



FINANCE COMMITTEE

REGULAR MEETING
Tuesday, July 30, 2019 - 10:00 AM
1000 Main Street, Cambria, CA 93428

AGENDA

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

1. PUBLIC COMMENT

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

2. CONSENT AGENDA

- A. Consideration to Approve the June 11, 2019 Special Meeting Minutes and June 25, 2019 Regular Meeting Minutes

3. REGULAR BUSINESS

- A. Discussion Regarding Final Budget submission Added
Late
- B. Discussion Regarding 2017/18 Audit Status
- C. Discussion Regarding Establishing an Ad Hoc Committee to Review the Bartle Wells Associates Water, Sustainable Water Facility & Sewer Tables & Charts Relative to the Proposition 218 Rate Study
- D. Discussion Regarding Establishing an Ad Hoc Committee to work with District Staff to Review the CCSD Fee Schedule and their Effectiveness in Cost Recovery at Levels Currently Established

4. FUTURE AGENDA ITEMS

- A. Discussion of Information from the June California Financing Coordinating Committee (CFCC) Funding Fair

5. ADJOURN

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REGULAR BUSINESS ITEM 3.B.

DISCUSSION REGARDING 2017/18 AUDIT STATUS

REGULAR BUSINESS ITEM 3.C.

**DISCUSSION REGARDING ESTABLISHING AN AD HOC COMMITTEE TO REVIEW THE BARTLE WELLS
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REGULAR BUSINESS ITEM 3.D.

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CAMBRIA COMMUNITY SERVICES DISTRICT

FINANCE COMMITTEE SPECIAL MEETING MINUTES
Tuesday, June 11, 2019 9:00 AM

1. CALL TO ORDER

Chairman Steidel called the meeting to order at 9:02 a.m.

Present: Chairman Steidel, Vice-chair Siegler, Committee members Corne, Maher, and McDowell

Absent: Committee member Lee

Staff Present: Interim General Manager Paavo Ogren, Finance Director Pamela Duffield

2. PUBLIC COMMENT

**3. REVIEW OF 2019/20 PRELIMINARY BUDGET AND CONSIDERATION
OF A RECOMMENDATION TO THE BOARD OF DIRECTORS**

Motion: The committee recommends the budget as presented with one change, to recognize the Tyler Incode purchase will be made with funds encumbered during 2018/19, to the CCSD Board with a commendation to Mr. Ogren and Mrs. Duffield for their excellent work.

Motion by: Vice-chair Siegler

Seconded by: Committee member Maher

The motion was approved 4-Ayes (Siegler, Maher, McDowell, Corne), 0-Nays, 0-Abstain
Absent - Lee

4. ADJOURN

Chairman Steidel adjourned the meeting at 11:50 a.m.

FINANCE COMMITTEE SPECIAL MEETING SIGN-IN SHEET

Meeting Date: June 11, 2019

Name	Name
Caryl Maud	
Karen Dea	
HARRY FARMER	
Elizabeth Zetchane	
Laura J. Swartz	
J. Crosby Swartz	
Pam Duffield	
Maura Corne	

Proposed 2nd Tier Career Development Salary

By Monique Madrid

6/10/2019

This salary chart has been prepared in order to propose a salary schedule to assist in career path development for two positions identified in the chart below. The two positions are considered to be on the same career track as related to tasks and salary. It is desired that the level of responsibility be close to that of the Water and Wastewater Chief Plant Operators. Therefore, the preferred salary is close to but does not exceed the top salary step of the Chief Plant Operator positions. It recommended the second level position start with the equivalent of salary step "D" of the entry level position.

Management Analyst 1						CPO Step E	Difference
	Step A	Step B	Step C	Step D	Step E		
<i>Current</i> Mgmt Analyst 1	\$ 63,804	\$ 66,994	\$ 70,344	\$ 73,861	\$ 77,554		
<i>Proposed</i> Analyst 2	\$ 73,861	\$ 77,554	\$ 81,432	\$ 85,503	\$ 89,779	\$ 91,429	\$ (1,650)
Deputy District Clerk							
	Step A	Step B	Step C	Step D	Step E	CPO Step E	Difference from CPO E
<i>Current</i> Clerk 1	\$ 63,804	\$ 66,994	\$ 70,344	\$ 73,861	\$ 77,554		
<i>Proposed</i> Clerk 2	\$ 73,861	\$ 77,554	\$ 81,432	\$ 85,503	\$ 89,779	\$ 91,429	\$ (1,650)

CAMBRIA COMMUNITY SERVICES DISTRICT

FINANCE COMMITTEE MEETING MINUTES

Tuesday, June 25, 2019 10:00 AM

1. CALL TO ORDER

Chairman Steidel called the meeting to order at 10:02 a.m.

Present: Chairman Steidel, Vice-chair Siegler, Committee members Marvin Corne, Dewayne Lee, Mary Maher, and Cheryl McDowell

Staff Present: Finance Manager Pamela Duffield

2. PUBLIC COMMENT

3. CONSENT AGENDA

A. Consideration to Approve the May 14, 2019 Special Joint Meeting Minutes and the May 28, 2019 Regular Meeting Minutes

Motion: Approve the minutes of both meetings with corrections, if necessary, to arithmetic errors on attached spreadsheets.

Motion by: Committee member Corne

Seconded by: Committee member Maher

The motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

4. Regular Business

A. Discussion and Review of the Approved Budget Policy and Identify Areas for Improvements or Additions to the Budget Process

A discussion was had regarding the budget policy and process.

B. Discussion and Consideration Regarding the Reserve Policy Developed by the Ad Hoc Committee and Provide a Recommendation to the Board of Directors

Motion: Recommend forwarding the Reserve Policy to the Policy Committee, if necessary, for review of format and to the Board of Directors with the following changes to paragraph a. of the policy section:

- Replace “the lesser of \$ _____ and _____% of revenue” with “the lesser of \$1,000 and 0.1% of revenue”
- Replace “will not exceed ___%” with “will not exceed 50%”

Further, the Ad Hoc committee is directed to draft a cover letter recommending the policy.

Motion by: Committee member Lee

Seconded by: Committee member Maher

The motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

C. Discussion Regarding the Committee Bylaws Developed by the Policy Committee and Recommendations to the Policy Committee

No Action

D. Discussion and Consideration Regarding Rescheduling the July 2019 Finance Committee Meeting Date

Motion: Change the meeting date to July 30, 2019 at 10:00 a.m.

Motion by: Committee member Corne

Seconded by: Committee member McDowell

The motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

E. Discussion to Identify Outstanding Business Items for the Finance Committee

No action taken. Potential areas for future discussion and consideration include: Interfund loans, PERS, District fees, PG&E Turnkey review, Audit reports, Rate study assumptions, Mission Country Disposal rate study and recommendations, Final Budget submission, New sources of funding for unfunded activities.

5. Future Agenda Items

Final Budget submission, 2017/18 Audit status and results, 2018/19 Audit status

6. Adjourn

Chairman Steidel adjourned the meeting at 12:01 p.m.

FINANCE COMMITTEE MEETING SIGN-IN SHEET

Meeting Date: June 25, 2019

Name	Name
Cheryl McDaniel	
Laurie Green	
Dewayne Lee	
Pam Duffield	
Karen Dean	
HARRY FARMER	
LESLIE RICHARDS	
Erzabet Betterhausen	

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA ITEM NO. **3.A.**FROM: John F. Weigold IV, General Manager
Pamela Duffield, Finance Manager-----
Meeting Date: July 30, 2019Subject: Discussion and Consideration to Review the
Final Budget FY 2019/20 and Approve
Recommendations to Board of Directors**Recommendation:**

Staff recommends the Finance Committee discuss and review the 2019/20 final budget and approve recommendations to the Board of Directors.

Summary:

The FY 2019/20 final budget is being presented to the Finance Committee prior to consideration by the District Board of Directors on August 15, 2019. The purpose of the final budget is to include fund balances and reserve designations and must be considered for approval before September 1, 2019.

Staff will also be reviewing the surplus or deficit of each fund ending in FY 2018/19, capital project and encumbrance reserve designations requested to be carried forward from FY 2018/19 to FY 2019/20. A summary by fund is listed below:

General Fund

The General Fund, consisting of Fire, Facilities & Resources, PROS and Administration, ended FY 2018/19 with an overall surplus of \$105,535 and \$76,049 is being requested in reserve designations for a multi-year capital projects and contractual obligation.

Enterprise Funds

The Water Fund, consisting of Water, SWF and SWF Capital, ended FY 2018/19 with an overall surplus of \$756,422 and \$227,186 is being requested in reserve designations for various multi-year capital projects and contractual obligations.

The Wastewater Fund ended FY 2018/19 with an overall surplus of \$219,057 and \$44,257 is being requested in reserve designations for various multi-year capital projects and contractual obligations.

Staff recommends the Finance Committee approve recommendations of the FY 2019/20 final budget and reserve designations to the Board of Directors.

Attachments: 2019/20 Final Budget
Reserve Estimates



**CAMBRIA COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET
SOURCES OF FUNDS					
8					
10	Fire	\$2,032,539	\$2,198,261	\$2,292,068	\$2,351,300
11	Facilities & Resources	\$595,018	\$624,571	\$698,037	\$697,055
12	PROS	\$31,828	\$236,675	\$46,161	\$48,482
13	Admin	\$1,747,971	\$1,867,387	\$2,185,959	\$2,143,036
14	Total Sources of Funds	\$4,407,356	\$4,926,894	\$5,222,225	\$5,239,873
USES OF FUNDS					
15					
18	Fire	\$1,991,889	\$2,393,353	\$2,319,388	\$2,421,118
19	Facilities & Resources	\$630,093	\$654,435	\$709,067	\$742,950
20	PROS	\$25,582	\$401,302	\$33,951	\$48,482
21	Admin	\$1,637,824	\$2,037,398	\$2,054,283	\$2,009,556
22	Total Expenditures	\$4,285,388	\$5,486,488	\$5,116,689	\$5,222,106
23	OPERATING SURPLUS/(DEFICIT)				
24	Fire	\$40,650	(\$195,092)	(\$27,320)	(\$69,818)
25	Facilities & Resources	(\$35,075)	(\$29,864)	(\$11,030)	(\$45,895)
26	PROS	\$6,246	(\$164,627)	\$12,210	\$0
27	Admin	\$110,147	(\$170,011)	\$131,676	\$133,480
28	OPERATING SURPLUS/(DEFICIT)	\$121,968	(\$559,594)	\$105,535	\$17,767
43	RESERVES				
44	Beginning Reserves	\$0	\$0	\$0	\$0
45	Operating Surplus / (Deficit)	\$121,968	(\$559,594)	\$105,535	\$17,767
46	Transfers & Encumbrances	\$0	\$112,082	(\$76,049)	\$0
47	ENDING RESERVES	\$121,968	(\$447,512)	\$29,486	\$17,767
48					
49					



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET
SOURCES OF FUNDS					
10	Revenues	\$2,032,539	\$2,198,261	\$2,292,068	\$2,351,300
11	Other Sources of Funds	\$0	\$0	\$0	\$0
12	Total Sources of Funds	\$2,032,539	\$2,198,261	\$2,292,068	\$2,351,300
USES OF FUNDS					
16	Salaries & Wages	\$1,020,265	\$1,077,354	\$977,784	\$956,472
17	Benefits	\$503,227	\$529,124	\$509,339	\$578,174
18	Personnel Services	\$1,523,493	\$1,606,478	\$1,487,123	\$1,534,646
19	Services & Supplies	\$254,797	\$284,699	\$242,455	\$283,158
20	Capital Outlay	\$200	\$46,774	\$62,101	\$92,500
21	Debt Service	\$0	\$133,698	\$133,374	\$133,374
22	Administrative Cost Allocation	\$213,400	\$321,704	\$394,335	\$377,439
23	Total Expenditures	\$1,991,889	\$2,393,353	\$2,319,388	\$2,421,118
24	OPERATING SURPLUS/(DEFICIT)	\$40,650	(\$195,092)	(\$27,320)	(\$69,818)
RESERVES					
40	Beginning Reserves				
41	Operating Surplus / (Deficit)	\$40,650	(\$195,092)	(\$27,320)	(\$69,818)
42	Transfers & Encumbrances	\$0	\$112,082	\$0	\$0
43	ENDING RESERVES	\$40,650	(\$83,010)	(\$27,320)	(\$69,818)



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01 3%

A	B	C	D	F	G	H	I	J	K
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				
SOURCES OF FUNDS									
REVENUES									
9									
10	01 4127 Reimbursements to Fire Department	21,749	26,756	45,436	0				
11	01 4200 Interest Income	0	0	0	0				
12	01 4310 Property Tax	1,352,522	1,603,280	1,757,766	1,785,400				
13	01 4311 County Administrative Fee	0	(16,649)	(18,256)	(17,850)				
14	01 4335 Assessment-Fire	430,709	438,506	458,508	472,500				
15	01 4370 Weed Abatement	18,662	6,388	39,610	18,000				
16	01 4373 Inspection Fee Revenue	350	12,524	8,656	14,500				
17	01 4390 Miscellaneous Revenue	61,832	10,113	348	0				
18	01 4610 Grants Revenue: SAFER	146,716	117,343	0	0				
19	01 4618 Grant/Revenue: Personnel Protection	0	0	0	0				
20	Grant/Revenue: Federal Firefighters Radios			0	75,000				
21	Reimbursement for Fuel Tank Repairs - CHCD			0	3,750				
22				0					
31				0					
32				0					
33	Total Revenues	\$2,032,539	\$2,198,261	\$2,292,068	\$2,351,300				
34	OTHER SOURCES OF FUNDS								
40				0					
42	Total Other Sources of Funds	\$0	\$0	\$0	\$0				
43	Total Sources of Funds	\$2,032,539	\$2,198,261	\$2,292,068	\$2,351,300				



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**

3%

A	B	C	D	F	G	H	J	K
1								
2								
3								
4								
5								
6								
7								
44		USES OF FUNDS						
46		SALARIES & WAGES						
47	5000	Salary & Wages		626,068	697,414	585,574	689,092	
48	5010	Overtime		187,771	166,998	183,042	128,000	
49	5020	Standby		1,845	5,985	1,170	5,000	
50	5031	Reserve Firefighter Pay		94,168	101,501	118,737	137,160	
51	5040	Sick/Vacation Pay		75,120	67,868	59,583	0	
52	5050	Holiday Pay		35,293	37,588	29,677	0	
53		Reduction for "E" Step						(2,780)
54		Total Salaries & Wages		\$1,020,265	\$1,077,354	\$977,784	\$956,472	
55		BENEFITS						
56	5101	Uniform Allowance		5,000	1,625	2,500	2,500	
57	5102	Dental Insurance		12,952	14,236	12,470	6,795	
58	5103	Medical Insurance		130,974	132,959	114,086	124,028	
59	5105	Life Insurance		808	869	675	1,008	
60	5106	FICA		61,741	63,682	57,862	55,006	
61	5107	Medicare		15,221	15,315	13,955	13,983	
62	5108	Workers Compensation		41,830	31,461	31,938	50,058	
63	5109	PERS - Retirement		173,244	201,915	209,633	249,918	
64	5111	Payroll Tax Expense		0	0	0	0	
65	5112	UI Reim Benefit		0	0	0	0	
66	5120	Other Employee Benefits		0	850	2,550	2,600	
67	5121	Retirees Health		53,101	49,037	48,244	56,678	
68	5122	Medical Reimbursements - HRA		8,356	17,175	15,425	15,600	



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01

3%

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
70	Total Benefits	\$503,227	\$529,124	\$509,339	\$578,174
71	Total Personnel Services	\$1,523,493	\$1,606,478	\$1,487,123	\$1,534,646
72	SERVICES & SUPPLIES				
73	6010 Ad-Legal/Other	465	292	1,129	515
74	60111 Public Information		218	0	0
75	6011W Public Information - Website	201	0	0	0
76	New Request				1,200
77	6014 Public Events	0	377	0	0
78	New Request				1,000
79	6031F Maint & Repair Water Dept -Fire Hydrant	0	572	72	1,030
80	6032S M & R-Disposal of Sludge	0	0	0	0
81	6033B M&R Buildings	4,282	7,575	4,115	5,150
82	6033F M&R FD WTR Leak			8,479	1,030
83	6033G Maint & Repair - Grounds (formerly 6042)	180	0	934	2,060
84	6033R M & R - Ranch	16	0	0	0
85	6036 M & R - Emergency	320	0	0	0
86	6040 Maintenance & Repair - Equipment	699	2,851	2,626	4,153
87	6041L Maint and Repair - Vehicles – Licensed	41,087	28,517	18,252	20,600
88	6042 Old M & R Bld/Grd	0	0	0	0
89	6044 Computer/Copier /Printer Svcs/Maint/Agree	1,815	1,980	2,287	4,695
90	6045 Computer/Copier/Printer Supplies/Maint.	196	1,092	39	103
91	6048 Security and Safety	476	485	516	1,236
92	6048E Safety - Medical	150	150	0	0
93	6050 Office Supplies	1,982	2,610	3,387	3,459
94	New Request				1,000
95	6051 Printing & Shipping	930	827	869	0



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01

3%

A	B	C	D	F	G	H	I	J	K
1									
2									
3									
4									
5									
6									
7									
	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			
96	6052	Bank Charges	195	11	0	0			
97	6053	Printing/Forms	936	912	315	0			
98		New Request				1,200			
99	6054	Membership -Dues , Publications & Books	7,141	6,236	5,211	6,180			
100		New Request				1,500			
101	6055	Government Fees and Licenses	39,514	43,137	48,634	47,300			
102		Image Trend - EMS			0	2,800			
103		Image Trend - Fire				2,000			
104	6059	Bad Debt	6	0	0	0			
105	6060C	Utilities Cell Phone	2,500	2,834	2,569	3,090			
106	6060E	Utilities Electricity	7,939	7,427	8,972	8,574			
107	6060G	Utilities Gas	2,127	2,169	2,862	1,271			
108	6060I	Utilities Internet Access	2,795	1,263	2,413	1,323			
109	6060P	Utilities Phone-Land Lines, Faxes, Alarms	3,977	4,251	5,188	4,478			
110	6060S	Utilities Sewer	1,048	1,143	1,277	1,241			
111	6060W	Utilities Water	1,575	1,797	1,966	1,894			
112	6063	M&R Communications Equipment	0	0	0	0			
113	6080	Old Professional Services - Engineering	0	0	0	0			
114	6080K	Prof Services-District Counsel	9,958	1,169	0	0			
115	6080L	Land Conservancy -Lot Inventory, Etc.	1,150	0	740	0			
116	6080M	Prof Services - Miscellaneous/Other	986	3,994	1,812	5,150			
117	6080T	Prof Services - Temporary	0	0	0	0			
118	6086	Outside Services	0	0	0	0			
119	6089	Emergency Medical Supplies	5,453	4,956	7,180	6,695			
120	6090	Department Operating Supplies	26,350	17,701	16,657	22,020			
121	6093	Small Tools and Equipment	1,994	266	0	1,030			
122		Replace Gym Equipment				0			



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**

3%

A	B	C	D	F	G	H	I	J	K
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				
123	6094	Clothing and Uniform	4,234	2,236	6,398	4,120			
124	6095	Office Furnishings & Equipment	0	919	129	0			
125	6096	Fuel -Gas and Diesel	13,839	18,227	21,075	20,600			
126	6098	OTS Grant	0	12	0	0			
127	6115	Meeting Expense	519	552	125	103			
128	6120A	Employee ALS Cert/Recruit Training	0	835	2,556	2,865			
129	6120E	Travel, Training, Seminars – Employees	25,731	25,429	18,381	25,750			
130	6120R	Training - Reimbursement	222	0	0	0			
131	6124	Employee Recognition	153	311	0	0			
132		New Request				500			
133	6125	Employee Recruitment	6,627	5,392	1,451	44			
134		New Request				456			
135	6220A	Fire Dept - Aware/Eductn/CERT/Vol Program	1,496	1,626	1,288	5,150			
136		New Request				2,350			
137	6220B	Fire Dept -SC BA Brthg Aprts/Resprty Test	8,932	535	4,775	927			
138		SBCA Flow Test				600			
139		SCBA Bottle Replacements (3)				6,000			
140	6220D	Fire Dept Disaster Preparedness	4,729	5,495	2,398	0			
141	6220E	Fire Dept -EOC Upgrade	1,915	545	0	0			
142	6220F	Fire Dept Fr Haz Defensible Spc/Chipping	684	0	0	2,000			
143	6220H	Fire Dept - Haz Mat Phys	1,825	0	0	0			
144	6220P	Personal Protective Equipment	0	57,965	1,511	10,300			
145	6220R	FHRP Contract	11,668	15,405	29,356	30,237			
146	6220S	Fire Dept - Surf Rescue/NCOR Program	3,716	2,403	4,511	6,180			
147	6602	Transit Expense	67	0	0	0			
149		Total Services & Supplies	\$254,797	\$284,699	\$242,455	\$283,158			



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**

3%

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
CAPITAL OUTLAY					
150	Capital Asset-Install Radio in 5792	200	7,642	0	
151	6170				
152	6170B Chief/Command Pickup (5 Year Lease)	0	39,132	0	
153	6170C USAR Equipment (Urban Search & Res	0	0	0	
154	6170D Image Trend Elite Project Management	0	0	0	
155	6170F Zoll X Series EKG	0	0	34,575	
156	6170G Command Vehicle Buildup	0	0	27,526	
157	Fuel Station Computer Replacement				7,500
158	Station Security Upgrade				10,000
159	Radio System Upgrade				75,000
160					
161					
162	Total Capital Outlay	\$200	\$46,774	\$62,101	\$92,500
DEBT SERVICE					
163					
164	2517 Principal on Fire Engine Lease/Purchase	0	118,749	121,455	124,396
165	6190 Interest on Fire Engine Lease/Purchase	0	14,949	11,919	8,978
166					
167	Total Debt Service	\$0	\$133,698	\$133,374	\$133,374
ADMINISTRATIVE COST ALLOCATION					
168					
169	6200 Allocated Overhead	213,400	321,704	394,335	377,439
170					
171	Total Administrative Cost Allocation	\$213,400	\$321,704	\$394,335	\$377,439
172	Total Expenditures	\$1,991,889	\$2,393,353	\$2,319,388	\$2,421,118



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01

3%

A	B	C	D	F	G	H	I	J	K
1									
2									
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173									
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176	01 4625								
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**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02**

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET
SOURCES OF FUNDS					
10	Revenues	\$595,018	\$624,571	\$679,537	\$697,055
11	Other Sources of Funds	\$0	\$0	\$18,500	\$0
12	Total Sources of Funds	\$595,018	\$624,571	\$698,037	\$697,055
USES OF FUNDS					
16	Salaries & Wages	\$205,495	\$220,866	\$214,823	\$216,909
17	Benefits	\$158,347	\$145,411	\$145,813	\$164,883
18	Personnel Services	\$363,842	\$366,277	\$360,636	\$381,792
19	Services & Supplies	\$173,169	\$162,791	\$168,137	\$229,616
20	Capital Outlay	\$200	\$9,154	\$32,703	\$0
21	Debt Service	\$1,776	\$13,915	\$10,988	\$10,364
22	Administrative Cost Allocation	\$91,106	\$102,298	\$136,604	\$121,178
23	Total Expenditures	\$630,093	\$654,435	\$709,067	\$742,950
24	OPERATING SURPLUS/(DEFICIT)	(\$35,075)	(\$29,864)	(\$11,030)	(\$45,895)
RESERVES					
40	Beginning Reserves	\$0	\$0	\$0	\$0
41	Operating Surplus / (Deficit)	(\$35,075)	(\$29,864)	(\$11,030)	(\$45,895)
42	Transfers & Encumbrances	\$0	\$0	\$0	\$0
43	ENDING RESERVES	(\$35,075)	(\$29,864)	(\$11,030)	(\$45,895)



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02**

3%

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET
SOURCES OF FUNDS					
REVENUES					
01 4130	Reimbursements - Fire Safe Council			0	0
01 4200	Interest Income	0	0	0	0
01 4310	Property Tax	566,207	598,132	655,724	668,455
01 4311	County Administrative Fee	0	(1,691)	(2,469)	(2,100)
01 4362	Insurance-Reimbursement	0	0	0	0
01 4390	Misc Revenue	0	0	600	600
01 4500	Veterans Hall Rental Fees	25,061	24,930	24,609	26,000
01 4525	Veterans Hall Rents- Private Parties	0	0	500	500
01 4560	Rent Banner Poles	650	100	100	200
01 4570	Rent-Ranch Events	100	100	300	200
01 4590	Veterans Hall Clean Fee	0	0	173	200
01 4610	Grants/Misc.Revenue	0	0	0	0
01 4619	Land Conservancy	3,000	3,000	0	3,000
				0	0
	Total Revenues	\$595,018	\$624,571	\$679,537	\$697,055
OTHER SOURCES OF FUNDS					
	Loan Proceeds			18,500	
				0	
	Total Other Sources of Funds	\$0	\$0	\$18,500	\$0
	Total Sources of Funds	\$595,018	\$624,571	\$698,037	\$697,055
USES OF FUNDS					



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02**

3%

A	B	C	D	F	G	H	I	J	K
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET				
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				



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02**

3%

A	B	C	D	F	G	H	I	J	K
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED 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				



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02**

3%

A	B	C	D	F	G	H	I	J	K
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET				
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				0				
158	Vets Hall - Improvement to Exterior Building				0				
159	Vets Hall - Parking Lot Improvements				0				
160									
161									
162	Total Capital Outlay	\$200	\$9,154	\$32,703	\$0				



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02**

3%

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



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02

3%

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ACTUAL (unaudited) FY 2018/2019	2019/20 PROPOSED BUDGET
181	OPERATING SURPLUS/(DEFICIT)	(\$35,075)	(\$29,864)	(\$11,030)	(\$45,895)
182	TRANSFERS & ENCUMBRANCES				
183	01 4625 Transfers In - From General Fund	0	0	0	
184	(Transfers Out)			0	
185	Encumbrances - Sources of Funding			0	
186	Encumbrances - (Designated Funds)			0	
188	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0
189	RESERVES				
190	Use of Reserves			0	
191	(Additions to Reserves)			0	
192	Other Adjustments			0	
194	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0
195	NET BUDGETARY SOURCES/USES	(\$35,075)	(\$29,864)	(\$11,030)	(\$45,895)
196	RESERVES				
197	Beginning Reserves				
198	Operating Surplus / (Deficit)	(\$35,075)	(\$29,864)	(\$11,030)	(\$45,895)
199	Transfers & Encumbrances	\$0	\$0	\$0	\$0
201	ENDING RESERVES	(\$35,075)	(\$29,864)	(\$11,030)	(\$45,895)



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT -16**

A	B	C	D	F	G	H	I	J	T
ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET				
SOURCES OF FUNDS									
8	Revenues	\$25,432	\$236,675	\$46,161	\$48,482				
10	Other Sources of Funds	\$6,396	\$0	\$0	\$0				
11	Total Sources of Funds	\$31,828	\$236,675	\$46,161	\$48,482				
USES OF FUNDS									
13	Salaries & Wages	\$0	\$0	\$0	\$0				
16	Benefits	\$0	\$0	\$0	\$0				
17	Personnel Services	\$0	\$0	\$0	\$0				
18	Services & Supplies	\$3,586	\$10,163	\$1,419	\$21,000				
19	Capital Outlay	\$6,396	\$341,626	\$0	\$0				
20	Debt Service	\$0	\$0	\$0	\$0				
21	Administrative Cost Allocation	\$15,600	\$49,513	\$32,532	\$27,482				
22	Total Expenditures	\$25,582	\$401,302	\$33,951	\$48,482				
23	OPERATING SURPLUS/(DEFICIT)	\$6,246	(\$164,627)	\$12,210	\$0				
24	RESERVES								
39	Beginning Reserves	\$0	\$0	\$0	\$0				
40	Operating Surplus / (Deficit)	\$6,246	(\$164,627)	\$12,210	\$0				
41	Transfers & Encumbrances	\$0	\$0	\$0	\$0				
42	ENDING RESERVES	\$6,246	(\$164,627)	\$12,210	\$0				
43									
44									
45									



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16**

3%

ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET
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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
12	01 4311 County Administrative Fee		(426)	(333)	(315)
13	01 4390 Miscellaneous Revenue	505	505	505	505
31				0	
32					
33	Total Revenues	\$25,432	\$236,675	\$46,161	\$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
44	Total Sources of Funds	\$31,828	\$236,675	\$46,161	\$48,482

USES OF FUNDS


47	SALARIES & WAGES				
48				0	
55	Total Salaries & Wages	\$0	\$0	\$0	\$0
56	BENEFITS				
57				0	
71	Total Benefits	\$0	\$0	\$0	\$0
72	Total Personnel Services	\$0	\$0	\$0	\$0



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16**

3%

A	B	C	D	F	G	H	I	J	M
ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET				
73	SERVICES & SUPPLIES								
74	60111 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	0				
135	Total Services & Supplies	\$3,586	\$10,163	\$1,419	\$21,000				
136	CAPITAL OUTLAY								
137		6,396	341,626	0					
144	Total Capital Outlay	\$6,396	\$341,626	\$0	\$0				
145	DEBT SERVICE								
146		0		0					
149	Total Debt Service	\$0	\$0	\$0	\$0				
150	ADMINISTRATIVE COST ALLOCATION								
151		15,600	49,513	32,532	27,482				
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	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS								
2	PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16								
3								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 PROPOSED BUDGET			
155	OPERATING SURPLUS/(DEFICIT)		\$6,246	(\$164,627)	\$12,210	\$0			\$0
156	TRANSFERS & ENCUMBRANCES								
157	01 4625	Transfers In - From General Fund	0	0	0				
158		(Transfers Out)			0				
159		Encumbrances - Sources of Funding			0				
160		Encumbrances - (Designated Funds)			0				
161		NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0				\$0
163	RESERVES								
164		Use of Reserves			0				
165		(Additions to Reserves)			0				
166		Other Adjustments			0				
167		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0				\$0
169	NET BUDGETARY SOURCES/USES		\$6,246	(\$164,627)	\$12,210	\$0			\$0
170	RESERVES								
171		Beginning Reserves							
172		Operating Surplus / (Deficit)	\$6,246	(\$164,627)	\$12,210				\$0
173		Transfers & Encumbrances	\$0	\$0	\$0				\$0
174	ENDING RESERVES		\$6,246	(\$164,627)	\$12,210	\$0			\$0
175									
176									



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET
SOURCES OF FUNDS					
10	Revenues	\$415,670	\$23,426	\$131,676	\$133,480
11	Other Sources of Funds	\$1,332,301	\$1,843,961	\$2,054,283	\$2,009,556
12	Total Sources of Funds	\$1,747,971	\$1,867,387	\$2,185,959	\$2,143,036
USES OF FUNDS					
16	Salaries & Wages	\$686,155	\$851,776	\$894,863	\$787,933
17	Benefits	\$431,699	\$414,553	\$384,749	\$482,097
18	Personnel Services	\$1,117,854	\$1,266,329	\$1,279,612	\$1,270,030
19	Services & Supplies	\$515,104	\$720,783	\$726,188	\$739,526
20	Capital Outlay	\$0	\$45,282	\$48,483	\$0
21	Debt Service	\$4,866	\$5,004	\$0	\$0
22	Administrative Cost Allocation	\$0	\$0	\$0	\$0
23	Total Expenditures	\$1,637,824	\$2,037,398	\$2,054,283	\$2,009,556
24	OPERATING SURPLUS/(DEFICIT)	\$110,147	(\$170,011)	\$131,676	\$133,480
RESERVES					
40	Beginning Reserves	\$0	\$0	\$0	\$0
41	Operating Surplus / (Deficit)	\$110,147	(\$170,011)	\$131,676	\$133,480
43	Transfers & Encumbrances	\$0	\$0	(\$76,050)	\$0
44	ENDING RESERVES	\$110,147	(\$170,011)	\$55,626	\$133,480



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09

3%

ACCOUNT NO.	GENERAL FUND (GF)	ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET
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SOURCES OF FUNDS

REVENUES						
9						
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	
20						
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
USES OF FUNDS						
44		SALARIES & WAGES				
46						
47	5000	Salary & Wages	569,337	712,834	740,206	764,846
48	5010	Overtime	7,245	13,704	12,677	20,000



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09**

3%

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET
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



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09**

3%

A	B	C	D	F	G	H	I	J
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ACTUAL (unaudited) FY 2018/2019	2019/20 PROPOSED BUDGET			
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 Svcs/MaintAgree	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 Fiche				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			



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09**

3%

A	B	C	D	F	G	H	I	J
1								
2								
3								
4								
5								
6								
7								
	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ACTUAL (unaudited) FY 2018/2019	2019/20 PROPOSED BUDGET		
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		



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09

3%

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ACTUAL (unaudited) FY 2018/2019	2019/20 PROPOSED BUDGET
132				0	0
147	Total Services & Supplies	\$515,104	\$720,783	\$726,188	\$739,526
148	CAPITAL OUTLAY				
149	61701 Purchase Administrative Office			0	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					
158	Total Capital Outlay	\$0	\$45,282	\$48,483	\$0
159	DEBT SERVICE				
160	61801 Loan Principal - Ford Fusion	4672	4,835	0	
161	6180H Interest Expense - Ford Fusion	194	169	0	
163	Total Debt Service	\$4,866	\$5,004	\$0	\$0
164	ADMINISTRATIVE COST ALLOCATION				
165					
167	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0
168	Total Expenditures	\$1,637,824	\$2,037,398	\$2,054,283	\$2,009,556



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09

3%

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET
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)			0	
174	Encumbrances - Sources of Funding			(76,050)	
175	Encumbrances - (Designated Funds)			0	
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	
183	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0
184	NET BUDGETARY SOURCES/USES	\$110,147	(\$170,011)	\$55,626	\$133,480
185	RESERVES				
186	Beginning Reserves				
187	Operating Surplus / (Deficit)	\$110,147	(\$170,011)	\$131,676	\$133,480
188	Transfers & Encumbrances	\$0	\$0	(\$76,050)	\$0
189	ENDING RESERVES	\$110,147	(\$170,011)	\$55,626	\$133,480



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 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
SOURCES OF FUNDS							
10	Water	\$2,541,179	\$2,713,608	\$3,179,134	\$3,424,250	\$3,400,000	\$24,250
11	SWF	\$1,208,460	\$912,408	\$1,024,481	\$1,178,180	\$1,172,000	\$6,180
12	SWF-Capital	\$0	\$0	\$68,706	\$0	\$0	\$0
13	Total Water	\$3,749,639	\$3,626,016	\$4,272,321	\$4,602,430	\$4,572,000	\$30,430
14	Wastewater	\$2,017,860	\$2,150,012	\$2,526,946	\$3,024,915	\$3,008,000	\$16,915
15	Total Sources of Funds	\$5,767,499	\$5,776,028	\$6,799,267	\$7,627,345	\$7,580,000	\$47,345
USES OF FUNDS							
19	Water	\$2,772,634	\$2,406,316	\$1,912,850	\$3,229,247	\$3,361,000	\$131,753
20	SWF	\$941,215	\$1,400,192	\$1,376,008	\$1,167,391	\$1,056,000	(\$111,391)
21	SWF-Capital	\$0	\$0	\$227,040	\$138,609	\$250,000	\$111,391
22	Total Water	\$3,713,849	\$3,806,508	\$3,515,899	4,535,247	4,667,000	131,753
23	Wastewater	\$2,504,462	\$2,223,228	\$2,307,889	\$3,024,915	\$2,886,000	(\$138,915)
24	Total Expenditures	\$6,218,311	\$6,029,736	\$5,823,788	\$7,560,162	\$7,553,000	(\$7,162)
OPERATING SURPLUS/(DEFICIT)							
25	Water	(\$231,455)	\$307,292	\$1,266,283	\$195,003	\$39,000	\$156,003
26	SWF	\$267,245	(\$487,784)	(\$351,527)	\$10,789	\$116,000	(\$105,211)
27	SWF-Capital	\$0	\$0	(\$158,334)	(\$138,609)	(\$250,000)	(\$111,391)
28	Total Water	\$35,790	(\$180,492)	\$756,422	\$67,183	(\$95,000)	\$162,183
29	Wastewater	(\$486,602)	(\$73,216)	\$219,057	\$0	\$122,000	(\$122,000)
30	OPERATING SURPLUS/(DEFICIT)	(\$450,812)	(\$253,708)	\$975,479	\$67,183	\$27,000	\$40,183
RESERVES							
47	Beginning Reserves	0	0	0	0	0	0
48	Water	0	0	0	0	0	0
49	SWF	0	0	0	0	0	0
50	SWF-Capital	0	0	0	0	0	0
51	Total Water	\$0	\$0	\$0	\$0	\$0	\$0
52	Wastewater	0	0	0	0	0	0
53	Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0
54	Operating Surplus / (Deficit)	(\$231,455)	\$307,292	\$1,266,283	\$195,003	\$39,000	\$156,003
55	Water	\$267,245	(\$487,784)	(\$351,527)	\$10,789	(\$250,000)	(\$105,211)
56	SWF	\$0	\$0	(\$158,334)	(\$138,609)	(\$250,000)	(\$111,391)
57	SWF-Capital	\$0	\$0	(\$158,334)	(\$138,609)	(\$250,000)	(\$111,391)
58	Total Water	\$35,790	(\$180,492)	\$756,422	\$67,183	(\$95,000)	\$162,183
59	Wastewater	(\$486,602)	(\$73,216)	\$219,057	\$0	\$122,000	(\$122,000)
60	Operating Surplus / (Deficit)	(\$450,812)	(\$253,708)	\$975,479	\$67,183	\$27,000	\$40,183
61	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0
62	Water	\$0	\$0	(\$123,724)	\$0	\$0	\$0
63	SWF	\$0	\$0	(\$20,198)	(\$20,198)	\$0	\$0
64	SWF-Capital	\$0	\$0	(\$83,264)	\$0	\$0	\$0
65	Total Water	\$0	\$0	(\$227,186)	(\$20,198)	\$0	\$0
66	Wastewater	\$0	\$0	(\$44,257)	\$0	\$0	\$0
67	Transfers & Encumbrances	\$0	\$0	\$0	(\$20,198)	\$0	\$0
68	ENDING RESERVES	(\$450,812)	(\$253,708)	\$704,036	(\$126,015)	(\$146,000)	\$40,183



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
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	\$433,863	\$507,477		
17	Benefits	\$316,875	\$281,470	\$248,386	\$355,138		
18	Personnel Services	\$761,997	\$823,048	\$682,249	\$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	\$9,611	\$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	\$1,912,850	\$3,229,247	\$3,361,000	\$131,753
24	OPERATING SURPLUS/(DEFICIT)	(\$231,455)	\$307,292	\$1,266,283	\$195,003	\$39,000	\$156,003
RESERVES							
40	Beginning Reserves	0	0	0			
42	Operating Surplus / (Deficit)	(\$231,455)	\$307,292	\$1,266,283	\$195,003	39,000	156,003
43	Transfers & Encumbrances	\$0	\$0	(\$123,724)	\$0	0	0
44	ENDING RESERVES	(\$231,455)	\$307,292	\$1,142,560	\$195,003	\$39,000	\$156,003



CAMBRIA COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 WATER FUND - 11, DEPARTMENT - 11

3%

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ACTUAL (unaudited) FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
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SOURCES OF FUNDS

REVENUES

9							
10	11 4000	Service Sales	2,158,781	2,354,809	2,681,464	2,989,000	2,989,000
11	11 4007	Returned Ck Fee	605	905	815	0	0
12	11 4008	Act Setup/dse	7,084	8,291	4,586	0	0
13	11 4009	Off Hours	0	0	0	0	0
14	11 4010	Water Penalty	45,264	45,927	45,316	0	0
15	11 4011	Serv/Disc/Recon	235	641	410	0	0
16	11 4012	Meter Tampering	340	0	0	0	0
17	11 4014	Water Serv Fees	500	16,349	6,317	0	0
18	11 4023	Penalty/Surcharge	0	0	0	0	0
19	11 4050	Administrative Fee Revenue	1,454	10,731	6,803	0	0
20	11 4100	Connect Rev-SFR	(1,800)	11,632	0	10,000	0
21	11 4101	Wait List Maintenance Fee	98,162	21,541	62,922	62,000	10,000
22	11 4110	Remodel Impact Fees	36,945	38,307	61,395	70,000	0
23	11 4120	Connect Rev-Com	0	0	0	0	0
24	11 4122	Retrofit In-Lieu Fee	0	18,000	44,050	0	0
25	11 4124	Assignment Fees	2,417	5,759	6,196	4,150	4,150
26	11 4128	Admin Fees	0	0	0	70,000	0
27	11 4130	Voluntary Lot Merger	0	0	0	0	0
28	11 4311	County Administrative Fee	0	(7,890)	(7,800)	0	0
29	11 4360	Standby Availability Charges	177,100	175,896	177,654	178,000	0
30	11 4373	Inspection Fee Revenue	9,103	12,040	11,254	9,100	0
31	11 4390	Miscellaneous Revenue	1,182	670	2,882	1,000	9,100
32	11 4200	Interest Income	3,807	0	0	31,000	1,000
34		Total Revenues	\$2,541,179	\$2,713,608	\$3,104,262	\$3,424,250	\$3,400,000
35		OTHER SOURCES OF FUNDS					\$24,250
36	11 4397	Loan Proceeds - Dump Truck			74,871		0
37					0		0
43		Total Other Sources of Funds	\$0	\$0	\$74,871	\$0	\$0
44		Total Sources of Funds	\$2,541,179	\$2,713,608	\$3,179,134	\$3,424,250	\$3,400,000
45		USES OF FUNDS					\$24,250



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11**

3%

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ACTUAL (unaudited) FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
SALARIES & WAGES							
47							
48	5000	318,314	410,935	322,165	506,236	0	(506,236)
49	5010	50,379	51,842	31,519	35,000	0	(35,000)
50	5020	18,179	18,200	18,000	18,250	0	(18,250)
51	5040	36,190	38,061	46,166	0	0	0
52	5050	22,060	22,540	16,013	0	0	0
53				0	(52,009)	0	52,009
54							
55							
	Total Salaries & Wages	\$445,122	\$541,578	\$433,863	\$507,477	\$0	(\$507,477)
BENEFITS							
56							
57	5101	3,133	1,000	2,000	2,400	0	(2,400)
58	5102	9,005	9,139	7,929	5,831	0	(5,831)
59	5103	82,645	81,932	68,246	110,425	0	(110,425)
60	5105	520	549	493	1,057	0	(1,057)
61	5106	30,620	31,720	24,126	33,723	0	(33,723)
62	5107	7,781	7,676	6,169	8,173	0	(8,173)
63	5108	16,199	11,915	12,069	25,432	0	(25,432)
64	5109	124,395	94,364	81,569	109,808	0	(109,808)
65	5120	2,025	1,988	1,884	1,768	0	(1,768)
66	5121	33,657	31,287	34,631	43,092	0	(43,092)
67	5122	6,895	9,900	9,269	13,429	0	(13,429)
68				0		0	0
69				0		871,000	871,000
70						187,000	187,000
71							
	Total Salaries and Benefits-Added Staff						
	Total Benefits	\$316,875	\$281,470	\$248,386	\$355,138	\$1,058,000	\$702,862
72							
	Total Personnel Services	\$761,997	\$823,048	\$682,249	\$862,615	\$1,058,000	\$195,385
SERVICES & SUPPLIES							
73							
74	6010						
75	6011	171	762	339	0	0	0
76	6030	64	844	0	515	0	(515)
77	6031	0	0	1,639	1,688	0	(1,688)
78	6031D	798	357	0	0	0	0
79	6031F	52,038	151,559	52,025	105,226	0	(105,226)
80	6031G	5,166	825	39	3,090	0	(3,090)
		555	0	835	1,547	0	(1,547)



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
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	0	(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 - Call Phone	2,162	2,785	2,085	2,888	0	(2,888)

3%



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11**

3%

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 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
118	6060E	Utilities - Electricity	140,114	132,541	132,809	167,111	0	(167,111)				
119	6060G	Utilities - Gas	0	0	0	0	0					
120	6060I	Utilities - Internet	4,142	3,556	4,067	4,432	0	(4,432)				
121	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	6,038	5,699	4,755	6,860	0	(6,860)				
122	6060S	Utilities - Sewer	1,024	1,079	1,196	1,187	0	(1,187)				
123	6060W	Utilities - Water	1,280	0	0	0	0	0				
124	6063	M & R Communications Equipment	0	1,848	0	2,575	0	(2,575)				
125	6078	Land Lease - Well Site	37,554	38,624	40,150	41,349	0	(41,349)				
126	6080E	Professional Services - Engineering	0	270	0	0	0	(30,000)				
127		Urban Water Mgmt Plan				30,000	0	(30,000)				
128		Water Use Efficiency Plan Update				10,000	0	(10,000)				
129	6080G	Professional Services - GIS Development	5,070	3,220	1,712	7,725	0	(7,725)				
130	6080K	Professional Services - District Counsel	24,006	7,794	0	5,150	0	(5,150)				
131	6080L	Land Conservancy - Lot Inventory, Etc.	8,539	21,157	2,655	15,000	0	(15,000)				
132	6080M	Professional Services - Misc./Other	85,778	50,391	6,871	8,499	0	(8,499)				
133	6080V	Voluntary Lot Merger Program	10,747	12,715	6,418	206	0	(206)				
134	6086	Outside Services	0	0	0	92	0	(92)				
135	6089	Emergency Medical Supplies	0	0	89	21,445	0	(21,445)				
136	6090	Department Operating Supplies	6,511	2,656	12,137	0	0	(21,445)				
137	6090B	Sensor Cleaning	355	0	0	0	0	0				
138	6091	Lab Tests	22,571	10,527	11,753	11,415	0	(11,415)				
139	6091B	Operating Supplies	418	2,497	1,746	0	0	0				
140	6091G	Calibration	2,627	5,028	1,500	2,704	0	(2,704)				
141	6091H	Lab Testing	(95)	0	0	0	0	0				
142	6092	Lab Supplies	0	0	0	0	0	0				
143	6093	Small Tools and Equipment	5,443	4,105	5,456	9,008	0	(9,008)				
144	6094	Clothing and Uniform	8,182	3,986	3,811	5,008	0	(5,008)				
145	6096	Fuel - Gas and Diesel	16,000	17,323	11,224	12,360	0	(12,360)				
146	6115	Meeting Expenses	108	0	242	284	0	(284)				
147	6120E	Travel, Training, Seminars-Employees,	4,176	4,230	3,994	3,090	0	(3,090)				
148	6125	Employee Recruitment	3,772	5,399	2,693	2,544	0	(2,544)				
149	6610	Retrofit Program	0	0	0	0	0	0				
150	6611	Rebate Program - Cisterns, Toilets, Wash	0	0	0	7,725	0	(7,725)				
151		Prop 218 Estimates					758,000	758,000				
159		Total Services & Supplies	\$703,684	\$664,640	\$465,918	\$764,987	\$758,000	(\$6,987)				



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
CAPITAL OUTLAY							
160	Capital Assets						
163	6170	715,506	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 Extractor			46,169		0	0
167	6170			22,557		0	0
168	6170			74,871		0	0
169	6170			2,241		0	0
170	6170			0		0	0
171	6170			0		0	0
172	6170			0		0	0
173	6170			0		0	0
174	6170			0		0	0
175	6170			23,492		0	0
176	SCADA System - L/T Water Portion						0
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
185	Total Capital Outlay	\$715,506	\$0	\$169,330	\$600,000	\$600,000	\$0
DEBT SERVICE							
186	6180U	0	8,363	8,816	8,726	0	(8,726)
187	6180H	0	917	795	885	0	(885)
188	6180J	8811	0	0	0	0	0
189	6180H	216	0	0	0	0	0
190	6180J	0	0	0	13,754	0	(13,754)
191	6180H	0	0	0	3,182	0	(3,182)
192	6180J	0	0	0		0	0
193							
194	Total Debt Service	\$9,027	\$9,280	\$9,611	\$26,547	\$0	(\$26,547)
ADMINISTRATIVE COST ALLOCATION							
195	Administrative Cost Allocation - Water Fund						
196	Administrative Cost Allocation - SWF Fund	582,420	909,348	585,742	593,531	945,000	351,469
197	Administrative Cost Allocation - SWF-C Fund				286,175	0	(286,175)
198	Administrative Cost Allocation - SWF-C Fund				95,392	0	(95,392)



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
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	\$1,912,850	\$3,229,247	\$3,361,000	\$131,753
203							
204	OPERATING SURPLUS/(DEFICIT)		\$307,292	\$1,266,283	\$195,003	\$39,000	\$156,003
205	TRANSFERS & ENCUMBRANCES						
206	01 4625 Transfers In - From General Fund		0	0		0	0
207	(Transfers Out)			0		0	0
208	Encumbrances - Sources of Funding			0		0	0
209	Encumbrances - (Designated Funds)			0		0	0
210							
211	NET TRANSFERS & ENCUMBRANCES		\$0	(\$123,724)	\$0	\$0	\$0
212	RESERVES						
213	Use of Reserves			0		0	0
214	(Additions to Reserves - Vehicle Repl)			0		0	0
215	Other Adjustments			0		0	0
216							
217	RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0	\$0	\$0
218							
219	NET BUDGETARY SOURCES/USES		\$307,292	\$1,142,560	\$195,003	\$39,000	\$156,003
220	RESERVES						
221	Beginning Reserves						
222	Operating Surplus / (Deficit)		(\$231,455)	\$307,292	\$195,003	\$39,000	\$156,003
223	Transfers & Encumbrances		\$0	\$0	\$0	\$0	\$0
224	ENDING RESERVES		(\$231,455)	\$307,292	\$195,003	\$39,000	\$156,003
225							

3%



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25**

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
SOURCES OF FUNDS							
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
USES OF FUNDS							
16	Salaries & Wages	\$40,177	\$6,439	\$128,272	\$170,825		
17	Benefits	\$0	\$2,381	\$54,361	\$100,585		
18	Personnel Services	\$40,177	\$8,820	\$182,634	\$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	\$14,802	\$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	\$1,376,008	\$1,167,391	\$1,056,000	(\$111,391)
24	OPERATING SURPLUS/(DEFICIT)	\$267,245	(\$487,784)	(\$351,527)	\$10,789	\$116,000	(\$105,211)
RESERVES							
40	Beginning Reserves	\$0	\$0	\$0	\$0		
41	Operating Surplus / (Deficit)	\$267,245	(\$487,784)	(\$351,527)	(\$162,211)	(57,000)	(105,211)
42	Transfers & Encumbrances	\$0	\$0	(\$20,198)	(\$20,198)	0	0
43	ENDING RESERVES	\$267,245	(\$487,784)	(\$371,725)	(\$182,409)	(\$57,000)	(\$105,211)



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25**

3%

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ACTUAL (unaudited) FY 2018/2019	PROPOSED BUDGET 2019/20	PROP. 218 ESTIMATES 2019/20	2019/20 EST. P218 VARIANCE
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SOURCES OF FUNDS

REVENUES								
9								
10	39 4041	SWF Water Base - Residential (SFR, MFR)	272,121	270,881	310,624	456,000	456,000	
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 Wtr	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	
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 Reud	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 Wtr	16,652	0	0	0	0	
26	39 4200	Interest Income	13,873	8,675	1,582	6,180	6,180	
27								
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	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

USES OF FUNDS

SALARIES & WAGES								
50								
51	5000	Salary & Wages	40,177	6,200	103,049	172,195	0	(172,195)
52	5010	Overtime	0	60	10,111	4,000	0	(4,000)
53	5020	Standby	0	0	100	0	0	0
54	5040	Sick/Vacation Pay	0	0	10,110	0	0	0
55	5050	Holiday Pay	0	179	4,903	0	0	0
56		Reduction for "E" Step				(5,370)	0	5,370
57		Prop 218 Estimates			0		0	0
59		Total Salaries & Wages	\$40,177	\$6,439	\$128,272	\$170,825	\$0	(\$170,825)



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25**

3%

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
60	BENEFITS						
61	5101 Uniform Allowance	0	0	434	400	0	(400)
62	5102 Dental Insurance	0	212	2,971	1,762	0	(1,762)
63	5103 Medical Insurance	0	603	21,933	39,152	0	(39,152)
64	5105 Life Insurance	0	2	125	239	0	(239)
65	5106 FICA	0	387	7,478	10,482	0	(10,482)
66	5107 Medicare	0	91	1,831	2,586	0	(2,586)
67	5108 Workers Compensation	0	236	2,604	8,912	0	(8,912)
68	5109 PERS - Retirement	0	850	15,437	33,178	0	(33,178)
69	5120 Other Employee Benefits	0	0	1,142	1,716	0	(1,716)
70	5122 Medical Reimbursements - HRA	0	0	406	2,158	0	(2,158)
71						0	0
72	Prop 218 Estimates					261,000	261,000
75	Total Benefits	\$0	\$2,381	\$54,361	\$100,585	\$261,000	\$160,415
76	Total Personnel Services	\$40,177	\$8,820	\$182,634	\$271,410	\$261,000	(\$10,410)
77	SERVICES & SUPPLIES						
78	6031F Maintenance & Repairs - Fire Hydrants	0	0	0	0	0	0
79	6031G Maintenance & Repairs - Generators	0	0	0	0	0	0
80	6031Z Maintenance	27,191	115,387	10,129	20,760	0	(20,760)
81	6031 Off-Hauling RO Brine	0	0	0	3,090	0	(3,090)
82	6033B Maintenance & Repairs - Buildings	0	450	570	1,409	0	(1,409)
83	6033G Maintenance & Repairs - Grounds	0	0	2,115	2,076	0	(2,076)
84	Replace Analyzers (2)				7,500	0	(7,500)
85	Pickling Filters for Preservation				60,000	0	(60,000)
86	6036 Maintenance & Repairs- Emergency	0	16,253	20,437	37,987	0	(37,987)
87	6041L Maintenance & Repairs - Vehicles Licenses	0	0	217	232	0	(232)
88	6044 Comp/Copier/Printer Services	0	0	167	413	0	(413)
89	6051 Postage & Shipping	0	32	1,612	3,886	0	(3,886)
90	6055 Government Fees & Licenses	108	44,790	41,316	22,660	0	(22,660)
91	6060C Utilities - Cell Phone	0	45	324	222	0	(222)
92	6060E Utilities - Electricity	38,527	48,518	14,050	16,068	0	(16,068)
93	6070 Equipment Rent	0	4,036	21,840	24,918	0	(24,918)
94	Reduce Tank Rental to 3 Months				(18,688)	0	18,688
95	6080K Professional Services - District Counsel	18,299	23,816	0	0	0	0



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25**

3%

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ACTUAL (unaudited) FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
96	6080L Professional Services - Legal	23,840	8,035	0	0	0	0
97	6080M Professional Services - Misc./Other	26,149	154,425	8,460	17,339	0	(17,339)
98	6086 Outside Services	0	0	18	44	0	(44)
99	6090 Department Operating Supplies	0	0	1,895	1,952	0	(1,952)
100	6090B Sensor Cleaning	2,865	0	0	0	0	0
101	6091 Lab Tests	4,909	152,950	10,891	10,300	0	(10,300)
102	6091B Operating Supplies	2,483	7,567	473	4,684	0	(4,684)
103	6091E Baseline Mon	150	0	0	0	0	0
104	6091F Remote Monitoring	3,243	500	6,000	6,180	0	(6,180)
105	6091G Calibration	0	0	0	0	0	0
106	6091H Lab Testing	0	10,277	0	0	0	0
107	6092 Lab Supplies	0	574	1,981	2,447	0	(2,447)
108	6094 Clothing and Uniform	0	0	70	173	0	(173)
109	6096 Fuel - Gas and Diesel	0	0	4,153	4,573	0	(4,573)
110	6115 Meeting Expense	0	0	0	0	0	0
111	6120E Travel, Training, Seminars - Employees	57	0	454	1,123	0	(1,123)
112	6125 Employee Recruitment	0	700	0	0	0	0
113	6195 Vehicles	0	0	2,106	5,206	0	(5,206)
114	6829D Performance Bonds	71,649	71,649	71,649	0	0	0
115	6829M Financial Services	0	0	0	0	0	0
116	6829S EWS Environmental	27,517	22	0	0	0	0
148	Prop 218 Estimates			0	0	135,000	135,000
151	Total Services & Supplies	\$246,987	\$660,026	\$220,928	\$236,555	\$135,000	(\$101,555)
CAPITAL OUTLAY							
152	Impoundment Basin	0	49,321	14,802	0	0	0
153	Capital Assets			0	0	0	0
154	Prop 218 Estimates			0	0	0	0
155				0			
156				0			
161	Total Capital Outlay	\$0	\$49,321	\$14,802	\$0	\$0	\$0
DEBT SERVICE							
163	Vehicle	0	22,599	0	0	0	0
164	Loan Principal	313,861	326,893	340,465	354,604	0	(354,604)
165	Interest Expense	340,190	332,533	318,959	304,822	0	(304,822)
166				0		660,000	660,000



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25**

3%

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
168	Total Debt Service	\$654,051	\$682,025	\$659,424	659,426	\$660,000	\$574
169	ADMINISTRATIVE COST ALLOCATION						
170	Administrative Cost Allocation - See Water Fund FY 2019/20	0	0	298,221	0	0	0
172	Total Administrative Cost Allocation	\$0	\$0	\$298,221	\$0	\$0	\$0
173	Total Expenditures	\$941,215	\$1,400,192	\$1,376,008	\$1,167,391	\$1,056,000	(\$111,391)
174							
175	OPERATING SURPLUS/(DEFICIT)	\$267,245	(\$487,784)	(\$351,527)	\$10,789	\$116,000	(\$105,211)
176	TRANSFERS & ENCUMBRANCES						
177	01.4625 Transfers In - From General Fund	0	0	0		0	0
178	(Transfers Out)					0	0
179	Encumbrances - Sources of Funding			(20,198)		(173,000)	0
180	Encumbrances - (Designated Funds)			0		0	0
182	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	(\$20,198)	\$0	\$0	\$0
183	RESERVES						
184	Use of Reserves			0		0	0
185	(Additions to Reserves - 2 Month Operations)			0		(173,000)	0
186	Other Adjustments			0		0	0
188	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	(\$173,000)	(\$173,000)	\$0
189	NET BUDGETARY SOURCES/USES	\$267,245	(\$487,784)	(\$371,725)	(\$162,211)	(\$57,000)	(\$105,211)
190							
191	RESERVES						
192	Beginning Reserves						
193	Operating Surplus / (Deficit)	\$267,245	(\$487,784)	(\$351,527)	(\$162,211)	(\$57,000)	(\$105,211)
194	Transfers & Encumbrances	\$0	\$0	(\$20,198)	\$0	\$0	\$0
195	ENDING RESERVES	\$267,245	(\$487,784)	(\$371,725)	(\$162,211)	(\$57,000)	(\$105,211)
196							



**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	ACTUAL (unaudited) FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
SOURCES OF FUNDS							
8							
10	Revenues	\$0	\$0	\$68,706	\$0	\$0	\$0
11	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0
12	Total Sources of Funds	\$0	\$0	\$68,706	\$0	\$0	\$0
USES OF FUNDS							
13							
16	Salaries & Wages	\$0	\$0	\$0	\$0		
17	Benefits	\$0	\$0	\$0	\$0		
18	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
19	Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0
20	Capital Outlay	\$0	\$0	\$137,878	\$138,609	\$250,000	\$111,391
21	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
22	Administrative Cost Allocation	\$0	\$0	\$89,162	\$0	\$0	\$0
23	Total Expenditures	\$0	\$0	\$227,040	\$138,609	\$250,000	\$111,391
24	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	(\$158,334)	(\$138,609)	(\$250,000)	\$111,391
39							
RESERVES							
40							
41	Beginning Reserves	\$0	\$0	\$0	\$0	-	-
42	Operating Surplus / (Deficit)	\$0	\$0	(\$158,334)	(\$138,609)	(250,000)	111,391
43	Transfers & Encumbrances	\$0	\$0	(\$83,264)	\$0	0	0
44	ENDING RESERVES	\$0	\$0	(\$241,598)	(\$138,609)	(\$250,000)	\$111,391
45							



**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	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
SOURCES OF FUNDS							
9	REVENUES						
10	Miscellaneous Revenue			68,706		0	0
33	Total Revenues	\$0	\$0	\$68,706	\$0	\$0	\$0
34	OTHER SOURCES OF FUNDS			0		0	0
42	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0
43	Total Sources of Funds	\$0	\$0	\$68,706	\$0	\$0	\$0
USES OF FUNDS							
46	SALARIES & WAGES			0		0	0
47				0		0	0
54	Total Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0
55	BENEFITS			0		0	0
56				0		0	0
70	Total Benefits	\$0	\$0	\$0	\$0	\$0	\$0
71	Total Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
72	SERVICES & SUPPLIES			0		0	0
73				0		0	0
134	Total Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0
135	CAPITAL OUTLAY			0		0	0
136				0		0	0
137	Interim SWF AWT/P Off-Hauling Facilities			0		0	0
138	6170 Impoundment Basin Design Evaluation			6,639		0	0
139	40-1829C-30 CIP Brackish Environmental			6,728		0	0
140	40-1829I-30 CIP Brackish Legal			100,941		0	0
141	40-1829K-30 CIP SWF Public Outreach			2,333		0	0
142	6910 Section 7 ESA Consultation			21,236		0	0
147						0	0



**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	ACTUAL (unaudited) FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
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
156	Total Capital Outlay	\$0	\$0	\$137,878	\$138,609	\$250,000	\$111,391
157	DEBT SERVICE						
158		0	0	0	0	0	0
159		0	0	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	0
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



**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	ACTUAL (unaudited) FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
167	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	(\$158,334)	(\$138,609)	(\$250,000)	\$111,391
168	TRANSFERS & ENCUMBRANCES						
169	Transfers In - From General Fund	0	0	0		0	0
170	(Transfers Out)			0		0	0
171	Encumbrances - Sources of Funding			(83,264)			
172	Encumbrances - (Designated Funds)			0			
173	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	(\$83,264)	\$0	\$0	\$0
174	RESERVES						
176	Use of Reserves			0		0	0
177	(Additions to Reserves)			0		0	0
178	Other Adjustments			0		0	0
179	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0
180	NET BUDGETARY SOURCES/USES	\$0	\$0	(\$241,598)	(\$138,609)	(\$250,000)	\$111,391
181	RESERVES						
182	Beginning Reserves						
183	Operating Surplus / (Deficit)	\$0	\$0	(\$158,334)	(\$138,609)	(\$250,000)	\$111,391
184	Transfers & Encumbrances	\$0	\$0	(\$83,264)	\$0	\$0	\$0
185	ENDING RESERVES	\$0	\$0	(\$241,598)	(\$138,609)	(\$250,000)	\$111,391



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12**

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL FY 2016/2017	ACTUAL (unaudited) FY 2017/2018	ACTUAL (unaudited) FY 2018/2019	PROPOSED BUDGET 2019/20	PROP. 218 ESTIMATES 2019/20	EST. P218 VARIANCE 2019/20
SOURCES OF FUNDS							
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
USES OF FUNDS							
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)	(\$486,602)	(\$73,216)	\$219,057	\$0	\$122,000	(\$122,000)
RESERVES							
40	Beginning Reserves	\$0	\$0	\$0	\$0	-	0
41	Operating Surplus / (Deficit)	(\$486,602)	(\$73,216)	\$219,057	\$0	122,000	(122,000)
42	Transfers & Encumbrances	\$0	\$0	(\$44,257)	\$0	-	-
43	ENDING RESERVES	(\$486,602)	(\$73,216)	\$174,800	\$0	\$122,000	(\$122,000)



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 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
SOURCES OF FUNDS								
REVENUES								
9								
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								0
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			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
USES OF FUNDS								
SALARIES & WAGES								
47								
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)
BENEFITS								
56								
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)



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12**

3%

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 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
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		(2,060)				
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)				



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12**

3%

A	B	C	D	F	G	H	J	X	Y
ACCOUNT NO.	WASTEWATER FUND	WASTEWATER DEPARTMENT - 12	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
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	\$5,059	\$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)	



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12**

3%

A	B	C	D	F	G	H	J	K	X	Y	Z
ACCOUNT NO.	WASTEWATER DEPARTMENT - 12	WASTEWATER DEPARTMENT - 12	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 PROPOSED 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	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 - P&GE 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			
169		Prop 218 Estimates					500,000	500,000			
170											



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12**

3%

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 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
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		Total Debt Service	\$147,686	\$166,124	\$191,860	\$202,847	\$160,000	(\$42,847)				
180		ADMINISTRATIVE COST ALLOCATION										
181		Administrative Cost Allocation	429,775	461,098	517,687	\$509,508	479,000	(30,508)				
182		Total Administrative Cost Allocation	\$429,775	\$461,098	\$517,687	\$509,508	\$479,000	(\$30,508)				
184		Total Expenditures	\$2,504,462	\$2,223,228	\$2,307,889	\$3,024,915	\$2,886,000	(\$138,915)				
185												



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12**

3%

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 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
186												
187		OPERATING SURPLUS/(DEFICIT)	(\$486,602)	(\$73,216)	\$219,057	\$0	\$122,000	(\$122,000)				
188		TRANSFERS & ENCUMBRANCES										
189	01 4625	Transfers In - From General Fund	\$0	\$0	\$0	\$0	\$0	\$0	0			
190		(Transfers Out)			\$0				0			
191		Encumbrances - Sources of Funding			(44,257)							
192		Encumbrances - (Designated Funds)			\$0							
194		NET TRANSFERS & ENCUMBRANCES	\$0	\$0	(\$44,257)	\$0	\$0	\$0	\$0			
195		RESERVES										
196		Use of Reserves			\$0				0			
197		(Additions to Reserves)			\$0				0			
198		Other Adjustments			\$0				0			
199									0			
200		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
201		NET BUDGETARY SOURCES/USES	(\$486,602)	(\$73,216)	\$174,800	\$0	\$122,000	(\$122,000)				
202		RESERVES										
203		Beginning Reserves										
204		Operating Surplus / (Deficit)	(\$486,602)	(\$73,216)	\$219,057	\$0	\$122,000	(\$122,000)				
205		Transfers & Encumbrances	\$0	\$0	(\$44,257)	\$0	\$0	\$0				
206		ENDING RESERVES	(\$486,602)	(\$73,216)	\$174,800	\$0	\$122,000	(\$122,000)				
207												
208												

	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														
10	Fiscal Year 2017/18 Estimated Increases / (Decreases)		\$ (189,118)	\$ (109,233)	\$ 220,002	\$ (454,449)	\$ (333,512)	\$ (567,959)	\$ (677,192)	\$ (866,310)				
11														
12	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				
13														
14	Fiscal Year 2018/19 Estimates:													
15														
16														
17														
18	Estimated Operating Surplus / (Deficit) based on actual activity to 6/30/19 & encumbrance reserves		\$ 29,486	\$ 219,057	\$ 1,266,283	\$ (351,527)	\$ (158,334)	\$ 756,422	\$ 975,479	\$ 1,004,965				
19														
20	Estimated Cash Based Reserves at June 30, 2019		\$ 3,596,719	\$ (474,404)	\$ 704,773	\$ (1,147,571)	\$ 840,672	\$ 397,874	\$ (76,530)	\$ 3,520,189				
21														
22	Fiscal Year 2019/20 Final Budget													
23														
24	Operating Surplus / (Deficit)		\$ 17,767	\$ -	\$ 195,003	\$ 10,789	\$ (138,609)	\$ 67,183	\$ 67,183	\$ 84,950				
25														
26														
27	Estimated Cash Based Reserves at June 30, 2020		\$ 3,614,486	\$ (474,404)	\$ 899,776	\$ (1,136,782)	\$ 702,063	\$ 465,057	\$ (9,347)	\$ 3,605,139				
28														
29														
30	INTERFUND LOANS													
31														
32	Amounts per 6/30/2017 Audit		\$ 624,493	\$ (466,767)					\$ (157,726)	\$ (624,493)	\$ -			
33														
34	Estimated Increase in Interfund Loans													
35														
36	To eliminate negative cash balances at 6/30/2019		\$ 9,347	\$ (474,404)					\$ 465,057	\$ (9,347)	\$ -			
37	FY 2019/20 Reserve Requirement per Prop 218		\$ 173,000						\$ (173,000)	\$ (173,000)	\$ -			
38	Total Estimate Increase in Interfund Loans		\$ 182,347	\$ (474,404)					\$ 292,057	\$ (182,347)	\$ -			
39														
40														
41														
42	June 30, 2020 Adjusted Cash Based Reserves (Estimated)		\$ 3,432,139	\$ -					\$ 173,000	\$ 173,000	\$ 3,605,139			

Cambria Community Services District



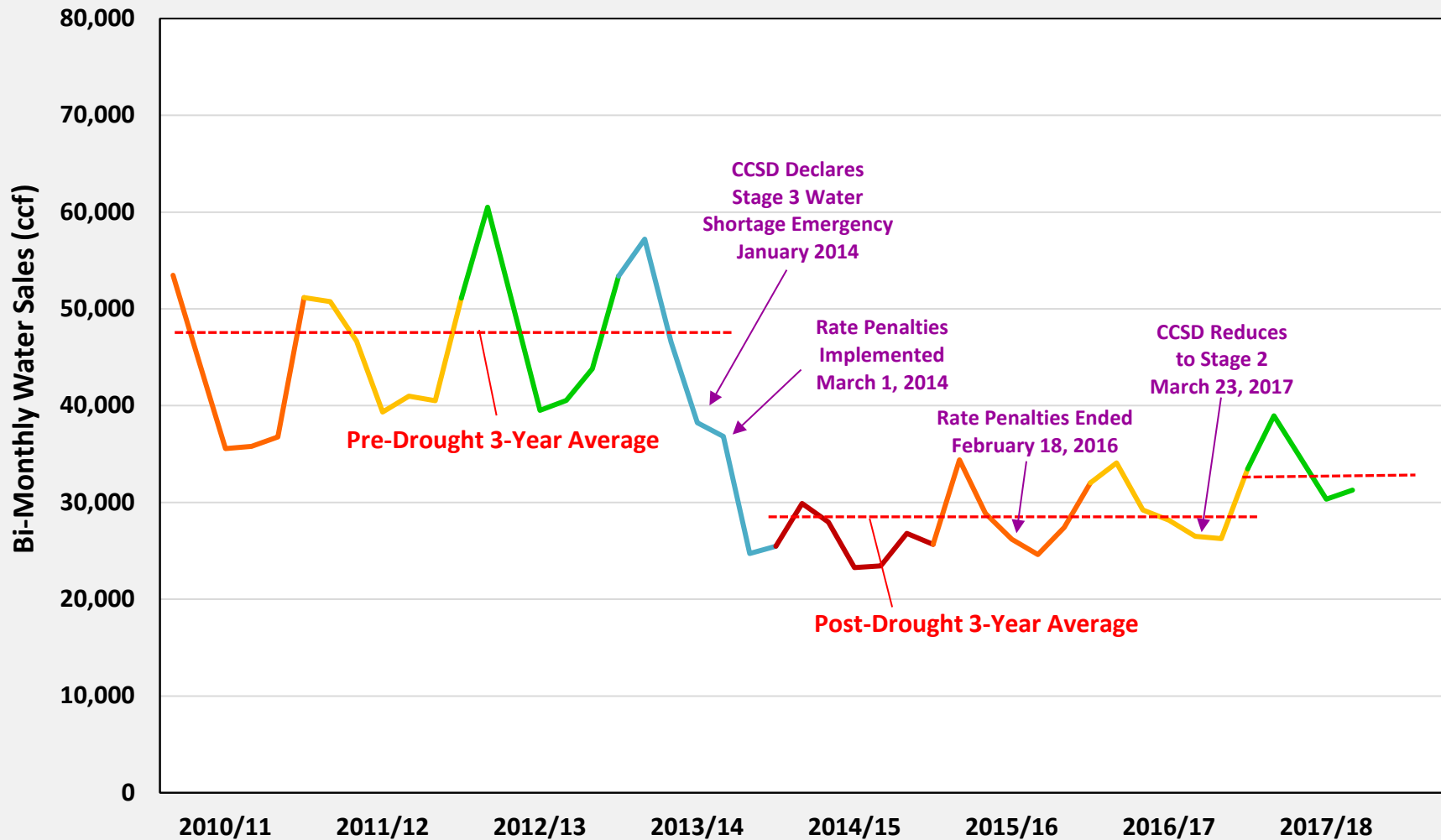
Water Rate Study Tables & Charts

Revised Draft 7/5/18

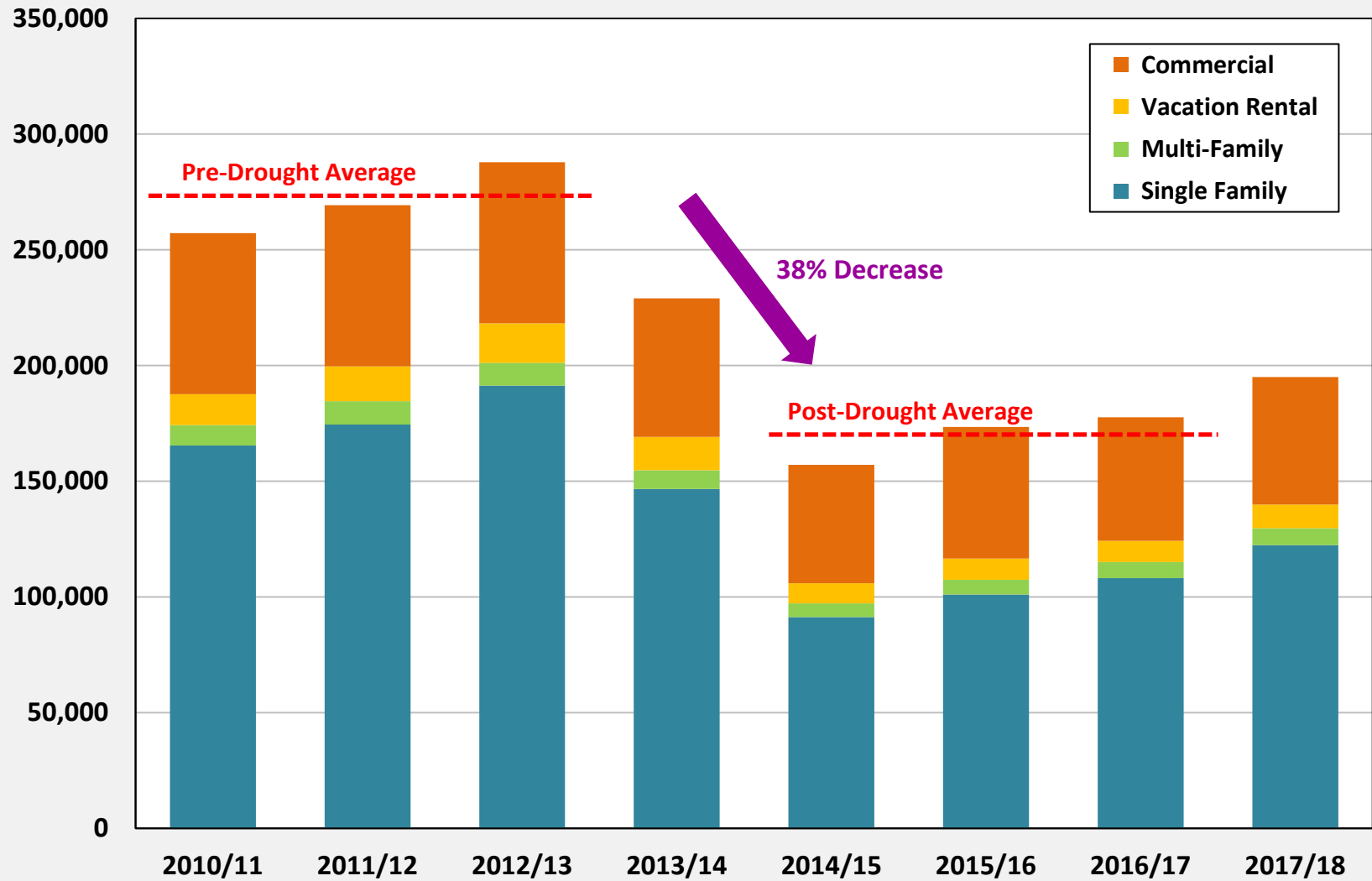


BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

Cambria Community Services District Historical Use per Bi-Monthly Billing Period



Cambria Community Services District Annual Water Sales (hcf)



Cambria Community Services District Annual Water Rate Revenues

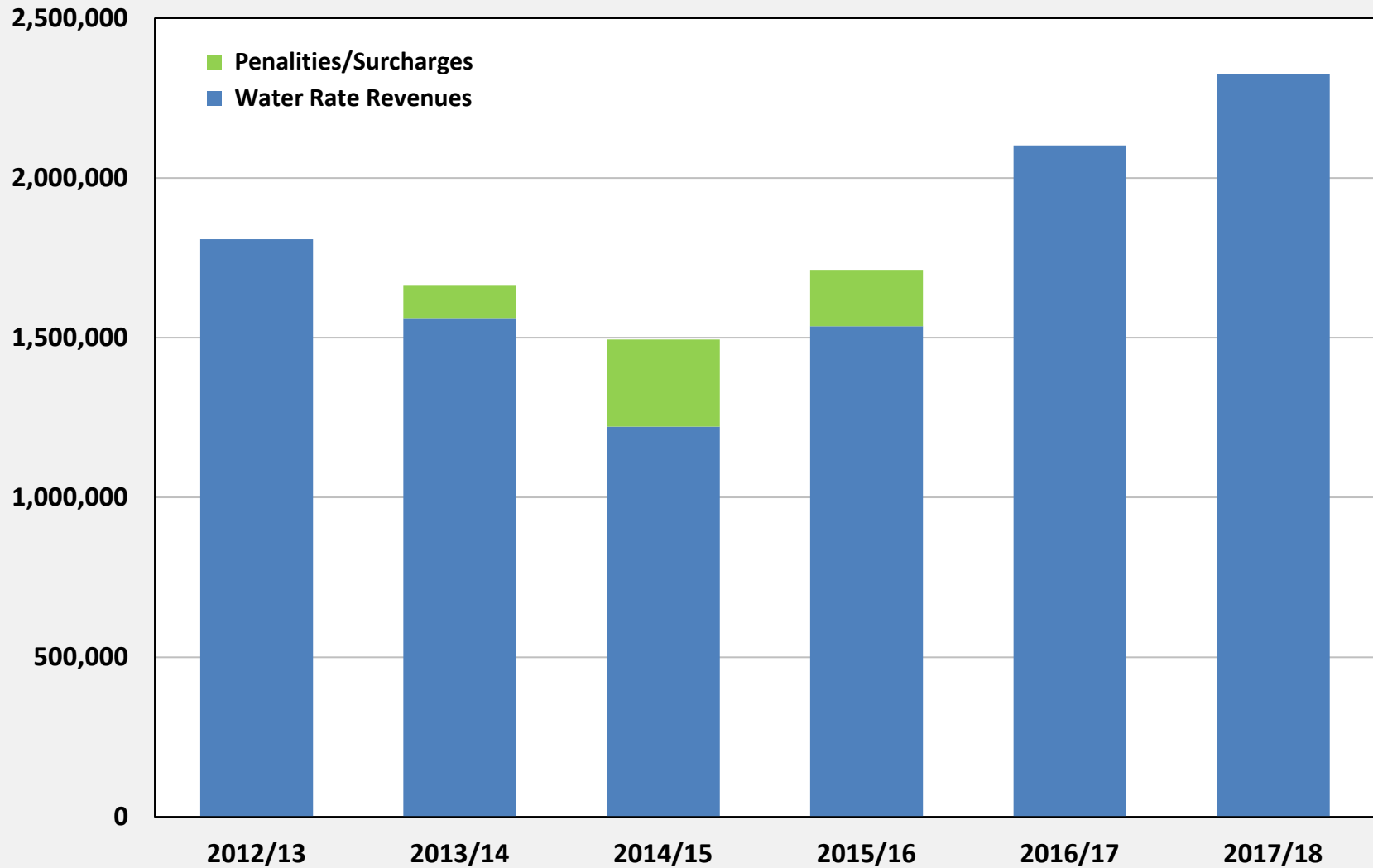


Table 1
Cambria Community Services District
Current Water Rates

FIXED BI-MONTHLY SERVICE CHARGES <i>Fixed charge billed regardless of use</i>			Equivalent Rate per	
			<u>Month</u>	<u>Day</u>
Residential (fixed charge per account)	\$27.58		\$13.79	\$0.45
Commercial (fixed charge per meter size)				
<u>Meter Size</u>				
5/8" or 3/4"	\$27.58		\$13.79	\$0.45
1"	68.95		34.48	1.13
1-1/2"	137.90		68.95	2.27
2" & Larger	275.80		137.90	4.53
WATER QUANTITY CHARGES <i>Billed based on metered water use (\$/ccf)</i>			Equivalent Rate Per	
Residential Charges			<u>100 gallons</u>	<u>1 gallon</u>
<u>Tier</u>	<u>Bi-Monthly Use</u>	<u>Rate per ccf</u>		
Tier 1	1 - 4 ccf	\$7.03	\$0.94	\$0.009
Tier 2	5 - 16 ccf	9.19	1.23	0.012
Tier 3	> 16 ccf	10.25	1.37	0.014
Commercial Charges				
Rate for All Water Use	\$9.19		\$1.23	\$0.012

1 ccf = 100 cubic feet, or approximately 748 gallons

Note: Fixed Service Charges currently recover roughly 30% of total rate revenues and Water Quantity Charges recover about 70% of total rate revenues.

Table 2
Cambria Community Services District
Water Accounts

Accounts by Customer Class		
Customer Class	Accounts	Dwelling Units
Residential		
Single Family Residential	3,367	3,367
Multi-Family Residential	135	228
Vacation Rental Units	<u>264</u>	<u>264</u>
Subtotal Residential	3,766	3,859
Commercial		
5/8" or 3/4"	153	
1"	23	
1-1/2"	0	
2" or larger	<u>55</u>	
Subtotal	231	
Total	3,997	

Table 3
Cambria Community Services District
Historical Water Sales

	JUL/AUG	SEPT/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	TOTAL	% of Total
2012/13								
Single Family Residential	39,245	33,670	26,508	27,062	28,921	35,973	191,379	66.5%
Multi-Family Residential	1,747	1,547	1,441	1,643	1,637	1,787	9,802	3.4%
Vacation Rental	4,123	2,909	2,168	2,293	2,368	3,163	17,024	5.9%
<u>Commercial</u>	<u>15,393</u>	<u>11,969</u>	<u>9,398</u>	<u>9,552</u>	<u>10,881</u>	<u>12,464</u>	<u>69,657</u>	<u>24.2%</u>
Total	60,508	50,095	39,515	40,550	43,807	53,387	287,862	100.0%
<i>Change from prior year</i>	19.2%	7.4%	0.4%	-1.1%	8.1%	4.5%	6.9%	
2013/14								
Single Family Residential	39,814	29,734	25,664	22,727	14,206	14,560	146,705	64.1%
Multi-Family Residential	1,812	1,504	1,316	1,311	859	1,231	8,033	3.5%
Vacation Rental	4,459	2,831	2,301	2,114	1,316	1,396	14,417	6.3%
<u>Commercial</u>	<u>11,123</u>	<u>12,523</u>	<u>8,948</u>	<u>10,659</u>	<u>8,340</u>	<u>8,292</u>	<u>59,885</u>	<u>26.1%</u>
Total	57,208	46,592	38,229	36,811	24,721	25,479	229,040	100.0%
<i>Change from prior year</i>	-5.5%	-7.0%	-3.3%	-9.2%	-43.6%	-52.3%	-20.4%	
2014/15								
Single Family Residential	16,556	15,042	14,339	14,274	16,283	14,820	91,314	58.1%
Multi-Family Residential	1,034	973	943	931	1,033	1,011	5,925	3.8%
Vacation Rental	2,143	1,402	1,266	1,233	1,317	1,376	8,737	5.6%
<u>Commercial</u>	<u>10,160</u>	<u>10,553</u>	<u>6,719</u>	<u>7,021</u>	<u>8,166</u>	<u>8,456</u>	<u>51,075</u>	<u>32.5%</u>
Total	29,893	27,970	23,267	23,459	26,799	25,663	157,051	100.0%
<i>Change from prior year</i>	-47.7%	-40.0%	-39.1%	-36.3%	8.4%	0.7%	-31.4%	
2015/16								
Single Family Residential	16,896	17,060	15,902	15,244	16,590	19,307	100,999	58.2%
Multi-Family Residential	1,128	1,101	1,043	984	1,062	1,102	6,420	3.7%
Vacation Rental	1,870	1,676	1,312	1,262	1,313	1,706	9,139	5.3%
<u>Commercial/Internal</u>	<u>14,506</u>	<u>9,018</u>	<u>7,928</u>	<u>7,123</u>	<u>8,454</u>	<u>9,897</u>	<u>56,926</u>	<u>32.8%</u>
Total	34,400	28,855	26,185	24,613	27,419	32,012	173,484	100.0%
<i>Change from prior year</i>	15.1%	3.2%	12.5%	4.9%	2.3%	24.7%	10.5%	
2016/17								
Single Family Residential	20,531	17,436	17,182	15,905	16,194	20,829	108,077	60.8%
Multi-Family Residential	1,239	1,307	1,094	1,041	1,081	1,295	7,057	4.0%
Vacation Rental	2,207	1,541	1,312	1,236	1,160	1,699	9,155	5.2%
<u>Commercial/Internal</u>	<u>10,109</u>	<u>8,938</u>	<u>8,568</u>	<u>8,310</u>	<u>7,828</u>	<u>9,643</u>	<u>53,396</u>	<u>30.1%</u>
Total	34,086	29,222	28,156	26,492	26,263	33,466	177,685	100.0%
<i>Change from prior year</i>	-0.9%	1.3%	7.5%	7.6%	-4.2%	4.5%	2.4%	
2017/18								
Single Family Residential	23,860	22,226	19,430	20,045	16,811	20,068	122,440	62.8%
Multi-Family Residential	1,330	1,201	1,140	1,282	1,068	1,199	7,220	3.7%
Vacation Rental	2,326	1,878	1,524	1,533	1,248	1,703	10,212	5.2%
<u>Commercial/Internal</u>	<u>11,436</u>	<u>9,381</u>	<u>8,243</u>	<u>8,399</u>	<u>7,891</u>	<u>9,770</u>	<u>55,120</u>	<u>28.3%</u>
Total	38,952	34,686	30,337	31,259	27,018	32,739	194,991	100.0%
<i>Change from prior year</i>	14.3%	18.7%	7.7%	18.0%	2.9%	-2.2%	9.7%	

Table 4
Cambria Community Services District
Water Use per Class & Meter Size

Meter Size	Number of Accounts	Number of Dwelling Units	Water Use 2015/16	Bi-Mnthly Use Per Account	Water Use 2016/17	Bi-Mnthly Use Per Account	Water Use Est. 2017/18	Bi-Mnthly Use Per Account
Residential								
Single Family	3,367	3,367	100,999	5.0	108,077	5.3	122,440	6.1
Multi-Family	135	228	6,420	4.7	7,057	5.2	7,220	5.3
Vacation Rental Units	<u>264</u>	<u>264</u>	<u>9,139</u>	<u>5.8</u>	<u>9,155</u>	<u>5.8</u>	<u>10,212</u>	<u>6.4</u>
Total	3,766	3,859	116,558	5.0	124,289	5.4	139,871	6.0

Table 5
Cambria Community Services District
Water Rate Revenues by Billing Period

	Jul/Aug	Sep/Oct	Nov/Dec	Jan/Feb	Mar/Apr	May/Jun	Total	F/V %
2015/16								
Water Rate Revenues								
Fixed Service Charges	\$102,937	\$102,730	\$102,828	\$102,864	\$115,314	\$115,127	\$641,800	41.7%
Water Quantity Charges	124,569	116,095	101,617	92,773	211,292	249,393	895,739	58.3%
Adjustments	<u>(24)</u>	<u>(56)</u>	<u>(27)</u>	<u>(122)</u>	<u>(332)</u>	<u>(1,378)</u>	<u>(1,939)</u>	
Total	227,482	218,769	204,418	195,515	326,274	363,142	1,535,600	
Penalty/Surcharge								
Adjustments	<u>(4,299)</u>	<u>(51,049)</u>	<u>(22,850)</u>	<u>(33,962)</u>	<u>(28,716)</u>	<u>(9,617)</u>	<u>(150,493)</u>	
Total	122,991	31,535	27,824	32,651	(28,716)	(9,617)	176,668	
Combined Total	350,473	250,304	232,242	228,166	297,558	353,525	1,712,268	
2016/17								
Water Rate Revenues								
Fixed Service Charges	115,161	115,252	115,479	115,539	119,875	119,721	701,027	33.3%
Water Quantity Charges	271,877	226,322	217,595	203,642	210,247	272,132	1,401,815	66.7%
Adjustments	<u>(606)</u>	<u>(7)</u>	<u>(8)</u>	<u>0</u>	<u>(171)</u>	<u>(14)</u>	<u>(806)</u>	
Total	386,432	341,567	333,066	319,181	329,951	391,839	2,102,036	
Increase: Rates Only	69.9%	56.1%	62.9%	63.3%	1.1%	7.9%	36.9%	
2017/18								
Water Rate Revenues								
Fixed Service Charges	119,750	119,758	120,002	119,988	124,708	Estimated 120,000	724,206	31.1%
Water Quantity Charges	319,637	282,878	244,809	253,233	224,615	280,000	1,605,172	68.9%
Adjustments	<u>(1,063)</u>	<u>(741)</u>	<u>(3,288)</u>	<u>(539)</u>	<u>0</u>	<u>0</u>	<u>(5,631)</u>	
Total	438,324	401,895	361,523	372,682	349,323	400,000	2,323,747	
Increase: Rates Only	13.4%	17.7%	8.5%	16.8%	5.9%	2.1%	10.5%	

Source: CCSD Bi-Monthly Billing Summaries.

Table 6
 Cambria Community Services District
 Water Capital Improvement Projects

5-Year CIP Average (With Inflation): \$953,000
 10-Year CIP Average (With Inflation): 716,000

	1	2	3	4	5	6	7	8	9	10	Total
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	
Capital Improvement Projects (Jan 2018 \$)											
Priority 1	234,000	239,000	294,000	214,000	214,000	214,000	-	-	-	-	1,409,000
Priority 2	220,000	272,000	746,000	546,000	554,000	96,000	96,000	96,000	96,000	96,000	2,818,000
Priority 3*	50,000	100,000	150,000	280,000	155,000	80,000	180,000	846,000	30,000	30,000	1,901,000
Priority 4	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
Total	514,000	621,000	1,200,000	1,050,000	933,000	400,000	286,000	952,000	136,000	136,000	6,228,000
Capital Improvement Projects (With Cost Inflation)											
Cost Inflation	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	
Cost Inflator	1.030	1.061	1.093	1.126	1.159	1.194	1.230	1.267	1.305	1.344	
Priority 1	241,000	254,000	321,000	241,000	248,000	256,000	-	-	-	-	1,561,000
Priority 2	227,000	289,000	815,000	615,000	642,000	115,000	118,000	122,000	125,000	129,000	3,197,000
Priority 3	52,000	106,000	164,000	315,000	180,000	96,000	221,000	1,072,000	39,000	40,000	2,285,000
Priority 4	10,000	11,000	11,000	11,000	12,000	12,000	12,000	13,000	13,000	13,000	118,000
Total	530,000	660,000	1,311,000	1,182,000	1,082,000	479,000	351,000	1,207,000	177,000	182,000	7,161,000

* Potential future relining or replacement of water transmission main under S. Parks wetlands area deferred until years 6 - 8.

Table 7
Cambria Community Services District
New Staff Positions & Staffing Re-Allocations

	FTEs	Start Date	Salaries & Benefits	Allocation %				Allocation \$			
				Water	SWF	Sewer	Admin	Water	SWF	Sewer	Admin
New Staff Positions											
Wastewater Collection Syst. Operators	2	1/1/19	169,900	0%	0%	100%	0%	0	0	169,900	0
Water Operator II	1	1/1/19	91,900	100%	0%	0%	0%	91,900	0	0	0
Utility Manager	1	7/1/18	127,600	25%	25%	50%	0%	31,900	31,900	63,800	0
Clerical Assistant	1	7/1/18	47,100	0%	0%	0%	100%	0	0	0	47,100
Subtotal	5		436,500	28.4%	7.3%	53.5%	10.8%	123,800	31,900	233,700	47,100
Staffing Re-Allocations											
SWF Chief Plant Operator			128,500	20%	80%	0%	0%	25,700	102,800	0	0
<i>Less Costs Included in FY18 Budget</i>			(130,000)	0%	100%	0%	0%	0	(130,000)	0	0
Administrative Technician IV			100,500	30%	50%	20%	0%	30,150	50,250	20,100	0
<i>Less Costs Included in FY18 Budget</i>			(100,500)	0%	0%	0%	100%	0	0	0	(100,500)
Subtotal			(1,500)					55,850	23,050	20,100	(100,500)
Net Staffing Cost Increases			435,000	41.3%	12.6%	58.3%	-12.3%	179,650	54,950	253,800	(53,400)

Table 8A
Cambria Community Services District
Water Financial Projections

Scenario A: Front-Load Rate Increase

	0 2017/18	1 2018/19	2 2019/20	3 2020/21	4 2021/22	5 2022/23
Effective Date of Rate Increases	Jan-1	Sept-1	July-1	July-1	July-1	July-1
Projected Rate Increases	4%	32%	0%	0%	4%	4%
Growth (Single Family Equivalents)		0	0	0	0	0
Change in Water Sales %		0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation		4%	4%	4%	4%	4%
Interest Earnings Rate	1.25%	1.5%	2.0%	2.0%	2.0%	2.0%
Beginning Water Fund Reserves	\$1,325,000	\$1,588,000	\$1,624,000	\$1,728,000	\$1,754,000	\$1,771,000
REVENUES						
Fixed Water Service Charges	728,000	907,000	980,000	987,000	1,020,000	1,061,000
Water Quantity Charges	<u>1,620,000</u>	<u>1,986,000</u>	<u>2,173,000</u>	<u>2,196,000</u>	<u>2,269,000</u>	<u>2,360,000</u>
<i>Subtotal</i>	<i>2,348,000</i>	<i>2,893,000</i>	<i>3,153,000</i>	<i>3,183,000</i>	<i>3,289,000</i>	<i>3,421,000</i>
Standby Availability	178,000	178,000	178,000	178,000	178,000	178,000
Interest Income	17,000	24,000	32,000	35,000	35,000	35,000
Wait List Fees	62,000	62,000	62,000	62,000	62,000	62,000
Capacity Charges from Growth	20,000	0	0	0	0	0
Resource Conserv/Remodel Fees	70,000	70,000	70,000	70,000	70,000	70,000
Other: Acct Svcs/Admin/Late Fees	<u>78,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Total Revenues	2,773,000	3,297,000	3,565,000	3,598,000	3,704,000	3,836,000
EXPENSES						
<u>Water System Operations</u>						
Salaries & Benefits	847,000	789,000	871,000	906,000	942,000	980,000
Additional Staffing Needs	0	135,000	187,000	194,000	202,000	210,000
Maintenance & Repair	255,000	279,000	290,000	302,000	314,000	327,000
Utilities	176,000	163,000	170,000	177,000	184,000	191,000
Professional Services	101,000	95,000	99,000	103,000	107,000	111,000
Services & Supplies/Other	59,000	91,000	95,000	99,000	103,000	107,000
Government Fees & Dues	60,000	60,000	62,000	64,000	67,000	70,000
Well Site Lease	39,000	40,000	42,000	44,000	46,000	48,000
Admin Overhead	<u>909,000</u>	<u>909,000</u>	<u>945,000</u>	<u>983,000</u>	<u>1,022,000</u>	<u>1,063,000</u>
Subtotal	2,446,000	2,561,000	2,761,000	2,872,000	2,987,000	3,107,000
Capital Improvement Projects	64,000	700,000	700,000	700,000	700,000	700,000
Total Expenses	2,510,000	3,261,000	3,461,000	3,572,000	3,687,000	3,807,000
Revenues Less Expenses	263,000	36,000	104,000	26,000	17,000	29,000
Ending Fund Reserves	1,588,000	1,624,000	1,728,000	1,754,000	1,771,000	1,800,000
Fund Rsrvs as % of O&M	65%	63%	63%	61%	59%	58%

Table 8A
Cambria Community Services District
Water Financial Projections

Scenario A: Front-Load Rate Increase

	6 2023/24	7 2024/25	8 2025/26	9 2026/27	10 2027/28
Effective Date of Rate Increases	July-1	July-1	July-1	July-1	July-1
Projected Rate Increases	4%	4%	4%	4%	3%
Growth (Single Family Equivalents)	0	0	0	0	0
Change in Water Sales %	0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation	4%	4%	4%	4%	4%
Interest Earnings Rate	2.0%	2.0%	2.0%	2.0%	2.0%
Beginning Water Fund Reserves	\$1,800,000	\$1,817,000	\$1,821,000	\$1,839,000	\$1,873,000
REVENUES					
Fixed Water Service Charges	1,103,000	1,147,000	1,193,000	1,241,000	1,280,000
Water Quantity Charges	<u>2,454,000</u>	<u>2,552,000</u>	<u>2,654,000</u>	<u>2,761,000</u>	<u>2,848,000</u>
<i>Subtotal</i>	<i>3,557,000</i>	<i>3,699,000</i>	<i>3,847,000</i>	<i>4,002,000</i>	<i>4,128,000</i>
Standby Availability	178,000	178,000	178,000	178,000	178,000
Interest Income	36,000	36,000	36,000	37,000	37,000
Wait List Fees	62,000	62,000	62,000	62,000	62,000
Capacity Charges from Growth	0	0	0	0	0
Resource Conserv/Remodel Fees	70,000	70,000	70,000	70,000	70,000
Other: Acct Svcs/Admin/Late Fees	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Total Revenues	3,973,000	4,115,000	4,263,000	4,419,000	4,545,000
EXPENSES					
<u>Water System Operations</u>					
Salaries & Benefits	1,019,000	1,060,000	1,102,000	1,146,000	1,192,000
Additional Staffing Needs	218,000	227,000	236,000	245,000	255,000
Maintenance & Repair	340,000	354,000	368,000	383,000	398,000
Utilities	199,000	207,000	215,000	224,000	233,000
Professional Services	115,000	120,000	125,000	130,000	135,000
Services & Supplies/Other	111,000	115,000	120,000	125,000	130,000
Government Fees & Dues	73,000	76,000	79,000	82,000	85,000
Well Site Lease	50,000	52,000	54,000	56,000	58,000
Admin Overhead	<u>1,106,000</u>	<u>1,150,000</u>	<u>1,196,000</u>	<u>1,244,000</u>	<u>1,294,000</u>
<i>Subtotal</i>	<i>3,231,000</i>	<i>3,361,000</i>	<i>3,495,000</i>	<i>3,635,000</i>	<i>3,780,000</i>
Capital Improvement Projects	725,000	750,000	750,000	750,000	750,000
Total Expenses	3,956,000	4,111,000	4,245,000	4,385,000	4,530,000
Revenues Less Expenses	17,000	4,000	18,000	34,000	15,000
Ending Fund Reserves	1,817,000	1,821,000	1,839,000	1,873,000	1,888,000
Fund Rsrvs as % of O&M	56%	54%	53%	52%	50%

Table 9A
Cambria Community Services District
Proposed Water Rates

Scenario A: Front-Load Rate Increase
No Change to Rate Structure

	Current Water Rates	Proposed Water Rates Effective On or After						
		Sept 1 2018	July 1 2019	July 1 2020	July 1 2021	July 1 2022		
Rate Increase %		32%	0%	0%	4%	4%		
FIXED WATER SERVICE CHARGES								
Residential								
Monthly Charge	\$13.79	\$18.20	\$18.20	\$18.20	\$18.93	\$19.69		
<i>Bi-Monthly Charge</i>	27.58	36.40	36.40	36.40	37.86	39.38		
Commercial								
<u>Monthly Charge per Meter Size</u>								
5/8" or 3/4"	\$13.79	\$18.20	\$18.20	\$18.20	\$18.93	\$19.69		
1"	34.48	45.50	45.50	45.50	47.33	49.23		
1-1/2"	68.95	91.00	91.00	91.00	94.65	98.45		
2" & Larger	137.90	182.00	182.00	182.00	189.30	196.90		
WATER QUANTITY CHARGES								
<i>Billed based on metered water use (\$/ccf)</i>								
Residential Charges								
<u>Tier</u>	<u>Bi-Monthly</u>	<u>Monthly</u>						
Tier 1	First 4 ccf	First 2 ccf	\$7.03	\$9.28	\$9.28	\$9.28	\$9.65	\$10.04
Tier 2	4.01 - 16 ccf	2.01 - 8 ccf	9.19	12.13	12.13	12.13	12.62	13.12
Tier 3	> 16 ccf	> 8 ccf	10.25	13.53	13.53	13.52	14.05	14.60
Commercial Charges								
Rate for All Water Use	\$9.19	\$12.13	\$12.13	\$12.13	\$12.62	\$13.12		

* Note: Fixed charge currently applies per account, not per residential dwelling unit.

1 ccf = 100 cubic feet, or approximately 748 gallons

Table 10A
Cambria Community Services District
Water Rate Impacts

Scenario A: Front-Load Rate Increase

	Bi-Monthly Water Use (ccf)	Est % of Bills at or Below	Current Bi-Monthly Water Bill	Projected Bi-Monthly Water Bills				
				Sept 1 2018	July 1 2019	July 1 2020	July 1 2021	July 1 2022
Single Family Residential Rate Impacts								
Very Low Use <i>Monthly Equivalent</i>	2	30%	\$41.64 20.82	\$54.96 27.48	\$54.96 27.48	\$54.96 27.48	\$57.16 28.58	\$59.46 29.73
Low Use (Median) <i>Monthly Equivalent</i>	4	50%	55.70 27.85	73.52 36.76	73.52 36.76	73.52 36.76	76.46 38.23	79.54 39.77
Moderate Use <i>Monthly Equivalent</i>	6	70%	74.08 37.04	97.78 48.89	97.78 48.89	97.78 48.89	101.70 50.85	105.78 52.89
Mod-High Use <i>Monthly Equivalent</i>	10	90%	110.84 55.42	146.30 73.15	146.30 73.15	146.30 73.15	152.18 76.09	158.26 79.13
Very High Use <i>Monthly Equivalent</i>	20	99%	202.74 101.37	267.60 133.80	267.60 133.80	267.60 133.80	278.38 139.19	289.46 144.73
Sample Commercial Rate Impacts								
Meter Size 5/8" or 3/4"								
Very Low Use <i>Monthly Equivalent</i>	2		\$45.96 22.98	\$60.66 30.33	\$60.66 30.33	\$60.66 30.33	\$63.10 31.55	\$65.62 32.81
Low Use <i>Monthly Equivalent</i>	4		64.34 32.17	84.92 42.46	84.92 42.46	84.92 42.46	88.34 44.17	91.86 45.93
Moderate Use <i>Monthly Equivalent</i>	10		119.48 59.74	157.70 78.85	157.70 78.85	157.70 78.85	164.06 82.03	170.58 85.29
Mod-High Use <i>Monthly Equivalent</i>	20		211.38 105.69	279.00 139.50	279.00 139.50	279.00 139.50	290.26 145.13	301.78 150.89
High Use <i>Monthly Equivalent</i>	40		395.18 197.59	521.60 260.80	521.60 260.80	521.60 260.80	542.66 271.33	564.18 282.09
Large Commercial, Meter Size 2"+								
Mod-Low Use <i>Monthly Equivalent</i>	50		735.30 367.65	\$970.50 485.25	\$970.50 485.25	\$970.50 485.25	\$1,009.60 504.80	\$1,049.80 524.90
Mod-High Use <i>Monthly Equivalent</i>	100		1,194.80 597.40	1,577.00 788.50	1,577.00 788.50	1,577.00 788.50	1,640.60 820.30	1,705.80 852.90
High Use <i>Monthly Equivalent</i>	200		2,113.80 1,056.90	2,790.00 1,395.00	2,790.00 1,395.00	2,790.00 1,395.00	2,902.60 1,451.30	3,017.80 1,508.90

Table 8B
Cambria Community Services District
Water Financial Projections

Scenario B: Phased Approach
3-Year Phase-In to \$700K Annual CIP Funding

	0 2017/18	1 2018/19	2 2019/20	3 2020/21	4 2021/22	5 2022/23
Effective Date of Rate Increases	Jan-1	Sept-1	July-1	July-1	July-1	July-1
Projected Rate Increases	4%	15%	10%	5%	4%	4%
Growth (Single Family Equivalents)		0	0	0	0	0
Change in Water Sales %		0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation		4%	4%	4%	4%	4%
Interest Earnings Rate	1.25%	1.5%	2.0%	2.0%	2.0%	2.0%
Beginning Water Fund Reserves	\$1,325,000	\$1,502,000	\$1,567,000	\$1,606,000	\$1,623,000	\$1,657,000
REVENUES						
Fixed Water Service Charges	728,000	818,000	928,000	985,000	1,026,000	1,067,000
Water Quantity Charges	<u>1,620,000</u>	<u>1,805,000</u>	<u>2,061,000</u>	<u>2,192,000</u>	<u>2,283,000</u>	<u>2,375,000</u>
Subtotal	2,348,000	2,623,000	2,989,000	3,177,000	3,309,000	3,442,000
Standby Availability	178,000	178,000	178,000	178,000	178,000	178,000
Interest Income	17,000	23,000	31,000	32,000	32,000	33,000
Wait List Fees	62,000	62,000	62,000	62,000	62,000	62,000
Capacity Charges from Growth	20,000	0	0	0	0	0
Resource Conserv/Remodel Fees	70,000	70,000	70,000	70,000	70,000	70,000
Other: Acct Svcs/Admin/Late Fees	<u>78,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Total Revenues	2,773,000	3,026,000	3,400,000	3,589,000	3,721,000	3,855,000
EXPENSES						
<u>Water System Operations</u>						
Salaries & Benefits	847,000	789,000	871,000	906,000	942,000	980,000
Additional Staffing Needs	0	135,000	187,000	194,000	202,000	210,000
Maintenance & Repair	255,000	279,000	290,000	302,000	314,000	327,000
Utilities	176,000	163,000	170,000	177,000	184,000	191,000
Professional Services	101,000	95,000	99,000	103,000	107,000	111,000
Services & Supplies/Other	59,000	91,000	95,000	99,000	103,000	107,000
Government Fees & Dues	60,000	60,000	62,000	64,000	67,000	70,000
Well Site Lease	39,000	40,000	42,000	44,000	46,000	48,000
Admin Overhead	<u>909,000</u>	<u>909,000</u>	<u>945,000</u>	<u>983,000</u>	<u>1,022,000</u>	<u>1,063,000</u>
Subtotal	2,446,000	2,561,000	2,761,000	2,872,000	2,987,000	3,107,000
Capital Improvement Projects	150,000	400,000	600,000	700,000	700,000	700,000
Total Expenses	2,596,000	2,961,000	3,361,000	3,572,000	3,687,000	3,807,000
Revenues Less Expenses	177,000	65,000	39,000	17,000	34,000	48,000
Ending Fund Reserves	1,502,000	1,567,000	1,606,000	1,623,000	1,657,000	1,705,000
Fund Rsrvs as % of O&M	61%	61%	58%	57%	55%	55%

Table 8B
Cambria Community Services District
Water Financial Projections

Scenario B: Phased Approach
3-Year Phase-In to \$700K Annual CIP Funding

	6 2023/24	7 2024/25	8 2025/26	9 2026/27	10 2027/28
Effective Date of Rate Increases	July-1	July-1	July-1	July-1	July-1
Projected Rate Increases	4%	4%	4%	4%	3%
Growth (Single Family Equivalents)	0	0	0	0	0
Change in Water Sales %	0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation	4%	4%	4%	4%	4%
Interest Earnings Rate	2.0%	2.0%	2.0%	2.0%	2.0%
Beginning Water Fund Reserves	\$1,705,000	\$1,718,000	\$1,744,000	\$1,786,000	\$1,844,000
REVENUES					
Fixed Water Service Charges	1,110,000	1,155,000	1,201,000	1,249,000	1,288,000
Water Quantity Charges	<u>2,470,000</u>	<u>2,568,000</u>	<u>2,671,000</u>	<u>2,778,000</u>	<u>2,866,000</u>
<i>Subtotal</i>	<i>3,580,000</i>	<i>3,723,000</i>	<i>3,872,000</i>	<i>4,027,000</i>	<i>4,154,000</i>
Standby Availability	178,000	178,000	178,000	178,000	178,000
Interest Income	34,000	34,000	35,000	36,000	37,000
Wait List Fees	62,000	62,000	62,000	62,000	62,000
Capacity Charges from Growth	0	0	0	0	0
Resource Conserv/Remodel Fees	70,000	70,000	70,000	70,000	70,000
Other: Acct Svcs/Admin/Late Fees	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Total Revenues	3,994,000	4,137,000	4,287,000	4,443,000	4,571,000
EXPENSES					
<u>Water System Operations</u>					
Salaries & Benefits	1,019,000	1,060,000	1,102,000	1,146,000	1,192,000
Additional Staffing Needs	218,000	227,000	236,000	245,000	255,000
Maintenance & Repair	340,000	354,000	368,000	383,000	398,000
Utilities	199,000	207,000	215,000	224,000	233,000
Professional Services	115,000	120,000	125,000	130,000	135,000
Services & Supplies/Other	111,000	115,000	120,000	125,000	130,000
Government Fees & Dues	73,000	76,000	79,000	82,000	85,000
Well Site Lease	50,000	52,000	54,000	56,000	58,000
Admin Overhead	<u>1,106,000</u>	<u>1,150,000</u>	<u>1,196,000</u>	<u>1,244,000</u>	<u>1,294,000</u>
<i>Subtotal</i>	<i>3,231,000</i>	<i>3,361,000</i>	<i>3,495,000</i>	<i>3,635,000</i>	<i>3,780,000</i>
Capital Improvement Projects	750,000	750,000	750,000	750,000	750,000
Total Expenses	3,981,000	4,111,000	4,245,000	4,385,000	4,530,000
Revenues Less Expenses	13,000	26,000	42,000	58,000	41,000
Ending Fund Reserves	1,718,000	1,744,000	1,786,000	1,844,000	1,885,000
Fund Rsrvs as % of O&M	53%	52%	51%	51%	50%

Table 9B
Cambria Community Services District
Proposed Water Rates

Scenario B: Phased Approach
3-Year Phase-In to \$700K Annual CIP Funding
No Change to Rate Structure

	Current Water Rates	Proposed Water Rates Effective On or After						
		Sept 1 2018	July 1 2019	July 1 2020	July 1 2021	July 1 2022		
Rate Increase %		15%	10%	5%	4%	4%		
FIXED WATER SERVICE CHARGES								
Residential								
Monthly Charge	\$13.79	\$15.86	\$17.45	\$18.32	\$19.05	\$19.81		
<i>Bi-Monthly Charge</i>	<i>27.58</i>	<i>31.72</i>	<i>34.90</i>	<i>36.64</i>	<i>38.10</i>	<i>39.62</i>		
Commercial								
<u>Monthly Charge per Meter Size</u>								
5/8" or 3/4"	\$13.79	\$15.86	\$17.45	\$18.32	\$19.05	\$19.81		
1"	34.48	39.65	43.63	45.80	47.63	49.53		
1-1/2"	68.95	79.30	87.25	91.60	95.25	99.05		
2" & Larger	137.90	158.60	174.50	183.20	190.50	198.10		
WATER QUANTITY CHARGES								
<i>Billed based on metered water use (\$/ccf)</i>								
Residential Charges								
<u>Tier</u>	<u>Bi-Monthly</u>	<u>Monthly</u>						
Tier 1	First 4 ccf	First 2 ccf	\$7.03	\$8.08	\$8.89	\$9.33	\$9.70	\$10.09
Tier 2	4.01 - 16 ccf	2.01 - 8 ccf	9.19	10.57	11.63	12.21	12.70	13.21
Tier 3	> 16 ccf	> 8 ccf	10.25	11.79	12.97	13.61	14.14	14.70
Commercial Charges								
Rate for All Water Use	\$9.19	\$10.57	\$11.63	\$12.21	\$12.70	\$13.21		

* Note: Fixed charge currently applies per account, not per residential dwelling unit.

1 ccf = 100 cubic feet, or approximately 748 gallons

Table 10B
Cambria Community Services District
Water Rate Impacts

Scenario B: Phased Approach
3-Year Phase-In to \$700K Annual CIP Funding

	Bi-Monthly Water Use (ccf)	Est % of Bills at or Below	Current Bi-Monthly Water Bill	Projected Bi-Monthly Water Bills				
				Sept 1 2018	July 1 2019	July 1 2020	July 1 2021	July 1 2022
Single Family Residential Rate Impacts								
Very Low Use <i>Monthly Equivalent</i>	2	30%	\$41.64 20.82	\$47.88 23.94	\$52.68 26.34	\$55.30 27.65	\$57.50 28.75	\$59.80 29.90
Low Use (Median) <i>Monthly Equivalent</i>	4	50%	55.70 27.85	64.04 32.02	70.46 35.23	73.96 36.98	76.90 38.45	79.98 39.99
Moderate Use <i>Monthly Equivalent</i>	6	70%	74.08 37.04	85.18 42.59	93.72 46.86	98.38 49.19	102.30 51.15	106.40 53.20
Mod-High Use <i>Monthly Equivalent</i>	10	90%	110.84 55.42	127.46 63.73	140.24 70.12	147.22 73.61	153.10 76.55	159.24 79.62
Very High Use <i>Monthly Equivalent</i>	20	99%	202.74 101.37	233.16 116.58	256.54 128.27	269.32 134.66	280.10 140.05	291.34 145.67
Sample Commercial Rate Impacts								
Meter Size 5/8" or 3/4"								
Very Low Use <i>Monthly Equivalent</i>	2		\$45.96 22.98	\$52.86 26.43	\$58.16 29.08	\$61.06 30.53	\$63.50 31.75	\$66.04 33.02
Low Use <i>Monthly Equivalent</i>	4		64.34 32.17	74.00 37.00	81.42 40.71	85.48 42.74	88.90 44.45	92.46 46.23
Moderate Use <i>Monthly Equivalent</i>	10		119.48 59.74	137.42 68.71	151.20 75.60	158.74 79.37	165.10 82.55	171.72 85.86
Mod-High Use <i>Monthly Equivalent</i>	20		211.38 105.69	243.12 121.56	267.50 133.75	280.84 140.42	292.10 146.05	303.82 151.91
High Use <i>Monthly Equivalent</i>	40		395.18 197.59	454.52 227.26	500.10 250.05	525.04 262.52	546.10 273.05	568.02 284.01
Large Commercial, Meter Size 2"+								
Mod-Low Use <i>Monthly Equivalent</i>	50		735.30 367.65	\$845.70 422.85	\$930.50 465.25	\$976.90 488.45	\$1,016.00 508.00	\$1,056.70 528.35
Mod-High Use <i>Monthly Equivalent</i>	100		1,194.80 597.40	1,374.20 687.10	1,512.00 756.00	1,587.40 793.70	1,651.00 825.50	1,717.20 858.60
High Use <i>Monthly Equivalent</i>	200		2,113.80 1,056.90	2,431.20 1,215.60	2,675.00 1,337.50	2,808.40 1,404.20	2,921.00 1,460.50	3,038.20 1,519.10

Scenario B: Phased Approach

Cambria Community Services District Typical Monthly Residential Water Charges

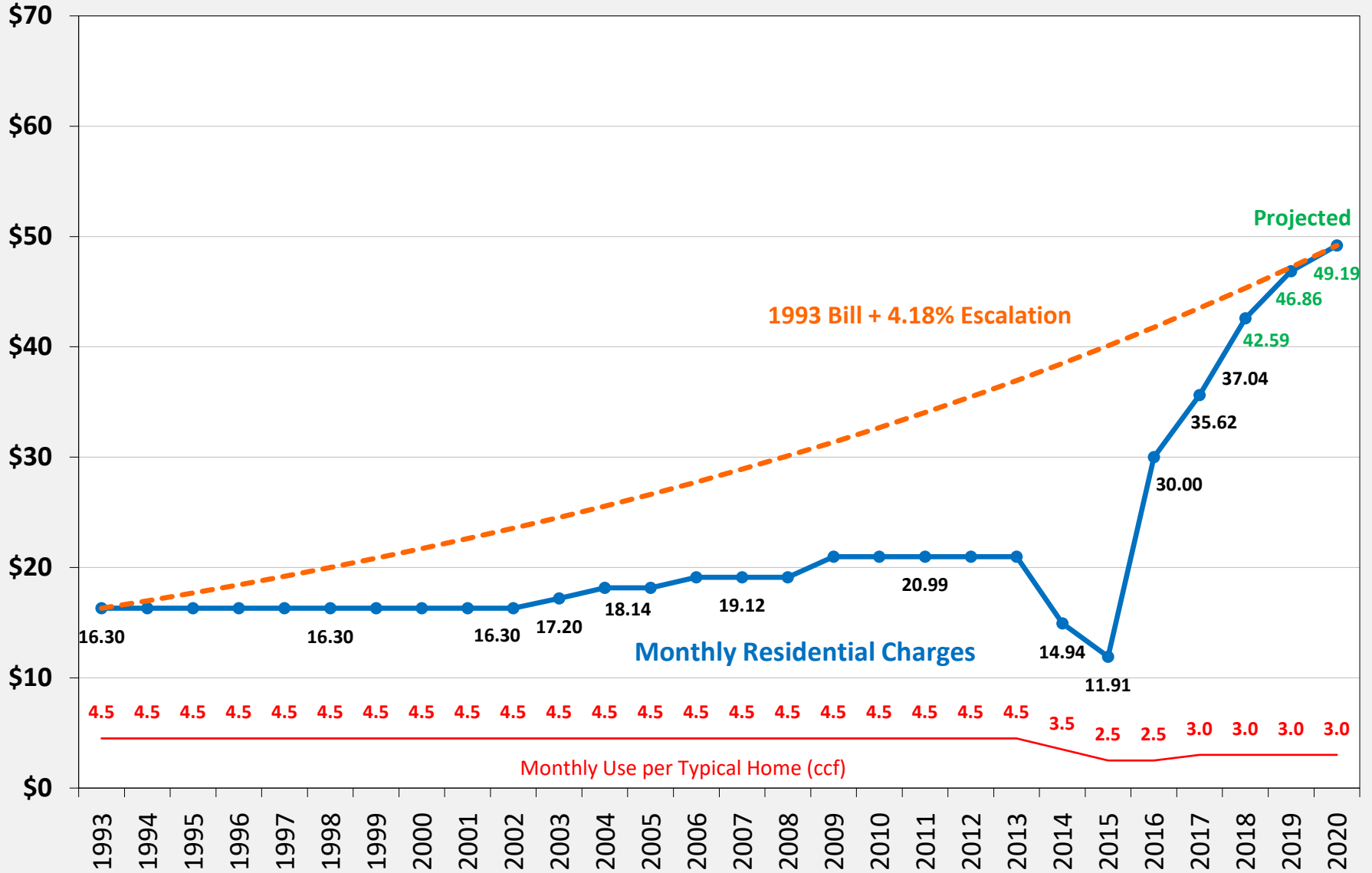


Table 8C
Cambria Community Services District
Water Financial Projections

Scenario C: Reduced Phase-In
3-Year Phase-In to \$500K Annual CIP Funding

	0 2017/18	1 2018/19	2 2019/20	3 2020/21	4 2021/22	5 2022/23
Effective Date of Rate Increases	Jan-1	Sept-1	July-1	July-1	July-1	July-1
Projected Rate Increases	4%	10%	8%	6%	6%	6%
Growth (Single Family Equivalents)		0	0	0	0	0
Change in Water Sales %		0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation		4%	4%	4%	4%	4%
Interest Earnings Rate	1.25%	1.5%	2.0%	2.0%	2.0%	2.0%
Beginning Water Fund Reserves	\$1,325,000	\$1,502,000	\$1,588,000	\$1,657,000	\$1,706,000	\$1,722,000
REVENUES						
Fixed Water Service Charges	728,000	793,000	875,000	933,000	989,000	1,048,000
Water Quantity Charges	<u>1,620,000</u>	<u>1,751,000</u>	<u>1,943,000</u>	<u>2,075,000</u>	<u>2,200,000</u>	<u>2,332,000</u>
<i>Subtotal</i>	<u>2,348,000</u>	<u>2,544,000</u>	<u>2,818,000</u>	<u>3,008,000</u>	<u>3,189,000</u>	<u>3,380,000</u>
Standby Availability	178,000	178,000	178,000	178,000	178,000	178,000
Interest Income	17,000	23,000	32,000	33,000	34,000	34,000
Wait List Fees	62,000	62,000	62,000	62,000	62,000	62,000
Capacity Charges from Growth	20,000	0	0	0	0	0
Resource Conserv/Remodel Fees	70,000	70,000	70,000	70,000	70,000	70,000
Other: Acct Svcs/Admin/Late Fees	<u>78,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Total Revenues	<u>2,773,000</u>	<u>2,947,000</u>	<u>3,230,000</u>	<u>3,421,000</u>	<u>3,603,000</u>	<u>3,794,000</u>
EXPENSES						
<u>Water System Operations</u>						
Salaries & Benefits	847,000	789,000	871,000	906,000	942,000	980,000
Additional Staffing Needs	0	135,000	187,000	194,000	202,000	210,000
Maintenance & Repair	255,000	279,000	290,000	302,000	314,000	327,000
Utilities	176,000	163,000	170,000	177,000	184,000	191,000
Professional Services	101,000	95,000	99,000	103,000	107,000	111,000
Services & Supplies/Other	59,000	91,000	95,000	99,000	103,000	107,000
Government Fees & Dues	60,000	60,000	62,000	64,000	67,000	70,000
Well Site Lease	39,000	40,000	42,000	44,000	46,000	48,000
Admin Overhead	<u>909,000</u>	<u>909,000</u>	<u>945,000</u>	<u>983,000</u>	<u>1,022,000</u>	<u>1,063,000</u>
Subtotal	<u>2,446,000</u>	<u>2,561,000</u>	<u>2,761,000</u>	<u>2,872,000</u>	<u>2,987,000</u>	<u>3,107,000</u>
Capital Improvement Projects	150,000	300,000	400,000	500,000	600,000	650,000
Total Expenses	<u>2,596,000</u>	<u>2,861,000</u>	<u>3,161,000</u>	<u>3,372,000</u>	<u>3,587,000</u>	<u>3,757,000</u>
Revenues Less Expenses	177,000	86,000	69,000	49,000	16,000	37,000
Ending Fund Reserves	1,502,000	1,588,000	1,657,000	1,706,000	1,722,000	1,759,000
Fund Rsrvs as % of O&M	61%	62%	60%	59%	58%	57%

Table 8C
Cambria Community Services District
Water Financial Projections

Scenario C: Reduced Phase-In
3-Year Phase-In to \$500K Annual CIP Funding

	6 2023/24	7 2024/25	8 2025/26	9 2026/27	10 2027/28
Effective Date of Rate Increases	July-1	July-1	July-1	July-1	July-1
Projected Rate Increases	5%	4%	4%	4%	4%
Growth (Single Family Equivalents)	0	0	0	0	0
Change in Water Sales %	0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation	4%	4%	4%	4%	4%
Interest Earnings Rate	2.0%	2.0%	2.0%	2.0%	2.0%
Beginning Water Fund Reserves	\$1,759,000	\$1,797,000	\$1,804,000	\$1,825,000	\$1,861,000
REVENUES					
Fixed Water Service Charges	1,102,000	1,148,000	1,194,000	1,242,000	1,291,000
Water Quantity Charges	<u>2,452,000</u>	<u>2,554,000</u>	<u>2,656,000</u>	<u>2,762,000</u>	<u>2,873,000</u>
<i>Subtotal</i>	<i>3,554,000</i>	<i>3,702,000</i>	<i>3,850,000</i>	<i>4,004,000</i>	<i>4,164,000</i>
Standby Availability	178,000	178,000	178,000	178,000	178,000
Interest Income	35,000	36,000	36,000	37,000	37,000
Wait List Fees	62,000	62,000	62,000	62,000	62,000
Capacity Charges from Growth	0	0	0	0	0
Resource Conserv/Remodel Fees	70,000	70,000	70,000	70,000	70,000
Other: Acct Svcs/Admin/Late Fees	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Total Revenues	3,969,000	4,118,000	4,266,000	4,421,000	4,581,000
EXPENSES					
<u>Water System Operations</u>					
Salaries & Benefits	1,019,000	1,060,000	1,102,000	1,146,000	1,192,000
Additional Staffing Needs	218,000	227,000	236,000	245,000	255,000
Maintenance & Repair	340,000	354,000	368,000	383,000	398,000
Utilities	199,000	207,000	215,000	224,000	233,000
Professional Services	115,000	120,000	125,000	130,000	135,000
Services & Supplies/Other	111,000	115,000	120,000	125,000	130,000
Government Fees & Dues	73,000	76,000	79,000	82,000	85,000
Well Site Lease	50,000	52,000	54,000	56,000	58,000
Admin Overhead	<u>1,106,000</u>	<u>1,150,000</u>	<u>1,196,000</u>	<u>1,244,000</u>	<u>1,294,000</u>
Subtotal	3,231,000	3,361,000	3,495,000	3,635,000	3,780,000
Capital Improvement Projects	700,000	750,000	750,000	750,000	750,000
Total Expenses	3,931,000	4,111,000	4,245,000	4,385,000	4,530,000
Revenues Less Expenses	38,000	7,000	21,000	36,000	51,000
Ending Fund Reserves	1,797,000	1,804,000	1,825,000	1,861,000	1,912,000
Fund Rsrvs as % of O&M	56%	54%	52%	51%	51%

Table 9C
Cambria Community Services District
Proposed Water Rates

Scenario C: Reduced Phase-In
3-Year Phase-In to \$500K Annual CIP Funding
No Change to Rate Structure

	Current Water Rates	Proposed Water Rates Effective On or After						
		Sept 1 2018	July 1 2019	July 1 2020	July 1 2021	July 1 2022		
Rate Increase %		10%	8%	6%	6%	6%		
FIXED WATER SERVICE CHARGES								
Residential								
Monthly Charge	\$13.79	\$15.17	\$16.38	\$17.36	\$18.40	\$19.50		
<i>Bi-Monthly Charge</i>	27.58	30.34	32.76	34.72	36.80	39.00		
Commercial								
<u>Monthly Charge per Meter Size</u>								
5/8" or 3/4"	\$13.79	\$15.17	\$16.38	\$17.36	\$18.40	\$19.50		
1"	34.48	37.93	40.95	43.40	46.00	48.75		
1-1/2"	68.95	75.85	81.90	86.80	92.00	97.50		
2" & Larger	137.90	151.70	163.80	173.60	184.00	195.00		
WATER QUANTITY CHARGES								
<i>Billed based on metered water use (\$/ccf)</i>								
Residential Charges								
<u>Tier</u>	<u>Bi-Monthly</u>	<u>Monthly</u>						
Tier 1	First 4 ccf	First 2 ccf	\$7.03	\$7.73	\$8.35	\$8.85	\$9.38	\$9.94
Tier 2	4.01 - 16 ccf	2.01 - 8 ccf	9.19	10.11	10.92	11.58	12.27	13.01
Tier 3	> 16 ccf	> 8 ccf	10.25	11.28	12.18	12.90	13.66	14.47
Commercial Charges								
Rate for All Water Use	\$9.19	\$10.11	\$10.92	\$11.58	\$12.27	\$13.01		

* Note: Fixed charge currently applies per account, not per residential dwelling unit.

1 ccf = 100 cubic feet, or approximately 748 gallons

Table 10C
Cambria Community Services District
Water Rate Impacts

Scenario C: Reduced Phase-In
3-Year Phase-In to \$500K Annual CIP Funding

	Bi-Monthly Water Use (ccf)	Est % of Bills at or Below	Current Bi-Monthly Water Bill	Projected Bi-Monthly Water Bills				
				Sept 1 2018	July 1 2019	July 1 2020	July 1 2021	July 1 2022
Single Family Residential Rate Impacts								
Very Low Use	2	30%	\$41.64	\$45.80	\$49.46	\$52.42	\$55.56	\$58.88
<i>Monthly Equivalent</i>			20.82	22.90	24.73	26.21	27.78	29.44
Low Use (Median)	4	50%	55.70	61.26	66.16	70.12	74.32	78.76
<i>Monthly Equivalent</i>			27.85	30.63	33.08	35.06	37.16	39.38
Moderate Use	6	70%	74.08	81.48	88.00	93.28	98.86	104.78
<i>Monthly Equivalent</i>			37.04	40.74	44.00	46.64	49.43	52.39
Mod-High Use	10	90%	110.84	121.92	131.68	139.60	147.94	156.82
<i>Monthly Equivalent</i>			55.42	60.96	65.84	69.80	73.97	78.41
Very High Use	20	99%	202.74	223.02	240.88	255.40	270.64	286.92
<i>Monthly Equivalent</i>			101.37	111.51	120.44	127.70	135.32	143.46
Sample Commercial Rate Impacts								
Meter Size 5/8" or 3/4"								
Very Low Use	2		\$45.96	\$50.56	\$54.60	\$57.88	\$61.34	\$65.02
<i>Monthly Equivalent</i>			22.98	25.28	27.30	28.94	30.67	32.51
Low Use	4		64.34	70.78	76.44	81.04	85.88	91.04
<i>Monthly Equivalent</i>			32.17	35.39	38.22	40.52	42.94	45.52
Moderate Use	10		119.48	131.44	141.96	150.52	159.50	169.10
<i>Monthly Equivalent</i>			59.74	65.72	70.98	75.26	79.75	84.55
Mod-High Use	20		211.38	232.54	251.16	266.32	282.20	299.20
<i>Monthly Equivalent</i>			105.69	116.27	125.58	133.16	141.10	149.60
High Use	40		395.18	434.74	469.56	497.92	527.60	559.40
<i>Monthly Equivalent</i>			197.59	217.37	234.78	248.96	263.80	279.70
Large Commercial, Meter Size 2"+								
Mod-Low Use	50		735.30	\$808.90	\$873.60	\$926.20	\$981.50	\$1,040.50
<i>Monthly Equivalent</i>			367.65	404.45	436.80	463.10	490.75	520.25
Mod-High Use	100		1,194.80	1,314.40	1,419.60	1,505.20	1,595.00	1,691.00
<i>Monthly Equivalent</i>			597.40	657.20	709.80	752.60	797.50	845.50
High Use	200		2,113.80	2,325.40	2,511.60	2,663.20	2,822.00	2,992.00
<i>Monthly Equivalent</i>			1,056.90	1,162.70	1,255.80	1,331.60	1,411.00	1,496.00

Table 11
 Cambria Community Services District
 Summary of Water Rate Scenarios

	Sept-1 2018	July-1 2019	July-1 2020
A) Front-Load Increase			
Rate Increase %	32%	0%	0%
CIP Funding	\$700,000	\$700,000	\$700,000
B) Phased Approach			
Rate Increase %	15%	10%	5%
CIP Funding	\$400,000	\$600,000	\$700,000
C) Reduced Phase-In			
Rate Increase %	10%	8%	6%
CIP Funding	\$300,000	\$400,000	\$500,000

Cambria Community Services District



Sustainable Water Facility Rates Tables & Charts

Revised Draft 7/5/18



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

Table 1
Cambria Community Services District
Current Sustainable Water Facility Charges

FIXED BI-MONTHLY METER CHARGES			
Single Family Residences		<u>Bi-Monthly Charge</u> ¹	<u>Monthly Equivalent</u>
<i>Bi-monthly charge per residential dwelling unit</i>		\$13.00	\$6.50
All Other Accounts			
<i>Bi-monthly charge based on water meter size</i>			
<u>Meter Size</u>	<u>Demand Ratio</u> ²		
5/8-inch or 3/4-inch	2.00	\$26.00	\$13.00
1-inch	3.33	43.33	21.67
1-1/2-inch	6.67	86.67	43.34
2-inch or larger	10.67	138.67	69.34
WATER QUANTITY CHARGES			
<i>Charge per unit (ccf) of metered water use</i> ³			
A. Ongoing Water Quantity Charge			
<i>For emergency water supply project facility cost recovery</i>			
<u>Rate Tier</u>	<u>Bi-Monthly Water Use in Tier</u>	<u>Charge per Unit (ccf)</u> ³	<u>Equivalent Rate per 100 gallons</u>
Tier 1	1 - 4 ccf	\$1.50	\$0.20
Tier 2	5 - 16 ccf	3.00	0.40
Tier 3	>16 ccf	4.50	0.60
B. Emergency Water Supply Project Operating Charge			
<i>Only charged during periods of anticipated operation</i>			
<u>Rate Tier</u>	<u>Bi-Monthly Water Use in Tier</u>	<u>Charge per Unit (ccf)</u> ³	
Tier 1	1 - 4 ccf	\$1.50	\$0.20
Tier 2	5 - 16 ccf	3.00	0.40
Tier 3	>16 ccf	5.00	0.67

1 CCSD currently bills customers once every two months.

2 Demand ratio based on analysis of water billing data and standard meter capacities.

3 A unit equals one ccf "hundred cubic feet;" a hundred cubic feet of water is 748 gallons.

Table 2
Cambria Community Services District
Sustainable Water Facility Rate Revenues by Billing Period

	Jul/Aug	Sep/Oct	Nov/Dec	Jan/Feb	Mar/Apr	May/June	Total	F/V %
Sustainable Water Facility 2015/16								
SWF Base	62,079	62,344	62,098	62,218	61,455	61,598	371,792	44.5%
SWF Usage	83,654	79,869	71,072	66,125	74,753	88,395	463,868	55.5%
Adjustments	<u>(581)</u>	<u>(24)</u>	<u>0</u>	<u>8</u>	<u>(310)</u>	<u>(15)</u>	<u>(922)</u>	
Total	145,152	142,189	133,170	128,351	135,898	149,978	834,738	
Sustainable Water Facility 2016/17								
SWF Base	61,585	61,559	61,559	61,559	61,559	61,559	369,380	43.0%
SWF Usage	97,713	80,307	76,385	71,489	70,675	93,693	490,262	57.0%
Adjustments	<u>(435)</u>	<u>0</u>	<u>(6)</u>		<u>(62)</u>	<u>(11)</u>	<u>(514)</u>	
Total	158,863	141,866	137,938	133,048	132,172	155,241	859,128	
Sustainable Water Facility 2017/18 (Est.)								
					<u>Estimated</u>	<u>Estimated</u>		
SWF Base	61,559	61,559	61,323	61,314	61,500	61,500	368,755	39.3%
SWF Usage	112,448	97,166	83,061	86,200	85,000	105,000	568,875	60.7%
Adjustments	<u>(465)</u>	<u>(355)</u>	<u>(10,972)</u>	<u>(1,701)</u>			<u>(13,493)</u>	
Total	173,542	158,370	133,412	145,813	146,500	166,500	924,137	

Table 3
Cambria Community Services District
SWF Capital Improvement Projects

5-Year CIP Average (With Inflation): 164,000
10-Year CIP Average (With Inflation): 333,000

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Total
SWF Projects (Jan 2018 \$)											
Priority 1	390,000	45,000	-	-	-	-	-	-	-	-	435,000
Priority 2	25,000	52,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	93,000
Priority 3	-	104,000	-	-	-	-	-	-	-	-	104,000
<i>Potential Treatment Facilities</i>			-	-	150,000	750,000	1,300,000	-	-	-	2,200,000
Total	415,000	201,000	2,000	2,000	152,000	752,000	1,302,000	2,000	2,000	2,000	2,832,000
SWF Projects (With Cost Inflation)											
Cost Inflation	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	
Cost Inflation	1.030	1.061	1.093	1.126	1.159	1.194	1.230	1.267	1.305	1.344	
Priority 1	402,000	48,000	-	-	-	-	-	-	-	-	450,000
Priority 2	26,000	55,000	2,000	2,000	2,000	2,000	2,000	3,000	3,000	3,000	100,000
Priority 3	-	110,000	-	-	-	-	-	-	-	-	110,000
<i>Potential Treatment Facilities</i>			-	-	174,000	896,000	1,599,000	-	-	-	2,669,000
Total	428,000	213,000	2,000	2,000	176,000	898,000	1,601,000	3,000	3,000	3,000	3,329,000

Table 4
Cambria Community Services District
SWF Additional Costs During Operation

Incremental O&M Expenses During Operation

	<u>Monthly</u>	<u>2-Months</u>	<u>Notes</u>
Brine Hauling	21,000	42,000	\$350/6kgal truckload, 3 loads/day, 5 days/week
Semi-Tractor Rental	4,000	8,000	\$220/day, 5 days/week
Brine Disposal	43,000	86,000	20 days x 18,000 gallons/day, \$0.12 per gallon
Additional Lab Costs	11,000	22,000	
Additional Electricity	<u>4,000</u>	<u>8,000</u>	
Total	83,000	166,000	

Table 5
Cambria Community Services District
SWF Financial Projections

Revised CIP dated 6-18-18
Assumes 2 months of SWF operation per year starting 2019/20
Current operating rate surcharges eliminated & rolled into year-round rates

	0 2017/18	1 2018/19	2 2019/20	3 2020/21	4 2021/22	5 2022/23
Effective Date of Rate Increases		Sept-1	July-1	July-1	July-1	July-1
Projected Rate Increases		16%	14%	12%	5%	5%
Growth (Single Family Equivalents)		0	0	0	0	0
Change in Water Sales %		0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation		4%	4%	4%	4%	4%
Interest Earnings Rate	1.25%	1.5%	2.0%	2.0%	2.0%	2.0%
Beginning SWF Fund Reserves	\$0	(\$333,000)	(\$351,000)	(\$408,000)	(\$438,000)	(\$460,000)
REVENUES						
Fixed SWF Service Charges	369,000	395,000	456,000	513,000	545,000	572,000
SWF Quantity Charges	555,000	614,000	716,000	808,000	857,000	900,000
Subtotal	924,000	1,009,000	1,172,000	1,321,000	1,402,000	1,472,000
Interest Income	0	0	0	0	0	0
Total Revenues	924,000	1,009,000	1,172,000	1,321,000	1,402,000	1,472,000
Projected \$500K Interfund Loan		225,000	250,000			
EXPENSES						
<u>SWF Base Operations</u>						
Salaries & Benefits	130,000	196,000	204,000	212,000	220,000	229,000
Additional Staffing	0	55,000	57,000	59,000	61,000	63,000
Other Operating Expenses	395,000	130,000	135,000	140,000	146,000	152,000
Subtotal	525,000	381,000	396,000	411,000	427,000	444,000
<u>Add'l O&M During Operations</u>						
Brine Hauling & Disposal, Lab, Electricity		0	173,000	180,000	187,000	194,000
<u>Debt Service</u>						
2014 TBP Loan	660,000	660,000	660,000	660,000	660,000	660,000
Interfund Loan Repayment (subordinate)	0	0	0	50,000	100,000	100,000
Subtotal	660,000	660,000	660,000	710,000	760,000	760,000
<u>Capital/Non-Operating</u>						
Capital Improvement Projects	0	175,000	250,000	50,000	50,000	50,000
Performance Bond	72,000	36,000	-	-	-	-
Total Expenses	1,257,000	1,252,000	1,479,000	1,351,000	1,424,000	1,448,000
Revenues Less Expenses	(333,000)	(18,000)	(57,000)	(30,000)	(22,000)	24,000
Ending Fund Reserves	(333,000)	(351,000)	(408,000)	(438,000)	(460,000)	(436,000)
Fund Reserves as % of O&M+Debt	-28%	-34%	-39%	-39%	-39%	-36%
Debt Service Coverage (SWF Only)	0.60	0.95	1.18	1.38	1.48	1.56

Table 5
Cambria Community Services District
SWF Financial Projections

	6 2023/24	7 2024/25	8 2025/26	9 2026/27	10 2027/28
Effective Date of Rate Increases	July-1	July-1	July-1	July-1	July-1
Projected Rate Increases	2%	2%	0%	0%	0%
Growth (Single Family Equivalents)	0	0	0	0	0
Change in Water Sales %	0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation	4%	4%	4%	4%	4%
Interest Earnings Rate	2.0%	2.0%	2.0%	2.0%	2.0%
Beginning SWF Fund Reserves	(\$436,000)	(\$402,000)	(\$365,000)	(\$300,000)	(\$264,000)
REVENUES					
Fixed SWF Service Charges	586,000	598,000	600,000	600,000	600,000
SWF Quantity Charges	<u>922,000</u>	<u>940,000</u>	<u>944,000</u>	<u>944,000</u>	<u>944,000</u>
Subtotal	1,508,000	1,538,000	1,544,000	1,544,000	1,544,000
Interest Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	1,508,000	1,538,000	1,544,000	1,544,000	1,544,000
Projected \$500K Interfund Loan					
EXPENSES					
<u>SWF Base Operations</u>					
Salaries & Benefits	238,000	248,000	258,000	268,000	279,000
Additional Staffing	66,000	69,000	72,000	75,000	78,000
Other Operating Expenses	<u>158,000</u>	<u>164,000</u>	<u>171,000</u>	<u>178,000</u>	<u>185,000</u>
Subtotal	462,000	481,000	501,000	521,000	542,000
<u>Add'l O&M During Operations</u>					
Brine Hauling & Disposal, Lab, Electricity	202,000	210,000	218,000	227,000	236,000
<u>Debt Service</u>					
2014 TBP Loan	660,000	660,000	660,000	660,000	660,000
Interfund Loan Repayment (subordinate)	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>	<u>0</u>	<u>0</u>
Subtotal	760,000	760,000	710,000	660,000	660,000
<u>Capital/Non-Operating</u>					
Capital Improvement Projects	50,000	50,000	50,000	100,000	100,000
Performance Bond	-	-	-	-	-
Total Expenses	1,474,000	1,501,000	1,479,000	1,508,000	1,538,000
Revenues Less Expenses	34,000	37,000	65,000	36,000	6,000
Ending Fund Reserves	(402,000)	(365,000)	(300,000)	(264,000)	(258,000)
Fund Reserves as % of O&M+Debt	-33%	-29%	-25%	-22%	-21%
Debt Service Coverage (SWF Only)	1.58	1.60	1.58	1.55	1.52

Table 6
Cambria Community Services District
Water Meter Equivalents

Customer Class	Accounts	Meter Ratio	Meter Equivalents
Residential	3,766	1.0	3,766.0
Commercial			
5/8" or 3/4"	153	1.0	153.0
1"	23	2.5	57.5
1-1/2"	0	5.0	0.0
2" or larger	<u>55</u>	10.0	<u>550.0</u>
Subtotal	231		760.5
Total	3,997		4,526.5

Table 7
Cambria Community Services District
Sustainable Water Facility Cost Allocation

	2020/21 Expenses	Cost Allocation %		Cost Allocation \$	
		Fixed	Usage	Fixed	Usage
<u>SWF Base Operations</u>					
Salaries & Benefits	\$212,000	50%	50%	\$106,000	\$106,000
Additional Staffing	59,000	50%	50%	29,500	29,500
Other Operating	140,000	25%	75%	35,000	105,000
Subtotal	411,000	41%	59%	170,500	240,500
<u>Add'l O&M During Operations</u>					
Brine Hauling & Disposal, Lab, Ele	180,000	0%	100%	0	180,000
<u>Debt Service</u>					
2014 TBP Loan	660,000	50%	50%	330,000	330,000
Interfund Loan Repayment	50,000	50%	50%	25,000	25,000
Subtotal	710,000	50%	50%	355,000	355,000
<u>Capital/Non-Operating</u>					
Capital Improvement Projects	50,000	50%	50%	25,000	25,000
Total Expenses	1,351,000	41%	59%	550,500	800,500
Fund Reserve Contribution	0	0%	0%	0	0
Subtotal	1,351,000	41%	59%	550,500	800,500

Table 8
Cambria Community Services District
SWF Fixed Charge Derivation

SWF Fixed Cost Allocation 2020/21	\$550,500
Meter Equivalents	4,526.5
Annual Charge per Meter Equivalent	\$121.62
Monthly Charge per Meter Equivalent	\$10.13

Table 9
Cambria Community Services District
Cost Attribution to Tiered Water Rates 2020/21

Projected 2020/21	Usage Rate Cost Recovery %		SWF Tiered Rate Attribution %				SWF Tiered Rate Attribution \$				
	%	\$	Tier 1 1-4 ccf	Tier 2 5-16 ccf	Tier 3 >16 ccf	Total	Tier 1 1-4 ccf	Tier 2 5-16 ccf	Tier 3 >16 ccf	Total	
Projected Water Sales per Tier 2020/21			77,500	70,000	47,000	194,500					
<u>Attribution of Costs Allocated to Usage-Based Rate Recovery</u> <i>More costs attributed to use in higher tiers driving need for the SWF facility & operations.</i>											
Cost Recovery % of Water Use In Tier			33.3%	66.7%	100.0%						
Cost Recovery % x Projected Water Sales in Tier			25,833	46,667	47,000	119,500					
Weighted Cost Attribution to Tier			21.6%	39.1%	39.3%	100.0%					
EXPENSES											
Operating & Maintenance											
<u>SWF Base Operations</u>											
Salaries & Benefits	\$212,000	50%	106,000	21.6%	39.1%	39.3%	100.0%	\$22,915	\$41,395	\$41,690	\$106,000
Additional Staffing	59,000	50%	29,500	21.6%	39.1%	39.3%	100.0%	6,377	11,520	11,603	29,500
Other Operating	140,000	75%	105,000	21.6%	39.1%	39.3%	100.0%	22,699	41,004	41,297	105,000
Subtotal	411,000	59%	240,500	21.6%	39.1%	39.3%	100.0%	51,991	93,919	94,590	240,500
<u>Add'l O&M During Operations</u>											
Brine Hauling & Disposal, Lab, Electricity	180,000	100%	180,000	21.6%	39.1%	39.3%	100.0%	38,912	70,293	70,795	180,000
<u>Debt Service</u>											
2014 TBP Loan	660,000	50%	330,000	21.6%	39.1%	39.3%	100.0%	71,339	128,870	129,791	330,000
Interfund Loan Repayment	50,000	50%	25,000	21.6%	39.1%	39.3%	100.0%	5,404	9,763	9,833	25,000
Subtotal	710,000	50%	355,000	21.6%	39.1%	39.3%	100.0%	76,743	138,633	139,623	355,000
<u>Capital/Non-Operating</u>											
Capital Improvement Projects	50,000	50%	25,000	21.6%	39.1%	39.3%	100.0%	5,404	9,763	9,833	25,000
Total Expenses	1,351,000	59%	800,500	21.6%	39.1%	39.3%	100.0%	173,051	312,608	314,841	800,500
Fund Reserve Contribution	(30,000)	0%	0	21.6%	39.1%	39.3%	100.0%	0	0	0	0
Total Cost Recovery	1,321,000	61%	800,500	21.6%	39.1%	39.3%	100.0%	173,051	312,608	314,841	800,500
Net Revenue Recovery from Tiers								\$173,051	\$312,608	\$314,841	\$800,500
Projected Water Sales per Tier								77,500	70,000	47,000	194,500
Rate per Unit (\$/ccf)								\$2.23	\$4.47	\$6.70	

Table 10
Cambria Community Services District
Projected Sustainable Water Facility Charges

	Current Rates	Proposed SWF Charges Effective On or After				
		Sept 1 2018	July 1 2019	July 1 2020	July 1 2021	July 1 2022
Target Overall Rate Increase %		16%	14%	12%	5%	5%
FIXED BI-MONTHLY METER CHARGES						
Single Family Residences						
Monthly charge	\$6.50	\$7.93	\$9.04	\$10.13	10.64	\$11.17
<i>Bi-monthly charge</i>	13.00	15.86	18.08	20.26	21.28	22.34
All Other Accounts						
<i>Monthly charge based on water meter size</i>						
<u>Meter Size</u>	<u>Water Demand Ratio</u>	<i>Transition to same meter ratios as water rates</i>				
5/8 or 3/4-inch	1.00	\$7.93	\$9.04	\$10.13	\$10.64	\$11.17
1-inch	2.50	19.83	22.60	25.33	26.60	27.93
1-1/2-inch	5.00	39.65	45.20	50.65	53.20	55.85
2-inch or larger	10.00	79.30	90.40	101.30	106.40	111.70
SWF QUANTITY CHARGES						
<i>Charge per unit (ccf) of metered water use</i>						
SWF Quantity Charge						
<i>For SWF facility cost recovery</i>						
<u>Rate Tier</u>	<u>Bi-Monthly Use</u>	<u>Charge per Unit (ccf)³</u>				
Tier 1	1 - 4 ccf	\$1.50	\$1.75	\$1.99	\$2.23	\$2.34
Tier 2	5 - 16 ccf	3.00	3.50	3.99	4.47	4.68
Tier 3	>16 ccf	4.50	5.25	5.98	6.70	7.02
Temporary SWF Operating Surcharge						
<i>Only charged during periods of operation</i>						
<u>Rate Tier</u>	<u>Bi-Monthly Use</u>	<u>Charge per Unit (ccf)³</u>	<i>Temporary SWF Operating Surcharges are eliminated and rolled into ongoing SWF Quantity Charges</i>			
Tier 1	1 - 4 ccf	\$1.50				
Tier 2	5 - 16 ccf	3.00				
Tier 3	>16 ccf	5.00				

Note: 1 ccf = 100 cubic feet, or approximately 748 gallons.

Table 11
Cambria Community Services District
SWF Rate Impacts

	Bi-Monthly Water Use (ccf)	Est % of Bills at or Below	Current Bi-Monthly Water Bill	Projected Bi-Monthly SWF Bills				
				Sept 1 2018	July 1 2019	July 1 2020	July 1 2021	July 1 2022
Single Family Residential Rate Impacts								
Very Low Use <i>Monthly Equivalent</i>	2	30%	\$16.00 8.00	\$19.36 9.68	\$22.06 11.03	\$24.72 12.36	\$25.96 12.98	\$27.26 13.63
Low Use (Median) <i>Monthly Equivalent</i>	4	50%	19.00 9.50	22.86 11.43	26.04 13.02	29.18 14.59	30.64 15.32	32.18 16.09
Moderate Use <i>Monthly Equivalent</i>	6	70%	25.00 12.50	29.86 14.93	34.02 17.01	38.12 19.06	40.00 20.00	42.02 21.01
Mod-High Use <i>Monthly Equivalent</i>	10	90%	37.00 18.50	43.86 21.93	49.98 24.99	56.00 28.00	58.72 29.36	61.70 30.85
Very High Use <i>Monthly Equivalent</i>	20	99%	73.00 36.50	85.86 42.93	97.84 48.92	109.62 54.81	114.88 57.44	120.74 60.37
Sample Commercial Rate Impacts								
Meter Size 5/8" or 3/4"								
Very Low Use <i>Monthly Equivalent</i>	2		\$16.00 8.00	\$11.43 5.72	\$13.02 6.51	\$14.59 7.30	\$15.32 7.66	\$16.09 8.05
Low Use <i>Monthly Equivalent</i>	4		19.00 9.50	14.93 7.47	17.00 8.50	19.05 9.53	20.00 10.00	21.01 10.51
Moderate Use <i>Monthly Equivalent</i>	10		37.00 18.50	35.93 17.97	40.94 20.47	45.87 22.94	48.08 24.04	50.53 25.27
Mod-High Use <i>Monthly Equivalent</i>	20		73.00 36.50	77.93 38.97	88.80 44.40	99.49 49.75	104.24 52.12	109.57 54.79
High Use <i>Monthly Equivalent</i>	40		163.00 81.50	182.93 91.47	208.40 104.20	233.49 116.75	244.64 122.32	257.17 128.59
Large Commercial, Meter Size 2"+								
Mod-Low Use <i>Monthly Equivalent</i>	50		\$264.34 132.17	\$306.80 153.40	\$349.56 174.78	\$391.66 195.83	\$410.60 205.30	\$431.50 215.75
Mod-High Use <i>Monthly Equivalent</i>	100		489.34 244.67	569.30 284.65	648.56 324.28	726.66 363.33	761.60 380.80	800.50 400.25
High Use <i>Monthly Equivalent</i>	200		939.34 469.67	1,094.30 547.15	1,246.56 623.28	1,396.66 698.33	1,463.60 731.80	1,538.50 769.25

Cambria Community Services District



Sewer Rate Study Tables & Charts

Revised Draft 7/5/18



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

Table 1
Cambria Community Services District
Current Sewer Rates (Effective 01/01/17)

FIXED BI-MONTHLY SEWER CHARGE		Equivalent Rate Per	
		<u>Month</u>	<u>Day</u>
Applies to All Accounts	\$60.57	\$30.29	\$1.00
SEWER QUANTITY CHARGES		Equivalent Rate Per	
Billed per unit of metered water use (\$/ccf).		<u>100 gallons</u>	<u>1 gallon</u>
Residential Rates	\$3.50	\$0.47	\$0.0047
Commercial Rates			
<u>Wastewater Class</u>			
Class 1	\$3.07	\$0.41	\$0.0041
Class 2	3.50	0.47	0.0047
Class 3	5.39	0.72	0.0072

Class 1 includes lower strength accounts including professional offices, retail stores, laundromats, & schools.

Class 2 includes all other commercial accounts (with standard/domestic strength wastewater) that are not classified Class 1 or Class 3.

Class 3 includes accounts with moderate to high wastewater strength including restaurants, hotels with restaurants, bakeries, mortuaries, markets with meat/seafood/food prep/garbage grinder, and mixed use accounts with an estimated 30% or more sewer discharge from higher strength wastewater flow.

1 ccf = 100 cubic feet, or approximately 748 gallons

Note: Fixed Service Charges currently recover roughly 66% of total rate revenues and Sewer Quantity Charges recover about 34% of total rate revenues.

Table 2
Cambria Community Services District
Sewer Accounts & Use

	Sewer Accounts	Dwelling Units	Est. Sewer Use (ccf)
Residential			
Single Family	3,470	3,470	123,500
Multi-Family	121	228	6,700
Low Income	93	93	4,200
Subtotal	3,684	3,791	134,400
Commercial			
Class 1: Low Strength	78		3,900
Class 2: Medium Strength	97		26,500
Class 3: Mod-High Strength	49		21,800
Subtotal	224		52,200
Total	3,908		186,600

Table 3
Cambria Community Services District
Sewer Rate Revenues by Billing Period

	Jul/Aug	Sep/Oct	Nov/Dec	Jan/Feb	Mar/Apr	May/Jun	Total	F/V %
Sewer 2012/13								
Fixed Service Charges	248,975	248,932	248,991	248,758	248,163	247,572	1,491,391	75.8%
Quantity Charges	104,065	84,599	65,026	70,766	66,832	86,034	477,322	24.2%
Adjustments	<u>(40)</u>	<u>(17)</u>	<u>(76)</u>	<u>0</u>	<u>0</u>	<u>(29)</u>	<u>(162)</u>	
Total	353,000	333,514	313,941	319,524	314,995	333,577	1,968,551	
Sewer 2013/14								
Fixed Service Charges	249,917	249,112	249,099	249,062	248,917	248,881	1,494,988	75.7%
Quantity Charges	106,763	78,656	63,237	67,826	73,774	90,667	480,923	24.3%
Adjustments	<u>18</u>	<u>(166)</u>	<u>0</u>	<u>0</u>	<u>(28)</u>	<u>(78)</u>	<u>(254)</u>	
Total	356,698	327,602	312,336	316,888	322,663	339,470	1,975,657	
Sewer 2014/15								
Fixed Service Charges	250,264	250,012	249,984	250,198	249,261	250,349	1,500,068	85.8%
Quantity Charges	48,614	41,458	36,667	37,027	43,141	41,591	248,498	14.2%
Adjustments	<u>(89)</u>	<u>(377)</u>	<u>(81)</u>	<u>(28)</u>	<u>(31)</u>	<u>(1,584)</u>	<u>(2,190)</u>	
Total	298,789	291,093	286,570	287,197	292,371	290,356	1,746,376	
Sewer 2015/16								
Fixed Service Charges	250,404	249,841	250,430	250,500	214,599	214,989	1,430,763	79.0%
Quantity Charges	47,489	56,544	42,035	39,464	90,453	103,944	379,929	21.0%
Adjustments	<u>(179)</u>	<u>(492)</u>	<u>(601)</u>	<u>(1,080)</u>	<u>(1,285)</u>	<u>(1,710)</u>	<u>(5,347)</u>	
Total	297,714	305,893	291,864	288,884	303,767	317,223	1,805,345	
Sewer 2016/17								
Fixed Service Charges	215,451	215,463	215,866	215,540	224,051	223,681	1,310,052	68.9%
Quantity Charges	113,407	95,999	92,314	87,055	89,612	113,862	592,249	31.1%
Adjustments	<u>(1,570)</u>	<u>(165)</u>	<u>(639)</u>	<u>(2,173)</u>	<u>(968)</u>	<u>(1,657)</u>	<u>(7,172)</u>	
Total	327,288	311,297	307,541	300,422	312,695	335,886	1,895,129	
Increase %	9.9%	1.8%	5.4%	4.0%	2.9%	5.9%	5.0%	
Sewer 2017/18								
Fixed Service Charges	224,099	223,968	224,561	224,328	233,081	<u>Estimated</u> 230,000	1,360,037	66.9%
Quantity Charges	132,787	116,550	102,339	105,888	96,005	120,000	673,569	33.1%
Adjustments	<u>(1,829)</u>	<u>(810)</u>	<u>(4,206)</u>	<u>(1,751)</u>	<u>(1,219)</u>	<u>0</u>	<u>(9,815)</u>	
Total	355,057	339,708	322,694	328,465	327,867	350,000	2,023,791	
Increase %	8.5%	9.1%	4.9%	9.3%	4.9%	4.2%	6.8%	

Cambria Community Services District Annual Sewer Rate Revenues

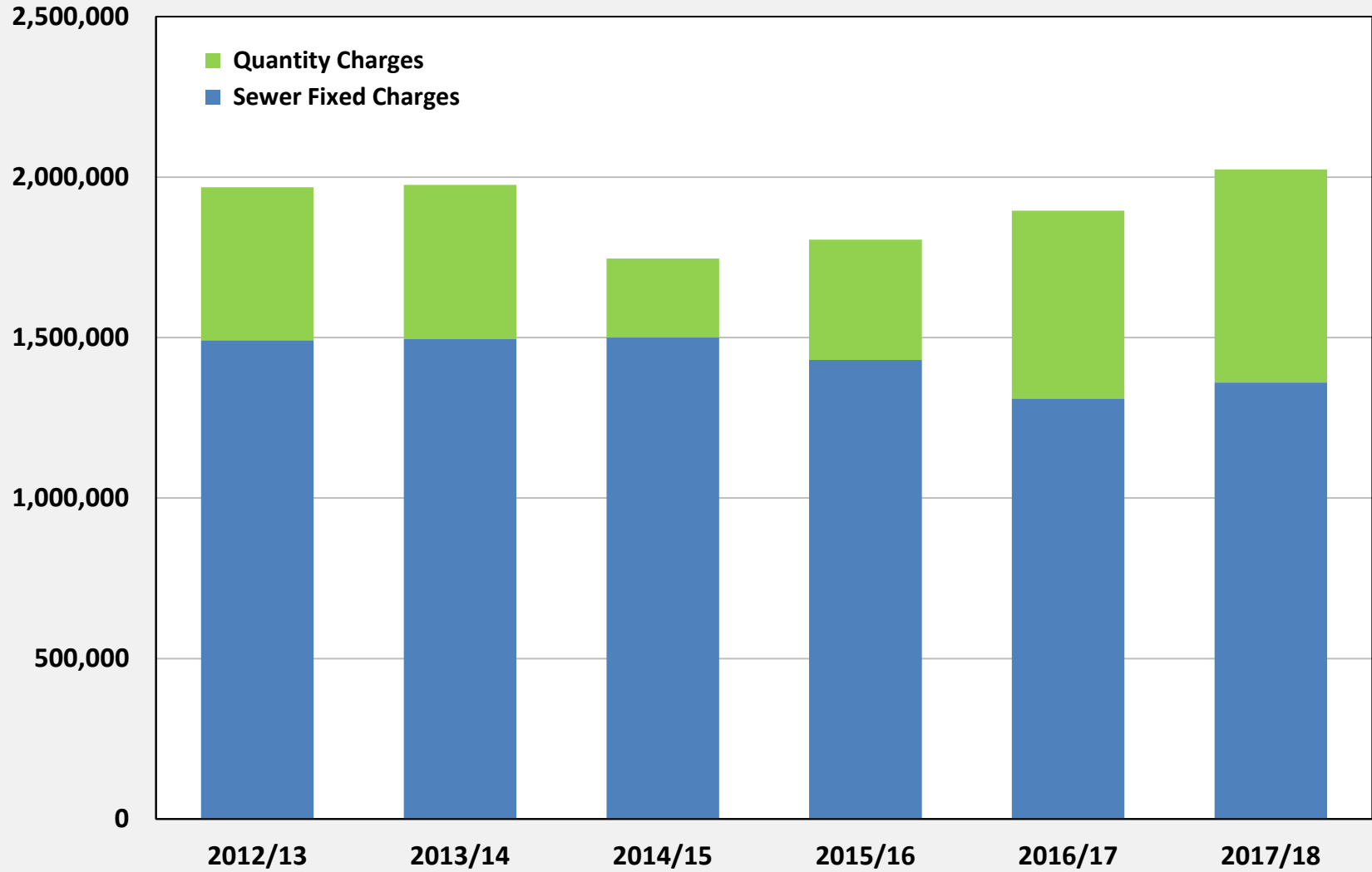


Table 4
Cambria Community Services District
Sewer Capital Improvement Projects

5-Year CIP Average (With Inflation): 1,543,000
10-Year CIP Average (With Inflation): 1,156,000

	1 2018/19	2 2019/20	3 2020/21	4 2021/22	5 2022/23	6 2023/24	7 2024/25	8 2025/26	9 2026/27	10 2027/28	Total
Capital Improvement Projects (Jan 2018 \$)											
Priority 1	546,000	970,000	13,000	13,000	313,000	48,000	328,000	13,000	13,000	-	2,257,000
Priority 2	559,000	857,000	597,000	507,000	1,372,000	237,000	167,000	167,000	167,000	-	4,630,000
Priority 3	105,000	150,000	355,000	285,000	285,000	285,000	285,000	285,000	80,000	250,000	2,365,000
Priority 4	15,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-	215,000
Total	1,225,000	2,002,000	990,000	830,000	1,995,000	595,000	805,000	490,000	285,000	250,000	9,467,000
Capital Improvement Projects (With Cost Inflation)											
Cost Inflation	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	
Cost Inflation	1.030	1.061	1.093	1.126	1.159	1.194	1.230	1.267	1.305	1.344	
Priority 1	562,000	1,029,000	14,000	15,000	363,000	57,000	403,000	16,000	17,000	-	2,476,000
Priority 2	576,000	909,000	652,000	571,000	1,591,000	283,000	205,000	212,000	218,000	-	5,217,000
Priority 3	108,000	159,000	388,000	321,000	330,000	340,000	351,000	361,000	104,000	336,000	2,798,000
Priority 4	15,000	27,000	27,000	28,000	29,000	30,000	31,000	32,000	33,000	-	252,000
Total	1,261,000	2,124,000	1,081,000	935,000	2,313,000	710,000	990,000	621,000	372,000	336,000	10,743,000

Table 5A
Cambria Community Services District
Sewer Financial Projections

Scenario A: Front-Load Rate Increase

	0	1	2	3	4	5
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Effective Date of Rate Increases	Jan-1	Sept-1	July-1	July-1	July-1	July-1
Projected Rate Increases	4%	50%	0%	0%	5%	5%
Growth (Single Family Equivalents)		0	0	0	0	0
Change in Billed Use %		0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation		4%	4%	4%	4%	4%
Interest Earnings Rate	1.25%	1.5%	2.0%	2.0%	2.0%	2.0%
Beginning Sewer Fund Reserves	\$0	(\$25,000)	\$71,000	\$216,000	\$190,000	\$192,000
REVENUES						
<u>Sewer Operations</u>						
Fixed Sewer Service Charges	1,362,000	1,922,000	2,088,000	2,098,000	2,194,000	2,304,000
Sewer Quantity Charges	687,000	957,000	1,053,000	1,059,000	1,108,000	1,163,000
Subtotal	2,049,000	2,879,000	3,141,000	3,157,000	3,302,000	3,467,000
Standby Availability	119,000	119,000	119,000	119,000	119,000	119,000
Interest Income	0	0	1,000	4,000	4,000	4,000
Capacity Charges from Growth	20,000	0	0	0	0	0
Other	78,000	70,000	70,000	70,000	70,000	70,000
Total Revenues	2,266,000	3,068,000	3,331,000	3,350,000	3,495,000	3,660,000
EXPENSES						
<u>Sewer System Operations</u>						
Salaries & Benefits	730,000	783,000	814,000	847,000	881,000	916,000
Additional Staffing Needs	0	126,000	264,000	275,000	286,000	297,000
Maintenance & Repair	344,000	240,000	250,000	260,000	270,000	281,000
Utilities	251,000	216,000	225,000	234,000	243,000	253,000
Government Fees	134,000	90,000	94,000	98,000	102,000	106,000
Other Operating	91,000	96,000	100,000	104,000	108,000	112,000
Allocated Overhead	461,000	461,000	479,000	498,000	518,000	539,000
Subtotal	2,011,000	2,012,000	2,226,000	2,316,000	2,408,000	2,504,000
<u>Debt Service</u>						
2010 City Nat'l Bank Loan (1999 Refi)	160,000	160,000	160,000	160,000	160,000	160,000
Repay \$466K Loan from General Fund	0	0	0	100,000	100,000	100,000
Subtotal	160,000	160,000	160,000	260,000	260,000	260,000
Capital Improvement Projects	120,000	800,000	800,000	800,000	825,000	850,000
Total Expenses	2,291,000	2,972,000	3,186,000	3,376,000	3,493,000	3,614,000
Revenues Less Expenses	(25,000)	96,000	145,000	(26,000)	2,000	46,000
Ending Fund Reserves	(25,000)	71,000	216,000	190,000	192,000	238,000
Fund Reserves as a % of O&M	-1%	4%	10%	8%	8%	10%
Debt Service Coverage	1.59	6.60	6.91	3.98	4.18	4.45

Table 5A
Cambria Community Services District
Sewer Financial Projections

Scenario A: Front-Load Rate Increase

	6	7	8	9	10
	2023/24	2024/25	2025/26	2026/27	2027/28
Effective Date of Rate Increases	July-1	July-1	July-1	July-1	July-1
Projected Rate Increases	4%	4%	3%	3%	3%
Growth (Single Family Equivalents)	0	0	0	0	0
Change in Billed Use %	0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation	4%	4%	4%	4%	4%
Interest Earnings Rate	2.0%	2.0%	2.0%	2.0%	2.0%
Beginning Sewer Fund Reserves	\$238,000	\$277,000	\$307,000	\$394,000	\$487,000
REVENUES					
<u>Sewer Operations</u>					
Fixed Sewer Service Charges	2,398,000	2,494,000	2,571,000	2,648,000	2,727,000
Sewer Quantity Charges	<u>1,211,000</u>	<u>1,259,000</u>	<u>1,298,000</u>	<u>1,337,000</u>	<u>1,377,000</u>
Subtotal	3,609,000	3,753,000	3,869,000	3,985,000	4,104,000
Standby Availability	119,000	119,000	119,000	119,000	119,000
Interest Income	5,000	6,000	6,000	8,000	10,000
Capacity Charges from Growth	0	0	0	0	0
Other	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Total Revenues	3,803,000	3,948,000	4,064,000	4,182,000	4,303,000
EXPENSES					
<u>Sewer System Operations</u>					
Salaries & Benefits	953,000	991,000	1,031,000	1,072,000	1,115,000
Additional Staffing Needs	309,000	321,000	334,000	347,000	361,000
Maintenance & Repair	292,000	304,000	316,000	329,000	342,000
Utilities	263,000	274,000	285,000	296,000	308,000
Government Fees	110,000	114,000	119,000	124,000	129,000
Other Operating	116,000	121,000	126,000	131,000	136,000
Allocated Overhead	<u>561,000</u>	<u>583,000</u>	<u>606,000</u>	<u>630,000</u>	<u>655,000</u>
Subtotal	2,604,000	2,708,000	2,817,000	2,929,000	3,046,000
<u>Debt Service</u>					
2010 City Nat'l Bank Loan (1999 Refi)	160,000	160,000	160,000	160,000	160,000
Repay \$466K Loan from General Fund	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	260,000	260,000	160,000	160,000	160,000
Capital Improvement Projects	900,000	950,000	1,000,000	1,000,000	1,000,000
Total Expenses	3,764,000	3,918,000	3,977,000	4,089,000	4,206,000
Revenues Less Expenses	39,000	30,000	87,000	93,000	97,000
Ending Fund Reserves	277,000	307,000	394,000	487,000	584,000
Fund Reserves as a % of O&M	11%	11%	14%	17%	19%
Debt Service Coverage	4.61	4.77	7.79	7.83	7.86

Table 6A
Cambria Community Services District
Proposed Sewer Rates

Scenario A: Front-Load Rate Increase
No Change to Rate Structure

	Current Sewer Rates	Proposed Sewer Rates Effective On or After				
		Sept 1 2018	July 1 2019	July 1 2020	July 1 2021	July 1 2022
Rate Increase %		50%	0%	0%	5%	5%
FIXED MONTHLY SEWER SERVICE CHARGES						
Residential						
Monthly Charge	\$30.29	\$45.43	\$45.43	\$45.43	\$47.70	\$50.09
Bi-Monthly Charge	60.57	90.86	90.86	90.86	95.40	100.18
Commercial						
Monthly Charge	\$30.29	\$45.43	\$45.43	\$45.43	\$47.70	\$50.09
Bi-Monthly Charge	60.57	90.86	90.86	90.86	95.40	100.18
SEWER QUANTITY CHARGES						
<i>Billed based on metered water use (\$/ccf)</i>						
Residential						
	\$3.50	\$5.25	\$5.25	\$5.25	\$5.51	\$5.79
Commercial						
<u>Wastewater Class</u>						
Class 1	\$3.07	\$4.61	\$4.61	\$4.61	\$4.84	\$5.08
Class 2	3.50	5.25	5.25	5.25	5.51	5.79
Class 3	5.39	8.09	8.09	8.09	8.49	8.91

Class 1 includes lower strength accounts including professional offices, retail stores, laundromats, & schools.

Class 2 includes all other commercial accounts (with standard/domestic strength wastewater) that are not classified Class 1 or Class 3.

Class 3 includes accounts with moderate to high wastewater strength including restaurants, hotels with restaurants, bakeries, mortuaries, markets with meat/seafood/food prep/garbage grinder, and mixed use accounts with an estimated 30% or more sewer discharge from higher strength wastewater flow.

1 ccf = 100 cubic feet, or approximately 748 gallons

The District reserves the right to assign customers to the class that best matches their wastewater strength.

Table 7A
Cambria Community Services District
Sewer Rate Impacts

Scenario A: Front-Load Rate Increase

	Bi-Monthly Use (ccf)	% of Bills at or Below	Current Bi-Monthly Bill	Projected Bi-Monthly Sewer Bills				
				Jan-1, 2016	Jan-1, 2017	Jan-1, 2018	Jan-1, 2019	Jan-1, 2020
Single Family Residential Rate Impacts								
Very Low Use	2	30%	\$67.57	\$101.36	\$101.36	\$101.36	\$106.42	\$111.76
<i>Monthly Equivalent</i>			33.79	50.68	50.68	50.68	53.21	55.88
Low Use (Median)	4	50%	74.57	111.86	111.86	111.86	117.44	123.34
<i>Monthly Equivalent</i>			37.29	55.93	55.93	55.93	58.72	61.67
Average Use	5	70%	78.07	117.11	117.11	117.11	122.95	129.13
<i>Monthly Equivalent</i>			39.04	58.56	58.56	58.56	61.48	64.57
2x Average Use	10	90%	95.57	143.36	143.36	143.36	150.50	158.08
<i>Monthly Equivalent</i>			47.79	71.68	71.68	71.68	75.25	79.04
Very High Use	20	99%	130.57	195.86	195.86	195.86	205.60	215.98
<i>Monthly Equivalent</i>			65.29	97.93	97.93	97.93	102.80	107.99
Sample Commercial Rate Impacts								
Commercial Class 1 (e.g. Office, Retail, School)								
Small Commercial	10		91.27	136.96	136.96	136.96	143.80	150.98
<i>Monthly Equivalent</i>			45.64	68.48	68.48	68.48	71.90	75.49
Mod Commercial	25		137.32	206.11	206.11	206.11	216.40	227.18
<i>Monthly Equivalent</i>			68.66	103.06	103.06	103.06	108.20	113.59
Large Commercial	100		367.57	551.86	551.86	551.86	579.40	608.18
<i>Monthly Equivalent</i>			183.79	275.93	275.93	275.93	289.70	304.09
Large Commercial	200		674.57	1,012.86	1,012.86	1,012.86	1,063.40	1,116.18
<i>Monthly Equivalent</i>			337.29	506.43	506.43	506.43	531.70	558.09
Commercial Class 2 (e.g. Motel without Restaurant, Auto-Repair)								
Small Commercial	10		95.57	143.36	143.36	143.36	150.50	158.08
<i>Monthly Equivalent</i>			47.79	71.68	71.68	71.68	75.25	79.04
Mod Commercial	25		148.07	222.11	222.11	222.11	233.15	244.93
<i>Monthly Equivalent</i>			74.04	111.06	111.06	111.06	116.58	122.47
Large Commercial	100		410.57	615.86	615.86	615.86	646.40	679.18
<i>Monthly Equivalent</i>			205.29	307.93	307.93	307.93	323.20	339.59
Large Commercial	200		760.57	1,140.86	1,140.86	1,140.86	1,197.40	1,258.18
<i>Monthly Equivalent</i>			380.29	570.43	570.43	570.43	598.70	629.09
Commercial Class 3 (e.g. Restaurant, Hotel with Restaurant)								
Mod Commercial	25		195.32	293.11	293.11	293.11	307.65	322.93
<i>Monthly Equivalent</i>			97.66	146.56	146.56	146.56	153.83	161.47
Large Commercial	100		599.57	899.86	899.86	899.86	944.40	991.18
<i>Monthly Equivalent</i>			299.79	449.93	449.93	449.93	472.20	495.59
Large Commercial	200		1,138.57	1,708.86	1,708.86	1,708.86	1,793.40	1,882.18
<i>Monthly Equivalent</i>			569.29	854.43	854.43	854.43	896.70	941.09

Scenario A:
Front-Loaded Rate Increase

Cambria Community Services District Typical Monthly Residential Sewer Charges

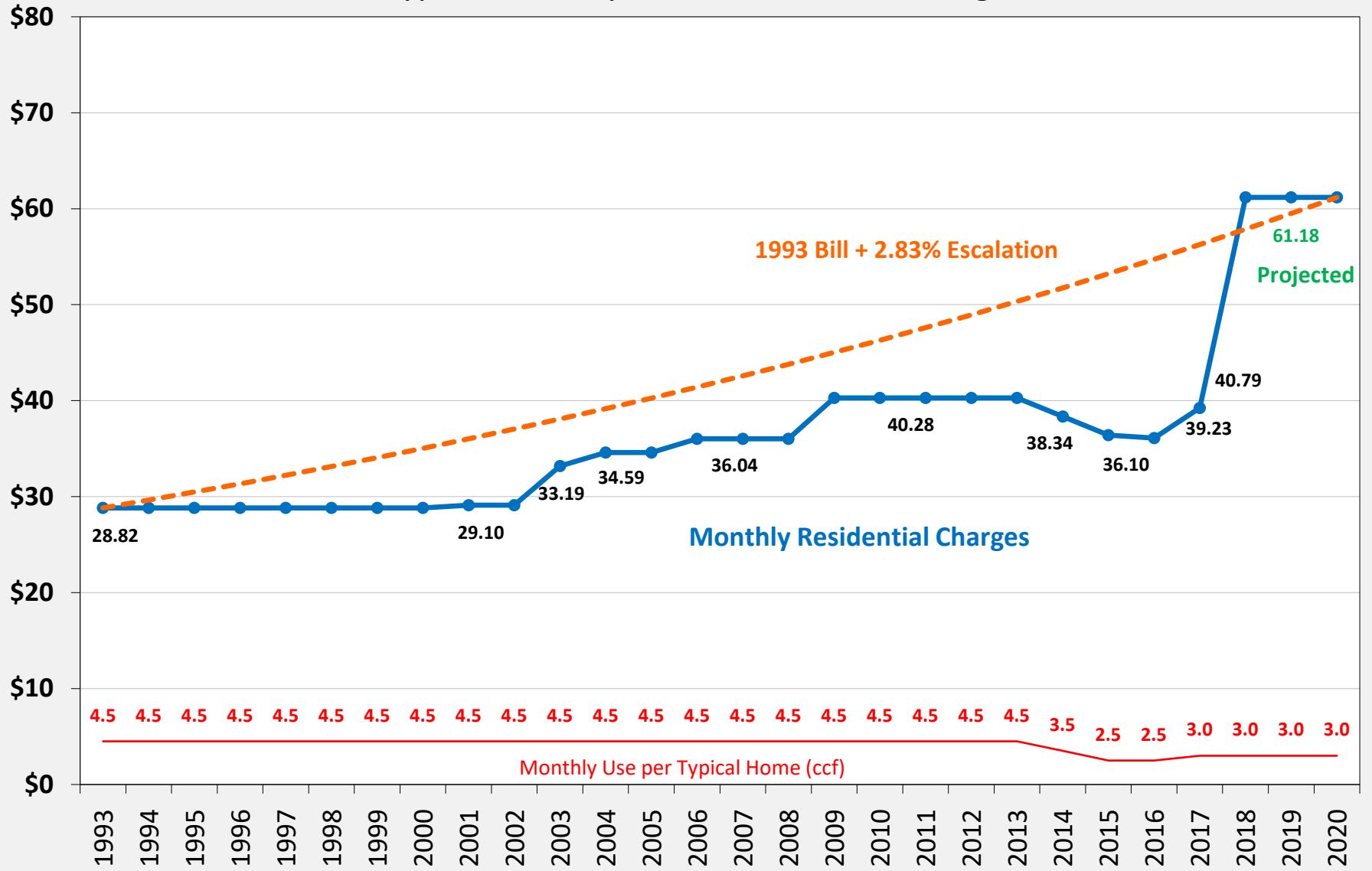


Table 5B
Cambria Community Services District
Sewer Financial Projections

Scenario B: Phased Approach
3-Year Phase-In to \$800K Annual CIP Funding

	0	1	2	3	4	5
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Effective Date of Rate Increases	Jan-1	Sept-1	July-1	July-1	July-1	July-1
Projected Rate Increases	4%	18%	15%	12%	5%	5%
Growth (Single Family Equivalents)		0	0	0	0	0
Change in Billed Use %		0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation		4%	4%	4%	4%	4%
Interest Earnings Rate	1.25%	1.5%	2.0%	2.0%	2.0%	2.0%
Beginning Sewer Fund Reserves	\$0	(\$25,000)	\$64,000	\$186,000	\$174,000	\$193,000
REVENUES						
<u>Sewer Operations</u>						
Fixed Sewer Service Charges	1,362,000	1,580,000	1,873,000	2,107,000	2,223,000	2,335,000
Sewer Quantity Charges	687,000	792,000	945,000	1,064,000	1,122,000	1,179,000
Subtotal	2,049,000	2,372,000	2,818,000	3,171,000	3,345,000	3,514,000
Standby Availability	119,000	119,000	119,000	119,000	119,000	119,000
Interest Income	0	0	1,000	4,000	3,000	4,000
Capacity Charges from Growth	20,000	0	0	0	0	0
Other	78,000	70,000	70,000	70,000	70,000	70,000
Total Revenues	2,266,000	2,561,000	3,008,000	3,364,000	3,537,000	3,707,000
EXPENSES						
<u>Sewer System Operations</u>						
Salaries & Benefits	730,000	783,000	814,000	847,000	881,000	916,000
Additional Staffing Needs	0	126,000	264,000	275,000	286,000	297,000
Maintenance & Repair	344,000	240,000	250,000	260,000	270,000	281,000
Utilities	251,000	216,000	225,000	234,000	243,000	253,000
Government Fees	134,000	90,000	94,000	98,000	102,000	106,000
Other Operating	91,000	96,000	100,000	104,000	108,000	112,000
Allocated Overhead	461,000	461,000	479,000	498,000	518,000	539,000
Subtotal	2,011,000	2,012,000	2,226,000	2,316,000	2,408,000	2,504,000
<u>Debt Service</u>						
2010 City Nat'l Bank Loan (1999 Refi)	160,000	160,000	160,000	160,000	160,000	160,000
Repay \$466K Loan from General Fund	0	0	0	100,000	100,000	100,000
Subtotal	160,000	160,000	160,000	260,000	260,000	260,000
Capital Improvement Projects	120,000	300,000	500,000	800,000	850,000	900,000
Total Expenses	2,291,000	2,472,000	2,886,000	3,376,000	3,518,000	3,664,000
Revenues Less Expenses	(25,000)	89,000	122,000	(12,000)	19,000	43,000
Ending Fund Reserves	(25,000)	64,000	186,000	174,000	193,000	236,000
Fund Reserves as a % of O&M	-1%	3%	8%	8%	8%	9%
Debt Service Coverage	1.59	3.43	4.89	4.03	4.34	4.63

Table 5B
Cambria Community Services District
Sewer Financial Projections

Scenario B: Phased Approach
3-Year Phase-In to \$800K Annual CIP Funding

	6 2023/24	7 2024/25	8 2025/26	9 2026/27	10 2027/28
Effective Date of Rate Increases	July-1	July-1	July-1	July-1	July-1
Projected Rate Increases	5%	5%	3%	3%	3%
Growth (Single Family Equivalents)	0	0	0	0	0
Change in Billed Use %	0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation	4%	4%	4%	4%	4%
Interest Earnings Rate	2.0%	2.0%	2.0%	2.0%	2.0%
Beginning Sewer Fund Reserves	\$236,000	\$254,000	\$253,000	\$265,000	\$286,000
REVENUES					
<u>Sewer Operations</u>					
Fixed Sewer Service Charges	2,451,000	2,574,000	2,655,000	2,735,000	2,817,000
Sewer Quantity Charges	<u>1,237,000</u>	<u>1,299,000</u>	<u>1,340,000</u>	<u>1,381,000</u>	<u>1,422,000</u>
Subtotal	3,688,000	3,873,000	3,995,000	4,116,000	4,239,000
Standby Availability	119,000	119,000	119,000	119,000	119,000
Interest Income	5,000	5,000	5,000	5,000	6,000
Capacity Charges from Growth	0	0	0	0	0
Other	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Total Revenues	3,882,000	4,067,000	4,189,000	4,310,000	4,434,000
EXPENSES					
<u>Sewer System Operations</u>					
Salaries & Benefits	953,000	991,000	1,031,000	1,072,000	1,115,000
Additional Staffing Needs	309,000	321,000	334,000	347,000	361,000
Maintenance & Repair	292,000	304,000	316,000	329,000	342,000
Utilities	263,000	274,000	285,000	296,000	308,000
Government Fees	110,000	114,000	119,000	124,000	129,000
Other Operating	116,000	121,000	126,000	131,000	136,000
Allocated Overhead	<u>561,000</u>	<u>583,000</u>	<u>606,000</u>	<u>630,000</u>	<u>655,000</u>
Subtotal	2,604,000	2,708,000	2,817,000	2,929,000	3,046,000
<u>Debt Service</u>					
2010 City Nat'l Bank Loan (1999 Refi)	160,000	160,000	160,000	160,000	160,000
Repay \$466K Loan from General Fund	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	260,000	260,000	160,000	160,000	160,000
Capital Improvement Projects	1,000,000	1,100,000	1,200,000	1,200,000	1,200,000
Total Expenses	3,864,000	4,068,000	4,177,000	4,289,000	4,406,000
Revenues Less Expenses	18,000	(1,000)	12,000	21,000	28,000
Ending Fund Reserves	254,000	253,000	265,000	286,000	314,000
Fund Reserves as a % of O&M	10%	9%	9%	10%	10%
Debt Service Coverage	4.92	5.23	8.58	8.63	8.68

Table 6B
Cambria Community Services District
Proposed Sewer Rates

Scenario B: Phased Approach
3-Year Phase-In to \$800K Annual CIP Funding
No Change to Rate Structure

	Current Sewer Rates	Proposed Sewer Rates Effective On or After				
		Sept 1 2018	July 1 2019	July 1 2020	July 1 2021	July 1 2022
Rate Increase %		18%	15%	12%	5%	5%
FIXED MONTHLY SEWER SERVICE CHARGES						
Residential						
Monthly Charge	\$30.29	\$35.74	\$41.10	\$46.03	\$48.33	\$50.75
Bi-Monthly Charge	60.57	71.48	82.20	92.06	96.66	101.50
Commercial						
Monthly Charge	\$30.29	\$35.74	\$41.10	\$46.03	\$48.33	\$50.75
Bi-Monthly Charge	60.57	71.48	82.20	92.06	96.66	101.50
SEWER QUANTITY CHARGES						
<i>Billed based on metered water use (\$/ccf)</i>						
Residential						
	\$3.50	\$4.13	\$4.75	\$5.32	\$5.59	\$5.87
Commercial						
<u>Wastewater Class</u>						
Class 1	\$3.07	\$3.62	\$4.16	\$4.66	\$4.89	\$5.13
Class 2	3.50	4.13	4.75	5.32	5.59	5.87
Class 3	5.39	6.36	7.31	8.19	8.60	9.03

Class 1 includes lower strength accounts including professional offices, retail stores, laundromats, & schools.

Class 2 includes all other commercial accounts (with standard/domestic strength wastewater) that are not classified Class 1 or Class 3.

Class 3 includes accounts with moderate to high wastewater strength including restaurants, hotels with restaurants, bakeries, mortuaries, markets with meat/seafood/food prep/garbage grinder, and mixed use accounts with an estimated 30% or more sewer discharge from higher strength wastewater flow.

1 ccf = 100 cubic feet, or approximately 748 gallons

The District reserves the right to assign customers to the class that best matches their wastewater strength.

Table 7B
Cambria Community Services District
Sewer Rate Impacts

Scenario B: Phased Approach
3-Year Phase-In to \$800K Annual CIP Funding

	Bi-Monthly Use (ccf)	% of Bills at or Below	Current Bi-Monthly Bill	Projected Bi-Monthly Sewer Bills				
				Jan-1, 2016	Jan-1, 2017	Jan-1, 2018	Jan-1, 2019	Jan-1, 2020
Single Family Residential Rate Impacts								
Very Low Use	2	30%	\$67.57	\$79.74	\$91.70	\$102.70	\$107.84	\$113.24
<i>Monthly Equivalent</i>			33.79	39.87	45.85	51.35	53.92	56.62
Low Use (Median)	4	50%	74.57	88.00	101.20	113.34	119.02	124.98
<i>Monthly Equivalent</i>			37.29	44.00	50.60	56.67	59.51	62.49
Average Use	5	70%	78.07	92.13	105.95	118.66	124.61	130.85
<i>Monthly Equivalent</i>			39.04	46.07	52.98	59.33	62.31	65.43
2x Average Use	10	90%	95.57	112.78	129.70	145.26	152.56	160.20
<i>Monthly Equivalent</i>			47.79	56.39	64.85	72.63	76.28	80.10
Very High Use	20	99%	130.57	154.08	177.20	198.46	208.46	218.90
<i>Monthly Equivalent</i>			65.29	77.04	88.60	99.23	104.23	109.45
Sample Commercial Rate Impacts								
Commercial Class 1 (e.g. Office, Retail, School)								
Small Commercial	10		91.27	107.68	123.80	138.66	145.56	152.80
<i>Monthly Equivalent</i>			45.64	53.84	61.90	69.33	72.78	76.40
Mod Commercial	25		137.32	161.98	186.20	208.56	218.91	229.75
<i>Monthly Equivalent</i>			68.66	80.99	93.10	104.28	109.46	114.88
Large Commercial	100		367.57	433.48	498.20	558.06	585.66	614.50
<i>Monthly Equivalent</i>			183.79	216.74	249.10	279.03	292.83	307.25
Large Commercial	200		674.57	795.48	914.20	1,024.06	1,074.66	1,127.50
<i>Monthly Equivalent</i>			337.29	397.74	457.10	512.03	537.33	563.75
Commercial Class 2 (e.g. Motel without Restaurant, Auto-Repair)								
Small Commercial	10		95.57	112.78	129.70	145.26	152.56	160.20
<i>Monthly Equivalent</i>			47.79	56.39	64.85	72.63	76.28	80.10
Mod Commercial	25		148.07	174.73	200.95	225.06	236.41	248.25
<i>Monthly Equivalent</i>			74.04	87.37	100.48	112.53	118.21	124.13
Large Commercial	100		410.57	484.48	557.20	624.06	655.66	688.50
<i>Monthly Equivalent</i>			205.29	242.24	278.60	312.03	327.83	344.25
Large Commercial	200		760.57	897.48	1,032.20	1,156.06	1,214.66	1,275.50
<i>Monthly Equivalent</i>			380.29	448.74	516.10	578.03	607.33	637.75
Commercial Class 3 (e.g. Restaurant, Hotel with Restaurant)								
Mod Commercial	25		195.32	230.48	264.95	296.81	311.66	327.25
<i>Monthly Equivalent</i>			97.66	115.24	132.48	148.41	155.83	163.63
Large Commercial	100		599.57	707.48	813.20	911.06	956.66	1,004.50
<i>Monthly Equivalent</i>			299.79	353.74	406.60	455.53	478.33	502.25
Large Commercial	200		1,138.57	1,343.48	1,544.20	1,730.06	1,816.66	1,907.50
<i>Monthly Equivalent</i>			569.29	671.74	772.10	865.03	908.33	953.75

Scenario B: Phased Approach

Cambria Community Services District Typical Monthly Residential Sewer Charges

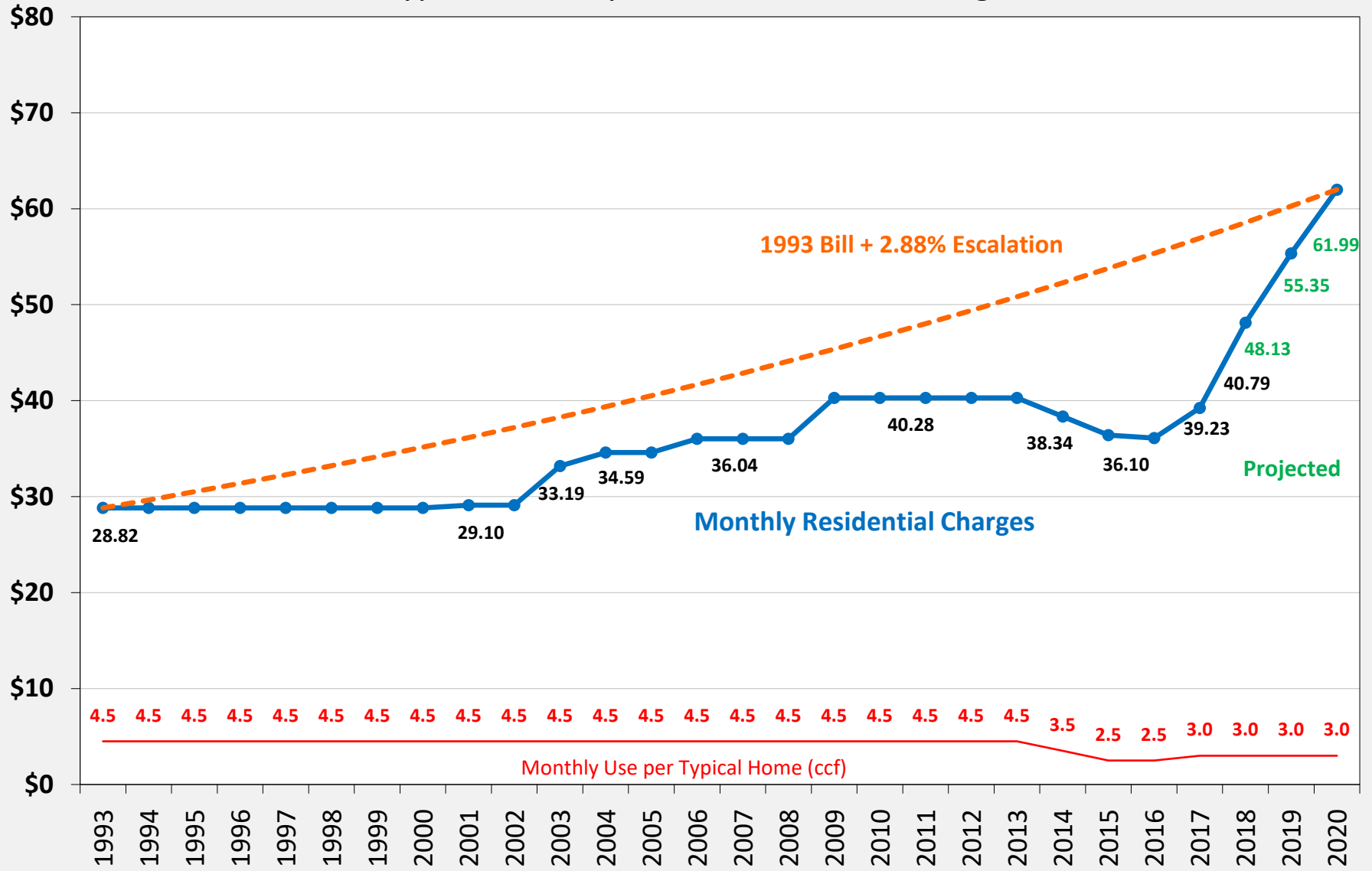


Table 5C
Cambria Community Services District
Sewer Financial Projections

Scenario C: Reduced Phase-In
3-Year Phase-In to \$600K Annual CIP Funding

	0	1	2	3	4	5
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Effective Date of Rate Increases	Jan-1	Sept-1	July-1	July-1	July-1	July-1
Projected Rate Increases	4%	16%	13%	10%	6%	6%
Growth (Single Family Equivalents)		0	0	0	0	0
Change in Billed Use %		0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation		4%	4%	4%	4%	4%
Interest Earnings Rate	1.25%	1.5%	2.0%	2.0%	2.0%	2.0%
Beginning Sewer Fund Reserves	\$0	(\$25,000)	\$183,000	\$316,000	\$347,000	\$377,000
REVENUES						
<u>Sewer Operations</u>						
Fixed Sewer Service Charges	1,362,000	1,559,000	1,812,000	2,002,000	2,128,000	2,256,000
Sewer Quantity Charges	687,000	782,000	914,000	1,010,000	1,074,000	1,139,000
Subtotal	2,049,000	2,341,000	2,726,000	3,012,000	3,202,000	3,395,000
Standby Availability	119,000	119,000	119,000	119,000	119,000	119,000
Interest Income	0	0	4,000	6,000	7,000	8,000
Capacity Charges from Growth	20,000	0	0	0	0	0
Other	78,000	70,000	70,000	70,000	70,000	70,000
Total Revenues	2,266,000	2,530,000	2,919,000	3,207,000	3,398,000	3,592,000
EXPENSES						
<u>Sewer System Operations</u>						
Salaries & Benefits	730,000	783,000	814,000	847,000	881,000	916,000
Additional Staffing Needs	0	126,000	264,000	275,000	286,000	297,000
Maintenance & Repair	344,000	240,000	250,000	260,000	270,000	281,000
Utilities	251,000	216,000	225,000	234,000	243,000	253,000
Government Fees	134,000	90,000	94,000	98,000	102,000	106,000
Other Operating	91,000	96,000	100,000	104,000	108,000	112,000
Allocated Overhead	461,000	461,000	479,000	498,000	518,000	539,000
Subtotal	2,011,000	2,012,000	2,226,000	2,316,000	2,408,000	2,504,000
<u>Debt Service</u>						
2010 City Nat'l Bank Loan (1999 Refi)	160,000	160,000	160,000	160,000	160,000	160,000
Repay \$466K Loan from General Fund	0	0	0	100,000	100,000	100,000
Subtotal	160,000	160,000	160,000	260,000	260,000	260,000
Capital Improvement Projects	120,000	150,000	400,000	600,000	700,000	750,000
Total Expenses	2,291,000	2,322,000	2,786,000	3,176,000	3,368,000	3,514,000
Revenues Less Expenses	(25,000)	208,000	133,000	31,000	30,000	78,000
Ending Fund Reserves	(25,000)	183,000	316,000	347,000	377,000	455,000
Fund Reserves as a % of O&M	-1%	9%	14%	15%	16%	18%
Debt Service Coverage	1.59	3.24	4.33	3.43	3.81	4.18

Table 5C
Cambria Community Services District
Sewer Financial Projections

Scenario C: Reduced Phase-In
3-Year Phase-In to \$600K Annual CIP Funding

	6 2023/24	7 2024/25	8 2025/26	9 2026/27	10 2027/28
Effective Date of Rate Increases	July-1	July-1	July-1	July-1	July-1
Projected Rate Increases	5%	5%	3%	3%	3%
Growth (Single Family Equivalents)	0	0	0	0	0
Change in Billed Use %	0.0%	0.0%	0.0%	0.0%	0.0%
Cost Escalation	4%	4%	4%	4%	4%
Interest Earnings Rate	2.0%	2.0%	2.0%	2.0%	2.0%
Beginning Sewer Fund Reserves	\$455,000	\$505,000	\$581,000	\$668,000	\$760,000
REVENUES					
<u>Sewer Operations</u>					
Fixed Sewer Service Charges	2,370,000	2,489,000	2,567,000	2,644,000	2,724,000
Sewer Quantity Charges	<u>1,196,000</u>	<u>1,256,000</u>	<u>1,296,000</u>	<u>1,335,000</u>	<u>1,375,000</u>
Subtotal	3,566,000	3,745,000	3,863,000	3,979,000	4,099,000
Standby Availability	119,000	119,000	119,000	119,000	119,000
Interest Income	9,000	10,000	12,000	13,000	15,000
Capacity Charges from Growth	0	0	0	0	0
Other	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Total Revenues	3,764,000	3,944,000	4,064,000	4,181,000	4,303,000
EXPENSES					
<u>Sewer System Operations</u>					
Salaries & Benefits	953,000	991,000	1,031,000	1,072,000	1,115,000
Additional Staffing Needs	309,000	321,000	334,000	347,000	361,000
Maintenance & Repair	292,000	304,000	316,000	329,000	342,000
Utilities	263,000	274,000	285,000	296,000	308,000
Government Fees	110,000	114,000	119,000	124,000	129,000
Other Operating	116,000	121,000	126,000	131,000	136,000
Allocated Overhead	<u>561,000</u>	<u>583,000</u>	<u>606,000</u>	<u>630,000</u>	<u>655,000</u>
Subtotal	2,604,000	2,708,000	2,817,000	2,929,000	3,046,000
<u>Debt Service</u>					
2010 City Nat'l Bank Loan (1999 Refi)	160,000	160,000	160,000	160,000	160,000
Repay \$466K Loan from General Fund	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	260,000	260,000	160,000	160,000	160,000
Capital Improvement Projects	850,000	900,000	1,000,000	1,000,000	1,000,000
Total Expenses	3,714,000	3,868,000	3,977,000	4,089,000	4,206,000
Revenues Less Expenses	50,000	76,000	87,000	92,000	97,000
Ending Fund Reserves	505,000	581,000	668,000	760,000	857,000
Fund Reserves as a % of O&M	19%	21%	24%	26%	28%
Debt Service Coverage	4.46	4.75	7.79	7.83	7.86

Table 6C
Cambria Community Services District
Proposed Sewer Rates

Scenario C: Reduced Phase-In
3-Year Phase-In to \$600K Annual CIP Funding
No Change to Rate Structure

	Current Sewer Rates	Proposed Sewer Rates Effective On or After				
		Sept 1 2018	July 1 2019	July 1 2020	July 1 2021	July 1 2022
Rate Increase %		16%	13%	10%	6%	6%
FIXED MONTHLY SEWER SERVICE CHARGES						
Residential						
Monthly Charge	\$30.29	\$35.13	\$39.70	\$43.67	\$46.29	\$49.07
Bi-Monthly Charge	60.57	70.26	79.40	87.34	92.58	98.14
Commercial						
Monthly Charge	\$30.29	\$35.13	\$39.70	\$43.67	\$46.29	\$49.07
Bi-Monthly Charge	60.57	70.26	79.40	87.34	92.58	98.14
SEWER QUANTITY CHARGES						
<i>Billed based on metered water use (\$/ccf)</i>						
Residential						
	\$3.50	\$4.06	\$4.59	\$5.05	\$5.35	\$5.67
Commercial						
<u>Wastewater Class</u>						
Class 1	\$3.07	\$3.56	\$4.02	\$4.42	\$4.69	\$4.97
Class 2	3.50	4.06	4.59	5.05	5.35	5.67
Class 3	5.39	6.25	7.06	7.77	8.24	8.73

Class 1 includes lower strength accounts including professional offices, retail stores, laundromats, & schools.

Class 2 includes all other commercial accounts (with standard/domestic strength wastewater) that are not classified Class 1 or Class 3.

Class 3 includes accounts with moderate to high wastewater strength including restaurants, hotels with restaurants, bakeries, mortuaries, markets with meat/seafood/food prep/garbage grinder, and mixed use accounts with an estimated 30% or more sewer discharge from higher strength wastewater flow.

1 ccf = 100 cubic feet, or approximately 748 gallons

The District reserves the right to assign customers to the class that best matches their wastewater strength.

Table 7C
Cambria Community Services District
Sewer Rate Impacts

Scenario C: Reduced Phase-In
3-Year Phase-In to \$600K Annual CIP Funding

	Bi-Monthly Use (ccf)	% of Bills at or Below	Current Bi-Monthly Bill	Projected Bi-Monthly Sewer Bills				
				Jan-1, 2016	Jan-1, 2017	Jan-1, 2018	Jan-1, 2019	Jan-1, 2020
Single Family Residential Rate Impacts								
Very Low Use	2	30%	\$67.57	\$78.38	\$88.58	\$97.44	\$103.28	\$109.48
<i>Monthly Equivalent</i>			33.79	39.19	44.29	48.72	51.64	54.74
Low Use (Median)	4	50%	74.57	86.50	97.76	107.54	113.98	120.82
<i>Monthly Equivalent</i>			37.29	43.25	48.88	53.77	56.99	60.41
Average Use	5	70%	78.07	90.56	102.35	112.59	119.33	126.49
<i>Monthly Equivalent</i>			39.04	45.28	51.18	56.30	59.67	63.25
2x Average Use	10	90%	95.57	110.86	125.30	137.84	146.08	154.84
<i>Monthly Equivalent</i>			47.79	55.43	62.65	68.92	73.04	77.42
Very High Use	20	99%	130.57	151.46	171.20	188.34	199.58	211.54
<i>Monthly Equivalent</i>			65.29	75.73	85.60	94.17	99.79	105.77
Sample Commercial Rate Impacts								
Commercial Class 1 (e.g. Office, Retail, School)								
Small Commercial	10		91.27	105.86	119.60	131.54	139.48	147.84
<i>Monthly Equivalent</i>			45.64	52.93	59.80	65.77	69.74	73.92
Mod Commercial	25		137.32	159.26	179.90	197.84	209.83	222.39
<i>Monthly Equivalent</i>			68.66	79.63	89.95	98.92	104.92	111.20
Large Commercial	100		367.57	426.26	481.40	529.34	561.58	595.14
<i>Monthly Equivalent</i>			183.79	213.13	240.70	264.67	280.79	297.57
Large Commercial	200		674.57	782.26	883.40	971.34	1,030.58	1,092.14
<i>Monthly Equivalent</i>			337.29	391.13	441.70	485.67	515.29	546.07
Commercial Class 2 (e.g. Motel without Restaurant, Auto-Repair)								
Small Commercial	10		95.57	110.86	125.30	137.84	146.08	154.84
<i>Monthly Equivalent</i>			47.79	55.43	62.65	68.92	73.04	77.42
Mod Commercial	25		148.07	171.76	194.15	213.59	226.33	239.89
<i>Monthly Equivalent</i>			74.04	85.88	97.08	106.80	113.17	119.95
Large Commercial	100		410.57	476.26	538.40	592.34	627.58	665.14
<i>Monthly Equivalent</i>			205.29	238.13	269.20	296.17	313.79	332.57
Large Commercial	200		760.57	882.26	997.40	1,097.34	1,162.58	1,232.14
<i>Monthly Equivalent</i>			380.29	441.13	498.70	548.67	581.29	616.07
Commercial Class 3 (e.g. Restaurant, Hotel with Restaurant)								
Mod Commercial	25		195.32	226.51	255.90	281.59	298.58	316.39
<i>Monthly Equivalent</i>			97.66	113.26	127.95	140.80	149.29	158.20
Large Commercial	100		599.57	695.26	785.40	864.34	916.58	971.14
<i>Monthly Equivalent</i>			299.79	347.63	392.70	432.17	458.29	485.57
Large Commercial	200		1,138.57	1,320.26	1,491.40	1,641.34	1,740.58	1,844.14
<i>Monthly Equivalent</i>			569.29	660.13	745.70	820.67	870.29	922.07

Scenario C:
Reduced Phase-In

Cambria Community Services District Typical Monthly Residential Sewer Charges

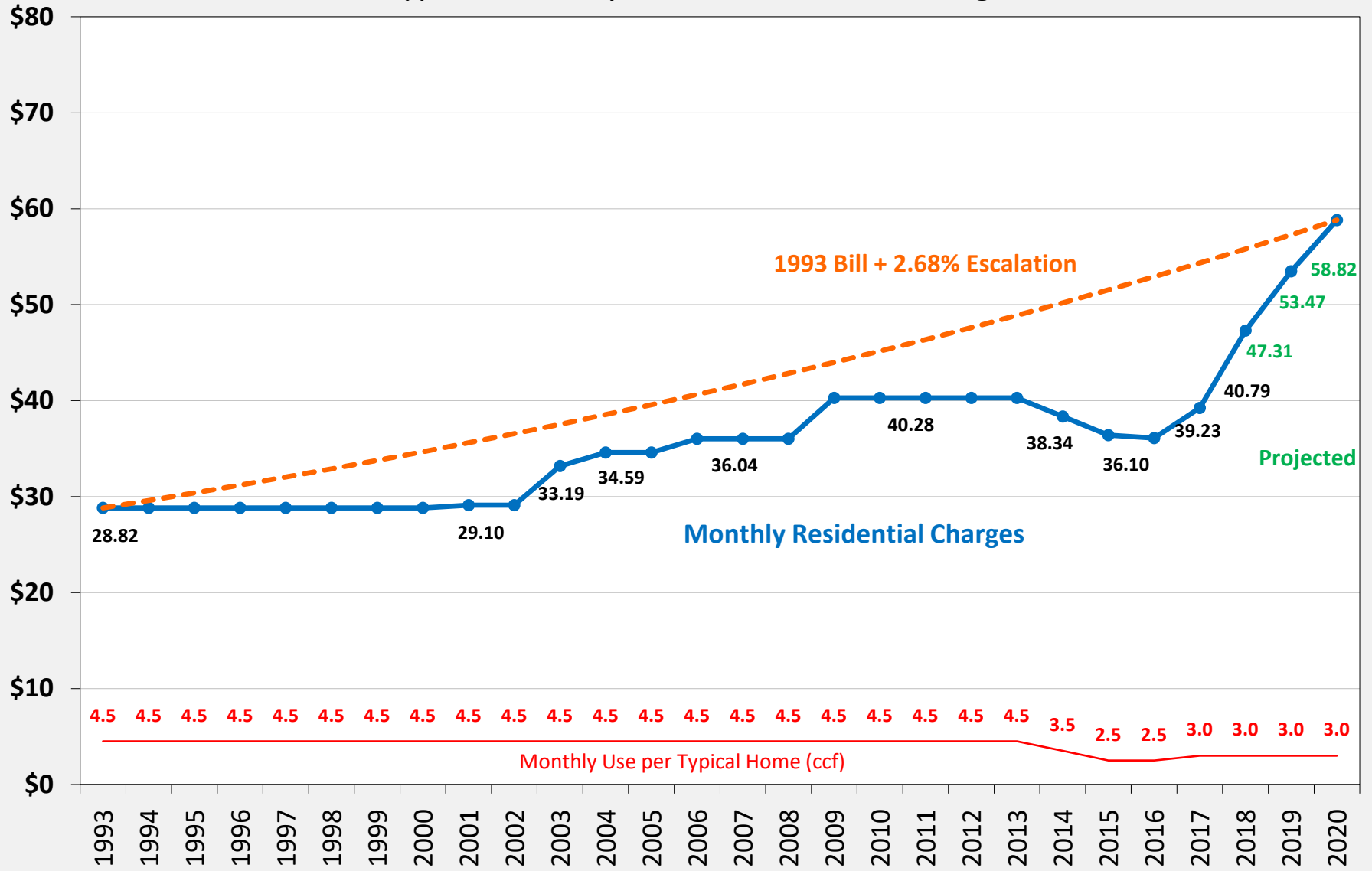


Table 8
 Cambria Community Services District
 Summary of Sewer Rate Scenarios

	Sept-1 2018	July-1 2019	July-1 2020
A) Front-Load Increase			
Rate Increase %	50%	0%	0%
CIP Funding	\$800,000	\$800,000	\$800,000
B) Phased Approach			
Rate Increase %	18%	15%	12%
CIP Funding	\$300,000	\$500,000	\$800,000
C) Reduced Phase-In			
Rate Increase %	16%	13%	10%
CIP Funding	\$150,000	\$400,000	\$600,000

Combined Rate Impacts

Cambria Community Services District Combined Impact on a Typical Bill

Scenario A: Front-Loaded Wtr & Swr Rate Increases

Residential customer with 6 units bi-monthly water use (roughly 75 gallons per day)

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

1 unit = 100 cubic feet = approx. 748 gallons

	Current Charges	Charges with Proposed Rates		
		Sept-1, 2018	July-1, 2019	July-1, 2020
WATER				
Fixed Water Charge	\$27.58	\$36.40	\$36.40	\$36.40
Quantity Charge	<u>46.50</u>	<u>61.38</u>	<u>61.38</u>	<u>61.38</u>
Bi-Monthly Total	74.08	97.78	97.78	97.78
<i>Monthly Equivalent</i>	<i>37.04</i>	<i>48.89</i>	<i>48.89</i>	<i>48.89</i>
SWF				
SWF Fixed Charge	13.00	15.86	18.08	20.26
SWF Quantity Charge	12.00	14.00	15.94	17.86
SWF Operating Surcharge	<i>varies</i>	<i>eliminated</i>	<i>eliminated</i>	<i>eliminated</i>
Bi-Monthly Total	25.00	29.86	34.02	38.12
<i>Monthly Equivalent</i>	<i>12.50</i>	<i>14.93</i>	<i>17.01</i>	<i>19.06</i>
SEWER				
Fixed Charge	60.57	90.86	90.86	90.86
Quantity Charge	<u>21.00</u>	<u>31.50</u>	<u>31.50</u>	<u>31.50</u>
Bi-Monthly Total	81.57	122.36	122.36	122.36
<i>Monthly Equivalent</i>	<i>40.79</i>	<i>61.18</i>	<i>61.18</i>	<i>61.18</i>
Total Bi-Monthly Charges	180.65	250.00	254.16	258.26
<i>Monthly Equivalent</i>	<i>90.33</i>	<i>125.00</i>	<i>127.08</i>	<i>129.13</i>

Cambria Community Services District Combined Impact on a Typical Bill

Scenario B: Phased Approach

Residential customer with 6 units bi-monthly water use (roughly 75 gallons per day)

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

1 unit = 100 cubic feet = approx. 748 gallons

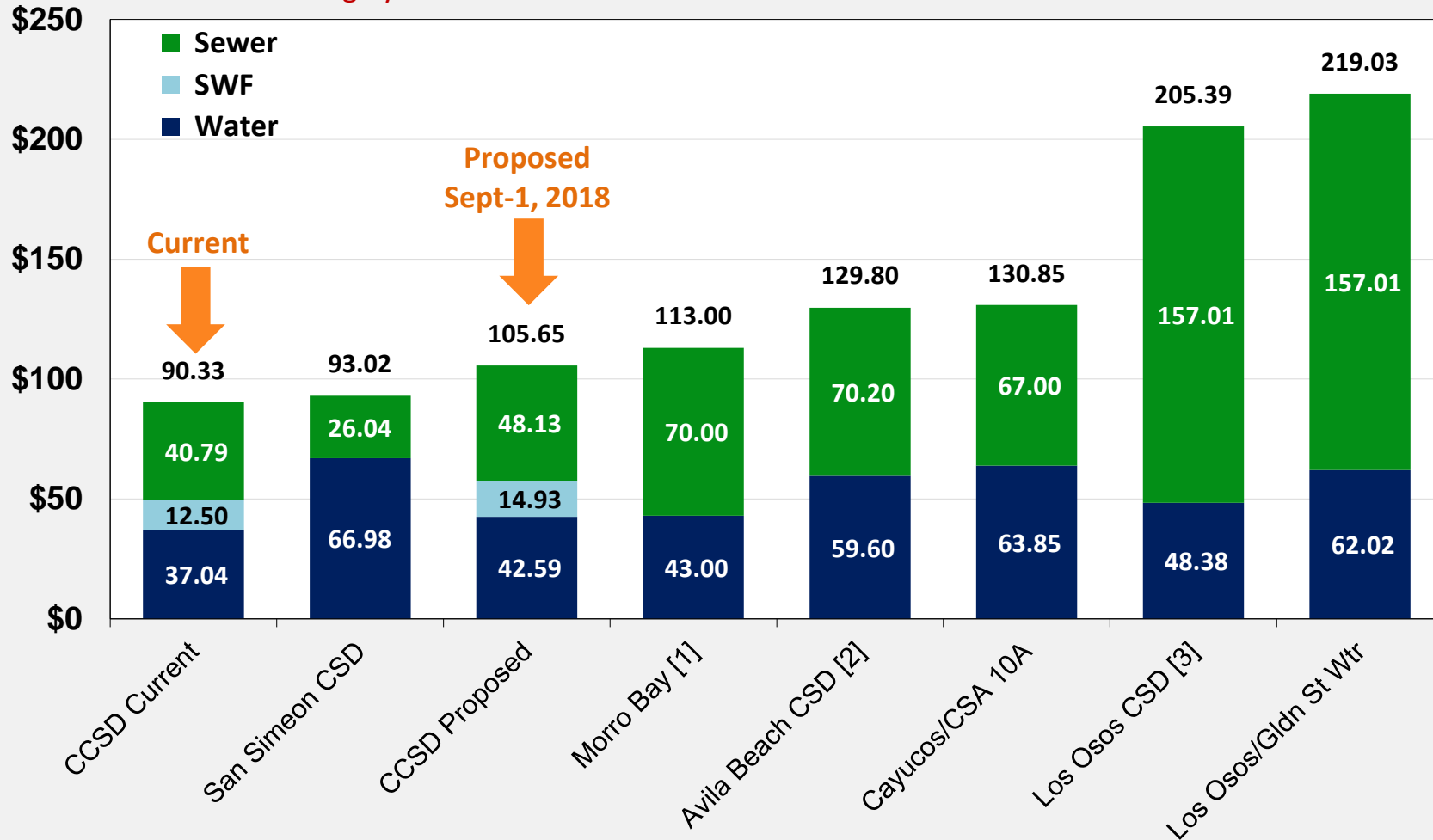
	Current Charges	Charges with Proposed Rates		
		Sept-1, 2018	July-1, 2019	July-1, 2020
WATER				
Fixed Water Charge	\$27.58	\$31.72	\$34.90	\$36.64
Quantity Charge	<u>46.50</u>	<u>53.46</u>	<u>58.82</u>	<u>61.74</u>
Bi-Monthly Total	74.08	85.18	93.72	98.38
<i>Monthly Equivalent</i>	<i>37.04</i>	<i>42.59</i>	<i>46.86</i>	<i>49.19</i>
SWF				
SWF Fixed Charge	13.00	15.86	18.08	20.26
SWF Quantity Charge	12.00	14.00	15.94	17.86
SWF Operating Surcharge	<i>varies</i>	<i>eliminated</i>	<i>eliminated</i>	<i>eliminated</i>
Bi-Monthly Total	25.00	29.86	34.02	38.12
<i>Monthly Equivalent</i>	<i>12.50</i>	<i>14.93</i>	<i>17.01</i>	<i>19.06</i>
SEWER				
Fixed Charge	60.57	71.48	82.20	92.06
Quantity Charge	<u>21.00</u>	<u>24.78</u>	<u>28.50</u>	<u>31.92</u>
Bi-Monthly Total	81.57	96.26	110.70	123.98
<i>Monthly Equivalent</i>	<i>40.79</i>	<i>48.13</i>	<i>55.35</i>	<i>61.99</i>
Total Bi-Monthly Charges	180.65	211.30	238.44	260.48
<i>Monthly Equivalent</i>	<i>90.33</i>	<i>105.65</i>	<i>119.22</i>	<i>130.24</i>

Scenario B
Phased Approach

Combined Monthly Water & Sewer Charges

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

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



1 Previously adopted additional 19% water rate increases over next 2 fiscal years; anticipates substantial sewer rate increases.

2 Previously adopted additional 10% water rate increase and 25% sewer rate increase effective July 1, 2018.

3 Previously adopted additional 25% water rate increase over next 2 fiscal years.

Rate Effective June 2018

Cambria Community Services District
Combined Impact on a Typical Bill

Scenario C: Reduced Phase-In
 Reduced CIP Funding

Residential customer with 6 units bi-monthly water use (roughly 75 gallons per day)

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

1 unit = 100 cubic feet = approx. 748 gallons

	Current Charges	Charges with Proposed Rates		
		Sept-1, 2018	July-1, 2019	July-1, 2020
WATER				
Fixed Water Charge	\$27.58	\$30.34	\$32.76	\$34.72
Quantity Charge	<u>46.50</u>	<u>51.14</u>	<u>55.24</u>	<u>58.56</u>
Bi-Monthly Total	74.08	81.48	88.00	93.28
<i>Monthly Equivalent</i>	<i>37.04</i>	<i>40.74</i>	<i>44.00</i>	<i>46.64</i>
SWF				
SWF Fixed Charge	13.00	15.86	18.08	20.26
SWF Quantity Charge	12.00	14.00	15.94	17.86
SWF Operating Surcharge	<i>varies</i>	<i>eliminated</i>	<i>eliminated</i>	<i>eliminated</i>
Bi-Monthly Total	25.00	29.86	34.02	38.12
<i>Monthly Equivalent</i>	<i>12.50</i>	<i>14.93</i>	<i>17.01</i>	<i>19.06</i>
SEWER				
Fixed Charge	60.57	70.26	79.40	87.34
Quantity Charge	<u>21.00</u>	<u>24.36</u>	<u>27.54</u>	<u>30.30</u>
Bi-Monthly Total	81.57	94.62	106.94	117.64
<i>Monthly Equivalent</i>	<i>40.79</i>	<i>47.31</i>	<i>53.47</i>	<i>58.82</i>
Total Bi-Monthly Charges	180.65	205.96	228.96	249.04
<i>Monthly Equivalent</i>	<i>90.33</i>	<i>102.98</i>	<i>114.48</i>	<i>124.52</i>

Scenario C
Reduced Phase-In

Combined Monthly Water & Sewer Charges

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

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



1 Previously adopted additional 19% water rate increases over next 2 fiscal years; anticipates substantial sewer rate increases.

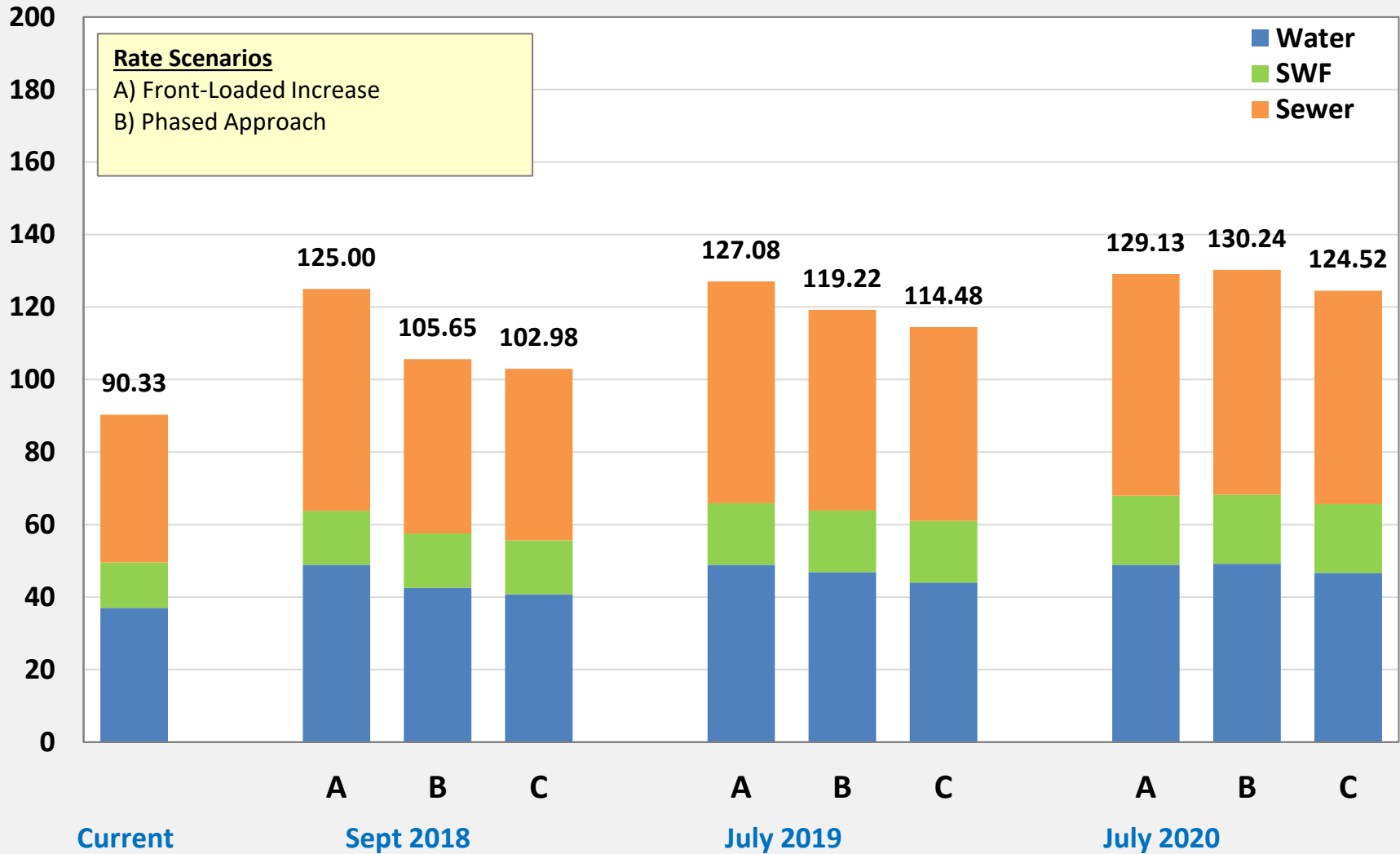
2 Previously adopted additional 10% water rate increase and 25% sewer rate increase effective July 1, 2018.

3 Previously adopted additional 25% water rate increase over next 2 fiscal years.

Rate Effective June 2018

Combined Monthly Charges

Typical Home with 6 ccf Bi-Monthly Use (3 ccf Monthly Use)



Cambria Community Services District Combined Impact on a Typical Bill

Bills with No Changes to
Prior-Adopted Rates

Residential customer with 6 units bi-monthly water use (roughly 75 gallons per day)

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

1 unit = 100 cubic feet = approx. 748 gallons

	Current Charges	Charges with No Action	
		Jan-1, 2019	Jan-1, 2020
WATER		<u>4% Increase</u>	<u>4% Increase</u>
Fixed Water Charge	\$27.58	\$28.68	\$29.83
Quantity Charge	<u>46.50</u>	<u>48.36</u>	<u>50.28</u>
Bi-Monthly Total	74.08	77.04	80.11
<i>Monthly Equivalent</i>	<i>37.04</i>	<i>38.52</i>	<i>40.06</i>
SWF		<u>No Increase</u>	<u>No Increase</u>
SWF Fixed Charge	13.00	13.00	13.00
SWF Quantity Charge	12.00	12.00	12.00
SWF Operating Surcharge*	<i>varies</i>	<i>varies</i>	<i>varies</i>
Bi-Monthly Total	25.00	25.00	25.00
<i>Monthly Equivalent</i>	<i>12.50</i>	<i>12.50</i>	<i>12.50</i>
SEWER		<u>4% Increase</u>	<u>4% Increase</u>
Fixed Charge	60.57	62.99	65.51
Quantity Charge	<u>21.00</u>	<u>21.84</u>	<u>22.74</u>
Bi-Monthly Total	81.57	84.83	88.25
<i>Monthly Equivalent</i>	<i>40.79</i>	<i>42.42</i>	<i>44.13</i>
Total Bi-Monthly Charges	180.65	186.87	193.36
<i>Monthly Equivalent</i>	<i>90.33</i>	<i>93.44</i>	<i>96.68</i>

* Under current rates, an SWF Operating Surcharge is levied during periods of SWF operation.

EXHIBIT "A"

Cambria Community Services District Fee Schedule

Type of Fee	Fee
CUSTOMER SERVICE CHARGES	
Account Start	\$38.50
Security Deposit for non-owner customers / or after disconnect	\$100
Returned Check	\$25 first time \$35 per each additional time
Late Fee – after 30 days <i>Fee can be waived once each calendar year at District's discretion.</i>	10% of delinquent amount with a \$10 minimum charge plus 0.5% of delinquent amount each additional month bill remains delinquent
48-Hour Notice fee	\$29.50
Service Disconnect / Reconnect Fee	\$140
Service Disconnect only	\$70
Service Reconnect only	\$70
Off Hours Reconnect	\$155
Meter Tampering	\$50 + actual cost
Payment Plan	Fee waived for first payment plan. Late Fee applies to second payment plan. <i>Maximum of 2 payment plans allowed per calendar year.</i>
Remodel Application Review Fee with Water Fixtures	Actual cost (including 10% admin overhead), \$250 <i>deposit required</i>
Remodel Application Review Fee without Water Fixtures	Actual cost (including 10% admin overhead), \$100 <i>deposit required</i>
Special Agreement Fee	Actual cost (including 10% admin overhead), \$1,000 <i>deposit required</i>
Application Fee to Place Banners or Decorations on Main Street Light Lamp Posts	\$50 Non-Refundable Fee
Other/Miscellaneous Services	The District reserves the authority to levy fees for other services not specified herein at a level not exceeding the District's costs for providing each service. Such fees will be based on District estimates for staff time and materials, including overhead and administration.
Application Fee for Events Using Fiscalini Ranch	\$100
GENERAL ADMINISTRATIVE CHARGES	
Photo-copying	\$0.20 per page for black & white copies plus any additional pass-through costs if applicable
Drawings & Maps	Actual costs with a minimum of \$2 per page
Audio, CD, or DVD	Actual cost (including any vendor costs, materials, staff time, 10% admin overhead, mailing costs, and any other related costs)
Custom Report / Data Queries	\$0.20 per page for black & white copies plus actual costs (including staff time and 10% administrative overhead)
Agenda Subscription (by Email)	\$36 annual

Type of Fee	Fee
Agenda Subscription (by Postal Mail)	\$54 annual (including postage)
WATER METER ALLOCATIONS	
Wait List Administration Fee	\$88 (includes 10% admin overhead)
Intent to Serve Letter (Good for 18 months)	Actual cost (including 10 % admin overhead), \$900 <i>deposit required</i>
Extension of Intent to Serve Letter	Actual cost (including 10 % admin overhead) with deposit required
Single Permit	\$200 <i>deposit required</i>
Permits for more than 3 EDUs	\$400 <i>deposit required</i>
Transfer of Meter/Position Location	Replaced with 2 separate fees (listed below)
Meter/Position Relocation: For parcels without an existing connection	Actual cost (including 10% admin overhead), \$750 <i>deposit required</i>
Active Service Transfer	Actual cost (including 10% admin overhead), \$750 <i>deposit required</i>
Special Project Agreement	Actual cost (including 10% admin overhead), \$1,000 <i>deposit required</i>
Fireflow Evaluation of Infrastructure	Actual cost (including 10% admin overhead), \$200 <i>deposit required</i>
Assignment of Position (Change of Owner)	Actual cost (including 10% admin overhead), \$500 <i>deposit required</i>
Assignment requiring Board Approval	Actual cost (including 10% admin overhead), \$1,000 <i>deposit required</i>
UTILITY SERVICE & WATER CONSERVATION	
Construction Damage	Actual cost (including 10% admin overhead)
Customer Service Call for Water Loss (formerly callout to private property leak)	No charge first call ; actual cost thereafter; After hours minimum 2 hours fully burdened overtime rate <i>No charge if meter is malfunctioning</i>
Water Capacity Fee	\$12,688 per EDU
Sewer Capacity Fee for properties in Cambria Assessment District No. 2	\$7,161 per EDU
Sewer Capacity Fee for properties outside of Cambria Assessment District No. 2	\$9,330 per EDU
Engineering Plan Check	\$206 + actual costs over 2 hours (including 10% admin overhead)
New Construction Application Fee	\$55
New Construction Plan Review	\$110 + actual costs over 2 hours (including 10% admin overhead)
Remodel Application Fee	\$55
Remodel Plan Review	\$110 + actual costs over 2 hours (including 10% admin overhead)
Water & Sewer Impact Fee – New fixtures added to Existing Service	
Each Add'l Sink/Lavatory, Toilet, Urinal, or Clothes Washer	\$400
Each Add'l Shower or Bathtub	\$800
Each Add'l Bar or Laundry Sink	\$200
Meter Test <i>Fee waived if meter found defective</i>	Actual costs (including 10% admin overhead), \$125 <i>deposit required</i>
Meter Relocation	Actual costs (including 10% admin overhead), \$100 <i>deposit required</i>

Type of Fee	Fee
Water Conservation Fixture(s) Inspection(s): Applies to: New Construction, Retrofits, Resale Pre-Inspection, Remodels of greater than 20% of existing square footage, and Remodels of less than 20% of existing square footage	\$99.50 initial inspection, plus \$49.75 per reinspection if needed, plus additional actual costs
Sewer Wye Inspection	\$99.50 initial inspection, plus \$49.75 per reinspection if needed, plus additional actual costs
Sewer Lateral Agreement	Eliminate
Response to Private Sewer Spill	Eliminate
Pre-Treatment Inspection Related to SSMP	\$105 plus actual costs over 1 hour
EQUIPMENT RENTAL COSTS (EXCLUDES STAFF TIME)	
Backhoe	\$90 / hour
Portable Trailer Mounted Compressor	\$30 / hour
Service Truck	\$50 / hour
Dump Truck	\$70 / hour
Vactor Truck	\$100 / hour
Labor (each worker)	\$45 / hour
Other Equipment	Actual cost
FIRE DEPARTMENT	
Fireworks/Pyrotechnics Show Permit and Inspection	\$250 + actual costs over 2 hours
Tent Fire Permit and Inspection	\$150 + actual costs over 1 hour
Movie Set Fire Permit and Inspection	\$250 + actual costs over 2 hours
Plan Check w/Inspection and Fire Letter Residential New Construction Residential Remodel Commercial New Construction Commercial Remodel	\$350 + actual costs over 3 hours \$350 + actual costs over 3 hours \$450 + actual costs over 4 hours \$350 + actual costs over 3 hours
Fire Alarm Plan Check & Inspection	\$350 + actual costs over 3 hours
On-site Hydrant(s) Inspections(s)	\$300 + actual cost over 2.5 hours
Sprinkler System	\$250 standard + actual costs over 2 hours + if required, \$100 for bucket flow test + if required, \$100 for underground inspection + if required, \$100 for line test
Hydrant / Fire Flow Calculations	\$175 + actual cost over 1.5 hours
Administration of Fire Hazard Fuel Reduction Order	\$200 + contractor cost pass through
Incident Report	\$0.20 per page for black & white copies
Fire Investigation Report	\$0.20 per page for black & white copies
Fire Service Vehicle Reimbursement Rates for Mutual Aid Calls	
Fire Engine Type I (1,500 gpm)	\$90 per hour
Fire Engine Type II	\$56 per hour
Rescue Vehicle	\$56 per hour
Command Vehicle	\$56 per hour
Utility Vehicle	\$56 per hour
Water Tender CAF (Compressed Air Foam) (500 gpm)	\$70 per day
Vehicle Mileage	Per IRS allowance
Personnel Costs	Actual cost

EXHIBIT "A"

VETERAN'S MEMORIAL HALL RENTALS

		Community Groups & Civic Organizations		For Profit Entities & Private Events	
SECURITY/CLEANING DEPOSIT					
Partial Facility Use:					
Class I & II		\$50		\$100	
Class III		\$50		\$400	
Full Facility Use:					
Class I & II		\$250		\$250	
Class III		\$250		\$1,000	
Events with alcohol					
Class IV Events		n/a		\$1,500	
CLASS I - III FEES					
Main Hall & Full Facility		<u>Main Hall</u>	<u>Full Facility</u>	<u>Main Hall</u>	<u>Full Facility</u>
Class I	Per hour	\$20	n/a	\$50	\$80
	Half Day (4 Hours)	n/a	n/a	\$150	\$250
	Full Day (8 Hours)	n/a	n/a	\$300	\$500
Class II	Per hour	\$25	n/a	\$70	\$100
	Half Day (4 Hours)	n/a	n/a	\$200	\$300
	Full Day (8 Hours)	n/a	n/a	\$400	\$600
Class III	Half Day (4 Hours)	\$30	n/a	\$300	\$600
	Full Day (8 Hours)	n/a	n/a	\$500	\$1,000
	Each Add'l Hour	n/a	n/a	\$60	\$120
Overnight Add-On Fee		n/a		\$50	
Dining Room with Deck					
	Per hour	\$12		\$35	
	Half Day (4 Hours)	n/a		\$90	
	Full Day (8 Hours)	n/a		\$180	
Kitchen (Add-On Fee)					
<i>Only rented as an add-on to rental of Main Hall or Dining Room 5'</i>					
	1 hour	\$6		\$30	
	Each Add'l Hour	\$6		\$15	
BBQ Pit					
	Per hour	\$6			
	Half Day (4 Hours)	n/a		\$60	
	3/4 Day (6 Hours)	n/a		\$80	
	Full Day (8 Hours)	n/a		\$100	
Parking Lot Only (Includes Restrooms)					
	Per hour	\$9		n/a	
	Half Day (4 Hours)	n/a		\$200	
	Each Add'l Hour	n/a		\$50	
CLASS IV FEES		<u>Parking Lot Only</u>	<u>Full Facility</u>	<u>Parking Lot Only</u>	<u>Full Facility</u>
	Half Day	n/a	n/a	\$800	\$1,200
	All Day	n/a	n/a	\$1,500	\$2,000
STAFFING	n/a for community and civic groups			\$40 per hour per staff member, 2 hour minimum	
<i>Onsite District staff may be required for profit and private events, at the discretion of the General Manager or his/her designee.</i>					
Class I—Low or Minimum Impact (Events up to 35 people, includes passive uses, such as group meetings or exercise classes.)					
Class II—Medium Impact (Events with more than 35 people but less than 100, or where equipment or materials, supplies, or displays are brought in, such as woodcarving or art instruction, educational seminars, health fairs, craft shows, holiday benefits, and events with similar impact.)					
Class III—Moderate to Higher Impact (Events from 100 up to 500 people; events where alcohol liability is required, dances, large exhibits, and other events with similar impact.)					
Class IV—High Impact (Events with attendance by over 500 people)					
<i>Community groups and civic organizations and Veterans Organizations may receive a fee reduction as determined by the General Manager.</i>					

Future Agenda Items 4.A.

Discussion of Information from the June California Financing Coordinating
Committee (CFCC) Funding Fair

<https://www.cfcc.ca.gov/wp-content/uploads/2019/03/2019-FINAL-CFCC-Workbook-Layout-3-22-to-PRINT.pdf>