

SANTA YNEZ COMMUNITY SERVICES DISTRICT

MEMORANDUM

TO: Board of Directors
FROM: Wendy Berry, Secretary/Treasurer
DATE: August 18, 2021
SUBJECT: Resolution 21-10 setting forth findings, approving preliminary environmental review form, and authorizing filing notice of exemption relating to capacity fee increases.

Recommendation

Adopt Resolution 21-10, setting forth findings, approving preliminary environmental review form, and authorizing filing notice of exemption relating to capacity fee increases and determining the effective date of the new capacity charges.

Policy Implications

The District adopted the California Environmental Quality Act (CEQA) Guidelines by Resolution 10-05. CEQA was enacted in 1970 as a system of checks and balances for land-use development and management decisions in California. In general there are three main purposes of CEQA:

- To inform public decision-makers of potential adverse environmental impacts of public or private projects carried out or approved by them.
- To provide for public participation in the environmental review process.
- To identify, and require the implementation of, feasible alternatives or measures that would mitigate (reduce or avoid) a proposed project's adverse environmental impacts.

The District's Environmental Review Committee is required to conduct an environmental review to determine if there will be an environmental impact or not.

Background

At the February 17, 2021 Board meeting, while discussing the Rate Study, the Board directed staff to obtain the services of Tuckfield and Associates to complete a thorough Capacity Fee study, to ensure the District fees are in line with current valuations and CIP costs.

At the July 21, 2021 regular board meeting, the Board motioned to bring this resolution back to the August 18, 2021 regular board meeting so the board can explanation on the methodology on calculating the capacity fees.

The current capacity fee charged to customers for any new connection to the District's sewer system is \$6,336.98 per Equivalent Residential Unit (ERU).

The capacity fees were last reviewed and updated in 2016. The fees have increased annually based on the change in the April Engineering News Record (ENR) Construction Cost Index (CCI) figures. The last comprehensive review of the capacity charges was performed in 1998.

The Board believes it is important to ensure that the current fees charged are a true reflection of the current infrastructure especially when considering the current and future costs to be incurred for the City of Solvang WWTP system upgrades. The Board requested Mr. Tuckfield to review and provide current facility values for existing and future infrastructure for use in calculating, the capacity fees.

Included in the study are the current facility value of assets owned and operated by the CSD that are applicable for capacity fees, the CSD's share of capital projects relating to the City of Solvang WWTP, the value of future CIP projects, and the recommended capacity charges by customer type.

Mr. Tuckfield presented the draft capacity fee study at the June 16, 2021 board meeting where the Board approved the study as it was presented and authorized staff to notice the public hearing and bring the Ordinance to the Board with the effective date to be determined.

Attached is a copy of the final Capacity Charge study prepared by Tuckfield & Associates.

Discussion

The District's Environmental Committee has conducted a preliminary review of the Ordinance and has concluded that the adoption thereof is exempt from environmental review under the California Environmental Quality Act ("CEQA") pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273 of Title 14 of the California Code of Regulations. Said conclusion is set forth in the Preliminary Environmental Review form prepared by the Environmental Committee, a copy of which has been presented to and reviewed by the Board of Directors.

The Committee determined the proposed rate increase is exempt under CEQA. If Resolution No. 21-10 is approved by your Board, staff will file a Notice of Exemption (NOE) with the County Clerk Office.

Attached:

- Resolution 21-10
- Capacity fee study
- Preliminary Review Form
- Notice of Exemption

RESOLUTION NO. 21-10

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SANTA YNEZ COMMUNITY SERVICES DISTRICT APPROVING
PRELIMINARY ENVIRONMENTAL REVIEW FORM, AUTHORIZING
FILING OF NOTICE OF EXEMPTION, AND SETTING FORTH
FINDINGS RELATING TO CAPACITY FEE INCREASE

WHEREAS, at the regular meeting of August 18, 2021, the Board of Directors of the Santa Ynez Community Services District is proposing to adopt Ordinance No. O-21-03 to revise its capacity fees, (the "Ordinance").

WHEREAS, the District's Environmental Committee has conducted a preliminary review of the Ordinance and has concluded that the adoption thereof is exempt from environmental review under the California Environmental Quality Act ("CEQA") pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273 of Title 14 of the California Code of Regulations. Said conclusion is set forth in the Preliminary Environmental Review form prepared by the Environmental Committee, a copy of which has been presented to and reviewed by the Board of Directors.

WHEREAS, the Board of Directors desires to adopt certain findings, approve the Preliminary Environmental Review form, and take other actions relating to the adoption of the Ordinance.

NOW, THEREFORE, the Board of Directors of the Santa Ynez Community Services District does hereby find, resolve and order as follows:

1. The Board of Directors hereby finds that, (i) under Section 21080(b)(8) of the Public Resources Code and Section 15273 of Title 14 of the California Code of Regulations, the revisions to the capacity fees as set forth in the Ordinance are to fund the procurement of equipment and materials and to fund reserves and capital expenses for the District's sewer system, (ii) there is no substantial evidence in the record before the District that the Ordinance or the changes to the capacity fees will have a significant effect on the environment, and (iii) no environmental review is required.
2. The Board of Directors hereby approves the Preliminary Environmental Review form prepared by the District's Environmental Committee.
3. The General Manager of the District is hereby authorized and directed to sign and file with the Santa Barbara County Clerk a Notice of Exemption relating to the adoption of the Ordinance.

PASSED AND ADOPTED this 18th day of August, 2021, by the following vote of the Board of Directors of the Santa Ynez Community Services District.

AYES:

NOES:

ABSENT:

ABSTAIN:

Karen Jones, President of the
Board of Directors

ATTEST:

Wendy Berry, Secretary of the
Board of Directors

Exhibit A

PRELIMINARY ENVIRONMENTAL REVIEW

SANTA YNEZ COMMUNITY SERVICES DISTRICT
1070 Faraday
P.O. Box 667
Santa Ynez, CA 93460
(805) 688-3008

Name of Project: Adoption of Ordinance No. O-21-03 Amending Sewer Service Code to Revise Capacity Fees.

Location: Santa Ynez Community Services District

Entity or Person Undertaking Project: (Check appropriate box)

- Santa Ynez Community Services District
- Other: Name: _____
Address: _____

Environmental Committee Determination:

The District's Environmental Committee, having undertaken and completed a preliminary review of this proposed activity in accordance with the California Environmental Quality Act Guidelines ("CEQA Guidelines") has concluded that:

- A. The activity does not require further environmental assessment because:
- 1. The proposed action does not constitute a project under CEQA Guidelines Section 15378 or is statutorily exempt. Statutory Exemption: Section 21080(b)(8) of Public Resources Code.
 - 2. The project constitutes a feasibility or planning study under CEQA Guidelines Section 15262.
 - 3. The project is an Emergency Project under CEQA Guidelines Section 15269.
 - 4. The project is a Ministerial Project under CEQA Guidelines Section 15268.
 - 5. The project is exempt under CEQA Guidelines Section 15273.
 - 6. The project involves another public agency which constitutes the lead agency. Name of Lead Agency: _____

B. The District is the lead agency and the activity is a project which requires further evaluation of the possible significant effects on the environment.

Date: August 18, 2021

Jose Acosta, General Manager

Notice of Exemption

TO: Office of Planning and Research
P.O. Box 3044
1400 Tenth Street, Room 222
Sacramento, CA 95812-3044

FROM: Santa Ynez Community Services District
P.O. Box 667
Santa Ynez, CA 93460-0667

or

County Clerk
County of Santa Barbara
105 E. Anapamu Street
Santa Barbara, CA, 93101

Project Title: Adoption of Ordinance No. O-21-03 Amending Sewer Service Code to Revise Capacity Fees

Project Location – Specific: Throughout Santa Ynez Community Services District

Project Location – City: Unincorporated Town of Santa Ynez

Project Location – County: Santa Barbara

Description of Project: Ordinance amending Sewer Service Code to revise capacity fees for users of the District's sewer system.

Name of Public Agency approving project: Santa Ynez Community Services District

Name of Person or Agency carrying out project: Santa Ynez Community Services District

Exempt status: (check one)

- Ministerial project.
- Not a project.
- Emergency Project.
- Categorical Exemption.
State type and class number:
- Declared Emergency.
- Statutory Exemption.
State Code section number: Section 21080(b)(8) of Public Resources Code
- Other. Explanation: Section 15273 of Title 14 of California Code of Regulations

Reason why project is exempt:

The exemptions contained in Section 21080(b)(8) of the Public Resources Code and Section 15273 of Title 14 of the California Code of Regulations apply and the required findings have been made. There is no substantial evidence that the ordinance or the change in fees will have a significant effect on the environment.

Lead Agency Contact Person: Jose Acosta Telephone: (805) 688-3008

Signature of Lead Agency Representative:

Date Received for Filing: _____

Jose Acosta, General Manager

Dated: August 18, 2021

Tuckfield & Associates

2549 Eastbluff Drive, Suite 450B, Newport Beach, CA 92660
Phone (949) 760-9454 Fax (949) 760-2725
Email ctuckfield@tuckfieldassociates.com

TECHNICAL MEMORANDUM

June 18, 2021

Subject: Capacity Charge Study

To: Mr. Jose Acosta, General Manager, Santa Ynez Community Services District

From: G. Clayton Tuckfield, PE MBA, Tuckfield & Associates

INTRODUCTION

The Santa Ynez Community Services District (District) engaged Tuckfield & Associates to update its current Capacity Charges. The purpose of capacity charges is to equitably recover the costs of existing and future system infrastructure and assets which benefit new development. Capacity charges are established following legislation set forth in the California Government Code. The capacity charges in this Capacity Charge Study (Study) have been designed to be in compliance with the California legal framework as well as to follow general principles of the American Water Works Association (AWWA) and Water Environment Federation (WEF) methodologies for determining capacity charges. This technical memorandum presents the findings and results of the Study that complies with the California legal framework for charging new customers connecting to the wastewater collection system (System).

Background

The District owns and operates a wastewater collection system consisting of sewer pipelines and lift stations, providing wastewater collection service to about 924 residential and commercial customers. The District's wastewater is conveyed to the City of Solvang (City) wastewater treatment plant owned and operated by the City. The District has purchased 300,000 gpd of capacity in the treatment plant of which 88,000 gpd is reserved for the Chumash Tribe.

The District levies wastewater capacity charges on new or expanded connections to the System. The capacity charges are levied as a condition of development or change in use and are designed to recover the cost of capacity in infrastructure and assets benefitting new development. Capacity charges are one-time fees, paid up-front as a condition of new development or expansion.

The last update to the District Capacity Charges was performed in 2016. District staff has evaluated the ongoing needs of the wastewater system and has identified needed capital improvements for fiscal year (FY) 2020-21 through 2029-30. These capital projects consist of repair and replacement expenditures related to wastewater treatment and to the existing System facilities. The improvements are required to maintain a safe and reliable System that meets the wastewater quality needs of the District's existing customers as well as new customer demand.

Purpose and Scope

The purpose of this Capacity Charge Study Report (Report) is to update the District's Capacity Charges such that they address the following.

- Account for recent additions and proposed capital improvements to the system.
- Determine a method for calculating Capacity Charges that fairly allocates cost to new development for the capacity provided.
- Establish charges that are reasonable, conform to applicable laws, are easy to understand, and simple to implement.

This Report includes the analysis of District wastewater fixed assets and the ten-year capital improvement plan, includes the review of existing and future wastewater system demands, and identifies capital improvement expenditures and any associated financing. This Report provides the documentation necessary to determine updated wastewater Capacity Charges that satisfies the requirements of the California Government Code and District financial administrative requirements.

This Study does not include the Horizon, West Side Extension, or future expansion sewer line projects. The costs of these projects will most likely be recovered only from users directly identified for these sewer lines. This Study does not include asset costs included in the Annexation Fees identified as the original wastewater collection system or the Highway 246 pump station facilities. The Annexation Fees recover the cost of these assets.

COMPLIANCE WITH STATE LAW

This Report is prepared in compliance with State law provisions of the California Government Code 66013 (Code) to support the establishment, increase of, or imposition of wastewater capacity charges. The Code states that the fees or charges cannot exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed. The charges developed in this Study use generally accepted methods to calculate fees and charges that comply with California legislation.

METHODOLOGY

There are several methodologies that can be used in the determination of capacity charges which can be applied to various urban growth situations. Brief descriptions of each methodology are provided below.

System Buy-In - Charges are designed to derive from the new customer an amount per connection equal to the prior investment attributable to existing customers per unit of total capacity. This method employs either original costs or replacement costs in measuring equity.

Incremental Cost - Charges are designed to derive from the new customer the incremental, or added, cost of system expansion associated with new customer growth. This method is based on the principle that new connections to the system should pay for those costs, which they cause to be incurred, resulting from the most recent or next increment of system capacity needed to serve new customers.

Combination of Buy-In and Incremental Cost - Utilities may use a combination of system buy-in and incremental cost methods. This method recognizes capacity in the wastewater system that is available now and planned for future development and allocates capital improvement program projects between replacement and growth-related value.

The methodology used in this Report for District is the Buy-In methodology. All of the District's capital improvement plan (CIP) projects are for improvement or replacement of existing fixed assets, with the exception of the Horizon, West Side Extension, or future expansion sewer line projects. The Buy-In methodology is used where the existing facilities have sufficient capacity to service existing and future development of the service area.

SYSTEM DEMAND AND CAPACITY

The Capacity Charge calculations use various capacities of the wastewater facilities of the District. The capacities for the current average daily flow and total System capacity were determined through District information. Average daily flow of existing users is about 124,000 gpd, identified from flow records of wastewater conveyed to the Solvang treatment plant. The total available System capacity includes purchased capacity in the Solvang treatment plant less 5 percent and is equal to 201,400 gpd (212,000 gpd * 0.95) based on contractual agreement with the City. The strength of the District's wastewater received at the Solvang treatment plant is 360 mg/l BOD and 300 mg/l SS. Subtracting current wastewater average daily flow from the total System capacity after construction of the CIP leaves 77,400 gpd available for new development or about 360 Equivalent Residential Units (ERUs). One single-family residential (SFR) dwelling unit is one ERU. Table 1 provides the capacities used in this Study.

WASTEWATER SYSTEM FACILITY VALUE

Buy-in Component

The current wastewater system facility value is used for the determination of the buy-in component for capacity charge purposes and is based on replacement cost less depreciation, derived from information and records provided by the District. Replacement cost refers to valuing the existing facilities at the cost to replace those facilities with facilities of similar usefulness, not necessarily with the exact equipment that currently exists.

The replacement cost of the existing facilities was determined by increasing each asset's original cost from its acquisition date to January 2021. This was accomplished by multiplying the asset original cost by the ratio of the Engineering News Record (ENR) Construction Cost Index (CCI) for January 1, 2021, to the ENR CCI of its installation date. The replacement cost of the existing assets was then depreciated recognizing the percent that the asset has been depreciated in proportion to its original cost.

Line 1 of Table 2 shows the District net investment in the wastewater system stated in terms of Replacement Cost Less Depreciation (RCLD). The value was determined from the fixed assets on the books and records of the District and consists of collection sewers, lift stations, treatment capacity right, Solvang treatment plant improvements, and general plant. The assets of the original system, and Pump Station 246, are excluded from facility value because these facilities are included in the District's Annexation Fees.

Adjustments

Adjustments to facility value are necessary for calculating capacity charges. For this Report, facility value also includes (1) additions to value to account for CIP projects that will be constructed within the next ten years and (2) capital reserve contributions from existing customers. System-wide Replacement CIP, shown

on line 2 of Table 2, is included to recognize that the Capacity Charges are intended to be in place for several years and improvement and replacement facilities will be constructed and added to fixed assets during this time. Additionally, the Solvang Future Capacity Reserve, Repair/Replacement Reserve, and Building Reserve balances as of June 30, 2020, shown on line 3 of Table 2, are added to facility value recognizing that existing customers have paid into these reserves, which will be used to fund future capital improvements.

PROPOSED CAPACITY CHARGE CALCULATION

The Capacity Charge calculations include the RCLD value of the existing wastewater system facilities, improvement and replacement CIP value, and capital reserves. Line 8 of Table 2 provides the calculation of the unit Capacity Charge in terms of dollars per gallon per day (\$/gpd) for flow, dollars per pound per day (\$/lb/day) for BOD, and \$/lb/day for SS based on the adjusted facility value and the System capacities.

The Capacity Charge for one ERU is determined by multiplying the capacity and strength of the wastewater contributed by one ERU by the unit Capacity Charges from Table 2. One ERU has wastewater flow of 215 gpd and strength of 175 mg/l BOD and 175 mg/l SS. The calculation determines the Capacity Charge of \$9,995.56 per ERU and is shown in Table 3. The charge for one SFR and other residential development types are shown in Table 4.

Table 5 presents the schedule of proposed wastewater Capacity Charges for the District. The Capacity Charge for one ERU is multiplied by the number of ERUs for other types of development which are provided in the table. Capacity Charges for the System are established as a charge based on the number of ERUs for all types of development and corresponding System demand. The ERUs for the development types were established in the District's 2011, 2016, and 2021 Rate Studies and is a method that conforms to industry practice and applicable laws, is easy to understand, and is simple to implement and administrate by the District.

Tables 6 provides detail on the District's CIP projects and their allocation to flow, BOD, and SS components. Replacement CIP allocations from Table 6 are included into line 2 of Table 2. Table 7 provides the current wastewater system fixed assets and the calculations of RCLD which are included into line 1 of Table 2.

I appreciate the opportunity to serve the District on this matter. If there are any questions regarding the analyses, please contact me at 949-760-9454.

Very Truly Yours,

TUCKFIELD & ASSOCIATES



G. Clayton Tuckfield
Principal Consultant
Tuckfield & Associates

		Wastewater		
		Flow	BOD ^[2]	SS ^[2]
		gpd	lbs/day	lbs/day
Existing and Planned System Capacities				
1	Existing Customer Use Capacity	124,000	373	310
2	System Capacity [3]	201,400	605	504
3	Planned System Capacity [4]	201,400	605	504
Growth-Related System Capacities				
4	Planned Growth-Related Expansion Capacity	-	-	-
5	Excess Capacity	77,400	233	194
6	Total Excess and Planned Capacity	77,400	233	194

[1] Average Day Demands in gpd.

[2] Lbs/day calculated as Flow in gpd / 1,000 * strength in mg/l * .0083454.
Strength received at Solvang is BOD 360 mg/l and SS 300 mg/l.

[3] From District records. Reduced by 5 percent per contract with City of Solvang.

[4] Capacity at the end of the CIP period.

		Wastewater			
		Volume	BOD	SS	Total
Existing and Planned CIP Value					
1	Existing System Facility Asset Value (RCLD) [1]	\$1,860,731	\$347,530	\$347,530	\$2,555,791
2	System-wide CIP Improvements/Replacements [2]	2,399,300	1,184,100	1,184,100	4,767,500
3	Solvang Future Capacity Reserve [3]	328,699	281,900	281,900	892,500
4	Repair/Replacement Reserve [4]	2,700,311	21,844	21,844	2,744,000
5	Building Reserve [5]	81,439	29,280	29,280	140,000
6	Total Existing and Planned System-wide Value	\$7,370,480	\$1,864,655	\$1,864,655	\$11,099,791
7	Planned System Capacity [6]	201,400	605	504	-
8	Capacity Charge per unit [7]	\$36.596 gpd	\$3,081.694 lb/day BOD	\$3,698.032 lb/day SS	

[1] From Table 7 Replacement Cost less Depreciation (RCLD).

[2] From Table 6.

[3] Allocated to component based on net plant investment and CIP in Solvang Wastewater Plant.

[4] Allocated to component based on total net plant investment plus total CIP less Solvang investment and CIP.

[5] Allocated to component based on total net plant investment plus CIP.

[6] Capacity at the end of the CIP period, reduced by 5% per contract with City of Solvang from Table 1.

[7] Total Existing and Planned System-wide Value divided by Planned System Capacity.

Table 3 Single-family Residential Capacity Charge				
	Volume	Wastewater		Total
		BOD	SS	
Capacity Charge				
1 Capacity Charge per unit	\$36.596	\$3,081.694	\$3,698.032	
2 Single-family Residential Demand [1]	215 gpd	0.3138 lb/day BOD	0.3138 lb/day SS	
3 Capacity Charge	\$7,868.14 gpd	\$967.01 lb/day BOD	\$1,160.41 lb/day SS	\$9,995.56

[1] SFR strengths include 175 mg/l BOD and 175 mg/l SS.

Table 4 Example Residential Capacity Charges		
	ERU Factor ^[1]	Charge
Wastewater Residential		
1 Single Family	1.00	\$9,995.56
2 Multi-family [2]	1.00	\$9,995.56
3 Second Unit/Studios [2]	0.74	\$7,438.56
4 Trailer Space [3]	1.00	\$9,995.56
Retirement Facility		
5 Rooms w/o Kitchens	0.47	\$4,649.10
6 Rooms w/ Kitchens	0.70	\$6,973.65
7 Senior Living per Bed	0.58	\$5,811.38

[1] Equivalent Residential Unit (ERU) Factor from Table 5.

[2] Per dwelling unit.

[3] Per space.

**Table 5
Proposed Schedule of Capacity Charges**

User Classification	ERU Multiple	Current Charge	Proposed [1]
		2020-21	2020-21
Residential Fixed Charges			
Single Family	1.00	\$6,336.98	\$9,995.56
Mult-Family	1.00	\$6,336.98	\$9,995.56
Second Unit/Studios	0.74	\$4,716.47	\$7,439.47
Mobile Home/Trailers			
Manager Residence	1.00	\$6,336.98	\$9,995.56
Trailer Space	1.00	\$6,336.98	\$9,995.56
Mobile Home Park Laundry	0.65	\$4,126.29	\$6,508.55
Retirement Facility			
Manager Residence	1.00	\$6,336.98	\$9,995.56
Rooms w/o Kitchens	0.47	\$2,947.92	\$4,649.86
Rooms w/ Kitchens	0.70	\$4,421.38	\$6,974.01
Non-Residential Fixed Charges			
Motel/Hotel			
Manager Residence	1.00	\$6,336.98	\$9,995.56
Rooms w/o Kitchens	0.47	\$2,947.92	\$4,649.86
Rooms w/ Kitchens	0.70	\$4,421.38	\$6,974.01
Laundrettes, per machine	0.74	\$4,716.47	\$7,439.47
Beauty & Barber Shops	1.00	\$6,336.98	\$9,995.56
Each Sink Over 2	0.47	\$2,947.92	\$4,649.86
Gas Station w/Restroom	1.51	\$9,579.99	\$15,110.88
Cocktail Lounge	2.00	\$12,674.95	\$19,992.69
Additional Seating	0.04	\$235.48	\$371.42
Market, Major	6.14	\$36,908.14	\$61,371.30
Convenience Market	1.00	\$6,336.98	\$9,995.56
Convenience Market w/Dell	2.21	\$14,007.33	\$22,094.29
Dell	1.21	\$7,663.39	\$12,087.76
Office & Retail	1.00	\$6,336.98	\$9,995.56
Units w/o Toilets	0.47	\$2,947.92	\$4,649.86
Restaurant Full Service	4.91	\$31,126.51	\$49,097.04
Additional Seating - Food	0.10	\$622.97	\$982.63
Additional Seating - Bar/Banquet	0.04	\$235.48	\$371.42
Coffee Specialty Retail	1.26	\$7,958.48	\$12,553.22
Restaurant - Fast Food	1.96	\$12,450.41	\$19,638.50
YMCA [2]			

[1] To be adjusted annually each April.

[2] The YMCA has a payment agreement based on annual flow.

**Table 5 (cont.)
Proposed Schedule of Capacity Charges**

User Classification	ERU Multiple	Current Charge	Proposed [1]
		2020-21	2020-21
Institutional			
Church	1.00	\$6,336.98	\$9,995.56
Pre/Elementary School, Per Student	0.03	\$189.77	\$299.33
High School, per Student	0.04	\$265.28	\$418.44
Museum	1.00	\$6,336.98	\$9,995.56
Post Office	1.00	\$6,336.98	\$9,995.56
Public Park	2.33	\$14,737.60	\$23,246.18
Additional Sewer Service Charges			
Senior Living			
Manager Residence	1.00	\$6,336.98	\$9,995.56
per Bed	0.58	\$3,684.29	\$5,811.37
Food Service	4.91	\$31,126.51	\$49,097.04
Additional Seating (per seat)	0.10	\$622.97	\$982.63
Recovery Ranch			
Manager Residence	1.00	\$6,336.98	\$9,995.56
per Bed	0.33	\$2,063.20	\$3,254.37
Food Service	4.91	\$31,126.51	\$49,097.04
Additional Seating (per seat)	0.10	\$622.97	\$982.63
Medical, Dental, Veterinarian			
Clinic or Building (per 1,000 sf)	1.60	\$10,168.64	\$16,039.39
Billiard/Café (per 1,000 sf)	0.80	\$5,084.32	\$8,019.69
Food Service	4.91	\$31,126.51	\$49,097.04
Additional Seating (per seat)	0.10	\$622.97	\$982.63
Cocktail Lounge with Food	3.52	\$22,306.17	\$35,184.37
Additional Seating	0.07	\$415.00	\$654.59
Car Wash	7.22	\$45,758.89	\$72,177.24
Winery and Wine Tasting	1.26	\$7,958.48	\$12,552.56
Wine Tasting with Food	3.52	\$22,306.17	\$35,184.37
Additional Seating	0.07	\$415.00	\$654.59

[1] To be adjusted annually each April.

**Table 6
Sewer Capital Improvement Program**

System-wide Improvements

Description	Total	Percent		System-wide	Growth-Related	Cost Component			
		System-wide	Growth Related			Volume	BOD	SS	General
Current Capital Improvement Projects (CIP) [1]									
Solving Projects									
WWTP Water Quality Project	3,480,000	100%	0%	3,480,000	-	1,183,200	1,148,400	1,148,400	
Belt Press Rehabilitation	7,400	100%	0%	7,400	-	3,700	3,700	3,700	
Fjord Lift Station Upgrades	180,000	100%	0%	180,000	-	180,000			
SYCSD Projects									
Sewer Main Repair Projects	-	-	-	-	-	-	-	-	-
Force Main Bracing	535,000	100%	0%	535,000	-	535,000			
Operations Vehicle	200,000	100%	0%	200,000	-	200,000			
Sewer Camera	120,000	100%	0%	120,000	-				120,000
Finance Software	50,000	100%	0%	50,000	-	50,000			
Office Space Upgrade	45,000	100%	0%	45,000	-				45,000
Rate Study	50,000	100%	0%	50,000	-				50,000
Hydrojetter	20,000	100%	0%	20,000	-				20,000
Manhole Cover Replacements	30,000	100%	0%	30,000	-	30,000			
Manhole Cover Replacements	50,000	100%	0%	50,000	-	50,000			
Total Wastewater CIP	\$4,767,400			\$4,767,400	\$0	\$2,228,200	\$1,152,100	\$1,152,100	\$235,000
Total Capital Assets (from Table 7).									
Allocation of CIP G&A						\$827,687	\$154,588	\$154,588	
Total Wastewater CIP						171,100	32,000	32,000	-
						\$2,399,300	\$1,184,100	\$1,184,100	\$1,184,100

[1] CIP Source: FY20-21 CIP.

Table 7
 Replace Cost Less Depreciation Allocated to Cost Component

Bentley Ymex CBD
 Fixed Asset List
 June 30, 2020

	Ending Accumulated Depreciation	Book Value	OC BIR Index	Current BIR Index	Replacement Cost	2018-2020 Replacement Cost Less Depreciation	Percent System-wide	% Growth Related	Value System-wide Imp	Value Growth-Related Imp	System-wide Improvements - Cost Component			Total
											Volume	BOO	GA	
LAND & PROPERTY RIGHTS (FARMWAY LOT)		149,108.84	8,578	11,628	202,125.82	202,125.82	100.0%	0.0%	202,125.82	-	-	202,125.82	202,125.82	
STRUCTURES & IMPROVEMENTS														
Sewer System	(1) 2,468,452.03	1,107,336.37	4,110	11,628	10,116,610.10	3,132,872.83	0.0%	0.0%	-	-	-	-	-	
Lines & Facilities	25,044.02	-	4,201	11,628	69,319.65	-	100.0%	0.0%	-	-	-	-	-	
Labels	17,893.42	-	4,303	11,628	48,353.40	(0.00)	100.0%	0.0%	(0.00)	-	-	-	(0.00)	
Labels	13,295.77	-	4,387	11,628	35,241.22	-	100.0%	0.0%	-	-	-	-	-	
Labels & Lines	49,073.07	-	4,489	11,628	127,115.54	-	100.0%	0.0%	-	-	-	-	-	
Manhole Rehabilitation	18,079.51	752.99	4,892	11,628	46,189.92	1,789.81	100.0%	0.0%	1,789.81	-	-	-	1,789.81	
Sewer Lines	10,322.29	1,478.55	5,381	11,628	25,503.03	3,197.20	100.0%	0.0%	3,197.20	-	-	-	3,197.20	
Sewer Lines	11,456.12	3,487.88	5,863	11,628	29,638.21	6,917.45	100.0%	0.0%	6,917.45	-	-	-	6,917.45	
Sewer Lines Project 2 (w/variable)	57,545.46	2,684.80	5,986	11,628	159,696.11	47,912.17	100.0%	0.0%	47,912.17	-	-	-	47,912.17	
Sewer Lines Project 1 (w/variable)	346,938.98	148,887.24	6,039	11,628	954,320.49	286,294.95	100.0%	0.0%	286,294.95	-	-	-	286,294.95	
Rebuild Manhole Covers	47,105.00	2,185.00	6,127	11,628	133,905.17	4,146.76	100.0%	0.0%	4,146.76	-	-	-	4,146.76	
Sewer Line Extensions	48,808.52	21,780.01	6,128	11,628	133,905.17	41,290.04	100.0%	0.0%	41,290.04	-	-	-	41,290.04	
Capacity Right	19,315.00	18,901.00	7,721	11,628	54,542.11	25,453.29	100.0%	0.0%	25,453.29	-	-	-	25,453.29	
Sewer Raining Project	92,321.00	105,599.67	7,700	11,628	298,750.00	159,333.31	100.0%	0.0%	159,333.31	-	-	-	159,333.31	
Farmway Sewer Extension	11,232.71	14,889.22	7,939	11,628	37,967.02	21,514.83	100.0%	0.0%	21,514.83	-	-	-	21,514.83	
District Building	241,553.39	858,416.49	8,578	11,628	1,488,364.86	1,160,924.57	100.0%	0.0%	1,160,924.57	-	-	-	1,160,924.57	
Manhole 59 & 62 Rehab	978.50	8,815.50	10,442	11,628	10,907.51	9,816.76	100.0%	0.0%	9,816.76	-	-	-	9,816.76	
Sewer Creek Crossing	2,506.18	4,327.15	8,578	11,628	9,261.64	5,865.71	100.0%	0.0%	5,865.71	-	-	-	5,865.71	
Sewer Creek Crossing	12,050.51	24,101.03	8,805	11,628	47,742.20	31,828.14	100.0%	0.0%	31,828.14	-	-	-	31,828.14	
Sewer Creek Crossing	1,850.80	4,552.07	9,053	11,628	8,352.65	5,846.85	100.0%	0.0%	5,846.85	-	-	-	5,846.85	
Hwy 248 Sewer Line Replacement	(1) 5,101.27	14,028.48	9,936	11,628	22,387.33	16,417.37	0.0%	0.0%	-	-	-	-	-	
Sewer Creek Crossing	3,305.02	9,088.78	9,172	11,628	15,712.52	11,522.51	100.0%	0.0%	11,522.51	-	-	-	11,522.51	
Hwy 248 Pump Station Replacement	(1) 8,327.09	20,788.98	9,542	11,628	33,043.96	25,333.69	0.0%	0.0%	-	-	-	-	-	
Hwy 248 Sewer Line Replacement	(1) 38,375.80	128,091.87	9,376	11,628	203,970.78	156,377.59	0.0%	0.0%	-	-	-	-	-	
Sewer Creek Crossing	1,972.30	6,480.36	9,484	11,628	10,363.51	7,945.35	100.0%	0.0%	7,945.35	-	-	-	7,945.35	
Surge Protector Hwy 248 Pump Station	4,574.40	1,143.60	10,315	11,628	6,445.85	1,289.17	100.0%	0.0%	1,289.17	-	-	-	1,289.17	
Smart Cover Systems	3,744.48	9,381.17	11,068	11,628	13,768.75	9,834.81	100.0%	0.0%	9,834.81	-	-	-	9,834.81	
Smart Cover Systems	1,914.64	11,487.81	11,068	11,628	14,080.56	12,069.05	100.0%	0.0%	12,069.05	-	-	-	12,069.05	
Hwy 248 Pump Station	(1) 77,315.77	308,283.17	9,800	11,628	458,687.75	386,950.21	0.0%	0.0%	-	-	-	-	-	
Bal to GL	0.00													
TOTAL STRUCTURES & IMPROVEMENTS	3,884,743.13	2,853,400.18			14,493,238.87	6,652,744.42			1,884,792.73	8,339.88	8,339.88	1,160,924.87	1,884,792.73	
SOLVING WASTEWATER TREATMENT PLANT														
JCF River Crossing	(1) 200,000.00	-	4,110	11,628	565,839.42	-	0.0%	0.0%	-	-	-	-	-	
Wastewater Treatment Plant	(1) 300,000.00	-	4,110	11,628	848,759.12	-	0.0%	0.0%	-	-	-	-	-	
Belt Pans	88,014.84	-	4,732	11,628	167,133.68	-	100.0%	0.0%	-	-	-	-	-	
WWT Added Capacity	542,980.87	147,249.06	5,744	11,628	1,397,283.01	298,087.05	100.0%	0.0%	298,087.05	-	-	-	298,087.05	
WWT & JCF Additions	84,448.42	23,038.49	5,895	11,628	172,571.57	14,996.47	100.0%	0.0%	14,996.47	-	-	-	14,996.47	
Perculation Ponds	21,840.99	81,620.43	9,542	11,628	129,735.21	99,463.67	100.0%	0.0%	99,463.67	-	-	-	99,463.67	
TOTAL SOLVING WWT	1,206,236.13	251,807.97			3,281,232.01	442,994.87			442,994.87	146,188.21	146,188.21	1,160,924.87	442,994.87	
TOTAL STRUCTURES AND IMPROVEMENTS	4,787,048.26	3,104,301.13			17,774,471.89	6,916,738.89			2,387,787.30	164,887.78	164,887.78	1,160,924.87	2,387,787.30	

(1) Assets included into Annexation Fee.

Table 7
Replacement Cost Less Depreciation Allocated to Cost Component
Santa Ynez CSD
Fixed Asset List
June 30, 2020

	OC EIR Index	Current EIR Index	Replacement Cost	2018-2020 Replacement Cost Less Depreciation	Percent System-wide	% Growth Related	System-wide Improvements - Cost Component		
							Value System-wide Impr.	SS	GA
FURNITURE AND EQUIPMENT									
Chevy Truck 2004	6,957	11,628	52,678.78	-	100.0%	0.0%	-	-	-
Single Trailer	11,116	11,628	2,665.38	-	100.0%	0.0%	-	-	-
Genera/Video System	11,183	11,628	29,045.76	0.00	100.0%	0.0%	0.00	0.00	0.00
Line Locator	3,528.82	11,628	3,669.24	(0.00)	100.0%	0.0%	(0.00)	(0.00)	(0.00)
Spiller	2,077.42	11,628	2,159.89	-	100.0%	0.0%	-	-	-
Flow Meter	4,885.08	11,628	5,078.12	0.00	100.0%	0.0%	0.00	0.00	0.00
Sampler	2,482.48	11,628	2,650.96	0.00	100.0%	0.0%	0.00	0.00	0.00
Shoring	2,712.29	11,628	3,621.20	724.83	100.0%	0.0%	724.83	724.83	724.83
Welding Cargo Trailer	3,776.28	11,628	5,708.60	-	100.0%	0.0%	-	-	-
Isoborn Connection To Fixed Lift Station	3,654.79	11,628	5,240.25	-	100.0%	0.0%	-	-	-
Pump Trailer	34,692.01	11,628	55,676.04	3,711.76	100.0%	0.0%	3,711.76	3,711.76	3,711.76
Chevy Truck 2007	29,958.29	11,628	35,215.14	-	100.0%	0.0%	-	-	-
Pipe Hanger Nozzles	2,338.98	11,628	3,424.54	0.00	100.0%	0.0%	0.00	0.00	0.00
Alexa Sealer Push Camera	7,409.87	11,628	9,393.12	-	100.0%	0.0%	-	-	-
Pipe Hanger Jitter	36,030.00	11,628	72,223.98	28,889.59	100.0%	0.0%	28,889.59	28,889.59	28,889.59
Bal to CL									
TOTAL FURNITURE AND EQUIPMENT			287,480.81	33,326.19			33,326.19	33,326.19	33,326.19
GENERAL PLANT									
Flow Meter	6,309.20	11,628	10,883.16	-	100.0%	0.0%	-	-	-
Impellers (2)	2,934.02	11,628	5,061.09	-	100.0%	0.0%	-	-	-
Volks 248 Pump Station	2,901.76	11,628	5,861.30	878.03	100.0%	0.0%	878.03	878.03	878.03
Valve Plug	3,677.81	11,628	3,823.95	-	100.0%	0.0%	-	-	-
2 Valves Smith & Loveless	3,967.73	11,628	5,846.85	-	100.0%	0.0%	-	-	-
Kohler Generator	12,948.30	11,628	40,638.77	21,673.81	100.0%	0.0%	21,673.81	21,673.81	21,673.81
Honda Generator	3,936.90	11,628	5,041.66	-	100.0%	0.0%	-	-	-
TOTAL GENERAL PLANT			77,188.77	22,651.84			22,651.84	22,651.84	22,651.84
TOTAL EQUIPMENT AND GENERAL PLANT			364,669.58	55,978.03			55,978.03	55,978.03	55,978.03
Bal to gl									
TOTAL CAPITAL ASSETS			18,342,392.29	4,253,742.44			2,581,791.18	1,418,928.42	2,581,791.18
Total Capital Assets									
Allocation of General and Administration									
Total Capital Assets									

(1) Assets included into Annexation Fee.

