



BOARD OF DIRECTORS

Case Van Wingerden
President
Casey Balch
Vice President

Polly Holcombe
Patrick O'Connor
Matthew Roberts

GENERAL MANAGER

Kelley Dyer

AGENDA

REGULAR MEETING OF THE BOARD OF DIRECTORS OF CARPINTERIA VALLEY WATER DISTRICT

CARPINTERIA CITY HALL
5775 CARPINTERIA AVENUE
CARPINTERIA, CA 93013

Wednesday, June 10, 2026 at 5:30 p.m.

Join Zoom Meeting

<https://us06web.zoom.us/j/85835898622?pwd=X4ed6MQA3nAyGCKLPfQb4Sbz0RnzJo.1>

Meeting ID: 858 3589 8622

Passcode: 705580

or

Dial by Phone: 1-669-444-9171

If interested in participating in a matter before the Board, you are strongly encouraged to provide the Board with a public comment in one of the following ways:

1. **Submitting a Written Comment.** If you wish to submit a written comment, please email your comment to the Board Secretary at Public.Comment@cvwd.net by **5:00 P.M. on the day of the meeting**. Please limit your comments to 250 words. Every effort will be made to read your comment into the record, but some comments may not be read due to time limitations.

2. If you wish to make either a general public comment or to comment on a specific agenda item in person, please: attend the Board Meeting at the location noted above and fill out a speaker slip prior to the hearing item.

1. **CALL TO ORDER AND PLEDGE OF ALLEGIANCE: President Van Wingerden**
2. **ROLL CALL: Board Secretary, Lisa Silva**
3. **AGENDA CONFIRMATION: General Manager Dyer**
4. **PUBLIC FORUM (Any person may address the Board of Directors on any matter within its jurisdiction which is not on the agenda)**
5. **CONSENT AGENDA ~ 1 minute**

A. ****Minutes for the Meeting of the Board held on May 27, 2026**

1301 Santa Ynez Avenue
Carpinteria, CA 93013
(805) 684-2816

**Indicates attachment of document to agenda packet.

6. **UNFINISHED BUSINESS ~ none**
7. ****ADJOURN to the Regular Board meeting of Carpinteria Groundwater Sustainability Agency (Time Certain 5:35 p.m.)**
8. **RECONVENE to the Regular District Board meeting**
9. **NEW BUSINESS ~ 75 minutes**
 - A. ****Present Proposed Fiscal Year 2027-2029 Budget (for information, General Manager Dyer) Presented by Norma Rosales, Assistant General Manager**
 - B. **Public Hearing On Water Rates and Charges Increase**
 1. **Open Public Hearing (President Van Wingerden)**
 2. ****Receive Staff Report and Recommendations (General Manager Dyer) Presented by Kevin Kostiuik (Raftelis)**
 3. **Receive Report of Written Communications (Lisa Silva, Board Secretary)**
 4. **Receive Public Comment (President Van Wingerden)**
 5. **Close the Public Hearing (President Van Wingerden)**
 6. **Discussion by Board of Directors**
 - C. ****Consider Adoption of Resolution No. 1178 Approving the FY 27-29 Budget (for action, General Manager Dyer)**
 - D. ****Consider Adoption of Resolution No. 1179 Approving the FY 27-29 Rates & Charges (for action, General Manager Dyer)**
 - E. ****Consider Adoption of Resolution No. 1180 Declaring the District's Intent to Collect the Carpinteria Advanced Purification Project (CAPP) annual charge on the Santa Barbara County Property Tax Roll, Schedule a Public Hearing for July 22, 2026, and Authorize Mailing the Notice of Public Hearing (for action, General Manager Dyer)**
 - F. ****Authorize Contract with Nye, Stirling, Hale, Miller and Sweet, LLP. For special legal counsel services related to public employment matters (for action, General Manager Dyer)**
10. **DIRECTOR REPORTS ~ 5 minutes**
 - A. ****COMB Regular Board meeting – May 18, 2026 – Director O'Connor**
11. **GENERAL MANAGER REPORTS (for information) - none**

12. [CLOSED SESSION] ~ 45 minutes

- A. [CLOSED SESSION]: CONFERENCE WITH LABOR NEGOTIATOR (GOVERNMENT CODE § 54957.6) AGENCY DESIGNATED REPRESENTATIVE: JEFFREY DINKIN, EMPLOYEE ORGANIZATION: SEIU LOCAL 620**

- B. [CLOSED SESSION]: CONFERENCE WITH REAL PROPERTY NEGOTIATORS - PROPERTY: 4701 FOOTHILL RD, CARPINTERIA, CA 93013 - AGENCY NEGOTIATOR: KELLEY DYER, GENERAL MANAGER - NEGOTIATING PARTIES: EDUARD P. VAN WINGERDEN - UNDER NEGOTIATION: EASEMENT PRICE AND TERMS OF PAYMENT**

- C. [CLOSED SESSION]: CONFERENCE INVOLVING A JOINT POWERS AGENCY PURSUANT TO PARAGRAPH (1) OF SUBDIVISION (A) OF GOVERNMENT CODE SECTION 54956.96: CACHUMA OPERATION & MAINTENANCE BOARD - DISCUSSION WILL CONCERN: CONFERENCE WITH LEGAL COUNSEL [GOVERNMENT CODE SECTION 54956.9(D)(2)] POTENTIAL LITIGATION (POTENTIAL EXPOSURE) - NAME OF LOCAL AGENCY REPRESENTATIVE ON JOINT POWERS AGENCY (JPA) BOARD: PATRICK O'CONNOR**

13. RECONVENE to Open Session

14. CONSIDER DATES AND ITEMS FOR AGENDA FOR: CARPINTERIA VALLEY WATER DISTRICT BOARD MEETING OF JUNE 24, 2026, AT 5:30 P.M., CARPINTERIA CITY HALL, 5775 CARPINTERIA AVENUE, CARPINTERIA, CALIFORNIA.

15. ADJOURNMENT.

Note: The above Agenda was posted at Carpinteria Valley Water District Administrative Office in view of the public no later than 5:00 p.m., June 7, 2026. The Americans with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in, or denied benefits of, the District's programs, services, or activities because of any disability. If you need special assistance to participate in this meeting, please contact the District Office at (805) 684-2816. Notification at least twenty-four (24) hours prior to the meeting will enable the District to make appropriate arrangements. Materials related to an item on this Agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the Carpinteria Valley Water district offices located at 1301 Santa Ynez Avenue, Carpinteria during normal business hours, from 8 am to 5 pm.

1301 Santa Ynez Avenue
Carpinteria, CA 93013
(805) 684-2816

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MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS CARPINTERIA VALLEY WATER DISTRICT			
May 27, 2026			
	Director Van Wingerden called the Regular meeting of the Carpinteria Valley Water District Board of Directors held in the Carpinteria City Hall Chamber to order at 5:30 p.m., Wednesday, May 27, 2026, and led the Board in the Pledge of Allegiance.		
ROLL CALL	Directors Present: Holcombe, Roberts and Van Wingerden Directors Absent: O'Connor and Balch		
	Others Present: Kelley Dyer		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;"> Michael Pellegrini Norma Rosales Lisa Silva </td> <td style="width: 50%; text-align: center;"> Will Carleton Laura Robinson Jonathan Miller </td> </tr> </table>	Michael Pellegrini Norma Rosales Lisa Silva	Will Carleton Laura Robinson Jonathan Miller
Michael Pellegrini Norma Rosales Lisa Silva	Will Carleton Laura Robinson Jonathan Miller		
AGENDA CONFIRMATION	General Manager Dyer reported there were no changes to the agenda.		
PUBLIC FORUM	No one from the public addressed the Board.		
CONSENT AGENDA A. Minutes B. Disbursement Report	<p>Director Holcombe moved, and Director Roberts seconded the motion to approve the consent agenda. The motion carried by a 3-2 vote with Directors O'Connor and Balch absent. The motion was approved by roll call as follows;</p> <p>Ayes: Holcombe, Roberts and Van Wingerden Nayes : none Absent: O'Connor and Balch</p>		
PUBLIC HEARING	<p>President Van Wingerden began the Public Hearing on the Status of CVWD's vacancies, recruitment and retention efforts in compliance with Assembly Bill 2561.</p> <ol style="list-style-type: none"> 1. Staff Presentation by Norma Rosales, Assistant General Manager 2. Opening of Public Hearing by President Van Wingerden at 5:36 p.m. 3. Receipt of Public Comment by President Van Wingerden <ul style="list-style-type: none"> • Laura Robinson with SEIU addressed the Board. 4. Closing of Public Hearing by President Van Wingerden at 5:40 p.m. 5. Director Comments <p>Following discussion, Director Holcombe moved, and Director Roberts seconded the motion to Receive and File the report. The motion carried by a 3-2 vote with Directors O'Connor and Balch absent. The motion was approved by roll call as follows;</p> <p>Ayes: Holcombe, Roberts and Van Wingerden Nayes : none Absent: O'Connor and Balch</p>		

EMPLOYMENT AGREEMENT AMENDMENT	<p>General Manager Dyer presented to consider Amendment to Employment Agreement with Gregory Stanford.</p> <p>Following discussion, Director Holcombe moved, and Director Roberts seconded the motion to approve the Employment agreement amendment. The motion carried by a 3-2 vote with Directors O'Connor and Balch absent. The motion was approved by roll call as follows;</p> <p>Ayes: Holcombe, Roberts and Van Wingerden Nays : none Absent: O'Connor and Balch</p>
FTI SERVICES INC PURCHASE ORDER	<p>General Manager Dyer presented to consider approving a Purchase Order with FTI Services Inc. for Information Technology Services in an amount not to exceed \$25,755.00.</p> <p>Following discussion, Director Holcombe moved, and Director Roberts seconded the motion to approve Purchase Order with FTI Services in an amount not to exceed \$25,755. The motion carried by a 3-2 vote with Directors O'Connor and Balch absent. The motion was approved by roll call as follows;</p> <p>Ayes: Holcombe, Roberts and Van Wingerden Nays : none Absent: O'Connor and Balch</p>
GENERAL PUMPS CO, INC. CONTRACT	<p>General Manager Dyer presented to consider authorizing a Contract with General Pumps Company, Inc. to Repair the Pump Headquarters Well in an amount not to exceed \$55,330.62.</p> <p>Following discussion, Director Roberts moved, and Director Holcombe seconded the motion to authorize a Contract with General Pumps in an amount not to exceed \$55,330.62. The motion carried by a 3-2 vote with Directors O'Connor and Balch absent. The motion was approved by roll call as follows;</p> <p>Ayes: Holcombe, Roberts and Van Wingerden Nays : none Absent: O'Connor and Balch</p>
DISTRICT ELECTIONS SCHEDULE	<p>General Manager Dyer presented to consider District Elections Schedule for 2026.</p> <p>For Information.</p>
RATE AND BUDGET COMMITTEE MEETING	<p>Director Roberts gave a verbal report on the Rate & Budget committee meeting that was held on April 23, 2026.</p>
CACHUMA OPERATION AND MAINTENANCE BOARD REGULAR MEETING	<p>MOVED TO NEXT AGENDA</p>
CLOSED SESSION	<p>President Van Wingerden adjourned the meeting at 5:56 p.m. to convene the Board into closed session for the following matters:</p> <p style="text-align: center;">A. [CLOSED SESSION]: PUBLIC EMPLOYMENT PURSUANT TO GOVERNMENT CODE SECTION 54957 – TITLE: LABOR AND EMPLOYMENT LEGAL COUNSEL</p>

	<p>B. [CLOSED SESSION]: CONFERENCE WITH LABOR NEGOTIATOR PURSUANT TO GOVERNMENT CODE SECTION 54957.6 – AGENCY DESIGNATED REPRESENTATIVE: GENERAL MANAGER; UNREPRESENTED EMPLOYEE: LABOR AND EMPLOYMENT LEGAL COUNSEL</p> <p>C. [CLOSED SESSION]: CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION PURSUANT TO PARAGRAPH (2) OF SUBDIVISION (d) OF GOVERNMENT CODE SECTION 54956.9: ONE POTENTIAL CASE (This matter relates to the formal protest of capital cost recovery fees and intensification fee for 4745 Carpinteria Avenue, mixed use project Pursuant to Government Code Section 66020 – potential plaintiff is: 4745 Carpinteria Avenue LLC)</p>
BOARD RECONVENED TO OPEN SESSION	<p>At 6:40 p.m., President Van Wingerden reconvened the Board meeting with the following reportable actions:</p> <p>A. No reportable action B. No reportable action C. Direction given to General Counsel to defend</p>
NEXT BOARD MEETING	<p>The next Regular Board meeting is scheduled to be held on June 10, 2026, at 5:30 p.m., Carpinteria City Hall, 5775 Carpinteria Avenue, Carpinteria California.</p>
ADJOURNMENT	<p>Director Van Wingerden adjourned the meeting at 6:40 p.m.</p>
	<p>Lisa Silva, Board Secretary</p>



AGENDA
REGULAR MEETING OF
THE BOARD OF DIRECTORS OF
CARPINTERIA GROUNDWATER SUSTAINABILITY AGENCY

CARPINTERIA CITY HALL
5775 CARPINTERIA AVENUE
CARPINTERIA, CA 93013

BOARD OF DIRECTORS

Case Van Wingerden
Chairperson
Casey Balch
Vice Chairperson

Polly Holcombe
Patrick O'Connor
Matthew Roberts

EXECUTIVE DIRECTOR

Kelley Dyer

Wednesday, June 10, 2026 at 5:35 p.m.

Join Zoom Meeting

<https://us06web.zoom.us/j/85835898622?pwd=X4ed6MQA3nAyGCKLPfQb4Sbz0RnzJo.1>

Meeting ID: 858 3589 8622

Passcode: 705580

or

Dial by Phone: 1-669-444-9171

- 1. CALL TO ORDER**
- 2. AGENDA CONFIRMATION: Executive Director Dyer**
- 3. PUBLIC FORUM (Any person may address the Board of Directors on any matter within its jurisdiction which is not on the agenda).**
- 4. CONSENT AGENDA**
 - A. **Minutes for the Meeting of the Board held on April 22, 2026**
- 5. UNFINISHED BUSINESS – none**
- 6. NEW BUSINESS**
 - A. **Consider Ratification of Contract Amendment with Michael Coluonto Contract for Water Rates Legal Counsel (for action, Executive Director Dyer)**
 - B. Update on Well Registration and Metering Policy Implementation (for information, Executive Director Dyer)**
 - C. **Present Proposed Fiscal Year 2027 Budget (for information, General Manager Dyer)**

**Indicates attachment of document to agenda packet.

D. Public Hearing Regarding GSA Fees for Fiscal Year 2027

- 1. Opening of Public Hearing (Chair Van Wingerden)**
- 2. **Receive Staff Report and Recommendations (Executive Director Dyer)**
- 3. Receive Report of Written Communications (Lisa Silva, Board Secretary)**
- 4. Receive Public Comment (Chair Van Wingerden)**
- 5. Close the Public Hearing (Chair Van Wingerden)**
- 6. Discussion by Board of Directors**

E. **Consider Resolution No. 043 Adopting Fiscal Year 2027 Budget (for action, Executive Director Dyer)

F. **Consider Resolution No. 044 Adopting Fees for Fiscal Year 2027 and Authorizing Tax Roll Charges (for action, Executive Director Dyer)

7. EXECUTIVE DIRECTOR REPORTS (for information) – none

8. ADJOURNMENT.

The above matters are the only items scheduled to be considered at this meeting.

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**Indicates attachment of document to agenda packet.



Carpinteria Valley Water District

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Phone (805) 684-2816

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Matthew Roberts

GENERAL MANAGER

Kelley Dyer

STAFF REPORT

To: CVWD Board of Directors

From: Kelley Dyer, General Manager

Date: June 10, 2026

Prepared by: Norma Rosales, Assistant General Manager

For Consideration: Proposed Budgets for Fiscal Years 2027 through 2029

Background:

The proposed budget is an input to the District's financial plan and cost-of-service study for three years of proposed rates and charges for fiscal years 2027, 2028, and 2029.

The proposed budget summary described, as follows, is intended to provide the Board with high-level view of projected revenues and expenditures over the next three fiscal years. Additional details are provided in the budget document within the Board packet (refer to Item IX.C).

The Rate and Budget Committee reviewed the preliminary budget on January 15, 2026, February 3, 2026, February 10, 2026, February 24, 2026, and April 7, 2026; and the Board reviewed the preliminary budget on February 11, 2026 and April 8, 2026.

There have been no changes to the proposed budget since April 8, 2026.

Proposed Budget Summary:

The proposed Fiscal Year 2027–2029 Budget has been developed to ensure the District maintains reliable water service, meets regulatory requirements, funds ongoing debt obligations, and supports critical capital infrastructure investments. The budget reflects the District's long-term financial planning efforts and provides the projected revenue and expenses over the next three years necessary to maintain existing service levels while advancing major strategic initiatives, including the Carpinteria Advanced Purification Project (CAPP) and Smillie Aquifer Storage and Recover (ASR) Well Project.

The overall projected revenues and expenses are as follows.

GENERAL FUND	Fiscal Year Projections		
	2026-2027	2027-2028	2028-2029
Revenue	\$20,382,244	\$21,480,959	\$21,260,803
Operating Expenses	(11,945,606)	(12,418,485)	(12,439,236)
Debt Service	(5,169,044)	(5,824,041)	(8,413,696)
Pay-Go Capital Expenses	(1,172,300)	(1,229,275)	(1,406,036)
Smillie ASR Well	(2,800,000)	(2,800,000)	-
Projected Net	\$(704,706)	\$(790,842)	\$(998,165)

CAPP FUND	Fiscal Year Projections		
	2026-2027	2027-2028	2028-2029
Revenue	\$35,735,404	\$31,299,690	\$13,113,290
Operating Expenses	-	-	(2,162,129)
Capital Expenses	(33,756,576)	(31,601,735)	(9,948,428)
Projected Net	\$1,978,828	\$(302,045)	\$1,002,733

RESERVES	Fiscal Year Projections		
	2026-2027	2027-2028	2028-2029
Beginning Reserves	\$15,757,073	\$17,031,195	\$15,938,309
Projected Net, all Funds	1,274,122	(1,092,887)	4,569
Ending Reserves	\$17,031,195	\$15,938,309	\$15,942,877

Operating Expense Budget Overview

General Fund Operating Expenses

The FY 2027-2029 Proposed Operating Expense Budget reflects projected expenditures necessary to maintain existing service levels. Major cost drivers include personnel costs, water treatment, the District's share of Joint Power Authority budgets, and repair and maintenance costs.

Key highlights of the General Fund Operating Expenses include:

- FY 2026/27: \$11,945,606 million (0.79% decrease)
 - Personnel Expense decreasing 3.7%
 - Professional Services decreasing 38.5%
 - Water Treatment Expense increasing 10.2%
 - Operations Expense decreasing 9.6%
 - State Water increasing 40.4%
- FY 2027/28: \$12,418,485 (3.95% increase)
- FY 2028/29: \$12,439,236 (.2% increase)

CAPP Fund Operations & Maintenance

The FY 2027–2029 CAPP Fund proposed Operation & Maintenance (O&M) Expense Budget reflects projected expenditures of \$2,162,129 in Fiscal Year 2029. No O&M costs are projected in FY 2027-2028.

Capital Expenditures

The Proposed Budget includes planned capital projects focused on maintaining and rehabilitating existing infrastructure, regulatory compliance, and operational efficiency. Capital expenditures are prioritized based on asset condition, risk, and available funding sources.

Capital Expenditures (Pay-Go):

- **Total FY 2027: \$1,172,300 (6.6% increase)**
 - On-site CL2 Generation System \$263,000
 - New Valve Truck \$177,450
 - Infrastructure Maintenance \$262,500
 - Gobernador Pressure Regulator System \$105,000
 - Gobernador Roof & Gutter Replacement \$101,850
 - Ortega Repairs/Dive Inspection \$ 65,000
 - No Discharge Flushing \$ 45,000
 - Regulator Stn Communications Project \$ 52,500
 - Cater Capital (CVWDs share) \$100,000

- **Total FY 2028: \$1,229,275 (4.9% increase)**
 - On-site CL2 Generation System \$276,150
 - Pipeline Inspection \$294,000
 - Infrastructure Improvement \$275,625
 - No Discharge Flushing \$ 47,250
 - Gobernador Pressure Regulator System \$110,250
 - El Carro Well PLC & Controls Upgrade \$ 73,500
 - Anode Replacement \$ 52,500
 - Cater Capital (CVWDs share) \$100,000

- **Total FY 2029: \$1,406,036 (14.4% increase)**
 - HQ Well Rehabilitation \$420,000
 - Carpinteria Reservoir Aeration \$472,500
 - Gobernador Pressure Regulator \$124,130
 - Infrastructure Maintenance \$289,406
 - Cater Capital (CVWDs share) \$100,000

Capital Expenditures (funded via Grants/Loans/Reserves):

- **Smillie ASR Well (Grants/Reserves):**

The proposed budget includes capital expenditures for Smillie Well Aquifer Storage and Recover (ASR) project totaling \$5,600,000:

- FY 26/27: \$2,800,000
- FY 27/28: \$2,800,000

- **CAPP (Grants/Loan/Reserves):**

The proposed budget includes Capital Expenditures for the CAPP project:

- FY 26/27: \$33,756,576
- FY 27/28 \$31,601,735
- FY 28/29 \$ 9,948,428

Fiscal Impact:

The proposed Fiscal Year 2027–2029 Budget is a planning document that provides for the funding of District operations, debt service obligations, capital improvement projects, and major strategic initiatives.

Recommendation: This is an informational item. Staff recommend the Board conduct the public hearing on proposed water rates and charges, which are necessary to fund the proposed budget, and adopt the budget resolution following the public hearing.



Carpinteria Valley Water District

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Phone (805) 684-2816

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GENERAL MANAGER

Kelley Dyer

STAFF REPORT

To: CVWD Board of Directors
From: Kelley Dyer, General Manager
Date: June 10, 2026

For Consideration: Proposed Fiscal Year 2027-2029 Water Rates

Background:

The Carpinteria Valley Water District periodically evaluates its water rates and charges to ensure sufficient revenue is available to fund the cost of providing reliable water service, maintain and replace aging infrastructure, meet regulatory requirements, support capital improvement needs, and maintain financial stability.

On September 3, 2025, the Board authorized a contract with Raftelis Financial Consultants, Inc. (Raftelis) to update the District's 10-year financial plan and perform a cost-of-service analysis for three years of rates and charges for fiscal years 2027, 2028, and 2029. The scope included updating the District's comprehensive financial model previously developed by Raftelis.

The financial plan evaluated projected operating expenses, capital improvement requirements, State Water Project obligations, debt service, reserve requirements, and anticipated costs associated with the Carpinteria Advanced Purification Project (CAPP).

Based on the financial plan, Raftelis developed proposed rates and charges for Fiscal Years 2027, 2028, and 2029. A key aspect of proposed FY 2027-2029 water rates is an updated rate structure to fund the Carpinteria Advanced Purification Project (CAPP); including a new charge on the water bill and property tax roll.

The following is a summary of prior public discussions regarding the Rate Study:

- The Rate and Budget Committee met to review preliminary results of the Rate Study on February 3, 2026, February 10, 2026, and February 24, 2026.

- On February 11, 2026, the Board of Directors reviewed the preliminary budget, financial plan, and preliminary results for rates and charges related to CAPP expenses.
- On February 25, 2026, the Board of Directors received a detailed presentation of the financial plan and preliminary rates and charges related to all components of the water bill. At the time, the rate model results resulted in a required revenue increase of 7.5% in Fiscal Year 2027, 7.5% in Fiscal Year 2028, and 4.5% in Fiscal Year 2029.
- On February 24, 2026, the Rate and Budget committee reviewed the draft Proposition 218 notice and on February 25, 2026, the Board of Directors reviewed the draft notice.
- On April 8, 2026, the Board of Directors reviewed revised cost estimates from the City of Santa Barbara regarding Cater Water Treatment Plant, scheduled the public hearing for June 10, 2026, and authorized mailing the Prop 218 notice of public hearing.

Analysis:

Raftelis will provide a presentation on proposed rates and charges for Fiscal Year 2027-2029. The updates to the rate model resulted in a required revenue increase of 7.5% in Fiscal Year 2027, 7.5% in Fiscal Year 2028, and 6.5% in Fiscal Year 2029.

The proposed water rates and charges provide revenue necessary for CVWD to fund its water utility operational expenses, meet debt service obligations, fund planned capital projects for the water system, and maintain financial reserves close to policy levels.

Pursuant to State law established by Proposition 218, property owners and customers of record must be notified of any proposed increases to rates at least 45 days prior to the date of the public hearing for the District to consider the proposed rate increases. Property owners and customers of record may protest the proposed increases.

On April 8, 2026, the Board scheduled a public hearing regarding proposed water rates and charges for June 10, 2026 and authorized mailing the Proposition 218 notice (Attachment 1). The District posted the accompanying Rate Study report on its website prior to mailing the notice. The Rate Study report is provided as Attachment 2.

If valid written protests are not received from customers, tenants, or property owners from a majority of the parcels identified to be within the District, the Board of Directors may adopt the proposed increases in the rates and charges for water service under current law. To be valid and counted, written protests must be received no later than 5:00 p.m. on June 10, 2026 if mailed or hand delivered before the close of this public hearing.

As of June 5, 2026, when this report was written, a total of 10 protest letters have been received.

Recommendation: For information only. Staff recommends the Board receive public comment and adopt the proposed water rates and charges following the public hearing.

Attachments:

1. Proposition 218 Notice of Public Hearing Regarding Proposed Increases to Water Rates and Charges for Fiscal Years 2027-2029
2. Water Rate Study Report dated March 30, 2026



April 20, 2026

Carpinteria Valley Water District
1301 Santa Ynez Ave.
Carpinteria, CA 93013

First Class Mail
Presorted U.S.
Postage Paid
Mailed from Zip
Code 92899
Permit #

Proposition 218 Notice, details on back and inside

Contact Us
(805) 684-2816

Carpinteria Valley Water District

PROPOSITION 218 NOTICE

Notice of Public Hearing

When: Wednesday, June 10, 2026 at 5:30 p.m.

Where: Carpinteria City Hall, 5775 Carpinteria Ave, Carpinteria, CA 93013

The Board of Directors of the Carpinteria Valley Water District will hold a Public Hearing at the date and location listed above to consider proposed changes to water rates and charges for fiscal years (FY) 2027, 2028, and 2029. The District is proposing adjustments to the following:

Volumetric Water Rates	Basic and State Water Project Charges
CAPP Volumetric Water Rates for Municipal and Industrial (M&I) Customers	Capital Improvement Program (CIP) Charges for M&I Customers
CAPP Charges for Agricultural (AG) Customers	Operation and Maintenance (O&M) Charges for AG Customers
CAPP Charges on Property Tax Bill	Fire Service Charges

Rising treatment costs, inflation, and major investments in local water-supply reliability are the primary drivers of these proposed changes. The proposed adjustments are summarized in this notice. Actual rates and charges adopted by the Board on June 10 may be lower than those shown here. As required by State law (Proposition 218), the proposed charges are based on a comprehensive rate study that used a rate model developed by an independent rate consultant to evaluate cost of service. The total bill resulting from the new rates may be higher or lower than in previous years, depending on each customer's water use and meter size. If you would like to understand how the proposed changes may affect your monthly bill, please contact the District at (805) 684-2816.

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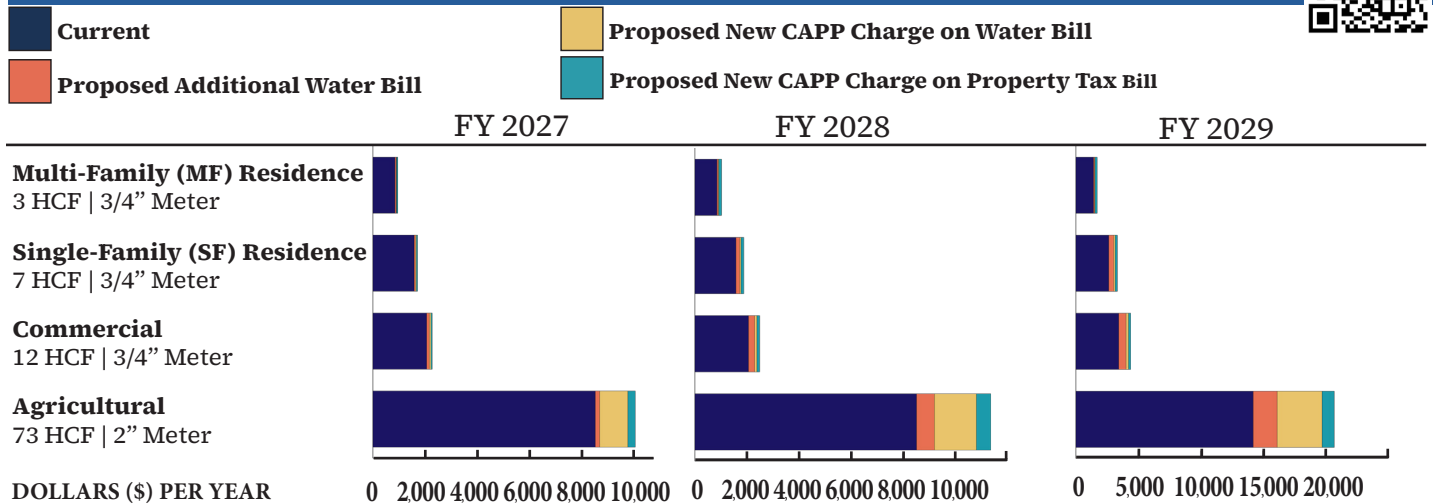
What are the proposed increases?

If approved, customers will see a new charge on their water bill and a new charge on their property tax bill to support the Carpinteria Advanced Purification Project (CAPP). The bars below illustrate the expected annual total in each fiscal year 2027, 2028, and 2029. The tables below show the equivalent monthly charges.

To calculate your personalized bill, scan the QR code provided, or visit cvwd.net/water-rates



TYPICAL ANNUAL CHARGES FY 2027-2029 (water bill + property taxes)



TYPICAL MONTHLY CHARGES: FY 2027

Size	Type	Current Charges	Proposed Additional Water Bill Charges	Proposed New CAPP Charge on Water Bill	Proposed New CAPP charge on Property Tax Bill	Total Proposed
3/4"	MF Residence	\$71	\$4	\$1	\$4	\$80
3/4"	SF Residence	\$132	\$4	\$3	\$4	\$143
3/4"	Commercial	\$172	\$9	\$5	\$4	\$190
2"	Agriculture	\$711	\$14	\$90	\$24	\$839

TYPICAL MONTHLY CHARGES: FY 2028

Size	Type	Current Charges	Proposed Additional Water Bill Charges	Proposed New CAPP Charge on Water Bill	Proposed New CAPP charge on Property Tax Bill	Total Proposed
3/4"	MF Residence	\$71	\$4	\$2	\$9	\$86
3/4"	SF Residence	\$132	\$12	\$4	\$9	\$157
3/4"	Commercial	\$172	\$20	\$7	\$9	\$208
2"	Agriculture	\$711	\$57	\$135	\$46	\$949

TYPICAL MONTHLY CHARGES: FY 2029

Size	Type	Current Charges	Proposed Additional Water Bill Charges	Proposed New CAPP Charge on Water Bill	Proposed New CAPP charge on Property Tax Bill	Total Proposed
3/4"	MF Residence	\$71	\$4	\$2	\$9	\$86
3/4"	SF Residence	\$132	\$20	\$6	\$9	\$167
3/4"	Commercial	\$172	\$29	\$10	\$9	\$220
2"	Agriculture	\$711	\$96	\$180	\$49	\$1036

Numbers are rounded for presentation. See tables of rates and charges to calculate your specific bill.

Need Assistance?

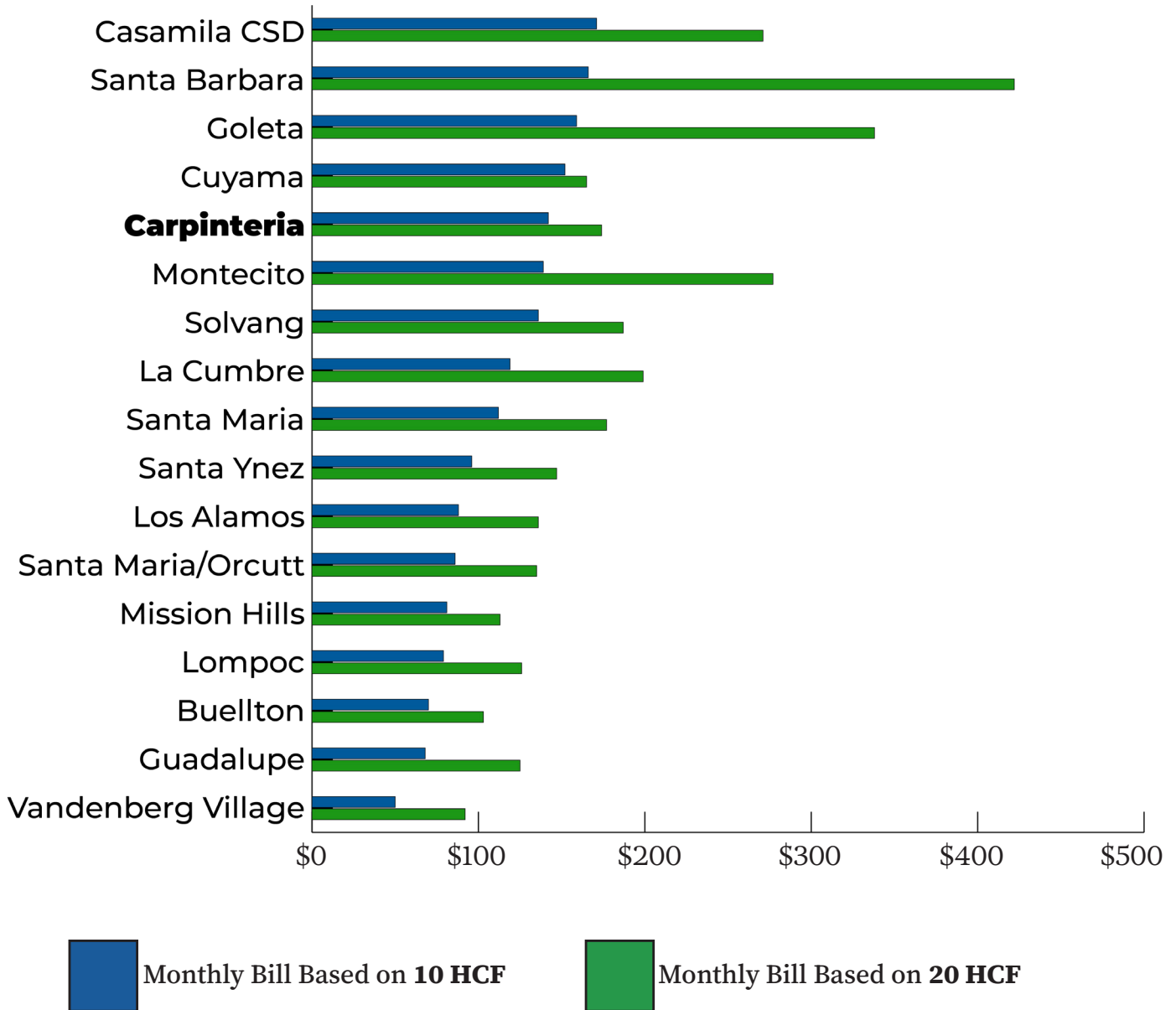
The District offers bill assistance to qualified low-income customers and provides payment plans to help customers get back on track with their accounts. To learn whether you qualify for bill assistance or a payment plan, please contact the District at (805) 684-2816.

How do Carpinteria's water bills compare to other agencies?

The graph below shows that in 2025, Santa Barbara and Goleta had higher water bills than Carpinteria Valley Water District (CVWD). The blue bars illustrate the monthly bill for a customer using 10 HCF of water—an amount typical for a home with several thousand square feet of landscaping. The green bars show the bill for a customer using 20 HCF, which is more typical of a larger estate, commercial business, or small agricultural operation.

Residential Monthly Water Charges Across Santa Barbara County in 2025

Source: County of Santa Barbara



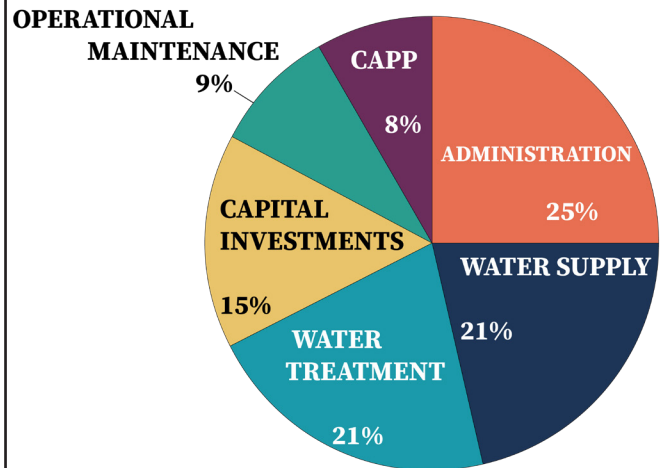
If you need this Proposition 218 Notice in an alternative format to ensure accessibility, CVWD can provide options and assistance at no cost. Please call (805) 684-2816 for additional information.
El Distrito es bilingüe, para información sobre los aumentos, favor de llamar a la oficina (805) 684-2816

Why does the District need to increase rates?

To ensure water supply reliability.

In response to the recent extreme drought and projected climate change, the District is investing in three major capital projects designed to strengthen the local water supply during future prolonged drought. Together, the Carpinteria Advanced Purification Project, the Smillie Well Aquifer Storage and Recovery Project, and the Casitas Intertie Project provide robust, locally controlled additions to the District's water supply portfolio.

Where Each Dollar Goes



To prepare for emergencies.

The District is making improvements to safeguard critical infrastructure during natural disasters. For example, the District is transitioning from delivered disinfection chemicals to on-site generation, which helps prevent delays during supply chain disruptions and reduces hazardous-material exposure and environmental risk. These improvements help ensure the District maintains a resilient and reliable water system.

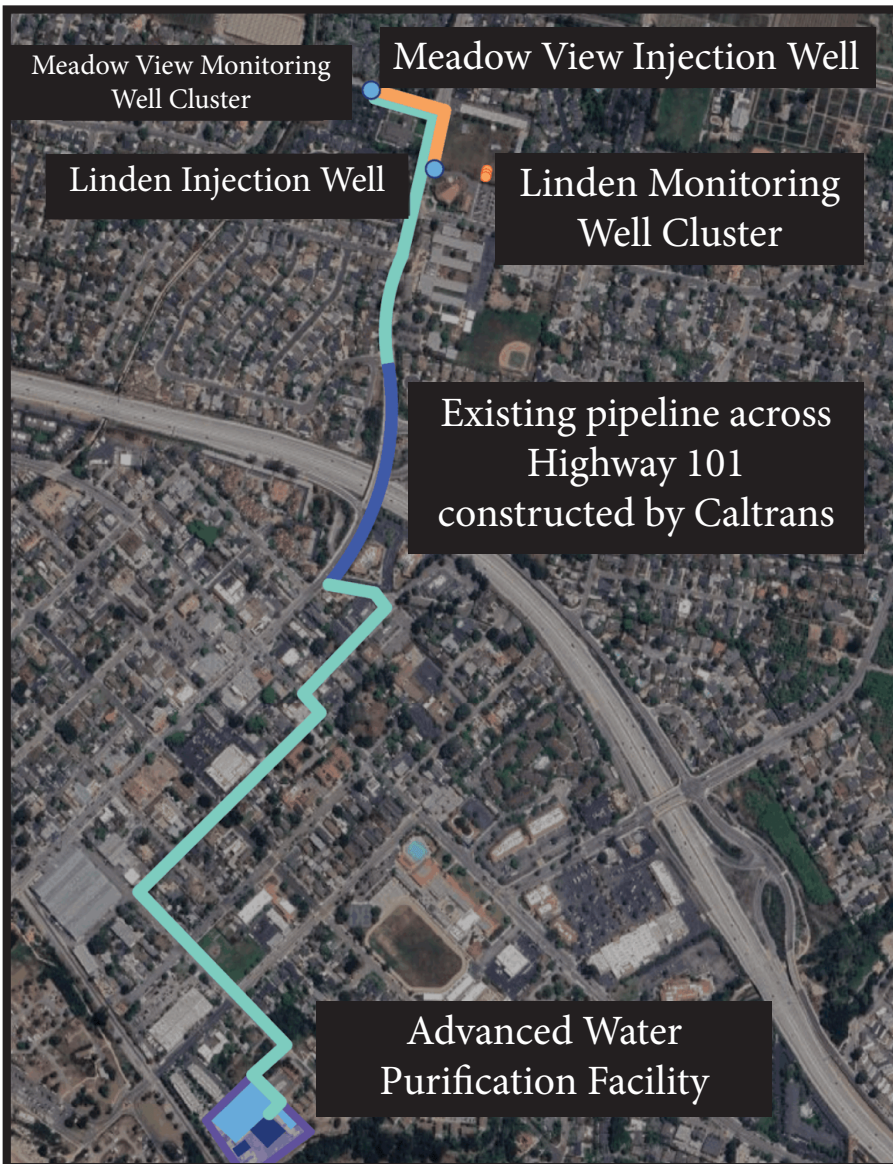
To repair and replace infrastructure.

The District is proactively maintaining its infrastructure to prevent costly failures and ensure a reliable supply of water to your home. By rehabilitating Headquarters Well—its most productive local groundwater source—the District is safeguarding its most cost-effective water supply. In addition, the District is inspecting aging pipelines to prevent emergency breaks and upgrading the remote monitoring system for its wells to reduce long-term operational costs and prevent equipment failures. These proactive investments enhance system reliability, protect public health, and support fiscal responsibility.

To comply with water regulations.

Imported water from Lake Cachuma and the State Water Project must be treated at the Cater Treatment Plant to protect public health. To ensure continued compliance with water quality standards, the Cater Treatment Plant is constructing a Clearwell reservoir to provide adequate disinfection of treated water. This project—combined with inflationary pressures—will increase the District's water treatment costs.

What projects are currently underway?



Carpinteria Advanced Purification Project

Over the past few decades, the District and its customers have seen how unpredictable surface water supplies can be during droughts, as allocations from the State Water Project and Lake Cachuma have become increasingly variable and unreliable. When surface water is limited, the District must rely heavily on groundwater pumped from the Carpinteria Groundwater Basin to meet customer demand. However, groundwater takes years to recharge and depends on consistent winter rainfall—conditions that are never guaranteed.

The Carpinteria Advanced Purification Project (CAPP) will provide a locally managed and reliable water supply every day, including during prolonged droughts and water-supply shortages. The CAPP charge on property-tax bills will be based on meter size, not acreage. In addition to supporting a drought-resilient supply, CAPP may generate revenue through opportunities such as local groundwater banking or water-exchange agreements. The project is funded by a \$50 million State Revolving Fund loan at a 1.7% interest rate, with 38% of the project cost covered by grants.

CAPP

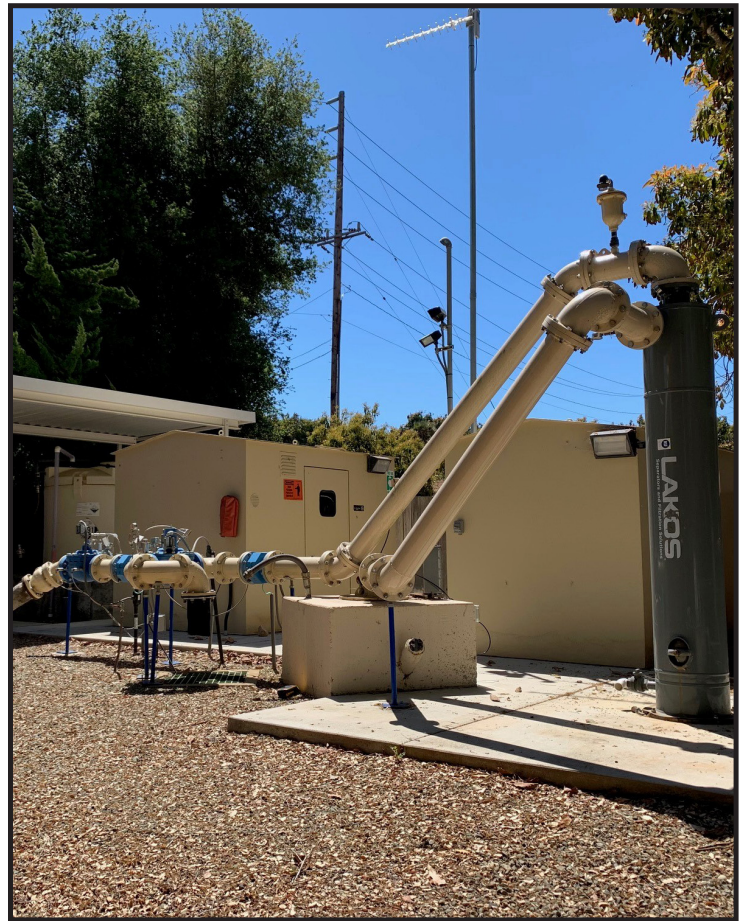
Carpinteria Advanced Purification Project
Replenishing Our Groundwater for the Future

Want more info on CAPP? Use the QR code or visit cvwd.net/capp to learn more.

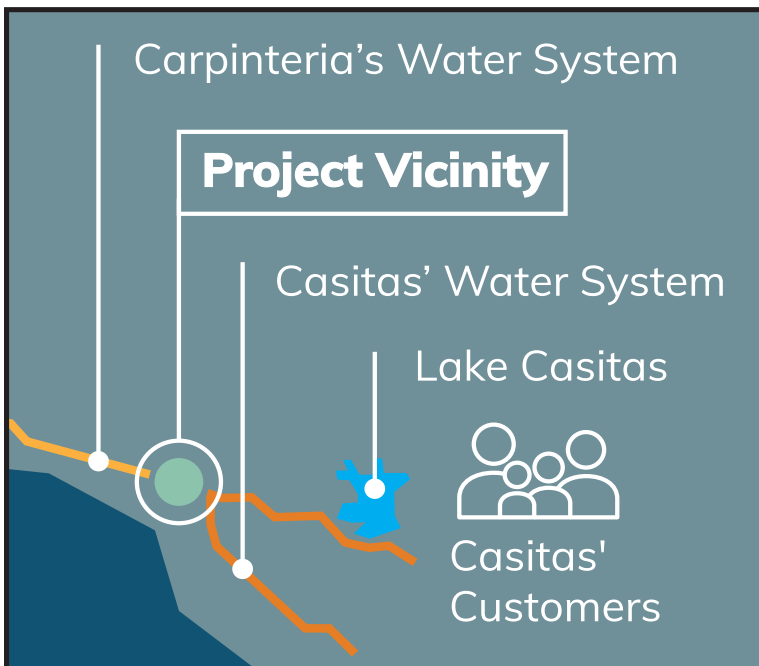


Smillie Well Aquifer Storage and Recovery

The District is replacing the unreliable and failing Smillie Well. The new well will increase the District's monthly production capacity by 27%, allowing the District to meet customer demand during a Stage 2 drought using groundwater alone, if necessary. This is especially important because imported water supplies—such as the State Water Project and Lake Cachuma—can become unreliable during extended droughts. The new well will also support aquifer storage and recovery, meaning the District will be able to both inject and extract groundwater. This capability allows the District to store water in wet years for use during dry years, further strengthening long-term water supply reliability.



Carpinteria-Casitas Partnership Intertie Project



Carpinteria Valley Water District and the Casitas Municipal Water District are partnering on construction of a pipeline to connect the two systems. This connection will allow Casitas to move State Water Project water through Carpinteria's pipelines. In return, Casitas will compensate the District for use of its system, creating a new source of revenue for the District. This will be a bidirectional pipeline that could be used to deliver water to the District in an emergency.

To stay updated on what's going on at CVWD, visit CVWD.net.

Proposed Rates & Charges (continued on next page)

Proposed water rates and service charges effective with the July billing period.

A detailed explanation of these rates and charges is available at this QR code or at cwwd.net/water-rates:

VOLUMETRIC WATER RATES (\$/HCF)



HCF = hundred cubic feet of water use

PZ I = Pressure Zone I | PZ II = Pressure Zone 2

	Current			Proposed FY 2027			Proposed FY 2028			Proposed FY 2029		
	Base	PZ I	PZ II	Base	PZ I	PZ II	Base	PZ I	PZ II	Base	PZ I	PZ II

Residential, Multi-Family, Master Meter, Landscape

Tier 1 (6 HCF)	\$5.19	\$5.58	\$5.96	\$6.44	\$6.83	\$7.18	\$6.82	\$7.23	\$7.60	\$7.17	\$7.60	\$7.99
Tier 2 (7-16 HCF)	\$5.39	\$5.78	\$6.16	\$6.73	\$7.12	\$7.47	\$7.13	\$7.54	\$7.91	\$7.49	\$7.92	\$8.31
Tier 3 (>16 HCF)	\$6.37	\$6.76	\$7.14	\$7.58	\$7.97	\$8.32	\$8.03	\$8.44	\$8.81	\$8.44	\$8.87	\$9.26

Commercial, Industrial, Public Authority, Hospitality

Base	\$5.21	\$5.60	\$5.98	\$6.43	\$6.82	\$7.17	\$6.81	\$7.22	\$7.59	\$7.16	\$7.59	\$7.98
Peak	\$6.29	\$6.68	\$7.06	\$7.37	\$7.76	\$8.11	\$7.81	\$8.22	\$8.59	\$8.21	\$8.64	\$9.03

Agriculture

Uniform	\$2.47	\$2.86	\$3.24	\$2.63	\$3.02	\$3.37	\$2.79	\$3.20	\$3.57	\$2.93	\$3.36	\$3.75
REQ	\$26.01			\$36.31			\$38.46			\$40.42		

Temporary Meters

Uniform	\$5.48	\$5.87	\$6.25	\$6.83	\$7.22	\$7.57	\$7.23	\$7.64	\$8.01	\$7.60	\$8.03	\$8.42
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CAPP VOLUMETRIC RATES FOR M&I CUSTOMERS (\$/HCF)

Current	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
N/A	\$0.41	\$0.62	\$0.83

CAPP CHARGES FOR AGRICULTURAL CUSTOMERS (MONTHLY)

Meter Size	Current	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
3/4"	N/A	\$16.86	\$25.29	\$33.72
1"	N/A	\$28.10	\$42.14	\$56.19
1 1/2"	N/A	\$56.20	\$84.29	\$112.39
2"	N/A	\$89.91	\$134.86	\$179.81
3"	N/A	\$196.68	\$295.01	\$393.35
4"	N/A	\$354.02	\$531.03	\$708.04
6"	N/A	\$730.52	\$1095.77	\$1461.03

CAPP CHARGES ON PROPERTY TAX ROLL

Annual Charges

Meter Size	Current	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
3/4"	N/A	\$53.91	\$103.86	\$110.80
1"	N/A	\$89.85	\$173.09	\$184.66
1 1/2"	N/A	\$179.70	\$346.19	\$369.32
2"	N/A	\$287.52	\$553.90	\$590.92
3"	N/A	\$628.95	\$1211.66	\$1292.64
4"	N/A	\$1132.12	\$2180.99	\$2326.74
6"	N/A	\$2336.12	\$4500.45	\$4801.22

Equivalent Monthly Charges - for illustration only

Meter Size	Current	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
3/4"	N/A	\$4.49	\$8.65	\$9.23
1"	N/A	\$7.49	\$14.42	\$15.39
1 1/2"	N/A	\$14.98	\$28.85	\$30.78
2"	N/A	\$23.96	\$46.16	\$49.24
3"	N/A	\$52.41	\$100.97	\$107.72
4"	N/A	\$94.34	\$181.75	\$193.90
6"	N/A	\$194.68	\$375.04	\$400.10

BASIC & STATE WATER PROJECT CHARGES (MONTHLY)

MFR = Multi-Family Residential | MMR = Master Meter Residential | HOS = Hospitality | *** = By Meter Size

	Current			Proposed FY 2027			Proposed FY 2028			Proposed FY 2029		
	Basic	SWP	Total	Basic	SWP	Total	Basic	SWP	Total	Basic	SWP	Total
3/4"	\$11.08	\$39.09	\$50.17	\$12.15	\$36.53	\$48.68	\$12.87	\$38.69	\$51.56	\$13.52	\$40.66	\$54.18
1"	\$14.89	\$65.15	\$80.04	\$17.05	\$60.88	\$77.93	\$18.06	\$64.48	\$82.54	\$18.98	\$67.76	\$86.74
1 1/2"	\$24.44	\$130.28	\$154.72	\$29.29	\$121.76	\$151.05	\$31.02	\$128.97	\$159.99	\$32.60	\$135.53	\$168.13
2"	\$35.89	\$208.44	\$244.33	\$43.97	\$194.81	\$238.78	\$46.57	\$206.35	\$252.92	\$48.94	\$216.85	\$265.79
3"	\$72.17	\$455.93	\$528.10	\$90.48	\$426.15	\$516.63	\$95.84	\$451.38	\$547.22	\$100.71	\$474.34	\$575.05
4"	\$125.63	\$820.67	\$946.30	\$159.02	\$767.07	\$926.09	\$168.43	\$812.48	\$980.91	\$177.00	\$853.81	\$1030.81
6"	\$253.55	\$1693.43	\$1946.98	\$323.02	\$1582.84	\$1905.86	\$342.14	\$1676.54	\$2018.68	\$359.54	\$1761.82	\$2121.36
MFR	\$11.08	\$18.23	\$29.31	\$12.15	\$19.54	\$31.69	\$12.87	\$20.71	\$33.58	\$13.52	\$21.76	\$35.28
MMR	***	\$18.23		***	\$19.54		***	\$20.71		***	\$21.76	
HOS	***	\$9.94		***	\$14.46		***	\$15.32		***	\$16.10	

CIP CHARGES FOR M&I CUSTOMERS (\$/HCF)

	Current	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
Rate per HCF	\$6.45	\$6.01	\$6.37	\$6.69
Minimum - 4 HCF	\$25.80	\$24.04	\$25.48	\$26.76
Maximum - 250 HCF	\$1612.50	\$1502.50	\$1592.50	\$1672.50

O&M CHARGES FOR AGRICULTURAL CUSTOMERS (MONTHLY)

Meter Size	Current	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
3/4"	\$48.92	\$48.38	\$51.24	\$53.85
1"	\$81.51	\$80.64	\$85.41	\$89.75
1 1/2"	\$163.01	\$161.27	\$170.82	\$179.51
2"	\$260.81	\$258.03	\$273.30	\$287.20
3"	\$570.50	\$564.43	\$597.84	\$628.25
4"	\$1026.88	\$1105.98	\$1076.12	\$1130.86
6"	\$2118.94	\$2096.46	\$2220.55	\$2333.50

FIRE SERVICE CHARGES (MONTHLY)

Meter Size	Current	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
2"	\$14.06	\$6.70	\$7.10	\$7.46
3"	\$30.61	\$10.31	\$10.92	\$11.48
4"	\$59.19	\$16.52	\$17.50	\$18.39
6"	\$161.76	\$38.84	\$41.14	\$43.23
8"	\$338.66	\$77.32	\$81.90	\$86.07
10"	\$604.77	\$135.21	\$143.21	\$150.49



Download the EyeOnWater® app to keep track of your monthly use. Being mindful of your water use protects our limited water supply and helps reduce your water bills. Scan the QR code or visit eyeonwater.com/signup to learn more.

Water Rates & Charges Notes & Definitions

Water Rates refer to the unit cost of water. One unit is defined as 748 gallons or 100 cubic feet (HCF) of water.

Pressure Zone I refers to connections served by Gobernador Reservoir.

Pressure Zone II refers to connections served by Shepard Mesa Tank.

Notes on Volumetric Water Rates

For Commercial, Industrial, Public Authority, and Hospitality customers the structure of the rates are unchanged and are as follows:

- The Base Tier is based on the account's five year (December to March) water consumption.
- The Peak Tier pricing applies to all consumption in excess of the Base Tier

For Agricultural Customers the structure of the rates is unchanged and are as follows:

- All water is charged at a uniform rate.
- Agricultural customers with residential units pay a Residential Equivalency fee (REQ) per dwelling unit. The REQ fee covers drinking water treatment related costs equivalent to 9 HCF per month.

For Residential and Landscape Customers the structure of the rates is unchanged and are as follows:

- Tier 1 is based on efficient indoor use for a three person household.
- Tier 2 is based on average summer use (June to September) of the Residential customer class.
- Tier 3 pricing applies to all consumption in excess of Tier 2 use.

Notes on CAPP Volumetric Water Rates for Municipal and Industrial (M&I) Customers

For M&I customers, which is all customers except Agricultural customers, all water use is charged at a uniform rate per HCF. This rate on customer water bills pays for operation and maintenance costs of the Carpinteria Advanced Purification Project (CAPP).

Notes on CAPP Fixed Charges for Agricultural Customers

For Agricultural customers, this fixed charge is based on meter size and pays for operation and maintenance costs of the Carpinteria Advanced Water Purification Project.

Notes on CAPP Charges on Property Tax Roll

Property owners within the District's service area will see a charge for the CAPP project on their property tax bills. The charge will be based on the customer's meter size. This charge on property tax bills pays for capital costs associated with the Carpinteria Advanced Purification Project (CAPP).

Notes on Basic and State Water Project Charges

The Basic charge funds costs associated with meter maintenance, customer service, and billing. The State Water Project charge funds 100% of the District's SWP debt

obligation. The structure of these monthly service charges is unchanged and are as follows.

For all dwelling units classified as Multi Family (MFR) (i.e., individually metered) the SWP charge is adjusted to the service level of approximately half of a ¾" meter. The Basic charge is equal to the full charge on a ¾" meter.

For all dwelling units classified as Master Meter Residential (MMR) the SWP charge is adjusted to the service level of approximately half of a ¾" meter. The Basic charge for master meter accounts is charged by meter size.

For all dwelling units classified as Hospitality the SWP charge is adjusted to the service level of approximately ¼ of a ¾" meter. The Basic charge for master meter accounts is charged by meter size.

For other customer classes the SWP and Basic charges are based on meter size.

Notes on Capital Improvement Program (CIP) Charges for M&I Customers

The CIP charge pays the District's non-SWP debt obligations and capital project costs associated with projects helping the District meet current and proposed drinking water quality standards set by the United States Environmental Protection Agency and enforced by the California State Water Board. The structure of this charge is unchanged. These charges are based on each account's five-year average monthly water use, subject to a minimum of four HCF and a maximum of 250 HCF per month per dwelling unit.

Notes on Operation and Maintenance (O&M) Charges for AG Customers

The AG O&M charge appears only on the bills of agricultural accounts. This charge funds the portion of costs that are collected from other customer classes through the CIP charge, which funds non SWP debt obligations and capital projects for repair and replacement of water system infrastructure necessary to maintain the District's level of service. The structure of this charge is unchanged and is based on meter size.

Notes on Fire Service Charges

Monthly Service Charges for Fire Service recover costs associated with providing private fire protection. The structure of this charge is unchanged and is based on fire line size.

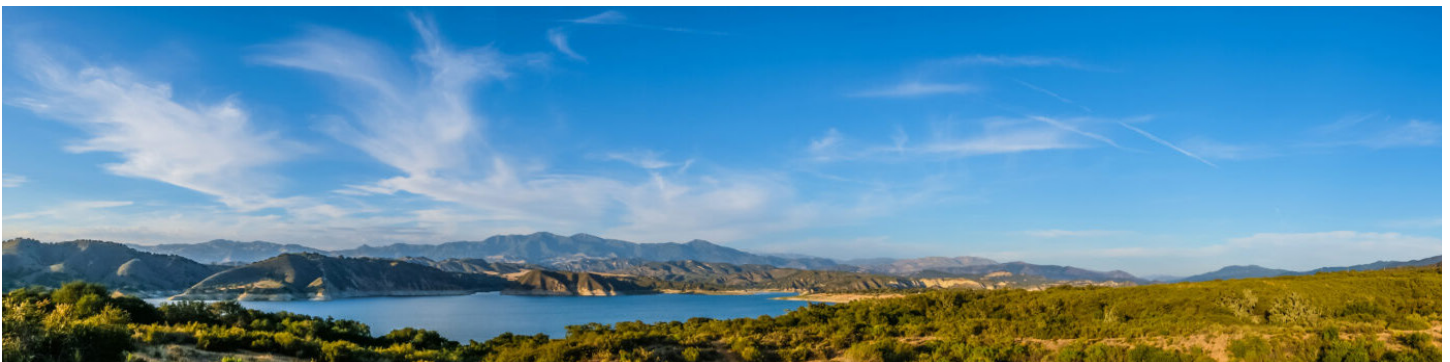


Photo of Lake Cachuma. CVWD receives 50-70% of its water from the Cachuma Project, which stores water in Lake Cachuma from the Santa Ynez River.

How to Participate

Under California law, customers may formally oppose the proposed rate adjustment by submitting a written **protest**, or may submit an **objection** stating specific grounds for claiming the rates do not comply with Proposition 218. Both property owners and customers may submit a written protest and/or objection. Only one written protest per identified parcel will be counted. Owners of multiple parcels should specify all the parcels for which they are submitting a protest and/or objection.

How to Submit a Protest

To be valid, written protests must include:

- Statement that you protest the increase in water rates and charges.
- Customer or property owner first and last name.
- Service address, account number, or assessor's parcel number.
- Original signature of the customer or property owner.

You may mail or deliver your written protest to:

General Manager
Carpinteria Valley Water District
1301 Santa Ynez Avenue
Carpinteria, CA 93013

Or hand-deliver your written protest to the Board of Directors at the June 10 Public Hearing at Carpinteria City Hall. Written protests must be received before the close of the public hearing on Wednesday, June 10, 2026. If mailed, protests must arrive no later than 5:00 p.m. on June 10, 2026. Faxed or email protests cannot be accepted.

If a majority of property owners and customers submit valid protests, the proposed rates and charges cannot be adopted.

How to Submit an Objection

To be valid, written objections must include:

- Statement of which rate or charge you are objecting to.
- Customer name.
- Service address, account number, or assessor's parcel number.
- Original signature of the customer or property owner.
- Clear indication that it is an objection and explanation of the specific grounds for claiming the District has not complied with Proposition 218 in sufficient detail to allow the District to determine whether any changes to the proposed rates are necessary.

Note: A general statement such as "this violates Proposition 218" without any explanation is not sufficient. Additionally, a general statement that the rates are too high is insufficient to constitute a legal objection.

You may mail or deliver your written objection to:

General Manager
Carpinteria Valley Water District
1301 Santa Ynez Avenue
Carpinteria, CA 93013

Written objections must be received no later than Monday, June 8, 2026 by 5:00 p.m. Please note the deadline for objections (Monday, June 8) is prior to the public hearing date (Wednesday, June 10). This enables the District to review objections and provide a response at the hearing. Failure to submit a timely objection will bar the right to challenge the rates or charges through a legal proceeding. Faxed or emailed objections cannot be accepted.

All timely objections received will also be counted as protests. Objections received after the deadline, but before the close of the public hearing, will only be considered and counted as protests.

Public Hearing Participation

All members of the public may speak at the Public Hearing regarding the proposed rate adjustments. However, only written protests count toward the majority protest calculation. The District will count all written protests at the close of the Public Hearing.

120-Day Statute of Limitations

The proposed rate adjustments are subject to the 120-day statute of limitations under Government Code Section 53759. Any judicial action challenging the rates or the procedure used to adopt them must be filed within 120 days after the effective date of the adjustments.



Carpinteria Valley Water District

cvwd.net | (805) 684-2816 | @CarpinteriaValleyWaterDistrict
1301 Santa Ynez Avenue, Carpinteria, CA 93013

Board of Directors:

Matthew Roberts (Director - Division 1)
Polly Holcombe (Director - Division 2)
Casey Balch (Vice President - Division 3)
Case Van Wingerden (President - Division 4)
Patrick O'Connor (Director - Division 5)

General Manager:

Kelley Dyer



CARPINTERIA VALLEY WATER DISTRICT

Water Rate Study

REPORT / MARCH 30, 2026



March 30, 2026

Ms. Kelley Dyer
General Manager
Carpinteria Valley Water District
1301 Santa Ynez Ave.
Carpinteria, CA 93013

Subject: Water Rate Study Report

Dear Ms. Dyer:

Raftelis is pleased to provide this Water Rate Study Report for the Carpinteria Valley Water District. The Study Report details the analyses, rationale, and methodologies utilized in the study to determine three years of cost of service-based water rates that align with the requirements of Proposition 218.

The study involved development of a 10-year financial plan, a comprehensive review of the District's current rate structures and cost requirements, a cost of service analysis to fairly and reasonably allocate costs, and a rate design process to determine water rates that are cost-justified and in line with the District's policy objectives and California rate setting requirements. The primary objectives of the study include:

- Development of a long-range financial plan to inform three years of rate adoption
- Adequate recovery of all cost requirements to maintain the District's financial sufficiency for current and future costs
- Fair and reasonable allocation of costs between customer classes
- Assessment of rate impacts to District customers
- Development of additional rate components for new, future facilities that effect the District's costs of providing service

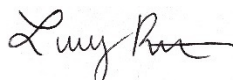
We wish to express gratitude for the support that you, other District staff, and the Board of Directors provided to us during the study.

Sincerely,

Raftelis Financial Consultants, Inc.



Kevin Kostiuk
Senior Manager



Lindsay Roth
Senior Consultant

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1. Executive Summary

1.1. Study Background

Carpinteria Valley Water District (District) engaged Raftelis in 2025 to complete a multi-year Water Cost of Service and Rate Study (Study). The study consists of reviewing the District's annual operating and capital budget requirements; developing an Excel-based financial plan model to determine revenue needs based on current and future costs, assessment of revenues from existing rates, review of the District's financial policies, and cash reserve balances; development of a cost of service analysis to allocate costs to water system functions and the District's unique customer and rate classes; and designing and calculating water rates that recover the costs of service through a schedule of cost-justified rates and charges.

The Study relies upon data across multiple fiscal years as well as historical water consumption data. The rates presented in this executive summary are proposed for adoption and implementation for fiscal years (FY) 2027 through FY 2029. The District's fiscal year begins on July 1 and ends on June 30 of the next year. For example, FY 2026 represents the current fiscal year and began July 1, 2025 and will end June 30, 2026. The proposed rates, if adopted, would be implemented for the next three years.

Raftelis collaborated closely with the District's staff and Board of Directors to design and derive cost-based rates that meet the District's policy objectives. The primary objectives of the study include:

- Development of a long-range financial plan to inform three years of rate adoption
- Adequate recovery of all cost requirements to maintain the District's financial sufficiency for current and future costs
- Fair and reasonable allocation of costs between customer classes
- Assessment of rate impacts to District customers
- Development of additional rate components for new, future facilities that effect the District's costs of providing service

1.2. District Background

The Carpinteria Valley Water District (CVWD or District) provides water service to a population of approximately 16,000 people. The District's service area encompasses approximately 11,300 acres and is bordered by the Pacific Ocean to the south and by the Santa Ynez Mountains to the north. Residential, commercial, industrial, public authority, and agricultural customers are served by 75 miles of pipelines in the water system. The District's three main water sources are the Cachuma Project (Cachuma Lake), local groundwater from the Carpinteria Groundwater Basin (groundwater), and the State Water Project (SWP) via the District's wholesale purveyor Central Coast Water Authority (CCWA). The Cater Treatment Plant (Cater) treats Cachuma and SWP water under a Joint Powers Agreement (JPA) between the City of Santa Barbara, Montecito Water District, and CVWD.

The Cachuma Project is the District's primary source of water supply, providing approximately 45 percent of the District's water supply during normal conditions. On average, the District pumps 1,000 acre-feet (AF) each year of groundwater from the Carpinteria Basin. The remainder of the Basin's annual production of 3,800 AF is pumped by agricultural users. The District has a contract entitlement to 876 AF per year of water from the SWP. An additional 200 AF per year is also available from the SWP to act as a buffer in times of

drought. A new future source of water supply via the Carpinteria Advanced Purification Project (CAPP) will supply an additional 1,000 AF per year beginning in FY 2029.

1.3. Current Rates

The District's existing water rate structure consists of the following components:

1. Monthly Basic and SWP Service Charge
 - a. For non-Master Metered Residential (MMR) connections, the charge is based on meter size.
 - b. For MMR connections the charge is based on meter size for the basic service component and per dwelling unit equivalency (DEQ) for the SWP component.
 - c. For Hospitality related Commercial connections the charge is based on meter size for the basic service component and per dwelling unit equivalency (DEQ) for the SWP component.
2. Monthly Agricultural Operations and Maintenance (O&M) Service Charge¹ – for all Agricultural class customers, based on meter size. Recovers costs that non-Agricultural customers pay through the Capital Improvement Program (CIP) Charge.
3. Monthly Fire Service Charge – for all customers with private fire suppression systems, based on fire line size.
4. Monthly CIP Charge– for all non-Agricultural customers, charge is based on a five-year rolling average of water use with a minimum charge of 4 hundred cubic feet (HCF²) per month and a maximum of 250 HCF. Agricultural residences (REQ) are charged an equivalency for each dwelling unit on an agricultural connection based on 9 HCF of water use per month.
5. Water Use Rates – for all customers, per HCF of usage, customer class, and tier.
 - a. Single Family Residential (SFR) and Master-Metered Residential (MMR) – three tier rate structure
 - i. Tier 1 – first 6 HCF of water use
 - ii. Tier 2 – next 10 HCF of water use
 - iii. Tier 3 – any water use above 16 HCF
 - b. Commercial, Industrial, & Public Authority (sometimes abbreviated herein as Com/Ind/Pub for brevity) – two tier Base/Peak rate structure
 - i. Base = 5-year average December to March water consumption by account; 6 HCF minimum.
 - ii. Peak = all consumption greater than Base.
 - c. Agricultural/Irrigation (sometimes simply Agriculture or Agricultural) – uniform rate for all consumption
 - i. Monthly Residential Equivalency Charge (REQ) for all residential dwelling units served on an Agricultural connection.
 - d. Elevation surcharges – uniform usage rate for water delivered in the District's two elevation zones (Zone 1 and Zone II) above the Base zone.

1.4. Rate Setting Methodology

This study was conducted using industry-standard principles outlined by the American Water Works Association's (AWWA) Manual of Water Supply Practices, *Principles of Water Rates, Fees, and Charges: - M1 Seventh Edition (Manual M1)*. This industry manual provides guidance and frameworks with which to develop

¹ May be shown herein as "Ag O&M Charge" for brevity

² One HCF is equal to a billing unit of water and is approximately 748 gallons of water

cost allocations and design rates. It is utilized as a tool and adjusted as appropriate to align with the substantive requirements of Proposition 218 and the District's unique water system characteristics. The process and approach Raftelis uses to determine rates are informed by the District's policy objectives, the current rate structure, current and future costs of providing service, and California law (namely, Proposition 218). The resulting financial plan and cost of service analysis is used to fulfill the District's objectives, align with industry standards, and develop cost-justified rates. The cost of service and rate design process considers these factors and follows four key steps, outlined below, to derive proposed rates.

1.4.1. Step 1: Financial Plan and Revenue Requirement

A multi-year rate-making process begins by developing a long-range financial plan. The financial plan relies on the District's proposed three-year budget of revenues, operating and capital expenditures, customer account and usage data, long-term capital improvement plan (CIP), and debt repayment schedules to produce a long-term cash flow projection. This financial plan is used to determine the revenue requirement for the *test* year, also known as the rate-setting year. The test year for this study is FY 2027 (July 1, 2026 to June 30, 2027), the first year of the three year rate proposal. The revenue requirement should sufficiently fund the utility's total cost of service, inclusive of reserve funding and debt coverage obligations.

1.4.2. Step 2: Cost of Service Analysis

The annual cost of providing water service, or the revenue requirement, is then distributed among customer classes commensurate with their use of and burden on the system. A cost of service analysis involves the following steps:

1. Functionalize costs – the O&M expense budget and the capitalized asset database (system infrastructure) is categorized into functions such as supply, treatment, storage, distribution, etc.
2. Allocate to cost components – the functionalized costs are then allocated to system cost causation components (plainly, cost components) such as supply, base delivery, extra capacity, conservation, etc.
3. Develop unit costs – unit costs for each cost component are determined using appropriate units of service for each and the total costs identified for each cost component.
4. Distribute cost components – the cost components are allocated to each customer class using the unit costs in proportion to their respective demand and burden on the system.

A cost of service analysis considers both the average water demand and peak demand. This approach in the M1 is referred to as the Base-Extra Capacity Method. Peaking costs³ are incurred during maximum periods of consumption, most often coinciding with summertime irrigation usage. There are additional capacity-related⁴ costs associated with designing, constructing, operating, maintaining, and replacing and refurbishing facilities to meet peak demand. These peaking costs must be allocated to the customer classes whose water demand patterns generate additional costs for the utility, proportionate to their burden on the peaking-related facilities.

³ Collectively, maximum day and maximum hour costs are known as peaking costs.

⁴ System capacity is the system's ability to supply water to all delivery points at the time when demanded. The time of greatest demand is known as peak demand. Both the operating and capital costs incurred to accommodate peak flows are generally allocated to each customer based up on the relative demand during the peak day and peak hour event.

1.4.3. Rate Design and Calculation

After allocating the revenue requirement to each water system component and corresponding customer classes, the rate design and calculation process can begin. Rates do more than simply recover costs; within the legal framework and industry standards, properly designed rates should support the District’s policy objectives, while adhering to cost of service principles. Rates are not only a financial instrument but act as a public information tool in communicating policy objectives to customers. The rate design process also includes a rate impact analysis and sample customer bill impact analysis.

1.4.4. Study Report and Rate Adoption

The final step in a cost of service and rate study is to develop the Study Report which serves as a key piece of an agency’s administrative record and supports preparation for the rate adoption process. The study report documents the rate study results and presents in detail the methodologies, rationale, justifications, and calculations utilized to derive the proposed rates.

1.5. Proposed Financial Plan

Raftelis conducted a status quo cash flow analysis to evaluate whether existing water rates adequately fund the District’s costs over the long-term planning horizon and the three-year rate setting period. Annual projections of rate and non-rate revenues, O&M expenses, debt service payments, and capital expenditures through FY 2036 were developed in conjunction with District staff. Raftelis projects that with no rate increases over the three-year study period, the District would fail to meet coverage by FY 2028 and would not be able to demonstrate the capacity to repay the forthcoming \$50M State Revolving Fund (SRF) loan for the CAPP project. More, cash reserves would be rapidly drawn down to a projected negative cash position in FY 2031. This demonstrates a clear need for revenue adjustments (i.e. gross water rate revenue increases relative to existing rate revenues). Raftelis worked with District staff to develop the proposed revenue adjustments over the three year study period. Table 1-1 shows the three-year schedule of proposed revenue adjustments used to calculate proposed rates.

Table 1-1: Proposed Annual Revenue Adjustments

Revenue Adjustments	FY 2027	FY 2028	FY 2029
Effective Date	July 1,2026	July 1,2027	July 1,2028
Revenue Adjustments	7.5%	7.5%	6.5%

1.5.1. Factors Affecting Revenue Requirements

The following items affect the District’s revenue requirement (i.e., costs) and thus its water rates. The District’s expenses include current and projected O&M expenses, cash funded capital expenditures, annual debt service payments, and cash reserve funding.

- **Inflationary Pressure:** The District’s operating environment is not immune to the effects of inflation. The costs of materials, chemicals, construction, professional services, and other costs increased more than projected in the prior rate study over the past three years. Significant areas of cost increases include Cater treatment costs, personnel costs, the District’s share of Groundwater Sustainability Agency (GSA) costs, and State Water costs.

- **Baseline Water Demand Estimates:** With 34% of water rate revenues from water sales, the District is sensitive to reductions in water demands, which have declined over the past several years. Declines have been driven by a number of factors including a multi-year drought in 2019 to 2022, a near-record rainfall winters in 2023 and 2024, long-term conservation outreach and messaging, passive conservation, and improved water use efficiency, among others. Based on experienced declines and to be conservative in long-range projections, water demand is projected to remain consistent at approximately 3,800 acre feet per year (AFY). This is a decline of 200 AFY relative to the prior rate study which assumed a baseline water demand of 4,000 AFY.
- **Capital Improvement Program & Debt Coverage:** The District has approximately \$84.7 million in capital expenditures over the next three fiscal years, \$75.3M of those projected for CAPP capital expenditures. These reinvestment projects are proposed to be funded through cash, cash reserves from rates, grant proceeds, and SRF Loan proceeds. The District will receive \$50M in SRF Loan proceeds to fund CAPP project costs. To meet SRF debt service coverage requirements, rate revenue must increase enough to meet the Maximum Annual Debt Service (MADS) coverage requirement starting in FY 2027.
- **CAPP O&M Expenses:** CAPP operations will commence in FY 2029. Upon project completion the District will begin to operating expenses associated with the project. To smooth the effects on rates, CAPP O&M is pre-funded in FY 2027 and FY 2028 to help offset the shift in cost structure in FY 2029 and beyond. Table 1-2 shows the pro forma for the CAPP operating and maintenance expenses pre-funding reserve fund. To be able to incorporate CAPP operating costs into the cost-of-service analysis and smooth the impacts of additional operating expenses on customer bills, the District is creating a reserve fund to pre-fund CAPP operating expenses. Actual expenses will begin in FY 2029. The prefunding amount is phased in from FY 2027 to FY 2031. The reserve will be built up until actual expenses begin in FY 2029, and the pre-funding reserve will be fully spent by the end of FY 2031. CAPP operating rates will reflect the pre-funding costs in FY 2027 through FY 2029.

Table 1-2: CAPP O&M Pre-Funding

CAPP Pre-Funding Reserve	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
CAPP O&M Actual	\$0	\$0	\$2,162,129	\$2,235,873	\$2,312,272
CAPP O&M Prefunding \$	\$671,027	\$1,006,541	\$1,342,055	\$1,677,569	\$2,013,082
Balance	\$671,027	\$1,677,569	\$857,494	\$299,190	\$0

1.5.2. Financial Plan Results

Figure 1-1 shows the five-year financial plan for FY 2027 through FY 2031. The stacked bars represent the costs of the District: O&M expenses make up the largest portion (gray bars). Debt service (green bars) are the next largest portion of expenses, and rate-funded CIP costs (yellow bars) represent the costs of the rate funded capital program. Net cash flow (red bars) is positive in all years except FY 2028. Current revenues (solid line) equal the projected revenues at the District’s existing water rates and proposed revenues (dotted line) equal the projected revenues with the proposed revenue adjustments in Table 1-1.

Figure 1-1: Proposed Financial Plan

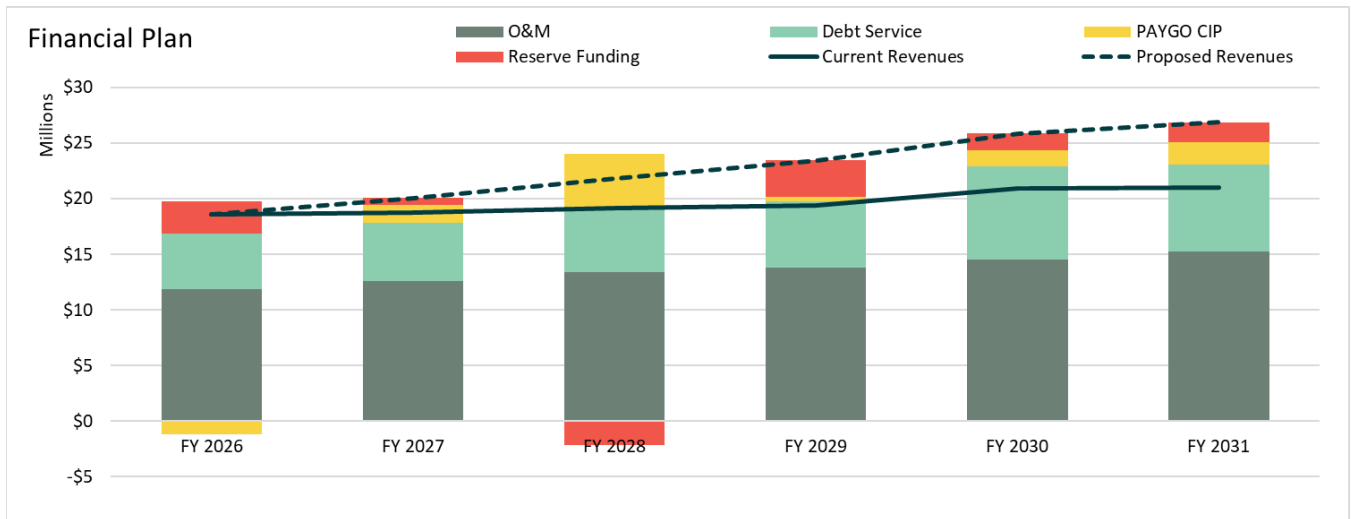


Figure 1-2 shows the projected ending cash balances (blue bars) from FY 2027 to FY 2031. The cash reserve target (dashed blue line) is determined based on the District’s existing reserve policy. The ending balance is projected to be below target through 2031, but is anticipated to reach target in FY 2032.

Figure 1-2: Projected Ending Balances

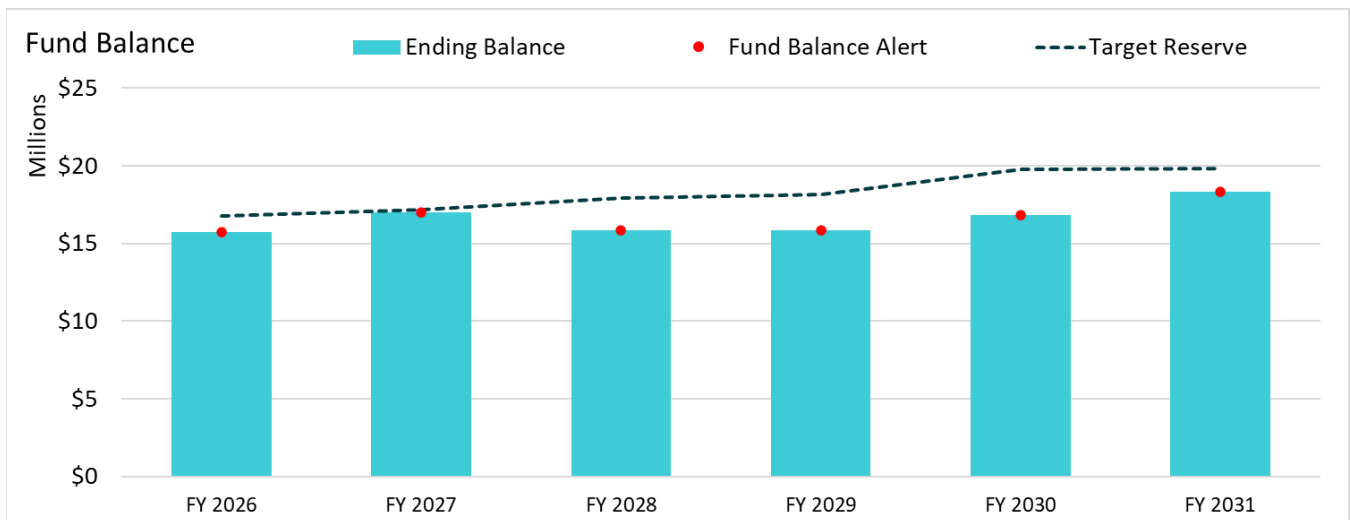


Figure 1-3 shows the projected calculated debt coverage from FY 2027 through FY 2031. The debt coverage is shown for SRF and the District’s other existing and proposed lines of debt. The district is meeting the required debt coverage ratio in all years of the study.

Figure 1-3: Projected Debt Coverage

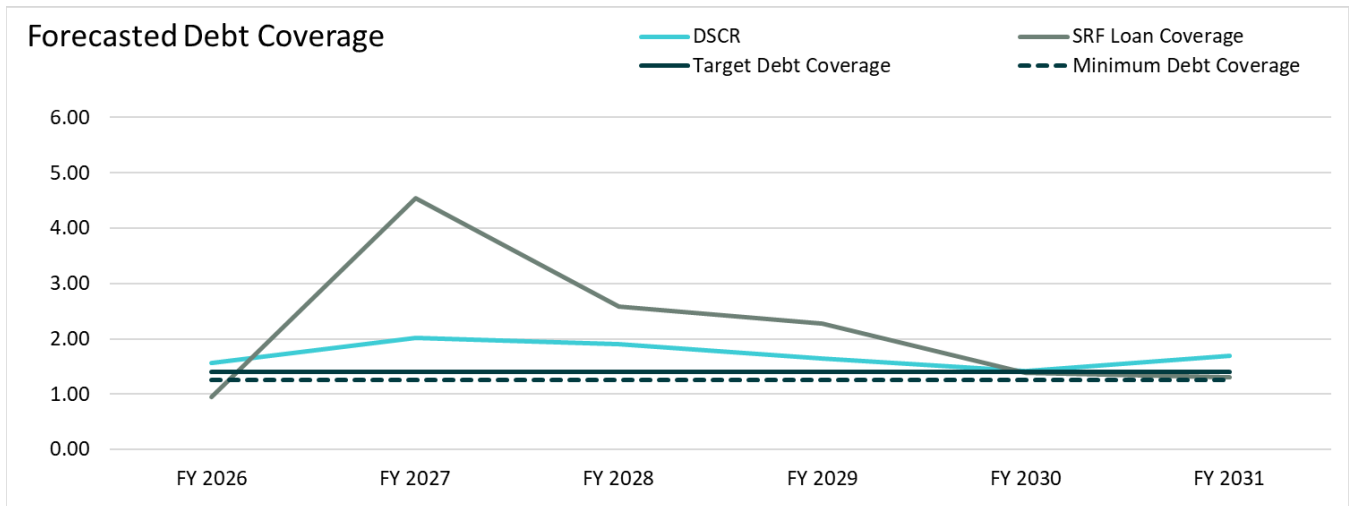
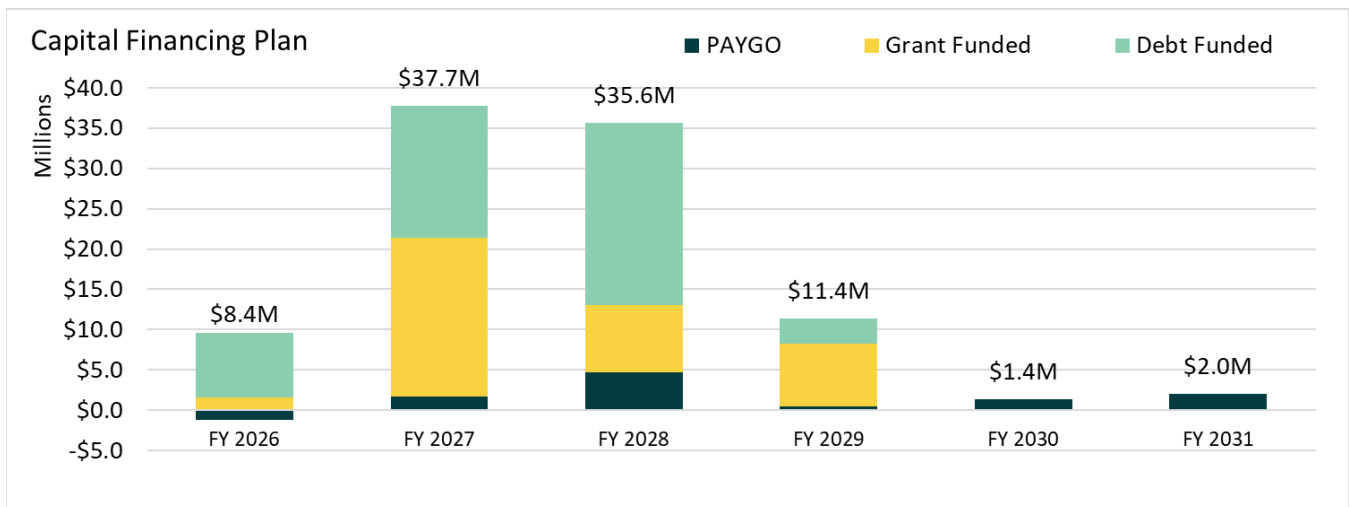


Figure 1-4 shows the capital financing plan for the rate study. The dark blue bars show the amount of annual capital funded through rate revenue and reserves. The yellow bars show the capital projects funded through grant proceeds. The green bars show the capital projects funded through debt proceeds. The labels at the top of the bars in each year the total capital expenditures.

Figure 1-4: Capital Financing Projections



1.6. Proposed Water Rate Modifications

This section outlines proposed additions to the District’s existing rate structures. Proposed additional rates are discussed prior to the cost-of-service analysis as they impact units of service and costs allocated in the cost-of-service analysis.

The following additions are proposed:

- CAPP Capital Charges – an annual charge to all customers based on the meter size serving a property and recovered via the property tax statement as a direct charge. This charge will recover the SRF loan

service costs, and in the interim years, the accrued interest on the SRF loan. The charge steps up over the three year rate proposal as the SRF loan is drawn upon and interest accrues.

- CAPP Operating Charge - a uniform charge per HCF of water usage to M&I customers and a monthly charge based on meter size to Agriculture customers to recover future CAPP operating costs. The District will begin incurring costs of operation in FY 2029. To guard against future rate spikes and to incrementally include the operating costs of the CAPP supply facilities future costs are pre-funded beginning in FY 2027 and increased each year thereafter.

1.6.1. CAPP Capital Charges

This proposed change would create a new CAPP charge for all customers served by the District. The cost allocations for this charge would be based on equivalent meter unit, as the Basic Service Charge is also allocated. The charge would be added to customer’s tax roll annually based on the size of their metered connection to the system. The charge will recover the annual cost of the State Revolving Fund (SRF) loan used to finance the CAPP project.

1.6.2. CAPP Operating Charges

This proposed change would create new monthly rate components for all customers served by the District. The cost allocations for this charge would be based on annual water demand per customer class. M&I customers would be charged a rate per unit of water usage. Agriculture customers would be charged a monthly rate based on their meter charge. This reflects the current structure of the M&I CIP and Agriculture O&M charges, which recover the District’s other capital costs.

1.7. Proposed Rates

The proposed rates for FY 2027 reflect the results of the cost of service analysis, the proposed financial plan, and the structural additions discussed immediately above. Table 1-3 shows the proposed monthly meter-based service charges for FY 2027 compared to current charges. Also included are the individual cost components.

Table 1-3: Proposed Monthly Service Charges

Meter Size	Current FY 2026			Proposed FY 2027			Difference (\$)
	Basic	SWP	Total	Basic	SWP	Total	
3/4"	\$11.08	\$39.09	\$50.17	\$12.15	\$36.53	\$48.68	(\$1.49)
1"	\$14.89	\$65.15	\$80.04	\$17.05	\$60.88	\$77.93	(\$2.11)
1 1/2"	\$24.44	\$130.28	\$154.72	\$29.29	\$121.76	\$151.05	(\$3.67)
2"	\$35.89	\$208.44	\$244.33	\$43.97	\$194.81	\$238.78	(\$5.55)
3"	\$72.17	\$455.93	\$528.10	\$90.48	\$426.15	\$516.63	(\$11.47)
4"	\$125.63	\$820.67	\$946.30	\$159.02	\$767.07	\$926.09	(\$20.21)
6"	\$253.55	\$1,693.43	\$1,946.98	\$323.02	\$1,582.84	\$1,905.86	(\$41.12)
MFR - Individual	\$11.08	\$18.23	\$29.31	\$12.15	\$19.54	\$31.69	\$2.38
MFR - MMR (per DU)	by meter size	\$18.23		by meter size	\$19.54		
Hospitality (per DU)	by meter size	\$9.94		by meter size	\$14.46		

Table 1-4 shows the proposed FY 2027 monthly Agricultural O&M charges. These charges recover Agricultural connections’ share of annual, capital-related costs.

Table 1-4: Proposed Monthly Agricultural O&M Service Charges

Meter Size	Current FY 2026	Proposed FY 2027	Difference (\$)
3/4"	\$48.92	\$48.38	(\$0.54)
1"	\$81.51	\$80.64	(\$0.87)
1 1/2"	\$163.01	\$161.27	(\$1.74)
2"	\$260.81	\$258.03	(\$2.78)
3"	\$570.50	\$564.43	(\$6.07)
4"	\$1,026.88	\$1,015.98	(\$10.90)
6"	\$2,118.94	\$2,096.46	(\$22.48)

Table 1-5 shows the proposed FY 2027 monthly private fire service charges.

Table 1-5: Proposed Monthly Private Fire Service Charges

Fire Line Size	Current FY 2026	Proposed FY 2027	Difference (\$)
2"	\$14.06	\$6.70	(\$7.36)
3"	\$30.61	\$10.31	(\$20.30)
4"	\$59.19	\$16.52	(\$42.67)
6"	\$161.76	\$38.84	(\$122.92)
8"	\$338.66	\$77.32	(\$261.34)
10"	\$604.77	\$135.21	(\$469.56)

Table 1-6 shows the proposed FY 2027 CIP rate for the M&I classes.

Table 1-6: Proposed Monthly CIP Charge

M&I CIP Charge	Current FY 2026	Proposed FY 2027	Difference (\$)
Rate (\$/hcf)	\$6.45	\$6.01	(\$0.44)
Minimum (4 hcf)	\$25.80	\$24.04	(\$1.76)
Maximum (250 hcf)	\$1,612.50	\$1,502.50	(\$110.00)

Table 1-7 shows the District’s proposed FY 2027 water use rates by class, tier, and pressure zone. The rate structures and tier thresholds for all customer classes remain the same.

Table 1-7: Proposed Water Use Rates

Customer Class & Tier	Current FY 2026			Proposed FY 2027			Difference (\$)
	Base	Pressure Zone I	Pressure Zone II	Base	Pressure Zone I	Pressure Zone II	
Residential							
Tier 1	\$5.19	\$5.58	\$5.96	\$6.44	\$6.83	\$7.18	\$1.25
Tier 2	\$5.39	\$5.78	\$6.16	\$6.73	\$7.12	\$7.47	\$1.34
Tier 3	\$6.37	\$6.76	\$7.14	\$7.58	\$7.97	\$8.32	\$1.21
Com/Ind/Pub							
Base	\$5.21	\$5.60	\$5.98	\$6.43	\$6.82	\$7.17	\$1.22
Peak	\$6.29	\$6.68	\$7.06	\$7.37	\$7.76	\$8.11	\$1.08
Agriculture							
Temporary	\$2.47	\$2.86	\$3.24	\$2.63	\$3.02	\$3.37	\$0.16
Ag REQ Charge (\$/month)	\$5.48	\$5.60	\$5.98	\$6.83	\$7.22	\$7.57	\$1.35
Ag REQ Charge (\$/month)	\$26.01			\$36.31			\$10.30

Table 1-8 and Table 1-9 show the proposed FY 2027 CAPP O&M charges. M&I customers will be charged a variable rate per unit of water consumption and Agricultural customers will be charged a fixed monthly charge based on meter size.

Table 1-8: Proposed CAPP O&M Charges – M&I

Variable CAPP Rate	Proposed FY 2027
Uniform	\$0.41

Table 1-9: Proposed CAPP O&M Charges – Agriculture

Fixed CAPP Charge	Proposed FY 2027
3/4"	\$16.86
1"	\$28.10
1 1/2"	\$56.20
2"	\$89.91
3"	\$196.68
4"	\$354.02
6"	\$730.52

Table 1-10 shows the proposed annual CAPP Capital property tax roll charges. All customers will be charged annually based on the size of their metered connection.

Table 1-10: Proposed CAPP Capital Annual Charges

CAPP Tax Charge	Proposed FY 2027
3/4"	\$53.91
1"	\$89.85
1 1/2"	\$179.70
2"	\$287.52
3"	\$628.95
4"	\$1,132.12
6"	\$2,336.12

1.8. Rate Increases FY 2028 & FY 2029

The cost-of-service rates for CAPP O&M rates directly collect the pre-funding costs shown in Table 1-2. To maintain this direct recovery of pre-funding costs in FY 2028 and FY 2029, the rate revenue adjustments applied to the CAPP O&M charges and all other charges are adjusted so that the total increase in revenue is equal to the gross rate revenue adjustments shown in Table 1-1. Table 1-11 shows the calculation of these adjusted rate revenue increases for CAPP and Non-CAPP rates in FY 2028 and FY 2029. Line 2, Columns B and E show the direct pre-funding amounts. The overall rate revenue increase required is shown in Line 3, Columns C and F. The remaining revenue requirement is achieved from Non-CAPP rate revenue (i.e., all other rates), shown in Line 1 Columns C and F. Columns D and G show the respective increases for each type of rate, and Line 3 shows that the overall rate revenue is increasing by the percentages in Table 1-1.

Table 1-11: FY 2028 & FY 2029 CAPP and Non-CAPP Rate Increases

Line	Revenue Source	Year 2			Year 3		
		Rate Revenue	\$ Change	% Change	Rate Revenue	\$ Change	% Change
1	Non-CAPP Matching Prefunding	\$19,106,652	\$1,067,732	5.9%	\$20,078,496	\$971,844	5.1%
2	CAPP Matching Prefunding	\$1,006,541	\$335,514	50.0%	\$1,342,055	\$335,514	33.3%
3	Total	\$20,113,193	\$1,403,246	7.5%	\$21,420,550	\$1,307,358	6.5%

1.9. Proposed Rate Schedule

Table 1-12 through Table 1-22 show the current rates and proposed rate schedules for all rates from FY 2027 through FY 2029.

Table 1-12: Proposed Basic Service Charge Schedule

Basic Service Charge	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
3/4"	\$11.08	\$12.15	\$12.87	\$13.52
1"	\$14.89	\$17.05	\$18.06	\$18.98
1 1/2"	\$24.44	\$29.29	\$31.02	\$32.60
2"	\$35.89	\$43.97	\$46.57	\$48.94
3"	\$72.17	\$90.48	\$95.84	\$100.71
4"	\$125.63	\$159.02	\$168.43	\$177.00
6"	\$253.55	\$323.02	\$342.14	\$359.54

Table 1-13: Proposed State Water Project Service Charge Schedule

SWP Service Charge	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
3/4"	\$39.09	\$36.53	\$38.69	\$40.66
1"	\$65.15	\$60.88	\$64.48	\$67.76
1 1/2"	\$130.28	\$121.76	\$128.97	\$135.53
2"	\$208.44	\$194.82	\$206.35	\$216.85
3"	\$455.93	\$426.16	\$451.38	\$474.34
4"	\$820.67	\$767.08	\$812.48	\$853.81
6"	\$1,693.43	\$1,582.85	\$1,676.54	\$1,761.82
MFR - Individual	\$18.23	\$19.55	\$20.71	\$21.76
MFR - MMR (per dwelling unit)	\$18.23	\$19.55	\$20.71	\$21.76
Hospitality	\$9.94	\$14.46	\$15.32	\$16.10

Table 1-14: Proposed Private Fire Service Charge Schedule

Fire Service Charge	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
2"	\$14.06	\$6.70	\$7.10	\$7.46
3"	\$30.61	\$10.31	\$10.92	\$11.48
4"	\$59.19	\$16.52	\$17.50	\$18.39
6"	\$161.76	\$38.84	\$41.14	\$43.23
8"	\$338.66	\$77.32	\$81.90	\$86.07
10"	\$604.77	\$135.21	\$143.21	\$150.49

Table 1-15: Proposed Water Use Rates Schedule

Consumption Charges	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
Residential				
Tier 1	\$5.19	\$6.44	\$6.82	\$7.17
Tier 2	\$5.39	\$6.73	\$7.13	\$7.49
Tier 3	\$6.37	\$7.58	\$8.03	\$8.44
Com/Ind/Pub				
Base	\$5.21	\$6.43	\$6.81	\$7.16
Peak	\$6.29	\$7.37	\$7.81	\$8.21
Agriculture	\$2.47	\$2.63	\$2.79	\$2.93
Temporary	\$5.48	\$6.83	\$7.23	\$7.60

Table 1-16: Proposed Agriculture REQ Charge Schedule

Agriculture REQ Charge	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
Rate per dwelling unit	\$26.01	\$36.31	\$38.46	\$40.42

Table 1-17: Proposed CIP Charges – M&I Schedule

M&I CIP Charge	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
Rate per hcf	\$6.45	\$6.01	\$6.37	\$6.69

Table 1-18: Proposed Agriculture O&M Charge Schedule

Agriculture	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
3/4"	\$48.92	\$48.38	\$51.24	\$53.85
1"	\$81.51	\$80.64	\$85.41	\$89.75
1 1/2"	\$163.01	\$161.27	\$170.82	\$179.51
2"	\$260.81	\$258.03	\$273.30	\$287.20
3"	\$570.50	\$564.43	\$597.84	\$628.25
4"	\$1,026.88	\$1,015.98	\$1,076.12	\$1,130.86
6"	\$2,118.94	\$2,096.46	\$2,220.55	\$2,333.50

Table 1-19: Proposed Pressure Zone Charge Schedule

Pressure Zone Charge	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
Pressure Zone I	\$0.39	\$0.39	\$0.41	\$0.43
Pressure Zone II	\$0.77	\$0.74	\$0.78	\$0.82

Table 1-20: Proposed CAPP O&M Charge Schedule – M&I

CAPP Variable - M&I	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
Rate per hcf	N/A	\$0.41	\$0.62	\$0.83

Table 1-21: Proposed CAPP O&M Charge Schedule – Agriculture

CAPP Fixed - Ag	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
3/4"	N/A	\$16.86	\$25.29	\$33.72
1"	N/A	\$28.10	\$42.14	\$56.19
1 1/2"	N/A	\$56.19	\$84.29	\$112.39
2"	N/A	\$89.91	\$134.86	\$179.81
3"	N/A	\$196.68	\$295.01	\$393.35
4"	N/A	\$354.02	\$531.03	\$708.04
6"	N/A	\$730.51	\$1,095.77	\$1,461.03

Table 1-22: Proposed CAPP Capital Charge Schedule

CAPP Tax Roll Charge	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
3/4"	N/A	\$53.91	\$103.86	\$110.80
1"	N/A	\$89.85	\$173.09	\$184.66
1 1/2"	N/A	\$179.70	\$346.19	\$369.32
2"	N/A	\$287.52	\$553.90	\$590.92
3"	N/A	\$628.95	\$1,211.66	\$1,292.64
4"	N/A	\$1,132.12	\$2,180.99	\$2,326.74
6"	N/A	\$2,336.12	\$4,500.45	\$4,801.22

1.10. Customer Impacts

Table 1-23 shows the monthly bill impacts at various levels of usage for an SFR customer with a 3/4" meter. Almost all SFR connections are 3/4". The median and average SFR bill is 7 HCF and 11 HCF per month, respectively. A median use bill will experience a \$7.14 increase to their monthly charges and an average use

bill will experience an increase of \$12.38 compared to their current charges. The CAPP Capital annual charge is not included in the monthly bill impacts, as these charges will be seen on the tax roll bill and not on the monthly water bill from the District.

Table 1-23: Monthly Bill Impacts at Various Levels of Usage – Residential, 3/4 Inch Meter

Residential Customer Impacts	Water Use	Current	Proposed	Difference
Very Low Use (15th percentile)	3	\$91.54	\$93.27	\$1.73
Low Use (30th percentile)	5	\$108.37	\$112.98	\$4.61
Median Use (50th percentile)	7	\$131.85	\$138.99	\$7.14
Average Use	11	\$179.21	\$191.59	\$12.38
High Use (80th percentile)	14	\$214.73	\$231.04	\$16.31
Very High Use (95th percentile)	29	\$405.07	\$439.34	\$34.27

Table 1-24 shows the monthly bill impacts at various levels of usage for Agricultural customers with 2” meters. The most common Agricultural connection is 2”. The median and average Agricultural bill is 73 HCF and 219 HCF per month, respectively. A median use bill will experience a \$103.56 increase to their charges and an average use bill will experience a \$126.92 increase compared to their current charges.

Table 1-24: Monthly Bill Impacts at Various Levels of Usage – Agriculture, 2 Inch Meter

Agriculture Customer Impacts	Water Use	Current	Proposed	Difference
Very Low Use (15th percentile)	10	\$555.85	\$649.33	\$93.48
Low Use (30th percentile)	33	\$612.66	\$709.82	\$97.16
Median Use (50th percentile)	73	\$711.46	\$815.02	\$103.56
Average Use	219	\$1,072.08	\$1,199.00	\$126.92
High Use (80th percentile)	336	\$1,361.07	\$1,506.71	\$145.64
Very High Use (95th percentile)	925	\$2,815.90	\$3,055.78	\$239.88

1.11. Drought Rates

Raftelis developed updated drought rates, also referred to as drought surcharges, as part of this Study. The District adopted its existing Water Shortage Contingency Plan in 2020 as part of the Urban Water Management Plan (UWMP). The resulting drought rates align with Proposition 218 requirements and allow the District to reliably recover the necessary revenue to fully fund the water system during times of declared shortage or a water supply emergency. Table 1-25 through Table 1-30 show the proposed drought rate schedule for FY 2027 through FY 2029.

Table 1-25: Stage 1 Drought Rates

	A	B	C	D
Line	Stage 1 Drought Rates	FY 2027	FY 2028	FY 2029
1	Fixed Rates			
2	3/4"	\$3.17	\$3.41	\$3.64
3	1"	\$5.28	\$5.68	\$6.05
4	1 1/2"	\$10.56	\$11.36	\$12.10
5	2"	\$16.89	\$18.16	\$19.35
6	3"	\$36.93	\$39.70	\$42.29
7	4"	\$66.48	\$71.47	\$76.12
8	6"	\$137.17	\$147.46	\$157.05
9				
10	Commodity Rates			
11	Residential			
12	Tier 1 (6 HCF)	\$0.15	\$0.17	\$0.19
13	Tier 2 (next 10 HCF)	\$0.16	\$0.18	\$0.20
14	Tier 3 (>16 HCF)	\$0.18	\$0.20	\$0.22
15				
16	Com/Ind/Pub			
17	Base	\$0.15	\$0.17	\$0.19
18	Peak	\$0.18	\$0.20	\$0.22
19				
20	Agriculture	\$0.07	\$0.08	\$0.09
21	Temporary	\$0.16	\$0.18	\$0.20

Table 1-26: Stage 2 Drought Rates

	A	B	C	D
Line	Stage 2 Drought Rates	FY 2027	FY 2028	FY 2029
1	Fixed Rates			
2	3/4"	\$6.20	\$6.67	\$7.11
3	1"	\$10.32	\$11.10	\$11.83
4	1 1/2"	\$20.64	\$22.19	\$23.64
5	2"	\$33.02	\$35.50	\$37.81
6	3"	\$72.22	\$77.64	\$82.69
7	4"	\$130.00	\$139.75	\$148.84
8	6"	\$268.25	\$288.37	\$307.12
9				
10	Commodity Rates			
11	Residential			
12	Tier 1 (6 HCF)	\$0.34	\$0.37	\$0.40
13	Tier 2 (next 10 HCF)	\$0.35	\$0.38	\$0.41
14	Tier 3 (>16 HCF)	\$0.40	\$0.43	\$0.46
15				
16	Com/Ind/Pub			
17	Base	\$0.34	\$0.37	\$0.40
18	Peak	\$0.39	\$0.42	\$0.45
19				
20	Agriculture	\$0.14	\$0.16	\$0.18
21	Temporary	\$0.36	\$0.39	\$0.42

Table 1-27: Stage 3 Drought Rates

	A	B	C	D
Line	Stage 3 Drought Rates	FY 2027	FY 2028	FY 2029
1	Fixed Rates			
2	3/4"	\$12.48	\$13.42	\$14.30
3	1"	\$20.80	\$22.36	\$23.82
4	1 1/2"	\$41.60	\$44.72	\$47.63
5	2"	\$66.55	\$71.55	\$76.21
6	3"	\$145.58	\$156.50	\$166.68
7	4"	\$262.04	\$281.70	\$300.02
8	6"	\$540.71	\$581.27	\$619.06
9				
10	Commodity Rates			
11	Residential			
12	Tier 1 (6 HCF)	\$0.77	\$0.83	\$0.89
13	Tier 2 (next 10 HCF)	\$0.81	\$0.88	\$0.94
14	Tier 3 (>16 HCF)	\$0.91	\$0.98	\$1.05
15				
16	Com/Ind/Pub			
17	Base	\$0.77	\$0.83	\$0.89
18	Peak	\$0.89	\$0.96	\$1.03
19				
20	Agriculture	\$0.32	\$0.35	\$0.38
21	Temporary	\$0.82	\$0.89	\$0.95

Table 1-28: Stage 4 Drought Rates

	A	B	C	D
Line	Stage 4 Drought Rates	FY 2027	FY 2028	FY 2029
1	Fixed Rates			
2	3/4"	\$15.19	\$16.33	\$17.40
3	1"	\$25.32	\$27.22	\$28.99
4	1 1/2"	\$50.63	\$54.43	\$57.97
5	2"	\$81.01	\$87.09	\$92.76
6	3"	\$177.20	\$190.49	\$202.88
7	4"	\$318.96	\$342.89	\$365.18
8	6"	\$658.16	\$707.53	\$753.52
9				
10	Commodity Rates			
11	Residential			
12	Tier 1 (6 HCF)	\$1.10	\$1.19	\$1.27
13	Tier 2 (next 10 HCF)	\$1.15	\$1.24	\$1.33
14	Tier 3 (>16 HCF)	\$1.29	\$1.39	\$1.49
15				
16	Com/Ind/Pub			
17	Base	\$1.10	\$1.19	\$1.27
18	Peak	\$1.26	\$1.36	\$1.45
19				
20	Agriculture	\$0.45	\$0.49	\$0.53
21	Temporary	\$1.17	\$1.26	\$1.35

Table 1-29: Stage 5 Drought Rates

	A	B	C	D
Line	Stage 5 Drought Rates	FY 2027	FY 2028	FY 2029
1	Fixed Rates			
2	3/4"	\$17.81	\$19.15	\$20.40
3	1"	\$29.68	\$31.91	\$33.99
4	1 1/2"	\$59.36	\$63.82	\$67.97
5	2"	\$94.97	\$102.10	\$108.74
6	3"	\$207.74	\$223.33	\$237.85
7	4"	\$373.93	\$401.98	\$428.11
8	6"	\$771.60	\$829.47	\$883.39
9				
10	Commodity Rates			
11	Residential			
12	Tier 1 (6 HCF)	\$1.55	\$1.67	\$1.78
13	Tier 2 (next 10 HCF)	\$1.62	\$1.75	\$1.87
14	Tier 3 (>16 HCF)	\$1.82	\$1.96	\$2.09
15				
16	Com/Ind/Pub			
17	Base	\$1.55	\$1.67	\$1.78
18	Peak	\$1.77	\$1.91	\$2.04
19				
20	Agriculture	\$0.64	\$0.69	\$0.74
21	Temporary	\$1.64	\$1.77	\$1.89

Table 1-30: Stage 6 Drought Rates

	A	B	C	D
Line	Stage 6 Drought Rates	FY 2027	FY 2028	FY 2029
1	Fixed Rates			
2	3/4"	\$20.42	\$21.96	\$23.39
3	1"	\$34.02	\$36.58	\$38.96
4	1 1/2"	\$68.04	\$73.15	\$77.91
5	2"	\$108.87	\$117.04	\$124.65
6	3"	\$238.14	\$256.01	\$272.66
7	4"	\$428.64	\$460.79	\$490.75
8	6"	\$884.49	\$950.83	\$1,012.64
9				
10	Commodity Rates			
11	Residential			
12	Tier 1 (6 HCF)	\$2.22	\$2.39	\$2.55
13	Tier 2 (next 10 HCF)	\$2.32	\$2.50	\$2.67
14	Tier 3 (>16 HCF)	\$2.61	\$2.81	\$3.00
15				
16	Com/Ind/Pub			
17	Base	\$2.21	\$2.38	\$2.54
18	Peak	\$2.54	\$2.74	\$2.92
19				
20	Agriculture	\$0.91	\$0.98	\$1.05
21	Temporary	\$2.35	\$2.53	\$2.70

2. Financial Plan

This section of the report describes the proposed financial plan. To develop the financial plan, Raftelis projects annual revenues and expenses, models reserve balances, projects capital expenditures, and calculates debt service coverage to estimate the amount of additional rate revenue needed each year. Numbers shown in the tables of this section are rounded. Therefore, hand calculations based on the displayed numbers, such as summing or multiplying, may not equal the exact results shown.

2.1. Inflationary Assumptions

Inflationary factors are used to escalate the revenue and cost categories across the planning period, which for this study is FY 2027 to FY 2031. The District's most recent adopted revenue and expense budgets are for FY 2026 through FY 2029. Raftelis worked with District staff to escalate individual budget line items according to the appropriate escalation factor. The escalation factors used to project revenues and expenses for the remainder of the study period are shown in Table 2-1. These factors are based on industry indices- such as Engineering News-Record (ENR) Construction Cost Index (CCI) for the capital escalation factor and the long-term Consumer Price Index (CPI) for general inflation- as well as input from District staff. Based on the current heightened inflationary environment, pressures on costs are assumed to decrease in future years towards historical trends. Raftelis also used a reserve interest rate of 2.5% to project interest earnings on cash reserves.

Table 2-1: Escalation Factors

Escalation Factors	FY 2030	FY 2031
Revenue		
Non-Rate Revenues	2.0%	2.0%
Expenses		
General	3.0%	3.0%
Salary	3.0%	3.0%
Benefits	6.0%	6.0%
Utilities	4.0%	4.0%
Capital	5.0%	5.0%
Water Supply	3.0%	3.0%

2.2. Current Rates

Table 2-2 shows the Basic component of the District's current monthly service charges. The Basic component is differentiated by meter size.

Table 2-2: Current Monthly Service Charges (Basic Component)

Meter Size	Current FY 2026
3/4"	\$11.08
1"	\$14.89
1 1/2"	\$24.44
2"	\$35.89
3"	\$72.17
4"	\$125.63
6"	\$253.55
MFR - Individual	\$11.08

Table 2-3 shows the SWP component of the District’s current monthly service charges. The SWP component is differentiated by meter size for all classes other than Master-Metered Residential (MMR) and Hospitality commercial customers. MMR and Hospitality connections pay their dwelling unit equivalent (DEQ) rates on the service connection, regardless of meter size.

Table 2-3: Current Monthly Service Charges (SWP Component)

Meter Size	Current FY 2026
3/4"	\$39.09
1"	\$65.15
1 1/2"	\$130.28
2"	\$208.44
3"	\$455.93
4"	\$820.67
6"	\$1,693.43
MFR - Individual	\$18.23
MFR - MMR (per DU)	\$18.23
Hospitality (per DU)	\$9.94

Table 2-4 shows the District’s current monthly private fire charges.

Table 2-4: Current Monthly Private Fire Service Charges

Fire Line Size	Current FY 2026
2"	\$14.06
3"	\$30.61
4"	\$59.19
6"	\$161.76
8"	\$338.66
10"	\$604.77

Table 2-5 shows the District’s current monthly Agricultural O&M service charge. The Agricultural O&M charge is applied to all metered connections within the Agricultural class, is differentiated by meter size, and recovers those costs which are recovered from M&I customers through the CIP charge.

Table 2-5: Current Monthly Agricultural O&M Service Charges

Meter Size	Current FY 2026
3/4"	\$48.92
1"	\$81.51
1 1/2"	\$163.01
2"	\$260.81
3"	\$570.50
4"	\$1,026.88
6"	\$2,118.94

Table 2-6 shows the District’s current monthly CIP charges paid by M&I classes. The CIP charge is a volumetric rate per HCF based on the five-year historical use on the connection. While a volumetric rate, the CIP charge is subject to a current minimum of 4 HCF and maximum of 250 HCF monthly. The M&I CIP charge recovers costs which are recovered from Agricultural users through the Agricultural O&M charge.

Table 2-6: Current Monthly CIP Charge and Drought Surcharge (\$/HCF)

M&I CIP Charge	Current FY 2026
Rate (\$/hcf)	\$6.45
Minimum (4 hcf)	\$25.80
Maximum (250 hcf)	\$1,612.50

Table 2-7 shows the District’s current variable water usage rates, by class, tier, and pressure zone. All rates shown are per HCF.

Table 2-7: Current Water Use Rates (\$/HCF)

Customer Class & Tier	Current FY 2026		
	Base	Pressure Zone I	Pressure Zone II
Residential			
Tier 1	\$5.19	\$5.58	\$5.96
Tier 2	\$5.39	\$5.78	\$6.16
Tier 3	\$6.37	\$6.76	\$7.14
Com/Ind/Pub			
Base	\$5.21	\$5.60	\$5.98
Peak	\$6.29	\$6.68	\$7.06
Agriculture			
Temporary	\$5.48	\$5.60	\$5.98

Table 2-8 shows the District’s current REQ charge. Any Agricultural connection, with one or more residential dwelling unit on the parcel served, pays the REQ charge for each residential unit. This charge captures the differential between the Residential water use rates paid by all other customers requiring treated water and the Agricultural variable rate.

Table 2-8: Current Agricultural REQ Charge (\$/Dwelling Unit)

Agriculture REQ Charge	Current FY 2026
Rate per dwelling unit	\$26.01

2.3. Units of Service

Table 2-9 shows the counts by meter size for the basic service charge component of the monthly service charge. The most common meter size for SFR and Commercial/Industrial/Public Authority connections are 3/4", for Agricultural connections the most common size is 2", and for MMR connections it is 1". The District provided the projected growth in the number of accounts by meter size and customer class through FY 2031.

Table 2-9: Counts by Size (for Basic Service Charge)

Meter Size	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
3/4"	3,359	3,381	3,396	3,507	3,618	3,729	3,745
1"	425	425	425	425	425	425	425
1 1/2"	249	249	249	249	249	249	249
2"	364	364	364	364	364	364	364
3"	37	37	37	37	37	37	37
4"	5	5	5	5	5	5	5
6"	6	6	6	6	6	6	6
Total	4,445	4,467	4,482	4,593	4,704	4,815	4,831

Table 2-10 shows the DEQ counts for Master Metered Residential and Hospitality Commercial customers. The counts for all classes and meter sizes are the same as in Table 2-9. MMR connections and Hospitality Commercial connections are charged the DEQ rate for each unit

Table 2-10: DEQ (for SWP Charge)

DEQs	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
MMR Dwelling Units	3,167	3,167	3,167	3,167	3,167	3,167	3,167
Hospitality Units	604	604	604	604	604	604	604

Table 2-11 shows the counts by fire line diameter and class for the private fire service charge. Most fire lines are in the Com/Ind/Pub class are at 4" and 6" diameter.

Table 2-11: Fire Line Counts by Diameter (for Fire Service Charge)

Fire Line Diameter	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
2"	5	5	5	5	5	5	5
3"	6	6	6	6	6	6	6
4"	62	62	62	62	62	62	62
6"	48	48	48	48	48	48	48
8"	12	12	12	12	12	12	12
10"	2	2	2	2	2	2	2
Total	135	135	135	135	135	135	135

Table 2-12 shows the counts by meter size for the Agricultural O&M charge. Only Agricultural connections are levied the Agricultural O&M charge

Table 2-12: Counts by Size (for Agricultural O&M Charge)

Meter Size	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
3/4"	20	20	20	20	20	20	20
1"	52	52	52	52	52	52	52
1 1/2"	64	64	64	64	64	64	64
2"	218	218	218	218	218	218	218
3"	26	26	26	26	26	26	26
4"	2	2	2	2	2	2	2
6"	0	0	0	0	0	0	0
Total	382	382	382	382	382	382	382

Table 2-13 shows annual water consumption, in HCF, for each customer class, tier, and pressure zone. Demand is increasing for Residential customers after FY 2028 because of account growth for Residential customers. No other customer classes are projected to have any account growth, so their demand remains constant after FY 2028.

Table 2-13: Water Demand by Class and Pressure Zone

Class & Tier	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Base Zone							
Residential							
Tier 1	339,197	343,498	346,747	351,571	356,394	361,218	361,926
Tier 2	117,137	118,438	119,769	120,688	121,606	122,524	122,680
Tier 3	86,315	86,880	87,568	87,673	87,777	87,882	87,913
Com/Ind/Pub							
Base	101,949	101,949	101,949	101,949	101,949	101,949	101,949
Peak	45,344	45,344	45,344	45,344	45,344	45,344	45,344
Agriculture	764,390	771,615	775,994	775,994	775,994	775,994	775,994
Temporary	10,892	10,892	10,892	10,892	10,892	10,892	10,892
PZ I							
Residential							
Tier 1	1,950	1,970	1,993	1,994	1,995	1,995	1,996
Tier 2	2,599	2,625	2,656	2,657	2,658	2,659	2,660
Tier 3	4,940	4,989	5,048	5,049	5,051	5,052	5,054
Com/Ind/Pub							
Base	5,338	5,338	5,338	5,338	5,338	5,338	5,338
Peak	0	0	0	0	0	0	0
Agriculture	104,321	105,364	105,996	105,996	105,996	105,996	105,996
Temporary	0	0	0	0	0	0	0
PZ II							
Residential							
Tier 1	3,893	3,932	3,982	3,983	3,985	3,986	3,988
Tier 2	4,893	4,942	5,005	5,007	5,009	5,011	5,013
Tier 3	9,943	10,042	10,172	10,176	10,180	10,184	10,188
Com/Ind/Pub							
Base	0	0	0	0	0	0	0
Peak	0	0	0	0	0	0	0
Agriculture	33,837	34,175	34,380	34,380	34,380	34,380	34,380
Temporary	0	0	0	0	0	0	0
Total Use	1,636,938	1,651,993	1,662,835	1,668,692	1,674,548	1,680,405	1,681,311

Table 2-14 shows annual water consumption, in HCF, for each customer class that is subject to the uniform, variable CIP charge. Only M&I customer classes pay the variable CIP charge. The current CIP charge recovers capital costs from M&I and treated water users. The term billed units is used in the table as the variable charge is based on historical water use and billed for a minimum of 4 HCF and a maximum of 250 HCF each month.

Table 2-14: Water Units subject to the CIP Charge

CIP Charge Billed Units	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential	592,928	605,568	591,019	585,140	597,646	609,976	613,162
Com/Ind/Pub	187,794	186,626	186,932	185,376	186,601	187,186	187,851
Temporary	7,628	7,018	7,605	6,952	7,055	6,889	6,912
Total	788,350	799,212	785,556	777,468	791,302	804,051	807,925

Table 2-15 shows the count of residential dwelling units on connections served by an Agricultural meter. Agricultural customers pay a monthly REQ charge for each dwelling unit on served by an Agricultural connection.

Table 2-15: Meter Counts (Agricultural REQ Charge)

Agriculture REQ DUs	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential Equivalency Charge (DUs)	393	393	393	393	393	393	393

2.4. Calculated Revenues Under Current Rates

Table 2-16 through Table 2-22 calculates the amount of revenue generated by each of the District’s individual rate components by multiplying each respective rate by the units of service (Table 2-2 through Table 2-15). The total calculated rate revenue is summarized and compared to budgeted values in the next section.

Table 2-16: Monthly Service Charge – Basic Component Revenue

Customer Class	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Residential	\$524,134	\$566,677	\$568,671	\$583,430	\$598,188	\$612,947	\$615,074
Com/Ind/Pub	\$83,870	\$90,182	\$90,182	\$90,182	\$90,182	\$90,182	\$90,182
Temporary	\$5,639	\$6,062	\$6,062	\$6,062	\$6,062	\$6,062	\$6,062
Agriculture	\$139,642	\$150,141	\$150,141	\$150,141	\$150,141	\$150,141	\$150,141

Table 2-17: Monthly Service Charge – SWP Component Revenue

Customer Class	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
SFR	\$1,293,964	\$1,391,110	\$1,398,146	\$1,398,615	\$1,399,084	\$1,399,553	\$1,400,022
MFR/MMR	\$796,311	\$861,258	\$861,258	\$885,322	\$909,385	\$933,449	\$936,730
Com/Ind/Pub	\$435,397	\$468,070	\$468,070	\$468,070	\$468,070	\$468,070	\$468,070
Hospitality	\$66,972	\$72,045	\$72,045	\$72,045	\$72,045	\$72,045	\$72,045
Temporary	\$35,626	\$38,298	\$38,298	\$38,298	\$38,298	\$38,298	\$38,298
Agriculture	\$797,478	\$857,316	\$857,316	\$857,316	\$857,316	\$857,316	\$857,316

Table 2-18: Private Fire Line Revenue

Fire Line Revenue	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Revenue	\$189,335	\$203,540	\$203,540	\$203,540	\$203,540	\$203,540	\$203,540

Table 2-19: Agricultural O&M Charge Revenue

Ag O&M Revenue	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Revenue	\$997,852	\$1,072,715	\$1,072,715	\$1,072,715	\$1,072,715	\$1,072,715	\$1,072,715

Table 2-20: Variable (Water Use) Rate Revenue

Zone & Tier	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Base Zone	\$5,297,360	\$5,756,503	\$5,795,745	\$5,826,394	\$5,857,043	\$5,887,693	\$5,892,409
Pressure Zone 1	\$359,911	\$391,807	\$394,327	\$394,346	\$394,365	\$394,385	\$394,404
Pressure Zone 2	\$216,949	\$236,308	\$238,586	\$238,636	\$238,685	\$238,734	\$238,783

Table 2-21: CIP Charge Rate Revenue

CIP Charge	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Revenue	\$4,730,103	\$5,154,916	\$5,066,836	\$5,014,669	\$5,103,898	\$5,186,129	\$5,211,116

Table 2-22: Agricultural REQ Charge Revenue

Ag REQ	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Revenue	\$114,080	\$122,663	\$122,663	\$122,663	\$122,663	\$122,663	\$122,663

2.5. Calculated Revenues Comparison

District staff provided budgeted rate revenues for FY 2026, shown in Table 2-23. Raftelis recalculated FY 2026 rate revenues using actual and estimated customer data. Estimated FY 2026 customer data provided by District staff is used for this analysis.

Table 2-23: Budgeted versus Calculated Rate Revenues

Revenue Comparison - FY 2025	Actual	Calculated
Residential	\$2,878,669	\$2,903,912
Commercial	\$458,888	\$517,418
Industrial	\$129,338	\$129,929
Public Authority	\$284,130	\$290,415
Agricultural	\$2,013,050	\$2,032,546
Ag Residential Equivalency Charge (REQ)	\$113,396	\$114,080
Monthly Service Charge-Basic	\$749,665	\$753,285
Monthly Service Charge-SWP	\$3,408,150	\$3,425,748
Monthly Service Charge-CIP	\$4,832,282	\$4,730,103
AG Fixed O&M	\$990,929	\$997,852
Fire Protection	\$188,291	\$189,335
Total	\$16,046,788	\$16,084,623
Fixed Charges	\$10,282,713	\$10,210,403
Variable Charges	\$5,764,075	\$5,874,220
Total	\$16,046,788	\$16,084,623

2.6. Revenues

Table 2-24 shows projected District revenues. The table shows rate revenues by customer class and by fixed service charge component. Non-rate revenues include other operating revenues and non-operating revenues.

Table 2-24: District Revenues Actual and Budgeted (FY 2025-2031)

Water Revenue	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Water Rate Revenue							
Residential	\$2,878,669	\$3,142,937	\$3,191,462	\$3,222,180	\$3,252,897	\$3,283,615	\$3,288,399
Commercial	\$458,888	\$640,130	\$556,858	\$556,858	\$556,858	\$556,858	\$556,858
Industrial	\$129,338	\$147,226	\$139,813	\$139,813	\$139,813	\$139,813	\$139,813
Public Authority	\$284,130	\$257,798	\$312,682	\$312,682	\$312,682	\$312,682	\$312,682
Agricultural	\$2,013,050	\$2,002,467	\$2,227,843	\$2,227,843	\$2,227,843	\$2,227,843	\$2,227,843
Ag Residential Equivalency Charge (REQ)	\$113,396	\$124,848	\$122,663	\$122,663	\$122,663	\$122,663	\$122,663
Monthly Service Charge-Basic	\$749,665	\$811,933	\$815,057	\$829,815	\$844,574	\$859,332	\$861,460
Monthly Service Charge-SWP	\$3,408,150	\$3,673,496	\$3,695,133	\$3,719,665	\$3,744,198	\$3,768,731	\$3,772,481
Monthly Service Charge-CIP	\$4,832,282	\$5,157,285	\$5,066,836	\$5,014,669	\$5,103,898	\$5,186,129	\$5,211,116
AG Fixed O&M	\$990,929	\$1,075,453	\$1,072,715	\$1,072,715	\$1,072,715	\$1,072,715	\$1,072,715
Fire Protection	\$188,291	\$203,540	\$203,540	\$203,540	\$203,540	\$203,540	\$203,540
Lifeline Program Credits	-\$28,142	-\$27,846	-\$27,846	-\$27,846	-\$27,846	-\$27,846	-\$27,846
Total - Water Rate Revenue	\$16,018,646	\$17,209,267	\$17,376,756	\$17,394,597	\$17,553,835	\$17,706,075	\$17,741,724
Other Revenue							
Misc Service Revenue	\$84,793	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000
Capital Cost Recovery	\$401,311	\$450,000	\$150,000	\$153,000	\$156,060	\$159,181	\$162,365
Other Income	\$59,158	\$103,434	\$105,503	\$107,613	\$109,765	\$111,960	\$114,199
Overhead Control	\$22,282	\$50,000	\$51,000	\$52,020	\$53,060	\$54,122	\$55,204
Interest	\$593,381	\$333,000	\$399,470	\$379,598	\$396,698	\$381,970	\$427,256
GSA Personnel Costs Reimbursement	\$134,252	\$164,143	\$167,426	\$170,774	\$174,190	\$177,674	\$181,227
CAPP Tax Roll Collection	\$0	\$0	\$413,582	\$796,752	\$850,000	\$2,235,531	\$2,235,531
Total - Other Revenue	\$1,295,177	\$1,185,577	\$1,371,981	\$1,744,757	\$1,824,773	\$3,205,438	\$3,260,782
Non-Operating Revenue							
CAPP Grant Revenue	\$1,600,068	\$1,500,000	\$18,317,596	\$6,942,418	\$7,762,208	\$0	\$0
Smillie ASR Grant Revenue	\$0	\$100,000	\$1,400,000	\$1,400,000	\$0	\$0	\$0
Total - Non-Operating Revenue	\$1,600,068	\$1,600,000	\$19,717,596	\$8,342,418	\$7,762,208	\$0	\$0
Total Revenue	\$18,913,891	\$19,994,844	\$38,466,333	\$27,481,772	\$27,140,816	\$20,911,512	\$21,002,506

2.7. Expenses

Table 2-25 shows budgeted and projected O&M expenses for FY 2026 through FY 2029 and projected O&M expenses for FY 2030 and FY 2031. The proposed FY 2027 budgeted values are included in the revenue requirement for the rate setting year, FY 2027.

Table 2-25: Projected O&M Expenses

O&M Expenses	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Personnel	\$4,649,539	\$4,476,184	\$4,677,483	\$5,016,847	\$5,173,876	\$5,335,943
General and Administrative	\$497,979	\$502,107	\$518,960	\$536,407	\$562,069	\$589,324
Utilities	\$454,515	\$419,962	\$439,605	\$464,797	\$479,396	\$493,882
Professional Services	\$472,859	\$290,970	\$299,660	\$379,092	\$390,465	\$402,178
Operations Expense	\$1,078,438	\$974,632	\$1,009,597	\$966,378	\$1,002,336	\$1,039,194
State Water	\$122,993	\$388,009	\$407,410	\$427,780	\$442,154	\$455,665
Water Treatment & Testing	\$2,643,405	\$2,912,279	\$3,017,331	\$2,522,619	\$2,609,248	\$2,690,931
Joint Powers Authorities	\$1,668,118	\$1,727,942	\$1,791,368	\$1,857,482	\$1,916,417	\$1,974,421
Water Conservation	\$52,653	\$23,990	\$24,710	\$25,451	\$26,214	\$27,001
CAPP	\$0	\$0	\$0	\$2,162,129	\$2,235,873	\$2,312,272
Other Expenses	\$223,323	\$229,530	\$232,361	\$242,382	\$249,204	\$256,230
Total - O&M Expenses	\$11,863,822	\$11,945,606	\$12,418,485	\$14,601,365	\$15,087,251	\$15,577,040

2.8. Debt Service

Table 2-26 shows actual and projected future annual debt service for FY 2026 through FY 2031. FY 2026 is actual debt service incurred. FY 2027 to FY 2031 represent proposed debt service expenses. The proposed FY 2027 budgeted values are included in the revenue requirement for the rate setting year, FY 2027. The District's existing debt includes SWP repayment via the District's wholesale agency, CCWA; State Revolving Fund (SRF) loan repayment for the District's share of Ortega and Cater treatment facilities; and loan repayments for other water quality and meter infrastructure capital costs.

Table 2-26: Debt Service

Debt Service	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Siemens MLPA	\$538,677	\$538,677	\$538,677	\$538,677	\$538,677	\$538,677
Rev. Bond 2020A	\$1,242,000	\$1,243,375	\$1,672,500	\$1,956,500	\$2,213,750	\$1,664,750
Rev. Bond 2020B	\$231,379	\$233,143	\$234,647	\$235,916	\$232,025	\$232,992
Rev. Bond 2020C	\$75,500	\$75,500	\$207,125	\$210,125	\$207,750	\$210,000
Rev. Bond 2016A	\$713,625	\$716,625	\$620,625	\$620,750	\$619,625	\$612,375
DWR Source of Supply (SWP)	\$2,203,998	\$2,285,724	\$2,360,467	\$2,502,095	\$2,482,660	\$2,396,996
Cater Reservoir Resilience Project	\$11,400	\$76,000	\$190,000	\$440,383	\$440,383	\$440,383
Intertie	\$0	\$0	\$0	\$60,000	\$60,000	\$60,000
Total - Debt Service	\$5,016,579	\$5,169,044	\$5,824,041	\$6,564,446	\$6,794,871	\$6,156,173

2.9. Capital Projects

Table 2-27 shows the annual CIP spending. The District aims to execute approximately \$1.4 M in pay-as-you-go (PAYGO), or cash-funded, capital projects in each fiscal year. All other planned CIP expenditures, particularly in FY 2027 through FY 2029, are for the CAPP project to be funded by a combination of grant and debt proceeds. The proposed FY 2027 budgeted values are included in the revenue requirement for the rate setting year, FY 2027.

Table 2-27: Capital Projects

Capital Projects	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Engineering						
No-Discharge Flushing (5 Year Funding)	\$30,000	\$45,000	\$47,250	\$0	\$0	\$0
Gobernador Pressure System (5 Year Funding)	\$100,000	\$105,000	\$110,250	\$124,130	\$0	\$0
Main Line Upgrade - Padaro Lane (10 Year Funding)	\$0	\$0	\$0	\$0	\$0	\$992,250
Walnut Service Replacement	\$90,000	\$0	\$0	\$0	\$0	\$0
Slough Crossing Removal (2 Year Funding)	\$90,000	\$0	\$0	\$0	\$0	\$0
Ortega Repairs / Dive Inspection	\$0	\$65,000	\$0	\$0	\$0	\$0
Smillie Well Replacement	\$200,000	\$2,800,000	\$2,800,000	\$0	\$0	\$0
Anode Replacement	\$0	\$0	\$52,500	\$0	\$0	\$0
Operations						
Regulator Stations Communications Project	\$0	\$52,500	\$0	\$0	\$0	\$0
Parking Lot Rehab (5 Year Funding)	\$0	\$0	\$0	\$0	\$525,000	\$0
Carpinteria Reservoir Aeration (5 Year Funding)	\$0	\$0	\$0	\$472,500	\$0	\$0
Pipeline Inspection (5 Year Funding)	\$0	\$0	\$294,000	\$0	\$0	\$0
Foothill Reservoir PLC & Controls Upgrade	\$60,000	\$0	\$0	\$0	\$0	\$0
On-Site CL2 Generation Systems See Note	\$250,000	\$263,000	\$276,150	\$0	\$0	\$0
E1 Carro Well PLC & Controls Upgrade	\$0	\$0	\$73,500	\$0	\$0	\$0
HQ Well Rehab Every 5 Years	\$0	\$0	\$0	\$420,000	\$0	\$0
AC for E1 Carro Well	\$130,000	\$0	\$0	\$0	\$0	\$0
Generator for E1 Carro Well	\$0	\$0	\$0	\$0	\$420,000	\$0
New Valve Truck	\$0	\$177,450	\$0	\$0	\$0	\$0
Gobernador Roof & Gutter Replacement	\$0	\$101,850	\$0	\$0	\$0	\$0
E1 Carro Well Pull & Inspect Rehab Every 5 Years	\$0	\$0	\$0	\$0	\$0	\$496,125
Lateral 30 Pump 1 , 2, & 3 Rehab	\$0	\$0	\$0	\$0	\$0	\$71,663
CAPP Project	\$7,123,061	\$33,756,576	\$31,601,735	\$9,948,428	\$0	\$0
Infrastructure Maintenance (Ongoing)	\$250,000	\$262,500	\$275,625	\$289,406	\$319,070	\$351,775
Cater Treatment Plant - Capital Expenditures funded by CIP	\$100,000	\$100,000	\$100,000	\$100,000	\$126,000	\$132,300
Total CIP	\$8,423,061	\$37,728,876	\$35,631,010	\$11,354,464	\$1,390,070	\$2,044,113

2.10. Proposed Revenue Adjustments

Table 2-28 shows the proposed revenue adjustments that allow the District to maintain financial sufficiency, fund operating and capital expenses, and achieve recommended cash reserves. The proposed adjustments apply to the District’s rate revenues. The proposed revenue adjustments represent the increase to total rate revenues required to recover the District’s full cost of service.

Table 2-28: Proposed Revenue Adjustments

Revenue Adjustments	FY 2027	FY 2028	FY 2029
Effective Date	July 1,2026	July 1,2027	July 1,2028
Revenue Adjustments	7.5%	7.5%	6.5%

2.11. Multi-Year Cash Flow

Table 2-29 shows the District’s five-year cash flow utilizing the revenue and expense values in previous tables. FY 2027-FY2029 represents proposed budgeted values and the years of proposed rate adoption. A five-year cash flow is shown to present a longer time horizon for planning purposes. The proposed budgeted values including O&M expenses, debt service, PAYGO capital, and non-rate revenues are included to determine the revenue requirement for the rate setting year, FY 2027. The increases from the revenue adjustments generate additional net revenues which are required to meet minimum debt coverage and reserve targets in future years.

Table 2-29: Multi-Year Cash Flow

Cash Flow	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenues					
Water Sales	\$6,428,658	\$6,459,376	\$6,490,093	\$6,520,811	\$6,525,595
Service Charges	\$10,975,944	\$10,963,067	\$11,091,588	\$11,213,110	\$11,243,975
Revenue Adjustments	\$1,305,345	\$2,711,368	\$4,056,808	\$4,964,970	\$5,884,732
Misc Revenue	\$531,083	\$540,561	\$550,229	\$560,091	\$570,149
Interest Income	\$399,470	\$379,598	\$396,698	\$381,970	\$427,256
CAPP Tax Roll Collection	\$413,582	\$796,752	\$850,000	\$2,235,531	\$2,235,531
Non-Operating Revenue	\$19,717,596	\$8,342,418	\$7,762,208	\$0	\$0
Total Revenues	\$39,771,678	\$30,193,139	\$31,197,624	\$25,876,483	\$26,887,238
O&M Expenses					
Personnel	\$4,476,184	\$4,677,483	\$5,016,847	\$5,173,876	\$5,335,943
General and Administrative	\$502,107	\$518,960	\$536,407	\$562,069	\$589,324
Utilities	\$419,962	\$439,605	\$464,797	\$479,396	\$493,882
Professional Services	\$290,970	\$299,660	\$379,092	\$390,465	\$402,178
Operations Expense	\$974,632	\$1,009,597	\$966,378	\$1,002,336	\$1,039,194
State Water	\$388,009	\$407,410	\$427,780	\$442,154	\$455,665
Water Treatment & Testing	\$2,912,279	\$3,017,331	\$2,522,619	\$2,609,248	\$2,690,931
Joint Powers Authorities	\$1,727,942	\$1,791,368	\$1,857,482	\$1,916,417	\$1,974,421
Water Conservation	\$23,990	\$24,710	\$25,451	\$26,214	\$27,001
CAPP	\$0	\$0	\$2,162,129	\$2,235,873	\$2,312,272
Other Expenses	\$229,530	\$232,361	\$242,382	\$249,204	\$256,230
Total O&M Expenses	\$11,945,606	\$12,418,485	\$14,601,365	\$15,087,251	\$15,577,040
Net Revenue (excluding Debt)	\$27,826,073	\$17,774,655	\$16,596,259	\$10,789,232	\$11,310,198
Debt Service					
Existing Debt Service					
Siemens MLPA	\$538,677	\$538,677	\$538,677	\$538,677	\$538,677
Rev. Bond 2020A	\$1,243,375	\$1,672,500	\$1,956,500	\$2,213,750	\$1,664,750
Rev. Bond 2020B	\$233,143	\$234,647	\$235,916	\$232,025	\$232,992
Rev. Bond 2020C	\$75,500	\$207,125	\$210,125	\$207,750	\$210,000
Rev. Bond 2016A	\$716,625	\$620,625	\$0	\$0	\$0
Cater SRF	\$0	\$0	\$0	\$0	\$0
DWR Source of Supply (SWP)	\$2,285,724	\$2,360,467	\$2,502,095	\$2,482,660	\$2,396,996
Cater Reservoir Resilience Project	\$76,000	\$190,000	\$440,383	\$440,383	\$440,383
Intertie	\$0	\$0	\$60,000	\$60,000	\$60,000
Proposed Debt Service	\$0	\$0	\$0	\$2,235,531	\$2,235,531
Total Debt Service	\$5,169,044	\$5,824,041	\$5,943,696	\$8,410,776	\$7,779,329
Net Revenue (including Debt)	\$22,657,029	\$11,950,614	\$10,652,563	\$2,378,456	\$3,530,869
Rate Funded CIP	\$21,400,497	\$13,091,611	\$8,222,241	\$1,390,070	\$2,044,113
Net Cash Flow	\$1,256,532	-\$1,140,997	\$2,430,322	\$988,385	\$1,486,756
Debt Coverage					
DSCR	2.01	1.91	1.65	1.41	1.70
MADS	4.53	2.58	2.28	1.38	1.31
Target	1.40	1.40	1.40	1.40	1.40
Minimum	1.25	1.25	1.25	1.25	1.25
SRF Requirement	1.25	1.25	1.25	1.25	1.25
Beginning Balance	\$15,757,073	\$16,342,578	\$14,195,040	\$14,975,436	\$16,522,126
Ending Balance	\$17,013,605	\$15,872,608	\$15,832,930	\$16,821,315	\$18,308,072
<i>Reserve Target</i>	<i>\$17,199,648</i>	<i>\$17,931,343</i>	<i>\$18,169,303</i>	<i>\$19,776,671</i>	<i>\$19,835,400</i>

Table 2-30 shows the pro forma for the CAPP operating and maintenance expenses pre-funding reserve fund. To be able to incorporate CAPP operating costs into the cost-of-service analysis and smooth the impacts of additional operating expenses on customer bills, the District is creating a reserve fund to pre-fund CAPP operating expenses. Actual expenses will begin in FY 2029, which is shown in the cash flow in Table 2-29. The prefunding amount is phased in from FY 2027 to FY 2031. The reserve will be built up until actual expenses begin in FY 2029, and the pre-funding reserve will be fully spent by the end of FY 2031. CAPP operating rates will reflect the pre-funding costs in FY 2027 through FY 2029.

Table 2-30: CAPP O&M Pre-Funding

CAPP Pre-Funding Reserve	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
CAPP O&M Actual	\$0	\$0	\$2,162,129	\$2,235,873	\$2,312,272
CAPP O&M Prefunding \$	\$671,027	\$1,006,541	\$1,342,055	\$1,677,569	\$2,013,082
Balance	\$671,027	\$1,677,569	\$857,494	\$299,190	\$0

Figure 2-1 shows the five-year financial plan for FY 2027 through FY 2031. The stacked bars represent the costs of the District: O&M expenses make up the largest portion (gray bars). Debt service (green bars) are the next largest portion of expenses, and rate-funded CIP costs (yellow bars) represent the costs of the rate funded capital program. Net cash flow (red bars) is positive in all years. Current revenues (solid line) equal the projected revenues at the City’s existing water rates and proposed revenues (dotted line) equal the projected revenues with the proposed revenue adjustments in Table 2-28 applied.

Figure 2-1: District Financial Plan

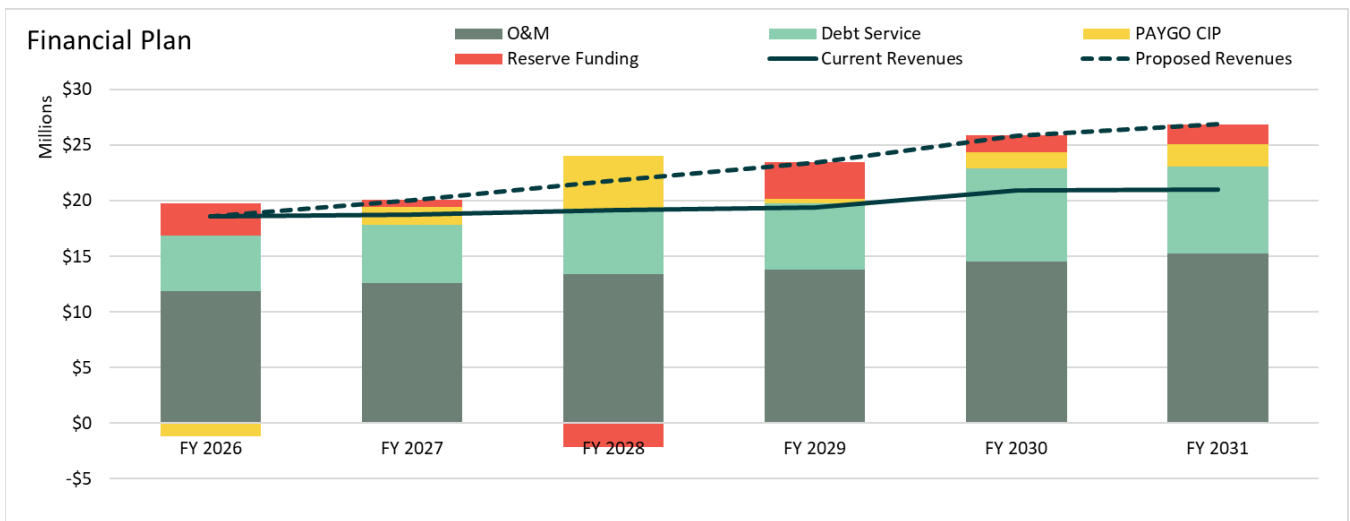


Figure 2-2 shows the projected ending cash balances (blue bars) from FY 2027 to FY 2031. The unrestricted reserve target (dark blue line) is determined based on the District’s existing reserve policy. The ending balance is projected to be just below target through 2031, but is anticipated to reach target in the next rate cycle.

Figure 2-2: Water Fund Balances

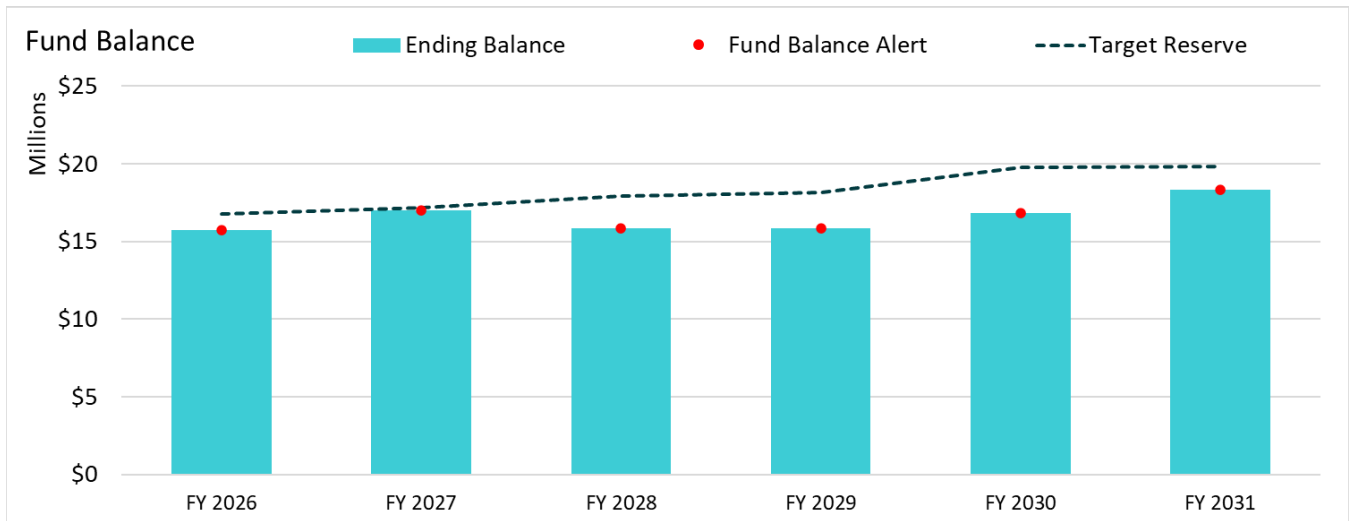


Figure 1-3 shows the projected calculated debt coverage from FY 2027 through FY 2031. The debt coverage is shown for SRF and the District’s other existing and proposed lines of debt. The district is meeting the required debt coverage ratio in all years of the study.

Figure 2-3: Projected Debt Coverage

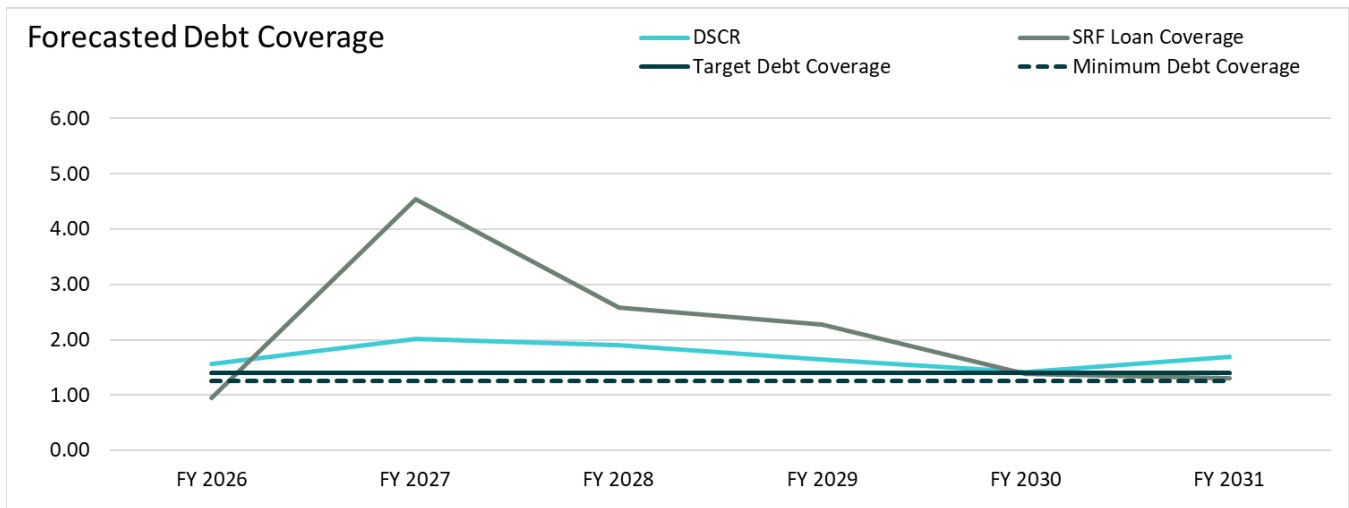
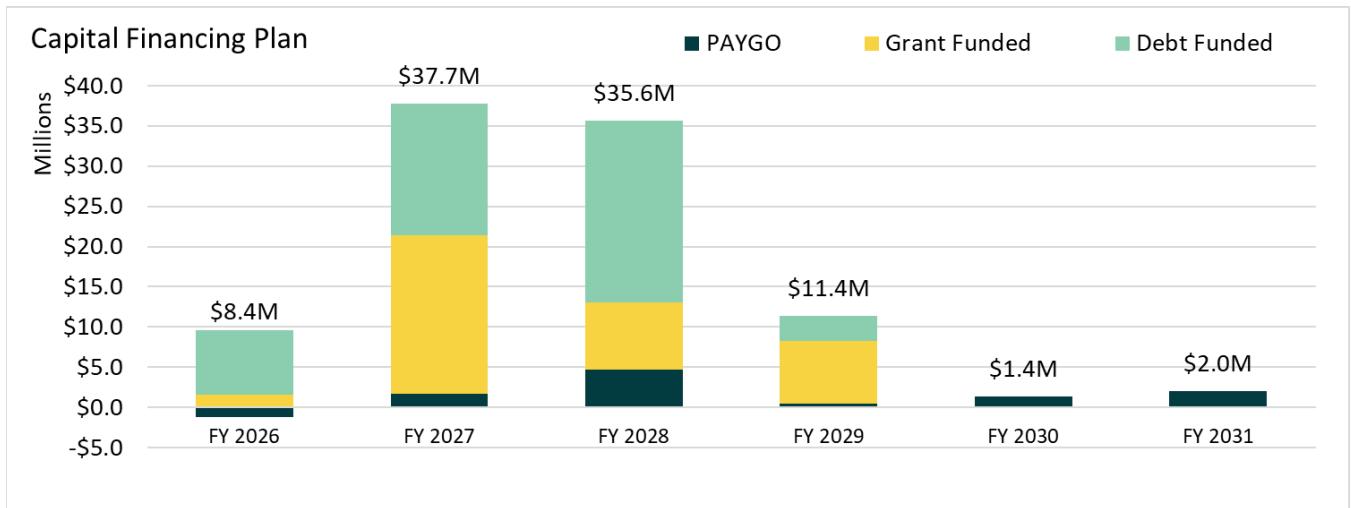


Figure 1-4 shows the capital financing plan for the rate study. The dark blue bars show the amount of annual capital funded through rate revenue and reserves. The yellow bars show the capital projects funded through grant proceeds. The green bars show the capital projects funded through debt proceeds. The labels at the top of the bars in each year the total capital expenditures.

Figure 2-4: Capital Financing Projections



3. Rate Structure Modifications

This section outlines proposed additions to the District's existing rate structures. Proposed additional rates are discussed prior to the cost-of-service analysis as they impact units of service and costs allocated in the cost-of-service analysis in the subsequent section.

3.1. Proposed Changes

The following rate structure changes are proposed:

- CAPP Capital Charges – an annual charge to all customers based on the meter size serving a property and recovered via the property tax statement as a direct charge. This charge will recover the SRF loan service costs, and in the interim years, the accrued interest on the SRF loan. The charge steps up over the three year rate proposal as the SRF loan is drawn upon and interest accrues.
- CAPP Operating Charge - a uniform charge per HCF of water usage to M&I customers and a monthly charge based on meter size to Agriculture customers to recover future CAPP operating costs. The District will begin incurring costs of operation in FY 2029. To guard against future rate spikes and to incrementally include the operating costs of the CAPP supply facilities future costs are pre-funded beginning in FY 2027 and increased each year thereafter.

3.1.1. CAPP Capital Charges

This proposed change would create a new CAPP charge for all customers served by the District. The cost allocations for this charge would be based on equivalent meter unit, as the Basic Service Charge is also allocated. The charge would be added to customer's tax roll annually based on the size of their metered connection to the system. The charge will recover the annual cost of the State Revolving Fund (SRF) loan used to finance the CAPP project.

3.1.2. CAPP Operating Charges

This proposed change would create new monthly rate components for all customers served by the District. The cost allocations for this charge would be based on annual water demand per customer class. M&I customers would be charged a rate per unit of water usage. Agriculture customers would be charged a monthly rate based on their meter charge. This reflects the current structure of the M&I CIP and Agriculture O&M charges, which recover the District's other capital costs.

4. Cost of Service Analysis

This section of the report outlines the cost of service analysis, which allocates the District's FY 2027 revenue requirement to each system cost component and customer class. Numbers shown in the tables of this section are rounded. Therefore, hand calculations based on the displayed numbers, such as summing or multiplying, may not equal the exact results shown in this report.

4.1. Process and Approach

The first step in the cost of service analysis process is to determine the revenue requirement, which is based on the estimated costs of the Agency and include O&M expenses, debt servicing, PAYGO capital, net cash to reserves, and accounts for non-rate revenues. The framework and methodology utilized to develop the cost of service analysis and apportion the revenue requirement to each customer class and tier is informed by the processes outlined in the M1 Manual.

Cost of service analyses are tailored specifically to meet the unique needs of each utility. However, there are four distinct steps in every analysis to recover costs from customer classes in an accurate, equitable, and defensible manner:

1. Cost functionalization – O&M expenses and capital expenditures are categorized by their function in the system. Functions may include supply, transmission, distribution, customer service, billing, etc.
2. Cost causation component allocation – the functionalized costs are then allocated to cost causation components based on their burden on the system. The cost causation components include supply, peaking/extra-capacity, delivery, meter, customer, etc. The revenue requirement is allocated accordingly to the cost causation components and results in the total revenue requirement for each cost causation component.
3. Unit cost development – the revenue requirement for each cost causation component is divided by the appropriate units of service - such as total annual water use, peaking units, equivalent meters, number of customer bills, etc. - and dividing the cost causation component costs by the respective service units to determine the unit cost for each cost causation component.
4. Revenue requirement distribution – the unit costs are utilized to distribute the revenue requirement for each cost causation component to customer classes and tiers based on their individual service units. The District's customer classes include Residential (SFR and MMR), Commercial, Institutional, & Public Authority, and Agriculture

4.2. Cost Components

The cost components used in this study are:

- Meter – costs of servicing, installing, and replacing meters
- Fire – direct costs of the water system's ability to provide fire protection
- Customer – costs of customer service staff, billing, and collections
- SWP – costs of purchasing imported water from the District's wholesaler, CCWA
- Base – costs of delivering water to customers during average daily demand conditions
- Peaking (Max Day and Max Hour) – the extra-capacity costs of delivering water to customers at peak capacity and during peak times of use
- Groundwater – costs associated with producing water from the Carpinteria Groundwater Basin

- Cachuma – costs associated with water supply procured from the Cachuma Lake Project
- Treatment – costs of treating water to potable standards
- Pumping – costs of moving water to higher elevations to serve customers in Pressure Zone 1 and II
- Conservation –costs of the District’s water conservation programs
- CIP – costs related to debt servicing and PAYGO capital
- CAPP - costs related to CAPP operating, capital, or debt service expenses
- General – represents all other costs that have a general or administrative function (indirect costs)

4.3. Revenue Requirement

Table 4-1 shows the District’s revenue requirement for the rate-setting year, FY 2027. The revenue requirements (Lines 1-5), also known as costs, are equal to the O&M expenses, debt service, and PAYGO capital expenditures. Non-rate revenues (Lines 8-11), also known as revenue offsets, are subtracted from the revenue requirement. Net cash flow from reserves (Line 15, equal to the net cash flow in Table 2-29) are also subtracted from the rate revenue requirement. The operating revenue requirement is equal to the O&M for FY 2027 from Table 2-29 plus the CAPP pre-funding amount from Table 2-30.

The revenue required from rates (Line 19) is equal to revenue requirements (Line 5) less revenue offsets and adjustments (Lines 11 and 17) and is separated into Operating, Debt, and Capital components, which will be allocated to the cost components based on O&M, debt, and CIP expenditures, respectively.

Table 4-1: Revenue Requirement Derivation

Line	A	B	C	D	E
Line	Revenue Requirement - FY 2027	Operating	Debt	Capital	Total
1	Revenue Requirements				
2	O&M Expenses	\$12,616,633	\$0	\$0	\$12,616,633
3	Debt Service	\$0	\$5,169,044	\$0	\$5,169,044
4	Rate Funded CIP	\$0	\$0	\$21,400,497	\$21,400,497
5	Total - Revenue Requirements	\$12,616,633	\$5,169,044	\$21,400,497	\$39,186,174
6					
7	Offsets				
8	Other Revenue	(\$930,553)	\$0	\$0	(\$930,553)
9	Non-Operating Revenue	\$0	\$0	(\$19,717,596)	(\$19,717,596)
10	CAPP Tax Roll Collection	\$0	(\$413,582)	\$0	(\$413,582)
11	Total - Offsets	(\$930,553)	(\$413,582)	(\$19,717,596)	(\$21,061,731)
12					
13					
14	Adjustments				
15	Adjustment for Cash Balance	\$0	\$0	\$585,504	\$585,504
16	Adjustment to Annualize Increase	\$0	\$0	\$0	\$0
17	Total - Offsets	\$0	\$0	\$585,504	\$585,504
18					
19	Revenue Required from Rates	\$11,686,080	\$4,755,462	\$2,268,405	\$18,709,947

4.4. Peaking Factors

Table 4-2 shows the system-wide peaking factors used to derive the cost component allocation bases for Base (Delivery), Max Day, and Max Hour costs. Base represents average daily demand during the year, which has been normalized to a factor of 1.00 (Column C, Line 1). District staff provided Max Day and Max Hour peaking factors based on water demand in gallons per hour (gph). The Max Day peaking factor (Line 2 factor) shows that the system-wide Max Day demand is 1.67 times greater than the average daily demand. The Max Hour peaking factor (Line 3 factor) signifies that the system-wide Max Hour demand is 2.86 times greater than average demand.

The allocation bases (Columns titled A through C in the table) are calculated using the equations outlined in this section. Columns are represented in these equations as letters and rows are represented as numbers. For example, Column C, Line 2 is shown as C2.

The Max Day allocations are calculated as follows:

- Base Delivery: $C1 / C2 \times 100\% = D2$
- Max Day: $(C2 - C1) / C2 \times 100\% = E2$

The Max Hour allocations are calculated as follows:

- Base Delivery: $C1 / C3 \times 100\% = D3$
- Max Day: $(C2 - C1) / C3 \times 100\% = E3$
- Max Hour: $(C3 - C2) / C3 \times 100\% = F3$

Table 4-2: System-Wide Peaking Factors

Line	A	B	C	D	E	F	G
Line	Peaking Factors	Demand	Factor	Base	Max Day	Max Hour	Total
1	Base	196,150	1.00	100.0%			100.0%
2	Max Day	328,147	1.67	59.9%	40.1%	0.0%	100.0%
3	Max Hour	560,984	2.86	35.0%	23.4%	41.6%	100.0%
4	Average Max Day/Max Hour			47.4%	31.8%	20.8%	100.0%

Table 4-3 shows the customer-specific peaking factors based on the maximum monthly usage divided by average monthly usage for each customer class and tier. The maximum month peaking factor is used as a proxy for the class and tier-specific Max Day peaking factors. The peaking factors for Residential customers are based on the current tiers. Com/Ind/Pub is based on their existing Base/Peak structure

Table 4-3: Customer-Specific Peaking Factors

	A	B
Line	Customer Class	Peaking Factor
1	Residential	1.27
2	Tier 1	1.10
3	Tier 2	1.45
4	Tier 3	1.76
5		
6	Com/Ind/Pub	1.34
7	Tier 1	1.08
8	Tier 2	1.99
9		
10	Agriculture	1.53
11	Temporary	2.04

Table 4-4 shows the calculation of additional capacity required to meet Max Day and Max Hour demands of each customer class and tier. Annual use is derived from water usage projections for FY 2025. First, annual use (Column C) is converted to average daily use (Column D), assuming 365 days in a year. The capacity factors (Column E) are the customer-specific peaking factors (Table 4-3) and are multiplied by the average daily use (Column D) to arrive at the total capacity required to meet each class and tier’s Max Day demand (Column F). The extra capacity required to meet Max Day demands (Column G) is calculated by subtracting the average daily use (Column D) from the total capacity for Max Day (Column F).

For Max Hour demands, the customer-specific peaking factors (Column E) are inflated based on the ratio between the system-wide Max Day and Max Hour peaking factors to determine the Max Hour peaking factors for all classes and tiers. This is calculated using the following equation:

$$\text{Max Day peaking factor (Column E)} \times [\text{System-wide Max Hour peaking factor (Table 4-2)} / \text{System-wide Max Day peaking factor (Table 4-2)}]$$

The total capacity for Max Hour demands (Column I) is calculated by multiplying the average daily use (Column D) by the Max Hour peaking factors (Column H). The extra capacity required for Max Hour demands (Column J) is equal to the Max Hour total capacity (Column I) less the Max Day total capacity (Column F).

Table 4-4: Water Usage and Extra Capacity

	A	B	C	D	E	F	G	H	I	J	K	L
					Max Day			Max Hour				
Line	Customer Class	Annual Use (AF)	Annual Use (hcf)	Average Daily Use (hcf/day)	Capacity/Peaking Factor	Total Capacity (hcf/day)	Extra Capacity (hcf/day)	Capacity Factor	Total Capacity (hcf/day)	Extra Capacity (hcf/day)	Pressure Zone I	Pressure Zone II
1	Residential										9,697	19,159
2	Tier 1	810	352,722	966	1.10	1,063	97	1.88	1,821	758		
3	Tier 2	293	127,431	349	1.45	506	157	2.48	866	360		
4	Tier 3	236	102,788	282	1.76	497	215	3.02	851	354		
5												
6	Com/Ind/Pub										5,338	0
7	Base	246	107,287	294	1.08	318	24	1.85	545	227		
8	Peak	104	45,344	124	1.99	248	123	3.41	424	176		
9												
10	Agriculture	2,006	873,927	2,394	1.53	3,669	1,275	2.62	6,284	2,614	105,996	34,380
11	Agriculture Dwellings	97	42,444	116	1.10	128	12	1.88	219	91		
12												
13	Temporary	25	10,892	30	2.04	61	31	3.49	104	43		
14												
15	Total	3,817	1,662,835	4,556		6,490	1,934		11,114	4,624	121,032	53,540

4.5. Equivalent Meters

Equivalent meter units are used to allocate meter-related costs appropriately and equitably. Larger meters have the capacity to impose larger demands on the system and are more expensive to install, maintain, and replace than smaller meters.

Equivalent meter units are based on meter hydraulic capacity and are calculated to represent the potential demand on the water system compared to a base meter size. A ratio of hydraulic capacity is calculated by dividing larger meter capacities by the base meter capacity based on the maximum safe operating flow rates in gallons per minute (gpm) at each size and type. The base meter in this study is the 3/4" meter, which is also the most common meter size.

Table 4-5 shows the meter capacity, meter type, and the calculated capacity ratio at each meter size used in the study. The capacity in gpm is based on actual capacity ratings from the AWWA M1 Manual with confirmation provided by District staff. The capacity ratios (Column D) are calculated by dividing the capacity in gpm for each meter size (Column B) by the capacity in gpm for the 3/4" meter (Column B, Line 1).

Table 4-5: Meter Capacity Ratio

	A	B	C	D
Line	Meter Size	Capacity (gpm)	Meter Type	Capacity Ratio
1	3/4"	30	Displacement	1.00
2	1"	50	Displacement	1.67
3	1 1/2"	100	Displacement	3.33
4	2"	160	Displacement	5.33
5	3"	350	Turbine	11.67
6	4"	630	Turbine	21.00
7	6"	1300	Turbine	43.33

Table 4-6 shows the estimated equivalent meters for FY 2027. The total number of meters (Column G) is derived from the meter count projections for FY 2027. The meter counts at each size and class (Table 2-9) are multiplied by the capacity ratio (Column B) to arrive at the total number of equivalent meters (Column H).

Table 4-6: Equivalent Meters (Meter Capacity)

	A	B	C	D	E	F	G
Line	Meter Size	Capacity Ratio	Residential	Com/Ind/Pub	Agriculture	Temporary	Total
1	3/4"	1.00	3,252	125	20	0	3,397
2	1"	1.67	503	117	87	0	707
3	1 1/2"	3.33	477	140	213	0	830
4	2"	5.33	320	459	1,163	0	1,941
5	3"	11.67	12	35	303	82	432
6	4"	21.00	21	42	42	0	105
7	6"	43.33	173	87	0	0	260
8	Total		4,758	1,004	1,828	82	7,672

Table 4-7 shows the estimated equivalents for FY 2027 on a DEQ basis. Recall, the District’s SWP costs are recovered on the monthly meter-based service charges and MMR and Hospitality customers pay the SWP-fixed component not on a meter capacity equivalent basis, but rather on a dwelling unit equivalent basis. Table 4-7 shows the calculation of DEQ meter equivalents. Agriculture and Temporary total equivalents are the same as Table 4-6. For the Residential class (Column C), the SFR and MMR DEQ counts in Table 2-10 are included in Line 1 and the Hospitality DEQ counts are in Line 1 of the Com/Ind/Pub class.

Table 4-7: Equivalent Meters (DEQ)

	A	B	C	D	E	F	G
Line	Meter Size	Capacity Ratio	Residential	Com/Ind/Pub	Agriculture	Temporary	Total
1	3/4"	1.00	4,490	358	20	0	4,869
2	1"	1.67	290	117	87	0	493
3	1 1/2"	3.33	147	140	213	0	500
4	2"	5.33	160	459	1,163	0	1,781
5	3"	11.67	0	35	303	82	420
6	4"	21.00	0	42	42	0	84
7	6"	43.33	0	87	0	0	87
8	Total		5,087	1,237	1,828	82	8,234

Like equivalent water meters, private fire lines and public fire hydrants are also converted to equivalent lines based on fire line capacities. Table 4-8 shows private fire lines and public fire hydrants. Private fire lines are derived from the account projections in FY 2027 and public fire hydrant counts are provided by District staff.

Table 4-8: Public and Private Fire Lines

	A	B	C
Line	Fire Line Size	Private Fire	Public Hydrants
1	2"	5	0
2	3"	6	0
3	4"	62	0
4	6"	48	455
5	8"	12	0
6	10"	2	0
7	Total	135	455

Table 4-9 derives the total fire equivalents within the water system. The fire line capacity ratios (Column B) are determined based on the Hazen-Williams equation for flow through pressurized conduits, as explained in the AWWA M1 Manual. The flow potential is dependent on the diameter of the fire line raised to the power of 2.63. The fire line capacity ratio is normalized based on the capacity of a 4” fire line to be consistent with the most common fire conduit. Column F shows the total equivalent fire lines in the system.

Table 4-9: Equivalent Fire Lines

	A	B	C	D	E
Line	Fire Line Size	Fire Ratio	Private Fire	Public Hydrants	Total
1	2"	0.06	0	0	0
2	3"	0.16	1	0	1
3	4"	0.34	21	0	21
4	6"	1.00	48	455	503
5	8"	2.13	26	0	26
6	10"	3.83	8	0	8
7	Total		104	455	559

4.6. Operating Allocation

Table 4-10 shows the allocation of operating expenses to each cost component, as developed from the District’s O&M expense budget for FY 2027. O&M expenses are used in the cost-of-service analysis to allocate the operating revenue requirement from Table 4-1 to the relative share of costs in each water system cost component. Raftelis worked with District staff to determine an appropriate allocation to each cost component based on the function of the expense incurred. Most functions have a one-to-one relationship with a system cost component, for example, State Water costs. Cater, Wells, and Storage are allocated on the Max Day basis as determined in Table 4-2. Distribution and Pumping is allocated on the Max Hour basis as determined in Table 4-2. Certain engineering O&M expenses are allocated using the capital basis derived from the water system asset base. All other functional costs are allocated fully to the respective cost components. Appendix B allocates the functionalized O&M budget to the respective cost components using the percentage basis in Table 4-10. The bottom row of Appendix B yields the percent of the total O&M budget allocated to each system cost component. These values are used to allocate the Operating portion of the District’s total revenue requirement.

Table 4-10: Functional Allocations

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
Functions	Rationale	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total
Groundwater	Groundwater				100.0%													100.0%
Lake Cachuma	Cachuma					100.0%												100.0%
State Water	SWP						100.0%											100.0%
Cater Debt	Treatment MD	59.9%	40.1%															100.0%
Distribution	Max Hour	35.0%	23.4%	41.6%														100.0%
T&D	Avg. MD/MH	47.4%	31.8%	20.8%														100.0%
Pumping	Max Hour	35.0%	23.4%	41.6%														100.0%
Elevation Pumping	Pumping									100.0%								100.0%
Wells	Max Day	59.9%	40.1%															100.0%
Treatment	Treatment								100.0%									100.0%
Storage	Max Day	59.9%	40.1%															100.0%
Meters	Meter													100.0%				100.0%
Billing	Customer														100.0%			100.0%
Fire	Fire												100.0%					100.0%
Conservation	Conservation										100.0%							100.0%
Administration	General	25.0%															75.0%	100.0%
Capital	Capital Costs	33.6%	20.0%	7.9%	0.0%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	1.0%	25.5%	0.0%	0.0%	11.2%	100.0%
Operating	Operating Costs	12.9%	2.8%	2.5%	5.2%	9.3%	9.8%	0.0%	23.9%	0.6%	1.1%	0.0%	0.1%	3.6%	2.0%	0.0%	26.2%	100.0%
Offset	Offset															100.0%		100.0%
General	General	25.0%				0.0%			0.0%		0.0%				0.0%		75.0%	100.0%
CIP	CIP											100.0%						100.0%
CAPP	CAPP							100.0%										100.0%

4.7. Capital Allocation

4.7.1. Capital Allocation – Agriculture and Municipal & Industrial

The District serves two distinct user groups: Agriculture and M&I. These two user groups require different levels of service, most notably treated water with specific water quality standards for M&I uses. An asset benefit analysis was used to ensure an equitable allocation and appropriate cost recovery from each group.

The analysis utilized the District’s capitalized assets database. The assets were grouped into summarized categories. Next, different allocation bases were identified with which to distribute a group of assets value to Agriculture, M&I, or both. Once the distribution for all asset categories was completed, the total system value benefiting the two user classes was known and is used to allocate the total costs recovered through the District’s two capital rate components: the M&I variable CIP charge and the Agricultural O&M charge. The following tables detail the asset benefit exercise to allocate capital costs, net of SWP debt which is recovered through the monthly meter-based fixed charge.

Table 4-11 shows the various allocation bases for distributing the different asset categories between Agriculture and M&I. The bases include the number of customers, equivalent meters, average potable demand (by class), and average total demand (by class). Note Column B, Line 4 shows some potable demand for Agriculture which represents the average use of residential dwelling units across all Agricultural connections. Lines 8-11 of the table show the allocation basis in percentage terms

Table 4-11: Asset Benefit Allocations

	A	B	C	D
Line	CIP Cost Allocation	Agriculture	M&I	Total
1	Basis			
2	Number of Customers	382	4,100	4,482
3	Equivalent Meters	1,828	5,844	7,672
4	Avg. Potable Demand	42,444	746,464	788,908
5	Avg. Total Demand	873,927	746,464	1,620,391
6				
7	Allocation			
8	Number of Customers	8.5%	91.5%	100.0%
9	Equivalent Meters	23.8%	76.2%	100.0%
10	Avg. Potable Demand	5.4%	94.6%	100.0%
11	Avg. Total Demand	53.9%	46.1%	100.0%

Raftelis worked with District staff to identify the most appropriate allocation basis for each asset category. Generally, water quality and water treatment categories are allocated using average potable demand; storage categories are allocated based on average total demand; operational and administrative facilities are allocated based on the number of customers in each user group; and smaller storage facilities, meters, pumping equipment, and distribution assets are allocated based on equivalent meters.

The results shown in Table 4-12 attribute 18.4% of capital costs to Agricultural users and the remaining 81.6% to M&I users. Agriculture’s share is recovered by the Agricultural O&M charge and M&I’s share by the variable CIP charge.

Table 4-12: Capital Cost Allocation – Agriculture and M&I

	A	B	C	D	E
Line	Asset Category	Allocation Methodology	RCLD	Agriculture	M&I
1	Administration Building	Number of Customers	\$209,613	\$17,865	\$191,748
2	Carpinteria Reservoir	Avg. Total Demand	\$0	\$0	\$0
3	Carpinteria Reservoir - Water Quality	Avg. Potable Demand	\$3,660,542	\$196,941	\$3,463,601
4	Corrosion Control	Equivalent Meters	\$27,319	\$6,510	\$20,810
5	Office Equipment & Furniture	Number of Customers	\$199,911	\$17,038	\$182,873
6	Other Equipment & Tools	Number of Customers	\$290,369	\$24,748	\$265,621
7	Facility & Grounds Equipment	Number of Customers	\$185,001	\$15,768	\$169,234
8	Foothill Reservoir	Avg. Total Demand	\$0	\$0	\$0
9	Foothill Reservoir - Water Quality/System	Avg. Potable Demand	\$8,471,161	\$455,756	\$8,015,405
10	Headquarters Well	Avg. Total Demand	\$1,653,257	\$891,652	\$761,605
11	Headquarters Well - Treatment	Avg. Potable Demand	\$452,366	\$24,338	\$428,028
12	Hydrants	Number of Customers	\$312,908	\$26,669	\$286,239
13	Land	Number of Customers	\$3,206,797	\$273,315	\$2,933,482
14	Maintenance Center	Number of Customers	\$757,270	\$64,542	\$692,728
15	Meters & Services	Equivalent Meters	\$7,890,540	\$1,880,153	\$6,010,387
16	Ortega Reservoir Cover	Avg. Total Demand	\$100,798	\$54,363	\$46,434
17	Ortega Reservoir Cover - Water Quality	Avg. Potable Demand	\$6,930,138	\$372,848	\$6,557,290
18	Pumping Equipment	Equivalent Meters	\$271,085	\$64,594	\$206,491
19	Tanks & Reservoirs	Equivalent Meters	\$416,940	\$99,348	\$317,592
20	Transmission & Distribution	Equivalent Meters	\$10,903,632	\$2,598,111	\$8,305,521
21	Vehicles	Number of Customers	\$83,569	\$7,123	\$76,446
22	Wells	Avg. Total Demand	\$4,240,231	\$2,286,887	\$1,953,344
23	Wells - Treatment	Avg. Potable Demand	\$131,967	\$7,100	\$124,867
24	Wells - Groundwater Management	Avg. Total Demand	\$278,644	\$150,281	\$128,363
25	Wells - Water Quality	Avg. Potable Demand	\$1,550,514	\$83,419	\$1,467,095
26	Water Treatment Equipment	Avg. Potable Demand	\$213,874	\$11,507	\$202,368
27	Total		\$52,438,446	\$9,630,875	\$42,807,570
28	<i>Percent of CIP Costs</i>		<i>100.0%</i>	<i>18.4%</i>	<i>81.6%</i>

4.8. Debt Allocations

The District's debt includes SWP repayment to Central Coast Water Authority (CCWA); SRF loan repayment for the District's share of Cater treatment facilities; and loan repayments for other water quality and meter infrastructure capital costs. The budgeted values are included in the Debt portion of the revenue requirement for the rate setting year, FY 2027.

Table 4-13 shows the allocation of the District's debt revenue requirement. CCWA debt repayment is allocated directly to the SWP cost component. Cater Reservoir Resilience Project debt service is allocated based on Max Day which aligns with the allocation of treatment costs. Revenue Bond 2020B is allocated using the Operating expense allocation do best align with the use of those loan proceeds, which were spent primarily on employee costs. The proposed debt service (CAPP SRF Loan) is allocated directly to the CAPP cost component since it is repaying the cost of CAPP construction. All remaining debt is allocated directly to the CIP cost component.

Table 4-13: Debt Service Allocation

Line	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
Line	Debt Obligations	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total	
1	Percentage Allocation																			
2	DWR Source of Supply (SWP)	State Water	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
3	Cater SRF	Cater Debt	59.9%	40.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
4	Siemens MLPA	CIP	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
5	Rev. Bond 2020A	CIP	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
6	Rev. Bond 2020B	Operating	12.9%	2.8%	2.5%	5.2%	9.3%	9.8%	0.0%	23.9%	0.6%	1.1%	0.0%	0.1%	3.6%	2.0%	0.0%	26.2%	100.0%	
7	Rev. Bond 2020C	CIP	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
8	Rev. Bond 2016A	CIP	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
9	Cater Reservoir Resilience Project	Cater Debt	59.9%	40.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
10	Intertie	CIP	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
11	Proposed Debt Service	CAPP	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
12																				
13	Dollar Allocation																			
14	DWR Source of Supply (SWP)	State Water	\$0	\$0	\$0	\$0	\$0	\$2,285,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,285,724
15	Cater SRF	Cater Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Siemens MLPA	CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$538,677	\$0	\$0	\$0	\$0	\$0	\$0	\$538,677
17	Rev. Bond 2020A	CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,243,375	\$0	\$0	\$0	\$0	\$0	\$0	\$1,243,375
18	Rev. Bond 2020B	Operating	\$30,160	\$6,572	\$5,857	\$12,175	\$21,588	\$22,876	\$0	\$55,661	\$1,471	\$2,673	\$0	\$118	\$8,380	\$4,563	\$0	\$61,050	\$233,143	
19	Rev. Bond 2020C	CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,500	\$0	\$0	\$0	\$0	\$0	\$0	\$75,500
20	Rev. Bond 2016A	CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$716,625	\$0	\$0	\$0	\$0	\$0	\$0	\$716,625
21	Cater Reservoir Resilience Project	Cater Debt	\$45,509	\$30,491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,000
22	Intertie	CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Proposed Debt Service	CAPP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Total - Debt Obligations		\$75,669	\$37,063	\$5,857	\$12,175	\$21,588	\$2,308,600	\$0	\$55,661	\$1,471	\$2,673	\$2,574,177	\$118	\$8,380	\$4,563	\$0	\$61,050	\$5,169,044	
25	<i>Debt Cost Allocation</i>		<i>1.5%</i>	<i>0.7%</i>	<i>0.1%</i>	<i>0.2%</i>	<i>0.4%</i>	<i>44.7%</i>	<i>0.0%</i>	<i>1.1%</i>	<i>0.0%</i>	<i>0.1%</i>	<i>49.8%</i>	<i>0.0%</i>	<i>0.2%</i>	<i>0.1%</i>	<i>0.0%</i>	<i>1.2%</i>	<i>100.0%</i>	

4.9. Revenue Offsets

The District generates a modest amount of non-rate revenue which reduces the total revenue required from rates. These non-rate revenues include categories of other operating and non-operating revenues. Most revenue offsets are allocated to the water system cost components based on either the operating allocation (Appendix B) or the capital asset allocation (Appendix A), whichever is most appropriate. Grant revenue is allocated directly to the CIP cost component as those revenues directly offset the cost of capital expenditures. The percentage allocated to each cost component is used to allocate the revenue offsets between the various components. Table 4-14 shows the allocation of revenue offsets to the cost components for the test year.

Table 4-14: Revenue Offset Allocation

Line	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
Revenue Offsets	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total	
1	Percentage Allocation																		
2	Capital Cost Recovery	Capital	33.6%	20.0%	7.9%	0.0%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	1.0%	25.5%	0.0%	0.0%	11.2%	100.0%
3	Lifeline Program Credits	Operating	12.9%	2.8%	2.5%	5.2%	9.3%	9.8%	0.0%	23.9%	0.6%	1.1%	0.0%	0.1%	3.6%	2.0%	0.0%	26.2%	100.0%
4	Misc Service Revenue	Operating	12.9%	2.8%	2.5%	5.2%	9.3%	9.8%	0.0%	23.9%	0.6%	1.1%	0.0%	0.1%	3.6%	2.0%	0.0%	26.2%	100.0%
5	Other Income	Operating	12.9%	2.8%	2.5%	5.2%	9.3%	9.8%	0.0%	23.9%	0.6%	1.1%	0.0%	0.1%	3.6%	2.0%	0.0%	26.2%	100.0%
6	Overhead Control	Operating	12.9%	2.8%	2.5%	5.2%	9.3%	9.8%	0.0%	23.9%	0.6%	1.1%	0.0%	0.1%	3.6%	2.0%	0.0%	26.2%	100.0%
7	Interest	Operating	12.9%	2.8%	2.5%	5.2%	9.3%	9.8%	0.0%	23.9%	0.6%	1.1%	0.0%	0.1%	3.6%	2.0%	0.0%	26.2%	100.0%
8	GSA Personnel Costs Reimbursement	Operating	12.9%	2.8%	2.5%	5.2%	9.3%	9.8%	0.0%	23.9%	0.6%	1.1%	0.0%	0.1%	3.6%	2.0%	0.0%	26.2%	100.0%
9	CAPP Tax Roll Collection	Capital	33.6%	20.0%	7.9%	0.0%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	1.0%	25.5%	0.0%	0.0%	11.2%	100.0%
10	Asset Disposal	Capital	33.6%	20.0%	7.9%	0.0%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	1.0%	25.5%	0.0%	0.0%	11.2%	100.0%
11	CAPP Grant Revenue	CIP	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
12	Smillie ASR Grant Revenue	CIP	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
13	Interest-COP Funds Restricted	Capital	33.6%	20.0%	7.9%	0.0%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	1.0%	25.5%	0.0%	0.0%	11.2%	100.0%
14	Contributed Capital	Capital	33.6%	20.0%	7.9%	0.0%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	1.0%	25.5%	0.0%	0.0%	11.2%	100.0%
15																			
16	Dollar Allocation																		
17	Capital Cost Recovery	Capital	\$50,443	\$30,030	\$11,883	\$0	\$0	\$0	\$0	\$1,036	\$0	\$0	\$0	\$1,516	\$38,226	\$0	\$0	\$16,867	\$150,000
18	Lifeline Program Credits	Operating	-\$3,602	-\$785	-\$700	-\$1,454	-\$2,578	-\$2,732	\$0	-\$6,648	-\$176	-\$319	\$0	-\$14	-\$1,001	-\$545	\$0	-\$7,292	-\$27,846
19	Misc Service Revenue	Operating	\$10,996	\$2,396	\$2,135	\$4,439	\$7,871	\$8,340	\$0	\$20,293	\$536	\$974	\$0	\$43	\$3,055	\$1,664	\$0	\$22,258	\$85,000
20	Other Income	Operating	\$13,648	\$2,974	\$2,650	\$5,509	\$9,769	\$10,352	\$0	\$25,188	\$666	\$1,209	\$0	\$53	\$3,792	\$2,065	\$0	\$27,627	\$105,503
21	Overhead Control	Operating	\$6,597	\$1,438	\$1,281	\$2,663	\$4,722	\$5,004	\$0	\$12,176	\$322	\$585	\$0	\$26	\$1,833	\$998	\$0	\$13,355	\$51,000
22	Interest	Operating	\$51,676	\$11,261	\$10,035	\$20,860	\$36,989	\$39,195	\$0	\$95,370	\$2,521	\$4,579	\$0	\$202	\$14,359	\$7,819	\$0	\$104,604	\$399,470
23	GSA Personnel Costs Reimbursement	Operating	\$21,658	\$4,720	\$4,206	\$8,743	\$15,503	\$16,428	\$0	\$39,971	\$1,057	\$1,919	\$0	\$85	\$6,018	\$3,277	\$0	\$43,842	\$167,426
24	CAPP Tax Roll Collection	Capital	\$139,081	\$82,799	\$32,765	\$0	\$0	\$0	\$0	\$2,857	\$0	\$0	\$0	\$4,180	\$105,396	\$0	\$0	\$46,505	\$413,582
25	Asset Disposal	Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CAPP Grant Revenue	CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,317,596	\$0	\$0	\$0	\$0	\$0	\$18,317,596
27	Smillie ASR Grant Revenue	CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400,000	\$0	\$0	\$0	\$0	\$0	\$1,400,000
28	Interest-COP Funds Restricted	Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Contributed Capital	Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Total - Revenue Offsets		\$290,498	\$134,833	\$64,256	\$40,760	\$72,275	\$76,587	\$0	\$190,242	\$4,926	\$8,948	\$19,717,596	\$6,090	\$171,679	\$15,278	\$0	\$267,764	\$21,061,731
31	<i>Revenue Offset Allocation</i>		<i>1.4%</i>	<i>0.6%</i>	<i>0.3%</i>	<i>0.2%</i>	<i>0.3%</i>	<i>0.4%</i>	<i>0.0%</i>	<i>0.9%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>93.6%</i>	<i>0.0%</i>	<i>0.8%</i>	<i>0.1%</i>	<i>0.0%</i>	<i>1.3%</i>	<i>100.0%</i>

4.10. Fire Service Allocation

Peak capacity, as represented by Max Day and Max Hour, also includes capacity required to meet demands for firefighting. Max Day and Max Hour costs encompass capacity required to meet peak customer demands, public fire service, and private fire service. Table 4-15 derives the allocation of Max Day and Max Hour costs to these three components, as outlined in the M1 Manual. The Max Hour fire capacity assumes a three hour fire with 3,000 gpm of capacity required.

The total Max Day capacity demanded for fire (Column B, Line 4) is calculated as follows, with letters representing columns and numbers representing rows:

$$B2 \text{ kgal/min} * 60 \text{ min/hour} * B1 \text{ hours} * 1000 \text{ gal/kgal} * 1 \text{ HCF/748 gal}$$

The Max Hour capacity demanded for fire represents the additional capacity needed above Max Day capacity demanded for fire. Thus, the calculation multiplies the Max Hour capacity by 24 hours to convert it into Max Day increments to subtract the Max Day capacity demanded for fire (Column B, Line 4). The total Max Hour capacity demanded for fire (Column C, Line 4) is calculated as follows:

$$[C2 \text{ kgal/min} * 60 \text{ min/hour} * 24 \text{ hours/day} * 1000 \text{ gal/kgal} * 1 \text{ HCF/748 gal}] - B4 \text{ HCF/day}$$

Public fire hydrants account for a portion of the total fire capacity (Line 5) based on the proportionate share of the equivalent fire lines (Table 4-9, Line 7). The total capacity demanded for fire (Line 4) is multiplied by the public fire allocation (Line 5) to determine the additional capacity required for public fire service (Line 8). The remaining capacity demanded for fire is allocated to private fire service (Line 9). The customer demand capacity is equal to the Max Day and Max Hour demand for all other customers (Table 4-4, Columns G and J, Line 15). The proportion of system capacity for each of these components (Lines 13-17) is later used to allocate Max Day and Max Hour costs across the different cost components.

Table 4-15: Fire Capacity Estimate

	A	B	C
Line	Fire Capacity Estimate	Max Day	Max Hour
1	Hours for Fire	3	
2	kgals/min	3	3
3			
4	Capacity Demanded for Fire (hcf/day)	722	5,053
5	Allocation to Public Fire	81.4%	81.4%
6			
7	System Capacity		
8	Public Fire Capacity	588	4,115
9	Private Fire Capacity	134	939
10	Customer Demand Capacity	1,934	4,624
11	Total	2,656	9,678
12			
13	Proportion of System Capacity		
14	Public Fire Capacity	22.1%	42.5%
15	Private Fire Capacity	5.1%	9.7%
16	Customer Demand Capacity	72.8%	47.8%
17	Total	100.0%	100.0%

Note that costs to maintain public fire flows is included in the cost of service recovered from rates. This reflects that providing water in the volume and at the pressure required to operate fire hydrants that protect, and fire sprinklers in, structures is a statutory mandate of public water systems in California and such cost recovery is authorized by California Government Code sections 53069.9 and 53750.5. Moreover, charging water users for the portion of the cost of water service associated with fire flows appropriately assigns those costs to those who benefit from them. Sprinklers are within, and serve, structures served by water meters. Hydrants serve parcels improved with structures, as they are not suitable to address fire service calls involving individuals in need of medical aid or vehicle fires (which are fought with fire extinguishers) and are not typically used to fight wildland fires because hydrants rarely serve such land. The California Fire Code requires hydrants near structures, not elsewhere. Thus, those who pay water fees which recover fire flow costs also own or occupy structures protected by fire sprinklers and fire hydrants and therefore benefit from that service. Finally, fire hydrants are used to flush water mains periodically and serve a water-system function, as well as the fire suppression function noted here.

4.11. Unit Cost and Allocation to Classes

Table 4-16 shows the units of service. The units of service for the Base, Groundwater, Cachuma, Conservation, and CAPP cost components are equal to total annual water usage. The units of service for Max Day and Max Hour are equal to the extra capacity demanded across all classes. Meter is based on meter capacity equivalents (EMUs), Fire is based on fire line equivalents, Customer is based on number of customer accounts billed, and SWP is based on DEQ equivalents. Lastly, Pumping is based on the estimated water use requiring elevation pumping.

Table 4-16: Units of Service by Cost Component

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line	Units of Service	Meter	Private Fire	Customer	SWP-Fixed	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP-Variable	Treatment	Pumping	Conservation	CAPP
1	Total	92,060	1,246	55,404	98,806	1,662,835	1,934	4,624	1,662,835	1,662,835	1,662,835	788,908	174,571	1,662,835	1,662,835
2	Units of Service	EMU/yr	EL/yr	bills/yr	EMU/yr	hcf	hcf/day	hcf/day	hcf	hcf	hcf	hcf	hcf	hcf	hcf

Table 4-17 shows the allocation of the revenue requirement to each cost component. Please note that the revenue requirement (Column Q, Lines 5, 9, and 11) is equal to the revenue required from rates (Table 4-1, Line 19). Operating expenses (Line 1) are derived from the operating revenue requirement (Table 4-1, Column E, Line 2) and are allocated to each cost component based on the operating expense allocation in Appendix B. Debt expenses (Line 2) are derived from the debt revenue requirement in Table 4-1, Column E, Line 3. Debt expenses are allocated to the system cost components based on the allocations derived in Table 4-13. Capital expenses (Line 3) are based on the capital revenue requirement (Table 4-1, Column E, Line 4) and are allocated directly to the CIP component. Revenue offsets (Line 4) are allocated based on the allocation percentages derived in Table 4-14, Column E, Line 11.

Public fire costs (Line 6) are reallocated to Meter from Max Day and Max Hour based on the public fire protection of system capacity (Table 4-15, Line 14). Public fire service is a benefit shared by all customers and connections to the water system. Similarly, private fire costs (Line 7) are reallocated to the Private Fire cost component from Max Day and Max Hour based on the private fire proportion of system capacity (Table 4-15, Line 15). Lastly, General (indirect) costs (Line 9) are reallocated to all cost components based on their proportional share of total costs (Line 10).

Table 4-18 shows the final allocation of the cost of service. 50% of Max Day and Max Hour cost are reallocated to the Meter cost component to maintain the District's desired fixed and variable rate revenue recovery. State Water costs are allocated to the fixed and variable cost components based directly on the proportion of fixed and operating costs. The resulting allocation of costs (Line 15) are then divided by the units of service for each cost component (Line 17) to derive the unit cost per cost component (Line 20). Units of service in Line 17 are from Table 4-16 and are translated into annual terms where necessary (e.g., number of accounts multiplied by 12 to derive the number of bills per year subject to the Customer cost component).

Table 4-19 shows the allocation of the revenue requirement to each customer class and tier based on the unit costs for each component (Table 4-18, Line 20). The unit costs for each cost component are multiplied by the units of service in each class and tier (Table 4-4, Table 4-6, and Table 4-7). Please note that the total cost of service (Column O, Line 17) is equal to the total revenue required from rates (Table 4-1, Line 19).

Table 4-17: Adjusted Cost of Service

Line	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Line	Revenue Requirement	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	General	Total
1	Operating Expenses	\$1,545,300	\$336,756	\$300,078	\$623,793	\$1,106,100	\$1,172,084	\$671,027	\$2,851,899	\$75,383	\$136,939	\$0	\$6,032	\$429,390	\$233,816	\$3,128,036	\$12,616,633
2	Debt Expenses	\$75,669	\$37,063	\$5,857	\$12,175	\$21,588	\$2,308,600	\$0	\$55,661	\$1,471	\$2,673	\$2,574,177	\$118	\$8,380	\$4,563	\$61,050	\$5,169,044
3	Capital Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,986,001	\$0	\$0	\$0	\$0	\$21,986,001
4	Revenue Offsets	-\$290,498	-\$134,833	-\$64,256	-\$40,760	-\$72,275	-\$76,587	\$0	-\$190,242	-\$4,926	-\$8,948	-\$19,717,596	-\$6,090	-\$171,679	-\$15,278	-\$267,764	-\$21,061,731
5	Total - Cost of Service	\$1,330,471	\$238,987	\$241,678	\$595,208	\$1,055,413	\$3,404,097	\$671,027	\$2,717,317	\$71,929	\$130,664	\$4,842,582	\$60	\$266,091	\$223,102	\$2,921,321	\$18,709,947
6	Allocation of Public Fire Costs	\$0	-\$52,895	-\$102,751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$155,646	\$0	\$0	\$0
7	Allocation of Private Fire Costs	\$0	-\$12,070	-\$23,447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,517	\$0	\$0	\$0	\$0
8	Allocation of Fire Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$49	\$49	\$0	\$0	\$0
9	Total - Cost of Service with Fire	\$1,330,471	\$174,022	\$115,480	\$595,208	\$1,055,413	\$3,404,097	\$671,027	\$2,717,317	\$71,929	\$130,664	\$4,842,582	\$35,529	\$421,786	\$223,102	\$2,921,321	\$18,709,947
10	Allocation of General Costs	\$257,100	\$33,628	\$22,315	\$115,018	\$203,948	\$657,807	\$0	\$525,094	\$13,899	\$25,249	\$935,780	\$6,866	\$81,506	\$43,112	-\$2,921,321	\$0
11	Total - Adjusted Cost of Service	\$1,587,571	\$207,650	\$137,795	\$710,225	\$1,259,360	\$4,061,904	\$671,027	\$3,242,411	\$85,828	\$155,913	\$5,778,362	\$42,394	\$503,292	\$266,214	\$0	\$18,709,947

Table 4-18: Cost Allocations and Unit Rates

Line	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	Q
Line	Cost Components	Cost of Service	Meter	Private Fire	Customer	SWP-Fixed	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP-Variable	Treatment	Pumping	Conservation	CIP	CAPP	Total
1	Base	\$1,587,571	0.0%				100.0%											100.0%
2	Max Day	\$207,650	50.0%					50.0%										100.0%
3	Max Hour	\$137,795	50.0%						50.0%									100.0%
4	Groundwater	\$710,225								100.0%								100.0%
5	Cachuma	\$1,259,360									100.0%							100.0%
6	SWP	\$4,061,904				88.9%						11.1%						100.0%
7	Treatment	\$3,242,411											100.0%					100.0%
8	Pumping	\$85,828												100.0%				100.0%
9	Conservation	\$155,913													100.0%			100.0%
10	CIP	\$5,778,362														100.0%		100.0%
11	Fire	\$42,394		100.0%														100.0%
12	Meter	\$503,292	100.0%															100.0%
13	Customer	\$266,214			100.0%													100.0%
14	CAPP	\$671,027															100.0%	100.0%
15	Total	\$18,709,947	\$676,015	\$42,394	\$266,214	\$3,609,103	\$1,587,571	\$103,825	\$68,898	\$710,225	\$1,259,360	\$452,800	\$3,242,411	\$85,828	\$155,913	\$5,778,362	\$671,027	\$18,709,947
16																		
17	Units of Service		92,060	1,246	55,404	98,806	1,662,835	1,934	4,624	1,662,835	1,662,835	1,662,835	788,908	174,571	1,662,835		1,662,835	
18			EMU/yr	EL/yr	bill/yr	EMU/yr	hcf	hcf/day	hcf/day	hcf	hcf	hcf	hcf	hcf	hcf		hcf	
19																		
20	Unit Cost		\$7.34	\$34.03	\$4.80	\$36.53	\$0.95	\$53.69	\$14.90	\$0.43	\$0.76	\$0.27	\$4.11	\$0.49	\$0.09		\$0.40	
21			EMU	EL	bill	EMU	hcf	hcf/day	hcf/day	hcf	hcf	hcf	hcf	hcf	hcf		hcf	

Table 4-19: Cost of Service, by Cost Component and Customer Class

Line	A Customer Class	B Meter	C Private Fire	D Customer	E SWP-Fixed	F Base	G Max Day	H Max Hour	I Groundwater	J Cachuma	K SWP-Variable	L Treatment	M Pumping	N Conservation	O CIP	P CAPP	Q Total
1	Residential	\$419,267		\$216,973	\$2,229,824								\$14,187	\$54,659	\$3,810,624	\$235,243	\$10,829,541
2	Tier 1					\$336,757	\$5,209	\$11,290	\$150,654	\$267,137	\$96,048	\$1,449,687					
3	Tier 2					\$121,663	\$8,412	\$5,370	\$54,428	\$96,511	\$34,700	\$523,741					
4	Tier 3					\$98,136	\$11,550	\$5,274	\$43,903	\$77,847	\$27,990	\$422,459					
5																	
6	Com/Ind/Pub	\$88,471		\$19,028	\$437,449								\$2,624	\$14,311	\$845,473	\$61,593	\$2,583,042
7	Base					\$102,431	\$1,301	\$3,378	\$45,824	\$81,255	\$29,215	\$440,949					
8	Peak					\$43,292	\$6,625	\$2,629	\$19,367	\$34,342	\$12,347	\$186,364					
9	Hospitality				\$104,773												
10																	
11	Agriculture	\$161,080		\$22,026	\$801,260	\$834,370	\$68,439	\$38,953	\$373,269	\$661,875	\$237,976	\$0	\$69,016	\$81,942	\$1,061,257	\$369,796	\$5,064,026
12	Agriculture Dwellings					\$40,523	\$627	\$1,359	\$18,129	\$32,145	\$11,558	\$174,445		\$3,980			
13																	
14	Temporary	\$7,196		\$404	\$35,797	\$10,399	\$1,662	\$645	\$4,652	\$8,249	\$2,966	\$44,766	\$0	\$1,021	\$61,008	\$4,395	\$183,160
15	Fire		\$42,394	\$7,784													\$50,178
16																	
17	Total	\$676,015	\$42,394	\$266,214	\$3,609,103	\$1,587,571	\$103,825	\$68,898	\$710,225	\$1,259,360	\$452,800	\$3,242,411	\$85,828	\$155,913	\$5,778,362	\$671,027	\$18,709,947

5. Rate Design and Derivation

This section details the calculation of the proposed water rates developed in the Study. Numbers shown in the tables of this section are rounded. Therefore, hand calculations based on the displayed numbers, such as summing or multiplying, may not equal the exact results shown in this report. All rates shown in this section are rounded up to the nearest cent

5.1. Monthly Meter Charges

Table 5-1 shows the monthly meter charge calculation, which consists of the Meter, SWP, and Customer cost components. As identified earlier, the Meters cost component is derived based on total equivalent meter capacity units. The Meter unit cost (Table 4-18, Column C, Line 20) is multiplied by the capacity ratio for each meter size (Column B) to accurately recover the share of costs by meter size. Similarly, the SWP unit cost (Table 4-18, Column F, Line 20) is multiplied by the ratio for each meter size (Column B) to appropriately reflect the share of cost by meter size. All MFR and Hospitality connections' SWP component is at the DEQ unit cost determined in the COS using the DEQ ratio (Table 4-7). Customer costs do not vary with meter size and therefore the Customer unit cost (Table 4-18, Column E, Line 20) is applied uniformly across all meter sizes. These components are added together to derive at the total proposed monthly meter charge for FY 2027 (Column F). Note that this cost is shown on the District's rate schedule (and later in this section) as two charges: the Basic Service Charge which combines the Meter and Customer components; and the SWP Service Charge.

Table 5-1: Monthly Meter Charge Calculation (Basic and SWP)

Line	A Meter Size	B Capacity Ratio	C Meter	D SWP-Fixed	E Customer	F Proposed Charge	G Current Charge	H Difference (\$)
1	3/4"	1.00	\$7.34	\$36.53	\$4.80	\$48.68	\$50.17	(\$1.49)
2	1"	1.67	\$12.24	\$60.88	\$4.80	\$77.93	\$80.04	(\$2.11)
3	1 1/2"	3.33	\$24.48	\$121.76	\$4.80	\$151.05	\$154.72	(\$3.67)
4	2"	5.33	\$39.16	\$194.81	\$4.80	\$238.78	\$244.33	(\$5.55)
5	3"	11.67	\$85.67	\$426.15	\$4.80	\$516.63	\$528.10	(\$11.47)
6	4"	21.00	\$154.21	\$767.07	\$4.80	\$926.09	\$946.30	(\$20.21)
7	6"	43.33	\$318.21	\$1,582.84	\$4.80	\$1,905.86	\$1,946.98	(\$41.12)
8	MFR - Individual		\$7.34	\$19.54	\$4.80	\$31.69	\$29.31	\$2.38
9	MFR - MMR		Depends on Siz	\$19.54	\$4.80			
10	Hospitality		Depends on Siz	\$14.46	\$4.80			

5.2. Monthly Private Fire Charges

Table 5-2 shows the calculation of the monthly private fire charge. The Private Fire unit cost (Table 4-18, Column D, Line 20) is multiplied by the fire ratio (Column B), at each line size to arrive at the Private Fire cost for each fire line size. Like the monthly meter charge calculation, Customer costs do not vary between customer types or meter sizes; therefore, the Customer unit cost is applied uniformly across all line sizes. These two components are added together to derive the proposed monthly private fire service charge for FY 2027 (Column E).

Table 5-2: Monthly Private Fire Charge Calculation

	A	B	C	D	E	F	G
Line	Fire Line Size	Fire Ratio	Private Fire	Customer	Proposed Charge	Current Charge	Difference (\$)
1	2"	0.06	\$1.89	\$4.80	\$6.70	\$14.06	(\$7.36)
2	3"	0.16	\$5.50	\$4.80	\$10.31	\$30.61	(\$20.30)
3	4"	0.34	\$11.71	\$4.80	\$16.52	\$59.19	(\$42.67)
4	6"	1.00	\$34.03	\$4.80	\$38.84	\$161.76	(\$122.92)
5	8"	2.13	\$72.51	\$4.80	\$77.32	\$338.66	(\$261.34)
6	10"	3.83	\$130.40	\$4.80	\$135.21	\$604.77	(\$469.56)

5.3. Water Usage Rate Components

The District’s water usage rates consist of six different cost components: Base, Peaking (the combination of Max Day and Max Hour cost components), Supply (which includes Groundwater and Cachuma), SWP-Variable costs, Treatment, and Conservation. The following section presents the derivations of the Peaking, Supply, and Conservation components by customer class and tier. The Base, SWP -Variable, and Treatment components are uniform for each unit of water, regardless of class or tier, and are derived directly in Table 4-18 (Column G, Line 20 for Base; Column M, Line 20 for Treatment; Column L, Line 20 for SWP Variable).

Table 5-3 shows the Peaking unit cost calculation. Max Day and Max Hour costs (Table 4-19, Columns G and H) are summed together for each customer class and tier to determine total peaking costs (Column C). Peaking costs are divided by annual use (Column B) to determine the Peaking unit cost (Column D) for each class and tier

Table 5-3: Peaking Unit Cost Calculation

	A	B	C	D
Line	Customer Class	Annual Use (hcf)	Peaking	Peaking Unit Cost
1	Residential			
2	Tier 1	352,722	\$16,498	\$0.05
3	Tier 2	127,431	\$13,782	\$0.11
4	Tier 3	102,788	\$16,824	\$0.16
5				
6	Com/Ind/Pub			
7	Base	107,287	\$4,679	\$0.04
8	Peak	45,344	\$9,254	\$0.20
9				
10	Agriculture	873,927	\$107,393	\$0.12
11	Agriculture Dwellings	42,444	\$1,985	\$0.05
12				
13	Temporary	10,892	\$2,307	\$0.21
14				
15	Total	1,662,835	\$172,723	

Table 5-4 shows the supply cost calculation for the water use rates. The District receives water from three sources: the SWP, Lake Cachuma, and groundwater from the Carpinteria Basin. SWP fixed supply costs are recovered on the fixed charges, only SWP variable costs are recovered on the water use rates. Lake Cachuma and groundwater supply costs are recovered from the variable water use rates and differentiated as local supplies.

District staff provided estimated delivery/production amounts for FY 2027 (Line 1). The estimated water demand (Column D, Line 4) is allocated to each source of supply based on the proportion of estimated delivery/production (Line 2). The water supply costs (Line 5) are derived from the District’s operating budget and include the indirect General cost allocation in Table 4-17. The unit cost for each source (Line 6) is calculated by dividing the supply costs (Line 5) by the estimated annual use (Line 4) of each source.

Table 5-4: Water Supply Costs by Source

Line	A Water Sources	B Cachuma	C Groundwater	D Total
1	AFY Estimate	2,609	1,000	3,609
2	Percent of Total	72.3%	27.7%	100.0%
3				
4	Annual Use (hcf)	1,202,088	460,747	1,662,835
5	Total Cost of Service	\$1,259,360	\$710,225	\$1,969,586
6	Unit Rate (\$/hcf)	\$1.05	\$1.54	\$1.18

Table 5-5 shows the allocation of water supply to each class and tier. Water supply from each of the two local sources is allocated to each customer class equally based on their proportion of total water use

Table 5-5: Water Supply Allocation

Line	A Customer Class	B Annual Use (hcf)	C Cachuma	D Groundwater
1	Residential			
2	Tier 1	352,722	254,988	97,734
3	Tier 2	127,431	92,122	35,309
4	Tier 3	102,788	74,307	28,481
5	Subtotal	582,941	421,417	161,524
6				
7	Com/Ind/Pub			
8	Base	107,287	77,559	29,728
9	Peak	45,344	32,780	12,564
10	Subtotal	152,631	110,339	42,292
11				
12	Agriculture	873,927	631,775	242,152
13				
14	Temporary	10,892	7,874	3,018
15				
16	Total	1,662,835	1,202,088	460,747

Table 5-6 shows the Supply unit cost for each customer class and tier. The amount of water available from each source is allocated to each customer class equally based on proportion of water usage (Table 5-5), however, within the Residential customer class, Tier 1 receives the least expensive source of water first to promote affordability of water for essential water uses. Cachuma is the cheapest source. Allocating the cheapest source of water for the lower tiers aligns with Article X, Section 2 of the California Constitution, which mandates that water resources are allocated to beneficial use; indoor use for public health and safety (which is represented by Tier 1) is the most essential use of water.

Demand in both Residential Tier 2 and Com/Ind/Pub Peak is greater than the volume of Cachuma water supply available and so a portion of groundwater supply is required to meet demand in those tiers, yielding a blended supply rate. Demand in Residential Tier 3 is supplied with groundwater alone. The uniform classes for Agriculture and Temporary service represent a blended rate, derived in Table 5-4. The average supply cost for all classes (Table 5-6, Lines 5, 10, 12, and 14) are equal as intended.

Table 5-6: Supply Unit Cost Calculation

Line	A Customer Class	B Annual Use (hcf)	C Cachuma	D Groundwater	E Supply Unit Cost
1	Residential				
2	Tier 1	352,722	352,722	0	\$1.05
3	Tier 2	127,431	68,695	58,736	\$1.28
4	Tier 3	102,788	0	102,788	\$1.54
5	Subtotal	582,941	421,417	161,524	\$1.18
6					
7	Com/Ind/Pub				
8	Base	107,287	107,287	0	\$1.05
9	Peak	45,344	3,052	42,292	\$1.51
10	Subtotal	152,631	110,339	42,292	\$1.18
11					
12	Agriculture	873,927	631,775	242,152	\$1.18
13					
14	Temporary	10,892	7,874	3,018	\$1.18
15					
16	Total	1,662,835	1,202,088	460,747	\$1.18

Table 5-7 shows the Conservation unit cost calculation. Conservation costs (Table 4-19, Column N) are summed together for all customers at the class level. For Residential customers, Conservation costs are entirely allocated to Tier 3 since that tier represents use greater than the average summertime outdoor irrigation demands of the class. Com/Ind/Pub class Conservation cost responsibility is recovered entirely in the Peak tier. The unit rate of Conservation costs for each class is equal as intended.

Table 5-7: Conservation Unit Cost Calculation

	A	B	C	D	E
Line	Customer Class	Annual Use (hcf)	Applied Usage	Conservation	Conservation Unit Cost
1	Residential				
2	Tier 1	352,722	0%	\$0	\$0.00
3	Tier 2	127,431	0%	\$0	\$0.00
4	Tier 3	102,788	100%	\$54,659	\$0.53
5	Subtotal	582,941		\$54,659	\$0.09
6					
7	Com/Ind/Pub				
8	Base	107,287	0%	\$0	\$0.00
9	Peak	45,344	100%	\$14,311	\$0.32
10	Subtotal	152,631		\$14,311	\$0.09
11					
12	Agriculture	873,927	100%	\$81,942	\$0.09
13					
14	Temporary	10,892	100%	\$1,021	\$0.09
15					
16	Total	1,662,835		\$155,913	\$0.09

5.4. Water Usage Rates

Table 5-8 shows the water usage rate calculation for all customer classes and tiers based on the following unit costs:

- » Base (Table 4-18, Column G, Line 20)
- » Peaking (Table 5-3, Column D)
- » Supply (Table 5-6, Column E)
- » Treatment (Table 4-18, Column M, Line 20)
- » Conservation (Table 5-7, Column E)

The proposed rates in Column H are the sum of the six rate components in Columns B through G. All rates are rounded to the nearest penny.

Table 5-8: Water Usage Rate Calculation

Line	A Customer Class	B Base	C Peaking	D Supply	E SWP-Variable	F Treatment	G Conservation	H Proposed Charge	I Current Charge	J Difference (\$)
1	Residential									
2	Tier 1	\$0.95	\$0.05	\$1.05	\$0.27	\$4.11	\$0.00	\$6.44	\$5.19	\$1.25
3	Tier 2	\$0.95	\$0.11	\$1.28	\$0.27	\$4.11	\$0.00	\$6.73	\$5.39	\$1.34
4	Tier 3	\$0.95	\$0.16	\$1.54	\$0.27	\$4.11	\$0.53	\$7.58	\$6.37	\$1.21
5										
6	Com/Ind/Pub									
7	Base	\$0.95	\$0.04	\$1.05	\$0.27	\$4.11	\$0.00	\$6.43	\$5.21	\$1.22
8	Peak	\$0.95	\$0.20	\$1.51	\$0.27	\$4.11	\$0.32	\$7.37	\$6.29	\$1.08
9										
10	Agriculture	\$0.95	\$0.12	\$1.18	\$0.27	\$0.00	\$0.09	\$2.63	\$2.47	\$0.16
11	Temporary	\$0.95	\$0.21	\$1.18	\$0.27	\$4.11	\$0.09	\$6.83	\$5.48	\$1.35

5.5. Agriculture REQ Charge

Table 5-9 shows the calculation for the proposed Agricultural REQ charge based on the cost-of-service analysis. Estimated annual residential use on Agricultural connections (9 HCF per dwelling unit per month) is multiplied by the uniform Agricultural water use rate to determine the amount of rate revenue generated at the Agricultural water use rate (Line 3). Next, the calculated amount is subtracted from the REQ cost of service (Table 4-19, Line 12) to determine the net amount of revenue required from REQ charges (Line 7). Lastly the REQ requirement (Line 7) is divided by the number of residential dwelling units and the number of billing periods to yield the monthly REQ charge. The monthly charge is rounded up to the nearest cent.

Table 5-9: Agriculture REQ Charge Calculation

	A	B
Line	Agriculture REQ Charge	Calculation
1	Annual Use (hcf)	42,444
2	Agriculture Rate (\$/hcf)	\$2.63
3	Amount Charged at Ag Rate	\$111,550
4		
5	Cost of Service	\$282,764
6	Less Charged at Ag Rate	-\$111,550
7	REQ Requirement	\$171,214
8		
9	Dwelling Units	393
10	Monthly Ag REQ Charge (\$/unit)	\$36.30

5.6. Pressure Zone Surcharge

The District incurs electrical power costs associated with serving customers in higher elevation zones. The District is categorized into three zones: Base zone, Pressure Zone I and Pressure Zone II. The District applies a surcharge on all units delivered to Pressure Zone I and Pressure Zone II to recover costs from the customers served. Table 5-10 shows the calculation of the pressure zone surcharges for Pressure Zone I and II. The power (Pumping) costs derived in the cost of service (Line 1) are allocated based on the percentage of O&M costs for each zone, which was provided by District staff. Then costs are divided by the units of water delivered in each zone. Units pumped to Zone II must first go through Zone I, therefore the units of water delivered to Zone I (Column B, Line 2) is equal to all units pumped to both pressure zones (Table 4-16, Column M). The units of water delivered to Zone II (Column C, Line 2) is equal to the units pumped only through Zone II.

The resulting rate is the incremental cost of pumping. Pressure Zone I customers pay only the incremental cost to deliver water to Pressure Zone I. Pressure Zone II customers pay the sum of the incremental costs (Line 4) for water that are elevated first to Pressure Zone I and then through Pressure Zone II. The District applies the proposed surcharge as an additional uniform rate to a customer’s water use rate if they are served in the two upper zones

Table 5-10: Pressure Zone Surcharge Calculation

	A	B	C
Line	Pressure Zone Surcharge	Pressure Zone I	Pressure Zone II
1	Cost of Service	\$67,314	\$18,514
2	Usage (hcf)	174,571	53,540
3	Unit Cost	\$0.39	\$0.35
4	Surcharge	\$0.39	\$0.74

5.7. Capital Charges

Capital charges recover the costs of non-SWP debt service as well as PAYGO capital. The total capital costs to be recovered are derived in Table 4-19, Column O, Line 17. This total is apportioned between Agricultural and M&I user classes based on the cost allocation derived in Table 4-12, Line 28. Agricultural customers capital costs are recovered from the Ag O&M charge while M&I customers capital costs are recovered from the variable CIP charges.

Table 5-11 derives the Agricultural O&M Charge cost per equivalent meter. The total Agricultural capital cost allocation (Table 4-19, Column O, Line 11) is divided by the total number of annual EMUs (Table 4-6, Column E, Line 8 multiplied by 12 months) to yield the unit cost per EMU per month. An EMU is equal to a 3/4" meter.

Table 5-11: Agricultural O&M Unit Cost

	A	B
Line	Agricultural O&M Charge	Calculation
1	Agriculture CIP Costs	\$1,061,257
2	Annual Agriculture EMUs	1,828
3	Unit Cost per EMU per month	\$48.38

Table 5-12 derives the proposed Agricultural O&M charges. The Agricultural O&M unit cost (Table 5-11, Column B, Line 3) is multiplied by the capacity ratio at each meter size (Column B) to accurately recover the share of costs by meter size.

Table 5-12: Agricultural O&M Charge Calculation

	A	B	C	D	E
Line	Agriculture O&M Charge	Capacity Ratio	Ag CIP	Current Charge	Difference (\$)
1	3/4"	1.00	\$48.38	\$48.92	(\$0.54)
2	1"	1.67	\$80.64	\$81.51	(\$0.87)
3	1 1/2"	3.33	\$161.27	\$163.01	(\$1.74)
4	2"	5.33	\$258.03	\$260.81	(\$2.78)
5	3"	11.67	\$564.43	\$570.50	(\$6.07)
6	4"	21.00	\$1,015.98	\$1,026.88	(\$10.90)
7	6"	43.33	\$2,096.46	\$2,118.94	(\$22.48)

Table 5-13 derives the proposed variable CIP charge for all M&I customers (SFR, MMR, and Com/Ind/Pub, and Temporary). Total capital costs to be recovered from M&I classes (Table 4-19, Column O, Lines 1, 6, and 14) are divided by the estimated annual use subject to the charge.

Table 5-13: M&I CIP Charge Calculation

	A	B
Line	Variable CIP Charge	Rate Calculation
1	Non-Agriculture CIP Costs	\$4,717,105
2	5-Year Average Use (hcf)	785,556
3	Proposed CIP Charge	\$6.01
4	Current Charge	\$6.45
5	Difference (\$)	(\$0.44)

5.8. CAPP Rates & Charges

CAPP Operating charges recover the costs of operating and maintaining CAPP facilities. While CAPP operations do not begin until FY 2029, the cost of service analysis utilizes the pre-funding amounts in Table 2-30 to develop CAPP O&M rates for FY 2027 through FY 2029. Table 5-14 shows the calculation of the proposed variable CAPP O&M charge for all M&I customers. Total CAPP pre-funding costs to be recovered from M&I classes (Table 4-19, Column P, Lines 1, 6, and 14) are divided by the estimated annual use subject to the charge.

Table 5-14: CAPP O&M M&I Variable Rate Calculation

	A	B
Line	CAPP O&M Charge - M&I	Rate Calculation
1	Non-Agriculture CAPP Costs	\$301,231
2	Annual Use (hcf)	746,464
3	Proposed CAPP O&M Charge - M&I	\$0.41

Table 5-15 calculates the Agricultural CAPP O&M charge per equivalent meter. The total Agricultural CAPP cost allocation (Table 4-19, Column P, Line 11) is divided by the total number of annual EMUs (Table 4-6, Column E, Line 8 multiplied by 12 months) to yield the unit cost per EMU per month.

Table 5-15: CAPP O&M Agriculture Fixed Meter Unit Charge Calculation

	A	B
Line	CAPP O&M Charge - Agriculture	Calculation
1	Agriculture CAPP Costs	\$369,796
2	Average Agriculture EMUs	1,828
3	Unit Cost per EMU per month	\$16.86

Table 5-16 calculates the proposed Agricultural CAPP O&M charges. The CAPP O&M unit cost (Table 5-15, Column B, Line 3) is multiplied by the capacity ratio at each meter size (Column B) to accurately recover the share of costs by meter size.

Table 5-16: CAPP O&M Proposed Charge by Meter Size

	A	B	C
Line	CAPP O&M Charge - Agriculture	Capacity Ratio	Proposed Rate
1	3/4"	1.00	\$16.86
2	1"	1.67	\$28.10
3	1 1/2"	3.33	\$56.20
4	2"	5.33	\$89.91
5	3"	11.67	\$196.68
6	4"	21.00	\$354.02
7	6"	43.33	\$730.52

Table 5-17 derives the annual CAPP Capital charge per equivalent meter. The total costs equal to the CAPP accrued interest amount in FY 2027 (Table 2-29) are divided by the total number of EMUs for all classes (Table 4-6) to yield the unit cost per EMU per year.

Table 5-17: CAPP Capital Tax Roll Charge Calculation

	A	B
Line	CAPP Capital Charge	Calculation
1	CAPP Accrued Interest	\$413,582
2	Total EMUs	7,672
3	Unit Cost per EMU per year	\$53.91

Table 5-18 shows the calculation for the CAPP Capital charge per equivalent meter. The CAPP Capital unit cost (Table 5-17, Column B, Line 3) is multiplied by the capacity ratio at each meter size (Column B) to accurately recover the share of costs by meter size. These charges are not part of the monthly water bill collected by the District monthly and will be collected as part of the annual tax roll once a year.

Table 5-18: CAPP Capital Tax Roll Proposed Charges

	A	B	C
Line	CAPP Capital Charge	Capacity	Proposed
1	3/4"	1.00	\$53.91
2	1"	1.67	\$89.85
3	1 1/2"	3.33	\$179.70
4	2"	5.33	\$287.52
5	3"	11.67	\$628.95
6	4"	21.00	\$1,132.12
7	6"	43.33	\$2,336.12

5.9. Rate Schedule

5.9.1. Rate Increases FY 2028 & FY 2029

The cost-of-service rates for CAPP O&M rates directly collect the pre-funding costs shown in Table 2-30. To maintain this direct recovery of pre-funding costs in FY 2028 and FY 2029, the rate revenue adjustments applied to the CAPP O&M charges and all other charges had to be adjusted so that the total increase in

revenue is equal to the gross rate revenue adjustments shown in Table 2-28. Table 5-19 shows the calculation of these adjusted rate revenue increases for CAPP and Non-CAPP rates in FY 2028 and FY 2029. Line 2, Columns B and E show the direct pre-funding amounts. The overall rate revenue increase required is shown in Line 3, Columns C and F. The remaining revenue needs are made up by the Non-CAPP rate revenue, shown in Line 1 Columns C and F. Columns D and G show the respective increases for each type of rate, and Line 3 shows that the overall rate revenue is increasing by the percentages in Table 2-28.

Table 5-19: FY 2028 & FY 2029 CAPP and Non-CAPP Rate Increases

	A	B	C	D	E	F	G
		Year 2			Year 3		
Line	Revenue Source	Rate Revenue	\$ Change	% Change	Rate Revenue	\$ Change	% Change
1	Non-CAPP Matching Prefunding	\$19,106,652	\$1,067,732	5.9%	\$20,078,496	\$971,844	5.1%
2	CAPP Matching Prefunding	\$1,006,541	\$335,514	50.0%	\$1,342,055	\$335,514	33.3%
3	Total	\$20,113,193	\$1,403,246	7.5%	\$21,420,550	\$1,307,358	6.5%

5.9.2. Proposed Rate Schedules

Table 5-20 through Table 5-30 show the proposed rate and charge schedules for all rates and charges for FY 2027 through FY 2029. Proposed FY 2027 rates reflect the cost-of-service rates, inclusive of the overall rate adjustment percent increase from Table 2-28. Proposed FY 2028 and FY 2029 rates increased by their respective rate revenue adjustment each year derived in Table 5-19. Because the CAPP O&M and Capital charges are new, they do not have a current rate for FY 2026 in Column B of their tables.

Table 5-20: Proposed Basic Service Charge Schedule

	A	B	C	D	E
Line	Basic Service Charge	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
1	3/4"	\$11.08	\$12.15	\$12.87	\$13.52
2	1"	\$14.89	\$17.05	\$18.06	\$18.98
3	1 1/2"	\$24.44	\$29.29	\$31.02	\$32.60
4	2"	\$35.89	\$43.97	\$46.57	\$48.94
5	3"	\$72.17	\$90.48	\$95.84	\$100.71
6	4"	\$125.63	\$159.02	\$168.43	\$177.00
7	6"	\$253.55	\$323.02	\$342.14	\$359.54

Table 5-21: Proposed State Water Project Service Charge Schedule

Line	A SWP Service Charge	B Current FY 2026	C Proposed FY 2027	D Proposed FY 2028	E Proposed FY 2029
1	3/4"	\$39.09	\$36.53	\$38.69	\$40.66
2	1"	\$65.15	\$60.88	\$64.48	\$67.76
3	1 1/2"	\$130.28	\$121.76	\$128.97	\$135.53
4	2"	\$208.44	\$194.82	\$206.35	\$216.85
5	3"	\$455.93	\$426.16	\$451.38	\$474.34
6	4"	\$820.67	\$767.08	\$812.48	\$853.81
7	6"	\$1,693.43	\$1,582.85	\$1,676.54	\$1,761.82
8	MFR - Individual	\$18.23	\$19.55	\$20.71	\$21.76
9	MFR - MMR (per dwe	\$18.23	\$19.55	\$20.71	\$21.76
10	Hospitality	\$9.94	\$14.46	\$15.32	\$16.10

Table 5-22: Proposed Fire Service Charge Schedule

Line	A Fire Service Charge	B Current FY 2026	C Proposed FY 2027	D Proposed FY 2028	E Proposed FY 2029
1	2"	\$14.06	\$6.70	\$7.10	\$7.46
2	3"	\$30.61	\$10.31	\$10.92	\$11.48
3	4"	\$59.19	\$16.52	\$17.50	\$18.39
4	6"	\$161.76	\$38.84	\$41.14	\$43.23
5	8"	\$338.66	\$77.32	\$81.90	\$86.07
6	10"	\$604.77	\$135.21	\$143.21	\$150.49

Table 5-23: Proposed Water Use Rate Schedule

Line	A Consumption Charges	B Current FY 2026	C Proposed FY 2027	D Proposed FY 2028	E Proposed FY 2029
1	Residential				
2	Tier 1	\$5.19	\$6.44	\$6.82	\$7.17
3	Tier 2	\$5.39	\$6.73	\$7.13	\$7.49
4	Tier 3	\$6.37	\$7.58	\$8.03	\$8.44
5					
6	Com/Ind/Pub				
7	Base	\$5.21	\$6.43	\$6.81	\$7.16
8	Peak	\$6.29	\$7.37	\$7.81	\$8.21
9					
10	Temporary	\$5.48	\$6.83	\$7.23	\$7.60
11					
12	Agriculture	\$2.47	\$2.63	\$2.79	\$2.93

Table 5-24: Proposed Agriculture REQ Schedule

	A	B	C	D	E
Line	Agricultural Residential Equivalency Charge	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
1	Residential Equivalency Charge	\$26.01	\$36.31	\$38.46	\$40.42

Table 5-25: Proposed M&I CIP Charge Schedule

	A	B	C	D	E
Line	M&I CIP Charge	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
1	Rate per hcf	\$6.45	\$6.01	\$6.37	\$6.69

Table 5-26: Proposed Agriculture O&M Charge Schedule

	A	B	C	D	E
Line	Agricultural O&M Charge	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
1	3/4"	\$48.92	\$48.38	\$51.24	\$53.85
2	1"	\$81.51	\$80.64	\$85.41	\$89.75
3	1 1/2"	\$163.01	\$161.27	\$170.82	\$179.51
4	2"	\$260.81	\$258.03	\$273.30	\$287.20
5	3"	\$570.50	\$564.43	\$597.84	\$628.25
6	4"	\$1,026.88	\$1,015.98	\$1,076.12	\$1,130.86
7	6"	\$2,118.94	\$2,096.46	\$2,220.55	\$2,333.50

Table 5-27: Proposed Pressure Zone Charge Schedule

	A	B	C	D	E
Line	Pressure Zone Surcharge	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
1	Pressure Zone I	\$0.39	\$0.39	\$0.41	\$0.43
2	Pressure Zone II	\$0.77	\$0.74	\$0.78	\$0.82

Table 5-28: Proposed CAPP O&M Service Charge

	A	B	C	D	E
Line	CAPP Fixed - Ag	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
1	3/4"	N/A	\$16.86	\$25.29	\$33.72
2	1"	N/A	\$28.10	\$42.15	\$56.20
3	1 1/2"	N/A	\$56.20	\$84.30	\$112.40
4	2"	N/A	\$89.91	\$134.87	\$179.83
5	3"	N/A	\$196.68	\$295.02	\$393.36
6	4"	N/A	\$354.02	\$531.03	\$708.04
7	6"	N/A	\$730.52	\$1,095.78	\$1,461.04

Table 5-29: Proposed CAPP O&M Variable Charge

	A	B	C	D	E
Line	CAPP Variable - M&I	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
1	Rate	N/A	\$0.41	\$0.62	\$0.83

Table 5-30: Proposed CAPP Tax Roll Charge

	A	B	C	D	E
Line	CAPP Capital	Current FY 2026	Proposed FY 2027	Proposed FY 2028	Proposed FY 2029
1	3/4"	N/A	\$53.91	\$103.86	\$110.80
2	1"	N/A	\$89.85	\$173.09	\$184.66
3	1 1/2"	N/A	\$179.70	\$346.19	\$369.32
4	2"	N/A	\$287.52	\$553.90	\$590.92
5	3"	N/A	\$628.95	\$1,211.66	\$1,292.64
6	4"	N/A	\$1,132.12	\$2,180.99	\$2,326.74
7	6"	N/A	\$2,336.12	\$4,500.45	\$4,801.22

5.10. Customer Impacts

Table 5-31 shows the monthly bill impacts at various levels of usage for a SFR customer with a 3/4” meter. Almost all SFR connections are 3/4". The median and average SFR bill is 7 HCF and 11 HCF per month, respectively. A median use bill will experience a \$7.14 increase to their charges and an average use bill will experience a \$12.38 increase compared to their current charges.

Table 5-32 shows the monthly bill impacts at various levels of usage for an Agricultural customer with a 2” meter. The most common meter size for agricultural customers is 2”. The median and average agricultural bill is 73 and 219 HCF per month, respectively. A median use bill will experience a \$103.56 increase to their charges and an average use bill will experience a \$126.92 increase compared to their current charges.

These monthly bills do not include annual CAPP Capital tax roll charges, as those are not collected as part of monthly water bills.

Table 5-31: Residential Customer Impacts

	A	B	C	D	E
Line	Residential Customer Impacts	Usage (hcf)	Current Monthly Charges	Proposed Monthly Charges	Difference (\$)
1	Very Low Use (15th percentile)	3	\$91.54	\$93.27	\$1.73
2	Low Use (30th percentile)	5	\$108.37	\$112.98	\$4.61
3	Median Use (50th percentile)	7	\$131.85	\$138.99	\$7.14
4	Average Use	11	\$179.21	\$191.59	\$12.38
5	High Use (80th percentile)	14	\$214.73	\$231.04	\$16.31
6	Very High Use (95th percentile)	29	\$405.07	\$439.34	\$34.27

Table 5-32: Agriculture Customer Impacts

	A	B	C	D	E
Line	Agriculture Customer Impacts	Usage (hcf)	Current Monthly Charges	Proposed Monthly Charges	Difference (\$)
1	Very Low Use (15th percentile)	10	\$555.85	\$649.33	\$93.48
2	Low Use (30th percentile)	33	\$612.66	\$709.82	\$97.16
3	Median Use (50th percentile)	73	\$711.46	\$815.02	\$103.56
4	Average Use	219	\$1,072.08	\$1,199.00	\$126.92
5	High Use (80th percentile)	336	\$1,361.07	\$1,506.71	\$145.64
6	Very High Use (95th percentile)	925	\$2,815.90	\$3,055.78	\$239.88

6. Drought Rates

6.1. Background

Raftelis developed updated drought rates, also referred to as drought surcharges, as part of this Study. The District adopted its existing Water Shortage Contingency Plan in 2020 as part of the Urban Water Management Plan (UWMP). The plan details the voluntary and/or mandated reductions by drought stage. The resulting drought rates align with Proposition 218 requirements and allow the District to reliably recover the necessary revenue to fully fund the water system during times of reduced water demand.

6.2. Process and Approach

Drought rates are governed by the requirements of Proposition 218 and Article X of the California Constitution. The development of drought rates must show a nexus between the costs of providing water service and the rates charged to customers.

Drought rates are designed to recover lost revenue due to reduction in water use during each state, to incorporate the potential changes to the District's water supply sources and their corresponding costs, to align with specific drought stages outlined in the 2020 Water Shortage Contingency Plan, and to provide financial flexibility for the District when declaring drought stages and implementing the appropriate drought rates. The proposed drought rates are based on the District's proposed water rates for FY 2027, which if adopted will go into effect July 1, 2026.

There are four steps to calculate drought rates, which include:

1. Allocating water reductions between various customer classes based on defined stages
2. Calculating financial impacts (i.e., the net revenue loss) to the District at each stage
3. Determining the most appropriate drought cost recovery mechanism (rate structure)
4. Evaluating financial impacts to customers

6.3. Drought Allocations and Costs

This section details the water usage allocations and financial impacts of each drought stage, which results in the total amount of revenue to be collected from drought rates in each stage. Numbers shown in the tables of this section are rounded. Therefore, hand calculations based on the displayed numbers, such as summing or multiplying, may not equal the exact results shown in this report.

6.3.1. Water Allocations

The first step in the development of drought rates involves allocating water usage reductions between the District's customer classes based on the drought stages defined in the Water Shortage Contingency Plan. Table 6-1 shows the water usage reduction percentages by customer class for drought stages 1 through 6.

Table 6-1: Drought Stages and Demand Reduction

	A	B	C	D	E	F	G	H
Line	Water Reduction	Baseline	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
1	Residential	0%	10%	20%	30%	40%	50%	60%
2	Com/Ind/Pub	0%	10%	20%	30%	40%	50%	60%
3	Agriculture	0%	10%	20%	30%	40%	50%	60%

Once the water reductions are determined, water use by customer class, at each drought stage, is calculated. Table 6-2 shows the estimated water use in HCF at each stage of shortage. These reductions align with the percent reductions for each class. Note, however, that for purposes of estimating revenue loss it is assumed that higher and more discretionary water use is reduced first (i.e. Tiers 2 and 3 Residential and Peak for Commercial, Industrial, and Public Authority). The baseline water demands total approximately 3,800 AF (Column B), as determined in the Water Shortage Contingency Plan. The total usage reduction in each stage remains consistent with the target reductions in Table 6-1.

Table 6-2: Estimated Water Use by Stage

	A	B	C	D	E	F	G	H
Line	Water Sales (hcf)	Baseline	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
1	Residential							
2	Tier 1 (6 HCF)	352,722	352,722	352,722	352,722	338,426	283,017	227,609
3	Tier 2 (next 10 HCF)	127,431	127,431	104,182	48,774	7,661	7,661	5,567
4	Tier 3 (>16 HCF)	102,788	44,494	9,449	6,563	3,677	792	0
5								
6	Com/Ind/Pub							
7	Base	107,287	106,753	106,219	105,686	91,579	76,316	61,052
8	Peak	45,344	30,615	15,885	1,156	0	0	0
9								
10	Agriculture	881,991	793,792	705,593	617,394	529,195	440,996	352,796
11								
12	Temporary	10,892	9,803	8,714	7,624	6,535	5,446	4,357
13								
14	Total Usage	1,662,835	1,496,551	1,330,268	1,163,984	997,701	831,417	665,134
15	<i>% Reduction</i>		<i>10%</i>	<i>20%</i>	<i>30%</i>	<i>40%</i>	<i>50%</i>	<i>60%</i>

6.3.2. Financial Impacts

The next step in calculating drought rates is to determine the financial impacts to the District during each stage of drought. The cost implications of droughts consider the following:

- Reduced variable charge revenue due to water usage reductions in each drought stage
- Potential changes to operating costs, which include avoided costs of purchasing and producing less supply and expenses resulting directly from drought conditions.

For the District, the most significant financial consequence is the loss of consumption-based revenue, the severity of which depends on the drought stage. The water shortage cost analysis uses proposed FY 2027 water usage rates (Table 5-23) to calculate variable charge revenue estimates for Stages 1 through 6. FY 2027

rates are proposed for implementation on July 1, 2026. Table 6-3 shows the water usage rate revenue projections for Stages 1 through 6 compared to the Baseline scenario. This is calculated for each customer class and tier based on the proposed FY 2027 water use rates.

Table 6-3: Differences in Water Use Revenue

	A	B	C	D	E	F	G	H
Line	Lost Rate Revenue	Baseline	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
1	Revenue	\$7,416,762	\$6,614,461	\$5,831,921	\$5,076,717	\$4,338,417	\$3,613,127	\$2,889,617
2	Difference		\$802,301	\$1,584,841	\$2,340,046	\$3,078,345	\$3,803,635	\$4,527,146

Table 6-4 shows the cost savings for all drought stages. Because the District produces less water at each stage, variable unit costs associated with purchasing and producing water are avoided at each drought stage.

Table 6-4: Cost Savings

	A	B	C	D	E	F	G	H
Line	Cost Savings	Baseline	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
1	Cost of Water (Variable)	\$3,570,406	\$3,213,365	\$2,856,324	\$2,499,284	\$2,142,243	\$1,785,203	\$1,428,162
2	Difference		\$357,041	\$714,081	\$1,071,122	\$1,428,162	\$1,785,203	\$2,142,243

Table 6-5 shows additional operating costs directly related to drought conditions.

Table 6-5: Drought-Related Expenses

	A	B	C	D	E	F	G	H
Line	Direct Costs	Baseline	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
1	Drought Costs	\$0	\$0	\$0	\$486,299	\$486,299	\$486,299	\$486,299

Table 6-6 shows the total drought costs for Stages 1 and 2, which include the variable revenue loss (Table 6-3), water supply cost savings (Table 6-4), and direct drought related costs (Table 6-5). The total drought costs are apportioned to fixed and variable drought surcharge components. Two-thirds of the drought cost is recovered from fixed charges and one-third recovered from variable rates, aligning with the proportion of fixed and variable revenue recovery from prior rate studies.

Table 6-6: Total Drought Costs

	A	B	C	D	E	F	G
Line	Drought Revenue	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
1	Lost Revenue	\$802,301	\$1,584,841	\$2,340,046	\$3,078,345	\$3,803,635	\$4,527,146
2	O&M Savings	(\$357,041)	(\$714,081)	(\$1,071,122)	(\$1,428,162)	(\$1,785,203)	(\$2,142,243)
3	One-Time Expenses	\$0	\$0	\$486,299	\$486,299	\$486,299	\$486,299
4	Total	\$445,261	\$870,760	\$1,755,223	\$2,136,482	\$2,504,731	\$2,871,201

6.4. Drought Rate Structure

Drought rates are designed to recover the financial impacts due to droughts and are intended as a revenue-generating mechanism. Because of this, drought rates are subject to Proposition 218 requirements, which requires a nexus between the costs of drought and the drought rates charged to the District’s customers.

After determining the drought costs, by stage, the next step is to determine the drought cost recovery mechanism, or rate structure, that best meets the needs of the District and its customers. Based on direction provided by District staff and the Board of Directors, a hybrid approach was selected. The fixed drought rate is charged by meter size and the variable rate is calculated as a proportion of drought rate cost recovery. The variable rates are proportionate to base water use rates and therefore vary by class and tier. This combination of both fixed and variable drought rates improves revenue stability for the District while still allowing customers some degree of control over their water charges during a declared shortage.

6.5. Drought Rate Calculation

The fixed drought rate is calculated based on the number of equivalent meters. Table 6-7 shows the calculation of the number of equivalent meters (Column D) by multiplying the number of meters (Column B) with the AWWA capacity ratio (Column C) for each meter size. The total fixed drought cost for each stage, shown in Table 6-8, is divided by the total number of equivalent meters (Table 6-7, Column D, Line 8) to derive the annual revenue to be recovered by a 3/4” meter. This rate is then divided by the number of annual bills (12) to calculate the charge per bill for a 3/4” meter. The rate for the 3/4” meter is multiplied by the AWWA capacity ratio to calculate the fixed charge per bill by meter size, shown in Table 6-9.

Table 6-7: Fixed Units of Service

Line	A Fixed Units of Service - Meter Size	B Number of Meters	C AWWA Capacity Ratio	D Number of Equivalent Meters
1	3/4"	3,397	1.00	3,397
2	1"	424	1.67	707
3	1 1/2"	249	3.33	830
4	2"	364	5.33	1,941
5	3"	37	11.67	432
6	4"	5	21.00	105
7	6"	6	43.33	260
8	Total	4,482		7,672

Table 6-8: Fixed Drought Revenue Requirement

Line	A Fixed Drought Revenue Requirement	B Stage 1	C Stage 2	D Stage 3	E Stage 4	F Stage 5	G Stage 6
1	Requirement by Stage	\$291,402	\$569,871	\$1,148,709	\$1,398,224	\$1,639,226	\$1,879,063

Table 6-9: Proposed Fixed Drought Charges

	A	B	C	D	E	F	G
Line	Proposed Fixed Drought Rates	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
1	3/4"	\$3.17	\$6.19	\$12.48	\$15.19	\$17.81	\$20.41
2	1"	\$5.28	\$10.32	\$20.80	\$25.31	\$29.68	\$34.02
3	1 1/2"	\$10.55	\$20.63	\$41.59	\$50.63	\$59.35	\$68.04
4	2"	\$16.88	\$33.01	\$66.55	\$81.00	\$94.97	\$108.86
5	3"	\$36.93	\$72.22	\$145.57	\$177.20	\$207.74	\$238.13
6	4"	\$66.47	\$129.99	\$262.03	\$318.95	\$373.93	\$428.64
7	6"	\$137.16	\$268.24	\$540.71	\$658.15	\$771.60	\$884.49

The variable drought rate is calculated as a proportion of the base water use rates. This proportion is calculated by dividing the variable portion of the drought rate revenue requirement with the total expected revenue at each stage. Table 6-10 shows this calculation with the drought rate proportion shown in Line 3. Once the drought rate proportion has been determined for each drought stage, the variable drought rates are calculated by multiplying the drought rate percentage with the base water use rates (Table 5-23). Table 6-11 shows the proposed variable drought rates for each stage

Table 6-10: Variable Rate Proportion Calculation

	A	B	C	D	E	F	G
Line	Variable Rate Proportions	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
1	Total Revenue	\$6,614,461	\$5,831,921	\$5,076,717	\$4,338,417	\$3,613,127	\$2,889,617
2	Drought Rate Revenue Requirement	\$6,768,320	\$6,132,811	\$5,683,231	\$5,076,674	\$4,478,632	\$3,881,755
3	Drought Rate Percentage	2%	5%	12%	17%	24%	34%

Table 6-11: Proposed Variable Drought Rates

	A	B	C	D	E	F	G
Line	Proposed Variable Drought Rates	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
1	Residential						
2	Tier 1 (6 HCF)	\$0.15	\$0.33	\$0.77	\$1.10	\$1.54	\$2.21
3	Tier 2 (next 10 HCF)	\$0.16	\$0.35	\$0.80	\$1.15	\$1.61	\$2.31
4	Tier 3 (>16 HCF)	\$0.18	\$0.39	\$0.91	\$1.29	\$1.82	\$2.60
5							
6	Com/Ind/Pub						
7	Base	\$0.15	\$0.33	\$0.77	\$1.09	\$1.54	\$2.21
8	Peak	\$0.17	\$0.38	\$0.88	\$1.25	\$1.77	\$2.53
9							
10	Agriculture	\$0.06	\$0.14	\$0.31	\$0.45	\$0.63	\$0.90
11	Temporary	\$0.16	\$0.35	\$0.82	\$1.16	\$1.64	\$2.35

6.6. Drought Rates Schedule

Table 6-12 through Table 6-17 show the proposed drought rate schedule for FY 2027 through FY 2029.

Table 6-12: Stage 1 Drought Rates

	A	B	C	D
Line	Stage 1 Drought Rates	FY 2027	FY 2028	FY 2029
1	Fixed Rates			
2	3/4"	\$3.17	\$3.41	\$3.64
3	1"	\$5.28	\$5.68	\$6.05
4	1 1/2"	\$10.56	\$11.36	\$12.10
5	2"	\$16.89	\$18.16	\$19.35
6	3"	\$36.93	\$39.70	\$42.29
7	4"	\$66.48	\$71.47	\$76.12
8	6"	\$137.17	\$147.46	\$157.05
9				
10	Commodity Rates			
11	Residential			
12	Tier 1 (6 HCF)	\$0.15	\$0.17	\$0.19
13	Tier 2 (next 10 HCF)	\$0.16	\$0.18	\$0.20
14	Tier 3 (>16 HCF)	\$0.18	\$0.20	\$0.22
15				
16	Com/Ind/Pub			
17	Base	\$0.15	\$0.17	\$0.19
18	Peak	\$0.18	\$0.20	\$0.22
19				
20	Agriculture	\$0.07	\$0.08	\$0.09
21	Temporary	\$0.16	\$0.18	\$0.20

Table 6-13: Stage 2 Drought Rates

	A	B	C	D
Line	Stage 2 Drought Rates	FY 2027	FY 2028	FY 2029
1	Fixed Rates			
2	3/4"	\$6.20	\$6.67	\$7.11
3	1"	\$10.32	\$11.10	\$11.83
4	1 1/2"	\$20.64	\$22.19	\$23.64
5	2"	\$33.02	\$35.50	\$37.81
6	3"	\$72.22	\$77.64	\$82.69
7	4"	\$130.00	\$139.75	\$148.84
8	6"	\$268.25	\$288.37	\$307.12
9				
10	Commodity Rates			
11	Residential			
12	Tier 1 (6 HCF)	\$0.34	\$0.37	\$0.40
13	Tier 2 (next 10 HCF)	\$0.35	\$0.38	\$0.41
14	Tier 3 (>16 HCF)	\$0.40	\$0.43	\$0.46
15				
16	Com/Ind/Pub			
17	Base	\$0.34	\$0.37	\$0.40
18	Peak	\$0.39	\$0.42	\$0.45
19				
20	Agriculture	\$0.14	\$0.16	\$0.18
21	Temporary	\$0.36	\$0.39	\$0.42

Table 6-14: Stage 3 Drought Rates

	A	B	C	D
Line	Stage 3 Drought Rates	FY 2027	FY 2028	FY 2029
1	Fixed Rates			
2	3/4"	\$12.48	\$13.42	\$14.30
3	1"	\$20.80	\$22.36	\$23.82
4	1 1/2"	\$41.60	\$44.72	\$47.63
5	2"	\$66.55	\$71.55	\$76.21
6	3"	\$145.58	\$156.50	\$166.68
7	4"	\$262.04	\$281.70	\$300.02
8	6"	\$540.71	\$581.27	\$619.06
9				
10	Commodity Rates			
11	Residential			
12	Tier 1 (6 HCF)	\$0.77	\$0.83	\$0.89
13	Tier 2 (next 10 HCF)	\$0.81	\$0.88	\$0.94
14	Tier 3 (>16 HCF)	\$0.91	\$0.98	\$1.05
15				
16	Com/Ind/Pub			
17	Base	\$0.77	\$0.83	\$0.89
18	Peak	\$0.89	\$0.96	\$1.03
19				
20	Agriculture	\$0.32	\$0.35	\$0.38
21	Temporary	\$0.82	\$0.89	\$0.95

Table 6-15: Stage 4 Drought Rates

	A	B	C	D
Line	Stage 4 Drought Rates	FY 2027	FY 2028	FY 2029
1	Fixed Rates			
2	3/4"	\$15.19	\$16.33	\$17.40
3	1"	\$25.32	\$27.22	\$28.99
4	1 1/2"	\$50.63	\$54.43	\$57.97
5	2"	\$81.01	\$87.09	\$92.76
6	3"	\$177.20	\$190.49	\$202.88
7	4"	\$318.96	\$342.89	\$365.18
8	6"	\$658.16	\$707.53	\$753.52
9				
10	Commodity Rates			
11	Residential			
12	Tier 1 (6 HCF)	\$1.10	\$1.19	\$1.27
13	Tier 2 (next 10 HCF)	\$1.15	\$1.24	\$1.33
14	Tier 3 (>16 HCF)	\$1.29	\$1.39	\$1.49
15				
16	Com/Ind/Pub			
17	Base	\$1.10	\$1.19	\$1.27
18	Peak	\$1.26	\$1.36	\$1.45
19				
20	Agriculture	\$0.45	\$0.49	\$0.53
21	Temporary	\$1.17	\$1.26	\$1.35

Table 6-16: Stage 5 Drought Rates

	A	B	C	D
Line	Stage 5 Drought Rates	FY 2027	FY 2028	FY 2029
1	Fixed Rates			
2	3/4"	\$17.81	\$19.15	\$20.40
3	1"	\$29.68	\$31.91	\$33.99
4	1 1/2"	\$59.36	\$63.82	\$67.97
5	2"	\$94.97	\$102.10	\$108.74
6	3"	\$207.74	\$223.33	\$237.85
7	4"	\$373.93	\$401.98	\$428.11
8	6"	\$771.60	\$829.47	\$883.39
9				
10	Commodity Rates			
11	Residential			
12	Tier 1 (6 HCF)	\$1.55	\$1.67	\$1.78
13	Tier 2 (next 10 HCF)	\$1.62	\$1.75	\$1.87
14	Tier 3 (>16 HCF)	\$1.82	\$1.96	\$2.09
15				
16	Com/Ind/Pub			
17	Base	\$1.55	\$1.67	\$1.78
18	Peak	\$1.77	\$1.91	\$2.04
19				
20	Agriculture	\$0.64	\$0.69	\$0.74
21	Temporary	\$1.64	\$1.77	\$1.89

Table 6-17: Stage 6 Drought Rates

	A	B	C	D
Line	Stage 6 Drought Rates	FY 2027	FY 2028	FY 2029
1	Fixed Rates			
2	3/4"	\$20.42	\$21.96	\$23.39
3	1"	\$34.02	\$36.58	\$38.96
4	1 1/2"	\$68.04	\$73.15	\$77.91
5	2"	\$108.87	\$117.04	\$124.65
6	3"	\$238.14	\$256.01	\$272.66
7	4"	\$428.64	\$460.79	\$490.75
8	6"	\$884.49	\$950.83	\$1,012.64
9				
10	Commodity Rates			
11	Residential			
12	Tier 1 (6 HCF)	\$2.22	\$2.39	\$2.55
13	Tier 2 (next 10 HCF)	\$2.32	\$2.50	\$2.67
14	Tier 3 (>16 HCF)	\$2.61	\$2.81	\$3.00
15				
16	Com/Ind/Pub			
17	Base	\$2.21	\$2.38	\$2.54
18	Peak	\$2.54	\$2.74	\$2.92
19				
20	Agriculture	\$0.91	\$0.98	\$1.05
21	Temporary	\$2.35	\$2.53	\$2.70

7. Appendices

7.1. Appendix A

Water system asset valuation, functionalization, and allocation to system cost components

Capital Assets	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total	
Percentage Allocation																			
Administration Building	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Carpinteria Reservoir	Storage	60%	40%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Corrosion Control	Distribution	35%	23%	42%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Office Equipment & Furniture	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Other Equipment & Tools	T&D	47%	32%	21%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Facility & Grounds Equipment	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Foothill Reservoir	Storage	60%	40%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Headquarters Well	Wells	60%	40%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Hydrants	Fire	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	100%
Land	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Maintenance Center	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Meters & Services	Meters	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	100%
Ortega Reservoir Cover	Storage	60%	40%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Pumping Equipment	Pumping	35%	23%	42%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Tanks & Reservoirs	Storage	60%	40%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Transmission & Distribution	T&D	47%	32%	21%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Vehicles	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Wells	Wells	60%	40%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Water Treatment Equipment	Treatment	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
																			RCLD
Administration Building	Administration	\$52,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157,210	\$209,613
Carpinteria Reservoir	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Corrosion Control	Distribution	\$9,552	\$6,400	\$11,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,319
Office Equipment & Furniture	Administration	\$49,978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$149,933	\$199,911
Other Equipment & Tools	T&D	\$137,701	\$92,259	\$60,409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290,369
Facility & Grounds Equipment	General	\$46,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$138,751	\$185,001
Foothill Reservoir	Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Headquarters Well	Wells	\$989,974	\$663,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,653,257
Hydrants	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$312,908	\$0	\$0	\$0	\$0	\$0	\$312,908
Land	General	\$801,699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,405,098	\$3,206,797
Maintenance Center	General	\$189,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$567,952	\$757,270
Meters & Services	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,890,540	\$0	\$0	\$0	\$0	\$7,890,540
Ortega Reservoir Cover	Storage	\$60,358	\$40,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,798
Pumping Equipment	Pumping	\$94,785	\$63,506	\$112,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$271,085
Tanks & Reservoirs	Storage	\$249,665	\$167,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$416,940
Transmission & Distribution	T&D	\$5,170,790	\$3,464,429	\$2,268,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,903,632
Vehicles	General	\$20,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,676	\$83,569
Wells	Wells	\$2,539,060	\$1,701,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,240,231
Water Treatment Equipment	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$213,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$213,874
Total - Capital Assets		\$10,412,425	\$6,198,763	\$2,452,983	\$0	\$0	\$0	\$0	\$213,874	\$0	\$0	\$0	\$312,908	\$7,890,540	\$0	\$0	\$3,481,621	\$30,963,113	
Capital Cost Allocation		33.6%	20.0%	7.9%	0.0%	0.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.0%	1.0%	25.5%	0.0%	0.0%	11.2%	100.0%	

7.2. Appendix B

Operating and Maintenance cost allocation

O&M Expenses	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total
Percentage Allocation																		
Personnel																		
Labor																		
Maint of Wells-Labor	Groundwater	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Water Tests & Treatment-Labor	Groundwater	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Electrical/Instrumentation-Labor	Pumping	35%	23%	42%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Engineering Labor-Office	Capital	34%	20%	8%	0%	0%	0%	0%	1%	0%	0%	0%	1%	25%	0%	0%	11%	100%
Engineering- Vacation, Sick, & Holidays	Capital	34%	20%	8%	0%	0%	0%	0%	1%	0%	0%	0%	1%	25%	0%	0%	11%	100%
Field Labor-Office	Distribution	35%	23%	42%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Field- Vacation, Sick, & Holidays	Distribution	35%	23%	42%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Standby Labor	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Vehicle/Equipment Maint Labor	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Maint of Mains & Hydrants-Labor	T&D	47%	32%	21%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Maint of Meters & Svcs-Labor	Meters	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	100%
Maint Pumping Equipment-Labor	Pumping	35%	23%	42%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Utility Service Alerts-Labor	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Cross Connection Labor	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Engineering Field Labor	Capital	34%	20%	8%	0%	0%	0%	0%	1%	0%	0%	0%	1%	25%	0%	0%	11%	100%
Maint Tanks & Reservoirs-Labor	Storage	60%	40%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Office of General Manager	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Office of GM-Vacation, Sick, & Holidays	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Salary Office	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Office-Vacation, Sick, & Holidays	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Labor-Training & Seminars	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Maint of Plant-Labor	Treatment	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Public Information-Labor	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Water Conservation	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Coord-BMP 12	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Meter Reading/Customer Orders	Billing	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	100%
CGSA Labor Allocation	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Office of the GM	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Succession Plan *NEW*	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Placeholder																		
Placeholder																		

Personnel - Related Expenses

O&M Expenses	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total
Directors Fees	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Employee Retirement-PERS	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Deferred Compensation-Employees	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Employee Health Insurance	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Employee FICA & Medicare	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Workers Compensation	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Employee Safety Boots	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Employee Physicals	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Compensated Absences	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Employee Educ. & Training Registration	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Temporary Labor	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Unemployment Insurance	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Vehicle Allowance	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
GSA Benefits Allocation	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Placeholder																		
Placeholder																		
Placeholder																		
General and Administrative																		
Office Expense & Supplies	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Computer System Maintenance	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Dues, Memberships & Licenses	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Employee Travel	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Misc. Office Expense	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Public Information Expense	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Advertising	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Meetings & Events	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Board Meetings and Supplies	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Board Member Training **NEW**	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Management Meeting Supplies	Administration	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Employee Relations Expense	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Software Maintenance	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Incode Maintenance	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Office Equipment Leases	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Customer Billing Expenses	Billing	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	100%
Bank and Finance Fees	Billing	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	100%

O&M Expenses	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total	
Cybersecurity Insurance **NEW**	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
IT Equipment and Supplies **NEW**	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
Placeholder																			
Placeholder																			
Utilities																			
*Pwr & Telephone for Pumping-PMP STN	Pumping	35%	23%	42%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
*Pwr & Telephone for Pumping-PMP STN PZ I	Elevation	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%
*Pwr & Telephone for Pumping-PMP STN PZ II	Pumping	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	100%
*Power & Telephone for Pumping-Wells	Groundwater	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Electric	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
Gas	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
Telephone	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
Waste Disposal	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
Other Utilities	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
Vehicle Fuel Expense	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
Security **NEW**	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
AMI Data Service **NEW**	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
Placeholder																			
Placeholder																			
Placeholder																			
Placeholder																			
Placeholder																			
Professional Services																			
Engineering Services	Capital	34%	20%	8%	0%	0%	0%	0%	1%	0%	0%	0%	1%	25%	0%	0%	11%	100%	
Groundwater Professional Services	Wells	60%	40%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	
Siemens O&M Services	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
Auditors Fees	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
Legal-General Administrative Professional Services	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
Legal-Labor Negotiator	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%	
Placeholder																			
Placeholder																			

O&M Expenses	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total	
Placeholder																			
Operations Expense																			
Water Supply																			
Cachuma Project Water Purchases	Lake Cachuma	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Renewal Fund - Cachuma Project	Lake Cachuma	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Placeholder																			
Placeholder																			
Placeholder																			
Repairs & Maintenance																			
Maintenance of Pumping Equip	Pumping	35%	23%	42%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Maintenance of Wells	Groundwater	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Maintenance of Vehicles & Equipment	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	100%
Maintenance of Mains & Hydrants	T&D	47%	32%	21%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Maintenance of Tanks & Reservoirs	Storage	60%	40%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Maintenance of Meters & Services	Meters	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	100%
Maintenance of SCADA Equipment	Distribution	35%	23%	42%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Badger Meter Reading Fees **NEW**	Billing	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	100%
Maintenance - Office, Plant & Sites	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	100%
Fleet Fuel & Maintenance	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	100%
Equipment Fuel Expense	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	100%
Fleet Vehicle Lease Expense	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	100%
Equipment Maintenance	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	100%
Fleet Maintenance	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	100%
Placeholder																			
Placeholder																			
Supplies & Equipment																			
Engineering Supplies & Expense	Capital Lake Cachuma	34%	20%	8%	0%	0%	0%	0%	1%	0%	0%	0%	1%	25%	0%	0%	11%	0%	100%
Cloudseeding	Cachuma	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Uniforms Expense	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	100%
Safety Supplies & Equipment	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	100%
Minor Tools Supplies & Equipment	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	100%
Utility Service Alerts	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	100%
MATERIAL INV SHORT-LONG	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	0%	100%

O&M Expenses	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total	
Placeholder																			
Placeholder																			
Placeholder																			
State Water																			
*CCWA - Variable	State Water	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
*DWR - Variable	State Water	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
*CCWA - Variable - DROUGHT IMPACT	State Water	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
*DWR - Variable - DROUGHT IMPACT	State Water	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Placeholder																			
Placeholder																			
Placeholder																			
Water Treatment & Testing																			
*Treatment - Cater Plant	Treatment	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Water Quality Analysis-Distribution	Groundwater	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Treatment - Wells	Groundwater	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Chlorination - Ortega Reservoir	Treatment	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Testing - Production Meters	Groundwater	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Water Quality Flushing - NEW	Treatment	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Placeholder																			
Placeholder																			
Joint Powers Authorities																			
COMB Operating	Lake Cachuma	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
COMB Operating - DROUGHT IMPACT	Lake Cachuma	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
COMB-Safety of Dam (M & I)	Lake Cachuma	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
COMB Fisheries	Lake Cachuma	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Carpinteria GSA Expenses	Groundwater	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
CCWA Operating Expense	State Water	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Placeholder																			
Placeholder																			

O&M Expenses	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total
Water Conservation																		
Wtr Cons BMP 1 Wtr Srvy Prg	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Wtr Cons BMP 3 Residential	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Wtr Cons BMP 5 Landscape (CII)	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Wtr Cons BMP 2.1 Public Inf	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Wtr Cons BMP 2.2 School Edu	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Wtr Cons BMP 4 CII	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Wtr Cons BMP 1.4 Wtr Loss Contr	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Conservation Program	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Wtr Cons BMP A3A On-Farm Evals	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Wtr Cons BMP B3-On Farm Impr	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Wtr Cons District Members	Conservation	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%
Placeholder																		
Placeholder																		
Placeholder																		
CAPP																		
CAPP O&M Costs	CAPP	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
CAPP R&R	CAPP	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Other Expenses																		
Regulatory Permitting Fees	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
LAFCO	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Insurance General	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
District Election Expense	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Uncollectable Accounts	General	25%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	75%	100%
Dollar Allocation																		
Personnel																		
Labor																		
Maint of Wells-Labor	Groundwater	\$0	\$0	\$0	\$103,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,029

O&M Expenses	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total
Water Tests & Treatment-Labor	Groundwater	\$0	\$0	\$0	\$105,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,090
Electrical/Instrumentation-Labor	Pumping	\$5,132	\$3,438	\$6,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,677
Engineering Labor-Office	Capital	\$109,490	\$65,182	\$25,794	\$0	\$0	\$0	\$0	\$2,249	\$0	\$0	\$0	\$3,290	\$82,971	\$0	\$0	\$36,610	\$325,586
Engineering- Vacation, Sick, & Holidays	Capital	\$37,166	\$22,126	\$8,756	\$0	\$0	\$0	\$0	\$763	\$0	\$0	\$0	\$1,117	\$28,165	\$0	\$0	\$12,427	\$110,520
Field Labor-Office	Distribution	\$57,277	\$38,375	\$68,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163,811
Field- Vacation, Sick, & Holidays	Distribution	\$48,686	\$32,619	\$57,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139,241
Standby Labor	General	\$16,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,250	\$67,000
Vehicle/Equipment Maint Labor	General	\$3,854	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,561	\$15,415
Maint of Mains & Hydrants-Labor	T&D	\$84,111	\$56,354	\$36,899	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$177,364
Maint of Meters & Svcs-Labor	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163,486	\$0	\$0	\$0	\$163,486
Maint Pumping Equipment-Labor	Pumping	\$7,068	\$4,735	\$8,411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,214
Utility Service Alerts-Labor	General	\$4,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,267	\$17,689
Cross Connection Labor	General	\$4,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,815	\$17,087
Engineering Field Labor	Capital	\$34,783	\$20,707	\$8,194	\$0	\$0	\$0	\$0	\$714	\$0	\$0	\$0	\$1,045	\$26,359	\$0	\$0	\$11,630	\$103,433
Maint Tanks & Reservoirs-Labor	Storage	\$8,106	\$5,431	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,537
Office of General Manager	Administration	\$61,974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185,922	\$247,896
Office of GM-Vacation, Sick, & Holidays	Administration	\$8,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,442	\$35,256
Salary Office	Administration	\$232,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$698,700	\$931,600
Office-Vacation, Sick, & Holidays	Administration	\$38,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$116,537	\$155,382
Labor-Training & Seminars	Administration	\$27,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,743	\$110,324
Maint of Plant-Labor	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,555
Public Information-Labor	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,496	\$0	\$0	\$0	\$0	\$0	\$0	\$78,496
Water Conservation Coord-BMP 12	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,853	\$0	\$0	\$0	\$0	\$0	\$0	\$13,853
Meter Reading/Customer Orders	Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,187	\$0	\$0	\$50,187
CGSA Labor Allocation	Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office of the GM	Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Succession Plan *NEW*	Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Placeholder																		
Placeholder																		
Personnel - Related Expenses																		
Directors Fees	Administration	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$20,000
Employee Retirement-PERS	General	\$79,263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$237,788	\$317,050
Deferred Compensation-Employees	General	\$10,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,409	\$40,546
Employee Health Insurance	General	\$128,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$384,311	\$512,415
Employee FICA & Medicare	General	\$61,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183,135	\$244,180
Workers Compensation	General	\$8,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,250	\$35,000
Employee Safety Boots	General	\$1,716	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,149	\$6,865
Employee Physicals	General	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,250	\$3,000

O&M Expenses	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total
Compensated Absences	General	\$6,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,313	\$25,750
Employee Educ. & Training Registration	General	\$11,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,763	\$46,350
Temporary Labor	General	\$2,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,725	\$10,300
Unemployment Insurance	General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle Allowance	General	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500	\$6,000
GSA Benefits Allocation	General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Placeholder																		
Placeholder																		
Placeholder																		
General and Administrative																		
Office Expense & Supplies	General	\$3,978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,935	\$15,914
Computer System Maintenance	General	\$22,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,118	\$89,491
Dues, Memberships & Licenses	General	\$8,648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,945	\$34,593
Employee Travel	General	\$5,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,223	\$21,630
Misc. Office Expense	General	\$488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,463	\$1,951
Public Information Expense	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,600	\$0	\$0	\$0	\$0	\$0	\$0	\$20,600
Advertising	General	\$2,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,316	\$8,421
Meetings & Events	General	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,548	\$2,064
Board Meetings and Supplies	Administration	\$2,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,407	\$8,542
Board Member Training **NEW**	Administration	\$471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,414	\$1,886
Management Meeting Supplies	Administration	\$811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,434	\$3,245
Employee Relations Expense	General	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$4,000
Software Maintenance	General	\$18,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,218	\$72,291
Incode Maintenance	General	\$13,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,904	\$53,205
Office Equipment Leases	General	\$3,882	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,645	\$15,527
Customer Billing Expenses	Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114,000	\$0	\$0	\$114,000
Bank and Finance Fees	Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,824	\$0	\$0	\$25,824
Cybersecurity Insurance **NEW**	General	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$4,000
IT Equipment and Supplies **NEW**	General	\$1,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,693	\$4,924
Placeholder																		
Placeholder																		

O&M Expenses	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total	
Utilities																			
*Pwr & Telephone for Pumping-PMP STN	Pumping	\$27,073	\$18,139	\$32,217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,429
*Pwr & Telephone for Pumping-PMP STN PZ I	Elevation Pumping	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,122
*Pwr & Telephone for Pumping-PMP STN PZ II	Elevation Pumping	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,261
*Power & Telephone for Pumping-Wells	Groundwater	\$0	\$0	\$0	\$199,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199,340
Electric	General	\$2,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,488	\$8,651
Gas	General	\$931	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,794	\$3,725
Telephone	General	\$11,288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,863	\$45,150
Waste Disposal	General	\$883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,648	\$3,531
Other Utilities	General	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,203	\$1,604
Vehicle Fuel Expense	General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Security **NEW**	General	\$1,288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,863	\$5,150
AMI Data Service	General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NEW	General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Placeholder																			
Placeholder																			
Placeholder																			
Placeholder																			
Placeholder																			
Professional Services																			
Engineering Services	Capital	\$13,992	\$8,330	\$3,296	\$0	\$0	\$0	\$0	\$287	\$0	\$0	\$0	\$420	\$10,603	\$0	\$0	\$0	\$4,679	\$41,608
Groundwater Professional Services	Wells	\$9,255	\$6,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,456
Siemens O&M Services	General	\$10,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,128	\$40,170
Auditors Fees	General	\$11,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,123	\$46,830
Legal-General	General	\$26,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,679	\$104,906
Administrative Professional Services	General	\$8,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,250	\$35,000
Legal-Labor Negotiator	General	\$1,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,250	\$7,000
Placeholder																			
Placeholder																			
Placeholder																			
Operations Expense																			
Water Supply																			
Cachuma Project Water Purchases	Lake Cachuma	\$0	\$0	\$0	\$0	\$229,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229,585

O&M Expenses	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total
Renewal Fund - Cachuma Project	Lake Cachuma	\$0	\$0	\$0	\$0	\$22,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,660
Placeholder																		
Placeholder																		
Placeholder																		
Repairs & Maintenance																		
Maintenance of Pumping Equip	Pumping	\$7,705	\$5,162	\$9,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,036
Maintenance of Wells	Groundwater	\$0	\$0	\$0	\$21,265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,265
Maintenance of Vehicles & Equipment	General	\$3,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,975	\$13,300
Maintenance of Mains & Hydrants	T&D	\$47,962	\$32,134	\$21,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101,137
Maintenance of Tanks & Reservoirs	Storage	\$11,102	\$7,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,540
Maintenance of Meters & Services	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,802	\$0	\$0	\$0	\$113,802
Maintenance of SCADA Equipment	Distribution	\$10,803	\$7,238	\$12,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,895
Badger Meter Reading Fees **NEW**	Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,806	\$0	\$0	\$43,806
Maintenance - Office, Plant & Sites	General	\$22,151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,453	\$88,604
Fleet Fuel & Maintenance	General	\$7,345	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,034	\$29,378
Equipment Fuel Expense	General	\$3,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,815	\$14,420
Fleet Vehicle Lease Expense	General	\$25,235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,705	\$100,940
Equipment Maintenance	General	\$5,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,450	\$20,600
Fleet Maintenance	General	\$3,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,340	\$15,120
Placeholder																		
Placeholder																		
Supplies & Equipment																		
Engineering Supplies & Expense	Capital Lake Cachuma	\$5,283	\$3,145	\$1,245	\$0	\$0	\$0	\$0	\$109	\$0	\$0	\$0	\$159	\$4,004	\$0	\$0	\$1,767	\$15,711
Cloudseeding	Lake Cachuma	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000
Uniforms Expense	General	\$5,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,225	\$20,300
Safety Supplies & Equipment	General	\$3,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,680	\$14,241
Minor Tools Supplies & Equipment	General	\$5,808	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,424	\$23,231
Utility Service Alerts	General	\$765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,295	\$3,060
MATERIAL INV SHORT-LONG	General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Placeholder																		
Placeholder																		
Placeholder																		

State Water

O&M Expenses	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total
*CCWA - Variable	State Water	\$0	\$0	\$0	\$0	\$0	\$171,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171,122
*DWR - Variable	State Water	\$0	\$0	\$0	\$0	\$0	\$216,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$216,887
*CCWA - Variable - DROUGHT IMPACT	State Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
*DWR - Variable - DROUGHT IMPACT	State Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Placeholder																		
Placeholder																		
Placeholder																		
Water Treatment & Testing																		
*Treatment - Cater Plant	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800,000
Water Quality Analysis-Distribution	Groundwater	\$0	\$0	\$0	\$21,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,938
Treatment - Wells Chlorination - Ortega Reservoir	Groundwater	\$0	\$0	\$0	\$64,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,961
Testing - Production Meters	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,221
Water Quality Flushing - NEW	Groundwater	\$0	\$0	\$0	\$6,158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,158
	Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Placeholder																		
Placeholder																		
Joint Powers Authorities																		
COMB Operating - Cachuma Lake	Lake Cachuma	\$0	\$0	\$0	\$0	\$807,447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$807,447
COMB Operating - DROUGHT IMPACT	Lake Cachuma	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COMB-Safety of Dam (M & I)	Lake Cachuma	\$0	\$0	\$0	\$0	\$34,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,408
COMB Fisheries	Lake Cachuma	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carpinteria GSA Expenses	Groundwater	\$0	\$0	\$0	\$102,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102,012
CCWA Operating Expense	State Water	\$0	\$0	\$0	\$0	\$0	\$784,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$784,075
Placeholder																		
Placeholder																		
Water Conservation																		
Wtr Cons BMP 1 Wtr Srvy Prg	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wtr Cons BMP 3 Residential	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,683	\$0	\$0	\$0	\$0	\$0	\$0	\$1,683
Wtr Cons BMP 5 Landscape (CII)	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$285

O&M Expenses	Function	Base	Max Day	Max Hour	Groundwater	Cachuma	SWP	CAPP	Treatment	Pumping	Conservation	CIP	Fire	Meter	Customer	Offset	General	Total
Wtr Cons BMP 2.1 Public Inf	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,955	\$0	\$0	\$0	\$0	\$0	\$0	\$16,955
Wtr Cons BMP 2.2 School Edu	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,054	\$0	\$0	\$0	\$0	\$0	\$0	\$1,054
Wtr Cons BMP 4 Cll	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wtr Cons BMP 1.4 Wtr Loss Contr	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Conservation Program	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$659	\$0	\$0	\$0	\$0	\$0	\$0	\$659
Wtr Cons BMP A3A On-Farm Evals	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wtr Cons BMP B3-On Farm Impr	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wtr Cons District Members	Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,354	\$0	\$0	\$0	\$0	\$0	\$0	\$3,354
Placeholder																		
Placeholder																		
Placeholder																		
CAPP																		
CAPP O&M Costs	CAPP	\$0	\$0	\$0	\$0	\$0	\$0	\$671,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$671,027
CAPP R&R	CAPP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenses																		
Regulatory Permitting Fees	General	\$13,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,331	\$55,108
LAFCO	General	\$3,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,882	\$15,843
Insurance General	General	\$35,020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,060	\$140,080
District Election Expense	General	\$875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,625	\$3,500
Uncollectable Accounts	General	\$3,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,250	\$15,000
Total - O&M Expenses		\$1,545,300	\$336,756	\$300,078	\$623,793	\$1,106,100	\$1,172,084	\$671,027	\$2,851,899	\$75,383	\$136,939	\$0	\$6,032	\$429,390	\$233,816	\$0	\$3,128,036	\$12,616,633
Operating Cost Allocation		12.2%	2.7%	2.4%	4.9%	8.8%	9.3%	5.3%	22.6%	0.6%	1.1%	0.0%	0.0%	3.4%	1.9%	0.0%	24.8%	100.0%
Operating Less CAPP		12.9%	2.8%	2.5%	5.2%	9.3%	9.8%	0.0%	23.9%	0.6%	1.1%	0.0%	0.1%	3.6%	2.0%	0.0%	26.2%	100.0%

RESOLUTION NUMBER 1178

**RESOLUTION OF THE BOARD OF DIRECTORS OF
THE CARPINTERIA VALLEY WATER DISTRICT
APPROVING THE 2027 - 2029 BUDGET**

WHEREAS, this District's Board of Directors requested the General Manager to prepare an operating Budget for the 2027-2029 fiscal years; and

WHEREAS, the General Manager and staff prepared a Budget in a preliminary manner; and

WHEREAS, the Board held a public Board meeting with agenda items on the Budget on June 10, 2026 as well as several public Rate & Budget Committee meetings held at the District during the last several months; and

NOW, THEREFORE, BE IT RESOLVED:

1. The Board of Directors has reviewed said fiscal year 2027 - 2029 Budget.
2. The Board of Directors hereby approves said Budget, a copy of which is attached hereto.
3. The Board of Directors hereby finds and establishes that the District's various user fees, rates and charges for fiscal year 2027 - 2029 resulting from the proposed budget, do not exceed the costs reasonably borne by the District for providing services for which those fees, rates and charges are made, and thus are exempt from the spending limitations contained in Article XIII B of the California Constitution (Proposition 4).

Vote on the Resolution by roll call resulted as follows:

AYES:
NAYES:
ABSENT:
ABSTAIN:

PASSED AND ADOPTED THIS 10th day of June 2026

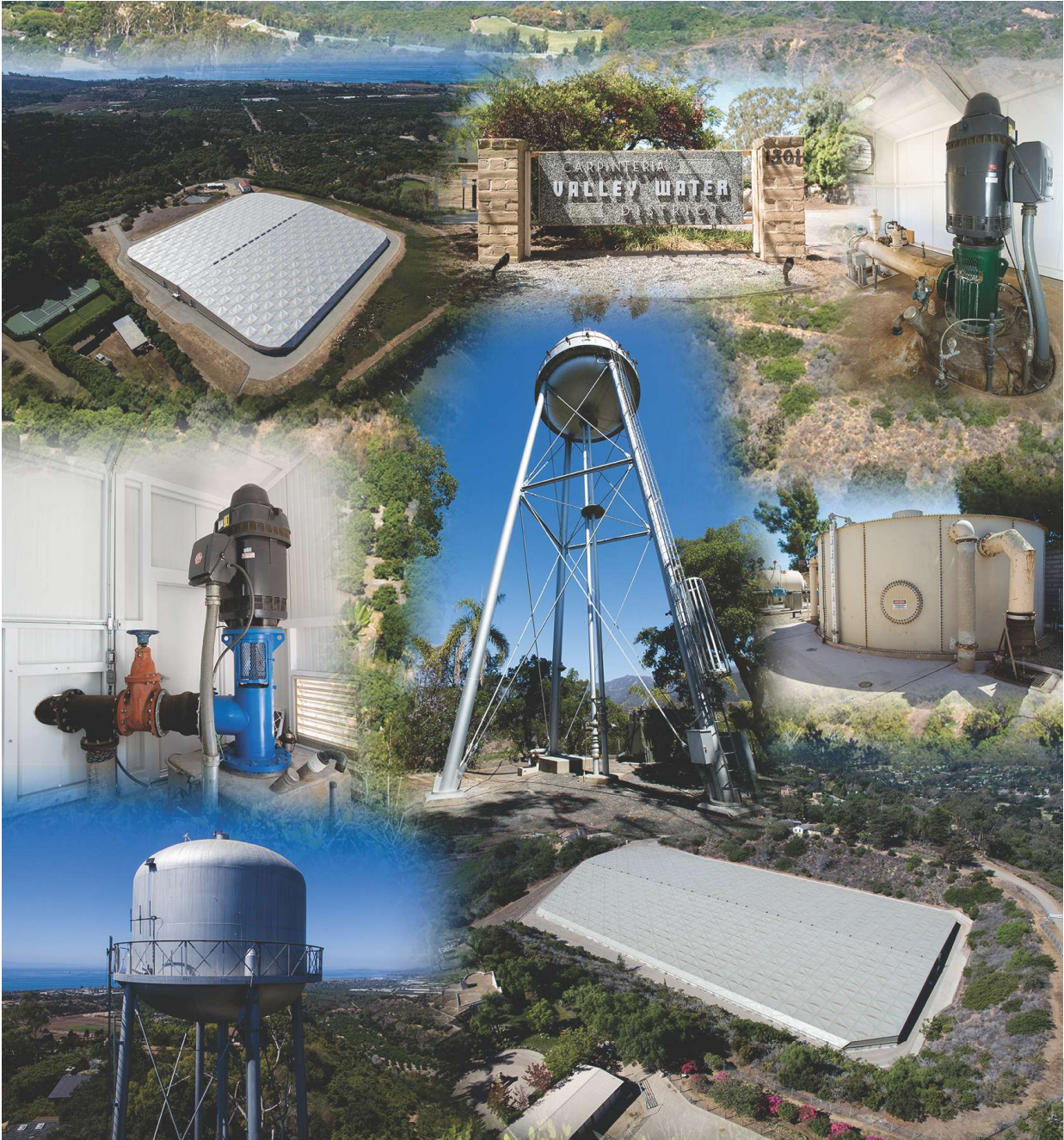
APPROVED:

Case Van Wingerden, Board President

ATTEST:

Lisa Silva, Board Secretary

Carpinteria Valley Water District



3-Year Operating and Capital Budget Fiscal Years 2026-27, 2027-28 and 2028-29

MISSION

Carpinteria Valley Water District's mission is to provide potable water to all residential, commercial and agricultural customers in the Carpinteria Valley at a reasonable cost.



Carpinteria Valley Water District
 1301 Santa Ynez Avenue
 Carpinteria, CA 93013
 805-684-2816 | www.cvwd.net

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RESOLUTION NUMBER XXXX
RESOLUTION OF THE BOARD OF DIRECTORS OF
THE CARPINTERIA VALLEY WATER DISTRICT
APPROVING THE 2027 - 2029 BUDGET

WHEREAS, this District's Board of Directors requested the General Manager to prepare an operating Budget for the 2027-2029 fiscal years; and

WHEREAS, the General Manager and staff prepared a Budget in a preliminary manner; and

WHEREAS, the Board held a public Board meeting with agenda items on the Budget on June 10, 2026 as well as several public Rate & Budget Committee meetings held at the District during the last several months; and

NOW, THEREFORE, BE IT RESOLVED:

1. The Board of Directors has reviewed said fiscal year 2027 - 2029 Budget.
2. The Board of Directors hereby approves said Budget, a copy of which is attached hereto.
3. The Board of Directors hereby finds and establishes that the District's various user fees, rates and charges for fiscal year 2027 - 2029 resulting from the proposed budget, do not exceed the costs reasonably borne by the District for providing services for which those fees, rates and charges are made, and thus are exempt from the spending limitations contained in Article XIII B of the California Constitution (Proposition 4).

Vote on the Resolution by roll call resulted as follows:

AYES:

NAYES:

ABSENT:

ABSTAIN:

PASSED AND ADOPTED THIS 10th day of June 2026

APPROVED:

Case Van Wingerden, Board President

ATTEST:

Lisa Silva, Board Secretary

INTRODUCTION

Since 1941, the District has reliably delivered water that meets the highest standards, while striving to be a good steward of water resources, the environment and customer relationships.

DISTRICT PROFILE

The Carpinteria County Water District was incorporated in 1941 as an area-wide organization to recharge valley wells after several dry years led to alarming drops in the water table. In 1949, voters elected to participate in the Cachuma Project to bring water from Lake Cachuma behind Bradbury Dam on the Santa Ynez River to the Carpinteria Valley. In 1991, voters in the District elected to participate in the State Water Project and help pay for the construction of facilities to allow the importation of water from northern California via the Coastal Branch of the California Aqueduct into Lake Cachuma. In 1996, the District changed its name to Carpinteria Valley Water District. In 1997, the District adopted an AB3030 Groundwater Management Plan establishing its role in managing the basin until a Groundwater Sustainability Agency was later formed under the Sustainable Groundwater Management Act.

The District is located on the coast of California 80 miles north of Los Angeles and 12 miles southeast of Santa Barbara. The District's service area encompasses an area extending along the south coast of the County of Santa Barbara, easterly from the Toro Canyon area to the Ventura County line. (See map on page 4.) The Foothills of the Santa Ynez Mountains lay to the north and the ocean to the south of the valley. The District's service area contains approximately 11,098 acres (17.3 square miles).

The District provides potable water to about 4,600 water service connections. The total population serviced is approximately 15,870. Single-family residences constitute the largest customer class, with about 2,610 accounts. Other customer account types include agricultural, multi-family residential, commercial, industrial, hospitality, public authority, District (internal), landscape irrigation, and fire protection.

GOVERNANCE

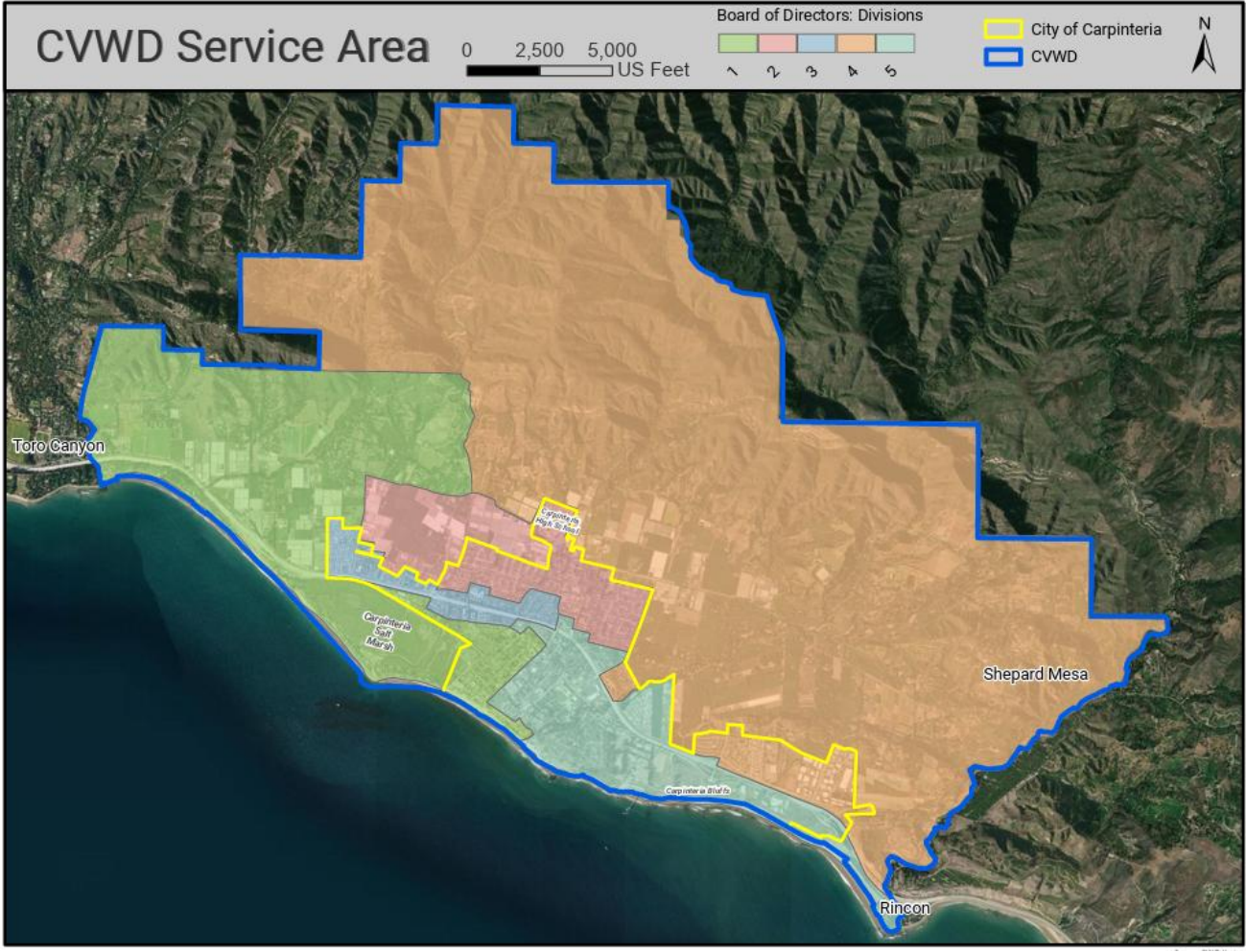
The District is governed by a five-member Board of Directors. Directors are elected by registered voters of the District to four-year terms with elections held in even numbered years. The Board establishes policy, sets water rates and charges, establishes an annual budget, approves contracts and labor agreements, and has the authority to adopt ordinances that have the force of law within the District.

Board of Directors as of January 1, 2026

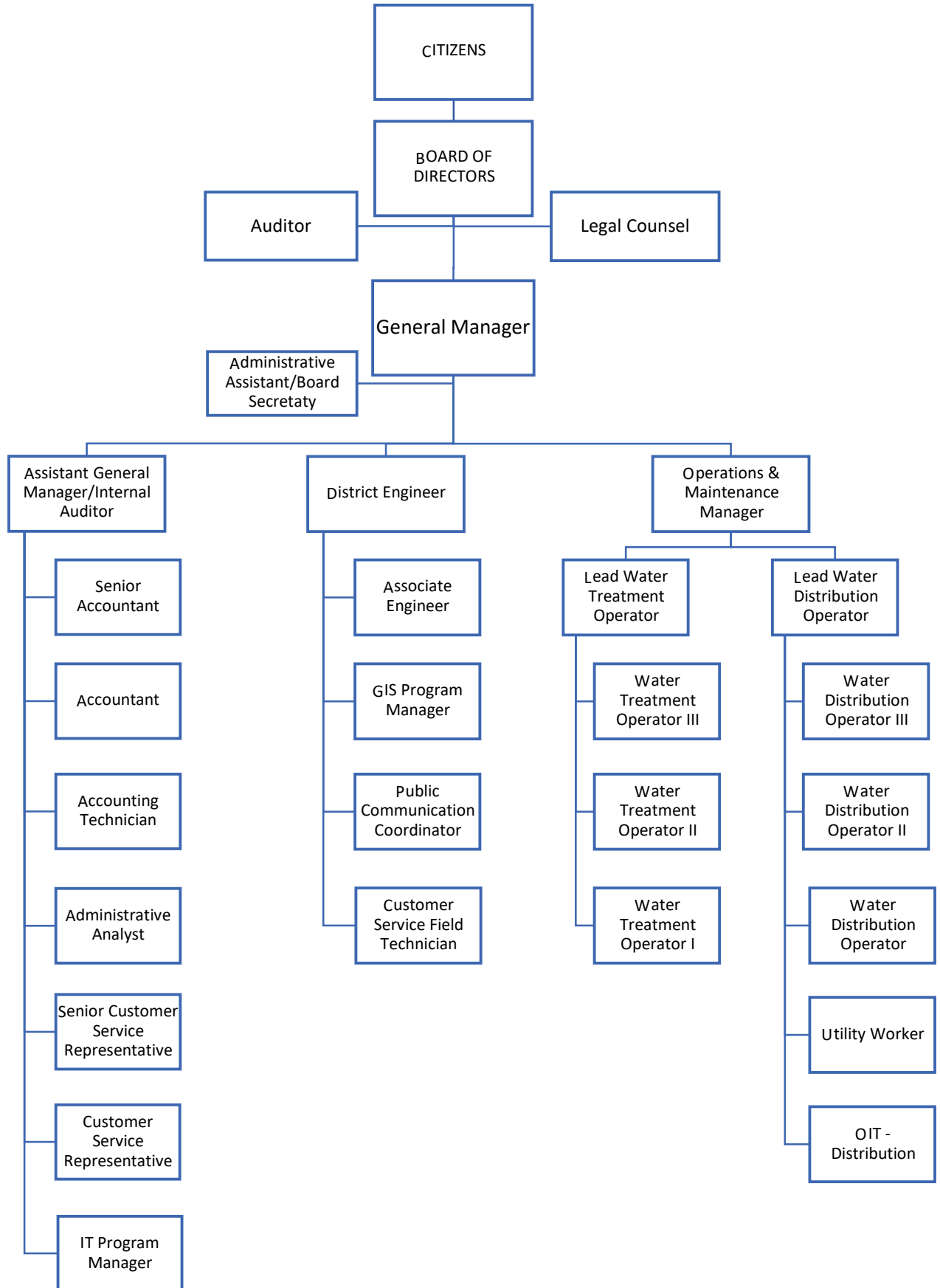
Board Member	Title	Date of Original Election or Appointment	Current Term
Case Van Wingerden	President	Elected 2016	2024 - 2028
Casey Balch	Vice President	Elected 2022	2022 - 2026
Matthew Roberts	Director	Elected 1995	2022 - 2026
Polly Holcombe	Director	Elected 2012	2024 - 2028
Patrick O’Conner	Director	Appointed 2024	2024-2026

District Personnel

Day-to-day management of the District is performed by a General Manager hired by the Board. The General Manager hires and manages a total of 22 employees who perform the administrative, business, engineering, and operations and maintenance functions of the District. As a public health and safety water utility the District provides 24/7 emergency service.



Carpinteria Valley Water District - Organizational Chart – June 30, 2025



Class Title - Represented	Current Position Status	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Accountant I	Filled	1	0	0	0
Senior Accountant	Vacant	0	1	1	1
Accounting Technician (PT)	Vacant	0	1	1	1
Administrative Analyst	Vacant	1	1	1	1
Customer Service Field Technician	Filled	1	1	1	1
Senior Customer Service Representative	Filled	2	2	2	2
GIS Program Manager	Filled	1	1	1	1
Lead Water Distribution Operator	Filled	1	1	1	1
Lead Water Treatment Operator	Filled	1	1	1	1
Public Communication Coordinator	Filled	1	1	1	1
Utility Worker	Filled	1	1	1	1
OIT - Distribution	Vacant	2	2	0	0
Water Distribution Operator I	Vacant	0	0	2	2
Water Distribution Operator II	Vacant	0	0	0	0
Water Distribution Operator III	Filled	1	1	1	1
Water Treatment Operator I	Filled	1	2	2	3
Water Treatment Operator II	Filled	1	0	0	0
Water Treatment Operator III	Filled	1	1	1	1
		16	17	17	18

Class Title - Unrepresented	Current Position Status	FY 2026-27	FY 2027-28	FY 2028-29
Administrative Assistant	Filled	1	1	1
Associate Engineer	Filled	1	1	1
Assistant General Manager	Filled	1	1	1
District Engineer	Filled	1	1	1
General Manager	Filled	1	1	1
IT Program Manager	Filled	1	1	1
Operations & Maintenance Manager	Filled	1	1	1
		7	7	7

BUDGET OVERVIEW

**CARPINTERIA VALLEY WATER DISTRICT
GENERAL FUND AND FUND 30 BUDGET SUMMARY - PROPOSED**

	2024/25 Actual	2025/26 Budget Amended 07/23/25	2026/27 Budget Proposed	2027/28 Budget Proposed	2028/29 Budget Proposed
Water Sales, In Acre Feet (AF)	3,500 AF	3,600 AF	3,817 AF	3,831 AF	3,844 AF
GENERAL FUND REVENUE SUMMARY					
Water Sales	6,979,546	7,594,399	8,786,286	9,350,099	9,867,762
Service Charges	8,990,097	9,642,714	9,265,405	9,810,701	10,446,114
Other Revenue	2,459,613	707,731	780,553	767,159	790,867
Total Revenues	18,429,256	17,944,844	18,832,244	19,927,959	21,104,743
GENERAL FUND EXPENSE SUMMARY					
Personnel	4,064,911	4,649,540	4,476,184	4,677,483	5,016,847
General and Administrative	807,879	497,979	502,107	518,960	536,407
Utilities	431,602	478,203	419,962	439,605	464,797
Professional Services	429,814	472,859	290,970	299,660	379,092
Operations Expense	836,913	1,078,438	974,632	1,009,597	966,378
Water Treatment & Testing	2,192,883	2,643,405	2,912,279	3,017,331	2,522,619
State Water	71,064	276,314	388,009	407,410	427,780
Joint Powers Authorities	1,595,416	1,668,118	1,727,942	1,791,368	1,857,482
Water Conservation	17,134	52,653	23,990	24,710	25,451
Other Expense	241,140	223,323	229,530	232,361	242,382
Total Expenses	10,688,756	12,040,832	11,945,606	12,418,485	12,439,236
SURPLUS BEFORE DEBT AND CAPITAL	7,740,500	5,904,012	6,886,638	7,509,474	8,665,508
DEBT SERVICE	(4,617,317)	(4,973,972)	(5,169,044)	(5,824,041)	(5,943,696)
CAPITAL COST RECOVERY FEES	401,311	450,000	150,000	153,000	156,060
NET OPERATING SURPLUS BEFORE CAPITAL PROJ	3,524,494	1,380,040	1,867,594	1,838,433	2,877,872
NET GRANT/ LOAN/ RESERVES FUNDED CAPITAL PROJ	-	-	578,828	(1,702,045)	1,002,733
PAY-GO FUNDED CAPITAL EXPENDITURES	(1,184,000)	(1,100,000)	(1,172,300)	(1,229,275)	(1,406,036)
NET OPERATING SURPLUS AFTER CAPITAL PROJECTS	2,340,494	280,040	1,274,122	(1,092,887)	2,474,569
2016 Bond Early Payoff					(2,470,000)
INCREASE (DECREASE) IN CASH	2,340,494	280,040	1,274,122	(1,092,887)	4,569
		<i>VS FY25 Actual</i>	<i>VS FY26 Budget</i>	<i>VS FY27 Budget</i>	<i>VS FY28 Budget</i>
\$ Change		(2,060,453)	994,082	(2,367,010)	1,097,456
% Change		-58.5%	72.0%	-126.7%	59.7%

CARPINTERIA VALLEY WATER DISTRICT
LONG TERM DEBT AND DEBT SERVICE BUDGET - PROPOSED

	2024/25 Actual	2025/26 Budget Amended 07/23/25	2026/27 Budget Proposed	2027/28 Budget Proposed	2028/29 Budget Proposed
LONG TERM DEBT					
01-510-7300 State DWR Charges	2,137,163	2,172,791	2,285,724	2,360,467	2,502,095
TOTAL LONG TERM DEBT	2,137,163	2,172,791	2,285,724	2,360,467	2,502,095
% Change		2%	5%	3%	6%

LONG TERM DEBT

Debt Service - Principal					
01-2365 Revenue Bonds 2016-Principle *	500,000	525,000	555,000	485,000	-
01-2335 Revenue Bonds 2020A - Principle	435,000	460,000	485,000	950,000	1,290,000
01-2337 Bond Payable-2020B Taxable Ref Rev Bond:	105,000	105,000	110,000	115,000	120,000
10-2338 Revenue Bonds 2020C - Principle	-	-	-	135,000	145,000
01-2340 SRF-Cater Treatment Plant Principle	-	-	-	-	-
01-2367 Siemens Lease - Principal	425,198	437,023	449,177	461,669	474,508
01-2340 SRF: Cater Resvr Resiliency - Princ <i>NEW</i>	-	-	-	-	250,383
01-2341 Casitas Intertie	-	-	-	-	60,000
Total Debt Service - Principal	1,465,198	1,527,023	1,599,177	2,146,669	2,339,891

Debt Service - Interest					
01-599-7308 Revenue Bonds 2016-Interest *	201,750	188,625	161,625	135,625	-
01-599-7310 Revenue Bonds 2020A - Interest	804,375	782,000	758,375	722,500	666,500
01-599-7311 Revenue Bonds 2020B - Interest	129,434	126,379	123,143	119,647	115,916
10-599-7312 Revenue Bonds 2020C - Interest	75,500	75,500	75,500	72,125	65,125
01-599-7309 Siemens Lease - Interest	111,528	101,654	89,500	77,008	64,169
01-599-7314 SRF: Cater Resvr Resiliency - Int <i>NEW</i>	-	-	76,000	190,000	190,000
01-599-9933 Misc. Interest	109,692	-	-	-	-
01-599-7308,10,12 Bond Premiums	(417,323)	-	-	-	-
Total Debt Service - Interest	1,014,956	1,274,158	1,284,143	1,316,905	1,101,710

TOTAL DEBT SERVICE	2,480,154	2,801,181	2,883,320	3,463,574	3,441,601
---------------------------	------------------	------------------	------------------	------------------	------------------

% Change 13% 3% 20% -1%

TOTAL LONG TERM DEBT AND DEBT SERVICE	4,617,317	4,973,972	5,169,044	5,824,041	5,943,696
--	------------------	------------------	------------------	------------------	------------------

	VS FY25 ACTUAL	VS FY26 ADOPTED	VS FY27 PROPOSED	VS FY28 PROPOSED
\$ Change	356,655	195,072	654,997	119,655
% Change	8%	4%	13%	2%

* Revenue Bond 2016A will be paid off in FY29.

**CARPINTERIA VALLEY WATER DISTRICT
DEBT SERVICE COVERAGE RATIOS - PROPOSED**

FISCAL YEAR 2026-2027

BASED ON SRFs AND BONDS	
Revenue	19,508,090
Expenses	<u>11,945,606</u>
Net Revenue	7,562,485
,	
State Water Debt Service	2,285,724
Siemens Lease Purchase Agreement	538,677
Available for SRF and Bond Debt Service	<u>4,738,084</u>
Debt Service	2,344,643
Coverage Ratio	2.02
<i>Minimum Ratio per Covenants</i>	1.25

BASED ON CCWA-STATE WATER	
Revenue	19,508,090
Expenses	<u>11,945,606</u>
Net Revenue	7,562,485
Siemens Lease Purchase Agreement	538,677
Available for State Water Debt Service	<u>7,023,808</u>
State Water Debt Service	2,285,724
Coverage Ratio	3.07

FISCAL YEAR 2027-2028

BASED ON SRFs AND BONDS	
Revenue	20,949,079
Expenses	<u>12,418,485</u>
Net Revenue	8,530,594
,	
State Water Debt Service	2,360,467
Siemens Lease Purchase Agreement	538,677
Available for SRF and Bond Debt Service	<u>5,631,450</u>
Debt Service	2,924,897
Coverage Ratio	1.93
<i>Minimum Ratio per Covenants</i>	1.25

BASED ON CCWA-STATE WATER	
Revenue	20,949,079
Expenses	<u>12,418,485</u>
Net Revenue	8,530,594
Siemens Lease Purchase Agreement	538,677
Available for State Water Debt Service	<u>7,991,917</u>
State Water Debt Service	2,360,467
Coverage Ratio	3.39

FISCAL YEAR 2028-2029

BASED ON SRFs AND BONDS	
Revenue	22,473,603
Expenses	<u>14,601,365</u>
Net Revenue	7,872,238
State Water Debt Service	2,502,095
Siemens Lease Purchase Agreement	538,677
Available for SRF and Bond Debt Service	<u>4,831,465</u>
Debt Service	2,902,924
Coverage Ratio	1.66
<i>Minimum Ratio per Covenants</i>	1.25

BASED ON CCWA-STATE WATER	
Revenue	22,473,603
Expenses	<u>14,601,365</u>
Net Revenue	7,872,238
Siemens Lease Purchase Agreement	538,677
Available for State Water Debt Service	<u>7,333,560</u>
State Water Debt Service	2,502,095
Coverage Ratio	2.93

CARPINTERIA VALLEY WATER DISTRICT
GRANT/ LOAN/ RESERVES FUNDED CAPITAL PROJECT BUDGET - PROPOSED

	2026/27 Budget Proposed	2027/28 Budget Proposed	2028/29 Budget Proposed
FUND 30: CARPINTERIA ADVANCED PURIFICATION PROJECT (CAPP)			
Funding Sources			
CAPP Variable - Water Sales	306,050	466,439	629,288
CAPP Fixed - Service Charges	369,796	554,681	739,572
CAPP Property Tax Assessments	413,582	796,752	850,000
Grant Revenues	18,317,596	6,942,418	7,762,208
Loan Proceeds	16,328,379	22,539,399	3,132,223
Total Funding Sources	35,735,404	31,299,689	13,113,291
Project Expenditures			
Capital Expenditures	33,756,576	31,601,735	9,948,428
CAPP O & M Expenses	-	-	2,162,129
Debt Service - Principle	-	-	-
Debt Service - Interest	-	-	-
Total Project Expenditures	33,756,576	31,601,735	12,110,557
NET CAPP RELATED PROJECT EXPENDITURES	1,978,828	(302,045)	1,002,733
GENERAL FUND: SMILLIE WELL REPLACEMENT			
Funding Sources			
Grant Revenues	1,400,000	1,400,000	
Total Funding Sources	1,400,000	1,400,000	
Project Expenditures			
Capital Expenditures	2,800,000	2,800,000	
Total Project Expenditures	2,800,000	2,800,000	
NET SMILLIE EXPENDITURES (USE OF RESERVES)	(1,400,000)	(1,400,000)	
NET GRANT/ LOAN/ RESERVES FUNDED CAPITAL PROJECTS	578,828	(1,702,045)	1,002,733

CARPINTERIA VALLEY WATER DISTRICT

PAY-GO FUNDED CAPITAL PROJECT BUDGET - PROPOSED

		2025/26 Budget Amended 07/23/25	2026/27 Budget Proposed	2027/28 Budget Proposed	2028/29 Budget Proposed
CAPITAL EXPENDITURES					
01-1650	Cater Plant Expansion	100,000	100,000	100,000	100,000
01-1705	Pumping Equipment		-	-	-
01-1710	Mains, Transmission and Distribution	460,000	412,500	727,125	413,536
01-1715	Meters & Services	-	-	-	-
01-1720	Hydrants	-	-	-	-
01-1725	Corrosion Control	-	-	-	-
01-1730	Administration Building	-	-	-	-
01-1735	Maintenance Center	-	-	-	-
01-1740	Office Equipment	-	-	-	-
01-1745	Automotive Equipment		177,450	-	-
01-1750	Other Equipment & Tools	310,000	52,500	126,000	-
01-1755	Wells	130,000	-	-	-
01-1760	Tanks & Reservoirs	-	166,850	-	-
01-1765	Water Treatment Equipment	-	263,000	276,150	472,500
01-1770	Facilities and Grounds	-	-	-	-
01-1775	CIP Storage Tank	100,000	-	-	-
01-1780	HQ Well	-	-	-	420,000
Total Capital Expenditures		1,100,000	1,172,300	1,229,275	1,406,036

PAY-GO FUNDED CAPITAL EXPENDITURES	1,100,000	1,172,300	1,229,275	1,406,036
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	<i>VS FY26 Budget</i>	<i>VS FY27 Budget</i>	<i>VS FY28 Budget</i>
\$ Change	72,300	56,975	176,761
% Change	6.6%	4.9%	14.4%

OPERATING BUDGET DETAIL

**CARPINTERIA VALLEY WATER DISTRICT
GENERAL FUND OPERATING REVENUES DETAIL- PROPOSED**

	2024/25 Actual	2025/26 Budget Amended 07/23/25	2026/27 Budget Proposed	2027/28 Budget Proposed	2028/29 Budget Proposed
Water Sales in Acre Feet	3,500 AF	3,600 AF	3,817 AF	3,831 AF	3,844 AF

REVENUE

Water Sales and Service Charges Revenue

01-4000 Residential	2,801,524	3,142,937	3,926,234	4,198,825	4,455,757
01-4001 Commercial	458,888	640,130	680,014	720,231	757,197
01-4002 Industrial	129,338	147,226	169,894	179,965	189,205
01-4003 Public Authority	284,130	257,798	360,709	382,304	401,783
01-4004 Agricultural	2,013,050	2,002,467	2,366,732	2,510,149	2,636,075
01-4010 Ag Residential Equivalency Charge	113,396	124,848	171,238	181,377	190,621
01-4005 Monthly Service Charge-Basic	749,665	811,933	934,643	1,007,125	1,076,183
01-4006 Monthly Service Charge-SWP	3,408,150	3,673,496	3,609,570	3,851,104	4,076,120
01-4007 Monthly Service Charge-CIP	4,832,282	5,157,285	4,721,192	4,952,471	5,293,810
01-4013 AG Fixed O&M	990,929	1,075,453	1,061,278	1,124,089	1,181,262
01-4200 Fire Protection	188,291	203,540	50,186	53,160	55,863
Total Water Sales and Service Charges Revenue	15,969,643	17,237,113	18,051,691	19,160,800	20,313,876

	<i>VS FY25 ACTUAL</i>	<i>VS FY26 Budget</i>	<i>VS FY27 Budget</i>	<i>VS FY28 Budget</i>
\$ Change	1,267,470	814,578	1,109,109	1,153,076
% Change	7.9%	4.7%	6.1%	6.0%

Other Revenue

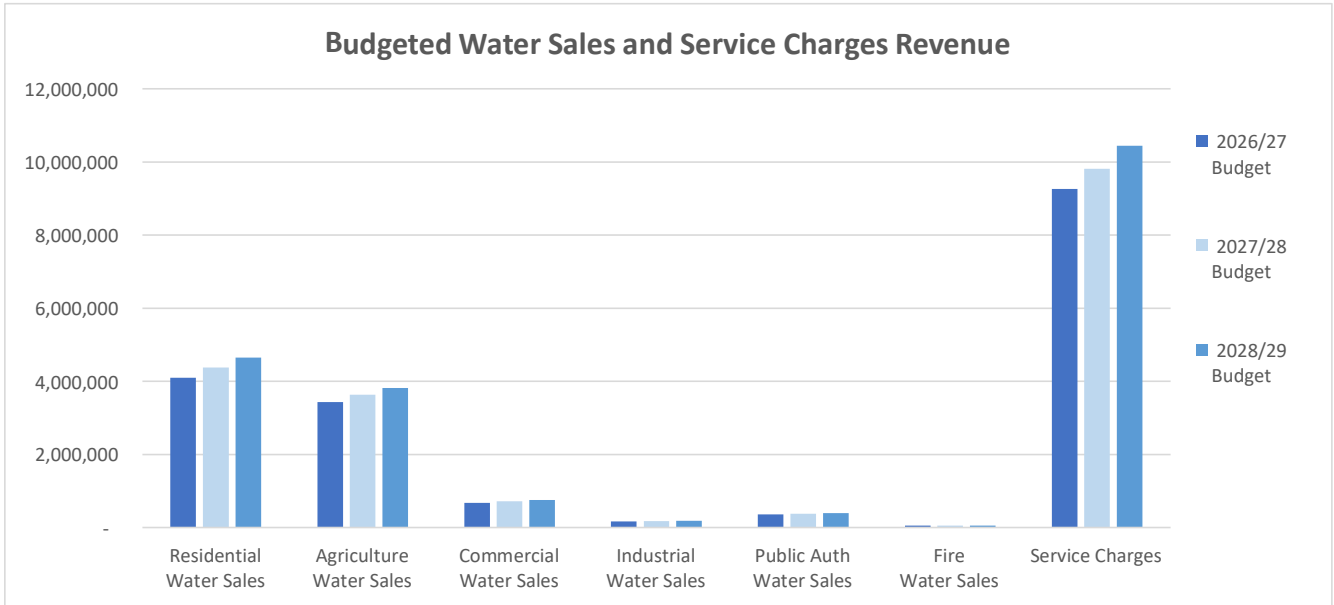
01-4100 Capital Cost Recovery	401,311	450,000	150,000	153,000	156,060
01-4310 Other Income	79,970	103,434	105,503	107,613	109,765
01-4312 Operating Grant Revenue	1,518,941	-	-	-	-
01-4314 GSA Personnel Costs Reimbursement	134,252	164,143	167,426	170,774	174,190
01-4450 Overhead Control ¹	22,282	50,000	51,000	52,020	53,060
01-4500 Interest	647,517	333,000	399,470	379,598	396,698
01-4009 Lifeline Program Credits	(28,142)	(27,846)	(27,846)	(27,846)	(27,846)
01-4300 Miscellaneous Service Revenue	84,793	85,000	85,000	85,000	85,000
Total Other Revenue	2,860,924	1,157,731	930,553	920,159	946,927

Total Operating Revenue

18,830,567	18,394,844	18,982,244	20,080,959	21,260,803
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	<i>VS FY25 Actual</i>	<i>VS FY26 Budget</i>	<i>VS FY27 Budget</i>	<i>VS FY28 Budget</i>
\$ Change	(435,723)	587,400	1,098,715	1,179,844
% Change	-2.3%	3.2%	5.8%	5.9%

**CARPINTERIA VALLEY WATER DISTRICT
GENERAL FUND OPERATING REVENUES DETAIL- PROPOSED**



**CARPINTERIA VALLEY WATER DISTRICT
GENERAL FUND OPERATING EXPENSES SUMMARY- PROPOSED**

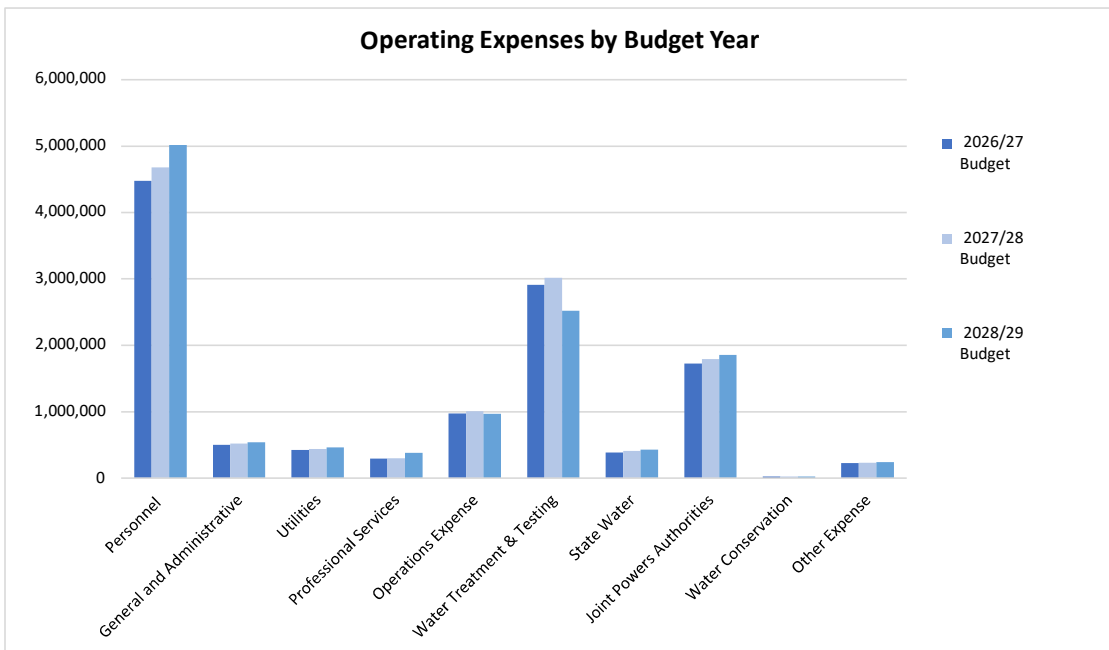
	2024/25 Actual	% of Total	2025/26 Budget Amended 07/23/25	% of Total	2026/27 Budget Proposed	% of Total	2027/28 Budget Proposed	% of Total	2028/29 Budget Proposed	% of Total
Water Sales in Acre Feet	3,500 AF		3,600 AF		3,817 AF		3,831 AF		3,844 AF	

OPERATING EXPENSES

Personnel	4,064,911	38.0%	4,649,540	38.6%	4,476,184	37.5%	4,677,483	37.7%	5,016,847	40.3%
\$ Change	-4,459,118		584,629		-173,356		201,300		339,363	
% Change			14.4%		-3.7%		4.5%		7.3%	
General and Administrative	807,879	7.6%	497,979	4.1%	502,107	4.2%	518,960	4.2%	536,407	4.3%
\$ Change	-2,845,109		-309,900		4,128		16,853		17,448	
% Change			-38.4%		0.8%		3.4%		3.4%	
Utilities	431,602	4.0%	478,203	4.0%	419,962	3.5%	439,605	3.5%	464,797	3.7%
\$ Change	-4,617,601		46,601		-58,241		19,643		25,192	
% Change			10.8%		-12.2%		4.7%		5.7%	
Professional Services	429,814	4.0%	472,859	3.9%	290,970	2.4%	299,660	2.4%	379,092	3.0%
\$ Change	-429,814		43,045		-181,889		8,689		79,432	
% Change			10.0%		-38.5%		3.0%		26.5%	
Operations Expense	836,913	7.8%	1,078,438	9.0%	974,632	8.2%	1,009,597	8.1%	966,378	7.8%
\$ Change	-729,894		241,525		-103,806		34,965		-43,219	
% Change			28.9%		-9.6%		3.6%		-4.3%	
Water Treatment & Testing	2,192,883	20.5%	2,643,405	22.0%	2,912,279	24.4%	3,017,331	24.3%	2,522,619	20.3%
\$ Change	-2,213,560		450,522		268,874		105,052		-494,712	
% Change			20.5%		10.2%		3.6%		-16.4%	
State Water	71,064	0.7%	276,314	2.3%	388,009	3.2%	407,410	3.3%	427,780	3.4%
\$ Change	-71,064		205,250		111,695		19,401		20,370	
% Change			288.8%		40.4%		5.0%		5.0%	
Joint Powers Authorities	1,595,416	14.9%	1,668,118	13.9%	1,727,942	14.5%	1,791,368	14.4%	1,857,482	14.9%
\$ Change			72,702		59,824		63,426		66,114	
% Change			4.6%		3.6%		3.7%		3.7%	
Water Conservation	17,134	0.2%	52,653	0.4%	23,990	0.2%	24,710	0.2%	25,451	0.2%
\$ Change	-17,134		35,519		-28,663		720		741	
% Change			207.3%		-54.4%		3.0%		3.0%	
Other Expense	241,140	2.3%	223,323	1.9%	229,530	1.9%	232,361	1.9%	242,382	1.9%
\$ Change	-936,720		-17,817		6,207		2,831		10,021	
% Change			-7.4%		2.8%		1.2%		4.3%	

TOTAL OPERATING EXPENSES	10,688,756		12,040,832		11,945,606		12,418,485		12,439,236	
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	<i>VS FY25 Actual</i>	<i>VS FY26 Budget</i>	<i>VS FY27 Budget</i>	<i>VS FY28 Budget</i>
\$ Change	1,352,076	-95,226	472,879	20,751
% Change	12.6%	-0.8%	4.0%	0.2%



CARPINTERIA VALLEY WATER DISTRICT
THREE YEAR OPERATING EXPENSES DETAIL- PROPOSED
 FY 2026-2027 · FY 2027-2028 · FY 2028-2029

	2024/25 Actual	2025/26 Budget Amended 07/23/25	% Change FY26 Budget to FY25 Actual	2026/27 Budget Proposed	% Change FY27 Budgeted to FY26 Budaeted	2027/28 Budget Proposed	% Change FY28 Budgeted to FY27 Budaeted	2028/29 Budget Proposed	% Change FY28 Budgeted to FY29 Budaeted	
Water Sales in Acre Feet	3,500 AF	3,600 AF		3,817 AF		3,831 AF		3,844 AF		
PERSONNEL										
Labor										
01-540-6001	Maint of Wells-Labor	67,676	101,005	49.2%	103,029	2.0%	107,255	4.1%	131,768	22.9%
01-550-6001	Water Tests & Treatment-Labor	66,737	68,132	2.1%	105,090	54.2%	109,394	4.1%	140,676	28.6%
01-550-6004	Electrical/Instrumentation-Labor	15,322	10,958	(28.5%)	14,677	33.9%	15,484	5.5%	16,336	5.5%
01-560-6001	Engineering Labor-Office	278,633	298,693	7.2%	325,586	9.0%	339,725	4.3%	354,503	4.3%
01-560-6002	Engineering- Vacation, Sick, & Holidays	68,915	111,446	61.7%	110,520	(0.8%)	115,429	4.4%	120,564	4.4%
01-560-6003	Field Labor-Office	253,286	357,108	41.0%	163,811	(54.1%)	175,953	7.4%	185,541	5.4%
01-560-6004	Field- Vacation, Sick, & Holidays	114,994	177,196	54.1%	139,241	(21.4%)	147,557	6.0%	169,203	14.7%
01-560-6005	Standby Labor	81,801	67,000	(18.1%)	67,000	0.0%	67,000	0.0%	67,000	0.0%
01-560-6006	Vehicle/Equipment Maint Labor	6,002	14,556	142.5%	15,415	5.9%	16,263	5.5%	17,152	5.5%
01-560-6007	Maint of Mains & Hydrants-Labor	178,480	102,337	(42.7%)	177,364	73.3%	186,239	5.0%	195,562	5.0%
01-560-6008	Maint of Meters & Svcs-Labor	82,420	202,316	145.5%	163,486	(19.2%)	171,653	5.0%	180,231	5.0%
01-560-6009	Maint Pumping Equipment-Labor	8,178	32,874	302.0%	20,214	(38.5%)	21,274	5.2%	32,420	52.4%
01-560-6010	Utility Service Alerts-Labor	9,172	16,766	82.8%	17,689	5.5%	18,665	5.5%	19,689	5.5%
01-560-6011	Cross Connection Labor	17,544	16,196	(7.7%)	17,087	5.5%	18,026	5.5%	19,019	5.5%
01-560-6012	Engineering Field Labor	86,829	95,145	9.6%	103,433	8.7%	108,709	5.1%	114,269	5.1%
01-560-6013	Maint Tanks & Reservoirs-Labor	13,466	36,472	170.8%	13,537	(62.9%)	14,264	5.4%	18,374	28.8%
01-570-6001	Office of General Manager	244,394	193,564	(20.8%)	247,896	28.1%	255,333	3.0%	262,993	3.0%
01-570-6002	Office of GM-Vacation, Sick, & Holidays	34,172	150,000	339.0%	35,256	(76.5%)	36,314	3.0%	37,403	3.0%
01-570-6021	Office of the GM Succession Plan *NEW*	-	179,515	100.0%	-	(100.0%)	-	0.0%	-	-
01-570-6003	Salary Office	806,256	802,000	(0.5%)	931,600	16.2%	968,920	4.0%	1,041,790	7.5%
01-570-6004	Office-Vacation, Sick, & Holidays	110,013	146,167	32.9%	155,382	6.3%	161,373	3.9%	172,611	7.0%
01-570-6015	Labor-Training & Seminars	44,286	78,633	77.6%	110,324	40.3%	116,356	5.5%	129,481	11.3%
01-570-6016	Maint of Plant-Labor	5,511	14,556	164.1%	28,555	96.2%	30,125	5.5%	31,777	5.5%
01-570-6017	Public Information-Labor	26,456	13,073	(50.6%)	78,496	500.5%	82,356	4.9%	86,405	4.9%
01-570-6019	Water Conservation Coord-BMP 12	54,290	73,263	34.9%	13,853	(81.1%)	14,553	5.1%	15,287	5.0%
01-580-6001	Meter Reading/Customer Orders	47,943	51,328	7.1%	50,187	(2.2%)	52,955	5.5%	55,862	5.5%
Total Labor	2,722,776	3,410,300	25.3%	3,208,728	-5.9%	3,351,175	4.4%	3,615,916	7.9%	
		<i>VS FY25 Actual</i>		<i>VS FY26 Budget</i>		<i>VS FY27 Budget</i>		<i>VS FY28 Budget</i>		
		687,524		(201,572)		142,447		264,741		
		25.3%		-5.9%		4.4%		7.9%		

**CARPINTERIA VALLEY WATER DISTRICT
THREE YEAR OPERATING EXPENSES DETAIL- PROPOSED**

FY 2026-2027 · FY 2027-2028 · FY 2028-2029

	2024/25 Actual	2025/26 Budget Amended 07/23/25	% Change FY26 Budget to FY25 Actual	2026/27 Budget Proposed	% Change FY27 Budgeted to FY26 Budaeted	2027/28 Budget Proposed	% Change FY28 Budgeted to FY27 Budaeted	2028/29 Budget Proposed	% Change FY28 Budgeted to FY29 Budaeted
Water Sales in Acre Feet	3,500 AF	3,600 AF		3,817 AF		3,831 AF		3,844 AF	

PERSONNEL - continued

Personnel-Related Expenses

01-570-6005 Directors Fees	14,790	19,669	33.0%	20,000	1.7%	20,000	0.0%	20,000	0.0%
01-570-6006 Employee Retirement-PERS	320,259	292,665	(8.6%)	317,050	8.3%	344,218	8.6%	376,403	9.4%
01-570-6007 Deferred Compensation-Employees	38,061	52,473	37.9%	40,546	(22.7%)	42,250	4.2%	43,922	4.0%
01-570-6008 Employee Health Insurance	508,575	497,490	(2.2%)	512,415	3.0%	527,787	3.0%	543,621	3.0%
01-570-6009 Employee FICA & Medicare	204,687	202,313	(1.2%)	244,180	20.7%	255,074	4.5%	275,183	7.9%
01-570-6010 Workers Compensation	30,240	71,027	134.9%	35,000	(50.7%)	36,050	3.0%	37,131	3.0%
01-570-6011 Employee Safety Boots	3,366	6,180	83.6%	6,865	11.1%	7,056	2.8%	8,253	17.0%
01-570-6012 Employee Physicals	1,862	3,183	70.9%	3,000	(5.7%)	3,000	0.0%	3,000	0.0%
01-570-6013 Compensated Absences	194,107	25,000	(87.1%)	25,750	3.0%	26,523	3.0%	27,318	3.0%
01-570-6014 Employee Educ. & Training Registration	15,688	45,000	186.8%	46,350	3.0%	47,741	3.0%	49,173	3.0%
01-570-6020 Temporary Labor	-	10,000	100.0%	10,300	3.0%	10,609	3.0%	10,927	3.0%
01-570-6022 Unemployment Insurance	-	8,240	100.0%	-	(100.0%)	-	-	-	-
01-570-6206 Vehicle Allowance	10,500	6,000	(42.9%)	6,000	0.0%	6,000	0.0%	6,000	0.0%
Total Personnel - Related Expenses	1,342,135	1,239,240	(7.7%)	1,267,456	2.3%	1,326,308	4.6%	1,400,931	5.6%

VS FY25 Actual	(102,895)	VS FY26 Budget	28,216	VS FY27 Budget	58,853	VS FY28 Budget	74,622
	-7.7%		2.3%		4.6%		5.6%

Total Personnel Expenses	4,064,911	4,649,540	14.4%	4,476,184	-3.7%	4,677,483	4.5%	5,016,847	7.3%
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VS FY25 Actual	584,629	VS FY26 Budget	(173,356)	VS FY27 Budget	201,300	VS FY28 Budget	339,363
	14.4%		-3.7%		4.5%		7.3%

GENERAL AND ADMINISTRATIVE

01-570-6100 Office Expense & Supplies	15,756	15,450	(1.9%)	15,914	3.0%	16,391	3.0%	16,883	3.0%
01-570-6101 Computer System Maintenance	95,102	87,000	(8.5%)	89,491	2.9%	93,965	5.0%	98,663	5.0%
01-570-6102 Dues, Memberships & Licenses	35,012	35,500	1.4%	34,593	(2.6%)	35,631	3.0%	36,700	3.0%
01-570-6103 Employee Travel	15,328	21,218	38.4%	21,630	1.9%	22,279	3.0%	22,947	3.0%
01-570-6104 Misc. Office Expense	2,133	2,060	(3.4%)	1,951	(5.3%)	2,009	3.0%	2,070	3.0%
01-570-6105 Public Information Expense	16,818	31,218	85.6%	20,600	(34.0%)	21,218	3.0%	21,855	3.0%
01-570-6106 Advertising	5,652	4,458	(21.1%)	8,421	88.9%	8,674	3.0%	8,934	3.0%
01-570-6107 Meetings & Events	1,557	3,278	110.5%	2,064	(37.0%)	2,125	3.0%	2,189	3.0%
01-570-6108 Board Meetings and Supplies	7,451	7,426	(0.3%)	8,542	15.0%	8,799	3.0%	9,063	3.0%
01-570-6116 Board Member Training	2,324	5,573	139.8%	1,886	(66.2%)	1,942	3.0%	2,001	3.0%
01-570-6109 Management Meeting Supplies	3,507	3,825	9.1%	3,245	(15.2%)	3,342	3.0%	3,442	3.0%
01-570-6110 Employee Relations Expense	3,511	3,500	(0.3%)	4,000	14.3%	4,120	3.0%	4,243	3.0%
01-570-6111 Software Maintenance	65,669	75,000	14.2%	72,291	(3.6%)	74,460	3.0%	76,694	3.0%
01-570-6112 Incode Maintenance	49,917	50,684	1.5%	53,205	5.0%	54,801	3.0%	56,445	3.0%
01-570-6122 IT Equipment and Supplies **NEW**	4,027	14,000	247.7%	4,924	(64.8%)	5,072	3.0%	5,224	3.0%
01-570-6113 Office Equipment Leases	15,102	19,669	30.2%	15,527	(21.1%)	15,993	3.0%	16,473	3.0%
01-570-6114 Customer Billing Expenses	438,653	77,250	(82.4%)	114,000	47.6%	117,420	3.0%	120,943	3.0%
01-570-6115 Bank and Finance Fees	27,070	33,875	25.1%	25,824	(23.8%)	26,598	3.0%	27,396	3.0%
01-570-6119 Cybersecurity Insurance	3,290	6,995	112.6%	4,000	(42.8%)	4,120	3.0%	4,243	3.0%
Total General and Administrative	807,879	497,979	(38.4%)	502,107	0.8%	518,960	3.4%	536,407	3.4%

VS FY25 Actual	(309,900)	VS FY26 Budget	4,128	VS FY27 Budget	16,853	VS FY28 Budget	17,448
	-38.4%		0.8%		3.4%		3.4%

CARPINTERIA VALLEY WATER DISTRICT
THREE YEAR OPERATING EXPENSES DETAIL- PROPOSED
 FY 2026-2027 · FY 2027-2028 · FY 2028-2029

	2024/25 Actual	2025/26 Budget Amended 07/23/25	% Change FY26 Budget to FY25 Actual	2026/27 Budget Proposed	% Change FY27 Budgeted to Budaeted	2027/28 Budget Proposed	% Change FY28 Budgeted to Budaeted	2028/29 Budget Proposed	% Change FY28 Budgeted to Budaeted
Water Sales in Acre Feet	3,500 AF	3,600 AF		3,817 AF		3,831 AF		3,844 AF	

UTILITIES

	2024/25 Actual	2025/26 Budget Amended 07/23/25	% Change FY26 Budget to FY25 Actual	2026/27 Budget Proposed	% Change FY27 Budgeted to Budaeted	2027/28 Budget Proposed	% Change FY28 Budgeted to Budaeted	2028/29 Budget Proposed	% Change FY28 Budgeted to Budaeted
							#DIV/0!		
01-540-6200 Pwr & Telephone for Pumping-PMP STN	145,527	210,403	44.6%	77,429	(63.2%)	81,300	5.0%	85,365	5.0%
01-540-6201 Power & Telephone for Pumping-Wells	221,877	212,000	(4.5%)	199,340	(6.0%)	209,307	5.0%	219,772	5.0%
01-570-6200 Electric	8,395	9,200	9.6%	8,651	(6.0%)	8,910	3.0%	9,177	3.0%
01-570-6201 Gas	2,860	3,713	29.8%	3,725	0.3%	3,837	3.0%	3,952	3.0%
01-570-6202 Telephone	42,764	34,028	(20.4%)	45,150	32.7%	46,505	3.0%	52,509	12.9%
01-570-6203 Waste Disposal	3,457	3,901	12.8%	3,531	(9.5%)	3,637	3.0%	3,746	3.0%
01-570-6204 Other Utilities	1,292	1,133	(12.3%)	1,604	41.6%	1,652	3.0%	1,702	3.0%
01-570-6208 Security	5,430	3,825	(29.6%)	5,150	34.6%	5,305	3.0%	5,464	3.0%
NEW1 Pwr & Tel for Pumping-PMP STN PZ I	-	-	0.0%	59,122	100.0%	62,078	5.0%	65,182	5.0%
NEW2 Pwr & Tel for Pumping-PMP STN PZ II	-	-	0.0%	16,261	100.0%	17,074	5.0%	17,928	5.0%
Total Utilities Expense	431,602	478,203	10.8%	419,962	-12.2%	439,605	4.7%	464,797	5.7%

	VS FY25 Actual	VS FY26 Budget	VS FY27 Budget	VS FY28 Budget
	46,601	(58,241)	19,643	25,192
	10.8%	-12.2%	4.7%	5.7%

PROFESSIONAL SERVICES

01-560-6300 Engineering Services	19,899	140,332	605.2%	41,608	(70.4%)	42,856	3.0%	44,142	3.0%
01-560-6301 Groundwater Professional Services	30,058	15,000	(50.1%)	15,456	3.0%	15,920	3.0%	16,398	3.0%
01-560-6306 Siemens O&M Services	43,371	38,873	(10.4%)	40,170	3.3%	41,375	3.0%	42,616	3.0%
01-570-6300 Auditors Fees	39,651	50,000	26.1%	46,830	(6.3%)	48,195	2.9%	49,641	3.0%
01-570-6301 Legal-General	153,254	140,000	(8.6%)	104,906	(25.1%)	108,053	3.0%	111,295	3.0%
01-570-6303 Administrative Professional Services	34,727	85,564	146.4%	35,000	(59.1%)	36,050	3.0%	85,000	135.8%
01-570-6305 Legal-Labor Negotiator	22,864	3,090	(86.5%)	7,000	126.5%	7,210	3.0%	30,000	316.1%
30-560-6312 CAPP Related Surveys & Studies	85,990	-	(100.0%)	-	-	-	-	-	-
Total Professional Services	429,814	472,859	10.0%	290,970	-38.5%	299,660	3.0%	379,092	26.5%

	VS FY25 Actual	VS FY26 Budget	VS FY27 Budget	VS FY28 Budget
	43,045	(181,889)	8,689	79,432
	10.0%	-38.5%	3.0%	26.5%

OPERATIONS EXPENSE - continued

Water Supply									
01-520-6600 Cachuma Project Water Purchases	184,369	221,000	19.9%	229,585	3.9%	236,473	3.0%	164,031	(30.6%)
01-520-6608 Supplemental Water Purchases	-	-	-	-	-	-	-	-	-
01-520-6601 Renewal Fund - Cachuma Project	21,970	27,295	24.2%	22,660	(17.0%)	23,340	3.0%	24,040	3.0%
Total Water Supply	206,339	248,295	20.3%	252,245	1.6%	259,813	3.0%	188,071	(27.6%)

	VS FY25 Actual	VS FY26 Budget	VS FY27 Budget	VS FY28 Budget
	41,956	3,950	7,568	(71,742)
	20.3%	1.6%	3.0%	-27.6%

CARPINTERIA VALLEY WATER DISTRICT
THREE YEAR OPERATING EXPENSES DETAIL- PROPOSED
 FY 2026-2027 · FY 2027-2028 · FY 2028-2029

	2024/25 Actual	2025/26 Budget Amended 07/23/25	% Change FY26 Budget to FY25 Actual	2026/27 Budget Proposed	% Change FY27 Budgeted to FY26 Budaeted	2027/28 Budget Proposed	% Change FY28 Budgeted to FY27 Budaeted	2028/29 Budget Proposed	% Change FY28 Budgeted to FY29 Budaeted
Water Sales in Acre Feet	3,500 AF	3,600 AF		3,817 AF		3,831 AF		3,844 AF	

OPERATIONS EXPENSE - continued

Repairs & Maintenance

01-540-6500	Maintenance of Pumping Equip	11,986	25,694	114.4%	22,036	(14.2%)	23,138	5.0%	24,295	5.0%
01-540-6501	Maintenance of Wells	7,936	37,183	368.5%	21,265	(42.8%)	22,328	5.0%	23,444	5.0%
01-560-6500	Maintenance of Vehicles	6,013	8,845	47.1%	13,300	50.4%	13,699	3.0%	14,110	3.0%
01-560-6501	Maintenance of Mains & Hydrants	140,475	175,417	24.9%	101,137	(42.3%)	106,194	5.0%	111,504	5.0%
01-560-6502	Maintenance of Tanks & Reservoirs	20,525	18,540	(9.7%)	18,540	0.0%	19,096	3.0%	19,669	3.0%
01-560-6503	Maintenance of Meters & Services	66,019	117,635	78.2%	113,802	(3.3%)	119,492	5.0%	125,467	5.0%
01-560-6504	Maintenance of SCADA Equipment	30,551	36,781	20.4%	30,895	(16.0%)	32,440	5.0%	34,062	5.0%
01-560-6505	Badger Meter Reading Fees	44,441	44,802	0.8%	43,806	(2.2%)	45,120	3.0%	46,473	3.0%
01-570-6500	Maintenance - Office, Plant & Sites	69,770	71,658	2.7%	88,604	23.6%	91,262	3.0%	94,000	3.0%
01-570-6205	Fleet Fuel	22,382	33,000	47.4%	29,378	(11.0%)	30,259	3.0%	31,167	3.0%
01-570-6207	Equipment Fuel	9,188	17,121	86.3%	14,420	(15.8%)	14,853	3.0%	15,298	3.0%
01-570-6209	Fleet Maintenance	7,418	8,845	19.2%	15,120	70.9%	15,876	5.0%	16,670	5.0%
01-570-6210	Equipment Maintenance	22,739	30,466	34.0%	20,600	(32.4%)	21,218	3.0%	21,855	3.0%
01-570-6600	Fleet Vehicle Lease Expense	98,319	120,000	22.1%	100,940	(15.9%)	103,968	3.0%	107,087	3.0%
Total Repairs and Maintenance		557,762	745,987	33.7%	633,844	-15.0%	658,944	4.0%	685,103	4.0%

VS FY25 Actual	VS FY26 Budget	VS FY27 Budget	VS FY28 Budget
188,225	(112,143)	25,101	26,158
33.7%	-15.0%	4.0%	4.0%

Supplies & Equipment

01-560-6600	Engineering Supplies & Expense	14,106	13,375	(5.2%)	15,711	17.5%	16,182	3.0%	16,668	3.0%
01-560-6601	Cloudseeding	-	14,180	100.0%	12,000	(15.4%)	12,000	0.0%	12,000	0.0%
01-560-6602	Uniforms Expense	15,338	16,391	6.9%	20,300	23.8%	20,909	3.0%	21,536	3.0%
01-560-6603	Safety Supplies & Equipment	16,086	16,226	0.9%	14,241	(12.2%)	14,668	3.0%	15,108	3.0%
01-560-6604	Minor Tools Supplies & Equipment	24,685	21,013	(14.9%)	23,231	10.6%	23,928	3.0%	24,646	3.0%
01-560-6606	Utility Service Alerts	2,597	2,971	14.4%	3,060	3.0%	3,152	3.0%	3,246	3.0%
Total Supplies & Equipment		72,812	84,156	15.6%	88,543	5.2%	90,839	2.6%	93,204	2.6%

VS FY25 Actual	VS FY26 Budget	VS FY27 Budget	VS FY28 Budget
11,344	4,387	2,296	2,365
15.6%	5.2%	2.6%	2.6%

Total Operations Expense	836,913	1,078,438	28.9%	974,632	-9.6%	1,009,597	3.6%	966,378	-4.3%
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VS FY25 Actual	VS FY26 Budget	VS FY27 Budget	VS FY28 Budget
241,525	(103,806)	34,965	(43,219)
28.9%	-9.6%	3.6%	-4.3%

CARPINTERIA VALLEY WATER DISTRICT
THREE YEAR OPERATING EXPENSES DETAIL- PROPOSED
 FY 2026-2027 · FY 2027-2028 · FY 2028-2029

	2024/25 Actual	2025/26 Budget Amended 07/23/25	% Change FY26 Budget to FY25 Actual	2026/27 Budget Proposed	% Change FY27 Budgeted to FY26 Budaeted	2027/28 Budget Proposed	% Change FY28 Budgeted to FY27 Budaeted	2028/29 Budget Proposed	% Change FY28 Budgeted to FY29 Budaeted
Water Sales in Acre Feet	3,500 AF	3,600 AF		3,817 AF		3,831 AF		3,844 AF	

WATER TREATMENT & TESTING

01-550-6800 Treatment - Cater Plant	2,086,621	2,484,238	19.1%	2,800,000	12.7%	2,900,000	3.6%	2,400,000	(17.2%)
01-550-6801 Water Quality Analysis-Distribution	19,303	37,080	92.1%	21,938	(40.8%)	22,596	3.0%	23,274	3.0%
01-550-6802 Treatment - Wells	58,984	61,922	5.0%	64,961	4.9%	68,209	5.0%	71,620	5.0%
01-550-6803 Chlorination - Ortega Reservoir	23,330	47,258	102.6%	19,221	(59.3%)	20,182	5.0%	21,191	5.0%
01-550-6805 Testing - Production Meters	4,645	11,907	156.3%	6,158	(48.3%)	6,343	3.0%	6,533	3.0%
01-550-6806 Water Quality Flushing - NEW	-	1,000	100.0%	-	(100.0%)	-	-	-	-
Total Water Treatment and Testing	2,192,883	2,643,405	20.5%	2,912,279	10.2%	3,017,331	3.6%	2,522,619	(16.4%)

VS FY25 Actual	450,522	20.5%
VS FY26 Budget	268,874	10.2%
VS FY27 Budget	105,052	3.6%
VS FY28 Budget	(494,712)	-16.4%

STATE WATER

01-520-6700 CCWA - Variable	51,637	124,671	141.4%	171,122	37.3%	179,678	5.0%	188,662	5.0%
01-520-6701 DWR - Variable	19,427	151,643	680.6%	216,887	43.0%	227,732	5.0%	239,118	5.0%
Total State Water, Power & Chemicals	71,064	276,314	288.8%	388,009	40.4%	407,410	5.0%	427,780	5.0%

VS FY25 Actual	205,250	288.8%
VS FY26 Budget	111,695	40.4%
VS FY27 Budget	19,401	5.0%
VS FY28 Budget	20,370	5.0%

JOINT POWERS AUTHORITIES

01-510-7000 CCWA Operating Expense	695,579	746,738	7.4%	784,075	5.0%	823,278	5.0%	864,442	5.0%
01-530-6900 COMB Operating	709,243	783,929	10.5%	807,447	3.0%	831,670	3.0%	856,620	3.0%
01-530-6903 COMB-Safety of Dam (M & I)	34,408	35,439	3.0%	34,408	(2.9%)	34,408	0.0%	34,408	0.0%
01-530-6920 Carpinteria GSA Expenses	156,186	102,012	(34.7%)	102,012	0.0%	102,012	0.0%	102,012	0.0%
Total JPA Expenses ¹	1,595,416	1,668,118	4.6%	1,727,942	3.6%	1,791,368	3.7%	1,857,482	3.7%

VS FY25 Actual	72,702	4.6%
VS FY26 Budget	59,824	3.6%
VS FY27 Budget	63,426	3.7%
VS FY28 Budget	66,114	3.7%

CARPINTERIA VALLEY WATER DISTRICT
THREE YEAR OPERATING EXPENSES DETAIL- PROPOSED
 FY 2026-2027 · FY 2027-2028 · FY 2028-2029

	2024/25 Actual	2025/26 Budget Amended 07/23/25	% Change FY26 Budget to FY25 Actual	2026/27 Budget Proposed	% Change FY27 Budgeted to FY26 Budaeted	2027/28 Budget Proposed	% Change FY28 Budgeted to FY27 Budaeted	2028/29 Budget Proposed	% Change FY28 Budgeted to FY29 Budaeted
Water Sales in Acre Feet	3,500 AF	3,600 AF		3,817 AF		3,831 AF		3,844 AF	
WATER CONSERVATION									
01-570-7100 Wtr Cons BMP 1 Wtr Srvy Prg	-	2,875	100.0%	-	(100.0%)	-	-	-	-
01-570-7101 Wtr Cons BMP 3 Residential	-	5,000	100.0%	1,683	(66.3%)	1,734	3.0%	1,786	3.0%
01-570-7102 Wtr Cons BMP 5 Landscape (CII)	-	5,150	100.0%	285	(94.5%)	294	3.0%	303	3.0%
01-570-7103 Wtr Cons BMP 2.1 Public Inf	12,810	22,619	76.6%	16,955	(25.0%)	17,463	3.0%	17,987	3.0%
01-570-7104 Wtr Cons BMP 2.2 School Edu	782	1,639	109.6%	1,054	(35.7%)	1,085	3.0%	1,118	3.0%
01-570-7105 Wtr Cons BMP 4 CII	-	3,000	100.0%	-	(100.0%)	-	-	-	-
01-570-7108 Wtr Cons BMP 1.4 Wtr Loss Contr	-	2,185	100.0%	-	(100.0%)	-	-	-	-
01-570-7109 Conservation Program	339	2,185	544.5%	659	(69.8%)	679	3.0%	699	3.0%
01-570-7110 Wtr Cons BMP A3A On-Farm Evls	-	2,000	100.0%	-	(100.0%)	-	-	-	-
01-570-7111 Wtr Cons BMP B3-On Farm Impr	-	2,000	100.0%	-	(100.0%)	-	-	-	-
01-570-7112 Wtr Cons District Members	3,203	4,000	24.9%	3,354	(16.2%)	3,454	3.0%	3,558	3.0%
Total Water Conservation Expenses	17,134	52,653	207.3%	23,990	-54.4%	24,710	3.0%	25,451	3.0%

VS FY25 Actual	VS FY26 Budget	VS FY27 Budget	VS FY28 Budget
35,519	(28,663)	720	741
207.3%	-54.4%	3.0%	3.0%

OTHER EXPENSES

01-550-7000 Regulatory Permitting Fees	57,719	52,000	(9.9%)	55,108	6.0%	56,761	3.0%	58,464	3.0%
01-570-7000 LAFCO	13,033	13,113	0.6%	15,843	20.8%	16,318	3.0%	16,808	3.0%
01-570-7001 Insurance General	132,707	136,000	2.5%	140,080	3.0%	144,282	3.0%	148,611	3.0%
01-570-7002 District Election Expense	3,470	7,210	107.8%	3,500	(51.5%)	-	(100.0%)	3,500	100.0%
01-580-7000 Uncollectible Accounts	34,211	15,000	(56.2%)	15,000	0.0%	15,000	0.0%	15,000	0.0%
Total Other Expenses	241,140	223,323	(7.4%)	229,530	2.8%	232,361	1.2%	242,382	4.3%

VS FY25 Actual	VS FY26 Budget	VS FY27 Budget	VS FY28 Budget
(17,817)	6,207	2,831	10,021
-7.4%	2.8%	1.2%	4.3%

FISCAL YEAR 2027-2029	2024/25 Actual	2025/26 Budget Amended	2026/27 Budget Proposed	2027/28 Budget Proposed	2028/29 Budget Proposed
OPERATION BUDGET					
TOTAL USES OF CASH	10,688,756	12,040,832	11,945,606	12,418,485	12,439,236
% Change		VS FY25 Actual 12.6%	VS FY26 Budget -0.8%	VS FY27 Budget 4.0%	VS FY28 Budget 0.2%

CAPITAL BUDGET DETAIL

Capital projects related to repair, maintenance or improvement of the water system that are funded solely through water rates are referred to as “Pay-Go” projects. Capital projects requiring significant investments through a combination of grants, loans, and water rates are referred to as "major capital initiatives.

Major Capital Initiatives

CAPP – Carpinteria Advanced Purification Project

The Carpinteria Advanced Purification Project (CAPP) will replenish the groundwater basin with purified recycled water, creating a locally-controlled, drought-resistant drinking water supply. CAPP facilities include an Advanced Water Purification Facility, 10-inch pipeline to deliver the purified water, two groundwater injection wells, and two new monitoring clusters. CVWD’s existing groundwater production wells will be used to extract the purified water back out of the groundwater basin for use in the drinking water supply.

CAPP is funded through grants from the United States Bureau of Reclamation and California Department of Water Resources, a low-interest State Revolving Fund loan administered by the State Water Resources Control Board, and District water rates and charges.

Construction is underway and expected to be completed in 2029.

CAPP Budget

	2026/27 Budget Proposed	2027/28 Budget Proposed	2028/29 Budget Proposed
FUND 30: CARPINTERIA ADVANCED PURIFICATION PROJECT (CAPP)			
Funding Sources			
CAPP Variable - Water Sales	306,050	466,439	629,288
CAPP Fixed - Service Charges	369,796	554,681	739,572
CAPP Property Tax Assessments	413,582	796,752	850,000
Grant Revenues	18,317,596	6,942,418	7,762,208
Loan Proceeds	16,328,379	22,539,399	3,132,223
Total Funding Sources	35,735,404	31,299,689	13,113,291
Project Expenditures			
Capital Expenditures	33,756,576	31,601,735	9,948,428
CAPP O & M Expenses	-	-	2,162,129
Debt Service - Principle	-	-	-
Debt Service - Interest	-	-	-
Total Project Expenditures	33,756,576	31,601,735	12,110,557
NET CAPP RELATED PROJECT EXPENDITURES	1,978,828	(302,045)	1,002,733

Major Capital Initiatives - continued

Smillie Well Replacement Project

The existing Smillie Well is inoperable due to catastrophic failure that necessitates drilling of a new well. The new well will also support aquifer storage and recovery, meaning the District will be able to both inject and extract groundwater. This capability allows the District to store water in wet years for use during dry years, further strengthening long-term water supply reliability.

The Smillie well project is funded through a grant from the United States Bureau of Reclamation and District water rates and charges.

Construction is expected to be completed in 2028.

Smillie Well Budget

	2026/27 Budget Proposed	2027/28 Budget Proposed	2028/29 Budget Proposed
GENERAL FUND: SMILLIE WELL REPLACEMENT			
Funding Sources			
Grant Revenues	1,400,000	1,400,000	-
Total Funding Sources	1,400,000	1,400,000	-
Project Expenditures			
Capital Expenditures	2,800,000	2,800,000	-
Total Project Expenditures	2,800,000	2,800,000	-
NET SMILLIE EXPENDITURES (USE OF RESERVES)	(1,400,000)	(1,400,000)	-

Pay-Go Projects

The District recently completed a 10-year outlook for Capital Projects that replace, upgrade and/or enhance components of the existing transmission and distribution infrastructure.

The following pages include the Pay-Go Projects for this 3-year budget and the project descriptions for the FY 2026-27 capital budget.

CARPINTERIA VALLEY WATER DISTRICT
THREE YEAR CAPITAL PROJECT BUDGET - PROPOSED
FY 2026-2027 · FY 2027-2028 · FY 2028-2029

PAY-GO FUNDED CAPITAL EXPENDITURES - 3 YEAR PROJECTION						
Project / Category	Proj. #	Total Available As Of 06/30/26	2026/27 Budget	2027/28 Budget	2028/29 Budget	Total Funding Incls Future
		<i>* Estimated</i>				<i>* Estimated</i>
<u>Infrastructure</u>						
Infrastructure Maintenance	A	\$ 425,957	307,500	322,875	289,406	<i>Ongoing</i>
Ortega Repairs / Dive Inspection		\$ -	65,000	-	-	65,000
Gobernador Pressure System	P84	\$ 200,000	105,000	110,250	124,130	739,380
On-Site CL2 Generation System	P107	\$ -	263,000	276,150	-	539,150
Gobernador Roof & Gutter Rplc	P117	\$ -	101,850	-	-	101,850
<u>Reliability</u>						
Regulator Stations Comm.	P86	\$ 42,987	52,500	-	-	138,473
Carpinteria Reservoir Aeration	P93	\$ 80,000	-	-	472,500	632,500
New Valve Truck	P118	\$ -	177,450	-	-	177,450
El Carro Well PLC & Controls Upgd	P119	\$ -	-	73,500	-	73,500
Anode Replacement	P120	\$ -	-	52,500	-	52,500
HQ Well Rehabilitation	P121	\$ -	-	-	420,000	870,000
Hydrant Valve Replacement	P123	\$ -	-	294,000	-	294,000
<u>Safety</u>						
None		\$ -	-	-	-	-
<u>Business Reliability/ Efficiency</u>						
Cater Treatment Plant - Cap. Ex.			100,000	100,000	100,000	<i>Ongoing</i>
RATE FUNDED CAPITAL EXPENDITURES		\$ 748,943	1,172,300	1,229,275	1,406,036	3,683,803

GRANT/ LOAN/ RESERVES FUNDED CAPITAL EXPENDITURES - 3 YEAR PROJECTION						
Smillie Well Replacement		\$ 166,016	2,800,000	2,800,000	-	5,932,033
Carpintera Advanced Purification Proj.		\$ -	33,756,576	31,601,735	9,948,428	<i>Ongoing</i>
EXT. FUNDED CAPITAL PROJECT EXPENDITURES		\$ 166,016	36,556,576	34,401,735	9,948,428	5,932,033

ADDITIONAL FY 25/26 CAPITAL PROJECTS BUDGET CARRY FORWARD						
Project / Category	Proj. #	Total Available	<i>* Estimated As Of 06/30/26</i>			
Carp Ave Bridge Pipeline Repl	P15	\$ 316,036				
Bluebell Pipeline Replacement 450'	P36	\$ 52,153				
Walnut Ave Main Replacement 600'	P37	\$ 180,000				
Service Stubs Removal	P42	\$ 66,758				
Santa Claus Lane Rehab Ph. 2 & 3	P61	\$ 278,315				
Lat 10 Creek Crossing	P67	\$ 159,231				
IT Upgrades	P72	\$ 84,695				
Outer Facilities Security	P91	\$ 5,435				
Parking Lot Rehab	P92	\$ 50,000				
Hydrant Guard Inst - All Hydrants	P95	\$ 50,000				
Walnut Service Replacement	P101	\$ 90,000				
Foothill Resv Plc & Controls Upgd	P104	\$ 3,959				
Slough Crossing	P106	\$ 90,000				
El Carro Well Air Conditioning	P112	\$ 117,825				
SCADA Comms Redund & Resil	P113	\$ 2,341				
FY25/26 CAPITAL PROJECT CARRY FORWARD		\$ 1,546,748				

SUM OF CAPITAL BUDGET CARRY FORWARD **\$ 2,461,708** ** Estimated As Of 06/30/26*

**CARPINTERIA VALLEY WATER DISTRICT
FISCAL YEAR 2026-2027
CAPITAL BUDGET - PROPOSED**

PAY-GO FUNDED CAPITAL EXPENDITURES

Project Description / Category	GL Acct #	Department	I=In-house C=Contract	FY 26/27 Budget
Pay-Go Funded				
<u>Infrastructure</u>				
A Infrastructure Maintenance *	01-1710	Operations	I, C	307,500
I37 Ortega Repairs / Dive Inspection	01-1760	Engineering	C	65,000
P84 Gobernador Pressure System (5 Year Funding)	01-1710	Engineering	C	105,000
P107 On-Site CL2 Generation System	01-1765	Operations	C	263,000
P117 Gobernador Roof & Gutter Replacement	01-1760	Engineering	C	101,850
<u>Reliability</u>				
P86 Regulator Stations Communications Project	01-1750	Operations	C	52,500
P118 New Valve Truck	01-1745	Operations	C	177,450
<u>Safety</u>				
<u>Business Reliability/ Efficiency</u>				
Subtotal, Pay-go Funded				1,072,300
CIP Rate Funded				
Cater Treatment Plant - Capital Expenditures	01-1650	Funded by CIP Charges		100,000
Completed Projects Release of Funds				
FY 25/26 Capital Project Funds Released and Available - ESTIMATED				-
Total FY 26/27 Capital Projects, Net of Released Prior Year Funds				1,172,300

* Ongoing upgrades and replacements of existing transmission and distribution equipment and lines. Projects formerly referred to as Water Distribution Replacement, Valve Exercise & Replacement, End Drain Replacement, Water Service Replacement and T Branch Removal.
* Includes No-Discharge Flushing

Fiscal Year 26/27 Capital Expenditure over \$10,000

Brief Description:

Replacement of Transmission & Distribution Systems

Project Number	A85,A88,A96,B25,B26	Account Number	01-1710
Category	Infrastructure	Department	Operations
Schedule	Ongoing	Work performed by:	<input checked="" type="checkbox"/> Contractor <input checked="" type="checkbox"/> In-House
Funding Source	Water Rates <input checked="" type="checkbox"/>	Alternate Funding	

	BUDGET	EXPENDITURES	TOTAL	
FY26 and Past	\$ 427,964	\$ (50,007)	\$ 377,957	
FY27	307,500		307,500	X
FY28 and Future	ongoing		ongoing	X

Item is:

	New
X	Replacement
X	Repair

Description of Project	Water Distribution Replacement, Water Service Replacement, T-Branch Removal, Valve Replacement & End Drain Replacement and Service Meter Replacements. This project involves the ongoing repair and replacement of aging water transmission, distribution, and treatment system components throughout the District, including water distribution mains, service lines, valves, end drains, service meters, and removal of outdated T-branch connections. The program addresses unpredictable infrastructure failures that occur as the water system ages, requiring proactive replacement and modernization to maintain system reliability and performance.
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Why This Project Is Needed	The District's aging water infrastructure requires continuous investment in replacement and repair to prevent system failures that compromise water quality, fire protection capabilities, and service reliability. As transmission, distribution, and treatment system components reach the end of their useful life, unpredictable failures become increasingly frequent, disrupting service and requiring costly emergency repairs. A proactive replacement program is essential to systematically address aging infrastructure before catastrophic failures occur, modernize outdated components like T-branches that reduce system efficiency, and ensure the District can continue delivering safe, reliable water to the community while maintaining adequate fire protection flows.
----------------------------	---

Consequences Of Not Funding This Project	Without funding for ongoing infrastructure replacement, the District's aging water system will experience increasing rates of main breaks, valve failures, meter malfunctions, and treatment system breakdowns that compromise water quality and service reliability. These unpredictable failures will result in extended service outages, inadequate fire protection flows during emergencies, contamination risks from aging distribution mains, significantly higher emergency repair costs, potential regulatory violations for water quality or pressure standards, and erosion of public confidence in the District's ability to provide safe, reliable water service to the community.
--	--

Fiscal Year 26/27 Capital Expenditure over \$10,000

Brief Description:

Ortega Repairs / Dive Inspection

Project Number

I37

Account Number

01-1760

Category

Infrastructure

Department

Engineering

Schedule

One Time

Work performed by:

Contractor

In-House

Funding Source

Water Rates

Alternate Funding

	BUDGET	EXPENDITURES	AVAILABLE
FY26 and Past	\$ -	\$ -	\$ -
FY27	65,000		65,000
FY28 and Future	-		-
TOTAL			\$ 65,000

Item is:

New

Replacement

Repair

Description of Project	MWD to perform check of the Ortega Reservoir and perform a dive inspection. The inspection is to check past repairs to the reservoir and the dive portion is to check for any leaks. A certified diver is required for the inspection, plus disinfection is required since it is a public drinking water source.
------------------------	--

Why This Project Is Needed	To monitor the issue of the reservoir leak rate at the toe drain. COMB monitors the leak rate of the toe drain and with the inspection would be able to help determine if possible flow increase is due to more leaks in the reservoir floor joints.
----------------------------	--

Consequences Of Not Funding This Project	If not inspected possible leaks would not be noticed and would only proceed to increase over time and could effect the reservoir. Also the reservoir currently does not operate at full capacity due to existing leaks that have been repaired in the pass. If not completed it could have an impact on the District regarding connection to the Ortega Reservoir and water storage.
--	--

Fiscal Year 26/27 Capital Expenditure over \$10,000

Brief Description:

Gobernador Pressure System

Project Number

P84

Account Number

01-1710

Category

Infrastructure

Department

Engineering

Schedule

One-time

Work performed by:

Contractor

In-House

Funding Source

Water Rates

Alternate Funding

	BUDGET	EXPENDITURES	AVAILABLE
FY26 and Past	\$ 200,000	\$ -	\$ 200,000
FY27	105,000		105,000
FY28 and Future	234,380		234,380
TOTAL			\$ 539,380

Item is:

New

Replacement

Repair

Description of Project	Construct pressure system to supply section of meters near Gobernador reservoir with required pressure at the meter. The project will involve a new pressure zone for the accounts, design and construction of system, and a building to house the pumps and controls.
------------------------	--

Why This Project Is Needed	The District is serving customer at below the state required 20 psi at the meter. State standard pressure required at the meter on the District side is required to be 20 psi at a minimum. In the current layout with the meters so close the tank they are not receiving the required head pressure.
----------------------------	--

Consequences Of Not Funding This Project	Violation of state requirements for pressure at customer meter. Also puts the District at higher risk of possible backflow or backpressure issue into the system.
--	---

Fiscal Year 26/27 Capital Expenditure over \$10,000

Brief Description:

On-Site Cl2 Generation Systems

Project Number	P107	Account Number	01-1765
Category	Reliability	Department	Operations
Schedule	One Time	Work performed by:	<input checked="" type="checkbox"/> Contractor <input type="checkbox"/> In-House
Funding Source	Water Rates <input checked="" type="checkbox"/>	Alternate Funding	

	BUDGET	EXPENDITURES	AVAILABLE	
FY26 and Past	\$ 250,000	\$ (250,000)	\$ -	<input checked="" type="checkbox"/> New
FY27	263,000	-	263,000	<input type="checkbox"/> Replacement
FY28 and Future	276,150		276,150	<input type="checkbox"/> Repair
TOTAL			\$ 539,150	

Description of Project	This project involves procuring and installing on-site chlorine generation systems at three critical water facilities: HQ Well, El Carro Well, and Carpinteria Reservoir. The new systems will provide reliable, automated chlorine disinfection capabilities at each location to ensure safe drinking water delivery to the community.
------------------------	---

Why This Project Is Needed	On-site chlorine generation systems are essential for ensuring reliable, safe water disinfection at three critical District facilities while eliminating the hazards associated with handling and storage of 12.5% sodium hypochlorite. Supply chain issues have caused periodic procurement delays for sodium hypochlorite and continuing cost increases threaten operational budgets, making on-site generation a more reliable and cost-effective long-term solution. These systems will produce safer 0.8% sodium hypochlorite on-site, which is not classified as a hazardous material, thereby eliminating spill risks, environmental exposure hazards, and the safety concerns associated with transporting and storing concentrated chemicals at District facilities.
----------------------------	---

Consequences Of Not Funding This Project	Without funding for these chlorine generation systems, the District would continue relying on potentially unreliable disinfection methods that could compromise water quality and public health safety. Failure to implement automated chlorine systems at these critical facilities increases the risk of waterborne contamination events and potential regulatory violations for inadequate disinfection protocols.
--	---

Fiscal Year 26/27 Capital Expenditure over \$10,000

Brief Description:

Gobernador Rain Gutter Replacement

Project Number

P117

Account Number

01-1760

Category

Infrastructure

Department

Operations

Schedule

One Time

Work performed by:

 X

Contractor

In-House

Funding Source

Water Rates X

Alternate Funding

	BUDGET	EXPENDITURES	AVAILABLE
FY26 and Past	\$ -	\$ -	\$ -
FY27	101,850		101,850
FY28 and Future	-		-
TOTAL			\$ 101,850

Item is:

 New

 X

Replacement

 Repair

Description of Project	This project involves replacing the original rain-gutter system on the Gobernador Reservoir, a 500,000-gallon in-ground reservoir built by the Bureau of Reclamation in the 1950s. The existing gutters, which are over 70 years old, are deteriorating and rotting out, causing damage to the wood substructure, and will be replaced with seamless gutters to protect the facility.
------------------------	---

Why This Project Is Needed	The Gobernador Reservoir's rain-gutter system is critical for protecting the wooden substructure of this major water storage facility from water damage and deterioration. The original gutters have exceeded their useful life and are now failing, allowing rainwater to infiltrate and rot the wood components that support the reservoir structure. Replacing these gutters with modern seamless systems is essential preventive maintenance that will preserve the structural integrity of this 500,000-gallon storage facility and prevent far more costly structural repairs or potential reservoir failure.
----------------------------	---

Consequences Of Not Funding This Project	Without replacing the deteriorating rain-gutters, continued water infiltration will accelerate the rot and degradation of the wooden substructure supporting the Gobernador Reservoir. This ongoing structural damage could compromise the integrity of the 500,000-gallon reservoir, potentially leading to catastrophic failure, loss of critical water storage capacity, contamination risks, and emergency repairs that would cost significantly more than preventive gutter replacement while potentially disrupting water service to the community.
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Fiscal Year 26/27 Capital Expenditure over \$10,000

Brief Description:

Regulator Stations Communications Project

Project Number	P86	Account Number	01-1750
Category	Reliability	Department	Operations
Schedule	One Time	Work performed by:	<input checked="" type="checkbox"/> Contractor <input type="checkbox"/> In-House
Funding Source	Water Rates <input checked="" type="checkbox"/>	Alternate Funding	

	BUDGET	EXPENDITURES	AVAILABLE	
FY26 and Past	\$ 63,000	\$ (20,013)	\$ 42,987	<input checked="" type="checkbox"/> New
FY27	52,500		52,500	<input type="checkbox"/> Replacement
FY28 and Future	-		-	<input type="checkbox"/> Removal
TOTAL			\$ 95,487	

Description of Project	This project involves installing radio communications hardware and Programmable Logic Controllers (PLCs) at all Pressure Regulator Stations throughout the District's water system. The upgrade will integrate all pressure monitoring and alarming capabilities into the SCADA system for real-time data access, replacing the current battery-operated circular paper chart recorders with modern digital monitoring and archiving capabilities, including vault level alarms to detect leaks or rainwater intrusion.
------------------------	---

Why This Project Is Needed	Real-time pressure monitoring and alarming at regulator stations is essential for maintaining safe water distribution, detecting system problems quickly, and ensuring regulatory compliance. The current paper chart recorders provide only delayed, manual data collection that makes it difficult to identify and respond to high or low pressure events, water quality issues, or system malfunctions in a timely manner. Integrating these critical monitoring points into the SCADA system will enable operators to detect and respond to pressure anomalies, vault flooding, and potential leaks immediately, preventing service disruptions, water loss, and damage to the distribution system while providing the digital data archiving required for regulatory reporting and system analysis.
----------------------------	--

Consequences Of Not Funding This Project	Without this communications upgrade, the District will continue operating with outdated paper chart recorders that provide no real-time alarming, making it impossible to detect and respond quickly to dangerous pressure events, regulator failures, or vault flooding that could damage equipment or compromise water quality. The lack of digital data archiving and remote monitoring capabilities increases the risk of undetected water losses, extended service disruptions, regulatory compliance violations, and the potential for catastrophic pressure-related failures that could damage customer plumbing or create public safety hazards before operators become aware of the problem.
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APPENDICES

Appendix A

Glossary

Acre-Foot (AF): One acre foot is equivalent to 325,851 gallons, roughly the amount of water used by 4 single-metered households in Carpinteria in a year.

Cachuma Operations and Maintenance Board (COMB): COMB is a joint powers agency responsible for operation, repair, and maintenance of all Cachuma Project facilities excluding Bradbury Dam, which is owned and operated by the United States Bureau of Reclamation.
www.cachuma-board.org

Capital project: Capital projects are those that generate an asset (such as machinery, equipment and infrastructure) cost at least \$5,000 and with an asset life of greater than one year.

Central Coast Water Authority (CCWA): is a joint powers agency responsible for treatment and delivery of water from the State Water Project to project participants in Santa Barbara and San Luis Obispo Counties.
www.ccwa.com

Joint Powers Agency: A joint powers agency is a separate legal entity created by member agencies to manage a specific project or service, sharing powers common to the member agencies. It operates independently from the member agencies and has its own governing board. The District is member of two Joint Powers Agencies: Cachuma Operation and Maintenance Board and Central Coast Water Authority.

Joint Powers Authority (JPA): A joint powers agreement is a formal, legal agreement between two or more public agencies that share a common power and want to jointly implement programs, build facilities, or deliver services. Officials from those public agencies formally approve a cooperative arrangement. The District has entered into joint powers agreements related to the Ortega Reservoir, the Cater Water Treatment Plant and the Carpinteria Advanced Purification Project.

Major Initiatives: Capital projects that are funded via a mix of grants, loans, bonds and reserves and typically involve construction of new infrastructure such as wells and reservoirs.

Meter size: Water meter sizes range from ¾" for the typical single meter residential customer to 6" for mobile-coach parks and commercial and industrial customers. Seventy-five percent of the approximately 4,375 water meters in the District are ¾".

Pay-Go Projects: Capital projects that are funded via water rates.

State Revolving Fund (SRF): The State of California provides low interest loans to water agencies from the Clean Water State Revolving Fund. [Link to CWSRF](#)

State Water Project (SWP): The State Water Project is a multi-purpose water storage and delivery system managed by the California Department of Water Resources that delivers water from Northern California to urban and agricultural areas across the State. CCWA owns and operates regional infrastructure delivering water from the SWP to project participants in Santa Barbara and San Luis Obispo Counties.

Unit of Water: The District water usage rates apply to a unit of water, which is the equivalent of 748 gallons.

Carpinteria Valley Water District

Appendix B

CVWD GL Descriptions: Labor

<p>Account Number 01-540-6001</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">103,029</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">107,255</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">131,768</td> </tr> </table>	FY 2026-27	103,029	FY 2027-28	107,255	FY 2028-29	131,768	<p>Account Title Maint of Wells-Labor</p> <hr/> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Description: Maintenance Of Wells-Labor account records employee hours applied to maintaining wells.</p> </div>
FY 2026-27	103,029						
FY 2027-28	107,255						
FY 2028-29	131,768						
<p>Account Number 01-550-6001</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">105,090</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">109,394</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">140,676</td> </tr> </table>	FY 2026-27	105,090	FY 2027-28	109,394	FY 2028-29	140,676	<p>Account Title Water Tests & Treatment-Labor</p> <hr/> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Description: Water Tests & Treatment-Wells-Labor account records employee hours applied to test and treat wells.</p> </div>
FY 2026-27	105,090						
FY 2027-28	109,394						
FY 2028-29	140,676						
<p>Account Number 01-550-6004</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">14,677</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">15,484</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">16,336</td> </tr> </table>	FY 2026-27	14,677	FY 2027-28	15,484	FY 2028-29	16,336	<p>Account Title Electrical/Instrumentation-Labor</p> <hr/> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Description: Electrical/Instrumentation- Labor account records employee hours applied to electrical work and instrumentation of water pressures, flows, levels and alike using SCADA or other online monitoring.</p> </div>
FY 2026-27	14,677						
FY 2027-28	15,484						
FY 2028-29	16,336						
<p>Account Number 01-560-6001</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">325,586</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">339,725</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">354,503</td> </tr> </table>	FY 2026-27	325,586	FY 2027-28	339,725	FY 2028-29	354,503	<p>Account Title Engineering Labor-Office</p> <hr/> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Description: Engineering Labor account records engineering department employees hours applied to in-office duties</p> </div>
FY 2026-27	325,586						
FY 2027-28	339,725						
FY 2028-29	354,503						
<p>Account Number 01-560-6002</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">110,520</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">115,429</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">120,564</td> </tr> </table>	FY 2026-27	110,520	FY 2027-28	115,429	FY 2028-29	120,564	<p>Account Title Engineering- Vacation, Sick, & Holidays</p> <hr/> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Description: Engineering - Vacation, Sick & Holidays - reflects the accrual of holiday pay, vacation pay, and sick day pay that the Engineering Department has earned.</p> </div>
FY 2026-27	110,520						
FY 2027-28	115,429						
FY 2028-29	120,564						

Budget Category: Labor

Account Number 01-560-6003

Account Title Field Labor-Office

FY 2026-27	163,811
FY 2027-28	175,953
FY 2028-29	185,541

Description: Field Office Labor account records time spent on office management or administrative tasks by the O&M manager and foremen.

Account Number 01-560-6004

Account Title Field- Vacation, Sick, & Holidays

FY 2026-27	139,241
FY 2027-28	147,557
FY 2028-29	169,203

Description: Field-Sick Leave, Vacation, Holidays - reflects the accrual of holiday pay, vacation pay, and sick day pay that the operations department has earned.

Account Number 01-560-6005

Account Title Standby Labor

FY 2026-27	67,000
FY 2027-28	67,000
FY 2028-29	67,000

Description: Field - Standby Labor account records employee hours work outside of normal hours of operations due to expected staff availability for immediate call-back or summons.

Account Number 01-560-6006

Account Title Vehicle/Equipment Maint Labor

FY 2026-27	15,415
FY 2027-28	16,263
FY 2028-29	17,152

Description: Vehicle Maintenance Labor account records employee hours applied to maintaining company vehicles

Account Number 01-560-6007

Account Title Maint of Mains & Hydrants-Labor

FY 2026-27	177,364
FY 2027-28	186,239
FY 2028-29	195,562

Description: Maintenance Of Mains & Hydrants-Labor account records employee hours applied to maintaining water mains and hydrants

Budget Category: Labor

Account Number 01-560-6008

Account Title Maint of Meters & Svcs-Labor

FY 2026-27	163,486
FY 2027-28	171,653
FY 2028-29	180,231

Description: Maintenance Of Meters & Service- Labor account records employee hours applied to maintaining meters and service lines

Account Number 01-560-6009

Account Title Maint Pumping Equipment-Labor

FY 2026-27	20,214
FY 2027-28	21,274
FY 2028-29	32,420

Description: Maintenance Of Pumping Equipment Labor account records employee hours applied to maintaining pumping equipment

Account Number 01-560-6010

Account Title Utility Service Alerts-Labor

FY 2026-27	17,689
FY 2027-28	18,665
FY 2028-29	19,689

Description: Utility Service Alert-Labor account records employee hours applied to locating and identifying underground lines when responding to utility service alerts.

Account Number 01-560-6011

Account Title Cross Connection Labor

FY 2026-27	17,087
FY 2027-28	18,026
FY 2028-29	19,019

Description: Cross Connection Labor account records employee hours applied to preventing cross connections

Account Number 01-560-6012

Account Title Engineering Field Labor

FY 2026-27	103,433
FY 2027-28	108,709
FY 2028-29	114,269

Description: Engineering Field Labor account records the engineering department employees hours applied to field, out-of-office duties

Budget Category: Labor

Account Number 01-560-6013

Account Title Maint Tanks & Reservoirs-Labor

FY 2026-27	13,537
FY 2027-28	14,264
FY 2028-29	18,374

Description: Maintenance Tanks & Reservoirs-Labor account records employee hours applied to maintaining tanks and reservoirs.

Account Number 01-570-6001

Account Title Office of General Manager

FY 2026-27	247,896
FY 2027-28	255,333
FY 2028-29	262,993

Description: Office Of General Manager-Labor account records salary earnings by the General Manager

Account Number 01-570-6002

Account Title Office of GM-Vacation, Sick, & Holidays

FY 2026-27	35,256
FY 2027-28	36,314
FY 2028-29	37,403

Description: Office Of General Manager-Vacation, Sick & Holiday account reflect the use of holiday, vacation, and sick pay by the General Manager

Account Number 01-570-6003

Account Title Salary Office

FY 2026-27	931,600
FY 2027-28	968,920
FY 2028-29	1,041,790

Description: Salary Office account records wages earned by employees in the Business Office department

Account Number 01-570-6004

Account Title Office-Vacation, Sick, & Holidays

FY 2026-27	155,382
FY 2027-28	161,373
FY 2028-29	172,611

Description: Office-Sick Leave, Vacation, Holidays account reflect the use of holiday, vacation, and sick pay by the Business department.

Budget Category: Labor

Account Number 01-570-6015

Account Title Labor-Training & Seminars

FY 2026-27	110,324
FY 2027-28	116,356
FY 2028-29	129,481

Description: Training/Seminars-Labor account records employee hours applied to trainings or staff development programs.

Account Number 01-570-6016

Account Title Maint of Plant-Labor

FY 2026-27	28,555
FY 2027-28	30,125
FY 2028-29	31,777

Description: Maintenance Of Plant-Labor account records employee hours applied to maintaining pumping facilities.

Account Number 01-570-6017

Account Title Public Information-Labor

FY 2026-27	78,496
FY 2027-28	82,356
FY 2028-29	86,405

Description: Public Information-Labor account records employee hours applied in relation to public information.

Account Number 01-570-6019

Account Title Water Conservation Coord-BMP 12

FY 2026-27	13,853
FY 2027-28	14,553
FY 2028-29	15,287

Description: Water Conservation Best Management Practice (BMP) 12: Conservation Coordinator Labor account records employee hours applied to water conservation efforts.

Account Number 01-580-6001

Account Title Meter Reading/Customer Orders

FY 2026-27	50,187
FY 2027-28	52,955
FY 2028-29	55,862

Description: Meter Reading & Orders Labor account records employee hours applied to meter readings and orders.

Budget Category: Labor

CVWD GL Descriptions: **Personnel**

<p>Account Number 01-570-6005</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">20,000</td> </tr> </table>	FY 2026-27	20,000	FY 2027-28	20,000	FY 2028-29	20,000	<p>Account Title Directors Fees</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Directors Fees reflect the compensation earnings by the District's board of directors</p> </div>
FY 2026-27	20,000						
FY 2027-28	20,000						
FY 2028-29	20,000						
<p>Account Number 01-570-6006</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">317,050</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">344,218</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">376,403</td> </tr> </table>	FY 2026-27	317,050	FY 2027-28	344,218	FY 2028-29	376,403	<p>Account Title Employee Retirement-PERS</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Employees Retirement account consists of the District's employer contribution to California Public Employees' Retirement System (CalPERS).</p> </div>
FY 2026-27	317,050						
FY 2027-28	344,218						
FY 2028-29	376,403						
<p>Account Number 01-570-6007</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">40,546</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">42,250</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">43,922</td> </tr> </table>	FY 2026-27	40,546	FY 2027-28	42,250	FY 2028-29	43,922	<p>Account Title Deferred Compensation-Employees</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Deferred Compensation Employees account consists of the District's match to an employees deferred compensation plan contribution as described in IRC section 457. Contribution matching is not available for employees hired after 2016. district will match up to 2.5% of a contributing employee's annual salary.</p> </div>
FY 2026-27	40,546						
FY 2027-28	42,250						
FY 2028-29	43,922						
<p>Account Number 01-570-6008</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">512,415</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">527,787</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">543,621</td> </tr> </table>	FY 2026-27	512,415	FY 2027-28	527,787	FY 2028-29	543,621	<p>Account Title Employee Health Insurance</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Employees Group Insurance consists of premiums for employee benefits including medical, dental, vision and life, as well as contributions towards retiree coverage, and administrative costs for section 125 Plans (payroll deduction plan for qualified non-reimbursed medical and/or dependent care expenses).</p> </div>
FY 2026-27	512,415						
FY 2027-28	527,787						
FY 2028-29	543,621						
<p>Account Number 01-570-6009</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">244,180</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">255,074</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">275,183</td> </tr> </table>	FY 2026-27	244,180	FY 2027-28	255,074	FY 2028-29	275,183	<p>Account Title Employee FICA & Medicare</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Employees-FICA-Social Security account consists of employer payroll tax matching costs per IRS requirements</p> </div>
FY 2026-27	244,180						
FY 2027-28	255,074						
FY 2028-29	275,183						

Budget Category: Personnel

CVWD GL Descriptions: **Personnel**

<u>Account Number</u> 01-570-6010	<u>Account Title</u> Workers Compensation						
<table border="1" style="width: 100%;"> <tr> <td style="width: 20%;">FY 2026-27</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">36,050</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">37,131</td> </tr> </table>	FY 2026-27	35,000	FY 2027-28	36,050	FY 2028-29	37,131	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Workers Compensation Insurance- consists of premiums to pay for benefits if an employee is injured or becomes ill as a direct result of the job.</p> </div>
FY 2026-27	35,000						
FY 2027-28	36,050						
FY 2028-29	37,131						
<u>Account Number</u> 01-570-6011	<u>Account Title</u> Employee Safety Boots						
<table border="1" style="width: 100%;"> <tr> <td style="width: 20%;">FY 2026-27</td> <td style="text-align: right;">6,865</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">7,056</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">8,253</td> </tr> </table>	FY 2026-27	6,865	FY 2027-28	7,056	FY 2028-29	8,253	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Employees Safety Shoes includes costs to provide field appropriate foot protection to the Engineering, Operations and Maintenance departments. Average amount per applicable employees is \$400. Budget in FY 29 increased to account for new employee.</p> </div>
FY 2026-27	6,865						
FY 2027-28	7,056						
FY 2028-29	8,253						
<u>Account Number</u> 01-570-6012	<u>Account Title</u> Employee Physicals						
<table border="1" style="width: 100%;"> <tr> <td style="width: 20%;">FY 2026-27</td> <td style="text-align: right;">3,000</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">3,000</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">3,000</td> </tr> </table>	FY 2026-27	3,000	FY 2027-28	3,000	FY 2028-29	3,000	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Employees Physicals includes costs of employee pre-employment physicals.</p> </div>
FY 2026-27	3,000						
FY 2027-28	3,000						
FY 2028-29	3,000						
<u>Account Number</u> 01-570-6013	<u>Account Title</u> Compensated Absences						
<table border="1" style="width: 100%;"> <tr> <td style="width: 20%;">FY 2026-27</td> <td style="text-align: right;">25,750</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">26,523</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">27,318</td> </tr> </table>	FY 2026-27	25,750	FY 2027-28	26,523	FY 2028-29	27,318	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Compensated Absences accounts for the difference in cost of paid time off when earned and used /paid to employees.</p> </div>
FY 2026-27	25,750						
FY 2027-28	26,523						
FY 2028-29	27,318						
<u>Account Number</u> 01-570-6014	<u>Account Title</u> Employee Educ. & Training Registration						
<table border="1" style="width: 100%;"> <tr> <td style="width: 20%;">FY 2026-27</td> <td style="text-align: right;">46,350</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">47,741</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">49,173</td> </tr> </table>	FY 2026-27	46,350	FY 2027-28	47,741	FY 2028-29	49,173	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Employee Ed & Training Registration includes costs to provide employees the ability to obtain required certifications, professional or group training like employee safety or innovation.</p> </div>
FY 2026-27	46,350						
FY 2027-28	47,741						
FY 2028-29	49,173						

Budget Category: Personnel

CVWD GL Descriptions: Personnel

Account Number 01-570-6020	Account Title Temporary Labor						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">FY 2026-27</td> <td style="text-align: right;">10,300</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">10,609</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">10,927</td> </tr> </table>	FY 2026-27	10,300	FY 2027-28	10,609	FY 2028-29	10,927	<p>Description: Temporary Labor includes costs for outside labor due to interim staff shortages</p>
FY 2026-27	10,300						
FY 2027-28	10,609						
FY 2028-29	10,927						

Account Number 01-570-6206	Account Title Vehicle Allowance						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">FY 2026-27</td> <td style="text-align: right;">6,000</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">6,000</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">6,000</td> </tr> </table>	FY 2026-27	6,000	FY 2027-28	6,000	FY 2028-29	6,000	<p>Description: Vehicle Allowance includes costs allocated as an additional benefit to the General Manager for work related vehicle usage at \$500.00 per month.</p>
FY 2026-27	6,000						
FY 2027-28	6,000						
FY 2028-29	6,000						

Budget Category: Personnel

CVWD GL Descriptions: **General & Admin.**

<p>Account Number 01-570-6100</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">15,914</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">16,391</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">16,883</td> </tr> </table>	FY 2026-27	15,914	FY 2027-28	16,391	FY 2028-29	16,883	<p>Account Title Office Expense & Supplies</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Office Expense & Supplies includes costs of supplies and fees for the office's general and administrative tasks including postage</p> </div>
FY 2026-27	15,914						
FY 2027-28	16,391						
FY 2028-29	16,883						
<p>Account Number 01-570-6101</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">89,491</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">93,965</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">98,663</td> </tr> </table>	FY 2026-27	89,491	FY 2027-28	93,965	FY 2028-29	98,663	<p>Account Title Computer System Maintenance</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Computer System Maintenance covers costs for IT support, and other network expenses such as internet, antivirus, and data backup.</p> </div>
FY 2026-27	89,491						
FY 2027-28	93,965						
FY 2028-29	98,663						
<p>Account Number 01-570-6102</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">34,593</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">35,631</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">36,700</td> </tr> </table>	FY 2026-27	34,593	FY 2027-28	35,631	FY 2028-29	36,700	<p>Account Title Dues, Memberships & Licenses</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Dues, Subscriptions, and Licenses account includes costs for general professional dues, significant membership are with ACWA and CSDA. This account does not include membership dues to CalWEP</p> </div>
FY 2026-27	34,593						
FY 2027-28	35,631						
FY 2028-29	36,700						
<p>Account Number 01-570-6103</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">21,630</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">22,279</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">22,947</td> </tr> </table>	FY 2026-27	21,630	FY 2027-28	22,279	FY 2028-29	22,947	<p>Account Title Employee Travel</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Employee Travel includes costs for mileage, lodging and other travel related costs, for staff and management to attend meetings or conferences</p> </div>
FY 2026-27	21,630						
FY 2027-28	22,279						
FY 2028-29	22,947						
<p>Account Number 01-570-6104</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">1,951</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">2,009</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">2,070</td> </tr> </table>	FY 2026-27	1,951	FY 2027-28	2,009	FY 2028-29	2,070	<p>Account Title Misc. Office Expense</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Miscellaneous Office Expense account includes costs for small, non-recurring expenses that do not fall under a specific category</p> </div>
FY 2026-27	1,951						
FY 2027-28	2,009						
FY 2028-29	2,070						

Budget Category: General & Admin.

CVWD GL Descriptions: **General & Admin.**

<u>Account Number</u> 01-570-6105	<u>Account Title</u> Public Information Expense						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">20,600</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">21,218</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">21,855</td> </tr> </table>	FY 2026-27	20,600	FY 2027-28	21,218	FY 2028-29	21,855	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Public Information Expense account includes costs to communicate with the community such as website maintenance and public information bulletins or newsletters</p> </div>
FY 2026-27	20,600						
FY 2027-28	21,218						
FY 2028-29	21,855						
<u>Account Number</u> 01-570-6106	<u>Account Title</u> Advertising						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">8,421</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">8,674</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">8,934</td> </tr> </table>	FY 2026-27	8,421	FY 2027-28	8,674	FY 2028-29	8,934	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Advertising funds are primarily costs from listing vacant positions and/or other advertising needs</p> </div>
FY 2026-27	8,421						
FY 2027-28	8,674						
FY 2028-29	8,934						
<u>Account Number</u> 01-570-6107	<u>Account Title</u> Meetings & Events						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">2,064</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">2,125</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">2,189</td> </tr> </table>	FY 2026-27	2,064	FY 2027-28	2,125	FY 2028-29	2,189	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Meetings & Events account includes costs of meeting or events sponsored by the District focused on employees growth and business initiatives.</p> </div>
FY 2026-27	2,064						
FY 2027-28	2,125						
FY 2028-29	2,189						
<u>Account Number</u> 01-570-6108	<u>Account Title</u> Board Meetings and Supplies						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">8,542</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">8,799</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">9,063</td> </tr> </table>	FY 2026-27	8,542	FY 2027-28	8,799	FY 2028-29	9,063	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Board Meetings And Supplies includes costs to conduct board meetings such as taping costs and other goods.</p> </div>
FY 2026-27	8,542						
FY 2027-28	8,799						
FY 2028-29	9,063						
<u>Account Number</u> 01-570-6116	<u>Account Title</u> Board Member Training						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">1,886</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">1,942</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">2,001</td> </tr> </table>	FY 2026-27	1,886	FY 2027-28	1,942	FY 2028-29	2,001	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Board Member Training funds pay for orientation, education and training for board members, including mileage reimbursement.</p> </div>
FY 2026-27	1,886						
FY 2027-28	1,942						
FY 2028-29	2,001						

Budget Category: General & Admin.

CVWD GL Descriptions: **General & Admin.**

<u>Account Number</u> 01-570-6109	<u>Account Title</u> Management Meeting Supplies						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">3,245</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">3,342</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">3,442</td> </tr> </table>	FY 2026-27	3,245	FY 2027-28	3,342	FY 2028-29	3,442	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Management Meeting Supplies account includes costs for meetings held by management to review topics like the status of projects or employee performances.</p> </div>
FY 2026-27	3,245						
FY 2027-28	3,342						
FY 2028-29	3,442						
<u>Account Number</u> 01-570-6110	<u>Account Title</u> Employee Relations Expense						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">4,000</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">4,120</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">4,243</td> </tr> </table>	FY 2026-27	4,000	FY 2027-28	4,120	FY 2028-29	4,243	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Employee Relations Exp account includes costs associated with promoting workplace morale like food, beverages, prizes, or other supplies.</p> </div>
FY 2026-27	4,000						
FY 2027-28	4,120						
FY 2028-29	4,243						
<u>Account Number</u> 01-570-6111	<u>Account Title</u> Software Maintenance						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">72,291</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">74,460</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">76,694</td> </tr> </table>	FY 2026-27	72,291	FY 2027-28	74,460	FY 2028-29	76,694	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Software Maintenance includes costs for various software's to aid in water management, engineering and the efficiency of operations. Notable vendors are AutoCAD, Docusign, Azteca, Ecofile, ESRI MTR Counts, Ignition, and Infowater. ERP software is not included.</p> </div>
FY 2026-27	72,291						
FY 2027-28	74,460						
FY 2028-29	76,694						
<u>Account Number</u> 01-570-6112	<u>Account Title</u> Incode Maintenance						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">53,205</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">54,801</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">56,445</td> </tr> </table>	FY 2026-27	53,205	FY 2027-28	54,801	FY 2028-29	56,445	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Incode Maintenance covers fees paid for CVWD's business management software, Incode, an ERP software provided by Tyler Technologies.</p> </div>
FY 2026-27	53,205						
FY 2027-28	54,801						
FY 2028-29	56,445						
<u>Account Number</u> 01-570-6122	<u>Account Title</u> IT Equipment and Supplies **NEW**						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">4,924</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">5,072</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">5,224</td> </tr> </table>	FY 2026-27	4,924	FY 2027-28	5,072	FY 2028-29	5,224	<div style="border: 1px solid black; padding: 5px;"> <p>Description: IT Equipment and Supplies account holds costs related to the maintenance of District owned equipment.</p> </div>
FY 2026-27	4,924						
FY 2027-28	5,072						
FY 2028-29	5,224						

Budget Category: General & Admin.

CVWD GL Descriptions: General & Admin.

Account Number 01-570-6113	Account Title Office Equipment Leases									
<table border="1"> <tr> <td>FY 2026-27</td> <td>15,527</td> </tr> <tr> <td>FY 2027-28</td> <td>15,993</td> </tr> <tr> <td>FY 2028-29</td> <td>16,473</td> </tr> </table>	FY 2026-27	15,527	FY 2027-28	15,993	FY 2028-29	16,473	<table border="1"> <tr> <td>Description:</td> <td>Office Equipment Leases account includes the leasing charge for copiers (lessors: Cannon Financial Services, Docuproducts), mailing/ postage machines (lessor: Quadient Leasing) or other office equipment.</td> </tr> </table>		Description:	Office Equipment Leases account includes the leasing charge for copiers (lessors: Cannon Financial Services, Docuproducts), mailing/ postage machines (lessor: Quadient Leasing) or other office equipment.
FY 2026-27	15,527									
FY 2027-28	15,993									
FY 2028-29	16,473									
Description:	Office Equipment Leases account includes the leasing charge for copiers (lessors: Cannon Financial Services, Docuproducts), mailing/ postage machines (lessor: Quadient Leasing) or other office equipment.									
Account Number 01-570-6114	Account Title Customer Billing Expenses									
<table border="1"> <tr> <td>FY 2026-27</td> <td>114,000</td> </tr> <tr> <td>FY 2027-28</td> <td>117,420</td> </tr> <tr> <td>FY 2028-29</td> <td>120,943</td> </tr> </table>	FY 2026-27	114,000	FY 2027-28	117,420	FY 2028-29	120,943	<table border="1"> <tr> <td>Description:</td> <td>Customer Billing Expenses account includes costs incurred during the billing and collections process such as costs to compose bills and customer notifications or merchant fees from credit card processing.</td> </tr> </table>		Description:	Customer Billing Expenses account includes costs incurred during the billing and collections process such as costs to compose bills and customer notifications or merchant fees from credit card processing.
FY 2026-27	114,000									
FY 2027-28	117,420									
FY 2028-29	120,943									
Description:	Customer Billing Expenses account includes costs incurred during the billing and collections process such as costs to compose bills and customer notifications or merchant fees from credit card processing.									
Account Number 01-570-6115	Account Title Bank and Finance Fees									
<table border="1"> <tr> <td>FY 2026-27</td> <td>25,824</td> </tr> <tr> <td>FY 2027-28</td> <td>26,598</td> </tr> <tr> <td>FY 2028-29</td> <td>27,396</td> </tr> </table>	FY 2026-27	25,824	FY 2027-28	26,598	FY 2028-29	27,396	<table border="1"> <tr> <td>Description:</td> <td>Bank And Finance Fees Exp account funds are for fees associated with the use of bank accounts</td> </tr> </table>		Description:	Bank And Finance Fees Exp account funds are for fees associated with the use of bank accounts
FY 2026-27	25,824									
FY 2027-28	26,598									
FY 2028-29	27,396									
Description:	Bank And Finance Fees Exp account funds are for fees associated with the use of bank accounts									
Account Number 01-570-6119	Account Title Cybersecurity Insurance									
<table border="1"> <tr> <td>FY 2026-27</td> <td>4,000</td> </tr> <tr> <td>FY 2027-28</td> <td>4,120</td> </tr> <tr> <td>FY 2028-29</td> <td>4,243</td> </tr> </table>	FY 2026-27	4,000	FY 2027-28	4,120	FY 2028-29	4,243	<table border="1"> <tr> <td>Description:</td> <td>Cybersecurity Insurance account consists of premiums for coverage to reduce the risk of loss due to cyber attacks.</td> </tr> </table>		Description:	Cybersecurity Insurance account consists of premiums for coverage to reduce the risk of loss due to cyber attacks.
FY 2026-27	4,000									
FY 2027-28	4,120									
FY 2028-29	4,243									
Description:	Cybersecurity Insurance account consists of premiums for coverage to reduce the risk of loss due to cyber attacks.									

Budget Category: General & Admin.

CVWD GL Descriptions: **Utilities**

<p>Account Number 01-540-6200</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">152,812</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">160,452</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">168,475</td> </tr> </table>	FY 2026-27	152,812	FY 2027-28	160,452	FY 2028-29	168,475	<p>Account Title Pwr & Telephone for Pumping-PMP STN</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Power & Telephone For Pumping-Pump Station account includes costs for electricity service provided by Edison Co. to the District's pump stations, Foothill Water Tank and the Carpinteria Reservoir.</p> </div>
FY 2026-27	152,812						
FY 2027-28	160,452						
FY 2028-29	168,475						
<p>Account Number 01-540-6201</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">199,340</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">209,307</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">219,772</td> </tr> </table>	FY 2026-27	199,340	FY 2027-28	209,307	FY 2028-29	219,772	<p>Account Title Power & Telephone for Pumping-Wells</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Power & Telephone For Pump-Wells account includes costs for electricity service provided by Edison Co. to the District's wells and the Shepard Mesa Water Tank.</p> </div>
FY 2026-27	199,340						
FY 2027-28	209,307						
FY 2028-29	219,772						
<p>Account Number 01-570-6200</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">8,651</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">8,910</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">9,177</td> </tr> </table>	FY 2026-27	8,651	FY 2027-28	8,910	FY 2028-29	9,177	<p>Account Title Electric</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Utility-Electric account Represents costs for the consumption of electricity provided by Edison Co.</p> </div>
FY 2026-27	8,651						
FY 2027-28	8,910						
FY 2028-29	9,177						
<p>Account Number 01-570-6201</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">3,725</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">3,837</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">3,952</td> </tr> </table>	FY 2026-27	3,725	FY 2027-28	3,837	FY 2028-29	3,952	<p>Account Title Gas</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Utility-Gas account Represents costs for the consumption of natural gas provided by SoCal Gas.</p> </div>
FY 2026-27	3,725						
FY 2027-28	3,837						
FY 2028-29	3,952						
<p>Account Number 01-570-6202</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">45,150</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">46,505</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">52,509</td> </tr> </table>	FY 2026-27	45,150	FY 2027-28	46,505	FY 2028-29	52,509	<p>Account Title Telephone</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Utility-Telephone account Represents costs of telephone services including cloud-based communications, office phone lines, crew cell phones, an answering service and other wireless phones/devices. phone allowance for the General Manager and the Operations Manager is also contained in this GL. allowance is \$135.00 per month, each.</p> </div>
FY 2026-27	45,150						
FY 2027-28	46,505						
FY 2028-29	52,509						

Budget Category: Utilities

CVWD GL Descriptions: **Utilities**

Account Number 01-570-6203	Account Title Waste Disposal								
<table border="1"> <tr> <td>FY 2026-27</td> <td>3,531</td> </tr> <tr> <td>FY 2027-28</td> <td>3,637</td> </tr> <tr> <td>FY 2028-29</td> <td>3,746</td> </tr> </table>	FY 2026-27	3,531	FY 2027-28	3,637	FY 2028-29	3,746	<table border="1"> <tr> <td>Description:</td> <td>Utility-Waste Disposal account Represents costs of waste disposal service provided by E.J. Harrison.</td> </tr> </table>	Description:	Utility-Waste Disposal account Represents costs of waste disposal service provided by E.J. Harrison.
FY 2026-27	3,531								
FY 2027-28	3,637								
FY 2028-29	3,746								
Description:	Utility-Waste Disposal account Represents costs of waste disposal service provided by E.J. Harrison.								
Account Number 01-570-6204	Account Title Other Utilities								
<table border="1"> <tr> <td>FY 2026-27</td> <td>1,604</td> </tr> <tr> <td>FY 2027-28</td> <td>1,652</td> </tr> <tr> <td>FY 2028-29</td> <td>1,702</td> </tr> </table>	FY 2026-27	1,604	FY 2027-28	1,652	FY 2028-29	1,702	<table border="1"> <tr> <td>Description:</td> <td>Other Utilities represent the cost of utilities that are not specifically identified in another account, mainly property taxes issued by Santa Barbara County.</td> </tr> </table>	Description:	Other Utilities represent the cost of utilities that are not specifically identified in another account, mainly property taxes issued by Santa Barbara County.
FY 2026-27	1,604								
FY 2027-28	1,652								
FY 2028-29	1,702								
Description:	Other Utilities represent the cost of utilities that are not specifically identified in another account, mainly property taxes issued by Santa Barbara County.								
Account Number 01-570-6208	Account Title Security								
<table border="1"> <tr> <td>FY 2026-27</td> <td>5,150</td> </tr> <tr> <td>FY 2027-28</td> <td>5,305</td> </tr> <tr> <td>FY 2028-29</td> <td>5,464</td> </tr> </table>	FY 2026-27	5,150	FY 2027-28	5,305	FY 2028-29	5,464	<table border="1"> <tr> <td>Description:</td> <td>Security funds are costs incurred on a monthly basis for the building alarm system, monitoring services and other security related expenses</td> </tr> </table>	Description:	Security funds are costs incurred on a monthly basis for the building alarm system, monitoring services and other security related expenses
FY 2026-27	5,150								
FY 2027-28	5,305								
FY 2028-29	5,464								
Description:	Security funds are costs incurred on a monthly basis for the building alarm system, monitoring services and other security related expenses								

Budget Category: Utilities

CVWD GL Descriptions: Professional Services

Account Number 01-560-6300	Account Title Engineering Services									
<table border="1"> <tr><td>FY 2026-27</td><td>41,608</td></tr> <tr><td>FY 2027-28</td><td>42,856</td></tr> <tr><td>FY 2028-29</td><td>44,142</td></tr> </table>	FY 2026-27	41,608	FY 2027-28	42,856	FY 2028-29	44,142	<table border="1"> <tr> <td style="width: 20%;">Description:</td> <td>Engineering Professional Services includes costs of hiring an outside party for a skill or expertise the District's staff is unable to provide, such as topographic surveys, aerial imaging, solar energy studies and miscellaneous consultants.</td> </tr> </table>		Description:	Engineering Professional Services includes costs of hiring an outside party for a skill or expertise the District's staff is unable to provide, such as topographic surveys, aerial imaging, solar energy studies and miscellaneous consultants.
FY 2026-27	41,608									
FY 2027-28	42,856									
FY 2028-29	44,142									
Description:	Engineering Professional Services includes costs of hiring an outside party for a skill or expertise the District's staff is unable to provide, such as topographic surveys, aerial imaging, solar energy studies and miscellaneous consultants.									
Account Number 01-560-6301	Account Title Groundwater Professional Services									
<table border="1"> <tr><td>FY 2026-27</td><td>15,456</td></tr> <tr><td>FY 2027-28</td><td>15,920</td></tr> <tr><td>FY 2028-29</td><td>16,398</td></tr> </table>	FY 2026-27	15,456	FY 2027-28	15,920	FY 2028-29	16,398	<table border="1"> <tr> <td style="width: 20%;">Description:</td> <td>Groundwater Professional Services includes the use of ancillary businesses to provide support with the Groundwater Sustainability Plan and related needs.</td> </tr> </table>		Description:	Groundwater Professional Services includes the use of ancillary businesses to provide support with the Groundwater Sustainability Plan and related needs.
FY 2026-27	15,456									
FY 2027-28	15,920									
FY 2028-29	16,398									
Description:	Groundwater Professional Services includes the use of ancillary businesses to provide support with the Groundwater Sustainability Plan and related needs.									
Account Number 01-560-6306	Account Title Siemens O&M Services									
<table border="1"> <tr><td>FY 2026-27</td><td>40,170</td></tr> <tr><td>FY 2027-28</td><td>41,375</td></tr> <tr><td>FY 2028-29</td><td>42,616</td></tr> </table>	FY 2026-27	40,170	FY 2027-28	41,375	FY 2028-29	42,616	<table border="1"> <tr> <td style="width: 20%;">Description:</td> <td>Siemens O&M Services includes costs associated with the Siemens measure and verification program to provide performance assurance on meters.</td> </tr> </table>		Description:	Siemens O&M Services includes costs associated with the Siemens measure and verification program to provide performance assurance on meters.
FY 2026-27	40,170									
FY 2027-28	41,375									
FY 2028-29	42,616									
Description:	Siemens O&M Services includes costs associated with the Siemens measure and verification program to provide performance assurance on meters.									
Account Number 01-570-6300	Account Title Auditors Fees									
<table border="1"> <tr><td>FY 2026-27</td><td>46,830</td></tr> <tr><td>FY 2027-28</td><td>48,195</td></tr> <tr><td>FY 2028-29</td><td>49,641</td></tr> </table>	FY 2026-27	46,830	FY 2027-28	48,195	FY 2028-29	49,641	<table border="1"> <tr> <td style="width: 20%;">Description:</td> <td>Auditors Fees account includes the cost of the annual financial audit and any other audit service or valuation as needed.</td> </tr> </table>		Description:	Auditors Fees account includes the cost of the annual financial audit and any other audit service or valuation as needed.
FY 2026-27	46,830									
FY 2027-28	48,195									
FY 2028-29	49,641									
Description:	Auditors Fees account includes the cost of the annual financial audit and any other audit service or valuation as needed.									
Account Number 01-570-6301	Account Title Legal-General									
<table border="1"> <tr><td>FY 2026-27</td><td>104,906</td></tr> <tr><td>FY 2027-28</td><td>108,053</td></tr> <tr><td>FY 2028-29</td><td>111,295</td></tr> </table>	FY 2026-27	104,906	FY 2027-28	108,053	FY 2028-29	111,295	<table border="1"> <tr> <td style="width: 20%;">Description:</td> <td>Legal Services account includes services for general legal counsel, consultation for projects and any litigation expenses. Myers, Widders, Gibson Jones & Feingold, LLP is the District's primary attorney. This account does not include union related legal fees.</td> </tr> </table>		Description:	Legal Services account includes services for general legal counsel, consultation for projects and any litigation expenses. Myers, Widders, Gibson Jones & Feingold, LLP is the District's primary attorney. This account does not include union related legal fees.
FY 2026-27	104,906									
FY 2027-28	108,053									
FY 2028-29	111,295									
Description:	Legal Services account includes services for general legal counsel, consultation for projects and any litigation expenses. Myers, Widders, Gibson Jones & Feingold, LLP is the District's primary attorney. This account does not include union related legal fees.									

Budget Category: Professional Services

CVWD GL Descriptions: Professional Services

Account Number 01-570-6303	Account Title Administrative Professional Services								
<table border="1"> <tr> <td>FY 2026-27</td> <td>35,000</td> </tr> <tr> <td>FY 2027-28</td> <td>36,050</td> </tr> <tr> <td>FY 2028-29</td> <td>85,000</td> </tr> </table>	FY 2026-27	35,000	FY 2027-28	36,050	FY 2028-29	85,000	<table border="1"> <tr> <td>Description:</td> <td>Administrative Professional Services includes costs of outside businesses offering skills or expertise the District's staff cannot support. most significant use is for the Multi-year rate study</td> </tr> </table>	Description:	Administrative Professional Services includes costs of outside businesses offering skills or expertise the District's staff cannot support. most significant use is for the Multi-year rate study
FY 2026-27	35,000								
FY 2027-28	36,050								
FY 2028-29	85,000								
Description:	Administrative Professional Services includes costs of outside businesses offering skills or expertise the District's staff cannot support. most significant use is for the Multi-year rate study								
Account Number 01-570-6305	Account Title Legal-Labor Negotiator								
<table border="1"> <tr> <td>FY 2026-27</td> <td>7,000</td> </tr> <tr> <td>FY 2027-28</td> <td>7,210</td> </tr> <tr> <td>FY 2028-29</td> <td>30,000</td> </tr> </table>	FY 2026-27	7,000	FY 2027-28	7,210	FY 2028-29	30,000	<table border="1"> <tr> <td>Description:</td> <td>Legal-Labor Negotiator account includes costs associated with employment law, including union negotiations.</td> </tr> </table>	Description:	Legal-Labor Negotiator account includes costs associated with employment law, including union negotiations.
FY 2026-27	7,000								
FY 2027-28	7,210								
FY 2028-29	30,000								
Description:	Legal-Labor Negotiator account includes costs associated with employment law, including union negotiations.								

Budget Category: Professional Services

CVWD GL Descriptions: Water Supply

Account Number 01-520-6600	Account Title Cachuma Project Water Purchases								
<table border="1"> <tr> <td>FY 2026-27</td> <td>229,585</td> </tr> <tr> <td>FY 2027-28</td> <td>236,473</td> </tr> <tr> <td>FY 2028-29</td> <td>164,031</td> </tr> </table>	FY 2026-27	229,585	FY 2027-28	236,473	FY 2028-29	164,031	<table border="1"> <tr> <td>Description:</td> <td>Purchased Water account reflects costs of water used by customers and any shrinkage due to evaporation or spillage. Per acre-feet cost of water and the acre-feet used is determined by COMB/Cachuma Project.</td> </tr> </table>	Description:	Purchased Water account reflects costs of water used by customers and any shrinkage due to evaporation or spillage. Per acre-feet cost of water and the acre-feet used is determined by COMB/Cachuma Project.
FY 2026-27	229,585								
FY 2027-28	236,473								
FY 2028-29	164,031								
Description:	Purchased Water account reflects costs of water used by customers and any shrinkage due to evaporation or spillage. Per acre-feet cost of water and the acre-feet used is determined by COMB/Cachuma Project.								
Account Number 01-520-6608	Account Title Supplemental Water Purchases								
<table border="1"> <tr> <td>FY 2026-27</td> <td>-</td> </tr> <tr> <td>FY 2027-28</td> <td>-</td> </tr> <tr> <td>FY 2028-29</td> <td>-</td> </tr> </table>	FY 2026-27	-	FY 2027-28	-	FY 2028-29	-	<table border="1"> <tr> <td>Description:</td> <td>Supplemental Water account reflects water purchased due to limited availability from the District's regular supplier.</td> </tr> </table>	Description:	Supplemental Water account reflects water purchased due to limited availability from the District's regular supplier.
FY 2026-27	-								
FY 2027-28	-								
FY 2028-29	-								
Description:	Supplemental Water account reflects water purchased due to limited availability from the District's regular supplier.								
Account Number 01-520-6601	Account Title Renewal Fund - Cachuma Project								
<table border="1"> <tr> <td>FY 2026-27</td> <td>22,660</td> </tr> <tr> <td>FY 2027-28</td> <td>23,340</td> </tr> <tr> <td>FY 2028-29</td> <td>24,040</td> </tr> </table>	FY 2026-27	22,660	FY 2027-28	23,340	FY 2028-29	24,040	<table border="1"> <tr> <td>Description:</td> <td>Renewal Fund-Cachuma Project account reflects the District's portion of costs for water conveyance from the Cachuma Project Renewal Fund, a requirement of the Renewal Master Contract between the United States and Santa Barbara County Water Agency.</td> </tr> </table>	Description:	Renewal Fund-Cachuma Project account reflects the District's portion of costs for water conveyance from the Cachuma Project Renewal Fund, a requirement of the Renewal Master Contract between the United States and Santa Barbara County Water Agency.
FY 2026-27	22,660								
FY 2027-28	23,340								
FY 2028-29	24,040								
Description:	Renewal Fund-Cachuma Project account reflects the District's portion of costs for water conveyance from the Cachuma Project Renewal Fund, a requirement of the Renewal Master Contract between the United States and Santa Barbara County Water Agency.								

Budget Category: Water Supply

CVWD GL Descriptions: Repairs & Maintenance

<u>Account Number</u> 01-540-6500	<u>Account Title</u> Maintenance of Pumping Equip						
<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="width: 15%;">22,036</td> </tr> <tr> <td>FY 2027-28</td> <td>23,138</td> </tr> <tr> <td>FY 2028-29</td> <td>24,295</td> </tr> </table>	FY 2026-27	22,036	FY 2027-28	23,138	FY 2028-29	24,295	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Maintenance Of Pumping Equipment covers costs for preventative maintenance and repairs on pumping equipment.</p> </div>
FY 2026-27	22,036						
FY 2027-28	23,138						
FY 2028-29	24,295						
<u>Account Number</u> 01-540-6501	<u>Account Title</u> Maintenance of Wells						
<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="width: 15%;">21,265</td> </tr> <tr> <td>FY 2027-28</td> <td>22,328</td> </tr> <tr> <td>FY 2028-29</td> <td>23,444</td> </tr> </table>	FY 2026-27	21,265	FY 2027-28	22,328	FY 2028-29	23,444	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Maintenance Of Wells covers costs to maintain the District's wells (HQ Well, Smillie Well, and El Carro Well)</p> </div>
FY 2026-27	21,265						
FY 2027-28	22,328						
FY 2028-29	23,444						
<u>Account Number</u> 01-560-6500	<u>Account Title</u> Maintenance of Vehicles						
<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="width: 15%;">13,300</td> </tr> <tr> <td>FY 2027-28</td> <td>13,699</td> </tr> <tr> <td>FY 2028-29</td> <td>14,110</td> </tr> </table>	FY 2026-27	13,300	FY 2027-28	13,699	FY 2028-29	14,110	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Maintenance Of Vehicles covers costs for preventative maintenance or routine repairs on vehicles owned by the District. This excludes any maintenance costs of leased vehicles.</p> </div>
FY 2026-27	13,300						
FY 2027-28	13,699						
FY 2028-29	14,110						
<u>Account Number</u> 01-560-6501	<u>Account Title</u> Maintenance of Mains & Hydrants						
<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="width: 15%;">101,137</td> </tr> <tr> <td>FY 2027-28</td> <td>106,194</td> </tr> <tr> <td>FY 2028-29</td> <td>111,504</td> </tr> </table>	FY 2026-27	101,137	FY 2027-28	106,194	FY 2028-29	111,504	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Maintenance of Mains & Hydrants covers costs for supplies, materials and outside services related to the maintenance or repair of water mains and hydrants.</p> </div>
FY 2026-27	101,137						
FY 2027-28	106,194						
FY 2028-29	111,504						
<u>Account Number</u> 01-560-6502	<u>Account Title</u> Maintenance of Tanks & Reservoirs						
<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="width: 15%;">18,540</td> </tr> <tr> <td>FY 2027-28</td> <td>19,096</td> </tr> <tr> <td>FY 2028-29</td> <td>19,669</td> </tr> </table>	FY 2026-27	18,540	FY 2027-28	19,096	FY 2028-29	19,669	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Maintenance of Tanks & Reservoirs covers costs for supplies, materials and outside services related to the maintenance or repair of wells, tanks and reservoirs.</p> </div>
FY 2026-27	18,540						
FY 2027-28	19,096						
FY 2028-29	19,669						

Category: Repairs & Maintenance

CVWD GL Descriptions: Repairs & Maintenance

<p>Account Number 01-560-6503</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">113,802</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">119,492</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">125,467</td> </tr> </table>	FY 2026-27	113,802	FY 2027-28	119,492	FY 2028-29	125,467	<p>Account Title Maintenance of Meters & Services</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Maintenance of Meters & Service covers costs for supplies, materials and outside services related to the maintenance of meters and service lines including the cost to dispose of worthless meters.</p> </div>
FY 2026-27	113,802						
FY 2027-28	119,492						
FY 2028-29	125,467						
<p>Account Number 01-560-6504</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">30,895</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">32,440</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">34,062</td> </tr> </table>	FY 2026-27	30,895	FY 2027-28	32,440	FY 2028-29	34,062	<p>Account Title Maintenance of SCADA Equipment</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Maintenance of Scada Equipment covers costs for supplies, materials and outside services related to the maintenance of SCADA equipment.</p> </div>
FY 2026-27	30,895						
FY 2027-28	32,440						
FY 2028-29	34,062						
<p>Account Number 01-560-6505</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">43,806</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">45,120</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">46,473</td> </tr> </table>	FY 2026-27	43,806	FY 2027-28	45,120	FY 2028-29	46,473	<p>Account Title Badger Meter Reading Fees</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Meter Reading Cellular Charges includes costs of meter reading cellular charges for endpoint cellular services, a per unit charge provided by the manufacturer, Badger.</p> </div>
FY 2026-27	43,806						
FY 2027-28	45,120						
FY 2028-29	46,473						
<p>Account Number 01-570-6500</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">88,604</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">91,262</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">94,000</td> </tr> </table>	FY 2026-27	88,604	FY 2027-28	91,262	FY 2028-29	94,000	<p>Account Title Maintenance - Office, Plant & Sites</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Maintenance - Office, Plant & Sites covers costs to support the needs of the District's office building (administrative and operation) including landscaping, pest control, janitorial services and routine repairs. This account also funds preventative maintenance and repairs to the well sites.</p> </div>
FY 2026-27	88,604						
FY 2027-28	91,262						
FY 2028-29	94,000						
<p>Account Number 01-570-6205</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="text-align: right;">29,378</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">30,259</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">31,167</td> </tr> </table>	FY 2026-27	29,378	FY 2027-28	30,259	FY 2028-29	31,167	<p>Account Title Fleet Fuel</p> <hr/> <div style="border: 1px solid black; padding: 5px;"> <p>Description: Fleet Fuel account includes costs for fuel used on the District's leased fleet.</p> </div>
FY 2026-27	29,378						
FY 2027-28	30,259						
FY 2028-29	31,167						

Category: Repairs & Maintenance

CVWD GL Descriptions: Repairs & Maintenance

Account Number 01-570-6207	Account Title Equipment Fuel								
<table border="1"> <tr> <td>FY 2026-27</td> <td>14,420</td> </tr> <tr> <td>FY 2027-28</td> <td>14,853</td> </tr> <tr> <td>FY 2028-29</td> <td>15,298</td> </tr> </table>	FY 2026-27	14,420	FY 2027-28	14,853	FY 2028-29	15,298	<table border="1"> <tr> <td>Description:</td> <td>Equipment Fuel funds include the purchase of fuel and lubricants for equipment, most significantly for generators</td> </tr> </table>	Description:	Equipment Fuel funds include the purchase of fuel and lubricants for equipment, most significantly for generators
FY 2026-27	14,420								
FY 2027-28	14,853								
FY 2028-29	15,298								
Description:	Equipment Fuel funds include the purchase of fuel and lubricants for equipment, most significantly for generators								
Account Number 01-570-6209	Account Title Fleet Maintenance								
<table border="1"> <tr> <td>FY 2026-27</td> <td>15,120</td> </tr> <tr> <td>FY 2027-28</td> <td>15,876</td> </tr> <tr> <td>FY 2028-29</td> <td>16,670</td> </tr> </table>	FY 2026-27	15,120	FY 2027-28	15,876	FY 2028-29	16,670	<table border="1"> <tr> <td>Description:</td> <td>Fleet Maintenance contains costs for vehicle care charges as provided in the lease agreement with Enterprise Fleet Management.</td> </tr> </table>	Description:	Fleet Maintenance contains costs for vehicle care charges as provided in the lease agreement with Enterprise Fleet Management.
FY 2026-27	15,120								
FY 2027-28	15,876								
FY 2028-29	16,670								
Description:	Fleet Maintenance contains costs for vehicle care charges as provided in the lease agreement with Enterprise Fleet Management.								
Account Number 01-570-6210	Account Title Equipment Maintenance								
<table border="1"> <tr> <td>FY 2026-27</td> <td>20,600</td> </tr> <tr> <td>FY 2027-28</td> <td>21,218</td> </tr> <tr> <td>FY 2028-29</td> <td>21,855</td> </tr> </table>	FY 2026-27	20,600	FY 2027-28	21,218	FY 2028-29	21,855	<table border="1"> <tr> <td>Description:</td> <td>Equipment Maintenance account holds costs related to the maintenance of District owned equipment.</td> </tr> </table>	Description:	Equipment Maintenance account holds costs related to the maintenance of District owned equipment.
FY 2026-27	20,600								
FY 2027-28	21,218								
FY 2028-29	21,855								
Description:	Equipment Maintenance account holds costs related to the maintenance of District owned equipment.								
Account Number 01-570-6600	Account Title Fleet Vehicle Lease Expense								
<table border="1"> <tr> <td>FY 2026-27</td> <td>100,940</td> </tr> <tr> <td>FY 2027-28</td> <td>103,968</td> </tr> <tr> <td>FY 2028-29</td> <td>107,087</td> </tr> </table>	FY 2026-27	100,940	FY 2027-28	103,968	FY 2028-29	107,087	<table border="1"> <tr> <td>Description:</td> <td>Fleet Vehicle Lease Expense includes monthly lease payments for the District's vehicle fleet.</td> </tr> </table>	Description:	Fleet Vehicle Lease Expense includes monthly lease payments for the District's vehicle fleet.
FY 2026-27	100,940								
FY 2027-28	103,968								
FY 2028-29	107,087								
Description:	Fleet Vehicle Lease Expense includes monthly lease payments for the District's vehicle fleet.								

Category: Repairs & Maintenance

CVWD GL Descriptions: Supplies & Equipment

Account Number 01-560-6600	Account Title Engineering Supplies & Expense								
<table border="1"> <tr> <td>FY 2026-27</td> <td>15,711</td> </tr> <tr> <td>FY 2027-28</td> <td>16,182</td> </tr> <tr> <td>FY 2028-29</td> <td>16,668</td> </tr> </table>	FY 2026-27	15,711	FY 2027-28	16,182	FY 2028-29	16,668	<table border="1"> <tr> <td>Description:</td> <td>Engineering Other Supplies & Expense includes the engineering departments supplies and fees used for typical business activities</td> </tr> </table>	Description:	Engineering Other Supplies & Expense includes the engineering departments supplies and fees used for typical business activities
FY 2026-27	15,711								
FY 2027-28	16,182								
FY 2028-29	16,668								
Description:	Engineering Other Supplies & Expense includes the engineering departments supplies and fees used for typical business activities								
Account Number 01-560-6601	Account Title Cloudseeding								
<table border="1"> <tr> <td>FY 2026-27</td> <td>12,000</td> </tr> <tr> <td>FY 2027-28</td> <td>12,000</td> </tr> <tr> <td>FY 2028-29</td> <td>12,000</td> </tr> </table>	FY 2026-27	12,000	FY 2027-28	12,000	FY 2028-29	12,000	<table border="1"> <tr> <td>Description:</td> <td>Cloud Seeding account includes costs for the District's share of costs for cloud seeding facilitated by the Santa Barbara County Water Agency (SBCWA). Cloud Seeding is an annual precipitation enhancement program designed based on the current watershed and hydrologic conditions.</td> </tr> </table>	Description:	Cloud Seeding account includes costs for the District's share of costs for cloud seeding facilitated by the Santa Barbara County Water Agency (SBCWA). Cloud Seeding is an annual precipitation enhancement program designed based on the current watershed and hydrologic conditions.
FY 2026-27	12,000								
FY 2027-28	12,000								
FY 2028-29	12,000								
Description:	Cloud Seeding account includes costs for the District's share of costs for cloud seeding facilitated by the Santa Barbara County Water Agency (SBCWA). Cloud Seeding is an annual precipitation enhancement program designed based on the current watershed and hydrologic conditions.								
Account Number 01-560-6602	Account Title Uniforms Expense								
<table border="1"> <tr> <td>FY 2026-27</td> <td>20,300</td> </tr> <tr> <td>FY 2027-28</td> <td>20,909</td> </tr> <tr> <td>FY 2028-29</td> <td>21,536</td> </tr> </table>	FY 2026-27	20,300	FY 2027-28	20,909	FY 2028-29	21,536	<table border="1"> <tr> <td>Description:</td> <td>Uniforms Expense includes costs of employer provided uniforms and employee reimbursements for uniform expense. Engineering Department for FY 26/27 is \$500/person; Business Department \$400/person; Operations Department \$1,900/person.</td> </tr> </table>	Description:	Uniforms Expense includes costs of employer provided uniforms and employee reimbursements for uniform expense. Engineering Department for FY 26/27 is \$500/person; Business Department \$400/person; Operations Department \$1,900/person.
FY 2026-27	20,300								
FY 2027-28	20,909								
FY 2028-29	21,536								
Description:	Uniforms Expense includes costs of employer provided uniforms and employee reimbursements for uniform expense. Engineering Department for FY 26/27 is \$500/person; Business Department \$400/person; Operations Department \$1,900/person.								
Account Number 01-560-6603	Account Title Safety Supplies & Equipment								
<table border="1"> <tr> <td>FY 2026-27</td> <td>14,241</td> </tr> <tr> <td>FY 2027-28</td> <td>14,668</td> </tr> <tr> <td>FY 2028-29</td> <td>15,108</td> </tr> </table>	FY 2026-27	14,241	FY 2027-28	14,668	FY 2028-29	15,108	<table border="1"> <tr> <td>Description:</td> <td>Safety Supplies & Equipment includes purchases of minor safety supplies and non-capitalized safety equipment. Equipment with a cost under \$5,000 is not capitalized.</td> </tr> </table>	Description:	Safety Supplies & Equipment includes purchases of minor safety supplies and non-capitalized safety equipment. Equipment with a cost under \$5,000 is not capitalized.
FY 2026-27	14,241								
FY 2027-28	14,668								
FY 2028-29	15,108								
Description:	Safety Supplies & Equipment includes purchases of minor safety supplies and non-capitalized safety equipment. Equipment with a cost under \$5,000 is not capitalized.								

Category: Supplies & Equipment

CVWD GL Descriptions: **Supplies & Equipment**

Account Number 01-560-6604	Account Title Minor Tools Supplies & Equipment								
<table border="1"> <tr> <td>FY 2026-27</td> <td>23,231</td> </tr> <tr> <td>FY 2027-28</td> <td>23,928</td> </tr> <tr> <td>FY 2028-29</td> <td>24,646</td> </tr> </table>	FY 2026-27	23,231	FY 2027-28	23,928	FY 2028-29	24,646	<table border="1"> <tr> <td>Description:</td> <td>Minor Tools & Equipment includes purchases of minor tools and non-capitalized equipment. Equipment with a cost under \$5,000 is not capitalized.</td> </tr> </table>	Description:	Minor Tools & Equipment includes purchases of minor tools and non-capitalized equipment. Equipment with a cost under \$5,000 is not capitalized.
FY 2026-27	23,231								
FY 2027-28	23,928								
FY 2028-29	24,646								
Description:	Minor Tools & Equipment includes purchases of minor tools and non-capitalized equipment. Equipment with a cost under \$5,000 is not capitalized.								
Account Number 01-560-6606	Account Title Utility Service Alerts								
<table border="1"> <tr> <td>FY 2026-27</td> <td>3,060</td> </tr> <tr> <td>FY 2027-28</td> <td>3,152</td> </tr> <tr> <td>FY 2028-29</td> <td>3,246</td> </tr> </table>	FY 2026-27	3,060	FY 2027-28	3,152	FY 2028-29	3,246	<table border="1"> <tr> <td>Description:</td> <td>Utility Service Alert account includes costs of supplies used to locate and identify underground lines, when a request/ticket has been issued by Underground Service Alert.</td> </tr> </table>	Description:	Utility Service Alert account includes costs of supplies used to locate and identify underground lines, when a request/ticket has been issued by Underground Service Alert.
FY 2026-27	3,060								
FY 2027-28	3,152								
FY 2028-29	3,246								
Description:	Utility Service Alert account includes costs of supplies used to locate and identify underground lines, when a request/ticket has been issued by Underground Service Alert.								

Category: Supplies & Equipment

CVWD GL Descriptions: Treatment & Testing

Account Number 01-550-6800	Account Title Treatment - Cater Plant									
<table border="1"> <tr> <td>FY 2026-27</td> <td>2,800,000</td> </tr> <tr> <td>FY 2027-28</td> <td>2,900,000</td> </tr> <tr> <td>FY 2028-29</td> <td>2,400,000</td> </tr> </table>	FY 2026-27	2,800,000	FY 2027-28	2,900,000	FY 2028-29	2,400,000	<table border="1"> <tr> <td>Description:</td> <td>Treatment - Cater Plant account reflects the District's percentage of operation and maintenance charges for the expanded Cater Water Treatment plant per the Joint Powers Agreement with the City of Santa Barbara.</td> </tr> </table>		Description:	Treatment - Cater Plant account reflects the District's percentage of operation and maintenance charges for the expanded Cater Water Treatment plant per the Joint Powers Agreement with the City of Santa Barbara.
FY 2026-27	2,800,000									
FY 2027-28	2,900,000									
FY 2028-29	2,400,000									
Description:	Treatment - Cater Plant account reflects the District's percentage of operation and maintenance charges for the expanded Cater Water Treatment plant per the Joint Powers Agreement with the City of Santa Barbara.									
Account Number 01-550-6801	Account Title Water Quality Analysis-Distribution									
<table border="1"> <tr> <td>FY 2026-27</td> <td>21,938</td> </tr> <tr> <td>FY 2027-28</td> <td>22,596</td> </tr> <tr> <td>FY 2028-29</td> <td>23,274</td> </tr> </table>	FY 2026-27	21,938	FY 2027-28	22,596	FY 2028-29	23,274	<table border="1"> <tr> <td>Description:</td> <td>Water Quality Analysis includes costs to analyze the District's water quality including testing of coliform, colliert bacti and other related services and supplies.</td> </tr> </table>		Description:	Water Quality Analysis includes costs to analyze the District's water quality including testing of coliform, colliert bacti and other related services and supplies.
FY 2026-27	21,938									
FY 2027-28	22,596									
FY 2028-29	23,274									
Description:	Water Quality Analysis includes costs to analyze the District's water quality including testing of coliform, colliert bacti and other related services and supplies.									
Account Number 01-550-6802	Account Title Treatment - Wells									
<table border="1"> <tr> <td>FY 2026-27</td> <td>64,961</td> </tr> <tr> <td>FY 2027-28</td> <td>68,209</td> </tr> <tr> <td>FY 2028-29</td> <td>71,620</td> </tr> </table>	FY 2026-27	64,961	FY 2027-28	68,209	FY 2028-29	71,620	<table border="1"> <tr> <td>Description:</td> <td>Treatment - Wells covers costs for routine testing and any necessary treatment of the wells.</td> </tr> </table>		Description:	Treatment - Wells covers costs for routine testing and any necessary treatment of the wells.
FY 2026-27	64,961									
FY 2027-28	68,209									
FY 2028-29	71,620									
Description:	Treatment - Wells covers costs for routine testing and any necessary treatment of the wells.									
Account Number 01-550-6803	Account Title Chlorination - Ortega Reservoir									
<table border="1"> <tr> <td>FY 2026-27</td> <td>19,221</td> </tr> <tr> <td>FY 2027-28</td> <td>20,182</td> </tr> <tr> <td>FY 2028-29</td> <td>21,191</td> </tr> </table>	FY 2026-27	19,221	FY 2027-28	20,182	FY 2028-29	21,191	<table border="1"> <tr> <td>Description:</td> <td>Chlorination-Ortega/Carpinteria Reservoir account includes costs of chlorination procedures and transmission paths at the Ortega reservoir.</td> </tr> </table>		Description:	Chlorination-Ortega/Carpinteria Reservoir account includes costs of chlorination procedures and transmission paths at the Ortega reservoir.
FY 2026-27	19,221									
FY 2027-28	20,182									
FY 2028-29	21,191									
Description:	Chlorination-Ortega/Carpinteria Reservoir account includes costs of chlorination procedures and transmission paths at the Ortega reservoir.									

Category: Treatment & Testing

CVWD GL Descriptions: Treatment & Testing

Account Number 01-550-6805	Account Title Testing - Production Meters								
<table border="1"> <tr> <td>FY 2026-27</td> <td>6,158</td> </tr> <tr> <td>FY 2027-28</td> <td>6,343</td> </tr> <tr> <td>FY 2028-29</td> <td>6,533</td> </tr> </table>	FY 2026-27	6,158	FY 2027-28	6,343	FY 2028-29	6,533	<table border="1"> <tr> <td>Description:</td> <td>Testing - Production Meters covers costs for services to test and verify meter flow and/or production. This account does not include Siemens expenses.</td> </tr> </table>	Description:	Testing - Production Meters covers costs for services to test and verify meter flow and/or production. This account does not include Siemens expenses.
FY 2026-27	6,158								
FY 2027-28	6,343								
FY 2028-29	6,533								
Description:	Testing - Production Meters covers costs for services to test and verify meter flow and/or production. This account does not include Siemens expenses.								
Account Number 01-550-6806	Account Title Water Quality Flushing - NEW								
<table border="1"> <tr> <td>FY 2026-27</td> <td>-</td> </tr> <tr> <td>FY 2027-28</td> <td>-</td> </tr> <tr> <td>FY 2028-29</td> <td>-</td> </tr> </table>	FY 2026-27	-	FY 2027-28	-	FY 2028-29	-	<table border="1"> <tr> <td>Description:</td> <td>Water Quality Flushing reflects costs to the removal of stagnant water, disinfectant residual, loose deposits and other maintenance needs to meet the Districts quality standards.</td> </tr> </table>	Description:	Water Quality Flushing reflects costs to the removal of stagnant water, disinfectant residual, loose deposits and other maintenance needs to meet the Districts quality standards.
FY 2026-27	-								
FY 2027-28	-								
FY 2028-29	-								
Description:	Water Quality Flushing reflects costs to the removal of stagnant water, disinfectant residual, loose deposits and other maintenance needs to meet the Districts quality standards.								

Category: Treatment & Testing

CVWD GL Descriptions: **State Water**

Account Number 01-520-6700	Account Title CCWA - Variable								
<table border="1"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="width: 15%;">171,122</td> </tr> <tr> <td>FY 2027-28</td> <td>179,678</td> </tr> <tr> <td>FY 2028-29</td> <td>188,662</td> </tr> </table>	FY 2026-27	171,122	FY 2027-28	179,678	FY 2028-29	188,662	<table border="1"> <tr> <td style="width: 15%;">Description:</td> <td>CCWA-Variable account reflects the District's share of CCWA's variable costs for the Polonio Pass water treatment plant and the Santa Ynez pumping plant determined by requested deliveries in a period.</td> </tr> </table>	Description:	CCWA-Variable account reflects the District's share of CCWA's variable costs for the Polonio Pass water treatment plant and the Santa Ynez pumping plant determined by requested deliveries in a period.
FY 2026-27	171,122								
FY 2027-28	179,678								
FY 2028-29	188,662								
Description:	CCWA-Variable account reflects the District's share of CCWA's variable costs for the Polonio Pass water treatment plant and the Santa Ynez pumping plant determined by requested deliveries in a period.								
Account Number 01-520-6701	Account Title DWR - Variable								
<table border="1"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="width: 15%;">216,887</td> </tr> <tr> <td>FY 2027-28</td> <td>227,732</td> </tr> <tr> <td>FY 2028-29</td> <td>239,118</td> </tr> </table>	FY 2026-27	216,887	FY 2027-28	227,732	FY 2028-29	239,118	<table border="1"> <tr> <td style="width: 15%;">Description:</td> <td>DWR-Variable account reflects the District's share of the Department of Water Resources variable costs such as Operations, Maintenance, Power, Replacement and Off-Aqueduct Charges based on requested deliveries to Cachuma Lake in a period.</td> </tr> </table>	Description:	DWR-Variable account reflects the District's share of the Department of Water Resources variable costs such as Operations, Maintenance, Power, Replacement and Off-Aqueduct Charges based on requested deliveries to Cachuma Lake in a period.
FY 2026-27	216,887								
FY 2027-28	227,732								
FY 2028-29	239,118								
Description:	DWR-Variable account reflects the District's share of the Department of Water Resources variable costs such as Operations, Maintenance, Power, Replacement and Off-Aqueduct Charges based on requested deliveries to Cachuma Lake in a period.								

Category: State Water

CVWD GL Descriptions: Joint Powers Authorities

Account Number 01-510-7000	Account Title CCWA Operating Expense						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">784,075</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">823,278</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">864,442</td> </tr> </table>	FY 2026-27	784,075	FY 2027-28	823,278	FY 2028-29	864,442	<div style="border: 1px solid black; padding: 5px;"> <p>Description: CCWA-Operating Expense account reflects costs as determined by the Water Supply Agreement with the CCWA, for the District's share of the CCWA's fixed operating costs. Additionally, the District is responsible for a portion of the Warren account charges (remitted to the U.S. Bureau of Reclamation by CCWA) and trust fund payments (established between CCWA, Cachuma Operations and Maintenance Board and the United States of America, acting through the Bureau of Reclamation).</p> </div>
FY 2026-27	784,075						
FY 2027-28	823,278						
FY 2028-29	864,442						
Account Number 01-530-6900	Account Title COMB Operating						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">807,447</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">831,670</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">856,620</td> </tr> </table>	FY 2026-27	807,447	FY 2027-28	831,670	FY 2028-29	856,620	<div style="border: 1px solid black; padding: 5px;"> <p>Description: COMB-Operating Expense account reflects the District's portion of COMB's operation and maintenance charge allocated to each Member Agencies based on Cachuma Project entitlement percentages.</p> </div>
FY 2026-27	807,447						
FY 2027-28	831,670						
FY 2028-29	856,620						
Account Number 01-530-6903	Account Title COMB-Safety of Dam (M & I)						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">34,408</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">34,408</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">34,408</td> </tr> </table>	FY 2026-27	34,408	FY 2027-28	34,408	FY 2028-29	34,408	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Comb-Safety Of Dam (M&I) account reflects the District's portion of preservation expenses for the structural integrity of the Bradbury Dam, Lauro Dam and related Cachuma Project facilities under the United States Safety of Dams (SOD) Act. Costs incurred by the District are facilitated by COMB and expended by Reclamation.</p> </div>
FY 2026-27	34,408						
FY 2027-28	34,408						
FY 2028-29	34,408						
Account Number 01-530-6920	Account Title Carpinteria GSA Expenses						
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">102,012</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">102,012</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">102,012</td> </tr> </table>	FY 2026-27	102,012	FY 2027-28	102,012	FY 2028-29	102,012	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Carpinteria GSA Expenses account encompasses costs for Groundwater Sustainability Agency services utilized by the District.</p> </div>
FY 2026-27	102,012						
FY 2027-28	102,012						
FY 2028-29	102,012						

Category: Joint Powers Authorities

CVWD GL Descriptions: Water Conservation

Account Number 01-570-7100	Account Title Wtr Cons BMP 1 Wtr Srvy Prg									
<table border="1"> <tr><td>FY 2026-27</td><td>-</td></tr> <tr><td>FY 2027-28</td><td>-</td></tr> <tr><td>FY 2028-29</td><td>-</td></tr> </table>	FY 2026-27	-	FY 2027-28	-	FY 2028-29	-	<table border="1"> <tr> <td style="width: 15%;">Description:</td> <td>Account "Water Conservation Best Management Practice (BMP) 1: Water Survey Program " reflects funds associated with operations, such as implementing water conservation programs as described in CalWEP's BMP.</td> </tr> </table>		Description:	Account "Water Conservation Best Management Practice (BMP) 1: Water Survey Program " reflects funds associated with operations, such as implementing water conservation programs as described in CalWEP's BMP.
FY 2026-27	-									
FY 2027-28	-									
FY 2028-29	-									
Description:	Account "Water Conservation Best Management Practice (BMP) 1: Water Survey Program " reflects funds associated with operations, such as implementing water conservation programs as described in CalWEP's BMP.									
Account Number 01-570-7101	Account Title Wtr Cons BMP 3 Residential									
<table border="1"> <tr><td>FY 2026-27</td><td>1,683</td></tr> <tr><td>FY 2027-28</td><td>1,734</td></tr> <tr><td>FY 2028-29</td><td>1,786</td></tr> </table>	FY 2026-27	1,683	FY 2027-28	1,734	FY 2028-29	1,786	<table border="1"> <tr> <td style="width: 15%;">Description:</td> <td>Account "Water Conservation Best Management Practice (BMP) 3: Residential" reflects funds for residential rebate programs.</td> </tr> </table>		Description:	Account "Water Conservation Best Management Practice (BMP) 3: Residential" reflects funds for residential rebate programs.
FY 2026-27	1,683									
FY 2027-28	1,734									
FY 2028-29	1,786									
Description:	Account "Water Conservation Best Management Practice (BMP) 3: Residential" reflects funds for residential rebate programs.									
Account Number 01-570-7102	Account Title Wtr Cons BMP 5 Landscape (CII)									
<table border="1"> <tr><td>FY 2026-27</td><td>285</td></tr> <tr><td>FY 2027-28</td><td>294</td></tr> <tr><td>FY 2028-29</td><td>303</td></tr> </table>	FY 2026-27	285	FY 2027-28	294	FY 2028-29	303	<table border="1"> <tr> <td style="width: 15%;">Description:</td> <td>Account "Water Conservation Best Management Practice (BMP) 5: Landscape - Commercial, Industrial and Institutional (CII)" reflects funds for waterwise rebates associated with landscapes.</td> </tr> </table>		Description:	Account "Water Conservation Best Management Practice (BMP) 5: Landscape - Commercial, Industrial and Institutional (CII)" reflects funds for waterwise rebates associated with landscapes.
FY 2026-27	285									
FY 2027-28	294									
FY 2028-29	303									
Description:	Account "Water Conservation Best Management Practice (BMP) 5: Landscape - Commercial, Industrial and Institutional (CII)" reflects funds for waterwise rebates associated with landscapes.									
Account Number 01-570-7103	Account Title Wtr Cons BMP 2.1 Public Inf									
<table border="1"> <tr><td>FY 2026-27</td><td>16,955</td></tr> <tr><td>FY 2027-28</td><td>17,463</td></tr> <tr><td>FY 2028-29</td><td>17,987</td></tr> </table>	FY 2026-27	16,955	FY 2027-28	17,463	FY 2028-29	17,987	<table border="1"> <tr> <td style="width: 15%;">Description:</td> <td>Account "Water Conservation Best Management Practice (BMP) 2.1: Public Information" reflects funds allocated to educate the public by use of articles or ads regarding landscapes, drought periods and how to be waterwise.</td> </tr> </table>		Description:	Account "Water Conservation Best Management Practice (BMP) 2.1: Public Information" reflects funds allocated to educate the public by use of articles or ads regarding landscapes, drought periods and how to be waterwise.
FY 2026-27	16,955									
FY 2027-28	17,463									
FY 2028-29	17,987									
Description:	Account "Water Conservation Best Management Practice (BMP) 2.1: Public Information" reflects funds allocated to educate the public by use of articles or ads regarding landscapes, drought periods and how to be waterwise.									
Account Number 01-570-7104	Account Title Wtr Cons BMP 2.2 School Edu									
<table border="1"> <tr><td>FY 2026-27</td><td>1,054</td></tr> <tr><td>FY 2027-28</td><td>1,085</td></tr> <tr><td>FY 2028-29</td><td>1,118</td></tr> </table>	FY 2026-27	1,054	FY 2027-28	1,085	FY 2028-29	1,118	<table border="1"> <tr> <td style="width: 15%;">Description:</td> <td>Account "Water Conservation Best Management Practice (BMP) 2.2: School Education" reflects funds for school education presentations (Shows That Teach). These presentation costs are shared with the Santa Barbara County Water Agency.</td> </tr> </table>		Description:	Account "Water Conservation Best Management Practice (BMP) 2.2: School Education" reflects funds for school education presentations (Shows That Teach). These presentation costs are shared with the Santa Barbara County Water Agency.
FY 2026-27	1,054									
FY 2027-28	1,085									
FY 2028-29	1,118									
Description:	Account "Water Conservation Best Management Practice (BMP) 2.2: School Education" reflects funds for school education presentations (Shows That Teach). These presentation costs are shared with the Santa Barbara County Water Agency.									
Account Number 01-570-7105	Account Title Wtr Cons BMP 4 CII									
<table border="1"> <tr><td>FY 2026-27</td><td>-</td></tr> <tr><td>FY 2027-28</td><td>-</td></tr> <tr><td>FY 2028-29</td><td>-</td></tr> </table>	FY 2026-27	-	FY 2027-28	-	FY 2028-29	-	<table border="1"> <tr> <td style="width: 15%;">Description:</td> <td>Account "Water Conservation Best Management Practice (BMP) 4: Commercial, Industrial and Institutional (CII)" reflects funds associated with the CII rebate programs like upgrades to water efficient fixtures.</td> </tr> </table>		Description:	Account "Water Conservation Best Management Practice (BMP) 4: Commercial, Industrial and Institutional (CII)" reflects funds associated with the CII rebate programs like upgrades to water efficient fixtures.
FY 2026-27	-									
FY 2027-28	-									
FY 2028-29	-									
Description:	Account "Water Conservation Best Management Practice (BMP) 4: Commercial, Industrial and Institutional (CII)" reflects funds associated with the CII rebate programs like upgrades to water efficient fixtures.									

Category: Water Conservation

CVWD GL Descriptions: Water Conservation

Account Number 01-570-7108	Account Title Wtr Cons BMP 1.4 Wtr Loss Contr									
<table border="1"> <tr><td>FY 2026-27</td><td>-</td></tr> <tr><td>FY 2027-28</td><td>-</td></tr> <tr><td>FY 2028-29</td><td>-</td></tr> </table>	FY 2026-27	-	FY 2027-28	-	FY 2028-29	-	<table border="1"> <tr> <td style="width: 15%;">Description:</td> <td>Account "Water Conservation Best Management Practice (BMP) 1.4: Water Loss Control" reflects funds for the annual Water Loss Audit Report validation services.</td> </tr> </table>		Description:	Account "Water Conservation Best Management Practice (BMP) 1.4: Water Loss Control" reflects funds for the annual Water Loss Audit Report validation services.
FY 2026-27	-									
FY 2027-28	-									
FY 2028-29	-									
Description:	Account "Water Conservation Best Management Practice (BMP) 1.4: Water Loss Control" reflects funds for the annual Water Loss Audit Report validation services.									
Account Number 01-570-7109	Account Title Conservation Program									
<table border="1"> <tr><td>FY 2026-27</td><td>659</td></tr> <tr><td>FY 2027-28</td><td>679</td></tr> <tr><td>FY 2028-29</td><td>699</td></tr> </table>	FY 2026-27	659	FY 2027-28	679	FY 2028-29	699	<table border="1"> <tr> <td style="width: 15%;">Description:</td> <td>Conservation Program Expense account reflects funds used for overall conservation expenses, such as brochures, that are not for a specific Best Management Practices category.</td> </tr> </table>		Description:	Conservation Program Expense account reflects funds used for overall conservation expenses, such as brochures, that are not for a specific Best Management Practices category.
FY 2026-27	659									
FY 2027-28	679									
FY 2028-29	699									
Description:	Conservation Program Expense account reflects funds used for overall conservation expenses, such as brochures, that are not for a specific Best Management Practices category.									
Account Number 01-570-7110	Account Title Wtr Cons BMP A3A On-Farm Evals									
<table border="1"> <tr><td>FY 2026-27</td><td>-</td></tr> <tr><td>FY 2027-28</td><td>-</td></tr> <tr><td>FY 2028-29</td><td>-</td></tr> </table>	FY 2026-27	-	FY 2027-28	-	FY 2028-29	-	<table border="1"> <tr> <td style="width: 15%;">Description:</td> <td>Account "Water Conservation Best Management Practice (BMP) A3A: On Farm Evaluations" reflects funds that provide Mobile Irrigation Lab services directly to customers at free or reduced costs to encourage customer efficiencies. Currently the Mobile Irrigation Lab service is performed by the Cachuma Resource Conservation District (CRCD).</td> </tr> </table>		Description:	Account "Water Conservation Best Management Practice (BMP) A3A: On Farm Evaluations" reflects funds that provide Mobile Irrigation Lab services directly to customers at free or reduced costs to encourage customer efficiencies. Currently the Mobile Irrigation Lab service is performed by the Cachuma Resource Conservation District (CRCD).
FY 2026-27	-									
FY 2027-28	-									
FY 2028-29	-									
Description:	Account "Water Conservation Best Management Practice (BMP) A3A: On Farm Evaluations" reflects funds that provide Mobile Irrigation Lab services directly to customers at free or reduced costs to encourage customer efficiencies. Currently the Mobile Irrigation Lab service is performed by the Cachuma Resource Conservation District (CRCD).									
Account Number 01-570-7111	Account Title Wtr Cons BMP B3-On Farm Impr									
<table border="1"> <tr><td>FY 2026-27</td><td>-</td></tr> <tr><td>FY 2027-28</td><td>-</td></tr> <tr><td>FY 2028-29</td><td>-</td></tr> </table>	FY 2026-27	-	FY 2027-28	-	FY 2028-29	-	<table border="1"> <tr> <td style="width: 15%;">Description:</td> <td>Account "Water Conservation Best Management Practice (BMP) B3: On Farm Improvements" reflects funds for programs to incentivize growers to retrofit inefficient irrigation system fixtures with high efficiency system fixtures.</td> </tr> </table>		Description:	Account "Water Conservation Best Management Practice (BMP) B3: On Farm Improvements" reflects funds for programs to incentivize growers to retrofit inefficient irrigation system fixtures with high efficiency system fixtures.
FY 2026-27	-									
FY 2027-28	-									
FY 2028-29	-									
Description:	Account "Water Conservation Best Management Practice (BMP) B3: On Farm Improvements" reflects funds for programs to incentivize growers to retrofit inefficient irrigation system fixtures with high efficiency system fixtures.									
Account Number 01-570-7112	Account Title Wtr Cons District Members									
<table border="1"> <tr><td>FY 2026-27</td><td>3,354</td></tr> <tr><td>FY 2027-28</td><td>3,454</td></tr> <tr><td>FY 2028-29</td><td>3,558</td></tr> </table>	FY 2026-27	3,354	FY 2027-28	3,454	FY 2028-29	3,558	<table border="1"> <tr> <td style="width: 15%;">Description:</td> <td>Water Conservation District Membership Dues account reflects fees paid to CalWEP for many benefits among the industry including information sharing, resources, and networking.</td> </tr> </table>		Description:	Water Conservation District Membership Dues account reflects fees paid to CalWEP for many benefits among the industry including information sharing, resources, and networking.
FY 2026-27	3,354									
FY 2027-28	3,454									
FY 2028-29	3,558									
Description:	Water Conservation District Membership Dues account reflects fees paid to CalWEP for many benefits among the industry including information sharing, resources, and networking.									

Category: Water Conservation

CVWD GL Descriptions: Other Expenses

Account Number 01-550-7000	Account Title Regulatory Permitting Fees									
<table border="1"> <tr><td>FY 2026-27</td><td>55,108</td></tr> <tr><td>FY 2027-28</td><td>56,761</td></tr> <tr><td>FY 2028-29</td><td>58,464</td></tr> </table>	FY 2026-27	55,108	FY 2027-28	56,761	FY 2028-29	58,464	<table border="1"> <tr> <td style="width: 20%;">Description:</td> <td>Permitting Fees include costs to obtain permits required for business activities such as permits for hazardous material, generator operation, and various annual State Water Resource Control Board (SWRCB) permits.</td> </tr> </table>		Description:	Permitting Fees include costs to obtain permits required for business activities such as permits for hazardous material, generator operation, and various annual State Water Resource Control Board (SWRCB) permits.
FY 2026-27	55,108									
FY 2027-28	56,761									
FY 2028-29	58,464									
Description:	Permitting Fees include costs to obtain permits required for business activities such as permits for hazardous material, generator operation, and various annual State Water Resource Control Board (SWRCB) permits.									
Account Number 01-570-7000	Account Title LAFCO									
<table border="1"> <tr><td>FY 2026-27</td><td>15,843</td></tr> <tr><td>FY 2027-28</td><td>16,318</td></tr> <tr><td>FY 2028-29</td><td>16,808</td></tr> </table>	FY 2026-27	15,843	FY 2027-28	16,318	FY 2028-29	16,808	<table border="1"> <tr> <td style="width: 20%;">Description:</td> <td>LAFCO account reflects dues to Santa Barbara's Local Area Formation Commission (LAFCO). dues are based on pro rata shares of SBLAFCOs net operating budget.</td> </tr> </table>		Description:	LAFCO account reflects dues to Santa Barbara's Local Area Formation Commission (LAFCO). dues are based on pro rata shares of SBLAFCOs net operating budget.
FY 2026-27	15,843									
FY 2027-28	16,318									
FY 2028-29	16,808									
Description:	LAFCO account reflects dues to Santa Barbara's Local Area Formation Commission (LAFCO). dues are based on pro rata shares of SBLAFCOs net operating budget.									
Account Number 01-570-7001	Account Title Insurance General									
<table border="1"> <tr><td>FY 2026-27</td><td>140,080</td></tr> <tr><td>FY 2027-28</td><td>144,282</td></tr> <tr><td>FY 2028-29</td><td>148,611</td></tr> </table>	FY 2026-27	140,080	FY 2027-28	144,282	FY 2028-29	148,611	<table border="1"> <tr> <td style="width: 20%;">Description:</td> <td>Insurance General consists of premiums provided for all general liability coverage and coverage on property, including vehicles and equipment. General liability premiums are based on a formula that factors in annual payroll as well as a three-year history of claims. These funds do not provide for costs of workers compensation insurance or cybersecurity insurance.</td> </tr> </table>		Description:	Insurance General consists of premiums provided for all general liability coverage and coverage on property, including vehicles and equipment. General liability premiums are based on a formula that factors in annual payroll as well as a three-year history of claims. These funds do not provide for costs of workers compensation insurance or cybersecurity insurance.
FY 2026-27	140,080									
FY 2027-28	144,282									
FY 2028-29	148,611									
Description:	Insurance General consists of premiums provided for all general liability coverage and coverage on property, including vehicles and equipment. General liability premiums are based on a formula that factors in annual payroll as well as a three-year history of claims. These funds do not provide for costs of workers compensation insurance or cybersecurity insurance.									
Account Number 01-570-7002	Account Title District Election Expense									
<table border="1"> <tr><td>FY 2026-27</td><td>3,500</td></tr> <tr><td>FY 2027-28</td><td>-</td></tr> <tr><td>FY 2028-29</td><td>3,500</td></tr> </table>	FY 2026-27	3,500	FY 2027-28	-	FY 2028-29	3,500	<table border="1"> <tr> <td style="width: 20%;">Description:</td> <td>District Election Expense account includes costs associated with the "by-division" election of the Board of Directors.</td> </tr> </table>		Description:	District Election Expense account includes costs associated with the "by-division" election of the Board of Directors.
FY 2026-27	3,500									
FY 2027-28	-									
FY 2028-29	3,500									
Description:	District Election Expense account includes costs associated with the "by-division" election of the Board of Directors.									
Account Number 01-580-7000	Account Title Uncollectable Accounts									
<table border="1"> <tr><td>FY 2026-27</td><td>15,000</td></tr> <tr><td>FY 2027-28</td><td>15,000</td></tr> <tr><td>FY 2028-29</td><td>15,000</td></tr> </table>	FY 2026-27	15,000	FY 2027-28	15,000	FY 2028-29	15,000	<table border="1"> <tr> <td style="width: 20%;">Description:</td> <td>Insurance General consists of premiums provided for all general liability coverage and coverage on property, including vehicles and equipment. General liability premiums are based on a formula that factors in annual payroll as well as a three-year history of claims. These funds do not provide for costs of workers compensation insurance or cybersecurity insurance.</td> </tr> </table>		Description:	Insurance General consists of premiums provided for all general liability coverage and coverage on property, including vehicles and equipment. General liability premiums are based on a formula that factors in annual payroll as well as a three-year history of claims. These funds do not provide for costs of workers compensation insurance or cybersecurity insurance.
FY 2026-27	15,000									
FY 2027-28	15,000									
FY 2028-29	15,000									
Description:	Insurance General consists of premiums provided for all general liability coverage and coverage on property, including vehicles and equipment. General liability premiums are based on a formula that factors in annual payroll as well as a three-year history of claims. These funds do not provide for costs of workers compensation insurance or cybersecurity insurance.									
Category: Other Expenses										

Resolution No 1179

RESOLUTION OF THE BOARD OF DIRECTORS OF THE CARPINTERIA VALLEY WATER DISTRICT ADOPTING RATES AND CHARGES FOR WATER SERVICE

WHEREAS, the Board of Directors (“Board”) of the Carpinteria Valley Water District (“District”) considered its estimated necessary costs for providing water service to its customers and the revenue sources available to cover those costs at a noticed public hearing on June 10, 2026; and

WHEREAS, data was made available to the public by the District and presented at that public hearing indicating the estimated necessary costs for providing water service and the available revenue sources; and

WHEREAS, the District provided written notice as required by law of that public hearing including notice of the projected changes and increases in District rates and charges and the availability of data supporting such increase; and

WHEREAS, the Board thoroughly considered the testimony and evidence received from its staff and the public in both oral and written form; and

WHEREAS, after due deliberation and consideration of all the records before it, the Board found it necessary and in the best interest of the District and its customers to change and increase certain rates and charges for water service; and

WHEREAS, the Board found and determined that the rates and charges for water service as set forth by this Resolution do not exceed the estimated necessary cost of providing service for which the rates and charges are being made; and

WHEREAS, the District is proposing rates for fiscal years 2027, 2028, and 2029 through a Proposition 218 process based on the District’s 10-year financial plan; and

WHEREAS, if rates, in any of the three years are adjusted to be less than those adopted by this resolution, the Board will adopt said reduced rates by resolution; and

WHEREAS, if rates, in any of the three years are adjusted to be more than those adopted by this resolution, the Board will develop those rates through a new notice and hearing process under Proposition 218 (Cal. const., art. XIII D, section 6.).

NOW, THEREFORE, IT IS HEREBY RESOLVED AND ORDERED by the Board of Directors of the Carpinteria Valley Water District as follows:

Fiscal 2027 adopted rates and charges

Rates shall be adjusted as described below; however, implementation of these changes shall not be implemented until the July 2026 billing period or, if the Board so determines, at a later date.

Rates and Charges for Water Service: Monthly Service Charges, Dwelling Unit Equivalency Charges and Residential Equivalency Charges, and Metered Water Rates are hereby established and will become effective at the implementation date identified above:

- a. Water rates. With the exception of the conditions outlined below, the District shall impose water rates for each unit of water used by a customer in accordance with the schedule set forth in Table 1 and with the procedures set out in the following subsections of this section.

TABLE 1

Water Rates (unit cost)			
<i>1 unit = 100 cubic feet (HCF) or 748 gallons</i>	Base	Pressure Zone I	Pressure Zone II
	\$/HCF	\$/HCF	\$/HCF
Single Family, Multi-family, Master Meter Residential, & Landscape			
Tier 1	\$6.44	\$6.83	\$7.18
Tier 2	\$6.73	\$7.12	\$7.47
Tier 3	\$7.58	\$7.97	\$8.32
Commercial, Industrial, Public Authority, Hospitality			
Base	\$6.43	\$6.82	\$7.17
Peak	\$7.37	\$7.76	\$8.11
Agricultural			
Uniform	\$2.63	\$3.02	\$3.37
Residential Equivalency Fee	\$36.31		
Temporary			
Uniform	\$6.83	\$7.22	\$7.57

¹ Pressure Zone I = Connections served by Gobernador Reservoir

² Pressure Zone II = Connections served by Shepard Mesa Tank

- (1) For **Residential, Multi-Family, and Landscape** accounts, the Tier 1 limit is 6 HCF based on efficient indoor use for a three-person household. The Tier 2 limit is 10 HCF based on average summer use (Jun. to Sep.). Tier 3 pricing applies to all consumption in excess of Tier 2 use.

For example, charges for an account that uses 36 HCF in one month would be:

Tier 1:	6	HCF	x	\$6.44	=	\$38.64
Tier 2:	10	HCF	x	\$6.73	=	\$67.30
Tier 3:	20	HCF	x	\$7.58	=	\$151.60
TOTAL	36	HCF			=	\$257.54

- (2) For all **Master Meter** accounts, the tier limit is multiplied by the number of dwelling units served by the account. This is done to equitably distribute the costs of water for all customers.

For example, if a master meter account has 4 dwelling units the maximum consumption in tier 1 would be 24 HCF and the maximum consumption in tier 2 would be 40 HCF. Therefore, charges for a master-meter account with 4 dwelling units that uses 60 HCF would be:

	<i>Maximum use</i>	<i>Actual use</i>					
Tier 1:	24	24	HCF	x	\$6.44	=	\$154.56
Tier 2:	40	36	HCF	x	\$6.73	=	\$242.28
Tier 3:		0	HCF	x	\$7.58	=	\$0.00
TOTAL		60	HCF			=	\$396.84

- (3) For all **Commercial, Hospitality, and Industrial** accounts, water charges shall be determined by establishing a Base tier using the customer's December-March 5-year average water consumption. This consumption amount will establish the Base Tier amount charged at the rate specified in Table 1. All water consumed in excess of the Base tier shall be charged at the Peak tier rate. Accounts lacking sufficient water use history to establish Base Tier volumes shall be charged on the basis of the average of all qualifying accounts.

For example, a commercial account with a 5-year December to March average water consumption of 50 HCF uses 110 HCF in July. The total water charge for this account for July water use would be as follows.

Base	50	HCF	x	\$6.43	=	\$321.50
Peak	60	HCF	x	\$7.37	=	\$442.20
TOTAL	110	HCF			=	\$763.70

- (4) **Public Authority** accounts for irrigation of City parks and school fields are charged on the basis of the Agricultural uniform water rate. Other Public Authority accounts are charged on the basis of the base-peak rate.

- (5) For all **Agricultural** accounts, water charges shall adhere to the uniform rate in Table 1.
- (6) For all **Fire** accounts, misuse of private fire services (e.g., use for direct potable consumption) shall result in penalty fees, service fees and / or discontinuance of service.
- (7) For all **Temporary** accounts, water charges shall adhere to the uniform rate in Table 1.
- (8) Residential Equivalency Charge (REQ). The District shall impose a REQ Charge on “Agriculture” accounts for each residential dwelling unit served by District water through the Agriculture account. See Table 1 for the REQ charge.
- (9) Monthly Capital Improvement Program Service Charge (“CIP Charge”). The CIP Charge shall be based on the 5-year average monthly water consumption for each individual account, except Temporary, Agricultural, and Fire accounts as outlined below. This volume shall be multiplied by the CIP rate in accordance with the schedule set forth in Table 2 and the procedures set out in the following subsections.

Each individual account must have a minimum of eight months of water use history for the CIP charge, except Temporary, Fire, and Agricultural accounts as outlined below. Accounts with fewer than eight months of history will be charged on the basis of a default consumption value, instead of the individualized 5-year average, as described below.

TABLE 2

Monthly Capital Improvement Program (CIP) Charge (non-Agricultural)		
Rate	\$6.01	per HCF
Minimum	\$24.04	4 HCF per dwelling unit
Maximum	\$1,502.50	250 HCF per dwelling unit

- (i) The CIP Charge for all **Single Family Residential and Landscape** accounts shall be based on the 5-year average monthly water consumption for each individual account. Accounts with fewer than eight months of consumption history will be charged on the basis of a default value of 12 HCF.

This volume shall be multiplied by an annually determined CIP rate. A minimum CIP charge based on 4 HCF per month and a maximum charge based upon 250 HCF per month shall be applied.

For example, if an account has a 5-year monthly average water consumption of 3 HCF, the CIP charge would be based on the minimum of 4 HCF.

$$4 \text{ HCF} \times \$6.01 = \$24.04$$

- (ii) The CIP Charge for all **Multi-Family** accounts shall be based on the 5-year average monthly water consumption for each individual account. Accounts with fewer than eight months of consumption history will be charged on the basis of a default value of 6 HCF.

This volume shall be multiplied by an annually determined CIP rate. A minimum CIP charge based on 4 HCF per month and a maximum charge based upon 250 HCF per month shall be applied.

For example, if an account has a 5-year monthly average water consumption of 3 HCF, the CIP charge would be based on the minimum of 4 HCF.

$$4 \text{ HCF} \times \$6.01 = \$24.04$$

- (iii) The CIP Charge for all **Commercial, Industrial, and Public Authority** accounts shall be based on the 5-year average monthly water consumption for each individual account. Accounts with fewer than eight months of consumption history will be charged on the basis of a default value of 12 HCF.

This volume shall be multiplied by an annually determined CIP rate. A minimum CIP charge based on 4 HCF per month and a maximum charge based upon 250 HCF per month shall be applied.

For example, if an account has a 5-year monthly average water consumption of 3 HCF, the CIP charge would be based on the minimum of 4 HCF.

$$4 \text{ HCF} \times \$6.01 = \$24.04$$

(iv) **Master Meter** and **Hospitality** accounts are subject to a minimum CIP charge of 4 HCF per dwelling unit or hotel/ motel room. Accounts with fewer than eight months of consumption history will be charged on the basis of a default value of 6 HCF.

For example, if an account with 5 dwelling units has a 5-year monthly average water consumption of 15 HCF, the per-unit average would be 3 HCF which is below the minimum. The minimum for 5 dwelling units is 20 HCF.

Minimum use

$$20 \text{ HCF} \times \$6.01 = \$120.20$$

(v) **Agriculture** and **Fire** accounts shall not be subject to a CIP Charge.

(vi) The CIP Charge for all **Temporary accounts** shall be based on the 5-year median monthly water consumption for all temporary accounts: presently, 14 HCF.

$$14 \text{ HCF} \times \$6.01 = \$84.14$$

b. Service charges. The District shall impose Monthly Service Charges in accordance with the schedule set forth in the following subsections regardless of the amount of water used by a customer during any given month or fraction thereof.

(1) Monthly Basic and State Water Project (SWP) Service. The schedule set forth in Table 3 defines the monthly Basic and State Water Project charges.

TABLE 3

Monthly Basic and State Water Project Charges			
Meter Size	Basic	SWP	Total
¾"	\$12.15	\$36.53	\$48.68
1"	\$17.05	\$60.88	\$77.93
1 ½"	\$29.29	\$121.76	\$151.05
2"	\$43.97	\$194.81	\$238.78
3"	\$90.48	\$426.15	\$516.63
4"	\$159.02	\$767.07	\$926.09
6"	\$323.02	\$1582.84	\$1905.86
Multi-family residential	\$12.15	\$19.54	\$31.69
Master meter residential	By Meter Size	\$19.54	
Hospitality	By Meter Size	\$14.46	

(i) The Basic and State Water Project charges for **Single Family Residential, Commercial, Industrial, Public Authority, Temporary, Landscape, and Agriculture** accounts adhere to the rates shown in Table 3. The Basic charge for Master Meter account varies by meter size.

(ii) **Multi-Family and Master Meter Residential** accounts pay a SWP charge that is equivalent to roughly half (53.5%) of the SWP charge for a ¾" meter. The Basic charge for Multi-Family accounts is equal to the charge for a ¾" meter.

(iii) **Hospitality** accounts pay a SWP charge per room – that is equivalent to roughly a quarter (39.6%) of the SWP charge for a ¾" meter. The Basic charge for Hospitality accounts varies by meter size.

For example, a Hospitality account with 40 rooms that has a 1 ½" water meter is charged the SWP Hospitality rate for each room.

$$40 \text{ Rooms} \times \$14.46 = \$578.40$$

(2) The Agricultural Operation and Maintenance (Ag O&M) charge. The District shall impose a monthly service charge for **Agricultural** accounts in accordance with the schedule in Table 4. This charge funds operations and maintenance costs that are collected by other customer classes through the Capital Improvement Program charge

TABLE 4

Meter Size	Monthly O&M Charge
¾"	\$48.38
1"	\$80.64
1 ½"	\$161.27
2"	\$258.03
3"	\$564.43
4"	\$1105.98
6"	\$2096.46

(3) Monthly Service Charges for Fire Accounts. The District shall impose a monthly service charge for fire accounts in accordance with the schedule in Table 5.

TABLE 5

Monthly Fire Service Charges	
Fireline Size	Charge
2"	\$6.70
3"	\$10.31
4"	\$16.52
6"	\$38.84
8"	\$77.32
10"	\$135.21

c. CAPP rates. The District shall impose charges to support the Carpinteria Advanced Purification Project (CAPP) on all service connections.

(1) Monthly O&M Charges. Monthly CAPP charges recover the costs of operating and maintaining CAPP facilities. While CAPP operations will not begin until FY 2029, the District will begin building reserves to “pre-fund” those operations in FY 2027 to avoid “rate shock” two years later.

Non-agricultural customers will be charged a variable rate per unit of water consumption in accordance with Table 6.

TABLE 6

Monthly O&M CAPP Charge (Non-Ag)	
All Non-Agricultural	\$0.41 / HCF

Agricultural customers will be charged a fixed monthly rate based on meter size in accordance with Table 7.

TABLE 7

Monthly O&M CAPP Charge (Agricultural)	
Meter Size	Charge
3/4"	\$16.86
1"	\$28.10
1 1/2"	\$56.20
2"	\$89.91
3"	\$196.68
4"	\$354.02
6"	\$730.52

(2) Annual Capital Charge. All customers will be charged an annual rate to support CAPP capital costs, based on the size of their metered connection, in accordance with Table 8.

TABLE 8

Annual Capital CAPP Charge (All Customers)	
Meter Size	Charge
3/4"	\$53.91
1"	\$89.85
1 1/2"	\$179.70
2"	\$287.52
3"	\$628.95
4"	\$1,132.12
6"	\$2,336.12

Fiscal 2028 adopted rates and charges

The following rates shall be adjusted as described below; however, implementation of these changes shall not be implemented until July 2027 billing period or, if the Board determines, at a later date.

Rates and Charges for Water Service: Monthly Service Charges, Dwelling Unit Equivalency Charges and Residential Equivalency Charges, and Metered Water Rates are hereby established and will become effective at the implementation date identified above:

- a. Water rates. With the exception of the conditions outlined below, the District shall impose water rates for each unit of water used by a customer in accordance with the schedule set forth in Table 1 and with the procedures set out in the following subsections of this section.

TABLE 1

Water Rates (unit cost)			
<i>1 unit = 100 cubic feet (HCF) or 748 gallons</i>	Base	Pressure Zone I	Pressure Zone II
	\$/HCF	\$/HCF	\$/HCF
Single Family, Multi-family, Master Meter Residential, & Landscape			
Tier 1	\$6.82	\$7.23	\$7.60
Tier 2	\$7.13	\$7.54	\$7.91
Tier 3	\$8.03	\$8.44	\$8.81
Commercial, Industrial, Public Authority, Hospitality			
Base	\$6.81	\$7.22	\$7.59
Peak	\$7.81	\$8.22	\$8.59
Agricultural			
Uniform	\$2.79	\$3.20	\$3.57
Residential Equivalency Fee	\$38.46		
Temporary			
Uniform	\$7.23	\$7.64	\$8.01

¹ Pressure Zone I = Connections served by Gobernador Reservoir

² Pressure Zone II = Connections served by Shepard Mesa Tank

- (1) For **Residential, Multi-Family, and Landscape** accounts, the Tier 1 limit is 6 HCF based on efficient indoor use for a three-person household. The Tier 2 limit is 10 HCF based on average summer use (Jun. to Sep.). Tier 3 pricing applies to all consumption in excess of Tier 2 us

For example, charges for an account that uses 36 HCF in one month would be:

Tier 1:	6	HCF	x	\$6.82	=	\$40.92
Tier 2:	10	HCF	x	\$7.13	=	\$71.30
Tier 3:	20	HCF	x	\$8.03	=	\$160.60
TOTAL	36	HCF			=	\$272.82

- (2) For all **Master Meter** accounts, the tier limit is multiplied by the number of dwelling units served by the account. This is done to equitably distribute the costs of water for all customers.

For example, if a master meter account has 4 dwelling units, the maximum consumption in tier 1 would be 24 HCF and the maximum consumption in tier 2 would be 40 HCF. Therefore, charges for a master-meter account with 4 dwelling units that uses 60 HCF would be:

	<i>Maximum use</i>	<i>Actual use</i>					
Tier 1:	24	24	HCF	x	\$6.82	=	\$163.68
Tier 2:	40	36	HCF	x	\$7.13	=	\$256.68
Tier 3:		0	HCF	x	\$8.03	=	\$0.00
TOTAL		60	HCF			=	\$420.36

- (3) For all **Commercial, Hospitality, and Industrial** accounts, water charges shall be determined by establishing a Base tier using the customer's December-March 5-year average water consumption. This consumption amount will establish the Base Tier amount charged at the rate specified in Table 1. All water consumed in excess of the Base tier shall be charged at the Peak tier rate. Accounts lacking sufficient water use history to establish Base Tier volumes shall be determined by the average of all qualifying accounts.

For example, a commercial account with a 5-year December to March average water consumption of 50 HCF uses 110 HCF in July. The total water charge for this account for July water use would be as follows.

Base	50	HCF	x	\$6.81	=	\$340.50
Peak	60	HCF	x	\$7.81	=	\$468.60
TOTAL	110	HCF			=	\$809.10

- (4) **Public Authority** accounts for irrigation of City parks and school fields are charged on the basis of the Agricultural uniform water rate. Other Public Authority accounts are charged on the basis of the base-peak rate.

- (5) For all **Agricultural** accounts, water charges shall adhere to the uniform rate in Table 1.
- (6) For all **Fire** accounts, misuse of private fire services (e.g., use for direct potable consumption) shall result in penalty fees, service fees and / or discontinuance of service.
- (7) For all **Temporary** accounts, water charges shall adhere to the uniform rate in Table 1.
- (8) Residential Equivalency Charge (REQ). The District shall impose a REQ Charge on “Agriculture” accounts for each residential dwelling unit served by District water through the Agriculture account. See Table 1 for the REQ charge.
- (9) Monthly Capital Improvement Program Service Charge (“CIP Charge”). The CIP Charge shall be based on the 5-year average monthly water consumption for each individual account, except Temporary accounts as outlined below. This volume shall be multiplied by the CIP rate in accordance with the schedule set forth in Table 2 and the procedures set out in the following subsections.

Each individual account must have a minimum of eight months of water use history for the CIP charge, except Temporary, Fire, and Agricultural accounts as outlined below. Accounts with fewer than eight months of history will be charged on the basis of a default consumption value, instead of the individualized 5-year average, as described below.

TABLE 2

Monthly Capital Improvement Program (CIP) Charge (non-Agricultural)		
Rate	\$6.37	per HCF
Minimum	\$25.48	4 HCF per dwelling unit
Maximum	\$1,592.50	250 HCF per dwelling unit

- (i) The CIP Charge for all **Single Family Residential and Landscape** accounts shall be based on the 5-year average monthly water consumption for each individual account. Accounts with fewer than eight months of consumption history will be charged on the basis of a default value of 12 HCF.

This volume shall be multiplied by an annually determined CIP rate. A minimum CIP charge based on 4 HCF per month and a maximum charge based upon 250 HCF per month shall be applied.

For example, if an account has a 5-year monthly average water consumption of 3 HCF, the CIP charge would be based on the minimum of 4 HCF.

$$4 \text{ HCF} \times \$6.37 = \$25.48$$

- (ii) The CIP Charge for all **Multi-Family** accounts shall be based on the 5-year average monthly water consumption for each individual account. Accounts with fewer than eight months of consumption history will be charged on the basis of a default value of 6 HCF.

This volume shall be multiplied by an annually determined CIP rate. A minimum CIP charge based on 4 HCF per month and a maximum charge based upon 250 HCF per month shall be applied.

For example, if an account has a 5-year monthly average water consumption of 3 HCF, the CIP charge would be based on the minimum of 4 HCF.

$$4 \text{ HCF} \times \$6.37 = \$25.48$$

- (iii) The CIP Charge for all **Commercial, Industrial, and Public Authority** accounts shall be based on the 5-year average monthly water consumption for each individual account. Accounts with fewer than eight months of consumption history will be charged on the basis of a default value of 12 HCF..

This volume shall be multiplied by an annually determined CIP rate. A minimum CIP charge based on 4 HCF per month and a maximum charge based upon 250 HCF per month shall be applied.

For example, if an account has a 5-year monthly average water consumption of 3 HCF, the CIP charge would be based on the minimum of 4 HCF.

$$4 \text{ HCF} \times \$6.37 = \$25.48$$

(iv) **Master Meter** and **Hospitality** accounts are subject to a minimum CIP charge of 4 HCF per dwelling unit or hotel/ motel room. Accounts with fewer than eight months of consumption history will be charged on the basis of a default value of 6 HCF.

For example, if an account with 5 dwelling units has a 5-year monthly average water consumption of 15 HCF, the per-unit average would be 3 HCF which is below the minimum. The minimum for 5 dwelling units is 20 HCF.

Minimum use

$$20 \text{ HCF} \times \$6.37 = \$127.40$$

(v) **Agriculture** and **Fire** accounts shall not be subject to a CIP Charge.

(vi) The CIP Charge for all **Temporary accounts** shall be based on the 5-year median monthly water consumption for all temporary accounts: presently 14 HCF.

$$14 \text{ HCF} \times \$6.37 = \$89.18$$

b. Service charges. The District shall impose Monthly Service Charges in accordance with the schedule set forth in the following subsections regardless of the amount of water used by a customer during any given month or fraction thereof.

(1) Monthly Basic and State Water Project (SWP) Service. The schedule set forth in Table 3 defines the monthly Basic and State Water Project charges.

TABLE 3

Monthly Basic and State Water Project Charges			
Meter Size	Basic	SWP	Total
3/4"	\$12.87	\$38.69	\$51.56
1"	\$18.06	\$64.48	\$82.54
1 1/2"	\$31.02	\$128.97	\$159.99
2"	\$46.57	\$206.35	\$252.92
3"	\$95.84	\$451.38	\$547.22
4"	\$168.43	\$812.48	\$980.91
6"	\$342.14	\$1,676.54	\$2,018.68
Multi-family residential	\$12.87	\$20.71	\$33.58
Master meter residential	By Meter Size	\$20.71	
Hospitality	By Meter Size	\$15.32	

(i) The Basic and State Water Project charges for **Single Family Residential, Commercial, Industrial, Public Authority, Temporary, Landscape, and Agriculture** accounts adhere to the rates shown in Table 3. The Basic charge for Master Meter account varies by meter size.

(ii) **Multi-Family** and **Master Meter Residential** accounts pay a SWP charge that is equivalent to roughly half (54%) of the SWP charge for a 3/4" meter. The Basic charge for Multi-Family accounts is equal to the charge for a 3/4" meter.

(iii) **Hospitality** accounts pay a SWP charge per room that is equivalent to roughly a quarter (40%) of the SWP charge for a 3/4" meter. The Basic charge for Hospitality accounts varies by meter size.

For example, a Hospitality account with 40 rooms that has a 1 1/2" water meter is charged the SWP Hospitality rate for each room.

$$40 \text{ Rooms} \times \$15.32 = \$612.80$$

(2) The Agricultural Operation and Maintenance (Ag O&M) charge. The District shall impose a monthly service charge for **Agricultural** accounts in accordance with the schedule in Table 4. This charge funds operations and maintenance costs that are collected by other customer classes through the Capital Improvement Program charge.

TABLE 4

Meter Size	Monthly O&M Charge
3/4"	\$51.24
1"	\$85.41
1 1/2"	\$170.82
2"	\$273.30
3"	\$597.84
4"	\$1076.12
6"	\$2220.55

(3) Monthly Service Charges for Fire Accounts. The District shall impose a monthly service charge for fire accounts in accordance with the schedule in Table 5.

TABLE 5

Monthly Fire Service Charges	
Fireline Size	Charge
2"	\$7.10
3"	\$10.92
4"	\$17.50
6"	\$41.14
8"	\$81.90
10"	\$143.21

c. CAPP rates. The District shall impose charges to support the Carpinteria Advanced Purification Project (CAPP) on all service connections.

(1) Monthly O&M Charges. Monthly CAPP charges recover the costs of operating and maintaining CAPP facilities. While CAPP operations will not begin until FY 2029, the District will begin building reserves to “pre-fund” those operations in FY 2027 to avoid “rate shock” two years later.

Non-agricultural customers will be charged a variable rate per unit of water consumption in accordance with Table 6.

TABLE 6

Monthly O&M CAPP Charge (Non-Ag)	
All Non-Agricultural	\$0.62 / HCF

Agricultural customers will be charged a fixed monthly rate based on meter size in accordance with Table 7.

TABLE 7

Monthly O&M CAPP Charge (Agricultural)	
Meter Size	Charge
3/4"	\$25.29
1"	\$42.14
1 1/2"	\$84.29
2"	\$134.86
3"	\$295.01
4"	\$531.03
6"	\$1,095.77

(2) Annual Capital Charge. All customers will be charged an annual rate to support CAPP capital costs, based on the size of their metered connection, in accordance with Table 8.

TABLE 8

Annual Capital CAPP Charge (All Customers)	
Meter Size	Charge
3/4"	\$103.86
1"	\$173.09
1 1/2"	\$346.19
2"	\$553.90
3"	\$1,211.66
4"	\$2,180.99
6"	\$4,500.45

Fiscal 2029 proposed rates and charges

The following rates shall be adjusted as described below; however, implementation of these changes shall not be implemented until July 2028 billing period or, if the Board determines, at a later date.

Rates and Charges for Water Service: Monthly Service Charges, Dwelling Unit Equivalency Charges and Residential Equivalency Charges, and Metered Water Rates are hereby established and will become effective at the implementation date identified above:

- a. Water rates. With the exception of the conditions outlined below, the District shall impose water rates for each unit of water used by a customer in accordance with the schedule set forth in Table 1 and with the procedures set out in the following subsections of this section.

TABLE 1

Water Rates (unit cost)			
<i>1 unit = 100 cubic feet (HCF) or 748 gallons</i>	Base	Pressure Zone I	Pressure Zone II
	\$/HCF	\$/HCF	\$/HCF
Single Family, Multi-family, Master Meter Residential, & Landscape			
Tier 1	\$7.17	\$7.60	\$7.99
Tier 2	\$7.49	\$7.92	\$8.31
Tier 3	\$8.44	\$8.87	\$9.26
Commercial, Industrial, Public Authority, Hospitality			
Base	\$7.16	\$7.59	\$7.98
Peak	\$8.21	\$8.64	\$9.03
Agricultural			
Uniform	\$2.93	\$3.36	\$3.75
Residential Equivalency Fee	\$40.42		
Temporary			
Uniform	\$7.60	\$8.03	\$8.42

¹ Pressure Zone I = Connections served by Gobernador Reservoir

² Pressure Zone II = Connections served by Shepard Mesa Tank

- (1) For **Residential, Multi-Family, and Landscape** accounts, the Tier 1 limit is 6 HCF based on efficient indoor use for a three-person household. The Tier 2 limit is 10 HCF based on average summer use (Jun. to Sep.). Tier 3 pricing applies to all consumption in excess of Tier 2 use.

For example, charges for an account that uses 36 HCF in one month would be:

Tier 1:	6	HCF	x	\$7.17	=	\$43.02
Tier 2:	10	HCF	x	\$7.49	=	\$74.90
Tier 3:	20	HCF	x	\$8.44	=	\$168.80
TOTAL	36	HCF			=	\$286.72

- (2) For all **Master Meter** accounts, the tier limit is multiplied by the number of dwelling units served by the account. This is done to equitably distribute the costs of water for all customers.

For example, if a master meter account has 4 dwelling units, the maximum consumption in tier 1 would be 24 HCF and the maximum consumption in tier 2 would be 40 HCF. Therefore, charges for a master-meter account with 4 dwelling units that uses 60 HCF would be:

	<i>Maximum use</i>	<i>Actual use</i>					
Tier 1:	24	24	HCF	x	\$7.17	=	\$172.08
Tier 2:	40	36	HCF	x	\$7.49	=	\$269.64
Tier 3:		0	HCF	x	\$8.44	=	\$0.00
TOTAL		60	HCF			=	\$441.72

- (3) For all **Commercial, Hospitality, and Industrial** accounts, water charges shall be determined by establishing a Base tier using the customer's December-March 5-year average water consumption. This consumption amount will establish the Base Tier amount charged at the rate specified in Table 1. All water consumed in excess of the Base tier shall be charged at the Peak tier rate. Accounts lacking sufficient water use history to establish Base Tier volumes shall be charged on the basis of the average of all qualifying accounts.

For example, a commercial account with a 5-year December to March average water consumption of 50 HCF uses 110 HCF in July. The total water charge for this account for July water use would be as follows.

Base	50	HCF	x	\$7.16	=	\$358.00
Peak	60	HCF	x	\$8.21	=	\$492.60
TOTAL	110	HCF			=	\$850.60

- (4) **Public Authority** accounts for irrigation of City parks and school fields are charged the Agricultural uniform water rate. Other Public Authority accounts are charged the base-peak rate.

- (5) For all **Agricultural** accounts, water charges shall adhere to the uniform rate in Table 1.
- (6) For all **Fire** accounts, misuse of private fire services (e.g., use for direct potable consumption) shall result in penalty fees, service fees and / or discontinuance of service.
- (7) For all **Temporary** accounts, water charges shall adhere to the uniform rate in Table 1.
- (8) Residential Equivalency Charge (REQ). The District shall impose a REQ Charge on “Agriculture” accounts for each residential dwelling unit served by District water through the Agriculture account. See Table 1 for the REQ charge.
- (9) Monthly Capital Improvement Program Service Charge (“CIP Charge”). The CIP Charge shall be based on the 5-year average monthly water consumption for each individual account, except Temporary Fire, and Agricultural accounts as outlined below. This volume shall be multiplied by the CIP rate in accordance with the schedule set forth in Table 2 and the procedures set out in the following subsections.

Each individual account must have a minimum of eight months of water use history for the CIP charge, except Temporary accounts as outlined below. Accounts with fewer than eight months of history will be charged on the basis of a default consumption value, instead of the individualized 5-year average, as described below.

TABLE 2

Monthly Capital Improvement Program (CIP) Charge (non-Agricultural)		
Rate	\$6.69	per HCF
Minimum	\$26.76	4 HCF per dwelling unit
Maximum	\$1,672.50	250 HCF per dwelling unit

- (i) The CIP Charge for all **Single Family Residential and Landscape** accounts shall be based on the 5-year average monthly water consumption for each individual account. Accounts with fewer than eight months of consumption history will be charged on the basis of a default value of 12 HCF.

This volume shall be multiplied by an annually determined CIP rate. A minimum CIP charge based on 4 HCF per month and a maximum charge based upon 250 HCF per month shall be applied.

For example, if an account has a 5-year monthly average water consumption of 3 HCF, the CIP charge would be based on the minimum of 4 HCF.

$$4 \text{ HCF} \times \$6.69 = \$26.76$$

- (ii) The CIP Charge for all **Multi-Family** accounts shall be based on the 5-year average monthly water consumption for each individual account. Accounts with fewer than eight months of consumption history will be charged on the basis of a default value of 6 HCF.

This volume shall be multiplied by an annually determined CIP rate. A minimum CIP charge based on 4 HCF per month and a maximum charge based upon 250 HCF per month shall be applied.

For example, if an account has a 5-year monthly average water consumption of 3 HCF, the CIP charge would be based on the minimum of 4 HCF.

$$4 \text{ HCF} \times \$6.69 = \$26.76$$

- (iii) The CIP Charge for all **Commercial, Industrial, and Public Authority** accounts shall be based on the 5-year average monthly water consumption for each individual account. Accounts with fewer than eight months of consumption history will be charged on the basis of a default value of 12 HCF..

This volume shall be multiplied by an annually determined CIP rate. A minimum CIP charge based on 4 HCF per month and a maximum charge based upon 250 HCF per month shall be applied.

For example, if an account has a 5-year monthly average water consumption of 3 HCF, the CIP charge would be based on the minimum of 4 HCF.

$$4 \text{ HCF} \times \$6.69 = \$26.76$$

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(iv) **Master Meter** and **Hospitality** accounts are subject to a minimum CIP charge of 4 HCF per dwelling unit or hotel/ motel room. Accounts with fewer than eight months of consumption history will be charged on the basis of a default value of 6 HCF.

For example, if an account with 5 dwelling units has a 5-year monthly average water consumption of 15 HCF, the per-unit average would be 3 HCF which is below the minimum. The minimum for 5 dwelling units is 20 HCF.

Minimum use

$$20 \text{ HCF} \times \$6.69 = \$133.80$$

(v) **Agriculture** and **Fire** accounts shall not be subject to a CIP Charge.

(vi) The CIP Charge for all **Temporary accounts** shall be based on the 5-year median monthly water consumption for all temporary accounts: presently 14 HCF.

$$14 \text{ HCF} \times \$6.69 = \$93.66$$

b. Service charges. The District shall impose Monthly Service Charges in accordance with the schedule set forth in the following subsections regardless of the amount of water used by a customer during any given month or fraction thereof.

(1) Monthly Basic and State Water Project (SWP) Service. The schedule set forth in Table 3 defines the monthly Basic and State Water Project charges.

TABLE 3

Monthly Basic and State Water Project Charges			
Meter Size	Basic	SWP	Total
3/4"	\$13.52	\$40.66	\$54.18
1"	\$18.98	\$67.76	\$86.74
1 1/2"	\$32.60	\$135.53	\$168.13
2"	\$48.94	\$216.85	\$265.79
3"	\$100.71	\$474.34	\$575.05
4"	\$177.00	\$853.81	\$1030.81
6"	\$359.54	\$1761.82	\$2121.36
Multi-family residential	\$13.52	\$21.76	\$35.28
Master meter residential	By Meter Size	\$21.76	
Hospitality	By Meter Size	\$16.10	

(i) The Basic and State Water Project charges for **Single Family Residential, Commercial, Industrial, Public Authority, Temporary, Landscape, and Agriculture** accounts adhere to the rates shown in Table 3. The Basic charge for Master Meter account varies by meter size.

(ii) **Multi-Family** and **Master Meter Residential** accounts pay a SWP charge that is equivalent to roughly half (54%) of the SWP charge for a 3/4" meter. The Basic charge for Multi-Family accounts is equal to the charge for a 3/4" meter.

(iii) **Hospitality** accounts pay a SWP charge per room that is equivalent to roughly a quarter (40%) of the SWP charge for a 3/4" meter. The Basic charge for Hospitality accounts varies by meter size.

For example, a Hospitality account with 40 rooms that has a 1 1/2" water meter is charged the SWP Hospitality rate for each room.

$$40 \text{ Rooms} \times \$16.10 = \$644.00$$

(2) The Agricultural Operation and Maintenance (Ag O&M) charge. The District shall impose a monthly service charge for **Agricultural** accounts in accordance with the schedule in Table 4. This charge funds operations and maintenance costs that are collected by other customer classes through the Capital Improvement Program charge.

TABLE 4

Meter Size	Monthly O&M Charge
3/4"	\$53.85
1"	\$89.75
1 1/2"	\$179.51
2"	\$287.20
3"	\$628.25
4"	\$1130.86
6"	\$2333.50

(3) Monthly Service Charges for Fire Accounts. The District shall impose a monthly service charge for fire accounts in accordance with the schedule in Table 5.

TABLE 5

Monthly Fire Service Charges	
Fireline Size	Charge
2"	\$7.46
3"	\$11.48
4"	\$18.39
6"	\$43.23
8"	\$86.07
10"	\$150.49

c. CAPP rates. The District shall impose charges to support the Carpinteria Advanced Purification Project (CAPP) on all service connections.

(1) Monthly O&M Charges. Monthly CAPP charges recover the costs of operating and maintaining CAPP facilities. While CAPP operations will not begin until FY 2029, the District will begin building reserves to “pre-fund” those operations in FY 2027 to avoid “rate shock” two years later.

Non-agricultural customers will be charged a variable rate per unit of water consumption in accordance with Table 6.

TABLE 6

Monthly O&M CAPP Charge (Non-Ag)	
All Non-Agricultural	\$0.83 / HCF

Agricultural customers will be charged a fixed monthly rate based on meter size in accordance with Table 7.

TABLE 7

Monthly O&M CAPP Charge (Agricultural)	
Meter Size	Charge
3/4"	\$33.72
1"	\$56.19
1 1/2"	\$112.39
2"	\$179.81
3"	\$393.35
4"	\$708.04
6"	\$1,461.03

(2) Annual Capital Charge. All customers will be charged an annual rate to support CAPP capital costs, based on the size of their metered connection, in accordance with Table 8.

TABLE 8

Annual Capital CAPP Charge (All Customers)	
Meter Size	Charge
3/4"	\$110.80
1"	\$184.66
1 1/2"	\$369.32
2"	\$590.92
3"	\$1,292.64
4"	\$2,326.74
6"	\$4,801.22

Payment of the Monthly Charges. Payment of the monthly Basic, SWP and CIP charges does not entitle the customer to any quantity of water. All water used by a customer will be supplied to a customer at the rate set forth in the sections above.

Appeals of Base tier and CIP calculations. In the event that a customer or account holder disagrees with the District derived values for the Base tier, Tier 1, or CIP amounts of water, said customer may petition the Assistant General Manager to solely at his or her discretion assign a different methodology for calculation of these values. Any customer appealing District derived values shall have at least 8 months of water use history, including the December through March period. The Assistant General Manager's decision shall be final and non-appealable. No customer may challenge the District's values for the Base tier, Tier 1, or CIP amounts of water in court without first pursuing this administrative appeal.

Compliance with Article XIII D of the California Constitution. The Governing Board has determined that the imposition of the District's rates and charges for water service complies with the requirements of Article XIII D, section 6 (b) of the California Constitution. Furthermore, and in accordance with the requirements of Section 6 (a), the District (i) provided 45 days prior written notice of the public hearing at which the Board considered the proposed changes and increases in the District's rates and charges for water service; (ii) considered all written protests presented to the District Board at or prior to the close of the public hearing; and (iii) following the conclusion of the public hearing, the District's General Manager counted the total number of written protest received by the District and informed the District Board that no majority protest existed.

Procedural Exemption for Water Rates and Charges: Pursuant to Section 66018 (d) of the Government Code, the rates and charges for water service as established in this Resolution are exempt from the notice and public hearing requirements of Section 66018 of the Government Code. It is further found and determined that these rates and charges are not the type of fees and charges as set forth in Section 66016 (d) of the Government Code and therefore are not subject to the procedural requirements of Section 66016 of the Government Code.

Effective Date of Resolution: This Resolution shall be in full force and effect upon adoption and shall remain in effect until changed by the District Board.

Amendment to the District's Rules and Regulations: Conflicts; Validity: The terms and provisions of this Resolution shall become a part of the District Rules and Regulations. To the extent that the terms and provisions of this Resolution are inconsistent or in conflict with the terms and provisions of any prior District ordinance, resolution, or rule and regulations, the terms of this Resolution shall prevail, and inconsistent and conflicting provisions of prior ordinances, resolutions and rules and regulations shall be suspended during the effective period of this Resolution. If any section, subsection, sentence, clause or phrase of this Resolution is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Resolution. The Board hereby declares that it would have passed this Resolution and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more section, subsection, sentence, clauses or phrases be unconstitutional or invalid.

Exception from the Requirements of CEQA: Section 21080 (b) (8) of the Public Resources Code is contained in and is a part of the California Environmental Quality Act (CEQA). Section 21080 (b) (8) of said Act provides that CEQA does not apply to the establishment, modification, structuring, restructuring or approval of rates, tolls, fares or other charges by a public agency

which are for the purpose of (1) meeting operating expense, including employee wage rates and fringe benefits, (2) purchasing or leasing supplies, equipment or materials, (3) meeting financial reserve needs or requirements, or (4) obtaining funds for capital projects necessary to maintain service within existing service areas.

It is hereby found and determined that none of the rates and charges fixed and established by this Resolution are for any purposes other than the purposes set forth in Section 21080 (b) (8) and are therefore, pursuant to said Section, exempt from the requirements of CEQA. This Resolution constitutes the written findings of the record of the proceedings claiming the aforesaid exemption. The District Secretary is hereby authorized and directed to prepare and file a Notice of Exemption based upon Public Resources Code section 21080 (b) (8).

PASSED AND ADOPTED by the Governing Board of the Carpinteria Valley Water District on the 10th day of June, 2026, by the following roll call vote:

AYES:
NAYES:
ABSENT:
ABSTAIN:

APPROVED:

Case Van Wingerden, Board President

ATTEST:

Lisa Silva, Board Secretary



Carpinteria Valley Water District

1301 Santa Ynez Avenue • Carpinteria, CA 93013
Phone (805) 684-2816

BOARD OF DIRECTORS

Case Van Wingerden
President
Casey Balch
Vice President

Polly Holcombe
Patrick O'Connor
Matthew Roberts

GENERAL MANAGER

Kelley Dyer

To: CVWD Board of Directors
From: Kelley Dyer, General Manager
Date: June 10, 2026
Written by: Norma Rosales, Assistant General Manager

For Consideration: Adoption of Resolution No.1180 Declaring the District's intent to collect the Carpinteria Advanced Purification Project (CAPP) annual charge on the Santa Barbara County property tax roll, Schedule a Public Hearing for July 22, 2026, and Authorize Mailing the Notice of Public Hearing.

Background:

On June 10, 2026, the Board of Directors is considering adoption of updated water service charges, including an annual charge to support CAPP capital costs.

Pursuant to Health and Safety Code Sections 5471 and 5473, the District may collect certain charges through the County property tax roll upon approval by a two-thirds vote of the Board of Directors.

For CAPP capital costs, the intent of the Board is to collect charges from property owners rather than renters given the long-term community benefit of the project.

The attached Resolution of Intent initiates the statutory process required to place the CAPP charge on the property tax roll for Fiscal Year 2026-2027.

Analysis:

Adoption of the Resolution of Intent (Attachment 1) is the first step required by Health and Safety Code Section 5473. The resolution:

- Declares the Board's intent to collect the annual CAPP charge on the property tax roll.
- Schedules a public hearing for July 22, 2026, at which the Board will consider the District Secretary's report identifying affected properties and corresponding charge amounts.

- Directs the District Secretary to prepare the required report and provide public notice of the hearing in accordance with Health and Safety Code Section 5473.1.

Following adoption of the Resolution of Intent, staff will mail notices of public hearing as required by law. The proposed notice of public hearing is provided as Attachment 2.

According to Santa Barbara County, the Assessor will have new parcel information available by June 30, 2026. At that point, the District will finalize its list of parcels and amounts to be assessed through the property tax roll.

At the July 22, 2026 public hearing, the Board will consider the report and may authorize its transmission to the Santa Barbara County Auditor-Controller for inclusion on the FY 2026-2027 property tax roll.

The County has requested the property tax roll information by July 31, 2026.

In cases where a charge cannot be placed on the property tax roll, the District will direct bill the customer for the applicable annual CAPP charge.

Fiscal Impact:

There is no direct fiscal impact associated with adoption of the Resolution of Intent.

Recommendation:

Adopt Resolution No. 1180 declaring the District's intent to collect the annual CAPP charge on the Santa Barbara County property tax roll, Schedule a Public Hearing for July 22, 2026, and Authorize Mailing the Notice of Public Hearing

Resolution No. 1180

RESOLUTION OF THE BOARD OF DIRECTORS OF THE CARPINTERIA VALLEY WATER DISTRICT DECLARING ITS INTENT TO COLLECT CERTAIN CHARGES ON THE PROPERTY TAX ROLL

WHEREAS, the Carpinteria Valley Water District (“District”) is an independent special district governed by the County Water District Law (Water Code, § 30000 et seq.); and

WHEREAS, at a noticed public hearing on June 10, 2026, the District’s Board of Directors adopted new charges for the water service the District provides, including an annual charge to support capital costs related to the District’s Carpinteria Advanced Purification Project (CAPP); and

WHEREAS, the District is authorized to collect any or all of those charges on the property tax roll if its Board votes to do so by a two-thirds majority (Health & Safety Code, §§ 5471, 5473); and

WHEREAS, the Board wishes to exercise this authority as to the annual CAPP charge noted above.

NOW, THEREFORE, IT IS HEREBY RESOLVED AND ORDERED by the Board of Directors of the Carpinteria Valley Water District as follows:

SECTION 1. The recitals set forth above are true and correct.

SECTION 2. The Board hereby declares its intent to levy the District’s charge for capital costs related to CAPP on the property tax roll pursuant to Health & Safety Code section 5473. In cases where a charge cannot be placed on the property tax roll, the District will direct bill the customer for the applicable annual CAPP charge. The Board shall hold a public hearing on this action on July 22, 2026, at 5:30pm at Carpinteria City Hall, 5775 Carpinteria Avenue, Carpinteria, CA 93013.

SECTION 3. The Board hereby directs the District Secretary to prepare a report listing affected properties and the amount of the charge at issue for each property during FY 2026–2027. (Health & Safety Code, § 5473.) At the hearing on July 22, 2026, the Board will consider this report and whether to order it transmitted to Santa Barbara County for placement on the property tax roll.

SECTION 4. The Board further directs the District Secretary to provide notice of the July 22 hearing as required by Health & Safety Code section 5473.1.

SECTION 5. This Resolution shall be in full force and effect upon its adoption.

SECTION 6. The adoption of this Resolution is exempt from the California Environmental Quality Act (CEQA), Public Resources Code section 21000 et seq. and

California Code of Regulations, title 14, section 15000 et seq. (CEQA Guidelines). Providing notice of intent to levy a charge on the property tax roll is not a project within the meaning of CEQA Guidelines section 15378. Further, the action proposed by this Resolution is a government funding mechanism that does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment, and thus adopting this Resolution is not a project under CEQA Guidelines section 15378(b)(4).

PASSED AND ADOPTED by the Governing Board of the Carpinteria Valley Water District on the 10th day of June, 2026, by the following roll call vote:

AYES:
NAYES:
ABSENT:
ABSTAIN:

APPROVED:

Case Van Wingerden, Board President

ATTEST:

Lisa Silva, Board Secretary

**NOTICE OF PUBLIC HEARING
CARPINTERIA VALLEY WATER DISTRICT**

**PUBLIC HEARING REGARDING PLACEMENT OF CERTAIN WATER CHARGES
ON THE PROPERTY TAX ROLL**

NOTICE is hereby given that the CARPINTERIA VALLEY WATER DISTRICT (CVWD or District) will hold a public hearing, in accordance with California Health & Safety Code sections 5473 to 5473.3, to consider collecting certain water charges on the property tax roll. In particular, CVWD's Board of Directors (Board) adopted new charges on June 10, 2026 for its water service, including an annual charge to support capital costs related to the Carpinteria Advanced Purification Project (CAPP). CVWD will collect most of these charges through direct billing. However, the District may collect any or all of its charges on the property tax roll, and it wishes to do so for the annual CAPP charge noted directly above. The intent of the Board is to collect charges for CAPP capital costs from property owners rather than renters given the long-term community benefit of the project. Collection of charges through the property tax role does not change the rate of the charge as adopted on June 10, 2026, which are available on the District website: <https://www.cvwd.net/water-rates>. The rate of charges adopted by the Board do not include assessments by the County for administrative costs of the tax roll.

CVWD has prepared a report listing affected properties and the CAPP charge that will be placed on the tax roll for each property. This report is available for public review in the district's office at 1301 Santa Ynez Avenue, Carpinteria, CA 93013. **The Board of Directors of CVWD will hold a hearing on this report on July 22, 2026, at 5:30pm or as soon thereafter as practicable, at Carpinteria City Hall, 5775 Carpinteria Avenue, Carpinteria, CA 93013.** If a majority of affected property owners object to having these charges collected through the property tax roll, then CVWD must collect them another way. If there is no such majority protest, then the Board of Directors may transmit the report to Santa Barbara County to have these charges added to the property tax roll for fiscal year 2026–2027.

If you have questions about this public hearing, please contact CVWD at 805-684-2816. El Distrito es bilingüe, para obtener información sobre este Aviso, por favor comuníquese con la oficina 805-684-2816.

Dated: July 2, 2026

Kelley Dyer, General Manager,
CARPINTERIA VALLEY WATER DISTRICT



Carpinteria Valley Water District

1301 Santa Ynez Avenue • Carpinteria, CA 93013
Phone (805) 684-2816

BOARD OF DIRECTORS

Case Van Wingerden
President
Casey Balch
Vice President

Polly Holcombe
Patrick O'Connor
Matthew Roberts

GENERAL MANAGER

Kelley Dyer

To: CVWD Board of Directors
From: Kelley Dyer, General Manager
Date: June 10, 2026

For Consideration: Authorize a Contract with Nye, Stirling, Hale, Miller, and Sweet LLP to provide legal services related to public employment matters

Background:

The District periodically requires specialized legal services related to employment and labor law matters, including personnel policies, employee relations, wage and hour compliance, leave administration, workplace investigations, disciplinary actions, labor negotiations, and compliance with applicable federal and state employment laws.

While the District's General Counsel provides legal services on a broad range of matters, employment and labor law issues often require specialized expertise and may present circumstances where independent legal advice is beneficial. Retaining special counsel with substantial experience representing California public agencies in employment matters will provide the District with access to specialized legal resources and support as needed.

The District's current special counsel on employment matters is Jeffrey Dinkin with Stradling, Yocca, Carlson, and Rauth. Mr. Dinkin will be retiring at the end of June 2026.

Staff received a proposal from Nye, Stirling, Hale, Miller, and Sweet, and held interviews with Jonathon Miller, who is well qualified to provide employment law services to the District. Mr. Miller's office is located in Santa Barbara, CA.

Analysis:

Staff recommends the Board authorize a contract with Nye, Stirling, Hale, Miller, and Sweet to provide legal services related to employment and labor law matters on an as-needed basis.

Services may include:

- Advice and counsel regarding personnel and employment matters;
- Review and development of personnel policies and procedures;

- Assistance with employee disciplinary actions and investigations;
- Advice regarding wage and hour laws, leave laws, and workplace compliance;
- Support for labor relations and collective bargaining matters, as applicable;
- Training for management and supervisory personnel; and
- Representation in administrative proceedings or employment-related disputes, subject to separate authorization where appropriate.

The agreement would be effective until the District decides to conclude services. The agreement will identify compensation on an hourly basis as proposed below:

- Partners: \$522 / hour
- Senior Counsel: \$410 / hour
- Associates: \$378 / hour
- Paralegals: \$175 / hour

Staff believes retaining specialized employment law counsel will help ensure the District remains compliant with applicable employment laws, receives timely legal advice on personnel matters, and effectively manages employment-related risks.

Fiscal Impact:

Funding for legal services is available within the District's proposed budget for Fiscal Years 2027-2029.

Recommendation:

Staff recommends the Board Authorize a Contract with Nye, Stirling, Hale, Miller, and Sweet LLP to provide special counsel services related to public employment matters.

The logo for Nye, Stirling, Hale, Miller, & Sweet LLP. It features the firm's name in a stacked, sans-serif font. To the left of the name is a solid blue square. The background of the entire page is a photograph of a white clock tower with a balcony, situated on a hillside with colorful autumn foliage and palm trees under a blue sky.

NYE
STIRLING
HALE
MILLER
& SWEET
LLP

PUBLIC AGENCY & MUNICIPAL LAW GROUP

Contact:

Jonathan D. Miller

jonathan@nshmlaw.com

(805) 963-2345

Nye, Stirling, Hale, Miller, & Sweet, LLP

33 West Mission Street, Suite 201

Santa Barbara, CA 93101

www.nshmlaw.com

INTRODUCTION



With a national reputation for achieving results and a sustained focus on community partnerships, Nye, Stirling, Hale, Miller & Sweet LLP, (“Nye Stirling”) is civil law firm committed to finding solutions to our clients’ legal challenges. Our firm’s attorneys handle complex disputes on behalf of institutional clients across an array of legal areas including education, employment, civil rights, intellectual property, consumer fraud, and significant personal injury.

Throughout its more than 30-year history, Nye Stirling has developed significant experience in the types of litigation faced by our public entity and public employee clients. We are also well-versed in the governmental protections available to them and utilize them at the earliest stage to achieve favorable outcomes. Our attorneys have years of experience representing public entities in a wide range of matters such as employment, civil rights, government tort liability, defamation, administrative mandamus, and general liability, including claims arising under the Americans with Disability Act, Title VII, Title IX, Section 1983, Government Tort Claims Act, environmental claims, eminent domain and inverse condemnation, unlawful detainer, and public employment disputes.

Through our representation of public entities, we have represented distinguished universities, schools, cities, counties, joint powers authorities, state agencies, police departments, and special districts throughout California. The firm has distinguished itself for its ability to be solution oriented and offer personal, one-on-one service. Each of the firm’s partners is committed to vigorously pursuing the rights of the firm’s clients in a broad spectrum of complex legal matters.



Jonathan D. Miller

PARTNER

(805) 963-2345 | jonathan@nshmlaw.com
Santa Barbara

Jonathan Miller is a Partner at Nye, Stirling, Hale, Miller & Sweet LLP, where he focuses on handling complex civil litigation. Jonathan is a trial lawyer who has represented Fortune 500 companies, public entities, universities, and individuals in cases involving catastrophic personal injury, employment, civil rights, consumer class actions, unfair business practices, and copyright and trademark infringement.

Jonathan has served as lead trial and appellate counsel in numerous cases in state and federal courts across the country, where he has secured defense verdicts for his institutional clients. This includes prosecuting successful appeals before both the United States and California Supreme Courts. He has also served as Lead Counsel in multiple state and nationwide class action cases. Jonathan's trial and appellate experience allows him to obtain creative, effective, and efficient resolutions for many of his clients short of having to expend such efforts.

In the area of public agency and municipal law, Jonathan has represented numerous universities, schools, cities, counties, joint powers authorities, state agencies, police departments, and special districts throughout California both as litigation and outside general counsel in a wide range of legal issues, including claims arising under section 1983, Title II and Title III of the Americans with Disabilities Act ("ADA"), and Title VII and Title IX of the Civil Rights Act. He also advises his clients on federal and state regulations. This includes Clery Act compliance and privacy issues arising under FERPA, as well as state law issues involving Skelly rights, POBRA, and internal affairs investigations. Jonathan has further represented his public agency clients in administrative trials and arbitrations, including matters involving faculty privilege and tenure and staff employment under union contracts. His broad experience has allowed him to successfully resolve matters involving claims for constitutional due process, sexual assault, and serious bodily injury.

Jonathan volunteers his time with several non-profit organizations, including serving as a Board member on the Smith-Magenis Syndrome Research Foundation ("SMSRF"). Jonathan has also previously served as the Chair of the Santa Barbara Region Chamber of Commerce, and as an adjunct professor at the Santa Barbara College of Law.

PRACTICE AREAS

Business Litigation
Class Action
Employment
Intellectual Property
Public Entity

EDUCATION

B.A., 1998, The Pennsylvania State University

J.D., 2001, The Pennsylvania State University

ADMISSIONS

California

United States Court of Appeals:
- Ninth Circuit
- Fourth Circuit

U.S. District Courts:
- Central District of California
- Northern District of California
- District of Colorado
- Central District of Illinois
- Northern District of Illinois
- Western District of Pennsylvania
- Western District of New York
- Northern District of New York

United States Supreme Court



Alison M. Bernal

PARTNER

(805) 963-2345 | alison@nshmlaw.com
Santa Barbara

Alison Bernal is a partner and trial attorney at Nye, Stirling, Hale, Miller & Sweet. Throughout her legal career, Alison has represented clients in civil litigation in state and federal court, from trials through all levels of appeal. Alison represents both individuals, as well as large and small companies, and public entities. Alison's work for her clients has made an impact in a wide range of practice areas, including catastrophic personal injury and wrongful death, sexual assault, civil rights, higher education law, wrongful termination, consumer class actions, and constitutional law, and has led her to be selected as a Southern California SuperLawyer Rising Star from 2021 to 2024, and a Southern California SuperLawyer in 2025.

A large part of Alison's practice is dedicated to higher education law, where she represents universities in claims arising under section 1983, Title II of the Americans with Disabilities Act, Title VII, and Title IX. Through her higher education practice, Alison has handled numerous administrative trials and arbitrations, including privilege and tenure hearings and union arbitrations. Beyond her litigation practice, Alison routinely advises clients on how best to avoid the risk of litigation. She counsels both large corporations and entities, as well as smaller local businesses.

Alison is the past president and current board member of the Santa Barbara Athletic Roundtable, current board member of Santa Barbara Swim Club, and past board member of Santa Barbara Women Lawyers, Santa Barbara Barristers, and Santa Barbara Women Lawyers Foundation. Alison received her undergraduate degree from the University of California, Santa Barbara, double-majoring in Business Economics and Law and Society. While at UCSB, Alison competed on the NCAA Division I women's swim team and was a Regents scholarship recipient. She received her juris doctorate from Pepperdine University. While in law school, Alison also earned a certificate from the Strauss Institute of Dispute Resolution and was a Dean's scholarship recipient.

When not practicing law, Alison can be found on a pool deck, field, or beach cheering on her three kids at their activities. She continues to swim competitively for the local masters swim team and at local ocean swimming races.

PRACTICE AREAS

Appellate
Business Litigation
Employment
Intellectual Property
Personal Injury
Public Entity

EDUCATION

B.A., 2006, University of California, Santa Barbara

J.D., 2009, Pepperdine University

ADMISSIONS

California

United States Court of Appeals:
- Ninth Circuit

U.S. District Courts:
- Central District of California
- Northern District of California
- Southern District of California
- Western District of New York
- Eastern District of Wisconsin

United States Supreme Court



Holly C. Blackwell

PARTNER

(805) 963-2345 | holly@nshmlaw.com
Santa Barbara

Holly Blackwell is an attorney at Nye, Stirling, Hale, Miller & Sweet, where she focuses on handling complex litigation. Holly has represented large companies and public entities as well as individuals in cases involving a range of claims including negligence, wrongful termination, discrimination, civil rights violation, fraud, breach of contract, unfair business practices and insurance coverage.

Holly has successfully represented her clients in all phases of litigation up to trial, and has worked on several successful appeals. Holly has three published decisions from the California Court of Appeal, *Mercury Insurance Company v. Pearson*, *Allstate Insurance Company v. Mercury Insurance Company*, and *Bouton v. USAA Casualty Insurance Company* (amicus curiae). Holly is admitted to practice in both state and federal court.

PRACTICE AREAS

Appellate
Employment
Public Entity

EDUCATION

B.A., 1999, Western Oregon
University

J.D., 2002, University of Oregon

CLERKSHIP

Hon. Lyle C. Velure, Circuit Judge,
State of Oregon (2002)

ADMISSIONS

California

United States Court of Appeals for
the Ninth Circuit

U.S. District Courts for the Central
District of California

U.S. District Courts for the
Southern District of California



Jennifer Miller

PARTNER

(805) 963-2345 | jennifer@nshmlaw.com
Santa Barbara

Jennifer Miller is a partner at Nye, Stirling, Hale, Miller & Sweet where she focuses on handling complex litigation. Her practice focuses on civil litigation in both state and federal court. Jennifer has represented large companies, public entities and individuals in cases involving employment discrimination, wrongful termination, breach of contract, negligence and civil rights violations.

Born in Walnut Creek, California, Jennifer received her juris doctor from the University of San Francisco. While there, she was an Articles Editor for the Law Review as well as a Merit Scholarship recipient. Jennifer received the Santa Barbara Women Lawyer's scholarship in 2002. Jennifer graduated with honors from the University of California, Santa Barbara, double-majoring in Psychology and Communications.

PRACTICE AREAS

Personal Injury
Sex Abuse
Disability Rights

EDUCATION

B.A., 1999, University of California,
Santa Barbara

J.D., 2003, University of San
Francisco

ADMISSIONS

California

U.S. District Courts for the Central
District of California



Meg Parker

ASSOCIATE

(805) 963-2345 | meg@nshmlaw.com
Santa Barbara

Margaret (Meg) Parker is an associate at Nye, Stirling, Hale, Miller & Sweet, where she focuses on handling complex civil litigation in state and federal court. Her practice focuses on employment issues such as wrongful termination, discrimination, and civil rights violations, as well as civil litigation issues such as breach of contract, negligence, and intellectual property.

Prior to joining Nye, Stirling, Hale, Miller & Sweet, Meg worked as an associate at the Los Angeles office of an international law firm, where her practice focused on representation of employers in both single-plaintiff and wage and hour class action matters. She also counseled and advised clients on day-to-day employment issues regarding employee discipline and termination, wage and hour law compliance, leaves of absence, and independent contractor versus employee classification.

Meg is a graduate of the University of California, Berkeley, where she received her undergraduate degrees in Rhetoric and French, and of Georgetown University Law Center, where she received her juris doctorate.

While in law school, Meg was an extern for Chief Judge Beryl A. Howell of the United States District Court for the District of Columbia. She also served as the Editor-in-Chief for the Georgetown Journal of Legal Ethics and received the St. Thomas More Award for Outstanding Student Work in Legal Ethics.

PRACTICE AREAS

Appellate
Business Litigation
Employment
Public Entity
Intellectual Property

EDUCATION

B.A., 2010, University of California, Berkeley

J.D., 2015, Georgetown University Law Center

EXTERNSHIP

Chief Judge Beryl A. Howell, U.S. District Court for the District of Columbia

ADMISSIONS

California

U.S. District Courts for the Central District of California



Rob Barthelmess

ASSOCIATE

(805) 963-2345 | rob@nshmlaw.com
Santa Barbara

Rob Barthelmess is an associate at Nye, Stirling, Hale, Miller & Sweet, LLP in Santa Barbara. His practice focuses on complex civil litigation and appeals in both state and federal courts, internal investigations, and regulatory matters. Before joining Nye, Stirling, Hale, Miller & Sweet in 2023, Rob was a litigation associate at O'Melveny & Myers, LLP and served as a law clerk to the Honorable Ryan D. Nelson in the United States Court of Appeals for the Ninth Circuit. Rob was named a Rising Star by Super Lawyers in 2025 and 2026.

Rob graduated cum laude from the Georgetown University Law Center in 2017. While in law school, Rob worked as a law clerk at the United States Senate Committee on the Judiciary's Subcommittee on Antitrust, Competition Policy and Consumer Rights, the United States Securities & Exchange Commission's Division of Enforcement, and the Santa Barbara County District Attorney's Office.

Born and raised in Santa Barbara, Rob started working as a freelance photojournalist for the Santa Barbara News-Press while in high school and continued until he moved out of town for law school. While working as a photographer, Rob volunteered at local elementary schools, where he organized and taught an after-school photography class to students using film cameras donated by members of the community. Rob continues to serve his community as a member of the Board of Directors for a Santa Barbara non-profit serving the developmentally disabled.

PRACTICE AREAS

Appellate
Business Litigation
Employment
Public Entity

EDUCATION

B.A., 2012, University of California, Los Angeles

J.D., 2017, Georgetown University Law Center, *cum laude*

CLERKSHIP

Hon. Ryan D. Nelson, U.S. Court of Appeals, Ninth Circuit (2018-2019)

ADMISSIONS

California

United States Supreme Court

United States Court of Appeals for the Ninth Circuit

U.S. District Court for the Central District of California



Chloe M. Lucado

ASSOCIATE

(805) 963-2345 | chloe@nshmlaw.com
Santa Barbara

Chloe M. Lucado graduated from the University of California, Santa Barbara, in 2014 with a Bachelor of Arts in Anthropology with an emphasis on Biology. Chloe obtained her JD from the Santa Barbara College of Law in 2025. While in law school, Chloe clerked for Santa Barbara County Counsel where she assisted on a variety of public entity matters. Chloe began her career at NSHMS in 2018, first as a paralegal and then as an associate assisting with discovery, deposition, and trial preparation in matters involving employment and general liability claims, easement disputes, academic privilege and tenure, and most notably, the successful litigation of a nationwide class action on behalf of a class of blind individuals seeking improved access to healthcare services. Through these matters, Chloe has participated in bench and jury trials in both state and federal courts around the Country. Chloe has also assisted with the preparation of various administrative trials and arbitrations in a variety of matters involving civil rights, employment, and sexual abuse.

Chloe presently volunteers her time with the Santa Barbara Barristers where she serves on the Board of Directors.

PRACTICE AREAS

Appellate
Business Litigation
Employment
Public Entity

EDUCATION

B.A., 2014, University of California,
Santa Barbara

J.D., 2025, Santa Barbara College
of Law

ADMISSIONS

California



**REGULAR MEETING
OF THE
CACHUMA OPERATION AND MAINTENANCE BOARD**

**Monday, May 18, 2026
1:00 P.M.**

HOW TO OBSERVE THE MEETING

Join by Teleconference or Attend in Person

COMB follows Centers for Disease Control and Prevention (CDC), California Department of Public Health (CDPH) and local public health guidelines with respect to COVID-19 protocols and masking requirements, based on local conditions and needs. COMB will have available masks for use during public meetings.

Members of the public may observe the meeting electronically as set forth below.

Join via Video Conference:

<https://us02web.zoom.us/j/84860295148?pwd=LkodrIAApbxBXp7Cup4Cbfavx3fqgk.1>

Passcode:550418

Join via Teleconference:

US +1 669 900 6833 Webinar ID: 848 6029 5148 Passcode: 550418

HOW TO MAKE A PUBLIC COMMENT

Any member of the public may address the Board on any subject within the jurisdiction of the Board of Directors. The total time for this item will be limited by the President of the Board. The Board is not responsible for the content or accuracy of statements made by members of the public. No action will be taken by the Board on any Public Comment item.

In person: Those observing the meeting in person may make comments during designated public comment periods.

By Video: Those observing the meeting by video may make comments during designated public comment periods using the “raise hand” feature. Commenters will be required to unmute their respective microphone when providing comments.

By Telephone: Those observing the meeting by telephone may make comments during the designated public comment periods by pressing *9 on the key pad to indicate such interest. Commenters will be prompted to press *6 to unmute their respective telephone when called upon to speak.

AMERICANS WITH DISABILITIES ACT

In compliance with the Americans with Disabilities Act, if you need special assistance to review agenda materials or participate in this meeting, please contact the Cachuma Operation and Maintenance Board office at (805) 687-4011 at least 48 hours prior to the meeting to enable the Board to make reasonable arrangements.

**REGULAR MEETING
OF THE CACHUMA OPERATION AND MAINTENANCE BOARD**
held at
**3301 Laurel Canyon Road
Santa Barbara, CA 93105**

Monday, May 18, 2026

1:00 PM

AGENDA

NOTICE: This Meeting shall be conducted in-person and through remote access as authorized and in accordance with Government Code section 54953, AB 361 and AB 2449.

- 1. CALL TO ORDER, ROLL CALL**
- 2. PUBLIC COMMENT** *(Public may address the Board on any subject matter within the Board's jurisdiction. See "Notice to the Public" below.)*
- 3. CONSENT AGENDA** *(All items on the Consent Agenda are considered to be routine and will be approved or rejected in a single motion. Any item placed on the Consent Agenda may be removed and placed on the Regular Agenda for discussion and possible action upon the request of any Board Member.)*
Action: Recommend approval of Consent Agenda by motion and roll call vote of the Board
 - a. Minutes of April 27, 2026 Regular Board Meeting
 - b. Investment of Funds
 - Financial Reports
 - Investment Reports
 - c. Review of Paid Claims
- 4. VERBAL REPORTS FROM BOARD COMMITTEES**
Receive verbal information regarding the following committee meetings:
 - Administrative Committee Meeting – May 6, 2026
- 5. RESOLUTION NO. 823 - PROPOSED FISCAL YEAR 2026-27 ANNUAL OPERATING BUDGET**
Action: Receive a presentation on the Proposed Fiscal Year 2026-27 Annual Operating Budget and provide direction to staff, including adopting Resolution No. 823 approving the Budget
- 6. GENERAL MANAGER REPORT**
Receive information from the General Manager on topics pertaining to COMB, including but not limited to the following:
 - Administration
 - U.S. Bureau of Reclamation
 - Virtual Meetings
 - Staff Training

7. ENGINEER'S REPORT

Receive information from the COMB Engineer, including but not limited to the following:

- Climate Conditions and Lake Elevation
- Winter Storm Damage Repairs/Reimbursement
- System and Watershed Sanitary Survey
- Infrastructure Improvement Projects Update

8. OPERATIONS DIVISION REPORT

Receive information regarding the Operations Division, including but not limited to the following:

- Lake Cachuma Operations
- Operation and Maintenance Activities

9. FISHERIES DIVISION REPORT

Receive information from the Fisheries Division Manager, including, but not limited to the following:

- LSYR Steelhead Monitoring Elements
- Surcharge Water Accounting
- Reporting/Outreach/Training

10. PROGRESS REPORT ON LAKE CACHUMA OAK TREE PROGRAM

Receive information regarding the Lake Cachuma Oak Tree Program including, but not limited to the following:

- Maintenance and Monitoring

11. MONTHLY CACHUMA PROJECT REPORTS

Receive information regarding the Cachuma Project, including but not limited to the following:

- a. Cachuma Water Reports
- b. Cachuma Reservoir Current Conditions
- c. Lake Cachuma Quagga Survey

12. DIRECTORS' REQUESTS FOR AGENDA ITEMS FOR FUTURE MEETING

13. [CLOSED SESSION]: CONFERENCE WITH LEGAL COUNSEL

- a. [Government Code Section 54956.9(d)(2)]
Potential Litigation (Potential Exposure)

14. RECONVENE INTO OPEN SESSION

[Government Code Section 54957.7]

Disclosure of actions taken in closed session, as applicable

[Government Code Section 54957.1]

13a. Potential Litigation (Potential Exposure)

15. MEETING SCHEDULE

- **Regular Board Meeting – June 22, 2026 at 1:00 PM**
- **Board Packages available on COMB website www.cachuma-board.org**

16. COMB ADJOURNMENT

NOTICE TO PUBLIC

Posting of Agenda: This agenda was posted at COMB's offices, located at 3301 Laurel Canyon Road, Santa Barbara, California, 93105 and on COMB's website, in accordance with Government Code Section 54954.2. The agenda contains a brief general description of each item to be considered by the Governing Board. The Board reserves the right to modify the order in which agenda items are heard. Copies of staff reports or other written documents relating to each item of business are on file at the COMB offices and are available for public inspection during normal business hours. A person with a question concerning any of the agenda items may call COMB's General Manager at (805) 687-4011.

Written materials: In accordance with Government Code Section 54957.5, written materials relating to an item on this agenda which are distributed to the Governing Board less than 72 hours (for a regular meeting) or 24 hours (for a special meeting) will be made available for public inspection at the COMB offices during normal business hours. The written materials may also be posted on COMB's website subject to staff's ability to post the documents before the scheduled meeting.

Public Comment: Any member of the public may address the Board on any subject within the jurisdiction of the Board. The total time for this item will be limited by the President of the Board. The Board is not responsible for the content or accuracy of statements made by members of the public. No action will be taken by the Board on any Public Comment item.

Americans with Disabilities Act: In compliance with the Americans with Disabilities Act, if you need special assistance to review agenda materials or participate in this meeting, please contact the Cachuma Operation and Maintenance Board office at (805) 687-4011 at least 48 hours prior to the meeting to enable the Board to make reasonable arrangements.

Note: If you challenge in court any of the Board's decisions related to the listed agenda items you may be limited to raising only those issues you or someone else raised at any public hearing described in this notice or in written correspondence to the Governing Board prior to the public hearing.