



Avila Beach Community Services District

FINAL

2026/27 Fiscal Year Budget

Presented to the Board of Directors

May 12, 2026

Peter Kelley, President
John Janowicz, Vice President
Kristin Berry
Howie Kennett
Ara Najarian

Proposed by:

Brad Hagemann
General Manager/District Engineer

**Avila Beach Community Services District
2026-27 Fiscal Year Budget**

Fund Balances

AVILA BEACH COMMUNITY SERVICES DISTRICT
Cash Account Balances
Estimated FY 2025/26 Ending Balances

General Checking -

Five Star	Approx Ending Balance	06/30/26	\$ 900,000
Columbia Bank	Approx Ending Balance	06/30/26	<u>\$ 4,000</u>
Five Star Money Mkt	Approx Ending Balance	06/30/26	\$ 225,000
CA Class Money Mkt	Approx Ending Balance	06/30/26	\$ 100,000

LAIF - Account Balance

	Beginning Balance	06/30/25	\$ 4,304,000
	Transfer In/Out		\$ 0.00
	Interest earned		\$ 185,000
<u>LAIF Approx Ending Balance</u>		06/30/26	<u>\$ 4,489,000</u>

Reserve Account Balances

Water

Operating Reserve	\$ 425,000
Capital Replacement Reserve	\$ 500,000
Emergency Capital Reserve	\$ 125,000
Rate Stabilization	<u>\$ 100,000</u>
Total Water	\$ 1,150,000

Wastewater

Operating Reserve	\$ 525,000
Capital Replacement Reserve	\$ 1,500,000
Emergency Capital Reserve	\$ 225,000
Rate Stabilization	<u>\$ 100,000</u>
Total Wastewater	\$ 2,350,000

Unallocated General Reserves \$ 989,000

Total Approx Ending Cash Balance 06/30/26 \$ 5,718,000

Total Approx Ending Cash Balance 06/30/25 \$ 5,674,000
Approximate Net Difference (unaudited) \$ 44,000

**Avila Beach Community Services District
2026-27 Fiscal Year Budget**

Budget Summary

Avila Beach Commur Services District
 Operations Maintenance Budget

Final Combined Detail
 Fiscal Year 2026/27
 (May 12, 2026)

	Admin/Gen	Sanitary	Water	Street Lights	Solid Waste	Total
Ordinary Income/Expense						
Income						
4010 · Operating Revenue	0	435,000	500,000	0		935,000
4012 · S W Franchise Fee					35,000	35,000
4020 · Ambulance Franchise Fee	5,000	0	0	0	0	5,000
4030 · County Taxes	820,000	50,000	110,000	15,000	0	995,000
4050 · Harbor O & M Reimbursement	0	115,000	0	1,200	0	116,200
4100 · Misc Income	0	0	0	0	0	0
4600 · Interest Income	225,000	0	0	0	0	225,000
Total Income	1,050,000	600,000	610,000	16,200	35,000	2,311,200
Expense						
5100 · Merch CC Fees TIB	2,000					2,000
5210 · Gross Wages	375,000	0	0	0	14,000	389,000
5215 · Standby Pay	20,000					20,000
5230 · Payroll Taxes	6,000	0	0	0	0	6,000
5235 · Cell Phone	600					
5242 · Health Insurance	130,000	0	0	0	0	130,000
5254 · CalPERS Retirees & UAL	20,000	0	0	0	0	20,000
5256 · CalPERS Employees	35,000	0	0	0	0	35,000
5260 · Work Comp Insurance	18,000	0	0	0	0	18,000
5280 · Payroll Admin & Misc	2,000	0	0	0	0	2,000
6102 · Accounting Labor	25,000	0	0	0	5,000	30,000
6103 · Accounting Audit	30,000	0	0	0	2,000	32,000
6120 · Dues & Subscriptions	15,000	1,000	1,000	0	0	17,000
6130 · LAFCo Fees	6,400	0	0	0	1,000	7,400
6135 · Legal	5,000	1,000	32,000	0	3,000	41,000
6140 · Office Supplies & Postage	17,000	3,500	1,500	0	0	22,000
6145 · Public Notices	1,000					1,000
6549 · Rate Study	0	10,000	10,000	0	0	20,000
6150 · Rate Assistance	0	5,000	8,000	0	0	13,000
6155 · Rent	0	0	0	0	0	0
6160 · Training	1,000	0	0	0	0	1,000
6165 · Travel	1,000	1,000	0	0	0	2,000
6167 · Staff Uniforms		2,500	2,500			5,000
6170 · Web Site	5,000	0	0	0	0	5,000
6503 · Chemicals	0	25,000	1,500	0	0	26,500
6504 · Admin Contract Services	5,000					5,000
6506 · Contract Labor GM	85,000	0	0	0	10,000	95,000
6507 · Contract Labor GM Water/Sani	0	50,000	32,000	0	0	82,000

Avila Beach Commur Services District
 Operations Maintenance Budget

Final Combined Detail
 Fiscal Year 2026/27
 (May 12, 2026)

Combined	Admin/Gen	Sanitary	Water	Street Lights	Solid Waste	Total
6508 · Contract Labor Maintenance	0	10,000	10,000	0	0	20,000
6509 · Contract Labor Operations	0	15,000	7,500	0	0	22,500
6510 · Critical Spare Parts	0	25,000	4,000	0	0	29,000
6515 · Engineering	0	3,500	2,500	0	0	6,000
6518 · Equipment	2,500	5,000				7,500
6520 · Equip Repairs & Maintenance	4,500	80,000	15,000	3,000	0	102,500
6525 · Fat Oil & Grease Program	0	2,500	0	0	0	2,500
6528 · Vehicle Gas & Oil		6,500				6,500
6530 · Generator Maintenance		8,000				8,000
6535 · Insurance P/L	14,000	14,500	15,000	0	0	43,500
6540 · Lab Tests	0	40,000	4,000	0	0	44,000
6542 · Maintenance & Janitorial	6,000	0	2,000	0	0	8,000
6545 · Miscellaneous	0	0	0	0	0	0
6550 · Operating Supplies	1,000	5,000	1,000	0	0	7,000
6555 · Permits & Fees	0	15,000	8,000	0	0	23,000
6560 · Plan Checks	0	0	1,000	0	0	1,000
6565 · Regulatory Permit Compliance		24,000	7,500	0	0	31,500
6567 · Bldg Repairs	4,000					4,000
6570 · Safety Gear	0	1,000	500			1,500
6572 · WWTP Alarms (GW)	0	5,000	0	0	0	5,000
6575 · Small Tools	0	2,500	1,000	0	0	3,500
6580 · Solids Handling		50,000				50,000
6585 · Telephone	3,500	3,000	0	0	0	6,500
6590 · Utilities	2,800	95,000	4,000	14,000	0	115,800
6591 · Yard Maintenance		3,000	1,000			4,000
6802 · Lopez Water	0		230,000	0	0	230,000
6805 · State Water	0	0	220,000	0	0	220,000
Sub total Operating Expense	843,300	512,500	622,500	17,000	35,000	2,029,700
6600 · Cal Fire Contract Labor	220,000					220,000
Total Expense	1,063,300	512,500	622,500	17,000	35,000	2,250,300

**Avila Beach Community Services District
2026-27 Fiscal Year Budget**

Administrative Fund

Avila Beach Commur Services District
 Final Admin FY 2026-27 Budget
 May 12, 2026

Administrative/General Income/Expense	25/26 Budget	25/26 Projected	25/26 Comments	26/27 Proposed Budget	26/27 Comments
Ordinary Income					
4010 · Operating Revenue	0				
4020 · Contract Services Ambulance	5,000	5,000		5,000	
4030 · County Taxes	600,000	600,000		820,000	
4050 · Harbor Charges					
4070 · Late Charge Penalty					
4600 · Interest Income	200,000	200,000		225,000	
Total Income	805,000	805,000		1,050,000	
Expense					
5100 · Merchant CC Fees TIB	8,000	7,000		2,000	
5210 · Gross Wages	200,000	210,000		375,000	Add Admin & Ops Staff
5215 · Standby Pay	20,000	20,000		20,000	
5230 · Payroll Taxes	3,000	3,200		6,000	
5235 · Cell Phone Allowance		600		600	
5242 · Health Insurance	80,000	70,000		130,000	Health Insurance Premiums
5254 · CalPERS UAL	18,000	20,000		20,000	Unfunded Liability
5256 · CalPERS All EEs	15,000	19,000		35,000	District Share (50%)
5260 · Work Comp Insurance	10,000	10,000		18,000	
5280 · Payroll Admin & Misc.	1,800	1,800		2,000	Payroll Processing Fees
6102 · Accounting Labor	40,000	50,000		25,000	Contract Controller
6103 · Accounting Audit	18,000	45,000	Includes auditor & contract labor	30,000	
6120 · Dues & Subscriptions	10,000	12,000		15,000	CSDA and USA 811
6130 · LAFCo Fees	6,200	6,100		6,400	LAFCo Annual Fee
6135 · Legal	10,000	5,000		5,000	General Legal
6140 · Office Supplies & Post	7,000	17,000		17,000	Co. Prop Tax Expenses
6145 · Public Notices	1,000	500		1,000	
6150 · Rate Assistance	0	0		0	
6160 · Training	1,000	1,000		1,000	Director & EE Trng
6165 · Travel	1,000	1,000		1,000	
6167 · EE Uniforms					
6170 · Webpage Host & IT Support	4,000	4,500		5,000	
6504 · Admin Contract Services	12,000	16,000		5000	Phase Out Contract Position
6506 · Contract Labor GM	85,000	85,000		85,000	Contract GM Admin
6507 · Contract Labor GM Water_Sani					
6518 · Equipment	2500	2500		2,500	
6520 · IT Equip Repairs & Maint	4,500	4,000		4,500	IT Support/Back-up
6535 · Insurance	13,000	13,000		14,000	
6542 · Bldg Pest & Janitorial	5,500	5,300		6,000	All Facilities
6550 · Operating Supplies/Copier	1,000	1,000		1,000	
6567 · Bldg Repairs	5,000	2,500		4,000	Adm Office Repairs
6572 · Security/Alarm Co.	4,000	50			Water & San Only
6585 · Telephone & Internet	3,200	3,200		3,500	Admin Office
6590 · Utilities, Electrical	2,800	2,500		2,800	Admin Office, Electrical
SubTotal Admin Expenses	592,500	638,750		843,300	
6600 · Cal Fire Contract Labor	240,000	225,000		220,000	Cal Fire Contract Services
Total Admin Expense	832,500	863,750		1,063,300	

**Avila Beach Community Services District
2026-27 Fiscal Year Budget**

Sanitary Fund

Avila Beach Commur Services District
Final Sanitary Budget
 Fiscal Year 2026/27
 May 12, 2026

Sanitary	25/26		26/27	26/27 Comments
	Budget	Projected	Proposed Budget	
Income				
4010 · Operating Revenue	425,000	450,000	435,000	No Rate Increase
4050 · Harbor O & M Reimbursement	115,000	120,000	115,000	
4030 · County Taxes	150,000	120,000	50,000	Transfer Tax Revenue as needed
Total Income	690,000	690,000	600,000	
Expense				
6120 · Dues & Subscriptions	1,000	1,000	1,000	USA/Staff Certification Fees
6135 · Legal	5,000	1,000	1,000	
6140 · Office Supplies & Postage	1,000	3,500	3,500	Co. Prop Tax Expense
6549 · Rate Study	0		10,000	Rate Study
6150 · Rate Assistance	0	5,000	5,000	Rate Assistance
6165 · Travel	1,000	1,000	1,000	
6167 · Staff Uniforms	1,500	2,000	2,500	New Ops staff
6503 · Chemicals	25,000	20,000	25,000	
6507 · Contract Labor GM Water/Sani	50,000	40,000	50,000	
6508 · Contract Labor Maintenance	30,000	25,000	10,000	Staff Maintenance Assistance
6509 · Contract Labor Operations	30,000	25,000	15,000	Ops staff back-up Vacal/Sick
6510 · Critical Spare Parts	3,500	5,000	25,000	MBR Critical Spare Parts
6515 · Engineering	3,500	1,000	3,500	Contract as needed Non-CIP
6518 · Equipment (non-CIP)	5,000	5,000	5,000	
6520 · Equip Repairs & Maintenance	60,000	80,000	80,000	MBR unit
6525 · Fats Oil & Grease Program	3,500	2,500	2,500	Contract program
6528 · District Vehicles Gas & Oil	5,000	6,000	6,500	
6530 · Generator Maintenance	8,000	7,500	8,000	WWTP & Lift Station
6535 · Insurance	13,000	14,000	14,500	
6540 · Lab Tests	55,000	40,000	40,000	
6502 · Misc - Benthic Monitoring				Once every five years
6550 · Operating Supplies	6,000	4,000	5,000	
6555 · Permits & Fees	15,000	13,000	15,000	

Avila Beach Communi Services District
Final Sanitary Budget
 Fiscal Year 2026/27
 May 12, 2026

	25/26 Budget	25/26 Projected	25/26 Comments	26/27 Proposed Budget	26/27 Comments
Sanitary					
6565 · Contract Reg Compliance	24,000	22,000		24,000	Contract Labor Compliance
6570 · Safety Gear	1,000	750		1,000	Gloves/Safety gear
6572 · WWTP Alarms (GW)	1,000	5,000		5,000	WW fund to cover 100%
6575 · Small Tools	2,500	2,000		2,500	Ops Staff Needs
6580 · Solids Handling	33,000	50,000		50,000	Bio Solids Transport & Disposal
6585 · Tele/Internet Service	5,500	2,500		3,000	SCADA line & plant line
6590 · Utilities	85,000	90,000		95,000	
6591 · Yard Maintenance	3,500	2,500		3,000	Landscape Maintenance at WWTP
Sub Total Operating Expense	477,500	476,250		512,500	
Total Operating Expense	477,500	476,250		512,500	

**Avila Beach Community Services District
2026-27 Fiscal Year Budget**

Water Fund

Avila Beach Communi Services District
Final Water Budget
 Fiscal Year 2026/27
 May 12, 2026

Water	25/26		25/26 Comments	26/27		26/27 Comments
	Budget	Projected		Budget		
Income						
4010 · Operating Revenue	470,000	510,000		500,000	No Rate Increase	
4030 · County Taxes	135,000	100,000		110,000	12% from Tax Revenue	
Total Income	<u>605,000</u>	<u>610,000</u>		<u>610,000</u>		
Expense						
6120 · Dues & Subscriptions	1000	600		1,000	Rural Water; Staff Certs	
6135 · Legal - General	2,000	1,000		2,000		
6137 · Legal Lopez Litigation	25,000	32,000		30,000		
6135 · Legal Total				32,000		
6140 · Office Supplies & Postage	500	1,500		1,500		
6549 · Rate Study	8000	8,000		10,000	Rate Study Moved to FY 26/27	
6150 · Rate Assistance	1500	1,500		8000		
6167 · Uniforms				2,500	50/50 Split Water & Sani	
6503 · Chemicals	1,500	1,000		1,500		
6507 · Contract Labor GM Water/Sani	30,000	28,000		32,000		
6508 · Contract Labor Maintenance	10,000	9,000		10,000	Contract Maintenance	
6509 · Contract Labor Operations	10,000	9,000		7,500	Ops Staff Back-up Vaca/Sick	
6510 · Critical Spare Parts	4,000	1,500		4,000		
6515 · Engineering	2,500	1,500		2,500	Contract as needed Non-CIP	
6520 · Equip Repairs & Maint	10,000	15,000		15,000		
6535 · Insurance P/L	12,000	14,000		15,000		
6540 · Lab Tests	2,000	6,000	Boil Water Notice	4,000		
6542 · Maintenance	2000	1,000		2,000		
6550 · Operating Supplies	1,000	500		1,000		
6555 · Permits & Fees	5,000	8,500		8,000		
6560 · Plan Checks	1,000	0		1,000	Consultant Support As Needed	
6565 · Reg Compliance (Contract)	8,500	5,500		7,500	FRM & Backflow Program	

Avila Beach Commu Services District
Final Water Budget
 Fiscal Year 2026/27
 May 12, 2026

Water	25/26		25/26 Comments	26/27	
	Budget	Projected		Budget	Proposed
6570 · Safety Gear	500	125		500	
6575 · Small Tools	1,000	500		1,000	
6590 · Utilities	3,000	3,500	Tank Mixer	4,000	
6591 · Yard Maintenance	1,000	500		1,000	
6802 · Lopez Water	210,000	200,000		230,000	Anticipates 15% Increase
6805 · State Water	205,000	200,000		220,000	Anticipates 10% Increase
Sub Total Operating Expense	558,000	549,725		622,500	
Total Operating Expense	558,000	549,725		622,500	

**Avila Beach Community Services District
2026-27 Fiscal Year Budget**

Street Lighting Fund

Avila Beach Commu Services District
 Final Street Light Budget
 Fiscal Year 2026/27
 May 12, 2026

Light	25/26 Budget	25/26 Projected	25/26 Comments	26/27 Proposed Budget	26/27 Comments
Ordinary Income/Expense					
Income					
4010 · Operating Revenue	0			0	
4030 · County Taxes	16,000	16,000		15,000	
4050 · Harbor Charges	1,200	1,200		1,200	
4070 · Late Charge Penalty	0			0	
4100 · Misc Income					
Total Income	17,200	17,200		16,200	
Expense					
5200 · Payroll Expenses					
5210 · Gross Wages	0	0		0	
Total 5200 · Payroll Expenses	0	0		0	
5230 · Payroll Taxes					
503M · Medicare	0	0		0	
Total 5230 · Payroll Taxes	0	0		0	
6520 · Maintenance & Repair	3,000	5,000		3,000	Repairs to District Owned
6590 · Utilities	14,000	13,500	Front St light repair project	14,000	Lights as needed
Town Lights	7,200	7,200		7,200	Slight Increase
Front Street	5,300	5,300		5,300	
Sub Total Operating Expense	17,000	18,500		17,000	
6104 · Administrative Transfer	0				
Total Operating Expense	17,000	18,500		17,000	

**Avila Beach Community Services District
2026-27 Fiscal Year Budget**

Solid Waste Fund

Avila Beach Commu Services District
Final Solid Waste Budget

Fiscal Year 2026/27
 May 12, 2026

	25/26 Budget	25/26 Projected	25/26 Comments	26/27 Proposed Budget	26/27 Comments
Solid Waste					
Ordinary Income/Expense					
Income					
4012 · Solid Waste Franchise Fees	31,000	35,000		35,000	Franchise Fee
4070 · Late Charge Penalty	0	0		0	
4100 · Misc Income	0	0		0	
Total Income	31,000	35,000		35,000	
Expense					
5210 · Gross Wages	3,000	3,000		14,000	Admin Wages
6102 · Accounting	2,000	500		5,000	CFO Invoices
6103 · Accounting Audit	1,000	1,000		2,000	
6130 · LAFCO Fees	1,000	1,000		1,000	
6135 · Legal	5,000	2,000		3,000	
6150 · Rate Assistance					
6506 · Contract Labor GM	5,000	5,000		10,000	GM Labor
6542 · Maintenance	0			0	
6543 · Management	0			0	
6545 · Miscellaneous	0			0	
6550 · Operating Supplies	0			0	
6567 · Repairs	0			0	
Sub Total Operating Expense	17,000	12,500		35,000	
Total Operating Expense					

**Avila Beach Community Services District
2026-27 Fiscal Year Budget**

Water and Sewer Rates

FY 2026/27 Water Fixed and Variable Charges

Rate	July 1, FY 20-21	July 1, FY 21-22	July 1, FY 22-23	July 1, FY 23-24	July 1, FY 24-25	July 1, FY 25-26	July 1, FY 26-27
	Fixed Charge (\$ per month)						
All Customers	\$47.88	\$47.88	\$49.32	\$50.80	\$50.80	\$50.80	\$50.80
	Variable Charge (\$ per HCF)						
All Customers							
Tier 1 - 0 to 5 units	\$4.05	\$4.05	\$4.18	\$4.31	\$4.31	\$4.31	\$4.31
Tier 2 - Over 5 units	\$11.67	\$11.67	\$12.02	\$12.39	\$12.39	\$12.39	\$12.39

FY 2026/27 Wastewater Fixed and Variable Charges

	July 1, FY 20-21	July 1, FY 21-22	July 1, FY 22-23	July 1, FY 23-24	July 1, FY 24-25	July 1, FY 25-26	July 1, FY 26-27
	Fixed Charge (\$ per HCF)						
All Customers	\$9.50	\$9.50	\$9.79	\$10.08	\$10.08	\$10.08	\$10.08
	Variable Charge (\$ per HCF)						
Single-family							
0 to 5 HCF	\$13.46	\$13.46	\$13.86	\$14.28	\$14.28	\$14.28	\$14.28
Over 5 HCF	13.46	13.46	13.86	14.28	14.28	14.28	14.28
Multifamily							
0 to 5 HCF	13.07	13.07	13.46	13.86	13.86	13.86	13.86
Over 5 HCF	13.07	13.07	13.46	13.86	13.86	13.86	13.86
Commercial							
0 to 5 HCF	16.41	16.41	16.90	17.41	17.41	17.41	17.41
Over 5 HCF	16.41	16.41	16.90	17.41	17.41	17.41	17.41
Hotels							
0 to 5 HCF	18.13	18.13	18.67	19.23	19.23	19.23	19.23
Over 5 HCF	18.13	18.13	18.67	19.23	19.23	19.23	19.23
Restaurants							
0 to 5 HCF	39.25	39.25	40.43	41.64	41.64	41.64	41.64
Over 5 HCF	39.25	39.25	40.43	41.64	41.64	41.64	41.64
Industrial							
0 to 5 HCF	14.98	14.98	15.43	15.89	15.89	15.89	15.89
Over 5 HCF	\$14.98	\$14.98	\$15.43	\$15.89	\$15.89	\$15.89	\$15.89

**Avila Beach Community Services District
2026-27 Fiscal Year Budget**

Water and Sewer Capacity Fees

RESOLUTION NO. 2013- 08

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
AVILA BEACH COMMUNITY SERVICES DISTRICT
ADOPTING CAPACITY FEES FOR BOTH WATER AND SEWER**

WHEREAS, the Avila Beach Community Services District (herein "District") is a community services district organized under Govt. Code §61000 et seq.; and

WHEREAS, the District has amongst its active powers the power to provide water for any beneficial uses (Govt. Code §61100(a)) and to collect and to dispose of sewage and wastewater (Govt. Code §61100(b)); and

WHEREAS, the Board of Directors has reviewed the recommendations of NBS and has determined that those charges do not exceed the amount anticipated and are necessary for providing these services to new connections to the water and sewer services within the District (Govt. Code §66013); and

WHEREAS, that Notice of this Public Hearing was appropriately published pursuant to Govt. Code §61016; and

WHEREAS, that the honorable Board has considered the report of NBS regarding capacity fees on at least four (4) occasions. At the District's last meeting on November 12, 2013, the Board gave direction that the adoption of capacity charges be placed on the upcoming agenda; and

WHEREAS, the Board recognizes that the adoption of these new connection fees could cause a hardship upon property owners/developers who have not perfected their right to connect to the District's water and sewer services and wishes to provide a one (1) month grace period before these new connection/capacity charges take effect.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED BY THE BOARD OF DIRECTORS OF THE AVILA BEACH COMMUNITY SERVICES DISTRICT AS FOLLOWS:

1. The above recitals are true and correct.
2. That the Board hereby adopts the connection/capacity charges set forth in Attachment "A" to this Resolution.
3. That the effect of these charges be delayed thirty (30) days as to those holding unperfected preliminary will serves to allow for District processing but shall take effect immediately as to all new applications for District water and sewer services

PASSED AND ADOPTED by the Board of Directors of the Avila Beach Community Services District this 10th day of December, 2013, on the following roll call vote:

AYES: Rowe, Janowicz, Waldron, Kelley

NOES: None

ABSENT: Richards

ABSTAIN: None



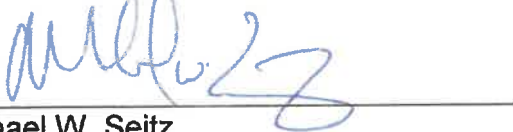
Peter Kelley, President
Avila Beach Community Services District

ATTEST:



John Wallace
District General Manager and
Secretary to the Board

APPROVED AS TO FORM:



Michael W. Seitz
District Legal Counsel

AVILA BEACH COMMUNITY SERVICES DISTRICT
 Water and Wastewater Capacity Charge Analysis
 Water Fee Classification and Calculation of Maximum Fee

EXHIBIT 10
 Preliminary Draft: Do Not Cite / Distribute.

UPDATED WATER CAPACITY FEES BASED ON NO. OF EDU'S:

Type of Use	Existing Water Capacity Fee ^{1,2}	Equivalence to a 2-Bedroom SFR Unit ³	Scenario 1	Scenario 2
			Updated Capacity Fee Based on 2-Bedroom Equivalency	Updated Capacity Fee Based on 2-Bedroom Equivalency
Single Family Residence or Condominium, per Residence				
One Bedroom	\$4,780.57	0.67	\$3,442	\$4,301
Two Bedroom	\$7,170.86	1.00	\$5,163	\$6,452
Three Bedroom	\$9,561.15	1.33	\$6,884	\$8,602
Four Bedroom	\$11,951.43	1.67	\$8,605	\$10,753
Multi Dwelling				
One Bedroom	\$3,824.46	0.53	\$2,754	\$3,441
Two Bedroom	\$5,736.69	0.80	\$4,130	\$5,161
Three Bedroom	\$7,648.92	1.07	\$5,507	\$6,882
Mobile Home	\$4,780.57	0.67	\$3,442	\$4,301
Barber Shop (per chair)	\$1,912.23	0.27	\$1,377	\$1,720
Beauty Shop (per chair)	\$2,390.29	0.33	\$1,721	\$2,151
Dentist Office (per chair)	\$14,341.72	2.00	\$10,325	\$12,903
Department Store (per employee)	\$764.89	0.11	\$551	\$688
or, if larger, (per 1,000 square feet)	\$2,292.92	0.32	\$1,652	\$2,063
Drug Store	\$9,561.15	1.33	\$6,884	\$8,602
w/Fountain Service add:	\$25,815.10	3.60	\$18,517	\$23,226
If Serving Meals add (per seat):	\$956.11	0.13	\$688	\$860
Laundry				
(per Standard washing machine)	\$19,122.29	2.67	\$13,168	\$17,205
Meat Market				
(per 1,000 square feet of floor area)	\$956.11	0.13	\$688	\$860
Motel or Hotel (per room)	\$2,390.29	0.33	\$1,721	\$2,151
Office Building				
(per employee)	\$478.06	0.07	\$344	\$430
or, if larger, (per 1,000 square feet)	\$2,294.68	0.32	\$1,652	\$2,065
Physicians Office				
(per examining room)	\$3,824.46	0.53	\$2,754	\$3,441
Restaurant				
(per seat at 20 gallons per day per seat)	\$382.45	0.05	\$275	\$344
Theatre (per seat)	\$57.37	0.01	\$41	\$52
Other non water intensive establishments:				
(per 500 gallons per day)	\$9,561.15	1.33	\$6,884	\$8,602
Boarding School, Elem (per student)	\$1,434.17	0.20	\$1,033	\$1,290
Boarding School, Senior (per student)	\$1,912.23	0.27	\$1,377	\$1,720
Church (per seat)	\$57.37	0.01	\$41	\$52
Country Club (per member)	\$478.06	0.07	\$344	\$430
Civic Club (per member)	\$57.37	0.01	\$41	\$52
Elementary School (per student)	\$305.96	0.04	\$220	\$275
Nursing Homes (per bed)	\$2,868.34	0.40	\$2,065	\$2,581
Rooming House (per resident)	\$1,912.23	0.27	\$1,377	\$1,720
Summer Camps (per resident or camper)	\$1,147.34	0.16	\$826	\$1,032

1. ABCSD currently refers to the Capacity Fee as a Hookup Fee, however NBS recommends the District use "Capacity Fee" as the term for this fee to be consistent with industry standards and because it more appropriately describes what the fee is.

2. For uses not specifically included in this schedule, and for hybrid uses, assessments shall be determined by calculating annual water usage of the use in acre feet and multiplying by \$17,057.09.

3. Per ABCSD staff, current capacity fees are based on Metcalf and Eddy strength/flow factors. NBS has calculated updated capacity fees based on the relationship of current fees for 2-bedroom and 3-bedroom SFR units to all other customer classes.

AVILA BEACH COMMUNITY SERVICES DISTRICT
 Water and Wastewater Capacity Charge Analysis
 Wastewater Fee Classification and Calculation of Maximum Fee

EXHIBIT 11
 Preliminary Draft: Do Not Cite / Distribute.

UPDATED SEWER CAPACITY FEES BASED ON NO. OF EDU'S:

Type of Use	Existing Water Capacity Fee ^{1,2}	Equivalence to a 2-Bedroom SFR Unit ³	Scenario 1	Scenario 2
			Updated Capacity Fee Based on 2-Bedroom Equivalency	Updated Capacity Fee Based on 2-Bedroom Equivalency
Single Family Residence or Condominium, per Residence				
One Bedroom	\$980.94	0.67	\$6,253	\$8,320
Two Bedroom	\$1,471.41	1.00	\$9,379	\$12,481
Three Bedroom	\$1,961.88	1.33	\$12,505	\$16,641
Four Bedroom	\$2,452.35	1.67	\$15,632	\$20,801
Multi Dwelling*				
One Bedroom	\$784.75	0.53	\$5,002	\$6,656
Two Bedroom	\$1,177.13	0.80	\$7,503	\$9,985
Three Bedroom	\$1,569.51	1.07	\$10,004	\$13,313
Mobile Home*	\$980.94	0.67	\$6,253	\$8,320
Barber Shop** (per chair)	\$392.38	0.27	\$2,501	\$3,328
Beauty Shop** (per chair)	\$490.47	0.33	\$3,126	\$4,160
Dentist Office** (per chair)	\$2,942.83	2.00	\$18,754	\$24,962
Department Store (per employee)	\$156.95	0.11	\$1,000	\$1,331
or, if larger, (per 1,000 square feet)	\$470.49	0.32	\$2,991	\$3,991
Drug Store**	\$1,961.88	1.33	\$12,505	\$16,641
w/Fountain Service add:	\$5,287.09	3.60	\$33,745	\$44,931
If Serving Meals add (per seat):	\$196.19	0.13	\$1,211	\$1,664
Laundry**	\$3,923.77	2.67	\$23,011	\$33,282
(per Standard washing machine)				
Meat Market**	\$196.19	0.13	\$1,211	\$1,664
(per 1,000 square feet of floor area)				
Motel or Hotel (per room)	\$490.47	0.33	\$3,126	\$4,160
Office Building**				
(per employee)	\$98.09	0.07	\$625	\$832
or, if larger, (per 1,000 square feet)	\$470.65	0.32	\$3,011	\$3,994
Physicians Office**	\$784.75	0.53	\$5,002	\$6,656
(per examining room)				
Restaurant**	\$78.48	0.05	\$500	\$666
(per seat at 20 gallons per day per seat)				
Theatre** (per seat)	\$11.77	0.01	\$75	\$100
Other non water intensive establishments**:				
(per 500 gallons per day)	\$1,961.88	1.33	\$12,505	\$16,641
Boarding School, Elem (per student)	\$294.28	0.20	\$1,876	\$2,496
Boarding School, Senior (per student)	\$392.38	0.27	\$2,501	\$3,328
Church (per seat)	\$11.77	0.01	\$75	\$100
Country Club (per member)	\$98.09	0.07	\$625	\$832
Civic Club** (per member)	\$11.77	0.01	\$75	\$100
Elementary School (per student)	\$62.78	0.04	\$400	\$533
Nursing Homes (per bed)	\$588.57	0.40	\$3,752	\$4,982
Rooming House (per resident)	\$392.38	0.27	\$2,501	\$3,328
Summer Camps (per resident or camper)	\$235.43	0.16	\$1,501	\$1,997

- ABCSD currently refers to the Capacity Fee as a Hookup Fee, however NBS recommends the District use "Capacity Fee" as the term for this fee to be consistent with industry standards and because it more appropriately describes what the fee is.
- For those uses not specifically included in the foregoing Schedule, and for hybrid uses, assessments shall be determined by calculating annual water usage of the use in acre foot and multiplying by the applicable acre foot rate for that use(s) under Paragraph A, B, or C of this section.
- Per ABCSD staff, current capacity fees are based on Metcalf and Eddy strength/flow factors. NBS has calculated updated capacity fees based on the relationship of current fees for 2-bedroom and 3-bedroom SFR units to all other customer classes.

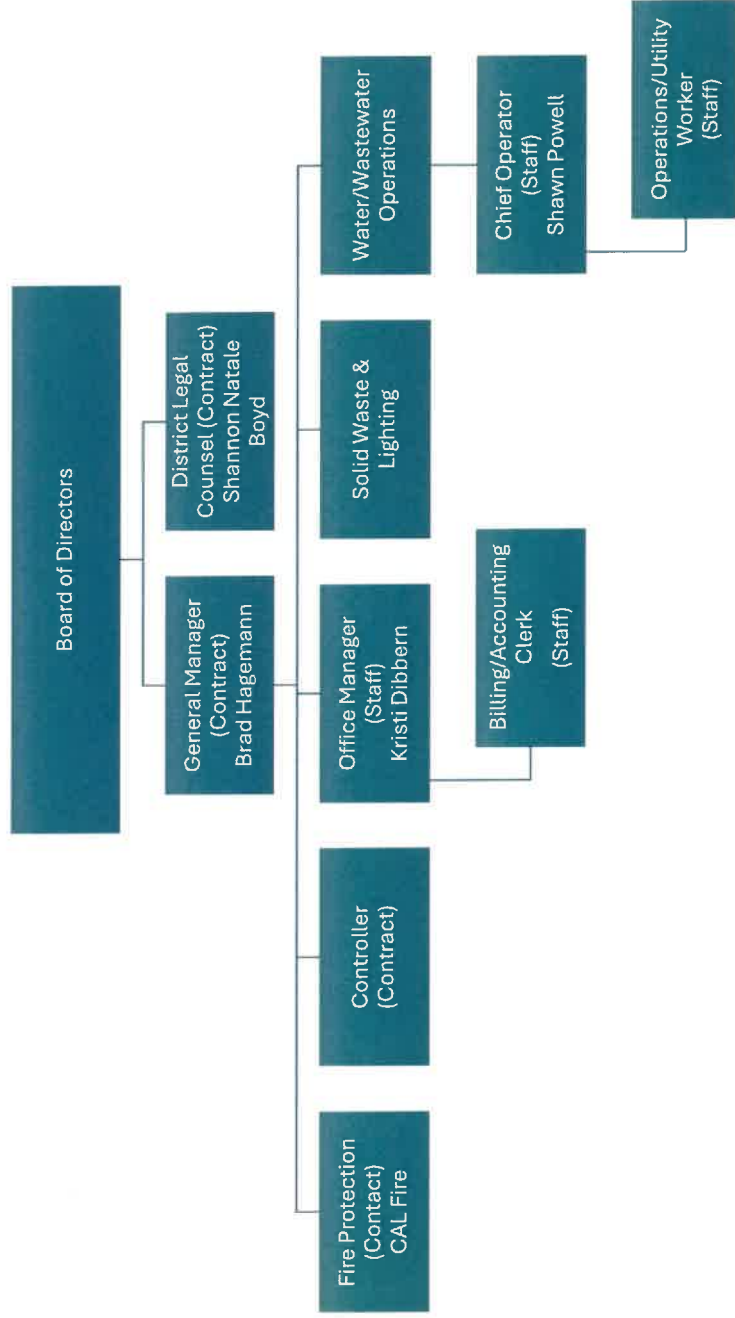
The following notes are applicable to the existing capacity fees:

- Uses in which a ratio of water used to sewage produced is essentially - 100% water used, 80% sewage produced; based upon \$1,987.54 per acre foot annual water use.
- Uses in which a ratio of water used to sewage produced is essentially - 100% water used, 90% sewage produced; based upon \$2,208.38 per acre foot of water used, marked by *.
- Uses in which essentially 100% of the water used is converted to sewage; based upon \$3,228.74 per acre foot of water used, marked by **

**Avila Beach Community Services District
2026-27 Fiscal Year Budget**

District Organization Chart

Avila Beach Community Services District Organizational Chart



**Avila Beach Community Services District
2026-27 Fiscal Year Budget**

**Compensation
Effective 7/1/26**

**2026/27 Fiscal Year Budget
Avila Beach Community Services District
Pay Grades and Related Steps
To Be Effective 7/1/26**

<u>Classification</u>	<u>Billing Clerk (New)</u>		<u>Office Manager</u>		<u>Utility Operator (New)</u>		<u>Operations Supervisor</u>	
	<i>Proposed</i>	<i>Existing</i>	<i>Proposed</i>	<i>Existing</i>	<i>Proposed</i>	<i>Existing</i>	<i>Proposed</i>	<i>Existing</i>
STEP 1	30.00	35.13	36.18	32.00	53.56	55.17		
STEP 2	31.50	37.24	38.36	33.60	56.24	57.93		
STEP 3	33.08	39.48	40.66	35.28	59.05	60.82		
STEP 4	34.73	41.84	43.10	37.04	62.00	63.86		
STEP 5	36.47	44.35	45.68	38.90	65.10	67.06		
STEP 6	38.29	47.02	48.43	40.84	72.22	74.39		
STEP 7	40.20	49.84	51.34	42.88	75.83	78.11		

STEP PARAMETERS INCLUDE A 5% INCREASE PER STEP

Step 1 is typically the starting wage. Hiring above Step 1 may be approved subject to the Personnel Committee concurrence.
 Step 2 increase is available with satisfactory six month review, completion of probation period and General Manager's approval.
 Step 3 is available after 1 year of service at Step 2, satisfactory annual review and General Manager's approval.
 Step 4 is available after 1 year of service in Step 3, satisfactory annual review and General Manager's approval.
 Step 5 is available after 1 year of service in Step 4, satisfactory annual review and General Manager's approval.
 Step 6 is available after 1 year of service in Step 5, satisfactory annual review and General Manager's approval.
 Step 7 is available after 2 years of service in Step 6; or 8 or more years of service with the District; and, satisfactory annual review and General Manager's approval.

***COST OF LIVING ADJUSTMENT (This table includes 3% COLA)**

Yearly on July 1, all employees will be eligible for a cost of living adjustment if approved by the Board of Directors. The percent will be applied to all grades and steps equally and the above schedule will be recalculated to reflect such Board action. The COLA will be proposed to the Board by the General Manager and subject to Board approval. This Adjustment is applicable to all employees as a group, but not guaranteed.

**Avila Beach Community Services District
2026-27 Fiscal Year Budget**

Capital Equipment/Projects

**2026/27 Fiscal Year Budget
Avila Beach Community Services District
Final Capital Improvement Program
(May 12, 2026)**

Item Description	Five Yr. Total 5 Years				
	2026/27 1	2027/28 2	2028/29 3	2029/30 4	2030/31 5
General/Administration					
ADM-1 General/Administrative Capital Improvements	\$ 25,000	\$ 0.00	\$ 15,000	\$ 0.00	\$ 0.00
Subtotal:	\$ 25,000	\$ 0.00	\$ 15,000	\$ 0.00	\$ 0.00
Water					
W-2026/27 - 1 Water Valve Replacement Project	\$ 100,000	\$ 0.00	\$ 100,000	\$ 0.00	\$ 100,000
W-2026/27 - 2 Inspect and Re-Coat Water Tank #1	\$ 125,000	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
W-2026/27 - 3 Water Tank #2 Maintenance or Replace	\$ 25,000	\$ 150,000	\$ 0.00	\$ 0.00	\$ 0.00
W-2026/27 - 4 Develop New Water Source	\$ 50,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Subtotal:	\$ 300,000	\$ 300,000	\$ 250,000	\$ 150,000	\$ 250,000
Wastewater					
WW- 2026/27-1 WWTP MBR Annual Loan Payment	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
WW- 2026/27-2 WWTP SCADA Upgrade	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
WW - 2026/27 -3 Wastewater Collection System Repair Inflow & Infiltration	\$ 50,000	\$ 75,000	\$ 75,000	\$ 0.00	\$ 0.00
WW -2026/27 - 4 Miscellaneous Wastewater Projects (As Needed)	\$ 50,000	\$ 50,000	\$ 60,000	\$ 60,000	\$ 65,000
WW - F1 Sludge De-watering Facility	\$ 0.00	\$ 125,000	\$ 75,000	\$ 0.00	\$ 0.00
WW - F2 Brine Receiving Facilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50,000	\$ 200,000
WW- F3 First Street Sewer Line Replacement	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Subtotal:	\$ 320,000	\$ 470,000	\$ 430,000	\$ 330,000	\$ 485,000
Street Lighting					
L-1 Repair or Replace Lights and Electrical Systems (As Needed)	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Subtotal:	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Total Capital Equipment / Projects by Fiscal year:	\$ 652,500	\$ 777,500	\$ 702,500	\$ 487,500	\$ 742,500
Total 5-Year Capital Equipment / Projects	\$ 3,562,500				