

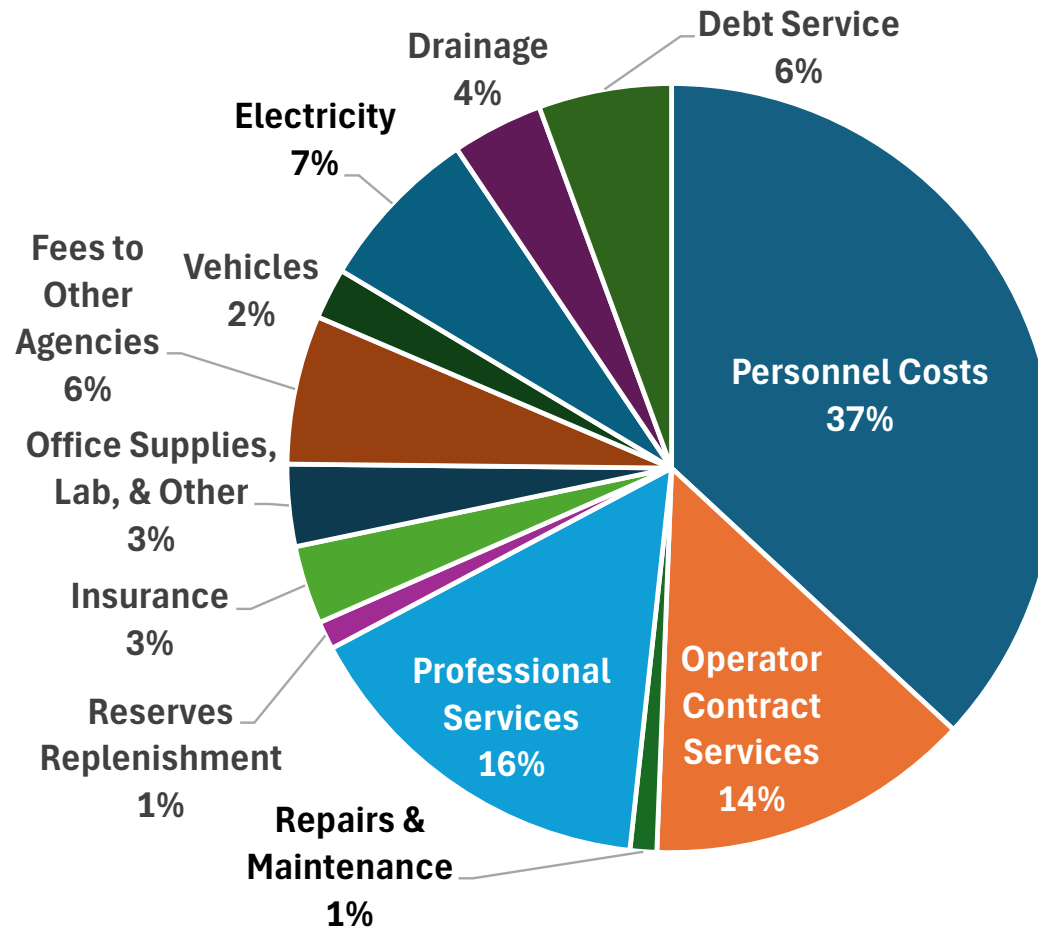


PAUMA VALLEY  
COMMUNITY SERVICES DISTRICT

# Cost of Service Rate Study Workshops October 18<sup>th</sup> at 10 a.m. and 2 p.m.



# Wastewater Fund Operating Expenses

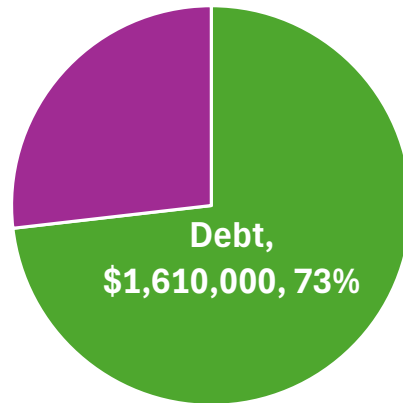


38% of Total District Expenses

Projected Share of Costs over the next 6 years

# Capital Improvements Program Wastewater System

Cash, \$590,000, 27%



Project Type	Inflated \$
<b>Critical Improvements</b>	<b>Inflated \$</b>
Water Quality Control Upgrades	\$373,200
Repair & Rehab. 2 <sup>nd</sup> Treatment Train	\$236,200
Oak Tree Lift Station Rehab.	\$427,000
WWTP Lift Station Improvements	\$170,300
Soft Costs & Contingency	\$405,700
<b>Total Critical Improvements (Loans)</b>	<b>\$1,610,000</b>
<b>Other (Cash)</b>	<b>\$590,000</b>

‘Other’ includes VFD air conditioning unit and CCTV push camera in FY26 budget, and an SSMP for the collection system *plus* Plant Repairs and Maintenance.

# Proposed Changes

- One Living Unit = 1 Equivalent Dwelling Unit (EDU)
- A Living Unit is defined as
  - A building, or portion of a building on a residential or commercial lot, intended for living or sleeping purposes with cooking and sanitation provisions with 4 bedrooms or less
- A Living Unit with more than 4 bedrooms shall pay 0.25 EDU for each additional bedroom
- Country Club and HOAs pay for each bathroom servicing amenities (golf course, tennis center, pools, etc.)
- Pauma Building pays for all units
- Pauma Mutual Water pays
- Country Club pays for the bar
- Schools pay per student

# Calculated Base Charges

Out Tax Area EDUs pay a greater base charge because they do not contribute property tax to the District

Item	FY26 Budget	FY27 Yr 1	FY28 Yr 2	FY29 Yr 3	FY30 Yr 4	FY31 Yr 5
Base Charge Allocation	\$156,720	\$166,994	\$177,257	\$182,054	\$215,200	\$226,387
Property Tax Credit	\$138,600	\$141,372	\$144,199	\$147,083	\$150,025	\$153,026
<b>Total Base Charges</b>	<b>\$295,320</b>	<b>\$308,366</b>	<b>\$321,457</b>	<b>\$329,138</b>	<b>\$365,225</b>	<b>\$379,412</b>
<b>Number of Base Units</b>						
Developed EDUs (In Tax Area)	456	456	456	456	456	456
Vacant Lots (In Tax Area)	32	32	32	32	32	32
<b>Subtotal In Tax Area</b>	<b>488</b>	<b>488</b>	<b>488</b>	<b>488</b>	<b>488</b>	<b>488</b>
Developed EDUs (Out Tax Area) [1]	27	27	27	27	27	27
<b>Total Base EDUs</b>	<b>515</b>	<b>515</b>	<b>515</b>	<b>515</b>	<b>515</b>	<b>515</b>
<b>Monthly Base Charge per EDU</b>						
In Tax Area	\$24.11	\$25.75	\$27.39	\$28.14	\$33.48	\$35.26
Out Tax Area	\$47.80	\$49.91	\$52.03	\$53.28	\$59.12	\$61.41

[1] Includes Pauma Mutual Water, which is In Tax Area, but which is non-taxable.

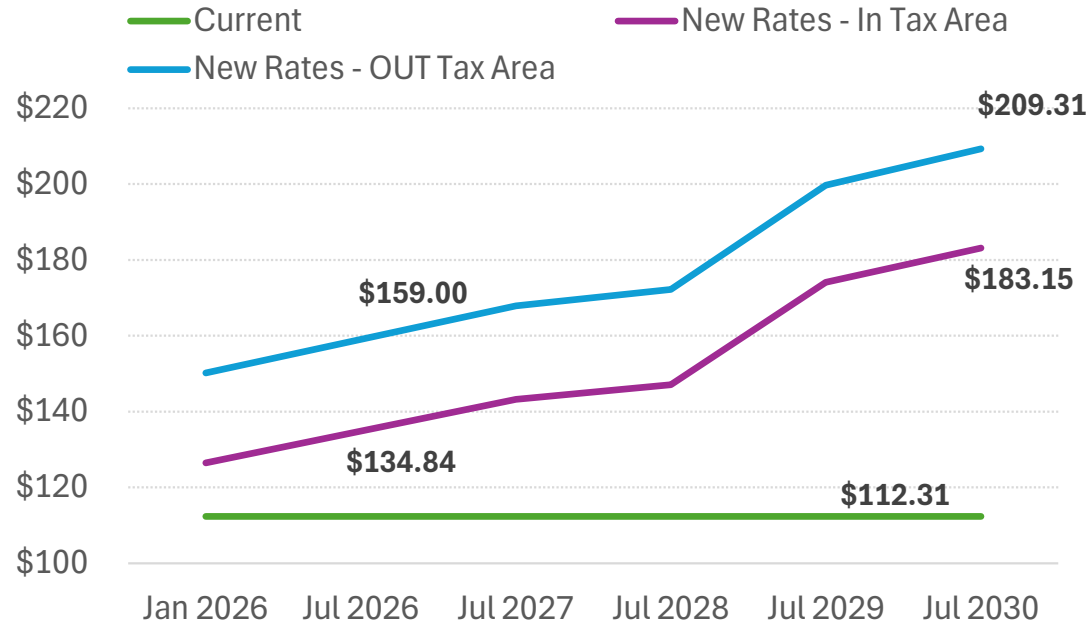
# Calculated Use Charges

<b>Customer Category</b>	<b>FY26 Budget</b>	<b>FY27 Yr 1</b>	<b>FY28 Yr 2</b>	<b>FY29 Yr 3</b>	<b>FY30 Yr 4</b>	<b>FY31 Yr 5</b>
<b>Cost by Customer Category</b>						
Low	\$40,454	\$43,106	\$45,755	\$46,993	\$55,549	\$58,437
Domestic	\$469,937	\$500,744	\$531,520	\$545,905	\$645,296	\$678,839
Medium	\$27,328	\$29,119	\$30,909	\$31,745	\$37,525	\$39,476
High	\$89,161	\$95,006	\$100,845	\$103,574	\$122,431	\$128,795
<b>Total</b>	<b>\$626,879</b>	<b>\$667,974</b>	<b>\$709,028</b>	<b>\$728,218</b>	<b>\$860,802</b>	<b>\$905,546</b>
<b>Monthly Use Charge per EDU</b>						
Low	\$95.03	\$101.26	\$107.48	\$110.39	\$130.49	\$137.27
Domestic	\$102.38	\$109.09	\$115.80	\$118.93	\$140.59	\$147.90
Medium	\$115.52	\$123.09	\$130.65	\$134.19	\$158.62	\$166.87
High	\$164.59	\$175.38	\$186.16	\$191.20	\$226.01	\$237.76

# Calculated Rate Schedule

<b>Customer</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>	<b>FY30</b>	<b>FY31</b>
<b>EDU</b>	1/1/2026	7/1/2026	7/1/2027	7/1/2028	7/1/2029	7/1/2030
Vacant Lot	\$24.11	\$25.75	\$27.39	\$28.14	\$33.48	\$35.26
<b>In Tax Area</b>	<b>Includes Base Charge + Use Charge Components</b>					
Low	\$119.14	\$127.01	\$134.87	\$138.53	\$163.97	\$172.53
Domestic	\$126.50	\$134.84	\$143.19	\$147.08	\$174.07	\$183.15
Medium	\$139.63	\$148.84	\$158.04	\$162.33	\$192.10	\$202.12
High	\$188.70	\$201.13	\$213.54	\$219.34	\$259.49	\$273.01
<b>Out Tax Area</b>	<b>Includes Base Charge + Use Charge Components</b>					
Low	\$142.83	\$151.17	\$159.51	\$163.67	\$189.61	\$198.68
Domestic	\$150.18	\$159.00	\$167.83	\$172.21	\$199.71	\$209.31
Medium	\$163.32	\$173.00	\$182.68	\$187.47	\$217.74	\$228.28
High	\$212.39	\$225.29	\$238.19	\$244.48	\$285.13	\$299.17

## Residence



# Monthly Bill Impacts

## Vacant Lot

