

**Notice is hereby given that the
Board of Directors
REGULAR MEETING
Will be held at:
Fieldbrook Fire Hall
4584 Fieldbrook Road, Fieldbrook CA 95519**

Tuesday, May 26, 2026

7:30 PM Regular Meeting
AGENDA

A. Call to Order & Roll Call

The Presiding Officer will call the meeting to order. The Clerk will conduct roll call to confirm the presence of a quorum.

B. Agenda Modifications

The Board may modify the order or content of the agenda as presented.

C. Public Comments

Members of the public may address the Board on any item on the agenda before or during its consideration, or on non-agenda items within the Board's jurisdiction. No action will be taken on non-agenda items.

D. Reports

D.1 Fire Chief Report

- D.1.1 Call / Incident Summary
- D.1.2 Training and Safety Report

D.2 District Engineer Report

- D.2.1 Construction / Project Update
- D.2.2 Rate Study Update

D.3 General Manager Report

D.4 Director Reports

E. Consent Agenda

Items under the Consent Agenda may be approved by a single motion unless a board member or member of the public requests separate consideration.

- E.1 Minutes – Regular Board Meeting, April 28, 2026
- E.2 Correspondence –
- E.3 Financial Reports
- E.3.1 Interfund Transfers — \$231,677.99, less 31,677.99, net \$200,000.00.
- E.3.2 Payments — Checks (#8210-8230) \$222,754.58; EFT \$5,630.51
- E.3.3 Payroll — \$2,392.20
- E.3.4 General Journal Entries — \$20,032.74
- E.3.5 Mileage — \$154.43
- E.3.6 CCCU Visa Transactions - \$120.00
- E.3.7 HC Warrant request, fire fund \$65,000

F. Business Items — Action / Information

- F.1 Draft Rate Study. Discussion.
- F.2 Preliminary 2027 budget review. Discussion.
- F.3 Resolution 2026-01, Annual confirmation of fire tax assessment. Action.

G. Public Hearings

- G.1 None

H. Closed Session

- H.1 None

I. Future Agenda Items

- I.1 June – 2027 Budget adoption.

J. Adjournment & Announcements

- J.1 Next Regular Meeting — June 23, 2026

**Notice is hereby given that the
Board of Directors
REGULAR MEETING
Will be held at:
Fieldbrook Fire Hall
4584 Fieldbrook Road, Fieldbrook CA 95519**

Tuesday, April 28, 2026

7:30 PM Regular Meeting
MINUTES

A. Call to Order & Roll Call

Vice-President Starr Kilian called the meeting to order at 7:32 PM. Present at the meeting were Directors Richard Grisson, Jason Garlick, and Janet Miller. President Roy Sheppard was absent. Also in attendance were General Manager Richard Hanger and District Engineer Steven Pearl.

B. Agenda Modifications

Business Item F.2 title was corrected to read "Fire Loans, set interest rates for fiscal year 2027. Action."

C. Public Comments

None.

D. Reports

D.1 Fire Chief Report

- D.1.1 Call / Incident Summary
Fire Chief Richard Grisson reported 13 calls, 7 medical, 4 mutual aid, 1 public assist, and 1 false alarm. Emergency request to repair truck 8747 repair warped head estimate \$21,489, the board took immediate action and approved the repair by consensus.
- D.1.2 Training and Safety Report

D.2 District Engineer Report

- D.2.1 Construction / Project Update
District Engineer Steven Pearl reported the altitude valve arrived and is being installed. The rate study project draft report is completed and under review.
- D.2.2 Rate Study Update

D.3 General Manager Report

We have received a wastewater connection request and have contacted HBMWD for information on the water connection and HC Planning for the last plot plan on file.

D.4 Director Reports

None.

E. Consent Agenda

Items under the Consent Agenda may be approved by a single motion unless a board member or member of the public requests separate consideration.

- E.1 Minutes – Regular Board Meeting, March 24, 2026
- E.2 Correspondence –
- E.3 Financial Reports
- E.3.1 Interfund Transfers — \$93,508.51, less \$58,052.45, net \$35,756.06
- E.3.2 Payments — Checks (#8196-8209) \$89,095.67; EFT \$4,345.84
- E.3.3 Payroll — \$2,392.20
- E.3.4 General Journal Entries — \$20,032.74
- E.3.5 Mileage — \$123.98
- E.3.6 CCCU Visa Transactions - \$120.00
- E.3.7 Bad Debt, 5-accounts, Water \$1,700.22, Wastewater \$1,812.52

Director Janet Miller moved to approve the consent agenda as presented. Director Richard Grissom seconded the motion. The motion was carried with Kilian, Grissom, Garlick, and Miller voting aye. President Sheppard was absent.

F. Business Items — Action / Information

- F.1 Quarterly financial reports and budget adjustments. Action.
General Manager Richard Hanger provided the staff report.

Director Richard Grissom moved to approve the quarterly financial reports and budget adjustments as amended to include truck repairs. Director Jason Garlick seconded the motion. The motion was carried with Kilian, Grissom, Garlick, and Miller voting aye. President Sheppard was absent.

- F.2 Fire Loans, set interest rates for fiscal year 2027. Action.

Director Jason Garlick moved to leave the interest rates for the fire loans at 4.5%. Director Janet Miller seconded the motion. The motion was carried with Kilian, Grissom, Garlick, and Miller voting aye. President Sheppard was absent.

G. Public Hearings

- G.1 None

H. Closed Session

- H.1 None

I. Future Agenda Items

- I.1 Preliminary 2027 Budget
- I.2 Certification of fire tax assessment

J. Adjournment & Announcements

- J.1 Next Regular Meeting — May 26, 2026

*The meeting adjourned at 8:01 PM.
Respectfully submitted,*

Richard Hanger, Board Secretary

Starr Kilian, Vice-President

May 26, 2026

Coast Central Credit Union
 2650 Harrison Avenue
 Eureka, CA 95501-3259

Please transfer the following

From: Business Liquid Asset Account \$ 200,000.00
 To: Water Checking \$ 200,000.00

5/26/2026	Amount
Check Register	\$ 228,115.09
#8210-8230	\$ 222,754.58
ACH - Epay	\$ 5,360.51
Other Deposit	
Transfer Totals	\$(200,000.00)
Anker Tank Project	\$ 132,864.90
Fire	\$ 6,156.42
Sewer	\$ 34,818.58
Water	\$ 57,838.09
Reduce Water Transfer	\$ (31,677.99)
Gross Pay	\$ 2,392.20
<Net Pay>	\$ (1,705.09)
Empr. Taxes	\$ 183.00
Adjustments	
Reconciliation	\$ 2,692.79
	\$ -
	\$ -
Reconciliation	\$(196,437.10)
Balance	\$ (0.00)

Fieldbrook Glendale Community Services District Interfund Activity Report

As of May 26, 2026

Type	Date	Num	Source Name	Account	Class	Amount	Balance
Anker Tank Replacement							
Bill	04/30/2026	005868	North Valley Labor Compl...	5810.21 · Labor Compliance (Labor Com...	Enterprise:Anker Tank Re...	300.00	128,663.32
Bill	04/30/2026	0624.0526-15	Standing Wave Engineeri...	5810.22 · Construction Management (Co...	Enterprise:Anker Tank Re...	1,710.00	130,673.32
Bill	05/01/2026	May 2026	RCAC	5650 · Interest Expense	Enterprise:Anker Tank Re...	2,191.58	132,864.90
Total Anker Tank Replacement						4,201.58	132,864.90
Interfund Expenses/Fire							
Bill	04/30/2026	April 2026	Fieldbrook Glendale CSD	5335 · Water (Water)	Fire Department	59.48	5,331.40
Bill	04/30/2026	CL 26-982263	Valley Pacific	5365 · Fuel Expenses (Fuel Expenses)	Fire Department	143.82	5,534.70
Bill	05/01/2026	13922	Infinite Consulting Services	5390.02 · Office Software (Software licen...	Fire Department	250.00	5,784.70
Bill	05/15/2026	Statement 051...	ACE Hardware	5400.02 · Building Maintenance (Building...	Fire Department	4.31	5,789.01
Bill	05/22/2026	780453	Advanced Security Syste...	5346 · Security - Firehouse (Advanced S...	Fire Department	136.50	5,925.51
Bill	05/22/2026	May 2026	Rich Grissom	5075 · Chief Expenses - Fire (Chief Expe...	Fire Department	50.00	5,975.51
Bill	05/22/2026	May 2026	Richard A. Hanger	5366 · Mileage & Travel (Mileage & Travel)	Fire Department	9.23	5,984.74
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Fire Department	159.48	6,144.22
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Fire Department	0.00	6,144.22
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Fire Department	9.89	6,154.11
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Fire Department	2.31	6,156.42
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Fire Department	0.00	6,156.42
Total Interfund Expenses/Fire						825.02	6,156.42
Interfund Expenses/Sewer							
Bill	04/30/2026	0912-1 Apr 2026	PG&E	5320 · Electric (Electric)	Enterprise:Sewer Departm...	794.35	1,053.65
Bill	04/30/2026	380-0090977	GHD, Inc	5121 · Engineering Expenses	Enterprise:Sewer Departm...	3,215.89	5,063.89
Check	04/30/2026	E-Pay	Coast Central Credit Union	5625.01 · Bank Fees (Bank Fees)	Enterprise:Sewer Departm...	14.77	5,078.66
Bill	04/30/2026	INV-XPR035404	XPress Bill Pay	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:Sewer Departm...	147.40	5,226.06
Bill	04/30/2026	0016360	City of Arcata	5020 · Purchased Sewer Services (Purch...	Enterprise:Sewer Departm...	22,249.57	27,475.63
Bill	04/30/2026	0016360	City of Arcata	5020 · Purchased Sewer Services (Purch...	Enterprise:Sewer Departm...	77.61	27,553.24
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.1 · HBMWD Admin & Billing (HBM...	Enterprise:Sewer Departm...	578.87	28,132.11
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.1 · HBMWD Admin & Billing (HBM...	Enterprise:Sewer Departm...	458.64	28,590.75
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.1 · HBMWD Admin & Billing (HBM...	Enterprise:Sewer Departm...	4,293.49	32,884.24
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.1 · HBMWD Admin & Billing (HBM...	Enterprise:Sewer Departm...	534.98	33,419.22
Bill	05/01/2026	13922	Infinite Consulting Services	5390.02 · Office Software (Software licen...	Enterprise:Sewer Departm...	125.00	33,544.22
Bill	05/22/2026	May 2026	Richard A. Hanger	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:Sewer Departm...	72.60	33,616.82
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Enterprise:Sewer Departm...	1,116.36	34,733.18
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Enterprise:Sewer Departm...	0.00	34,733.18
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Enterprise:Sewer Departm...	69.21	34,802.39
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Enterprise:Sewer Departm...	16.19	34,818.58
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Enterprise:Sewer Departm...	0.00	34,818.58
Total Interfund Expenses/Sewer						33,764.93	34,818.58
Interfund Expenses/Water							
Bill	04/30/2026	380-0090853	GHD, Inc	5122 · Special Studies (Engineering Fee...	Enterprise:Water Departm...	4,266.42	34.41
Bill	04/30/2026	7997-5 Apr 2026	PG&E	5320 · Electric (Electric)	Enterprise:Water Departm...	991.56	4,300.83
Bill	04/30/2026	380-0090977	GHD, Inc	5121 · Engineering Expenses	Enterprise:Water Departm...	3,301.09	5,292.39
Bill	04/30/2026	380-0090977	GHD, Inc	5121 · Engineering Expenses	Enterprise:Water Departm...	1,691.98	8,939.48
Check	04/30/2026	E-Pay	Coast Central Credit Union	5625.01 · Bank Fees (Bank Fees)	Enterprise:Water Departm...	25.23	10,285.46
Bill	04/30/2026	INV-XPR035404	XPress Bill Pay	5625.02 · Merchant Fees (Merchant Fees)	Enterprise:Water Departm...	251.68	10,310.69
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5400.01 · Line Repairs Maintenance (Lin...	Enterprise:Water Departm...	1,145.16	10,562.37
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.1 · HBMWD Admin & Billing (HBM...	Enterprise:Water Departm...	682.36	11,707.53
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.1 · HBMWD Admin & Billing (HBM...	Enterprise:Water Departm...	540.64	12,389.89
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.1 · HBMWD Admin & Billing (HBM...	Enterprise:Water Departm...	5,061.05	12,930.53
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.1 · HBMWD Admin & Billing (HBM...	Enterprise:Water Departm...	630.62	17,991.58
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.2 · HBMWD - Maintenance & Oper...	Enterprise:Water Departm...	16,300.91	18,622.20
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.2 · HBMWD - Maintenance & Oper...	Enterprise:Water Departm...	2,144.43	34,923.11
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.2 · HBMWD - Maintenance & Oper...	Enterprise:Water Departm...	360.00	37,067.54
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.2 · HBMWD - Maintenance & Oper...	Enterprise:Water Departm...	345.14	37,427.54
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.2 · HBMWD - Maintenance & Oper...	Enterprise:Water Departm...	439.77	37,772.68
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.2 · HBMWD - Maintenance & Oper...	Enterprise:Water Departm...	56.25	38,212.45
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.2 · HBMWD - Maintenance & Oper...	Enterprise:Water Departm...	0.00	38,268.70
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.2 · HBMWD - Maintenance & Oper...	Enterprise:Water Departm...	136.31	38,405.01
Bill	04/30/2026	April 2026	Humboldt Bay M&O	5110.2 · HBMWD - Maintenance & Oper...	Enterprise:Water Departm...	0.00	38,405.01
Bill	04/30/2026	April 2026	Humboldt Bay Municipal ...	5010 · Purchased Water (Purchased Wat...	Enterprise:Water Departm...	1,021.34	39,426.35
Bill	04/30/2026	April 2026	Humboldt Bay Municipal ...	5010 · Purchased Water (Purchased Wat...	Enterprise:Water Departm...	14,878.71	54,305.06
Bill	04/30/2026	April 2026	Humboldt Bay Municipal ...	5010 · Purchased Water (Purchased Wat...	Enterprise:Water Departm...	926.48	55,231.54
Bill	04/30/2026	April 2026	Humboldt Bay Municipal ...	5010 · Purchased Water (Purchased Wat...	Enterprise:Water Departm...	736.42	55,967.96
Bill	04/30/2026	April 2026	Humboldt Bay Municipal ...	5010 · Purchased Water (Purchased Wat...	Enterprise:Water Departm...	220.77	56,188.73
Bill	05/01/2026	13922	Infinite Consulting Services	5390.02 · Office Software (Software licen...	Enterprise:Water Departm...	125.00	56,313.73
Bill	05/22/2026	May 2026	Janet Miller	5070 · Directors' Fees - Water (Directors'...	Enterprise:Water Departm...	50.00	56,363.73
Bill	05/22/2026	May 2026	Jason Garlick	5070 · Directors' Fees - Water (Directors'...	Enterprise:Water Departm...	50.00	56,413.73
Bill	05/22/2026	May 2026	Rich Grissom	5070 · Directors' Fees - Water (Directors'...	Enterprise:Water Departm...	50.00	56,463.73
Bill	05/22/2026	May 2026	Roy Sheppard	5070 · Directors' Fees - Water (Directors'...	Enterprise:Water Departm...	50.00	56,513.73
Bill	05/22/2026	May 2026	Starr Kilian	5070 · Directors' Fees - Water (Directors'...	Enterprise:Water Departm...	50.00	56,563.73
Bill	05/22/2026	May 2026	Richard A. Hanger	5366 · Mileage & Travel (Mileage & Travel)	Enterprise:Water Departm...	72.60	56,636.33
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Enterprise:Water Departm...	1,116.36	57,752.69
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Enterprise:Water Departm...	0.00	57,752.69
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Enterprise:Water Departm...	69.21	57,821.90
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Enterprise:Water Departm...	16.19	57,838.09
Paycheck	05/22/2026	8230	Richard A Hanger	6560 · Payroll Expenses	Enterprise:Water Departm...	0.00	57,838.09
Total Interfund Expenses/Water						57,803.68	57,838.09
TOTAL						96,595.21	231,677.99

Fieldbrook Glendale Community Services District
Check Register for this Month
April 29 through May 26, 2026

Type	Date	Num	Name	Amount
1000 · Coast Central Credit Union				
1012 · General Fund Checking				
1015 · Water Dept Checking				
Bill Pmt -Check	04/29/2026	8210	Mitchell Law Firm, LLP	-9.50
Bill Pmt -Check	05/22/2026	8211	ACE Hardware	-4.31
Bill Pmt -Check	05/22/2026	8212	Advanced Security Sy...	-1,811.98
Bill Pmt -Check	05/22/2026	8213	City of Arcata	-22,327.18
Bill Pmt -Check	05/22/2026	8214	City of Blue Lake	-1,000.00
Bill Pmt -Check	05/22/2026	8215	Fieldbrook Volunteer ...	-3,033.71
Bill Pmt -Check	05/22/2026	8216	Fleet Pride	-31.97
Bill Pmt -Check	05/22/2026	8217	GHD, Inc	-12,475.38
Bill Pmt -Check	05/22/2026	8218	Humboldt Bay M&O	-33,708.62
Bill Pmt -Check	05/22/2026	8219	Humboldt Bay Municip...	-17,783.72
Bill Pmt -Check	05/22/2026	8220	North Valley Labor Co...	-300.00
Bill Pmt -Check	05/22/2026	8221	Standing Wave Engin...	-1,710.00
Bill Pmt -Check	05/22/2026	8222	GR Sundberg, Inc	-126,398.69
Bill Pmt -Check	05/22/2026	8223	Janet Miller	-50.00
Bill Pmt -Check	05/22/2026	8224	Jason Garlick	-50.00
Bill Pmt -Check	05/22/2026	8226	Rich Grissom	-100.00
Bill Pmt -Check	05/22/2026	8227	Roy Sheppard	-50.00
Bill Pmt -Check	05/22/2026	8228	Starr Kilian	-50.00
Check	05/22/2026	8225	Void Check	0.00
Bill Pmt -Check	05/22/2026	8229	Richard A. Hanger	-154.43
Paycheck	05/22/2026	8230	Richard A Hanger	-1,705.09
Total 1015 · Water Dept Checking				-222,754.58
Total 1012 · General Fund Checking				-222,754.58
Total 1000 · Coast Central Credit Union				-222,754.58
TOTAL				-222,754.58

Fieldbrook Glendale Community Services District
Check Register for this Month
April 29 through May 26, 2026

Type	Date	Num	Name	Amount
1000 · Coast Central Credit Union				
1012 · General Fund Checking				
1015 · Water Dept Checking				
Bill Pmt -Check	04/29/2026	ACH	PG&E	-24.91
Bill Pmt -Check	04/29/2026	ACH	PG&E	-335.29
Bill Pmt -Check	04/29/2026	ACH	PG&E	-30.44
Bill Pmt -Check	04/29/2026	ACH	PG&E	-991.56
Check	04/29/2026	ACH	Coast Central Visa	-120.00
Check	04/30/2026	E-Pay	Coast Central Credit U...	-40.00
Bill Pmt -Check	05/05/2026	ACH	Fieldbrook Glendale C...	-59.48
Bill Pmt -Check	05/05/2026	ACH	Infinite Consulting Ser...	-500.00
Bill Pmt -Check	05/05/2026	ACH	XPress Bill Pay	-399.08
Bill Pmt -Check	05/07/2026	ACH	RCAC	-2,191.58
Bill Pmt -Check	05/12/2026	ACH	PG&E	-794.35
Bill Pmt -Check	05/15/2026	ACH	Valley Pacific	-143.82
Total 1015 · Water Dept Checking				-5,630.51
Total 1012 · General Fund Checking				-5,630.51
Total 1000 · Coast Central Credit Union				-5,630.51
TOTAL				-5,630.51

Fieldbrook Glendale Community Services District
Payroll Summary
 April 29 through May 26, 2026

	Richard A Hanger			TOTAL		
	Hours	Rate	Apr 29 - May 26, 26	Hours	Rate	Apr 29 - May 26, 26
Employee Wages, Taxes and Adjustments						
Gross Pay						
Hourly Rate	60	39.87	2,392.20	60.00		2,392.20
Hourly Sick		39.87	0.00			0.00
Total Gross Pay	<u>60</u>		<u>2,392.20</u>	<u>60.00</u>		<u>2,392.20</u>
Adjusted Gross Pay	60		2,392.20	60.00		2,392.20
Taxes Withheld						
Federal Withholding			-316.00			-316.00
Medicare Employee			-34.69			-34.69
Social Security Employee			-148.31			-148.31
CA - Withholding			-157.01			-157.01
CA - Disability Employee			-31.10			-31.10
Medicare Employee Addl Tax			0.00			0.00
Total Taxes Withheld			<u>-687.11</u>			<u>-687.11</u>
Net Pay	<u>60</u>		<u>1,705.09</u>	<u>60.00</u>		<u>1,705.09</u>
Employer Taxes and Contributions						
Medicare Company			34.69			34.69
Social Security Company			148.31			148.31
CA - Unemployment Company			0.00			0.00
CA - Employment Training Tax			0.00			0.00
Total Employer Taxes and Contributions			<u>183.00</u>			<u>183.00</u>

Request for Mileage Reimbursement Form

Name:

Rate per Mile 0.725
 Total Mileage 213
 Total Reimbursement \$ 154.43

Date	Description/Notes	Mileage
5/1/2026	Mail	42
5/8/2026	Mail	42
5/15/2026	Mail	42
5/22/2026	Mail	42
5/26/2026	Mail, Royal Gold, Board Meeting	45

Fee Calculation based on 2022	
Budgeted expenses	
Total Amount	\$ 154.43
47% Water	\$ 72.60
47% Sewer	\$ 72.60
6% Fire	\$ 9.22

Approval	<input type="text"/>	Date	<input type="text"/>
	<input type="text" value="Board Meeting"/>	Date	<input type="text"/>



Pay and manage your account with Online Banking at coastccu.org or download our **Mobile App** (707) 445-8801

FIELDBROOK GLENDALE COMMUNITY SERVICES DISTRICT

04/16/2026 - 05/15/2026

Account Number **580

Loan Type 4200

Planning your summer getaway? Your Coast Central Visa card makes travel easy with secure tap-to-pay convenience wherever Visa is accepted. Plus, earn valuable rewards points on everyday purchases, travel, dining, and more. From road trips to airfare, take the card that works as hard as you do this summer.

PAYMENT INFORMATION

Payment Due Date
June 12, 2026

New Balance	Minimum Payment Due
\$120.00	\$15.00

Late payment warning: if we do not receive your minimum payment by the date listed above, you may incur a \$10.00 fee.

Minimum payment warning: if you make only the minimum payment each period, you will pay more interest and it will take longer to pay off your balance. For example:

If you make no additional charges using this card and each month you pay:	You will pay off the total balance on this statement in about:	You will end up paying an estimated total of:
Minimum payment	9 Months	\$125.00

Note: the estimated monthly payment for repayment in 36 months calculated for the current cycle is less than the minimum payment required for this billing cycle. If you would like information about credit counseling services, call (800) 388-2227.

DETACH HERE: return bottom portion of statement with payment

ACCOUNT SUMMARY

Previous Balance	\$120.00
Payments	-\$120.00
Other Credits	-\$0.00
Purchases	+\$120.00
Cash Advances	+\$0.00
Other Fees	+\$0.00
Interest	+\$0.00
New Balance as of 05/15/2026	\$120.00
Credit Limit	\$5,000.00
Available Credit	\$4,880.00
Overlimit Amount	\$0.00

REWARDS INFORMATION as of 04/30/2026

Points Earned	Points Expiring in 30 days
120	0
Points Balance	Points Expiring in 60 days
1,809	0

Track & redeem points via:

- Online/Mobile Banking, click on "Credit Card Rewards"
- coastccu.org/personal/credit-cards
- (888) 616-8381

Redeem for CASH BACK, merchandise, & more



Account Number **580

Loan Type 4200

Card Ending in *****0559

Payment Due Date: June 12, 2026

New Balance: \$120.00

Minimum Payment Due: \$15.00

Amount Enclosed: \$

FIELDBROOK GLENDALE COMMUNITY SERVICES DISTRICT
4090 OLD RAILROAD GRADE RD
MCKINLEYVILLE CA 95519-9721

Coast Central Credit Union
2650 Harrison Avenue
Eureka, CA 95501



TRANSACTIONS			
Payments, Credits and Adjustments			
Date	Description		Amount
04/29/26	Payment		\$-120.00
Total for this period			\$-120.00
Purchases, Cash Advances and Balance Transfers			
Posting Date	Transaction Date	Transaction Description	Amount
05/11/26	05/11/26	STARLINK INTERNET 310-6829683 CA	\$120.00
Total for this period			\$120.00
FEES			
Date	Description		Amount
Total fees for this period			\$0.00
INTEREST CHARGED			
Date	Description		Amount
Total interest charged for this period			\$0.00
TOTALS YEAR-TO-DATE			
Total Fees Charged in 2026			\$0.00
Total Interest Charged in 2026			\$0.00
INTEREST CHARGE CALCULATION			
	Annual Percentage Rate (APR)	Balances Subject to Interest Rate	Interest Charge
Purchases	11.450%	\$0.00	\$0.00
Cash Advances	11.450%	\$0.00	\$0.00
Balance Transfers	11.450%	\$0.00	\$0.00
Monthly Periodic Rate 0.9542%. Your Annual Percentage Rate is the annual interest rate on your account.			

**Fieldbrook Glendale Community Services District
Journal**

April 29 through May 26, 2026

<u>Trans #</u>	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Debit</u>	<u>Credit</u>
23872	General Journal	04/29/2026	671		Reconciliation Reconciliation	1027 - Water Asset - Cash 1029 - Fire Asset - Cash	139.08	
							139.08	139.08
23955	General Journal	05/22/2026	672		Monthly Depreciation Monthly Depreciation Monthly Depreciation Monthly Depreciation	5350 - Depreciation Expenses 1710 - Water Accumulated D... 1720 - Sewer Accumulated D... 1730 - Fire Accumulated Dep...	16,520.00	
								3,663.00
								9,028.00
								3,829.00
							16,520.00	16,520.00
TOTAL							16,659.08	16,659.08

Meeting Date:

Agenda Title:

Agenda Item:

Presented by:

Type of Item:

Type of Action Required:



Fieldbrook Glendale CSD Sewer Rate Study

Fieldbrook Glendale Community Services District

May 19, 2026

→ **The Power of Commitment**



Project name	12680421 FGCS D Sewer Rate Study						
Document title	Fieldbrook Glendale CSD Sewer Rate Study						
Project number	12680421						
File name	Fieldbrook Glendale Community Services District Sewer Rate Study Refresh _Draft.docx						
Status Code	Revision	Author	Reviewer		Approved for issue		
			Name	Signature	Name	Signature	Date
S4		Abhishek Paliwal	Hena Rana Rebecca Crow				

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→ The Power of Commitment

Executive summary

This Wastewater Rate Study (Study), prepared for the Fieldbrook Glendale Community Service District (FGCSD or District), presents a comprehensive financial assessment of the District's sewer department. The Study's primary purpose is to evaluate the current financial position and rate structure for sewer services, considering the service agreement with the City of Arcata, and to recommend rate structure options that will enable long-term operational sustainability. GHD undertook this Study to review the existing rates and to recommend future strategies that address the specific needs and challenges faced by District. Some of these challenges include aging infrastructure, increased discharge rates with the City of Arcata, and compliance with discharge regulations.

Background and Context

FGCSD operates a wastewater collection system serving the community of Glendale. The system includes 212 sewer connections. These connections are predominantly residential, with a small number of commercial and industrial users. Wastewater is collected and conveyed to the City of Arcata for treatment and disposal. Over recent years, operational expenses have increased, primarily due to substantial annual rate hikes by Arcata, while FGCSD's own rate increases have trailed, resulting in a revenue shortfall. The District now faces losses if the current rate structure persists, prompting this review. Recently, Arcata has also identified arrears owed by FGCSD due to Arcata's previous calculation errors.

Estimated revenue based on the existing rate structure may not be sufficient to cover the costs of services and other expenses budgeted for the Fiscal Year (FY) 2025–26, resulting in a projected deficit of approximately \$25,000. With inflationary increases in costs, the deficit is anticipated to continue to grow, leading to ongoing financial losses for FGCSD.

Methodology

This Study identifies options for a fair and equitable rate structure that recovers full costs, supports regulatory compliance, builds reserve funds for future repairs, minimizes rate volatility, and aligns with industry standards and legal requirements. The Study methodology involved a detailed review of sewer system assets, customer categories, historical and projected financial data, and current and proposed rate structures. Financial performance from FY2020 to FY2026 was reviewed, revealing a 51% increase in expenses, mostly attributed to rising treatment and disposal costs, with revenue remaining relatively consistent. Projections for future costs were based on an annual 4% inflation rate, and total service costs were estimated for the next three years.

Rate Analysis

Multiple rate options were evaluated, including flat, capacity-based, flow-based, and hybrid structures. These options were assessed for cost recovery, revenue stability, administrative simplicity, affordability, and regulatory compliance. Comparative analysis showed that several options would not meet the District's objectives, either failing to cover costs or requiring complex annual billing updates. Options 4, 5, 6, and 7 (Appendix A-1) were found to be the most effective, with Option 7 (a substantial increase in volume-based charges, aligning with Arcata's rate structure, while retaining current fixed charges) providing improved revenue resiliency and administrative simplicity.

Commented [HR1]: @steven, are these challenges true?

Commented [SP2R1]: Revised slightly

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Introduction

Purpose of this report

This Study has been prepared for the District to assess the financial standing of their sewer department based on the updated agreement with Arcata and make an informed decision on the rate structure for FGCS D's consumers availing sewer services. This Study has assessed the existing financial position of the sewer department based on the current rate agreements, budgeted expenses, and estimated sewer fee. The evaluation in this Study results in recommended changes to the existing rate structure that will support the long-term financial sustainability of sewer department's operations.

Scope and limitations

This report: has been prepared by GHD for Fieldbrook Glendale Community Services District and may only be used and relied on by Fieldbrook Glendale Community Services District for the purpose agreed between GHD and Fieldbrook Glendale Community Services District.

GHD otherwise disclaims responsibility to any person other than Fieldbrook Glendale Community Services District arising in connection with this report. GHD also excludes implied warranties and conditions, to the extent legally permissible.

The services undertaken by GHD in connection with preparing this report were limited to those specifically detailed in the report and are subject to the scope limitations set out in the report.

The opinions, conclusions and any recommendations in this report are based on conditions encountered and information reviewed at the date of preparation of the report. GHD has no responsibility or obligation to update this report to account for events or changes occurring subsequent to the date that the report was prepared.

The opinions, conclusions and any recommendations in this report are based on assumptions made by GHD described in this report. GHD disclaims liability arising from any of the assumptions being incorrect.

Accessibility of documents

If this report is required to be accessible in any other format, this can be provided by GHD upon request and at an additional cost if necessary.

Assumptions

This report is based on the assumption that all data regarding invoiced amounts and sewage volumes provided by FGCS D and its agencies are accurate. GHD has not conducted independent verification of the information or identified any potential errors within it. Furthermore, the report presumes that the invoiced sewer charges accurately reflect the revenue generated from sewer services.

Background and Context

FGCS D operates and maintains a wastewater collection system consisting of 212 connections only in the Glendale community, which include 198 residential, 13 business/commercial, and one industrial connection. The collected wastewater is conveyed to the City of Arcata for treatment and disposal. The system, constructed between 1989 and 1990, comprises approximately 4 miles of sewer force mains, 4.8 miles of gravity sewer mains, and two pump stations.

The District is billed by the City of Arcata for a base rate and a usage fee calculated by the total volume of sewage discharged for treatment. In recent years, the District has experienced an increase in operational expenses. While there has been a marginal rise in wastewater flow volumes, the primary driver of increased costs has been the escalation of sewer rates implemented by Arcata. Arcata has increased sewer rates by approximately 10 percent annually, whereas FGCS D has only raised rates by about 2 percent per annum, in line with the Consumer Price Index (CPI) as stipulated in District Ordinance 2000-02. This discrepancy has resulted in a significant revenue gap between

the charges levied on District customers for sewer services and the payments made by the District to Arcata for these services. Furthermore, Arcata recently advised the District of an outstanding payment due to an administrative error by Arcata in previous years. Although the District does not intend to recover past arrears from users, an alternative rate structure is required to adequately fund ongoing sewer department operations and anticipated capital costs.

As wastewater charges are based on flow, the District investigated whether sewer flows had increased and examined the underlying causes. These causes were covered as part of the earlier rate study conducted in 2018. As per that study, such increases are common in ageing sewer systems and are typically attributable to inflow and infiltration (I/I). Inflow refers to stormwater entering the sewer system through direct connections, which are often improper or illegal, such as roof drains. Infiltration denotes groundwater entering the system through cracks or leaks in sewer pipes, which may arise over time due to ground settlement or seismic activity. Several I/I issues were identified during these investigations and are currently being addressed by the District through various capital improvement projects and ongoing system evaluations. Regular attention to I/I is essential for the integrity of the system. However, this report does not factor in additional flow resulting from infiltration when determining the appropriate rate structure.

Objectives

The objective of this Study is to identify the most appropriate rate structure for sewer services at FGCS. An ideal rate structure covers all operational expenses through charges that are fair and equitable for the customers. In order to do this, projection of future operational expenses was estimated, and various practical potential rate structures are assessed for the District's consideration. This study aims to meet the following objectives:

- Enable full cost recovery for wastewater operations, maintenance, and regulatory compliance
- Establish rates that are financially sustainable, equitable, transparent, and affordable for the users
- Facilitate development of reserve funds that can cover major repair and replacement costs in the future to support continued reliability of wastewater collection, treatment, and disposal services
- Minimize future rate volatility and avoid deferred maintenance or emergency rate actions
- Align with the industry standards and practices relevant to the District
- Comply with California constitutional and statutory requirements, particularly Proposition 218

Methodology

The purpose of this Study is to assess the possible rate structures that can fulfil the objectives listed above and identify the most appropriate option for the District. The study followed the approach below to meet the objectives:

Utility Profile and Service Assessment

The study commenced by establishing an understanding of the wastewater system, including the following elements:

- Service area and customer base – FGCS provides sewer services across 212 connections in the Glendale area. The wastewater collection and conveyance system is owned and operated by the District, which contracts with the City of Arcata for treatment and disposal.
- Collection system assets (gravity sewers, lift stations, force mains) – The District's collection system was installed in 1990 and includes two pump stations. Wastewater is conveyed through a force main to a connection point with the City of Arcata's collection system near Giuntoli Lane.
- Treatment and disposal facilities – Once conveyed, wastewater is treated and disposed of by the City of Arcata.
- Interagency agreements or wholesale treatment arrangements – The City of Arcata charges the District a fixed monthly fee for each connection, as well as volume-based charges for flows exceeding a defined threshold.
- Customer classification – The District's sewer services are provided to three categories of customers: Residential (single-family, multi-family), Commercial, and Industrial.

Financial and Operational Data Collection and Review

GHD analyzed revenue data from October 2022 through October 2025 to identify trends in wastewater volume generation. The primary objective of this analysis was to estimate future wastewater volumes, thereby informing projections for volume-based revenue. The review encompassed revenues generated through both fixed monthly charges and volume-based charges, segmented by the three primary user categories: Residential, Commercial, and Industrial. Average annual volumes (measured from October to September) were examined to discern trends in revenue allocation between fixed and volume-based charges across all connection types- Residential, Commercial and Industrial. This evaluation provides the District with a solid, data-informed basis for strategic rate and revenue planning moving forward.

GHD also conducted a thorough review of the District's sewer department financial statements for fiscal years 2020 (July 2019–June 2020) through 2025 (July 2024–June 2025). The purpose of this review was to assess the department's financial results and analyze patterns in payments to the City of Arcata and other operating costs. These findings provide a clear understanding of historical financial obligations and inform the assessment of future fiscal requirements.

Additionally, GHD reviewed the approved budget for fiscal year 2025–26. The District Board has authorized a total budget of \$447,354 for FY 2025-26, of which \$312,335 is allocated for payments to the City of Arcata for sewage treatment and disposal services. These payments are structured in accordance with the current rate agreement: residential customers are subject to a fixed fee, while commercial and industrial customers are charged a combination of fixed and consumption-based fees. This budget allocation reflects the District's commitment to meeting its contractual obligations and maintaining operational continuity.

Rate Structure Design

Up on estimating the required revenue to meet the financial requirement of the District and likely volume of wastewater generated from various categories of users, various rate structure options were analyzed. The rate structures assessed for the study evaluate alternative rate designs, such as:

- Flat monthly service charges
- Capacity-based charges (EDUs)
- Flow-based charges (where metering exists)
- Hybrid structures combining fixed and variable components

The rate study design considerations included:

- Cost causation
- Revenue stability
- Administrative simplicity
- Affordability impacts
- Regulatory defensibility

To estimate system expenses, this Study assumes that the annual volume of sewer generated will be the average of the volume of sewer generated in last three years.

Findings and Recommendations

Current Rate Structure

The District has adopted a uniform rate structure applicable to all user categories. Each user is assessed a fixed monthly fee of \$104.31, which includes the first 400 gallons of water usage per month. An additional charge of \$9.75 is applied for each 100 gallons consumed beyond the initial 400 gallons. Billing for usage occurs monthly. Upon examining consumer invoices from October 2022 through October 2025, the following observations were made:

- Residential users account for most of the revenue, corresponding with the observation that 198 out of 212 total users belong to this category.
- The sole industrial user contributes approximately 20% to 40% of overall revenue, largely due to the substantial volume of wastewater produced from this connection.

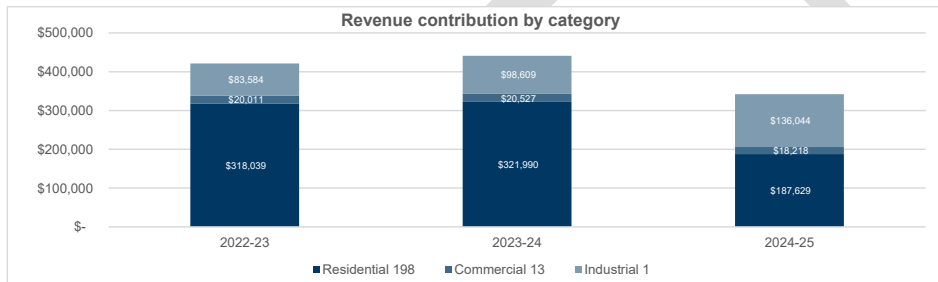


Figure 1 Revenue contribution by user category

Sewer Financial Performance

The financial performance of the District between FY2020 (Jul 2019- Jun 2020) and FY2025 (Jul 2024- Jun 2025) was analyzed along with the budget for FY 2026 to understand the trends and key drivers of the performance.

Table 1 FGCSD key financial factors FY 2020- FY 2026

Year	Cost Of Goods Sold	Other Expenses	Total Expense	Revenue	Profit
FY 2020	\$ 154,598	\$ 140,978	\$ 295,576	\$ 382,559	\$ 86,983
FY 2021	\$ 186,360	\$ 146,551	\$ 332,911	\$ 412,135	\$ 79,224
FY 2022	\$ 163,561	\$ 157,935	\$ 321,496	\$ 398,738	\$ 77,242
FY 2023	\$ 199,060	\$ 162,827	\$ 361,887	\$ 365,993	\$ 4,106
FY 2024	\$ 172,043	\$ 167,886	\$ 339,929	\$ 381,890	\$ 41,960
FY 2025	\$ 224,111	\$ 137,825	\$ 361,936	\$ 391,617	\$ 29,681
Budget 2026	\$ 312,335	\$ 135,019	\$ 447,354	\$ 386,822	\$ (60,532)

During this period, expenses for sewer department have increased by 51%, which is driven by the Cost of Goods Sold (COGS). COGS is the fee paid to Arcata for treatment and disposal of sewage. This fee has increased by more than 100% during this period. However, the District's budgeted revenue during this period has not changed. The increase in the expenses is expected to result in losses in FY2026, if the District continues to follow the existing rate structure. The District management is trying to negotiate a better arrangement with the City of Arcata based on a fixed fee

instead of volume-based fee to get certainty and consistency in the expenses, but expenses were projected based on the existing agreement.

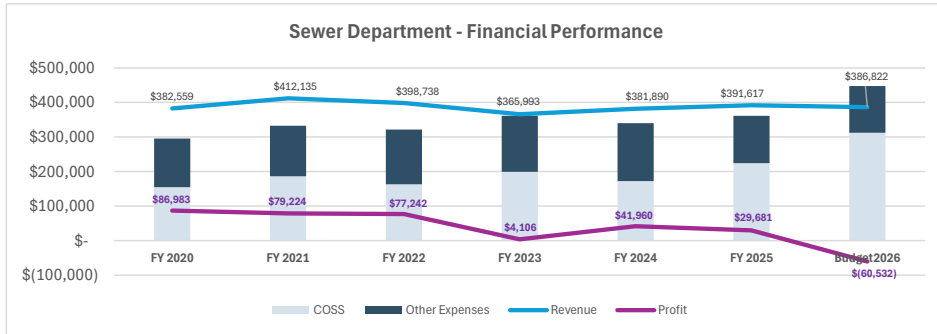


Figure 2 Sewer Department Financial Performance

Cost of Service Estimate

To enhance stability and reliability for stakeholders, the District intends to establish an optimal rate structure designed to enable financial adequacy and fair treatment of all ratepayers. Evaluating financial sufficiency requires a thorough estimation of service costs over a reasonable timeframe. Following consultation with the District, this period has been defined as the next three fiscal years: 2026-27, 2027-28, and 2028-29.

For the purposes of this study, the approved budget serves as the baseline funding requirement. Projections for future budgetary needs have been developed by applying a 4% annual increase, consistent with the average inflation rate reported in the Consumer Price Index published by the State of California for the period 2020 to 2025. This prudent approach supports fiscal responsibility and positions the District to effectively address anticipated cost escalations. Based on the above assumption, the estimated cost of service for the mentioned period is as below:

Financial Year	2025-2026	2026-2027	2027-2028	2027-2028
Amount (\$)	\$ 447,354	\$ 465,248	\$ 483,858	\$ 503,212

Rate Options

Different rate options were examined, including both fixed and volume-based charges, over two phases. In the first phase, identical rate adjustments were made across all three categories. The effects of these changes were evaluated under two scenarios: likely and adverse. In the likely scenario, the annual wastewater volume is taken as the average from the past three years (October 2022 to October 2025). In the adverse scenario, the volume is the lowest figure recorded during those three years.

The options considered during the first stage are as follows:

- Option 1 proposed to increase the fixed charges by 11% to \$115.77 per month and volume-based charges by 20% to \$11.67 for every 100 gallons above first 400 gallons.

This option in likely scenario will cover the operating costs but will not be helpful to generate adequate amount for reserve funds. Also, in an adverse scenario, the revenue will not be sufficient to cover the operating cost.

- Option 2 suggests increasing fixed charges by 11% in the first year, followed by an additional 3% rise each subsequent year. This plan also includes a one-time, 20% hike in volume-based charges, setting the rate at \$11.67 for every 100 gallons above the initial 400-gallon threshold.

In a likely scenario, this option should cover operating expenses and generate over \$20,000 annually for reserve funds. However, in an adverse scenario, revenue may fall short of covering costs in 2027-28 and 2028-29. The approach will also necessitate yearly updates to the billing system.

- Option 3 suggests retaining fixed charges for 2026-27, followed by a 3% rise each subsequent year. This plan also includes a one-time, 20% hike in volume-based charges, setting the rate at \$11.67 for every 100 gallons above the initial 400-gallon threshold.

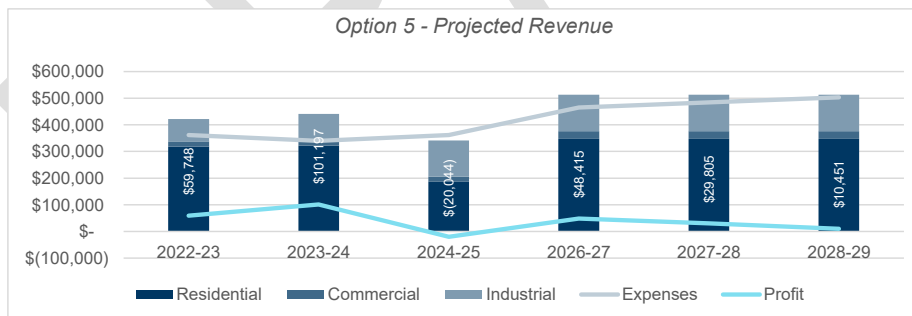
In a likely scenario, this option should cover operating expenses for first two years along with generating small amounts for reserve funds, but it will not be able to meet the cost in 2027-28. In an adverse scenario, revenue may fall short of covering costs.

- Option 4 suggests a 15% increase in both fixed and volume-based charges, setting the rate at \$119.96 and \$11.21 for every 100 gallons above the initial 400-gallon threshold.

In a likely scenario, this option should cover operating expenses and will also be able to generate more than \$25,000 annually for reserve funds. In a less favorable scenario, revenue may fall short of covering costs after the first year.

In the next iteration of options, varying rates were assessed based on the user categories. In these options, only the likely scenario is considered as the adverse case volume for each category might belong to different years which would provide misleading projections of revenue.

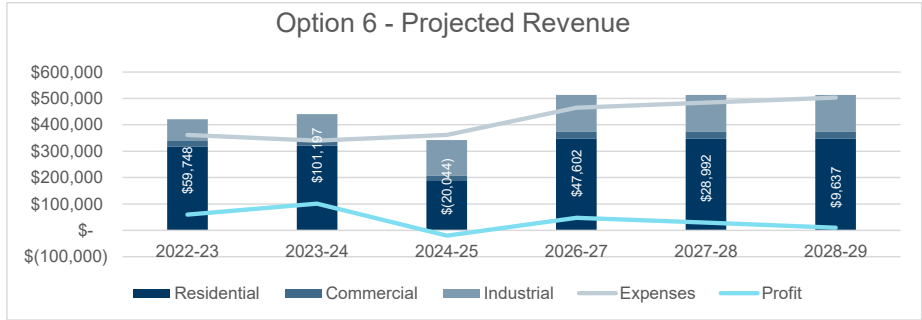
- Option 5 proposes increases to both fixed and volume-based sewer charges to enable recovery of the cost of service. Under this option, the proposed monthly fixed charge for residential users would be \$114.74, with a volume-based charge of \$10.73 per 100 gallons for usage above the initial 400-gallon threshold. For commercial users, the proposed monthly fixed charge would be \$119.96, with a volume-based charge of \$10.73 per 100 gallons for usage above the initial 400-gallon threshold. For industrial users, the proposed monthly fixed charge would be \$135.60, with a volume-based charge of \$12.68 per 100 gallons for usage above the initial 400-gallon threshold.



Revenues generated under this option are projected to be sufficient to fund operation and maintenance of the system and to provide for required reserve contributions. This option includes different fixed and volume-based rates by customer class, which might warrant additional administrative efforts.

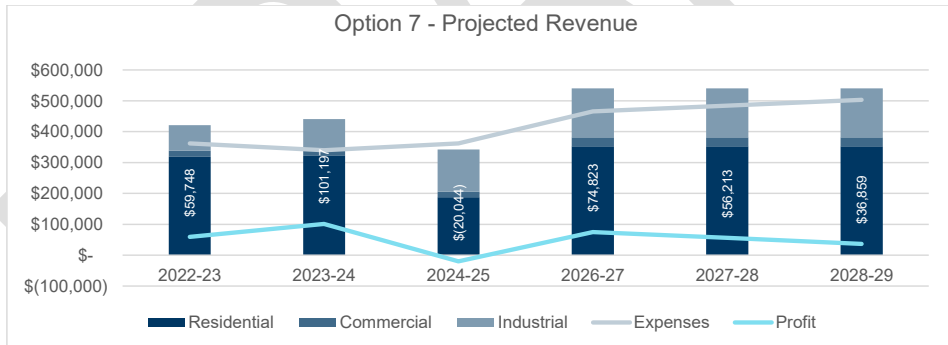
- Option 6 also proposes increases to both fixed and volume-based sewer charges to enable recovery of the cost of service but considering the limited contribution and number of commercial users, this option combines residential and commercial users in a single category. Under this option, the proposed monthly fixed charge for residential and commercial users would be \$114.74, with a volume-based charge of \$10.73 per 100 gallons for usage above

the initial 400-gallon threshold. For industrial users, the proposed monthly fixed charge would be \$135.60, with a volume-based charge of \$12.68 per 100 gallons for usage above the initial 400-gallon threshold.



Revenues generated under this option are projected to be sufficient to fund operation and maintenance of the system and to provide for required reserve contributions. This option might also warrant additional administrative efforts. However, considering that there will be two categories and only one user in industrial category, these efforts will be minor.

- Option 7 is evaluated to align the volume-based charges with the charges applied by the City of Arcata. Arcata has proposed revising wastewater rates for volume-based charges to \$14.59 per 100 gallons. In line with this proposal, this option proposes the volume-based charges of \$14.59 per 100 gallons for all user categories. This increase in volume-based charges would allow the District to retain the existing fixed charges of \$104.31 for all users.



The revenue generated under this option will be adequate to cover the operational costs and save for the reserve funds, provided the volume is similar to the average of the previous three years.

Comparative Analysis

Based on comparative analysis of the options, the following factors were noted:

- Option 1 and Option 3 would not be able to meet the estimated cost of services for the sewer department and hence will not fulfil the objective of operating the sewer department as an enterprise fund.

- Option 2 would be able to generate adequate revenue to meet the expenses and the reserve funds, but it will require additional effort to update the billing system every year. Also, it is likely to create confusion for the users with increase in the rates every year.
- Option 4 would be able to generate revenue to cover the operating cost and the reserve funds in the likely scenario. It will also be easier to implement and communicate given one time change across both the rates.
- Option 5 would be able to generate revenue to cover the operating cost and the reserve funds in the likely scenario. However, it might require significant efforts to update the billing system.
- Option 6 would be able to generate revenue to cover the operating cost and the reserve funds in the likely scenario. It might require minimal effort for the billing changes
- Option 7 would be easiest to update given that rates for volume-based charges will only change. Also, it might be more acceptable to the users as the fixed charges will remain unchanged and most of the users will fall within the minimum allowance covered under it.

Table 2 Comparative analysis of rate options

Option	Increase in fixed charges	Increase in volume-based charges	Adequacy for cost of service	Average annual contribution for reserve funds	Administrative/ Billing effort	Variation by category
1	11%	20%	All three years	~\$25,000	One time in both fixed and volume	No
2	11%, 3%, 3%	20%	Might not be in second and third year		Annual change in fixed; one time in volume-based	No
3	0%, 3%, 3%	20%	Might not be in third year		Annual change in fixed; one time in volume-based	No
4	15%	15%	All three years	~\$25,000	One time in both fixed and volume	No
5	10%, 15%, 30%	10%, 30%	All three years	~\$30,000	One time in both fixed and volume across categories	Yes
6	10%, 30%	10%, 30%	All three years	~\$29,000	One time in both fixed and volume but across two categories only	Yes
7	0%	50%	All three years	~\$55,000	One-time single change	No

Conclusion

Based on the analysis of service costs, projected revenues, contractual agreements, and revenue distribution across user categories, the study recommends adopting Option 7. This option proposes a one-time increase in volume-based charges to \$14.59 per 100 gallons, matching the City of Arcata's proposed rates, while keeping the fixed monthly charge unchanged. This approach recovers costs, builds reserves, and reduces administrative changes and

confusion. Most users will remain within the minimum fixed allowance, supporting affordability and stability. Implementing this rate structure will position FGCS D's sewer department for sustainable, reliable operations over the coming years.

DRAFT

A-1 Calculation for rate options

Same increase across categories

Table 3 Rate Option 1

Option	Fixed Charges		Volume-based charges		Financial Year	Cost of Service	Revenue	Reserve fund
	% increase	Revised	% increase	Revised				
1 (likely scenario)	11%	\$115.77	20%	\$11.67	2026-2027	\$ 465,248	\$ 508,349	\$ 43,101
					2027-2028	\$ 483,858	\$ 508,349	\$ 24,491
					2028-2029	\$ 503,212	\$ 508,349	\$ 5,137
1 (adverse scenario)	11%	\$115.77	20%	\$11.67	2026-2027	\$ 465,248	\$ 472,354	\$ 7,106
					2027-2028	\$ 483,858	\$ 472,354	\$ (11,504)
					2028-2029	\$ 503,212	\$ 472,354	\$ (30,858)

Table 4 Rate Option 2

Option	Fixed Charges		Volume-based charges		Financial Year	Cost of Service	Revenue	Reserve fund
	% increase	Revised	% increase	Revised				
2 (likely scenario)	11%	\$115.77	20%	\$11.67	2026-2027	\$ 465,248	\$ 508,349	\$ 43,101
	3%	\$119.25			2027-2028	\$ 483,858	\$ 516,851	\$ 32,993
	3%	\$122.82			2028-2029	\$ 503,212	\$ 525,609	\$ 22,396
2 (adverse scenario)	11%	\$115.77	20%	\$11.67	2026-2027	\$ 465,248	\$ 472,354	\$ 7,098
	3%	\$115.77			2027-2028	\$ 483,858	\$ 480,849	\$ (3,009)
	3%	\$119.25			2028-2029	\$ 503,212	\$ 489,606	\$ (13,606)

Table 5 Rate Option 3

Option	Fixed Charges		Volume-based charges		Financial Year	Cost of Service	Revenue	Reserve fund
	% increase	Revised	% increase	Revised				
3 (likely scenario)	0%	\$ 104.31	20%	\$11.67	2026-2027	\$ 465,248	\$480,287	\$15,039
	3%	\$ 107.44			2027-2028	\$ 483,858	\$487,948	\$4,090
	3%	\$ 110.66			2028-2029	\$ 503,212	\$495,838	\$(7,374)
3 (adverse scenario)	0%	\$ 104.31	20%	\$11.67	2026-2027	\$ 465,248	\$ 444,292	\$ (20,956)
	3%	\$ 107.44			2027-2028	\$ 483,858	\$ 451,953	\$ (31,905)
	3%	\$ 110.66			2028-2029	\$ 503,212	\$ 459,843	\$ (43,369)

Table 6 Rate Option 4

Option	Fixed Charges		Volume-based charges		Financial Year	Cost of Service	Revenue	Reserve fund
	% increase	Revised	% increase	Revised				
4 (likely scenario)	15%	\$ 119.96	15%	\$11.21	2026-2027	\$ 465,248	\$475,115	\$44,437
					2027-2028	\$ 483,858	\$475,115	\$25,827
					2028-2029	\$ 503,212	\$475,115	\$6,472
4 (adverse scenario)	15%	\$ 119.96	15%	\$11.21	2026-2027	\$ 465,248	\$475,115	\$9,867
					2027-2028	\$ 483,858	\$475,115	\$(8,743)
					2028-2029	\$ 503,212	\$475,115	\$(28,098)

Varying rates by user category

Table 7 Rate Option 5

User category	Fixed Charges		Volume-based charges		Financial Year	Cost of Service	Revenue	Reserve fund
	% increase	Revised	% increase	Revised				
Residential	10%	\$ 114.74	10%	\$10.73	2026-2027	\$ 465,248	\$513,664	\$48,415
Commercial	15%	\$ 119.96	10%	\$10.73				
Industrial	30%	\$135.60	30%	\$12.68				
Residential	10%	\$ 114.74	10%	\$10.73	2027-2028	\$ 483,858	\$513,664	\$29,805
Commercial	15%	\$ 119.96	10%	\$10.73				
Industrial	30%	\$135.60	30%	\$12.68				
Residential	10%	\$ 114.74	10%	\$10.73	2028-2029	\$ 503,212	\$513,664	\$10,415
Commercial	15%	\$ 119.96	10%	\$10.73				
Industrial	30%	\$135.60	30%	\$12.68				

Table 8 Rate Option 6

User category	Fixed Charges		Volume-based charges		Financial Year	Cost of Service	Revenue	Reserve fund
	% increase	Revised	% increase	Revised				
Residential	10%	\$ 114.74	10%	\$10.73	2026-2027	\$ 465,248	\$512,850	\$47,602
Commercial								
Industrial								

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Residential	10%	\$ 114.74	10%	\$10.73	2027-2028	\$ 483,858	\$512,850	\$28,992
Commercial								
Industrial	30%	\$135.60	30%	\$12.68				
Residential	10%	\$ 114.74	10%	\$10.73	2028-2029	\$ 503,212	\$512,850	\$9,638
Commercial								
Industrial	30%	\$135.60	30%	\$12.68				

Table 9 Rate Option 7

User category	Fixed Charges		Volume-based charges		Financial Year	Cost of Service	Revenue	Reserve fund
	% increase	Revised	% increase	Revised				
Residential	0%	\$ 104.31	50%	\$14.59	2026-2027	\$ 465,248	\$539,946	\$74,698
Commercial								
Industrial	0%	\$ 104.31	50%	\$14.59				
Residential	0%	\$ 104.31	50%	\$14.59	2027-2028	\$ 483,858	\$539,946	\$56,088
Commercial								
Industrial	00%	\$ 104.31	50%	\$14.59				
Residential	0%	\$ 104.31	50%	\$14.59	2028-2029	\$ 503,212	\$539,946	\$36,734
Commercial								
Industrial	0%	\$ 104.31	50%	\$14.59				



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→ The Power of Commitment

Meeting Date:

Agenda Title:

Agenda Item:

Presented by:

Type of Item:

Type of Action Required:

**Fieldbrook Glendale Community Services District
Profit & Loss Budget Overview
July 2026 through June 2027**

	<u>Sewer Depart... (Enterprise) Jul '26 - Jun 27</u>	<u>Water Depart... (Enterprise) Jul '26 - Jun 27</u>	<u>Total Enterpri... Jul '26 - Jun 27</u>	<u>Total Fire De... Jul '26 - Jun 27</u>	<u>TOTAL Jul '26 - Jun 27</u>
Ordinary Income/Expense					
Income					
4000 · Income					
4100 · Water Income		582,185.00	582,185.00		582,185.00
4200 · Sewer Income	370,592.00		370,592.00		370,592.00
4300 · Fire Department Income				142,018.00	142,018.00
Total 4000 · Income	<u>370,592.00</u>	<u>582,185.00</u>	<u>952,777.00</u>	<u>142,018.00</u>	<u>1,094,795.00</u>
Total Income	370,592.00	582,185.00	952,777.00	142,018.00	1,094,795.00
Cost of Goods Sold					
50000 · Cost of Goods Sold ((COGS))					
5000 · Purchased Water & Sewer	276,000.00	222,000.00	498,000.00		498,000.00
Total 50000 · Cost of Goods Sold ((COGS))	<u>276,000.00</u>	<u>222,000.00</u>	<u>498,000.00</u>		<u>498,000.00</u>
Total COGS	<u>276,000.00</u>	<u>222,000.00</u>	<u>498,000.00</u>		<u>498,000.00</u>
Gross Profit	94,592.00	360,185.00	454,777.00	142,018.00	596,795.00
Expense					
5050 · Director Fees		2,995.00	2,995.00	599.00	3,594.00
5100 · Contract Labor/Admin	69,600.00	257,031.00	326,631.00		326,631.00
5150 · Insurance Expense	2,520.00	5,634.00	8,154.00	19,989.00	28,143.00
5200 · Professional Services	7,480.00	5,192.00	12,672.00	5,082.00	17,754.00
5250 · Dues & Memberships	1,775.00	1,825.00	3,600.00	0.00	3,600.00
5300 · Utilities	12,444.00	18,720.00	31,164.00	8,729.00	39,893.00
5360 · Transportation & Travel	732.00	720.00	1,452.00	6,108.00	7,560.00
5380 · Supplies	5,163.00	3,612.00	8,775.00	6,151.00	14,926.00
5400 · Maintenance Expenses	3,300.00	22,457.00	25,757.00	12,850.00	38,607.00
5550 · Equipment <5000> (Equipment purchase <5000>)				1,500.00	1,500.00
5625 · Bank Charges	3,780.00	8,388.00	12,168.00		12,168.00
5700 · Fees and Licenses	5,207.00	518.00	5,725.00	1,599.00	7,324.00
5710 · Chiefs' Incentive Program				600.00	600.00
6560 · Payroll Expenses	14,400.00	14,400.00	28,800.00	2,040.00	30,840.00
Total Expense	<u>126,401.00</u>	<u>341,492.00</u>	<u>467,893.00</u>	<u>65,247.00</u>	<u>533,140.00</u>
Net Ordinary Income	-31,809.00	18,693.00	-13,116.00	76,771.00	63,655.00
Other Income/Expense					
Other Income					
4900 · Interest Earnings (Interest Earnings)	3,000.00	3,600.00	6,600.00	3,180.00	9,780.00
4950 · Connection Fees (Connection Fees)	40,320.00		40,320.00		40,320.00
Total Other Income	43,320.00	3,600.00	46,920.00	3,180.00	50,100.00
Other Expense					
5350 · Depreciation Expenses	108,336.00	43,956.00	152,292.00	45,948.00	198,240.00
5650 · Interest Expense	0.00	7,638.00	7,638.00	3,599.00	11,237.00
Total Other Expense	<u>108,336.00</u>	<u>51,594.00</u>	<u>159,930.00</u>	<u>49,547.00</u>	<u>209,477.00</u>
Net Other Income	-65,016.00	-47,994.00	-113,010.00	-46,367.00	-159,377.00
Net Income	<u><u>-96,825.00</u></u>	<u><u>-29,301.00</u></u>	<u><u>-126,126.00</u></u>	<u><u>30,404.00</u></u>	<u><u>-95,722.00</u></u>

Meeting Date:

Agenda Title:

Agenda Item:

Presented by:

Type of Item:

Type of Action Required:

Resolution # 2026-01

Resolution of the Fieldbrook Glendale Community Services District
Agency address: 4584 Fieldbrook Road, Fieldbrook CA 95519

Confirmation of tax assessment and rate

WHEREAS, the Fieldbrook Community Services District caused “Measure C” to be placed before the voters residing in Zone Two of said District on the March 5th, 2024, Presidential Primary Election Ballot; and

WHEREAS, eighty-six (86) percent of the voters voted yes for a special tax to be levied for fire protection, emergency medical services, and an expansion of the fire house, for a period of ten years; and

WHEREAS, said election has been officially certified by the County Clerk-Recorder on the 9th day of April 2024; and

WHEREAS, that a special tax shall be levied of \$95.00 per assessor’s parcel for Zone Two of the Fieldbrook Community Services District, beginning July 1st, 2024, and such tax shall continue for ten (10) years.

NOW THEREFORE, BE IT RESOLVED, that the Humboldt County Auditor - Controllers office is authorized to place this assessment of \$95.00 on the tax rolls, effective July 1st, 2026.

PASSED AND ADOPTED, by the Board of Directors on May 26, 2026, upon the motion of Director _____ and seconded by Director _____ and by the following polled vote:

AYES: _____

NOES: _____

ABSTAIN: _____ ABSENT: _____

Roy Sheppard, Board President

Starr Kilian, Vice-President