$155,231	meter
8" meter	\$273,278.55	meter	\$248,463	meter
Proposed, All Users				
Fire Suppression System				
<u>Residential</u>				
Single Family Dwellings	\$1,024.24	unit	N/A	N/A
Multiple Family Dwellings	\$716.49	unit	N/A	N/A
<u>Non-Residential</u>				
Less than 2"	\$3,412.55	connection	N/A	connection
2" connection	\$5,462.64	connection	\$4,942	connection
3" connection	\$10,934.89	connection	\$9,324	connection
4" connection	\$17,173.33	connection	\$15,572	connection
6" connection	\$34,157.51	connection	\$31,050	connection
8" connection	\$54,655.22	connection	\$49,699	connection
Expansions & Conversions				
Accessory Dwelling Unit				
Single Family Dwelling	N/A	N/A	\$2.23	square foot
Multi-Family Dwelling	\$2.56	square foot	N/A	
Hotel/Motel/Inn	\$1.79	square foot	N/A	
Restaurant	\$3,586.88	room	N/A	
Commercial	\$732.16	seat	N/A	
Schools and Institutional	\$3.01	square foot	N/A	
	\$359.20	person	N/A	

Table 3 presents the calculations behind the Water Capacity fees for various meter sizes.

Table 3 – Water Capacity Fees; Proposed Fee Calculation

Water Asset Category*	Purchase Price	Current Dollars**	Current Dollars Less Depreciation
Water Fund Buildings	\$80,003	\$166,174	\$44,313
Water Fund Improvements	<u>7,464,292</u>	<u>23,823,618</u>	<u>6,940,608</u>
	\$7,544,295	\$23,989,792	\$6,984,921

Financial Adjustments

Add: Estimated Cash Reserves - GL - Balance Sheet (5/13/2022)	\$1,799,024
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Total Asset Value For Capacity Fee	\$8,783,945
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*Excludes machinery and equipment

**Estimated based on the Engineering-News Record 20 City Average Index (ENR-CCI)

Total AWWA Meter Equivalents Including Private Fire (2022) 1,508

Project AWWA Meter Equivalents Including Private Fire (2040)* 1,884

*Estimated annual growth rate of 1.25% per ABAG Projections 2018

\$ Per 3/4" Meter Equivalent \$4,662

Water Capacity Fee	<u>AWWA 3/4" Meter Ratio</u>	<u>Proposed Fees</u>
Meter Size		
3/4"	1.00	\$4,662
1"	1.70	\$7,925
1-1/2"	3.30	\$15,383
2"	5.30	\$24,706
3"	10.00	\$46,616
4"	16.70	\$77,848
6"	33.30	\$155,231
8"	53.30	\$248,463

Fire Line Capacity Fee

Size		
2"	1.06	\$4,942
3"	2.00	\$9,324
4"	3.34	\$15,572
6"	6.66	\$31,050
8"	10.66	\$49,699

\$/Square Foot of Floor Area* 2,090 \$2.23

*Median Single Family home size in Napa County 2,090 sq ft as of January 2023

2.4 Sewer Capacity Fee

Table 4 shows the calculation of the Sewer Capacity fee. The Sewer Capacity fee recovers capital costs related to the collection and treatment of Yountville's wastewater. Current assets include Yountville's wastewater collection system and treatment plant as well as land. The current (or replacement) value of existing facilities is estimated based on escalating the historical purchase price of the Yountville assets by the Engineering News-Record Construction Cost Index (20-City average).

50% of the treatment plant improvements were funded by the Veterans Home of California, Yountville. As a result, only 50% of the treatment plant improvement costs are to be recovered by the sewer capacity fee. The RCNLD to be recovered by the Sewer Capacity fees is calculated and presented in Appendix A. The value of outstanding debt principal costs for wastewater projects are subtracted from the total sewer system RCNLD to be recovered by the fee. Such debt includes debt on a current lease as well as on a State Water Resources Control Board Clean Water State Revolving Fund (SWRCB CWSRF) loan.

BWA calculated the cost for an accessory dwelling unit ("ADU") based on the median single family home size in Napa County of 2,090 square feet. BWA proposed two options for charging ADU's:

Sewer Capacity Fee for ADU Option 1: Charge the proposed Sewer Capacity Fee based on the square footage of the proposed ADU.

Sewer Capacity Fee for ADU Option 2: Charge the proposed Sewer Capacity Fee only in the case that an existing meter is upsized to accommodate an ADU. An account paying a Capacity Fee under Option 2 would be credited for the value of the Capacity Fee associated with their pre-existing meter size.

Table 4 presents the Sewer Capacity fee, including both the current and proposed fees.

Table 4 – Sewer Capacity Fees; Current and Proposed

SEWER CONNECTION FEES (65-3504) Municipal Code Section 3.40.080

New Construction & Conversions	Current		Proposed
Single Family Dwelling	\$9,531.00	unit	N/A
Multi-Family Dwelling	\$6,671.17	unit	N/A
Hotel/Motel/Inn	\$6,671.17	room	N/A
Restaurant	\$8,218.70	\$1,194.24 + seat	N/A
Commercial	\$8,218.70	\$4.93 sq ft, over 1,700 sq ft	N/A
	over 1,700 sq ft		N/A
School and Institutional	\$666.42	person	N/A
All Others			Proposed, All Users*
3/4"	N/A		\$10,795
1"	N/A		\$18,351
1-1/2"	N/A		\$35,622
2"	N/A		\$57,211
3"	N/A		\$107,945
4"	N/A		\$180,269
6"	N/A		\$359,458
8"	N/A		\$575,348

**Commercial customers fee multiplied by strength factor*

Expansions

Accessory Dwelling Unit	N/A	N/A	\$5.16	square foot
Single Family Dwelling	\$4.67	square foot		
Multi-Family Dwelling	\$3.27	square foot		
Hotel/Motel/Inn	\$6,555.04	room		
Restaurant	\$1,337.13	seat		
Commercial	\$5.52	square foot		
Schools and Institutional	\$654.82	person		

Table 5 presents the calculations of the Sewer Capacity fees for various meter sizes.

Table 5 – Sewer Capacity Fees; Proposed Fee Calculation

Sewer Asset Category*	Purchase Price	Current Dollars	Current Dollars
			Less Depreciation
WW Collection Improvements	6,309,257	10,438,497	\$6,251,523
WW Treatment Improvements (50%)	10,745,988	30,179,997	9,011,441
WW Treatment Land	<u>5,091</u>	<u>45,468</u>	<u>18,362</u>
	\$17,060,336	\$40,663,962	\$15,281,326

*Excludes machinery and equipment

Financial Adjustments

Add: Estimated Cash Reserves - GL - Balance Sheet (5/13/2022)*	\$2,620,591
Less: 2020 Lease Outstanding Principal for WW	(450,575)
<u>Less: SWRCB Outstanding Principal</u>	<u>(597,596)</u>
Total Additions / Subtractions	\$1,572,420

*Includes 50% of Joint Treatment Capital Fund

Total	\$16,853,746
Total AWWA Meter Equivalents (2022)	1,250
Project AWWA Meter Equivalents (2040)*	1,561

*Estimated annual growth rate of 1.25% per ABAG Projections 2018

Sewer Capacity Fee **3/4" AWWA Meter Ratio**

<u>All Users*</u>			
3/4"	1.00		\$10,795
1"	1.70		\$18,351
1-1/2"	3.30		\$35,622
2"	5.30		\$57,211
3"	10.00		\$107,945
4"	16.70		\$180,269
6"	33.30		\$359,458
8"	53.30		\$575,348

<u>Strength Categories</u>		<u>Strength Factor</u>
Low Strength	Church, Schools, Group Homes, Town Use, Office, Barber Shop	0.7
Medium Strength	Hotels/Inns, Multi-Commercial	1.0
High Strength	Restaurants, Tasting Rooms	2.6

\$/Square Foot of Floor Area**	2,090	\$5.16
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*Commercial customers fee multiplied by strength factor

**Median Single Family home size in Napa County 2,090 sq ft as of January 2023

3 DEVELOPMENT IMPACT FEES

3.1 Mitigation Fee Act

The Mitigation Fee Act in California Government Code Section 66000 et seq., establishes requirements for setting and administering impact fees. Amendments have been added over the years since the Mitigation Fee Act was originally enacted. It currently imposes both substantive and procedural requirements for any public agency hoping to enact an impact fee.

3.1.1 Substantive Requirements

The act requires local governments to make the following findings when adopting an impact fee:

- Identify the purpose of the fee;
- Identify the use of fee revenues;
- Determine a reasonable relationship between the fee's use and the type of development paying the fee;
- Determine a reasonable relationship between the amount of the fee and the cost of the facility attributable to the development paying the fee.

In general, the fee may not exceed the cost of the facilities needed to accommodate the development paying the fee, and fee revenues can only be used to fund construction of the identified improvements.

3.1.2 Procedural Requirements for Development Impact Fees

- 1) Nexus Studies:
 - a) Effective 1/1/2022, an impact nexus study must be prepared and adopted to establish the legal and policy basis for adopting a new or increased development impact fee.
 - b) Nexus studies must now identify the existing level of service for the public facilities funded by the impact fee.
 - c) Nexus studies and impact fee programs must be updated at least every 8 years.
 - d) If a new level of service is proposed, it must be identified along with an explanation and supporting information of why the new level of service is necessary.
 - i) The assumptions of the nexus study underlying the ORIGINAL impact fee should be reviewed; and
 - e) Facilities funded by an impact fee must be identified in the nexus study.
 - i) This can be done by identifying a broad class of projects or refer to a CIP or other public plan documents.
 - ii) Any "large" city or county (i.e., has population over 250,000) must adopt a CIP in conjunction with the nexus study
 - f) The amount of the impact fees collected under the original impact fee should be evaluated.
- 2) Proportionality:
 - a) Residential fees adopted after 7/1/2022 must:
 - i) Be imposed based on square footage of the proposed units; or
 - ii) The nexus study must make specific findings for a different method of apportionment that satisfy the proportionality requirement.
- 3) Fee Adoption Process:

- a) Nexus studies and associated impact fee programs must be adopted at a public hearing with at least 30 days' notice to the public (this is more than the previous rule requiring 10 days).
- b) Members of the public may submit evidence that the nexus study is insufficient, or that the special district failed to comply with the required procedural requirements for adopting impact fees.
- c) The adopting agency must consider all such evidence timely provided.

3.1.3 Application to Yountville

- 1) Yountville should develop a CIP for each enterprise they want to raise impact fee revenues for.
- 2) Include the CIPs in the nexus study.
- 3) Ensure that impact fee revenues are not commingled and ensure that these funds are expended on the outlined CIP projects within 5 years of collection.
- 4) Follow the fee adoption procedural requirements above.

3.2 Methodology of Calculating DIFs

In compliance with the requirements of the Mitigation Fee Act and with industry standards, this study allocates the cost of Yountville's planned public projects across the total number of units expected by the end of the projection.

3.3 Planned Facilities

Yountville's planned public facilities provide the basis for updating Yountville's development impact fees. Development impact fees may not include the value of existing facilities in the calculation of fees. Instead, the cost of upcoming capital projects that serve various public functions is allocated to new users who will benefit from those projects. The Affordable Housing fee, however, uses a different methodology altogether. See Section 3.11 for an explanation of the Affordable Housing fee methodology and calculation.

3.4 Equivalent Dwelling Units

The total number Equivalent Dwelling Units (EDUs) expected by the end of the projection is used as the basis for each development impact fee. The number of EDUs in the following fee calculations is determined by assuming 2,090 square feet per EDU. The calculations also assume that there are 1,250 current EDUs and there will be 2.27% in annual population growth over the next five years. This yields 148 new EDUs in total growth, or 10.61% total, at the end of five years. Each EDU, both current and projected, is assumed to benefit equally from the upcoming improvements and replacements of Yountville's facilities. As a result, the projected value of the facilities is allocated evenly across each EDU for each development impact fee calculation.

3.5 Civic Facilities Impact Fees

The civic facilities evaluation includes several planned facility improvements and replacements of existing facilities. The proposed fee calculation does not include the value of existing civic facilities.

Table 6 presents the current civic facilities impact fee.

Table 6 – Civic Facilities Impact Fees; Current

CIVIC FACILITIES IMPACT FEES (41-3504) Municipal Code Section 3.40.060

New Construction & Conversions		Per		Per
Single Family Dwelling	\$4,753.87	unit		
Multi-Family Dwelling	\$3,327.36	unit		
Hotel/Motel/Inn	\$3,327.36	room		
Restaurant	\$4,171.95	+	\$595.78	seat
Commercial	\$4,171.95	+	\$2.46	sq ft
				over 1,700 sq ft
Expansions				
Single Family Dwelling	\$2.37		square foot	
Multi-Family Dwelling	\$1.67		square foot	
Hotel/Motel/Inn	\$3,327.36	room		
Restaurant	\$678.88		seat	
Commercial	\$2.80		square foot	
Proposed				
All Customers	\$0.3748		square foot of floor area	

The Civic Facilities Impact Fee is calculated based on square footage assuming 2,090 square feet per EDU. The calculation also assumes 2.27% in annual population growth over the next five years. This yields 148 new EDUs in total growth, or 10.61%, at the end of five years. Each EDU, both current and projected, is assumed to benefit equally from the upcoming improvements and replacements of Yountville's civic facilities. As a result, the projected value of the civic facilities is allocated evenly across each EDU. Yountville projects \$1,095,000 in projected capital projects, \$116,163 of which is allocated to future users. The value of the system is allocated to the 148 new EDUs. The resulting fee is \$783 per EDU.

Table 7 presents the calculations behind the Civic Facilities impact fee.

Table 7 – Civic Facilities Impact Fees; Proposed Fee Calculation

Project Name	2023/24	2024/25	2025/26	2026/27	2027/28	Total
Shade Structure for CC/CH	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Enclose BBQ Area for Storage	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Exterior Painting of Town Hall	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Community Center / Hall HVAC Analysis	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Replace CC/CH & Post Office Gutters	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Roof Repair Community Park	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Sheriff Office Interior Maintenance & Repairs	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Replace Underlayment for Tile Roof at Town Hall	\$0	\$110,000	\$0	\$0	\$0	\$110,000
Community Center / Hall Solar Panel Maintenance	\$0	\$0	\$170,000	\$0	\$0	\$170,000
Community Center and Town Hall Asphalt Repairs	\$0	\$0	\$50,000	\$150,000	\$0	\$200,000
Post Office and Sheriff's Vinyl Tile Replacement	\$0	\$0	\$0	\$0	\$35,000	\$35,000
<u>Town Hall Landscaping and Access</u>	<u>\$75,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75,000</u>
Total	\$580,000	\$110,000	\$220,000	\$150,000	\$35,000	\$1,095,000
% Allocation To Growth (10.61%)*						\$116,163
Current EDUs						1,250
Estimated New EDUs						148
Estimated New Square Footage of Floor Area						309,912
\$/Sq Ft. of Floor Area						\$0.37
Estimated \$/Per SFR (2,090 sq ft)						\$783

*Based on 2.27% annual growth over next 5 years - ABAG Projections 2018

3.6 Drainage and Flood Control Impact Fees

The Drainage and Flood Control impact fee is designed to recover costs of flood control projects which have a general benefit to Yountville's residents and businesses. Future planned projects provide a general benefit to Yountville by preventing the flooding of critical transportation routes into and out of Yountville and protecting Yountville assets from flood damage.

Table 8 presents the current Drainage and Flood Control impact fee.

Table 8 – Drainage and Flood Control Fees; Current

DRAINAGE & FLOOD CONTROL IMPACT FEES (42-3504) Municipal Code Section 3

New Construction & Conversions

Single Family Dwelling	\$785.44	unit
Multi-Family Dwelling	\$549.98	unit
Hotel/Motel/Inn	\$549.98	room
Restaurant	689.29	+
Commercial	689.29	+
		\$98.04 seat
		\$0.41 sq ft
		over 1,700 sq ft
Schools and Institutional	\$55.00	person

Expansions

Single Family Dwelling	\$0.40	square foot
Multi-Family Dwelling	\$0.27	square foot
Hotel/Motel/Inn	\$549.98	room
Restaurant	\$111.71	seat
Commercial	\$0.46	square foot
Schools and Institutional	\$55.00	person

Proposed

All Customers	\$0.1260	square foot
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The value of drainage and flood control facilities includes weirs and the town-wide drainage and erosion control program. The Drainage and Flood Control fee is calculated based on square footage assuming 2,090 square feet per EDU. The calculation also assumes 2.27% in annual population growth over the next five years. This yields 148 new EDUs in total growth, or 10.61%, at the end of five years. Each EDU, both current and projected, is assumed to benefit equally from the upcoming improvements and replacements of Yountville's drainage and flood control facilities. As a result, the projected value of the facilities is allocated evenly across each EDU. Yountville projects \$368,175 in projected capital projects, \$39,058 of which is allocated to future users. The value of the system is allocated to the 148 new EDUs. The resulting fee is \$263 per EDU.

Table 9 presents the calculations behind the Drainage and Flood Control Facilities impact fee.

Table 9 – Drainage and Flood Control Fees; Proposed Fee Calculation

Project Name	2023/24	2024/25	2025/26	2026/27	2027/28	Total
Hydroflush Weirs from Finnell to Beard Ditch	\$100,000	\$0	\$100,000	\$0	\$0	\$200,000
Repair fence at Pump Station	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Town Wide Drainage and Erosion Control Program	\$20,500	\$21,500	\$23,000	\$23,500	\$24,675	\$113,175
Total	\$175,500	\$21,500	\$123,000	\$23,500	\$24,675	\$368,175
% Allocation To Growth (10.61%)*						\$39,058
Current EDUs						1,250
Estimated New EDU's						148
Estimated New Square Footage of Floor Area						309,912
\$/Sq Ft. of Floor Area						\$0.13
Estimated \$/Per SFR (2,090 sq ft)						\$263

*Based on 2.27% annual growth over next 5 years - ABAG Projections 2018

3.7 Parks and Recreation Impact Fees

Table 10 presents the current Parks and Recreation impact fee.

Table 10 – Parks and Recreation Impact Fees; Current

PARK & RECREATION IMPACT FEES (43-3504) Municipal Code Section 3.40.110

New Construction & Conversions

Single Family Dwelling	\$1,818.36	unit
Multi-Family Dwelling	1,271.82	unit
Hotel/Motel/Inn	1,271.82	room
Restaurant	1595.78	+
Commercial	1595.78	+
		\$227.75 seat
		\$0.94 sq ft
		over 1,700 sq ft
Schools and Institutional	\$127.18	person

Expansions

Single Family Dwelling	\$0.91	square foot
Multi-Family Dwelling	\$0.64	square foot
Hotel/Motel/Inn	\$1,271.82	room
Restaurant	\$259.52	seat
Commercial	\$1.07	square foot
Schools and Institutional	\$127.18	person

Proposed

All Customers	\$0.3474	square foot
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The Parks and Recreation impact fee is calculated based on square footage assuming 2,090 square feet per EDU. The calculation also assumes 2.27% in annual population growth over the next five years. This yields 148 new EDUs in total growth, or 10.61%, at the end of five years. Each EDU, both current and projected, is assumed to benefit equally from the upcoming improvements and replacements of Yountville's park and recreation facilities. As a result, the projected value of the facilities is allocated evenly across each EDU. Yountville projects \$1,015,000 in projected capital projects, \$107,676 of which is allocated to future users. The value of the system is allocated to the 148 new EDUs. The resulting fee is \$726 per EDU.

Table 11 presents the calculations behind the Parks and Recreation Facilities impact fee.

Table 11 – Parks and Recreation Impact Fees; Proposed Fee Calculation

Project Name	2023/24	2024/25	2025/26	2026/27	2027/28	Total
Replace 2003 Chevrolet 2500HD	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Replace 2013 Chevrolet 2500HD	\$60,000	\$0	\$0	\$0	\$0	\$60,000
Replace Play Surface at Yountville Community Park	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Pump House Rebuild Van De Leur	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Vineyard Park Enhancement Project	\$450,000	\$0	\$0	\$0	\$0	\$450,000
Shade Structure at North park	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Repair Bocce Court	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Replace Tot Lot Play Surface	\$10,000	\$0	\$0	\$0	\$0	\$10,000
<u>Replace Forrester Park Play Surface</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,000</u>	<u>\$0</u>	<u>\$0</u>	\$15,000
Total	\$950,000	\$0	\$15,000	\$50,000	\$0	\$1,015,000
% Allocation To Growth (10.61%)*						\$107,676
Current EDUs						1,250
Estimated New EDU's						148
Estimated New Square Footage of Floor Area						309,912
\$/Sq Ft. of Floor Area						\$0.35
Estimated \$/Per SFR (2,090 sq ft)						\$726

*Based on 2.27% annual growth over next 5 years - ABAG Projections 2018

3.8 Traffic Facilities Impact Fees

The traffic facilities impact fee is designed to recover the portion of traffic and transportation related costs allocable to new development, and includes parking lot beautification, annual street maintenance and paving, curb, gutter, and sidewalk replacement, and a traffic calming program.

Table 12 presents the current Traffic Facilities impact fee.

Table 12 – Traffic Facilities Impact Fees; Current

TRAFFIC FACILITIES IMPACT FEES (45-3504) Municipal Code Section 3.40.100

New Construction & Conversions

Single Family Dwelling	\$7,448.75	unit
Multi-Family Dwelling	\$5,214.47	unit
Hotel/Motel/Inn	\$5,214.47	room
Restaurant	6536.95	+ \$933.64 seat
Commercial	6536.95	\$3.85 sq ft
Schools and Institutional	\$520.76	person

Expansions

Single Family Dwelling	\$3.73	square foot
Multi-Family Dwelling	\$2.61	square foot
Hotel/Motel/Inn	\$5,214.47	room
Restaurant	\$1,063.86	seat
Commercial	\$4.38	square foot
Schools and Institutional	\$520.76	person

Proposed

All Customers	\$1.4483	square foot
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The Traffic Facilities impact fee is calculated based on square footage assuming 2,090 square feet per EDU. The calculation also assumes 2.27% in annual population growth over the next five years. This yields 148 new EDUs in total growth, or 10.61%, at the end of five years. Each EDU, both current and projected, is assumed to benefit equally from the upcoming improvements and replacements of Yountville's traffic facilities. As a result, the projected value of the facilities is allocated evenly across each EDU. Yountville projects \$4,231,000 in projected capital projects, \$448,844 of which is allocated to future users. The value of the system is allocated to the 148 new EDUs. The resulting fee is \$3,027 per EDU.

Table 13 presents the calculations behind the Traffic Facilities impact fee.

Table 13 – Traffic Facilities Impact Fees; Proposed Fee Calculation

<u>Project Name</u>	2023/24	2024/25	2025/26	2026/27	2027/28	Total
Surveys and Monument Program	\$18,500	\$19,500	\$20,500	\$21,500	\$22,500	\$102,500
Replacement Muni Ops Truck	\$70,000	\$0	\$0	\$0	\$0	\$70,000
Replace Path at Arroyo Grande with Concrete	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Washington Street Parking Lot Beautification	\$300,000	\$50,000	\$50,000	\$0	\$0	\$400,000
Annual Street Maintenance and Paving Program	\$525,000	\$535,000	\$545,000	\$555,000	\$565,000	\$2,725,000
Paving Projects - Plan, Specs, and Engineering	\$87,000	\$90,000	\$93,000	\$96,000	\$70,000	\$436,000
Traffic Calming Program	\$18,500	\$19,500	\$20,500	\$21,500	\$22,500	\$102,500
<u>Curb, Gutter, & Sidewalk Replacement</u>	<u>\$67,000</u>	<u>\$68,000</u>	<u>\$69,000</u>	<u>\$70,000</u>	<u>\$71,000</u>	<u>\$345,000</u>
Total	\$1,086,000	\$832,000	\$798,000	\$764,000	\$751,000	\$4,231,000
% Allocation To Growth (10.61%)*						\$448,844
Current EDUs						1,250
Estimated New EDU's						148
Estimated New Square Footage of Floor Area						309,912
\$/Sq Ft. of Floor Area						\$1.45
Estimated \$/Per SFR (2,090 sq ft)						\$3,027

*Based on 2.27% annual growth over next 5 years - ABAG Projections 2018

3.9 Undergrounding of Utilities Impact Fees

The Undergrounding of Utilities Facilities impact fee is designed to recover the portion of costs for tearing up Yountville's surfaces and relocating utilities facilities below ground that are allocable to new development.

Table 14 presents the current Undergrounding of Utilities Facilities impact fee.

Table 14 – Undergrounding of Utilities Facilities Impact Fees; Current

UNDERGROUNDING OF UTILITIES FEE (24-3504) Municipal Code Section 2361.05

Fronting Primary Street

Residential Subdivision (4 or less)	\$431.39	per lineal ft.
Commercial (new)	\$431.39	per lineal ft.

ONLY new Commercial and major residential subdivisions (5 or more parcels) shall pay the Fronting Primary Streets Fees

Not Fronting Primary Street

Single Family Dwelling	\$2,060.70	unit
Multi-Family Dwelling	\$1,397.29	unit
Hotel/Motel/Inn	\$8.77	square foot
Restaurant	\$8.77	square foot
Commercial	\$8.77	square foot

Proposed

All Customers	\$0.0685	square foot
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The Undergrounding of Utilities Facilities impact fee is calculated based on square footage assuming 2,090 square feet per EDU. The calculation also assumes 2.27% in annual population growth over the next five years. This yields 148 new EDUs in total growth, or 10.61%, at the end of five years. Each EDU, both current and projected, is assumed to benefit equally from the upcoming improvements and replacements of Yountville's traffic facilities. As a result, the projected value of the facilities is allocated evenly across each EDU. Yountville projects \$200,000 in projected capital projects, \$21,217 of which is allocated to future users. The value of the system is allocated to the 148 new EDUs. The resulting fee is \$143 per EDU.

Table 15 presents the calculations behind the Undergrounding of Utilities Facilities impact fee.

Table 15 – Undergrounding of Utilities Facilities Impact Fees; Proposed Fee Calculation

Project Name	2023/24	2024/25	2025/26	2026/27	2027/28	Total
Utility Undergrounding Engineering & Design	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Total	\$200,000	\$0	\$0	\$0	\$0	\$200,000
% Allocation To Growth (10.61%)*						\$21,217
Current EDUs						1,250
Estimated New EDU's						148
Estimated New Square Footage of Floor Area						309,912
\$/Sq Ft. of Floor Area						\$0.07
Estimated \$/Per SFR (2,090 sq ft)						\$143

*Based on 2.27% annual growth over next 5 years - ABAG Projections 2018

3.10 Community Projects Impact Fees

The new Community Projects impact fee is calculated based on square footage assuming 2,090 square feet per EDU. The calculation also assumes 2.27% in annual population growth over the next five years. This yields 148 new EDUs in total growth, or 10.61%, at the end of five years. Each EDU, both current and projected, is assumed to benefit equally from the upcoming improvements and replacements of Yountville's community projects. As a result, the projected value of the projects is allocated evenly across each EDU. Yountville projects \$2,149,220 in projected capital projects, \$227,999 of which is allocated to future users. The value of the system is allocated to the 148 new EDUs. The resulting fee is \$1,538 per EDU.

Table 16 presents the calculations behind the Community Projects impact fee.

Table 16 – Community Projects Impact Fees; Proposed Fee Calculation

Project Name	2023/24	2024/25	2025/26	2026/27	2027/28	Total
GIS Mapping Improvements	\$160,000	\$168,000	\$176,400	\$185,220	\$194,500	\$884,120
Forrester Park/Three Weirs Park ADA Improvements	\$115,000	\$0	\$0	\$0	\$0	\$115,000
Comm. Center Restrooms Concrete Counter Replacement	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Forrester Ln ADA Improvements	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Installation of EV Charging Stations and Fleet	\$147,100	\$0	\$0	\$0	\$0	\$147,100
<u>ADA Accessibility Improvements Program</u>	<u>\$122,000</u>	<u>\$128,000</u>	<u>\$134,000</u>	<u>\$141,000</u>	<u>\$148,000</u>	<u>\$673,000</u>
Total	\$574,100	\$596,000	\$310,400	\$326,220	\$342,500	\$2,149,220
% Allocation To Growth (10.61%)*						\$227,999
Current EDUs						1,250
Estimated New EDU's						148
Estimated New Square Footage of Floor Area						309,912
\$/Sq Ft. of Floor Area						\$0.74
Estimated \$/Per SFR (2,090 sq ft)						\$1,538

*Based on 2.27% annual growth over next 5 years - ABAG Projections 2018

3.11 Affordable Housing Impact Fees

The Town of Yountville has established a goal of making a portion of its housing stock affordable to low-income residents. The need for affordable housing is caused by the prevalence of low-wage employment opportunities within Yountville juxtaposed against the relatively high cost of residence through rent or purchase of a house or apartment. The affordable housing impact fee is designed to recover the cost of providing affordable housing alternatives to low-income residents from development that increases the demand for affordable housing by bringing low-wage employment to Yountville.

Table 17 presents the current Affordable Housing impact fees for various customer classes. Currently, only commercial development pays the affordable housing impact fee. This study recommends that all new developments be responsible for paying the affordable housing impact fee.

Table 17 – Affordable Housing Impact Fees; Current

AFFORDABLE HOUSING FAIR-SHARE FEE (70-3504) Municipal Code Section 2360.05

Expansions, New Construction, Conversions

Hotel/Motel/Inn	\$11,592.49	room
Restaurant	\$464.04	seat
Commercial	\$23.18	square foot

Table 18 shows the calculation of the per-unit cost of affordable housing. The cost of one acre of land was estimated based on comparable land sales in the Yountville area, while the cost to construct 10 units was estimated based on the Craftsman Book Company 2023 National Building Cost Estimator for the Santa Rosa, California region, as shown in Appendix B. The methodology presented here calculates the gap between the cost of construction for affordable housing units, and the maximum amount considered affordable to a low-income family earning 50% of Napa County's median household income (MHI). Table 18 shows an estimated affordability gap of \$189,275 per unit.

Table 18 – Affordable Housing Impact Fees; Needs

Cost of one acre of land (1)	\$2,900,000
Construction cost - 10 Units (2)	<u>\$1,679,752</u>
Total Cost	\$4,579,752
Cost per Unit	\$457,975
Affordable Unit (3)	\$268,700
Affordability gap per unit	\$189,275

(1) Estimated based on recently assessed vacant land in Yountville, CA

(2) Craftsman Book Company 10 new multi-family housing units

(3) Affordability threshold calculated using the following assumptions:
\$59,700 household income (50% of Napa County MHI); 30 year mortgage
of purchase price at 6.27%; One third of income dedicated to mortgage

Using the affordability gap calculated in Table 18, Table 19 presents the calculation of the Affordable Housing impact fee. The fee per 1,000 square feet of development is \$11.60.

Prior to implementation of the affordable housing fee, the City's attorney should review the methodology proposed in this report for compliance with State's Mitigation Fee Act and other applicable laws. Currently, there are no known affordable housing projects; therefore, this fee should not be charged until such development has been identified.

The Regional Housing Needs Allocation of Yountville's 2023-2031 Housing Element Report describes Yountville's projected housing needs, as shown on Table 19. Based on Yountville's existing affordable housing stock and the number of units projected for construction, about 19 affordable housing units are currently projected to exist at build-out.

Table 19 allocates the need for affordable housing over development and demonstrates that every 1,000 square feet of development generates a need for about 0.06 units of affordable housing.

Table 19 – Affordable Housing Impact Fees; Proposed Fee Calculation

Total RHNA Units Very Low <50% AMI (1)	19
Estimated New EDU's	148
Estimated New Square Footage of Floor Area	309,912
Affordable housing units needed per 1,000 square feet	0.06
Cost gap of affordable housing per unit	\$189,275
Affordable housing units needed per 1,000 square feet	0.06
\$/Sq Ft. of Floor Area	\$11.60
Estimated \$/Per SFR (2,090 sq ft)	\$24,252

(1) From Town Table C-37. Regional Housing Needs Allocation, 2023–2031

Appendix A – Water and Wastewater Fixed Asset Valuation

Total	Description	Installed	Life	Life Used (Yrs.)	Orig Cost	Accum Depr	Book Val	Year	Hist'l ENR	% Incr.	Pres. Val.	Service Life (Mons.)	Useful Life (Mons.)	% Value	Pres. Val. Less Depr.	
Water Fund Buildings																
<u>Water Capital Improvement</u>																
6010001	Equipment Barn	06-30-2002	30	21.51	\$ 40,001	\$ 28,681	\$ 11,320	2001	6343	108%	\$ 83,087	264	360	27%	\$ 22,156	
<u>Water Utility Operations</u>																
6010001	Equipment Barn	06-30-2001	30	21.51	\$ 40,001	\$ 28,681	\$ 11,320	2001	6343	108%	\$ 83,087	264	360	27%	\$ 22,156	
Total	Water Fund Buildings				\$ 80,003	\$ 57,363	\$ 22,640				\$ 166,174					\$ 44,313
Water Fund Improvements																
<u>Water Capital Improvement</u>																
6030001	Improvements	02-24-1958	50	50	\$ 336,025	\$ 336,025	\$ -	1958	759	1636%	\$ 5,832,854	780	600	0%	\$ -	
6030002	Improvements	06-30-1980	50	42.51	\$ 33,951	\$ 28,865	\$ 5,086	1980	3237	307%	\$ 138,183	516	600	14%	\$ 19,346	
6030003	Improvements	06-30-1981	50	41.51	\$ 26,258	\$ 21,799	\$ 4,458	1981	3535	273%	\$ 97,864	504	600	16%	\$ 15,658	
6030004	FY86-87 Additions	06-30-1987	50	35.51	\$ 11,409	\$ 8,103	\$ 3,306	1987	4406	199%	\$ 34,115	432	600	28%	\$ 9,552	
6030005	Pipelines to Town	10-01-1988	50	34.25	\$ 343,854	\$ 235,581	\$ 108,273	1988	4519	192%	\$ 1,002,498	420	600	30%	\$ 300,749	
6030006	Town Share YPIC Pipelines	10-01-1988	50	34.25	\$ 56,948	\$ 39,016	\$ 17,932	1988	4519	192%	\$ 166,029	420	600	30%	\$ 49,809	
6030007	Jefferson St Water Mains	06-30-2000	50	22.51	\$ 217,650	\$ 97,992	\$ 119,658	2000	6221	112%	\$ 460,946	276	600	54%	\$ 248,911	
6030008	Pressure Pit Upgrade	06-30-2000	50	22.51	\$ 18,880	\$ 8,500	\$ 10,380	2000	6221	112%	\$ 39,985	276	600	54%	\$ 21,592	
6030009	WA-04 Water Main Monroe	06-30-2001	30	21.51	\$ 109,786	\$ 78,717	\$ 31,069	2001	6343	108%	\$ 228,036	264	360	27%	\$ 60,810	
6030010	WA-08 Water Main Mulberry/Ivy	06-30-2002	50	20.51	\$ 138,537	\$ 56,832	\$ 81,705	2002	6538	102%	\$ 279,171	252	600	58%	\$ 161,919	
6030011	WA-07 Water Main Heather	06-30-2003	50	19.51	\$ 142,438	\$ 55,583	\$ 86,854	2003	6694	97%	\$ 280,344	240	600	60%	\$ 168,206	
6030012	SP-13 PW Corp Yard Paving	06-30-2003	20	19.51	\$ 10,000	\$ 9,754	\$ 246	2003	6694	97%	\$ 19,682	240	240	0%	\$ -	
6030013	Meter Automate 50-100d	06-30-2003	20	19.51	\$ 13,663	\$ 13,326	\$ 336	2003	6694	97%	\$ 26,890	240	240	0%	\$ -	
6030014	WA-03 Water Main Yountville Crossroads	06-30-2004	50	18.51	\$ 105,296	\$ 38,984	\$ 66,312	2004	7115	85%	\$ 194,980	228	600	62%	\$ 120,887	
6030015	Municipal Well	06-30-2006	50	16.51	\$ 973,726	\$ 321,554	\$ 652,172	2006	7751	70%	\$ 1,655,124	204	600	66%	\$ 1,092,382	
6030016	Water Main Yount St/Point	06-30-2006	50	16.51	\$ 85,021	\$ 28,076	\$ 56,944	2006	7751	70%	\$ 144,517	204	600	66%	\$ 95,381	
6030017	Municipal Well	06-30-2007	50	15.51	\$ 95,378	\$ 29,589	\$ 65,789	2007	7966	65%	\$ 157,746	192	600	68%	\$ 107,267	
6030018	WA-02 Laterals (engineering)	06-30-2010	50	12.51	\$ 5,526	\$ 1,383	\$ 4,143	2010	8799	50%	\$ 8,275	156	600	74%	\$ 6,123	
6030019	WA-0001 Pipes & Blow Off Valves	07-01-2012	50	10.5	\$ 39,956	\$ 8,398	\$ 31,558	2012	9308	42%	\$ 56,556	132	600	78%	\$ 44,114	
6030020	WA-3011 Service Laterals - Washington St.	07-01-2012	50	10.5	\$ 96,953	\$ 20,378	\$ 76,576	2012	9308	42%	\$ 137,233	132	600	78%	\$ 107,041	
6030021	WA-2011 Water Meter Transmitter Replacement	07-01-2012	20	10.5	\$ 27,379	\$ 14,385	\$ 12,994	2012	9308	42%	\$ 38,754	132	240	45%	\$ 17,439	
6030023	WA-2011 Water Meter Transmitter Replacement	06-30-2013	20	9.51	\$ 10,557	\$ 5,020	\$ 5,537	2013	9547	38%	\$ 14,569	120	240	50%	\$ 7,284	
6030024	WA-3011 Storm Drain Public Right of Way - NV Lodge	06-30-2013	10	9.51	\$ 10,000	\$ 9,508	\$ 492	2013	9547	38%	\$ 13,800	120	120	0%	\$ -	
6030026	WA-2011 Water Meter Transmitter Replacement	06-30-2014	20	8.51	\$ 16,822	\$ 7,158	\$ 9,664	2014	9806	34%	\$ 22,601	108	240	55%	\$ 12,431	
6030027	WA-2015 Water Meters & Transmitters	06-30-2016	20	6.51	\$ 62,132	\$ 20,119	\$ 42,013	2016	10338	27%	\$ 79,183	84	240	65%	\$ 51,469	
6030029	WA-0009 Water Dist Sys Improv/Blowoffs	06-30-2018	50	4.51	\$ 24,113	\$ 2,175	\$ 21,938	2018	11062	19%	\$ 28,719	60	600	90%	\$ 25,847	
6030030	WA-0007 Regulator Pit Relocation Project	06-30-2020	50	2.51	\$ 155,789	\$ 7,815	\$ 147,974	2020	11465.7	15%	\$ 179,015	36	600	94%	\$ 168,274	
6030031	WA-3020 Main & Service Lateral Repl	06-30-2020	50	2.51	\$ 155,269	\$ 7,789	\$ 147,480	2020	11465.7	15%	\$ 178,417	36	600	94%	\$ 167,712	
6030032	WA-0016 Emergency Washington Park Waterline Repair	06-30-2022	50	0.51	\$ 1,065,237	\$ 10,803	\$ 1,054,434	2022	13006.8	1%	\$ 1,079,012	12	600	98%	\$ 1,057,431	
6030033	WA-2022 Water Meter Upgrade from 3G to 5G	06-30-2022	50	0.51	\$ 46,665	\$ 473	\$ 46,191	2022	13006.8	1%	\$ 47,268	12	600	98%	\$ 46,323	
<u>Water Utility Operations</u>																
6030001	Improvements	02-24-1958	50	50	\$ 336,025	\$ 336,025	\$ -	1958	759	1636%	\$ 5,832,854	780	600	0%	\$ -	
6030002	Improvements	06-30-1980	50	42.51	\$ 33,951	\$ 28,865	\$ 5,086	1980	3237	307%	\$ 138,183	516	600	14%	\$ 19,346	
6030003	Improvements	06-30-1981	50	41.51	\$ 26,258	\$ 21,799	\$ 4,458	1981	3535	273%	\$ 97,864	504	600	16%	\$ 15,658	
6030004	FY86-87 Additions	06-30-1987	50	35.51	\$ 11,409	\$ 8,103	\$ 3,306	1987	4406	199%	\$ 34,115	432	600	28%	\$ 9,552	
6030005	Pipelines to Town	10-01-1988	50	34.25	\$ 343,854	\$ 235,581	\$ 108,273	1988	4519	192%	\$ 1,002,498	420	600	30%	\$ 300,749	
6030006	Town Share YPIC Pipelines	10-01-1988	50	34.25	\$ 56,948	\$ 39,016	\$ 17,932	1988	4519	192%	\$ 166,029	420	600	30%	\$ 49,809	
6030007	Jefferson St Water Mains	06-30-2000	50	22.51	\$ 217,650	\$ 97,992	\$ 119,658	2000	6221	112%	\$ 460,946	276	600	54%	\$ 248,911	
6030008	Pressure Pit Upgrade	06-30-2000	50	22.51	\$ 18,880	\$ 8,500	\$ 10,380	2000	6221	112%	\$ 39,985	276	600	54%	\$ 21,592	
6030009	WA-04 Water Main Monroe	06-30-2001	30	21.51	\$ 109,786	\$ 78,717	\$ 31,069	2001	6343	108%	\$ 228,036	264	360	27%	\$ 60,810	
6030010	WA-08 Water Main Mulberry/Ivy	06-30-2002	50	20.51	\$ 138,537	\$ 56,832	\$ 81,705	2002	6538	102%	\$ 279,171	252	600	58%	\$ 161,919	
6030011	WA-07 Water Main Heather	06-30-2003	50	19.51	\$ 142,438	\$ 55,583	\$ 86,854	2003	6694	97%	\$ 280,344	240	600	60%	\$ 168,206	
6030012	SP-13 PW Corp Yard Paving	06-30-2003	20	19.51	\$ 10,000	\$ 9,754	\$ 246	2003	6694	97%	\$ 19,682	240	240	0%	\$ -	
6030013	Meter Automate 50-100d	06-30-2003	20	19.51	\$ 13,663	\$ 13,326	\$ 336	2003	6694	97%	\$ 26,890	240	240	0%	\$ -	
6030014	WA-03 Water Main Yountville Crossroads	06-30-2004	50	18.51	\$ 105,296	\$ 38,984	\$ 66,312	2004	7115	85%	\$ 194,980	228	600	62%	\$ 120,887	
6030015	Municipal Well	06-30-2006	50	16.51	\$ 973,726	\$ 321,554	\$ 652,172	2006	7751	70%	\$ 1,655,124	204	600	66%	\$ 1,092,382	
6030016	Water Main Yount St/Point	06-30-2006	50	16.51	\$ 85,021	\$ 28,076	\$ 56,944	2006	7751	70%	\$ 144,517	204	600	66%	\$ 95,381	
6030017	Municipal Well	06-30-2007	50	15.51	\$ 95,378	\$ 29,589	\$ 65,789	2007	7966	65%	\$ 157,746	192	600	68%	\$ 107,267	
6030018	WA-02 Laterals (engineering)	06-30-2010	50	12.51	\$ 5,526	\$ 1,383	\$ 4,143	2010	8799	50%	\$ 8,275	156	600	74%	\$ 6,123	
6030019	WA-0001 Pipes & Blow Off Valves	07-01-2012	50	10.5	\$ 39,956	\$ 8,398	\$ 31,558	2012	9308	42%	\$ 56,556	132	600	78%	\$ 44,114	
6030020	WA-3011 Service Laterals - Washington St.	07-01-2012	50	10.5	\$ 96,953	\$ 20,378	\$ 76,576	2012	9308	42%	\$ 137,233	132	600	78%	\$ 107,041	
6030021	WA-2011 Water Meter Transmitter Replacement	07-01-2012	20	10.5	\$ 27,379	\$ 14,385	\$ 12,994	2012	9308	42%	\$ 38,754	132	240	45%	\$ 17,439	

Total	Description	Installed	Life	Life	Orig Cost	Accum	Book Val	Year	Hist'l	% Incr.	Pres. Val.	Service	Useful	%	Pres. Val.
				Used (Yrs.)		Depr		ENR				Life	Life	Value	Less Depr.
												(Mons.)	(Mons.)		
6030023	WA-2011 Water Meter Transmitter Replacement	06-30-2013	20	9.51	\$ 10,557	\$ 5,020	\$ 5,537	2013	9547	38%	\$ 14,569	120	240	50%	\$ 7,284
6030024	WA-3011 Storm Drain Public Right of Way - NV Lodge	06-30-2013	10	9.51	\$ 10,000	\$ 9,508	\$ 492	2013	9547	38%	\$ 13,800	120	120	0%	\$ -
6030026	WA-2011 Water Meter Transmitter Replacement	06-30-2014	20	8.51	\$ 16,822	\$ 7,158	\$ 9,664	2014	9806	34%	\$ 22,601	108	240	55%	\$ 12,431
6030027	WA-2015 Water Meters & Transmitters	06-30-2016	20	6.51	\$ 62,132	\$ 20,119	\$ 42,013	2016	10338	27%	\$ 79,183	84	240	65%	\$ 51,469
6030029	WA-0009 Water Dist Sys Improv/Blowoffs	06-30-2018	50	4.51	\$ 24,113	\$ 2,175	\$ 21,938	2018	11062	19%	\$ 28,719	60	600	90%	\$ 25,847
Clearing															
6030026	WA-2011 Water Meter Transmitter Replacement	06-30-2014	20	8.51	\$ 16,822	\$ 7,158	\$ 9,664	2014	9806	34%	\$ 22,601	108	240	55%	\$ 12,431
Total	Water Fund Improvements				\$ 7,464,292	\$ 3,027,674	\$4,436,618				\$23,823,618				\$6,940,608

Total	Description	Installed	Life Used (Yrs.)	Orig Cost	Accum Depr	Book Val	Year	Hist'l ENR	% Incr.	Pres. Val.	Service Life (Mons.)	Useful Life (Mons.)	% Value	Pres. Val. Less Depr.
WW Collection Improvements														
<u>Wastewater Utility Operations</u>														
6430001	Sewer Line Washington St.	09-11-1992	50	30.31	\$ 71,537	\$ 43,367	\$ 28,170	1992	4985	164%	\$ 189,067	372	600	38% \$ 71,845
6430002	FY 95 Improvements	06-30-1995	50	27.51	\$ 15,207	\$ 8,367	\$ 6,840	1995	5471	141%	\$ 36,621	336	600	44% \$ 16,113
6430003	FY 97 Improvements	06-30-1997	50	25.51	\$ 69,987	\$ 35,709	\$ 34,278	1997	5826	126%	\$ 158,270	312	600	48% \$ 75,970
6430004	Sewer Lateral Lines	06-30-1999	50	23.51	\$ 43,247	\$ 20,336	\$ 22,911	1999	6059	117%	\$ 94,039	288	600	52% \$ 48,900
6430005	Mesa Court Sewer Lines	06-30-1999	50	23.51	\$ 110,853	\$ 52,126	\$ 58,727	1999	6059	117%	\$ 241,045	288	600	52% \$ 125,343
6430006	Jefferson St Main	06-30-2000	30	22.51	\$ 80,613	\$ 60,487	\$ 20,126	2000	6221	112%	\$ 170,725	276	360	23% \$ 39,836
6430007	Equipment Building	06-30-2001	20	20	\$ 120,004	\$ 120,004	\$ -	2001	6343	108%	\$ 249,261	264	240	0% \$ -
6430008	WW-14 Oak Sewer Main	06-30-2002	30	20.51	\$ 34,327	\$ 23,469	\$ 10,858	2002	6538	102%	\$ 69,174	252	360	30% \$ 20,752
6430009	WW-02 Laterals	06-30-2002	30	20.51	\$ 15,641	\$ 10,694	\$ 4,948	2002	6538	102%	\$ 31,520	252	360	30% \$ 9,456
6430010	F Line Realign Lateral	06-30-2002	30	20.51	\$ 13,915	\$ 9,513	\$ 4,401	2002	6538	102%	\$ 28,040	252	360	30% \$ 8,412
6430011	SP-13 PW Corp Yard Paving	06-30-2003	20	19.51	\$ 10,000	\$ 9,754	\$ 246	2003	6694	97%	\$ 19,682	240	240	0% \$ -
6430012	WW-24 I & I (03)	06-30-2003	20	19.51	\$ 30,105	\$ 29,364	\$ 741	2003	6694	97%	\$ 59,252	240	240	0% \$ -
6430013	WW-24 I & I (04)	06-30-2004	20	18.51	\$ 36,633	\$ 33,901	\$ 2,732	2004	7115	85%	\$ 67,835	228	240	5% \$ 3,392
6430014	WW-10 Yount Main	06-30-2004	50	18.51	\$ 98,983	\$ 36,647	\$ 62,337	2004	7115	85%	\$ 183,290	228	600	62% \$ 113,640
6430015	WW-25 Jefferson Main	06-30-2004	50	18.51	\$ 63,037	\$ 23,338	\$ 39,699	2004	7115	85%	\$ 116,728	228	600	62% \$ 72,371
6430016	WW-24 I & I (05)	06-30-2005	20	17.51	\$ 25,127	\$ 21,997	\$ 3,130	2005	7446	77%	\$ 44,460	216	240	10% \$ 4,446
6430017	WW-19 F-line Realign Main	06-30-2005	50	17.51	\$ 180,059	\$ 63,062	\$ 116,997	2005	7446	77%	\$ 318,599	216	600	64% \$ 203,903
6430018	WW-28 Pump Station	06-30-2005	50	17.51	\$ 64,598	\$ 22,624	\$ 41,974	2005	7446	77%	\$ 114,300	216	600	64% \$ 73,152
6430019	WW24-I & I Lateral Replacements	06-30-2006	50	16.51	\$ 51,819	\$ 17,112	\$ 34,706	2006	7751	70%	\$ 88,080	204	600	66% \$ 58,133
6430020	WW-29-Yount St/Point Main	06-30-2006	50	16.51	\$ 122,714	\$ 40,524	\$ 82,190	2006	7751	70%	\$ 208,587	204	600	66% \$ 137,667
6430021	WW-30 Yount Main	06-30-2008	50	14.51	\$ 86,077	\$ 24,982	\$ 61,095	2008	8310	59%	\$ 136,470	180	600	70% \$ 95,529
6430022	WW-35 Mulberry Main	06-30-2008	50	14.51	\$ 68,060	\$ 19,753	\$ 48,307	2008	8310	59%	\$ 107,906	180	600	70% \$ 75,534
6430023	WW-06 F Line Realignment	06-30-2008	50	14.51	\$ 19,797	\$ 5,746	\$ 14,051	2008	8310	59%	\$ 31,387	180	600	70% \$ 21,971
6430024	WW-01 Main Replacements	06-30-2009	50	13.51	\$ 496,700	\$ 134,224	\$ 362,476	2009	8570	54%	\$ 763,598	168	600	72% \$ 549,790
6430025	WW-10 Washington Street	06-30-2009	50	13.51	\$ 19,940	\$ 5,388	\$ 14,552	2009	8570	54%	\$ 30,655	168	600	72% \$ 22,071
6430026	WW24-I & I Lateral Replacements	06-30-2009	50	13.51	\$ 26,213	\$ 7,083	\$ 19,129	2009	8570	54%	\$ 40,298	168	600	72% \$ 29,014
6430027	WW-06 Main Replacements	06-30-2009	50	13.51	\$ 140,120	\$ 37,865	\$ 102,255	2009	8570	54%	\$ 215,413	168	600	72% \$ 155,097
6430028	WW-01 Main Replacements	06-30-2010	50	12.51	\$ 125,342	\$ 31,364	\$ 93,977	2010	8799	50%	\$ 187,678	156	600	74% \$ 138,882
6430029	WW24-I & I Lateral Replacements	06-30-2010	50	12.51	\$ 25,012	\$ 6,259	\$ 18,753	2010	8799	50%	\$ 37,451	156	600	74% \$ 27,714
6430030	WW-0001 JTP Fuel Tank	06-30-2011	20	11.51	\$ 59,471	\$ 34,227	\$ 25,245	2011	9070	45%	\$ 86,388	144	240	40% \$ 34,555
6430031	WW-0002 Upsize Recycled Water Line	06-30-2011	50	11.51	\$ 65,301	\$ 15,034	\$ 50,267	2011	9070	45%	\$ 94,855	144	600	76% \$ 72,090
6430032	WW-2011 Inflow Infiltration Reduction	07-01-2012	50	10.5	\$ 24,336	\$ 5,115	\$ 19,221	2012	9308	42%	\$ 34,446	132	600	78% \$ 26,868
6430033	WW-0008 Madison & Yount Sewer Main	06-30-2014	50	8.51	\$ 455,602	\$ 77,550	\$ 378,052	2014	9806	34%	\$ 612,132	108	600	82% \$ 501,948
6430034	WW-2011 Inflow/Infiltration Reduction	06-30-2013	30	9.51	\$ 35,727	\$ 11,326	\$ 24,400	2013	9547	38%	\$ 49,303	120	360	67% \$ 32,869
6430035	WW-3012 Main & Lateral Replacements	06-30-2014	50	8.51	\$ 22,059	\$ 3,755	\$ 18,304	2014	9806	34%	\$ 29,638	108	600	82% \$ 24,303
6430036	WW-2011 Inflow/Infiltration Reduction	06-30-2014	50	8.51	\$ 72,458	\$ 12,333	\$ 60,124	2014	9806	34%	\$ 97,352	108	600	82% \$ 79,828
6430037	WW-0004 SCADA Upgrade Phase II	06-30-2015	10	7.51	\$ 1,126	\$ 845	\$ 280	2015	10035	31%	\$ 1,478	96	120	20% \$ 296
6430038	WW-0008 Madison & Yount Sewer Main Replacement	06-30-2015	20	7.51	\$ 16,074	\$ 6,036	\$ 10,039	2015	10035	31%	\$ 21,104	96	240	60% \$ 12,662
<u>Wastewater Utility Capital</u>														
6430001	Sewer Line Washington St.	09-11-1992	50	30.31	\$ 71,537	\$ 43,367	\$ 28,170	1992	4985	164%	\$ 189,067	372	600	38% \$ 71,845
6430002	FY 95 Improvements	06-30-1995	50	27.51	\$ 15,207	\$ 8,367	\$ 6,840	1995	5471	141%	\$ 36,621	336	600	44% \$ 16,113
6430003	FY 97 Improvements	06-30-1997	50	25.51	\$ 69,987	\$ 35,709	\$ 34,278	1997	5826	126%	\$ 158,270	312	600	48% \$ 75,970
6430004	Sewer Lateral Lines	06-30-1999	50	23.51	\$ 43,247	\$ 20,336	\$ 22,911	1999	6059	117%	\$ 94,039	288	600	52% \$ 48,900
6430005	Mesa Court Sewer Lines	06-30-1999	50	23.51	\$ 110,853	\$ 52,126	\$ 58,727	1999	6059	117%	\$ 241,045	288	600	52% \$ 125,343
6430006	Jefferson St Main	06-30-2000	30	22.51	\$ 80,613	\$ 60,487	\$ 20,126	2000	6221	112%	\$ 170,725	276	360	23% \$ 39,836
6430007	Equipment Building	06-30-2001	20	20	\$ 120,004	\$ 120,004	\$ -	2001	6343	108%	\$ 249,261	264	240	0% \$ -
6430008	WW-14 Oak Sewer Main	06-30-2002	30	20.51	\$ 34,327	\$ 23,469	\$ 10,858	2002	6538	102%	\$ 69,174	252	360	30% \$ 20,752
6430009	WW-02 Laterals	06-30-2002	30	20.51	\$ 15,641	\$ 10,694	\$ 4,948	2002	6538	102%	\$ 31,520	252	360	30% \$ 9,456
6430010	F Line Realign Lateral	06-30-2002	30	20.51	\$ 13,915	\$ 9,513	\$ 4,401	2002	6538	102%	\$ 28,040	252	360	30% \$ 8,412
6430011	SP-13 PW Corp Yard Paving	06-30-2003	20	19.51	\$ 10,000	\$ 9,754	\$ 246	2003	6694	97%	\$ 19,682	240	240	0% \$ -
6430012	WW-24 I & I (03)	06-30-2003	20	19.51	\$ 30,105	\$ 29,364	\$ 741	2003	6694	97%	\$ 59,252	240	240	0% \$ -
6430013	WW-24 I & I (04)	06-30-2004	20	18.51	\$ 36,633	\$ 33,901	\$ 2,732	2004	7115	85%	\$ 67,835	228	240	5% \$ 3,392
6430014	WW-10 Yount Main	06-30-2004	50	18.51	\$ 98,983	\$ 36,647	\$ 62,337	2004	7115	85%	\$ 183,290	228	600	62% \$ 113,640
6430015	WW-25 Jefferson Main	06-30-2004	50	18.51	\$ 63,037	\$ 23,338	\$ 39,699	2004	7115	85%	\$ 116,728	228	600	62% \$ 72,371
6430016	WW-24 I & I (05)	06-30-2005	20	17.51	\$ 25,127	\$ 21,997	\$ 3,130	2005	7446	77%	\$ 44,460	216	240	10% \$ 4,446
6430017	WW-19 F-line Realign Main	06-30-2005	50	17.51	\$ 180,059	\$ 63,062	\$ 116,997	2005	7446	77%	\$ 318,599	216	600	64% \$ 203,903
6430018	WW-28 Pump Station	06-30-2005	50	17.51	\$ 64,598	\$ 22,624	\$ 41,974	2005	7446	77%	\$ 114,300	216	600	64% \$ 73,152
6430019	WW24-I & I Lateral Replacements	06-30-2006	50	16.51	\$ 51,819	\$ 17,112	\$ 34,706	2006	7751	70%	\$ 88,080	204	600	66% \$ 58,133
6430020	WW-29-Yount St/Point Main	06-30-2006	50	16.51	\$ 122,714	\$ 40,524	\$ 82,190	2006	7751	70%	\$ 208,587	204	600	66% \$ 137,667
6430021	WW-30 Yount Main	06-30-2008	50	14.51	\$ 86,077	\$ 24,982	\$ 61,095	2008	8310	59%	\$ 136,470	180	600	70% \$ 95,529
6430022	WW-35 Mulberry Main	06-30-2008	50	14.51	\$ 68,060	\$ 19,753	\$ 48,307	2008	8310	59%	\$ 107,906	180	600	70% \$ 75,534
6430023	WW-06 F Line Realignment	06-30-2008	50	14.51	\$ 19,797	\$ 5,746	\$ 14,051	2008	8310	59%	\$ 31,387	180	600	70% \$ 21,971
6430024	WW-01 Main Replacements	06-30-2009	50	13.51	\$ 496,700	\$ 134,224	\$ 362,476	2009	8570	54%	\$ 763,598	168	600	72% \$ 549,790

Total	Description	Installed	Life	Life	Orig Cost	Accum Depr	Book Val	Year	Hist'l ENR	% Incr.	Pres. Val.	Service Life	Useful Life	% Value	Pres. Val.
				Used (Yrs.)								(Mons.)	(Mons.)	%	
6430025	WW-10 Washington Street	06-30-2009	50	13.51	\$ 19,940	\$ 5,388	\$ 14,552	2009	8570	54%	\$ 30,655	168	600	72%	\$ 22,071
6430026	WW24-I & I Lateral Replacements	06-30-2009	50	13.51	\$ 26,213	\$ 7,083	\$ 19,129	2009	8570	54%	\$ 40,298	168	600	72%	\$ 29,014
6430027	WW-06 Main Replacements	06-30-2009	50	13.51	\$ 140,120	\$ 37,865	\$ 102,255	2009	8570	54%	\$ 215,413	168	600	72%	\$ 155,097
6430028	WW-01 Main Replacements	06-30-2010	50	12.51	\$ 125,342	\$ 31,364	\$ 93,977	2010	8799	50%	\$ 187,678	156	600	74%	\$ 138,882
6430029	WW24-I & I Lateral Replacements	06-30-2010	50	12.51	\$ 25,012	\$ 6,259	\$ 18,753	2010	8799	50%	\$ 37,451	156	600	74%	\$ 27,714
6430030	WW-0001 JTP Fuel Tank	06-30-2011	20	11.51	\$ 59,471	\$ 34,227	\$ 25,245	2011	9070	45%	\$ 86,388	144	240	40%	\$ 34,555
6430031	WW-0002 Upsize Recycled Water Line	06-30-2011	50	11.51	\$ 65,301	\$ 15,034	\$ 50,267	2011	9070	45%	\$ 94,855	144	600	76%	\$ 72,090
6430032	WW-2011 Inflow Infiltration Reduction	07-01-2012	50	10.5	\$ 24,336	\$ 5,115	\$ 19,221	2012	9308	42%	\$ 34,446	132	600	78%	\$ 26,868
6430033	WW-0008 Madison & Yount Sewer Main	06-30-2014	50	8.51	\$ 455,602	\$ 77,550	\$ 378,052	2014	9806	34%	\$ 612,132	108	600	82%	\$ 501,948
6430034	WW-2011 Inflow/Infiltration Reduction	06-30-2013	30	9.51	\$ 35,727	\$ 11,326	\$ 24,400	2013	9547	38%	\$ 49,303	120	360	67%	\$ 32,869
6430035	WW-3012 Main & Lateral Replacements	06-30-2014	50	8.51	\$ 22,059	\$ 3,755	\$ 18,304	2014	9806	34%	\$ 29,638	108	600	82%	\$ 24,303
6430036	WW-2011 Inflow/Infiltration Reduction	06-30-2014	50	8.51	\$ 72,458	\$ 12,333	\$ 60,124	2014	9806	34%	\$ 97,352	108	600	82%	\$ 79,828
6430037	WW-0004 SCADA Upgrade Phase II	06-30-2015	10	7.51	\$ 1,126	\$ 845	\$ 280	2015	10035	31%	\$ 1,478	96	120	20%	\$ 296
6430038	WW-0008 Madison & Yount Sewer Main Replacement	06-30-2015	20	7.51	\$ 16,074	\$ 6,036	\$ 10,039	2015	10035	31%	\$ 21,104	96	240	60%	\$ 12,662
6430039	WW-0026 Replace Pump Station Pump	06-30-2020	50	2.51	\$ 37,704	\$ 1,891	\$ 35,812	2020	11466	15%	\$ 43,325	36	600	94%	\$ 40,725
6430040	WW-2021 Sewr Lining Project (2021)	06-30-2022	50	0.51	\$ 163,456	\$ 1,658	\$ 161,798	2022	13007	1%	\$ 165,570	12	600	98%	\$ 162,258
<u>Clearing</u>															
6430036	WW-2011 Inflow/Infiltration Reduction	06-30-2014	50	8.51	\$ 72,458	\$ 12,333	\$ 60,124	2014	9806	34%	\$ 97,352	108	600	82%	\$ 79,828
Total	WW Collection Improvements				\$ 6,309,257	\$ 2,258,443	\$ 4,050,814				\$ 10,438,497				\$ 6,251,523

WW Treatment Improvements

Wastewater Utility Operations

6330001	Plant	02-24-1958	20	20	\$ 121,148	\$ 121,148	\$ -	1958	759	1636%	\$ 2,102,943	780	240	0%	\$ -
6330002	Plant	02-24-1958	50	50	\$ 155,832	\$ 155,832	\$ -	1958	759	1636%	\$ 2,704,991	780	600	0%	\$ -
6330003	Plant	01-01-1975	50	48	\$ 10,850	\$ 10,416	\$ 434	1975	2212	496%	\$ 64,624	576	600	4%	\$ 2,585
6330004	Utility Plant	01-01-1980	50	43	\$ 3,556,968	\$ 3,059,275	\$ 497,693	1980	3237	307%	\$ 14,477,344	516	600	14%	\$ 2,026,828
6330005	Plant	01-01-1980	50	43	\$ 14,776	\$ 12,709	\$ 2,068	1980	3237	307%	\$ 60,142	516	600	14%	\$ 8,420
6330006	Plant	01-01-1981	50	42	\$ 58,598	\$ 49,227	\$ 9,371	1981	3535	273%	\$ 218,396	504	600	16%	\$ 34,943
6330007	Plant	03-14-1984	50	38.8	\$ 12,323	\$ 9,564	\$ 2,759	1984	4146	218%	\$ 39,160	468	600	22%	\$ 8,615
6330008	Plant	06-30-1984	50	38.51	\$ 16,852	\$ 12,979	\$ 3,872	1984	4146	218%	\$ 53,550	468	600	22%	\$ 11,781
6330009	Plant	07-01-1984	50	38.5	\$ 82,054	\$ 63,195	\$ 18,859	1984	4146	218%	\$ 260,749	468	600	22%	\$ 57,365
6330010	Plant	06-30-1985	50	37.51	\$ 19,924	\$ 14,948	\$ 4,977	1985	4195	214%	\$ 62,575	456	600	24%	\$ 15,018
6330011	Plant	06-30-1986	50	36.51	\$ 17,048	\$ 12,448	\$ 4,599	1986	4295	207%	\$ 52,294	444	600	26%	\$ 13,596
6330012	Outfall sewer rehabilitation	06-30-1986	67	36.51	\$ 157,405	\$ 85,778	\$ 71,628	1986	4295	207%	\$ 482,845	444	804	45%	\$ 216,199
6330013	Expansion Engineering	01-01-1992	40	31	\$ 86,484	\$ 67,034	\$ 19,449	1992	4985	164%	\$ 228,571	372	480	23%	\$ 51,428
6330014	Expansion Sludge	01-01-1992	15	15	\$ 23,600	\$ 23,600	\$ -	1992	4985	164%	\$ 62,373	372	180	0%	\$ -
6330015	Expansion Electric	01-01-1992	25	25	\$ 71,000	\$ 71,000	\$ -	1992	4985	164%	\$ 187,648	372	300	0%	\$ -
6330016	Expansion Piping	01-01-1992	80	31	\$ 92,000	\$ 35,657	\$ 56,343	1992	4985	164%	\$ 243,150	372	960	61%	\$ 148,929
6330017	Expansion Mobilization	01-01-1992	100	31	\$ 154,000	\$ 47,750	\$ 106,250	1992	4985	164%	\$ 407,012	372	1200	69%	\$ 280,838
6330018	FY 97 Improvements	06-30-1997	10	10	\$ 10,332	\$ 10,332	\$ -	1997	5826	126%	\$ 23,365	312	120	0%	\$ -
6330019	FY 98 Improvements	06-30-1998	30	24.51	\$ 258,687	\$ 211,345	\$ 47,342	1998	5920	123%	\$ 575,712	300	360	17%	\$ 95,952
6330020	Water Lines	06-30-1999	15	15	\$ 37,066	\$ 37,066	\$ -	1999	6059	117%	\$ 80,598	288	180	0%	\$ -
6330021	Metering Man hole	06-30-1999	50	23.51	\$ 28,027	\$ 13,179	\$ 14,848	1999	6059	117%	\$ 60,944	288	600	52%	\$ 31,691
6330022	Filter	06-30-2000	30	22.51	\$ 48,708	\$ 36,547	\$ 12,161	2000	6221	112%	\$ 103,155	276	360	23%	\$ 24,070
6330023	Digester	06-30-2001	20	20	\$ 14,984	\$ 14,984	\$ -	2001	6343	108%	\$ 31,124	264	240	0%	\$ -
6330024	Filter	06-30-2001	20	20	\$ 28,142	\$ 28,142	\$ -	2001	6343	108%	\$ 58,453	264	240	0%	\$ -
6330025	Digester	06-30-2002	30	20.51	\$ 92,713	\$ 63,386	\$ 29,327	2002	6538	102%	\$ 186,831	252	360	30%	\$ 56,049
6330026	Lines	06-30-2002	30	20.51	\$ 25,560	\$ 17,475	\$ 8,085	2002	6538	102%	\$ 51,507	252	360	30%	\$ 15,452
6330027	WW-04 Lister Grinder & WW-08 Digester Mixer	06-30-2004	30	18.51	\$ 109,742	\$ 67,713	\$ 42,029	2004	7115	85%	\$ 203,211	228	360	37%	\$ 74,511
6330028	WW-27 Title 22 Upgrades Design/NPDS Permit	06-30-2008	50	14.51	\$ 59,238	\$ 17,193	\$ 42,045	2008	8310	59%	\$ 93,918	180	600	70%	\$ 65,743
6330029	WW-27 Title 22 Upgrades Design/NPDS Permit	06-30-2009	50	13.51	\$ 70,091	\$ 18,941	\$ 51,150	2009	8570	54%	\$ 107,754	168	600	72%	\$ 77,583
6330030	WW-27 Title 22 Upgrades Design/NPDS Permit	06-30-2010	50	12.51	\$ 1,227,109	\$ 307,062	\$ 920,048	2010	8799	50%	\$ 1,837,391	156	600	74%	\$ 1,359,669
6330031	WW-0009 WWTP Title 22 Upgrades	06-30-2011	50	11.51	\$ 61,741	\$ 14,215	\$ 47,526	2011	9070	45%	\$ 89,684	144	600	76%	\$ 68,160
6330032	WW-0002 Recycled Water Expansion	06-30-2017	50	5.51	\$ 3,780,773	\$ 416,581	\$ 3,364,192	2017	10737	23%	\$ 4,639,266	72	600	88%	\$ 4,082,554
6330033	WW-0003 Slurry Seal	07-01-2012	10	10	\$ 10,000	\$ 10,000	\$ -	2012	9308	42%	\$ 14,155	132	120	0%	\$ -
6330034	WW-0006 Methane Capture	10-07-2013	50	9.24	\$ 131,400	\$ 24,285	\$ 107,115	2013	9547	38%	\$ 181,334	120	600	80%	\$ 145,067
6330035	WW-4012 Equipment Replacement - Pumps & Motors	07-01-2012	10	10	\$ 65,269	\$ 65,269	\$ -	2012	9308	42%	\$ 92,386	132	120	0%	\$ -

Joint Treatment Capital Fund

6330001	Plant	02-24-1958	20	20	\$ 121,148	\$ 121,148	\$ -	1958	759	1636%	\$ 2,102,943	780	240	0%	\$ -
6330002	Plant	02-24-1958	50	50	\$ 155,832	\$ 155,832	\$ -	1958	759	1636%	\$ 2,704,991	780	600	0%	\$ -
6330003	Plant	01-01-1975	50	48	\$ 10,850	\$ 10,416	\$ 434	1975	2212	496%	\$ 64,624	576	600	4%	\$ 2,585
6330004	Utility Plant	01-01-1980	50	43	\$ 3,556,968	\$ 3,059,275	\$ 497,693	1980	3237	307%	\$ 14,477,344	516	600	14%	\$ 2,026,828
6330005	Plant	01-01-1980	50	43	\$ 14,776	\$ 12,709	\$ 2,068	1980	3237	307%	\$ 60,142	516	600	14%	\$ 8,420
6330006	Plant	01-01-1981	50	42	\$ 58,598	\$ 49,227	\$ 9,371	1981	3535	273%	\$ 218,396	504	600	16%	\$ 34,943

Total	Description	Installed	Life Used (Yrs.)	Orig Cost	Accum Depr	Book Val	Year	Hist'l ENR	% Incr.	Pres. Val.	Service Life (Mons.)	Useful Life (Mons.)	% Value	% Pres. Val. Less Depr.	
6330007	Plant	03-14-1984	50	38.8	\$ 12,323	\$ 9,564	\$ 2,759	1984	4146	218%	\$ 39,160	468	600	22%	\$ 8,615
6330008	Plant	06-30-1984	50	38.51	\$ 16,852	\$ 12,979	\$ 3,872	1984	4146	218%	\$ 53,550	468	600	22%	\$ 11,781
6330009	Plant	07-01-1984	50	38.5	\$ 20,054	\$ 63,195	\$ 18,859	1984	4146	218%	\$ 260,749	468	600	22%	\$ 57,365
6330010	Plant	06-30-1985	50	37.51	\$ 19,924	\$ 14,948	\$ 4,977	1985	4195	214%	\$ 62,575	456	600	24%	\$ 15,018
6330011	Plant	06-30-1986	50	36.51	\$ 17,048	\$ 12,448	\$ 4,599	1986	4295	207%	\$ 52,294	444	600	26%	\$ 13,596
6330012	Outfall sewer rehabilitation	06-30-1986	67	36.51	\$ 157,405	\$ 85,778	\$ 71,628	1986	4295	207%	\$ 482,845	444	804	45%	\$ 216,199
6330013	Expansion Engineering	01-01-1992	40	31	\$ 86,484	\$ 67,034	\$ 19,449	1992	4985	164%	\$ 228,571	372	480	23%	\$ 51,428
6330014	Expansion Sludge	01-01-1992	15	15	\$ 23,600	\$ 23,600	\$ -	1992	4985	164%	\$ 62,373	372	180	0%	\$ -
6330015	Expansion Electric	01-01-1992	25	25	\$ 71,000	\$ 71,000	\$ -	1992	4985	164%	\$ 187,648	372	300	0%	\$ -
6330016	Expansion Piping	01-01-1992	80	31	\$ 92,000	\$ 35,657	\$ 56,343	1992	4985	164%	\$ 243,150	372	960	61%	\$ 148,929
6330017	Expansion Mobilization	01-01-1992	100	31	\$ 154,000	\$ 47,750	\$ 106,250	1992	4985	164%	\$ 407,012	372	1200	69%	\$ 280,838
6330018	FY 97 Improvements	06-30-1997	10	10	\$ 10,332	\$ 10,332	\$ -	1997	5826	126%	\$ 23,365	312	120	0%	\$ -
6330019	FY 98 Improvements	06-30-1998	30	24.51	\$ 258,687	\$ 211,345	\$ 47,342	1998	5920	123%	\$ 575,712	300	360	17%	\$ 95,952
6330020	Water Lines	06-30-1999	15	15	\$ 37,066	\$ 37,066	\$ -	1999	6059	117%	\$ 80,598	288	180	0%	\$ -
6330021	Metering Man hole	06-30-1999	50	23.51	\$ 28,027	\$ 13,179	\$ 14,848	1999	6059	117%	\$ 60,944	288	600	52%	\$ 31,691
6330022	Filter	06-30-2000	30	22.51	\$ 48,708	\$ 36,547	\$ 12,161	2000	6221	112%	\$ 103,155	276	360	23%	\$ 24,070
6330023	Digester	06-30-2001	20	20	\$ 14,984	\$ 14,984	\$ -	2001	6343	108%	\$ 31,124	264	240	0%	\$ -
6330024	Filter	06-30-2001	20	20	\$ 28,142	\$ 28,142	\$ -	2001	6343	108%	\$ 58,453	264	240	0%	\$ -
6330025	Digester	06-30-2002	30	20.51	\$ 92,713	\$ 63,386	\$ 29,327	2002	6538	102%	\$ 186,831	252	360	30%	\$ 56,049
6330026	Lines	06-30-2002	30	20.51	\$ 25,560	\$ 17,475	\$ 8,085	2002	6538	102%	\$ 51,507	252	360	30%	\$ 15,452
6330027	WW-04 Lister Grinder & WW-08 Digester Mixer	06-30-2004	30	18.51	\$ 109,742	\$ 67,713	\$ 42,029	2004	7115	85%	\$ 203,211	228	360	37%	\$ 74,511
6330028	WW-27 Title 22 Upgrades Design/NPDS Permit	06-30-2008	50	14.51	\$ 59,238	\$ 17,193	\$ 42,045	2008	8310	59%	\$ 93,918	180	600	70%	\$ 65,743
6330029	WW-27 Title 22 Upgrades Design/NPDS Permit	06-30-2009	50	13.51	\$ 70,091	\$ 18,941	\$ 51,150	2009	8570	54%	\$ 107,754	168	600	72%	\$ 77,583
6330030	WW-27 Title 22 Upgrades Design/NPDS Permit	06-30-2010	50	12.51	\$ 1,227,109	\$ 307,062	\$ 920,048	2010	8799	50%	\$ 1,837,391	156	600	74%	\$ 1,359,669
6330031	WW-0009 WWTP Title 22 Upgrades	06-30-2011	50	11.51	\$ 61,741	\$ 14,215	\$ 47,526	2011	9070	45%	\$ 89,684	144	600	76%	\$ 68,160
6330032	WW-0002 Recycled Water Expansion	06-30-2017	50	5.51	\$ 3,780,773	\$ 416,581	\$ 3,364,192	2017	10737	23%	\$ 4,639,266	72	600	88%	\$ 4,082,554
6330033	WW-0003 Slurry Seal	07-01-2012	10	10	\$ 10,000	\$ 10,000	\$ -	2012	9308	42%	\$ 14,155	132	120	0%	\$ -
6330034	WW-0006 Methane Capture	10-07-2013	50	9.24	\$ 131,400	\$ 24,285	\$ 107,115	2013	9547	38%	\$ 181,334	120	600	80%	\$ 145,067
6330035	WW-4012 Equipment Replacement - Pumps & Motors	07-01-2012	10	10	\$ 65,269	\$ 65,269	\$ -	2012	9308	42%	\$ 92,386	132	120	0%	\$ -
6330036	WW-0011 Joint Treatment Plant Office Mod	06-30-2020	50	2.51	\$ 71,089	\$ 3,566	\$ 67,523	2020	11466	15%	\$ 81,688	36	600	94%	\$ 76,787
Total	WW Treatment Improvements				\$ 21,491,977	\$ 10,456,114	\$ 11,035,863				\$ 60,359,994				\$ 18,022,881
WW Treatment Land															
<u>Joint Treatment Capital Fund</u>															
6350001	Land	04-10-1956	100	0	\$ 1,653	\$ -	\$ 1,653	1956	692	1804%	\$ 31,476	804	1200	33%	\$ 10,387
6350002	Land	01-01-1980	100	0	\$ 3,438	\$ -	\$ 3,438	1980	3237	307%	\$ 13,991	516	1200	57%	\$ 7,975
Total	WW Treatment Land				\$ 5,091	\$ -	\$ 5,091				\$ 45,468				\$ 18,362

Appendix B – 10 Unit Multi Family Replacement Cost

Property Valuation

Structure Information

Square Feet:	12000	Number of Units:	10
Exterior Wall Type:	Frame		
<hr/>			
Base Valuation			
Basic Cost		General Description	Value
Foundation	Conventional crawl space, footing over 40" deep		143,596.09
Floor Structure	Standard wood frame with irregular shape and changes in elevation.		191,461.45
Walls & Exterior Finish	Wood or light steel frame, decorative trim at entrance, plywood or stucco siding, simple framing plan.		191,461.45
Roof and Cover	4 ply built-up roof, some portions heavy shake or tile.		159,551.21
Windows and Doors	Good quality vinyl or metal windows, residential grade doors.		79,775.61
Interior Finish	Textured 1/2 inch gypsum board, several irregular walls or wall openings, few ornamental details, standard grade trim and wall molding.		127,640.96
Floor Finish	Hardwood or tile at entry, standard carpet in most rooms, sheet vinyl in kitchen and bath.		79,775.61
Interior Features	Separate dining area, good closet space, linen closet and small utility closet.		79,775.61
Bath Detail	Better vanity cabinet and good wall cabinet.		63,820.48
Kitchen	8 LF of standard hardwood wall and base cabinets, acrylic top, 4 standard grade built-in appliances.		127,640.96
Electrical	Recessed lighting in kitchen and living room, switched receptacles in bedrooms, wired for cable TV.		159,551.21
Plumbing	Three standard fixtures per bathroom, copper supply and plastic drain lines.		191,461.45
Multi-Family Residence		RC:	\$1,595,512.09
Base Cost			\$1,595,512.09
Additional Costs			
Description		ExtCost	
Heating and Cooling Costs			84,240.00
Total Additional Costs			\$84,240.00
		Total Replacement Cost: (\$139.98 per SF)	\$1,679,752.09
		Depreciation: (0%)	\$0.00
		Actual Cash Value: (\$139.98 per SF)	\$1,679,752.09