

AMENDED 8/15/2019

CAMBRIA COMMUNITY SERVICES DISTRICT

Thursday, August 15, 2019 - 2:00 PM

1000 Main Street Cambria, CA 93428

AGENDA

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the Office of the District Clerk, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at www.cambriacsd.org. The District Office hours are Monday - Thursday, and every other Friday from 9:00 a.m. through 4:00 p.m. Please call 805-927-6223 if you need any assistance. If requested, the agenda and supporting documents shall be made available in alternative formats to persons with a disability. The District Clerk will answer any questions regarding the agenda.

1. OPENING

- A. Call to Order
- B. Pledge of Allegiance
- C. Establishment of Quorum
- D. Report from Closed Session
- E. Agenda Review: Additions/Deletions

2. PUBLIC COMMENT (Estimated time: 30 minutes. At President's discretion additional comments may be heard at the end of meeting.)

Members of the public may now address the Board on any item of interest within the jurisdiction of the Board but not on its agenda today. In compliance with the Brown Act, the Board 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.

3. HEARINGS AND APPEALS (Estimated time: 15 Minutes per item)

- A. PUBLIC HEARING TO DISCUSS AND ADOPT RESOLUTION 32-2019 APPROVING THE FINAL CCSD BUDGET FOR FISCAL YEAR 2019/2020 AND RESERVE FOR ENCUMBRANCES FISCAL YEAR 2018/2019

4. REGULAR BUSINESS (Estimated time: 15 Minutes per item)

- A. PRESENTATION AND DISCUSSION REGARDING MISSION COUNTRY DISPOSAL'S SOLID WASTE COLLECTION AND DISPOSAL RATE INCREASE

REQUEST AND AN INCREASE IN MISSION COUNTRY DISPOSAL'S FRANCHISE FEE AND CONSIDERATION OF ESTABLISHMENT OF PROPOSITION 218 HEARING DATE

- B. CONSIDERATION OF APPROVAL OF CHANGE ORDER TO WEST COAST TREE SERVICE AND GRANDSTAFF PAINT & PRESSURE WASH FOR IMPOUNDMENT BASIN CLEANUP Added
Late
- C. DISCUSSION AND REVIEW OF STATUS OF VAN GORDON CREEK PROPERTY (APN: 013-051-034) AND OPTIONS RELATED TO SAME
- D. DISCUSSION AND CONSIDERATION TO ADOPT DRAFT POLICIES 1000, 1005 AND 1010 AND PROVIDE DIRECTION TO THE POLICY COMMITTEE TO CONTINUE TO USE THE FORMAT TO DEVELOP ADDITIONAL POLICIES
- E. DISCUSSION AND CONSIDERATION OF APPROVAL OF RESERVE POLICY
- F. DISCUSSION AND CONSIDERATION REGARDING 2020 WATER SHUT OFF NOTICE REQUIREMENTS
- G. DISCUSSION AND CONSIDERATION OF EXTENDING THE OUTSTANDING INTENT TO SERVE LETTER FOR BORIS PILCH, LLC
- H. DISCUSSION AND CONSIDERATION TO APPOINT A CHAIRPERSON FOR THE POLICY COMMITTEE
- I. DISCUSSION AND CONSIDERATION TO APPOINT AN AD HOC COMMITTEE TO EVALUATE THE AFFORDABLE HOUSING APPLICATIONS FOR ALLOCATION

5. FUTURE AGENDA ITEM(S) (Estimated time: 15 Minutes)

Requests from Board members to receive feedback, direct staff to prepare information, and/or request a formal agenda report be prepared and the item placed on a future agenda. No formal action can be taken except to direct staff to place a matter of business on a future agenda by majority vote.

6. ADJOURN TO CLOSED SESSION (Estimated time 60 Minutes)

- A. Public Comment
- B. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION Pursuant to Government Code Section 54956.9(d)(1)
Name of Case: CCSD v. CDM Smith, Inc.; Case No. 18CVP-0318
- C. CONFERENCE WITH LABOR NEGOTIATOR Pursuant to Government Code Section 54957.6 Agency Designated Representatives: General Manager, John F. Weigold, IV and Monique Madrid; Employee Group: International Association of Fire Fighters (IAFF)
- D. CONFERENCE WITH LABOR NEGOTIATORS Pursuant to Government Code Section 54957.6 Agency Designated Representatives: General Manager, John F. Weigold, IV and Monique Madrid; Employee Organization: Services Employee International Union
- E. CONFERENCE WITH LABOR NEGOTIATORS Pursuant to Government Code Section 54957.6 Agency Designated Representatives: General Manager, John F. Weigold, IV and Monique Madrid; Unrepresented group, Management and Confidential Exempt Employees

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. 3.A.

FROM: John F. Weigold IV, General Manager
Pamela Duffield, Finance Manager

Meeting Date: August 15, 2019 Subject: PUBLIC HEARING TO DISCUSS AND ADOPT RESOLUTION 32-2019 APPROVING THE FINAL CCSD BUDGET FOR FISCAL YEAR 2019/2020 AND RESERVE FOR ENCUMBRANCES FISCAL YEAR 2018/2019

RECOMMENDATIONS:

Staff recommends the Board discuss and consider adoption of Resolution 32-2019 approving the CCSD Final Budget for FY 2019/2020, reserve for encumbrances of multi-year projects and contractual obligations and provide direction to staff as deemed appropriate.

FISCAL IMPACT:

The FY 2019/2020 Preliminary Budget was approved by the Board on June 20, 2019. The FY 2019/2020 Final Budget includes the same revenue projections, expenditure authorities, and changes to the General Fund, Water, SWF and Wastewater Fund balances as shown below:

The overall fiscal impact to the General Fund is a surplus of \$17,767 and is calculated as follows:

Fire	(\$69,818)
Facilities & Resources	(\$45,895)
Administration	\$133,480
PROS	<u>\$0</u>
Total	<u>\$ 17,767</u>

The overall fiscal impact to the Enterprise Funds is a surplus of \$67,183 and is calculated as follows:

Water	\$195,003
SWF	\$ 10,789
SWF-Capital	(\$138,609)
Wastewater	<u>\$0</u>
Total	<u>\$ 67,183</u>

In addition, the FY 2019/2020 Final Budget requests unexpended funds from FY 2018/2019 multi-year projects and contractual obligations be reserved for encumbrances in FY 2018/2019 and carried forward to FY 2019/2020. The reserve for encumbrances total \$337,739, which includes \$76,050 in General Funds and \$261,689 in Enterprise Funds.

DISCUSSION:

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 some 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.

FY 2019/2020 Final Budget

The Final Budget includes several components:

- Final Budget – The preliminary budget includes department and fund level summaries, detailed line items for all revenues, expenses and reserve for encumbrance requests (see Attachment #2 for a detailed listing of these requests).
- Salary Schedule – The updated salary schedule and associated Resolution 30-2019, dated July 18, 2019 is being included, due to adding the position title of Strategic & Organizational Advisor since the preliminary budget was approved.
- Organizational Chart – The organizational chart represents the current reporting structure of CCSD which are funded in the final budget. Existing staff positions, vacant positions, as well as new staff requests are included in this illustration and have been updated to reflect the current position status since the preliminary budget was approved.
- Reserve Estimates – The reserve estimates are updated to reflect the actual revenues, expenses and reserve for encumbrances requests for FY 2018/2019.

Staff worked with the Finance Committee to prepare the final budget being submitted today. Staff and the Finance Committee recommend approval of the budget, Resolution 32-2019 and reserve for encumbrances.

Attachments: Resolution 32-2019

- Attachment 1 – CCSD Final Budget FY 2019/2020
- Attachment 2 – Reserve for Encumbrance Requests
- Attachment 3 – Resolution 30-2019 CCSD Salary Schedule, dated 7/18/2019
- Attachment 4 – CCSD Organizational Chart
- Attachment 5 – Reserve Estimates

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS ___PIERSON___FARMER___RICE___STEIDEL___HOWELL___

**RESOLUTION 32-2019
AUGUST 15, 2019**

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE CAMBRIA COMMUNITY SERVICES DISTRICT
APPROVING THE FINAL CCSD BUDGET FOR FISCAL YEAR 2019/2020 AND
RESERVE FOR ENCUMBRANCES FISCAL YEAR 2018/2019**

WHEREAS, the General Manager has submitted for consideration the Final Cambria Community Services District (CCSD) Fiscal Year (FY) 2019/2020 Budget (Budget); and

WHEREAS, the draft Preliminary FY 2019/2020 CCSD Budget was introduced during a public hearing on June 20, 2019, and all persons were given an opportunity to be heard and their suggestions carefully considered; and

WHEREAS, a public hearing on August 15, 2019, on the Final FY 2019/2020 CCSD Budget was duly scheduled, advertised, and held, and all persons were given an opportunity to be heard and their suggestions carefully considered.

NOW THEREFORE, BE IT RESOLVED that the Board of Directors has reviewed the Final CCSD Budget FY 2019/2020 for the period from July 1, 2019 through June 30, 2020, including the FY 2018/2019 reserve for encumbrances requests, and hereby finds that the Budget is a sound plan for financing and expenditure control of required CCSD operations and services, and said Budget is hereby approved.

BE IT FURTHER RESOLVED that the Board of Directors is aware of the potential that events beyond control of the CCSD could substantially reduce CCSD revenues and/or increase expenditures. Therefore, the General Manager may temporarily suspend the expenditure of funds within the adopted Budget if in his judgment such temporary suspension is necessary to protect the CCSD's financial position and the impact of such a temporary suspension on CCSD operations will not be substantially detrimental to CCSD services. The General Manager is directed to administer the business operations of the CCSD as called for in the Operating Budget for FY 2019/2020 and as modified by any such temporary expenditure suspension. The General Manager is further directed to report back to the CCSD Board of Directors, as necessary, with recommendations for revision of the Budget when, and if, Budget impacts are known, and specific CCSD program or service level adjustments can be formulated.

BE IT FURTHER RESOLVED that the CCSD Board of Directors hereby directs the General Manager to levy and collect special assessments and other fees as duly approved by the Board and to administer and expend the tax proceeds in accordance with the enabling legislation.

On the motion of Director _____, seconded by Director _____, and the following roll call vote, to wit:

AYES:
NAYS:
ABSENT:

PASSED AND ADOPTED this 15th day of August, 2019.

David Pierson, President
Board of Directors

ATTEST:

APPROVED AS TO FORM:

Monique Madrid
District Clerk

Timothy J. Carmel
District Counsel

CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2019-2020

FINAL BUDGET


AUGUST 15, 2019


GENERAL FUND SUMMARY


- Fire Department – 01
- Facilities & Resources Department – 02
- Parks, Recreation & Open Space Department – 16
 - Administration Department - 09


GENERAL FUND
FIRE DEPARTMENT - 01


A	B	C	D	F	G	H	I	J	K
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01								
2	3%								
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
5									
6									
7									
8	SOURCES OF FUNDS								
9									
10	REVENUES								
11	01 4127	Reimbursements to Fire Department		21,749	26,756	45,436		0	
12	01 4200	Interest Income		0	0	0		0	
13	01 4310	Property Tax		1,352,522	1,603,280	1,757,766		1,785,400	
14	01 4311	County Administrative Fee		0	(16,649)	(18,256)		(17,850)	
15	01 4335	Assessment-Fire		430,709	438,506	458,508		472,500	
16	01 4362	Insurance Reimbursement		0	0	11,069			
17	01 4370	Weed Abatement		18,662	6,388	39,610		18,000	
18	01 4373	Inspection Fee Revenue		350	12,524	8,656		14,500	
19	01 4390	Miscellaneous Revenue		61,832	10,113	348		0	
20	01 4610	Grants Revenue: SAFER		146,716	117,343	0		0	
21	01 4618	Grant/Revenue: Personnel Protection		0	0	0		0	
22		Grant/Revenue: Federal Firefighters Radios				0		75,000	
23		Reimbursement for Fuel Tank Repairs - CHCD				0		3,750	
24						0			
25						0			
26						0			
27						0			
28						0			
29						0			
30						0			
31						0			
32						0			
33						0			
34		Total Revenues		\$2,032,539	\$2,198,261	\$2,303,137		\$2,351,300	
35		OTHER SOURCES OF FUNDS							
36									
37									
38									
39									
40									
41									
42									
43		Total Other Sources of Funds		\$0	\$0	\$0		\$0	
44		Total Sources of Funds		\$2,032,539	\$2,198,261	\$2,303,137		\$2,351,300	


A	B	C	D	F	G	H	I	J	K
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</p>								
2	3%								
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
45	USES OF FUNDS								
47		SALARIES & WAGES							
48	5000	Salary & Wages	626,068	697,414	585,574		689,092		
49	5010	Overtime	187,771	166,998	183,042		128,000		
50	5020	Standby	1,845	5,985	1,170		5,000		
51	5031	Reserve Firefighter Pay	94,168	101,501	118,737		137,160		
52	5040	Sick/Vacation Pay	75,120	67,868	59,583		0		
53	5050	Holiday Pay	35,293	37,588	29,677		0		
54		Reduction for "E" Step					(2,780)		
55		Total Salaries & Wages	\$1,020,265	\$1,077,354	\$977,784		\$956,472		
56		BENEFITS							
57	5101	Uniform Allowance	5,000	1,625	2,500		2,500		
58	5102	Dental Insurance	12,952	14,236	12,470		6,795		
59	5103	Medical Insurance	130,974	132,959	114,086		124,028		
60	5105	Life Insurance	808	869	675		1,008		
61	5106	FICA	61,741	63,682	57,862		55,006		
62	5107	Medicare	15,221	15,315	13,955		13,983		
63	5108	Workers Compensation	41,830	31,461	31,938		50,058		
64	5109	PERS - Retirement	173,244	201,915	209,633		249,918		
65	5111	Payroll Tax Expense	0	0	0		0		
66	5112	UI Reim Benefit	0	0	0		0		
67	5120	Other Employee Benefits	0	850	2,550		2,600		
68	5121	Retirees Health	53,101	49,037	48,244		56,678		
69	5122	Medical Reimbursements - HRA	8,356	17,175	15,425		15,600		

A	B	C	D	F	G	H	I	J	K
		CAMBRIA COMMUNITY SERVICES DISTRICT							
1		FUND LEVEL ANALYSIS							
2									
3		FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							3%
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	(unaudited)		2019/20	
5		FIRE DEPARTMENT - 01		FY 2016/2017	FY 2017/2018	FY 2018/2019		FINAL	
6								BUDGET	
7									
71		Total Benefits		\$503,227	\$529,124	\$509,339		\$578,174	
72		Total Personnel Services		\$1,523,493	\$1,606,478	\$1,487,123		\$1,534,646	
73		SERVICES & SUPPLIES							
74	6010	Ads-Legal/Other		465	292	1,129		515	
75	6011I	Public Information			218	0		0	
76	6011W	Public Information - Website		201	0	0		0	
77		New Request						1,200	
78	6014	Public Events		0	377	0		0	
79		New Request						1,000	
80	6031F	Maint & Repair Water Dept - Fire Hydrant		0	572	72		1,030	
81	6032S	M & R-Disposal of Sludge		0	0	0		0	
82	6033B	M&R Buildings		4,282	7,575	4,115		5,150	
83	6033F	M&R FD WTR Leak				19,548		1,030	
84	6033G	Maint & Repair - Grounds (formerly 6042)		180	0	934		2,060	
85	6033R	M & R - Ranch		16	0	0		0	
86	6036	M & R - Emergency		320	0	0		0	
87	6040	Maintenance & Repair - Equipment		699	2,851	2,626		4,153	
88	6041L	Maint and Repair - Vehicles - Licensed		41,087	28,517	18,252		20,600	
89	6042	Old M & R Bld/Grd		0	0	0		0	
90	6044	Computer/Copier /Printer Srvcs/MaintAgree		1,815	1,980	2,287		4,695	
91	6045	Computer/Copier/Printer Supplies/Maint.		196	1,092	39		103	
92	6048	Security and Safety		476	485	516		1,236	
93	6048E	Safety - Medical		150	150	0		0	
94	6050	Office Supplies		1,982	2,610	3,387		3,459	
95		New Request						1,000	
96	6051	Printing & Shipping		930	827	869		0	

A	B	C	D	F	G	H	I	J	K	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2016/2017		(unaudited) ACTUAL FY 2017/2018		(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
5										
6										
7										
97	6052	Bank Charges		195	11			0	0	
98	6053	Printing/Forms		936	912		315		0	
99		New Request							1,200	
100	6054	Membership -Dues , Publications & Books		7,141	6,236		5,211		6,180	
101		New Request							1,500	
102	6055	Government Fees and Licenses		39,514	43,137		48,634		47,300	
103		Image Trend - EMS					0		2,800	
104		Image Trend - Fire							2,000	
105	6059	Bad Debt		6	0		0		0	
106	6060C	Utilities Cell Phone		2,500	2,834		2,569		3,090	
107	6060E	Utilities Electricity		7,939	7,427		8,972		8,574	
108	6060G	Utilities Gas		2,127	2,169		2,862		1,271	
109	6060I	Utilities Internet Access		2,795	1,263		2,413		1,323	
110	6060P	Utilities Phone-Land Lines, Faxes, Alarms		3,977	4,251		5,188		4,478	
111	6060S	Utilities Sewer		1,048	1,143		1,277		1,241	
112	6060W	Utilities Water		1,575	1,797		1,966		1,894	
113	6063	M&R Communications Equipment		0	0		0		0	
114	6080	Old Professional Services - Engineering		0	0		0		0	
115	6080K	Prof Services-District Counsel		9,958	1,169		0		0	
116	6080L	Land Conservancy -Lot Inventory, Etc.		1,150	0		740		0	
117	6080M	Prof Services - Miscellaneous/Other		986	3,994		1,812		5,150	
118	6080T	Prof Services - Temporary		0	0		0		0	
119	6086	Outside Services		0	0		0		0	
120	6089	Emergency Medical Supplies		5,453	4,956		7,180		6,695	
121	6090	Department Operating Supplies		26,350	17,701		16,657		22,020	
122	6093	Small Tools and Equipment		1,994	266		0		1,030	
123		Replace Gym Equipment							0	


A	B	C	D	F	G	H	I	J	K
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							
2		3%							
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	(unaudited)		2019/20	
5		FIRE DEPARTMENT - 01		FY 2016/2017	FY 2017/2018	FY 2018/2019		FINAL	
6								BUDGET	
7									
124	6094	Clothing and Uniform		4,234	2,236	6,398		4,120	
125	6095	Office Furnishings & Equipment		0	919	129		0	
126	6096	Fuel -Gas and Diesel		13,839	18,227	21,075		20,600	
127	6098	OTS Grant		0	12	0		0	
128	6115	Meeting Expense		519	552	125		103	
129	6120A	Employee ALS Cert/Recruit Training		0	835	2,556		2,865	
130	6120E	Travel, Training, Seminars – Employees		25,731	25,429	18,381		25,750	
131	6120R	Training - Reimbursement		222	0	0		0	
132	6124	Employee Recognition		153	311	0		0	
133		New Request						500	
134	6125	Employee Recruitment		6,627	5,392	1,451		44	
135		New Request						456	
136	6220A	Fire Dept - Aware/Eductn/CERT/Vol Progrm		1,496	1,626	1,288		5,150	
137		New Request						2,350	
138	6220B	Fire Dept -SC BA Brthg Aptrs/Respry Test		8,932	535	4,775		927	
139		SBCA Flow Test						600	
140		SCBA Bottle Replacements (3)						6,000	
141	6220D	Fire Dept Disaster Preparedness		4,729	5,495	2,398		0	
142	6220E	Fire Dept -EOC Upgrade		1,915	545	0		0	
143	6220F	Fire Dept Fr Haz Defensible Spc/Chipping		684	0	0		2,000	
144	6220H	Fire Dept - Haz Mat Phys		1,825	0	0		0	
145	6220P	Personal Protective Equipment		0	57,965	1,511		10,300	
146	6220R	FHRP Contract		11,668	15,405	29,356		30,237	
147	6220S	Fire Dept - Surf Rescue/NCOR Program		3,716	2,403	4,511		6,180	
148	6602	Transit Expense		67	0	0		0	
149									
150		Total Services & Supplies		\$254,797	\$284,699	\$253,524		\$283,158	


A	B	C	D	F	G	H	I	J	K	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01								3%
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		
5										
6										
7										
151		CAPITAL OUTLAY								
152	6170	Capital Asset-Install Radio in 5792	200	7,642	0					
153	6170B	Chief/Command Pickup (5 Year Lease)	0	39,132	0					
154	6170C	USAR Equipment (Urban Search & Res	0	0	0					
155	6170D	Image Trend Elite Project Management	0	0	0					
156	6170F	Zoll X Series EKG	0	0	34,575					
157	6170G	Command Vehicle Buildup	0	0	27,526					
158		Fuel Station Computer Replacement						7,500		
159		Station Security Upgrade						10,000		
160		Radio System Upgrade						75,000		
161										
162										
163		Total Capital Outlay	\$200	\$46,774	\$62,101			\$92,500		
164		DEBT SERVICE								
165	2517	Principal on Fire Engine Lease/Purchase	0	118,749	121,455			124,396		
166	6190	Interest on Fire Engine Lease/Purchase	0	14,949	11,919			8,978		
167										
168		Total Debt Service	\$0	\$133,698	\$133,374			\$133,374		
169		ADMINISTRATIVE COST ALLOCATION								
170	6200	Allocated Overhead	213,400	321,704	394,335			377,439		
171										
172		Total Administrative Cost Allocation	\$213,400	\$321,704	\$394,335			\$377,439		
173		Total Expenditures	\$1,991,889	\$2,393,353	\$2,330,457			\$2,421,118		


A	B	C	D	F	G	H	I	J	K
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01								
2									
3									3%
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	(unaudited)		2019/20	
5		FIRE DEPARTMENT - 01		FY 2016/2017	FY 2017/2018	FY 2018/2019		FINAL	
6								BUDGET	
7									
174									
175		OPERATING SURPLUS/(DEFICIT)		\$40,650	(\$195,092)	(\$27,320)		(\$69,818)	
176		TRANSFERS & ENCUMBRANCES							
177	01 4625	Transfers In - From General Fund		0	112,082	0			
178		(Transfers Out)				0			
179		Encumbrances - Sources of Funding				0			
180		Encumbrances - (Designated Funds)				0			
181									
182		NET TRANSFERS & ENCUMBRANCES		\$0	\$112,082	\$0		\$0	
183		RESERVES							
184		Use of Reserves				0			
185		(Additions to Reserves)				0			
186		Other Adjustments				0			
187									
188		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0		\$0	
189		NET BUDGETARY SOURCES/USES		\$40,650	(\$83,010)	(\$27,320)		(\$69,818)	
190									
191		RESERVES							
192		Beginning Reserves							
193		Operating Surplus / (Deficit)		\$40,650	(\$195,092)	(\$27,320)		(\$69,818)	
194		Transfers & Encumbrances		\$0	\$112,082	\$0		\$0	
195		ENDING RESERVES		\$40,650	(\$83,010)	(\$27,320)		(\$69,818)	


GENERAL FUND
FACILITIES & RESOURCES DEPARTMENT – 02


A	B	C	D	F	G	H	I	J	K
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02								
4	3%								
5	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET			
7	SOURCES OF FUNDS								
9	REVENUES								
10	01 4130	Reimbursements - Fire Safe Council			0	0			0
11	01 4200	Interest Income	0	0	0	0			0
12	01 4310	Property Tax	566,207	598,132	655,724	668,455			
13	01 4311	County Administrative Fee	0	(1,691)	(2,469)	(2,100)			
14	01 4362	Insurance-Reimbursement	0	0	0	0			0
15	01 4390	Misc Revenue	0	0	600	600			600
16	01 4500	Veterans Hall Rental Fees	25,061	24,930	24,609	26,000			
17	01 4525	Veterans Hall Rents- Private Parties	0	0	500	500			500
18	01 4560	Rent Banner Poles	650	100	100	200			200
19	01 4570	Rent-Ranch Events	100	100	300	200			200
20	01 4590	Veterans Hall Clean Fee	0	0	173	200			200
21	01 4610	Grants/Misc.Revenue	0	0	0	0			0
22	01 4619	Land Conservancy	3,000	3,000	0	3,000			3,000
23					0	0			0
36		Total Revenues	\$595,018	\$624,571	\$679,537	\$697,055			
37	OTHER SOURCES OF FUNDS								
38		Loan Proceeds			18,500				
39					0				
45		Total Other Sources of Funds	\$0	\$0	\$18,500	\$0			\$0
46		Total Sources of Funds	\$595,018	\$624,571	\$698,037	\$697,055			
47	USES OF FUNDS								

A	B	C	D	F	G	H	I	J	K
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</p>								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
5									
6									
7									
49		SALARIES & WAGES							
50	5000	Salary & Wages		178,125	186,667	182,170		209,409	
51	5010	Overtime		5,340	9,461	6,600		7,500	
52	5040	Sick/Vacation Pay		12,986	14,586	16,761		0	
53	5050	Holiday Pay		9,044	10,152	9,292		0	
56		Reduction for "E" Step				0		0	
57		Total Salaries & Wages		\$205,495	\$220,866	\$214,823		\$216,909	
58		BENEFITS							
59	5101	Uniform Allowance		2,175	725	1,200		1,200	
60	5102	Dental Insurance		5,117	5,387	5,376		2,840	
61	5103	Medical Insurance		47,523	49,114	47,517		52,766	
62	5105	Life Insurance		284	298	295		432	
63	5106	FICA		13,061	13,245	12,970		12,828	
64	5107	Medicare		3,055	3,097	3,033		3,200	
65	5108	Workers Compensation		9,840	7,009	7,808		12,199	
66	5109	PERS - Retirement		49,990	38,504	40,783		48,455	
67	5120	Other Employee Benefits		2,700	2,650	2,550		2,600	
68	5121	Retirees Health		21,218	20,207	19,206		23,163	
69	5122	Medical Reimbursements - HRA		3,384	5,175	5,075		5,200	
73		Total Benefits		\$158,347	\$145,411	\$145,813		\$164,883	
74		Total Personnel Services		\$363,842	\$366,277	\$360,636		\$381,792	
75		SERVICES & SUPPLIES							
76	6010	Ads - Legal/Other		0	0	518		0	
77	6014	Public Events		0	73	0		0	


A	B	C	D	F	G	H	I	J	K
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02 3%</p>								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
78	6030	Insurance		0	0	200		0	
79	6033B	Maintenance & Repairs - Buildings		8,757	7,258	5,533		12,360	
80	6033G	Maintenance & Repairs - Grounds		19,116	22,354	22,568		21,115	
81		New Request						7,000	
82		Sidewalk Repair on Center St						15,000	
83	6033L	M & R - Street Lights		(325)	1,941	1,817		3,090	
84	6033R	M & R - Ranch		58,815	49,897	45,832		51,500	
85		New Request						14,000	
86	6033V	M & R - Vet's Hall		11,389	7,852	9,037		14,362	
87	6040	M & R - Equipment		436	350	26		515	
88	6041L	Maintenance & Repairs - Vehicles Licenses		1,083	3,395	2,597		3,605	
89		New Request						895	
90	6041N	Maint. & Repairs - Vehicles Non-Licensed		3,575	2,264	4,161		2,781	
91		New Request						2,819	
92	6045	Computer/Copier/Printer Supplies/Maint.		0	0	1,785		1,236	
93	6048	Security Safety		0	0	622		0	
94	6050	Office Supplies		79	0	0		309	
95	6053	Printing/Forms		0	93	0		0	
96	6055	Government Fees & Licenses		3,240	135	337		371	
97	6058	Cash Over (Short)		0	0	0		0	
98	6059	Bad Debt		0	0	0		0	
99	6060C	Utilities - Cell Phone		728	662	729		816	
100	6060E	Utilities - Electricity		21,030	20,423	20,757		23,091	
101	6060G	Utilities - Gas		1,377	1,466	2,867		3,554	
102	6060I	Utilities - Internet		6,229	4,443	5,519		5,033	
103	6060P	Utilities - Phone-Land Lines, Faxes, Alarms		478	1,294	830		808	
104	6060S	Utilities - Sewer		2,464	2,535	3,807		3,852	


A	B	C	D	F	G	H	I	J	K
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
5									
6									
7									
105	6060W	Utilities - Water		3,943	4,019	5,719		5,734	
106	6070	Equipment Rental		771	165	0		0	
107		New Request				0		1,200	
108	6080K	Professional Services - District Counsel		4,871	855	0		0	
109	6080M	Professional Services - Misc./Other		0	6,482	5,575		5,147	
110	6090	Department Operating Supplies		13,904	11,956	11,917		11,864	
111	6091	Lab Tests		0	0	0		0	
112	6093	Small Tools and Equipment		4,931	4,920	3,384		3,943	
113	6094	Clothing and Uniform		1,073	490	1,119		1,153	
114	6096	Fuel - Gas and Diesel		4,960	6,691	10,579		12,162	
115	6115	Meeting Expenses		245	313	113		304	
116	6125	Employee Recruitment		0	465	188		0	
145		Total Services & Supplies		\$173,169	\$162,791	\$168,137		\$229,616	
146		CAPITAL OUTLAY							
147	1470	Toro Dingo TX 1000				18,500		0	
148	6170	Mower				14,203		0	
153	6170	Capital Assets		200	9,154	0		0	
154		Vets Hall - Roof on Legion Kitchen						0	
155		Vets Hall - Restroom Improvements						0	
156		Vets Hall - Shed Replacement						0	
157		Vets Hall - Sewer Main Line Replacement							
158		Vets Hall - Improvement to Exterior Building							
159		Vets Hall - Parking Lot Improvements							
160									
TOT									
162		Total Capital Outlay		\$200	\$9,154	\$32,703		\$0	


A	B	C	D	F	G	H	I	J	K	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET				
5										
6										
7										
163		DEBT SERVICE								
164		Budget Excess			0				0	
165	6180J	Loan Principal - John Deere		6,270	522				0	
166	6180J	Loan Principal - Ford		6,352	6,740				7,152	
167	2520	Loan Principal - Western Fin (Toro)		-	2,265				2,353	
168	6180H	Interest Expense - Ford Motor		-	905				493	
169	6180H	Interest Expense - Western Finance		-	556				366	
170	6180J	Loan Principal	0		0				0	
171	6180H	Interest Expense	1776	1,293	0				0	
172										
173										
174		Total Debt Service	\$1,776	\$13,915	\$10,988				\$10,364	
175		ADMINISTRATIVE COST ALLOCATION								
176	6200	Allocated Overhead	91,106	102,298	136,604				121,178	
177										
178		Total Administrative Cost Allocation	\$91,106	\$102,298	\$136,604				\$121,178	
179		Total Expenditures	\$630,093	\$654,435	\$709,067				\$742,950	

A	B	C	D	F	G	H	I	J	K	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		
5										
6										
7										
180										
181		OPERATING SURPLUS/(DEFICIT)		(\$35,075)	(\$29,864)	(\$11,030)		(\$45,895)		
182		TRANSFERS & ENCUMBRANCES								
183	01 4625	Transfers In - From General Fund (Transfers Out)		0	0	0				
184		Encumbrances - Sources of Funding								
185		Encumbrances - (Designated Funds)								
186										
187										
188		NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0		\$0		
189		RESERVES								
190		Use of Reserves				0				
191		(Additions to Reserves)				0				
192		Other Adjustments				0				
193										
194		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0		\$0		
195		NET BUDGETARY SOURCES/USES		(\$35,075)	(\$29,864)	(\$11,030)		(\$45,895)		
196										
197		RESERVES								
198		Beginning Reserves								
199		Operating Surplus / (Deficit)		(\$35,075)	(\$29,864)	(\$11,030)		(\$45,895)		
200		Transfers & Encumbrances		\$0	\$0	\$0		\$0		
201		ENDING RESERVES		(\$35,075)	(\$29,864)	(\$11,030)		(\$45,895)		


GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16


A	B	C	D	F	G	H	I	J	W
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</p>	3%							
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET			
5									
6									
7									
8	SOURCES OF FUNDS								
9	REVENUES								
10	01 4001	Franchise Fees		85,842	0				0
11	01 4310	Property Tax	24,927	150,754	45,989	48,292			48,292
12	01 4311	County Administrative Fee		(426)	(333)	(315)			(315)
13	01 4390	Miscellaneous Revenue	505	505	505	505			505
31					0				
32									
33		Total Revenues	\$25,432	\$236,675	\$46,161	\$48,482			\$48,482
34	OTHER SOURCES OF FUNDS								
38	01 4395	Proposition 1A Reserve		0	0				
39	01 4615	Reserve Transfer In	6,396	0	0				
43		Total Other Sources of Funds	\$6,396	\$0	\$0	\$0			\$0
44		Total Sources of Funds	\$31,828	\$236,675	\$46,161	\$48,482			\$48,482
45	USES OF FUNDS								
47	SALARIES & WAGES								
48					0				
55		Total Salaries & Wages	\$0	\$0	\$0	\$0			\$0
56	BENEFITS								
57					0				
71		Total Benefits	\$0	\$0	\$0	\$0			\$0
72		Total Personnel Services	\$0	\$0	\$0	\$0			\$0


A	B	C	D	F	G	H	I	J	W	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		
73		SERVICES & SUPPLIES								
74	6011I	Public Information - General	852	0	276			276		
75	6033R	M & R - Ranch	1,915	10,000	0			19,580		
76	6053	Printing Forms	819	0	1,144			1,144		
77	6115	Meeting Expense	0	163	0			0		
133								0		
134								0		
135		Total Services & Supplies	\$3,586	\$10,163	\$1,419			\$21,000		
136		CAPITAL OUTLAY								
137			6,396	341,626	0					
138										
144		Total Capital Outlay	\$6,396	\$341,626	\$0			\$0		
145		DEBT SERVICE								
146										
148										
149		Total Debt Service	\$0	\$0	\$0			\$0		
150		ADMINISTRATIVE COST ALLOCATION								
151			15,600	49,513	32,532			27,482		
152										
153		Total Administrative Cost Allocation	\$15,600	\$49,513	\$32,532			\$27,482		
154		Total Expenditures	\$25,582	\$401,302	\$33,951			\$48,482		


A	B	C	D	F	G	H	I	J	W	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%	
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited) ACTUAL	(unaudited) ACTUAL		2019/20		
5		PROS DEPARTMENT - 16		FY 2016/2017	FY 2017/2018	FY 2018/2019		FINAL BUDGET		
6										
7										
155										
156		OPERATING SURPLUS/(DEFICIT)		\$6,246	(\$164,627)	\$12,210		\$0		
157		TRANSFERS & ENCUMBRANCES								
158	01 4625	Transfers In - From General Fund		0	0	0				
159		(Transfers Out)				0				
160		Encumbrances - Sources of Funding				0				
161		Encumbrances - (Designated Funds)				0				
162										
163		NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0		\$0		
164		RESERVES								
165		Use of Reserves				0				
166		(Additions to Reserves)				0				
167		Other Adjustments				0				
168										
169		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0		\$0		
170		NET BUDGETARY SOURCES/USES		\$6,246	(\$164,627)	\$12,210		\$0		
171										
172		RESERVES								
173		Beginning Reserves								
174		Operating Surplus / (Deficit)		\$6,246	(\$164,627)	\$12,210		\$0		
175		Transfers & Encumbrances		\$0	\$0	\$0		\$0		
176		ENDING RESERVES		\$6,246	(\$164,627)	\$12,210		\$0		


GENERAL FUND
ADMINISTRATION DEPARTMENT – 09


A	B	C	D	F	G	H	I	J	
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							3%
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	(unaudited)		2019/20	
5		ADMINISTRATIVE DEPARTMENT - 09		FY 2016/2017	FY 2017/2018	FY 2018/2019		FINAL BUDGET	
7									
8		SOURCES OF FUNDS							
9		REVENUES							
10	01 4001	Franchise Fees		70,448	0	86,289		86,000	
11	01 4013	Vacation Rental Registration Fee		702	756	486		600	
12	01 4126	Mandated Cost		0	0	0			
13	01 4200	Interest Income		5,569	18,853	33,381		42,895	
14	01 4310	Property Tax--All		364,616	0	0		0	
15	01 4311	County Administrative Fee		(41,551)	0	0		0	
16	01 4385	Radio Vault Rent		2,400	2,400	2,400		2,400	
17	01 4389	Public Records Request		654	73	18		40	
18	01 4390	Miscellaneous Revenue		12,832	1,344	9,101		1,545	
19				0	0	0			
33		Total Revenues		\$415,670	\$23,426	\$131,676		\$133,480	
34		OTHER SOURCES OF FUNDS							
35		Allocated Administrative Overhead		1,332,301	1,843,961	2,054,283		2,009,556	
40									
42		Total Other Sources of Funds		\$1,332,301	\$1,843,961	\$2,054,283		\$2,009,556	
43		Total Sources of Funds		\$1,747,971	\$1,867,387	\$2,185,959		\$2,143,036	
44		USES OF FUNDS							
46		SALARIES & WAGES							
47	5000	Salary & Wages		569,337	712,834	740,206		764,846	
48	5010	Overtime		7,245	13,704	12,677		20,000	

A	B	C	D	F	G	H	I	J	
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09								3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	(unaudited)		2019/20	
5		ADMINISTRATIVE DEPARTMENT - 09		FY 2016/2017	FY 2017/2018	FY 2018/2019		FINAL BUDGET	
6									
7									
49	5030	Director's		29,174	31,800	30,200		30,000	
50	5040	Sick Leave/Vacation Pay		51,220	57,273	84,923		0	
51	5050	Holiday Pay		29,179	36,165	26,857		0	
52		Reduction for "E" Step				0		(26,913)	
53									
54		Total Salaries & Wages		\$686,155	\$851,776	\$894,863		\$787,933	
55		BENEFITS							
56	5102	Dental Insurance - Ameritas		7,733	8,597	9,380		7,307	
57	5103	Medical Insurance		79,898	96,490	76,123		109,341	
58	5105	Life Insurance		612	673	469		1,008	
59	5106	FICA		36,538	46,524	40,614		48,391	
60	5107	Medicare		10,570	12,364	12,856		12,090	
61	5108	Workers Compensation		5,223	4,912	6,432		4,179	
62	5109	Retirement-PERS		185,895	144,902	139,778		177,772	
63	5111	Payroll Tax Expense		(16)	0	18		0	
64	5112	Unemployment Insurance		0	0	3,067		0	
65	5120	Other Employee Benefits		18,767	18,843	9,783		18,923	
66	5121	Retirees Health		78,339	68,188	76,495		88,721	
67	5122	Medical Reimbursements - HRA		8,140	13,060	9,733		14,365	
72						0			
74		Total Benefits		\$431,699	\$414,553	\$384,749		\$482,097	
75		Total Personnel Services		\$1,117,854	\$1,266,329	\$1,279,612		\$1,270,030	
76		SERVICES & SUPPLIES							
77	6010	Ads - Legal/Other		0	133	626		851	

A	B	C	D	F	G	H	I	J	
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09								3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	(unaudited)		2019/20	
5		ADMINISTRATIVE DEPARTMENT - 09		FY 2016/2017	FY 2017/2018	FY 2018/2019		FINAL BUDGET	
6									
7									
78	6011I	Public Information - General		3,927	1,841	2,347		515	
79	6011W	Public Information - Website		1,863	47	5,802		5,150	
80	6013	Donations		0	0	0		0	
81	6014	Public Events		0	24	0		0	
82	6030	Insurance		70,349	89,057	111,908		118,450	
83	6033B	Maintenance & Repairs - Buildings		1,977	5,541	6,435		4,194	
84	6033G	Maintenance & Repairs - Grounds		3,459	1,316	3,100		4,600	
85	6033V	Maintenance & Repairs - Vet's Hall		156	0	0		0	
86	6041L	Maintenance & Repairs-Vehicles Licenses		1,647	4,899	445		455	
87	6044	Computer/Copier /Printer Srvcs/Maint/Agree		81,162	84,648	66,027		0	
88		MOMS Annual Maintenance						15,000	
89		Tyler Annual Maintenance						36,800	
90		Vivid Training Software (80 per empl)						7,300	
91		Laser Fische						3,700	
92		Computer Support Services						32,600	
93		Copier Lease/Maintenance						8,000	
94		Website Hosting						300	
95	6045	Computer/Copier/Printer Supplies/Upgrades		5,892	9,145	7,496		7,210	
96	6048	Security & Safety		1,265	252	504		623	
97	6048E	Safety-Med		0	0	450		464	
98	6050	Office Supplies		15,948	15,070	7,327		8,405	
99	6051	Postage & Shipping		4,443	3,138	3,931		5,226	
100	6052	Bank Charges		3,799	2,886	1,626		5,150	
101	6053	Printing/Forms		878	1,322	1,806		1,325	
102	6054	Membership -Dues , Publications & Books		17,233	14,010	13,643		15,450	
103	6055	Government Fees and Licenses		37,145	32,597	45,950		32,960	
104	6058	Cash Over (Short)		0	69	(24)		0	

A	B	C	D	F	G	H	I	J	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	(unaudited)		2019/20	
5		ADMINISTRATIVE DEPARTMENT - 09		FY 2016/2017	FY 2017/2018	FY 2018/2019		FINAL	
6								BUDGET	
7									
105	6060C	Utilities Cell Phone		3,093	5,354	4,369		5,908	
106	6060E	Utilities Electricity		7,047	8,329	5,741		6,321	
107	6060G	Utilities Gas		645	510	220		515	
108	6060I	Utilities Internet Access		7,209	10,352	10,964		10,543	
109	6060P	Utilities Phone-Land Lines, Faxes, Alarms		6,967	6,380	6,160		7,210	
110	6060S	Utilities Sewer		338	352	396		392	
111	6060W	Utilities Water		154	160	178		178	
112	6070	Equipment Rental		502	376	502		515	
113	6075	Rental Expense Office Space		40,429	41,177	33,177		34,171	
114	6080A	Prof Services - Audit		14,500	8,250	2,500		9,528	
115	6080F	Prof Services - Finance		0	1,725	2,100		5,253	
116	6080K	Prof Services-District Counsel		104,903	175,574	149,310		183,340	
117	6080L	Prof Services-Legal		13,479	94,595	99,802		36,050	
118	6080M	Prof Services - Miscellaneous/Other		11,781	13,673	14,964		15,656	
119	6080T	Professional Services - Temporary		3,568	22,263	65,248		50,420	
120	6086	Outside Non-Professional Services		16,047	31,411	25,713		21,630	
121	6088	Claims		0	0	0		0	
122	6090	Department Operating Supplies		1,522	2,275	1,006		1,030	
123	6094	Clothing/Uniforms		0	0	19		20	
124	6095	Office Furniture/Equipment		54	841	2,787		2,500	
125	6096	Fuel		0	0	614		1,030	
126	6115	Meeting Expenses		2,978	7,946	3,681		5,150	
127	6120D	Travel, Training, Seminars – Directors		5,779	3,660	367		2,060	
128	6120E	Travel, Training, Seminars – Employees		17,017	14,122	9,824		15,450	
129	6120G	Training - LCW		0	0	0		4,120	
130	6124	Employee Recognition		270	222	250		206	
131	6125	Employee Recruitment		5,679	5,241	6,898		5,603	

A	B	C	D	F	G	H	I	J	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS							
2		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							3%
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	(unaudited)		2019/20	
5		ADMINISTRATIVE DEPARTMENT - 09		FY 2016/2017	FY 2017/2018	FY 2018/2019		FINAL BUDGET	
6									
7									
132							0		
133									
147		Total Services & Supplies		\$515,104	\$720,783	\$726,188		\$739,526	
148		CAPITAL OUTLAY							
149	6170I	Purchase Administrative Office				0			
150	6170	Purchase Administrative Software				32,742		0	
151		Purchase Fixed Asset Module						0	
152		Purchase Work Order Module						0	
153	6170	Remodel Administration Office				15,741		0	
154	6170	Capital Assets - Replace Servers			45,282	0			
155									
156									
157									
158		Total Capital Outlay		\$0	\$45,282	\$48,483		\$0	
159		DEBT SERVICE							
160	6180J	Loan Principal - Ford Fusion		4672	4,835	0			
161	6180H	Interest Expense - Ford Fusion		194	169	0			
162									
163		Total Debt Service		\$4,866	\$5,004	\$0		\$0	
164		ADMINISTRATIVE COST ALLOCATION							
165									
166									
167		Total Administrative Cost Allocation		\$0	\$0	\$0		\$0	
168		Total Expenditures		\$1,637,824	\$2,037,398	\$2,054,283		\$2,009,556	

A	B	C	D	F	G	H	I	J	
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							3%
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL	(unaudited)	(unaudited)	2019/20		
5		ADMINISTRATIVE DEPARTMENT - 09		FY 2016/2017	FY 2017/2018	FY 2018/2019	FINAL		
6							BUDGET		
7									
169									
170		OPERATING SURPLUS/(DEFICIT)		\$110,147	(\$170,011)	\$131,676		\$133,480	
171		TRANSFERS & ENCUMBRANCES							
172	01 4625	Transfers In - From General Fund		0	0	0			
173		(Transfers Out - To General Fund)							
174		Encumbrances - Sources of Funding				(76,050)			
175		Encumbrances - (Designated Funds)				0			
176									
177		NET TRANSFERS & ENCUMBRANCES		\$0	\$0	(\$76,050)		\$0	
178		RESERVES							
179		Use of Reserves				0			
180		(Additions to Reserves)				0			
181		Other Adjustments				0			
182									
183		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0		\$0	
184		NET BUDGETARY SOURCES/USES		\$110,147	(\$170,011)	\$55,626		\$133,480	
185									
186		RESERVES							
187		Beginning Reserves							
188		Operating Surplus / (Deficit)		\$110,147	(\$170,011)	\$131,676		\$133,480	
189		Transfers & Encumbrances		\$0	\$0	(\$76,050)		\$0	
190		ENDING RESERVES		\$110,147	(\$170,011)	\$55,626		\$133,480	

ENTERPRISE FUND SUMMARY

- Water Department – 11
- Sustainable Water Facility (SWF) Operations
Department – 39
 - SWF Capital Department – 40
 - Wastewater Department - 12

A	B	C	D	E	F	G	H	I	J	K	X	Y	Z
1													
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CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ENTERPRISE FUNDS


ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
SOURCES OF FUNDS							
Water		\$2,541,179	\$2,713,608	\$3,179,134	\$3,424,250	\$3,400,000	\$24,250
SWF		\$1,208,460	\$912,408	\$1,024,481	\$1,178,180	\$1,172,000	\$6,180
SWF-Capital		\$0	\$0	\$68,706	\$0	\$0	\$0
Total Water		\$3,749,639	\$3,626,016	\$4,272,321	\$4,602,430	\$4,572,000	\$30,430
Wastewater		\$2,017,860	\$2,150,012	\$2,526,946	\$3,024,915	\$3,008,000	\$16,915
Total Sources of Funds		\$5,767,499	\$5,776,028	\$6,799,267	\$7,627,345	\$7,580,000	\$47,345
USES OF FUNDS							
Water		\$2,772,634	\$2,406,316	\$1,975,864	\$3,229,247	\$3,361,000	\$131,753
SWF		\$941,215	\$1,400,192	\$1,333,478	\$1,167,391	\$1,056,000	(\$111,391)
SWF-Capital		\$0	\$0	\$227,040	\$138,609	\$250,000	\$111,391
Total Water		\$3,713,849	\$3,806,508	\$3,536,382	4,535,247	4,667,000	131,753
Wastewater		\$2,504,462	\$2,223,228	\$2,307,889	\$3,024,915	\$2,886,000	(\$138,915)
Total Expenditures		\$6,218,311	\$6,029,736	\$5,844,271	\$7,560,162	\$7,553,000	(\$7,162)
OPERATING SURPLUS/(DEFICIT)							
Water		(\$231,455)	\$307,292	\$1,203,270	\$195,003	\$39,000	\$156,003
SWF		\$267,245	(\$487,784)	(\$308,997)	\$10,789	\$116,000	(\$105,211)
SWF-Capital		\$0	\$0	(\$158,334)	(\$138,609)	(\$250,000)	\$111,391
Total Water		\$35,790	(\$180,492)	\$735,939	\$67,183	(\$95,000)	\$162,183
Wastewater		(\$486,602)	(\$73,216)	\$219,057	\$0	\$122,000	(\$122,000)
OPERATING SURPLUS/(DEFICIT)		(\$450,812)	(\$253,708)	\$954,996	\$67,183	\$27,000	\$40,183
RESERVES							
Beginning Reserves							
Water		0	0	0	0	0	0
SWF		0	0	0	0	0	0
SWF-Capital		0	0	0	0	0	0
Total Water		\$0	\$0	\$0	\$0	\$0	\$0
Wastewater		0	0	0	0	0	0
Beginning Reserves							
Operating Surplus / (Deficit)							
Water		(\$231,455)	\$307,292	\$1,203,270	\$195,003	\$39,000	\$156,003
SWF		\$267,245	(\$487,784)	(\$308,997)	(\$162,211)	(\$57,000)	(\$105,211)
SWF-Capital		\$0	\$0	(\$158,334)	(\$138,609)	(\$250,000)	\$111,391
Total Water		\$35,790	(\$180,492)	\$735,939	(\$105,817)	(\$250,000)	\$111,391
Wastewater		(\$486,602)	(\$73,216)	\$219,057	(\$105,817)	\$122,000	(\$162,183)
Operating Surplus / (Deficit)		(\$450,812)	(\$253,708)	\$954,996	(\$105,817)	(\$146,000)	\$40,183
Transfers & Encumbrances							
Water		\$0	\$0	(\$123,724)	\$0	\$0	\$0
SWF		\$0	\$0	(\$5,198)	\$0	\$0	\$0
SWF-Capital		\$0	\$0	(\$88,510)	\$0	\$0	\$0
Total Water		\$0	\$0	(\$217,432)	\$0	\$0	\$0
Wastewater		\$0	\$0	(\$44,257)	\$0	\$0	\$0
Transfers & Encumbrances		\$0	\$0	(\$261,689)	\$0	\$0	\$0
ENDING RESERVES		(\$450,812)	(\$253,708)	\$693,307	(\$105,817)	(\$146,000)	\$40,183


WATER FUND
WATER DEPARTMENT – 11


A	B	C	D	F	G	H	I	J	K	X	Y	Z
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11												
SOURCES OF FUNDS												
10	Revenues	\$2,541,179	\$2,713,608	\$3,104,262	\$3,424,250	\$3,400,000	\$24,250					
11	Other Sources of Funds	\$0	\$0	\$74,871	\$0	\$0	\$0					
12	Total Sources of Funds	\$2,541,179	\$2,713,608	\$3,179,134	\$3,424,250	\$3,400,000	\$24,250					
USES OF FUNDS												
16	Salaries & Wages	\$445,122	\$541,578	\$475,681	\$507,477							
17	Benefits	\$316,875	\$281,470	\$269,502	\$355,138							
18	Personnel Services	\$761,997	\$823,048	\$745,183	\$862,615	\$1,058,000	\$195,385					
19	Services & Supplies	\$703,684	\$664,640	\$465,918	\$764,987	\$758,000	(\$6,987)					
20	Capital Outlay	\$715,506	\$0	\$169,330	\$600,000	\$600,000	\$0					
21	Debt Service	\$9,027	\$9,280	\$9,690	\$26,547	\$0	(\$26,547)					
22	Administrative Cost Allocation	\$582,420	\$909,348	\$585,742	\$975,098	\$945,000	(\$30,098)					
23	Total Expenditures	\$2,772,634	\$2,406,316	\$1,975,864	\$3,229,247	\$3,361,000	\$131,753					
24	OPERATING SURPLUS/(DEFICIT)	(\$231,455)	\$307,292	\$1,203,270	\$195,003	\$39,000	\$156,003					
RESERVES												
40	Beginning Reserves	0	0	0		0	0					
41	Operating Surplus / (Deficit)	(\$231,455)	\$307,292	\$1,203,270	\$195,003	39,000	156,003					
42	Transfers & Encumbrances	\$0	\$0	(\$123,724)	\$0	0	0					
43	ENDING RESERVES	(\$231,455)	\$307,292	\$1,079,546	\$195,003	\$39,000	\$156,003					


A	B	C	D	F	G	H	I	J	K	X	Y	Z
		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS										
		WATER FUND - 11, DEPARTMENT - 11						3%				
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
SOURCES OF FUNDS												
REVENUES												
11 4000	Service Sales	2,158,781	2,354,809	2,681,464	2,989,000	2,989,000	0					
11 4007	Returned Ck Fee	605	905	815			0					
11 4008	Acct Setup/Clse	7,084	8,291	4,586			0					
11 4009	Off Hours	0	0	0			0					
11 4010	Water Penalty	45,264	45,927	45,316			0					
11 4011	Serv/Disc/Recon	235	641	410			0					
11 4012	Meter Tampering	340	0	0			0					
11 4014	Water Serv Fees	500	16,349	6,317			0					
11 4023	Penalty/Surcharge	0	0	0			0					
11 4050	Administrative Fee Revenue	1,454	10,731	6,803			0					
11 4100	Connect Rev-SFR	(1,800)	11,632	0	10,000		0					
11 4101	Wait List Maintenance Fee	98,162	21,541	62,922	62,000		62,000					
11 4110	Remodel Impact Fees	36,945	38,307	61,395	70,000		70,000					
11 4120	Connect Rev-Com	0	0	0			0					
11 4122	Retrofit In-Lieu Fee	0	18,000	44,050			0					
11 4124	Assignment Fees	2,417	5,759	6,196	4,150		4,150					
11 4128	Admin Fees	0	0	0	70,000		70,000					
11 4130	Voluntary Lot Merger	0	0	0			0					
11 4311	County Administrative Fee	0	(7,890)	(7,800)			0					
11 4360	Standby Availability Charges	177,100	175,896	177,654	178,000		178,000					
11 4373	Inspection Fee Revenue	9,103	12,040	11,254	9,100		9,100					
11 4390	Miscellaneous Revenue	1,182	670	2,882	1,000		1,000					
11 4200	Interest Income	3,807	0	0	31,000		31,000					
	Total Revenues	\$2,541,179	\$2,713,608	\$3,104,262	\$3,424,250		\$3,400,000	\$24,250				
OTHER SOURCES OF FUNDS												
11 4397	Loan Proceeds - Dump Truck			74,871			0					
				0			0					
	Total Other Sources of Funds	\$0	\$0	\$74,871	\$0		\$0	\$0				
	Total Sources of Funds	\$2,541,179	\$2,713,608	\$3,179,134	\$3,424,250		\$3,400,000	\$24,250				
USES OF FUNDS												

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT										
2	FUND LEVEL ANALYSIS											
3	WATER FUND - 11, DEPARTMENT - 11											
4	3%											
5	ACCOUNT NO.	WATER FUND		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE			
6		WATER DEPARTMENT - 11										
7												
47		SALARIES & WAGES										
48	5000	Salary & Wages	318,314	410,935	355,560	506,236	0	(506,236)				
49	5010	Overtime	50,379	51,842	38,428	35,000	0	(35,000)				
50	5020	Standby	18,179	18,200	18,080	18,250	0	(18,250)				
51	5040	Sick/Vacation Pay	36,190	38,061	46,166	0	0	0				
52	5050	Holiday Pay	22,060	22,540	17,448	0	0	0				
53		Reduction for "E" Step			0	(52,009)	0	52,009				
54		Prop 218 Estimates										
55		Total Salaries & Wages	\$445,122	\$541,578	\$475,681	\$507,477	\$0	(\$507,477)				
56		BENEFITS										
57	5101	Uniform Allowance	3,133	1,000	2,000	2,400	0	(2,400)				
58	5102	Dental Insurance	9,005	9,139	7,929	5,831	0	(5,831)				
59	5103	Medical Insurance	82,645	81,932	77,248	110,425	0	(110,425)				
60	5105	Life Insurance	520	549	534	1,057	0	(1,057)				
61	5106	FICA	30,620	31,720	26,624	33,723	0	(33,723)				
62	5107	Medicare	7,781	7,676	6,753	8,173	0	(8,173)				
63	5108	Workers Compensation	16,199	11,915	13,386	25,432	0	(25,432)				
64	5109	PERS - Retirement	124,395	94,364	89,563	109,808	0	(109,808)				
65	5120	Other Employee Benefits	2,025	1,988	1,564	1,768	0	(1,768)				
66	5121	Retirees Health	33,657	31,287	34,631	43,092	0	(43,092)				
67	5122	Medical Reimbursements - HRA	6,895	9,900	9,269	13,429	0	(13,429)				
68					0		0	0				
69		Prop. 218 Salaries and Benefits			0		871,000	871,000				
70		Prop. 218 Salaries and Benefits-Added Staff					187,000	187,000				
71		Total Benefits	\$316,875	\$281,470	\$269,502	\$355,138	\$1,058,000	\$702,862				
72		Total Personnel Services	\$761,997	\$823,048	\$745,183	\$862,615	\$1,058,000	\$195,385				
73		SERVICES & SUPPLIES										
74	6010	Ads - Legal/Other	171	762	339	0	0	0				
75	6011	Public Information - General	64	844	0	515	0	(515)				
76	6030	Insurance (new dump truck)	0	0	1,639	1,688	0	(1,688)				
77	6031	Old M & R Lift Station	798	357	0	0	0	0				
78	6031D	Maintenance & Repairs	52,038	151,559	52,025	105,226	0	(105,226)				
79	6031F	Maintenance & Repairs - Fire Hydrants	5,166	825	39	3,090	0	(3,090)				
80	6031G	Maintenance & Repairs - Generators	555	0	835	1,547	0	(1,547)				

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11	3%										
2												
3												
4	ACCOUNT NO.	WATER FUND		ACTUAL	(unaudited)	(unaudited)		2019/20		2019/20		2019/20
5		WATER DEPARTMENT - 11		FY 2016/2017	FY 2017/2018	FY 2018/2019		FINAL		PROP. 218		EST. P218
6								BUDGET		ESTIMATES		VARIANCE
7												
81	6031L	Maintenance & Repairs - Leimert Booster		13,102	544	833		1,030		0		(1,030)
82	6031M	Maintenance & Repairs - Water Meters		5,018	23,137	1,492		5,150		0		(5,150)
83	6031P	Pumps		3,412	989	0		0		0		0
84	6031Q	Maintenance & Repairs - SR3 Well		8,564	2,590	3,267		2,575		0		(2,575)
85	6031R	Maintenance & Repairs - SR4 Well/Filter		53,465	15,935	28,398		33,990		0		(33,990)
86	6031S	Maint. & Repairs - Water Storage Tanks		20,926	9,421	3,433		7,004		0		(7,004)
87		Annual Tank Inspection						10,000		0		(10,000)
88	6031T	Maint. & Repairs -Water Treatment Systems		19,328	15,373	9,512		16,478		0		(16,478)
89	6031V	Maint. & Repairs-Wtr.Values (Cord Pave)		41	1,464	0		3,090		0		(3,090)
90	6031W	Maintenance & Repairs - Wells		10,316	12,895	15,942		39,485		0		(39,485)
91		SS Well Field Dosing Lines & Analyzers						7,500		0		(7,500)
92	6031Y	Maint. & Repairs -Water Yard/Booster St.		4,735	3,117	600		2,575		0		(2,575)
93	6031Z	Maintenance		2,363	0	0		0		0		0
94	6032D	M & R WW Disp Eff		719	0	0		0		0		0
95	6032L	M & R WW Lift Station		13	0	0		0		0		0
96	6032T	M & R WW Treatment		34	0	0		0		0		0
97	6033B	Maintenance & Repairs - Buildings		685	1,244	3,129		11,330		0		(11,330)
98		Paint Building						10,000				(10,000)
99	6033G	Maintenance & Repairs - Grounds		11,839	2,325	652		7,725		0		(7,725)
100	6036	Maintenance & Repairs- Emergency Events		0	1,844	0		10,300		0		(10,300)
101	6037	Maintenance & Repairs - SCADA		0	8,577	28,797		22,364		0		(22,364)
102	6040	Maintenance & Repairs - Equipment		0	2,424	73		180		0		(180)
103	6041L	Maintenance & Repairs - Vehicles Licenses		4,315	10,757	4,753		9,122		0		(9,122)
104	6041N	Maint. & Repairs - Vehicles Non-licensed		157	1,039	2,175		413		0		(413)
105	6044	Computer/Copier/Printer Services		1,050	585	564		410		0		(410)
106	6045	Computer/Copier/Printer Goods		1,879	2,068	3,560		8,763		0		(8,763)
107		Reporting Software						2,000		0		(2,000)
108		Replace 3 Computers						5,000		0		(5,000)
109	6048	Security & Safety		895	230	1,466		3,605		0		(3,605)
110	6050	Office Supplies		2,203	164	515		805		0		(805)
111	6051	Printing & Shipping		7,308	9,205	9,113		14,620		0		(14,620)
112	6052	Bank Charges		0	1	0		0		0		0
113	6053	Printing/Forms		3,979	5,607	3,064		2,391		0		(2,391)
114	6054	Membership Dues, Publications/Books		12,935	16,483	3,303		5,356		0		(5,356)
115	6055	Government Fees & Licenses		47,602	24,893	29,045		30,900		0		(30,900)
116	6059	Bad Debt Expense		11,487	(48)	(8)		103		0		(103)
117	6060C	Utilities - Cell Phone		2,162	2,785	2,085		2,888		0		(2,888)

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS 3% WATER FUND - 11, DEPARTMENT - 11											
2												
3												
4	ACCOUNT NO.	WATER FUND		ACTUAL	(unaudited)	(unaudited)	2019/20	2019/20	2019/20	2019/20	2019/20	
5		WATER DEPARTMENT - 11		FY 2016/2017	FY 2017/2018	FY 2018/2019	FINAL BUDGET	ESTIMATES	EST. P218	VARIANCE		
6												
7												
118	6060E	Utilities - Electricity		140,114	132,541	132,809	167,111	0	0	(167,111)		
119	6060G	Utilities - Gas		0	0	0	0	0	0	0		
120	6060I	Utilities - Internet		4,142	3,556	4,067	4,432	0	0	(4,432)		
121	6060P	Utilities - Phone-Land Lines, Faxes, Alarms		6,038	5,699	4,755	6,860	0	0	(6,860)		
122	6060S	Utilities - Sewer		1,024	1,079	1,196	1,187	0	0	(1,187)		
123	6060W	Utilities - Water		1,280	0	0	0	0	0	0		
124	6063	M & R Communications Equipment		0	1,848	0	2,575	0	0	(2,575)		
125	6078	Land Lease - Well Site		37,554	38,624	40,150	41,349	0	0	(41,349)		
126	6080E	Professional Services - Engineering		0	270	0	0	0	0	0		
127		Urban Water Mgmt Plan					30,000	0	0	(30,000)		
128		Water Use Efficiency Plan Update					10,000	0	0	(10,000)		
129	6080G	Professional Services - GIS Development		5,070	3,220	1,712	7,725	0	0	(7,725)		
130	6080K	Professional Services - District Counsel		24,006	7,794	0	5,150	0	0	(5,150)		
131	6080L	Land Conservancy - Lot Inventory, Etc.		8,539	21,157	2,655	0	0	0	0		
132	6080M	Professional Services - Misc./Other		85,778	50,391	6,871	15,000	0	0	(15,000)		
133	6080V	Voluntary Lot Merger Program		10,747	12,715	6,418	8,499	0	0	(8,499)		
134	6086	Outside Services		0	0	0	206	0	0	(206)		
135	6089	Emergency Medical Supplies		0	0	89	92	0	0	(92)		
136	6090	Department Operating Supplies		6,511	2,656	12,137	21,445	0	0	(21,445)		
137	6090B	Sensor Cleaning		355	0	0	0	0	0	0		
138	6091	Lab Tests		22,571	10,527	11,753	11,415	0	0	(11,415)		
139	6091B	Operating Supplies		418	2,497	1,746	0	0	0	0		
140	6091G	Calibration		2,627	5,028	1,500	2,704	0	0	(2,704)		
141	6091H	Lab Testing		(95)	0	0	0	0	0	0		
142	6092	Lab Supplies		0	0	0	0	0	0	0		
143	6093	Small Tools and Equipment		5,443	4,105	5,456	9,008	0	0	(9,008)		
144	6094	Clothing and Uniform		8,182	3,986	3,811	5,008	0	0	(5,008)		
145	6096	Fuel - Gas and Diesel		16,000	17,323	11,224	12,360	0	0	(12,360)		
146	6115	Meeting Expenses		108	0	242	284	0	0	(284)		
147	6120E	Travel, Training, Seminars-Employees,		4,176	4,230	3,994	3,090	0	0	(3,090)		
148	6125	Employee Recruitment		3,772	5,399	2,693	2,544	0	0	(2,544)		
149	6610	Retiree Program		0	0	0	0	0	0	0		
150	6611	Rebate Program - Cisterns, Toilets, Wash		0	0	0	7,725	0	0	(7,725)		
151		Prop 218 Estimates					0	758,000	758,000	0		
152												
153												
154												
155												
159		Total Services & Supplies		\$703,684	\$664,640	\$465,918	\$764,987	\$758,000	\$758,000	(\$6,987)		


A	B	C	D	F	G	H	I	J	K	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT										
2	FUND LEVEL ANALYSIS											
3	WATER FUND - 11, DEPARTMENT - 11											
4	3%											
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
160	CAPITAL OUTLAY											
163	Capital Assets	715,506	0	0			0					0
164	Replace 2005 F150 Truck				35,000		0					(35,000)
165	Security Improvements @ WTP				9,000		0					(9,000)
166	Trailer-Mounted Vacuum Exactor			46,169			0					0
167	Air Compressor & Jack Hammer			22,557			0					0
168	Dump Truck Replacement (Ford F-650)			74,871			0					0
169	Zone 2 to 7 Trans Main SR Crk Ped Brdg			2,241			0					0
170	Replacement of Leimert Service Lines			0			0					0
171	Water Meter Replacement/Upgrade			0			0					0
172	GIS Update/Upgrade			0			0					0
173	Valve Replacements			0			0					0
174	Rodeo Grounds Pump Station Replacement			0			0					0
175	SCADA System - L/T Water Portion			23,492			0					0
176												
177	SCADA System				250,000							(250,000)
178	Waterline Crossing at Pedestrian Bridge				120,000							(120,000)
179	Water Meters				186,000							(186,000)
180												0
181												0
182	Prop 218 Estimates			0			600,000					600,000
184												
185	Total Capital Outlay	\$715,506	\$0	\$169,330	\$600,000	\$600,000	\$0					\$0
186	DEBT SERVICE											
187	Loan Principal-Ford F-250	0	8,363	8,659	8,726		0					(8,726)
188	Interest Expense	0	917	1,031	885		0					(885)
189	Loan Principal-City National Bank	8811	0	0	0		0					0
190	Interest Expense	216	0	0	0		0					0
191	Loan Principal-Muni Fin Ford Dump Trk	0	0	0	13,754		0					(13,754)
192	Interest Expense - Muni Fin Ford Dump Trk	0	0	0	3,182		0					(3,182)
193												
194	Total Debt Service	\$9,027	\$9,280	\$9,690	\$26,547	\$26,547	\$0					(\$26,547)
195	ADMINISTRATIVE COST ALLOCATION											
196	Administrative Cost Allocation - Water Fund	582,420	909,348	585,742	593,551		945,000					351,469
197	Administrative Cost Allocation - SWF Fund				286,175		0					(286,175)
198	Administrative Cost Allocation - SWF-C Fund				95,392		0					(95,392)

A	B	C	D	F	G	H	I	J	K	X	Y	Z
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11											
2	3%											
3												
4												
5												
6												
7												
199												
200												
201	Total Administrative Cost Allocation	\$582,420	\$909,348	\$585,742	\$975,098	\$945,000	(\$30,098)					
202	Total Expenditures	\$2,772,634	\$2,406,316	\$1,975,864	\$3,229,247	\$3,361,000	\$131,753					
203												
204	OPERATING SURPLUS/(DEFICIT)	(\$231,455)	\$307,292	\$1,203,270	\$195,003	\$39,000	\$156,003					
205	TRANSFERS & ENCUMBRANCES											
206	Transfers In - From General Fund (Transfers Out)	0	0	0		0	0	0	0	0	0	0
207	Encumbrances - Sources of Funding											
208	Encumbrances - (Designated Funds)			(123,724)								
209				0								
210												
211	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	(\$123,724)	\$0	\$0	\$0					
212	RESERVES											
213	Use of Reserves											
214	(Additions to Reserves - Vehicle Repl)			0		0	0	0	0	0	0	0
215	Other Adjustments			0		0	0	0	0	0	0	0
216												
217	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0					
218	NET BUDGETARY SOURCES/USES	(\$231,455)	\$307,292	\$1,079,546	\$195,003	\$39,000	\$156,003					
219												
220	RESERVES											
221	Beginning Reserves											
222	Operating Surplus / (Deficit)	(\$231,455)	\$307,292	\$1,203,270	\$195,003	\$39,000	\$156,003					
223	Transfers & Encumbrances	\$0	\$0	(\$123,724)	\$0	\$0	\$0					
224	ENDING RESERVES	(\$231,455)	\$307,292	\$1,079,546	\$195,003	\$39,000	\$156,003					
225												


WATER FUND


SWF OPERATIONS – 39


SWF CAPITAL - 40

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25										
2												
3												
4	ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
5												
6												
7												
8	SOURCES OF FUNDS											
9												
10		Revenues	\$989,347	\$912,408	\$1,024,481	\$1,178,180	\$1,172,000	\$6,180				
11		Other Sources of Funds	\$219,113	\$0	\$0	\$0	\$0	\$0				
12		Total Sources of Funds	\$1,208,460	\$912,408	\$1,024,481	\$1,178,180	\$1,172,000	\$6,180				
13	USES OF FUNDS											
14												
15												
16		Salaries & Wages	\$40,177	\$6,439	\$86,454	\$170,825						
17		Benefits	\$0	\$2,381	\$38,650	\$100,585						
18		Personnel Services	\$40,177	\$8,820	\$125,104	\$271,410	\$261,000	(\$10,410)				
19		Services & Supplies	\$246,987	\$660,026	\$220,928	\$236,555	\$135,000	(\$101,555)				
20		Capital Outlay	\$0	\$49,321	\$29,802	\$0	\$0	\$0				
21		Debt Service	\$654,051	\$682,025	\$659,424	\$659,426	\$660,000	\$574				
22		Administrative Cost Allocation	\$0	\$0	\$298,221	\$0	\$0	\$0				
23		Total Expenditures	\$941,215	\$1,400,192	\$1,333,478	\$1,167,391	\$1,056,000	(\$111,391)				
24		OPERATING SURPLUS/(DEFICIT)	\$267,245	(\$487,784)	(\$308,997)	\$10,789	\$116,000	(\$105,211)				
39												
40	RESERVES											
41		Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0				
42		Operating Surplus / (Deficit)	\$267,245	(\$487,784)	(\$308,997)	(\$162,211)	(\$57,000)	(105,211)				
43		Transfers & Encumbrances	\$0	\$0	(\$5,198)	\$0	\$0	0				
44		ENDING RESERVES	\$267,245	(\$487,784)	(\$314,195)	(\$162,211)	(\$57,000)	(\$105,211)				
45												

	B	C	D	F	G	H	I	J	K	X	Y	Z
1												
2	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS											
3	SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 3%											
4	ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
7	SOURCES OF FUNDS											
9	REVENUES											
10	39 4041	SWF Water Base - Residential (SFR, MFR)	272,121	270,881	310,624	456,000	456,000	0				
11	39 4042	SWF Base Vac	23,299	24,011	27,550		0	0				
12	39 4043	SWF Base Com Ld	22,725	22,675	23,613		0	0				
13	39 4044	SWF Base Com Wt	51,848	51,850	48,642		0	0				
14	39 4051	SWF Water Usage - Residential (SFR, MFR)	255,662	288,981	327,607	716,000	716,000	0				
15	39 4052	SWF Use Vac Rnt	22,361	26,228	28,112		0	0				
16	39 4053	SWF Use Com Ld	131,631	133,005	154,475		0	0				
17	39 4054	SWF Use Com Wtr	81,011	88,536	102,277		0	0				
22	39 4061	SWF Facil Resd	56,104	(2,434)	0		0	0				
23	39 4062	SWF Facil Vac R	4,668	0	0		0	0				
24	39 4063	SWF Facil Cm Ld	37,392	0	0		0	0				
25	39 4064	SWF Facil Cm Wt	16,652	0	0		0	0				
26	39 4200	Interest Income	13,873	8,675	1,582	6,180	6,180	6,180				
27					0		0	0				
28					0		0	0				
37		Total Revenues	\$989,347	\$912,408	\$1,024,481	\$1,178,180	\$1,172,000	\$6,180				
38	OTHER SOURCES OF FUNDS											
44	39 4620	Grant Revenue - Capital	219,113	0	0		0	0				
46		Total Other Sources of Funds	\$219,113	\$0	\$0	\$0	\$0	\$0				
47		Total Sources of Funds	\$1,208,460	\$912,408	\$1,024,481	\$1,178,180	\$1,172,000	\$6,180				
48	USES OF FUNDS											
50	SALARIES & WAGES											
51	5000	Salary & Wages	40,177	6,200	69,655	172,195	0	(172,195)				
52	5010	Overtime	0	60	3,202	4,000	0	(4,000)				
53	5020	Standby	0	0	20	0	0	0				
54	5040	Sick/Vacation Pay	0	0	10,110	0	0	0				
55	5050	Holiday Pay	0	179	3,467	0	0	0				
56		Reduction for "E" Step				(5,370)		5,370				
57		Prop 218 Estimates			0		0	0				
59		Total Salaries & Wages	\$40,177	\$6,439	\$86,454	\$170,825	\$0	(\$170,825)				


	B	C	D	F	G	H	I	J	K	X	Y	Z
1												
2	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS											
3	SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25											
4	3%											
4	WATER FUND											
5	SWF DEPARTMENT - 25											
6	ACCOUNT NO.	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
7												
60	BENEFITS											
61	5101	0	0	434	400	0	(400)					
62	5102	0	212	2,971	1,762	0	(1,762)					
63	5103	0	603	12,931	39,152	0	(39,152)					
64	5105	0	2	84	239	0	(239)					
65	5106	0	387	4,980	10,482	0	(10,482)					
66	5107	0	91	1,247	2,586	0	(2,586)					
67	5108	0	236	1,288	8,912	0	(8,912)					
68	5109	0	850	13,167	33,178	0	(33,178)					
69	5120	0	0	1,142	1,716	0	(1,716)					
70	5122	0	0	406	2,158	0	(2,158)					
71						0	0					
72						261,000	261,000					
75		\$0	\$2,381	\$38,650	\$100,585	\$261,000	\$160,415					
76		\$40,177	\$8,820	\$125,104	\$271,410	\$261,000	(\$10,410)					
77	SERVICES & SUPPLIES											
78	6031F	0	0	0	0	0	0					
79	6031G	0	0	0	0	0	0					
80	6031Z	27,191	115,387	10,129	20,760	0	(20,760)					
81	6031	0	0	0	3,090	0	(3,090)					
82	6033B	0	450	570	1,409	0	(1,409)					
83	6033G	0	0	2,115	2,076	0	(2,076)					
84					7,500	0	(7,500)					
85					60,000	0	(60,000)					
86	6036	0	16,253	20,437	37,987	0	(37,987)					
87	6041L	0	0	217	232	0	(232)					
88	6044	0	0	167	413	0	(413)					
89	6051	0	32	1,612	3,886	0	(3,886)					
90	6055	108	44,790	41,316	22,660	0	(22,660)					
91	6060C	0	45	324	222	0	(222)					
92	6060E	38,527	48,518	14,050	16,068	0	(16,068)					
93	6070	0	4,036	21,840	24,918	0	(24,918)					
94					(18,688)	0	18,688					
95	6080K	18,299	23,816	0	0	0	0					


A	B	C	D	F	G	H	I	J	K	X	Y	Z
	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30											
ACCOUNT NO.		WATER FUND SWF CAPITAL DEPARTMENT - 30	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
SOURCES OF FUNDS												
10		Revenues	\$0	\$0	\$68,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Total Sources of Funds	\$0	\$0	\$68,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		USES OF FUNDS										
16		Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Capital Outlay	\$0	\$0	\$137,878	\$138,609	\$250,000	\$111,391	\$250,000	\$111,391	\$0	\$0
21		Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Administrative Cost Allocation	\$0	\$0	\$89,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Total Expenditures	\$0	\$0	\$227,040	\$138,609	\$250,000	\$111,391	\$250,000	\$111,391	\$0	\$0
24		OPERATING SURPLUS/(DEFICIT)										
39			\$0	\$0	(\$158,334)	(\$138,609)	(\$250,000)	\$111,391	(\$250,000)	\$111,391	\$0	\$0
40		RESERVES										
41		Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42		Operating Surplus / (Deficit)	\$0	\$0	(\$158,334)	(\$138,609)	(250,000)	111,391	(250,000)	111,391	0	0
43		Transfers & Encumbrances	\$0	\$0	(\$88,510)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44		ENDING RESERVES	\$0	\$0	(\$246,844)	(\$138,609)	(\$250,000)	\$111,391	(\$250,000)	\$111,391	\$0	\$0

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30											
2												
3												
4	ACCOUNT NO.	WATER FUND		ACTUAL	(unaudited)	(unaudited)	2019/20	2019/20	2019/20	2019/20	2019/20	
5		SWF CAPITAL DEPARTMENT - 30		FY 2016/2017	FY 2017/2018	FY 2018/2019	FINAL	ESTIMATES	EST. P218	VARIANCE		
6							BUDGET					
148		EIR Consulting and Section 7 Consultation					28,609		0		(28,609)	
149		Off Hauling / Secondary Containment					20,000		0		(20,000)	
150		Increase in Off Hauling Estimate					10,000		0		(10,000)	
151		Tank Purchase					80,000		0		(80,000)	
152									0		0	
153									0		0	
154		Prop 218 Estimates				0		250,000			250,000	
155		Total Capital Outlay		\$0	\$0	\$137,878	\$138,609	\$250,000		\$111,391		
156		DEBT SERVICE										
157												
158				0		0			0		0	
159				0		0			0		0	
160												
161		Total Debt Service		\$0	\$0	\$0	\$0		\$0		\$0	
162		ADMINISTRATIVE COST ALLOCATION										
163		Administrative Cost Allocation - See Water Fund FY 2019/20				89,162			0		0	
164												
165		Total Administrative Cost Allocation		\$0	\$0	\$89,162	\$0		\$0		\$0	
166		Total Expenditures		\$0	\$0	\$227,040	\$138,609		\$250,000		\$111,391	


A	B	C	D	F	G	H	I	J	K	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT										
2	FUND LEVEL ANALYSIS											
3	SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30											
4	ACCOUNT NO.	WATER FUND	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
5		SWF CAPITAL DEPARTMENT - 30										
6												
167		OPERATING SURPLUS/(DEFICIT)	\$0	(\$158,334)	(\$138,609)	(\$250,000)	\$111,391					
168		TRANSFERS & ENCUMBRANCES										
169		Transfers In - From General Fund	0	0		0	0					
170	01.4625	(Transfers Out)										
171		Encumbrances - Sources of Funding		(88,510)			0					
172		Encumbrances - (Designated Funds)		0			0					
173												
174												
175		NET TRANSFERS & ENCUMBRANCES	\$0	(\$88,510)	\$0	\$0	\$0					
176		RESERVES										
177		Use of Reserves		0		0	0					
178		(Additions to Reserves)		0		0	0					
179		Other Adjustments		0		0	0					
180												
181		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0					
182		NET BUDGETARY SOURCES/USES	\$0	(\$246,844)	(\$138,609)	(\$250,000)	\$111,391					
183												
184		RESERVES										
185		Beginning Reserves										
186		Operating Surplus / (Deficit)	\$0	(\$158,334)	(\$138,609)	(\$250,000)	\$111,391					
187		Transfers & Encumbrances	\$0	(\$88,510)	\$0	\$0	\$0					
188		ENDING RESERVES	\$0	(\$246,844)	(\$138,609)	(\$250,000)	\$111,391					


WASTEWATER FUND
WASTEWATER DEPARTMENT – 12


A	B	C	D	F	G	H	I	J	K	X	Y	Z
1												
2	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS											
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12											
4	ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL	(unaudited) ACTUAL	(unaudited) ACTUAL	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
5			FY 2016/2017	FY 2017/2018	FY 2018/2019							
6	SOURCES OF FUNDS											
7												
8												
9												
10	Revenues		\$2,017,860	\$2,150,012	\$2,470,406	\$3,024,915	\$3,008,000	\$16,915				
11	Other Sources of Funds		\$0	\$0	\$56,540	\$0	\$0	\$0				
12	Total Sources of Funds		\$2,017,860	\$2,150,012	\$2,526,946	\$3,024,915	\$3,008,000	\$16,915				
13	USES OF FUNDS											
14												
15												
16	Salaries & Wages		\$451,357	\$464,418	\$436,297	\$597,669						
17	Benefits		\$295,618	\$270,400	\$256,275	\$401,733						
18	Personnel Services		\$746,975	\$734,818	\$692,572	\$999,402	\$1,078,000	\$78,598				
19	Services & Supplies		\$833,097	\$743,910	\$628,220	\$815,231	\$669,000	(\$146,231)				
20	Capital Outlay		\$346,929	\$117,278	\$277,551	\$497,927	\$500,000	\$2,073				
21	Debt Service		\$147,686	\$166,124	\$191,860	\$202,847	\$160,000	(\$42,847)				
22	Administrative Cost Allocation		\$429,775	\$461,098	\$517,687	\$509,508	\$479,000	(\$30,508)				
23	Total Expenditures		\$2,504,462	\$2,223,228	\$2,307,889	\$3,024,915	\$2,886,000	(\$138,915)				
24	OPERATING SURPLUS/(DEFICIT)											
25			(\$486,602)	(\$73,216)	\$219,057	\$0	\$122,000	(\$122,000)				
39												
40	RESERVES											
41	Beginning Reserves		\$0	\$0	\$0	\$0	-	0				
42	Operating Surplus / (Deficit)		(\$486,602)	(\$73,216)	\$219,057	\$0	122,000	(122,000)				
43	Transfers & Encumbrances		\$0	\$0	(\$44,257)	\$0	-	-				
44	ENDING RESERVES		(\$486,602)	(\$73,216)	\$174,800	\$0	\$122,000	(\$122,000)				
45												

A	B	C	D	F	G	H	I	J	K	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12										
2		3%										
3												
4	ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
5									6	7	8	9
8	SOURCES OF FUNDS											
9	REVENUES											
10	12 4000	Service Sales	\$1,883,476	\$2,040,681	\$2,360,009	\$2,818,000	2,818,000	0				
11	12 4200	Interest Income	\$0	\$0	\$0	\$1,000	1,000	0				
12	11 4311	County Administrative Fee	\$0	(\$7,788)	(\$7,700)	(\$8,085)						(8,085)
13	12 4360	Standby Availability Charges	\$115,159	\$114,345	\$115,517	\$119,000	119,000	0				
14	12 4390	Miscellaneous Revenue	\$19,225	\$2,774	\$2,580	\$70,000	70,000	0				
31		Property Taxes - Low Income Reduction Offset	\$0	\$0	\$0	\$25,000	0	25,000				
32					\$0							
33												
34		Total Revenues	\$2,017,860	\$2,150,012	\$2,470,406	\$3,024,915	\$3,008,000	\$16,915				
35	OTHER SOURCES OF FUNDS											
41	11 4397	Loan Proceeds - Crane Truck			\$56,540			0				
42					0							
43		Total Other Sources of Funds	\$0	\$0	\$56,540	\$0	\$0	\$0				
44		Total Sources of Funds	\$2,017,860	\$2,150,012	\$2,526,946	\$3,024,915	\$3,008,000	\$16,915				
45	USES OF FUNDS											
47	SALARIES & WAGES											
48	5000	Salary & Wages	\$333,618	\$353,105	\$339,611	\$609,887						(609,887)
49	5010	Overtime	\$42,115	\$29,788	\$26,195	\$25,000						(25,000)
50	5020	Standby	\$18,429	\$18,000	\$18,100	\$18,250						(18,250)
51	5040	Sick/Vacation Pay	\$38,789	\$43,663	\$34,680	\$0						0
52	5050	Holiday Pay	\$18,406	\$19,862	\$17,711	\$0						0
53		Reduction for "E" Step			0	(\$55,468)						55,468
54												
55		Total Salaries & Wages	\$451,357	\$464,418	\$436,297	\$597,669	\$0	(\$597,669)				
56	BENEFITS											
57	5101	Uniform Allowance	\$1,757	\$1,576	\$1,600	\$2,800						(2,800)
58	5102	Dental Insurance	\$8,277	\$7,917	\$7,265	\$7,450						(7,450)
59	5103	Medical Insurance	\$68,548	\$80,005	\$58,870	\$117,029						(117,029)
60	5105	Life Insurance	\$473	\$513	\$492	\$1,103						(1,103)
61	5106	FICA	\$25,967	\$27,731	\$26,214	\$38,515						(38,515)

A	B	C	D	F	G	H	I	J	K	X	Y	Z
ACCOUNT NO.	WASTEWATER FUND	WASTEWATER DEPARTMENT - 12	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
<p style="text-align: center;">CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12 3%</p>												
62	5107	Medicare	\$6,494	\$6,590	\$6,213	\$9,536		(9,536)				
63	5108	Workers Compensation	\$19,350	\$14,379	\$14,685	\$37,822		(37,822)				
64	5109	PERS - Retirement	\$113,363	\$75,573	\$79,849	\$120,805		(120,805)				
65	5112	Unemployment Insurance	\$2,288	\$4,950	\$6,751	\$0		0				
66	5120	Other Employee Benefits	\$810	\$795	\$1,127	\$1,716		(1,716)				
67	5121	Retirees Health	\$41,356	\$40,406	\$44,186	\$49,409		(49,409)				
68	5122	Medical Reimbursements - HRA	\$6,935	\$9,965	\$9,024	\$15,548		(15,548)				
69		Prop. 218 Salaries and Benefits			0		814,000	814,000				
70		Prop. 218 Salaries and Benefits-Added Staff			0		264,000	264,000				
72		Total Benefits	\$295,618	\$270,400	\$256,275	\$401,733	\$1,078,000	\$676,267				
73		Total Personnel Services	\$746,975	\$734,818	\$692,572	\$999,402	\$1,078,000	\$78,598				
74		SERVICES & SUPPLIES										
75	6010	Ads - Legal/Other	\$171	\$592	542	\$515		(515)				
76	6011	Public Information - General	\$64	\$0	0	\$0		0				
77	6030	Insurance	\$500	\$0	0	\$0		0				
78	6031Z	Maintenance	\$454	\$0	0	\$0		0				
79	6032C	M & R WW Collection System	\$11,220	\$1,862	448	\$2,060	250,000	250,000				
80	6032D	M & R WW - Disposal Effluent	\$17,396	\$4,419	0	\$0		0				
81	6032E	M & R WW - Easements	\$0	\$1,090	0	\$0		0				
82	6032G	M & R Wastewater Generators	\$8,194	\$10,917	6,358	\$4,120		(4,120)				
83	6032L	M & R Wastewater Lift Stations	\$12,893	\$44,435	34,263	\$62,119		(62,119)				
84	6032M	M & R-WW Manhole Raising(Cord Paving)	\$1,653	\$29,919	10,848	\$31,773		(31,773)				
85	6032P	M & R - Pumps	\$3,004	\$50	0	\$0		0				
86	6032S	M & R - WW Disposal of Sludge	\$124,316	\$92,779	89,866	\$106,220		(106,220)				
87	6032T	M & R-Wastewater Treatment Plant	\$82,046	\$46,278	43,385	\$58,013		(58,013)				
88	6033B	Maintenance & Repairs - Buildings	\$7,968	\$7,425	8,527	\$18,669		(18,669)				
89		Paint Building				\$20,000		(20,000)				
90	6033G	Maintenance & Repairs - Grounds	\$32,469	\$14,817	1,420	\$515		(515)				
91	6035	Major Maintenance	\$0	\$0	0	\$0		0				
92	6035T	Major Maintenance-CCTV & Hydro Clean	\$0	\$0	0	\$0		0				
93	6036	M & R - Emergency Events	\$36,166	\$38,637	0	\$0		0				
94	6036T	Unplanned Maintenance	\$0	\$7,727	0	\$0		0				
95	6037	M & R - SCADA	\$9,106	\$0	5,269	\$1,483		(1,483)				
96	6040	M & R - Equipment	\$2,122	\$0	0	\$0		0				
97	6041L	Maintenance & Repairs - Vehicles Licenses	\$7,445	\$6,451	3,467	\$5,883		(5,883)				

A	B	C	D	E	F	G	H	I	J	K	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT											
2	FUND LEVEL ANALYSIS												
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12												
4	3%												
5	ACCOUNT NO.	WASTEWATER FUND	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
6	7	WASTEWATER DEPARTMENT - 12											
98	6041N	Maint. & Repairs - Vehicles Non-Licensed	\$2,702	\$451	1,758	\$3,895		(3,895)					
99	6041V	Maint. & Repairs - Vehicles - Vector	\$2,115	\$3,630	600	\$3,090		(3,090)					
100	6044	Computer Services	\$880	\$0	362	\$413		(413)					
101	6045	Computer/Copier/Printer Supplies/Maint.	\$2,397	\$3,087	3,329	\$5,150		(5,150)					
102		Replace Computers			0	\$10,000		(10,000)					
103	6048	Security & Safety	\$8,741	\$3,710	4,709	\$4,120		(4,120)					
104	6050	Office Supplies	\$5,893	\$5,691	4,105	\$3,342		(3,342)					
105	6051	Printing & Shipping	\$5,069	\$5,689	8,757	\$13,762		(13,762)					
106	6052	Bank Services	\$22	\$0	0	\$0		0					
107	6053	Printing/Forms	\$2,548	\$2,137	2,093	\$2,074		(2,074)					
108	6054	Membership Dues, Publications/Books	\$657	\$754	156	\$353		(353)					
109	6055	Government Fees & Licenses	\$89,141	\$83,129	89,255	\$93,804	94,000	196					
110		SWPPP Update				\$3,000		(3,000)					
111		Haz-Com Update				\$2,000		(2,000)					
112		Fuel Storage Emergency Response Update				\$2,000		(2,000)					
113		Odor Control Update				\$2,000		(2,000)					
114		Operation Maint & Mgmt Program Update				\$14,000		(14,000)					
115	6060C	Utilities - Cell Phone	\$1,398	\$1,484	2,071	\$2,581		(2,581)					
116	6060E	Utilities - Electricity	\$209,974	\$199,902	233,703	\$250,234	225,000	(25,234)					
117	6060G	Utilities - Gas	\$1,280	\$1,138	1,128	\$818		(818)					
118	6060I	Utilities - Internet	\$5,202	\$5,367	5,977	\$6,706		(6,706)					
119	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	\$6,229	\$6,033	7,913	\$8,057		(8,057)					
120	6060W	Utilities - Water	\$13,344	\$5,299	1,475	\$1,445		(1,445)					
121	6063	M & R Communications Equipment	\$150	\$447	0	\$0		0					
122	6070	Equipment Rental	\$9,595	\$697	0	\$1,030		(1,030)					
123	6080	Professional Services - Engineering	\$0	\$407	0	\$0		0					
124	6080G	Professional Services - GIS Development	\$3,735	\$4,885	3,432	\$6,180		(6,180)					
125	6080K	Professional Services - District Counsel	\$3,933	\$3,743	0	\$0		0					
126	6080L	Land Conservancy - Lot Inventory, Etc.	\$1,438	\$0	0	\$0		0					
127	6080M	Professional Services - Misc./Other	\$44,063	\$19,527	5,616	\$5,150		(5,150)					
128	6086	Outside Services	\$3,881	\$28,721	2,333	\$2,403		(2,403)					
129	6089	Emergency & Medical Supplies	\$165	\$0	65	\$515		(515)					
130	6090	Department Operating Supplies	\$484	\$0	24	\$103		(103)					
131	6091	Lab Tests	\$25,223	\$28,002	21,470	\$25,750		(25,750)					
132	6091H	Lab Testing	\$125	\$0	0	\$0		0					
133	6092	Lab Supplies	\$1,734	\$2,348	3,047	\$2,875		(2,875)					

A	B	C	D	F	G	H	I	J	K	X	Y	Z
	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12											
	3%											
ACCOUNT NO.	WASTEWATER FUND	WASTEWATER DEPARTMENT - 12	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
134	6093	Small Tools and Equipment	\$2,102	\$2,297	1,800	\$3,508		(3,508)				
135	6094	Clothing and Uniform	\$3,162	\$2,787	1,714	\$2,060		(2,060)				
136	6095	Office Furniture/Equipment	\$2,085	\$0	965	\$1,030		(1,030)				
137	6096	Fuel - Gas and Diesel	\$7,682	\$10,598	10,513	\$11,112		(11,112)				
138	6115	Meeting Expenses	\$109	\$0	212	\$118		(118)				
139	6120D	Travel, Training, Seminars-Directors	\$0	\$0	0	\$0		0				
140	6120E	Travel, Training, Seminars-Employees,	\$3,801	\$1,878	3,725	\$6,120		(6,120)				
141	6124	Employee Recognition	\$100	\$0	0	\$0		0				
142	6125	Employee Recruitment	\$4,751	\$2,674	1,523	\$3,060		(3,060)				
143		Prop 218 Other	0	0	0	\$0	100,000	100,000				
145		Total Services & Supplies	\$833,097	\$743,910	\$628,220	\$815,231	\$669,000	(\$146,231)				
146		CAPITAL OUTLAY										
148					\$0			0				
149		Security Improvements @ WWTP			0	\$9,000		(9,000)				
150		Replace 1996 F150 Rack Truck			0	\$25,000		(25,000)				
151	6170	Capital Assets	\$346,929	\$0	\$0			0				
152	6170F	WWTP Influent Screen Installation		\$1,079	\$157,555			0				
153	6170F	Hand Rails On Digesters		\$0	\$5,383			0				
154	6170F	Hand Rails on Main Walkway/Pump		\$29,185	\$42,840			0				
155	6170F	Screw screen Compactor With Auger		\$6,780	\$0			0				
156	6170F	Effluent Pump		\$17,250	\$0			0				
157	6170F	6" Pump		\$53,204	\$0			0				
158	6170	Influent Station Improvements		\$9,780	\$0			0				
159	6170	LS A-1 Control Panel Upgrade			\$15,232			0				
160	6170	Crane Truck			\$56,540			0				
161								0				
162		Wastewater SST - PG&E Turnkey				\$160,000		(160,000)				
163	Note #1	CIP - Priority #1 Projects (unallocated)				\$303,927		(303,927)				
164								0				
165								0				
166								0				
167								0				
168					0			0				
169		Prop 218 Estimates			0		500,000	500,000				

A	B	C	D	E	F	G	H	I	J	K	X	Y	Z
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12 3%												
2													
3													
4	ACCOUNT NO.	WASTEWATER FUND			ACTUAL	(unaudited) ACTUAL	(unaudited) ACTUAL		2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE		
5		WASTEWATER DEPARTMENT - 12			FY 2016/2017	FY 2017/2018	FY 2018/2019						
6													
7													
171		Total Capital Outlay			\$346,929	\$117,278	\$277,551		\$497,927	\$500,000	\$2,073		
172		DEBT SERVICE											
173	2603	Loan Principal			\$114,000	\$118,000	\$128,000		\$132,000		(132,000)		
174	6180C	Interest Expense			\$33,686	\$41,496	\$35,900		\$29,984		(29,984)		
175	6180	Interest Expense - Interfund Loan				\$6,628	\$27,960		\$27,960		(27,960)		
176	6180J	Loan Principal-Muni Fin Ford Crane Trk			\$0	\$0	\$0		\$10,479		(10,479)		
177	6180H	Interest Expense - Muni Fin Ford Crane Trk			\$0	\$0	\$0		\$2,424		(2,424)		
178		Prop 218 Estimates			0		0			160,000	160,000		
179													
180		Total Debt Service			\$147,686	\$166,124	\$191,860		\$202,847	\$160,000	(\$42,847)		
181		ADMINISTRATIVE COST ALLOCATION											
182		Administrative Cost Allocation			429,775	461,098	517,687		\$509,508	479,000	(30,508)		
183													
184		Total Administrative Cost Allocation			\$429,775	\$461,098	\$517,687		\$509,508	\$479,000	(\$30,508)		
185		Total Expenditures			\$2,504,462	\$2,223,228	\$2,307,889		\$3,024,915	\$2,886,000	(\$138,915)		

CAMBRIA COMMUNITY SERVICES DISTRICT
 2019-2020 RESERVE FOR ENCUMBRANCE REQUESTS
 RECOMMENDED TO CARRYFORWARD FROM FY 2018/2019 to 2019/2020

Reserve for Encumbrance Requests

Fund	Purpose	Amount
GF	Purchase of New Financial Software	76,050
GF	Funding from Reserves	(76,050)
	Fund Sub-Total	-
W	SCADA System L/T Water Portion	25,965
W	Zone 2 to 7 Trans Main SR Creek Pedestrian Bridge	47,759
W	Operating Transfer Out to SWF-Capital	50,000
W	Funding from Reserves	(123,724)
	Fund Sub-Total	-
SWF-OP	Impoundment Basin	5,198
SWF-OP	Funding from Reserves	(5,198)
	Fund Sub-Total	-
SWF-C	Section 7 ESA Consultation	83,264
SWF-C	Impoundment Basin Design Evaluation	5,245
SWF-C	Funding from Reserves	(88,510)
	Fund Sub-Total	-
WW	LS A-1 Control Panel Upgrade	32,641
WW		11,617
WW	Funding from Reserves	(44,257)
	Fund Sub-Total	-
	Total	-

Fund Legend:

GF	General Fund
W	Water Fund
SWF-OP	Sustainable Water Facility - Operations
SWF-C	Sustainable Water Facility - Capital
WW	Wastewater Fund

RESOLUTION 30-2019
July 18, 2019A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE CAMBRIA COMMUNITY SERVICES DISTRICT
AMENDING THE DISTRICT'S SALARY SCHEDULE TO
REINSTATE A PAY SCHEDULE FOR THE
POSITION OF STRATEGIC AND ORGANIZATIONAL ADVISOR

WHEREAS, the Board of Directors desires to retain, on a contract basis, a "Strategic and Organizational Advisor" for the Cambria Community Services District; and

WHEREAS, the District's Salary Schedule had previously included a pay schedule for the position of Strategic and Organizational Advisor; however, it has been deleted and the Board of Directors now wishes to reinstate the pay schedule for that position; and

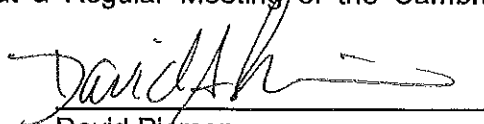
WHEREAS, CalPERS requires that wages be paid pursuant to publicly available pay schedules; and

WHEREAS, publicly available pay schedules are required to comply with California Code of Regulations (CCR) Section 570.5.

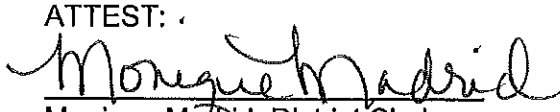
NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cambria Community Services District as follows:

1. The Cambria Community Services District Salary Schedule is hereby revised to include a pay rate and pay schedule for the position of Strategic and Organizational Advisor, which is attached hereto and incorporated herein as Exhibit A, and hereby approved.
2. In accordance with CalPERS regulation CCR 570.5, the pay rate and pay schedule for the position of Strategic and Organizational Advisor shall be based upon a rate of \$99 per hour.
3. This Resolution and the salaries contained in Exhibit A shall constitute a publicly available pay schedule and pursuant to CCR 570.5, shall be immediately accessible and available for public review during the District's normal business hours.
4. This pay schedule shall be effective immediately on the date of the adoption of this Resolution. This Resolution and the pay schedule contained herein shall be retained by the District in its official records on a permanent basis.

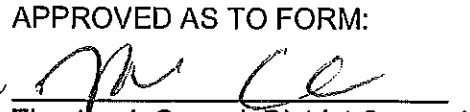
Resolution 30-2019 was adopted at a Regular Meeting of the Cambria Community Services District on July 18, 2019.



David Pierson
President, Board of Directors

ATTEST: .


Monique Madrid, District Clerk

APPROVED AS TO FORM:


Timothy J. Carmel, District Counsel

Exhibit A to Resolution 30-2019

**CAMBRIA COMMUNITY SERVICES DISTRICT
SALARY SCHEDULE
FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020
UPDATED JULY 18, 2019**

POSITION TITLE	STEP A	STEP B	STEP C	STEP D	STEP E	10 YEARS	15 YEARS	20 YEARS
						SERVICE STEP E+5%)	SERVICE STEP E+7.5%)	SERVICE STEP E+10%)
SERVICE EMPLOYEES INTERNATIONAL UNION (ANNUAL AMOUNTS)								
Administrative Technician I	41,966	44,064	46,268	48,581	51,010	53,561	54,836	56,111
Water Treatment OIT	44,333	46,550	48,877	51,321	53,887	56,581	57,928	59,276
Maintenance Technician	44,555	46,782	49,121	51,577	54,156	56,864	58,218	59,572
Water Treatment Operator I	46,368	48,687	51,121	53,677	56,361	59,179	60,588	61,997
WasteWater Systems OIT	48,983	51,432	54,004	56,704	59,539	62,516	64,005	65,493
Administrative Technician II	49,970	52,469	55,092	57,847	60,739	63,776	65,295	66,813
WasteWater Systems Operator I	51,488	54,063	56,766	59,604	62,584	65,713	67,278	68,843
WasteWater Collections System Operator (NEW)								
Water Treatment Operator II	52,526	55,152	57,910	60,805	63,845	67,038	68,634	70,230
Laboratory Technician	56,889	59,734	62,720	65,856	69,149	72,607	74,335	76,064
WasteWater Systems Operator II	58,035	60,937	63,984	67,183	70,542	74,070	75,833	77,597
Water Systems Operator T3/D2	59,501	62,476	65,600	68,880	72,324	75,940	77,748	79,556
Administrative Technician III	60,700	63,735	66,922	70,268	73,781	77,470	79,315	81,159
Finance Specialist-Payroll/Benefits	60,700	63,735	66,922	70,268	73,781	77,470	79,315	81,159
WasteWater Systems Operator III	64,123	67,329	70,696	74,230	77,942	81,839	83,788	85,736
WasteWater & Water Supervisors & SWF CPO	75,219	78,980	82,929	87,075	91,429	96,001	98,286	100,572
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (ANNUAL AMOUNTS)								
Fire Captain	72,636	76,268	80,081	84,085	88,290	92,704	94,911	97,118
Fire Engineer	60,240	63,252	66,415	69,735	73,222	76,883	78,714	80,544
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (HOURLY AMOUNTS)								
Firefighter (SAFER Grant)	13.65	14.33	15.05	15.80	16.59	N/A	N/A	N/A
CAMBRIA RESERVE FIREFIGHTERS (HOURLY RATE: NO STEPS)								
Reserve Recruit Firefighter **	12.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Firefighter **	12.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Fire Engineer **	13.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Lieutenant **	14.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAMBRIA EXEMPT EMPLOYEES (ANNUAL AMOUNTS)								
Deputy District Clerk (Confidential)	63,804	66,994	70,344	73,861	77,554	N/A	N/A	N/A
Management Analyst	63,804	66,994	70,344	73,861	77,554	N/A	N/A	N/A
Facilities & Resources Supervisor	74,945	78,692	82,627	86,758	91,096	N/A	N/A	N/A
Administrative Services Officer/District Clerk (Confidential)	111,572	117,151	123,008	129,159	135,616	N/A	N/A	N/A
Finance Manager	107,900	113,295	118,960	124,908	131,153	N/A	N/A	N/A
District Engineer/Utilities Department Manager	119,771	125,760	132,048	138,650	145,582	N/A	N/A	N/A
Fire Chief	119,771	125,760	132,048	138,650	145,582	N/A	N/A	N/A
Administrative Department Manager (Confidential)***	119,771	125,760	132,048	138,650	145,582	N/A	N/A	N/A
General Manager August 1, 2019 (or sooner)-January 31, 2020)	155,000	155,000	155,000	155,000	155,000	N/A	N/A	N/A
General Manager (February 1, 2020)	170,000	170,000	170,000	170,000	170,000	N/A	N/A	N/A
CAMBRIA LIMITED TERM EMPLOYEE (HOURLY RATE: NO STEPS)								
Strategic and Organizational Advisor *	99.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* Employee will be working on and as-needed basis, approx 30/hrs per month.

** Increase rate \$1.00 per year January 1, 2019-January 1, 2022

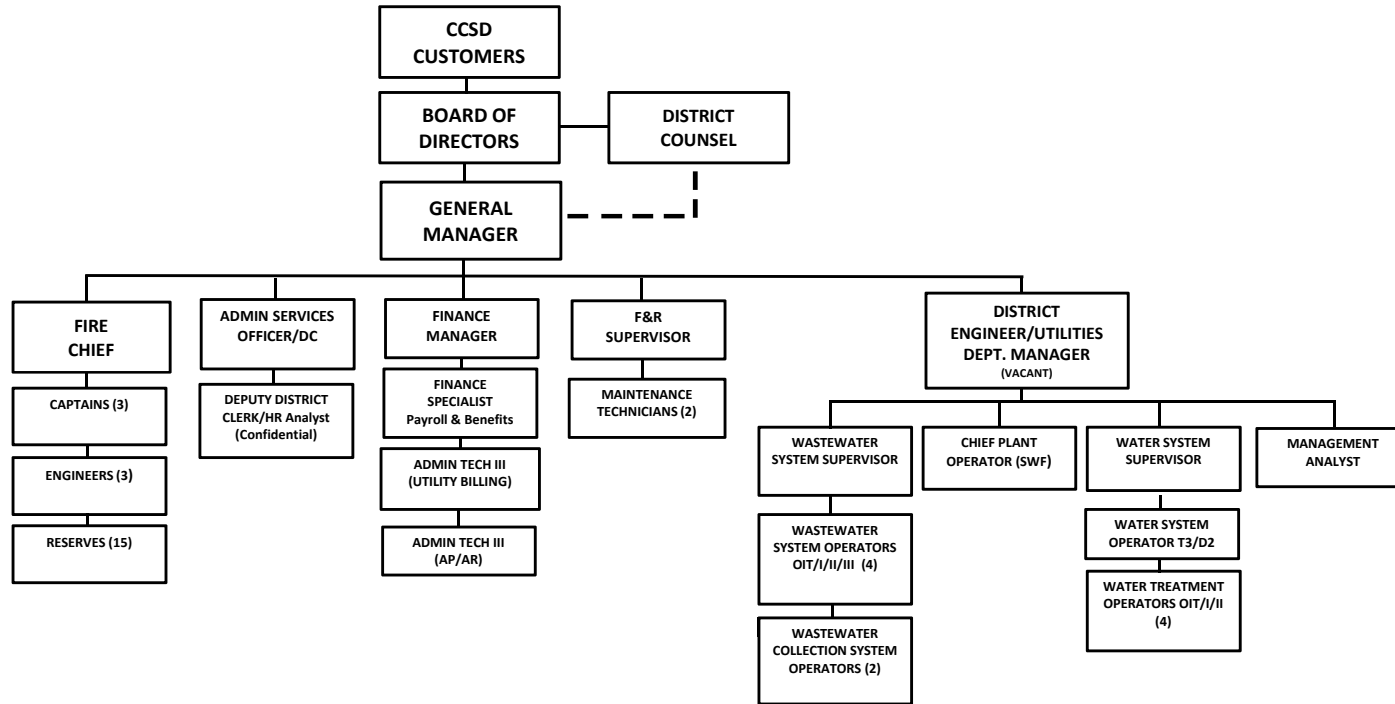
***Assistant General Manager designation receives 5% pay differential

Position with Confidential designation receives 5% pay differential

Wastewater Collection System Operator - Job description and salary range to be determined.

Red denotes a change

CCSD ORGANIZATIONAL CHART FOR FISCAL YEAR 2019/2020
August 15, 2019



Current Vacant Positions
 1 District Engineer
 1 Admin Dept. Manager

Current Temporary Positions
 1 Clerical Assistant

Proposed Positions
 1 Water Operator II
 2 Wastewater Collection System Oper

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Cambria Community Services District													
2	Reserve Estimates - Cash Basis													
3	Final Budget Hearing - August 15, 2019													
4														
5			General Fund	Wastewater Fund	Water Department	SWF Operations	SWF Capital	Total Water Fund	Total Enterprise (WW & Water)	Total CCSD				
6	RESERVES													
7														
8	Cash in Bank per Audit at June 30, 2017		\$ 3,756,351	\$ (584,228)	\$ (781,512)	\$ (341,595)	\$ 1,332,518	\$ 209,411	\$ (374,817)	\$ 3,381,534				
9	Fiscal Year 2017/18 Estimated Increases / (Decreases)		\$ (189,118)	\$ (109,233)	\$ 220,002	\$ (454,449)	\$ (333,512)	\$ (567,959)	\$ (677,192)	\$ (866,310)				
10	Estimated Cash Based Reserves at June 30, 2018		\$ 3,567,233	\$ (693,461)	\$ (561,510)	\$ (796,044)	\$ 999,006	\$ (358,548)	\$ (1,052,009)	\$ 2,515,224				
11														
12	Fiscal Year 2018/19 Estimates:													
13	Estimated Operating Surplus / (Deficit) based on actual activity to 6/30/19 & encumbrance reserves		\$ 29,485	\$ 174,800	\$ 1,079,546	\$ (314,195)	\$ (246,844)	\$ 518,507	\$ 693,307	\$ 722,792				
14	Estimated Cash Based Reserves at June 30, 2019		\$ 3,596,718	\$ (518,661)	\$ 518,036	\$ (1,110,239)	\$ 752,162	\$ 159,959	\$ (358,702)	\$ 3,238,016				
15	Fiscal Year 2019/20 Final Budget													
16	Operating Surplus / (Deficit)		\$ 17,767	\$ -	\$ 195,003	\$ 10,789	\$ (138,609)	\$ 67,183	\$ 67,183	\$ 84,950				
17	Estimated Cash Based Reserves at June 30, 2020		\$ 3,614,485	\$ (518,661)	\$ 713,039	\$ (1,099,450)	\$ 613,553	\$ 227,142	\$ (291,519)	\$ 3,322,966				
18														
19														
20	INTERFUND LOANS													
21														
22	Amounts per 6/30/2017 Audit		\$ 624,493	\$ (466,767)				\$ (157,726)	\$ (624,493)	\$ -				
23	Estimated Increase in Interfund Loans													
24	To eliminate negative cash balances at 6/30/2019		\$ 291,519	\$ (518,661)				\$ 227,142	\$ (291,519)	\$ -				
25	FY 2019/20 Reserve Requirement per Prop 218		\$ 173,000					\$ (173,000)	\$ (173,000)	\$ -				
26	Total Estimate Increase in Interfund Loans		\$ 464,519	\$ (518,661)				\$ 54,142	\$ (464,519)	\$ -				
27														
28														
29														
30	June 30, 2020 Adjusted Cash Based Reserves (Estimated)		\$ 3,149,966	\$ -				\$ 173,000	\$ 173,000	\$ 3,322,966				
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CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **4.A.**FROM: John F. Weigold, IV, General Manager
Timothy Carmel, District Counsel-----
Meeting Date: August 15, 2019Subject: PRESENTATION AND DISCUSSION
REGARDING MISSION COUNTRY
DISPOSAL'S SOLID WASTE
COLLECTION AND DISPOSAL
RATE INCREASE REQUEST AND AN
INCREASE IN MISSION COUNTRY
DISPOSAL'S FRANCHISE FEE AND
CONSIDERATION OF
ESTABLISHMENT OF PROPOSITION
218 HEARING DATE**RECOMMENDATIONS:**

Staff recommends that the Board discuss and consider the proposed solid waste collection and disposal rate increase from Mission Country Disposal ("MCD") and schedule a public hearing in accordance with the requirements of Proposition 218 on the proposed increase. The Board is also being asked to consider an increase in MCD's Franchise Fee, as further discussed in the staff report.

FISCAL IMPACT:

All costs associated with the processing of the proposed rate increase to comply with the requirements of Proposition 218 will be borne by MCD. The District currently receives a six percent (6%) franchise fee under the Franchise Agreement ("Agreement") it has with MCD for solid waste collection and disposal services. The franchise fee is proposed to increase to ten percent (10%), which will be consistent with the solid waste collection services franchise fees received by most other entities in San Luis Obispo County. The proposed increase in the Franchise Fee is necessary to offset significantly increasing costs being incurred by the District to clean up homeless encampments on District property, and to remove vegetation and green waste and maintain approximately 163 vacant parcels the District acquired through the Buildout Reduction Program and from the Land Conservancy of San Luis Obispo County. The cost to maintain vacant parcels owned by the District is approximately \$56,100 and to clean up homeless encampments could range from \$5,000 to \$25,000, per location

Current franchise fee revenues are approximately \$86,000 annually. If the franchise fee is raised to 10%, added annual revenues will be approximately \$140,000, an increase of \$54,000. Any MCD rate increase would further increase the franchise fees to the District.

DISCUSSION:

The Agreement requires, among other things, that MCD provide solid waste, recyclable materials, and green waste collection and disposal services for the District. The Agreement also spells out MCD's allowable profit and the rate adjustment review process.

MCD initially presented its rate increase request in October 2018. Based on the complexity and concerns with the rate application, MCD submitted the attached Rate Increase Request to the CCSD. The rate request was subsequently modified with a slightly lower increase (from 25.77% to 25.31%). Under the Agreement, rates are to be calculated in accordance with the “City of San Luis Obispo Rate Setting Process and Methodology Manual for Integrated Solid Waste Management Rates.” Accordingly, the District has retained Mr. Bill Statler to provide an independent review of the rate adjustments being proposed by MCD. Mr. Statler is the former Finance Director for the City of San Luis Obispo and the author of the manual noted above. His report regarding the proposed rate increase is attached and he will be presenting his findings at the Board meeting and will be available to answer questions.

In addition, under the Agreement the CCSD receives a six percent (6%) franchise fee. It is proposed to increase the franchise fee to ten percent (10%), which will be consistent with the solid waste collection services franchise fees received by most other entities in San Luis Obispo County.

As has been widely reported, the CCSD is experiencing an extremely high number of homeless encampments on District property (reference June 25, 2019 article in *The Cambrian* entitled “There are 50 homeless campsites in Cambria, NCAC reveals during forum”). The cleanup and removal of trash and debris from homeless encampments has resulted in significant unanticipated costs to the CCSD and has severely impacted District staff.

The District has also acquired approximately 163 parcels through the Buildout Reduction Program and from the Land Conservancy of San Luis Obispo County. In the Buildout Reduction Program Committee’s December, 2017 report, it discussed costs being incurred to maintain undeveloped parcels acquired by the CCSD to remove vegetation and green waste. The report noted that:

The 2016/17 CCSD Budget includes \$22,000 for outside contractors for weed abatement and removal of dead and dying trees on vacant parcels owned by the CCSD that are within the Fire Department’s FHFR Program. In addition, the CCSD estimates that the Facilities and Resources Department spends about 10% of staff time managing all parcels owned by the CCSD including performing additional weed abatement and tree removal (from parcels not included in the FHFR Program), illegal dumping and clearing homeless encampments. The fully loaded cost for this additional staff time is \$34,100. Therefore, the total cost to physically maintain vacant parcels owned by the CCSD is approximately \$56,100.

These costs are increasing. The Buildout Reduction Program Committee’s December, 2017 report analysis was based upon the District owning 142 parcels up to that point, and the CCSD has accepted more parcels since then from the Land Conservancy. It is anticipated that additional parcels will be accepted in the future. As noted, homeless encampments on District property are also increasing. Staff suggests that the increased franchise fees be used to offset those mounting costs in order to continue to clean up homeless encampments on District property and remove vegetation and green waste from District owned vacant parcels.

Mr. Statler’s rate analysis took into account the proposed increase in the CCSD’s franchise fee. As set forth in the attached Notice of Public Hearing, MCD’s proposed rate increase amounts to 25.31%. MCD says the rate increase is composed of the following factors:

1. 4.83 percent of the Proposed Rate Increase is based on increased vehicle costs that include costs for new equipment, maintenance of vehicle fleets to stay current with the California Air Resources Board rules and regulations, fuel, and increased labor costs.
2. 13.91 percent of the Proposed Rate is based on the net result of increases to the cost of operations.
3. 0.42 percent of the Proposed Rate Increase is based on the implementation of an Organics Program mandated by the State of California.
4. 6.15 percent of the Proposed Rate Increase is related to the cost to process recyclable materials.

Additionally, the proposed increase in the Franchise Fee paid by Mission Country Disposal from the current rate of 6% to 10% results in a rate increase of 32.05% rather than 25.31%.

The Notice includes the impact of the proposed increase on Single Family customers, which would be as follows, at both the current 6% Franchise Fee rate and proposed 10% Franchise Fee rate:

Single Family Residential Rates: 6.0% vs 10.0% Franchise Fee

Container Size	Current Charge	6% Franchise Fee 25.31% Rate Increase		10.0% Franchise Fee 32.05% Rate Increase	
		Proposed	Increase	Proposed	Increase
		32 Gallons	\$19.73	\$24.72	\$4.99
64 Gallons	30.28	37.94	7.66	39.98	9.70
96 Gallons	36.83	46.15	9.32	48.63	11.80

Solid waste collection and disposal rate increases are subject to the requirements of Proposition 218 (Article XIID, Section 6 of the California Constitution), which includes mailing a written notice of the proposed fee increase at least 45 days in advance. MCD provided the attached draft rate increase notice in compliance with that requirement. The notice includes the amount of the proposed fee, the basis upon which the amount of the proposed fee was calculated, the reason for the fee, along with the date, time and location of a public hearing at which property owners or tenants may submit written protests to the proposed rate increase. Based upon the notice, it is recommended that the Board of Directors approve scheduling the public hearing for its regular meeting on October 17, 2019. If approved, an amendment to the Franchise Agreement to increase the franchise fee will also be prepared for Board consideration.

Attachments: 1. Draft Notice of Public Hearing Regarding Proposed Solid Waste Rate
 2. Report from William C. Statler: Solid Waste Rate Review

 BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___PIERSON ___ FARMER ___ RICE___ STEIDEL ___ HOWELL___

Notice of Public Hearing Regarding Proposed Solid Waste Rate Increase

Property Owners and Tenants - Customers:

This notice is intended to inform you that Cambria Community Services District (District) will hold a public hearing regarding rate increases (the "Proposed Rate Increase") proposed by Mission Country Disposal (the "Garbage Company") for properties and customers receiving solid waste, recycling, and green waste services within the District. The Proposed Rate Increase will be considered by the District Board of Directors (Board) at the date, time, and location specified below. Consistent with the requirements of Proposition 218, this notice also provides you with the following information:

- The Date, Time, and Place of the Public Hearing;
- The Reason for the Proposed Rate Increase; and
- The Basis for the Proposed Rate Increase; and
- The Majority Protest Procedures.

NOTICE OF PUBLIC HEARING

The Public Hearing for the Proposed Rate Increase within the District limits will be held on:

Date: October 17, 2019

Time: 2:00 PM

Place: 1000 Main Street Cambria, CA 93428

At the Public Hearing, the Board will consider all public comment in support of and in opposition to the Proposed Rate Increase and whether or not a Majority Protest exists pursuant to the California Constitution (as described below). If approved, the Proposed Rate Increase would become effective on November 1, 2019.

Reason for the Proposed Rate Increase by the Garbage Company

The Proposed Rate Increase from the Garbage Company (amounting to an increase of 25.31% for solid waste, recycling, and green waste services) is necessary for the Garbage Company to continue to provide safe, environmentally sound, and reliable solid waste, recycling, and green waste collection, transportation and disposal or processing services to the citizens of the District. Several factors have contributed to these increased costs, including, but not limited to: the rising costs associated with the processing of recycling material, increased costs associated with purchase, operation and fuel for vehicles, increased labor costs, and costs associated with the implementation of an Organics Program mandated by California Assembly Bill 1826 (AB 1826). AB 1826 requires local jurisdictions to develop a program to divert organic waste from landfills to an authorized composting facility. Organic waste is food waste, green waste, landscape and pruning waste, and nonhazardous wood waste.

Basis of the Proposed Rate Increase by the Garbage Company

The total Proposed Rate Increase from the Garbage Company of 25.31% is based on the following cost increases incurred by the Garbage Company:

1. 4.83% of the Proposed Rate Increase is based on increased vehicle costs that include costs for new equipment, maintenance of vehicle fleets to stay current with the California Air Resources Board rules and regulations, fuel, and increased labor costs.
2. 13.91% of the Proposed Rate is based on the net result of increases to the cost of operations.
3. 0.42% of the Proposed Rate Increase is based on the implementation of an Organics Program mandated by the State of California.
4. 6.15% of the Proposed Rate Increase is related to the cost to process recyclable materials.

In addition, commencing on January 1, 2020 and January 1, 2021, rates shall be increased based on the following:

1. Increases, if any, in the Consumer Price Index (CPI) for Bureau of Labor Statistics' Consumer Price Index for Urban Consumers based on the All U.S. City Average, Bureau of Labor Statistics for the month of June 2019 for January 1, 2020 and June 2020 for January 1, 2021.
2. Increases of 0.85% on January 1, 2020 and 0.82% for January 1, 2021 for increases in the cost of landfill disposal.

A copy of the 2019 Base Year Rate Adjustment Application, which provides additional information on the proposed rate increases, is available at the District office located at 1316 Tamsen Street, Suite 201 Cambria, CA 93428.

Increase in the Franchise Fee from 6% to 10%

Along with rate increase proposed by the Garbage Company, the Board will also consider in an increase in the Franchise Fee paid by the Garbage Company from the current rate of 6% to 10%. In offsetting the increased cost to the Garbage Company of a 10% Franchise Fee, this would result in a rate increase of 32.05% rather than 25.31%.

The proposed increase in the Franchise Fee is necessary to offset significantly increasing costs being incurred by the District to clean up homeless encampments on District property, and to remove vegetation and green waste and maintain approximately 163 vacant parcels the District acquired through the Buildout Reduction Program and from the Land Conservancy of San Luis Obispo County. The cost to maintain vacant parcels owned by the District is approximately \$56,100 and to clean up homeless encampments could range from \$5,000 to \$25,000 per location.

Impact on Single Family Residential (SFR) Customers

Rate increases would apply across-the-board to all Garbage Company customers. The following summarizes the rate impact to SFR Customers at the current 6% Franchise Fee rate and at the 10% rate under consideration by the Board:

Single Family Residential Rates: 6.0% vs 10.0% Franchise Fee

Container Size	Current Charge	6% Franchise Fee 25.31% Rate Increase		10.0% Franchise Fee 32.05% Rate Increase	
		Proposed	Increase	Proposed	Increase
32 Gallons	\$19.73	\$24.72	\$4.99	\$26.05	\$6.32
64 Gallons	30.28	37.94	7.66	39.98	9.70
96 Gallons	36.83	46.15	9.32	48.63	11.80

How Do I Protest the Proposed Rate Increase?

Pursuant to Section 6 of Article XIII D of the California Constitution, the following persons may submit a written protest against the Proposed Rate Increase to the District Clerk before the close of the Public Hearing referenced above.

- An owner(s) of property (parcel(s)) receiving solid waste, recycling, and green waste services within the District limits. If the person(s) signing the protest, as an owner, is not shown on the last equalized assessment roll as the owner of the parcel(s) then the protest must contain or be accompanied by written evidence that such person signing the protest is the owner of the parcel(s) receiving services;
- or
- A tenant(s) whose name appears on the Garbage Company's records as the customer of record for the corresponding parcel receiving solid waste, recycling, and green waste services within the District limits (tenant-customer).

A valid written protest must contain a statement that you protest the Proposed Rate Increase, the address or Assessor's Parcel Number (APN) of the parcel or parcels which receive solid waste, recycling, and green waste services, and a signature by either the owner or the tenant-customer of the parcel or parcels. One written protest per parcel shall be counted in calculating a majority protest to the Proposed Rate Increase subject to the requirements of Section 6 of Article XIII D of the California Constitution. Written protests will not be accepted by e-mail or by facsimile. Verbal protests will not be counted in determining the existence of a majority protest. To be counted, a protest must be received in writing by the District Clerk before the close of the Public Hearing referenced above.

Written protests regarding the solid waste rate increase may be mailed to:

**Cambria Community Services District
Attn: District Clerk
P.O. Box 65, Cambria CA 93428**

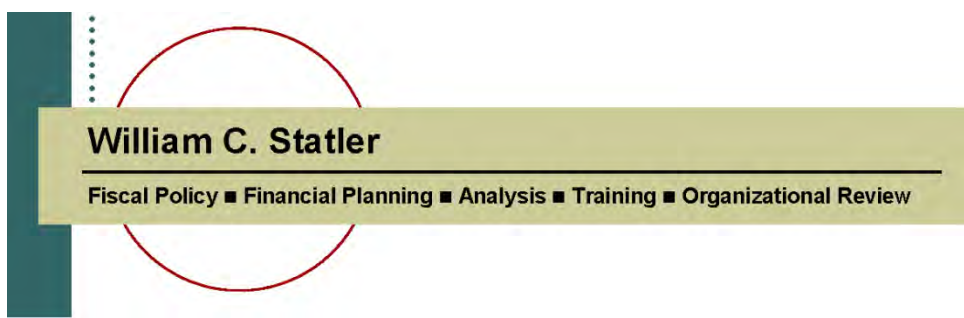
Written protests may also be personally delivered to the District office located at 1316 Tamsen Street, Suite 201 Cambria, CA 93428.

If valid written protests are presented by a majority of owners and/or tenants-customers of parcels receiving solid waste, recycling, and green waste services within the District limits, then the District will not adjust/increase the rates for the services.

Mission Country Disposal
SOLID WASTE RATE REVIEW

*Cambria Community Services District
Cayucos Sanitary District*

August 2019



William C. Statler

Fiscal Policy ■ Financial Planning ■ Analysis ■ Training ■ Organizational Review

Mission Country Disposal
Solid Waste Rate Review
 August 2019

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APPENDIX

- A. Base Year Rate Request Application from Mission Country Disposal
- B. Follow-Up Information provided by Mission Country Disposal
- C. Boston Group Outlook on Recycling Costs
- D. Cold Canyon Processing Facility Background

William C. Statler

Fiscal Policy ■ Financial Planning ■ Analysis ■ Training ■ Organizational Review

Mission Country Disposal **SOLID WASTE RATE REVIEW** *Cambria Community Services District and Cayucos Sanitary District*

REPORT PURPOSE

On October 4, 2018, Mission Country Disposal (MCD) submitted a *Base Year* rate increase application to be effective January 1, 2019 to the Cambria Community Services District (Cambria) and Cayucos Sanitary District (Cayucos). However, due to the complexity and concerns with the rate application, two supplemental applications were submitted, with the most recent one received on July 18, 2019 (Appendix A).

The last application is the focus of this report in reviewing the MCD rate increase request in accordance with adopted Franchise Agreement provisions regarding rate increase applications and to make rate recommendations to these two agencies as appropriate.

This report also addresses the rate impact if the Franchise Fee in Cambria is increased from its current rate of 6% to 10%.

Joint Agency Review

MCD provides similar services to both Cambria and Cayucos under formally approved franchise agreements that regulate rates and establish procedures for considering rate increases.

Because the financial information for MCD is closely related for these two agencies, this report jointly reviews rate requests and provides recommendations for each of them.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Overview

In its latest application, MCD is requesting a rate increase of 25.31% for Cambria and 26.43% for CSD. The modest difference is because the Franchise Fee for the Cambria is 6% and 10% for Cayucos

This compares with its initial request in October 2018 of 38.68% for Cambria and 40.40% for Cayucos. As discussed in greater detail below, all of the concerns that surfaced in the iterations and further analysis that followed in addressing issues with

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proposed costs for 2019 have been resolved. However, the following highlights two key cost drivers in this review, which together account for about 55% of the rate increase:

- **Materials recovery facility (MRF) costs** for “single stream” recycling (one container for all recyclables that must be sorted at an MRF) have increased from \$10.17 per ton in 2017 to \$67.50 per ton for 2019, an increase of 564%. This results in cost increases of \$264,000 from 2017 and accounts for about 25% of the requested rate increase.

As discussed below, it is clear from market realities (higher costs to produce higher-quality recyclables and lower prices for the resulting product from MRF operations) and the supporting data provided by MCD, that cost increases in this area are warranted. While the increase is significant, it is acceptable given market conditions and the higher cost of other alternatives.

- **Direct labor costs increased by 23%.** This accounts for about 30% of the rate increase and is primarily due to a correction from past financial statements in accounting for direct labor hours. In 2018, Waste Connections (MCD’s parent company) undertook its first extensive time study in many years in analyzing direct labor hours between its four franchised companies: San Luis Garbage, South County Sanitary Service (SCSS), Morro Bay Garbage (MBG) and MCD.

As discussed in greater detail in Appendix B, Waste Connections found that hours for MCD were under reported by about 14%, with corresponding over-reporting for MBG. This was due to organizational changes that more efficiently pooled staff between the two companies, However, time keeping records did not accurately reflect the “borrowing” of MBG staff.

While this past error in accounting for direct labor costs is unfortunate, it is appropriate to fix it going forward as part of this *Base Year* review.

The balance of the cost increase over two years is about 9%. This is consistent with increases experienced by SCSS from 2017 to 2019 in providing cost of living increases of about 2% per year plus an across the board increase of 5% for retention and attraction. Given the tight labor market, this portion of the direct labor cost increase is reasonable.

It should be noted that this revised cost accounting drives other major costs that are allocated between companies based on direct labor hours, such as group health insurance, truck operating expenses, fuel and other operating expenses.

Findings

- **Complete Application.** With its latest application, MCD has fully provided the supporting documentation required for rate requests under the Franchise Agreements in Cambria and Cayucos. The revised application has been correctly prepared and requests an across-the-board rate increase of 25.31%.in Cambria and 26.43% in Cayucos.
- **High Level of Service at a Reasonable Cost.** MCD provides a broad level of high-quality services to these two agencies – including garbage, recycling and green waste collection and disposal as well as hauler-provided “waste wheeler” containers for all three services – at very

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competitive rates compared with many other communities. In fact, even with the recommended rate increase of 25.31% in Cambria and 26.43% in Cayuco, rates in these two agencies will be among the lowest of those surveyed. In short, these two communities have the best of both worlds: high quality services at a low cost compared with other communities.

- ***Impact if the Cambria Franchise Fee is Increased from 6% to 10%.*** The most common Franchise Fee for solid waste services within the County is 10%. The Board is interested in increasing the Cambria rate to this level. As discussed in greater detail below, this would result in a rate increase for Cambria of 32.05% in implementing MCD's requested rate increase – which would now be 26.43% like Cayucos – as well as generating the added revenue needed for MCD to pay Franchise Fees at 10% rather than 6%.
- ***Need for Updated Rate-Setting Methodology.*** Several complex issues have surfaced in this review (most notably corporate overhead, greenwaste and MRF costs as well as rate structure concerns) that have not been encountered in the past in using the rate-setting methodology, which is based on the City of San Luis Obispo's *Rate Setting Process and Methodology Manual for Integrated Solid Waste Management Rates* (Rate Manual) adopted in 1994. In short, with very minor modifications, this approach has been in place for 25 years. Accordingly, given the passage of time and the emergence of issues not envisioned in 1994, it is timely to update this methodology.

Undertaking this work is supported by Waste Connections (the parent company of MCD) as well as by the staff of many agencies serviced by Waste Connections under Franchise Agreements that reference the *Rate Manual*. This includes the County, cities of San Luis Obispo, Arroyo Grande, Grover Beach, Pismo Beach and community services districts in Avila, Nipomo and Oceano. Waste Connections has conceptually agreed to fund half of this cost; if the remaining cost is shared by the central coast agencies serviced by Waste Connections, the consultant service cost for each agency should be very modest. There are several highly respected consultant firms that could assist with this update, such as:

HF&H Consultants
<http://hfh-consultants.com>

FCS Group
<http://fcsgroup.com>

NBS
<https://www.nbsgov.com>

MSW Consultants
<https://MSW-Consultants.com>

R3 Consulting Group
<https://r3cgi.com>

Bell & Associates
Chris@bellassociatesinc.com

If the governing bodies are interested in pursuing an update, the next steps include developing a funding strategy; preparing and issuing a request for proposals (RFP); and selecting the vendor.

Rate Recommendations

It is recommended that the agencies adopt an across-the-board rate increase of 25.31% in Cambria and 26.43% in Cayucos. For Cambria, this excludes any potential impact if the

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Franchise Fee is increase from its current rate of 6% to 10%. (This impact is discussed later in this report.)

Rate Summary for Single Family Residential Customers

Table 1 summarizes the requested rates for single family residential (SFR) customers. As reflected in this summary, given the significant cost drivers facing MCD, the increases will be moderate under the proposed rate increase.

For example, for collection of a 32-gallon garbage container (the most common SFR service level) as well as separate waste wheelers for recycling and green waste, the proposed monthly rate will increase by \$4.99 in Cambria and \$4.13 in Cayucos.

As reflected in this chart, rates are higher in Cambria than in Cayucos. This makes sense given Cambria's longer distance for landfill, MFR and greenwaste disposal.

BACKGROUND

On October 4, 2019, MCD submitted a *Base Year* rate increase to be effective January 1, 2019. As noted above, due to the complexity and concerns with the rate application, two supplemental applications were submitted, with the most recent one received on July 18, 2019. This application was prepared in accordance with the rate review process and methodology formally set forth in its Franchise Agreements with Cambria and Cayucos.

In establishing a rate-setting process and methodology, each of these Franchise Agreements specifically reference the City of San Luis Obispo's *Rate Setting Process and Methodology Manual for Integrated Solid Waste Management Rates*. This comprehensive approach to rate reviews was adopted by San Luis Obispo in 1994 and establishes detailed procedures for requesting rate increases and the required supporting documentation to do so. It also sets cost accounting standards and allowable operating profit ratios.

Table 1. Single Family Residential Rates

	Container Size (Gallons)		
	32	64	96
Current			
Cambria	\$19.73	\$30.28	\$36.83
Cayucos	15.64	18.48	21.34
Recommended			
Cambria	24.72	37.94	46.15
Cayucos	19.77	23.36	26.98
Increase			
Cambria	4.99	7.66	9.32
Cayucos	4.13	4.88	5.64

About Proposition 218 Notices

For agencies like Cambria and Cayucos that issue "Proposition 218" notices for private sector solid waste rate increases, the notice sets the maximum amount that rates can be increased at the public hearing.

Rates can be approved at lesser amounts without re-noticing. However, agencies cannot adopt higher rates – even if they only apply to a few customers – without another 45-day re-noticing. As such, the rate notices prepared for Cambria and Cayucos reflect the rates requested by MCD along with the impact in Cambria if Franchise Fees paid by MCD are increased from 6% to 10%.

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As noted above, the financial information for Cambria and Cayucos is closely related. For this reason, these two agencies jointly contracted with William C. Statler (who has extensive experience in evaluating rate requests in accordance with the adopted methodology) to evaluate MCD's rate increase application.

Franchise Agreement Summary

While there are minor differences in Franchise Agreements in Cambria and Cayucos, they have similar key provisions:

- Each agency contracts with MCD for garbage, green/food waste and "single stream" recycling; and MCD provides the container (waste wheelers) for each service.
- As noted above, each agency has adopted the same rate-setting methodology.

The most significant difference is the Franchise Fee, which is 6% in Cambria and 10% in Cayucos.

Table 2. Franchise Agreement Effective Dates

Agency	Agreement	Amended
Cambria	July 27, 2001	May 27, 2010
Cayucos	August 11, 2006	March 16, 2017

RATE REVIEW WORKSCOPE

This report addresses four basic questions:

- Should MCD be granted a rate increase? And if so, how much?
- How much does it cost to provide required service levels?
- Are these costs reasonable?
- And if so, what is a reasonable level of return on these costs?

The following documents were closely reviewed in answering these questions:

- Franchise Agreements and any Amendments for each agency
- Audited financial statements for MCD for 2016 and 2017
- City of San Luis Obispo's *Rate Setting Process and Methodology Manual for Integrated Solid Waste Management Rates (Rate Manual)*
- MCD rate increase application and supporting documentation
- Follow-up interviews, correspondence and briefings with MCD staff
- Rate surveys of Central Coast communities

This report also addresses the rate impact if the Franchise Fee in Cambria is increased from its current rate of 6% to 10%.

REVENUE AND RATE SETTING OBJECTIVES

In considering MCD's rate increase request, it is important to note the revenue and rate setting objectives for solid waste services as set forth in the Franchise Agreements via the *Rate Manual*.

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Revenues. These should be set at levels that:

- Are fair to customers and the hauler.
- Are justifiable and supportable.
- Ensure revenue adequacy.
- Provide for ongoing review and rate stability.
- Are clear and straightforward for the agency and hauler to administer.

Rate Structure. Almost any rate structure can meet the revenue principles outlined above and generate the same amount of total revenue. Moreover, almost all rate structures will result in similar costs for the *average* customer: what different rate structures tell us is how costs will be distributed among *non-average* customers. The following summarizes adopted *rate structure* principles for solid waste services:

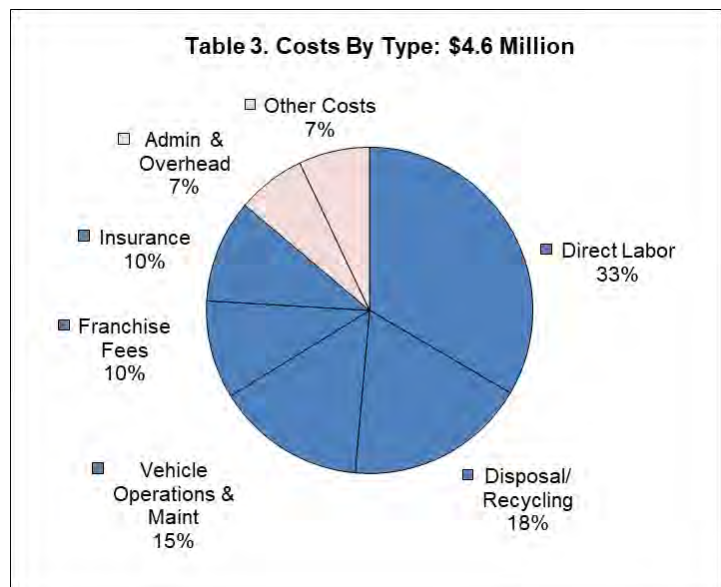
- Promote source reduction, maximum diversion and recycling.
- Provide equity and fairness within classes of customers (similar customers should be treated similarly).
- Be environmentally sound.
- Be easy for customers to understand.

FINANCIAL OVERVIEW

While detailed financial and service information is provided in the MCD rate request application (Appendix A), the following summarizes their actual costs, revenues and account information for 2017 (the last completed fiscal year for which there are audited financial statements) for all areas serviced by them.

Costs by Type. Total expenses for 2017 (after deducting for non-allowable and limited costs as discussed later in this report) were \$4.6 million. As reflected in Table 3, five cost areas accounted for over 85% of total costs:

- Direct labor for collection: 33%
- Disposal and recycling: 18%
- Vehicle operations and maintenance (including depreciation): 15%
- Franchise fees: 10%
- Insurance: 10%



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Revenues by Source. Total revenues in 2017 were \$4.6 million. As reflected in Table 4, over two-thirds of MCD’s revenues come from single-family residential (SFR) accounts.

Services to multi-family residential and non-residential customers account for 32% of their revenues, with less than 1% from other revenues.

It should be noted that revenues and expenses in 2017 were virtually the same. This means that MCD earned no profit in 2017. As discussed below, this compares with the target of 8% profit on “allowable” costs under the *Rate Manual*.

Restoring MCD to this target from 2017 accounts for about 30% of the proposed rate increase.

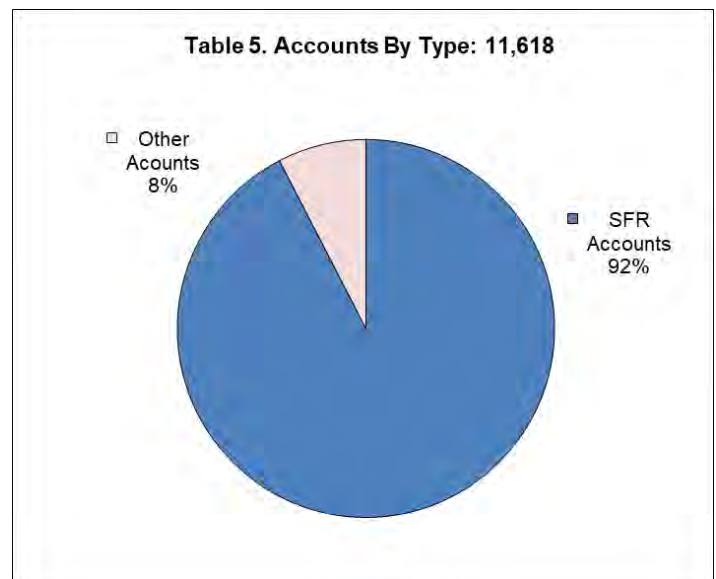
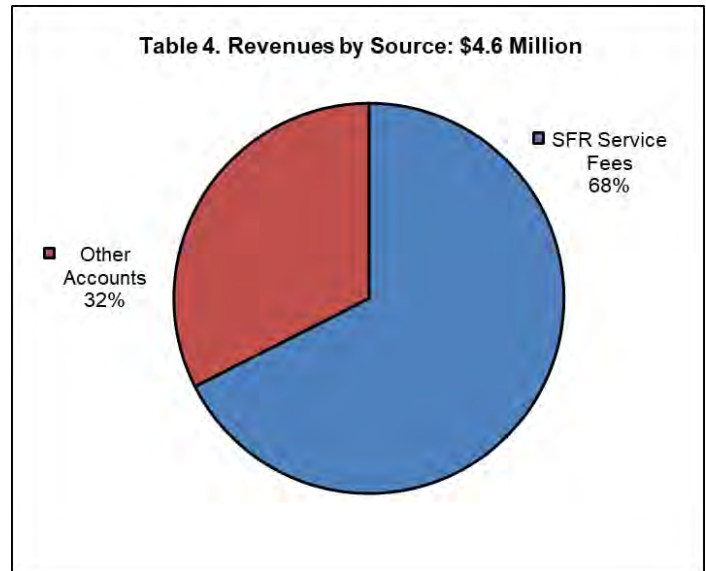
Service Accounts by Type. While single-family residences account for 68% of revenues, they represent 92% of total accounts (Table 5).

This reflects the fact that per account, multi-family and non-residential customers generate more solid waste than single-family residential customers (and thus more revenue per account).

RATE-SETTING PROCESS

Under the *Rate Manual*, the rate-setting process follows a three-year cycle:

- **Base Year.** The first year of the cycle—the *Base Year*—requires a comprehensive, detailed analysis of revenues, expenses and operating data. This information is evaluated in the context of agreed upon factors in the franchise agreements in determining fair and reasonable rates.
- **Two Interim Years.** In both the second and third years, MCD is eligible for *Interim Year* rate adjustments that address three key change factors: changes in the consumer price index for “controllable” operating costs; changes in “pass-through costs” (primarily landfill tipping fees, which MCD does not control: they are set by the County Board of Supervisors); and an adjustment to cover increased franchise fees.



The rate review for the two *Interim Years* requires less information and preparation time than the *Base Year* review, while still providing fair and reasonable rate adjustments.

RATE SETTING METHODOLOGY

Are the Costs Reasonable?

The first step in the rate review process is to determine if costs are reasonable. There are three analytical techniques that can be used in assessing this:

- Detailed review of costs and service responsibilities over time.
- Evaluation of external cost factors, such as general increases in the cost of living (as measured by the consumer price index).
- Comparisons of rates with other communities.

Each of these was considered in preparing this report, summarized as follows.

Detailed Cost Review

In its rate application (Appendix A), MCD provides detailed financial data for five years:

- Audited results for the two prior years (2016 and 2017).
- Estimated results for the current year (2018, which is still in progress).
- Projected costs for the Base Year (2019).
- Estimated costs for the following year (2020).

Additionally, for virtually all line items, MCD provided supplemental detail upon request to support cost increases from 2017 to 2019. A detailed response from MCD on key issues is provided in Appendix B.

Table 6 below provides actual costs for 2017 (most recent audit results) compared with \cost projections for 2019.

While there are significant cost increases in several categories, they are reasonable given the cost drivers facing MCD; and in the case of MRF costs, this is an acceptable increase due to higher processing costs and lower revenues combined with the lack of other viable alternatives.

The Short Story. The key drivers behind the proposed rate increase for 2019 can be summarized by four cost factors over the past two years:

- 7.5% for direct labor
- 5.5% for recycling via MRF operations.
- 3.5% for vehicle operations and maintenance.
- 2.7% for all other cost increases and pass-through costs.

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As reflected above, cost factors account for about 80% of the rate increase. The remaining balance is due to restoring MCD to an 8% operating target on allowable cost (compared with a loss of \$21,529 in 2017), offset by modest increases in the revenue base from 2017.

Table 6. Detailed Cost Review: 2017 vs 2019

	2017 Actual	2019 Proposed	Increase	
			Amount	Percent
Direct Labor	1,550,238	1,910,261	360,023	23%
Administrative Costs	315,481	259,345	(56,136)	-18%
Other Expenses				
Depreciation on Bldgs & Equip	2,061	14,448	12,387	601%
Depreciation on Trucks & Containers	182,827	194,149	11,322	6%
Gas and Oil	310,503	436,926	126,423	41%
Office Expense	92,526	113,848	21,322	23%
Operating Supplies	14,165	17,423	3,258	23%
Insurance: Health Care	229,654	325,234	95,580	42%
Insurance: Liability and Other	244,056	162,104	(81,952)	-34%
Outside Services: Food/Green Waste	250,825	260,866	10,041	4%
Outside Services: Truck Repairs	6,009	14,953	8,944	149%
Outside Services: Temporary Labor	3,197	24,039	20,842	652%
Truck Repairs	132,851	163,564	30,713	23%
All Other Costs	206,814	211,655	4,841	2%
Total Allowable Costs	3,541,207	4,108,815	567,608	16%
Pass-Through Costs				
Tipping Fees: Landfill	535,426	502,894	(32,532)	-6%
Tipping Fees: MRF	46,429	310,687	264,258	569%
Franchise Fees	450,588	479,619	29,031	6%
Interest, Related Party (1)	35,904	54,143	18,239	51%
Transportation, Related Party	4,400	3,996	(404)	-9%
Facility Rent, Related Party	20,288	96,323	76,035	375%
Total Pass-Through Costs	1,093,035	1,447,662	354,627	32%
Total Costs	\$4,634,242	\$5,556,477	\$922,235	20%

The following describes the basis for each for major cost areas and significant changes.

Allowable Costs

- Direct Labor.** This reflects a two-year increase of 23%. As discussed above, during an in-depth review in 2018, Waste Connections found that hours for MCD were under reported by about 14%, with corresponding over-reporting for MBG. This was due to organizational changes that more efficiently pooled staff between the two companies. However, time keeping records did not accurately reflect the “borrowing” of MBG staff. The balance of the cost increase over two years is about 9%, which is consistent with increases experienced by SCSS from 2017 to 2019 in providing cost of living increases of about 2% per year plus an

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across the board increase of 5% for retention and attraction. Given the tight labor market, this portion of the direct labor cost increase is reasonable.

As reflected below in other cost categories, this revised cost accounting drives other major costs that are allocated between companies based on direct labor hours, such as group health insurance, truck operating expenses, fuel and other operating expenses.

- **Administrative Costs.** This is a combination of corporate overhead (which is limited to increases in the consumer price index) and office salaries. This reflects a net decrease of \$56,000 (18%) from 2017.
- **Depreciation: Buildings and Equipment.** This increase results from the MCD share (22%) of yard repaving costs of \$346,222, amortized over twenty-five years, offset by other minor reductions.
- **Gas and Oil.** This cost increase reflects two factors: cost increases in diesel and the increased allocation for fuel use based on revised direct labor costs. Given the volatility in diesel and CNG costs (both up and down), cost per gallon assumptions are reasonable for 2019. Moreover, given the revised direct labor allocation, the overall projection for 2019 appears reasonable.
- **Office Expense and Operating Supplies.** These are both up by 23%, reflecting the revised direct labor cost allocation.
- **Insurance: Health Care.** These costs are projected to increase from 2017 by about 5% annually. Given increases in health care costs, this is a reasonable assumption for 2019 costs. However, this cost increases by more than 10% due to the increase in direct labor allocations.
- **Insurance: Liability and Other.** Projected costs have decreased significantly from 2017, which reflects favorably on MCD's risk management efforts.
- **Truck Repairs: Outside Services and In-House.** As summarized below, the rate application requests an increase of \$39,000 (28%) in this cost category:

Table 7. Truck Repair Costs: 2017 vs 2019

	Actual 2017	Proposed 2019	Increase	
			Amount	Percent
Outside Services	6,009	14,953	8,944	149%
In-House	132,581	163,564	30,983	23%
Total	\$140,607	\$178,517	\$39,927	28%

This is due to two factors: an increase in allocated costs based on direct labor combined with a more proactive approach to vehicle maintenance, which MCD believes is necessary in meeting safety concerns. Along with other efforts, this focus on safety appears to be working, as reflected by the significant reduction in insurance costs.

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- **Outside Services: Temporary Labor.** The cost increases in this category were incurred for dispatch and container cleaning in backfilling for vacancies. While costs in this category may decrease in the future if vacancies are filled, any decreases will be offset by increases in direct labor costs.
- **All Other Allowable Costs.** While there are ups and downs in individual line items, in total these reflect modest annual increases of 1%.

Pass-Through Costs

- **Tipping Fees: Landfill.** No rate increases are reflected in the rate application. The projected costs for 2019 reflect a modest decrease from 2017 of 6%.
- **Tipping Fees: MRF (Related Party).** This cost category reflects a significant cost increase from 2017. As summarized below, this is driven by a rate increase from \$10.17 per ton to \$67.50 per ton by a separate company that is controlled by Waste Connections (Cold Canyon Processing Facility):

Table 8. MRF Costs: 2017 vs 2019

	Actual 2017	Proposed 2019	Increase	
			Amount	Percent
Tonnage	4,556	4,603	47	1.0%
Cost per Ton	10.17	67.50	57.33	563.7%
Annual Cost	\$46,335	\$310,703	\$264,368	570.6%

Waste Connections believes that its MRF rates are not subject to regulatory review and that its basis for setting these rates is proprietary and not subject to disclosure under the Franchise Agreements. That said, MCD offers the following explanation for this cost increase:

Competitive Rates. The following information was provided by MCD in comparing their proposed rate with other communities:

Table 9. MRF Rates Survey

Facility	Location	Distance (Miles)	Per Ton Pricing				
			Processing	Reload (If SLO)	Transport from SLO	Revenue Sharing	All-In Cost
Cold Canyon Processing Facility	San Luis Obispo	0	\$67.50	\$0.00	\$0.00	No	\$67.50
Monterey Regional Waste Facility (1)	Monterey	144	50.00	10.00	45.00	No	105.00
Burtec (2)	West Valley	215	57.50	10.00	45.00	No	112.50
Mid Valley Disposal	Fresno	140	67.50	10.00	40.00	No	117.50
Gold Coast Recycling	Ventura	162	77.44	10.00	40.00	No	127.44
Mid-State (3)	Templeton	23	78.00	10.00	25.00	No	113.00
Tajiguas Landfill	Santa Barbara	112	160.00	10.00	30.00	No	200.00
Recology	Pier 96 (Bay Area)	214	190.00	10.00	45.00	Unknown	245.00

1. Expected rate in 90 days.
2. Eliminated revenue share
3. Unable to handle SLO County volume

Solid Waste Rate Review

In short, MCD believes its pricing is far lower than that otherwise available to north coastal communities; and even if loading and transportation costs are excluded, Waste Connections' MRF costs are very competitive.

In reviewing these costs, it is important to note that while MCD is responsible under the Franchise Agreements for separately collecting co-mingled recyclables and delivering them to a recycling facility that will accept them for processing, it is not required to operate such a facility. As such, the \$67.50 rate, while a significant increase, is more cost-effective for MCD than other alternatives.

Given increased costs and lower market prices, the increased rate for 2019 reflects the same operating margin as 2017. Subject to several key caveats, this may be true.

1. It is clear that market realities have significantly impacted the net cost of recycling. As discussed by the President of the Boston Group in Appendix C, this is largely due to the collapse of markets in China, which affects both costs and revenues: the quality of the recycled product needs to be higher (resulting in higher costs); and the price of recycled products is significantly lower.
2. It is reasonable for operating margins for recycling to be higher than they are for collection services like those provided under the Franchise Agreements. As discussed below under Rate-Setting Methodology, MCD is allowed an operating profit margin of 8% for "non-pass through costs." In essence, this recognizes that while there are risks in effectively managing costs, there are minimal revenue risks, since rates are guaranteed and service is required. However, with recycling costs, revenues are highly volatile depending on the market. Thus, there is both cost and revenue risk.

A complex econometric model developed by the firm of Sound Resource Economics (located in Tacoma Washington: Neal Johnson, PhD, Principal) indicates that 16% is an appropriate operating profit margin for utilities where costs and revenues are at risk. Setting aside the math and assumptions behind this conclusion, it intuitively makes sense that operating margins should be higher where both costs and revenues are at risk, versus where just costs are. Placed in context for MCD collection services, which have an 8% operating margin for cost risks, an added margin for revenue risks (especially in a volatile market) makes sense.

3. Based on a non-disclosure agreement, MCD shared with me very high-level data showing that based on projected higher costs and lower revenues from 2017, that the operating margin between 2017 and 2019 remained the same.
4. While I was not provided with the underlying detail for the high-level cost and revenue data provided to me, I can conclude that based on market forces that are driving higher costs and lower revenues, and a reasonable operating margin in excess of 8%, that a significant increase in recycling costs is reasonable. The question is: how much?

Answering this question clearly is made difficult by the fact that the *Rate Manual* did not foresee this situation (in fact, it thought there would be net revenues offsetting rate

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requirements). More appropriately addressing this cost issue is a key factor in my recommendation to update the *Rate Manual*.

That said, given the higher costs and lower revenues undoubtedly faced by the MRF combined with the lack of more cost-effective options, the proposed rate of \$67.50 is acceptable.

Provided in Appendix D is additional information from Waste Connections about its MRF operations.

- **Franchise Fees.** This reflects a modest two-year increase of 6% based on customer growth.
- **Interest (Related Party).** Interest is an allowable cost under the *Rate Manual*. In this case, interest costs are assessed internally by Waste Connections based on a methodology that considers its corporate costs of borrowing and financed assets. Accordingly, this is treated as a “pass-through” cost. MCD’s auditors have provided a written opinion on the reasonableness of the methodology; and I have reviewed the calculations underlying the projected costs in accordance with this methodology. Based on this, I believe the projected interest costs for 2019 are reasonable.

It should be noted that MCD believes there is a case for treating this interest as a non-related party allowable expense since there is no internal mark-up on the interest; however, they chose not to press the matter at this time. This is another issue that should be addressed as part of a *Rate Manual* update and future rate applications.

- **Transportation (Related Party).** These costs have decreased modestly.
- **Facility Rent (Related Party).** This increase is based on an updated assessment of the market value of MCD’s share of the yard and office facilities. Based on reviewing a recent independent market value assessment and Waste Connections methodology for allocating MCD’s share of these costs (which reflect the revised allocation of direct labor costs), I believe that the cost increase is reasonable.

Trends in External Cost Drivers

The most common external “benchmark” for evaluating cost trends is the consumer price index. Over the past two years, the U.S. CPI-U increased by 4.4%. Excluding the cost drivers discussed above, all other costs increased by 2% over the last two years (about 1% annually).

It should be noted that MCD believes that operating on the central coast of California presents higher cost pressures than the national CPI suggests, which leads to lower margins in interim years and higher base rate increases. They would like to address this concern in the *Rate Manual* update and future rate applications.

Rates in Comparable Communities

Lastly, reasonableness of rates (and underlying costs) can also be evaluated by comparing rates with comparable communities. However, survey results between “comparable” communities need to be carefully weighed, because every community is different. In short, making a true “apples-to-apples” comparison is easier said than done.

Nonetheless, surveys are useful assessment tools—but they are not perfect, and they should not drive rate increases. Typical reasons why solid waste rates may be different include:

- Franchise fees and AB 939 fee surcharges.
- Landfill costs (tipping fees).
- Service levels (frequency, quality).
- Labor market.
- Operator efficiency and effectiveness.
- Voluntary versus mandatory service.
- Direct services provided to the franchising agency at no cost, such as free trash container pick-up at city facilities, on streets and in parks.
- Revenue collection procedures: Does the hauler or the franchising agency bill for service? And what are the procedures for collecting delinquent accounts?
- Services included in the base fee (recycling, green waste, containers, pick-up away from curb).
- Different rates structures.
- Land use and density (lower densities will typically result in higher service costs).
- Mix of residential and non-residential accounts, and how costs and rates are allocated between customer types. This factor is particularly relevant to MCD, where commercial revenues that often help offset residential rates, make up only 32% of revenues.
- Distance from collection areas to disposal sites. This is also a key cost factor for MCD.

With these caveats, the following summarizes single family residential rates for other cities in the Central Coast area compared with the proposed rates for MCD. As reflected below, even with the proposed rate increases, Cambria and Cayucos will have among the lowest rates of the agencies surveyed.

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Table 10. Single Family Residential Rate Survey

Single Family Residential Monthly Trash Rates			
	Container Size (Gallons)		
	30-40	60-70	90-101
Atascadero	\$26.49	\$41.56	\$52.18
Morro Bay	17.91	35.81	53.72
Paso Robles	32.33	42.41	46.81
San Luis Obispo	16.48	32.97	49.45
Santa Maria	na	30.69	34.81
San Miguel	28.23	44.48	61.06
Templeton	28.72	41.15	45.67
Requested: Mission Country Disposal Service Area			
Cambria	24.72	37.94	46.15
Cayucos	19.77	23.36	26.98

Summary: Are the costs reasonable? Based on the results of the three separate cost-review techniques—trend review, external factor review and rate comparisons—the proposed cost assumptions for 2019 are reasonable.

What Is a Reasonable Return on these Costs?

After assessing if costs are reasonable, the next step is to determine a reasonable rate of return on these costs. The rate-setting method formally adopted by Cambria and Cayucos in their Franchise Agreements with MCD includes clear criteria for making this assessment. It begins by organizing costs into three main categories, which will be treated differently in determining a reasonable “operating profit ratio:”

Allowable Costs (Operations and Maintenance)

- Direct collection labor
- Vehicle maintenance and repairs
- Insurance
- Fuel
- Depreciation
- Billing and collection

Pass-Through Costs

- Tipping fees
- Franchise fees
- Payments to affiliated companies (such as facility rent, interest and trucking charges)

Excluded and Limited Costs

- Charitable and political contributions
- Entertainment
- Income taxes
- Non-IRS approved profit-sharing plans
- Fines and penalties
- Limits on corporate overhead

After organizing costs into these three categories, determining “operating profit ratios” and overall revenue requirements is straightforward:

Solid Waste Rate Review

- The target is an 8% operating profit ratio on “allowable costs.”
- Pass-through costs may be fully recovered through rates but no profit is allowed on these costs.
- No revenues are allowed for any excluded or limited costs.

In the case of MCD, about 75% of their costs are subject to the 8% operating profit ratio; and 25% are pass-through costs that may be fully recovered from rates, but no profit is allowed. No recovery is allowed for excluded costs.

Preparing the Rate Request Application

Detailed “spreadsheet” templates for preparing the rate request application—including assembling the required information and making the needed calculations—are provided in the *Rate Manual*. MCD has prepared their rate increase application in accordance with these requirements (Appendix A); and the financial information provided in the application for 2016 and 2017 ties to its audited financial statements.

Rate Request Summary

The following summarizes the calculations that support the requested and recommended rate increases:

Table 11. Rate Increase Summary

Rate Setting Factors	Cambria	Cayucos
Allowable Costs	\$4,108,815	\$4,108,816
Allowable Profit (8% Operating Ratio)	357,287	357,287
Pass-Through Costs		
Tipping Fees: Landfill	502,894	502,894
Tipping Fees: MRF	310,687	310,687
Franchise Fees	479,619	479,619
Related Party Costs	154,462	154,462
Total Pass-Through Costs	1,447,662	1,447,662
Allowed Revenue Requirements	5,913,764	5,913,765
Revenue without Rate Increase	4,778,462	4,778,463
Revenue Requirement Shortfall	1,135,302	1,135,302
Rate Base Revenue	4,772,485	4,772,486
% Change in Revenue Requirement	23.79%	23.79%
Allowed Revenue Increase *	25.31%	26.43%

*Adjusted for franchise fees of 10% in Cambria and 6.0% in Cayucos

As reflected above, all the rate setting factors are the same for Cambria and Cayucos, except for the final adjustment for Franchise Fees: 6% in Cambria and 10% in Cayucos. (Increased Franchise Fees are due on added revenues from a rate increase: this final adjustment accounts for this.)

Implementation

The following summarizes key implementation concepts in the adopted rate-setting model:

- The “8%” operating profit ratio is a target; in the interest of rate stability, adjustments are only made if the calculated operating profit ratio falls outside of 10% to 6%.
- There is no provision for retroactivity: requested rate increases are “prospective” for the year to come; there is no provision for looking back. This means that any past shortfalls from the target operating profit cannot be recaptured.
- On the other hand, if past ratios have been stronger than this target, then the revenue base is re-set in the *Base Year* review.
- As discussed above, detailed *Base Year* reviews are prepared every three years; *Interim Year* reviews to account for focused changes in the consumer price and tipping fees are prepared in the two “in-between” years.
- Special rate increases for extraordinary circumstances *may* be considered.

The result of this process is a proposed rate increase of 25.31% in Cambria and 26.43% in Cayucos.

IMPACT OF CAMBRIA INCREASING FRANCHISE FEE FROM 6% TO 10%

The Board has expressed interest in considering an increase in the Franchise Fee from its current rate of 6% to 10.0% (which is the prevailing Franchise Fee throughout the County).

There would be two rate impacts resulting from this change:

- Even if no rate increase from MCD was being considered, an increase of 4.44% would be needed to increase the Franchise Fee from 6% to 10%. (The increase is slightly more than the 4% rate difference to account for the additional Franchise Fees that will be required to be paid from the added revenues.)
- With a Franchise Fee of 10.0%, the allowable rate increase for 2019 would also be higher: 24.63% (like Cayucos) rather than 25.31%.

Since these two percentage rate increase factors are compounded rather than additive, the allowed rate increase for Cambria at a 10% Franchise Fee is 32.05%: $(1.0444 \times 1.2463) - 1$. The following chart summarizes the different rate impacts of the recommendation based on the current rate of 6% and the rate impact if the Franchise Fee is increased to 10.0% in single family residential accounts.

Solid Waste Rate Review

Table 12. Sample Rate Increase with Franchise Fee at 10%

Current Rate: 32-Gallon Container	\$19.73
Revised Rate: Franchise Fee Increase (4.44%)	20.61
Revised Rate: MCD Rate Increase (26.43%)	26.05
Difference	6.32
Percent Increase	32.05%

The following summarizes this rate increase for single family residential customers:

Table 13. Cambria SFR Rates: 6% vs 10% Franchise Fee

Container Size	Current Charge	6% Franchise Fee 25.31% Rate Increase		10.0% Franchise Fee 32.05% Rate Increase	
		Proposed	Increase	Proposed	Increase
32 Gallons	\$19.73	\$24.72	\$4.99	\$26.05	\$6.32
64 Gallons	30.28	37.94	7.66	39.98	9.70
96 Gallons	36.83	46.15	9.32	48.63	11.80

COORDINATION WITH OTHER AGENCIES

MCD has submitted similar rate requests to the County, which regulates rates in other areas served by MCD. The County is likely to act on the requested rate increases within the same time frame as the two agencies covered in this report. Based on discussions with County staff, they are planning to rely on the findings in this report in making their recommendations to the Board of Supervisors.

SUMMARY

Based on the rate-setting policies and procedures formally adopted by Cambria and Cayucos in their Franchise Agreements, this report concludes that:

- MCD has submitted the required documentation required under its Franchise Agreements with the two agencies.
- This results in a recommended rate increase of 25.31% for Cambria and 26.43% for Cayucos.
- If Cambria decides to increase its Franchise Fee from the current rate of 6% to 10%, a rate increase of 32.05% is recommended.

ATTACHMENTS

Appendix A: Base Year Rate Request Application from South County Sanitary Service
 Appendix B: Follow-Up Information provided by Mission Country Disposal
 Appendix C: Boston Group Outlook on Recycling Costs
 Appendix D: Cold Canyon Processing Facility Background

Appendix A

BASE YEAR RATE REQUEST APPLICATION

Base Year Application Summary

- Cambria Community Services District
- Cayucos Sanitary District

Supporting Schedules

- Financial Information: Cost and Revenue Requirements Summary
- Revenue Offset Summary
- Cost Summary for Base Year
- Base Year Revenue Offset Summary
- Operating Information

Mission Country Disposal

Base Year Rate Adjustment Application-Amended

Summary

CAYUCOS SANITARY DISTRICT

Requested Increase

	Trucks/Infrastructure	4.83%
	Organics	0.42%
	Recycling	6.15%
	Operation Cost Increases	15.03%
1. Rate Increase Requested		26.43%

Rate Schedule

Rate Schedule	Current Rate	Increased Rate	Adjustment (a)	New Rate
Single Family Residential				
2. Economy Service (1 - can curb)	\$15.64	\$4.13		\$19.77
3. Standard Service (2- can curb)	\$18.48	\$4.88		\$23.36
4. Premium Service (3 - can curb)	\$21.34	\$5.64		\$26.98

(a) Calculated rates are rounded up to the nearest \$0.01.

5 **Multiunit Residential and Non-residential**

Rate increases of **26.43%**
 will be applied to all rates in each structure
 with each rate rounded to the nearest \$0.01

Certification

To the best of my knowledge, the data and information in this application is complete, accurate, and consistent with the instructions provided by the Rate Setting Manual.

Name: **Jeff Smith** Title: **District Manager**
 Signature: _____ Date: **07/25/19**

Mission Country Disposal

Base Year Rate Adjustment Application-Amended

Summary

CAMBRIA CSD

Requested Increase

	CNG Trucks/Infrastructure	4.83%
	Organics	0.42%
	Recycling	6.15%
	Operation Cost Increases	13.91%
1. Rate Increase Requested		25.31%

Rate Schedule

Rate Schedule	Current Rate	Increased Rate	Adjustment (a)	New Rate
Single Family Residential				
2. Economy Service (1 - can curb)	\$19.73	\$4.99		\$24.72
3. Standard Service (2- can curb)	\$30.28	\$7.66		\$37.94
4. Premium Service (3 - can curb)	\$36.83	\$9.32		\$46.15

(a) Calculated rates are rounded up to the nearest \$0.01.

5. Multiunit Residential and Non-residential	Rate increases of	25.31%
	will be applied to all rates in each structure	
	with each rate rounded to the nearest \$0.01	

Certification

To the best of my knowledge, the data and information in this application is complete, accurate, and consistent with the instructions provided by the Rate Setting Manual.

Name: Jeff Smith

Title: District Manager

Signature:

Date: 07/25/19

Mission Country Disposal

Base Year Rate Adjustment Application-Amended

Financial Information	Historical		Current	Projected	
				Base Year	
	2016	2017	2018	2019	2020

(from Pg. 4)

Section I-Allowable Costs

6. Direct Labor	\$1,489,417	\$1,550,239	\$1,797,126	\$1,910,262	\$1,982,852
7. Corporate Overhead	\$85,479	\$55,806	\$87,627	\$90,168	\$93,595
8. Office Salaries	\$125,896	\$259,675	\$165,701	\$169,177	\$175,606
9. Other General and Admin Costs	\$1,484,404	\$1,675,487	\$1,888,904	\$1,939,207	\$2,012,897
10. Total Allowable Costs	\$3,185,196	\$3,541,206	\$3,939,358	\$4,108,815	\$4,264,949

Section II-Allowable Operating Profit

11. Operating Ratio	94.4%	100.6%	120.4%	92.0%	92.0%
12. Allowable Operating Profit	\$187,379	(\$21,529)	(\$668,554)	\$357,288	\$370,866

Section III-Pass Through Costs

13. Tipping Fees	\$614,922	\$581,855	\$828,446	\$813,581	\$844,498
14. Franchise Fees	\$434,503	\$450,588	\$473,932	\$479,619	\$497,845
15. AB939 Fees	\$0	\$0	\$0	\$0	\$0
16. Other Pass-through Costs	\$21,105	\$60,592	\$148,119	\$154,462	\$160,332
17. Total Pass Through Costs	\$1,070,530	\$1,093,035	\$1,450,497	\$1,447,662	\$1,502,674

Section IV - Revenue Requirement

18. Revenue Requirement				\$5,913,765	\$6,138,489
19. Total Revenue Offsets (from Page 3)	\$4,443,105	\$4,612,712	\$4,721,302	\$4,778,462	\$4,835,673

Section V - Net Shortfall (Surplus)

20. Net Shortfall (Surplus)				\$1,135,303	
-----------------------------	--	--	--	-------------	--

21. Total Residential and Non-residential Revenue without increase in Base Year (pg.3, lines 32+40)	\$4,772,485	Cambria
22. Percent Change in Residential and Non-residential Revenue Requirement	23.79%	23.79%
23. Franchise Fee Adjustment Factor (1 - 6 percent)	90.00%	94.00%
24. Percent Change in Existing Rates	26.43%	25.31%

6 (Cayucos)

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Mission Country Disposal

Base Year Rate Adjustment Application-Amended

Revenue Offset Summary

	Section VII - Revenue Offsets				
	Historical		Current	Projected	
				Base Year	
	2016	2017	2018	2019	2020
28. Single Family Residential	\$2,999,112	\$3,113,227	\$3,175,792	\$3,213,902	\$3,252,468
Multiunit Residential Dumpster					
29. Number of Accounts	0	0	0	0	0
30. Revenues	\$0	\$0	\$0	\$0	\$0
31. Less Allowance for Uncollectible Resid Accounts					
32. Total Residential Revenue	\$2,999,112	\$3,113,227	\$3,175,792	\$3,213,902	\$3,252,468
Non-residential Revenue (without increase in Base Yr.)					
Account Type					
Non-residential Can					
33. Number of Accounts	25	29	34	34	35
34. Revenues			\$10,910	\$11,040	\$11,173
Non-residential Wastewheeler					
35. Number of Accounts	239	242	245	248	251
36. Revenues			\$130,428	\$131,993	\$133,577
Non-residential Dumpster					
37. Number of Accounts	613	599	584	591	598
38. Revenues	\$1,437,505	\$1,495,735	\$1,398,765	\$1,415,550	\$1,432,536
39. Less: Allowance for Uncollectible Non-resid	\$0	\$0	\$0	\$0	\$0
40. Total Non-residential Revenue	\$1,437,505	\$1,495,735	\$1,540,102	\$1,558,584	\$1,577,287
45. Interest on Investments	\$1,155	\$13	\$13	\$393	\$139
46. Other Income	\$5,333	\$3,738	\$5,395	\$5,584	\$5,779
47. Total Revenue Offsets	\$4,443,105	\$4,612,712	\$4,721,302	\$4,778,462	\$4,835,673

Pg. 1 of 6 (Cayucos)

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Mission Country Disposal

Base Year Rate Adjustment Application-Amended

Cost Summary for Base Year

Description of Cost	Section VIII-Base Year Cost Allocation			
	2016	2017	2018	Base Year 2019
Labor	\$1,392,056	\$1,443,887	\$1,674,826	\$1,783,511
Payroll Taxes	\$97,361	\$106,351	\$122,300	\$126,750
48. Total Direct Labor	\$1,489,417	\$1,550,239	\$1,797,126	\$1,910,262
49. Corporate Overhead	\$85,479	\$55,806	\$161,907	\$168,059
Less limitation (enter as negative)			(\$74,280)	(\$77,891)
Total Corporate Overhead	\$85,479	\$55,806	\$87,627	\$90,168
Office Salary	\$118,454	\$253,968	\$159,102	\$164,224
Payroll Taxes	\$7,442	\$5,707	\$6,599	\$4,953
50. Total Office Salaries	\$125,896	\$259,675	\$165,701	\$169,177
Bad Debt	(\$638)	(\$1,150)	\$1,711	\$1,732
Allocated expenses	\$0	\$0	\$0	\$0
Bond expense	\$4,724	\$4,630	\$4,630	\$4,806
Depreciation on Bldg and Equip	\$0	\$2,061	\$0	\$14,448
Depreciation on Trucks/Containers	\$164,270	\$182,827	\$187,762	\$194,149
Drive Cam fees	\$10,594	\$11,408	\$10,542	\$10,943
Dues and Subscriptions	\$2,029	\$2,243	\$1,832	\$1,901
Facilities	\$0	\$21,112	\$0	\$0
Gas and oil	\$255,998	\$310,503	\$430,270	\$436,926
Laundry (Uniforms)	\$8,052	\$10,679	\$7,281	\$7,558
Legal and Accounting	\$18,683	\$20,011	\$22,694	\$23,556
Miscellaneous and Other	\$4,995	\$2,492	\$9,565	\$9,929
Office Expense	\$79,362	\$92,526	\$109,680	\$113,848
Operating Supplies	\$13,973	\$14,165	\$26,487	\$17,423
Other insurance - Medical	\$487,692	\$473,710	\$473,563	\$487,338
Other Taxes	\$10,653	\$11,411	\$12,638	\$13,118
Outside Services	\$175,059	\$269,094	\$296,916	\$311,027
Public Relations and Promotion	\$495	\$362	\$3,054	\$3,170
Permits	\$29,725	\$30,299	\$31,444	\$32,639
Postage	\$8,664	\$775	\$871	\$9,530
Relocation	\$0	\$0	\$6,672	\$6,926
Rent	\$5,400	\$5,400	\$4,950	\$4,950
Telephone	\$9,521	\$8,166	\$7,591	\$7,880
Tires	\$40,416	\$53,222	\$35,693	\$35,962
Travel	\$11,697	\$4,917	\$12,721	\$13,204
Truck Repairs	\$130,617	\$132,851	\$178,119	\$163,564
Utilities	\$12,424	\$11,774	\$12,217	\$12,682
51. Total Other Gen/Admin Costs	\$1,484,404	\$1,675,487	\$1,888,904	\$1,939,207
52. Total Tipping Fees	\$614,922	\$581,855	\$828,446	\$813,581
53. Total Franchise Fee	\$434,503	\$450,588	\$473,932	\$479,619
54. Total AB 939/Regulatory Fees				
55. Total Lease Pmt to Affil Co.'s	\$19,700	\$20,288	\$92,796	\$96,323
55a. Interest Expense (to affiliate)	\$0	\$35,904	\$51,473	\$54,143
55b. Transportation costs (to affiliate)	\$1,405	\$4,400	\$3,850	\$3,996
56. Total Cost	\$4,255,726	\$4,634,241	\$5,389,855	\$5,556,477

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Mission Country Disposal

Base Year Rate Adjustment Application-Amended

Base Year Revenue Offset Summary

For Information Purposes Only

Description of Revenue	Section VII-Revenue Offsets						
	Overall	Franchise	Refuse Collection				Non
	Total	Total	LO CSD	Cayucos	Cambria	County	Franchised
<i>Residential Revenue</i>							
<i>(without increase in Base Year)</i>							
57. Single Family Residential	10,976	10,976	5,161	1,883	3,799	133	
	\$3,213,902	3,213,902	1,494,802.71	527,805.89	1,147,367.54	43,925.44	\$0
<i>Multiunit Residential Dumpster</i>							
58. Number of Accounts	\$0	\$0	0	0	0	0	0
59. Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60. Less Allowance for Uncollectable	\$0	\$0	0	0	0	0	0
61. Total Residential Revenue	\$3,213,902	\$3,213,902	\$1,494,803	\$527,806	\$1,147,368	\$43,925	\$0
<i>Non-residential Revenue (without increase in Base Year)</i>							
<i>Account Type</i>							
<i>Non-residential Can</i>							
62. Number of Accounts	34	34	4	3	0	27	0
63. Revenues	\$11,040	\$11,040	\$1,352	\$824	\$0	\$8,865	\$0
<i>Non-residential Wastewheeler</i>							
64. Number of Accounts	248	248	69	35	94	50	0
65. Revenues	\$131,993	\$131,993	\$42,363	\$18,563	\$45,101	\$25,966	\$0
<i>Non-residential Dumpster</i>							
66. Number of Accounts	591	591	151	73	133	235	0
67. Revenues	\$1,415,550	\$1,415,550	\$349,859	\$148,170	\$301,465	\$616,056	\$0
68. Less: Allowance for Uncollectible							
Non-residential Accounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69. Total Non-residential Revenue	\$1,558,584	\$1,558,584	\$393,573	\$167,557	\$346,566	\$650,887	\$0
74. Interest on Investments	\$393	\$0	\$0	\$0	\$0	\$0	\$393
75. Other Income	\$5,584	\$0	\$0	\$0	\$0	of 6 (Cayucos)	\$5,584
76. Total Revenue Offsets	\$4,778,462	\$4,772,485	\$1,888,376	\$695,363	\$1,493,934	\$694,813	\$5,977

Fiscal Year: 1-1-2019 to 12-31-2019

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Mission Country Disposal

Base Year Rate Adjustment Application-Amended

Operating Information

Historical			Current			Projected		
	Percent		Percent		Percent	Base Year	Percent	
2016	Change	2017	Change	2018	Change	2019	Change	2020

Section IX-Operating Data

Residential & Commercial Garbage

77.	Los Osos Residential Accts	5,067	-0.4%	5,047	1.1%	5,100	1.0%	5,151	1.0%	5,203
	Cayucos Residential Accts	1,824	-0.7%	1,812	2.7%	1,861	1.0%	1,880	1.0%	1,898
	Cambria Residential Accts	3,717	-0.6%	3,696	1.6%	3,754	1.0%	3,792	1.0%	3,829
	County Residential Accts	129	3.1%	133	-1.5%	131	1.0%	132	1.0%	134
	Los Osos Commercial Accts	214	-0.5%	213	10.3%	235	1.0%	237	1.0%	240
	Cayucos Commercial Accts	111	-0.9%	110	0.0%	110	1.0%	111	1.0%	112
	Cambria Commercial Accts	247	1.2%	250	-5.2%	237	1.0%	239	1.0%	242
	County Commercial Accts	309	-0.6%	307	1.3%	311	1.0%	314	1.0%	317
78.	Routes	8	0.0%	8	0.0%	8	0.0%	8	0.0%	8
79.	Tons Collected	13,443	-7.7%	12,410	-2.2%	12,132	1.0%	12,253	1.0%	12,376
80.	Direct Labor Hours*	22,939	0.0%	22,939	0.0%	22,939	0.0%	22,939	0.0%	22,939

Recyclable Materials - Curbside Recycling-Los Osos, Cambria, Cayucos, & San Simeon

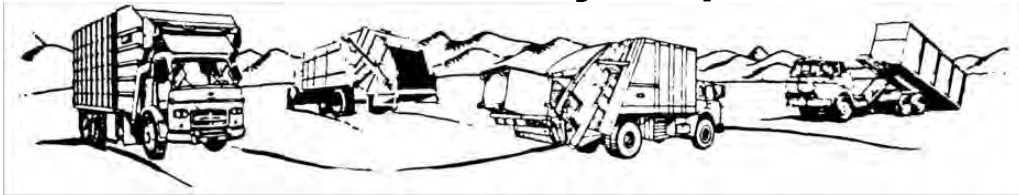
85.	Accounts	11,618	-0.4%	11,568	-5.2%	10,966	1.0%	11,076	1.0%	11,186
86.	Routes	5	0.0%	5	0.0%	5	0.0%	5	0.0%	5
	Tons Collected	4,524	0.9%	4,566	-0.2%	4,557	1.0%	4,603	1.0%	4,649
87.	Direct Labor Hours*	10,927	0.0%	10,927	0.0%	10,927	0	10,927	0.0%	10,927

Recyclable Materials - Greenwaste Collection-Los Osos & Cambria

88.	Accounts	8,784	-0.5%	8,743	-0.4%	8,712	1.0%	8,799	1.0%	8,887
89.	Routes	3	0.0%	3	0.0%	3	0.0%	3	0.0%	3
	Tons Collected	4,194	24.6%	5,227	-3.0%	5,071	1.0%	5,122	1.0%	5,173
90.	Direct Labor Hours*	10,840	0.0%	10,840	0.0%	10,840	0	10,840	0.0%	10,840

* In the absence of formal time studies in 2016 and 2017, a 2018 time study was used to populate those earlier years

Mission Country Disposal



4388 Old Santa Fe Road • San Luis Obispo, CA 93401

July 18, 2019

Bill Statler

RE: Response to Mission Country Rate Application Questions Dated July 15, 2019

Dear Bill:

The majority of questions can be resolved by addressing the issue of driver hours and labor expense. Once you are comfortable with the increase in driver labor expense, other large expense increases that are allocated on labor, such as truck fuel, safety expenses, operating supplies, insurance, outside services and truck repairs become reasonable.

Before we launch into driver hours, we would also like to point your attention to the amended application that accompanies this letter. Please keep in mind that our draft application to Mission Country that we shared with a limited audience requested a 40% increase. Our actual application filed in March incorporated much of what we learned from our negotiations on South County Sanitary, plus the actual audited results for 2018. The March application was for a 27% increase, a 13% reduction that can largely be attributed to negotiations with you. Thus, we are not prepared to reduce our application much more. Per our discussion on July 17, we reduced operating supplies and telephone expense. This amendment reduces our original revenue requirement by \$20,541, equivalent to 10 cents per month on 32 gallon service in the Los Osos CSD, our most populated rate zone.

While on the subject of rate application adjustments, we would like to reluctantly inform the jurisdictions you represent that recycle markets have eroded more since our original application, and that the digester system is struggling with operational issues. We have been approached by both the Cold Canyon MRF and Hitachi-Zosen with requests for rate increase. To this point, we have told them that they need to continue working out the operational kinks prior to us supporting an additional appeal. It is possible that in a relatively short period of time, we may need to approach Mission Country areas with a larger than normal interim increase request to address these issues with commingle, green waste, or both.

Driver Labor Hours:

4. **Direct Labor.** These are up by 23% from 2017 compared with 10.7% for SCSS, with reported annual hours in the application remaining constant at 22,939. The explanations you give could equally apply to SCSS. Accordingly, it will be difficult for me to support an increase greater than that for SCSS.

We have four franchised companies that include San Luis Garbage (SLG), South County Sanitary (SCS), Mission Country Disposal (MCD) and Morro Bay Garbage (MBG). Each driver is on the payroll of one of those companies and in the past, attempts were made to keep employees assigned to the areas where they worked. All the companies were moved into a centralized facility creating numerous efficiencies by borrowing or loaning employees to collect in areas other than their assigned payroll company. Such borrowing and loaning can be challenging to account for, but did create overall improvement with escalating labor costs.

In 2018, we undertook the first extensive time study in many years. In that process, we found that some employees assigned to MBG and SCS regularly performed collection activities in Mission Country. In 2018, we made changes to payroll companies for some employees and began to split wages between companies for others who spend time in multiple jurisdictions. This change revealed that MCD customers were under paying for many years. Labor expense has increased about 23% over the previous rate application in 2016. About 14% of this increase is related to corrections of the allocations, and the remaining 9% (about 3% per year) is related to increased wage expense.

We recognize that a shift of 15% of labor hours, plus the burden of benefits, payroll taxes, and labor dependent costs like truck operating expense, insurance expense, and some facilities expenses are having a significant effect on MCD. There are offsetting savings that primarily benefitted SCS and MBG. To help validate this large adjustment, we wanted to make sure our labor expense across all companies was reasonable and we looked to comparative productivity to validate the result allocations of expense to the individual companies.

Overall labor expense at what we call SLO Hauling—the combination of the 4 garbage companies under review—is up 9.3% since the 2016 base case. That is a reasonable annual average increase of about 3.1%. The following table represents dollar changes in Waste Connections’ “Labor Expense” accounts in our company general ledgers in 2015, prior to the time study, and in 2018, subsequent to the time study. We would have preferred to use numbers from filed rate applications, but because we have different base years for MBG, we don’t have completed rate applications for all companies. Still, we believe the table illustrates how MBG labor expense can grow so much while the combined companies have overall reasonable labor expense growth.

Direct Labor By Company 2015-2018

	2015	2018	15-18%	Average Growth
SLG	2,280,526	2,588,634	13.5%	4.5%
SCS	2,540,661	2,684,495	5.7%	1.9%
MCD	1,351,182	1,675,285	24.0%	8.0%
MBG	584,206	435,435	-25.5%	-8.5%
Combined	<u>6,756,575</u>	<u>7,383,849</u>	9.3%	3.1%

While we cannot change the past, we can correct it going forward. Customers in Mission Country have benefited from a “good deal” relative to their cost of service, and now in a base year, it is reasonable to correct the allocations. It makes sense that the Mission Country areas should have some of the highest rates do to longer travel times from our base and the landfill, plus reduced density. However, that is not the case, at least in Cayucos. For example, SLO Haul average residential productivity is 45 homes per hour, the productivity in Cayucos is 25 homes per hour, which makes sense due to geography and demographics.

The reader may be drawn to Page 6 of our 2019 rate application and note that driver hours appear to be flat from 2016 to 2019. We did not create a time study in 2017, and the 31,200 hours estimated in our application back in 2016 were understated as described above, and also excluded any overtime hours. Given these circumstances, we reported all years using our 2018 time study, the best information that we have to describe the hours actually worked from 2016 through our 2019 estimate.

Once we understand that labor is increasing 23% over three years because of a correction of prior time allocations, many of the issues identified in your memo can be immediately explained by this change in driver hour allocations. Fuel, for example, is allocated on driver hours. If MCD now has 23% more hours, it will also likely have 23% more fuel, all things being equal. As we go through your concerns, we will identify the items related to driver hours by referencing this portion of our response.

1. Corporate Overhead. I do not have a concern with the net number per se; however, I can't readily see where the “reclassifications” come from.

In 2017, the Corporate OH reported on the audited financial statements did not include locally paid bonuses or a region office charge. We provide the reclassifications to the 2017 number to restate that number in an apples-to-apples comparison to the reported amounts in 2018/2019.

As a matter of policy, we believe the 2017 presentation is correct. However, to expedite the rate case, we agreed to include bonuses and the regional office charge in overhead to remain consistent with pre-2016 practice. We plan to work with the regulators to arrive at a consensus presentation in our next application.

3. **Gas and Oil.** While cost/gal increases look reasonable (and consistent with SCSS), total CNG gallons increased by 64% from 2017 while diesel stayed the same.

Our explanation indicated that we added a CNG truck in 2018, and a second was added in 2019, so overall CNG use is rising very significantly. CNG gallon equivalents are not equal to diesel gallons so they cannot be simply added together. The larger underlying issue is the labor hour allocation correction described above.

6. **Office.** This reflects an increase of 23% vs 18% for SCSS. Unless there is a compelling/unique circumstance otherwise, I can support 18%.

As our explanations indicate, most of the growth in the office category is related to investments in safety, and safety is allocated on labor hours. Like other cost categories that are linked to labor, this category has increased at an outsized percentage at Mission Country.

7. **Operating Supplies.** These are up by 94% compared with 6% for SCSS. Unless there is a compelling/unique circumstance otherwise, I can support 6%.

This account change of \$13,000 over 3 years is not material to the financial statements. The parts expense is also linked to driver hours, which are discussed above. Our reported number is a modest increase from the actual audited results for 2018. However, to reflect additional conservatism, our amended application reduces the increase to the 2017 balance plus 23% for the “labor effect” in the hopes that we will achieve efficiency in this account.

8. **Insurance.** While a modest increase of 2.9% from 2017, for SCCS this cost was down from 2017 by \$180,000 (15%) for liability, offset by increases in medical, for a net decrease of 10% (\$115,000). I would expect to see similar savings for MCD.

Insurance is made up of two major components—risk insurance and group health insurance. Indeed, group insurance expense has dropped significantly since 2016. This benefit has been nearly cancelled however, by increased allocations of group insurance expense. South County saw the benefit of risk insurance without offsetting significant increases in group insurance. Group insurance rates have increased faster than basic inflation.

Insurance Type	2017	2019	% Change
Group	\$229,654	\$325,234	41%
Casualty	244,056	162,104	(44%)
Total Insurance	\$473,710	\$487,388	2.9%

9. **Outside Services: Temporary Staffing.** This is up by \$20,000 to cover vacancies. Not a problem per se, except direct labor is already up significantly, so I might expect some offsetting savings.

The costs were truly incurred. We already forecasted overall savings in truck-related labor prior to filing this application. Since this account is linked to labor, it is receiving a larger allocation than the past and should be right-sized now for future rate applications.

11. **Telephone.** As you note, your application needs to be revised downward by \$8,000. Our amended application removes this issue from consideration.

13. **Truck Repairs.** This is up by 23% compared with 20% for SCSS. Unless there is a compelling/unique circumstance otherwise, I can support 20%.

Note that the 23% increase is a number that repeats itself. We've already taken the truck expense reductions that we agreed to at South County. The change here is a result of the increased and appropriate hour recalculation for Mission Country.

Regards,

Jeff Smith
District Manager

GLOBAL OUT LOOK

CHINA NOT IN THE FUTURE

It seems odd that in the middle of the Amazon craze we are looking at a decrease in the demand of waste paper from China. In fact, it's hard to understand why China is not on board with the recent growth of the packaging sector. International Paper, Georgia Pacific etc. are having record years.

This is a complex issue. First, we have to look at the government which is the polar opposite of the United States. I know this sounds simple but it really is not. We are a free capitalistic republic and China is, well a Communist country. We continue to say, this just does not make sense, and it truly does not. Communist Countries do not look for sense but control. This control is in the form of new regulations that come down from the leaders without understanding the economic impact to their own country. What is truly amazing is all the paper mills in China feel the same way but if they were to say anything against the Chinese Government they would literally be thrown in jail or removed from their position. China is really not about a "Team approach".

Here is a little history on how we all got to 2018 and the new laws and regulations currently being enforced by the Chinese Government. 20 years ago, China began building infrastructure, buildings and equipment to help propel them to an industrial power. Included in this was papermills, to be able to make packaging for all the products that were going to be produced in China. Previous to 2000, very little waste paper was consumed in China. Other countries such as European countries, Taiwan, Korea, Indonesia and Japan were the largest consumers. Interestingly enough the quality standards in these countries was very high. You either needed to make this quality or you would not be able to sell your product to these mills. This was also indeed the practice in the USA. Part of this was because the technology of cleaning equipment was very expensive and cost prohibitive. It was actually more cost effective to pay more for cleaner paper than to pay less for lesser quality paper.

In the 1990's sorting lines were being built to help separate office paper produced from large office buildings to help the growing demand of pulp substitutes. Sorted white ledger and sorted office paper arrived as a very good alternative to expensive pulp. The unfortunate remaining product of this process was mixed paper, such as groundwood grades, file folders, OCC and other unbleachables. Concurrently, China was building state of the art paper mills. They were looking for low cost fiber to make their products. That low cost contaminated mixed paper combined with OCC was a viable raw material for them and they started purchasing machines that could clean this fiber from contamination and make paper. Still USA mills were not going to entertain this because they new it was not sustainable with costs.

By 2000 China had begun its journey as the largest mixed paper consumer in the world. Growing Chinese mill groups were able to convince all of the major waste haulers in the United States that they could make paper out of this mixed paper. Even lowering the grade and consolidating it as single stream in their recycling programs. When the waste haulers figured out the money they could save by using one truck instead of multiple trucks, sorting lines started being purchased. These sorting technologies came from the basics of mining equipment to efficiently separate grades of paper, OCC, news and mixed paper. However, this material would be comingled with glass, plastic, tin, aluminum cans, plastic bags,

dog poop, kitty litter and garbage. That's right garbage, if you're garbage can overflowed, toss it in the recycling bin who will say anything there is no quality control. (wishful recycling) In fact, the City of Los Angeles in the late 1990's had residual garbage at 40% from their single stream. However, China kept buying this material. You would see quality claims on a consistent basis but you knew this was part of the business and you paid the claim and moved on.

During this industrial boom China was recognizing that there was a cost to all of this growth to China's Environment. In 2012, President Jinping Xi was elected by the Communist party and started to enforce new reforms and initiatives including new Environmental policies. The first which was made very public was the computer recycling business in many documentaries.

In 2014, Green Fence policy was put into place after China realized that the wastepaper stream developed was a majorly flawed system. Mixed paper and curbside news were containing approximately 5 to 10 percent prohibitive and the yield from this grade is approximately 70 percent. Simple math tells us if China is importing 6 million tons of mixed paper they are also importing 1.8 million tons of material that will go to the landfill. Part of this however is the papermaking process, but with lower grades you get lower yield. As mentioned earlier, the US papermills were very aware this was going to happen this is why we don't buy much mixed paper domestically.

This new influx of landfill bound material caused China's government to have a knee jerk reaction. China decided to hold strict inspections and they started rejecting material and sending shipments back to their origin. Green fence policy was created to get control of the waste that was being shipped. Since 2014, China noticed that mills were still disposing the same amount of waste and instead of telling the government that this is part of the paper making process the mills kept quiet as new regulations became stricter. Once again, in a communist country you don't have the freedom to find a reasonable solution, you just hit the brakes.

In 2017, China flat out made a decision to no longer accept recycled plastic in any form. Before this, they were the largest consumer of HDPE, PET, plastic bags and a grade called MRF film. Once again China developed this market by accepting low quality plastic that in some cases like MRF film was filled with terrible contamination. Previous to this there was no market for MRF grade. So instead of coming to a reasonable standard, the Chinese government just banned plastic all together and all the factories that were recycling plastic just went under.

Currently we are watching the same scenario play out with metals. It could be partially related to the trade talks but we are unsure. We do know that China has said it will ban importing metals by the end of 2018.

So where does this leave waste paper. Currently as of January 1st 2018 mixed paper is banned from China. That is 6 million tons of paper. Who will buy this, for now it is limited, India is a far second to China and everyone is running to shove 6 million tons into a market that will consume 1 million tons.

The next question is what has happened to our waste stream at our homes in just 10 years. There is a simple answer, look at your recycling bin at your house. You have lots of OCC, lots of junk mail with little to no newsprint. The newsprint market is limited and there are only a couple of mills in the world now that produce recycled newsprint. This leaves only a couple of answers for diversion from the landfill for

mixed paper, use it for fuel for a waste to energy plant or anaerobic digesting. Both of these options are the same, they will cost landfill rates if not higher.

Under the current China Leadership, they want to move away from importing paper and have an initiative to be self sufficient by 2020. It is hard for us to believe this is possible with billions of dollars of investments in paper mills. If China follows what they are currently doing with computers, plastic and metal recycling then, they can do this with wastepaper as well. Our belief at the Boston Group is that the market for grades like OCC and office paper will continue to be in demand globally. Mixed paper by pure recycled stream at the house hold will continue to be an item that will be in to much supply for the demand. As mentioned earlier, it will have to be used in other manners that will divert it from the land fill but will be costly. It is also important to note that garbage at the curbside is not sorted but mixed paper that is destine for more expensive tip fees will be sorted.

The conclusion of our cost of recycling is no longer a shared profit but pure cost. Adding labor to sort mixed paper is at a minimum doubling you're costs. In California, my estimate at profitable recycling and diversion will be \$75 per ton charge at the door of recycling facilities.

I am more than welcome to always talk about different markets and how they will change in the future. Always feel free to call me.

Regards,

Kevin Kodzis
President
The Boston Group Inc.



COLD CANYON PROCESSING FACILITY

A Waste Connections Company

March 19, 2019

Aaron Floyd
Deputy Public Works Director
City of San Luis Obispo
Public Utilities
879 Morro Street.
San Luis Obispo, CA 93401

Subject: MRF Recycling Background

Dear Mr. Floyd,

It is my pleasure to continue with the partnership created many years ago between the City of San Luis Obispo, San Luis Garbage Company and the Cold Canyon Processing Facility.

As the local service provider, the Cold Canyon Processing Facility has always tried to stay a few steps ahead of the trends affecting the processing of recyclables. Global commodity markets are volatile. As of 2012, we stopped sending material to China as we began to see that with China, there was too much unpredictability in the market. We also started seeing price manipulation that was actually hurting the local market. We knew then that, as a local service provider, we needed to manage volatility and build stronger relationships within our own community. We started building those relationships with our local partners like George Kardashian at San Miguel Garbage and Faron Bento in Cayucos. We did this by securing reasonably priced transportation when and where we needed it for our local community, as we are approximately five hours from any port or mill. These moves allowed us to keep recycling costs as low as possible for our customers.

We also continued to build relationships along the West Coast with mills and manufacturers that use our recyclable materials. We moved materials within California as much as possible with an eye on cost predictability and control. Mixed paper is approximately 30% of our recycle stream, so we had to find a way to recycle this material type. While others in the County were disposing of mixed paper in landfills, we continued to maintain relationships in places such as Malaysia, Vietnam and South Korea, which allowed us to continue processing mixed paper, although often at a significant loss.

In late 2013 and early 2014, China rolled out a program called the "Green Fence," through which China began restricting the recycling materials the country was willing to accept. Luckily, our relationships with our other partners were well established by this point, minimizing the initial impact of this



program. Then in 2017, China instituted what amounted to a ban on foreign recyclables. Called the “National Sword” campaign, this action created a new norm—going forward, China would only accept materials with no more than 0.5% of what the Chinese now deemed ‘trash.’ In 2018, China banned 24 materials from being imported at all.

These changes meant that a typical MRF in the U.S., like the Cold Canyon Processing Facility, had to alter its operations drastically. The first step was to slow the line down from processing 20 to 22 tons of materials per hour, to 12 to 14 tons per hour. This has greatly increased costs at our facility by requiring the doubling of our workforce and increasing overtime by over 100% in order to process the materials.

Since the inception of the “National Sword” campaign, commodity values have continued to drop. In the past three months, we have seen another 60% decrease in commodity values. Many markets have completely shut down and no longer accept recyclable materials. However, we have still been able to move all materials types to our end market processors because of our trusted relationships and ability to navigate challenging market conditions.

As the local service provider, we chose to do the right thing, at the right time, for the right reason. During the beginning of this crisis in 2017 and 2018, many other processors began disposing of recyclable materials in landfills because they couldn’t sell them, didn’t want to pay for acceptable disposal, or couldn’t create a product that anyone could take even at cost. The Cold Canyon Processing Facility is one of the few MRFs in the region that chose to continue to process materials even if it cost us more money through additional processing costs, increased transportation fees, and final destination fees.

Between the additional headcount to process the materials correctly and produce a product that is marketable, coupled with a decrease in the overall average commodity price of 35% to 65% depending on the material type, we have no choice but to increase our per-ton processing fee. The per-ton processing fee increase allows us to continue operations as the lowest cost service provider to our customers, and it is our intent to continue to operate in a manner that will allow us to be the lowest cost service provider going forward.

You have our commitment that we will continue to work to find the best value for the materials generated. We will continue to focus on outreach and education to eliminate non-recyclable materials from our recycle stream. We will look for opportunities to update our equipment to meet future recycling needs as California marches on toward a 75% diversion goal.

For the reasons outlined above, and as we’ve discussed with you over the past several months, the purpose of this notice is to inform you that the Cold Canyon Processing Facility will be increasing its per-ton recyclable materials processing fee it charges San Luis Garbage Company for the City’s recyclable materials from \$7.80 to \$67.50, effective June 1, 2019.

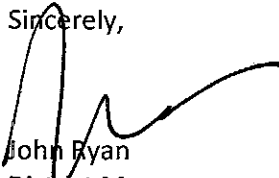
For your reference, I have included below links to a couple of articles that may further help the City understand how the recycling market has changed.

<https://www.npr.org/sections/goatsandsoda/2019/03/13/702501726/where-will-your-plastic-trash-go-now-that-china-doesnt-want-it>

<https://www.theatlantic.com/technology/archive/2019/03/china-has-stopped-accepting-our-trash/584131/>

We thank you for your long-term partnership and look forward to many more years of working together toward common goals with regard to recycling.

Sincerely,



John Ryan
District Manager
Cold Canyon Processing Facility
a Waste Connections company

cc: Mychal Boerman, Peter Cron, Ron Munds, Bill Statler, Jeff Smith, Sue VanDelinder

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **4.B.**

FROM: John F Weigold, IV, General Manager

Meeting Date: August 15, 2019

Subject: CONSIDERATION OF APPROVAL OF
CHANGE ORDER TO WEST COAST
TREE SERVICE AND GRANDSTAFF
PAINT & PRESSURE WASH FOR
IMPOUNDMENT BASIN CLEANUP**RECOMMENDATIONS:**

Staff recommends that the Board of Directors consider and approve change orders to West Coast Tree Service and Grandstaff Paint & Pressure Wash for the increased costs that were incurred in the cleanup of the impoundment basin at the Sustainable Water Facility (SWF).

FISCAL IMPACT:

Staff is recommending change orders to West Coast Tree Service and Grandstaff Paint & Pressure Wash in the amounts of \$33,600 and \$23,500, respectively, to resolve invoices related to costs incurred to clean up the impoundment basin at the SWF.

THE SWF operational plan is currently being evaluated due to closing of the impoundment basin. There may be unused budget within the services & supplies accounts, which can be reallocated to fund these change order recommendations. Staff would like to further evaluate the SWF operational plan and return to the Board during the mid-year budget review with any budget adjustment that may be necessary.

DISCUSSION:

As the Board is aware, the CCSD was ordered by the Regional Water Quality Control Board (RWQCB) to clean up and decommission the impoundment basin at the SWF. It was necessary to facilitate the cleanup effort expeditiously in order to meet the RWQCB's time requirements. Additionally, it was in the district's interest to complete these requirements before the annual premium (\$71,649) for our RWQCB-required bond came due.

Staff selected two local contracting firms, West Coast Tree Service and Grandstaff Paint & Pressure Wash, to conduct the cleanup operations. West Coast Tree Service removed solids from the basin and disposed of them at a landfill in the Paso Robles area. Their work was originally projected to cost no more than \$15,000 for labor and equipment and \$1,000 per truckload to the landfill, but the company subsequently submitted an invoice for a total of \$48,600 for their services. The larger amount was due to requirements for special equipment and tasks for work not included in their original bid.

Grandstaff Paint & Pressure Wash was hired to pressure wash and clean several large (25 ft. by 35 ft.) metal enclosures and concrete floors and to pressure wash and clean the impoundment basin liner. The company originally quoted the work at between \$4,000 and \$8,000, however

they needed to acquire additional equipment and encountered a number of unexpected issues in accomplishing the work. After submitting an initial invoice in the amount of \$26,000, they have asked for additional compensation in the amount of \$5,500, for a total of \$31,500.

Given the necessity of meeting the RWQCB's deadline for cleaning up and decommissioning the impoundment basin, and to avoid an additional bond premium payment, staff believes payment of the additional costs is prudent. It should also be noted that representatives of the RWQCB inspected the contractor cleanup work and were very satisfied with the results. A letter releasing the District from financial assurance obligations has been issued and is being forwarded to the bond company with our request for cancellation. The RWQCB will formally terminate the Title 27 order for the impoundment basin, which is tentatively scheduled to be reviewed at its September board meeting.

The CCSD purchasing policy requires Board approval for all purchases greater than \$25,000, not included within the annual budget. Accordingly, it is recommended that the Board authorize the change order requests for both West Coast Tree Service and Grandstaff Paint & Pressure Wash in order to avoid any potential claims.

 BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___PIERSON ___ FARMER ___ RICE___ STEIDEL ___ HOWELL ___

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **4.C.**

FROM: John Weigold, General Manager
 Monique Madrid, Administrative Services Officer
 Jim Green, Water and SWF Systems Supervisor

Meeting Date: August 15, 2019

Subject: DISCUSSION AND REVIEW OF
 STATUS OF VAN GORDON CREEK
 PROPERTY (APN: 013-051-024) AND
 OPTIONS RELATED TO SAME

RECOMMENDATIONS:

Staff recommends the Board of Directors review the status of the Van Gordon Creek Property and discuss the various options presented.

FISCAL IMPACT:

The fiscal impacts are not yet known. A determination of the impacts may be assessed following any direction provided to staff.

DISCUSSION:

The Van Gordon Creek house is a 3-bedroom, 2-bathroom, approximately 1600 square feet, two story structure on a large CCSD-owned parcel. There is a separate room upstairs with a separate entrance. There is also an outbuilding and a storage building on the property. The house was beginning to be an attraction to some homeless individuals; however, State Park Rangers have assisted in keeping the homeless from camping out there.

CCSD staff has begun the process to improve the security of the property and discourage unwanted occupants. This includes weed abatement of the area around the house, boarding up the doors and windows and installing a temporary fence.

The Board asked staff to provide options for this property. Staff met and created a list of options for the Board's consideration, which include:

1. No action: Clean-up and secure the property to avoid damage to the property (in progress). No significant costs other than materials, as most work will be completed by staff.
2. Renovate: In 2013, a contractor assessed the property and provided an estimate to remodel the property making it suitable for occupancy. The cost at that time was estimated to be \$131,434.00. The house requires demolition down to the studs, but mechanical systems and the kitchen are largely intact with limited work required.
 - a. Potential uses include; housing for on-call operators; housing for staff (with a modest rent to attract talent); housing to create revenue for the CCSD; homeless shelter/housing.
3. Demolition: In 2017, the Phillips house was demolished on the Fiscalini Ranch at a cost of \$16,000. No estimate for the Van Gordon property has been obtained at this time, therefore the cost is for comparison only.
 - a. The Fire Department could use the house prior to demolition for training purposes.

- 4. Sale: Sell or transfer property to the State Park organization (adjacent to property). No discussions have taken place to determine interest from the State.

Of note: there are two water meters on this property. The Board could consider selling one or both of the water meters.

- a. One water meter could be sold and funds could be used to pay for the renovation of the property.
- b. Both water meters could be sold and the funds could be used for a project as determined by the Board and the General Manager.

Staff recommends the Board review the options provided and give direction to the General Manager.

 BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS ___PIERSON___FARMER___RICE___STEIDEL___HOWELL___

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors AGENDA NO. **4.D.**

FROM: Amanda Rice, Director
Monique Madrid, Administrative Services Officer/District Clerk

Meeting Date: August 15, 2019 Subject: DISCUSSION AND CONSIDERATION TO ADOPT DRAFT POLICIES 1000, 1005 AND 1010 AND PROVIDE DIRECTION TO THE POLICY COMMITTEE TO CONTINUE TO USE THE FORMAT TO DEVELOP ADDITIONAL POLICIES

RECOMMENDATIONS:

The Policy Committee recommends the Board of Directors review the format of the attached draft policies, consider adoption of same, and provide direction for continued review of the CSDA Policy Handbook.

FISCAL IMPACT:

The fiscal impacts are primarily related to the costs related to staff time and Directors.

DISCUSSION:

The Policy Committee (“Committee”) met on August 1, 2019 and discussed policy handbook recommendations format and content. They also reviewed the subcommittee’s work. The Committee decided to present the first three draft policies for the Board’s review. They requested that the Board review the format of the policies and advise the Committee Chair, Director Rice, to report back with Board direction.

The subcommittee reviewed and compared the CSDA policies in numerical order. They also reviewed current CCSD policies, and provided comments/notes at the end of each policy along with their recommendation(s). The first three policies recommended for adoption by the Board of Directors are:

- Policy 1000: Adoption/Amendment of Policies
- 1005: Association Memberships; and
- 1010: Basis of Authority

Pending Board direction, the Committee will proceed with their review of the CSDA Policy Handbook.

Attachment: CCSD Policy Committee Policy Handbook Project August 1, 2019

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS ___PIERSON ___FARMER ___RICE ___STEIDEL ___HOWELL ___

CCSD Policy Committee Policy Handbook Project Prototype

August 1, 2019

The CCSD Policy Committee has been tasked with development of a policy handbook, based on existing policies found in the CCSD New Director Handbook and using the CSDA Sample Policy Handbook as a model and guide for organization and content.

The following is a prototype draft of the organizational approach the Committee proposes for the task, using portions of Section 1000 (General) from the CSDA Sample Policy Handbook.

CSDA Policy 1000: Adoption/Amendment of Policies

1000.1 Consideration by the Board of Directors to adopt a new policy or to amend an existing policy may be initiated by any Director or the General Manager. The proposed adoption or amendment shall be initiated by a Director or the General Manager by submitting a written draft of the proposed new or amended policy to the Board Chairperson and the General Manager, which may be submitted in person or by any communication method approved by the District, and requesting that the item be included for consideration on the agenda of the next appropriate regular meeting of the Board of Directors.

~~Any member of the Board may place an item on a future agenda by making a formal request to the General Manager at a meeting of the Board. The General Manager will place Board items on a future Board agenda when reasonable, based on the staff time and research necessary to prepare the item for Board consideration.~~

1000.2 Adoption of a new policy or amendment of an existing policy shall be accomplished at a regular meeting of the Board of Directors in accordance with the District's state statutes regarding the constitution of a majority vote.

1000.3 Copies of the proposed new or amended policy shall be included in the agenda-information packet for any meeting in which they are scheduled for consideration (listed on the agenda). A copy of the proposed new or amended policy(ies) shall be made available to each Director for review at least 72 hours, per the Brown Act, prior to any meeting at which the policy(ies) are to be considered.

Notes: *CCSD (Policy B-02-2018 New Policy Creation) currently contains all of this content, except for deletions lined out above.*

Recommendation(s): *The Committee recommends that the Board maintain its current adoption of the CSDA policies, with the deletion. The deleted language does not reflect current practice, and, therefore is not appropriate.*

CSDA Policy 1005: Association Memberships

1005.1 Appropriate Memberships. To take advantage of in-service training opportunities, the District may hold membership in industry related associations. Board Members and staff may attend meetings of national, state, and local associations directly related to the purposes and operations of the District. Decisions to continue, discontinue, or add new memberships shall occur through the annual budget process.

1005.2 Appointment of Representatives. The President shall appoint Board Members as representatives and alternates, as appropriate, to serve as contacts between the District, stakeholder groups, associations and others. The representatives and alternates shall report to the Board in a timely manner on their activities involving these associations. In some cases members may be allowed certain expenses for travel and membership in such associations. This shall be determined and approved by the full Board.

1005.3 District Manager Memberships. The President may designate the District Manager as the appropriate representative or alternate in connection with memberships in any association. The District Manager may designate those associations or industry specific organizations with which his/her association is necessary or desired.

Notes: The Committee has found no CCSD policies pertaining to “association memberships.”

Recommendation(s): The Committee recommends that the Board consider adopting CSDA Policy 1005.

CSDA Policy 1010: Basis of Authority

1010.1 The Board of Directors is the legislative body and unit of authority within the District. Power is centralized in the elected Board collectively and not in an individual Director. Apart from his/her normal function as a part of this unit, Directors have no individual authority. As individuals, Directors may not commit the District to any policy, act, or expenditure.

1010.2 Directors do not represent any fractional segment of the community but are, rather, a part of the body that represents and acts for the community as a whole. Routine matters concerning the operational aspects of the District are delegated to District staff members.

Notes: The Committee has found no CCSD policies pertaining to “basis of authority.”

Recommendation(s): The Committee recommends that the Board consider adopting these CSDA Policy 1010

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **4.E.**

FROM: John F. Weigold IV, General Manager
Pamela Duffield, Finance Manager

Meeting Date: August 15, 2019

Subject: DISCUSSION AND CONSIDERATION
OF APPROVAL OF RESERVE POLICY

RECOMMENDATIONS:

Staff recommends that the Board discuss and consider approval of the attached Reserve Policy.

FISCAL IMPACT:

The approval of a Reserve Policy (the "Policy") for unrestricted funds will establish both a procedure and level of reserve funding for the General, Water and Wastewater Funds. The fiscal year 2019/2020 budget includes designated reserves for Sustainable Water Facility operations and various multi-year capital projects not completed during fiscal year 2018/2019.

BACKGROUND:

The Finance Committee developed the Policy to establish a procedure for maintaining unrestricted reserve funding. These reserves would be set aside for specific purposes within each fund as outlined in the Policy, which could include vehicle, technology and capital expenditure projects. The Policy also includes suggested levels of unrestricted reserve funding be set aside each fiscal year, as part of the annual budget process when excess or surplus funds are identified.

Staff and the Finance Committee recommend the Board approve the Policy.

Attachments: Reserve Policy Recommendation Letter
Reserve Policy Draft

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___PIERSON ___ FARMER ___ RICE ___ STEIDEL ___ HOWELL___

June 26, 2019

To: CCSD Board of Directors
From: The Standing Finance Committee

Subject: Reserve Policy

The Standing Finance Committee is forwarding the attached Reserve Policy with a recommendation to approve it. The policy contains several provisions:

- Establish contingency reserves for unforeseen revenue shortfalls or unplanned expenditures. The minimum amount to be reserved annually is the lesser of \$1,000 or 0.1% of revenue for the General Fund and each of the Enterprise Funds. The maximum amount of any reserve fund is to be 50% of such revenues.
- Establish assigned Reserves for known future expenditures.

The Committee made the above recommendations for funding contingency reserves and for reserve maximums anticipating that the Board will use its discretion to accept or modify the recommendations.

Please note that the Board has already established assigned Reserves through 2018 spending authorizations for the following:

- Cindy Cleveland contract in the amount of approximately \$84,000
- Tyler software in the amount of approximately \$84,000

Further, the 2019/20 preliminary budget shows a reserve set-aside of approximately \$173,000 during a year of non-operation of the SWF in anticipation of operating expenses during times of operation.

The Committee is also forwarding the Reserve Policy to the Policy Committee for that Committee to review the policy format. To the extent necessary, the Finance Committee will reformat the Reserve Policy to conform with standards adopted by the Policy Committee.

CAMBRIA COMMUNITY SERVICES DISTRICT RESERVE POLICY

Purpose: The Cambria Community Services District shall maintain reserve funds from existing unrestricted funds as designated by the District’s Reserve Policy. Funds established under this policy shall function as both Capital Outlay and Contingency Reserves. This policy establishes the procedure and level of reserve funding to achieve goals, including the following:

- a. Maintain operational sustainability in periods of economic uncertainty.
- b. Contingencies (i.e. unplanned but necessary expenditures, emergencies, disasters, etc.)
- c. Fund replacement and major repairs for the district’s major assets and infrastructure.
- d. Fund multi-year capital improvements.
- e. Fund designated projects/programs or other special uses not otherwise funded by current operational income, grants or other available sources.

The District will account for reserves as required by Governmental Accounting Standards Board Statement No. 54 which distinguishes reserves as among these classes: non-spendable, restricted, committed, assigned and unassigned. The reserves stated by this policy, unless otherwise required by law, contract, or district policy shall be deemed “unassigned” and “assigned” reserves. Reserves set aside pursuant to this Policy will be matched by cash investments.

Policy: Use of District Reserves is limited to available “Unrestricted” Funds, including donations, interest earned, fees for service, tax revenues or other non-grant earnings. All special use funds will be designated by formal action of the Board of Directors.

- a. Reserve Funds will be set aside in each of the District’s three Funds (General, Water and Wastewater). The Board of Directors will determine the amount to be set aside as Reserves as line-items in the Annual Budget. At a minimum, the lesser of \$1,000 and 0.1% of revenue will be set aside. In the event that any of the District’s Funds receives material, unanticipated eligible revenue (e.g. a windfall) or budget surplus, the Board will consider setting aside some or all of such unanticipated revenue or surplus for reserves before committing expenditure for other purposes. The accumulated balance of unassigned Reserve Funds will not exceed 50% of the respective Fund’s prior year Unrestricted Income. Assigned Reserve Funds shall not exceed the specific purpose for which they are accumulated.
- b. Reserves will be set aside for the following purposes:
 - a. General Fund unassigned Reserves:
 - i. Operating Reserve: Funds to be used to provide for operations in anticipation of Property Tax receipts. Any reserves used for this purpose will be replaced when the Property Taxes are received.
 - ii. Contingencies
 - b. General Fund assigned Reserves:
 - i. Vehicle Fleet purchases to support District operations.
 - ii. Technology Reserve to purchase hardware and software to support District operations.

- iii. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
- iv. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.
- c. Water Fund unassigned Reserves:
 - i. Income buffer to be used when income is reduced as a result of unanticipated drops in demand due to conservation during dry years
 - ii. Contingencies.
- d. Water Fund assigned Reserves:
 - i. SWF Operations set aside during years of non-operation to anticipate expenses incurred when the plant is operated.
 - ii. Vehicle Fleet purchases to support District operations.
 - iii. Technology Reserve to purchase hardware and software to support District operations.
 - iv. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
 - v. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.
- e. Wastewater Fund unassigned Reserves:
 - i. Income buffer to be used when income is reduced as a result of unanticipated drops in demand due to conservation during dry years.
 - ii. Contingencies
- f. Wastewater Fund assigned Reserves:
 - i. Vehicle Fleet purchases to support District operations.
 - ii. Technology Reserve to purchase hardware and software to support District operations.
 - iii. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
 - iv. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.

Monitoring Reserve Levels: The General Manager, in collaboration with the Financial Manager, will report to the Board of Directors, on a semi-annual basis, Reserve Balances and Activity. Additional information will be provided:

- a. When a major change in conditions threatens the reserve levels established by this policy,
- b. When a major change in conditions calls the effectiveness of this policy into question, or
- c. Upon Board of Directors request.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO **4.F.**FROM: Monique Madrid, Administrative Services Officer/District Clerk
Timothy Carmel, District Counsel-----
Meeting Date: August 15, 2019Subject: DISCUSSION AND CONSIDERATION
REGARDING 2020 WATER SHUT OFF
NOTICE REQUIREMENTS**RECOMMENDATIONS:**

Staff recommends that the Board of Directors review and discuss the details of the upcoming legal changes required in order to comply with the Water Shutoff Protection Act-Senate Bill (SB) 998. Staff also requests the Board of Directors provide staff with direction to prepare a policy as described in the summary below to comply with SB 998.

FISCAL IMPACT:

The fiscal impact will largely be staff time associated with enforcing compliance with the new regulations. There may be some impact due to bad debt resulting from water accounts which remain connected, and subsequently abandoned unpaid during the period in which the legal process is occurring.

DISCUSSION:

Compliance with the Water Shutoff Protection Act-Senate Bill (SB) 998 is required by April 1, 2020.

A summary of the provisions of SB 998 is set forth below.

1. **Definitions:** The bill applies to an "urban and community water system," which means a public water system that supplies water to more than 200 service connections and to an "urban water supplier," which is a public water system that supplies water to more than 3,000 service connections.

2. **Application; Languages of Notices; Reporting:**

A. The new law applies only to residential water service for non-payment, and does not apply to service terminations due to other unpermitted actions of a customer.

B. All written notices required under the law must be provided in English, the languages listed in Civil Code Section 1632 (Spanish, Chinese, Korean, Vietnamese and Tagalog) and any other language spoken by 10% or more of the customers in the water system's service area.

C. An urban and community water system must report annually on its website and to the State Water Resources Control Board the number of service discontinuations for inability to pay. The State Water Resources Control Board must post that information on its website.

3. **Compliance Dates**: The new law distinguishes between water suppliers regulated by the Public Utilities Commission (PUC) and non-PUC entities with respect to when compliance with its requirements starts.

A. Urban water suppliers and PUC-regulated entities must comply with SB 998 on and after February 1, 2020.

B. Urban and community water systems not regulated by the PUC must comply with SB 998 on and after April 1, 2020.

4. **Service Discontinuation Policy**: SB 998 requires every urban water supplier to have a written policy on discontinuation of residential water service for non-payment. That policy must be available on the water supplier's website or be provided to customers on request if there is no website. The policy must include the following components:

A. A plan for deferred or reduced payments.

B. Alternative payment schedules.

C. Formal mechanism for a customer to contest or appeal a bill.

D. Telephone number for a customer to discuss options to avoid discontinuation of service due to non-payment.

5. **Discontinuation Process**:

A. **60 Day Waiting Period** - an urban water supplier must wait for a residential account to be delinquent for at least 60 days before service can be discontinued.

B. **7 Business Day Notice Before Discontinuation** - an urban water supplier must contact, by telephone or in writing, the customer named on the account at least seven (7) business days before discontinuing service.

1. If notice is given by telephone, the system must: (a) offer to provide the customer the system's written policy on discontinuation of water service; and (b) offer to discuss options to avoid discontinuing water service, including alternative payment schedules, deferred payments, minimum payments, amortization and bill review and appeal.

2. If notice is given in writing, the notice must be mailed to the customer at the residence's address, but if the customer's address is not the address of the property to which the service is provided, the notice must **also** be sent to the address of the property served, addressed to "Occupant." The notice must include the following:

- a. Customer's name and address;
- b. Amount of delinquency;
- c. Date by which payment or arrangement for payment is required to avoid discontinuation of service;
- d. Description of the process to apply for an extension of time to pay the amount owing;
- e. Description of the procedure to petition for review and appeal of the bill in giving rise to the delinquency; and
- f. Description of the procedure by which the customer can request a deferred, amortized, reduced or alternative payment schedule.

C. Unable to Contact - if the water purveyor is not able to contact the customer by telephone or by written notice (e.g., a mailed notice is returned as undeliverable), the purveyor must make a good faith effort to visit the residence and leave, or make other arrangements to place in a conspicuous location, a notice of imminent discontinuation for non-payment, and a copy of the water purveyor's discontinuation policy.

D. Appeal - if the customer appeals its water bill to the purveyor or to any other administrative or legal body, the purveyor cannot discontinue service while the appeal is pending.

E. Conditions Prohibiting Discontinuation - an urban water supplier cannot discontinue residential water service if **all** of the following conditions are met:

1. Health Conditions - the customer or tenant of the customer submits certification of a primary care provider that discontinuation of water service would (i) be life threatening, or (ii) pose a serious threat to the health and safety of a resident.

2. Financial Inability - the customer demonstrates he or she is financially unable to pay for water service within the water purveyor's normal billing cycle. The customer is deemed "financially unable to pay" if any member of the customer's household is: (i) a current recipient of the following benefits: CalWORKS, CalFresh, general assistance, Medi-Cal, SSI/State Supplementary Payment Program or California Special Supplemental Nutrition Program for Women, Infants and Children; or (ii) the customer declares the household's annual income is less than 200% of the federal poverty level.

3. Alternative Payment Arrangements - the customer is willing to enter into an amortization agreement, alternative payment schedule or a plan for deferred or reduced payment, consistent with the water system's policy.

F. Payment Options –

1. Payment Arrangement Options - if all of the conditions under Section E are met, the purveyor must offer the customer one of the following alternative payment arrangements: (i) amortization of the unpaid balance; (ii) participation in an alternative payment

schedule; (iii) partial or full reduction of the unpaid balance, without additional charges to other ratepayers; or (iv) temporary deferral of payment.

2. Purveyor Chooses - the purveyor chooses which of the alternative payment arrangements is to be used and sets the parameters of that option; provided that ordinarily the option should result in full payment within 12 months, although the purveyor may allow a longer repayment period to avoid undue hardship to the customer.

3. Failure to Abide - the purveyor may discontinue service no sooner than 5 business days after the system posts a final notice of intent to discontinue service in a prominent place at the customer's property if either of the following has occurred: (i) the customer fails to comply with the agreed upon payment arrangement for 60 days or more; or (ii) while undertaking an agreed upon payment arrangement, the customer does not pay his or her current service charges for 60 days or more.

G. Restoration of Service - if the purveyor discontinues service for non-payment, it must provide the customer with information on how to restore service.

6. Landlord-Tenant Procedures:

A. Application - the required procedures apply to individually metered residential service to detached single-family dwellings, multi-unit residential structures and mobilehome parks where the property owner or manager is the customer of record.

B. Required Notice

1. At least 10 days (7 days if the property is a detached single-family dwelling) prior to the possible termination of water service, the urban water supplier must make every good faith effort to inform the occupants by written notice that the water service will be terminated.

2. The written notice must also inform the tenants that they have the right to become customers to whom the service will be billed (see Item C, below), without having to pay any of the delinquent amounts.

C. Tenants Becoming Customers

1. The purveyor is not required to make service available to the tenants/occupants unless each tenant/ occupant agrees to the terms and conditions for service and meets the system's requirements and rules.

2. However, if (a) one or more of the tenants/occupants assumes responsibility for subsequent charges to the account to the system's satisfaction, or (b) there is a physical means to selectively terminate service to those tenants/occupants who have not met the system's requirements, then the system may make service available only to those tenants/occupants who have met the requirements.

3. If prior service for a particular length of time is a condition to establish credit with the system, then residence and proof of prompt payment of rent for that length of time, to the system's satisfaction, is a satisfactory equivalent.

4. If a tenant becomes a customer of the water system and the tenant's rent payments include charges for residential water service where those charges are not separately stated, the tenant may deduct from future rent payments all reasonable charges paid to the water system during the prior payment period.

7. **Enforcement**: SB 998 has two express methods for enforcement:

A. State Water Resources Control Board- the State Water Board is given the same power to enforce SB 998 as it has for other provisions in the California Safe Drinking Water Act. Thus, the State Water Board may issue a citation that can include penalties of up to \$1,000 per day, may issue a compliance order and may recover its enforcement and any litigation costs.

B. California Attorney General - in addition to the State Water Board taking action, the California Attorney General, at the request of the State Board or on the Attorney General's own motion, may file a civil lawsuit to seek a temporary or permanent injunction to restrain any acts or practices that are unlawful under SB 998.

The District already has some policies, and practices currently in place which are similar to the requirements in SB 998. Therefore, staff recommends preparation of a policy that will comply with all of the requirements of SB 998 to be brought back to the Board for review toward the end of the 2019 calendar year.

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___PIERSON___FARMER___RICE___STEIDEL___HOWELL___

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO **4.G.**

FROM: Melissa Bland, Management Analyst

Meeting Date: August 15, 2019

Subject: DISCUSSION AND CONSIDERATION
OF EXTENDING THE OUTSTANDING
INTENT TO SERVE LETTER FOR
BORIS PILCH, LLC**RECOMMENDATIONS:**

Staff recommends that the Board of Directors grant an additional 6-month extension for the outstanding Boris Pilch LLC (formerly Higuera Commons, LLC) Intent to Serve (ITS) Letter for 12 multifamily residential EDUs on APNs 024-191-062 and 024-191-063. The extension will allow sufficient time for the Board to review and take action on the applicant's concurrent petition for allocations from the Affordable Housing Program.

FISCAL IMPACT:

Time extensions for ITS letters are subject to payment of fees in accordance with the CCSD's Approved Fee Schedule; Boris Pilch, LLC submitted the \$200 extension fee with the application. Should this project proceed to the point of connection, the applicant will be subject to payment of capacity fees in effect at that time.

DISCUSSION:

The Boris Pilch, LLC ITS letter is for the proposed Cambria Bungalows project, which consists of 12 multifamily residential EDUs. The Board voted to grant a 6-month extension at the February 28, 2019 regular meeting. Since that time, the applicant has modified the site plan to remove the "granny units" and to address insufficient parking and egress issues. Staff has been in communication with the applicant and its agents, who have expressed interest in continuing with the project, which has been assigned permit number DRC2019-00009 and is currently under review at the County level. Timely application for extension of the ITS letter was made and all required backup documentation has been obtained and is attached.

Boris Pilch, LLC has concurrently submitted an application for allocation from the District's Affordable Housing Program (AHP) for 12 moderate income units with an identical site plan. Only one project will proceed to completion, and the applicant has indicated their preference is to continue the project under the AHP. Until such time as their AHP application has been considered by the Board, they would like to maintain the existing ITS.

Attachments: Cambria Bungalows Application for Extension
Cambria Bungalow Plans
Cambria Bungalows County Correspondence
County of San Luis Obispo Information Hold for DRC2019-00009 Pilch

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___PIERSON___FARMER___RICE___STEIDEL___HOWELL___

CAMBRIA BUNGALOWS

GREEN STREET AND LONDON LANE - CAMBRIA - CA

PROJECT DATA & STATISTICS

GENERAL SITE INFORMATION

PROJECT ADDRESS:	GREEN STREET CAMBRIA, CA
ASSESSOR'S PARCEL NUMBER:	PARCEL 1 - 024-191-013 PARCEL 2 - 024-191-062 PARCEL 3 - 024-191-063
PARCEL 1:	2,800 SF (0.064 Acres)
PARCEL 2:	27,007 SF (0.62 Acres)
PARCEL 3:	35,284 SF (0.81 Acres)
OVERALL PROJECT SITE SIZE:	65,091 SF (1.49 Acres)
COMMUNITY & PLANNING AREA:	West Lodge Hill Cambria Urban Reserve Line (URL)
ZONING & LAND USE ELEMENTS:	Coastal Zone - North Coast Planning Area Residential Multi Family
AREA OF DISTURBANCE:	21,009 SF (0.48 Acres)
SITE PERCENT SLOPE:	20% Parcel 2 25% Parcel 3

BUILDING AREA

PARCEL 1 - OPEN SPACE	0 SF
PARCEL 2 - MULTI-FAMILY HOUSING (7 BUILDINGS - C1-3, D1-4) LOWER FLOOR - 4,680 SF UPPER FLOOR - 4,732 SF	9,412 SF
PARCEL 3 - MULTI-FAMILY HOUSING (5 BUILDINGS - C4-6, D5-6) LOWER FLOOR - 3,378 SF UPPER FLOOR - 3,380 SF	6,758 SF
TOTAL PROJECT BUILDING AREA	16,170 SF

LOT AREA STATISTICS

BUILDING FOOTPRINT	8,058 SF (12%)
FLATWORK	3,399 SF (5%)
ROAD/DRIVEWAY	9,700 SF (15%)
LANDSCAPE	43,934 SF (68%)
TOTAL	65,091 SF

BUILDING STATISTICS

BUILDING A		BUILDING B	
UNIT 1		UNIT 1	
FIRST FLOOR	692	FIRST FLOOR	651
SECOND FLOOR	676	SECOND FLOOR	676
TOTAL	1,368 SF	TOTAL	1,327 SF
BUILDING C TOTAL: 1,368 SF		BUILDING C TOTAL: 1,327 SF	

SETBACKS

FRONT YARD	Per Development Plan Approval Refer to Site Plan
REAR YARD	Per Development Plan Approval Refer to Site Plan
SIDE YARD	Per Development Plan Approval Refer to Site Plan
INTERIOR	Per Development Plan Approval Refer to Site Plan

BUILDING ORDINANCE

MAXIMUM BUILDING HEIGHT	PARCEL 1 N/A PARCEL 2 35' Allowed - 27'-0" +/- Proposed PARCEL 3 35' Allowed - 27'-0" +/- Proposed
MAXIMUM DENSITY (Low Density)	15 Unit p. acre/ 12 Units Proposed
FLOOR AREA	PARCEL 1 35% Max PARCEL 2 34.8% Provided PARCEL 3 19.1% Provided
MINIMUM OPEN AREA	PARCEL 1 55% MIN PARCEL 2 71% PARCEL 3 84%
PARKING COUNT	
PARCEL 1 - OPEN SPACE Resident: 2 spaces per 2 or more beds	0 Required / 0 Provided
PARCEL 2 - MULTI-FAMILY Resident: 2 spaces per 2 or more beds Guest: 1 space + 1 per 4 units + Parcel	14 Required / 14 Provided 3 Required / 3 Provided
PARCEL 3 - MULTI-FAMILY Resident: 2 spaces per 2 or more beds Guest: 1 space + 1 per 4 units + Parcel	10 Required / 10 Provided 3 Required / 3 Provided
TOTAL PARKING REQUIRED	30 SPACES
TOTAL PARKING PROVIDED	30 SPACES

PROJECT DESCRIPTION

THE PROJECT SITE IS LOCATED AT IN THE WEST LODGE HILL PLANNING AREA OF CAMBRIA, WHICH IS AT THE SOUTHEAST EDGE OF THE COMMUNITY. THE PROPERTY IS COMPOSED OF 3 PARCELS OF 21 EXISTING LEGAL LOTS. THE PROPERTY'S TOTAL LAND AREA IS 1.49 ACRES WITH A ZONING DESIGNATION OF MULTI-FAMILY AND A MEDIUM INTENSITY FACTOR. THE SITE HAS A TOPOGRAPHY THAT SLOPES DOWNWARD 20-25 % FROM ARLISS DRIVE TO GREEN STREET/ LONDON LANE ALONG WITH A DRAINAGE RAVINE ON THE SOUTH SIDE.

THE PROJECT CONSISTS OF FIVE DUPLEX STRUCTURES AND TWO STAND ALONE SINGLE-FAMILY STRUCTURES FOR A TOTAL OF 12 INDIVIDUAL UNITS.

SITE IS (PUD) PLANNED DEVELOPMENT APPLICATION. PLANNING IS DESIGNED WITH INTENTION OF AFFORDABLE HOUSING REQUIREMENTS WITHIN A COASTAL ZONE. DESIGN INTENT TO MINIMIZE IMPACT OF PINE TREE REMOVAL AND GRADING WITH INFUSING A PINE TREE RESTORATION PLAN AND PROVIDING PARKING ALONG THE STREETS.

PARCEL 1: EXISTING LEGAL LOT 30 IN BLOCK 137 OF CAMBRIA PINES MANOR UNIT NO.6, IN THE COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA, MAP RECORDED IN BOOK 5, PAGE 15. SAID PARCEL TO REMAIN AS OPEN SPACE.

PARCEL 2: EXISTING LEGAL LOTS 17-22 AND 40-42 IN BLOCK 137 OF CAMBRIA PINES MANOR UNIT NO.6, IN THE COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA, MAP RECORDED IN BOOK 5, PAGE 15. SAID PARCEL TO CONTAIN FOUR BUILDINGS/ 7 HOUSING UNITS.

PARCEL 3: EXISTING LEGAL LOTS 25-29 AND 31-36 IN BLOCK 137 OF CAMBRIA PINES MANOR UNIT NO.6, IN THE COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA, MAP RECORDED IN BOOK 5, PAGE 15. SAID PARCEL TO CONTAIN THREE BUILDINGS/ 5 HOUSING UNITS.

TWO CONCEPTUAL RESIDENTIAL BUILDING TYPES ARE PROPOSED:

BUILDING A: A 2-STORY UNIT CONTAINING A KITCHEN, GREATROOM, MASTER BED/BATH, 2 BEDROOMS, A FULL BATH, POWDER, STORAGE/CLOSET AND LAUNDRY. PATIO SPACE ON LOWER FLOORS.

BUILDING B: A 2-STORY UNIT CONTAINING A KITCHEN, GREATROOM, MASTER BED/BATH, 2 BEDROOMS, A FULL BATH, POWDER, STORAGE/CLOSET AND LAUNDRY. PATIO SPACE ON LOWER AND UPPER FLOORS.

AFFORDABLE HOUSING

THE PROJECT AS PROPOSED WILL CONSIST OF TWO (15%) QUALIFYING LOW-INCOME UNITS PER COUNTY OF SAN LUIS OBISPO ORDINANCE.

DIRECTORY

OWNER:	Boris Pilch PO Box 730 Avila Beach, Ca., 93424 (m) 805-857-2841
ARCHITECT:	Steven Puglisi Architects, Inc 569 Higuera St. Suite #A San Luis Obispo, CA 93401 (o) 805-595-1962 (f) 805-595-1980
CIVIL ENGINEER:	North Coast Engineering 725 Creston Road, Suite B Paso Robles, CA 93446 (o) 805-239-3127
SOILS ENGINEER:	Mid-Coast Geotechnical, Inc. PO Box 3125 Paso Robles, Ca., 93447-3125 (o) 805-237-1462
LANDSCAPE ARCHITECT:	JBLA Design 979 Osos St Suite B6 San Luis Obispo, CA 93401 (o) 805-439-3209
ARBORIST:	Greenvale Tree Company PO Box 13534 San Luis Obispo, CA 93406 (o) 805-235-1668

CALIFORNIA CODE REFERENCES

THIS PROJECT SHALL COMPLY WITH:

- 2016 CALIFORNIA RESIDENTIAL CODE (2012 IRC)
- 2016 CALIFORNIA PLUMBING CODE (2012 UPC)
- 2016 CALIFORNIA MECHANICAL CODE (2012 IMC)
- 2016 CALIFORNIA ELECTRICAL CODE (2011 NEC)
- 2016 CALIFORNIA ENERGY CODE (V.2008 SINCE 7/1/2015)
- 2016 CALIFORNIA GREEN BUILDING CODE
- GRADING - 2013 CBC APPENDIX CHAPTER J
- COUNTY OF SAN LUIS OBISPO BUILDING & CONSTRUCTION ORDINANCE: TITLE 19 (January 2017)
- COUNTY OF SAN LUIS OBISPO LAND USE ORDINANCE: TITLE 22 (July 2013)
- COUNTY OF SAN LUIS OBISPO COASTAL ZONE LAND USE ORDINANCE: TITLE 23 (December 2014)

SHEET INDEX

Po.0	TITLE SHEET-PROJECT STATISTICS
P1.1	OVERALL ARCHITECTURAL SITE PLAN
P2.1	SITE ELEVATIONS A & B
P2.1	BUILDING A - FLOOR PLANS AND EXTERIOR ELEVATIONS
P2.2	BUILDING B - FLOOR PLANS AND EXTERIOR ELEVATIONS
<hr/>	
5	TOTAL SHEETS

SUPPORTING DOCUMENTS

- TITLE REPORT
DATED: May 24, 2017
- INTENT TO PROVIDE WATER & SEWER LETTER
DATED: October 4, 2018
- GEOTECHNICAL ENGINEERING REPORT
DATED: September 7, 2007
- SOILS ENGINEERING REPORT
REPORT NUMBER: SL07673-8
DATED: June 26th, 2018
- ARBORIST REPORT
DATED: December 31, 2018

VICINITY MAP



ARCHITECTURAL CHARACTER

THE ARCHITECTURAL CHARACTER OF THE PROPOSED PROJECT SHALL BE REMINISCENT OF BUNGALOW & ARTS AND CRAFTS STYLE OF ARCHITECTURE. STRUCTURES ARE SIMPLE FORMS WITH GABLE ROOFS AND EXTENDED RAFTER RAILS, EXPOSED BEAMS AND PLAY ON USE OF COLOR AND MATERIAL FOR ENHANCEMENTS. COLOR AND MATERIALS SHALL BE DARK EARTHONES FOR THE PURPOSE OF BLENDING WITH THE SURROUNDING ENVIRONMENT

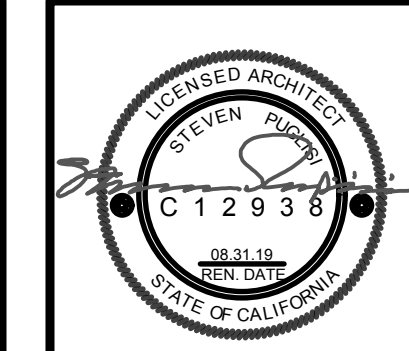


Steven Puglisi
ARCHITECTS
INC
569 Higuera Street Suite A
San Luis Obispo
CA 93401
Ph: 805.595.1962 Fx: 805.595.1980

PROJECT:
Cambria Bungalows
Green Street and London Lane,
Cambria, California
Boris Pilch

SHEET:
TITLE SHEET
PROJECT STATISTICS

PROJECT STATISTICS:



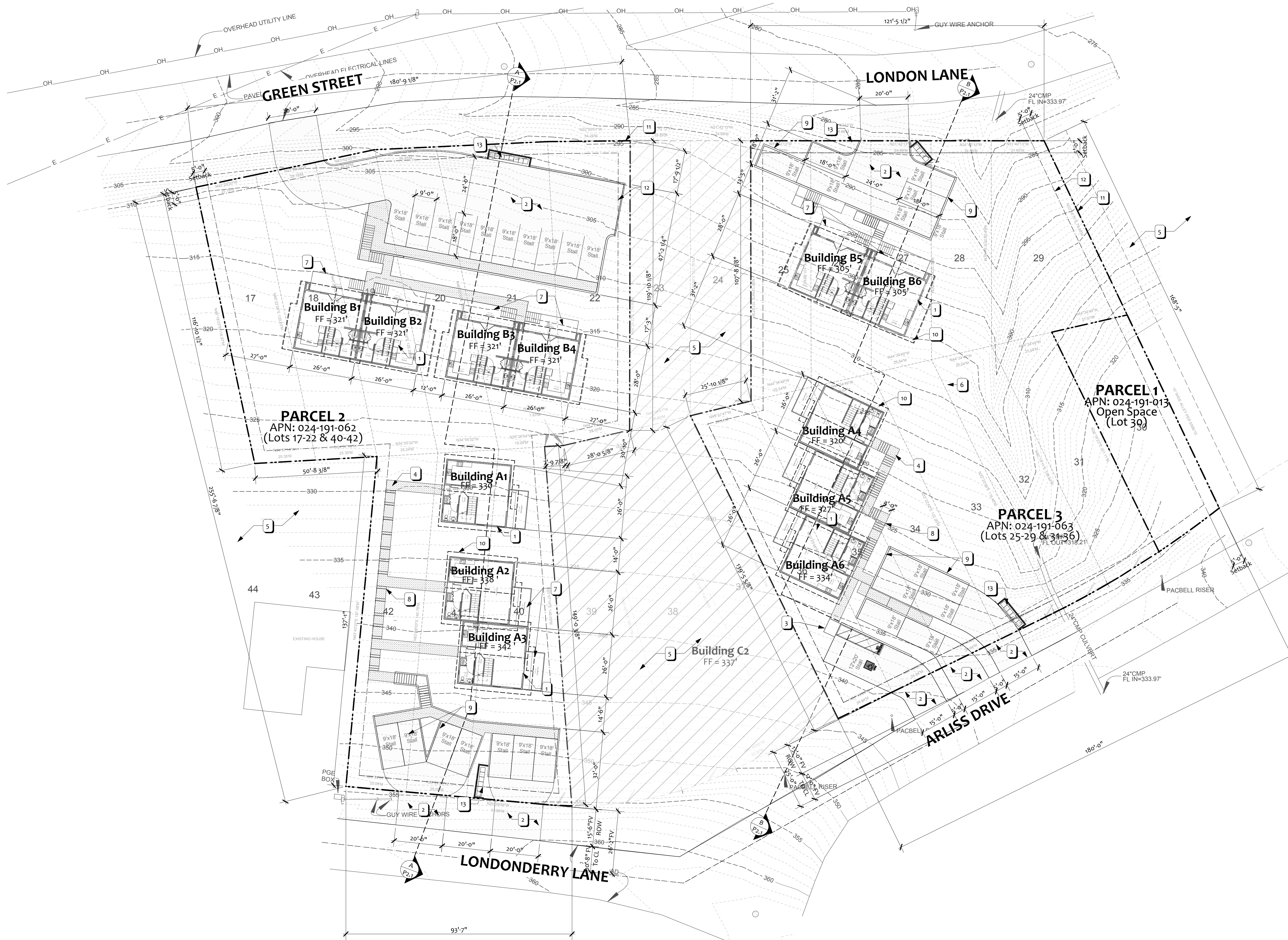
All ideas, designs, arrangements and plans indicated or represented by the drawings are owned by, and the property of, Steven Puglisi, ARCHITECTS, INC. and were created and developed for use, and in conjunction with, the specific project described herein. None of these ideas, designs and arrangements or plans shall be used by, or disclosed to any person, firm, or corporation for any purpose without permission of Steven Puglisi, ARCHITECTS, INC. Filing these drawings with a public agency is not a publication of same, and no copying, reproduction or use thereof is permissible without the consent of Steven Puglisi, ARCHITECTS, INC.

JOB:	Cambria Bungalows
DATE:	07/18/2019
DRAWN:	MMM
REV:	

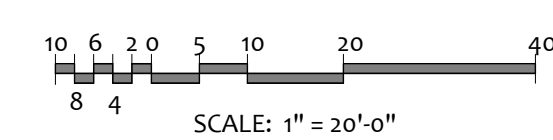
SHEET N^o
Po.0

ARCHITECTURAL SITE PLAN REFERENCE NOTES

- 1. Line indicates (N) Building footprint
- 2. (N) AC Paved parking stalls and approach per Civil Plans
- 3. (N) Concrete flatwork, slope 1/4" per foot away from building per Civil Drawings
- 4. (N) Decomposition granite walkway
- 5. (E) Adjacent Lot. Not a part of this project.
- 6. (N) Landscaping, refer to Landscape Plan for locations and specifications
- 7. (N) Patio Deck. Refer to Floor plans P3.1-3 for further information.
- 8. (N) Pressure Treated Staircase
- 9. (N) Retaining wall. Refer to Civil Plans for more information
- 10. Dashed line indicates building roof line
- 11. Property line
- 12. Setback line
- 13. (N) Trash Enclosure



OVERALL ARCHITECTURAL SITE PLAN
 Scale: 1" = 20 ft

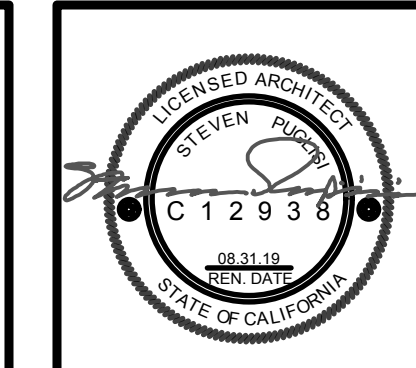


Steven Puglisi
 ARCHITECTS
 INC
 569 Higuera Street Suite A
 San Luis Obispo
 CA 93401
 Ph: 805.595.1962 Fx: 805.595.1980

PROJECT:
Cambria Bungalows
 Green Street and London Lane,
 Cambria, California
 Boris Pilch

SHEET:
ARCHITECTURAL SITE PLAN

PROJECT STATISTICS:



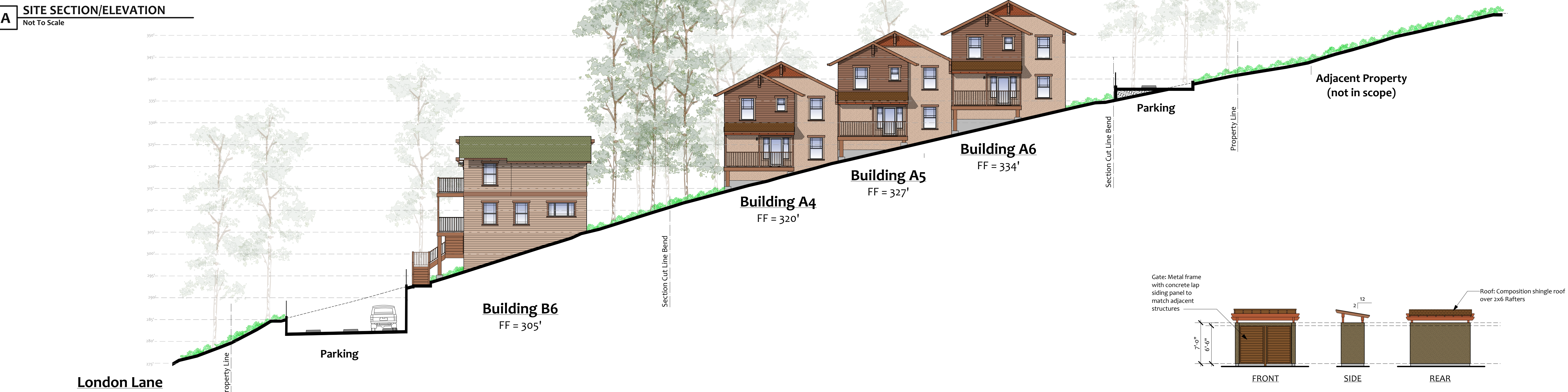
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JOB: Cambria Bungalows
 DATE: 07/18/2019
 DRAWN: MMM
 REV:

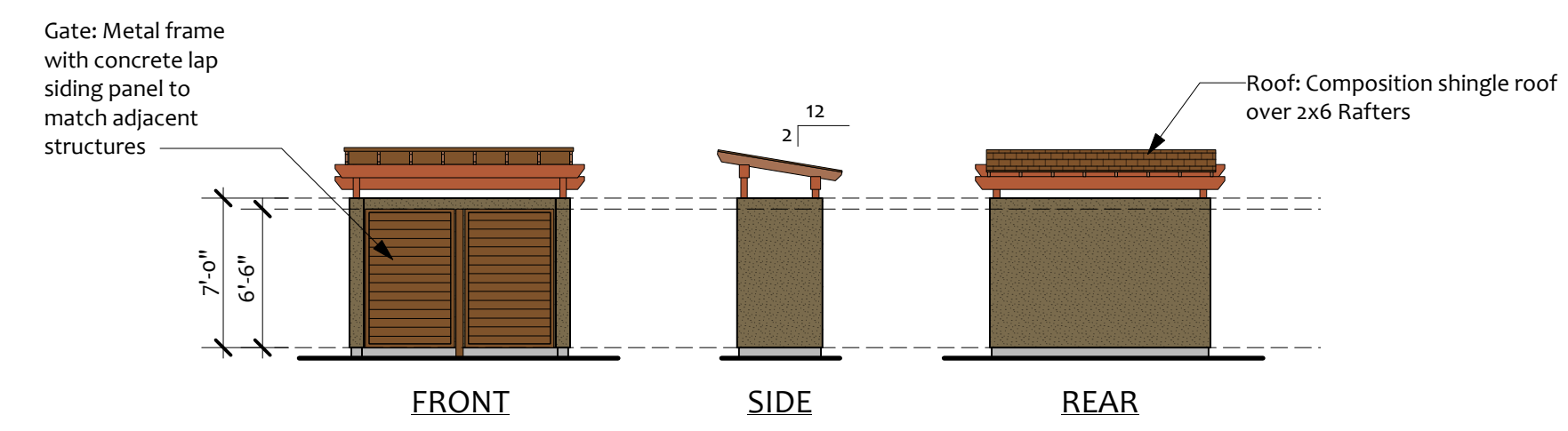
SHEET N^o
P1.1



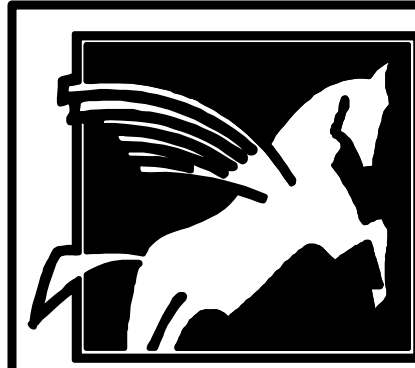
A SITE SECTION/ELEVATION
Not To Scale



B SITE SECTION/ELEVATION
Not To Scale



C TYPICAL TRASH ENCLOSURE ELEVATIONS
Scale 1/8" = 1'-0"

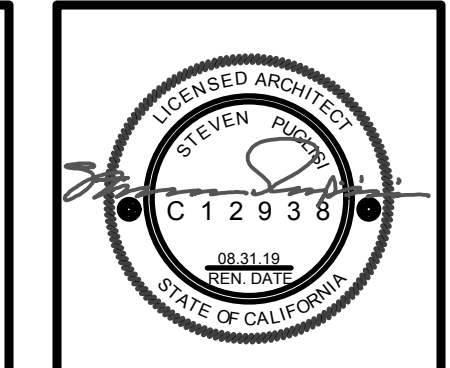


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PROJECT:
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Green Street and London Lane,
Cambria, California
Boris Pilch

SHEET:
SITE ELEVATIONS

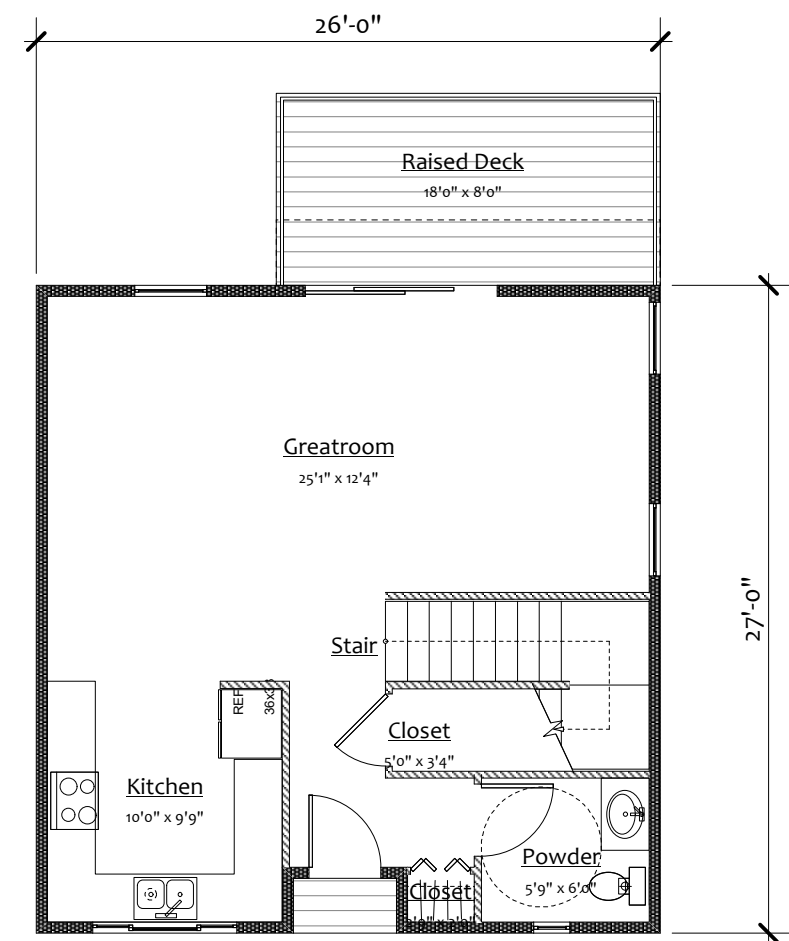
PROJECT STATISTICS:



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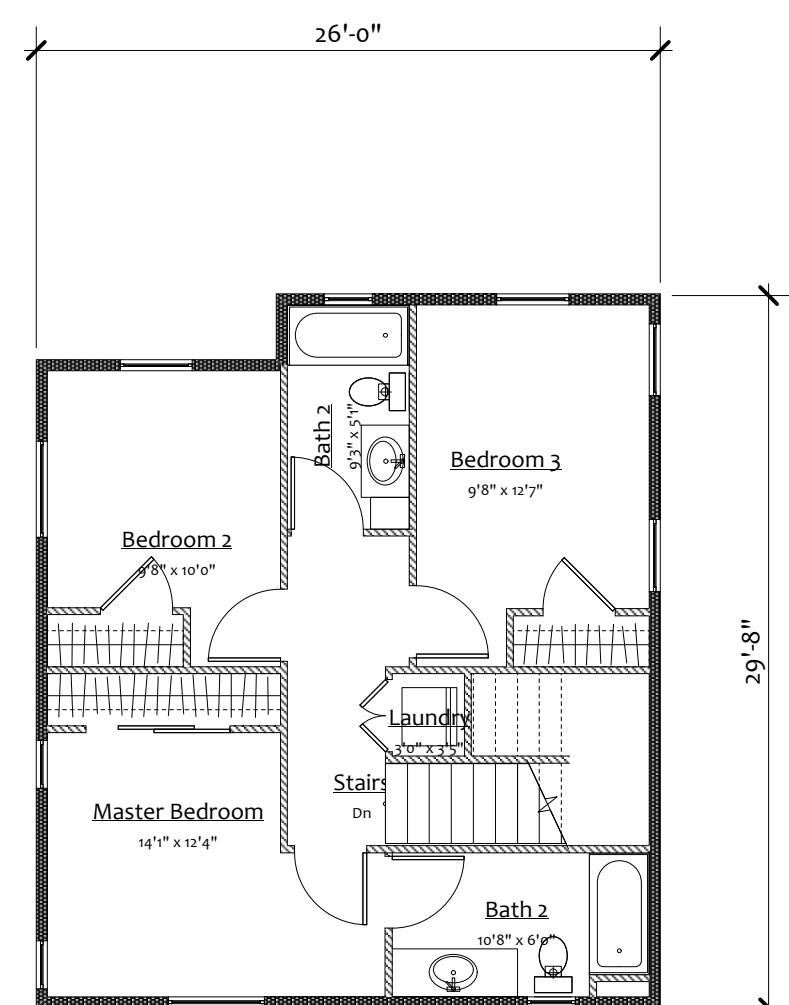
JOB: Cambria Bungalows
DATE: 07/18/2019
DRAWN: MMM
REV: _____

SHEET N^o
P1.2



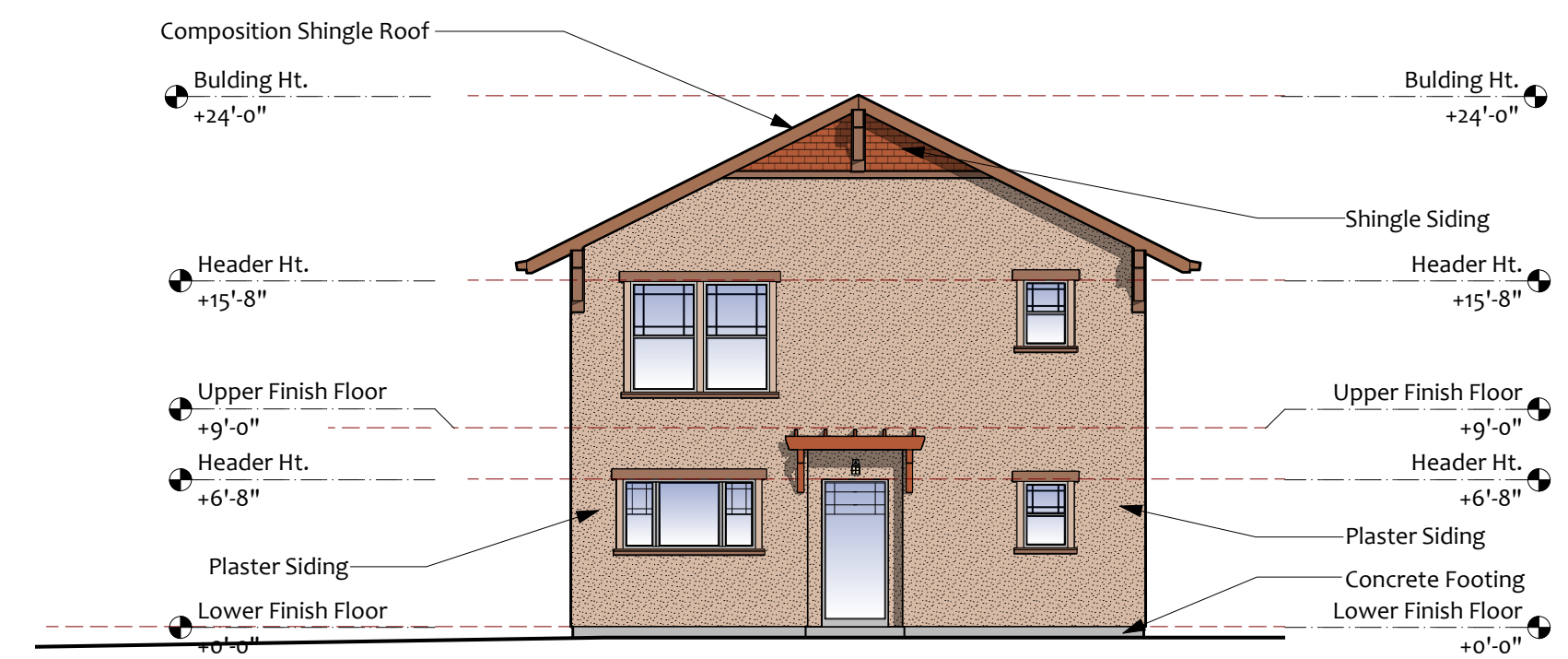
TYPICAL FLOOR PLAN - LOWER

Scale: 1/8" = 1'-0"



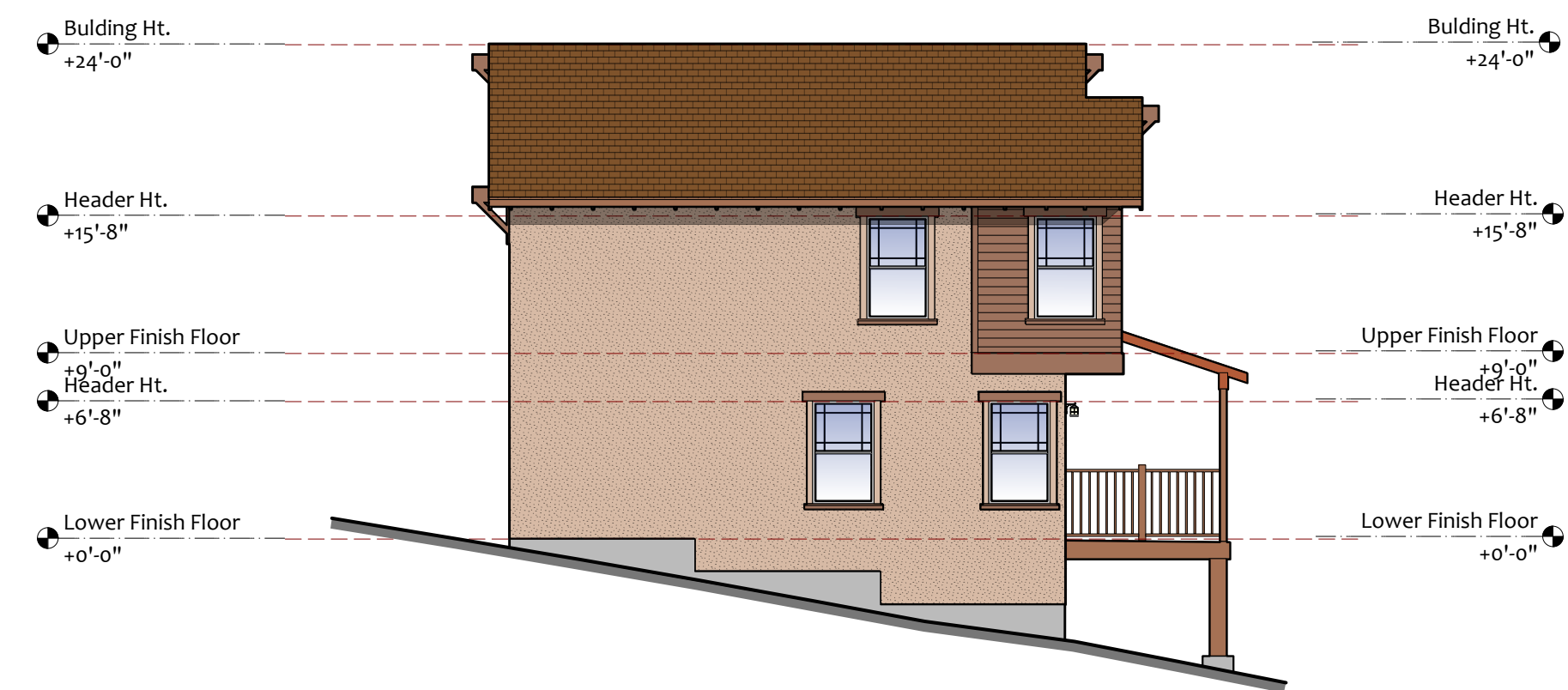
TYPICAL FLOOR PLAN - UPPER

Scale: 1/8" = 1'-0"



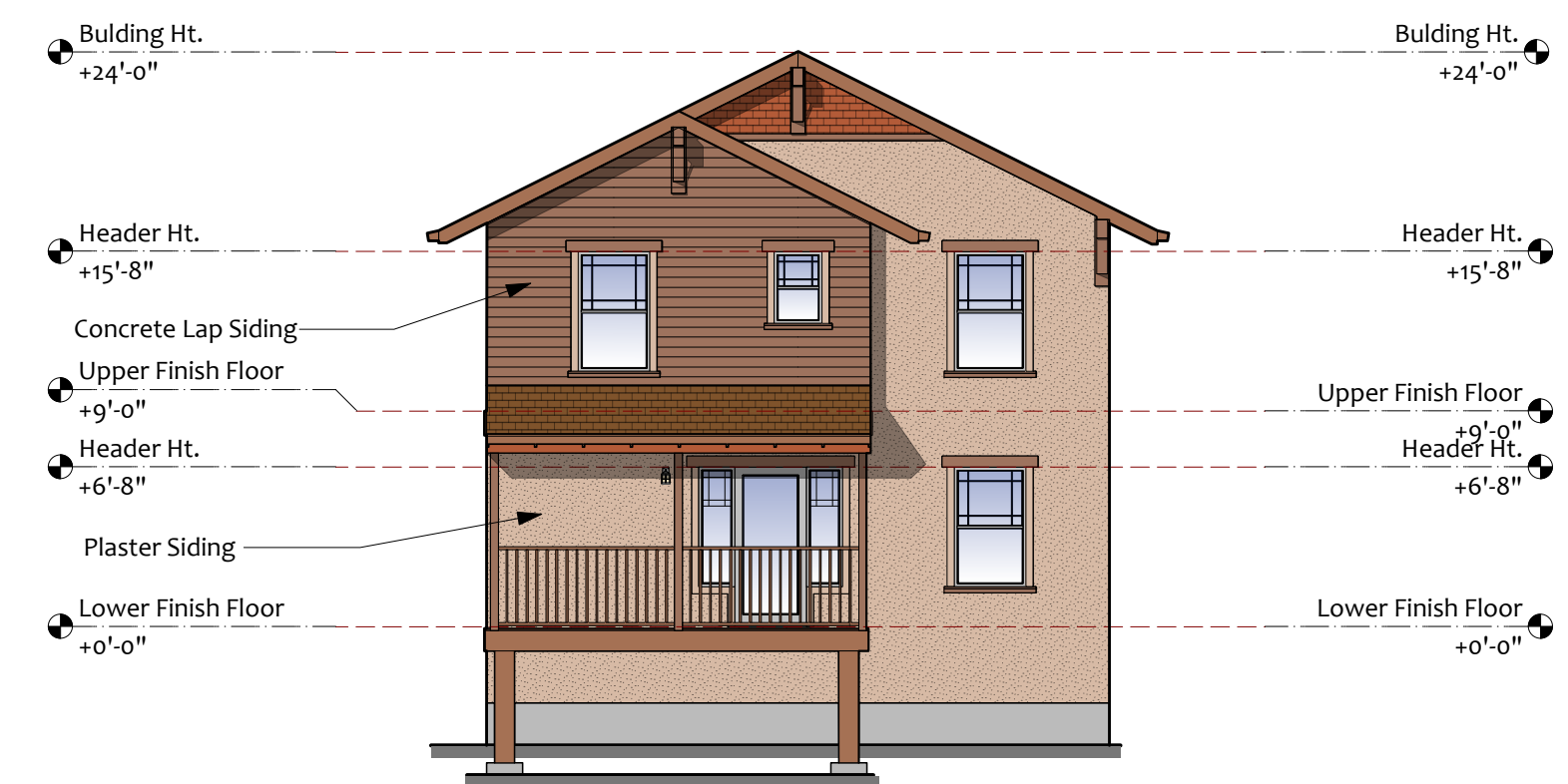
FRONT ELEVATION

Scale: 1/8" = 1'-0"



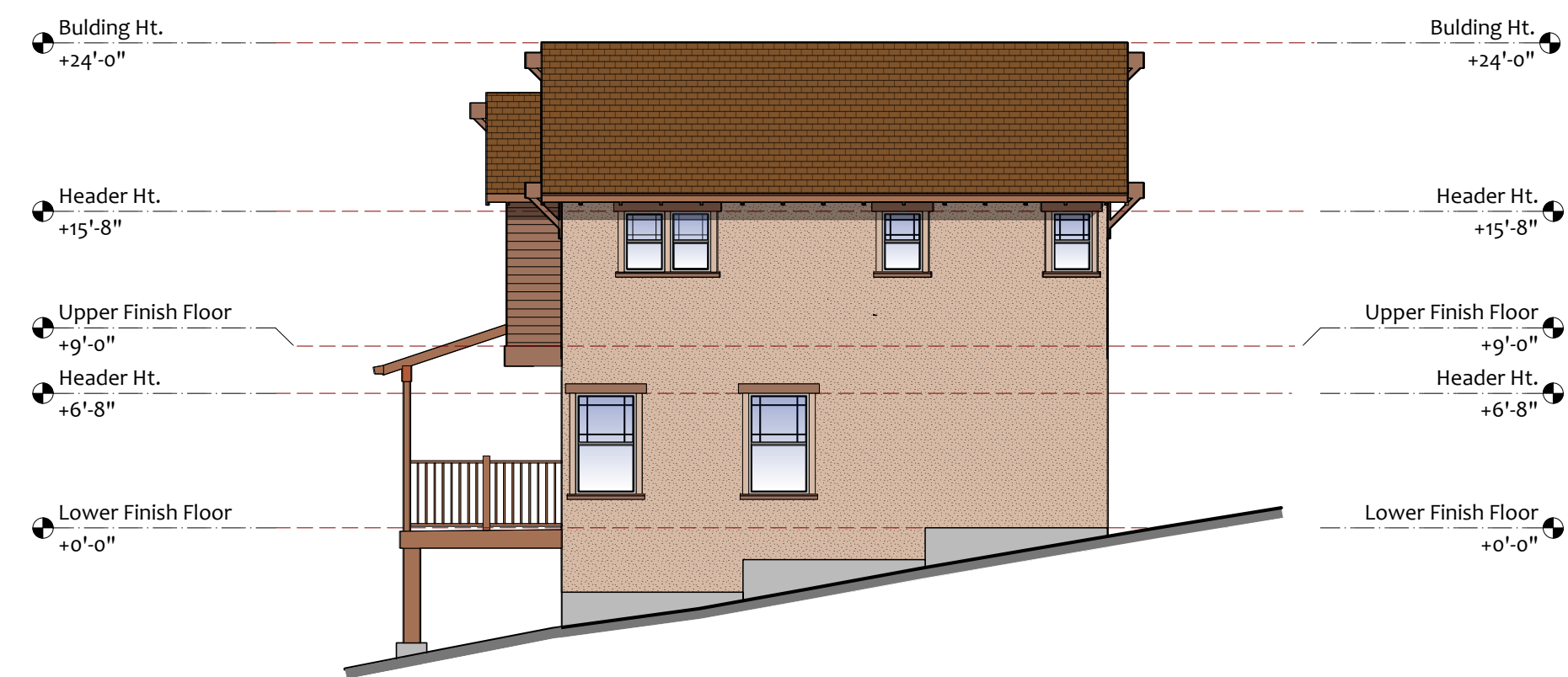
RIGHT ELEVATION

Scale: 1/8" = 1'-0"



REAR ELEVATION

Scale: 1/8" = 1'-0"



LEFT ELEVATION

Scale: 1/8" = 1'-0"

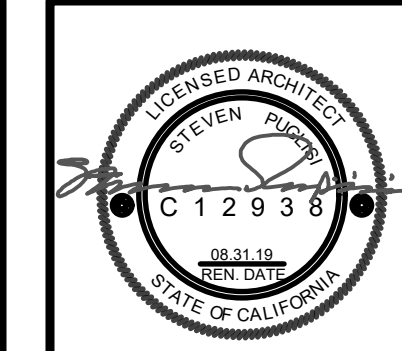


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Ph: 805.595.1962 Fax: 805.595.1980

PROJECT:
Cambria Bungalows
Green Street
Boris Pilch

SHEET:
**FLOOR PLAN &
EXTERIOR ELEVATIONS
BUILDING A**

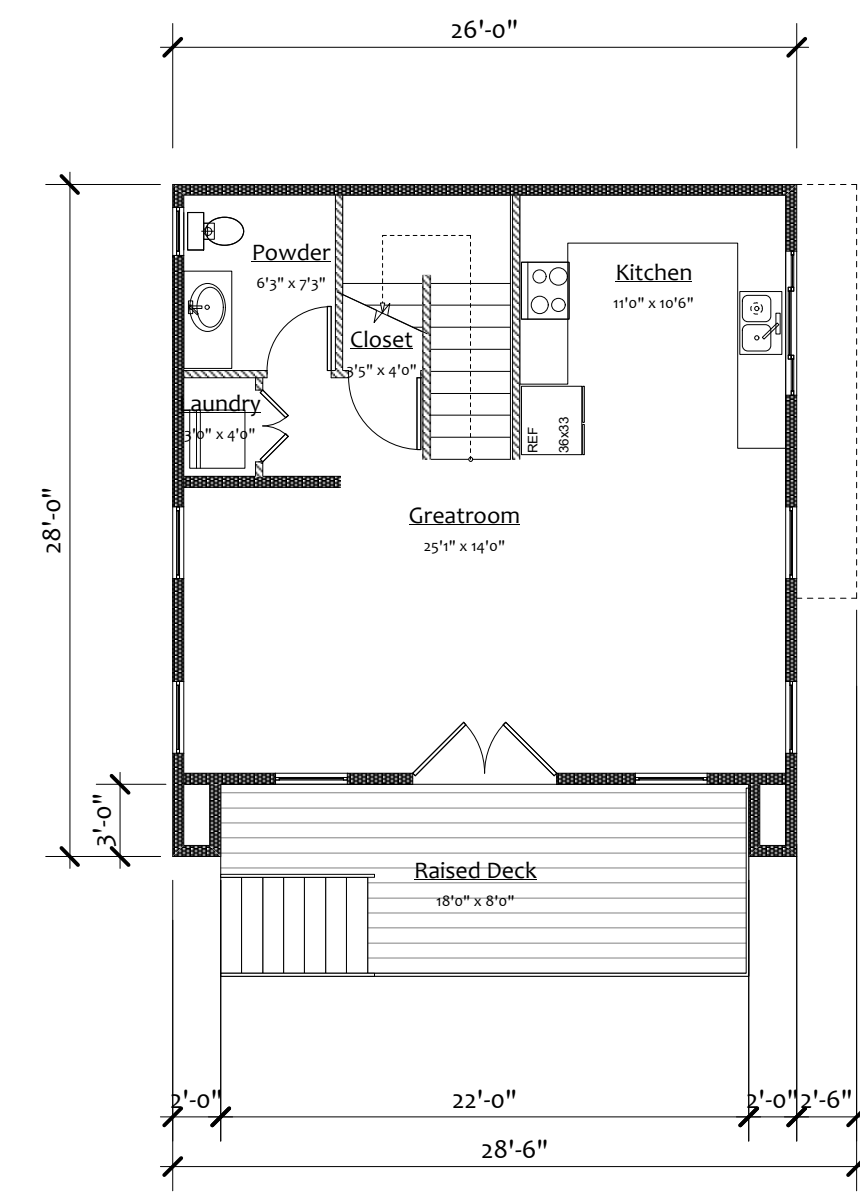
PROJECT STATISTICS:
Building A
Lower: 692 sf
Upper: 676 sf
1,368 SF Total



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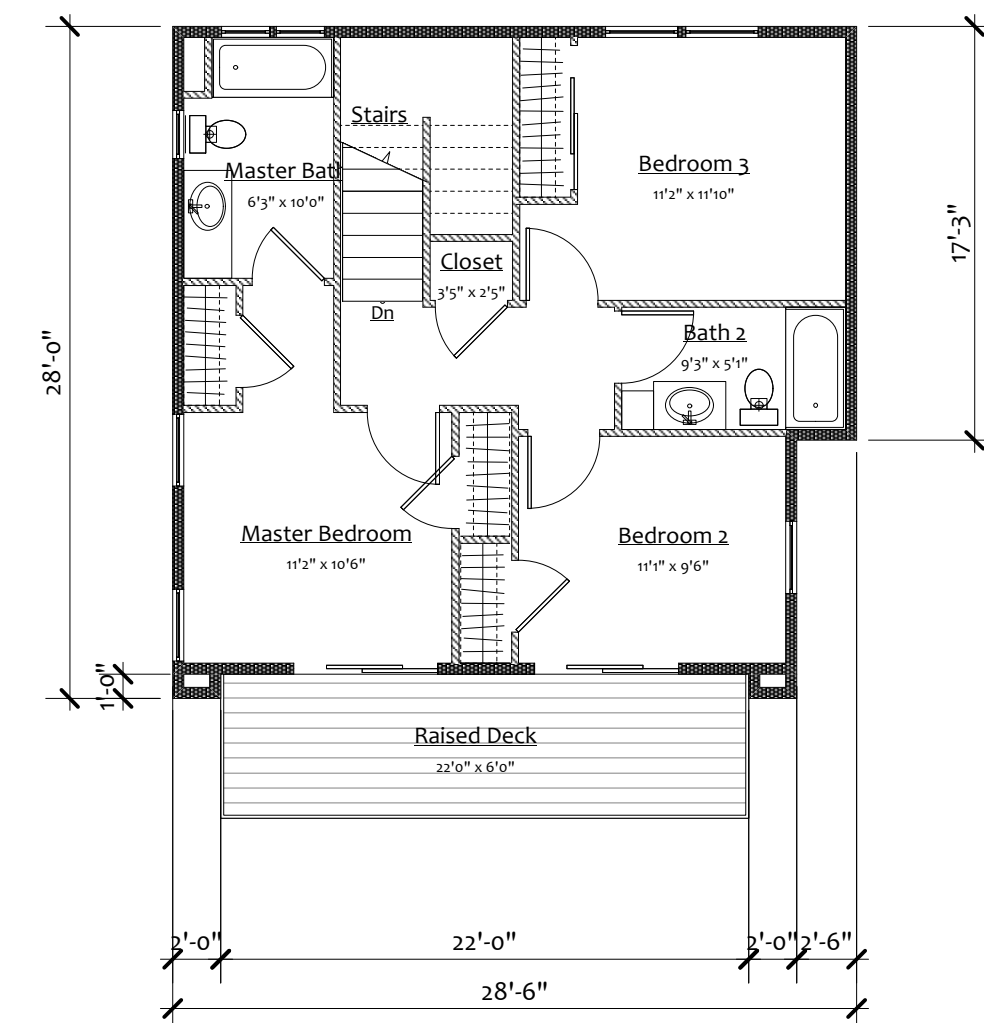
JOB:	Job
DATE:	Date
DRAWN:	Drawn
REV.:	

SHEET N^o
P2.1



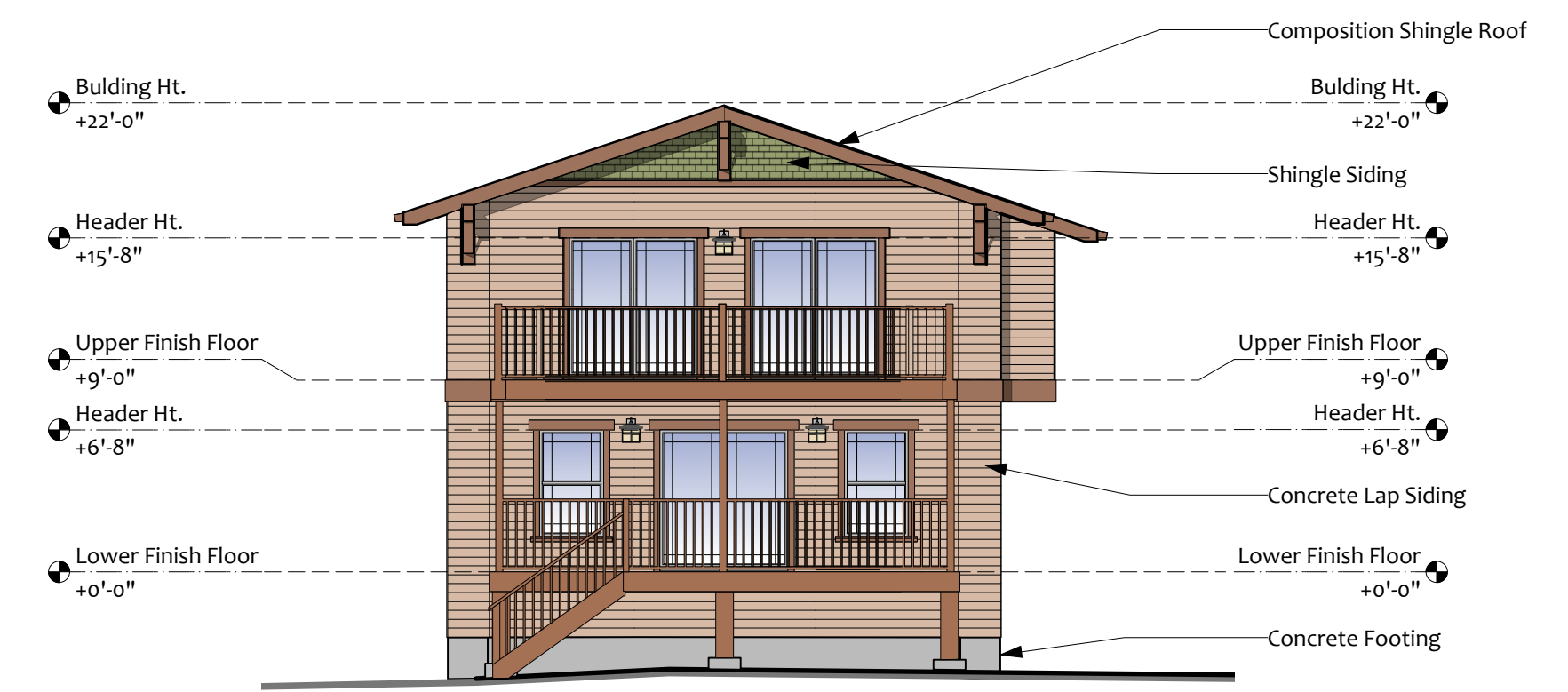
TYPICAL FLOOR PLAN - LOWER

Scale: 1/8" = 1'-0"



TYPICAL FLOOR PLAN - UPPER

Scale: 1/8" = 1'-0"



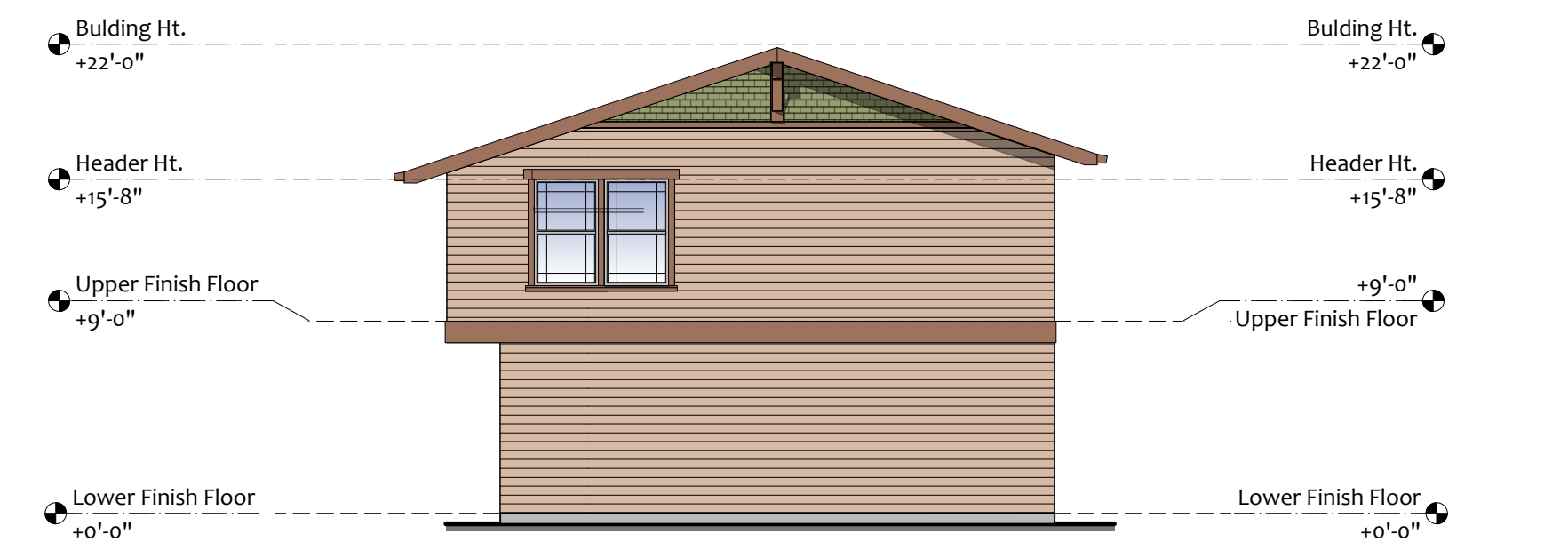
FRONT ELEVATION

Scale: 1/8" = 1'-0"



RIGHT ELEVATION

Scale: 1/8" = 1'-0"



REAR ELEVATION

Scale: 1/8" = 1'-0"



RIGHT ELEVATION

Scale: 1/8" = 1'-0"



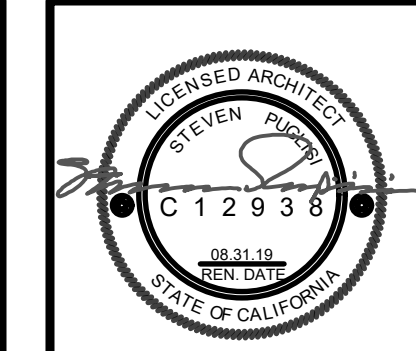
Steven Puglisi
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CA 93401
Ph: 805.595.1962 Fx: 805.595.1980

PROJECT:
Cambria Bungalows
Green Street
Boris Pilch

SHEET:
**FLOOR PLAN &
EXTERIOR ELEVATIONS
BUILDING B**

PROJECT STATISTICS:

Building B
Lower: 651 sf
Upper: 676 sf
1,327 SF Total

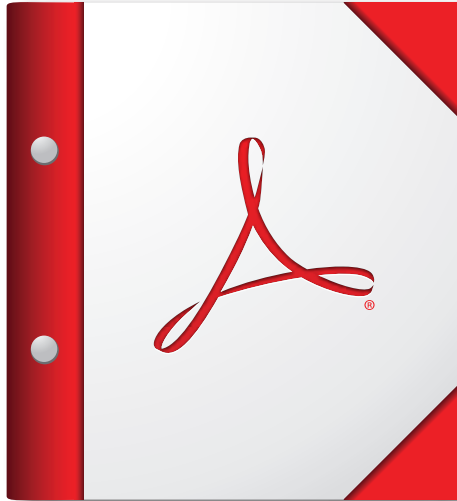


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JOB:	Job
DATE:	Date
DRAWN:	Drawn
REV.:	

SHEET N°

P2.2



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COUNTY OF SAN LUIS OBISPO
DEPARTMENT OF PLANNING & BUILDING
TREVOR KEITH, *DIRECTOR*

February 15, 2019

Steven Puglisi, Architects, Inc.
569 Higuera, Suite A
San Luis Obispo CA, 93401

Subject: Information Hold for DRC2019-00009 Pilch

Your application has been reviewed by the Department of Planning and Building, and the information that is on the attached list is required before it can be accepted as complete for processing, as required by California Government Code Section 65943.

You can help expedite the review process by making sure all the information listed below is submitted at one time, and that the re-submittal package has the project number on a cover sheet. If the requested information is not received within 90 days of this letter, your application will be deemed withdrawn (pursuant to Section 22.64.030B of the Land Use Ordinance / Section 23.02.056(a) of the Coastal Zone Land Use Ordinance).

Upon the submittal of this information your application can be accepted as complete for processing and staff will begin its environmental determination pursuant to the California Environmental Quality Act (CEQA). During the environmental review process, you may be asked to provide additional information. The Environmental Division will contact you if additional information is needed.

Your application is subject to a discretionary review process. A discretionary permit requires the review and approval of the Administrative Hearing Officer, the Subdivision Review Board, the Planning Commission or the Board of Supervisors. A discretionary permit may be approved, approved with conditions or denied. Application for a discretionary permit does not guarantee approval, whether a project complies with all applicable standards or has been recommended for approval. All decisions on discretionary permits can be appealed to the Board of Supervisors, who will then make the final decision on the project.

If you have any questions concerning these requirements, please contact me at jgjohnson@co.slo.ca.us or (805)781-4573.

Sincerely,

A handwritten signature in blue ink that reads "Jay Johnson".

Jay Johnson
Senior Planner

Items Required for Acceptance

Based upon preliminary review, the items in this list are required before your project can be accepted as ***complete for processing***.

1. Because the sites are separated by intervening property, each site will need to be processed as separate applications. Please submit a separate General Application form, Land Use Permit Application form, and Environmental Description form for APN 024-191-062. We will continue to process the entire project as one. We will prepare separate staff reports for each site. This should not affect the overall processing time.
2. Please submit a new Intent to serve letter from the Cambria Community Services District for of water and sewer service.
3. The Geotechnical Engineering Report prepared by Mid-Coast Geotechnical, Inc., (MCG) dated September 7, 2007 addresses a different site layout. Please submit written verification from MCG that the determinations, conclusions and recommendations found in that report are valid for the proposed project, or submit a new report specifically for this project.
4. The arborist's report appears to be very thorough. However, Section 23.07.170 of the Coastal Zone Land Use Ordinance requires a biological assessment to evaluate the impacts to the Monterey Pine Forest. Please submit a biological assessment prepared by a qualified botanist. The assessment should meet the requirements of Section 23.07.170, address any potential impacts to biological resources in addition to pine trees, and, if necessary, validate the conclusions of arborist's report.
5. Project Design:

The sites are located more than one mile from Cambria's Central Business District, which puts the projects in the low intensity category for multi-family development (15-units per acre, maximum floor area of 35%, and minimum open area of 55%). The density on each site is in compliance with this standard. Parcel 2 appears to be over-built in terms of gross floor area. The amount of open area (all areas except buildings and parking spaces) needs to be provided for each site.

The term "granny unit" needs to be changed. If the space is an extra bedroom that has internal access to the rest of the dwelling, without cooking facilities, then it should be identified as a bedroom. If the space has cooking facilities or is not internally accessible, then it needs to be identified as its own dwelling unit for density purposes.

The number of parking spaces provided are less than required (Parcel 2 is required 17 spaces and Parcel 3 is required 13 space). Please submit justification for the parking reduction (which can be granted with the Development Plan).

Please verify with County Public Works that parking backing into the right of way and the acute angle on Green Street is acceptable.

The back-up aisle for the parking spaces near Green Street appears to be insufficient for egress, especially the last two spaces. Please submit a diagram showing the functionality for egress.

Please identify trash and recycling collection areas on the site plan.

Height: Please provide height elevations in terms of feet above average natural grade.

Additional Items for Consideration (not required before accepting the application compete)

6. Visual Impacts may need to be addressed, staff will evaluate this issue during environmental review.
7. Comments to be received from other agencies and the North Coast Advisory Council.
8. Curb, gutter and sidewalk (CGS) are required in the RMF Land Use category. If a waiver or deferral is desired, please note that there is a separate process for CGS waivers.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **4.H.**

FROM: Monique Madrid, Administrative Services Officer/District Clerk
Haley Dodson, Deputy District Clerk

Meeting Date: August 15, 2019

Subject: DISCUSSION AND CONSIDERATION
TO APPOINT A CHAIRPERSON FOR
THE POLICY COMMITTEE

RECOMMENDATIONS:

Staff recommends that the Board of Directors consider appointing a replacement to fill the vacant Chairperson and ex-officio seat on the Policy Committee resulting from the resignation of Director Rice.

FISCAL IMPACT:

The fiscal impact is the same and is minimal. It could result in a cost to the CCSD of \$100 per meeting. Board Members receive \$100 per meeting up to a maximum of \$600 per month.

DISCUSSION:

At the August 8, 2019 regular Board meeting, Director Rice announced her resignation from the Policy Committee. Director Rice served as the Chairperson and ex-officio member to the Policy Standing Committee since January 3, 2019.

Following the announcement of the resignation of Director Rice, staff was directed to add an item to the August 15, 2019 regular Board meeting agenda to fill the seat of the Chairperson. Two Board members are already serving on the other two Committees. Director Howell is the Chairperson for the Resources and Infrastructure Committee, and Director Steidel is the Chairperson for the Finance Committee, leaving two members available to fill the vacancy, President Pierson and Vice-President Farmer.

Director Steidel asked to have the Board review and consider the amount of time required to serve on the Standing Committees.

Staff recommends the Board of Directors appoint one Director to fill the vacant Chairperson and ex-officio member on the Policy Committee.

Attachment: Policy Standing Committee Appointment Schedule

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___PIERSON___FARMER___RICE___STEIDEL___HOWELL___

Revised 8/8/2019

CAMBRIA COMMUNITY SERVICES DISTRICT**POLICY STANDING COMMITTEE****APPOINTMENT SCHEDULE**

Committee Members	Date Appointed	Term Expiration
Mike Lyons	1/17/2019	
John Nixon	1/17/2019	
Gordon Heinrichs-Vice Chair	1/17/2019	
John Rohrbaugh	1/17/2019	
Ted Key	4/18/2019	

Ex Officio Board Member	Date Appointed
Vacant- Chairman	

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. 4.I.

FROM: Monique Madrid, Administrative Services Officer/District Clerk

Meeting Date: August 15, 2019

Subject: DISCUSSION AND CONSIDERATION TO APPOINT AN AD HOC COMMITTEE TO EVALUATE THE AFFORDABLE HOUSING APPLICATIONS FOR ALLOCATION

RECOMMENDATIONS:

This item was continued from the August 8, regular board meeting to the August 15, regular board meeting.

Staff recommends the Board President solicit interest from Directors to serve on an ad hoc committee to evaluate the Affordable Housing applications for allocation. Staff further recommends that the President nominate two Directors and seek full Board approval of the recommended appointments.

FISCAL IMPACT:

The fiscal impact will be minimal and may include some staff time. Current policy allows each board member a \$100 per meeting allowance, up to a maximum allowance of 6 meetings per month.

DISCUSSION:

During the August 8 regular board meeting, direction was given to staff to bring this item back when the full board would be present for the discussion and consideration of this item. Therefore, this item has been brought back to the board for their consideration on August, 15.

The Board President has asked that the Board consider appointing an ad hoc committee to evaluate the Affordable Housing applications for allocation with staff, followed by a recommendation to the full Board to approve the selected applications. The suggested ad hoc committee's tasks would be as follows:

1. Evaluate and provide a recommendation of the Affordable Housing Applications for allocation.
2. Create a process to prioritize Affordable Housing allocation recommendation/approval and provide to the full board for adoption.

Staff recommends the Board create an ad hoc committee, provide the members with direction for the tasks outlined above and ask them to provide a recommendation to the full Board.

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___PIERSON___FARMER___RICE___STEIDEL___HOWELL___