

TO: BOARD OF DIRECTORS

REVIEWED: MARIO IGLESIAS  
GENERAL MANAGER 

FROM: LISA BOGNUDA  
FINANCE DIRECTOR

DATE: JUNE 3, 2022



**PUBLIC HEARING TO  
ADOPT 2022-2023 FISCAL YEAR BUDGET AND  
APPROPRIATION LIMIT**

**ITEM**

Public Hearing to adopt 2022-2023 Fiscal Year Budget [RECOMMEND CONDUCT PUBLIC HEARING, CONSIDER TESTIMONY, ORDER EDITS IF ANY AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING 2022-2023 FISCAL YEAR BUDGET AND APPROPRIATION LIMITATION

**BUDGET BACKGROUND**

Attached is the draft of the fiscal year 2022-2023 budget.

The Finance and Audit Committee met on March 15, 2022, for a Kick Off meeting for the FY 2022-2023 Budget preparation. The Committee met again on May 12, 2022 to review the first draft and make recommendations. The committee's recommendations and comments have been incorporated into the draft budget.

The draft of the budget is projecting a net surplus of \$1,326,901 (Pages 16-17). Each Fund has its own impact on the net surplus – whether positive or negative, and therefore, each Fund must be looked at individually.

**OPERATIONS AND MAINTENANCE FUNDS**

**Fund #125 – Water (Pages 40 & 41)**

This Fund is budgeted to have a net operating surplus of \$490,117. The budget includes the purchase of 700.02-acre feet (666.68 per contract plus 33.34 operational buffer) of supplemental water from the City of Santa Maria at a budgeted cost of \$1,627,399.

The budget includes the rate increase of 8.9% per the 2020 Water Rate Study. On January 1, 2022 the District went from billing its customers bi-monthly to monthly. This implementation increased costs for postage, bill printing, and meter reading. Water usage revenues are forecasted to increase due to increased consumption based off actuals from the last two years.

**Fund #128 – Water Rate Stabilization Fund (Pages 42 & 43)**

This Fund is budgeted to have an overall surplus of \$2,165. The purpose is to serve as a buffer to water rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Water Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #130 – Town Sewer (Pages 44 & 45)

This Fund is budgeted to have a net operating surplus of \$419,493 and an overall deficit of (\$235,523) due to budgeted fixed asset purchases of \$70,400, debt service payments of \$587,776, and cost increases for operating items. The last rate increase went into effect on August 1, 2021. Based on projections, the Sewer Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy. However, the financial plan included in the 2021 Rate Study brings the Cash Reserves back to the policy's desired level at the end of the Rate Study Financial Plan.

Fund #135 – Town Sewer Rate Stabilization Fund (Pages 46 & 47)

This Fund is budgeted to have an overall surplus of \$1,625. The purpose is to serve as a buffer to sewer rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Sewer Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #150 – Blacklake Sewer (Pages 48 & 49)

This Fund is budgeted to have an overall surplus of \$227,924. This includes a transfer of \$188,000 to Funded Replacement and the budgeted purchase of \$38,400 in fixed assets. The fourth of a five year rate increase went into effect April 1, 2022. Based on projections, the Blacklake Sewer Fund will meet its Cash Reserve Goal pursuant to the Cash Reserve Policy.

In May 2020, the Blacklake residents approved Blacklake Assessment District 2020-1, to consolidate the Blacklake sewer system with the Town sewer system. The design is underway and construction is anticipated to begin in FY 23-24. See Page 35 for the Blacklake Assessment 2020-1 Capital Financing Plan.

Fund #155 – Blacklake Sewer Rate Stabilization Fund (Pages 50 & 51)

This Fund is budgeted to have an overall surplus of \$270. The purpose is to serve as a buffer to sewer rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Blacklake Sewer Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #200 – Blacklake Street Lighting (Pages 52 & 53)

This Fund is budgeted to have a net overall deficit of (\$1,317). The current assessment is \$50.00 per parcel on 557 parcels. In 2022, a rate study was completed and a Prop 218 is currently in process. The budget anticipates a successful Assessment District vote on June 8, 2022 where the assessment would be \$85.00 per parcel in FY 22-23. The Rate Study also included funds for capital reserve fund for the eventual painting of the Assessment District owned street light poles and conversion to LED light bulbs.

Fund #250 – Street Landscape Maintenance District (Pages 54 & 55)

This Fund is budgeted to have a net overall surplus of \$880. According to the District Engineer's annual Report the proposed annual assessment will be \$500 per parcel. Based on projections, the Street Landscape Maintenance District will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #300 – Solid Waste (pages 56 & 57)

This Fund is budgeted to have a net overall deficit of (\$61,545). The Board adopted Resolution 2018-1492, November 14, 2018, "Policy governing the use of franchise fees" which will guide the use of these funds. The Budget includes expenses for the Nipomo Clean Streets Program and the temporary delayed implementation rate increase for Nipomo CSD customers. Based on projections, the Solid Waste Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #400 – Drainage (Pages 58 & 59)

This Fund is budgeted to have a net overall surplus of \$22,675. The current ad valorem tax covers all of the budgeted costs. The budget includes a transfer of the excess funds over the Cash Reserve Goal of \$50,000 to Fund #600 – Property Taxes. Based on projections, the Drainage Fund will achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #805 – Funded Replacement Water (Pages 60 & 61)

This Fund is budgeted to have a net surplus of \$676,000. The revenue is a transfer in from Fund #125 – Water and interest income. Cash reserves will be used for Funded Replacement projects totaling \$2,965,000. The project descriptions can be found on page 25 of the draft budget.

Fund #810 – Funded Replacement Town Sewer (Pages 62 & 63)

This Fund is budgeted to have a net surplus of \$216,500. It includes a transfer in from Fund #130 – Town Sewer and interest income. Cash reserves will be used for Funded Replacement projects totaling \$665,000. The project descriptions can be found on page 25 of the draft budget.

Fund #830 – Funded Replacement Blacklake Sewer (Pages 64 & 65)

This Fund is budgeted to have a net surplus of \$189,265. The revenue is a transfer in from Fund #150 and interest income. Cash reserves will be used to fund replacement of aging infrastructure in coordination with the Blacklake Assessment District 2020-1 consolidation.

NON-OPERATING BUDGETS

Fund #500 – Supplemental Water Fund (Page 31)

This Fund includes budgeted expenditures of \$1,000,000 for the construction of the interconnections.

Fund #600 – Property Taxes (Page 32)

In 2013, the District refinanced \$2.8 million dollars in Revenue Bonds. In addition, in 2013, the District issued \$9.6 million dollars in Certificates of Participation (COP) to fund a portion of the Supplemental Water Project. The District pledged the ad valorem taxes to pay all of the 2013 Refunding and the remaining balance of the ad valorem taxes was pledged to pay a portion of the 2013 COPs.

This Fund includes budgeted expenditures of \$162,000 for office and operations building projects. The funds available for these projects were available prior to the 2013 pledge.

Fund #700 – Town Water Capacity (Page 33)

This Fund includes budgeted expenditures of \$240,000 for the third connection to the Blacklake pressure zone and the Foothill tank site.

Fund #710 – Town Sewer Capacity (Page 34)

No projects are planned for this fiscal year.

**RECOMMENDATION**

Conduct a Public Hearing, consider testimony, order edits, if any and by motion and roll call vote adopt:

1. Resolution approving the 2022-2023 District Budget, and
2. Appropriations Limitation for Fiscal Year 2022-2023.

**ATTACHMENT**

- A. Resolution 2022-XXXX (Budget Adoption)
- B. Resolution 2022-XXXX (Appropriations Limitation)
- C. Budget FY 2022-2023

JUNE 8, 2022

ITEM E-4(A)

ATTACHMENT A

**RESOLUTION 2022 - BUDGET**

**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 \_\_\_\_\_, seconded by Director \_\_\_\_\_ and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

the foregoing Resolution is hereby adopted this 8<sup>th</sup> day of June 2022.

\_\_\_\_\_  
**ED EBY**

President of the Board

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
**MARIO IGLESIAS**

Secretary to the Board

\_\_\_\_\_  
**CRAG A. STEELE**

District Legal Counsel

JUNE 8, 2022

ITEM E-4(A)

ATTACHMENT B

**RESOLUTION NO. 2022-APPROP LIMITATION**

**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 \_\_\_\_\_, seconded by Director \_\_\_\_\_ and on the following roll call vote, to wit:

AYES:  
NOES:  
ABSENT:

the foregoing resolution is hereby adopted this 8<sup>th</sup> day of June 2022.

\_\_\_\_\_  
**ED EBY**  
President of the Board

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
**MARIO IGLESIAS**  
Secretary to the Board

\_\_\_\_\_  
**CRAIG A. STEELE**  
District Legal Counsel



JUNE 8, 2022

ITEM E-4(A)

ATTACHMENT C

# 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**

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**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](http://ncsd.ca.gov) and email is [info@ncsd.ca.gov](mailto: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**

NCS D'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 NCS D 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

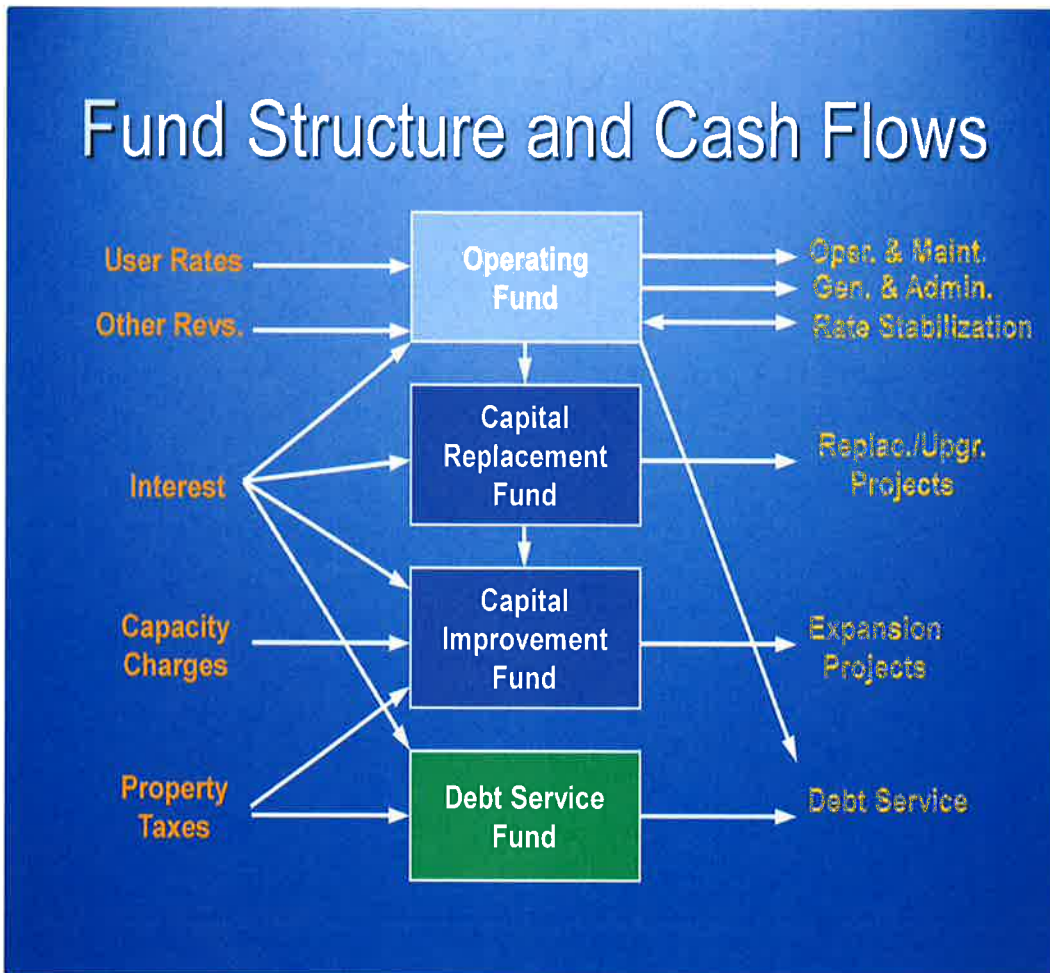
The Funds in the Non-Operating Budget are as follows:

#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.



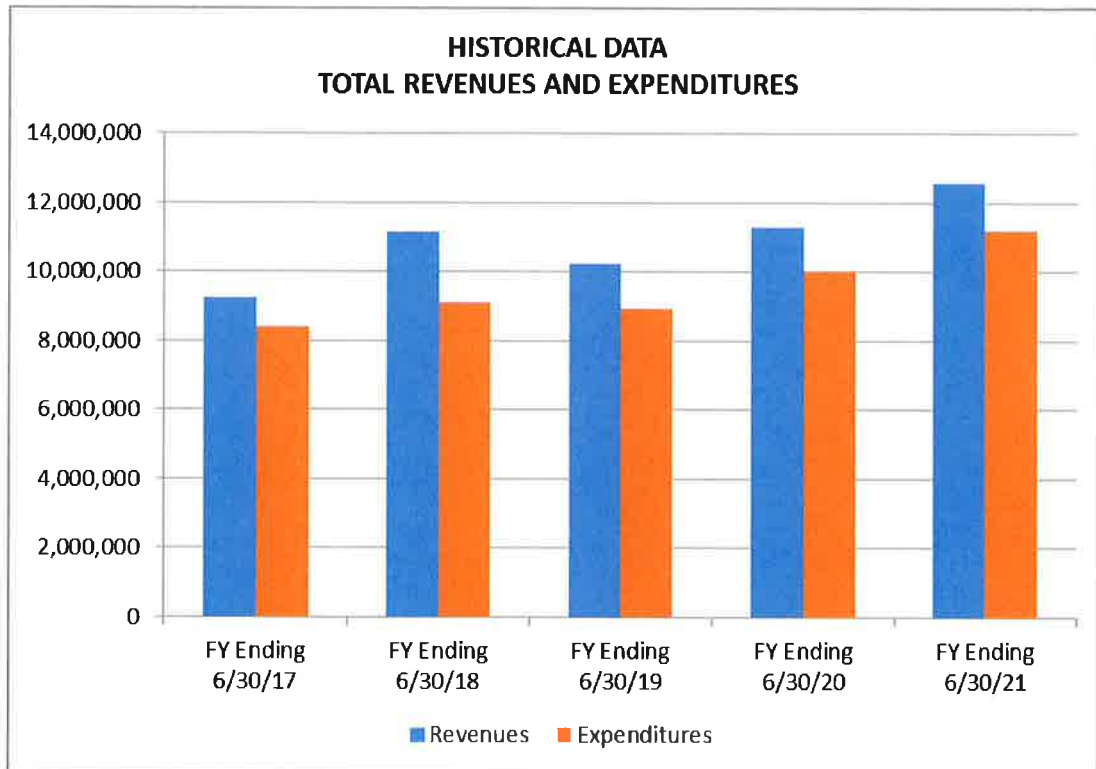
**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2022-2023**

**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**

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**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](http://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**

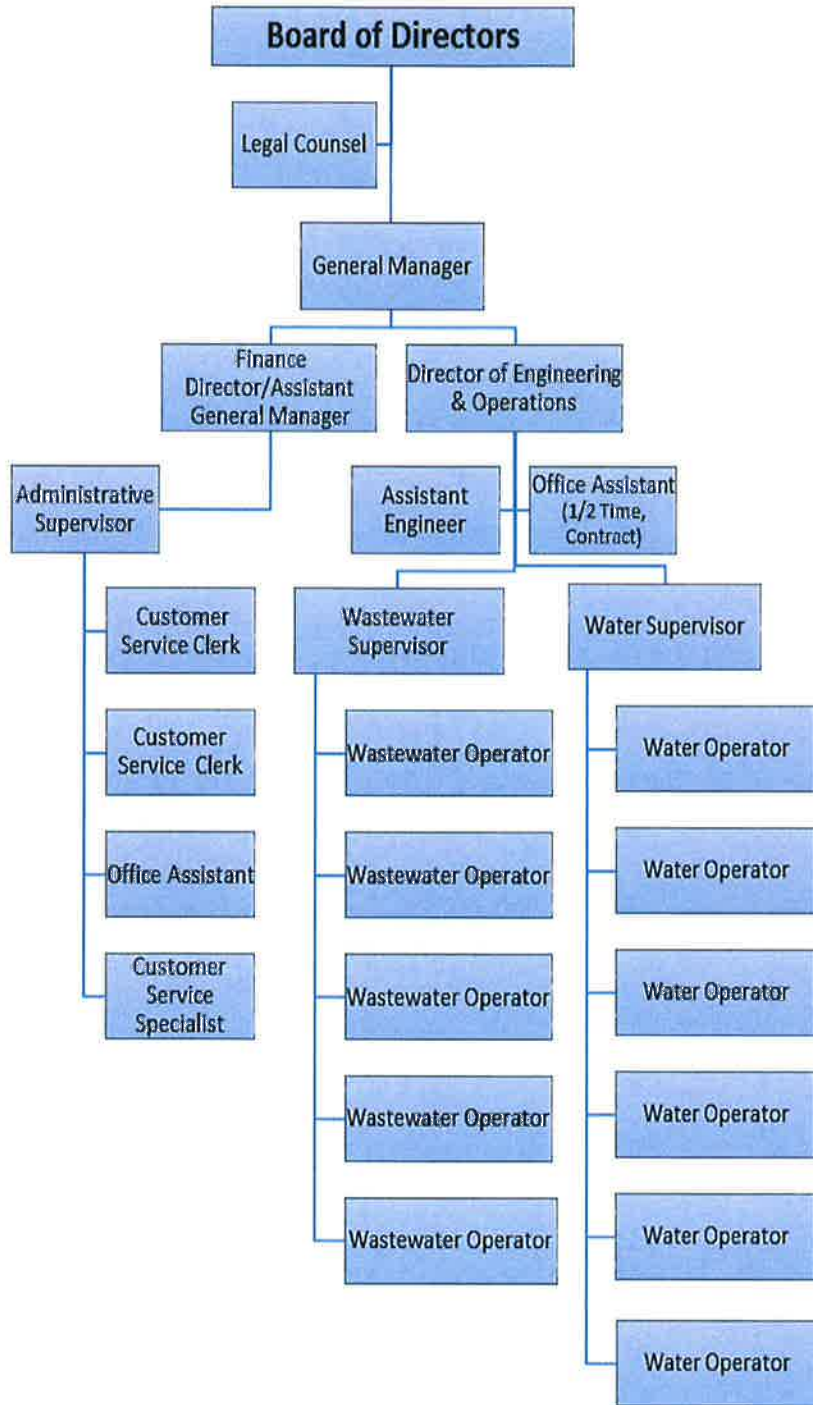
**GENERAL AND ADMINISTRATIVE**

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
<b>ADMINISTRATION SUBTOTAL</b>		<b><u>7</u></b>	<b><u>0</u></b>	<b><u>7</u></b>

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>
<b>OPERATIONS SUBTOTAL</b>		<b><u>14.5</u></b>	<b><u>1</u></b>	<b><u>15.5</u></b>

<b>TOTAL</b>		<b><u>21.5</u></b>	<b><u>1</u></b>	<b><u>22.5</u></b>
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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	\$ 6,815	\$ 6,982	\$ 7,332	43	\$ 8,912	\$ 9,357	\$ 9,825	\$ 10,316	\$ 10,832	\$ 11,103	\$ 11,374	\$ 11,941
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

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NIPOMO COMMUNITY SERVICES DISTRICT  
FLEET SCHEDULE  
2022-2023

**SCHEDULE 1 - VEHICLES USED ON A DAILY BASIS**

	<b>OPERATIONS VEHICLES</b>	<b>YEAR</b>	<b>DATE PURCHASED</b>	<b>FISCAL YEAR PURCHASED</b>	<b>MILEAGE (MAR 2022)</b>
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

	<b>ADMIN VEHICLES</b>	<b>YEAR</b>	<b>DATE PURCHASED</b>	<b>FISCAL YR PURCHASED</b>	<b>MILEAGE (MAR 2022)</b>
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**

	<b>SPECIALIZED VEHICLES</b>	<b>YEAR</b>	<b>DATE PURCHASED</b>	<b>FISCAL YEAR PURCHASED</b>	<b>MILEAGE (MAR 2022)</b>
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**

	<b>OTHER SPECIALIZED EQUIPMENT</b>	<b>YEAR</b>	<b>DATE PURCHASED</b>	<b>FISCAL YR PURCHASED</b>	<b>HOURS (MAR 2022)</b>
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 - BUDGET**  
**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 \_\_\_\_\_, seconded by Director \_\_\_\_\_ and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

the foregoing Resolution is hereby adopted this 8<sup>th</sup> day of June 2022.

\_\_\_\_\_  
**ED EBY**  
President of the Board

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
**MARIO IGLESIAS**  
Secretary to the Board

\_\_\_\_\_  
**CRAG A. STEELE**  
District Legal Counsel



**RESOLUTION NO. 2022-APPROP LIMITATION**

**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 \_\_\_\_\_, seconded by Director \_\_\_\_\_ and on the following roll call vote, to wit:

AYES:  
NOES:  
ABSENT:

the foregoing resolution is hereby adopted this 8<sup>th</sup> day of June 2022.

\_\_\_\_\_  
**ED EBY**  
President of the Board

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
**MARIO IGLESIAS**  
Secretary to the Board

\_\_\_\_\_  
**CRAIG A. STEELE**  
District Legal Counsel

# OPERATING BUDGET SUMMARY

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

<b>CONSOLIDATED - ALL FUNDS</b>	2020-21	2021-22	2021-22	2022-23
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
<b>OPERATING REVENUES</b>				
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
<b>TOTAL OPERATING REVENUES</b>	<b>9,734,169</b>	<b>10,038,360</b>	<b>10,314,517</b>	<b>11,202,545</b>

<b>OPERATING EXPENDITURES</b>	2020-21	2021-22	2021-22	2022-23
<b>OPERATIONS &amp; MAINTENANCE</b>	ACTUAL	BUDGET	EST ACTUAL	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>6,914,841</b>	<b>7,268,349</b>	<b>7,014,240</b>	<b>7,735,916</b>

(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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>2,196,510</b>	<b>2,718,921</b>	<b>2,417,117</b>	<b>2,904,530</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>9,111,351</b>	<b>9,987,270</b>	<b>9,431,357</b>	<b>10,640,446</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>622,818</b>	<b>51,090</b>	<b>883,160</b>	<b>562,099</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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)
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>729,344</b>	<b>1,103,021</b>	<b>598,244</b>	<b>764,802</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>1,352,162</b>	<b>1,154,111</b>	<b>1,481,404</b>	<b>1,326,901</b>

(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 ADMIN BUDGET	#125 WATER BUDGET	#128 WATER RATE STABILIZATION BUDGET	#130 TOWN SEWER BUDGET	#135 TOWN SEWER RATE STABILIZATION BUDGET	#150 BLACKLAKE SEWER BUDGET	#155 BLACKLAKE SEWER RATE STABILIZATION BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#805 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	TOTAL
<b>OPERATING REVENUES</b>															
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

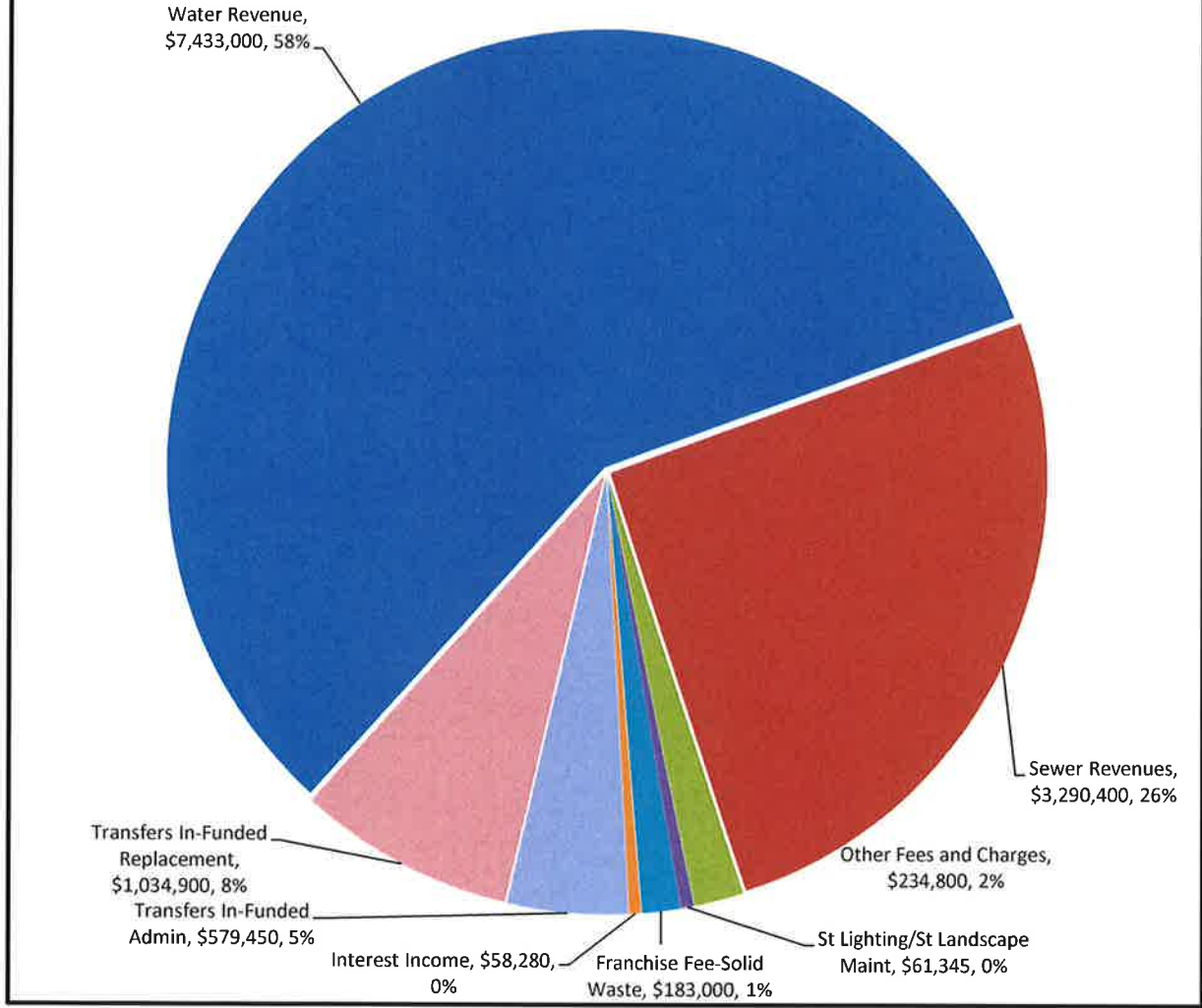
<b>OPERATING EXPENDITURES</b>															
<b>OPERATIONS &amp; MAINTENANCE</b>															
Wages	0	724,000	0	412,500	0	112,500	0	0	0	0	0	0	0	0	1,249,000
Wages - Overtime	0	50,000	0	40,000	0	10,000	0	0	0	0	0	0	0	0	100,000
Payroll Taxes	0	13,300	0	7,500	0	2,050	0	0	0	0	0	0	0	0	22,850
Retirement	0	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	195,000	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	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

<b>GENERAL &amp; ADMINISTRATIVE</b>															
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	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>594,450</b>	<b>1,857,162</b>	<b>0</b>	<b>348,907</b>	<b>0</b>	<b>68,051</b>	<b>0</b>	<b>8,110</b>	<b>2,000</b>	<b>25,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,904,530</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>594,450</b>	<b>7,140,383</b>	<b>0</b>	<b>1,973,907</b>	<b>0</b>	<b>633,201</b>	<b>0</b>	<b>38,510</b>	<b>13,150</b>	<b>246,845</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,640,446</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>(579,450)</b>	<b>490,117</b>	<b>0</b>	<b>419,493</b>	<b>0</b>	<b>263,799</b>	<b>0</b>	<b>8,835</b>	<b>850</b>	<b>(63,845)</b>	<b>22,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>562,099</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>															
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)
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>579,450</b>	<b>(192,135)</b>	<b>2,165</b>	<b>(655,016)</b>	<b>1,625</b>	<b>(35,875)</b>	<b>270</b>	<b>(10,152)</b>	<b>30</b>	<b>2,300</b>	<b>375</b>	<b>666,000</b>	<b>216,500</b>	<b>189,265</b>	<b>764,802</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>297,982</b>	<b>2,165</b>	<b>(235,523)</b>	<b>1,625</b>	<b>227,924</b>	<b>270</b>	<b>(1,317)</b>	<b>880</b>	<b>(61,545)</b>	<b>22,675</b>	<b>666,000</b>	<b>216,500</b>	<b>189,265</b>	<b>1,326,901</b>
<b>ESTIMATED FUNDS AVAILABLE</b>															
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)	(865,000)	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

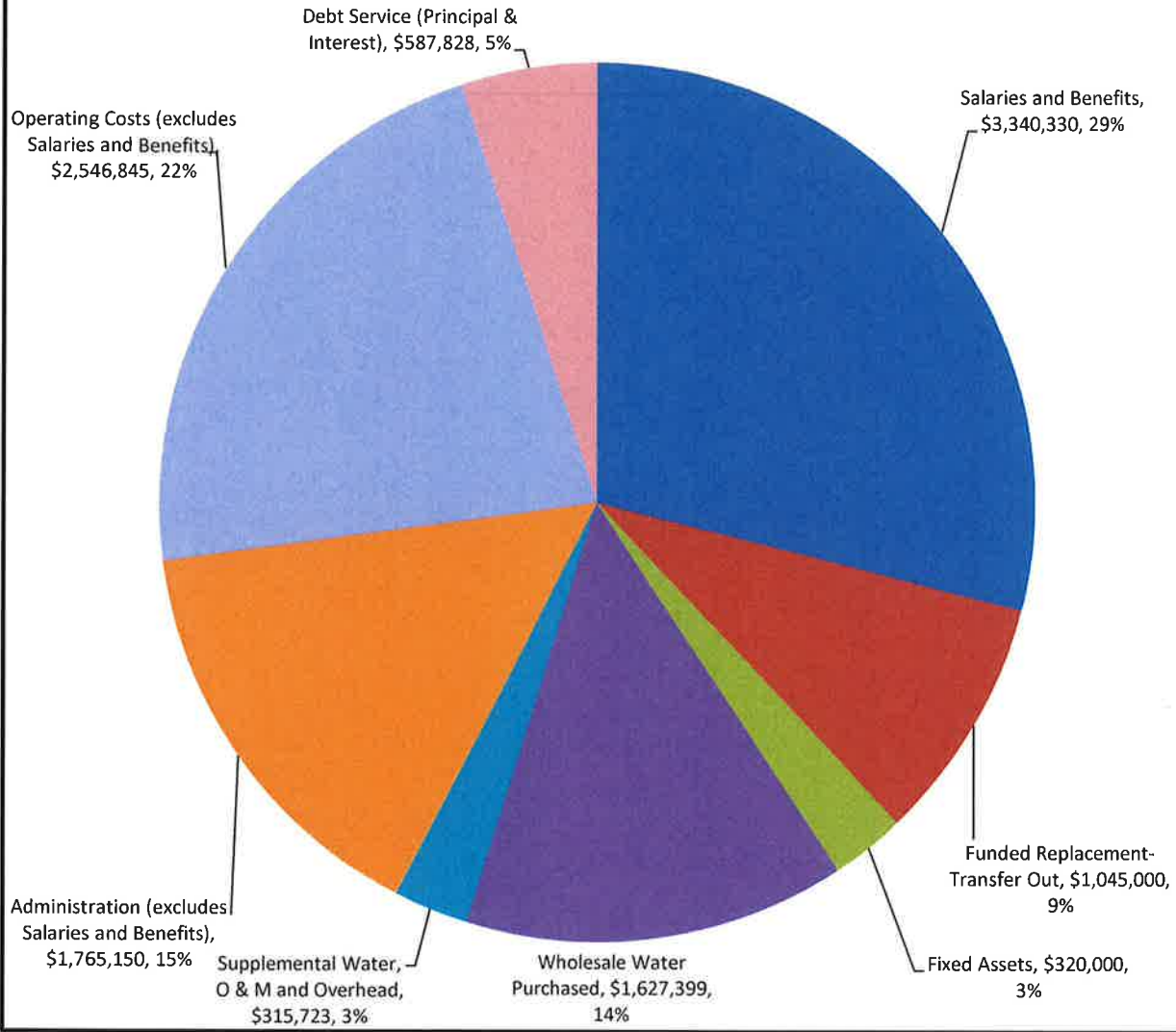
**NIPOMO COMMUNITY SERVICES DISTRICT  
 COMBINED OPERATING AND NON-OPERATING  
 REVENUE OF ALL FUNDS  
 2022-2023**



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

<b><u>BUDGET ITEMS FOR 2022-2023</u></b>	<b><u>#110 ADMIN</u></b>	<b><u>#125 WATER</u></b>	<b><u>#130 TOWN SEWER</u></b>	<b><u>#150 BL SEWER</u></b>	<b><u>TOTAL</u></b>
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 WATER	#810 FUNDED REPLACEMENT TOWN SEWER	<u>TOTAL</u>
Branch Street Waterline Replacement (1)	850,000	0	<b>850,000</b>
Eureka Well Replacement (2)	1,500,000	0	<b>1,500,000</b>
Chlorine Analyzer Replacement (3)	100,000	0	<b>100,000</b>
Red Oak Lane water line (4)	100,000	0	<b>100,000</b>
Blow-Off Repair (5)	20,000	0	<b>20,000</b>
Air Vac Replacements (5)	20,000	0	<b>20,000</b>
Fire Hydrant Replacements (5)	50,000	0	<b>50,000</b>
Valve Replacements (5)	100,000	0	<b>100,000</b>
Well Refurbishment (5)	100,000	0	<b>100,000</b>
Large Meter Replacement Program (6)	50,000	0	<b>50,000</b>
Sundale Well Nitrate Analyzer (7)	50,000		<b>50,000</b>
Tefft Street Nipomo Creek Utility Crossings (8)	25,000	25,000	<b>50,000</b>
Southland Sewer Collection System Pipeline Replacement (9)	0	300,000	<b>300,000</b>
Southland WWTF Influent Pump Station (10)		150,000	<b>150,000</b>
Manhole Rehabilitation (5)	0	150,000	<b>150,000</b>
Lift Station Replacement Pumps (11)	0	40,000	<b>40,000</b>
<b>TOTAL</b>	<b>2,965,000</b>	<b>665,000</b>	<b>3,630,000</b>

- (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
		<b>2,965,000</b>

**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	<b>Total Sources of Funds</b>	<b>4,476,000</b>

Uses of Funds

17	Funded Replacement Projects	2,965,000
18	<b>Total Uses of Funds</b>	<b>2,965,000</b>

19	<b>Funds on Hand at End of Year-projected</b>	<b>1,511,000</b>
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**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
<b>700,200</b>	<b>360,706</b>	<b>371,527</b>	<b>382,673</b>	<b>394,153</b>
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

(1) Assumes an interest rate of 0.5%

NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL FUNDING PLAN  
 FUNDED REPLACEMENT-TOWN SEWER  
 FUND #810

**TOWN SEWER  
 FUNDED REPLACEMENT PLAN**

Line #	TOWN SEWER - FUND #810	FY 22-23
1	Southland Sewer Collection System Pipeline Replacement	300,000
2	Southland WWTF Influent Pump Station	150,000
3	Manhole Rehabilitation	150,000
4	Lift Station Pump Replacements	40,000
5	Tefft Street Nipomo Creek Utility Crossings	25,000
6	Lift Station Rehabilitation-Tejas	0
		<b>665,000</b>

**CASH FLOW PROJECTION**

FY 22-23

**Sources of Funds**

7	Funds on Hand at Beginning of Year-projected	3,300,000
8	Interest Income (1)	16,500
9	Bond Proceeds from refinance (2)	3,000,000
10	Transfer from Town Sewer for funded replacement	200,000
11	<b>Total Sources of Funds</b>	<b>6,516,500</b>

**Uses of Funds**

12	Funded Replacement Projects	665,000
13	<b>Total Uses of Funds</b>	<b>665,000</b>

14	<b>Funds on Hand at End of Year-projected</b>	<b>5,851,500</b>
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(1) Assumes an interest rate of 0.5%

(2) COP 2012 refinanced

**FOR PLANNING PURPOSES ONLY**

FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
3,300,000	0	0	0	0
0	0	0	0	0
154,500	159,135	163,909	168,826	173,891
41,200	42,436	43,709	45,020	46,371
250,000	0	0	0	0
0	0	250,000	1,116,000	0
<b>3,745,700</b>	<b>201,571</b>	<b>457,618</b>	<b>1,329,847</b>	<b>220,262</b>
FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
5,851,500	2,530,058	2,736,137	2,687,199	1,765,789
29,258	12,650	13,681	13,436	8,829
0	0	0	0	0
395,000	395,000	395,000	395,000	395,000
<b>6,275,758</b>	<b>2,937,708</b>	<b>3,144,817</b>	<b>3,095,635</b>	<b>2,169,618</b>
3,745,700	201,571	457,618	1,329,847	220,262
3,745,700	201,571	457,618	1,329,847	220,262
2,530,058	2,736,137	2,687,199	1,765,789	1,949,356

NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL FUNDING PLAN  
 FUNDED REPLACEMENT-BLACKLAKE SEWER  
 FUND #830

**BLACKLAKE SEWER**  
**FUNDED REPLACEMENT PLAN**

Line #	BLACKLAKE SEWER - FUND #830	FY 22-23
1	None	0
		0

**CASH FLOW PROJECTION**                      **FY 22-23**

**Sources of Funds**

2	Funds on Hand at Beginning of Year-projected	253,000
3	Interest Income (1)	1,265
4	Transfer from BL Sewer for funded replacement	188,000
5	<b>Total Sources of Funds</b>	<b>442,265</b>

**Uses of Funds**

6	Projects (2)	0
7	<b>Total Uses of Funds</b>	<b>0</b>

8	<b>Funds on Hand at End of Year-projected</b>	<b>442,265</b>
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(1) Assumes an interest rate of 0.5%

(2) Connection to Town Sewer estimated to be completed by FY 2025-2026

**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
FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
442,265	632,476	823,639	0	0
2,211	3,162	4,118	0	0
188,000	188,000	0	0	0
632,476	823,639	827,757	0	0
0	0	0	0	0
0	0	0	0	0
632,476	823,639	827,757	0	0

# CAPITAL PROJECTS



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

<u>BUDGET ITEMS FOR 2022-23</u>	#500 SUPPLEMENTAL WATER CHARGES	#600 PROPERTY TAX FUND	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	#950 BLACKLAKE ASSESSMENT CHARGES	<u>TOTAL</u>
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
<b>TOTAL</b>		<b>1,000,000</b>

**CASH FLOW PROJECTION**

FY 22-23

Sources of Funds		FY 22-23
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	<b>Total Sources of Funds</b>	<b>3,212,887</b>
Uses of Funds		
10	Capital Project	1,000,000
11	Debt Service Payments 2013 COP	533,100
12	Bond Administration	4,000
13	<b>Total Uses of Funds</b>	<b>1,537,100</b>
14	<b>Funds on Hand at End of Year-projected</b>	<b>1,675,787</b>

**FOR PLANNING PURPOSES ONLY**

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

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
		<b>162,000</b>

**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	<b>Total Sources of Funds</b>	<b>1,247,764</b>

**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	<b>Total Uses of Funds</b>	<b>917,775</b>

14	<b>Funds on Hand at End of Year-projected</b>	<b>329,989</b>
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**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

(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)

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
		<b>240,000</b>

**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	<b>Total Sources of Funds</b>	<b>2,020,050</b>

**Uses of Funds**

8	Capital Project	240,000
9	<b>Total Uses of Funds</b>	<b>240,000</b>

10	<b>Funds on Hand at End of Year-projected</b>	<b>1,780,050</b>
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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
0	0	0	0	0
330,000	2,600,000	0	0	0
220,000	0	0	0	0
<b>550,000</b>	<b>2,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
<b>1,788,950</b>	<b>1,245,145</b>	<b>(1,354,855)</b>	<b>(1,354,855)</b>	<b>(1,354,855)</b>
<b>550,000</b>	<b>2,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>550,000</b>	<b>2,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1,238,950</b>	<b>(1,354,855)</b>	<b>(1,354,855)</b>	<b>(1,354,855)</b>	<b>(1,354,855)</b>

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
		<b>0</b>

**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	<b>Total Sources of Funds</b>	<b>399,548</b>

**Uses of Funds**

7	Capital Project	0
8	<b>Total Uses of Funds</b>	<b>0</b>

9	<b>Funds on Hand at End of Year-projected</b>	<b>399,548</b>
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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
<b>160,000</b>	<b>0</b>	<b>300,000</b>	<b>2,700,000</b>	<b>0</b>

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
<b>401,546</b>	<b>242,753</b>	<b>243,967</b>	<b>(56,033)</b>	<b>(2,756,033)</b>

160,000	0	300,000	2,700,000	0
160,000	0	300,000	2,700,000	0

<b>241,546</b>	<b>242,753</b>	<b>(56,033)</b>	<b>(2,756,033)</b>	<b>(2,756,033)</b>
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NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL FUNDING PLAN  
 BLACKLAKE ASSESSMENT DISTRICT 2020-1

**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
		<b>2,925,000</b>

**CASH FLOW PROJECTION**

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

<b>FOR PLANNING PURPOSES ONLY</b>					
	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
	<b>5,200,000</b>	<b>2,997,040</b>	<b>1,166,783</b>	<b>0</b>	<b>0</b>
	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
	<b>8,877,668</b>	<b>3,696,056</b>	<b>702,511</b>	<b>(464,272)</b>	<b>(464,272)</b>
	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 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
<b>OPERATING REVENUES</b>				
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
<b>TOTAL OPERATING REVENUES</b>	<b>63,093</b>	<b>15,000</b>	<b>28,091</b>	<b>15,000</b>

**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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>470,573</b>	<b>562,060</b>	<b>491,767</b>	<b>594,450</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>470,573</b>	<b>562,060</b>	<b>491,767</b>	<b>594,450</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>(407,480)</b>	<b>(547,060)</b>	<b>(463,676)</b>	<b>(579,450)</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>407,480</b>	<b>547,060</b>	<b>463,676</b>	<b>579,450</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

(1) See Page 23

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET**

**2022-2023**

<b>WATER FUND #125</b>	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
<b>OPERATING REVENUES</b>				
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
<b>TOTAL OPERATING REVENUES</b>	<b>6,537,692</b>	<b>6,712,990</b>	<b>7,011,277</b>	<b>7,630,500</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>4,477,929</b>	<b>5,011,489</b>	<b>4,785,090</b>	<b>5,283,221</b>

- (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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>1,383,108</b>	<b>1,716,276</b>	<b>1,522,192</b>	<b>1,857,162</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>5,861,037</b>	<b>6,727,765</b>	<b>6,307,282</b>	<b>7,140,383</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>676,655</b>	<b>(14,775)</b>	<b>703,995</b>	<b>490,117</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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)
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>(290,091)</b>	<b>(122,710)</b>	<b>(68,902)</b>	<b>(192,135)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>386,564</b>	<b>(137,485)</b>	<b>635,093</b>	<b>297,982</b>

(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
<b>OPERATING REVENUES</b>				
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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>2,402</b>	<b>4,330</b>	<b>1,000</b>	<b>2,165</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>2,402</b>	<b>4,330</b>	<b>1,000</b>	<b>2,165</b>

Estimated Cash Balance 7/1/22	433,000
Net Results from Operations	2,165
Estimated Cash Balance 6/30/23	<u>435,165</u>
Cash Reserve Goal at 6/30/23	<u>400,000</u>

**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
<b>OPERATING REVENUES</b>				
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
<b>TOTAL OPERATING REVENUES</b>	<b>2,235,843</b>	<b>2,281,500</b>	<b>2,281,500</b>	<b>2,393,400</b>

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
<b>OPERATING EXPENDITURES</b>				
<b>OPERATIONS &amp; MAINTENANCE</b>				
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>1,672,008</b>	<b>1,687,110</b>	<b>1,668,800</b>	<b>1,625,000</b>

**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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>264,209</b>	<b>344,335</b>	<b>300,954</b>	<b>348,907</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,936,217</b>	<b>2,031,445</b>	<b>1,969,754</b>	<b>1,973,907</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>299,626</b>	<b>250,055</b>	<b>311,746</b>	<b>419,493</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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)
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>(613,401)</b>	<b>(617,749)</b>	<b>(624,423)</b>	<b>(655,016)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>(313,775)</b>	<b>(367,694)</b>	<b>(312,677)</b>	<b>(235,523)</b>

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
<b>OPERATING REVENUES</b>				
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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>				
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>1,806</b>	<b>3,250</b>	<b>700</b>	<b>1,625</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>1,806</b>	<b>3,250</b>	<b>700</b>	<b>1,625</b>

Estimated Cash Balance 7/1/22	325,000
Net Results from Operations	1,625

Estimated Cash Balance 6/30/23	<u>326,625</u>
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Cash Reserve Goal at 6/30/23	<u>300,000</u>
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**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
<b>OPERATING REVENUES</b>				
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
<b>TOTAL OPERATING REVENUES</b>	<b>667,043</b>	<b>782,000</b>	<b>747,079</b>	<b>897,000</b>

**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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>484,571</b>	<b>518,600</b>	<b>501,700</b>	<b>565,150</b>

**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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>51,544</b>	<b>61,200</b>	<b>53,149</b>	<b>68,051</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>536,115</b>	<b>579,800</b>	<b>554,849</b>	<b>633,201</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>130,928</b>	<b>202,200</b>	<b>192,230</b>	<b>263,799</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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)
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>(32,949)</b>	<b>(12,800)</b>	<b>(8,832)</b>	<b>(35,875)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>97,979</b>	<b>189,400</b>	<b>183,398</b>	<b>227,924</b>

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
<b>OPERATING REVENUES</b>				
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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>300</b>	<b>540</b>	<b>150</b>	<b>270</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>300</b>	<b>540</b>	<b>150</b>	<b>270</b>

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**

<b>STREET LIGHTING FUND #200</b>	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
<b>OPERATING REVENUES</b>				
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
<b>TOTAL OPERATING REVENUES</b>	<b>27,850</b>	<b>27,850</b>	<b>27,850</b>	<b>47,345</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>29,205</b>	<b>30,000</b>	<b>31,000</b>	<b>30,400</b>

\*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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>1,114</b>	<b>8,500</b>	<b>17,205</b>	<b>8,110</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>30,319</b>	<b>38,500</b>	<b>48,205</b>	<b>38,510</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>(2,469)</b>	<b>(10,650)</b>	<b>(20,355)</b>	<b>8,835</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>60</b>	<b>120</b>	<b>0</b>	<b>(10,152)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>(2,409)</b>	<b>(10,530)</b>	<b>(20,355)</b>	<b>(1,317)</b>

(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**

<b>STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES</b>	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
<b>TOTAL OPERATING REVENUES</b>	<b>13,720</b>	<b>13,720</b>	<b>13,720</b>	<b>14,000</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>16,523</b>	<b>11,150</b>	<b>12,650</b>	<b>11,150</b>

**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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>2,056</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>18,579</b>	<b>13,150</b>	<b>14,650</b>	<b>13,150</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>(4,859)</b>	<b>570</b>	<b>(930)</b>	<b>850</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>81</b>	<b>120</b>	<b>50</b>	<b>30</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>(4,778)</b>	<b>690</b>	<b>(880)</b>	<b>880</b>

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**

<b>SOLID WASTE FUND #300</b>	2020-21	2021-22	2021-22	2022-23
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
<b>OPERATING REVENUES</b>				
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
<b>TOTAL OPERATING REVENUES</b>	<b>167,174</b>	<b>183,000</b>	<b>183,000</b>	<b>183,000</b>

<b>OPERATING EXPENDITURES</b>	2020-21	2021-22	2021-22	2022-23
<b>OPERATIONS &amp; MAINTENANCE</b>	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>234,605</b>	<b>10,000</b>	<b>15,000</b>	<b>220,995</b>

**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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>23,906</b>	<b>24,550</b>	<b>29,850</b>	<b>25,850</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>258,511</b>	<b>34,550</b>	<b>44,850</b>	<b>246,845</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>(91,337)</b>	<b>148,450</b>	<b>138,150</b>	<b>(63,845)</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES)</b>				
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>2,569</b>	<b>3,350</b>	<b>1,000</b>	<b>2,300</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>(88,768)</b>	<b>151,800</b>	<b>139,150</b>	<b>(61,545)</b>

Estimated Cash Balance 7/1/22                      460,000  
Net Results from Operations                              (61,545)

Estimated Cash Balance 6/30/23                      398,455

Cash Reserve Goal at 6/30/23                              150,000

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

DRAINAGE FUND #400	2020-21 ACTUAL	2021-22 BUDGET	2021-22 EST ACTUAL	2022-23 PROPOSED
<b>OPERATING REVENUES</b>				
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
<b>TOTAL OPERATING REVENUES</b>	<b>21,754</b>	<b>22,300</b>	<b>22,000</b>	<b>22,300</b>

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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>21,754</b>	<b>22,300</b>	<b>22,000</b>	<b>22,300</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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
<b>TOTAL NON-OPERATING REVENUES/(DEFICIT) (F)</b>	<b>282</b>	<b>500</b>	<b>225</b>	<b>375</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>22,036</b>	<b>22,800</b>	<b>22,225</b>	<b>22,675</b>

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**

<b>FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES</b>	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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>650,150</b>	<b>672,950</b>	<b>650,000</b>	<b>676,000</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>650,150</b>	<b>672,950</b>	<b>650,000</b>	<b>676,000</b>

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

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

(1) See Page 25 and 26



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET**

**2022-2023**

<b>FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 BUDGET</b>	<b>2021-22 EST ACTUAL</b>	<b>2022-23 PROPOSED</b>
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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	<b>2020-21 ACTUAL</b>	<b>2021-22 BUDGET</b>	<b>2021-22 EST ACTUAL</b>	<b>2022-23 PROPOSED</b>
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>419,989</b>	<b>440,500</b>	<b>404,000</b>	<b>216,500</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>419,989</b>	<b>440,500</b>	<b>404,000</b>	<b>216,500</b>

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**

<b>FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES</b>	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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTOAL OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>179,160</b>	<b>183,560</b>	<b>183,600</b>	<b>189,265</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>179,160</b>	<b>183,560</b>	<b>183,600</b>	<b>189,265</b>

Estimated Cash Balance 7/1/22                      253,000  
Net Results from Operations                      189,265

Estimated Cash Balance 6/30/23                      442,265

# 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 GSWC
1 Phase 1 Supplemental Water Annual Allocation (AF)	1000	666.68	166.66 166.66
2 Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66% 16.66%
3 Pass-Through Supplemental Water Cost	\$2,440,610	<u>\$1,627,399</u>	\$406,606 \$406,606
4 Supplemental Water O & M Cost	\$216,846	(A) \$144,593	\$36,127 \$36,127
5 Supplemental Water NCSD Admin Fee	\$32,529	(B) \$21,690	\$5,419 \$5,419
<b>6 Total Annual Supplemental Water Volume Cost</b>	<b>\$2,689,985</b>	<b>\$1,793,682</b>	<b>\$448,151 \$448,151</b>

	TOTAL	NCSD	WMWC	GSWC
7 Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50	416.50
8 Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88%	13.88%
9 Yearly Capital Recovery Charge-Principal 6/30/2015 (1)	\$97,501	\$0	\$39,839	\$57,662
10 Yearly Capital Recovery Charge-Interest 6/30/2015 (1)	\$288,918	\$0	\$149,020	\$139,898
11 Yearly Capital Recovery Charge-Principal 6/30/2016 (2)	\$8,236	\$0	\$3,769	\$4,467
12 Yearly Capital Recovery Charge-Interest 6/30/2016 (2)	\$24,936	\$0	\$14,098	\$10,838
13 Yearly Capital Recovery Charge-Principal 6/30/2017 (3)	\$14,683	\$0	\$6,707	\$7,976
14 Yearly Capital Recovery Charge-Interest 6/30/2017 (3)	\$44,437	\$0	\$25,087	\$19,350
14 Yearly Capital Recovery Charge-Principal 6/30/2018 (4)	\$1,024	\$0	\$467	\$557
15 Yearly Capital Recovery Charge-Interest 6/30/2018 (4)	\$3,097	\$0	\$1,746	\$1,351
16 Yearly Capital Recovery Charge-Principal 6/30/2019 (5)	\$1,256	\$0	\$572	\$684
17 Yearly Capital Recovery Charge-Interest 6/30/2019 (5)	\$3,799	\$0	\$2,138	\$1,661
18 Yearly Capital Recovery Charge-Principal 6/30/2020 (6)	\$16,113	\$0	\$7,317	\$8,796
19 Yearly Capital Recovery Charge-Interest 6/30/2020 (6)	\$48,709	\$0	\$27,370	\$21,339
20 Yearly Capital Recovery Charge 6/30/21-Principal (7)	\$4,122	\$0	\$1,868	\$2,254
21 Yearly Capital Recovery Charge 6/30/21-Interest (7)	\$12,456	\$0	\$6,987	\$5,469
22 Supplemental Water Project Yearly Replacement (8)	\$206,865	(C) \$149,439	\$28,713	\$28,713
<b>23 Total Annual Fixed Supplemental Charges</b>	<b>\$776,152</b>	<b>\$149,439</b>	<b>\$315,698</b>	<b>\$311,015</b>

<b>24 Total Volume and Annual Fixed Charges for Fiscal Year 2022-2023 (Line 6 + Line 23)</b>	<b>\$3,466,137</b>	<b>\$1,943,121</b>	<b>\$763,849</b>	<b>\$759,166</b>
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25 Electrical Pumping Credit (\$236.29 per acre foot-estimated)	(\$78,732)	\$0	(\$39,366)	(\$39,366)
<b>26 SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2022-2023</b>	<b>\$3,387,405</b>	<b>\$1,943,121</b>	<b>\$724,483</b>	<b>\$719,800</b>

(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)		
(6)	Per applicable amortization schedule as of June 30, 2019	
(7)	Per applicable amortization schedule as of June 30, 2020	
(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		CITY OF SM RATE INCR EFF DATE	(a)	(b)	(c)	(d)	(a)*(d)
			ACRE FEET PURCHASED	CITY OF SM BASE Cost PER ACRE FOOT	CITY OF SM CHANGE IN ENERGY	(b)+(c) COST PER ACRE FOOT	TOTAL COST
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	660	\$ 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
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

\$2,440,610

**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 Adjustment to coincide with the January 1 rate increases.

# APPENDIX C



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

	<u>July 1, 2022</u> <u>Beginning Balance</u>	<u>Principal</u> <u>Pay Down</u>	<u>June 30, 2023</u> <u>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
<b>TOTAL PRINCIPAL BALANCES</b>	<u>\$21,090,000</u>	<u>(\$630,000)</u>	<u>\$20,460,000</u>

# APPENDIX D

**PRESENTED FOR INFORMATIONAL PURPOSES**

**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	-	-	-	-	-
<b>Supplemental Water</b>		-	-	-	-	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	2,096	2,096	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

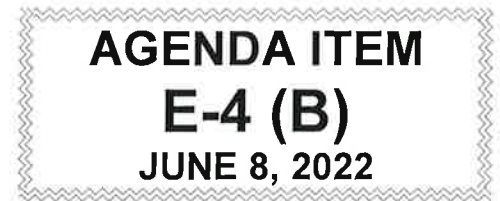
DUE=Dwelling Unit Equivalent

TO: BOARD OF DIRECTORS

REVIEWED: MARIO IGLESIAS  
GENERAL MANAGER

FROM: LISA BOGNUDA  
FINANCE DIRECTOR

DATE: JUNE 3, 2022



**ADOPT 2022-2023 FISCAL YEAR BUDGET FOR  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)**

**ITEM**

Public Hearing to adopt 2022-2023 Fiscal Year Budget for Nipomo Supplemental Water Project (NSWP) [RECOMMEND CONDUCT PUBLIC HEARING, CONSIDER TESTIMONY, ORDER EDITS IF ANY AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING NSWP 2022-2023 FISCAL YEAR BUDGET]

**BACKGROUND**

On May 12, 2022, the Finance and Audit Committee met and reviewed the draft Budget for Fiscal Year 2022-2023 for NSWP.

The Nipomo Community Services District (District), City of Santa Maria (City), Woodlands Mutual Water Company (WMWC), Golden State Water Company (GSWC), Rural Water Company (RWC), along with hundreds of other individuals and entities are parties to a certain groundwater adjudication commonly referred to as the Santa Maria Groundwater Litigation. The Judgment (through the Stipulation) requires the District to purchase and transmit to the Nipomo Mesa Management Area (NMMA) a minimum of 2,500 acre-feet of "Nipomo Supplemental Water" each year and to employ its best efforts to timely implement the Nipomo Supplemental Water Project (NSWP).

The Judgment further provides that once the Nipomo Supplemental Water is capable of being delivered, the Parties shall purchase the following portions of Nipomo Supplemental Water each year to offset groundwater pumping within the NMMA.

ENTITY	PERCENT ALLOCATION	AFY
NCSD	66.68	1,667.00
WMWC	16.66	416.50
GSWC	8.33	208.25
RWC	8.33	208.25
TOTAL	100.00	2,500.00

On May 3, 2013, the District entered into a Wholesale Water Supply Agreement with the City of Santa Maria to purchase supplemental water. Upon completion of the interconnection, the minimum quantity of purchase/delivery is as follows:

DELIVERY YEARS	FISCAL YEAR ENDING	MINIMUM DELIVERY VOLUME (AFY)
1	July 1, 2015 to June 30, 2016	645
2-5	July 1, 2016 to June 30, 2020	800
6-10	July 1, 2020 to June 30, 2025	1,000

11- Term	July 1, 2025 to June 30, 2035	2,500
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On July 2, 2015, supplemental water began flowing from the City of Santa Maria into the Nipomo Community Services District system.

On October 16, 2015, the Supplemental Water Management and Groundwater Replenishment Agreement (Agreement) was approved by the District, WMWC, GSWC and RWC. The agreement outlines all parties' responsibilities and obligations relating to the delivery and payment of supplemental water. Section VIII of the agreement states in part as follows:

- A. District shall operate the NSWP as an enterprise fund, separating all costs related to the NSWP within and only to that NSWP fund. Prudent Utility Practices shall apply to District's management of the NSWP Enterprise Fund.
- B. Each Fiscal Year District shall prepare a NSWP Enterprise Fund Budget (Budget) for all revenues and expenditures related to the NSWP Enterprise Fund. The Budget shall include a summary of projected NSW deliveries and Costs associated with those deliveries. A draft of the Budget shall be available to each Water Company for review by May 1<sup>st</sup> of each year. District shall make every reasonable effort to adopt the final Budget during June of each year at a regularly scheduled District board meeting. The Advisory Committee shall determine the most effective content, format and reporting frequency for financial and budget reports for the NSWP Enterprise Fund.
- C. The Budget shall provide the basis for and detail the cost allocations and quarterly billing described in Section IX.

The District receives and pays a quarterly invoice from the City for the cost of water. The District in turn invoices WMWC and GSWC for their applicable percentages of the cost of water in addition to other applicable costs pursuant to the agreement. WMWC and GSWC are current on their quarterly payments.

Attached is the draft Budget based on purchase of 1,050 acre feet of supplemental water (1,000 acre feet per contract plus 50 acre feet operational buffer). The City adopted a new rate structure commencing January 1, 2022. The Base Energy Cost CPI will be adjusted based on the July index; however, the City has agreed to implement the energy adjustment to coincide with the January 1 rate increases. The Operations and Maintenance (O&M) Budget has been estimated based on current fiscal year expenditures plus 5% inflation, with the exception of increases in electricity for 20% and Insurance for 16%. The administrative fee is set at 15% of O & M costs.

**RECOMMENDATION**

Conduct a public hearing, consider testimony, order edits, if any and by motion and roll call vote adopt Resolution approving the 2022-2023 NSWP Budget.

**ATTACHMENTS**

- A. Resolution 2022-XXXX (NSWP Budget adoption)
- B. NSWP 2022-2023 Fiscal Year Budget



JUNE 8, 2022

ITEM E-4(B)

ATTACHMENT A

**NIPOMO COMMUNITY SERVICES DISTRICT  
RESOLUTION 2022-XXXX**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
ADOPTING THE NSWP (NIPOMO SUPPLEMENTAL WATER PROJECT)  
2022-2023 FISCAL YEAR BUDGET**

**WHEREAS**, on October 16, 2015, the Nipomo Supplemental Water Project Water Management and Groundwater Replenishment Agreement ("Agreement") was made between Nipomo Community Services District (NCSD), Rural Water Company (RWC), The Woodlands Mutual Water Company (WMWC), and Golden State Water Company (GSWC), collectively referred to as the Parties, and

**WHEREAS**, the purpose of the Agreement is to enable the Parties to meet their respective obligations under the Judgment based on the percentage allocations presented in Section I.K regarding the NSWP. In particular, the Parties intend this Agreement to provide for: (1) payment to NCSD for each Party's allocation of Costs and (2) distribution and use of Nipomo Supplemental Water, and

**WHEREAS**, pursuant to the Agreement, each fiscal year NCSD shall prepare a NSWP Enterprise Fund Budget for all revenues and expenditures related to the NSWP Enterprise Fund. The Budget shall include a summary of projected Nipomo Supplemental Water deliveries and the Costs associated with those deliveries. A draft of the Budget shall be available to each Party for review by May 1<sup>st</sup> of each year. NCSD shall make every reasonable effort to adopt the final Budget during June of each year at a regularly scheduled NCSD board meeting. The Advisory Committee shall determine the most effective content, format and reporting frequency for financial and budget reports for the NSWP Enterprise Fund.

**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 2022-2023 Nipomo Supplemental Water Project Budget 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 and pursuant to the Agreement.
3. The above Recitals are true and correct and incorporated herein by this reference.

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

**AYES:**  
**NOES:**  
**ABSENT:**  
**CONFLICT:**

the foregoing Resolution is hereby passed and adopted this 8<sup>th</sup> day of June 2022.

\_\_\_\_\_  
**ED EBY**  
President of the Board

ATTEST:

APPROVED AS TO FORM AND LEGAL EFFECT:

\_\_\_\_\_  
**MARIO IGLESIAS**  
General Manager and Secretary to the Board

\_\_\_\_\_  
**CRAIG A. STEELE**  
District Legal Counsel

JUNE 8, 2022

ITEM E-4(B)

ATTACHMENT B

**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)  
BUDGET FOR FISCAL YEAR 2022-23**

	Acre Feet Purchase (A)	Cost per Acre Foot (AF)	Total Cost	
Water Purchase Fiscal Year 2022-2023 (see page 2)	1050	see page 2	\$2,440,610	
NCS D Water O & M Cost per AF ** (see page 3)	1050	\$206.52	\$216,846	
NCS D Admin Fee per AF (15% of O & M per AF) ** (see page 3)	1050	\$30.98	\$32,529	
		<u>\$237.50</u>	<u>\$2,689,985</u>	
**To be adjusted annually based on actual costs				
	TOTAL	NCS D	WMWC	GSWC
1 Phase 1 Supplemental Water Annual Allocation (AF)	1000	666.68	166.66	166.66
2 Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66%	16.66%
3 Pass-Through Supplemental Water Cost	\$2,440,610	\$1,627,399	\$406,606	\$406,606
4 Supplemental Water O & M Cost	\$216,846	\$144,593	\$36,127	\$36,127
5 Supplemental Water NCS D Admin Fee	<u>\$32,529</u>	<u>\$21,690</u>	<u>\$5,419</u>	<u>\$5,419</u>
<b>6 Total Annual Supplemental Water Volume Cost</b>	<b>\$2,689,985</b>	<b>\$1,793,682</b>	<b>\$448,151</b>	<b>\$448,151</b>

	TOTAL	NCS D	WMWC	GSWC
7 Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50	416.50
8 Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88%	13.88%
9 Yearly Capital Recovery Charge-Principal 6/30/2015 (1)	\$97,501	\$0	\$39,839	\$57,662
10 Yearly Capital Recovery Charge-Interest 6/30/2015 (1)	\$288,918	\$0	\$149,020	\$139,898
11 Yearly Capital Recovery Charge-Principal 6/30/2016 (2)	\$8,236	\$0	\$3,769	\$4,467
12 Yearly Capital Recovery Charge-Interest 6/30/2016 (2)	\$24,936	\$0	\$14,098	\$10,838
13 Yearly Capital Recovery Charge-Principal 6/30/2017 (3)	\$14,683	\$0	\$6,707	\$7,976
14 Yearly Capital Recovery Charge-Interest 6/30/2017 (3)	\$44,437	\$0	\$25,087	\$19,350
14 Yearly Capital Recovery Charge-Principal 6/30/2018 (4)	\$1,024	\$0	\$467	\$557
15 Yearly Capital Recovery Charge-Interest 6/30/2018 (4)	\$3,097	\$0	\$1,746	\$1,351
16 Yearly Capital Recovery Charge-Principal 6/30/2019 (5)	\$1,256	\$0	\$572	\$684
17 Yearly Capital Recovery Charge-Interest 6/30/2019 (5)	\$3,799	\$0	\$2,138	\$1,661
18 Yearly Capital Recovery Charge-Principal 6/30/2020 (6)	\$16,113	\$0	\$7,317	\$8,796
19 Yearly Capital Recovery Charge-Interest 6/30/2020 (6)	\$48,709	\$0	\$27,370	\$21,339
20 Yearly Capital Recovery Charge 6/30/21-Principal (7)	\$4,122	\$0	\$1,868	\$2,254
21 Yearly Capital Recovery Charge 6/30/21-Interest (7)	\$12,456	\$0	\$6,987	\$5,469
22 Supplemental Water Project Yearly Replacement (8)	\$206,865	\$149,439	\$28,713	\$28,713
<b>23 Total Annual Fixed Supplemental Charges</b>	<b>\$776,152</b>	<b>\$149,439</b>	<b>\$315,698</b>	<b>\$311,015</b>

<b>Total Volume and Annual Fixed Charges for Fiscal Year 2022-2023(Line 6 + Line 23)</b>				
<b>24</b>	<b>\$3,466,137</b>	<b>\$1,943,121</b>	<b>\$763,849</b>	<b>\$759,166</b>

25 Electrical Pumping Credit (\$236.29 per acre foot-estimated)	(\$78,732)	\$0	(\$39,366)	(\$39,366)
<b>26 SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2022-2023</b>	<b>\$3,387,405</b>	<b>\$1,943,121</b>	<b>\$724,483</b>	<b>\$719,800</b>

(1)	Per applicable amortization schedule as of June 30, 2015
(2)	Per applicable amortization schedule as of June 30, 2016
(3)	Per applicable amortization schedule as of June 30, 2017
(4)	Per applicable amortization schedule as of June 30, 2018
(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.

(A) 1000 ACRE FEET PER CONTRACT  
PLUS 50 ACRE FEET FOR OPERATIONAL BUFFER

NCS D = 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	CITY OF SM RATE INCR EFF DATE	(a)	(b)	(c)	(d)	(a)*(d)
		ACRE FEET PURCHASED	CITY OF SM BASE Cost PER ACRE FOOT	CITY OF SM CHANGE IN ENERGY	(b)+(c) COST PER ACRE FOOT	TOTAL COST
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
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

\$2,440,610

**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	30.05776190
(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	31.09
(9) Adjusted Base Cost of Energy (7) + (8)	204.43	207.16	205.62	213.59	216.63	223.82	237.94
(10) CCWA BUDGET (Per published document)	\$227.27	\$223.71	\$191.77	\$265.90	\$262.54	\$267.02	\$266.08
(11) Change in Cost or 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 Adjustment to coincide with the January 1 rate increases.

**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)  
BUDGET FOR FISCAL YEAR 2022-23**

**OPERATIONS AND MAINTENANCE BUDGET**

OPERATIONS AND MAINTENANCE	1000 AFY 2020-21 ACTUAL	1000 AFY 2021-22 BUDGET	1000 AFY 2021-22 EST ACTUAL	1,000 AFY 2022-23 PROPOSED
Electricity (1)	77,175	90,640	87,160	104,500
Labor (fully weighted)	56,160	52,530	52,530	55,200
Water	590	618	750	790
Chemicals	8,850	10,300	9,800	10,300
Outside Services	2,500	5,150	5,150	5,400
Permits and Operating Fees	1,089	721	1,500	1,575
Insurance (2)	13,633	14,042	15,731	18,250
Repairs and Maintenance	8,068	10,300	10,000	10,500
<b>TOTAL OPERATIONS AND MAINTENANCE</b>	<b>168,065</b>	<b>184,301</b>	<b>182,621</b>	<b>206,515</b>
<b>Cost per acre foot @ 1,000 acre feet</b>	<b>168.07</b>	<b>184.30</b>	<b>182.62</b>	<b>206.52</b>
<b>Overhead allocation 15% of O and M</b>	<b>25.21</b>	<b>27.65</b>	<b>27.39</b>	<b>30.98</b>

(1) Estimated 20% increase in expenses FY 22-23 all other estimated at 5%

(2) SDRMA provided estimate for FY 22-23

**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)  
BUDGET FOR FISCAL YEAR 2022-23**

**FUNDED REPLACEMENT RESERVES**

	<u>FY 21-22</u>	<u>FY 22-23</u>
	<u>EST ACTUAL</u>	<u>PROPOSED</u>
Beginning Balance, July 1	1,231,336	1,444,701
Collections during fiscal year		
NCSD	149,439	149,439
WMWC	28,713	28,713
GSWC	28,713	28,713
	<u>206,865</u>	<u>206,865</u>
Estimated interest income	<u>6,500</u>	<u>8,500</u>
Estimated Ending Balance, June 30	<u>1,444,701</u>	<u>1,660,066</u>

Note: Funds held in separate savings account at Five Star Bank

<b>Funded Replacement Reserve Requirement - Pursuant to Section VIII (J)</b>		
CPI Adjustment as of June 30, 2022		
CPI - 2021Annual	289.244	
CPI - 2020Annual	<u>(278.567)</u>	
	10.677	
Divide by previous period CPI ÷	<u>278.567</u>	
	0.0383	
X	<u>100.000</u>	
Percent Change	<u>3.83</u>	
Maximum Balance computed as of June 30, 2021		3,446,939
Adjusted by CPI June 30, 2022 (\$3,446,939 * 3.83%)		132,018
Maximum Balance adjusted as of June 30, 2022		<u>3,578,957</u>

	CPI INDEX	ADJ	RUNNING BALANCE
			3,000,000
6/30/2016	0.907	27,210	3,027,210
6/30/2017	1.89	57,214	3,084,424
6/30/2018	2.79	86,055	3,170,479
6/30/2019	3.81	120,478	3,290,957
6/30/2020	3.07	101,032	3,391,989
6/30/2021	1.62	54,950	3,446,939
6/30/2022	3.83	132,018	3,578,957

CPI = Consumer Price Index

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

TO: BOARD OF DIRECTORS  
 FROM: MARIO IGLESIAS  
 GENERAL MANAGER *MIG*  
 DATE: June 3, 2022

**AGENDA ITEM  
 F  
 JUNE 8, 2022**

**GENERAL MANAGER'S REPORT**

**ITEM**

Standing report to your Honorable Board -- *Period covered by this report is May 22, 2022 through June 4, 2022.*

**DISTRICT BUSINESS**

**Administrative**

The District encourages residents to provide reports of any observed water waste. The District also keeps an accounting of leak adjustments as a measure of non-revenue water lost to leaks as well as tracking late fee waivers. The table below provides May and Calendar Year-to-date data for these items.

**OFFICE ACTIVITIES**

	<u>May 22</u>	<u>Jan 22 - May 22</u>
Reports of Water Waste	0	0
Leak Adjustments	0	12
Leak Adjustment Amount	\$0	\$4,581
Late Fee Waivers	0	22
Late Fee Waiver Adjustment Amount	\$0	\$758

On January 1, 2022, the District shifted to a monthly billing cycle from a bi-monthly billing cycle. During the first several months of 2022, the District did not assess late fees. The District will begin normal billing operations in June of this year, to include assessing late fees, providing customer payment arrangements, and discontinuance of water services for delinquent accounts. Staff estimates less than 50 customers will be subject to discontinuance of service for non-payment in June. The District last discontinued water service for non-payment in January 2020.

**Water Resources**

	<u>May - 22</u>	<u>Jul 21 - Mar 22</u>
Groundwater Production	86.6	785.1
Supplemental Water Imported	<u>98.9</u>	<u>1,004.5</u>
Total Production	185.5	1,789.6

The District's total combined production, including groundwater production wells and supplemental water imported through the Joshua Road Pump Station, registered 185.5 AF for the month of May 2022. Imported water through the Joshua Road Pump Station once again exceeded the groundwater production and will continue to do so through the next several months as the District strives to maintain the 50% groundwater reduction goal.



**NCSD GW Reduction**

The District's purveyor customers, Golden State Water Company and Woodlands Mutual Water Company, each are responsible for 16.66% (cumulatively 33.33%) of the imported water NCSD brings onto the basin through the NSWP. Of the 1,000 AF minimum imported water from the City of Santa Maria, 333 AF or 33.33% of the total imported water – whichever is greater – will be credited to these two purveyor customers. The credited amount must be added to the District's groundwater pumping total every month to reflect the groundwater pumped by these customers in-lieu of taking imported water from the District. Table 2 below demonstrates the calculus for determining the District's adjusted groundwater pumping reduction.

	May-22	Jul 21 – May 22
NCSD GW Well Production	86.6	785.1
Purveyor Customer Credit (33.3% of Import Water)	32.9	334.7
NCSD Total Calculated GW Production	119.5	1,119.8
Average GW Production for 2009-2013	199.0	2,008.1
NCSD Percentage of GW Reduction	54%	51%

**2022 Fiscal Year Groundwater Pumping Forecast**

Table 3 projects the District's groundwater pumping reduction for the 2022 Fiscal Year. Under the current Stage 4 of the NMMA Water Shortage Response Stages, the targeted groundwater pumping reduction goal is to pump a total of 1,266 AFY (50% of 2009-2013 average District GW Pumping). July 2021 through May 2022 actual production and June 2021 historic production are combined in this table to provide a projected estimate year end status.

	Year-to-Date		Target	Over/(Under)
	May-22	Jul-Jun 2022		
NCSD GW Well Production	86.6	890.8		
Purveyor Customer Credit (33.3% of Import Water)	33.0	366.5		
NCSD Total Calculated GW Production	119.6	1,257.2	1,266.0	9 AcFt
Average GW Production for 2009-2013	261.6	2,533.4	2,533.4	
NCSD Percentage of GW Reduction	54%	50.4%	50.0%	

**Table 4. FY 20201 vs. FY 2020 Groundwater Pumping**

	May-22	Jul 21 - May 22	May-21	Jul 20- May 21
NCSD GW Well Production	86.6	785.1	92.9	911.0
Purveyor Customer Credit (33.3% of Import Water)	32.9	334.7	33.0	327.0
NCSD Total Calculated GW Production	119.5	1,119.8	125.9	1,238.0
Average GW Production for 2009-2013	261.6	2,269.7	261.6	2,269.7
NCSD Percentage of GW Reduction	54%	51%	52%	45%

Table 4 compares groundwater pumping for the same periods in 2021 and 2022. This view of the data provides operations with insight into year-end water production values and assists operational personnel in their efforts to balance import and groundwater production with the purpose of reducing groundwater pumping to meet the stated objective of 50% pumping groundwater reduction.

**Rainfall Gauge**

(Reported in inches)	Nipomo East (Dana Hills Reservoirs)	Nipomo South (Southland Plant)
May 2022 Total	0.00	0.00
July-2021 through June-2022 (Season Total)	10.43	8.35
May 1, 2022 – May 6, 2022	0.00	0.00
Total Rainfall to date	10.43	8.35
County Reported Avg. Ann. Year Rainfall	18.00	14.00
2006 - 2020 Avg. Ann. Year Rainfall*	15.39	13.30
2006 - 2020 Median Ann. Rainfall*	12.64	11.30

\*Data from County website

**Connection Report**

Nipomo Community Services District Water and Sewer Connections	END OF MONTH REPORT											
	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Water Connections (Total)	4500	4500	4500	4501	4501							
Sewer Town connections	2736	2736	2736	2737	2737							
Sewer Blacklake connections	559	559	559	559	559							
Subtotal	3295	3295	3295	3296	3296							
Galaxy and PSSH at Orchard and Division Sewer connections billed to the County	480	481	481	481	481							
Sewer Connections (Total)	3775	3776	3776	3777	3777							
New Water Connections	4	0	0	1	0							
New Sewer Connection	4	0	0	1	0							

The Connection Report as of June 3, 2022

**Safety Program**

All-Staff Quarterly Safety Meeting Scheduled for June 17, 2022

**Supplemental Water Capacity Accounting**

Summary Since January 25, 2008

	Number of Equivalent Meters	AFY
Supplemental Water Available for Allocation	947	500.0
Supplemental Water Reserved (Will Serve Letter Issued)	132	-69.7
Subtotal Net Supplemental Water Available for Allocation	815	430.3
Supplemental Water Assigned (Intent-to-Serve Issued)	179	-94.5
<b>Total Remaining Supplemental Water Available for Allocation</b>	<b>636</b>	<b>335.8</b>

As of June 2, 2022

**Other Items**

- COVID19 NCSD Response Plan Update [Attachment A]
- Dana Reserve – Schedule [Attachment B]

**Meetings (May 22 through June 4)**

*Meetings Attended (telephonically or in person):*

- May 23, Staff Mtg. - Admin Supervisor Mtg.
- May 23, NMMA-TG Purveyor Manager's Mtg.
- May 23, Water View Consultant – Water Conservation
- May 24, NMMA-TG Meeting
- May 24, Eng/Admin Coordination Meeting
- May 24, County-wide Water Action Team
- May 25, Rotary
- May 25, NCSD Regular Board Meeting
- May 25, After-Board Exec. Team Meeting
- May 26, NCSD Board President – Thoughts on Water
- May 27, Staff Mtg. - Cust. Service Specialist
- May 27, NCSD Board Officer Meeting
- May 30, Memorial Day Holiday
- May 31, NCSD Management Team Meeting
- June 1, Rotary
- June 1, CSDA Manager's Monthly Meeting
- June 1, WRAC Meeting
- June 2, City of Santa Maria – Annual Meeting
- June 3, Staff Mtg. - Cust. Service Specialist

**Meetings Scheduled (June 5 through June 11):**

*Upcoming Meetings (telephonically or in person):*

- June 7, Staff Mtg. - Admin Supervisor Mtg.
- June 7, Election Volunteer
- June 8, Rotary
- June 8, NCSD Regular Board Meeting
- June 8, After-Board Exec. Team Meeting
- June 10, Staff Mtg. - Cust. Service Specialist
- June 10, NCSD Board Officer Meeting

**Upcoming Water Resource and Other Meetings**

*Upcoming Standing Meetings:*

- NMMA-TG: June 28 (Tuesday) @ 10:00 AM, Zoom Meeting
- RWMG: July 6th (Wednesday) (Not yet Scheduled)
- WRAC: July 6th (Wednesday) @ 1:30 PM, In Person (Not yet Scheduled)
- NMMA Manager's Meeting: June 23<sup>rd</sup> (Monday) @ 10:00 AM, Zoom Meeting
- NCSD Board Officer Meeting: June 10<sup>th</sup> (Friday) @ 10:00 am, NCSD Conf. Rm.

**RECOMMENDATION**

Staff seeks direction and input from your Board

**ATTACHMENTS**

- A. COVID19 - NCSD Response Plan (No Changes)
- B. Dana Reserve Schedule (No Changes)

JUNE 8, 2022

ITEM F

ATTACHMENT A

Date: June 8, 2022 Board Meeting  
Response Activities to COVID19 Health Emergency  
Prepared by: Mario Iglesias, General Manager

DISTRICT RESPONSE TO COVID-19, Updated June 3, 2022

### New Actions

No New Actions

### Personnel on Quarantine

Office Personnel: 0  
Operational Personnel: 0  
Vaccine Update: (No Change)

### Ongoing Actions

1. Testing available for Employees to test (Voluntary)
2. Following SLO Co. Masking guidelines (Voluntary)
3. Following Cal/OSHA guidelines
4. Review SLO County EOC Status Reports

### Previous Actions

1. For the Month of September, District Staff Tested 44 times (all negative results)
2. Mask Mandate Requirement Update – As of September 1, 2021, masks must be worn indoors at public facilities.
3. COVID19 Rapid Test Kits secured from SLO County at no cost to provide weekly work-place testing.
4. NCSB Board Passes Resolution Declaring Emergency in District [Res. 2020-1550, Mar. 24, 2020]
5. Admin Office Closed to the Public
  - a. Meetings are virtual – Conference Calls
6. Discontinued: Split staff into two teams
  - a. See schedule on Response Plan
7. Received directions for FEMA Public Assistance – Cost Tracking Guidance
8. Governor's Executive Order – No Water Turn-offs
  - a. District instituted this policy as well as a No Late Fee – No Penalty Fees
9. Wipe-down between shifts
10. Each operator in separate designated vehicle.
11. Received additional PPE. Administration Staff will be on normal schedule 8-4:30 starting Monday May 18th
12. Operations Staff are on normal 7:00 am to 3:30 pm work schedule as of Monday, May 4<sup>th</sup>. County opened up construction sites.
13. Expanded Customer Service Work to include site visits for investigations (high bills, meter issues) week of May 11
14. Trailers for quarantine have been returned – May 1
15. District to begin wastewater sampling in conjunction with County effort to determine presence of COVID19 in communities – May 11
16. Temporary Admin Support Workers brought back to Office (Provider incentivized due to PPP Funds) – June 1

Date: June 8, 2022 Board Meeting  
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17. Lobby Modifications: Glass is equipped with speaker plates to allow the communication between customer and clerk without opening the sliding window.
18. Board Meetings open to the public.
19. County Offices Continued Closed with Appointments provided to some departments as needed.
20. June 18, 2020, Governor Order issued requiring face masks be worn in public places. District management purchased disposable face masks for staff, Board Members, and any public that attends District Board Meetings and lack a face mask.
21. The customer counter window modifications at the office are completed.
22. Capital Improvement Projects continue to be impacted and schedules for completion continue to be pushed back due to material delivery delays.
23. Administrative Office open to public – April 19, 2021
24. Mask Mandate in SLO County (reinstated on September 1<sup>st</sup>) will be lifted when:
  - a. The county reaches the yellow, “moderate” level of COVID-19 community transmission, as defined by the Centers for Disease Control and Prevention (CDC), and stay there for at least 10 days, and
  - b. Public Health Officer Dr. Penny Borenstein determines that COVID-19 hospitalizations are low and stable and area hospitals are able to meet the needs of patients.
25. County Health provided COVID19 Rapid Test that will get us through January 2022. NCSO requesting additional tests for February and March. The District has sufficient tests to sustain routine testing practices through January 2022.
26. February 16, 2022, Indoor Mask Mandate Lifted in San Luis Obispo County for vaccinated individuals.

#### Mask Mandate Status:

- Effective March 1, 2022, the requirement that unvaccinated individuals mask in indoor public settings will move to a strong recommendation that all persons, regardless of vaccine status, continue indoor masking.
- Universal masking shall remain required in specified high-risk settings.
- After March 11, 2022, the universal masking requirement for K-12 and Childcare settings will terminate. CDPH strongly recommends that individuals in these settings continue to mask in indoor settings when the universal masking requirement lifts.

#### Masks in California are still Required:

- On public transit
- In Emergency[8] shelters and cooling and heating centers
- In Healthcare settings (applies to all healthcare settings, including those that are not covered by the State Health Officer Order issued on July 26, 2021)
- At State and local correctional facilities and detention centers
- In Homeless shelters
- At Long Term Care Settings & Adult and Senior Care Facilities

JUNE 8, 2022

ITEM F

ATTACHMENT B



DANA RESERVE REVIEW SCHEDULE (AS OF 6/8/2022)

Date	Description	Comment
April 24, 2022	NCSD Review "Utility" Section of EIR	
June 16, 2022	Release of EIR	Extended from May 16, 2022
July 21, 2022	LAFCO Study Session	County Lead
July 28, 2022	SLO County Planning Comm. Study Session	
July 31, 2022	Close Public Comment - EIR	June 20, 2022
Q-1 2023	County Board of Supervisors	Accept EIR
Q-2 2023	NCSD Board	Annexation Application
Q-2 2023	LAFCO Review	

The above schedule is suggested and drawn from conversations from the County, LAFCO, and the Developer. This schedule is a rough outline and will most likely change over time.