

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR
2022-2023



MISSION STATEMENT

To provide our customers with reliable, quality,
and cost-effective services now and in the future.

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR 2022-2023

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**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2022-2023**

INTRODUCTION

The Nipomo Community Services District (District) is a multi-service special district formed on January 28, 1965, under the Community Services District Law, California Government Code Section 61000 et. seq. The Nipomo Community Services District serves the residents and property owners within the limits of its approximately seven square miles service area with water, sewer, solid waste, street lighting to the Blacklake Village, limited drainage and limited street landscape maintenance.

The legislative head of the District is an elected Board of Directors composed of five members. Each member serves a four-year term, and elections are held every two years, on even-number years. The terms for the Board of Directors are staggered. Regular meetings are held at the District Board Room, 148 South Wilson Street, Nipomo, California, at 9:00 a.m. on the second and fourth Wednesdays of each month.

BOARD OF DIRECTORS

Name	Title	Current Term
Ed Eby	President	12/18 – 12/22
Richard Malvarose	Vice President	12/20 - 12/24
Dan Allen Gaddis	Director	12/18 – 12/22
Dan Woodson	Director	12/18 – 12/22
Craig Armstrong	Director	10/21 – 12/22

The District has twenty-two full-time and one half-time staff positions budgeted in 2022-2023.

The District is represented by the law firm of Richards, Watson and Gershon.

The District Office is open to the public from 8:00 a.m. to 4:30 p.m. Monday through Friday except holidays. In addition, the District has a 24-hour telephone number, (805) 929-1133. This number is answered by an answering service during non-business hours and service related emergency calls are forwarded to standby personnel. Facsimile transmissions may be made to (805) 929-1932, web site is ncsd.ca.gov and email is info@ncsd.ca.gov. All other emergency requests are handled through the 911 system.

The District is pleased to announce the Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Excellence in Financial Reporting* to Nipomo Community Services District for its comprehensive annual financial report for the last nine consecutive fiscal years (2013 – 2021). In order to be awarded a Certificate of Achievement, the District had to publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Copies of these reports may be found on the District web site.

BUDGET PREPARATION

1. OPERATING AND NON-OPERATING BUDGETS

NCSD's budget is separated into two budgets - the Operating Budget and the Non-Operating Budget. The Operating Budget represents the day-to-day operations and maintenance of the District. The expenditures from the Operating Budget are funded from water and sewer use revenues, solid waste, street lighting and street landscape maintenance charges. The Non-Operating Budget represents the long-term capital financing program of the District. The Non-Operating Budget is funded by capacity charges, general purpose property taxes and certificates of participation.

Each Fund of NCSD has its own budget. The Funds in the Operating Budget are as follows:

#110	Administration
#125	Water
#128	Water Rate Stabilization
#130	Sewer Fund-Town Division
#135	Sewer Rate Stabilization Fund-Town Division
#150	Sewer Fund-Blacklake Division
#155	Sewer Rate Stabilization Fund-Blacklake Division
#200	Blacklake Street Lighting
#250	Street Landscape Maintenance District
#300	Solid Waste
#400	Drainage
#805	Funded Replacement-Water
#806	Funded Replacement-Supplemental Water
#810	Funded Replacement-Town Sewer
#830	Funded Replacement-Blacklake Sewer

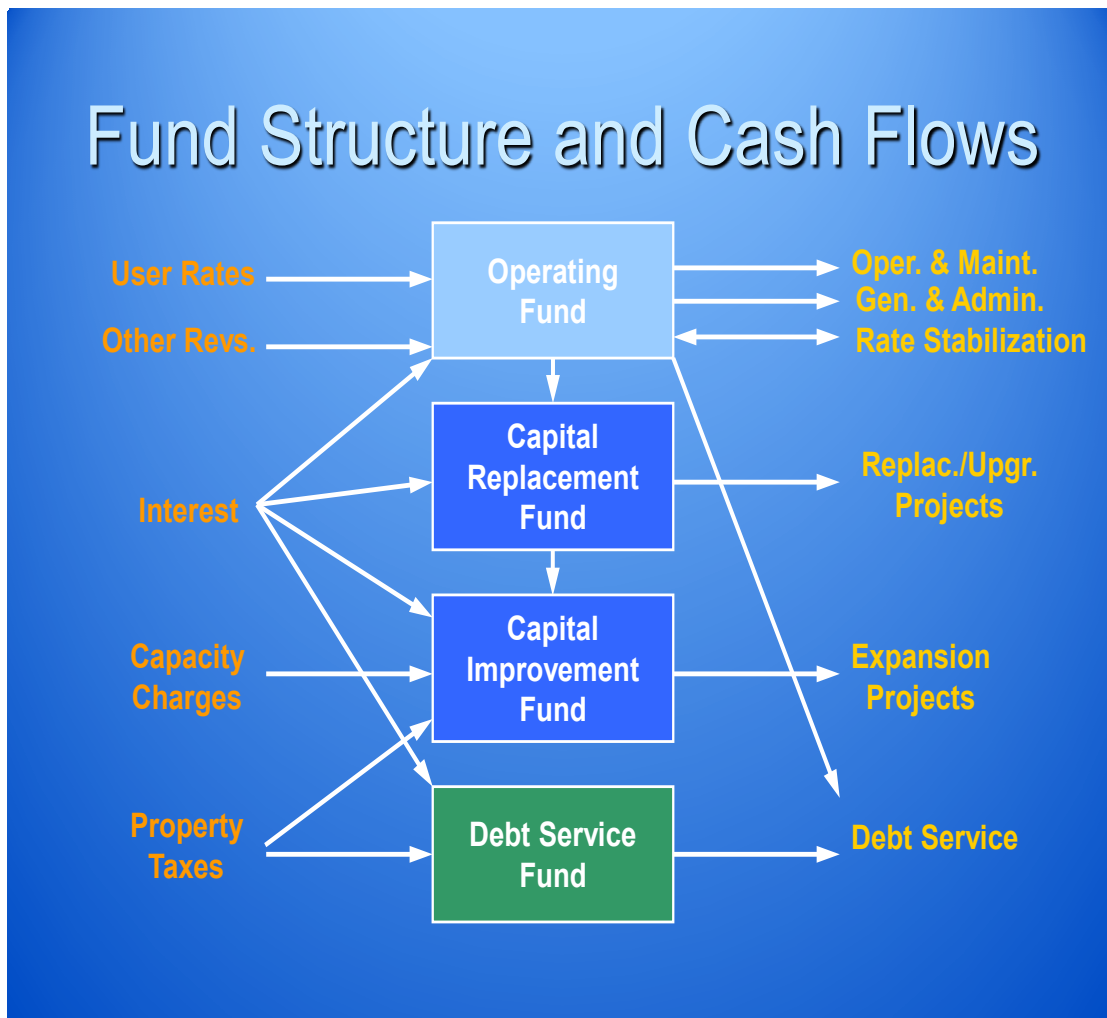
The Funds in the Non-Operating Budget are as follows:

#500	Supplemental Water
#600	Property Tax
#700	Water Capacity Charges
#710	Sewer Capacity Charges -Town Division

The Administration Fund accounts for all of the assets and resources used for the general administration of the District. The remaining operating funds are "enterprise funds". The purpose of enterprise funds is to account for operations in a manner similar to private business enterprises. The policy defined by the elected Board of Directors is that the costs of providing service (expenses, including depreciation of providing goods and services) be financed or recovered primarily through user charges.

2. FUND AND RESERVE STRUCTURES AND CASH FLOWS

The model below provides a helpful overview of the fund and non-designated reserve structure and cash flows of the District. The revenues (sources) of funds include user rates, other revenues, interest income, capacity charges and property taxes. The expenditures (uses) of funds include operations and maintenance, general and administrative costs, replacement and upgrade projects, expansion projects and debt service. In addition, there are transfers into, out of, and between funds and non-designated reserves.



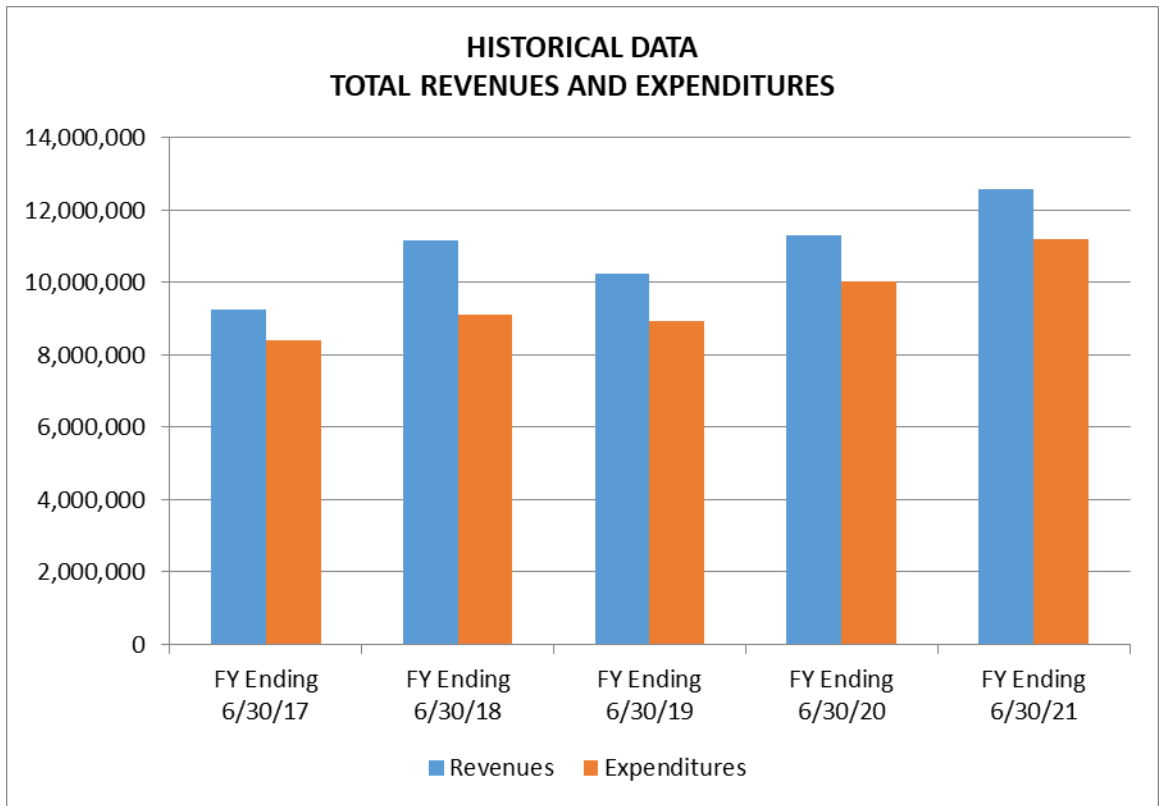
**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2022-2023**

3. FINANCIAL OVERVIEW

PROPOSED 2022-2023 BUDGET COMPARED TO ESTIMATED ACTUAL 2021-2022 BUDGET

- Total budgeted Operating Revenues for fiscal year 2022-2023 is \$11,202,545. This is an increase of 8.61% above the Estimated Actual Operating Revenues for fiscal year 2021-2022. A graph depicting all revenues can be found on page 20.
- Total budgeted Operating Expenditures for fiscal year 2022-2023 is \$10,640,446. This is an increase of 12.82% above the Estimated Actual Operating Expenditures for fiscal year 2021-2022. A graph depicting all expenditures can be found on page 21.

ACTUAL TOTAL REVENUES AND EXPENDITURES



NET POSITION

- As of June 30, 2021, the District's net position exceeded \$73 million dollars.

Total Assets	\$98,379,618
Total Liabilities	\$24,420,068
Total Net Position	\$73,959,550

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2022-2023**

AUDIT

An audit of the District's financial statements is conducted annually by the independent Certified Public Accounting firm of Rogers, Anderson, Malody and Scott, LLP. A copy of the most recent audit report may be found at the District's web site ncsd.ca.gov.

4. THE NON-OPERATING BUDGET - CAPITAL IMPROVEMENT PROJECTS

Capital facilities (infrastructure) represent a major investment by Nipomo Community Services District. Supply, treatment, transmission, and distribution facilities are needed to provide water service to customers of the District. Investment in collection, transmission, treatment and disposal facilities are required for wastewater service. Capital investments are necessary to maintain reliable, high-quality service to existing customers and to provide facilities for future growth and economic development.

The magnitude of investment required for proper management of a utility system requires development of an effective long-range capital financing plan. The most important factor affecting capital expansion is growth in demand. As areas are developed or annexed, additional pressure is placed on a utility to provide water and wastewater services. The capital investment required to support this growth should be funded in such a way so that the financial risks relating to growth are minimized for the District and its customers. The Capital Financing Plan of the District will be funded with capacity charges paid for by new development, interest earned, property taxes, Certificates of Participation (in accordance with District adopted Debt Management Policy) and Assessment Districts.

A summary of the proposed Capital Improvement Projects and a description of each project may be found on page 30.

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2022-2023**

OPERATING EXPENDITURES CATEGORIES

OPERATIONS AND MAINTENANCE

TITLE	DESCRIPTION
Wages	Provides wages for operations and maintenance staff
Wages – Overtime	Provides for overtime for on-call personnel and overtime for emergency response
Payroll Taxes	Provides for the employer’s portion of payroll taxes including Medicare and State Unemployment Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Workers Compensation Insurance	Provides for Workman’s Compensation Insurance for the maintenance personnel
Wholesale Water Purchased	Provides for purchase of supplemental water from the City of Santa Maria pursuant to Wholesale Water Agreement
Supplemental Water O & M and Overhead	Provides for accumulation of operations and maintenance costs and overhead of the Supplemental Water Project
Electricity	Provides for electricity for offices, well sites, sewer facilities
Water	Provides for water used at the wastewater enterprises
Chemicals	Provides for chlorine and other chemicals used in water and sewer systems
Lab Tests and Sampling	Provides for mandated testing of water supply and wastewater
Operating Supplies	Provides for necessary supplies to operate water and wastewater systems
Outside Services	Provides for services provided outside the normal operation and function of district personnel
Permits and Operating Fees	Provides for Federal, State and County charges associated with operating the water and wastewater systems
Repairs and Maintenance	Provides for the repair and maintenance of all district facilities including buildings, vehicles, water systems and sewer systems
Engineering	Provides for engineering services
Fuel	Provides for district vehicles, backhoes, generators, etc
Meters	Provides for the purchase of meters and radios for new installation and replacement program and AMI
Safety Program	Provides for training employees to ensure their health, safety and well-being
Uniforms	Provides for uniforms and boot allowance to operations personnel
Landscape Maintenance and Water	Provides for landscape maintenance service and water consumption for Tract 2409-Street Landscape Maint District #1
Solid Waste Program	Provides for Board approved solid waste program
Water Conservation Program	Provides for Board approved water conservation program
Operating Transfers Out – Funded Replacement	Provides for the funding of major refurbishment or replacement of aging water and sewer facilities

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2022-2023**

OPERATING EXPENDITURES CATEGORIES

GENERAL AND ADMINISTRATIVE

TITLE	DESCRIPTION
Wages	Provides wages for management and administrative staff
Payroll Taxes	Provides for the employer's portion of payroll taxes including Medicare, State Unemployment Tax and Training Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Other Post Employment Benefits (OPEB)	Provides for funding of medical benefits for retirees and future retirees of the District
Workers Compensation Insurance	Provides for Workman's Compensation Insurance for office staff and board members
Bank Charges	Provides for monthly bank charges
Computer Expense	Provides for billing software technical support, computer consulting, computer upgrades and supplies, etc
Dues and Subscriptions	Provides for membership to California Special Districts Association (CSDA), water and wastewater organizations, various publications and dues
Education and Training	Provides for registration for personnel and board members to attend training classes, seminars and meetings
Elections	Provides for cost of elections
Insurance – Liability	Provides for fire and general liability insurance, errors and omissions coverage and employee dishonesty bond
LAFCO Funding	Provides for district's portion of funding SLO County Local Agency Formation Commission (LAFCO)
Landscape and Janitorial	Provides for weekly landscape and janitorial services for the office buildings
Legal – General Counsel	Provides for routine district legal counsel services plus additional legal services as needed or requested
Legal – Water Counsel	Provides for special water counsel contracted by District
Professional Services	Provides for professional services of attorneys, auditors, engineers and other professionals for special District matters
Miscellaneous	Provides for occasional minor expenses
Newsletters and Mailers	Provides for the preparation and printing of newsletters/mailers
Office Supplies	Provides for general office supplies and materials
Outside Services	Provides for services provided outside the normal operation and function of district personnel

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2022-2023**

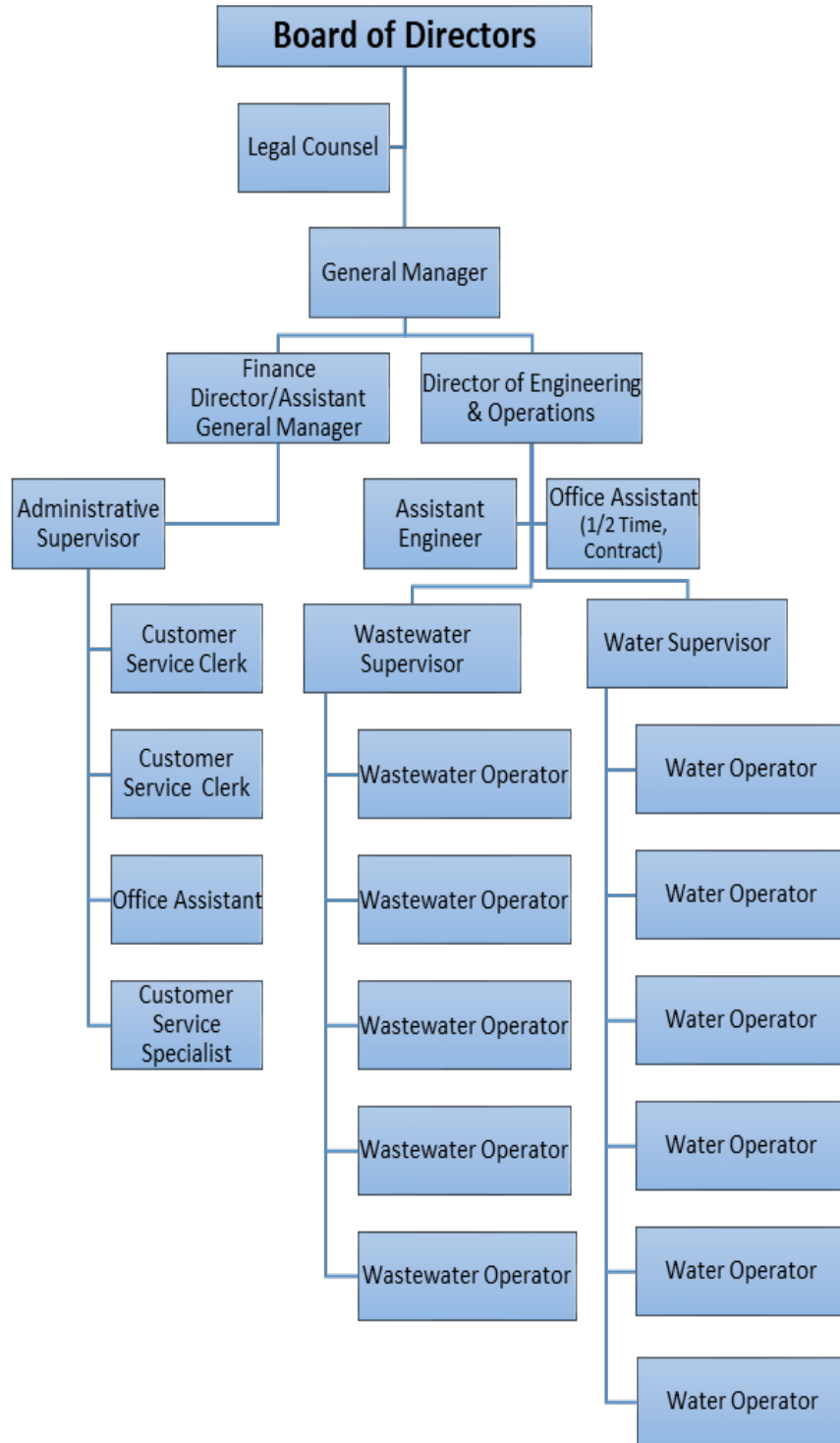
GENERAL AND ADMINISTRATIVE

TITLE	DESCRIPTION
Postage	Provides for postage for utility bills and District business
Public Notices	Provides for the publication of all legally required notices
Repairs and Maintenance	Provides for the repair and maintenance of office equipment and buildings
Property Taxes	Provides for the property tax assessments Sundale Well property
Telephone	Provides for regular phone service, long distance, fax lines and Supervisory Control and Data Acquisition (SCADA) system lines
Travel and Mileage	Provides for travel, meals and lodging for personnel and board members to attend seminars and classes
Utilities – Gas, Electric and Trash	Provides for utilities to operate the district office and shop
Operating Transfer Out – Funded Administration	Provides for the Enterprise Funds to proportionately share in the general and administrative costs of the District

NON-OPERATING REVENUES AND EXPENDITURES CATEGORIES

TITLE	DESCRIPTION
Interest Income	Provides for interest income earned on Reserves
Interest Expense-Debt Service	Provides for interest expense on debt service
Debt Service – Principal Portion	Provides for principal payment on debt service
Transfer In-Funded Admin	Provides for the Enterprise Funds to proportionately share in the general and administrative costs of the District
Transfer In-Funded Replacement	Provides for the funding of major refurbishment or replacement of aging water and sewer facilities
Fixed Asset Purchases	Provides for the purchase of new assets used in the day-to-day operations and maintenance of the District

NIPOMO COMMUNITY SERVICES DISTRICT
 ORGANIZATIONAL STRUCTURE
 2022-2023



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2022-2023

ADMINISTRATION	MONTHLY SALARY STEP/RANGE (PAGE 11)	Budgeted FY 21-22	Additions 22-23	Budgeted 22-23
General Manager	Contract	1	0	1
Assist General Manager/Finance Director	44	1	0	1
Administrative Supervisor	31	1	0	1
Customer Service Specialist	17	1	0	1
Customer Service Clerk	13	2	0	2
Office Assistant	5	1	0	1
ADMINISTRATION SUBTOTAL		<u>7</u>	<u>0</u>	<u>7</u>

OPERATIONS				
Director of Engineering and Operations	60	1	0	1
Assistant Engineer	29	1	0	1
Water Supervisor	32	1	0	1
Wastewater Supervisor	38	1	0	1
Wastewater Operator III	24	0	0	0
Wastewater Operator II	20	3	0	3
Wastewater Operator I	16	2	0	2
Water Operator III	17	0	0	0
Water Operator II	13	1	0	1
Water Operator I	9	4	1	5
Utility Office Assistant	Contract	<u>0.5</u>	<u>0</u>	<u>0.5</u>
OPERATIONS SUBTOTAL		<u>14.5</u>	<u>1</u>	<u>15.5</u>

TOTAL		<u>21.5</u>	<u>1</u>	<u>22.5</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
MONTHLY SALARY STEP/RANGE
2022-2023**

NO	Monthly Salary Range					Longevity Pay			NO	Monthly Salary Range					Longevity Pay			NO	Monthly Salary Range					Longevity Pay		
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%	25 Yrs - 5%		Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%	25 Yrs - 5%		Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%	25 Yrs - 5%
1	\$ 3,199	\$ 3,359	\$ 3,527	\$ 3,703	\$ 3,888	\$ 3,985	\$ 4,083	\$ 4,287	21	\$ 5,210	\$ 5,471	\$ 5,745	\$ 6,032	\$ 6,333	\$ 6,492	\$ 6,650	\$ 6,982	41	\$ 8,487	\$ 8,912	\$ 9,357	\$ 9,825	\$ 10,316	\$ 10,574	\$ 10,832	\$ 11,374
2	\$ 3,279	\$ 3,443	\$ 3,615	\$ 3,796	\$ 3,985	\$ 4,085	\$ 4,185	\$ 4,394	22	\$ 5,341	\$ 5,608	\$ 5,888	\$ 6,183	\$ 6,492	\$ 6,654	\$ 6,816	\$ 7,157	42	\$ 8,699	\$ 9,134	\$ 9,591	\$ 10,071	\$ 10,574	\$ 10,839	\$ 11,103	\$ 11,658
3	\$ 3,359	\$ 3,527	\$ 3,703	\$ 3,888	\$ 4,083	\$ 4,185	\$ 4,287	\$ 4,501	23	\$ 5,471	\$ 5,745	\$ 6,032	\$ 6,333	\$ 6,650	\$ 6,816	\$ 6,982	\$ 7,332	43	\$ 8,912	\$ 9,357	\$ 9,825	\$ 10,316	\$ 10,832	\$ 11,103	\$ 11,374	\$ 11,942
4	\$ 3,443	\$ 3,615	\$ 3,796	\$ 3,985	\$ 4,185	\$ 4,289	\$ 4,394	\$ 4,614	24	\$ 5,608	\$ 5,888	\$ 6,183	\$ 6,492	\$ 6,816	\$ 6,987	\$ 7,157	\$ 7,515	44	\$ 9,134	\$ 9,591	\$ 10,071	\$ 10,574	\$ 11,103	\$ 11,381	\$ 11,658	\$ 12,241
5	\$ 3,527	\$ 3,703	\$ 3,888	\$ 4,083	\$ 4,287	\$ 4,394	\$ 4,501	\$ 4,726	25	\$ 5,745	\$ 6,032	\$ 6,333	\$ 6,650	\$ 6,982	\$ 7,157	\$ 7,332	\$ 7,698	45	\$ 9,357	\$ 9,825	\$ 10,316	\$ 10,832	\$ 11,374	\$ 11,658	\$ 11,942	\$ 12,540
6	\$ 3,615	\$ 3,796	\$ 3,985	\$ 4,185	\$ 4,394	\$ 4,504	\$ 4,614	\$ 4,844	26	\$ 5,888	\$ 6,183	\$ 6,492	\$ 6,816	\$ 7,157	\$ 7,336	\$ 7,515	\$ 7,891	46	\$ 9,591	\$ 10,071	\$ 10,574	\$ 11,103	\$ 11,658	\$ 11,950	\$ 12,241	\$ 12,853
7	\$ 3,703	\$ 3,888	\$ 4,083	\$ 4,287	\$ 4,501	\$ 4,614	\$ 4,726	\$ 4,962	27	\$ 6,032	\$ 6,333	\$ 6,650	\$ 6,982	\$ 7,332	\$ 7,515	\$ 7,698	\$ 8,083	47	\$ 9,825	\$ 10,316	\$ 10,832	\$ 11,374	\$ 11,942	\$ 12,241	\$ 12,540	\$ 13,167
8	\$ 3,796	\$ 3,985	\$ 4,185	\$ 4,394	\$ 4,614	\$ 4,729	\$ 4,844	\$ 5,086	28	\$ 6,183	\$ 6,492	\$ 6,816	\$ 7,157	\$ 7,515	\$ 7,703	\$ 7,891	\$ 8,285	48	\$ 10,071	\$ 10,574	\$ 11,103	\$ 11,658	\$ 12,241	\$ 12,547	\$ 12,853	\$ 13,496
9	\$ 3,888	\$ 4,083	\$ 4,287	\$ 4,501	\$ 4,726	\$ 4,844	\$ 4,962	\$ 5,210	29	\$ 6,333	\$ 6,650	\$ 6,982	\$ 7,332	\$ 7,698	\$ 7,891	\$ 8,083	\$ 8,487	49	\$ 10,316	\$ 10,832	\$ 11,374	\$ 11,942	\$ 12,540	\$ 12,853	\$ 13,167	\$ 13,825
10	\$ 3,985	\$ 4,185	\$ 4,394	\$ 4,614	\$ 4,844	\$ 4,965	\$ 5,086	\$ 5,341	30	\$ 6,492	\$ 6,816	\$ 7,157	\$ 7,515	\$ 7,891	\$ 8,088	\$ 8,285	\$ 8,699	50	\$ 10,574	\$ 11,103	\$ 11,658	\$ 12,241	\$ 12,853	\$ 13,174	\$ 13,496	\$ 14,170
11	\$ 4,083	\$ 4,287	\$ 4,501	\$ 4,726	\$ 4,962	\$ 5,086	\$ 5,210	\$ 5,471	31	\$ 6,650	\$ 6,982	\$ 7,332	\$ 7,698	\$ 8,083	\$ 8,285	\$ 8,487	\$ 8,912	51	\$ 10,832	\$ 11,374	\$ 11,942	\$ 12,540	\$ 13,167	\$ 13,496	\$ 13,825	\$ 14,516
12	\$ 4,185	\$ 4,394	\$ 4,614	\$ 4,844	\$ 5,086	\$ 5,214	\$ 5,341	\$ 5,608	32	\$ 6,816	\$ 7,157	\$ 7,515	\$ 7,891	\$ 8,285	\$ 8,492	\$ 8,699	\$ 9,134	52	\$ 11,103	\$ 11,658	\$ 12,241	\$ 12,853	\$ 13,496	\$ 13,833	\$ 14,170	\$ 14,879
13	\$ 4,287	\$ 4,501	\$ 4,726	\$ 4,962	\$ 5,210	\$ 5,341	\$ 5,471	\$ 5,745	33	\$ 6,982	\$ 7,332	\$ 7,698	\$ 8,083	\$ 8,487	\$ 8,699	\$ 8,912	\$ 9,357	53	\$ 11,374	\$ 11,942	\$ 12,540	\$ 13,167	\$ 13,825	\$ 14,170	\$ 14,516	\$ 15,242
14	\$ 4,394	\$ 4,614	\$ 4,844	\$ 5,086	\$ 5,341	\$ 5,474	\$ 5,608	\$ 5,888	34	\$ 7,157	\$ 7,515	\$ 7,891	\$ 8,285	\$ 8,699	\$ 8,917	\$ 9,134	\$ 9,591	54	\$ 11,658	\$ 12,241	\$ 12,853	\$ 13,496	\$ 14,170	\$ 14,525	\$ 14,879	\$ 15,623
15	\$ 4,501	\$ 4,726	\$ 4,962	\$ 5,210	\$ 5,471	\$ 5,608	\$ 5,745	\$ 6,032	35	\$ 7,332	\$ 7,698	\$ 8,083	\$ 8,487	\$ 8,912	\$ 9,134	\$ 9,357	\$ 9,825	55	\$ 11,942	\$ 12,540	\$ 13,167	\$ 13,825	\$ 14,516	\$ 14,879	\$ 15,242	\$ 16,004
16	\$ 4,614	\$ 4,844	\$ 5,086	\$ 5,341	\$ 5,608	\$ 5,748	\$ 5,888	\$ 6,183	36	\$ 7,515	\$ 7,891	\$ 8,285	\$ 8,699	\$ 9,134	\$ 9,363	\$ 9,591	\$ 10,071	56	\$ 12,241	\$ 12,853	\$ 13,496	\$ 14,170	\$ 14,879	\$ 15,251	\$ 15,623	\$ 16,404
17	\$ 4,726	\$ 4,962	\$ 5,210	\$ 5,471	\$ 5,745	\$ 5,888	\$ 6,032	\$ 6,333	37	\$ 7,698	\$ 8,083	\$ 8,487	\$ 8,912	\$ 9,357	\$ 9,591	\$ 9,825	\$ 10,316	57	\$ 12,547	\$ 13,174	\$ 13,833	\$ 14,525	\$ 15,251	\$ 15,632	\$ 16,023	\$ 16,824
18	\$ 4,844	\$ 5,086	\$ 5,341	\$ 5,608	\$ 5,888	\$ 6,035	\$ 6,183	\$ 6,492	38	\$ 7,891	\$ 8,285	\$ 8,699	\$ 9,134	\$ 9,591	\$ 9,831	\$ 10,071	\$ 10,574	58	\$ 12,861	\$ 13,504	\$ 14,179	\$ 14,888	\$ 15,632	\$ 16,023	\$ 16,424	\$ 17,245
19	\$ 4,962	\$ 5,210	\$ 5,471	\$ 5,745	\$ 6,032	\$ 6,183	\$ 6,333	\$ 6,650	39	\$ 8,083	\$ 8,487	\$ 8,912	\$ 9,357	\$ 9,825	\$ 10,071	\$ 10,316	\$ 10,832	59	\$ 13,182	\$ 13,841	\$ 14,533	\$ 15,260	\$ 16,023	\$ 16,424	\$ 16,834	\$ 17,676
20	\$ 5,086	\$ 5,341	\$ 5,608	\$ 5,888	\$ 6,183	\$ 6,337	\$ 6,492	\$ 6,816	40	\$ 8,285	\$ 8,699	\$ 9,134	\$ 9,591	\$ 10,071	\$ 10,322	\$ 10,574	\$ 11,103	60	\$ 13,512	\$ 14,187	\$ 14,897	\$ 15,642	\$ 16,424	\$ 16,834	\$ 17,255	\$ 18,118

ADJUSTED BY 7% COLA EFFECTIVE 7/1/2022

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2022-2023

SCHEDULE 1 - VEHICLES USED ON A DAILY BASIS

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	MILEAGE (MAR 2022)
1	FORD F150 (1)	2013	1/23/2013	2013	91,896
2	FORD F150 (1)	2013	9/26/2013	2014	81,212
3	FORD F250	2015	11/7/2014	2015	63,130
4	FORD F250	2016	4/5/2016	2016	40,015
5	FORD F250	2017	4/13/2018	2018	37,329
6	FORD F250	2017	4/13/2018	2018	29,931
7	FORD F350	2019	6/24/2019	2019	18,319
8	FORD F250	2019	7/25/2019	2020	14,848
9	FORD F250	2020	11/5/2020	2021	11,839
10	FORD F250	2020	11/9/2020	2021	11,827
11	FORD F250	2022	9/9/2021	2022	305
12	FORD ESCAPE	2021	3/16/2022	2022	10

(1) Scheduled for replacement

	ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE (MAR 2022)
1	FORD RANGER	2010	11/7/2009	2010	40,968
2	FORD F250 UTILITY	2022	Delivery Pending	2022	

SCHEDULE 2 - SPECIALIZED VEHICLES USED FOR SPECIFIC R&M DUTIES

	SPECIALIZED VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	MILEAGE (MAR 2022)
1	FORD F350 FLATBED TRUCK	2006	6/25/2006	2006	35,764
2	INTERNATIONAL-VACON	2009	2/10/2010	2010	24,994
3	FORD F550 WITH CRANE	2013	4/16/2013	2013	14,997
4	INTERNATIONAL-WATER TRUCK	2021	1/26/2021	2021	9,821
5	DUMP TRUCK	NEW			

SCHEDULE 3 - SPECIALIZED EQUIPMENT USED FOR SPECIFIC R&M DUTIES

	OTHER SPECIALIZED EQUIPMENT	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	HOURS (MAR 2022)
1	JOHN DEERE BACKHOE JD310	2009	9/3/2009	2008	587.5
2	JOHN DEERE GATOR CART	2014	4/18/2014	2014	3,880.00
3	CAT 914 LOADER	2015	10/30/2015	2015	815.8
4	CAT 279D SKID STEER	2017	8/9/2017	2018	1462
5	JOHN DEERE TRACTOR 5075E	2020	8/19/2019	2020	37.2

RESOLUTION 2022 - 1631

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2022-2023 FISCAL YEAR BUDGET**

WHEREAS, Section 61110 et seq. of the Government Code establishes procedures for the adoption of budgets for Community Services Districts, including the Nipomo Community District ("District"); and

WHEREAS, pursuant to Government Code Section 61110 et seq. the District elects to adopt a one (1) year budget for Fiscal Year 2022-2023; and

WHEREAS, the District has published notice of this hearing adopting the District's budget pursuant to Government Code Section 61110, et seq.; and

WHEREAS, the District desires to make known its planned activities and associated costs for Fiscal Year 2022-2023, including:

A. A description of the District's use of water and sewer capacity charges in compliance with Government Code Section 66013; and

B. The purposes for which reserves designated in the budget may be spent.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED by the Board of Directors of the Nipomo Community Services District, San Luis Obispo County, California, as follows:

1. The proposed budget entitled, "2022-2023 Budget, Nipomo Community Services District," is hereby approved and adopted.
2. The budget be administered in accordance with generally accepted accounting principles and the past policies and practices established by the District.
3. The above Recitals are true and correct and incorporated herein by this reference.

Upon motion of Director Armstrong, seconded by Director Woodson, and on the following roll call vote, to wit:

AYES: *Director Armstrong, Woodson, Gaddis, and Eby*
NOES: *NONE*
ABSENT: *Director Malvarose*

the foregoing Resolution is hereby adopted this 8th day of June 2022.

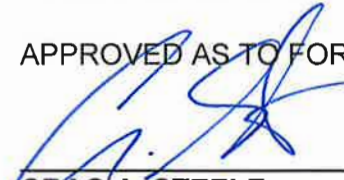


ED EBY
President of the Board

ATTEST:


MARIO IGLESIAS
Secretary to the Board

APPROVED AS TO FORM:


CRAG A. STEELE
District Legal Counsel

RESOLUTION NO. 2022-1632

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2022-2023 FISCAL YEAR**

WHEREAS, Article XIII B of the California Constitution specifies that appropriations made by governmental entities may increase annually by the change in population and the California per-capita income, and

WHEREAS, it has been determined by the State Department of Finance that the California per-capita income increase shall be used; and

WHEREAS, the percent change in the California per-capita income is 1.0755% and the percent change in the population of the unincorporated area of San Luis Obispo County is 1.94% (Population converted to a ratio is computed as follows: $\{1.94+100\} \div 100 = 1.0194$).

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Directors of the Nipomo Community Services District, San Luis Obispo County, California, as follows:

1. That the ratio of change is and is determined as follows:
 $1.0755 \times 1.0194 = 1.0964$
2. That the 2022-2023 appropriation limit is and is determined as follows:

2022 Limitation	\$6,806,633
2022 Ratio of Change	<u>1.0964</u>
2022 Appropriations Limitation	\$7,462,792
Appropriations Limitation Subject to Limitation	(50,304)
2022-2023 Appropriations Under Limit	<u>\$7,412,488</u>

3. No further adjustment to the 2022-2023 appropriation limitation has been made for mandated costs. However, any new mandated costs or increases in costs would increase the limitation amount by "Proceeds of Taxes" used to finance mandates in Fiscal Year 2022-2023.

On the motion of Director Armstrong, seconded by Director Woodson, and on the following roll call vote, to wit:


AYES: *Director Armstrong, Woodson, Gaddis, and Eby*
NOES: *NONE*
ABSENT: *Director Malvarose*

the foregoing resolution is hereby adopted this 8th day of June 2022.

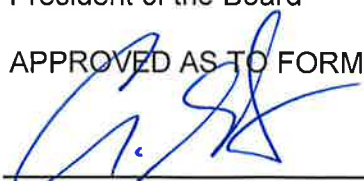


ED EBY
President of the Board

ATTEST:


MARIO IGLESIAS
Secretary to the Board

APPROVED AS TO FORM:


CRAIG A. STEELE
District Legal Counsel

OPERATING BUDGET SUMMARY

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2022-2023**

CONSOLIDATED - ALL FUNDS	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	1,423,273	1,589,490	1,613,327	1,770,000
Water - Usage Charges	4,968,545	4,961,000	5,190,000	5,663,000
Sewer Revenues	2,902,886	3,062,900	3,027,979	3,290,400
Fees and Penalties	14,028	55,000	85,000	90,000
Meter and Connection Fees	3,199	5,000	9,500	5,000
Plan Check and Inspection Fees	10,460	1,600	1,550	1,000
Miscellaneous Income	203,034	138,800	162,591	138,800
Street Lighting/Landscape Maint Charges	41,570	41,570	41,570	61,345
Franchise Fee - Solid Waste	167,174	183,000	183,000	183,000
TOTAL OPERATING REVENUES	9,734,169	10,038,360	10,314,517	11,202,545

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages(1)	995,053	1,103,000	1,033,000	1,249,000
Wages - Overtime	78,933	100,000	84,700	100,000
Payroll Taxes	17,356	20,900	18,900	22,850
Retirement	243,834	297,500	259,000	337,000
Medical and Dental	380,873	423,200	388,500	441,200
Workers Comp Insurance	38,852	42,800	36,300	50,900
Wholesale Water Purchase (See Page 67)	1,517,735	1,483,535	1,547,779	1,627,399
Supplemental Water O&M/Overhead/Replacement (See Page 67)	298,068	297,834	295,997	315,723
Electricity	592,946	669,000	608,514	687,400
Water	3,537	5,150	3,650	6,150
Chemicals	73,547	86,000	103,000	108,000
Lab Tests and Sampling	110,280	114,000	113,000	126,000
Operating Supplies	208,687	251,500	251,700	281,000
Outside Services	289,742	355,310	245,900	338,400
Permits and Operating Fees	50,146	57,620	53,000	58,000
Repairs & Maintenance	281,491	250,000	272,000	302,000
Engineering	80,081	110,000	99,000	101,000
Fuel	55,795	52,000	64,600	74,000
Meter Replacement Program	141,097	270,000	270,000	200,000
Safety Program	1,810	5,000	3,300	4,500
Uniforms	11,723	20,000	16,400	19,400
Landscape Maintenance and Water	9,825	5,000	5,000	5,000
Solid Waste Program	234,605	10,000	15,000	220,995
Water Conservation Program	825	20,000	7,000	15,000
Oper Transfer Out - Funded Replacement	1,198,000	1,219,000	1,219,000	1,045,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	6,914,841	7,268,349	7,014,240	7,735,916

(1) Includes adding one Operator I Position.
Budgets by Fund can be found on Pages 38-65

**CONSOLIDATED - ALL FUNDS
CONTINUED**

GENERAL & ADMINISTRATIVE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	538,270	570,000	490,950	595,300
Payroll Taxes	8,449	11,760	9,072	11,600
Retirement	120,316	144,500	123,260	139,300
Medical and Dental	225,188	286,300	221,700	258,800
Other Post Employment Benefits (OPEB)	115,578	128,000	127,040	131,650
Workers Comp Insurance	1,985	2,595	2,070	2,730
Bank Charges and Credit Card Fees	6,731	7,200	7,300	12,100
Computer Expense	161,132	185,756	229,506	251,750
Dues and Subscriptions	19,950	23,180	45,680	52,900
Education and Training	8,501	17,000	6,500	17,000
Elections	14,622	0	0	16,080
Insurance - Liability	161,329	233,000	222,900	255,210
LAFCO Funding	28,621	30,000	27,690	30,000
Landscape and Janitorial	14,923	18,000	21,166	21,950
Legal - General and Special Counsel	75,647	98,000	92,600	103,000
Legal - Water Counsel	35,759	75,000	40,000	75,000
Professional Services	127,403	135,200	139,805	154,000
Miscellaneous	1,262	13,750	4,100	10,250
Newsletter and Mailers	7,482	6,700	4,400	7,300
Office Supplies	12,350	19,000	12,800	19,100
Outside Services	24,468	29,280	24,965	30,900
Postage	20,822	21,200	23,270	44,100
Public Notices	2,538	4,300	3,200	5,700
Repairs and Maintenance - Office Equip/Bldg	23,294	28,850	26,850	33,850
Property Taxes	1,574	1,590	1,672	1,700
Telephone	7,116	8,500	7,945	7,160
Travel and Mileage	2,580	12,500	6,000	12,500
Utilities-Gas, Electric, Trash	17,348	20,700	21,000	24,150
Oper Transfer Out - Funded Administration	411,272	587,060	473,676	579,450
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	2,196,510	2,718,921	2,417,117	2,904,530
TOTAL OPERATING EXPENDITURES	9,111,351	9,987,270	9,431,357	10,640,446
TOTAL OPERATING REVENUES AND EXPENDITURES	622,818	51,090	883,160	562,099
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	80,663	123,210	52,375	58,280
Interest Expense - Debt Service	(338,849)	(330,249)	(330,249)	(252,828)
Principal Portion - Debt Service	(215,000)	(265,000)	(265,000)	(335,000)
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Administration	411,272	587,060	473,676	579,450
Transfers In-Funded Replacement	1,198,000	1,219,000	1,219,000	1,034,900
Fixed Assets (1)	(406,742)	(231,000)	(124,608)	(320,000)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	729,344	1,103,021	598,244	764,802
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	1,352,162	1,154,111	1,481,404	1,326,901

(1) See Page 23

Budgets by Fund can be found on Pages 38-65

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2022-2023**

	#110	#125	#128	#130	#135	#150	#155	#200	#250	#300	#400	#805	#810	#830	TOTAL
	ADMIN	WATER	WATER RATE	TOWN	TOWN	BLACKLAKE	BLACKLAKE	BL STREET	ST LANDSCAPE	SOLID WASTE	DRAINAGE	FUNDED	FUNDED	FUNDED	
	BUDGET	BUDGET	BUDGET	BUDGET	SEWER RATE	SEWER RATE	SEWER RATE	LIGHTING	MAINT DIST	BUDGET	BUDGET	REP-WATER	REP-SEWER	REP-BLSEWER	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
OPERATING REVENUES															
Water - Availability Charges	0	1,770,000	0	0	0	0	0	0	0	0	0	0	0	0	1,770,000
Water - Usage Charges	0	5,663,000	0	0	0	0	0	0	0	0	0	0	0	0	5,663,000
Sewer Revenues	0	0	0	2,393,400	0	897,000	0	0	0	0	0	0	0	0	3,290,400
Fees and Penalties	0	90,000	0	0	0	0	0	0	0	0	0	0	0	0	90,000
Meter and Connection Fees	0	5,000	0	0	0	0	0	0	0	0	0	0	0	0	5,000
Plan Check and Inspection Fees	0	1,000	0	0	0	0	0	0	0	0	0	0	0	0	1,000
Miscellaneous Income	15,000	101,500	0	0	0	0	0	0	0	0	22,300	0	0	0	138,800
Street Lighting/Landscape Maint Charges	0	0	0	0	0	0	0	47,345	14,000	0	0	0	0	0	61,345
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	0	0	183,000	0	0	0	0	183,000
	15,000	7,630,500	0	2,393,400	0	897,000	0	47,345	14,000	183,000	22,300	0	0	0	11,202,545

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

Wages	0	724,000	0	412,500	0	112,500	0	0	0	0	0	0	0	0	1,249,000
Wages - Overtime	0	50,000	0	40,000	0	10,000	0	0	0	0	0	0	0	0	100,000
Payroll Taxes	0	13,300	0	7,500	0	2,050	0	0	0	0	0	0	0	0	22,850
Retirement	0	198,000	0	112,000	0	27,000	0	0	0	0	0	0	0	0	337,000
Medical and Dental	0	260,000	0	144,000	0	37,200	0	0	0	0	0	0	0	0	441,200
Workers Comp Insurance	0	23,300	0	22,000	0	5,600	0	0	0	0	0	0	0	0	50,900
Wholesale Water Purchased	0	1,627,399	0	0	0	0	0	0	0	0	0	0	0	0	1,627,399
Supplemental Water O & M and Overhead	0	315,723	0	0	0	0	0	0	0	0	0	0	0	0	315,723
Electricity	0	400,000	0	196,000	0	56,000	0	29,400	6,000	0	0	0	0	0	687,400
Water	0	0	0	2,500	0	3,500	0	0	150	0	0	0	0	0	6,150
Chemicals	0	43,000	0	40,000	0	25,000	0	0	0	0	0	0	0	0	108,000
Lab Tests and Sampling	0	52,000	0	36,000	0	38,000	0	0	0	0	0	0	0	0	126,000
Operating Supplies	0	198,000	0	80,000	0	3,000	0	0	0	0	0	0	0	0	281,000
Outside Services	0	222,000	0	110,000	0	6,400	0	0	0	0	0	0	0	0	338,400
Permits and Operating Fees	0	28,000	0	16,500	0	13,500	0	0	0	0	0	0	0	0	58,000
Repairs & Maintenance	0	100,000	0	175,000	0	26,000	0	1,000	0	0	0	0	0	0	302,000
Engineering	0	90,000	0	11,000	0	0	0	0	0	0	0	0	0	0	101,000
Fuel	0	50,000	0	16,000	0	8,000	0	0	0	0	0	0	0	0	74,000
Meter Replacement Program	0	200,000	0	0	0	0	0	0	0	0	0	0	0	0	200,000
Safety Program	0	3,300	0	500	0	700	0	0	0	0	0	0	0	0	4,500
Uniforms	0	13,200	0	3,500	0	2,700	0	0	0	0	0	0	0	0	19,400
Landscape Maintenance and Water	0	0	0	0	0	0	0	0	5,000	0	0	0	0	0	5,000
Solid Waste Program	0	0	0	0	0	0	0	0	0	220,995	0	0	0	0	220,995
Water Conservation Program	0	15,000	0	0	0	0	0	0	0	0	0	0	0	0	15,000
Oper Transfer Out - Funded Replacement	0	657,000	0	200,000	0	188,000	0	0	0	0	0	0	0	0	1,045,000
TOTAL OPERATIONS & MAINTENANCE	0	5,283,221	0	1,625,000	0	565,150	0	30,400	11,150	220,995	0	0	0	0	7,735,916

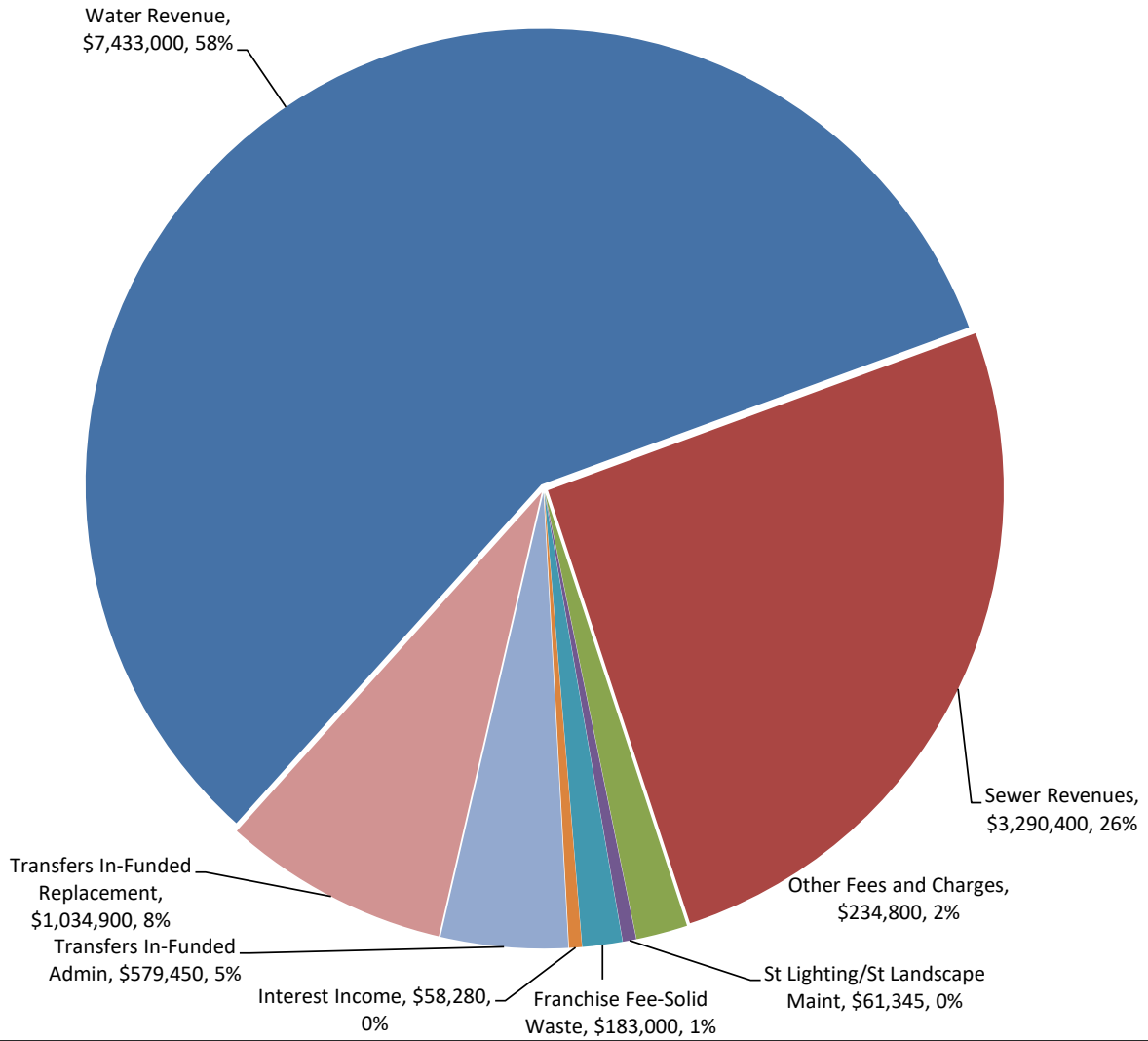
GENERAL & ADMINISTRATIVE

Wages	108,800	438,000	0	42,000	0	6,500	0	0	0	0	0	0	0	0	595,300
Payroll Taxes	2,100	8,200	0	1,100	0	200	0	0	0	0	0	0	0	0	11,600
Retirement	25,300	103,000	0	9,500	0	1,500	0	0	0	0	0	0	0	0	139,300
Medical and Dental	130,700	113,500	0	13,100	0	1,500	0	0	0	0	0	0	0	0	258,800
Other Post Employment Benefits (OPEB)	26,300	79,000	0	22,400	0	3,950	0	0	0	0	0	0	0	0	131,650
Workers Comp Insurance	500	2,000	0	200	0	30	0	0	0	0	0	0	0	0	2,730
Bank Charges and Credit Card Fees	12,000	100	0	0	0	0	0	0	0	0	0	0	0	0	12,100
Computer Expense	27,000	169,750	0	44,000	0	11,000	0	0	0	0	0	0	0	0	251,750
Dues and Subscriptions	7,500	38,000	0	6,500	0	900	0	0	0	0	0	0	0	0	52,900
Education and Training	7,000	5,000	0	5,000	0	0	0	0	0	0	0	0	0	0	17,000
Elections	3,800	9,400	0	2,380	0	500	0	0	0	0	0	0	0	0	16,080
Insurance - Liability	50,100	152,000	0	43,000	0	8,000	0	110	0	2,000	0	0	0	0	255,210

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2022-2023**

	#110	#125	#128	#130	#135	#150	#155	#200	#250	#300	#400	#805	#810	#830	TOTAL
	ADMIN	WATER	WATER RATE	TOWN	TOWN	BLACKLAKE	BLACKLAKE	BL STREET	ST LANDSCAPE	SOLID WASTE	DRAINAGE	FUNDED	FUNDED	FUNDED	
	BUDGET	BUDGET	BUDGET	BUDGET	SEWER RATE	SEWER	SEWER RATE	LIGHTING	MAINT DIST	BUDGET	BUDGET	REP-WATER	REP-SEWER	REP-BLSEWER	
LAFCO Funding	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	30,000
Landscape and Janitorial	4,500	13,000	0	3,800	0	650	0	0	0	0	0	0	0	0	21,950
Legal - General and Special Counsel	70,000	18,000	0	5,000	0	5,000	0	2,000	0	3,000	0	0	0	0	103,000
Legal - Water Counsel	0	75,000	0	0	0	0	0	0	0	0	0	0	0	0	75,000
Professional Services	7,000	136,500	0	7,000	0	1,000	0	2,500	0	0	0	0	0	0	154,000
Miscellaneous	8,000	1,000	0	500	0	750	0	0	0	0	0	0	0	0	10,250
Newsletter and Mailers	2,500	2,800	0	1,300	0	700	0	0	0	0	0	0	0	0	7,300
Office Supplies	3,800	11,400	0	3,300	0	600	0	0	0	0	0	0	0	0	19,100
Outside Services	1,000	20,000	0	7,200	0	2,700	0	0	0	0	0	0	0	0	30,900
Postage	3,700	25,700	0	10,000	0	4,700	0	0	0	0	0	0	0	0	44,100
Public Notices	2,600	0	0	0	0	0	0	2,000	500	600	0	0	0	0	5,700
Repairs and Maintenance - Office/Bldgs	27,000	5,100	0	1,500	0	250	0	0	0	0	0	0	0	0	33,850
Property Taxes	0	1,700	0	0	0	0	0	0	0	0	0	0	0	0	1,700
Telephone	1,600	3,300	0	1,325	0	935	0	0	0	0	0	0	0	0	7,160
Travel and Mileage	7,500	3,000	0	2,000	0	0	0	0	0	0	0	0	0	0	12,500
Utilities - Gas, Electric and Trash	24,150	0	0	0	0	0	0	0	0	0	0	0	0	0	24,150
Oper Transfer Out - Funded Administration	0	422,712	0	116,802	0	16,686	0	1,500	1,500	20,250	0	0	0	0	579,450
TOTAL GENERAL & ADMINISTRATIVE	594,450	1,857,162	0	348,907	0	68,051	0	8,110	2,000	25,850	0	0	0	0	2,904,530
TOTAL OPERATING EXPENDITURES	594,450	7,140,383	0	1,973,907	0	633,201	0	38,510	13,150	246,845	0	0	0	0	10,640,446
TOTAL OPERATING REVENUES AND EXPENDITURES	(579,450)	490,117	0	419,493	0	263,799	0	8,835	850	(63,845)	22,300	0	0	0	562,099
NON-OPERATING REVENUES AND EXPENDITURES															
Interest Income	0	19,065	2,165	3,160	1,625	2,525	270	0	30	2,300	375	9,000	16,500	1,265	58,280
Interest Expense - Debt Service	0	0	0	(252,776)	0	0	0	(52)	0	0	0	0	0	0	(252,828)
Principal Portion - Debt Service	0	0	0	(335,000)	0	0	0	0	0	0	0	0	0	0	(335,000)
Transfers In and (Out)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers In-Funded Admin	579,450	0	0	0	0	0	0	0	0	0	0	0	0	0	579,450
Transfers In-Funded Replacement	0	0	0	0	0	0	0	(10,100)	0	0	0	657,000	200,000	188,000	1,034,900
Fixed Assets	0	(211,200)	0	(70,400)	0	(38,400)	0	0	0	0	0	0	0	0	(320,000)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	579,450	(192,135)	2,165	(655,016)	1,625	(35,875)	270	(10,152)	30	2,300	375	666,000	216,500	189,265	764,802
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	297,982	2,165	(235,523)	1,625	227,924	270	(1,317)	880	(61,545)	22,675	666,000	216,500	189,265	1,326,901
ESTIMATED FUNDS AVAILABLE															
Estimated Account Balance 7/1/22	0	3,813,000	433,000	632,000	325,000	505,000	54,000	(1,712)	11,800	460,000	75,000	3,800,000	3,300,000	253,000	13,660,088
Net Results from Operations	0	297,982	2,165	(235,523)	1,625	227,924	270	(1,317)	880	(61,545)	22,675	666,000	216,500	189,265	1,326,901
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	0	(47,675)	(2,965,000)	(665,000)	0	(3,677,675)
Estimated Account Balance 6/30/23	0	4,110,982	435,165	396,477	326,625	732,924	54,270	(3,029)	12,680	398,455	50,000	1,501,000	2,851,500	442,265	11,309,314

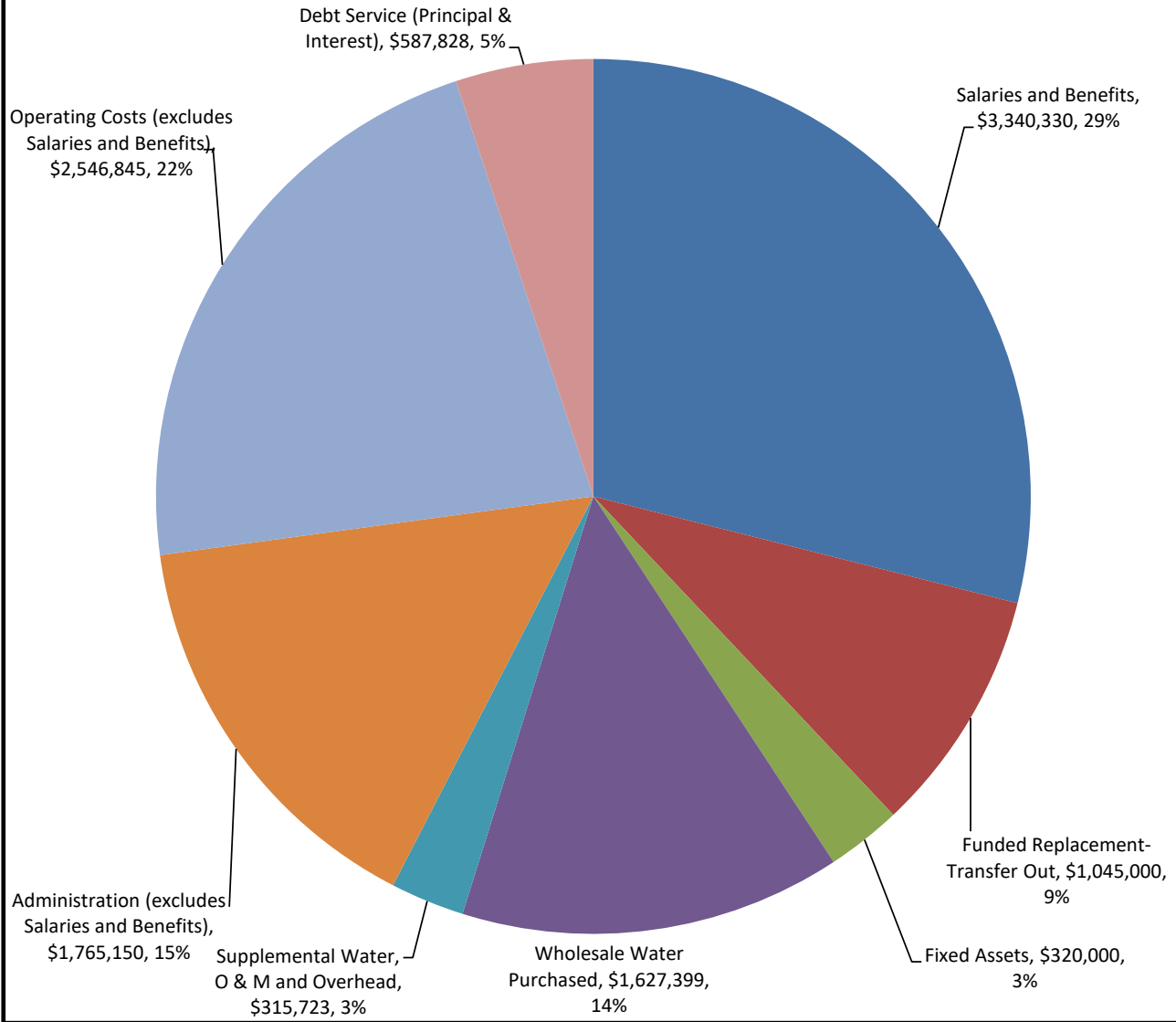
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED OPERATING AND NON-OPERATING
REVENUE OF ALL FUNDS
2022-2023**



TOTAL OPERATING AND NON-OPERATING REVENUES

\$12,875,175

**NIPOMO COMMUNITY SERVICES DISTRICT
 COMBINES OPERATING AND NON-OPERATING
 EXPENDITURES OF ALL FUNDS
 2022-2023**



TOTAL OPERATING AND NON-OPERATING EXPENDITURES

\$11,548,274

FIXED ASSETS

NIPOMO COMMUNITY SERVICES DISTRICT
 FIXED ASSET PURCHASES
 2022-2023

<u>BUDGET ITEMS FOR 2022-2023</u>	#110 <u>ADMIN</u>	#125 <u>WATER</u>	#130 <u>TOWN SEWER</u>	#150 <u>BL SEWER</u>	<u>TOTAL</u>
GIS Software Upgrade	0	19,800	6,600	3,600	30,000
Hach WIMS Software Conversion	0	19,800	6,600	3,600	30,000
2 New Replacement Trucks - Operations	0	59,400	19,800	10,800	90,000
New Dump Truck - Operations	0	46,200	15,400	8,400	70,000
SCADA Cybersecurity Improvements	0	33,000	11,000	6,000	50,000
SCADA Radio System Improvements	0	33,000	11,000	6,000	50,000
	<u>0</u>	<u>211,200</u>	<u>70,400</u>	<u>38,400</u>	<u>320,000</u>

Fixed assets will be purchased from the Enterprise Funds

FUNDED REPLACEMENT PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2022-2023

<u>BUDGET ITEMS FOR 2022-2023</u>	#805 FUNDED REPLACEMENT <u>WATER</u>	#810 FUNDED REPLACEMENT <u>TOWN SEWER</u>	<u>TOTAL</u>
Branch Street Waterline Replacement (1)	850,000	0	850,000
Eureka Well Replacement (2)	1,500,000	0	1,500,000
Chlorine Analyzer Replacement (3)	100,000	0	100,000
Red Oak Lane water line (4)	100,000	0	100,000
Blow-Off Repair (5)	20,000	0	20,000
Air Vac Replacements (5)	20,000	0	20,000
Fire Hydrant Replacements (5)	50,000	0	50,000
Valve Replacements (5)	100,000	0	100,000
Well Refurbishment (5)	100,000	0	100,000
Large Meter Replacement Program (6)	50,000	0	50,000
Sundale Well Nitrate Analyzer (7)	50,000		50,000
Tefft Street Nipomo Creek Utility Crossings (8)	25,000	25,000	50,000
Southland Sewer Collection System Pipeline Replacement (9)	0	300,000	300,000
Southland WWTF Influent Pump Station (10)		150,000	150,000
Manhole Rehabilitation (5)	0	150,000	150,000
Lift Station Replacement Pumps (11)	0	40,000	40,000
TOTAL	2,965,000	665,000	3,630,000

- (1) Replace failing 6 inch diameter water line
- (2) Well Equipment replacement
- (3) Begin replacement of chlorine analyzers that are being phased out by manufacturer
- (4) Install secondary water line to reduce need for flushing of thousands of gallons weekly
- (5) Water and Town Sewer Master Plan Projects
- (6) Large Meter Replacement Program
- (7) Online Nitrate analyzer for Sundale Well
- (8) Develop plan for Tefft Street Bridge utility crossings over Nipomo Creek
- (9) Design for replacement sewer line on Frontage Road between Juniper and Division
- (10) Repair failed coating at Southland WWTF influent pump station
- (11) Replacement pumps for lift stations

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FUNDING PLAN
 FUNDED REPLACEMENT-WATER
 FUND #805

FUNDED REPLACEMENT PLAN

Line #	WATER - FUND #805	FY 22-23
1	Branch Street Waterline Replacement	850,000
2	Eureka Well Replacement	1,500,000
3	Chlorine Analyzer Replacement	100,000
4	Red Oak Water Line	100,000
5	Blow-Off Replacement	20,000
6	Air Vac Replacement	20,000
7	Fire Hydrant Replacement	50,000
8	Valve Replacement	100,000
9	Well Refurbishment	100,000
10	Large Meter Replacement Program	50,000
11	Sundale Well Nitrate Analyzer	50,000
12	Tefft Street Nipomo Creek Utility Crossings	25,000
		2,965,000

CASH FLOW PROJECTION

FY 22-23

Sources of Funds

13	Funds on Hand at Beginning of Year-projected	3,800,000
14	Interest Income (1)	19,000
15	Transfer from Water for funded replacement	657,000
16	Total Sources of Funds	4,476,000

Uses of Funds

17	Funded Replacement Projects	2,965,000
18	Total Uses of Funds	2,965,000

19	Funds on Hand at End of Year-projected	1,511,000
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(1) Assumes an interest rate of 0.5%

FOR PLANNING PURPOSES ONLY

FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
0	0	0	0	0
0	0	0	0	0
100,000	0	0	0	0
0	0	0	0	0
20,600	21,218	21,855	22,510	23,185
20,600	21,218	21,855	22,510	23,185
51,500	53,045	54,636	56,275	57,964
103,000	106,090	109,273	112,551	115,927
103,000	106,090	109,273	112,551	115,927
51,500	53,045	54,636	56,275	57,964
0	0	0	0	0
250,000	0	0	0	0
700,200	360,706	371,527	382,673	394,153

FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
1,511,000	1,491,355	1,828,106	2,155,719	2,473,825
7,555	7,457	9,141	10,779	12,369
673,000	690,000	690,000	690,000	690,000
2,191,555	2,188,812	2,527,246	2,856,498	3,176,194
700,200	360,706	371,527	382,673	394,153
700,200	360,706	371,527	382,673	394,153
1,491,355	1,828,106	2,155,719	2,473,825	2,782,041

CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
PROJECT COST SUMMARY
2022-2023

BUDGET ITEMS FOR 2022-23	#500 SUPPLEMENTAL WATER CHARGES	#600 PROPERTY TAX FUND	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	#950 BLACKLAKE ASSESSMENT CHARGES	TOTAL
Supplemental Water Project Interconnects-carryover	1,000,000	0	0	0	0	1,000,000
Backup Generator for Office-carryover	0	50,000	0	0	0	50,000
Office Building security fencing back entrance/patio-carryover	0	12,000	0	0	0	12,000
Operations Building Roof Replacement-carryover	0	100,000	0	0	0	100,000
Third connection to Blacklake Pressure Zone-carryover	0	0	190,000	0	0	190,000
New Water Storage Tank (Foothill tank site)	0	0	50,000	0	0	50,000
Blacklake Sewer System Consolidation Project	0	0	0	0	1,675,000	1,675,000
Lift Station Rehabilitation-Woodgreen-carryover	0	0	0	0	1,250,000	1,250,000
	<u>1,000,000</u>	<u>162,000</u>	<u>240,000</u>	<u>0</u>	<u>2,925,000</u>	<u>4,327,000</u>

Supplemental Water Projects (Fund #500)

Supplemental Water Project Interconnects - Bid, award contract, and construct Golden State Water Company Primavera, Woodlands Mutual Water Company Via Concha, and Golden State Water Company Lynn interconnects.

Property Tax Fund Projects (Fund #600)

Backup Generator for Office Building - Install backup generator for Office Building.

Office Building Security Fence and Enclosure-back entrance/patio - Construct security fence around generator and enclose back patio.

Operations Building Roof Replacement - Replace modular building roof.

Water Projects (Fund #700)

Third connection to Blacklake Pressure Zone - Bid, award contract, and construct connection.

New Water Storage Tank (Foothill tank site)- Appraisal, land acquisition, legal.

Blacklake Assessment District 2020 -1 - See Page 35

Blacklake Sewer System Consolidation Project - Design, environmental review, bid and award contract.

Woodgreen Lift Station - Complete design, bid, award contract and begin construction.

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FUNDING PLAN
 SUPPLEMENTAL WATER
 FUND #500

CAPITAL IMPROVEMENT PLAN

Line #	SUPPLEMENTAL WATER - FUND #500	FY 22-23
1	Interconnects (1)	1,000,000
2	Pomeroy Water Line from Augusta to Aden Way (2)	0
TOTAL		1,000,000

<u>FOR PLANNING PURPOSES ONLY</u>				
FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
0	0	0	0	0
250,000	1,500,000	0	0	0
250,000	1,500,000	0	0	0

CASH FLOW PROJECTION

		FY 22-23
Sources of Funds		
4	Funds on Hand at Beginning of Year-projected	2,100,000
5	Interest Income (3)	10,500
6	Principal and Interest Payments from WMW & GSW	569,287
7	Capacity Charges (4)	0
8	Transfer in from Prop Tax Fund #600 for Debt Service	533,100
9	Total Sources of Funds	3,212,887
Uses of Funds		
10	Capital Project	1,000,000
11	Debt Service Payments 2013 COP	533,100
12	Bond Administration	4,000
13	Total Uses of Funds	1,537,100
14	Funds on Hand at End of Year-projected	1,675,787

FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
1,675,787	1,999,453	1,074,737	1,645,398	2,218,912
8,379	9,997	5,374	8,227	11,095
569,287	569,287	569,287	569,287	569,287
0	0	0	0	0
527,900	527,000	530,200	528,100	525,800
2,781,353	3,105,737	2,179,598	2,751,012	3,325,093
250,000	1,500,000	0	0	0
527,900	527,000	530,200	528,100	525,800
4,000	4,000	4,000	4,000	4,000
781,900	2,031,000	534,200	532,100	529,800
1,999,453	1,074,737	1,645,398	2,218,912	2,795,293

- (1) Golden State interconnect at Orchard and Primavera; Woodlands interconnect at Camino Caballo and Via Concha; Golden State interconnect on Lyn Road
 (2) 4,600 linear feet of 12 inch diameter waterline. Design in FY 23-24 and construct in FY 24-25
 (3) Assumes an interest rate of 0.5%
 (4) Assumes no new connections

WMW = Woodlands Mutual Water Company
 GSW = Golden State Water company

NIPOMO COMMUNITY SERVICES DISTRICT
PROPERTY TAX
FUND #600

Line #	PROPERTY TAX - FUND #600	FY 22-23
1	Backup generator for Office Building-carryover	50,000
2	Office Building security fencing back entrance/patio-carryover	12,000
3	Operations Building roof replacement-carryover	100,000
4	Operations Parking Lot	0
		162,000

CASH FLOW PROJECTION		FY 22-23
Sources of Funds		
4	Funds on Hand at Beginning of Year-projected	400,000
5	Interest Income (1)	2,000
6	Property Taxes(2)	798,089
7	Transfer in from Fund #400	47,675
8	Total Sources of Funds	1,247,764

Uses of Funds		
9	Capital Project	162,000
10	Debt Service-Revenue Bonds Series 2013A Refunding (3)	218,675
11	Transfer to Supplemental Water Fund #500 for Debt Service - Certificate of Participation 2013 B (4)	533,100
12	Bond Administration	4,000
13	Total Uses of Funds	917,775

14	Funds on Hand at End of Year-projected	329,989
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- (1) Assumes an interest rate of 0.5%
- (2) Assume 1% growth in Property Tax Revenue - Pledged to debt service payments
- (3) Debt service on Revenue Bonds secured by ad valorem property taxes (Per Bond Indenture, irrevocably pledged as first source of payment)
- (4) Debt service on Certificates of Participation 2013B secured first by ad valorem property taxes and then by water revenues
(Difference between Property Tax Collections and debt service for Revenue Bonds Series 2013 A Refunding)

FOR PLANNING PURPOSES ONLY					
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	0	0	0	0	0
	0	0	0	0	0
	150,000	0	0	0	0
	150,000	0	0	0	0
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	329,989	234,134	294,260	362,503	439,660
	1,650	1,171	1,471	1,813	2,198
	806,070	814,131	822,272	830,495	838,800
	0	0	0	0	0
	1,137,709	1,049,435	1,118,003	1,194,810	1,280,658
	150,000	0	0	0	0
	221,675	224,175	221,300	223,050	224,300
	527,900	527,000	530,200	528,100	525,800
	4,000	4,000	4,000	4,000	4,000
	903,575	755,175	755,500	755,150	754,100
	234,134	294,260	362,503	439,660	526,558

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FUNDING PLAN
 WATER DIVISION
 FUND #700

CAPITAL IMPROVEMENT PLAN

Line #	WATER CAPACITY - FUND #700	FY 22-23
1	Third Connection to Blacklake Pressure Zone-carryover	190,000
2	New Water Storage Tank (Foothill tank site)	50,000
3	Water Master Plan	0
		240,000

CASH FLOW PROJECTION

	FY 22-23	
Sources of Funds		
4	Funds on Hand at Beginning of Year-projected	2,010,000
5	Interest Income (1)	10,050
6	Capacity Charges (2)	0
7	Total Sources of Funds	2,020,050
Uses of Funds		
8	Capital Project	240,000
9	Total Uses of Funds	240,000
10	Funds on Hand at End of Year-projected	1,780,050

(1) Assumes an interest rate of 0.5%
 (2) Assumes no new connections

FOR PLANNING PURPOSES ONLY

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	0	0	0	0	0
	330,000	2,600,000	0	0	0
	220,000	0	0	0	0
	550,000	2,600,000	0	0	0
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	1,780,050	1,238,950	(1,354,855)	(1,354,855)	(1,354,855)
	8,900	6,195	0	0	0
	0	0	0	0	0
	1,788,950	1,245,145	(1,354,855)	(1,354,855)	(1,354,855)
	550,000	2,600,000	0	0	0
	550,000	2,600,000	0	0	0
	1,238,950	(1,354,855)	(1,354,855)	(1,354,855)	(1,354,855)

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FUNDING PLAN
 SEWER - TOWN DIVISION
 FUND #710

CAPITAL IMPROVEMENT PLAN

Line #	TOWN SEWER CAPACITY - FUND #710	FY 22-23
1	Sewer Collection Master Plan	0
2	Southland WWTF Improvements	0
		0

CASH FLOW PROJECTION

FY 22-23

Sources of Funds

3	Funds on Hand at Beginning of Year-projected	397,560
4	Interest Income (1)	1,988
5	Capacity Charges (2)	0
6	Total Sources of Funds	399,548

Uses of Funds

7	Capital Project	0
8	Total Uses of Funds	0

9	Funds on Hand at End of Year-projected	399,548
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- (1) Assumes an interest rate of 0.5%
 (2) Assumes no new connections

FOR PLANNING PURPOSES ONLY

FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
160,000	0	0	0	0
0	0	300,000	2,700,000	0
160,000	0	300,000	2,700,000	0
FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
399,548	241,546	242,753	(56,033)	(2,756,033)
1,998	1,208	1,214	0	0
0	0	0	0	0
401,546	242,753	243,967	(56,033)	(2,756,033)
160,000	0	300,000	2,700,000	0
160,000	0	300,000	2,700,000	0
241,546	242,753	(56,033)	(2,756,033)	(2,756,033)

BLACKLAKE ASSESSMENT DISTRICT 2020-1

Line #		FY 22-23
1	Blacklake Sewer System Consolidation Project(1)	1,675,000
2	Lift Station Rehabilitation-Woodgreen-carryover	1,250,000
3	Lift Station Rehabilitation-The Oaks-carryover	0
4	Lift Station Rehabilitation-The Misty Glen-carryover	0
5	Golf Course Trunk Main Replacement-carryover	0
6	Tourney Hill Sewer Main Replacement-carryover	0
7	Oakmont Sewer Main Replacement-carryover	0
8	Augusta Sewer Main Replacement-carryover	0
9	Repair Off-set Joints-Sewer Main-carryover	0
		2,925,000

CASH FLOW PROJECTION

		FY 22-23
Sources of Funds		
10	Funds on Hand at Beginning of Year-projected	11,700,000
11	Interest Income (2)	58,500
12	Total Sources of Funds	11,758,500
Uses of Funds		
13	Projects	2,925,000
14	Total Uses of Funds	2,925,000
15	Funds on Hand at End of Year-projected	8,833,500

FOR PLANNING PURPOSES ONLY

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	5,200,000	2,796,740	0	0	0
	0	0	0	0	0
	0	102,500	0	0	0
	0	97,800	0	0	0
	0	0	560,000	0	0
	0	0	319,000	0	0
	0	0	196,200	0	0
	0	0	61,442	0	0
	0	0	30,141	0	0
	5,200,000	2,997,040	1,166,783	0	0
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	8,833,500	3,677,668	699,016	(464,272)	(464,272)
	44,168	18,388	3,495	0	0
	8,877,668	3,696,056	702,511	(464,272)	(464,272)
	5,200,000	2,997,040	1,166,783	0	0
	5,200,000	2,997,040	1,166,783	0	0
	3,677,668	699,016	(464,272)	(464,272)	(464,272)

(1) Total Project Cost is estimated to be \$10,286,740. Assumes expenditures totaling \$615,000 for FY 20-21 and FY 21-22 combined.
 (2) Assumes an interest rate of 0.5%

APPENDICES

APPENDIX A

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2022-2023**

ADMINISTRATION FUND #110

2020-21 2021-22 2021-22 2022-23
ACTUAL BUDGET EST ACTUAL PROPOSED

OPERATING REVENUES

Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	63,093	15,000	28,091	15,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	63,093	15,000	28,091	15,000

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2020-21 2021-22 2021-22 2022-23
ACTUAL BUDGET EST ACTUAL PROPOSED

Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

**ADMINISTRATION FUND #110
CONTINUED**

GENERAL & ADMINISTRATIVE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	90,542	103,000	99,800	108,800
Payroll Taxes	1,631	2,000	1,762	2,100
Retirement	21,221	25,000	22,760	25,300
Medical and Dental	120,179	130,500	110,000	130,700
Other Post Employment Benefits (OPEB)	28,483	25,600	25,600	26,300
Workers Comp Insurance	387	500	400	500
Bank Charges and Fees	5,877	7,200	7,200	12,000
Computer Expense	18,105	25,000	23,670	27,000
Dues and Subscriptions	4,015	4,400	4,000	7,500
Education and Training	4,794	7,000	3,000	7,000
Elections	2,924	0	0	3,800
Insurance - Liability	30,933	46,100	42,300	50,100
LAFCO Funding	28,621	30,000	27,690	30,000
Landscape and Janitorial	2,985	3,600	4,200	4,500
Legal - General and Special Counsel	55,473	71,000	54,000	70,000
Legal - Water Counsel	0	0	0	0
Professional Services	6,630	6,600	6,600	7,000
Miscellaneous	1,262	10,500	2,500	8,000
Newsletter and Mailers	799	2,500	1,000	2,500
Office Supplies	3,045	3,800	3,800	3,800
Outside Services	673	1,000	800	1,000
Postage	1,456	2,000	2,200	3,700
Public Notices	1,694	3,000	1,600	2,600
Repairs and Maintenance - Office Equip/Bldg	18,102	22,000	20,000	27,000
Property Taxes	0	0	0	0
Telephone	1,278	1,560	1,385	1,600
Travel and Mileage	2,116	7,500	4,500	7,500
Utilities - Gas, Electric and Trash	17,348	20,700	21,000	24,150
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	470,573	562,060	491,767	594,450
TOTAL OPERATING EXPENDITURES	470,573	562,060	491,767	594,450
TOTAL OPERATING REVENUES AND EXPENDITURES	(407,480)	(547,060)	(463,676)	(579,450)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In- Funded Admin	411,272	587,060	473,676	579,450
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(3,792)	(40,000)	(10,000)	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	407,480	547,060	463,676	579,450
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	0	0	0

(1) See Page 23

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET**

2022-2023

WATER FUND #125

2020-21 2021-22 2021-22 2022-23
ACTUAL BUDGET EST ACTUAL PROPOSED

OPERATING REVENUES

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Water - (Fixed) Availability Charges	1,423,273	1,589,490	1,613,327	1,770,000
Water - (Variable) Usage Charges	4,968,545	4,961,000	5,190,000	5,663,000
Sewer Revenues	0	0	0	0
Fees and Penalties	14,028	55,000	85,000	90,000
Meter and Connection Fees	3,199	5,000	9,500	5,000
Plan Check and Inspection Fees	10,460	1,000	950	1,000
Miscellaneous Income	118,187	101,500	112,500	101,500
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	6,537,692	6,712,990	7,011,277	7,630,500

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2020-21 2021-22 2021-22 2022-23
ACTUAL BUDGET EST ACTUAL PROPOSED

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages (1)	538,036	621,000	572,000	724,000
Wages - Overtime	35,507	50,000	39,500	50,000
Payroll Taxes	9,328	12,000	10,300	13,300
Retirement	145,753	171,500	158,000	198,000
Medical and Dental	208,423	237,000	213,500	260,000
Workers Comp Insurance	15,929	19,000	15,000	23,300
Wholesale Water Purchased (See Page 67)	1,517,735	1,483,535	1,547,779	1,627,399
Supplemental Water O & M/Overhead/Funded Replacement (See Page 67)	298,068	297,834	295,997	315,723
Electricity-pumping and pumping credit	351,764	400,000	348,014	400,000
Water	0	0	0	0
Chemicals	35,983	42,500	42,000	43,000
Lab Tests and Sampling	44,532	50,000	48,000	52,000
Operating Supplies	143,401	160,000	180,000	198,000
Outside Services (2)	132,397	243,000	133,000	222,000
Permits and Operating Fees	22,680	29,620	25,000	28,000
Repairs & Maintenance	84,434	102,000	95,000	100,000
Engineering	80,081	110,000	85,000	90,000
Fuel	38,084	35,000	45,000	50,000
Meter Replacement Program	141,097	270,000	270,000	200,000
Safety Program	1,148	3,300	2,500	3,300
Uniforms	7,724	13,200	11,500	13,200
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	825	20,000	7,000	15,000
Oper Transfer Out - Funded Replacement	625,000	641,000	641,000	657,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	4,477,929	5,011,489	4,785,090	5,283,221

(1) Includes adding one Water Operator I Position.

(2) Includes second quarter budget adjustment of \$43,000

**WATER FUND #125
CONTINUED**

GENERAL & ADMINISTRATIVE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	413,054	420,000	356,000	438,000
Payroll Taxes	6,052	8,500	6,500	8,200
Retirement	89,537	107,000	91,000	103,000
Medical and Dental	93,247	137,000	98,200	113,500
Other Post Employment Benefits (OPEB)	60,600	76,800	76,800	79,000
Workers Comp Insurance	1,447	1,900	1,500	2,000
Bank Charges	854	0	100	100
Computer Expense	107,675	107,130	155,710	169,750
Dues and Subscriptions	11,065	12,370	36,000	38,000
Education and Training	2,311	5,000	2,000	5,000
Elections	8,773	0	0	9,400
Insurance - Liability	95,547	138,300	132,000	152,000
LAFCO Funding	0	0	0	0
Landscape and Janitorial	8,954	10,800	12,726	13,000
Legal - General and Special Counsel	16,877	15,000	10,000	18,000
Legal - Water Counsel	35,759	75,000	40,000	75,000
Professional Services	89,164	110,000	110,000	136,500
Miscellaneous	0	1,500	1,000	1,000
Newsletter and Mailers	4,457	2,500	2,000	2,800
Office Supplies	7,078	11,400	6,600	11,400
Outside Services	16,358	20,000	16,000	20,000
Postage	12,767	12,450	12,900	25,700
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	3,894	5,100	5,100	5,100
Property Taxes	1,574	1,590	1,672	1,700
Telephone	3,833	4,680	4,300	3,300
Travel and Mileage	464	3,000	1,000	3,000
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	291,767	429,256	343,084	422,712
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	1,383,108	1,716,276	1,522,192	1,857,162
TOTAL OPERATING EXPENDITURES	5,861,037	6,727,765	6,307,282	7,140,383
TOTAL OPERATING REVENUES AND EXPENDITURES	676,655	(14,775)	703,995	490,117
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	15,024	23,750	4,200	19,065
Interest Expense - Debt Service		0	0	0
Principal Portion - Debt Service		0	0	0
Transfers In and (Out)		0	0	0
Transfers In-Funded Admin		0	0	0
Transfers In-Funded Replacement		0	0	0
Fixed Assets (1)	(305,115)	(146,460)	(73,102)	(211,200)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(290,091)	(122,710)	(68,902)	(192,135)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	386,564	(137,485)	635,093	297,982

(1) See Page 23

Estimated Cash Balance 7/1/22 3,813,000
Net Results from Operations 297,982

Estimated Cash Balance 6/30/23 4,110,982

Cash Reserve Goal at 6/30/23 3,989,000
Per 2020 Rate Study

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2022-2023**

**WATER RATE
STABILIZATION FUND #128**

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

**WATER RATE STABILIZATION FUND #128
CONTINUED**

GENERAL & ADMINISTRATIVE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	2,402	4,330	1,000	2,165
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	2,402	4,330	1,000	2,165
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	2,402	4,330	1,000	2,165

Estimated Cash Balance 7/1/22	433,000
Net Results from Operations	2,165

Estimated Cash Balance 6/30/23	<u>435,165</u>
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Cash Reserve Goal at 6/30/23	<u>400,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2022-2023**

TOWN SEWER FUND #130	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	2,235,843	2,280,900	2,280,900	2,393,400
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	600	600	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	2,235,843	2,281,500	2,281,500	2,393,400

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	356,721	380,000	364,000	412,500
Wages - Overtime	34,741	40,000	36,500	40,000
Payroll Taxes	6,321	7,000	6,800	7,500
Retirement	78,671	102,000	81,000	112,000
Medical and Dental	136,955	147,800	139,000	144,000
Workers Comp Insurance	18,309	19,000	16,600	22,000
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	163,049	183,000	173,000	196,000
Water	1,685	1,500	1,500	2,500
Chemicals	22,871	27,000	40,000	40,000
Lab Tests and Sampling	31,760	31,000	31,000	36,000
Operating Supplies	62,605	90,000	70,000	80,000
Outside Services	155,050	108,310	108,000	110,000
Permits and Operating Fees	17,633	16,000	16,000	16,500
Repairs & Maintenance	176,582	123,000	160,000	175,000
Engineering	0	0	14,000	11,000
Fuel	11,016	11,000	13,000	16,000
Meters	0	0	0	0
Safety Program	398	1,100	400	500
Uniforms	2,641	4,400	3,000	3,500
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	395,000	395,000	395,000	200,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	1,672,008	1,687,110	1,668,800	1,625,000

**TOWN SEWER FUND #130
CONTINUED
GENERAL & ADMINISTRATIVE**

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	30,145	41,000	30,000	42,000
Payroll Taxes	658	1,100	700	1,100
Retirement	8,356	11,000	8,200	9,500
Medical and Dental	10,592	17,000	11,500	13,100
Other Post Employment Benefits (OPEB)	17,170	21,760	21,760	22,400
Workers Comp Insurance	130	170	150	200
Bank Charges and Fees	0	0	0	0
Computer Expense	25,214	43,500	40,000	44,000
Dues and Subscriptions	4,545	5,530	4,800	6,500
Education and Training	1,396	5,000	1,500	5,000
Elections	2,486	0	0	2,380
Insurance - Liability	27,209	39,185	39,185	43,000
LAFCO Funding	0	0	0	0
Landscape and Janitorial	2,537	3,060	3,700	3,800
Legal - General and Special Counsel	1,815	5,000	14,000	5,000
Legal - Water Counsel	0	0	0	0
Professional Services	30,772	10,600	12,500	7,000
Miscellaneous	0	1,000	100	500
Newsletter and Mailers	2,106	1,100	1,000	1,300
Office Supplies	1,893	3,230	1,900	3,300
Outside Services	6,420	6,165	6,165	7,200
Postage	5,909	5,500	5,670	10,000
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	1,103	1,500	1,500	1,500
Property Taxes	0	0	0	0
Telephone	1,086	1,325	1,325	1,325
Travel and Mileage	0	2,000	500	2,000
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	82,667	118,610	94,799	116,802
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	264,209	344,335	300,954	348,907
TOTAL OPERATING EXPENDITURES	1,936,217	2,031,445	1,969,754	1,973,907
TOTAL OPERATING REVENUES AND EXPENDITURES	299,626	250,055	311,746	419,493
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	3,828	6,320	2,500	3,160
Interest Expense - Debt Service	(338,849)	(330,249)	(330,249)	(252,776)
Principal Portion - Debt Service	(215,000)	(265,000)	(265,000)	(335,000)
Transfers In and (Out)-Fund #810	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(63,380)	(28,820)	(31,674)	(70,400)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(613,401)	(617,749)	(624,423)	(655,016)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(313,775)	(367,694)	(312,677)	(235,523)

Estimated Cash Balance 7/1/22 632,000
Net Results from Operations (235,523)

(1) See Page 23

Estimated Cash Balance 6/30/23 396,477
Cash Reserve Goal at 6/30/23 886,954

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2022-2023**

**TOWN SEWER RATE
STABILIZATION FUND #135**

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
OPERATING EXPENDITURES OPERATIONS & MAINTENANCE				
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

TOWN SEWER RATE STABILIZATION #135

CONTINUED GENERAL & ADMINISTRATIVE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	1,806	3,250	700	1,625
Interest Expense- Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In and Out-Funded Admin	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	1,806	3,250	700	1,625
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	1,806	3,250	700	1,625

Estimated Cash Balance 7/1/22	325,000
Net Results from Operations	1,625
Estimated Cash Balance 6/30/23	<u>326,625</u>
Cash Reserve Goal at 6/30/23	<u>300,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2022-2023**

BLACKLAKE SEWER FUND #150	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	667,043	782,000	747,079	897,000
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	667,043	782,000	747,079	897,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	100,296	102,000	97,000	112,500
Wages - Overtime	8,685	10,000	8,700	10,000
Payroll Taxes	1,707	1,900	1,800	2,050
Retirement	19,410	24,000	20,000	27,000
Medical and Dental	35,495	38,400	36,000	37,200
Workers Comp Insurance	4,614	4,800	4,700	5,600
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	42,350	50,000	50,000	56,000
Water	1,732	3,500	2,000	3,500
Chemicals	14,693	16,500	21,000	25,000
Lab Tests and Sampling	33,988	33,000	34,000	38,000
Operating Supplies	2,681	1,500	1,700	3,000
Outside Services	2,295	4,000	4,900	6,400
Permits and Operating Fees	9,833	12,000	12,000	13,500
Repairs & Maintenance	20,475	25,000	16,000	26,000
Engineering	0	0	0	0
Fuel	6,695	6,000	6,600	8,000
Meters	0	0	0	0
Safety Program	264	600	400	700
Uniforms	1,358	2,400	1,900	2,700
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	178,000	183,000	183,000	188,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	484,571	518,600	501,700	565,150

**BLACKLAKE SEWER FUND #150
CONTINUED**

GENERAL & ADMINISTRATIVE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	4,529	6,000	5,150	6,500
Payroll Taxes	108	160	110	200
Retirement	1,202	1,500	1,300	1,500
Medical and Dental	1,170	1,800	2,000	1,500
Other Post Employment Benefits (OPEB)	9,325	3,840	2,880	3,950
Workers Comp Insurance	21	25	20	30
Bank Charges and Fees	0	0	0	0
Computer Expense	10,138	10,126	10,126	11,000
Dues and Subscriptions	325	880	880	900
Education and Training	0	0	0	0
Elections	439	0	0	500
Insurance - Liability	5,140	6,915	6,915	8,000
LAFCO Funding	0	0	0	0
Landscape and Janitorial	447	540	540	650
Legal - General and Special Counsel	0	5,000	1,600	5,000
Legal - Water Counsel	0	0	0	0
Professional Services	837	1,000	1,000	1,000
Miscellaneous	0	750	500	750
Newsletter and Mailers	120	600	400	700
Office Supplies	334	570	500	600
Outside Services	1,017	2,115	2,000	2,700
Postage	690	1,250	2,500	4,700
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	195	250	250	250
Property Taxes	0	0	0	0
Telephone	919	935	935	935
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	14,588	16,944	13,543	16,686
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	51,544	61,200	53,149	68,051
TOTAL OPERATING EXPENDITURES	536,115	579,800	554,849	633,201
TOTAL OPERATING REVENUES AND EXPENDITURES	130,928	202,200	192,230	263,799
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	1,506	2,920	1,000	2,525
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(34,455)	(15,720)	(9,832)	(38,400)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(32,949)	(12,800)	(8,832)	(35,875)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	97,979	189,400	183,398	227,924

Estimated Cash Balance 7/1/22 505,000
Net Results from Operations 227,924

(1) See Page 23

Estimated Cash Balance 6/30/23 732,924

Cash Reserve Goal at 6/30/23 222,601

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2022-2023**

**BLACKLAKE SEWER RATE
STABILIZATION FUND #155**

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

BLACKLAKE SEWER RATE STABILIZATION #155

CONTINUED

GENERAL & ADMINISTRATIVE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	300	540	150	270
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	300	540	150	270
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	300	540	150	270

Estimated Cash Balance 7/1/22 54,000
 Net Results from Operations 270

Estimated Cash Balance 6/30/23 54,270

Cash Reserve Goal at 6/30/23 50,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2022-2023**

STREET LIGHTING FUND #200	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges*	27,850	27,850	27,850	47,345
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	27,850	27,850	27,850	47,345

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Streetlights	29,205	30,000	30,000	29,400
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	1,000	1,000
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	29,205	30,000	31,000	30,400

*Assumes Blacklake Street Lighting Assessment District will pass on June 8, 2022

STREET LIGHTING FUND #200
CONTINUED
GENERAL & ADMINISTRATIVE

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	500	500	500	110
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	6,000	2,000
Legal - Water Counsel	0	0	0	0
Professional Services - Rate Study	0	7,000	9,705	2,500
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	114	500	500	2,000
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	500	500	500	1,500
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	1,114	8,500	17,205	8,110

TOTAL OPERATING EXPENDITURES	30,319	38,500	48,205	38,510
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TOTAL OPERATING REVENUES AND EXPENDITURES	(2,469)	(10,650)	(20,355)	8,835
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	60	120	0	0
Interest Expense - Debt Service	0	0	0	(52)
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers to Capital Reserve (1)	0	0	0	(10,100)
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	60	120	0	(10,152)

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(2,409)	(10,530)	(20,355)	(1,317)
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(1) Capital Reserve Fund

Estimated Cash Balance 7/1/22 (1,712)
Net Results from Operations (1,317)

Estimated Cash Balance 6/30/23 (3,029)

Cash Reserve Goal at 6/30/23 17,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2022-2023**

STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	13,720	13,720	13,720	14,000
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	13,720	13,720	13,720	14,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Water	6,578	6,000	7,500	6,000
Electricity	120	150	150	150
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance	9,825	5,000	5,000	5,000
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	16,523	11,150	12,650	11,150

**STREET LANDSCAPE MAINT DISTRICT
FUND #250 CONTINUED
GENERAL & ADMINISTRATIVE**

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	556	500	500	500
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	1,500	1,500	1,500	1,500
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	2,056	2,000	2,000	2,000
TOTAL OPERATING EXPENDITURES	18,579	13,150	14,650	13,150
TOTAL OPERATING REVENUES AND EXPENDITURES	(4,859)	570	(930)	850
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	81	120	50	30
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	81	120	50	30
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(4,778)	690	(880)	880

Estimated Cash Balance 7/1/22 11,800
Net Results from Operations 880

Estimated Cash Balance 6/30/23 12,680

Cash Reserve Goal at 6/30/23 20,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2022-2023**

SOLID WASTE FUND #300	2020-21	2021-22	2021-22	2022-23
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	167,174	183,000	183,000	183,000
TOTAL OPERATING REVENUES	167,174	183,000	183,000	183,000

OPERATING EXPENDITURES	2020-21	2021-22	2021-22	2022-23
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	234,605	10,000	15,000	220,995
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	234,605	10,000	15,000	220,995

**SOLID WASTE FUND #300
CONTINUED**

GENERAL & ADMINISTRATIVE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	2,000	2,000	2,000	2,000
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	1,482	2,000	7,000	3,000
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	174	300	600	600
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities -Trash	0	0	0	0
Oper Transfer Out - Funded Administration	20,250	20,250	20,250	20,250
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	23,906	24,550	29,850	25,850
TOTAL OPERATING EXPENDITURES	258,511	34,550	44,850	246,845
TOTAL OPERATING REVENUES AND EXPENDITURES	(91,337)	148,450	138,150	(63,845)
NON-OPERATING REVENUES AND EXPENDITURES)				
Interest Income	2,569	3,350	1,000	2,300
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	2,569	3,350	1,000	2,300
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(88,768)	151,800	139,150	(61,545)

Estimated Cash Balance 7/1/22	460,000
Net Results from Operations	(61,545)
Estimated Cash Balance 6/30/23	<u>398,455</u>
Cash Reserve Goal at 6/30/23	<u>150,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2022-2023**

DRAINAGE FUND #400	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	21,754	22,300	22,000	22,300
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	21,754	22,300	22,000	22,300

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

DRAINAGE FUND #400

CONTINUED

GENERAL & ADMINISTRATIVE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	21,754	22,300	22,000	22,300
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	282	500	225	375
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES/(DEFICIT) (F)	282	500	225	375
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	22,036	22,800	22,225	22,675

Estimated Cash Balance 7/1/22	75,000
Net Results from Operations	22,675
Transfer to Fund #600	(47,675)
Estimated Cash Balance 6/30/23	<u>50,000</u>
Cash Reserve Goal at 6/30/23	<u>50,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2022-2023**

FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

FUNDED REPLACEMENT - WATER FUND #805 CONTINUED GENERAL & ADMINISTRATIVE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	25,150	31,950	9,000	19,000
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	625,000	641,000	641,000	657,000
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	650,150	672,950	650,000	676,000
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	650,150	672,950	650,000	676,000

Estimated Cash Balance 7/1/22	3,800,000
Net Results from Operations	676,000

Funded Replacement Projects (1)	<u>(2,965,000)</u>
Estimated Cash Balance 6/30/23	<u>1,511,000</u>

(1) See Page 25 and 26

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET**

2022-2023

**FUNDED REPLACEMENT -
TOWN SEWER FUND #810
OPERATING REVENUES**

2020-21 2021-22 2021-22 2022-23
ACTUAL BUDGET EST ACTUAL PROPOSED

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2020-21 2021-22 2021-22 2022-23
ACTUAL BUDGET EST ACTUAL PROPOSED

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

**FUNDED REPLACEMENT -
TOWN SEWER FUND #810 CONTINUED
GENERAL & ADMINISTRATIVE**

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	24,989	45,500	9,000	16,500
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)-Fund #130	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	395,000	395,000	395,000	200,000
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	419,989	440,500	404,000	216,500
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	419,989	440,500	404,000	216,500

Estimated Cash Balance 7/1/22 3,300,000
Net Results from Operations 216,500

Funded Replacement Projects (1) (665,000)
Estimated Cash Balance 6/30/23 2,851,500

(1) See Page 25 and 27

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2022-2023**

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

**FUNDED REPLACEMENT -
BL SEWER FUND #830 CON'T
GENERAL & ADMINISTRATIVE**

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0

TOTAL OPERATING EXPENDITURES	0	0	0	0
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TOTOAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	1,160	560	600	1,265
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	178,000	183,000	183,000	188,000
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	179,160	183,560	183,600	189,265

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	179,160	183,560	183,600	189,265
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Estimated Cash Balance 7/1/22	253,000
Net Results from Operations	189,265

Estimated Cash Balance 6/30/23	<u>442,265</u>
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APPENDIX B

**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT
BUDGET FOR FISCAL YEAR 2022-2023**

		Acre Feet Purchase(A)	Cost per Acre Foot (AF)	Total Cost
Water Purchase Fiscal Year 2022-2023-See page 68		1050	See page 68	\$2,440,610
NCSD Water O & M Cost per AF **		1050	\$206.52	\$216,846
NCSD Admin Fee per AF (15% of O & M per AF) **		1050	\$30.98	\$32,529
			<u>\$237.50</u>	<u>\$2,689,985</u>
**To be adjusted annually based on actual costs				
		TOTAL	NCSD	WMWC
1	Phase 1 Supplemental Water Annual Allocation (AF)	1000	666.68	166.66
2	Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66%
3	Pass-Through Supplemental Water Cost	\$2,440,610	\$1,627,399	\$406,606
4	Supplemental Water O & M Cost	\$216,846 (A)	\$144,593	\$36,127
5	Supplemental Water NCSD Admin Fee	\$32,529 (B)	\$21,690	\$5,419
6	Total Annual Supplemental Water Volume Cost	\$2,689,985	\$1,793,682	\$448,151
		TOTAL	NCSD	WMWC
7	Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50
8	Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88%
9	Yearly Capital Recovery Charge-Principal 6/30/2015 (1)	\$97,501	\$0	\$39,839
10	Yearly Capital Recovery Charge-Interest 6/30/2015 (1)	\$288,918	\$0	\$149,020
11	Yearly Capital Recovery Charge-Principal 6/30/2016 (2)	\$8,236	\$0	\$3,769
12	Yearly Capital Recovery Charge-Interest 6/30/2016 (2)	\$24,936	\$0	\$14,098
13	Yearly Capital Recovery Charge-Principal 6/30/2017 (3)	\$14,683	\$0	\$6,707
14	Yearly Capital Recovery Charge-Interest 6/30/2017 (3)	\$44,437	\$0	\$25,087
14	Yearly Capital Recovery Charge-Principal 6/30/2018 (4)	\$1,024	\$0	\$467
15	Yearly Capital Recovery Charge-Interest 6/30/2018 (4)	\$3,097	\$0	\$1,746
16	Yearly Capital Recovery Charge-Principal 6/30/2019 (5)	\$1,256	\$0	\$572
17	Yearly Capital Recovery Charge-Interest 6/30/2019 (5)	\$3,799	\$0	\$2,138
18	Yearly Capital Recovery Charge-Principal 6/30/2020 (6)	\$16,113	\$0	\$7,317
19	Yearly Capital Recovery Charge-Interest 6/30/2020 (6)	\$48,709	\$0	\$27,370
20	Yearly Capital Recovery Charge 6/30/21-Principal (7)	\$4,122	\$0	\$1,868
21	Yearly Capital Recovery Charge 6/30/21-Interest (7)	\$12,456	\$0	\$6,987
22	Supplemental Water Project Yearly Replacement (8)	\$206,865 (C)	\$149,439	\$28,713
23	Total Annual Fixed Supplemental Charges	\$776,152	\$149,439	\$315,698
Total Volume and Annual Fixed Charges for Fiscal Year 2022-2023 (Line 6 + Line 23)		\$3,466,137	\$1,943,121	\$763,849
25	Electrical Pumping Credit (\$236.29 per acre foot-estimated)	(\$78,732)	\$0	(\$39,366)
26	SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2022-2023	\$3,387,405	\$1,943,121	\$724,483

(1)	Per applicable amortization schedule as of June 30, 2015	
(2)	Per applicable amortization schedule as of June 30, 2016	(A) 1000 ACRE FEET PER CONTRACT PLUS 50 ACRE FEET FOR OPERATIONAL BUFFER
(3)	Per applicable amortization schedule as of June 30, 2017	
(4)	Per applicable amortization schedule as of June 30, 2018	(A)+(B)+(C) = \$315,722
(5)	Per applicable amortization schedule as of June 30, 2019	
(6)	Per applicable amortization schedule as of June 30, 2020	
(7)	Per applicable amortization schedule as of June 30, 2021	
(8)	Monthly replacement contribution of total Supplemental Water Project cost of \$20,686,509 assuming a 100 year project life = \$206,865 per year not to exceed \$3,000,000 adjusted annually for CPI per agreement	

NCSD = Nipomo Community Services District
WMWC = Woodlands Mutual Water Company
GSWC = Golden State Water Company

**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP) - COST OF WATER PURCHASED FROM CITY OF SANTA MARIA (SM)
BUDGET FOR FISCAL YEAR 2022-23**

FISCAL YEAR		(a)		(b)		(c)		(d)		(a)*(d)
		CITY OF SM RATE INCR	ACRE FEET	CITY OF SM BASE Cost	ENERGY	CITY OF SM CHANGE IN	ACRE FOOT	(b)+(c)	TOTAL COST	
		EFF DATE	PURCHASED	ER ACRE FOOT						
FY 15-16	July 1, 2015 to June 30, 2016	1/7/2015	660	\$ 1,495.85	\$ 23.00	\$1,518.85	\$1,001,760			
FY 16-17	July 1, 2016 to June 30, 2017	7/1/2016	860	\$ 1,570.77	\$ 17.00	\$1,587.77	\$1,365,482			
FY 17-18	July 1, 2017 to June 30, 2018	7/1/2017	945	\$ 1,649.18	\$ -	\$1,649.18	\$1,558,475			
FY 18-19	July 1, 2018 to June 30, 2019	7/1/2018	950	\$ 1,649.18	\$ 52.00	\$1,701.18	\$1,616,121			
FY 19-20	July 1, 2019 to December 31, 2019	7/1/2019	487	\$ 1,649.18	\$ 45.92	\$1,695.10	\$825,514			
FY 19-20	January 1, 2020 to June 30, 2020	1/1/2020	463	\$ 2,077.81	\$ 45.92	\$2,123.73	\$983,287			
FY 20-21	July 1, 2020 to December 31, 2020	1/1/2020	555	\$ 2,077.81	\$ 45.92	\$2,123.73	\$1,178,670			
FY 20-21	January 1, 2021 to June 30, 2021	1/1/2021	498	\$ 2,160.58	\$ 43.19	\$2,203.77	\$1,097,477			
FY 21-22	July 1, 2021 to December 31, 2021	1/1/2021	555	\$ 2,160.58	\$ 43.19	\$2,203.77	\$1,223,092			
FY 21-22	January 1, 2022 to June 30, 2022	1/1/2022	531	\$ 2,247.70	\$ 28.14	\$2,275.84	\$1,208,471			
FY 22-23	July 1, 2022 to December 31, 2022	1/1/2022	525	\$ 2,247.70	\$ 28.14	\$2,275.84	\$1,194,816	} \$2,440,610		
FY 22-23	January 1, 2023 to June 30, 2023	1/1/2022	525	\$ 2,339.17	\$ 33.77	\$2,372.94	\$1,245,794			

City of Santa Maria Adopted Rate Increases

Effective Date of City of SM Rate Increase	(e)	(f)	(e)*(f)
	Base Cost Per Unit (hcf)	Units per Acre Foot	Base Cost per Acre Foot
1/7/2015	\$3.43	435.6	\$1,495.85
7/1/2016	\$3.61	435.6	\$1,570.77
7/1/2017	\$3.79	435.6	\$1,649.18
7/1/2018	\$3.79	435.6	\$1,649.18
7/1/2019	\$3.79	435.6	\$1,649.18
1/1/2020	\$4.77	435.6	\$2,077.81
1/1/2021	\$4.96	435.6	\$2,160.58
1/1/2022	\$5.16	435.6	\$2,247.70
1/1/2023	\$5.37	435.6	\$2,339.17

CITY OF SANTA MARIA - BASE ENERGY COST ADJUSTMENT (A)

	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
(1) Current CPI (July)	258.017	264.979	261.037	281.402	289.173	307.536	343.597
(2) Base Period CPI (May 2013)	264.188	264.188	264.188	264.188	264.188	264.188	264.188
(3) Index Point Change (1)-(2)	-6.171	0.791	-3.151	17.214	24.985	43.348	79.409
(4) Divided by prior period (3) + (2)	-0.023358366	0.00299408	-0.011927113	0.065158145	0.094572804	0.164080125	0.300577619
(5) Multiply by 100 for percent change (4) x 100	-2.335836601	0.299407997	-1.192711251	6.515814496	9.457280422	16.40801248	30.0577619
(6) Adjusted to 50% per agreement (5) x 50%	-1.167918301	0.149703999	-0.596355626	3.257907248	4.728640211	8.204006238	15.02888095
(7) Base Cost of Energy (Per Agreement)	206.85	206.85	206.85	206.85	206.85	206.85	206.85
(8) Energy Adjustment (7) x (6) + 100	-2.42	0.31	-1.23	6.74	9.78	16.97	31.08724024
(9) Adjusted Base Cost of Energy (7) + (8)	204.43	207.16	205.62	213.59	216.63	223.82	237.9372402
(10) CCWA BUDGET (Per published document)	\$227.27	\$223.71	\$191.77	\$265.90	\$262.54	\$267.02	\$266.08
(11) Change in Cost of Energy (10) - (9), not less than 0	\$23	\$17	\$0	\$52	\$46	\$43	\$28

(A) City of Santa Maria has agreed to implement the Base Energy Adjustmment to coincide with the January 1 rate increases.

APPENDIX C

**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2022-2023**

	<u>July 1, 2022 Beginning Balance</u>	<u>Principal Pay Down</u>	<u>June 30, 2023 Ending Balance</u>
The District refinanced the Revenue Certificates of Participation (COP's) that were issued on June 21, 2012 and financed an additional \$3,000,000 on March 3, 2022. The additional funds will be used for the Southland Sewer Collection System Pipeline Replacement . The COP's 2022 bear interest ranging from 1.5% to 4.0% per annum. Principal is to be paid annually starting June 1, 2022 through June 1, 2048. Annual principal payments range from \$250,000 to \$555,000. (Fund #130)	\$10,630,000	(\$335,000)	\$10,295,000
The District refunded Revenue Bonds, Series 2013A on May 30, 2013 (original issue date was May 1, 2003). The proceeds of the original issue were used for pipeline and storage facility projects costs. The refunded Revenue Bonds bear interest ranging from 3.7% to 4.80% per annum. Principal is to be paid annually starting September 1, 2014 through September 2032. Annual principal payments range from \$100,000 to \$225,000. (Fund #600)	\$1,940,000	(\$135,000)	\$1,805,000
The District issued \$9,660,000 of Revenue Certificates of Participation (COP's) on June 21, 2013. The proceeds were used for the Supplemental Water Project Phase I. The COP's bear interest ranging from 1% to 4.625% per annum. Principal is to be paid annually starting September 1, 2014 through June 1, 2043. Annual principal payments range from \$135,000 to \$725,000. (Fund #500)	\$8,520,000	(\$160,000)	\$8,360,000
TOTAL PRINCIPAL BALANCES	<u>\$21,090,000</u>	<u>(\$630,000)</u>	<u>\$20,460,000</u>

APPENDIX D

**NIPOMO COMMUNITY SERVICES DISTRICT
BI-MONTHLY WATER AVAILABILITY CHARGES
LAST 10 FISCAL YEARS**

Meter Size	MONTHLY									
	6/30/2013	6/30/2014	6/30/2015	6/1/3016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 12/31/20	1/1/21 to 12/31/21	1/1/22 to 12/31/22
Less	\$35.72	\$38.51	\$41.57	\$44.92	\$44.92	\$42.51	\$46.52	\$51.59	\$53.70	30.36*
1 ½ Inch	97.82	105.75	114.43	123.94	123.94	51.49	55.55	60.87	75.76	42.42*
2 Inch	152.11	164.67	178.42	193.48	193.48	67.40	72.08	78.43	106.42	59.32*
3 Inch	273.90	297.27	322.86	350.88	350.88	152.51	163.70	178.85	223.04	124.64*
4 Inch	444.40	483.29	525.78	572.31	572.31	197.75	210.55	228.44	312.99	174.18*
6 Inch	873.99	951.36	1,036.08	1,128.85	1,128.85	335.12	349.88	372.90	631.28	383.17*

*Monthly Billing started January 1, 2022

SUPPLEMENTAL WATER

Meter Size	6/30/2013	6/30/2014	6/30/2015	6/1/3016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 12/31/20	1/1/21 to 12/31/21	1/1/22 to 12/31/22
1 Inch and Less	-	-	-	\$13.20	\$13.20	(1)	(1)	(1)	(1)	(1)
1 ½ Inch	-	-	-	39.60	39.60	(1)	(1)	(1)	(1)	(1)
2 Inch	-	-	-	63.36	63.36	(1)	(1)	(1)	(1)	(1)
3 Inch	-	-	-	118.80	118.80	(1)	(1)	(1)	(1)	(1)
4 Inch	-	-	-	198.00	198.00	(1)	(1)	(1)	(1)	(1)
6 Inch	-	-	-	396.00	396.00	(1)	(1)	(1)	(1)	(1)

(1) Combined into one fixed charge. Effective 12/1/2017

**BI-MONTHLY WATER RATES
LAST 10 FISCAL YEARS**

		6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 12/31/20	1/1/21 to 12/31/21	1/1/21 to 12/31/21
Uniform Rate		\$-	\$-	\$-	\$-	\$-	\$4.97	\$5.45	\$5.95	\$6.21	\$6.68
Single and Multi-Family	Tier I	1.80	1.97	2.16	2.37	2.37	-	-	-	-	-
	Tier II	2.25	2.46	2.69	2.95	2.95	-	-	-	-	-
	Tier III	3.15	3.45	3.78	4.14	4.14	-	-	-	-	-
	Tier IV	5.40	5.91	6.47	7.08	7.08	-	-	-	-	-
Commercial and Irrigation	Tier I	2.25	2.46	2.69	2.95	2.95	-	-	-	-	-
	Tier II	3.45	3.45	3.78	4.14	4.14	-	-	-	-	-
Agriculture and All Other		2.84	2.84	3.11	3.41	3.41	-	-	-	-	-
Supplemental Water		-	-	-	-	0.77	1.003	(1)	(1)	(1)	(1)

Uniform Rate effective 12/1/17

(1) Combined into Uniform Rate. Effective 12/1/2017

PRESENTED FOR INFORMATIONAL PURPOSES

**NIPOMO COMMUNITY SERVICES DISTRICT
BI-MONTHLY SEWER RATES FOR SINGLE FAMILY AND MULTI-FAMILY
LAST 10 FISCAL YEARS**

Fiscal Year	TOWN	
	Single Family	Multi-Family
2022(1)	\$54.25*	\$45.23*
2021	100.87	84.14
2020	100.87	84.14
2019	97.74	81.53
2018	94.71	79.00
2017	91.77	76.55
2016	88.93	74.18
2015	88.32	67.33
2014	88.32	67.33
2013	88.32	67.33

* Monthly Billing started as of January 1, 2022
(1)Effective July 1, 2022

Fiscal Year	BLACKALKE	
	Single Family	Multi-Family
2022(1)	\$134.21*	\$86.23*
2021	230.40	148.04
2020	197.77	127.07
2019	169.76	109.08
2018	145.51	95.08
2017	145.51	95.08
2016	145.51	95.08
2015	145.51	95.08
2014	145.51	95.08
2013	145.51	95.08

* Monthly Billing started as of January 1, 2022
(1)Effective April 1, 2022

**NIPOMO COMMUNITY SERVICES DISTRICT
COMMERCIAL SEWER RATES TOWN DIVISION
LAST 10 FISCAL YEARS**

Fiscal Year	BI-MONTHLY SERVICE CHARGE									MONTHLY
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1 Inch and Less	\$34.07	\$34.07	\$34.07	\$35.12	\$36.24	\$37.40	\$38.60	\$39.83	\$39.83	\$28.48
1 ½ Inch	98.59	98.59	98.59	101.94	105.20	108.57	112.04	115.63	115.63	82.02
2 Inch	156.66	156.66	156.66	162.08	167.26	172.62	178.14	183.84	183.84	130.20
3 Inch	292.16	292.16	292.16	302.40	312.08	322.07	332.37	343.01	343.01	242.64
4 Inch	485.72	485.72	485.72	502.87	518.96	535.57	552.70	570.39	570.39	403.25
6 Inch	969.64	969.64	969.64	1,004.03	1,036.16	1,069.31	1,103.53	1,138.85	1,138.85	804.79

Fiscal Year	BI-MONTHLY SERVICE CHARGE									MONTHLY
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Low	\$2.89	\$2.89	\$2.89	\$3.43	\$3.54	\$3.66	\$3.77	\$3.89	\$3.89	\$4.02
Medium	3.20	3.20	3.20	3.81	3.93	4.06	4.19	4.32	4.32	4.43
High	4.14	4.14	4.14	4.93	5.09	5.25	5.42	5.59	5.59	5.68

**NIPOMO COMMUNITY SERVICES DISTRICT
COMMERCIAL SEWER RATES BLACKLAKE DIVISION
LAST 10 FISCAL YEARS**

Fiscal Year	BI-MONTHLY SERVICE CHARGE									MONTHLY
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1 Inch and Less	\$65.52	\$65.52	\$65.52	\$65.52	\$65.52	\$65.52	\$88.35	\$102.93	\$119.91	\$69.85
1 ½ Inch	186.50	186.50	186.50	186.50	186.50	186.50	233.45	271.97	316.85	184.56
2 Inch	295.38	295.38	295.38	295.38	295.38	295.38	364.04	424.11	494.09	287.80
3 Inch	549.43	549.43	549.43	549.43	549.43	549.43	668.75	779.09	907.64	872.84
4 Inch	912.36	912.36	912.36	912.36	912.36	912.36	1,104.05	1,286.22	1,498.45	1,733.19
6 Inch	1,819.68	1,819.68	1,819.68	1,819.68	1,819.68	1,819.68	2,192.30	2,554.03	2,975.44	2,765.61

Fiscal Year	BI-MONTHLY SERVICE CHARGE									MONTHLY
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Low	\$3.56	\$3.56	\$3.56	\$3.56	\$3.56	\$3.56	\$3.97	\$4.63	\$5.39	\$6.28
Medium	4.80	4.80	4.80	4.80	4.80	4.80	5.28	6.15	7.16	8.34
High	7.59	7.59	7.59	7.59	7.59	7.59	8.22	9.58	11.16	13.00

PRESENTED FOR INFORMATIONAL PURPOSES

**NIPOMO COMMUNITY SERVICES DISTRICT
WATER CAPACITY CHARGE
LAST 10 FISCAL YEARS**

Meter Size	FISCAL YEAR									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1 Inch and Less	\$3,385	\$2,921	\$2,921	\$2,976	\$3,076	\$3,188	\$3,284	\$3,349	\$3,405	\$3,575
Supplemental Water	15,015	7,570	7,570	7,711	7,971	8,262	8,510	8,678	8,823	9,265
1 ½ Inch	10,155	8,764	8,764	8,928	9,228	9,566	9,853	10,047	10,215	10,727
Supplemental Water	45,045	22,710	22,710	23,134	23,913	24,787	25,531	26,034	26,470	27,796
2 Inch	16,247	14,022	14,022	14,284	14,765	15,305	15,764	16,075	16,344	17,162
Supplemental Water	72,072	36,336	36,336	37,015	38,261	39,660	40,850	41,655	42,352	44,474
3 Inch	30,463	26,291	26,291	26,782	27,684	28,696	29,557	30,140	30,644	32,179
Supplemental Water	135,135	68,130	68,130	69,403	71,740	74,827	76,594	78,103	79,411	83,389
4 Inch	50,772	43,819	43,819	44,638	46,141	47,827	49,263	50,234	51,074	53,633
Supplemental Water	225,225	113,550	113,550	115,671	119,566	123,936	127,657	130,172	132,351	138,982
6 Inch	101,544	87,638	87,638	89,275	92,281	95,654	98,526	100,467	102,149	107,266
Supplemental Water	450,450	227,100	227,100	231,342	239,132	247,872	255,314	260,344	264,703	277,963

**NIPOMO COMMUNITY SERVICES DISTRICT
SEWER CAPACITY CHARGE TOWN DIVISION
LAST 10 FISCAL YEARS**

Meter Size	FISCAL YEAR									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1 Inch and Less	\$8,085	\$8,282	\$8,526	\$8,685	\$8,978	\$9,306	\$9,585	\$9,774	\$9,937	\$10,435
1 ½ Inch	24,256	24,846	25,577	26,055	26,933	27,917	28,755	29,322	29,812	31,306
2 Inch	38,810	39,755	40,924	41,689	43,093	44,668	46,009	46,915	47,701	50,090
3 Inch	72,769	74,539	76,732	78,166	80,798	83,751	86,265	87,965	89,437	93,918
4 Inch	121,281	124,232	127,887	130,276	134,663	139,584	143,775	146,608	149,062	156,530
6 Inch	242,562	248,463	255,774	260,552	269,325	279,169	287,550	293,216	298,125	313,060

PRESENTED FOR INFORMATIONAL PURPOSES

NIPOMO COMMUNITY SERVICES DISTRICT
ACTIVE WATER CONNECTIONS BY TYPE
LAST 10 FISCAL YEARS

Fiscal Year	Single Family	%	Multi-Family	%	Commercial	%	Irrigation	%	Agriculture	%	Total	Total %
2021	3,809	85%	463	11%	108	2%	104	2%	1	>1%	4,485	100%
2020	3,726	85%	462	11%	103	2%	99	2%	1	>1%	4,391	100%
2019	3,703	85%	444	10%	101	2%	94	2%	1	>1%	4,343	100%
2018	3,685	85%	439	10%	103	2%	103	2%	1	>1%	4,331	100%
2017	3,669	86%	441	10%	101	2%	97	2%	1	>1%	4,309	100%
2016	3,603	84%	497	12%	102	2%	97	2%	1	>1%	4,300	100%
2015	3,592	84%	497	12%	99	2%	96	2%	1	>1%	4,285	100%
2014	3,580	84%	500	12%	97	2%	90	2%	1	>1%	4,268	100%
2013	3,556	84%	494	12%	94	2%	93	2%	1	>1%	4,238	100%
2012	3,504	84%	495	12%	95	2%	78	2%	1	>1%	4,173	100%

NIPOMO COMMUNITY SERVICES DISTRICT
SEWER CONNECTIONS (TOWN DIVISION)
LAST 10 FISCAL YEARS

Fiscal Year	Single Family		Single Family County		Multi-Family		Commercial		TOTAL	
	Accounts	DUE's	Accounts	DUE's	Accounts	DUE's	Accounts	DUE's	Accounts	DUE's
2021	2,217	2,378	477	477	393	657	78	81	3,165	3,593
2020	2,187	2,344	476	476	393	657	77	79	3,133	3,556
2019	2,183	2,340	473	473	392	651	78	79	3,126	3,543
2018	2,174	2,322	473	473	375	634	76	76	3,098	3,508
2017	2,153	2,298	470	470	375	634	75	78	3,073	3,480
2016	2,109	2,109	469	469	374	816	110	110	3,062	3,504
2015	2,098	2,098	468	468	374	777	82	82	3,022	3,425
2014	2,096	2,096	463	463	375	766	80	80	3,014	3,407
2013	2,024	2,024	461	461	371	771	80	80	2,936	3,339
2012	2,008	2,008	460	460	367	766	79	82	2,914	3,316

NIPOMO COMMUNITY SERVICES DISTRICT
SEWER CONNECTIONS (BLACKLAKE DIVISION)
LAST 10 FISCAL YEARS

Fiscal Year	Single Family		Multi-Family		Commercial		TOTAL	
	Accounts	DUE's	Accounts	DUE's	Accounts	DUE's	Accounts	DUE's
2021	487	487	68	68	4	4	559	559
2020	487	487	68	68	4	4	559	559
2019	487	487	68	68	4	4	559	559
2018	487	487	68	68	4	4	559	559
2017	487	487	68	68	4	4	559	559
2016	487	487	68	68	4	4	559	559
2015	487	487	68	68	4	4	559	559
2014	487	487	68	68	4	4	559	559
2013	487	487	68	68	4	4	559	559
2012	485	485	67	67	3	3	555	555

DUE=Dwelling Unit Equivalent