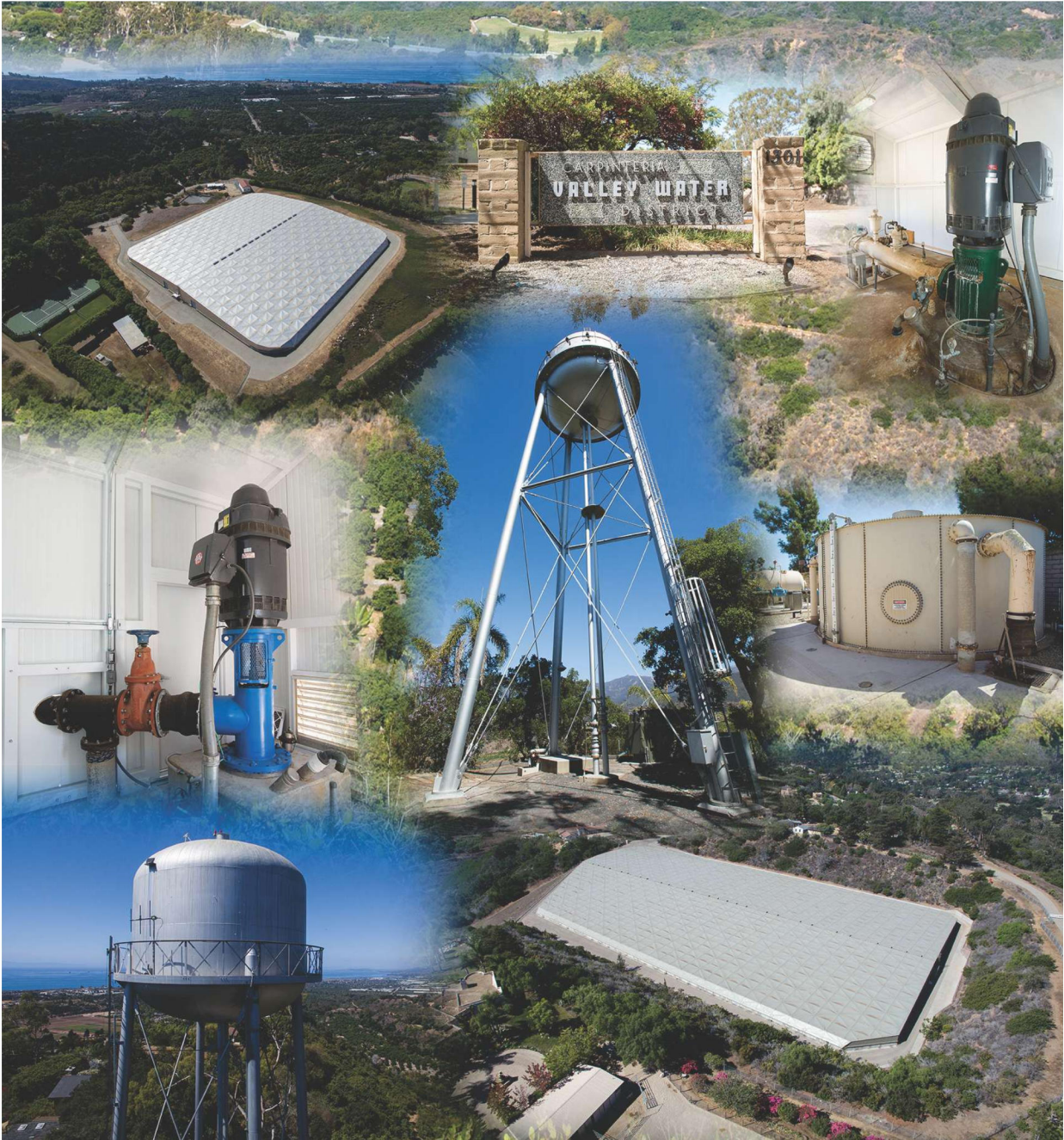


Carpinteria Valley Water District



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 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: O'Connor, Holcombe, Balch, Roberts and Van Wingerden

NAYES:

ABSENT:

ABSTAIN:

PASSED AND ADOPTED THIS 10th day of June 2026

APPROVED:

Signed by:

Case Van Wingerden

FFD00690BA6143B...

Case Van Wingerden, Board President

ATTEST:

DocuSigned by:

Lisa Silva

85A31CCE7A9B4C3

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

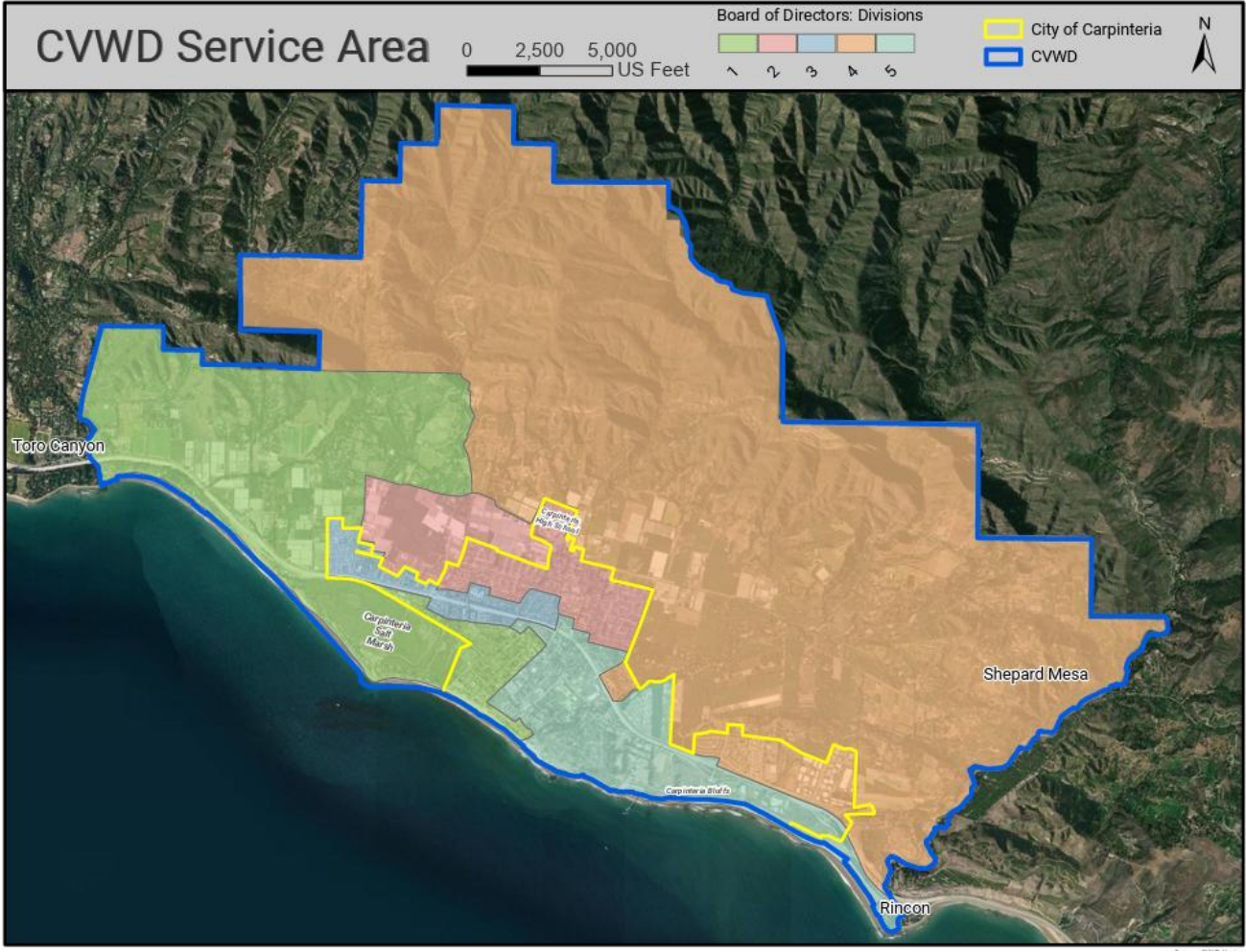
The District is governed by a five-member Board of Directors. Directors are elected by registered voters of the District to four-year terms with elections held in even numbered years. The Board establishes policy, sets water rates and charges, establishes an annual budget, approves contracts and labor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

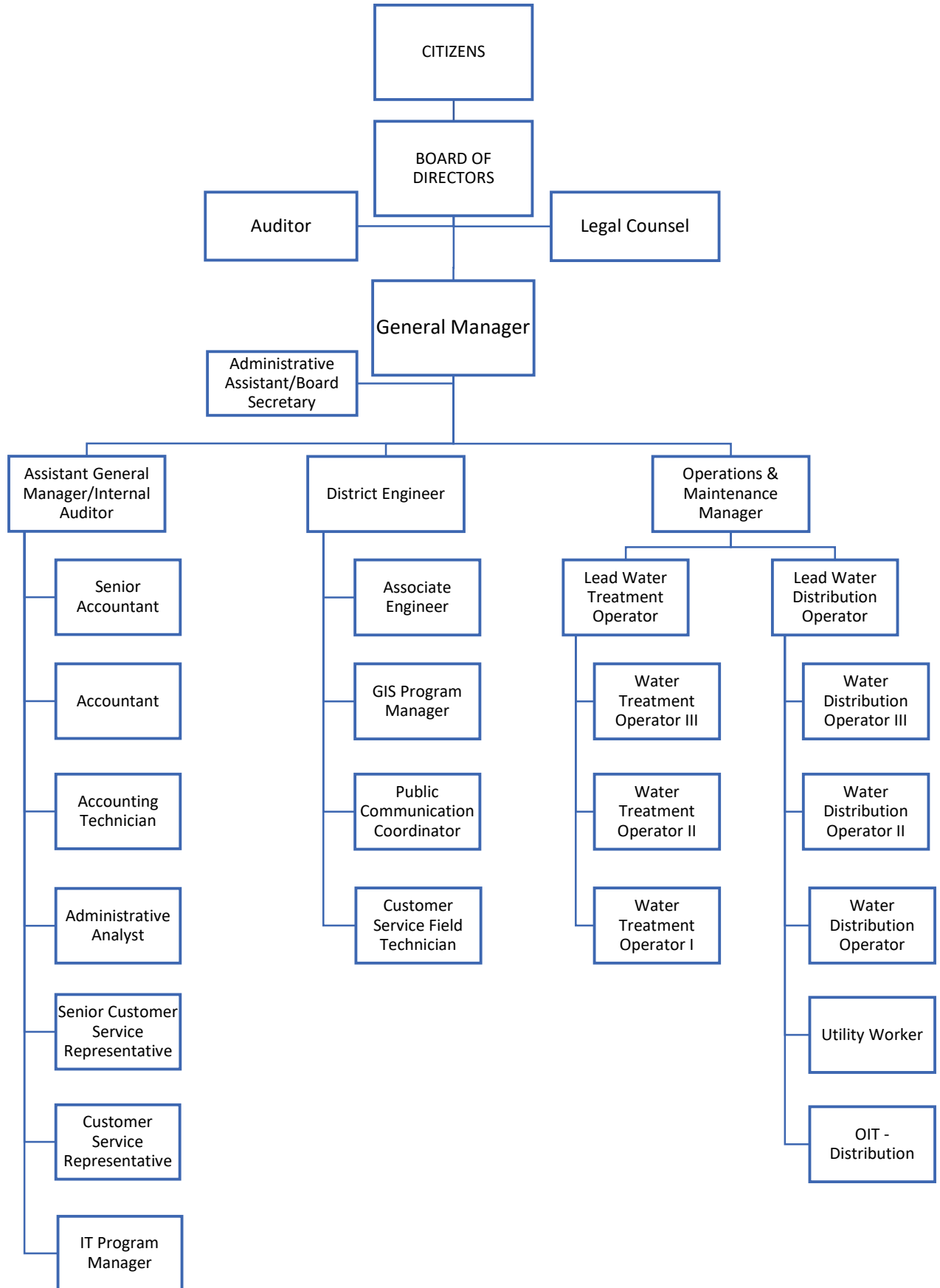
Board Member	Title	Date of Original Election or Appointment	Current Term
Case Van Wingerden	President	Elected 2016	2024 - 2028
Casey Balch	Vice President	Elected 2022	2022 - 2026
Matthew Roberts	Director	Elected 1995	2022 - 2026
Polly Holcombe	Director	Elected 2012	2024 - 2028
Patrick O’Conner	Director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

	2024/25 Actual	2025/26 Budget Amended 07/23/25	2026/27 Budget	2027/28 Budget	2028/29 Budget
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 PROJECTS	3,524,494	1,380,040	1,867,594	1,838,433	2,877,872
NET MAJOR CAPITAL INITIATIVES	-	-	578,828	(1,702,045)	1,002,733
PAY-GO CAPITAL PROJECTS	(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**

	2024/25 Actual	2025/26 Budget Amended 07/23/25	2026/27 Budget	2027/28 Budget	2028/29 Budget
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
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% 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
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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	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**

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
MAJOR CAPITAL INITIATIVES BUDGET**

	2026/27 Budget	2027/28 Budget	2028/29 Budget
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 WELL EXPENDITURES (USE OF RESERVES)	(1,400,000)	(1,400,000)	
NET MAJOR INITIATIVES CAPITAL PROJECTS	578,828	(1,702,045)	1,002,733

Note: Major capital initiatives are funded by a mix of grants, loans and water rates.

CARPINTERIA VALLEY WATER DISTRICT
PAY-GO FUNDED CAPITAL PROJECT BUDGET

		2025/26 Budget Amended 07/23/25	2026/27 Budget	2027/28 Budget	2028/29 Budget
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%

Note: Pay-Go projects are funded solely through water rates.

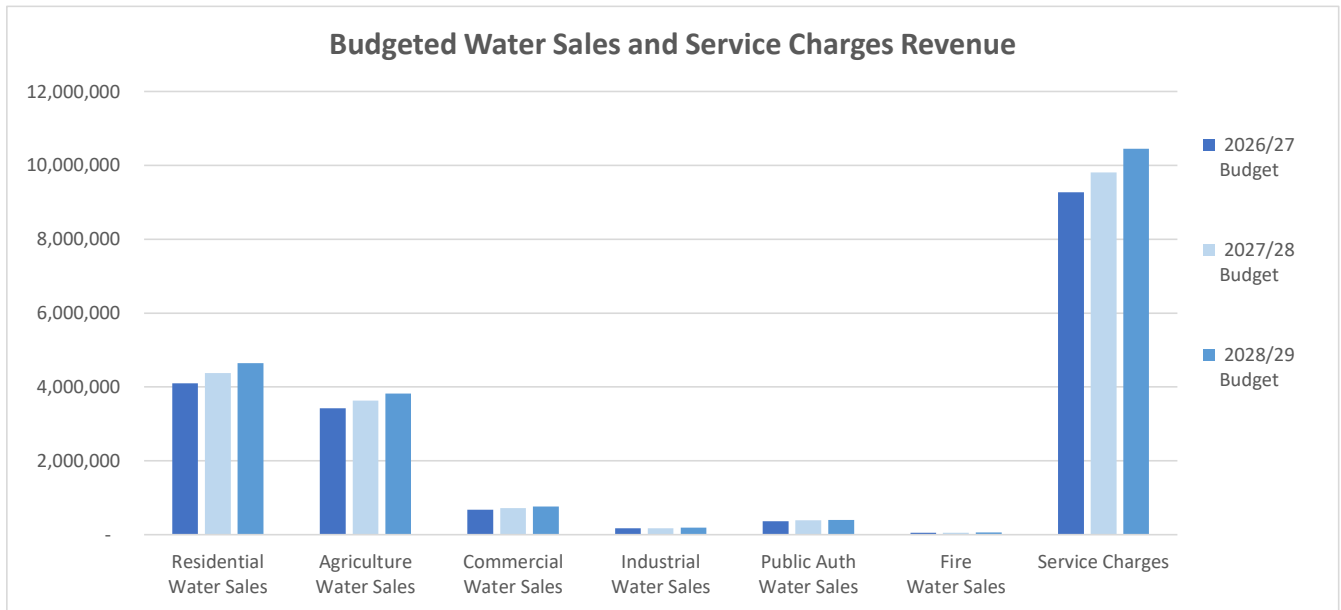
OPERATING BUDGET DETAIL

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

	2024/25 Actual	2025/26 Budget Amended 07/23/25	2026/27 Budget	2027/28 Budget	2028/29 Budget
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
		<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%

1. Related to customer work orders

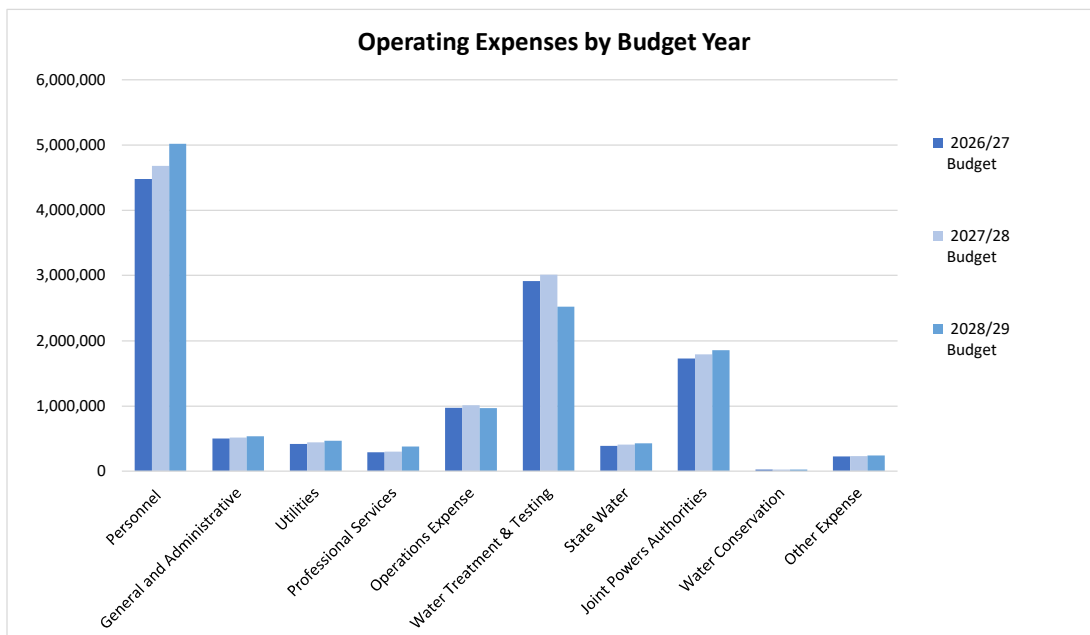
CARPINTERIA VALLEY WATER DISTRICT
GENERAL FUND OPERATING REVENUES DETAIL



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

	2024/25 Actual	% of Total	2025/26 Budget Amended 07/23/25	% of Total	2026/27 Budget	% of Total	2027/28 Budget	% of Total	2028/29 Budget	% 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	

	VS FY25 Actual	VS FY26 Budget	VS FY27 Budget	VS FY28 Budget
\$ 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**
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	% Change FY27 Budgeted to FY26 Budgeted	2027/28 Budget	% Change FY28 Budgeted to FY27 Budgeted	2028/29 Budget	% Change FY28 Budgeted to FY29 Budgeted	
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**
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	% Change FY27 Budgeted to FY26 Budgeted	2027/28 Budget	% Change FY28 Budgeted to FY27 Budgeted	2028/29 Budget	% Change FY29 Budgeted to FY28 Budgeted
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%
		<i>VS FY25 Actual</i>		<i>VS FY26 Budget</i>		<i>VS FY27 Budget</i>		<i>VS FY28 Budget</i>	
		(102,895)		28,216		58,853		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%
		<i>VS FY25 Actual</i>		<i>VS FY26 Budget</i>		<i>VS FY27 Budget</i>		<i>VS FY28 Budget</i>	
		584,629		(173,356)		201,300		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%
		<i>VS FY25 Actual</i>		<i>VS FY26 Budget</i>		<i>VS FY27 Budget</i>		<i>VS FY28 Budget</i>	
		(309,900)		4,128		16,853		17,448	
		-38.4%		0.8%		3.4%		3.4%	

**CARPINTERIA VALLEY WATER DISTRICT
THREE YEAR OPERATING EXPENSES DETAIL**
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	% Change FY27 Budgeted to FY26 Budgeted	2027/28 Budget	% Change FY28 Budgeted to FY27 Budgeted	2028/29 Budget	% Change FY28 Budgeted to FY29 Budgeted
Water Sales in Acre Feet	3,500 AF	3,600 AF		3,817 AF		3,831 AF		3,844 AF	

UTILITIES

							#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	46,601	VS FY26 Budget	(58,241)	VS FY27 Budget	19,643	VS FY28 Budget	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	43,045	VS FY26 Budget	(181,889)	VS FY27 Budget	8,689	VS FY28 Budget	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	41,956	VS FY26 Budget	3,950	VS FY27 Budget	7,568	VS FY28 Budget	(71,742)
	20.3%		1.6%		3.0%		-27.6%

**CARPINTERIA VALLEY WATER DISTRICT
THREE YEAR OPERATING EXPENSES DETAIL**
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	% Change FY27 Budgeted to FY26 Budgeted	2027/28 Budget	% Change FY28 Budgeted to FY27 Budgeted	2028/29 Budget	% Change FY28 Budgeted to FY29 Budgeted
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%
		<i>VS FY25 Actual</i>		<i>VS FY26 Budget</i>		<i>VS FY27 Budget</i>		<i>VS FY28 Budget</i>	
		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%
		<i>VS FY25 Actual</i>		<i>VS FY26 Budget</i>		<i>VS FY27 Budget</i>		<i>VS FY28 Budget</i>	
		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%
		<i>VS FY25 Actual</i>		<i>VS FY26 Budget</i>		<i>VS FY27 Budget</i>		<i>VS FY28 Budget</i>	
		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**
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	% Change FY27 Budgeted to FY26 Budgeted	2027/28 Budget	% Change FY28 Budgeted to FY27 Budgeted	2028/29 Budget	% Change FY28 Budgeted to FY29 Budgeted
Water Sales in Acre Feet	3,500 AF	3,600 AF	2026/27	3,817 AF	2027/28	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%
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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%
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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%
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**CARPINTERIA VALLEY WATER DISTRICT
THREE YEAR OPERATING EXPENSES DETAIL**
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	% Change FY27 Budgeted to FY26 Budgeted	2027/28 Budget	% Change FY28 Budgeted to FY27 Budgeted	2028/29 Budget	% Change FY28 Budgeted to FY29 Budgeted
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
01-570-7102	Wtr Cons BMP 5 Landscape (CII)	-	5,150	100.0%	285	(94.5%)	294	3.0%	303
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
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
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
01-570-7110	Wtr Cons BMP A3A On-Farm Evals	-	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
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	35,519	207.3%
VS FY26 Budget	(28,663)	-54.4%
VS FY27 Budget	720	3.0%
VS FY28 Budget	741	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
01-570-7000	LAFCO	13,033	13,113	0.6%	15,843	20.8%	16,318	3.0%	16,808
01-570-7001	Insurance General	132,707	136,000	2.5%	140,080	3.0%	144,282	3.0%	148,611
01-570-7002	District Election Expense	3,470	7,210	107.8%	3,500	(51.5%)	-	(100.0%)	3,500
01-580-7000	Uncollectible Accounts	34,211	15,000	(56.2%)	15,000	0.0%	15,000	0.0%	15,000
Total Other Expenses	241,140	223,323	(7.4%)	229,530	2.8%	232,361	1.2%	242,382	4.3%

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

FISCAL YEAR 2027-2029	2024/25 Actual	2025/26 Budget Amended	2026/27 Budget	2027/28 Budget	2028/29 Budget
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	2027/28 Budget	2028/29 Budget
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	2027/28 Budget	2028/29 Budget
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 WELL 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
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
Carpinteria 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**

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				<hr/> 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				<hr/> 1,172,300 <hr/>

* 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.
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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.
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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.
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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.
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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.
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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.
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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.
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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.
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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:	<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	\$ -	\$ -	\$ -	Item is:
FY27	101,850		101,850	<input checked="" type="checkbox"/> Replacement
FY28 and Future	-	-	-	<input type="checkbox"/> Repair
TOTAL	\$ 101,850			

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.
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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.
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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.
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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.
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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 $\frac{3}{4}$ " 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 $\frac{3}{4}$ ".

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>Apppe <u>Account Number</u> 01-570-6005</p>		<p><u>Account Title</u> Directors Fees</p>						
<table border="1"> <tr> <td>FY 2026-27</td> <td>20,000</td> </tr> <tr> <td>FY 2027-28</td> <td>20,000</td> </tr> <tr> <td>FY 2028-29</td> <td>20,000</td> </tr> </table>		FY 2026-27	20,000	FY 2027-28	20,000	FY 2028-29	20,000	<p>Description: Directors Fees reflect the compensation earnings by the District's board of directors</p>
FY 2026-27	20,000							
FY 2027-28	20,000							
FY 2028-29	20,000							
<p><u>Account Number</u> 01-570-6006</p>		<p><u>Account Title</u> Employee Retirement-PERS</p>						
<table border="1"> <tr> <td>FY 2026-27</td> <td>317,050</td> </tr> <tr> <td>FY 2027-28</td> <td>344,218</td> </tr> <tr> <td>FY 2028-29</td> <td>376,403</td> </tr> </table>		FY 2026-27	317,050	FY 2027-28	344,218	FY 2028-29	376,403	<p>Description: Employees Retirement account consists of the District's employer contribution to California Public Employees' Retirement System (CalPERS).</p>
FY 2026-27	317,050							
FY 2027-28	344,218							
FY 2028-29	376,403							
<p><u>Account Number</u> 01-570-6007</p>		<p><u>Account Title</u> Deferred Compensation-Employees</p>						
<table border="1"> <tr> <td>FY 2026-27</td> <td>40,546</td> </tr> <tr> <td>FY 2027-28</td> <td>42,250</td> </tr> <tr> <td>FY 2028-29</td> <td>43,922</td> </tr> </table>		FY 2026-27	40,546	FY 2027-28	42,250	FY 2028-29	43,922	<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>
FY 2026-27	40,546							
FY 2027-28	42,250							
FY 2028-29	43,922							
<p><u>Account Number</u> 01-570-6008</p>		<p><u>Account Title</u> Employee Health Insurance</p>						
<table border="1"> <tr> <td>FY 2026-27</td> <td>512,415</td> </tr> <tr> <td>FY 2027-28</td> <td>527,787</td> </tr> <tr> <td>FY 2028-29</td> <td>543,621</td> </tr> </table>		FY 2026-27	512,415	FY 2027-28	527,787	FY 2028-29	543,621	<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>
FY 2026-27	512,415							
FY 2027-28	527,787							
FY 2028-29	543,621							
<p><u>Account Number</u> 01-570-6009</p>		<p><u>Account Title</u> Employee FICA & Medicare</p>						
<table border="1"> <tr> <td>FY 2026-27</td> <td>244,180</td> </tr> <tr> <td>FY 2027-28</td> <td>255,074</td> </tr> <tr> <td>FY 2028-29</td> <td>275,183</td> </tr> </table>		FY 2026-27	244,180	FY 2027-28	255,074	FY 2028-29	275,183	<p>Description: Employees-FICA-Social Security account consists of employer payroll tax matching costs per IRS requirements</p>
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						

CVWD GL Descriptions: **Personnel**

Account Number 01-570-6020	Account Title Temporary Labor
FY 2026-27 10,300	Description: Temporary Labor includes costs for outside labor due to interim staff shortages
FY 2027-28 10,609	
FY 2028-29 10,927	
Account Number 01-570-6206	Account Title Vehicle Allowance
FY 2026-27 6,000	Description: Vehicle Allowance includes costs allocated as an additional benefit to the General Manager for work related vehicle usage at \$500.00 per month.
FY 2027-28 6,000	
FY 2028-29 6,000	

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

<p>Appe <u>Account Number</u> 01-570-6100</p>		<p><u>Account Title</u> Office Expense & Supplies</p>
<p>FY 2026-27 15,914 FY 2027-28 16,391 FY 2028-29 16,883</p>	<p>Description: Office Expense & Supplies includes costs of supplies and fees for the office's general and administrative tasks including postage</p>	
<p><u>Account Number</u> 01-570-6101</p>		<p><u>Account Title</u> Computer System Maintenance</p>
<p>FY 2026-27 89,491 FY 2027-28 93,965 FY 2028-29 98,663</p>	<p>Description: Computer System Maintenance covers costs for IT support, and other network expenses such as internet, antivirus, and data backup.</p>	
<p><u>Account Number</u> 01-570-6102</p>		<p><u>Account Title</u> Dues, Memberships & Licenses</p>
<p>FY 2026-27 34,593 FY 2027-28 35,631 FY 2028-29 36,700</p>	<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>	
<p><u>Account Number</u> 01-570-6103</p>		<p><u>Account Title</u> Employee Travel</p>
<p>FY 2026-27 21,630 FY 2027-28 22,279 FY 2028-29 22,947</p>	<p>Description: Employee Travel includes costs for mileage, lodging and other travel related costs, for staff and management to attend meetings or conferences</p>	
<p><u>Account Number</u> 01-570-6104</p>		<p><u>Account Title</u> Misc. Office Expense</p>
<p>FY 2026-27 1,951 FY 2027-28 2,009 FY 2028-29 2,070</p>	<p>Description: Miscellaneous Office Expense account includes costs for small, non-recurring expenses that do not fall under a specific category</p>	

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"> <tr><td>FY 2026-27</td><td>3,245</td></tr> <tr><td>FY 2027-28</td><td>3,342</td></tr> <tr><td>FY 2028-29</td><td>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"> <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	<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"> <tr><td>FY 2026-27</td><td>72,291</td></tr> <tr><td>FY 2027-28</td><td>74,460</td></tr> <tr><td>FY 2028-29</td><td>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"> <tr><td>FY 2026-27</td><td>53,205</td></tr> <tr><td>FY 2027-28</td><td>54,801</td></tr> <tr><td>FY 2028-29</td><td>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"> <tr><td>FY 2026-27</td><td>4,924</td></tr> <tr><td>FY 2027-28</td><td>5,072</td></tr> <tr><td>FY 2028-29</td><td>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.									

CVWD GL Descriptions: **Utilities**

<p>Apppe <u>Account Number</u> 01-540-6200</p>		<p><u>Account Title</u> Pwr & Telephone for Pumping-PMP STN</p>
<p>FY 2026-27 152,812 FY 2027-28 160,452 FY 2028-29 168,475</p>	<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>	
<p><u>Account Number</u> 01-540-6201</p>		<p><u>Account Title</u> Power & Telephone for Pumping-Wells</p>
<p>FY 2026-27 199,340 FY 2027-28 209,307 FY 2028-29 219,772</p>	<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>	
<p><u>Account Number</u> 01-570-6200</p>		<p><u>Account Title</u> Electric</p>
<p>FY 2026-27 8,651 FY 2027-28 8,910 FY 2028-29 9,177</p>	<p>Description: Utility-Electric account Represents costs for the consumption of electricity provided by Edison Co.</p>	
<p><u>Account Number</u> 01-570-6201</p>		<p><u>Account Title</u> Gas</p>
<p>FY 2026-27 3,725 FY 2027-28 3,837 FY 2028-29 3,952</p>	<p>Description: Utility-Gas account Represents costs for the consumption of natural gas provided by SoCal Gas.</p>	
<p><u>Account Number</u> 01-570-6202</p>		<p><u>Account Title</u> Telephone</p>
<p>FY 2026-27 45,150 FY 2027-28 46,505 FY 2028-29 52,509</p>	<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>	

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

CVWD GL Descriptions: **Professional Services**

<p>Apppe <u>Account Number</u> 01-560-6300</p>		<p><u>Account Title</u> Engineering Services</p>
<p>FY 2026-27 41,608 FY 2027-28 42,856 FY 2028-29 44,142</p>	<p>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.</p>	
<p><u>Account Number</u> 01-560-6301</p>		<p><u>Account Title</u> Groundwater Professional Services</p>
<p>FY 2026-27 15,456 FY 2027-28 15,920 FY 2028-29 16,398</p>	<p>Description: Groundwater Professional Services includes the use of ancillary businesses to provide support with the Groundwater Sustainability Plan and related needs.</p>	
<p><u>Account Number</u> 01-560-6306</p>		<p><u>Account Title</u> Siemens O&M Services</p>
<p>FY 2026-27 40,170 FY 2027-28 41,375 FY 2028-29 42,616</p>	<p>Description: Siemens O&M Services includes costs associated with the Siemens measure and verification program to provide performance assurance on meters.</p>	
<p><u>Account Number</u> 01-570-6300</p>		<p><u>Account Title</u> Auditors Fees</p>
<p>FY 2026-27 46,830 FY 2027-28 48,195 FY 2028-29 49,641</p>	<p>Description: Auditors Fees account includes the cost of the annual financial audit and any other audit service or valuation as needed.</p>	
<p><u>Account Number</u> 01-570-6301</p>		<p><u>Account Title</u> Legal-General</p>
<p>FY 2026-27 104,906 FY 2027-28 108,053 FY 2028-29 111,295</p>	<p>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.</p>	

CVWD GL Descriptions: Professional Services

Account Number 01-570-6303	Account Title Administrative Professional Services								
<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="width: 40%; 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;">85,000</td> </tr> </table>	FY 2026-27	35,000	FY 2027-28	36,050	FY 2028-29	85,000	<table border="1" style="width: 100%;"> <tr> <td style="width: 20%;">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" style="width: 100%;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="width: 40%; text-align: right;">7,000</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">7,210</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">30,000</td> </tr> </table>	FY 2026-27	7,000	FY 2027-28	7,210	FY 2028-29	30,000	<table border="1" style="width: 100%;"> <tr> <td style="width: 20%;">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.								

CVWD GL Descriptions: **Water Supply**

<p>Apppe <u>Account Number</u> 01-520-6600</p>		<p><u>Account Title</u> Cachuma Project Water Purchases</p>
<p>FY 2026-27 229,585 FY 2027-28 236,473 FY 2028-29 164,031</p>	<p>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.</p>	
<p><u>Account Number</u> 01-520-6608</p>		<p><u>Account Title</u> Supplemental Water Purchases</p>
<p>FY 2026-27 - FY 2027-28 - FY 2028-29 -</p>	<p>Description: Supplemental Water account reflects water purchased due to limited availability from the District's regular supplier.</p>	
<p><u>Account Number</u> 01-520-6601</p>		<p><u>Account Title</u> Renewal Fund - Cachuma Project</p>
<p>FY 2026-27 22,660 FY 2027-28 23,340 FY 2028-29 24,040</p>	<p>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.</p>	

CVWD GL Descriptions: Repairs & Maintenance

<p>Apppe <u>Account Number</u> 01-540-6500</p>		<p><u>Account Title</u> Maintenance of Pumping Equip</p>
<p>FY 2026-27 22,036 FY 2027-28 23,138 FY 2028-29 24,295</p>	<p>Description: Maintenance Of Pumping Equipment covers costs for preventative maintenance and repairs on pumping equipment.</p>	
<p><u>Account Number</u> 01-540-6501</p>		<p><u>Account Title</u> Maintenance of Wells</p>
<p>FY 2026-27 21,265 FY 2027-28 22,328 FY 2028-29 23,444</p>	<p>Description: Maintenance Of Wells covers costs to maintain the District's wells (HQ Well, Smillie Well, and El Carro Well)</p>	
<p><u>Account Number</u> 01-560-6500</p>		<p><u>Account Title</u> Maintenance of Vehicles</p>
<p>FY 2026-27 13,300 FY 2027-28 13,699 FY 2028-29 14,110</p>	<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>	
<p><u>Account Number</u> 01-560-6501</p>		<p><u>Account Title</u> Maintenance of Mains & Hydrants</p>
<p>FY 2026-27 101,137 FY 2027-28 106,194 FY 2028-29 111,504</p>	<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>	
<p><u>Account Number</u> 01-560-6502</p>		<p><u>Account Title</u> Maintenance of Tanks & Reservoirs</p>
<p>FY 2026-27 18,540 FY 2027-28 19,096 FY 2028-29 19,669</p>	<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>	

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; margin-top: 10px;"> <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; margin-top: 10px;"> <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; margin-top: 10px;"> <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; margin-top: 10px;"> <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; margin-top: 10px;"> <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						

CVWD GL Descriptions: Repairs & Maintenance

Account Number 01-570-6207	Account Title Equipment Fuel								
<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="width: 15%;">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" style="width: 100%;"> <tr> <td style="width: 15%;">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" style="width: 100%;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="width: 15%;">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" style="width: 100%;"> <tr> <td style="width: 15%;">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" style="width: 100%;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="width: 15%;">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" style="width: 100%;"> <tr> <td style="width: 15%;">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" style="width: 100%;"> <tr> <td style="width: 15%;">FY 2026-27</td> <td style="width: 15%;">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" style="width: 100%;"> <tr> <td style="width: 15%;">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.								

CVWD GL Descriptions: **Supplies & Equipment**

<p>Apppe <u>Account Number</u> 01-560-6600</p>		<p><u>Account Title</u> Engineering Supplies & Expense</p>
<p>FY 2026-27 15,711</p> <p>FY 2027-28 16,182</p> <p>FY 2028-29 16,668</p>	<p>Description: Engineering Other Supplies & Expense includes the engineering departments supplies and fees used for typical business activities</p>	
<p><u>Account Number</u> 01-560-6601</p>		<p><u>Account Title</u> Cloudseeding</p>
<p>FY 2026-27 12,000</p> <p>FY 2027-28 12,000</p> <p>FY 2028-29 12,000</p>	<p>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.</p>	
<p><u>Account Number</u> 01-560-6602</p>		<p><u>Account Title</u> Uniforms Expense</p>
<p>FY 2026-27 20,300</p> <p>FY 2027-28 20,909</p> <p>FY 2028-29 21,536</p>	<p>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.</p>	
<p><u>Account Number</u> 01-560-6603</p>		<p><u>Account Title</u> Safety Supplies & Equipment</p>
<p>FY 2026-27 14,241</p> <p>FY 2027-28 14,668</p> <p>FY 2028-29 15,108</p>	<p>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.</p>	

CVWD GL Descriptions: **Supplies & Equipment**

Account Number 01-560-6604	Account Title Minor Tools Supplies & Equipment						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">FY 2026-27</td> <td style="text-align: right;">23,231</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">23,928</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right; border-top: 1px solid black;">24,646</td> </tr> </table>	FY 2026-27	23,231	FY 2027-28	23,928	FY 2028-29	24,646	<p>Description: Minor Tools & Equipment includes purchases of minor tools and non-capitalized equipment. Equipment with a cost under \$5,000 is not capitalized.</p>
FY 2026-27	23,231						
FY 2027-28	23,928						
FY 2028-29	24,646						

Account Number 01-560-6606	Account Title Utility Service Alerts						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">FY 2026-27</td> <td style="text-align: right;">3,060</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">3,152</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right; border-top: 1px solid black;">3,246</td> </tr> </table>	FY 2026-27	3,060	FY 2027-28	3,152	FY 2028-29	3,246	<p>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.</p>
FY 2026-27	3,060						
FY 2027-28	3,152						
FY 2028-29	3,246						

CVWD GL Descriptions: **Treatment & Testing**

<p>Apppe <u>Account Number</u> 01-550-6800</p>		<p><u>Account Title</u> Treatment - Cater Plant</p>
<p>FY 2026-27 2,800,000 FY 2027-28 2,900,000 FY 2028-29 2,400,000</p>	<p>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.</p>	
<p><u>Account Number</u> 01-550-6801</p>		<p><u>Account Title</u> Water Quality Analysis-Distribution</p>
<p>FY 2026-27 21,938 FY 2027-28 22,596 FY 2028-29 23,274</p>	<p>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.</p>	
<p><u>Account Number</u> 01-550-6802</p>		<p><u>Account Title</u> Treatment - Wells</p>
<p>FY 2026-27 64,961 FY 2027-28 68,209 FY 2028-29 71,620</p>	<p>Description: Treatment - Wells covers costs for routine testing and any necessary treatment of the wells.</p>	
<p><u>Account Number</u> 01-550-6803</p>		<p><u>Account Title</u> Chlorination - Ortega Reservoir</p>
<p>FY 2026-27 19,221 FY 2027-28 20,182 FY 2028-29 21,191</p>	<p>Description: Chlorination-Ortega/Carpinteria Reservoir account includes costs of chlorination procedures and transmission paths at the Ortega reservoir.</p>	

CVWD GL Descriptions: **Treatment & Testing**

Account Number 01-550-6805	Account Title Testing - Production Meters						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">6,158</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">6,343</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">6,533</td> </tr> </table>	FY 2026-27	6,158	FY 2027-28	6,343	FY 2028-29	6,533	<p>Description: Testing - Production Meters covers costs for services to test and verify meter flow and/or production. This account does not include Siemens expenses.</p>
FY 2026-27	6,158						
FY 2027-28	6,343						
FY 2028-29	6,533						
Account Number 01-550-6806	Account Title Water Quality Flushing - NEW						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">FY 2026-27</td> <td style="text-align: right;">-</td> </tr> <tr> <td>FY 2027-28</td> <td style="text-align: right;">-</td> </tr> <tr> <td>FY 2028-29</td> <td style="text-align: right;">-</td> </tr> </table>	FY 2026-27	-	FY 2027-28	-	FY 2028-29	-	<p>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.</p>
FY 2026-27	-						
FY 2027-28	-						
FY 2028-29	-						

CVWD GL Descriptions: **State Water**

<p>Apppe <u>Account Number</u> 01-520-6700</p>		<p><u>Account Title</u> CCWA - Variable</p>
<p>FY 2026-27 171,122</p> <p>FY 2027-28 179,678</p> <p>FY 2028-29 188,662</p>	<p>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.</p>	
<p><u>Account Number</u> 01-520-6701</p>		<p><u>Account Title</u> DWR - Variable</p>
<p>FY 2026-27 216,887</p> <p>FY 2027-28 227,732</p> <p>FY 2028-29 239,118</p>	<p>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.</p>	

CVWD GL Descriptions: Joint Powers Authorities

<p>Apppe <u>Account Number</u> 01-510-7000</p>		<p><u>Account Title</u> CCWA Operating Expense</p>
<p>FY 2026-27 784,075 FY 2027-28 823,278 FY 2028-29 864,442</p>	<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>	
<p><u>Account Number</u> 01-530-6900</p>		<p><u>Account Title</u> COMB Operating</p>
<p>FY 2026-27 807,447 FY 2027-28 831,670 FY 2028-29 856,620</p>	<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>	
<p><u>Account Number</u> 01-530-6903</p>		<p><u>Account Title</u> COMB-Safety of Dam (M & I)</p>
<p>FY 2026-27 34,408 FY 2027-28 34,408 FY 2028-29 34,408</p>	<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>	
<p><u>Account Number</u> 01-530-6920</p>		<p><u>Account Title</u> Carpinteria GSA Expenses</p>
<p>FY 2026-27 102,012 FY 2027-28 102,012 FY 2028-29 102,012</p>	<p>Description: Carpinteria GSA Expenses account encompasses costs for Groundwater Sustainability Agency services utilized by the District.</p>	

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**

<u>Account Number</u> 01-570-7108	<u>Account Title</u> Wtr Cons BMP 1.4 Wtr Loss Contr						
<table border="1" style="width: 100%;"> <tr><td>FY 2026-27</td><td style="text-align: right;">-</td></tr> <tr><td>FY 2027-28</td><td style="text-align: right;">-</td></tr> <tr><td>FY 2028-29</td><td style="text-align: right;">-</td></tr> </table>	FY 2026-27	-	FY 2027-28	-	FY 2028-29	-	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Account "Water Conservation Best Management Practice (BMP) 1.4: Water Loss Control" reflects funds for the annual Water Loss Audit Report validation services.</p> </div>
FY 2026-27	-						
FY 2027-28	-						
FY 2028-29	-						
<u>Account Number</u> 01-570-7109	<u>Account Title</u> Conservation Program						
<table border="1" style="width: 100%;"> <tr><td>FY 2026-27</td><td style="text-align: right;">659</td></tr> <tr><td>FY 2027-28</td><td style="text-align: right;">679</td></tr> <tr><td>FY 2028-29</td><td style="text-align: right;">699</td></tr> </table>	FY 2026-27	659	FY 2027-28	679	FY 2028-29	699	<div style="border: 1px solid black; padding: 5px;"> <p>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.</p> </div>
FY 2026-27	659						
FY 2027-28	679						
FY 2028-29	699						
<u>Account Number</u> 01-570-7110	<u>Account Title</u> Wtr Cons BMP A3A On-Farm Evals						
<table border="1" style="width: 100%;"> <tr><td>FY 2026-27</td><td style="text-align: right;">-</td></tr> <tr><td>FY 2027-28</td><td style="text-align: right;">-</td></tr> <tr><td>FY 2028-29</td><td style="text-align: right;">-</td></tr> </table>	FY 2026-27	-	FY 2027-28	-	FY 2028-29	-	<div style="border: 1px solid black; padding: 5px;"> <p>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).</p> </div>
FY 2026-27	-						
FY 2027-28	-						
FY 2028-29	-						
<u>Account Number</u> 01-570-7111	<u>Account Title</u> Wtr Cons BMP B3-On Farm Impr						
<table border="1" style="width: 100%;"> <tr><td>FY 2026-27</td><td style="text-align: right;">-</td></tr> <tr><td>FY 2027-28</td><td style="text-align: right;">-</td></tr> <tr><td>FY 2028-29</td><td style="text-align: right;">-</td></tr> </table>	FY 2026-27	-	FY 2027-28	-	FY 2028-29	-	<div style="border: 1px solid black; padding: 5px;"> <p>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.</p> </div>
FY 2026-27	-						
FY 2027-28	-						
FY 2028-29	-						
<u>Account Number</u> 01-570-7112	<u>Account Title</u> Wtr Cons District Members						
<table border="1" style="width: 100%;"> <tr><td>FY 2026-27</td><td style="text-align: right;">3,354</td></tr> <tr><td>FY 2027-28</td><td style="text-align: right;">3,454</td></tr> <tr><td>FY 2028-29</td><td style="text-align: right;">3,558</td></tr> </table>	FY 2026-27	3,354	FY 2027-28	3,454	FY 2028-29	3,558	<div style="border: 1px solid black; padding: 5px;"> <p>Description: Water Conservation District Membership Dues account reflects fees paid to CalWEP for many benefits among the industry including information sharing, resources, and networking.</p> </div>
FY 2026-27	3,354						
FY 2027-28	3,454						
FY 2028-29	3,558						

Category: Water Conservation

CVWD GL Descriptions: **Other Expenses**

<p>Apppe <u>Account Number</u> 01-550-7000</p>		<p><u>Account Title</u> Regulatory Permitting Fees</p>
<p>FY 2026-27 55,108 FY 2027-28 56,761 FY 2028-29 58,464</p>	<p>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.</p>	
<p><u>Account Number</u> 01-570-7000</p>		<p><u>Account Title</u> LAFCO</p>
<p>FY 2026-27 15,843 FY 2027-28 16,318 FY 2028-29 16,808</p>	<p>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.</p>	
<p><u>Account Number</u> 01-570-7001</p>		<p><u>Account Title</u> Insurance General</p>
<p>FY 2026-27 140,080 FY 2027-28 144,282 FY 2028-29 148,611</p>	<p>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.</p>	
<p><u>Account Number</u> 01-570-7002</p>		<p><u>Account Title</u> District Election Expense</p>
<p>FY 2026-27 3,500 FY 2027-28 - FY 2028-29 3,500</p>	<p>Description: District Election Expense account includes costs associated with the "by-division" election of the Board of Directors.</p>	
<p><u>Account Number</u> 01-580-7000</p>		<p><u>Account Title</u> Uncollectable Accounts</p>
<p>FY 2026-27 15,000 FY 2027-28 15,000 FY 2028-29 15,000</p>	<p>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.</p>	
<p>Category: Other Expenses</p>		