



FINANCE COMMITTEE

REGULAR MEETING
 Thursday, June 14, 2018 - 10:00 AM to 12:00 PM
 2850 Burton Drive Cambria CA 93428

AGENDA

- A. CALL TO ORDER
- B. ESTABLISH QUORUM
- C. CHAIRMAN'S REPORT

1. PUBLIC COMMENT

Members of the public may now address the Committee on any item of interest within the jurisdiction of the Committee but not on its agenda today. In compliance with the Brown Act, the Committee cannot discuss or act on items not on the agenda. Each speaker has up to three minutes. Speaker slips (available at the entry) should be submitted to the District Clerk.

2. CONSENT AGENDA

- A. Consideration to Approve the May 17, 2018 Regular Meeting Minutes

3. REGULAR BUSINESS

- A. General Manager Jerry Gruber to Provide a Brief Update Regarding Audit
- B. Presentation of Draft 2018/19 Fiscal Year Budget by Finance Manager Rudy Hernandez
- C. Discussion and Consideration of Recommendations to the CCSD Board of Directors Regarding Draft 2018/19 Fiscal Year Budget
- D. Discussion Regarding the Rate Structure Presentation Presented to the CCSD Board of Directors on May 24, 2018 by Alex Handlers of Bartle Wells & Associates

4. FUTURE AGENDA ITEMS

5. ADJOURN



FINANCE COMMITTEE

REGULAR MEETING

Thursday, May 17, 2018 - 10:00am-12:00 pm
2850 Burton Drive Cambria CA 93428

MINUTES

A. CALL TO ORDER

Chairman Pierson called the meeting to order at 10:00 a.m.

B. ESTABLISH QUORUM

A quorum was established.

Committee members present: David Pierson, Ted Siegler, Amanda Rice, Cindy Steidel, and Dewayne Lee.

Staff present: General Manager Jerry Gruber, Administrative Services Officer/District Clerk Monique Madrid, Finance Manager Rudy Hernandez, and District Engineer Bob Gresens.

Public in attendance:

Brad Clark
Leslie Richards
Laura Swartz
Crosby Swartz
Karen Dean
Mr. Dean
Harry Farmer
Donn Howell
Cheryl McDowell
Tina Dickason
Tom Gray
Ted Key

C. CHAIRMAN'S REPORT

There was no chairman's report.

1. PUBLIC COMMENT

Public Comment:

Tina Dickerson – CCC offered to provide a biologist for the Series 7 work

Laura Swartz – Status of the BRP. People are building!

Ted Key – Selling the fans at the pond

Donn Howell – Push ahead on refinancing

Laura Swartz – Minutes should include their comments

Tina Dickason – Minutes should include their comments

Tina Dickason– Dr. Bettenhausen’ s letter

Ted Key – Dragon software to record and print minutes

2. CONSENT AGENDA

A. Consideration to Approve the April 26, 2018 Regular Meeting Minutes

B. Consideration to Approve the 2018 Finance Standing Committee Regular Meeting Schedule

Committee Member Rice stated after reviewing the regular minutes, she doesn't know what was determined.

A discussion was held regarding the way to take and produce minutes (action, verbatim or somewhere in-between). There were various suggestions made.

Chairman Pierson asked the Clerk to correct the April 26, 2018 minutes to read:

Rudy Hernandez will have the unaudited balance sheet ready for the committee in July.

Rudy Hernandez will update the committee on Tyler’s ability to fixed and variable expenses.

Chairman Pierson asked that agenda packets have page numbers and a table of contents.

Committee Member Rice motioned to approve the consent agenda with the changes requested by the Chairman.

Committee Member Lee seconded the motion.

The motion was approved unanimously: 5-Ayes, 0-Nays, 0-Absent

Public Comment:

Laura Swartz: asks for public commenters to have their comments briefly recorded

Tina Dickason: agreed with Ms. Swartz and asked about agendizing items brought to the committee for future consideration

Leslie Richards: asked if Bettenhausen comments are included in the minutes

Karen Dean: commented that brief comments used to be recorded

3. REGULAR BUSINESS

A. Discussion and Consideration to Review Draft Budgets, Including Overhead Allocation Methodology, Without New Rate assumptions, and Provide a Recommendation to the Board of Directors

Chairman Pierson introduced the item and explained there is not a rate increase included as it has not yet been determined.

Jerry Gruber suggested Rudy Hernandez explain the allocated overhead methodology used and go through the department budgets. He also advised the budget is balanced and built around the resources which are currently available.

Chairman Pierson asked Rudy Hernandez to verify revenues as they appear to have increased.

- Need a narrative and description of the plan
 - Need org chart with added positions indicated
 - What are the deferred initiatives and what are the priorities and risks
- Policy on the allocation of taxes and franchise fees
 - Allocation from department to department or enterprise fund
- Clarification on Loan Mitigation Fund
 - Risk of funds running out before full permitting
 - The \$733K is all that is left of that set aside from the loan and the grant
- Clarify why PROS and Facilities are getting more money allocated
 - Fee schedule needs updating
- Revisit conservation funding
 - Toilet upgrades, etc.

Public Comment:

Tina Dickason- Breakdown on litigation

Cheryl McDowell: Prior years had an in-house attorney

Laura Swartz: Testing on desal plant

Ted Key– How much tax \$\$ goes to the county and how much comes back?

Crosby Swartz – Testing costs may not go down – Oxnard example

Chairman Pierson moved to extend the meeting by 15 minutes.

Consensus was reached to extend the meeting.

Chairman Pierson will get together with the Clerk to resolve what should be in the minutes and cover everything.

Committee Member Steidel has questions about policy and procedures and provided a handout to the committee (attached).

- B. Discussion and Consideration to Review CCSD Purchasing and Reserve Policies and Draft Finance Policy Index**
- C. Discussion and Consideration Regarding the Assignment of Banking Powers**

4. FUTURE AGENDA ITEMS

Chairman Pierson asked to include the following items on the June agenda:

- Review of Audit
- Review of Updated Budget
- Review of Rate Structure
- BRP Status
- Policy review & Banking Powers – Regular Business Item 3.B. & 3.C. that we did not get to

5. ADJOURN

Chairman Pierson adjourned the meeting at 12:14 p.m.

CCSD Finance Standing Committee – Additional Areas for focus and procedural understanding:

1. **Capital Asset Management (Policies and Procedures)**
 What are established procedures for tracking condition, maintenance, life cycle, funding sources.
 What planning/resource reviews take place for projected asset requirements.
 What is on the deferred maintenance list, is it rank ordered in terms of immediacy/risk.
 Has any critical/associated risk analysis been done for potential asset failures.
 Are service levels for all assets defined.
2. **Financial Management (Policies and Procedures)**
 What is the General Fund payback policy, is this factored into the rate assessment.
 Establish Financial Management Tools for the board that can delivered in a concise manner.
 Stronger communication of areas for board attention rather than just numeric accounting.
 What is the FM assessment review of revenue vs rank ordering need of capital planning, etc.
 What level of long range financial planning and forecasting is currently done. Procedures?
 Strengthen/formalize capital planning needs.
 What financial ratios analyzed on a regular basis? G&A to Revenue, by enterprise/Fund?
3. **Budgeting (Policies and Procedures)**
 What keeps us from continuing to kick things down the road. Assessment criteria for need/timing.
 What allowed rates to remain so stagnant - is there assessed criteria other than external reports?
 Procedural requirements for Financial Mgmt assessment of projected needs vs rate revenue?
4. **Grants (Policies and Procedures)**
 Do we have a grants policy consistent with our priorities?
 Do we have parameters/procedures for how grants are monitored/managed?
5. **Perceived lack of transparency and accountability.**
 Link rate levels and increases to tangible needs for community.
 Review of outstanding capital needs during quarterly budget presentation - foster public understanding of the financial and community infrastructure requirements.
 Public feels they are only finding out about impacts after the fact, when there is no recourse or understanding or the solution offered.
 Do a better job of identifying reasonable points for providing information and asking for community feedback.
6. **PERS Retirement Liability**
 Has the Retirement Liability been aligned to the allocation of Administration across Enterprises, etc.?



FY 2018-2019 PRELIMINARY BUDGET

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CAMBRIA COMMUNITY SERVICES DISTRICT



BUDGET MESSAGE

June 5, 2018

Board of Directors
Cambria Community Services District

Submitted herewith is the Fiscal Year (FY) 2018/19 Preliminary Budget in the amount of \$11,917,102 for the Cambria Community Services District. This letter of transmittal presents the budget highlights and addresses the main points and major decisions made in compiling this document.

Adoption of a budget is one of the most important actions taken by the Board of Directors. It establishes the District's direction for the near term, and to the extent these decisions also have long term implications. The budget is the District's financial work plan, translated in expenditures, supported by revenues. The budget establishes the priorities of the District for the fiscal year.

Developing and monitoring the budget is an on-going process. The estimates that are developed in this process are modified throughout the budget year to respond to unanticipated events. Monthly reports are provided as a method for on-going review at both the operating and the capital improvement project (CIP) levels.

As part of the February 2018 CCSD Board of Directors Board Meeting, General Manager Gruber presented to the Board a list of detailed goals for each Department to include Administration, Facilities and Resources, Fire, Water and Wastewater. The Board directed General Manager the General Manager to work with each Department, narrow the scope of proposed goals, prioritize the goals based on limited financial resources and focus on no more than three to five goals for each Department. The Board further stated that they did not necessarily want to see the revise list of goals brought back for their review, however a periodic update on the Department goals would be helpful.

As directed I work with each Department Manager/Supervisor in preparing a revised list of goals that were measurable and attainable. Financial Resources for each Department as part of the Fiscal Year 2018/2019 Budget have been given the necessary funding to achieve their Department goals.

FY 2018/19 Budget Highlights

OPERATING EXPENDITURE BUDGET

The preliminary budget is \$11,917,102 which is broken down into 5 sections which are Personnel Services, Services and Supplies, Capital Outlay, Debt Service & Administrative Cost.

Personnel Services in the amount of \$4,865,175 represents an increase of \$54,704 or 2% over the prior year 2017/18 adopted budget.

- The three (3) Fire Fighter positions (Safer Grant) projected to cost \$378,025 are not included in the preliminary budget.
- The budget does not include a cost of living adjustment.
- There is one part-time maintenance position added in the Facility and Resources Department.
- Health Insurance Premium costs are projected to remain the same.
- PERS Retirement Unfunded Actuarial Liability (UAL) Costs are projected to increase from \$239,721 to \$303,232 (an increase of \$63,511 or 26%).

Services and Supplies are projected to go down by (\$34,024) or (-2%) over the prior year (2017/18) adopted budget. It should be noted by fund:

- General Fund are decreasing by (\$727).
- WasteWater Operating Fund by (\$120,076)
- Water Operating Fund by (\$42,060)
- Water Sustainability Facility Operating Fund is being increased by \$128,839.

Capital Outlay are projected to go up by \$33,600 or 5% over the prior year (2017/18) adopted budget (See Capital Outlay in each department's budget).

Debt Service budget is Projected to be \$988,825 which is \$136,505 or 16% higher than FY 2017-18. Most of this increase is due to the purchase of a Fire Truck for the Fire Department.

Administrative Costs are projected to be \$1,843,961. The Finance Committee will be reviewing the current methodology and may make a recommendation to the Board of Directors change the current practice in how Administrative Costs are allocated.

Budget Summary

District-wide revenues are projected to be \$11,961,290. District-wide expenditures are projected to be \$11,917,102. Overall, District-wide revenues are projected to exceed projected expenditures by (\$11,961,290 - \$11,917,102) \$177,906.

Balance Budget

The FY 2018-19 Preliminary Budget is balanced at a high cost to the District. To balance the budget staff had to make budget cuts in the amount of \$2,031,431 which are shown below. To mitigate this revenue shortfall for the General Fund, on June 5, 2018, the District put a parcel tax ballot measure before the Cambria residents hoping to get approval for \$378,025 to fund 3 Fire Fighter positions. Results showed that the parcel Tax was not approved by the residents of Cambria. In October 2017, the District hired a water and sewer rate consultant to perform water and wastewater rate studies to help mitigate the water and wastewater revenue shortfalls. On June 19, 2018, staff along with the Board will be holding a workshop with the public to help pass the water and wastewater rates needed to ensure that there are adequate funds to cover the cost of operations and Capital Improvement Projects.

GENERAL FUNDS					
Item #	Department	Personnel Cost	Supplies & Services	Capital Outlay	Total
1	Fire Department	Three (3) Figher Fighter Positions (Safer)			(\$378,025)
2	Fire Department			Mobile and handheld Radio Equipment (Grant Related)	(\$50,000)
3	Administration	One (1) Clerical Assisant			(\$51,110)
Total General Fund Budget Adjustments					(\$479,135)

Water Operating Fund					
Item #	Department	Personnel	Supplies & Services	Capital Outlay	Total
1	Water Department	Eliminated Uitiity Manager 25% -Salary/benefits other staff benefit costs			(\$50,328)
2	Water Department		Maintenance & Repairs - Water meters		(\$3,000)
3	Water Department		Maintenance & Repairs - Emergency Events		(\$20,000)
4	Water Department		Land Conservancy - Lot Inventory, Etc.	(Reallocated to another department)	(\$12,500)
5	Water Department		Interest on City National Bank Loan Principal on City National Bank Loan		(\$3,000) (\$6,886)

6	Water Department			Add: Stuart Street Tank Repair	\$3,000
7	Water Department			Hot -Mix Asphalt Patches	(\$10,000)
8	Water Department			Zone 2 to 7 Trans Main SR Crk Ped Brdg	(\$70,000)
9	Water Department			Rodeo Grounds Pump Station Replacement	(\$10,000)
Total Water Operating Fund Budget Adjustments					(\$182,714)

Wastewater Operating Fund					
Item #	Department	Personnel	Supplies & Services	Capital Outlay	Total
1	WasteWater Department	Eliminated Uitiity Manager 50% , 2 WW Collection System Operators (Salary & Benefits plus other Employee Benefits.			(\$257,119)
2	WasteWater Department		Maintenance & Repairs - Collection System		(\$2,000)
3	WasteWater Department		Maintenance & Repairs - Disposal Effluent		(\$8,000)
4	WasteWater Department		Maintenance & Repairs - Manhole Raising - Cord paving		(\$10,000)
5	WasteWater Department		Maintenance & Repairs - Buildings		(\$30,000)
6	WasteWater Department		Major Maintenance CCTV & Hydro Clean		(\$37,500)
7	WasteWater Department		Maintenance & Repairs - Emergency Events		(\$70,000)

8	WasteWater Department		Utilities - Electricity		(\$10,000)
9	WasteWater Department			Vector Truck Hand Rails on Digesters Camera Ford F - 350 with Rack Ford F - 350 with Crane Lift Station B-3 Electrical and Controls Lift Station B-2 Electrical and Controls OIT - Clerical Error OIT - Clerical Error	(\$423,483) (\$20,000) (\$50,000) (\$48,000) (\$68,000) (\$45,000) (\$65,000) (\$65,000) (\$65,000)
Total WasteWater Operating Fund Budget Adjustments					(\$1,274,102)

Water Sustainability Facility Operating (SWF) Fund					
Item #	Department	Personnel	Supplies & Services	Capital Outlay	Total
1		Eliminated Utility Manager 25% -Salary/benefits other staff benefit costs			(\$80,480)
2			Land Conservancy - Lot Inventory, Etc. (Reallocated to another department)		(\$15,000)
Total Water Sustainability Facility Operating (SWF) Fund					(\$95,480)

Grand Total - Budget Adjustments (All Funds)	(\$2,031,431)
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FUND ANALYSIS:

General Fund:

FIRE DEPARTMENT

Revenues – Fire Department Revenues are projected to be \$2,330,630, which represents 46% of the General Fund Revenue Budget of \$5,055,746. Property Taxes which are projected to be \$1,707,910 represents the biggest funding source for the fire department. Assessment Tax revenues which are projected to be \$464,610 represents the second biggest funding source for the fire department.

Expenditures – Expenditures are projected to be \$2,330,440, which represents 46% of the General Fund Expenditure Budget of \$5,054,188. Supplies and Services are projected to be \$296,790. Allocated cost is projected to be \$321,704 and Debt Service Cost are projected to be \$145,790. Listed below are the requested capital asset expenditures for \$136,400.

- USAR Equipment (Urban & Rescue) \$3,400
- Image Trend Elite Project management \$12,000
- Mobile & Handheld Radio Equipment \$50,000
- Zoll X Series \$40,000
- Command Vehicle Buildup \$31,000

FACILITIES & RESOURCES DEPARTMENT

Revenues – Facilities & Resources Department Revenues are projected to be \$724,576, which represents 14% of the General Fund Revenue Budget of \$5,055,746 Property Taxes which are projected to be \$695,726 represents the biggest funding source for the facilities & resources department. Veteran's Hall Rental Fees which are projected to be \$25,000 represents the second biggest funding source for the facilities and resources department.

Expenditures – Expenditures are projected to be \$724,020, which represents 14% of the General Fund Expenditure Budget of \$5,054,188. Supplies and Services are projected to be \$220,989. Allocated cost is projected to be \$102,298. There are no capital asset expenditures requested.

ADMINISTRATION DEPARTMENT

Revenues – Administration Department Revenues are projected to be \$1,929,940, which represents 38% of the General Fund Revenue Budget of \$5,055,746. Administrative Revenues which are projected to be \$1,880,840 represents the biggest funding source for the administration department. Property Taxes which are projected to be \$36,000 represents the second biggest funding source for the administration department.

Expenditures – Expenditures are projected to be \$1,929,215, which represents 38% of the General Fund Expenditure Budget of \$5,054,188. Supplies and Services are projected to be \$597,211. Listed below is the requested capital asset expenditure.

- Purchase of New Accounting Software Program (2nd Payment) \$51,350

PARKS AND RECREATION (PROS)

Revenues – Parks & Recreation Department Revenues are projected to be \$70,600, which represents 1% of the General Fund Revenue Budget of \$5,055,746. Franchise Fees projected to be \$70,600 represents the only source of income for the parks and recreation department.

Expenditures – Expenditures are projected to be \$70,513, which represents 1% of the General Fund Expenditure Budget of \$5,054,188. Supplies and Services are projected to be \$21,000. Allocated cost is projected to be \$49,513. There are no capital asset expenditures requested.

WASTEWATER OPERATING FUND

Revenues – Wastewater Operating Fund Revenues are projected to be \$2,215,351. WasteWater Service Sales which are projected to be \$2,093,851 represents the biggest funding source for the wastewater operating fund. Standby Availability Charges which are projected to be \$119,000 represents the second biggest funding source for the wastewater operating fund.

Expenditures – Wastewater Operating Fund Expenditures are projected to be \$2,213,927. Supplies and Services are projected to be \$635,250. Allocated cost are projected to be \$461,098 and Debt Service Cost are projected to be \$159,496. Listed below are the requested capital asset expenditures for \$175,000.

- WWTP Influent Screen Installation \$150,000
- Hand Rails on Digesters \$25,000

WATER OPERATING FUND

Revenues - Water Operating Fund Revenues are projected to be \$2,783,147. Water Service Sales which are projected to be \$2,381,597 represents the biggest funding source for the water operating fund. Standby Availability Charges which are projected to be \$179,000 represents the second biggest funding source for the water operating fund.

Expenditures – Water Operating Fund Expenditures are projected to be \$2,758,252. Supplies and Services are projected to be \$685,178. Allocated cost are projected to be \$909,348 and Debt Service Cost are projected to be \$9,930. Listed below are the requested capital asset expenditures for \$364,700.

- Stuart Street Tank Repair \$3,000
- Trailer-Mounted Vacuum Exactor \$48,000
- Air Compressor & Jack Hammer \$22,700
- Dump Truck Replacement (Ford F-650) \$76,000
- Hot-Mix Asphalt Patches \$40,000
- Zone 2 to 7 Trans Main SR Crk Ped.Bridge \$50,000
- Replacement of Leimert Service Lines \$40,000
- Water Meter Replacement/Upgrade \$50,000
- GIS Update \$10,000
- Value Replacements \$10,000
- Rodeo Grounds Pump Station Replacement \$15,000

WATER FUND – SWF OPERATING FUND

Revenues – Revenues are projected to be \$1,173,098. Utility billing charges make up all this revenue source.

Expenditures – Expenditures are projected to be \$1,156,787. Supplies and Services are projected to be \$301,325 and Debt Service Cost are projected to be \$659,424. There are no capital asset expenditures requested.

WATER FUND – SWF CAPITAL PROJECTS FUND

Revenues – Revenues (Loan Proceeds) are projected to be \$733,948.

Expenditures – Expenditures are projected to be \$733,948. Supplies and Services are projected to be \$733,948. There are no capital asset expenditures requested.



CAMBRIA COMMUNITY SERVICES DISTRICT

Board Of Directors

Amanda Rice, *President*

Jim Bahringer, *Vice President*

Harry Farmer, *Director*

Aaron Wharton, *Director*

David Pierson, *Director*

Management Team

Jerry Gruber MPA, *CCSD General Manager*

Monique Madrid, *Administrative Services Officer/District Clerk*

Rudy Hernandez, *Finance Manager*

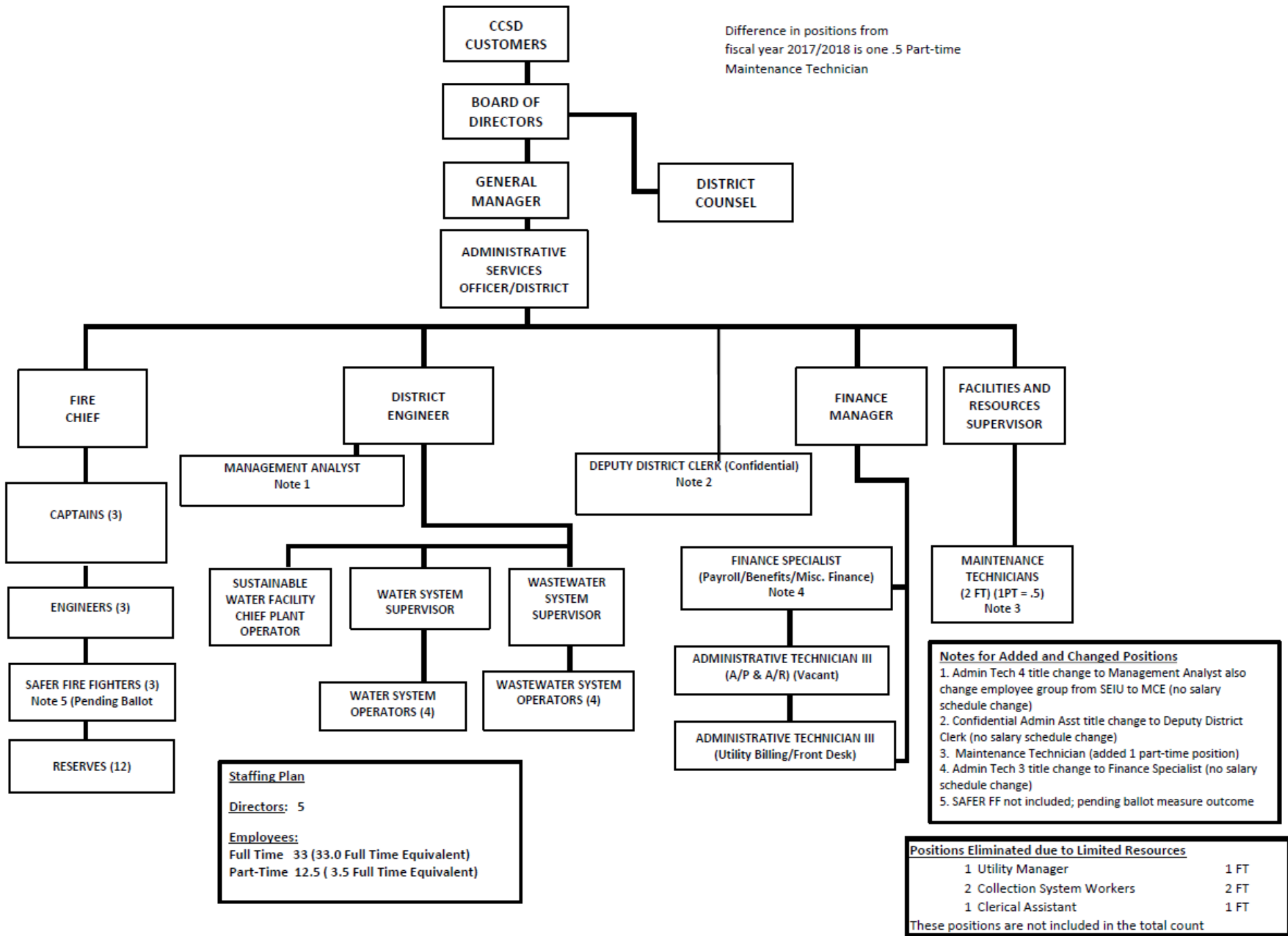
Bob Gresens, *District Engineer*

William Hollingsworth, *Fire Chief*

Carlos Mendoza, *Facilities/Resources Supervisor*

CCSD ORGANIZATIONAL CHART FOR FISCAL YEAR 2018-2019

Difference in positions from
fiscal year 2017/2018 is one .5 Part-time
Maintenance Technician



Staffing Plan
Directors: 5
Employees:
 Full Time 33 (33.0 Full Time Equivalent)
 Part-Time 12.5 (3.5 Full Time Equivalent)

Notes for Added and Changed Positions
 1. Admin Tech 4 title change to Management Analyst also change employee group from SEIU to MCE (no salary schedule change)
 2. Confidential Admin Asst title change to Deputy District Clerk (no salary schedule change)
 3. Maintenance Technician (added 1 part-time position)
 4. Admin Tech 3 title change to Finance Specialist (no salary schedule change)
 5. SAFER FF not included; pending ballot measure outcome

Positions Eliminated due to Limited Resources

1 Utility Manager	1 FT
2 Collection System Workers	2 FT
1 Clerical Assistant	1 FT

These positions are not included in the total count

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CAMBRIA COMMUNITY SERVICES DISTRICT



BUDGET SUMMARIES

- ❖ Revenue summary – five year projection
- ❖ Expenditure summary – five year projection
- ❖ Proposed Revenues versus Expenditures



Summary of Revenues, Expenditures and Fund Balances - All Funds

FUND	ESTIMATED BEGINNING FUND BALANCE 7-1-2017	2017-18 PROJECTED SURPLUS (DEFICIT)	ESTIMATED BEGINNING FUND BALANCE 7/1/2018	ESTIMATED REVENUE 2018-19	PROPOSED EXPENSES 2018-19	FY 2018-19 ESTIMATED SURPLUS (DEFECIT)	USE OF FUND BALANCE	ESTIMATED ENDING BALANCE 30-Jun-19
GENERAL FUNDS								
General Fund	\$4,440,555.00	\$3,187.00	\$4,443,742.00	\$5,055,746.00	\$5,054,188.00	\$1,558.00	\$0.00	\$4,445,300.00
ENTERPRISE FUNDS								
Water Enterprise Fund	1,324,222.00	178,370.00	1,502,592.00	2,783,147.00	2,758,252.00	24,895.00	0.00	1,527,487.00
Wastewater Enterprise Fund	-1,395,475.00	-156,655.00	-1,552,130.00	2,215,351.00	2,213,927.00	1,424.00	0.00	-1,550,706.00
Water - Sustainable Water Facility - Operations	0.00	-326,571.00	-326,571.00	1,173,098.00	1,156,787.00	16,311.00	0.00	-310,260.00
Water - Sustainable Water Facility - Capital Projects	0.00	0.00	0.00	733,948.00	733,948.00	0.00	0.00	0.00
GRAND TOTAL	\$4,369,302.00	-\$301,669.00	\$4,067,633.00	\$11,961,290.00	\$11,917,102.00	\$44,188.00	\$0.00	\$4,111,821.00



Revenue Summary Report

CAMBRIA COMMUNITY SERVICES DISTRICT SUMMARY SCHEDULE OF REVENUE BY FUND FISCAL YEARS 2015 - 2019

	ACTUAL REVENUE 2015-16	ACTUAL REVENUE 2016-17	ADOPTED REVENUE 2017-18	ESTIMATED REVENUE 2017-18	PROPOSED REVENUE 2018-19	
GENERAL FUNDS						
FIRE DEPARTMENT - 01						
01 4127	Reimbursements to Fire Department	0.00	21,749.01	0.00	48,504.00	30,000.00
01 4200	Interest Income	273.49	0.00	100.00	105.00	110.00
01 4310	Property Tax	1,308,452.00	1,352,521.65	1,620,193.00	1,620,500.00	1,707,910.00
01 4335	Assessment-Fire	422,414.68	430,708.58	451,534.00	455,500.00	464,610.00
01 4370	Weed Abatement	16,859.20	18,662.00	10,000.00	17,600.00	17,700.00
01 4373	Inspection Fee Revenue	14,973.25	350.00	14,500.00	14,500.00	14,500.00
01 4390	Miscellaneous Revenue	59,304.47	61,831.91	0.00	40,000.00	20,000.00
01 4610	Grants Revenue: SAFER	40,844.10	146,716.00	117,240.00	145,000.00	0.00
01 4618	Grant/Revenue: Personnel Protection	0.00	0.00	75,800.00	0.00	75,800.00
01 4625	General Fund Reserve	0.00	0.00	84,000.00	112,082.00	0.00
	Sub Total	\$1,863,121.19	\$2,032,539.15	\$2,373,367.00	\$2,453,791.00	\$2,330,630.00
FACILITY & RESOURCE DEPARTMENT - 02						
01 4200	Interest Income	782.82	0.00	0.00	0.00	0.00
01 4310	Property Tax	590,338.00	566,206.94	604,442.00	606,300.00	695,726.00
01 4362	Insurance-Reimbursement	0.00	0.00	1,000.00	0.00	0.00
01 4500	Veterans Hal Rental Fees	23,852.52	25,060.50	28,734.00	25,000.00	25,000.00
01 4525	Vets Hall Rents- Private Parties	3,845.00	0.00	200.00	200.00	250.00
01 4560	Rent Banner Poles	600.00	650.00	750.00	600.00	600.00
01 4570	Rent-Ranch Events	100.00	100.00	0.00	0.00	0.00
01 4610	Grants/Misc.Revenue	59,415.53	3,000.00	0.00	0.00	0.00
01 4619	Land Conservancy	0.00	0.00	3,000.00	3,000.00	3,000.00
	Sub Total	\$678,933.87	\$595,017.44	\$638,126.00	\$635,100.00	\$724,576.00



ADMINISTRATION DEPARTMENT - 09						
01 4000	Service Sales	1,333,692.00	0.00	0.00	0.00	0.00
01 4001	Franchise Fees	81,261.35	70,448.15	0.00	0.00	0.00
01 4013	Vacation Rental Registration Fee	486.00	702.00	600.00	600.00	600.00
01 4126	Mandated Cost	56,501.00	0.00	0.00	0.00	0.00
01 4200	Interest Income	11,207.37	5,569.25	4,000.00	4,350.00	4,500.00
01 4310	Property Tax	165,742.55	364,615.85	0.00	0.00	36,000.00
01 4311	SB2557 TEETER TAX	0.00	-41,551.22	0.00	0.00	0.00
01 4385	Radio Vault Rent	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
01 4389	Public Records Request	35.00	654.00	1,200.00	600.00	600.00
01 4390	Miscellaneous Revenue	4,568.45	12,832.14	2,000.00	1,000.00	5,000.00
01 4390	Administrative Dept.Allocation	0.00	0.00	1,843,961.00	1,843,961.00	1,880,840.00
	Sub Total	\$1,655,893.72	\$415,670.17	\$1,854,161.00	\$1,852,911.00	\$1,929,940.00
PROS DEPARTMENT - 16						
01 4001	Franchise Fees	0.00	0.00	79,640.00	80,000.00	70,600.00
01 4310	Property Tax	29,079.00	24,926.73	152,344.00	155,000.00	0.00
01 4390	Miscellaneous Revenue	850.75	505.30	0.00	0.00	0.00
01 4395	Proposition 1A Reserve	0.00	0.00	131,486.00	131,486.00	0.00
01 4615	Reserve Transfer In	0.00	6,395.68	0.00	33,578.00	0.00
	Sub Total	\$29,929.75	\$31,827.71	\$363,470.00	\$400,064.00	\$70,600.00
	GENERAL FUND TOTAL (Check Formula)	\$4,227,878.53	\$3,075,054.47	\$5,229,124.00	\$5,341,866.00	\$5,055,746.00



ENTERPRISE FUNDS						
WATER OPERATING FUND						
11 4000	Service Sales	1,519,293.83	2,158,781.22	2,251,997.00	2,289,997.00	2,381,597.00
11 4007	Returned Ck Fee	565.00	605.00	400.00	750.00	800.00
11 4008	Acct Setup/clse	12,397.00	7,084.00	6,000.00	7,100.00	7,150.00
11 4009	Off Hours	21,999.78	0.00	0.00	0.00	0.00
11 4010	Water Penalty	31,406.82	45,264.11	55,000.00	47,000.00	47,600.00
11 4011	Serv/Disc/Recon	45.85	235.00	50.00	450.00	450.00
11 4012	Meter Tampering	0.00	340.00	0.00	0.00	0.00
11 4014	Water Serv Fees	1,853.60	500.00	0.00	5,091.00	1,000.00
11 4023	Penalty/Surcharge	122,179.07	0.00	0.00	0.00	0.00
11 4050	Administrative Fee Revenue	62.98	1,453.94	1,939.00	7,112.00	2,000.00
11 4100	Connect Rev-SFR	22,117.50	-1,800.00	20,000.00	20,000.00	20,000.00
11 4101	Wait List Maintenance Fee	53,178.36	98,161.79	61,630.00	61,200.00	61,500.00
11 4110	Remodel Impact Fees	34,806.75	36,945.15	75,000.00	36,000.00	36,700.00
11 4120	Connect Rev-Com	7,095.00	0.00	0.00	0.00	0.00
11 4122	Retrofit In-Lieu Fee	2,500.00	0.00	2,500.00	6,500.00	6,000.00
11 4124	Assignment Fees	3,898.87	2,416.77	4,150.00	5,759.00	4,150.00
11 4128	Admin Fees	0.00	0.00	3,300.00	0.00	0.00
11 4130	Voluntary Lot Merger	0.00	0.00	20,000.00	20,000.00	20,000.00
11 4360	Standby Availability Charges	177,134.29	177,099.94	178,000.00	178,000.00	179,000.00
11 4373	Inspection Fee Revenue	13,199.75	9,102.75	8,450.00	8,905.00	9,100.00
11 4390	Miscellaneous Revenue	3,588.08	1,182.17	4,500.00	1,000.00	1,000.00
11 4200	Interest Income	2,481.98	3,807.40	0.00	4,700.00	5,100.00
WATER OPERATING FUND TOTAL		\$2,029,804.51	\$2,541,179.24	\$2,692,916.00	\$2,699,564.00	\$2,783,147.00



WASTEWATER OPERATING FUND						
12 4000	Service Sales	1,799,096.89	1,883,475.94	1,986,828.00	2,013,319.00	2,093,851.00
12 4200	Interest Income	311.25	0.00	0.00	0.00	0.00
12 4360	Standby Availability Charges	115,161.60	115,158.70	119,000.00	119,000.00	119,000.00
12 4390	Miscellaneous Revenue	0.00	19,225.32	100.00	2,512.00	2,500.00
12 4396	General Fund Loan	0.00	0.00	85,000.00	0.00	0.00
WASTEWATER OPERATING FUND TOTAL		\$1,914,569.74	\$2,017,859.96	\$2,190,928.00	\$2,134,831.00	\$2,215,351.00
WATER SUSTAINABILITY FACILITY FUND (SWF)						
39 4041	EWS Water Base - Residential (SFR, MFR)	266,367.77	272,121.15	391,691.00	270,900.00	305,000.00
39 4042	EWS Base Vac	22,882.28	23,299.04	0.00	23,976.00	24,700.00
39 4043	EWS Base Com Ld	22,994.23	22,725.25	0.00	22,668.00	23,630.00
39 4044	EWS Base Com Wt	53,314.52	51,848.08	0.00	51,840.00	51,940.00
39 4051	EWS Water Usage - Residential (SFR, MFR)	231,530.08	255,661.50	504,756.00	293,724.00	504,000.00
39 4052	EWS Use Vac Rnt	21,204.00	22,360.50	0.00	27,864.00	22,870.00
39 4053	EWS Use Com Ld	144,088.50	131,631.00	0.00	136,056.00	137,250.00
39 4054	EWS Use Com Wtr	64,083.00	81,010.50	0.00	89,208.00	89,208.00
39 4061	EWS Facil Resd	59,097.00	56,103.50	0.00	0.00	0.00
39 4062	EWS Facil Vac R	5,266.50	4,667.50	0.00	0.00	0.00
39 4063	EWS Facil Cm Ld	9,372.00	37,391.50	0.00	0.00	0.00
39 4064	EWS Facil Cm Wt	13,368.00	16,652.00	0.00	0.00	0.00
39 4200	Interest Income	0.00	13,872.89	0.00	14,100.00	14,500.00
39 4620	Grant Revenue - Capital	4,163,142.25	219,112.75	0.00	0.00	0.00
WATER SUSTAINABILITY FACILITY FUND TOTAL		\$5,076,710.13	\$1,208,457.16	\$896,447.00	\$930,336.00	\$1,173,098.00
WATER SUSTAINABILITY FACILITY FUND - CAPITAL PROJ						
40 4397	Loan Proceeds	0.00	0.00	733,948.00	0.00	733,948.00
WATER SUSTAINABILITY CAPITAL FUND TOTAL		\$0.00	\$0.00	\$733,948.00	\$0.00	\$733,948.00
GRAND TOTAL		\$13,248,962.91	\$8,842,550.83	\$11,743,363.00	\$11,106,597.00	\$11,961,290.00



SUMMARY OF EXPENDITURES BY FUND

CAMBRIA COMMUNITY SERVICES DISTRICT
 SUMMARY OF EXPENDITURES BY FUND
 FISCAL YEARS 2015 -2019

FUND	DEPARTMENT	DEPT. No.	ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
GENERAL FUND							
01	Fire Department	01	1,851,580	1,991,664	2,401,448	2,419,628	2,330,440
01	Facilities & Resources	02	552,121.00	630,091.00	637,126.00	685,251.00	724,020.00
01	Administration	09	1,529,863.00	300,993.00	1,854,164.00	1,831,341.00	1,929,215.00
01	Parks & Recreation (PROS)	16	28,711.00	25,582.00	397,048.00	402,459.00	70,513.00
Total General Fund			\$3,962,275	\$2,948,330	\$5,289,786	\$5,338,679	\$5,054,188
ENTERPRISE FUNDS							
11	Water Operating Fund	11	2,061,802.00	2,763,826.00	2,549,565.00	2,521,194.00	2,758,252.00
12	Wastewater Operating Fund	12	1,936,206.00	2,412,661.00	2,190,930.00	2,291,486.00	2,213,927.00
39	SWF - Operating Fund	25	745,716.00	627,353.00	962,088.00	1,256,907.00	1,156,787.00
40	SWF - Capital Projects Fund	30	0.00	0.00	0.00	0.00	733,948.00
Total Enterprise Fund			\$4,743,724	\$5,803,840	\$5,702,583	\$6,069,587	\$6,862,914
GRAND TOTAL EXPENDITURES			\$8,705,999.00	\$8,752,170.00	\$10,992,369.00	\$11,408,266.00	\$11,917,102.00



EXHIBIT A

**CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF PROPOSED REVENUES VERSUS EXPENDITURES
FY 2018-19 PROPOSED BUDGET**

<u>GENERAL FUND</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>SURPLUS/(DEFICIT)</u>
OPERATIONS			
GENERAL FUND: FIRE	\$2,330,630	\$2,330,440	\$ 190
GENERAL FUND: FACILITIES & RESOURCES	\$724,576	\$724,020	\$ 556
GENERAL FUND: ADMINISTRATION	\$1,929,940	\$1,929,215	\$725
GENERAL FUND: PARKS & RECREATION (PROS)	\$70,600	\$70,513	\$87
TOTAL GENERAL FUND	\$5,055,746	\$5,054,188	\$ 1,558
WASTEWATER FUND			
WASTEWATER FUND	\$2,215,351	\$2,213,927	\$ 1,424
WATER FUNDS			
WATER OPERATING FUND	\$2,783,147	\$2,758,252	\$ 24,895
WATER FUND SWF OPERATING FUND	\$1,173,098	\$1,156,787	\$ 16,311
WATER FUND SWF CAPITAL PROJECTS FUND	\$733,948	\$733,948	\$ -0-
TOTAL WATER FUNDS	\$4,690,193	\$4,648,987	\$ 41,206
GRAND TOTAL	\$11,961,290	\$11,917,102	\$44,188

CAMBRIA COMMUNITY SERVICES DISTRICT

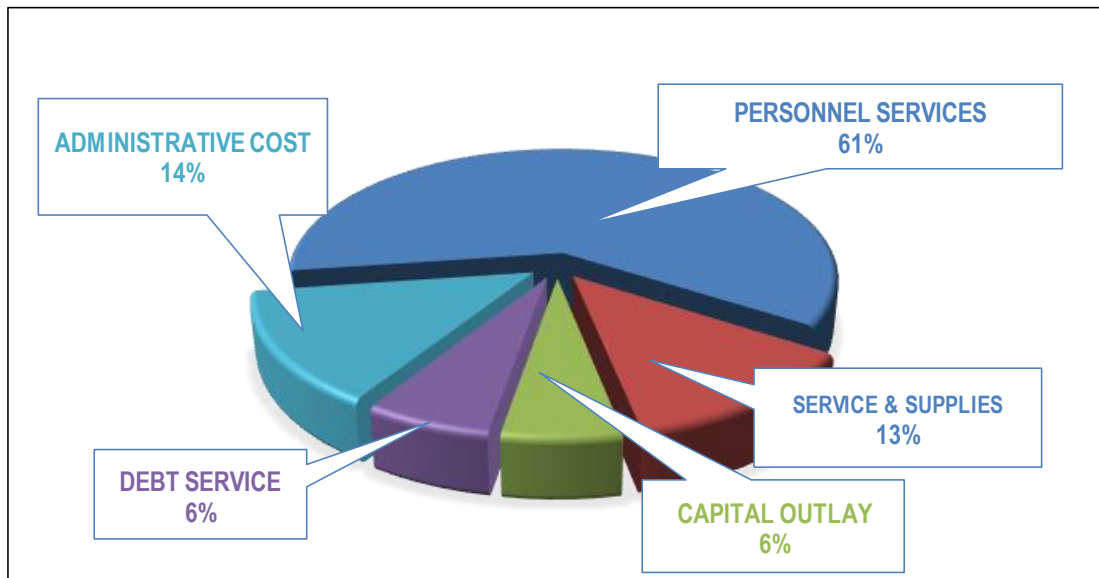


GENERAL FUND DEPARTMENT SUMMARIES

- ❖ Fire Department
- ❖ Facility & Resources Department
- ❖ Administration Department
- ❖ Parks & Recreation Department




FIRE DEPARTMENT FUND 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$1,429,756
SERVICE & SUPPLIES	\$296,790
CAPITAL OUTLAY	\$136,400
DEBT SERVICE	\$145,790
ADMINISTRATIVE COST	\$321,704
GRAND TOTAL	\$2,330,440



Fiscal Year 2018-19 Adopted Budget
Operating and Outlay Budget

 CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET FIRE DEPARTMENT - GENERAL FUND -01						
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	452,335	626,068	757,610	718,161	652,531
5010	Overtime	132,926	187,771	108,947	154,297	158,000
5020	Standby	180	1,845	5,000	5,000	5,000
5031	Reserve Firefighter Pay	87,384	94,168	105,120	107,752	110,000
5040	Sick/Vacation Pay	67,163	75,120	0	39,920	0
5050	Holiday Pay	26,307	35,293	0	18,560	0
	Sub-Total Salaries/Wages	\$766,295	\$1,020,265	\$976,677	\$1,043,690	\$925,531
	BENEFITS					
5101	Uniform Allowance	1,875	5,000	2,500	3,250	1,750
5102	Dental Insurance	8,927	12,952	16,146	14,708	12,371
5103	Medical Insurance	76,815	130,974	148,196	140,340	97,824
5105	Life Insurance	674	808	0	0	0
5106	FICA	46,661	61,741	58,486	62,994	57,383
5107	Medicare	10,608	15,221	14,034	14,850	13,483
5108	Workers Compensation	69,998	41,830	56,223	38,554	54,051
5109	PERS - Retirement	172,828	173,244	197,967	210,893	201,185
5111	Payroll Tax Expense	(74)	0	0	0	0
5112	UI Reim Benefit	66	0	0	0	0
5120	Other Employee Benefits	800	0	2,600	2,600	2,600
5121	Retirees Health	41,449	53,101	54,252	54,500	54,478
5122	Medical Reimbursements - HRA	10,647	8,356	6,500	12,400	9,100
	Sub-Total Benefits	\$441,274	\$503,227	\$556,904	\$555,089	\$504,225
	Total Personnel Services	\$1,207,569	\$1,523,493	\$1,533,581	\$1,598,779	\$1,429,756
	Services & Supplies					
6010	Ads-Legal/Other	203	465	0	0	0
6011W	Public Information - Website	0	201	0	0	0
6031F	Maint & Repair Water Dept -Fire Hydrnt	0	0	3,000	1,000	1,000
6032S	M & R- WW Disposal of Sludge	1,155	0	0	0	0
6033B	M&R Buildings	8,327	4,282	4,500	5,000	5,000
6033G	Maint & Repair - Grounds (formerly 6042)	3,229	180	2,500	500	2,000
6033R	M & R - Ranch	0	16	0	0	0
6036	M & R - Emergency	0	320	0	0	0
6040	Maintenance & Repair - Equipment	3,412	699	900	1,400	1,500
6041L	Maint and Repair - Vehicles – Licensed	37,107	41,087	15,000	26,000	25,000
6042	Old M & R Bld/Grd	200	0	0	0	0
6044	Computer/Copier /Printer Srvcs/MaintAgree	300	1,815	1,815	2,000	2,000
6045	Computer/Copier/Printer Supplies/Maint.	1,319	196	0	0	0
6048	Security and Safety	0	476	1,200	500	1,200
6048E	Safety - Medical	300	150	0	0	0
6050	Office Supplies	868	1,982	2,000	2,000	2,000
6051	Printing & Shipping	2,526	930	0	0	0
6052	Bank Charges	0	195	0	0	0
6053	Printing/Forms	210	936	3,000	1,200	3,000
6054	Membership -Dues , Publications & Books	5,400	7,141	5,500	6,500	6,000
6055	Government Fees and Licenses	34,437	39,514	48,584	44,500	54,000
6059	Bad Debt	0	6	0	0	0



Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget

6060C	Utilities Cell Phone	1,727	2,500	2,565	2,770	3,000
6060E	Utilities Electricity	6,890	7,939	8,998	8,500	8,925
6060G	Utilities Gas	1,418	2,127	2,423	2,125	2,230
6060I	Utilities Internet Access	2,226	2,795	2,577	2,600	2,730
6060P	Utilities Phone-Land Lines, Faxes, Alrms	1,822	3,977	4,503	4,500	4,700
6060S	Utilities Sewer	1,093	1,048	1,296	1,290	1,325
6060W	Utilities Water	1,336	1,575	1,947	2,045	2,130
6063	M&R Communications Equipment	0	0	15,000	0	0
6080	Old Professional Services - Engineering	714	0	0	0	0
6080K	Prof Services-District Counsel	2,922	9,958	9,000	2,000	9,000
6080L	Land Conservancy -Lot Inventory, Etc.	23,112	1,150	9,000	0	0
6080M	Prof Services - Miscellaneous/Other	691	986	15,375	4,000	25,000
6080T	Prof Services - Temporary	176,912	0	0	0	0
6086	Outside Services	164	0	0	0	0
6089	Emergen y Medical Supplies	4,303	5,453	6,500	6,500	6,500
6090	Department Operating Supplies	9,032	26,350	10,500	16,500	15,000
6093	Small Tools and Equipment	6,185	1,994	2,500	2,000	2,500
6094	Clothing and Uniform	7,170	4,234	8,750	5,000	8,750
6096	Fuel -Gas and Diesel	15,250	13,839	10,000	16,000	20,000
6115	Meeting Expense	637	519	0	0	0
6120A	Employee ALS Cert/Recruit Training	0	0	4,215	2,500	3,500
6120E	Travel, Training, Seminars – Employees	15,771	25,731	32,500	27,500	32,500
6120R	Training - Reimbursement	0	222	0	0	0
6124	Employee Recognition	505	153	300	300	300
6125	Employee Recruitment	5,995	6,627	0	0	0
6220A	Fire Dept - Aware/Eductn/CERT/Vol Prog	1,361	1,496	6,000	3,000	6,000
6220B	Fire Dept -SC BA Brthg Aprts/Resprty Tes	61,705	8,932	3,000	2,000	2,000
6220D	Fire Dept Disaster Preparedness	4,454	4,729	7,000	7,000	7,000
6220E	Fire Dept -SC BA Brthg Aprts/Resprty Tes	0	1,915	0	0	0
6220F	Fire Dept Fr Haz Defensibl Spc/Chippng	12,907	684	12,352	12,352	15,000
6220H	Fire Dept - Haz Mat Phys	0	1,825	0	0	0
6220P	Personal Protective Equipment	0	0	93,800	90,000	10,000
6220R	FHRP Contract	0	11,668	0	0	0
6220S	Fire Dept - Surf Rescue/NCOR Program	3,038	3,716	5,000	5,000	6,000
6602	Transit Expense	0	67	0	0	0
						0
	Total Services & Supplies	\$468,333	\$254,797	\$363,100	\$316,082	\$296,790
	Capital Outlay					
6170	Capital Asset Expenditures		200	0	0	0
6170A	Fire Truck (5 Year Lease)	0	0	134,340	134,340	0
6170B	Chief/Command Pickup (5 Year Lease)	0	0	39,132	39,132	0
6170C	USAR Equipment (Urban Search & Res	0	0	0	0	3,400
6170D	Image Trend Elite Project Management	0	0	0	0	12,000
6170E	Mobile and Handheld Radio Equipment	0	0	0	0	50,000
6170F	Zoll X Series EKG	0	0	0	0	40,000
6170G	Command Vehicle Buildup	0	0	0	0	31,000
	Total Capital Outlay	\$0	\$200	\$173,472	\$173,472	\$136,400
	Debt Service					
6180H	Interest Pick-Up Truck	940	440	324	324	135,855
6190	Principal on Capital Lease	0	0	9,267	9,267	9,935
	Total Debt Service	\$940	\$440	\$9,591	\$9,591	\$145,790

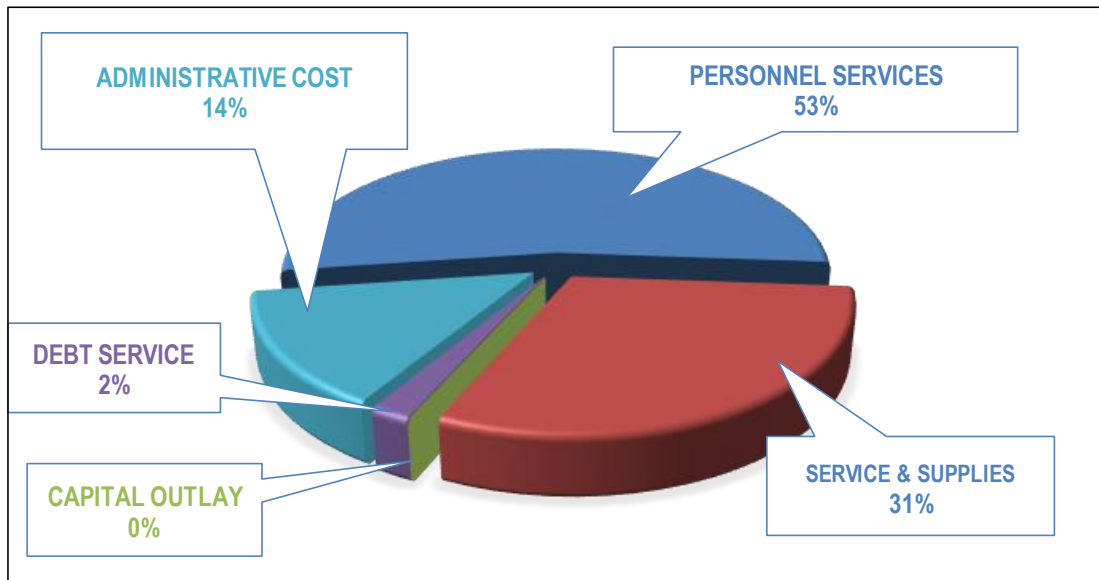


Fiscal Year 2018-19 Adopted Budget
Operating and Outlay Budget

	Administrative Cost Allocation					
6200	Allocated Overhead	174,738	213,400	321,704	321,704	321,704
	Total Administrative Cost Allocation	\$174,738	\$213,400	\$321,704	\$321,704	\$321,704
	GRAND TOTAL	\$1,851,580	\$1,992,329	\$2,401,448	\$2,419,628	\$2,330,440
<u>FY 2018-19 FUNDING SOURCES</u>						
	Property Taxes				\$1,652,910	71%
					\$1	
	Assessments				\$464,610	20%
					\$1	
	Other Revenue				\$212,918	9%
	Total				\$2,330,440	100%




FACILITY & RESOURCES DEPARTMENT FUND 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$386,548
SERVICE & SUPPLIES	\$220,989
CAPITAL OUTLAY	\$0
DEBT SERVICE	\$14,185
ADMINISTRATIVE COST	\$102,298
GRAND TOTAL	\$724,020



 CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET FACILITIES & RESOURCES - GENERAL FUND - 01						
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	148,127	178,125	198,897	185,051	226,403
5010	Overtime	1,335	5,340	3,000	10,500	6,000
5040	Sick/Vacation Pay	12,401	12,986	0	8,890	0
5050	Holiday Pay	7,832	9,044	0	11,758	0
	Sub-Total Salaries/Wages	169,695	205,494	201,897	216,199	232,403
	BENEFITS					
5101	Uniform Allowance	167	2,175	1,200	0	1,400
5102	Dental Insurance	3,555	5,117	4,824	5,568	5,066
5103	Medical Insurance	34,563	47,523	46,103	52,018	40,431
5105	Life Insurance	231	284	0	0	0
5106	FICA	9,811	13,061	12,629	12,960	14,657
5107	Medicare	2,409	3,055	2,954	3,030	3,428
5108	Workers Compensation	16,092	9,840	12,427	8,762	14,850
5109	PERS - Retirement	54,139	49,990	34,016	39,995	45,907
5120	Other Employee Benefits	2,600	2,700	2,600	2,600	2,600
5121	Retirees Health	24,750	21,218	21,168	21,200	21,256
5122	Medical Reimbursements - HRA	3,518	3,384	2,600	2,600	4,550
	Sub-Total Benefits	151,834	158,347	140,521	148,733	154,145
	Total Personnel Services	\$321,529	\$363,841	\$342,418	\$364,932	\$386,548
	Services & Supplies					
6010	Ads - Legal/Other	359	0			
6033B	Maintenance & Repairs - Buildings	3,330	8,757	12,000	12,000	12,000
6033G	Maintenance & Repairs - Grounds	8,072	19,116	21,500	21,500	60,500
6033L	M & R - Street Lights	(4,198)	(325)	1,000	3,226	3,000
6033R	M & R - Ranch	63,609	58,815	50,000	50,000	50,000
6033V	M & R- Vet's Hall	14,585	11,389	12,000	11,000	12,000
6040	M & R- Equipment	559	436	700	700	700
6041L	Maintenance & Repairs - Vehicles License	2,676	1,083	3,500	4,000	3,500
6041N	Maint. & Repairs - Vehicles Non-Licensed	2,738	3,575	2,000	2,000	2,500
6045	Computer/Copier/Printer Supplies/Maint.	300	0	500	0	500
6050	Office Supplies	0	79	500	0	500
6055	Government Fees & Licenses	0	3,240	300	300	300
6058	Cash Over (Short)	680	0	0	0	0
6059	Bad Debt	20	0	0	0	0
6060C	Utilities - Cell Phone	718	728	788	700	788
6060E	Utilities - Electricity	19,636	21,030	23,796	21,575	23,796



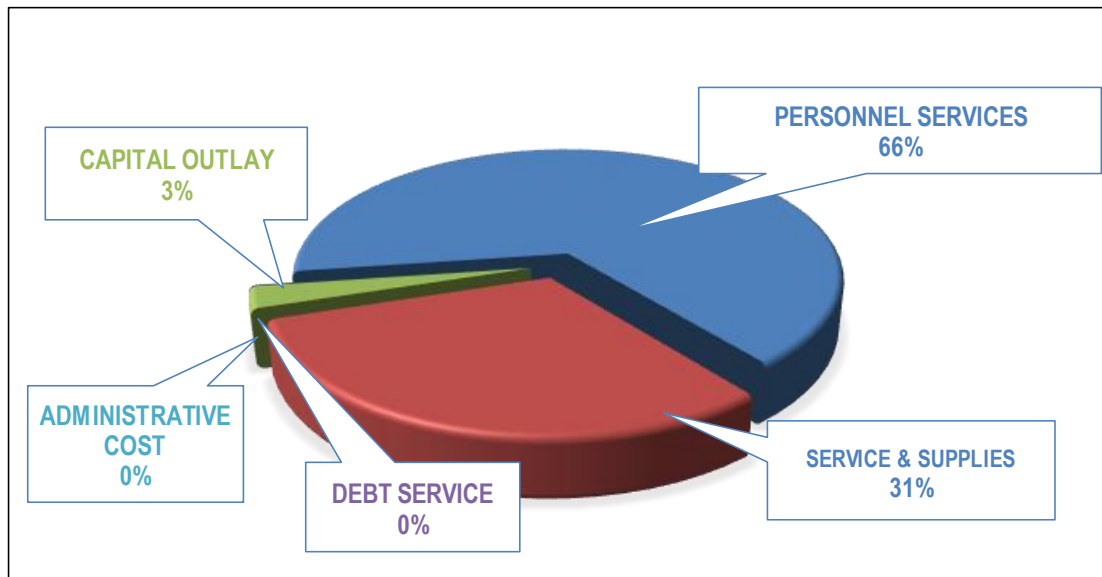
Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget

6060G	Utilities - Gas	1,324	1,377	1,577	1,600	1,577
6060I	Utilities - Internet	3,445	6,229	6,692	6,100	6,692
6060P	Utilities - Phone-Land Lines, Faxes, Alarm	371	478	504	1,500	504
6060S	Utilities - Sewer	2,757	2,464	3,052	3,000	3,052
6060W	Utilities - Water	4,080	3,943	4,880	4,500	4,880
6070	Equipment Rental	623	771	0	0	0
6080K	Professional Services - District Counsel	1,212	4,871	4,000	3,000	4,000
6080M	Professional Services - Misc./Other	3,613	0	3,000	6,482	4,000
6090	Department Operating Supplies	21,326	13,904	14,000	12,000	14,000
6091	Lab Tests	133	0			
6093	Small Tools and Equipment	1,648	4,931	6,000	6,000	6,000
6094	Clothing and Uniform	674	1,073	1,200	1,000	1,200
6096	Fuel - Gas and Diesel	6,360	4,960	5,000	31,917	5,000
6115	Meeting Expenses	42	245	0	0	0
6125	Employee Recruitment	554	0	0	0	0
6999	Contra Account	(71,068)	0	0	0	0
Total Services & Supplies		\$90,179	\$173,168	\$178,489	\$204,100	\$220,989
			0			
Capital Outlay						
6170	Capital Assets	71,068	200	0	0	0
Total Capital Outlay		\$71,068	\$200	\$0	\$0	\$0
Debt Service						
6180J	Loan Principal	0	0	6,276	6,276	6,350
6180G	Interest Expense	934	1,776	7,645	7,645	7,835
Total Debt Service		\$934	\$1,776	\$13,921	\$13,921	\$14,185
Administrative Cost Allocation						
6200	Allocated Overhead	68,770	91,106	102,298	102,298	102,298
Total Administrative Cost Allocation		\$68,770	\$91,106	\$102,298	\$102,298	\$102,298
GRAND TOTAL		\$552,480	\$630,091	\$637,126	\$685,251	\$724,020
<u>FY 2018-19 FUNDING SOURCES</u>						
	Property Taxes				\$695,847	96%
					\$1	
	Vet's Hall Rental Fees				\$25,000	3%
					\$1	
	Other Revenue				\$3,170	0%
					\$1	
Total					\$724,020	100%

**FY 2018-19 Adopted Budget
Operating and Outlay Budget**



ADMINISTRATION DEPARTMENT FUND 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$1,280,654
SERVICE & SUPPLIES	\$597,211
CAPITAL OUTLAY	\$51,350
DEBT SERVICE	\$0
ADMINISTRATIVE COST	\$0
GRAND TOTAL	\$1,929,215



Fiscal Year 2018-19 Adopted Budget
Operating and Outlay Budget

CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET ADMINISTRATION DEPARTMENT - GENERAL FUND -01						
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	521,179	569,337	751,175	676,172	743,964
5010	Overtime	4,512	7,245	16,970	11,661	20,000
5030	Part-time	22,800	29,174	30,000	30,000	30,000
5040	Sick Leave/Vacation Pay	39,494	51,220	0	56,638	0
5050	Holiday Pay	26,120	29,179	0	44,667	0
	Sub-Total Salaries/Wages	\$614,105	\$686,155	\$798,145	\$819,138	\$793,964
	BENEFITS					
5102	Dental Insurance - Ameritas	5,702	7,733	8,124	8,950	17,157
5103	Med -PERS-C ARE	58,605	79,898	105,184	96,387	136,274
5105	Life Insurance	540	612	0	682	0
5106	FICA	33,085	36,538	41,034	42,366	45,025
5107	Medicare	8,690	10,570	10,886	11,968	11,711
5108	Workers Compensation	10,041	5,223	7,032	5,025	7,833
5109	Retirement-PERS	161,755	185,895	148,129	149,752	163,816
5111	Payroll Tax Expense	5,132	(16)	0	0	0
5120	Other Employee Benefits	16,893	18,767	21,809	18,950	13,720
5121	Retirees Health	73,981	78,339	80,160	80,100	80,494
5122	Medical Reimbursmt Exp-HRA Sctnl05 Ser	9,161	8,140	14,690	13,220	10,660
	Sub-Total Benefits	\$383,586	\$431,698	\$437,048	\$427,400	\$486,690
	Total Personnel Services	\$997,691	\$1,117,853	\$1,235,193	\$1,246,538	\$1,280,654
	Services & Supplies					
6010	Ads - Legal/Other	159	0	0	0	0
6011I	Public Information - General	960	3,927	4,000	1,050	4,000
6011W	Public Information - Website	3,613	1,863	4,935	0	5,000
6013	Donations	50	0	0	0	0
6014	Public Events	200	0	0	0	0
6030	Insurance	68,534	70,349	86,942	86,942	91,289
6033B	Maintenance & Repairs - Buildings	3,527	1,977	0	2,470	0
6033G	Maintenance & Repairs - Grounds	3,073	3,459	0	0	0
6033V	Maintenance & Repairs - Vet's Hall	0	156	0	0	0
6041L	Maintenance & Repairs-Vehicles Licenses	524	1,647	0	510	0
6044	Computer/Copie /Printer Srvcs/MaintAgree	74,122	81,162	71,400	71,400	105,780
6045	Computrr/Copier/Printer Supplies/Upgrade	2,665	5,892	5,000	5,000	5,000
6048	Security & Safety	1,381	1,265	0	0	0
6050	Office Supplies	13,100	15,948	20,100	15,200	15,500
6051	Postage & Shipping	2,687	4,443	4,764	4,700	4,850
6052	Bank Charges	2,563	3,799	2,200	3,800	4,000
6053	Printing/Forms	1,198	878	1,300	1,300	1,365
6054	Membership -Dues , Publications & Books	6,149	17,233	16,000	16,000	18,000
6055	Government Fees and Licenses	32,217	37,145	33,255	33,255	34,500
6058	Cash Over (Short)	12	0	0	0	0

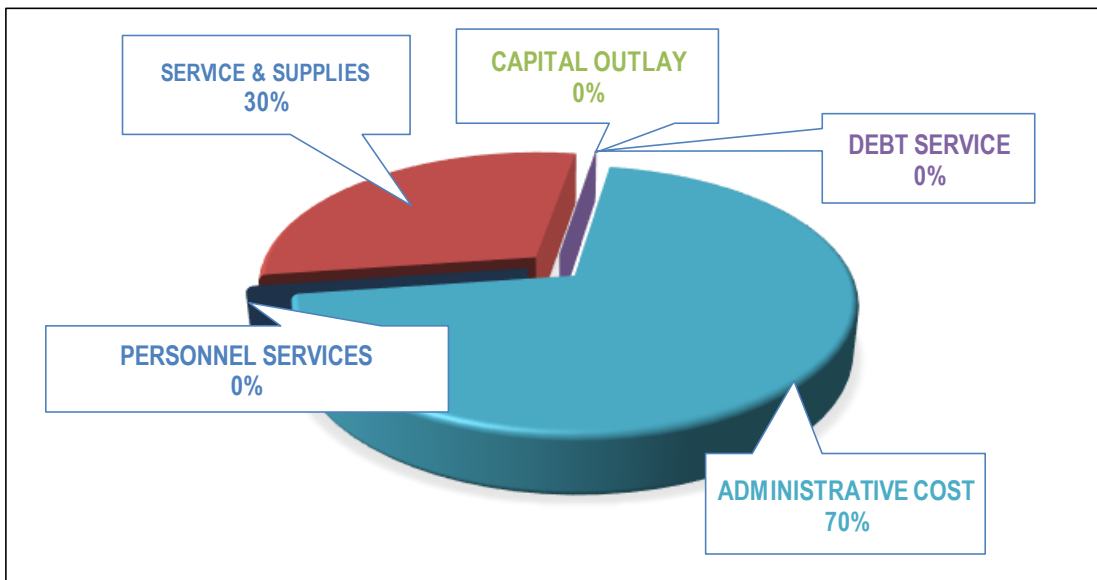


Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget

6060C	Utilities Cell Phone	1,576	3,093	2,427	5,217	5,300
6060E	Utilities Electricity	6,502	7,047	7,045	6,320	7,540
6060G	Utilities Gas	604	645	376	630	660
6060I	Utilities Internet Access	4,313	7,209	5,618	7,800	7,920
6060P	Utilities Phone-Land Lines, Faxes, Alrms	5,772	6,967	15,275	7,550	7,880
6060S	Utilities Sewer	446	338	260	330	255
6060W	Utilities Water	386	154	118	220	260
6070	Equipment Rental	649	502	500	500	500
6075	Rental Expense Office Space	38,186	40,429	20,586	41,172	41,172
6080A	Prof Services - Audit	14,500	14,500	9,250	9,250	15,000
6080F	Prof Services - Finance	2,046	0	0	0	0
6080K	Prof Services-District Counsel	151,269	104,903	88,000	105,000	110,000
6080L	Prof Services - Legal	21,515	13,479	22,000	37,700	35,000
6080M	Prof Services - Miscellaneous/Other	6,051	11,781	11,100	11,100	11,500
6080T	Professional Services - Temporary	11,028	3,568	10,000	10,000	15,000
6086	Outside Non-Professional Services	23,288	16,047	18,000	22,192	18,000
6088	Claims	351	0	0	0	0
6090	Department Operating Supplies	2,208	1,522	1,785	1,800	2,000
6094	Clothing/Uniforms	184	0	0	0	0
6095	Office Furniture/Equipment	22	54	0	0	0
6115	Meeting Expenses	3,361	2,978	2,903	0	0
6120D	Travel, Training, Seminars – Directors	2,540	5,779	5,000	5,000	5,000
6120E	Travel, Training, Seminars – Employees	12,979	17,017	14,100	10,000	15,000
6120G	Training - LCW	0	0	4,500	0	4,500
6124	Employee Recognition	343	270	4,000	145	0
6125	Employee Recruitment	4,545	5,679	3,000	0	5,440
6170I	Purchase Administrative Office	0	0	70,732	0	0
6170J	Purchase Administrative Software	0	0	17,500	0	0
6180H	Interest Expense	774	338	0	0	0
						0
	Total Services & Supplies	\$532,173	\$515,441	\$583,971	\$523,553	\$597,211
	Capital Outlay					
6170	Capital Assets - Replace Servers	0		35,000	43,750	0
6170	Purchase New Accounting Software	0	0	0	17,500	51,350
	Total Capital Outlay	\$0	\$0	\$35,000	\$61,250	\$51,350
	Administrative Cost Allocation					
6200	Allocated Overhead	0	(1,332,301)	0	0	0
	Total Administrative Cost Allocation	\$0	-\$1,332,301	\$0	\$0	\$0
	GRAND TOTAL	\$1,529,863	\$300,993	\$1,854,164	\$1,831,341	\$1,929,215
	FY 2018-19 FUNDING SOURCES					
	Administration Department Allocation				\$1,880,840	97%
					\$1	
	Other Revenues				\$48,373	3%
					\$1	
					\$0	0%
	Total				\$1,929,215	100%




PARKS & RECREATION DEPARTMENT FUND 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$0
SERVICE & SUPPLIES	\$21,000
CAPITAL OUTLAY	\$0
DEBT SERVICE	\$0
ADMINISTRATIVE COST	\$49,513
GRAND TOTAL	\$70,513

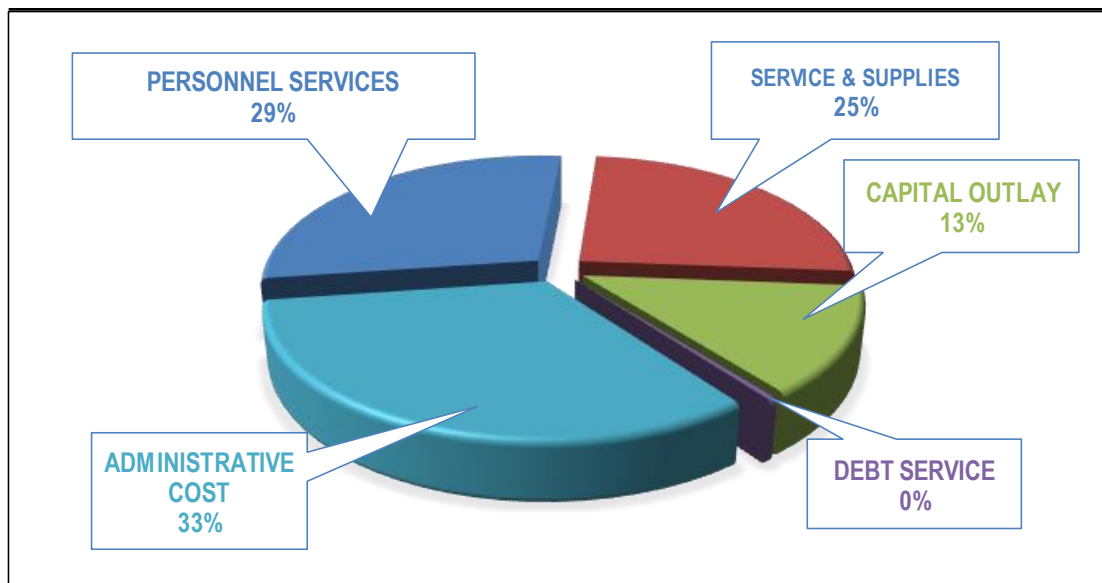


 CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET PARKS & RECREATION DEPARTMENT - GENERAL FUND - 01						
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Services & Supplies					
6011I	Public Information - General	0	852			
6033R	M & R - Ranch	0	1,915	10,157	10,157	20,000
6053	Printing Forms	798	819	1,000	1,000	1,000
6115	Meeting Expense	0	0	0	163	0
	Total Services & Supplies	\$798	\$3,586	\$11,157	\$11,320	\$21,000
	Capital Outlay					
6170	Capital Assets	11,500	6,396	336,378	341,626	0
	Total Capital Outlay	\$11,500	\$6,396	\$336,378	\$341,626	\$0
	Administrative Cost Allocation					
6200	Allocated Overhead	16,413	15,600	49,513	49,513	49,513
	Total Administrative Cost Allocation	\$16,413	\$15,600	\$49,513	\$49,513	\$49,513
	GRAND TOTAL	\$28,711	\$25,582	\$397,048	\$402,459	\$70,513
	FY 2018-19 FUNDING SOURCES					
	Franchise Fees				\$70,513	100%
					\$1	
	Total				\$70,514	100%

**FY 2018-19 Adopted Budget
Operating and Outlay Budget**




WATER ENTERPRISE FUND 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$789,096
SERVICE & SUPPLIES	\$685,178
CAPITAL OUTLAY	\$364,700
DEBT SERVICE	\$9,930
ADMINISTRATIVE COST	\$909,348
GRAND TOTAL	\$2,758,252



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 CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET WATER OPERATING FUND - 11						
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	286,342	318,314	460,083	425,804	450,440
5010	Overtime	40,973	50,379	25,000	69,971	25,000
5020	Standby	18,571	18,179	18,250	18,250	18,250
5040	Sick/Vacation Pay	(13,732)	36,190	0	37,636	0
5050	Holiday Pay	18,406	22,060	0	28,690	0
	Sub-Total Salaries/Wages	\$350,560	\$445,122	\$503,333	\$514,025	\$493,690
	BENEFITS					
5101	Uniform Allowance	2,033	3,133	2,000	3,133	2,400
5102	Dental Insurance	7,919	9,005	7,428	10,153	9,571
5103	Medical Insurance	79,787	82,645	98,304	92,007	75,823
5105	Life Insurance	500	520	0	610	0
5106	FICA	28,204	30,620	27,447	32,896	31,021
5107	Medicare	6,673	7,781	6,664	8,050	7,098
5108	Workers Compensation	35,296	16,199	22,283	15,440	23,898
5109	PERS - Retirement	134,335	124,395	125,836	126,300	99,199
5120	Other Employee Benefits	1,560	2,025	4,256	1,978	4,256
5121	Retirees Health	35,212	33,657	34,392	34,726	34,535
5122	Medical Reimbursements - HRA	8,129	6,895	7,150	8,180	7,605
	Sub-Total Benefits	\$339,648	\$316,876	\$335,760	\$333,473	\$295,406
	Total Personnel Services	\$690,208	\$761,998	\$839,093	\$847,498	\$789,096
	Services & Supplies					
6010	Ads - Legal/Other	188	171	4,000	0	0
6011I	Public Information - General	111	64	0	1,000	1,000
6031	Old M & R Lift Station	49	798	0	0	0
6031D	Maintenance & Repairs	44,025	52,038	25,000	136,000	75,000
6031F	Maintenance & Repairs - Fire Hydrants	3,253	5,166	6,000	6,000	6,000
6031G	Maintenance & Repairs - Generators	2,252	555	1,000	0	1,000
6031L	Maintenance & Repairs - Leimert Booster	34,094	13,102	2,000	933	2,000
6031M	Maintenance & Repairs - Water Meters	289	5,018	5,000	8,000	5,000
6031P	Pumps	5,447	3,412	0	0	0
6031Q	Water Treatment Plant at Rodeo Grounds	17,886	8,564	2,000	4,440	5,000
6031R	Maintenance & Repairs - SR4 Well/Filter	48,447	53,465	10,000	10,000	10,000
6031S	Maint. & Repairs - Water Storage Tanks	39,118	20,926	13,500	10,525	13,500
6031T	Maint. & Repairs -Water Treatment Systems	37,723	19,328	20,000	21,116	20,000
6031V	Maint. & Repairs-Wtr.Values (Cord Pave)	7,296	41	6,000	2,509	6,000
6031W	Maintenance & Repairs - Wells	47,204	10,316	7,500	18,210	15,000
6031Y	Maint. & Repairs -Water Yard/Booster St.	9,372	4,735	5,100	5,100	5,100
6031Z	Maintenance	0	2,363	0	0	0
6032D	M & R WW Disp Eff	0	719	0	0	0
6032L	M & R WW Lift Station	43	13	0	0	0
6032T	M & R WW Treatment	75	34	0	0	0
6033B	Maintenance & Repairs - Buildings	2,063	685	2,500	73	2,500
6033G	Maintenance & Repairs - Grounds	1,339	11,839	15,000	0	7,500
6036	Maintenance & Repairs- Emergency Events	0	0	100,000	3,161	30,000
6037	Maintenance & Repairs - SCADA	0	0	15,000	10,000	15,000
6040	Maintenance & Repairs - Equipment	589	0	1,000	120	1,000



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6041L	Maintenance & Repairs - Vehicles Licenses	3,876	4,315	5,000	14,180	12,000
6041N	Maint. & Repairs - Vehicles Non-Licensed	751	157	2,000	1,208	2,000
6044	Computer/Copier/Printer/Srvcs/Maint.	5,676	1,050	1,500	108	500
6045	Computer/Copier/Printer Supplies/Maint.	1,049	1,879	1,000	3,545	2,000
6048	Security & Safety	2,295	895	2,000	394	2,000
6050	Office Supplies	1,663	2,203	3,000	750	750
6051	Printing & Shipping	7,638	7,308	11,054	9,310	11,054
6053	Printing/Forms	4,478	3,979	3,000	4,000	4,000
6054	Membership Dues, Publications/Books	12,725	12,935	15,000	15,000	15,000
6055	Government Fees & Licenses	28,224	47,602	42,700	45,000	45,000
6059	Bad Debt Expense	7,921	11,487	1,000	0	1,000
6060C	Utilities - Cell Phone	1,352	2,162	1,980	3,183	2,850
6060E	Utilities - Electricity	112,054	140,114	146,947	161,427	146,947
6060G	Utilities - Gas	0	0	1,236	0	1,236
6060I	Utilities - Internet	1,208	4,142	4,005	3,393	3,750
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	4,749	6,038	5,784	6,691	5,784
6060S	Utilities - Sewer	1,234	1,024	779	1,239	779
6060W	Utilities - Water	55	1,280	1,978	0	1,978
6063	M & R Communications Equipment	28,215	0	5,000	3,168	5,000
6078	Land Lease - Well Site	36,727	37,554	36,200	38,624	39,725
6080E	Professional Services - Engineering	(3,548)	0	0	0	0
6080G	Professional Services - GIS Development	1,440	5,070	7,500	5,520	7,500
6080K	Professional Services - District Counsel	32,262	24,006	20,000	13,361	20,000
6080L	Land Conservancy - Lot Inventory, Etc.	3,856	8,539	12,500	12,149	0
6080M	Professional Services - Misc./Other	75,186	85,778	47,600	50,280	47,600
6080V	Voluntary Lot Merger Program	679	10,747	20,000	20,000	20,000
6086	Outside Services	204	0	0	0	0
6090	Department Operating Supplies	6,694	6,511	17,500	5,000	7,500
6090B	Sensor Cleaning	355	355	0	0	0
6091	Lab Tests	9,691	22,571	28,000	11,756	15,000
6091B	Operating Supplies	0	418	0	0	0
6091G	Calibration	0	2,627	2,625	2,500	2,625
6091H	Lab Testing	205	(95)	0	0	0
6092	Lab Supplies	696	0	1,500	0	0
6093	Small Tools and Equipment	4,897	5,443	4,000	5,744	6,000
6094	Clothing and Uniform	7,024	8,182	8,000	6,574	8,000
6096	Fuel - Gas and Diesel	13,305	16,000	12,000	315	12,000
6115	Meeting Expenses	0	108	1,000	0	1,000
6120E	Travel, Training, Seminars-Employees,	929	4,176	5,000	5,000	5,000
6125	Employee Recruitment	0	3,772	750	3,856	1,500
6170N	Stuart Street Tank Repair	0	0	0	0	0
6180G	Interest on City National Bank Loan				0	0
6180J	PRINCIPAL, TRUCK					0
6610	Retrofit Program	(492)		0	0	0
6611	Rebate Program - Cisterns, Toilets, Wash	(550)	0	7,500	0	7,500
						0
	Total Services & Supplies	\$715,586	\$703,687	\$727,238	\$690,462	\$685,178

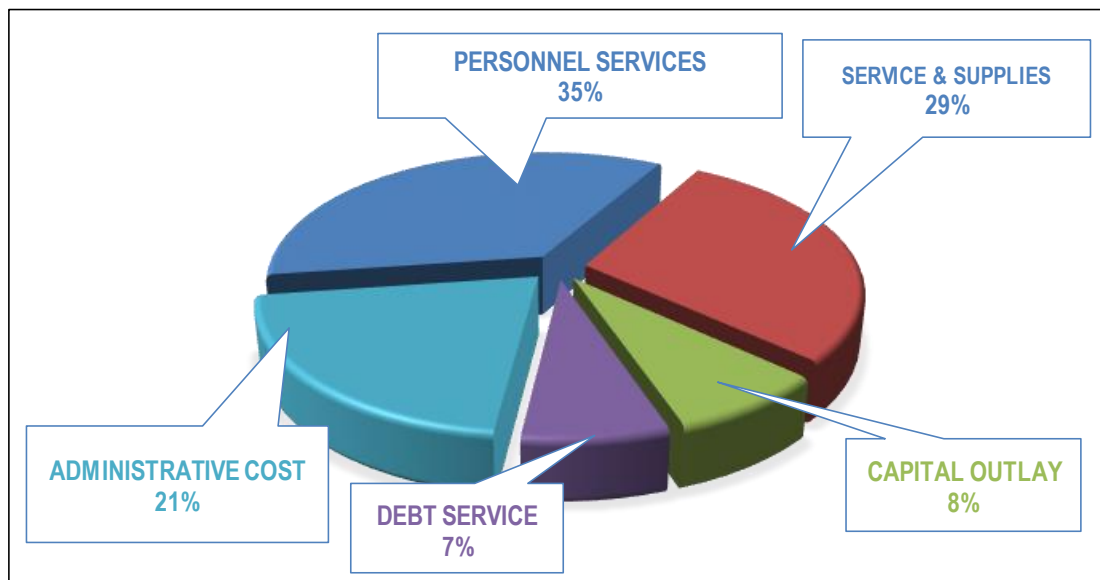


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	Capital Outlay					
6170	Stuart Street Tank Repair			64,000	64,000	3,000
6170	Capital Assets	64,132	715,506	0	0	0
6170	Trailer-Mounted Vacuum Excator	0	0	0	0	48,000
6170	Air Compressor & Jack Hammer	0	0	0	0	22,700
6170	Dump Truck Replacement (Ford F-650)	0	0	0	0	76,000
6170	Hot-Mix Asphalt Patches	0	0	0	0	40,000
6170	Zone 2 to 7 Trans Main SR Crk Ped Brdg	0	0	0	0	50,000
6170	Replacement of Leimert Service Lines	0	0	0	0	40,000
6170	Water Meter Replacement/Upgrade	0	0	0	0	50,000
6170	GIS Update/Upgrade	0	0	0	0	10,000
6170	Valve Replacements	0	0	0	0	10,000
6170	Rodeo Grounds Pump Station Replacement	0	0	0	0	15,000
	Total Capital Outlay	\$64,132	\$715,506	\$64,000	\$64,000	\$364,700
	Debt Service					
6180J	Loan Principal	0	0	6,886	6,886	6,830
6180G	Interest Expense	564	216	3,000	3,000	3,100
	Total Debt Service	\$564	\$216	\$9,886	\$9,886	\$9,930
	Administrative Cost Allocation					
6200	Allocated Overhead	591,312	582,420	909,348	909,348	909,348
	Total Administrative Cost Allocation	\$591,312	\$582,420	\$909,348	\$909,348	\$909,348
	GRAND TOTAL	\$2,061,802	\$2,763,826	\$2,549,565	\$2,521,194	\$2,758,252
	<u>FY 2018-19 FUNDING SOURCES</u>					
	Water Service Sales				\$2,342,076	85%
	Water Standby Charges				\$179,000	6%
	Water Penalties				\$52,500	2%
	Water - Other				\$184,676	7%
	Total				\$2,758,252	100%



WASTEWATER ENTERPRISE FUND 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$783,083
SERVICE & SUPPLIES	\$635,250
CAPITAL OUTLAY	\$175,000
DEBT SERVICE	\$159,496
ADMINISTRATIVE COST	\$461,098
GRAND TOTAL	\$2,213,927



Fiscal Year 2018-19 Adopted Budget Operating and Outlay Budget

CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET WASTEWATER OPERATING FUND - 12						
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	251,548	333,618	420,692	330,017	432,098
5010	Overtime	37,076	42,115	25,000	30,148	25,000
5020	Standby	22,271	18,429	18,250	18,250	18,250
5040	Sick/Vacation Pay	5,966	38,789	0	53,034	0
5050	Holiday Pay	11,678	18,406	0	19,326	0
	Sub-Total Salaries/Wages	328,539	451,356	463,942	450,775	475,348
	BENEFITS					
5101	Uniform Allowance	1,500	1,757	2,000	2,000	2,000
5102	Dental Insurance	4,599	8,277	6,077	9,136	10,642
5103	Medical Insurance	43,039	68,548	71,952	82,569	84,028
5105	Life Insurance	352	473	0	518	0
5106	FICA	20,655	25,967	28,105	27,208	29,859
5107	Medicare	4,814	6,494	6,818	6,508	6,983
5108	Workers Compensation	34,346	19,350	28,015	18,012	27,972
5109	PERS - Retirement	103,020	113,363	70,659	81,819	92,138
5112	UI Reim Benefit	1,211	2,288	0	0	0
5120	Other Employee Benefits	780	810	4,256	790	4,256
5121	Retirees Health	49,097	41,356	42,336	43,857	42,512
5122	Medical Reimbursements - HRA	7,772	6,935	5,850	7,282	7,345
	Sub-Total Benefits	271,186	295,618	266,068	279,699	307,735
	Total Personnel Services	\$599,725	\$746,973	\$730,010	\$730,474	\$783,083
	Services & Supplies					
6010	Ads - Legal/Other	60	171	0	0	0
6011I	Public Information - General	112	64	0	0	0
6030	Insurance	0	500	0	0	0
6031Z	Maintenance	0	454	0	0	0
6032C	M & R - WW Collection System	6,180	11,220	5,000	1,037	8,000
6032D	M & R WW - Disposal Effluent	331	17,396	3,000	6,923	10,000
6032G	M & R Wastewater Generators	1,523	8,194	4,000	1,135	4,000
6032L	M & R Wastewater Lift Stations	30,020	12,893	20,000	50,822	20,000
6032M	M & R-WW Manhole Raising(Cord Paving)	900	1,653	20,000	39,282	15,000
6032P	M & R- Pumps	0	3,004	2,500	0	5,000
6032S	M & R- WW Disposal of Sludge	52,075	124,316	88,500	94,736	88,500
6032T	M & R-Wastewater Treatment Plant Health	274,029	82,046	50,000	40,021	50,000
6033B	Maintenance & Repairs - Buildings	6,903	7,968	5,000	10,125	10,000
6033G	Maintenance & Repairs - Grounds	10,735	32,469	14,400	12,714	5,000
6035	Major Maintenance	13,583	0	0	0	0
6035T	Major Maintenance-CCTV & Hydro Clean	0	22,201	12,500	9,943	12,500
6036	M & R- Emergency Events	0	36,166	69,233	66,236	0
6037	M & R- SCADA	0	9,106	0	0	0
6040	M & R- Equipment	6,834	2,122	0	0	0
6041L	Maintenance & Repairs - Vehicles License	3,614	7,445	6,250	6,106	5,000
6041N	Maint. & Repairs - Vehicles Non-Licensed	732	2,702	1,900	773	1,500
6041V	Maint. & Repairs - Vehicles - Vactor	4	2,115	1,000	4,496	5,000
6044	Computer Services	0	880	0	0	0
6045	Computer/Copier/Printer Supplies/Maint.	247	2,397	1,000	2,756	500
6048	Security & Safety	6,177	8,741	2,000	4,988	4,000



Fiscal Year 2018-19 Adopted Budget
Operating and Outlay Budget

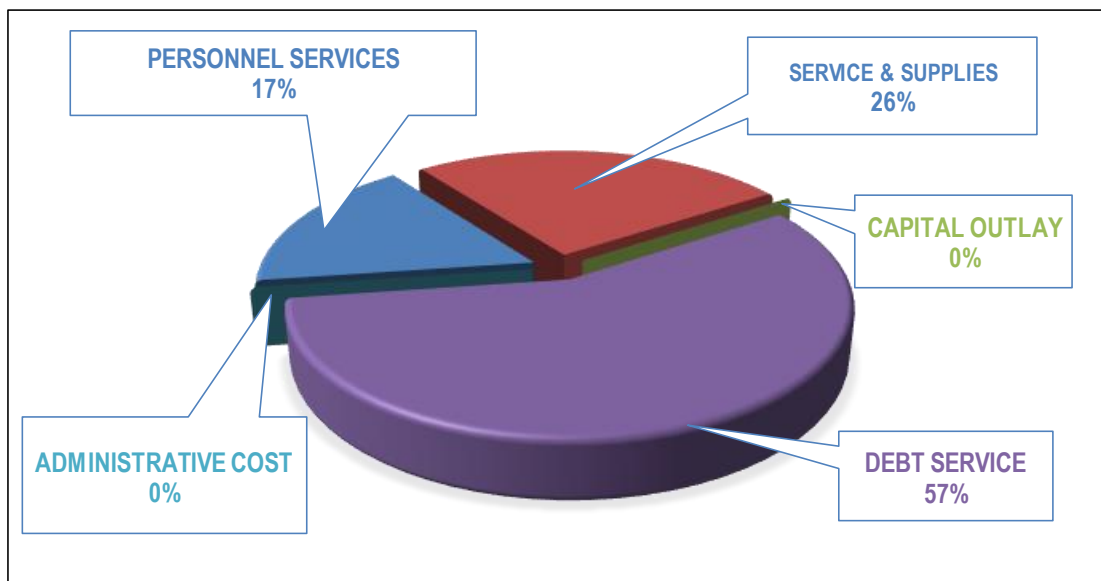
6050	Office Supplies	2,496	5,893	3,600	4,434	5,000
6051	Printing & Shipping	5,928	5,069	8,021	6,796	5,000
6052	Bank Services	0	22			
6053	Printing/Forms	1,039	2,548	2,100	1,940	1,500
6054	Membership Dues, Publications/Books	0	657	600	983	1,200
6055	Government Fees & Licenses	92,550	89,141	90,000	133,765	90,000
6060C	Utilities - Cell Phone	1,658	1,398	1,409	1,829	1,650
6060E	Utilities - Electricity	166,171	209,974	200,000	227,888	200,000
6060G	Utilities - Gas	1,120	1,280	1,327	1,042	1,000
6060I	Utilities - Internet	1,208	5,202	4,903	5,435	4,500
6060P	Utilities - Phone-Land Lines, Faxes, Alarm	8,261	6,229	6,273	6,647	6,500
6060W	Utilities - Water	5,730	13,344	6,000	8,295	2,500
6063	M & R Communications Equipment	9,752	150	1,000	0	0
6070	Equipment Rental	10,584	9,595	2,500	441	2,500
6080G	Professional Services - GIS Development	0	3,735	2,000	4,440	4,000
6080K	Professional Services - District Counsel	9,293	3,933	3,000	6,416	7,000
6080L	Land Conservancy - Lot Inventory, Etc.	4,262	1,438	3,000	0	0
6080M	Professional Services - Misc./Other	68,637	44,063	68,600	14,380	15,000
6086	Outside Services	35,587	3,881	0	0	0
6089	Emergency & Medical Supplies	0	165	960	0	500
6090	Department Operating Supplies	1,704	484	400	0	0
6091	Lab Tests	11,170	25,223	23,500	28,861	25,000
6091H	Lab Testing	0	125	0	0	0
6092	Lab Supplies	8,175	1,734	3,000	2,820	3,200
6093	Small Tools and Equipment	1,095	2,102	2,000	794	2,000
6094	Clothing and Uniform	2,280	3,162	2,400	4,777	2,000
6095	Office Furniture/Equipment	391	2,085	0	0	0
6096	Fuel - Gas and Diesel	10,247	7,682	7,000	315	7,000
6115	Meeting Expenses	194	109	500	0	0
6120D	Travel, Training, Seminars-Directors	50	0	0	0	0
6120E	Travel, Training, Seminars-Employees,	(637)	3,801	4,000	1,766	2,500
6124	Employee Recognition	716	100	200	0	200
6125	Employee Recruitment	3,765	4,751	750	3,770	1,500
Total Services & Supplies		\$877,487	\$855,297	\$755,326	\$819,926	\$635,250
Capital Outlay						
6170	Capital Assets	0	346,929	0	0	0
6170	WWTP Influent Screen Installation	0	0	85,000	120,491	150,000
6170	Hand Rails on Digesters	0	0	0	0	25,000
Total Capital Outlay		\$0	\$346,929	\$85,000	\$120,491	\$175,000
Debt Service						
6180J	Loan Principal	0	0	118,000	118,000	118,700
6180G	Interest Expense	57,473	33,686	41,496	41,496	40,796
Total Debt Service		\$57,473	\$33,686	\$159,496	\$159,496	\$159,496



Administrative Cost Allocation						
6200	Allocated Overhead	401,521	429,775	461,098	461,098	461,098
Total Administrative Cost Allocation		\$401,521	\$429,775	\$461,098	\$461,098	\$461,098
GRAND TOTAL		\$1,936,206	\$2,412,661	\$2,190,930	\$2,291,486	\$2,213,927
FY 2018-19 FUNDING SOURCES						
	Water Service Sales				\$2,093,851	95%
	Water Standby Charges				\$119,000	5%
	Water - Other/Misc.				\$1,076	0%
Total					\$2,213,927	100%



WATER SUSTAINABILITY FACILITY OPERATING FUND - 39 2018-19 BUDGET SUMMARY



PERSONNEL SERVICES	\$196,038
SERVICE & SUPPLIES	\$301,325
CAPITAL OUTLAY	\$0
DEBT SERVICE	\$659,424
ADMINISTRATIVE COST	\$0
GRAND TOTAL	\$1,156,787



CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET WATER SUSTAINABILITY FACILITY OPERATING FUND - 39						
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	80,000	40,177	84,074	84,074	109,194
5010	Overtime	0	0	0	0	10,000
5020	Standby	0	0	0	0	5,000
	Sub-Total Salaries/Wages	\$80,000	\$40,177	\$84,074	\$84,074	\$124,194
	BENEFITS					
5101	Uniform Allowance	0	0	0	0	400
5102	Dental Insurance	0	0	1,508	1,508	3,166
5103	Medical Insurance	0	0	16,466	16,466	24,870
5106	FICA	0	0	5,212	5,212	7,725
5107	Medicare	0	0	1,219	1,219	1,807
5108	Workers Compensation	0	0	2,406	2,406	5,379
5109	PERS - Retirement	0	0	17,731	17,731	26,807
5122	Medical Reimbursements - HRA	0	0	1,560	1,560	1,690
	Sub-Total Benefits	\$0	\$0	\$46,102	\$46,102	\$71,844
			0			
	Total Personnel Services	\$80,000	\$40,177	\$130,176	\$130,176	\$196,038
6031F	Maintenance & Repairs - Fire Hydrants	540	0	0	0	0
6031G	Maintenance & Repairs - Generators	1,000	0	0	0	0
6031Z	Maintenance & Repairs - Buildings	25,702	27,191	12,000	92,877	15,000
6033B	Maintenance & Repairs - Buildings	0	0	0	500	3,000
6036	Maintenance & Repairs- Contingency	0	0	0	16,253	5,000
6051	Postage & Shipping	0	0	0	32	0
6053	Government Fees & Licenses	16,654	108	0	0	0
6060E	Utilities - Electricity	32,364	38,527	40,000	44,790	42,000
6080K	Professional Services - District Counsel	26,073	18,299	12,000	42,538	15,000
6080M	Professional Services - Misc./Other	145	26,149	6,000	25,000	25,000
6080L	Land Conservancy - Lot Inventory, Etc.	(4,351)	23,840	0	110,154	0
6090	Department Operating Supplies	5,216	0	0	0	0
6090B	Sensor Cleaning	12,468	2,865	236	0	0
6091	Lab Tests	0	4,909	21,120	0	110,000
6091B	Operating Supplies	1,505	2,483	3,000	6,091	4,000
6091E	Baseline Mon	8,468	150	0	0	0
6091F	Remote Monitoring	1,620	3,243	6,480	6,500	10,000
6091G	Calibration	3,166	0	0	0	0
6091H	Lab Testing	99,456	0	0	0	0
6092	Lab Supplies	0	0	0	900	1,000
6115	Meeting Expense	136	0	0	0	0
6120E	Travel, Training, Seminars – Employees	0	57	0	0	0
6125	Employee Recruitment	0	0	0	700	500
6170E	Impoundment Basin	0	0	0	49,321	35,000
6829D	Performance Bonds	69,945	71,649	71,650	71,649	35,825
6829M	Financial Services	9,534	0	0	0	0
6829S	EWS Water Dept.	4,691	27,517	0	0	0
	Total Services & Supplies	\$314,330	\$246,986	\$172,486	\$467,305	\$301,325

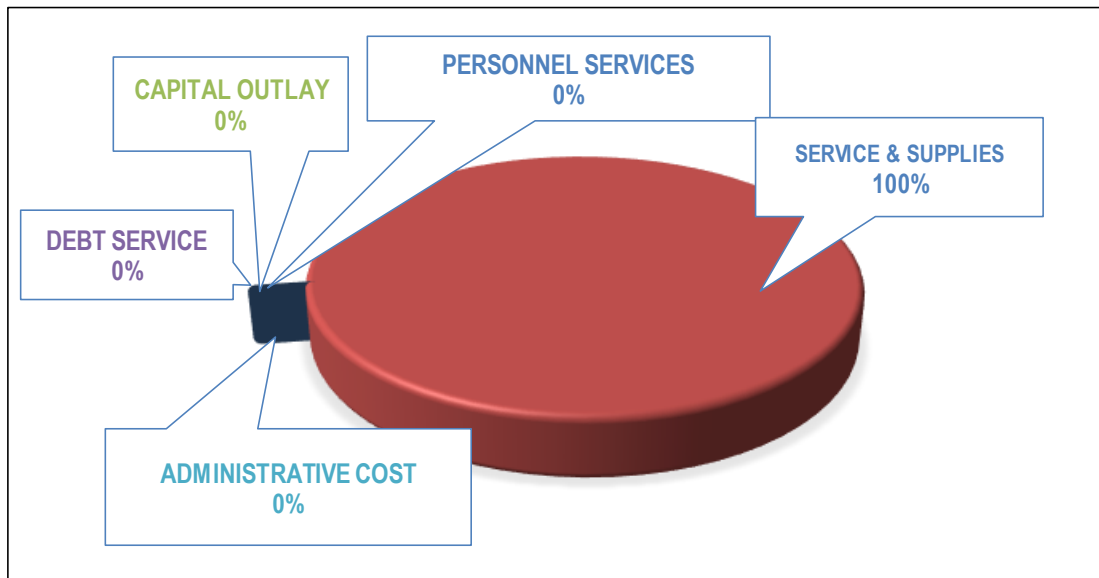


Fiscal Year 2018-19 Adopted Budget
Operating and Outlay Budget

	Capital Outlay					
6170	Capital Assets	0	0	0	0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0
	Debt Service					
6180J	Loan Principal					
	Interest Expense	352,926	0	326,893	326,893	340,465
6180I	Interest Expense	0	340,190	332,533	332,533	318,959
	Total Debt Service	\$352,926	\$340,190	\$659,426	\$659,426	\$659,424
	Administrative Cost Allocation					
6200	Allocated Overhead	0	0	0	0	0
	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$747,256	\$627,353	\$962,088	\$1,256,907	\$1,156,787
	<u>FY 2018-19 FUNDING SOURCES</u>					
	SWF Utility Billing Charges				\$1,156,787	100%
	Total				\$1,156,787	100%




WATER SUSTAINABILITY FACILITY CAPITAL PROJECTS FUND - 40 2018-19 BUDGET SUMMARY



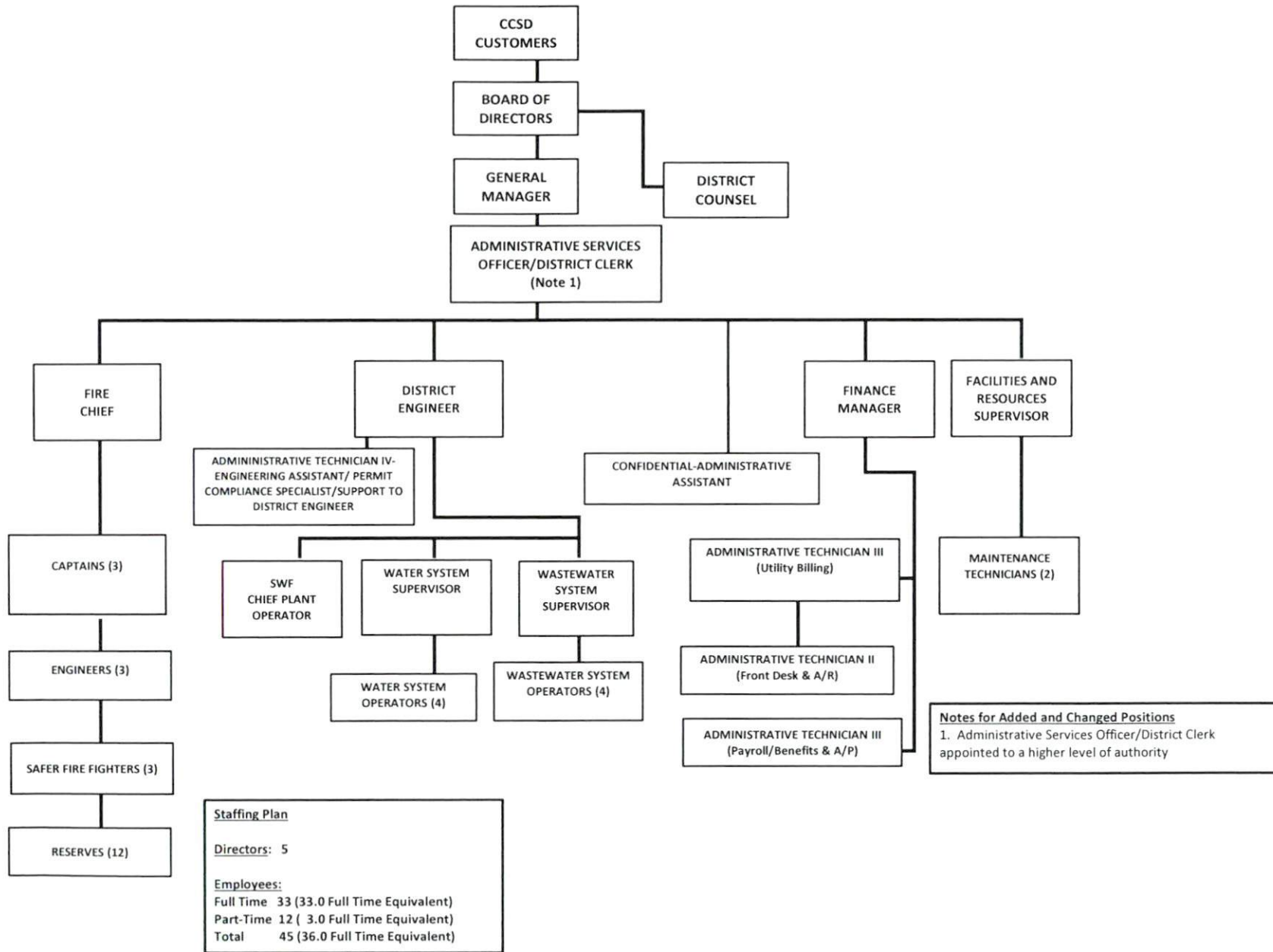
PERSONNEL SERVICES	\$0
SERVICE & SUPPLIES	\$733,948
CAPITAL OUTLAY	\$0
DEBT SERVICE	\$0
ADMINISTRATIVE COST	\$0
GRAND TOTAL	\$733,948



 CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET WATER SUSTAINABILITY FACILITY CAPITAL PROJECTS FUND - 40						
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Services & Supplies					
6170	SWF AWTP Off-Hauling Facilities for RO	0	0	0	0	250,000
6900	Future Mitigation Measures	0	0	0	0	358,948
6910	Section 7 ESA Consultation	0	0	0	0	125,000
	Total Services & Supplies	\$0	\$0	\$0	\$0	\$733,948
	GRAND TOTAL	\$0	\$0	\$0	\$0	\$733,948
	<u>FY 2018-19 FUNDING SOURCES</u>					
	Loan Proceeds				\$733,948	100%
	Total				\$733,948	100%

Updated
10/16/2017

CCSD BUDGETED ORGANIZATIONAL CHART FISCAL YEAR 2017-2018





CAMBRIA COMMUNITY SERVICES DISTRICT

P.O. Box 65 • Cambria, CA 93428 • Telephone: (805) 927-6223 • Fax: (805) 927-5584

DATE: 6-7-2018

TO: Rudy Hernandez, Finance Manager

FROM: Bob Gresens, District Engineer

RE: **Summary of Risks Associated with FY 2018/2019 Budget Reductions to Water and Wastewater**

As requested yesterday, the following provides a summary of the above subject reductions, which are shown on the attached "Schedule of Budget Adjustments Needed to Balance Budget." Due to the time urgency in meeting the Infrastructure Committee agenda packet, the following focuses on the more significant reductions.

Water Department			
<i>Item # used in attachment</i>	<i>Description</i>	<i>Cost Reduction</i>	<i>Summary of Potential Risk</i>
1	Eliminated Utility Manager	<u>Salary+Benefits</u> Water (25%): \$36,565 WW (50%): \$73,351 SWF (25%): \$36,565	The District Engineer was assigned this duty since the former CCSD Utility Manager resigned during 2014. The risks associated with this approach relate to excessive workload that impacts the timeliness in completing reports, completing permit & outside grant funding compliance submittals, CIP projects, budgeting, water conservation management, customer service requests on residential/commercial remodels & permitting, water wait list administration tasks, development of standardized procedures, and in oversight and support of the Water and Wastewater Departments.
7	Hot Mix Asphalt Patches	\$10,000	This reduction will add work to the Water Department Supervisor and increases pavement repair costs by not being able to timely complete all the hot mix patches that are required following water line repairs within streets. Customer service and the District's image is also impacted by leaving temporary cold patches in place for extended periods, which degrade into potholes and have a poor roadway

			appearance. Customers have also complained over reduced property values, particularly when preparing a property for sale that may have nearby, degraded cold patches. Compliance with the terms of an annual, county-issued encroachment permit for working in roadways is also a key concern.
8	Zone 2 to 7 Transmission Main, at Santa Rosa Creek Pedestrian Bridge.	\$70,000	This will likely delay completion of the permanent repair project until next year and result in increased cost due to inflation. The project may require a streambed alteration permit from Ca. F&WS, which typically require a 6-month processing period. A secondary concern is associated with the unsightly appearance of the temporary pipe that was placed on top of the bridge deck during the earlier emergency repair.
9	Rodeo Grounds Booster Pump Station Replacement	\$10,000	This minor funding request was to help re-initiate the booster pump station replacement, which has remained dormant due to a lack of funding. The existing station, as well the associated well head treatment facility for well SR3 is located in a floodplain and has been planned to be moved onto higher ground. Additionally, the electrical switchgear is very old and should be in a separate room that is isolated from the booster pumps and piping. The planned station will also have a fire pump to improve fire flows.
Wastewater Department			
1	Eliminated Utility Manager	See Water Dept.	See Water Dept discussion.
1	Eliminated two collection system operators	\$130,000 (est'd)	Collection system operators are needed to adequately operate and maintain the sanitary sewer collection system. This would include monitoring and maintaining the lift stations, closed circuit TV inspection and flushing sewer mains, responding to sewer blockages, and routine monitoring of grease traps for compliance with fats oils and grease (FOG) program requirements. These activities all relate to avoiding and minimizing the potential for sanitary sewer overflows (SSOs, as further described within the recently adopted, May 2018 SSMP update). Avoiding SSOs protects public health and safety, as well as the environment.

6	CCTV & Hydro Clean	\$37,500	Potential risks include blockages and not locating and repairing the cause of infiltration of groundwater and inflow of surface water into the sanitary sewer system. This can lead to sanitary sewer overflows (SSOs) and increase operating costs, such as electrical, wear on equipment, and labor. SSOs can impact public health and safety. Non-compliance with associated Water Board regulations intended to eliminate SSOs from occurring can also result in significant fines.
9	Vactor Truck	\$423,483	The Vactor Truck (aka various other brand names) is a critical need for maintaining the collection system, and in preventing or otherwise reducing the potential impacts from sewer system overflows. (See related discussion under item 6.) The District's old Vactor truck is worn out and cannot be permitted by the DMV because it does not meet California emission requirements.
9	Camera	\$50,000	The camera is for inspecting the inside of buried sewers to assess condition for damage including blockages that can result in SSOs. See related discussion for Vactor truck.
9	Truck with crane	\$68,000	This replaces a truck with over 230,000 miles on it. Its proposed 3,200-pound truck-mounted crane improves operator safety while lifting heaving equipment.
9	Truck with rack	48,000	This truck replaces a 20-year old truck in poor condition that no longer meets air quality and licensing requirements. Its proposed rack is to haul 20-foot long pipe sections. This truck will also support the Vactor's operation (see related Vactor discussion).
9	Lift Station B-2 Electrical and controls	\$65,000	Replaces outdated controls to be consistent and uniform with other stations. Includes moving control panel above grade to improve worker safety and control system improvements to minimize the potential for SSOs.
9	Lift Station B-3 Electrical and controls	\$55,000	Replaces outdated controls to be consistent and uniform with other stations. Includes moving control panel above grade to improve worker safety and control system improvements to minimize the potential for SSOs.

Rudy Hernandez

From: Winget, Kip <Kip.Winget@tylertech.com>
Sent: Wednesday, June 06, 2018 10:02 AM
To: Rudy Hernandez
Subject: RE: Fixed and Variable Expenses

Hi Rudy,

Yes, the Incode software can handle Fixed or Variable Expenses.

Thanks,

Kip Winget
Senior Account Executive
P: 801.380.2325
www.tylertech.com

From: Rudy Hernandez [mailto:RHernandez@cambriacsd.org]
Sent: Wednesday, June 6, 2018 10:51 AM
To: Winget, Kip <Kip.Winget@tylertech.com>
Subject: Fixed and Variable Expenses

Good Morning Kip - Per our discussion this morning, one of our finance committee members recently asked the following question:

Does Tyler Incode have the ability to work with fixed and variable expenses?

Your assistance is greatly appreciated.

Thanks
Rudy

Cambria Community Services District



Water, SWF & Sewer Rates

May 24, 2018



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS



Presentation Overview

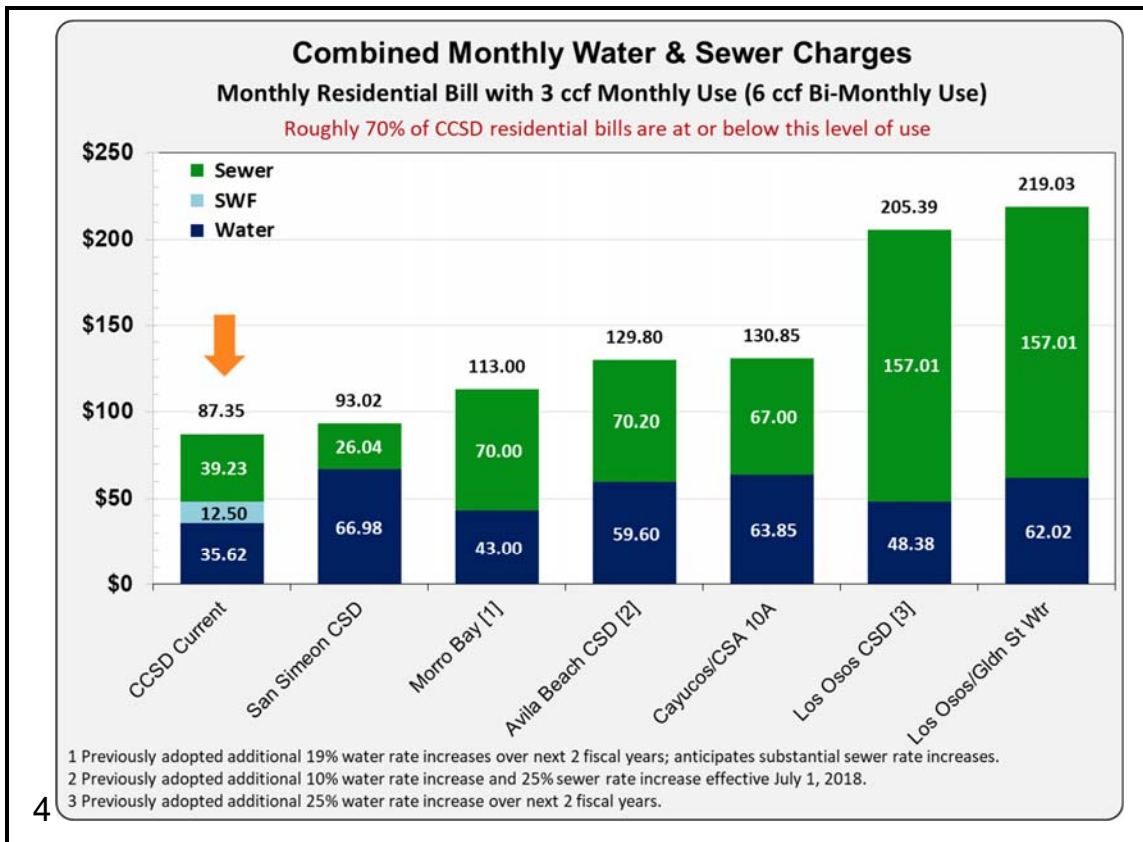


- **Background**
- **Water Rates**
- **SWF Rates**
- **Sewer Rates**
- **Rate Impacts**
- **Issues for Input**
- **Next Steps**

Background



3



4



Overview

- **CCSD is a community-governed public agency**
- **Serves a population of approximately 6,400 plus a substantial tourism industry**
- **CCSD's water & sewer utilities are financially self-supporting enterprise funds**
- **Service charges are the main source of revenues**
- **Rates need to set at levels adequate to fund operations, maintenance, debt service, & capital improvements needs**



Background

- **Emergency Water Supply Project rate study conducted in 2014**
- **Last water & sewer rate studies conducted in 2015**
 - **Included rate increases & modifications to rate structure designed to re-align rates with the cost of providing service**
- **Prior to these rate studies, CCSD adopted minimal to no water and sewer rate increases over the previous 20+ years**
 - **Rate increases over 20+ years were significantly lower than inflation**
- **CCSD heavily impacted by drought**
 - **Declared Stage 3 Water Supply Emergency & adopted rate penalties**
 - **CCSD experienced roughly 40% decline in water sales**
- **Prior rate increases designed to restore basic financial stability and fund minimal level of repairs/replacements...*but were not designed to address major capital needs***



Background

- **Current rate study designed to support CCSD infrastructure funding needs as well as adequate operating & maintenance costs**
- **Many of CCSD's facilities are approaching the end of their useful operating lives & are in need of rehabilitation and replacement.**
- **Additional capital improvements are needed to comply with regulatory requirements (e.g. Sustainable Water Facility)**
- **Proposed rates are designed to phase in adequate funding stream for capital improvements over the next three years**
- **Rate increases phased in over next 3 years to extent possible**
- **CCSD's utility bills are currently in the lower range compared to other local coastal communities**

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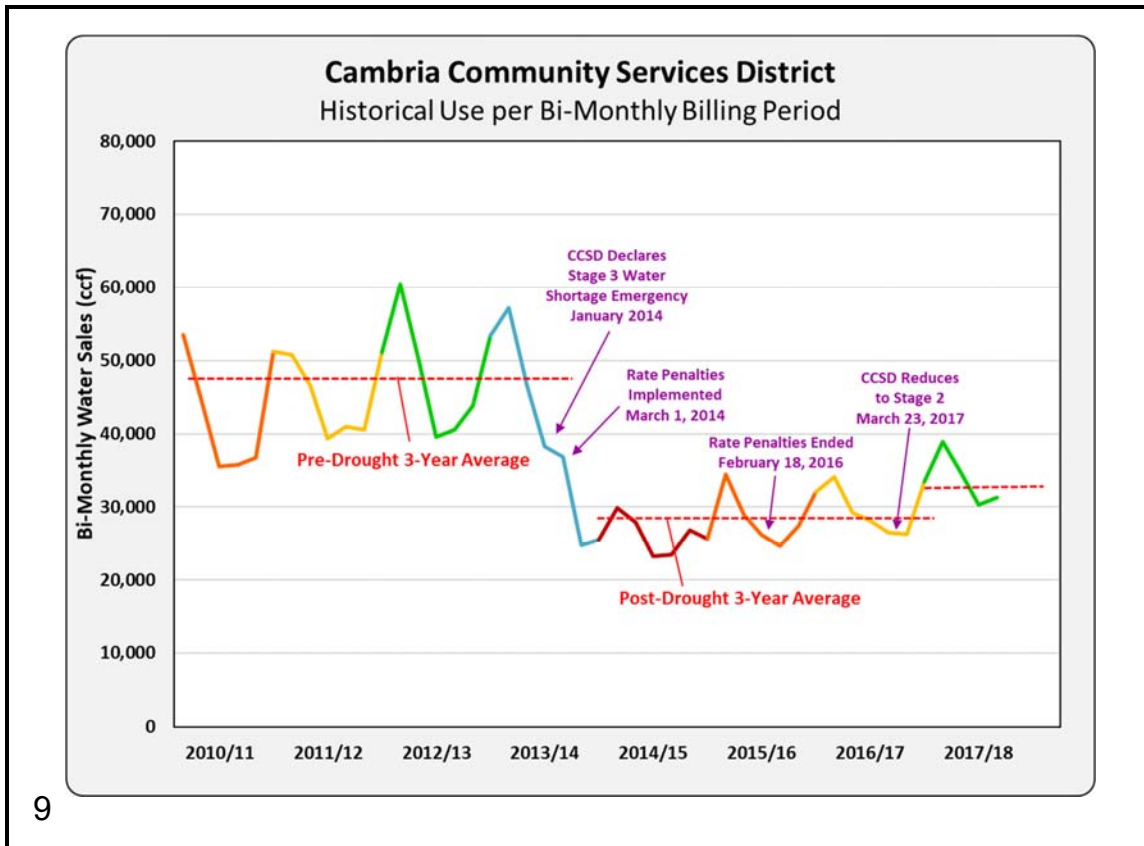


WATER RATES

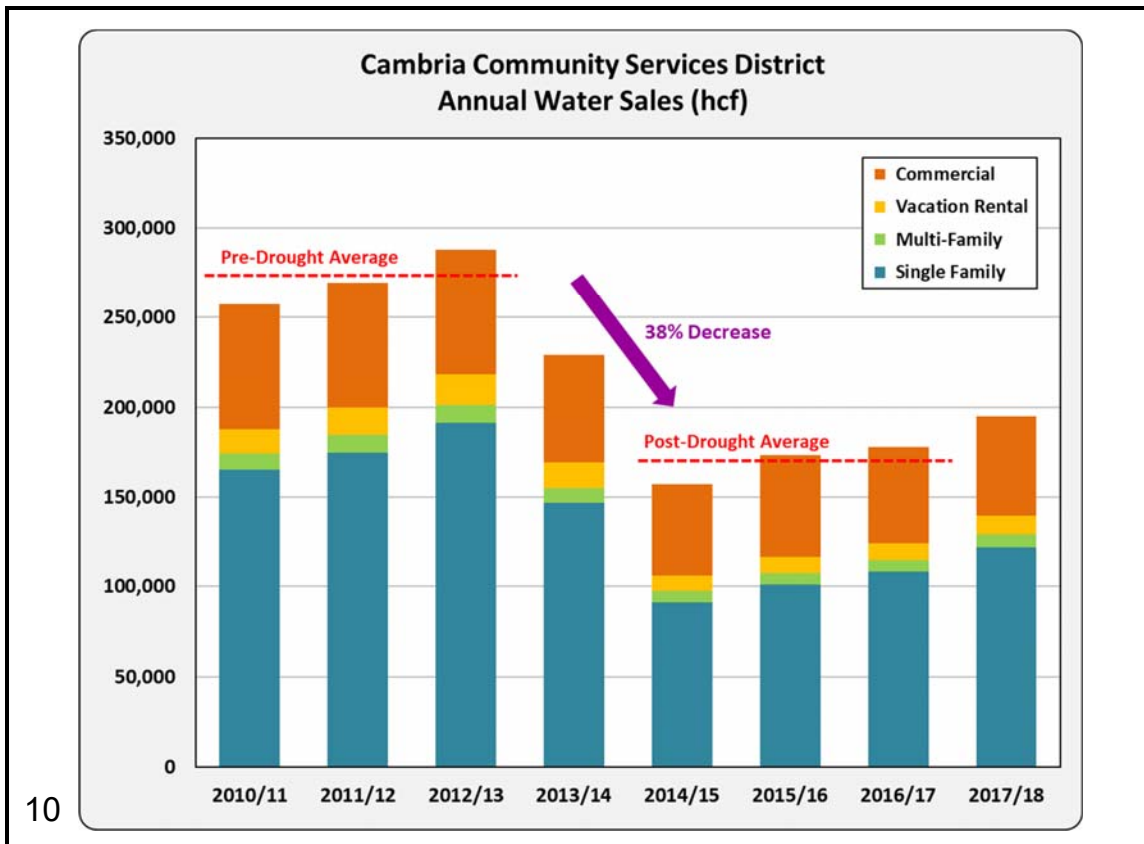


8





9



10



Water Finances

- **Current water rates generate about \$250K for capital improvements**
- **Aging water system facilities in need of repair, rehab, replacement**
- **10-Year Capital improvement Program totals \$6.2 million (current \$)**
 - **Average annual funding requirement: \$700,000+ with cost inflation**
- **Water utility currently understaffed**

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Water Rate Projections

- **Financial projections developed to evaluate funding needs & rates**
 - **Based on current year budget with 4% cost escalation**
 - **Phase in funding for new staffing: 1 water operator, 1/4 utility manager, and some staffing re-allocations**
 - **Assumes no change in customer base or water sales from current levels**
- **Water rate recommendations designed to:**
 - **Support adequate operating & maintenance expenses**
 - **Phase in funding stream for capital improvements to \$700,000 per year over the next 3 years**

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Proposed Water Rates						
		Current Water Rates	Proposed Water Rates Effective On or After			
			September 1 2018	July 1 2019	July 1 2020	
FIXED WATER SERVICE CHARGES						
Residential						
Monthly Charge		\$13.26	\$15.91	\$18.30	\$19.22	
Bi-Monthly Charge		26.52	31.82	36.60	38.44	
Commercial						
<u>Monthly Charge (based on meter size)</u>						
5/8" or 3/4"		\$13.26	\$15.91	\$18.30	\$19.22	
1"		33.15	39.78	45.75	48.05	
1-1/2"		66.30	79.55	91.50	96.10	
2" & Larger		132.60	159.10	183.00	192.20	
WATER QUANTITY CHARGES						
<i>Billed based on metered water use (\$/ccf)</i>						
Residential						
<u>Tier</u>	<u>Bi-Monthly</u>	<u>Monthly</u>				
Tier 1	First 4 ccf	First 2 ccf	\$6.76	\$8.11	\$9.33	\$9.80
Tier 2	4.01 - 16 ccf	2.01 - 8 ccf	8.84	10.61	12.20	12.81
Tier 3	> 16 ccf	> 8 ccf	9.87	11.84	13.62	14.29
Commercial						
Rate for All Water Use		\$8.84	\$10.61	\$12.20	\$12.81	
<i>Equivalent Rate per 100 gallons</i>		<i>\$1.18</i>	<i>\$1.42</i>	<i>\$1.63</i>	<i>\$1.71</i>	

13



SUSTAINABLE WATER FACILITY RATES



14





SWF Rate Background

- **Prior SWF rate study completed in 2014**
 - **Established new charges for Sustainable Water Facility**
 - **Designed to recover preliminary cost estimates for debt service, facility maintenance, and operations**
 - **SWF rates include 3 components:**
 - **Fixed Charges**
 - **Quantity Charges (3 rate tiers)**
 - **Operating Surcharges only levied during periods of SWF operation**
- } Ongoing charges levied year-round to recover costs for SWF facility financing & basic maintenance



SWF Update

- **CCSD was successful in obtaining grant funding to help fund SWF**
- **Debt service costs for SWF are lower than originally projected**
- **Ongoing operating costs are substantially higher than projected**
- **Operations will require brine-hauling to meet regulatory requirements**
- **Current rates generate no funding for SWF capital improvement needs**
 - **Highest-priority capital needs include about \$500,000 to facilitate brine hauling & meet Coastal Development Permit requirements**
- **Issues applying SWF rate surcharge during periods of SWF operation**



SWF Finances & Rates

- **Financial projections developed to evaluate funding needs & rates**
 - Based on current year budget with 4% cost escalation
 - Includes small increase in staffing costs allocated to SWF
 - SWF needs short-term interfund loan to fund near-term capital needs
 - Assumes no change in water sales from current levels
 - Includes estimated expenses for 2 months of SWF operation each year

- **SWF rate recommendations**
 - Rate increases needed to support operating & capital needs
 - Eliminate the rate surcharges only charged during SWF operation and incorporate cost recovery into ongoing year-round charges

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Proposed Sustainable Water Facility Rates						
		Current Rates	Proposed SWF Rates Effective On or After			
			September 1 2018	July 1 2019	July 1 2020	
FIXED SERVICE CHARGES						
Residential						
Monthly Charge		\$6.50	\$8.13	\$8.94	\$9.57	
Bi-Monthly Charge		13.00	16.26	17.88	19.14	
Commercial						
<u>Monthly Charge (based on meter size)</u>						
5/8" or 3/4"		\$13.00	\$8.13	\$8.94	\$9.57	
1"		21.67	20.33	22.35	23.93	
1-1/2"		43.34	40.65	44.70	47.85	
2" & Larger		69.34	81.30	89.40	95.70	
QUANTITY CHARGES						
<i>Billed based on metered water use (\$/ccf)</i>						
SWF Quantity Charges						
<u>Tier</u>	<u>Bi-Monthly</u>	<u>Monthly</u>				
Tier 1	First 4 ccf	First 2 ccf	\$1.50	\$1.88	\$2.07	\$2.21
Tier 2	4.01 - 16 ccf	2.01 - 8 ccf	3.00	3.76	4.14	4.42
Tier 3	> 16 ccf	> 8 ccf	4.50	5.64	6.21	6.63
SWF Operating Surcharges						
<i>Only charged during periods of facility operation</i>			<i>These charges are proposed to be eliminated</i>			

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SEWER RATES



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Sewer Finances

- Sewer utility has no fund reserves
- Current sewer rates generate virtually no funds for capital needs
- Sewer fund had to borrow \$466,000 from General Fund to meet funding needs in recent years
- Aging sewer system facilities in need of repair, rehab, replacement
- 10-Year Capital improvement Program totals \$9.5 million (current \$)
 - Projects can be completed over time based on available annual funding
- Sewer utility currently understaffed

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Sewer Rate Projections

- **Financial projections developed to evaluate funding needs & rates**
 - Based on current year budget with 4% cost escalation
 - New positions needed include 2 wastewater collection system operators, 1/2 utility manager, and some staffing re-allocations
 - Includes repayment of interfund loan to General Fund
 - Assumes no change in customer base or billed usage from current levels

- **Sewer rate recommendations designed to:**
 - Support adequate operating & maintenance expenses
 - Phase in funding stream for sewer system capital improvements to \$800,000 per year over the next 3 years (potentially more in future years)

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Proposed Sewer Rates				
	Current Sewer Rates	Proposed Sewer Rates Effective On or After		
		Sept 1 2018	July 1 2019	July 1 2020
FIXED SEWER SERVICE CHARGES				
All Accounts				
Monthly Charge	\$29.12	\$36.40	\$43.68	\$49.80
Bi-Monthly Charge	58.24	72.80	87.36	99.60
SEWER QUANTITY CHARGES				
<i>Billed based on metered water use (\$/ccf)</i>				
Residential	\$3.37	\$4.21	\$5.05	\$5.76
Commercial				
<u>Wastewater Class</u>				
Class 1: Low Strength	\$2.95	\$3.69	\$4.43	\$5.05
Class 2: Medium Strength	3.37	4.21	5.05	5.76
Class 3: Mod/High Strength	5.18	6.48	7.78	8.87

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Combined Rate Impacts



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Rate Increases

- **Rate increases phased in over next 3 years to extent possible**
 - **More increases needed in earlier years to meet near-term funding needs**
- **Goal: Support financial stability & phase in funding for capital needs**
- **Proposed rates will place additional burden on ratepayers**
- **CCSD utility bills projected to end up in lower-mid to middle range compared to other local coastal communities**
- **CCSD can re-evaluate rates in future years**
- **Smaller, inflationary rate increases projected after next 3 years**
- **More increases in near term result in need for less increases in future years, and vice versa**

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Bill Impacts on a Typical Home

Typical home with 6 ccf bi-monthly use

70% of residential bills are currently at or below this level of use

	Current Charges	Charges with Proposed Rates		
		Sept-1, 2018	July-1, 2019	July-1, 2020
WATER				
Fixed Water Charge	\$26.52	\$31.82	\$36.60	\$38.44
Quantity Charge	<u>44.72</u>	<u>53.66</u>	<u>61.72</u>	<u>64.82</u>
Bi-Monthly Total	71.24	85.48	98.32	103.26
<i>Monthly Equivalent</i>	<i>35.62</i>	<i>42.74</i>	<i>49.16</i>	<i>51.63</i>
SWF				
SWF Fixed Charge	13.00	16.26	17.88	19.14
SWF Quantity Charge	12.00	15.04	16.56	17.68
SWF Operating Surcharge	<i>varies</i>	<i>eliminated</i>	<u>0.00</u>	<u>0.00</u>
Bi-Monthly Total	25.00	31.30	34.44	36.82
<i>Monthly Equivalent</i>	<i>12.50</i>	<i>15.65</i>	<i>17.22</i>	<i>18.41</i>
SEWER				
Fixed Charge	58.24	72.80	87.36	99.60
Quantity Charge	<u>20.22</u>	<u>25.26</u>	<u>30.30</u>	<u>34.56</u>
Bi-Monthly Total	78.46	98.06	117.66	134.16
<i>Monthly Equivalent</i>	<i>39.23</i>	<i>49.03</i>	<i>58.83</i>	<i>67.08</i>
Total Bi-Monthly Charges	174.70	214.84	250.42	274.24
<i>Monthly Equivalent</i>	<i>87.35</i>	<i>107.42</i>	<i>125.21</i>	<i>137.12</i>

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Combined Monthly Water & Sewer Charges

Monthly Residential Bill with 3 ccf Monthly Use (6 ccf Bi-Monthly Use)

Roughly 70% of CCSD residential bills are at or below this level of use



1 Previously adopted additional 19% water rate increases over next 2 fiscal years; anticipates substantial sewer rate increases.
 2 Previously adopted additional 10% water rate increase and 25% sewer rate increase effective July 1, 2018.
 3 Previously adopted additional 25% water rate increase over next 2 fiscal years.

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Issues for Input & Next Steps



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Issues for Board Direction

- **Level of rate increases to include in the Prop. 218 Rate Notice**
- **Effective dates for proposed rate increases**
 - Draft recommendations assume 1st increase is effective Sept-1, 2018 with future increases effective July 1 (corresponding with fiscal year)
- **Need to set date & time for a Public Hearing on proposed rates**
 - e.g. Could be a Special Meeting in August
- **Seeking direction for staff to move forward with the mailing of the Prop 218 Notices, subject to final revisions**
 - Notices must be mailed at least 45 days prior to the Public Hearing

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Next Steps

- **Receive input and direction**
- **Finalize proposed rates for Prop 218 Notices**
- **Mail Notices at least 45 days prior to Public Hearing**
- **At Public Hearing, rate increases are subject to majority protest**
- **Adopted rates cannot exceed the levels included in the Prop 218 Notice**
- **In future years, Board can implement rates lower than adopted**
 - **Need to go through Prop 218 Process for any additional rate increases**



Questions Discussion & Input

