

TO: FINANCE AND AUDIT COMMITTEE

FROM: MARIO IGLESIAS
GENERAL MANAGER



DATE: MARCH 11, 2022

AGENDA ITEM

2

MARCH 15, 2022

CONSIDER DRAFT RATE STUDY OF THE BLACKLAKE STREET LIGHTING ASSESSMENT DISTRICT

ITEM

Receive and review the Draft Report of the Blacklake Street Light District Rate Study ("Rate Study") and consider recommended rate increase to cover the cost of street lighting services provided by Nipomo Community Services District ("NCSD") to the Blacklake community. [RECOMMEND RECEIVE, REVIEW, AND DISCUSS BLACKLAKE STREET LIGHTING DISTRICT AND DIRECT STAFF]

BACKGROUND

NCSD is responsible for operating and maintaining 190 street lights that make up the Blacklake Street Lighting Assessment District ("Assessment District"). The Assessment District is a service element of the development, along with the water and wastewater service elements. All three service elements support the Blacklake Golf Course and Country Club and the surrounding residential neighborhood, as described in the County of San Luis Obispo Local Agency Formation Commission's (LAFCO) Resolution NO. 92-19. On or around October 15, 1992, the Blacklake Development was detached from San Luis Obispo County Service Area ("CSA") No. 1-G and approved for annexation into NCSD's service boundaries.

In order to operate and maintain the Assessment District, an annual assessment is levied on each of the 557 parcels for services rendered. As the responsible agent for the Assessment District, NCSD must conduct an engineering study and provide the Board of Directors of NCSD ("Board") with an Annual Engineer's Report ("Annual Report"). On February 23, 2022, the Board adopted Resolution No. 2022-1615 initiating proceedings for levy and collections of annual assessments for the Assessment District.

Over time, as the Board is aware, the costs of the services provided in the Assessment District have tended to exceed the revenue the existing assessment provides. In the June 9, 2021 Annual Report, Part B, FY 2021-2022 Budget Cost Estimate Summary [Attachment A], it was demonstrated that the cost of service exceeded the annual assessments. At that point, staff solicited a bid for conducting a rate study from Lechowicz & Tseng ("Consultant"), a municipal consultant, to provide a proposal to undertake a rate study for the Assessment District. A draft rate study was completed by the Consultant on January 14, 2022 and is attached to this staff report [Attachment B].

Also attached is the Consultant's presentation summarizing the draft rate study [Attachment C].

FISCAL IMPACT

Funding for the Consultant's draft rate study and presentation, legal review, and staff time will have an impact on Fund #200, Blacklake Street Lighting. Funding the rate study effort and

conducting a ballot vote to adjust rates to the needed levels will draw down the fund's reserve level, as demonstrated in the June 9, 2021 staff report. If the Assessment District proposed rates are adjusted up as recommended in the Consultant's draft rate study, the Assessment District will be able to operate and maintain a level of service that will sustain the enterprise in the foreseeable future. If the proposed rates are not able to find consensus in the community and do not pass a majority ballot vote, services will need to be adjusted to the available revenue and will result in a diminished level of service, including removing street lights to reduce costs.

STRATEGIC PLAN

Goal 4. FINANCE. Maintain conservative, long-term financial management to minimize rate impacts on customers while meeting program financial needs.

B.1 Evaluate, plan for and maintain finances that are adequate for all needs, stable, and reliable over the long-term.

B.5 Maintain adequate rates to fund future capital replacements.

Goal 5. OPERATIONS. Maintain a proactive program to ensure readiness of systems and cost-effectiveness of operations.

Goal 6. GOVERNANCE AND ADMINISTRATION. Conduct District activities in an efficient, equitable and cost-effective manner.

Goal 8. ADDITIONAL COMMUNITY SERVICES. Staff should focus on meeting the goals and objectives of existing services. Adding new services will be considered on a case-by-case basis and entered into only if funding can be found and existing services are not harmed.

B.2 STREET LIGHTING. Monitor maintenance of facilities and respond to observed problems.

RECOMMENDATION

It is recommended that the Committee receive and review the draft rate study for the Blacklake Street Lighting Assessment District, edit if necessary, and direct Staff for budget preparation purposes.

ATTACHMENTS

- A. June 9, 2021 NCSD Board Meeting staff report – Approve Assessment Report
- B. Rate Study for the Blacklake Village Street Lighting Assessment District, Draft Report
- C. Presentation – Summary of the Rate Study for the Street Lighting Assessment District
- D. Assessment District Rate Setting Schedule

MARCH 15, 2022

ITEM 2

ATTACHMENT A

TO: BOARD OF DIRECTORS

REVIEWED: MARIO IGLESIAS
GENERAL MANAGER

FROM: LISA BOGNUDA
FINANCE DIRECTOR

DATE: JUNE 3, 2021



**PUBLIC HEARING
APPROVE ASSESSMENT REPORT AND
AUTHORIZE COLLECTION OF FISCAL YEAR 2021-2022
BLACKLAKE STREET LIGHTING DISTRICT ASSESSMENTS**

ITEM

Public Hearing and authorize collection of FY 2021-2022 Blacklake Street Lighting District Assessments. [RECOMMEND CONDUCT HEARING, AMEND ASSESSMENT REPORT IF NECESSARY AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING ASSESSMENT REPORT AND AUTHORIZING COLLECTION OF ASSESSMENTS]

BACKGROUND

The District has provided street lighting services to Blacklake Village since annexing the area in 1992. Upon annexation, the District took over the developer-petitioned assessment district formed by the County. In order to maintain the street lighting, an annual assessment is levied on each parcel for the service rendered. The proposed annual assessment for 2021-2022 fiscal year is \$50.00, which is the approved maximum assessment of \$50.00¹ per parcel. Note, San Luis Obispo County adds \$2.00 per parcel handling fee for processing the property tax collection, making the total proposed annual assessment billed to each parcel owner \$52.00.

History of per parcel assessment:

<u>Year</u>		<u>Charge</u>		<u>County Fee</u>		<u>Total</u>
1992-93	1 year	\$48.00		\$2.00		\$50.00
1993-94	1 year	\$50.00		\$2.00		\$52.00
1994-95	1 year	\$48.00		\$2.00		\$50.00
1995-96	1 year	\$40.00		\$2.00		\$42.00
1996-97 to 2012-13	17 years	\$34.00		\$2.00		\$36.00
2013-14 to 2017-18	5 years	\$44.00		\$2.00		\$46.00
2018-19 to 2021-22	4 years	\$50.00		\$2.00		\$52.00

The Blacklake Street Lighting Fund budget for 2021-2022 is as follows:

<u>REVENUES</u>	
Street lighting assessment proceeds	\$27,850
<u>EXPENDITURES</u>	
Insurance	\$500
Public and Legal Notices	\$500
Electricity	\$30,000

¹ Not including County administrative fee.

Administrative Fee	\$500
Professional Services-Rate Study	\$7,000
Total expenditures	\$38,500
Net Operating Revenues and Expenditures	(\$10,650)
Interest earnings	\$120
Net Results from Operations	(\$10,530)
<u>Reasonable Reserves</u>	
Estimated cash balance 7/1/20	\$12,000
Net Results from Operations	(10,530)
Estimated cash balance 7/1/21	\$1,470
Cash Reserve Goal	\$30,000

Exhibit A to the attached proposed Resolution is the Annual Engineer's Report that provides a listing of Assessor Parcel Numbers and street addresses with the proposed FY 2021-2022 street lighting assessments.

The Notice of Public Hearing was published in the Santa Maria Times, on May 26 and June 2, 2021, in accordance with Section 6066 of the Government Code.

Now is the time and place for the public hearing, for the Board to confirm the report for collection of the assessments on the 2021-2022 tax roll, and to give opportunity for filing objections and for the presentation of testimony or other evidence concerning said report. The attached Resolution is presented for the Board's review, approval and adoption.

RECOMMENDATION

Conduct a public hearing, consider testimony, amend Exhibit A if necessary, and by motion and roll call vote, adopt Resolution No. 2021-XXXX authorizing collection of Blacklake Street Lighting assessments for fiscal year 2021-2022.

ATTACHMENT

- A. Resolution 2021-XXXX Blacklake Street Lighting with Exhibit A – Annual Engineer's Report

**NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2021-1598**

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
PROVIDING FOR THE COLLECTION OF STREET LIGHT CHARGES ON
THE SAN LUIS OBISPO COUNTY TAX ROLLS FOR MAINTENANCE AND
OPERATION OF EXISTING PUBLIC STREET LIGHTS IN THE
BLACKLAKE VILLAGE**

WHEREAS, the Nipomo Community Services District ("NCSD") is a community services district organized under California Law under Govt. Code § 61000 et. seq.; and

WHEREAS, pursuant to Govt. Code § 61100(g) NCSD has the power to acquire, construct, improve, maintain and operate street lighting and landscaping on public property, public rights-of-way and public easements; and

WHEREAS, on October 15, 1992, Local Area Formation Commission for the County of San Luis Obispo ("LAFCO") approved Resolution No. 92-19, entitled "A RESOLUTION MAKING DETERMINATION APPROVING THE REORGANIZATION INVOLVING DETACHMENT OF TERRITORY FROM COUNTY SERVICE AREA NO. 1-G AND ANNEXATION NO. 7 (BLACKLAKE GOLF COURSE AND COUNTRY CLUB) TO THE NIPOMO COMMUNITY SERVICES DISTRICT ("Resolution 92-19"); and

WHEREAS, Condition 3A of Resolution 92-19 provides that the NCSD will provide all three services then provided by County Service Area No. 1-G ("CSA No. 1-G"): water, sewer, and street lighting; and

WHEREAS, Condition 3F of Resolution 92-19 provides that NCSD shall succeed to all rights, duties and obligations of CSA No. 1-G with respect to the enforcement of performance or payment of any outstanding contracts and obligations of CSA No. 1-G; and

WHEREAS, Condition 3H of Resolution 92-19 authorizes the NCSD to continue to levy, fix and collect any special, extraordinary or additional taxes, assessments, service charges and rates which were levied, fixed and/or collected by CSA No. 1-G; and

WHEREAS, on July 28, 1992, the Board of Supervisors of the County of San Luis Obispo ("County") adopted Resolution No. 92-349 ("Resolution 92-349"), establishing the annual service charge for CSA No. 1-G at \$48 per parcel and providing that said service charge shall appear on the tax bill of each parcel within the CSA and collected at the same time and in the same manner as ad valorem taxes; and

WHEREAS, public notice of this public hearing on the collection of the annual charge has been given in accordance with Section 6066 of the Government Code as specified under Resolution 92-349; and

WHEREAS, the General Manager has prepared and filed written reports specifying each parcel (attached as Exhibit "A") receiving extended service and the amount of the annual charge for that service; and

WHEREAS, based on the General Manager's Report, the Staff Report and public testimony, the Board makes all the following findings:

NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2021-1598

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
PROVIDING FOR THE COLLECTION OF STREET LIGHT CHARGES ON
THE SAN LUIS OBISPO COUNTY TAX ROLLS FOR MAINTENANCE AND
OPERATION OF EXISTING PUBLIC STREET LIGHTS IN THE
BLACKLAKE VILLAGE

- A. That the proposed charges do not exceed the reasonable costs of providing the services,
- B. That CSA No. 1-G was formed pursuant to a petition signed by the owners within the Blacklake Specific Plan; and
- C. The written report does not recommend an increase in the annual charge above the amount of the approved maximum charge approved by the County in 1992.

WHEREAS, based on the above findings, the charges for fiscal year 2021-2022 are exempt from the procedures and approval processes of Proposition 218; and

WHEREAS, this is the time and place for the public hearing for the Board to confirm the reports for collection of service charges on the 2021-2022 tax bills as specified in the General Manager's Report and staff reports, and to give opportunity for filing objections and for presentation of testimony or other evidence concerning said reports; and

WHEREAS, it is in the public interest that the owners of property in said Blacklake Development pay the cost of said service therein; and

WHEREAS, Resolutions 92-19 and 92-349 provide for the manner of collection of the service charges and provides that those charges shall be collected on the County tax rolls.

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

- Section 1. That the recitals set forth are true, correct and valid.
- Section 2. The Board of Directors of NCSO fixes the street lighting charge at \$50.00 and recognizes a SLO County Administrative charge of \$2.00 for a total charge of \$52.00 per year, which charge does not exceed the approved maximum annual charge of \$50.00 per parcel.
- Section 3. That said service charge is directly proportionate to the benefit to each parcel from the services rendered.
- Section 4. That the charges as confirmed shall appear as separate items on the tax bill of each parcel of real property listed in said General Manager's and staff report, and such charges shall be collected at the same time and in the same manner as ordinary ad valorem taxes are collected, and are subject to the same penalties and the same procedures and sale in case of delinquency as provided for such taxes.
- Section 5. The Tax Collector of the San Luis Obispo County is hereby authorized to collect the street lighting charges on the property tax bill.
- Section 6. This resolution is adopted by a majority of all members of the Board of Directors of the District.

MARCH 15, 2022

ITEM 2

ATTACHMENT B



**Rate Study
for the
Blacklake Village
Street Lighting Assessment District**

**DRAFT REPORT
January 14, 2022**



LECHOWICZ + TSENG
MUNICIPAL CONSULTANTS

909 Marina Village Parkway #135
Alameda, CA 94501
(510) 545-3182
www.LTmuniconsultants.com

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INTRODUCTION

Background

The Blacklake Village Street Lighting Assessment District is made up of 190 high pressure sodium vapor (HPSV) street lights that provide lighting service to 557 parcels. The intent of this report is to evaluate the operating and capital costs of the District and recommend street light assessments to fund these costs. Nipomo Community Services District (NCSD) has provided street lighting services to Blacklake Village from the time NCSD took over a developer-petitioned assessment district formed by the County. In order to maintain the street lighting system, an annual assessment is levied on each parcel for the service rendered. The current approved maximum annual assessment is \$50.00¹ per parcel.

The table below shows the history of per parcel annual assessments and the proposed Fiscal Year (FY) 2022-2023 assessment:

**Table 1: History of Assessments
2022 Street Light Rate Study
Blacklake Village Street Lighting Assessment District**

Fiscal Years		Charge per Parcel	County Fee	Total
1992-93	1 year	\$48.00	\$2.00	\$50.00
1993-94	1 year	\$50.00	\$2.00	\$52.00
1994-95	1 year	\$48.00	\$2.00	\$50.00
1995-96	1 year	\$40.00	\$2.00	\$42.00
1996-97 through 2012-13	17 years	\$34.00	\$2.00	\$36.00
2013-2014 through 2017-18	5 years	\$44.00	\$2.00	\$46.00
2018-2019 through 2021-22	4 years	\$50.00	\$2.00	\$52.00
2022-2023 PROPOSED		\$85.00	\$2.00	\$87.00

Currently, the District is operating at a deficit and an assessment increase is needed to meet costs, fund capital needs, and accumulate appropriate reserves. The proposed annual assessment for the 2022-2023 fiscal year is \$85.00.¹ Note that San Luis Obispo County adds \$2.00 per parcel handling fee for processing the property tax collection, making the total proposed annual assessment billed to each parcel owner \$87.00.

Street Light Inventory

The Blacklake Village Street Lighting Assessment District is comprised of 190 HSPV street lamps. 30 lamps are owned, operated, and maintained by Blacklake Village and billed for electric service by Pacific Gas and Electric (PG&E) via the LS-2 tariff. 160 lamps are served under the LS-1 tariff. For these lamps, some or all of the street light facilities are owned by PG&E. Blacklake Village pays PG&E for electric

¹ Not including County administrative fee.

service as well as rental and maintenance of the LS-1 lamps.² The LS-1 tariff is further subdivided into LS-1A through LS-1F based on pole type and configuration. The tariff applicable to each lamp determines Blacklake Village's facility rental fees. A list of street light terms and definitions is provided below as well as an inventory of Blacklake Village's lamps.

Street Light Terms

Photo controller: daylight sensor that turns street lights on and off at dusk and dawn

Luminaire: bulb, lighting fixture, and photo controller

Mast arm: bracket or support arm that attaches the luminaire to the pole

Pole: support for the mast arm and luminaire

Post: support for street lights served on tariff LS-1D and Blacklake Village's LS-2A street lights³; the luminaire is a post top fixture that is not attached to a mast arm

Shared distribution pole: a pole that supports a street light mast arm as well as other PG&E electric distribution system wiring or other non-street light equipment; LS-1A mast arms are supported by shared distribution poles

Street light only pole: a pole that is only used for street lighting service and does not support other electrical equipment

Street light: total street light facility potentially including a pole or post, mast arm, and luminaire

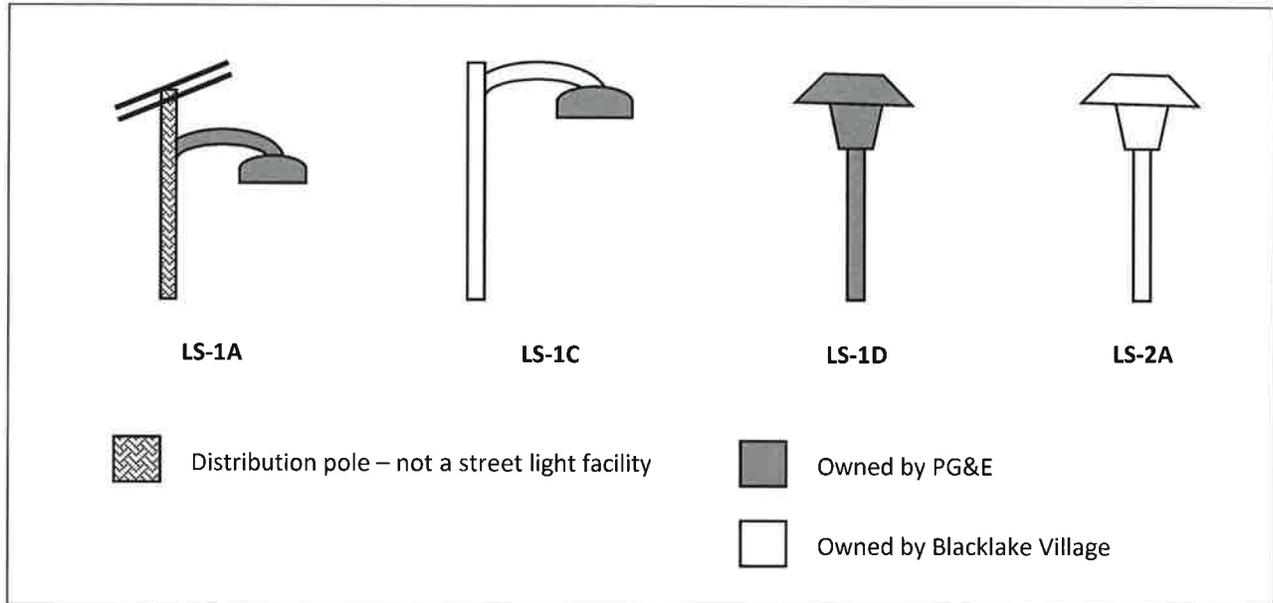
² PG&E's maintenance responsibility varies by LS-1 street light tariff.

³ LS-2As can be supported by a variety of pole or post types. Blacklake Village's LS-2As are post top lamps

**Table 2: Blacklake Village Street Light Inventory
2022 Street Light Rate Study
Blacklake Village Street Lighting Assessment District**

Tariff	Blacklake Village Ownership	PG&E Ownership	Lamp Type	Count
LS-1A	None	Mast arm and luminaire attached to a shared distribution pole	HPSV 120 Volt 100 Watts	1
LS-1C	Mast arm and pole or post	Luminaire	HPSV 120 Volt 70 Watts	83
			HPSV 240 Volt 200 Watts	1
LS-1D	None	Street light only pole, post top lamp	HPSV 120 Volt 70 Watts	70
			HPSV 120 Volt 100 Watts	5
LS-2A	Post and luminaire	None	HPSV 120 Volt 70 Watts	30
Total				190

Figure 1: Ownership of Blacklake Village Street Light Facilities by Tariff



COST OF SERVICE

This section describes the operating and capital cost of service associated with providing street lights to the Blacklake Village residents and businesses. No new lamps are proposed to be constructed in this report.

Revenues

The District’s only source of revenue is assessments paid by property owners within Blacklake Village. In the past, the District has generated small amounts of interest earnings from reserves. However, due to recent operating deficits, it is anticipated that interest earnings will be de minimis. Current revenues are \$27,850 and are stable due to Blacklake Village’s participation in the Teeter Plan. Assessments are not sufficient to fund operating costs. Blacklake Village has not historically planned for or budgeted for capital improvements. It is proposed that Blacklake Village adjust its accounting practices such that assessment revenues be set aside to fund capital expenses separate from operating expenses. It is recommended that the current assessment revenues increase from \$27,850 to \$47,345. Of the total assessment revenues, it is recommended that \$37,245 be allocated to operations and \$10,100 be allocated to capital.

Operating Expenses

NCS D evaluated its overhead costs and adjusted its estimates for Blacklake Village’s expenses related to insurance, public noticing, and administration. In FY2021-2022 and into FY2022-2023, Blacklake Village will incur higher-than-typical expenses related to preparing this rate study, mailing notices to property owners, and conducting a Proposition 218 balloting process.

Monthly street light bills paid to PG&E are estimated in Table 3 at about \$29,400 in FY2022-2023. The total cost reflects known and assumed adjustments to PG&E’s electric rate and street light rental fees. It should be noted that PG&E has transitioned Blacklake Village’s 30 LS-2C street lights to the LS-2A tariff. The LS-2C tariff is higher cost as PG&E provides maintenance of the lamps. Under the LS-2A tariff, Blacklake Village is responsible for maintenance. Due to the transition, Blacklake Village’s LS-2 fees paid to PG&E are reduced.

LS-2 maintenance costs must now be paid to a contractor who will service the lamps independent of PG&E. The primary maintenance cost for Blacklake Village’s lamps is the replacement of burnouts. A typical HPSV lamp lasts for 72 months before burning out. Nipomo CSD staff estimate the cost to replace a burned-out lamp at about \$200 per lamp. This cost amortized over 72 months is \$2.78 per lamp per month. For all 30 LS-2A lamps, the total annual maintenance cost is estimated at \$1,000.80.

To fund cash flow insufficiencies due to the delay in the collection of property tax revenues, it is anticipated that Blacklake Village will borrow short-term funds from Nipomo CSD. This loan is expected to be repaid with a small amount of interest.

**Table 3: Estimated Street Light PG&E Bills
2022 Street Light Rate Study
Blacklake Village Street Lighting Assessment District**

Tariff	Lamp Type	kWh per month	Estimated PG&E Bills FY2022-2023			# of Lamps	Total Annual PG&E Cost
			Facilities Charges [1]	Energy Charges [2]	Total Estimated Monthly Bill		
LS-1A	HPSV 120-V 100 W	41	\$7.14	\$8.54	\$15.68	1	\$188.16
LS-1C	HPSV 120-V 70 W	29	\$6.64	\$6.04	\$12.68	83	\$12,629.28
LS-1C	HPSV 240-V 200 W	81	\$6.64	\$16.86	\$23.50	1	\$282.00
LS-1D	HPSV 120-V 70 W	29	\$9.44	\$6.04	\$15.48	70	\$13,003.20
LS-1D	HPSV 120-V 100 W	41	\$9.44	\$8.54	\$17.98	5	\$1,078.80
LS-2A	HPSV 120-V 70 W	29	\$0.20	\$6.04	\$6.24	<u>30</u>	<u>\$2,246.40</u>
						190	\$29,427.84

1 - Based on facilities charges agreed to in the Street Light Settlement Agreement in PG&E's 2020 General Rate Case Phase 2 and approved by the California Public Utilities Commission in Decision 12-11-016.

2 - Estimated based on the January 1, 2022 rate of \$0.20310/kWh increased by 2.5%

Capital Expenses

As mentioned, Blacklake Village has not historically budgeted for capital replacements or reserves. It is recommended that assessments be adjusted to recover the cost of painting street light poles⁴ and to plan for the eventual conversion of LS-2 street lights to light emitting diode (LED) (see Blacklake Village Street Light LED Conversion Analysis dated January 14, 2022).

Nipomo CSD received a contractor quote at prevailing wage to paint the street light poles at \$280 per lamp. This cost is escalated by 2.5% annually to 2023. This report assumes Blacklake Village will paint approximately 27 lamps per year on an ongoing basis. The count of 27 lamps reflects one seventh of the inventory reflecting a typical seven-year lifespan of paint.

It is recommended that Blacklake Village plan for the eventual conversion of its 30 LS-2 lamps to LED.⁵ Based on potential high-end cost estimates to convert the LS-2A lamps to LED, Blacklake Village may need to cash fund a portion of the conversion (the other portion of conversion costs may be eligible for low or no cost financing). For planning purposes, the cash-funded portion is estimated at \$350 per lamp and is proposed to be accumulated over five years from street light assessments. The annual set-aside for FY2022-20203 is \$2,100 and is assumed to increase annually by inflation.

⁴ It is assumed that the district (and not PG&E) is responsible for pole painting

⁵ PG&E offers a no cost conversion program for LS-1A and LS-1C lamps so no funding from Blacklake is needed to convert those street lights. Conversion of LS-1D lamps is uneconomical and not recommended. Blacklake Village owns the LS-2 lamps and would need to develop a funding source for conversion.

CASH FLOW AND PROPOSED ASSESSMENT

Cash Flow and Reserves

The proposed Blacklake Village Street Light District cash flow is presented in Table 4. Table 4 shows the cash flow for the proposed assessment year of FY2022-2023 as well as illustrative assessments if costs increase by 2.5% annually. In FY2022-2023, It is proposed that operating assessment revenues be increased from \$27,850 to \$37,245. This revenue increase will cover ongoing operating costs and a portion of one-time costs related to Proposition 218 balloting. In FY2023-2024 and beyond, these one-time costs will be eliminated⁶ and the Blacklake Village Street Light District is projected to generate positive net revenues. Net revenues will be added to the District's operating reserves. It is recommended that Blacklake Village target an operating reserve of \$17,000 representing about six months of costs.

This rate study proposes a capital budget of \$10,100 in FY2022-2023 to fund pole painting and set aside funds for the eventual conversion of LS-2 lamps to LED. It is expected that pole painting funds will be spent annually while LED conversion funds will remain in District reserves until the project is conducted. The maximum reserve balance is proposed to be \$25,000 reflecting a high potential LED conversion cost of \$700 per lamp for 30 lamps plus annual inflation. Should either the operating or capital reserves exceed their targets, Blacklake Village could forgo future assessment increases and use excess reserves for the benefit of property owners.

⁶ Higher than typical legal fees are expected to continue from FY2022-2023 into FY2023-2024 due to the Proposition 218 balloting process

Table 4: 5-Year Cash Flow
2022 Street Light Rate Study
Blacklake Village Street Lighting Assessment District

	Budget 2021-2022	PROPOSED 2022-2023	Illustrative 2023-2024	Illustrative 2024-2025	Illustrative 2025-2026	Illustrative 2026-2027
ASSESSMENT REVENUES						
Operating street lighting assessment	\$27,850	\$37,245	\$38,107	\$38,962	\$39,810	\$40,652
Capital street lighting assessment		<u>\$10,100</u>	<u>\$10,353</u>	<u>\$10,611</u>	<u>\$10,877</u>	<u>\$11,149</u>
Total street lighting assessment proceeds		\$47,345	\$48,459	\$49,573	\$50,687	\$51,801
OPERATIONS						
REVENUES - Operating assessment		\$37,245	\$38,107	\$38,962	\$39,810	\$40,652
EXPENDITURES						
Insurance	100	110	113	116	118	121
Public & Legal Notice (Preparing Ballots and Legal Review of Process)	4,000	4,000	2,500	250	256	263
Administration [1]	500	1,500	1,538	1,576	1,615	1,656
Street Light Rate Study	7,660	2,500	0	0	0	0
PG&E Street Light Fees [2]	28,900	29,400	29,829	30,238	30,990	31,763
Est. Maintenance for LS-2A Lamps [3]		1,000	1,025	1,051	1,077	1,104
Repayment of Interest on Past Deficit [4]	0	52	0	0	0	0
Miscellaneous	0	0	500	500	500	500
Total expenditures	<u>(41,160)</u>	<u>(38,562)</u>	<u>(35,505)</u>	<u>(33,731)</u>	<u>(34,557)</u>	<u>(35,406)</u>
Net Operating Surplus (Deficit)	<u>(13,310)</u>	<u>(1,317)</u>	2,602	5,231	5,253	5,246
Plus Interest earnings	0	0	0	50	50	75
Net surplus (deficit) from operations	<u>(13,310)</u>	<u>(1,317)</u>	<u>2,602</u>	<u>5,281</u>	<u>5,303</u>	<u>5,321</u>
Estimated cash balance 6/30	<u>(\$395)</u>	<u>(\$1,712)</u>	<u>\$890</u>	<u>\$6,171</u>	<u>\$11,474</u>	<u>\$16,795</u>
Operations Cash Reserve Goal [5]		<u>\$17,000</u>	<u>\$17,000</u>	<u>\$17,000</u>	<u>\$17,000</u>	<u>\$17,000</u>

	Budget 2021-2022	PROPOSED 2022-2023	Illustrative 2023-2024	Illustrative 2024-2025	Illustrative 2025-2026	Illustrative 2026-2027
CAPITAL						
REVENUES - Capital assessment		\$10,100	\$10,353	\$10,611	\$10,877	\$11,149
EXPENDITURES						
Pole Painting [6]		8,000	8,200	8,405	8,615	8,831
Conversion of LS-2A lamps to LED [7]		<u>2,100</u>	<u>2,153</u>	<u>2,206</u>	<u>2,261</u>	<u>2,318</u>
Total capital expenditures [8]		\$10,100	\$10,353	\$10,611	\$10,877	\$11,149

CASH FLOW NOTES

- 1 - Accounting, public hearing prep, tax roll preparation, reporting maintenance issues to PG&E, preparation of engineer's report
- 2 - FY2021-2022 budget street light fees reflect January 1, 2022 rates and the transition of LS-2C lamps (PG&E maintained) to LS-2A (no PG&E maintenance).
- 3 - Based on a contractor estimate of \$200 per lamp burnout. Amortized over 72 months, this cost is about \$2.78 per each LS-2 lamp
- 4 - In FY 2022-2023, Blacklake Village is projected to face cash flow constraints due to the timing of tax roll revenue disbursements. It is assumed that the Blacklake Village will receive a short-term loan from NCSD and repay the loan once assessments are received from the County. It is assumed that Blacklake Village will repay the loan with interest based on the Local Agency Investment Fund interest rate (assumed to be 0.24% quarterly based on the September 2021 rate).
- 5 - Section 22569 of the 1972 Landscape and Lighting Act specifies that the reserve fund should not exceed the cost to operate the District from July through December while waiting for the County property tax revenue distributions. For Blacklake Village, this amount is approximately \$17,000.
- 6 - Based on contractor quote (prevailing wage) of \$280 per lamp escalated by 3% annually to 2023. Assumes Blacklake Village will paint approximately 27 lamps per year (i.e. one seventh of its inventory reflecting a typical seven year lifespan of paint)
- 7 - Based on potential high-end cost estimates to convert 30 LS-2A lamps to LED, Blacklake Village may need to cash fund a portion of the conversion (the other portion of conversion costs may be eligible for low or no cost financing - see Blacklake Village Street Light LED Conversion Analysis). For planning purposes, the cash-funded portion is estimated at \$350 per lamp and is proposed to be accumulated over five years from street light assessments.
- 8 - Any unspent capital assessments will be added to the street light funded replacement reserve on an annual basis. The maximum reserve balance is \$25,000 reflecting a high potential total LED conversion cost of \$700 per lamp for 30 LS-2A lamps plus annual inflation.

Proposed Assessment

Table 5 provides the current and proposed assessment developed in this report. It is proposed the assessment per parcel be increased from \$50 to \$85 annually plus the \$2 county charge. In addition, it is recommended that Blacklake Village adopt an annual inflationary increase to the assessment to keep up with rising expenses. The inflationary increase should be tied to the Consumer Price Index or other index used by Blacklake Village or Nipomo CSD. The District can implement inflationary increases annually without conducting another Proposition 218 balloting process.

**Table 5: Proposed Assessment Calculation
2022 Street Light Rate Study
Blacklake Village Street Lighting Assessment District**

	Current	2022-2023 Proposed
Operating street lighting assessment	\$27,850	\$37,245
Capital street lighting assessment	<u>\$0</u>	<u>\$10,100</u>
Total street lighting assessment proceeds	\$27,850	\$47,345
Number of parcels	557	557
Assessment per parcel	\$50.00	\$85.00
County charge	<u>\$2.00</u>	<u>\$2.00</u>
Total assessment per parcel	\$52.00	\$87.00

Table 6 provides potential illustrative assessments from FY2023-2024 to FY2026-2027 reflecting a 2.5% annual inflation. The assessment would increase \$2 per year. If inflation is higher than 2.5%, the District could implement higher assessments provided appropriate notice was provided to property owners.

**Table 6: FY2023-2024 to FY2026-2027 Illustrative Assessments
2022 Street Light Rate Study
Blacklake Village Street Lighting Assessment District**

	Illustrative Assessments if Inflation is 2.5%			
	2023-2024	2024-2025	2025-2026	2026-2027
Operating street lighting assessment	\$38,107	\$38,962	\$39,810	\$40,652
Capital street lighting assessment	<u>\$10,353</u>	<u>\$10,611</u>	<u>\$10,877</u>	<u>\$11,149</u>
Total street lighting assessment proceeds	\$48,459	\$49,573	\$50,687	\$51,801
Number of parcels	557	557	557	557
Assessment per parcel	\$87	\$89	\$91	\$93
County charge	<u>\$2</u>	<u>\$2</u>	<u>\$2</u>	<u>\$2</u>
Total assessment per parcel	\$89	\$91	\$93	\$95

MARCH 15, 2022

ITEM 2

ATTACHMENT C

Blacklake Lighting District

Street Lighting Rate Study



September 9, 2021



LECHOWICZ + TSENG
MUNICIPAL CONSULTANTS

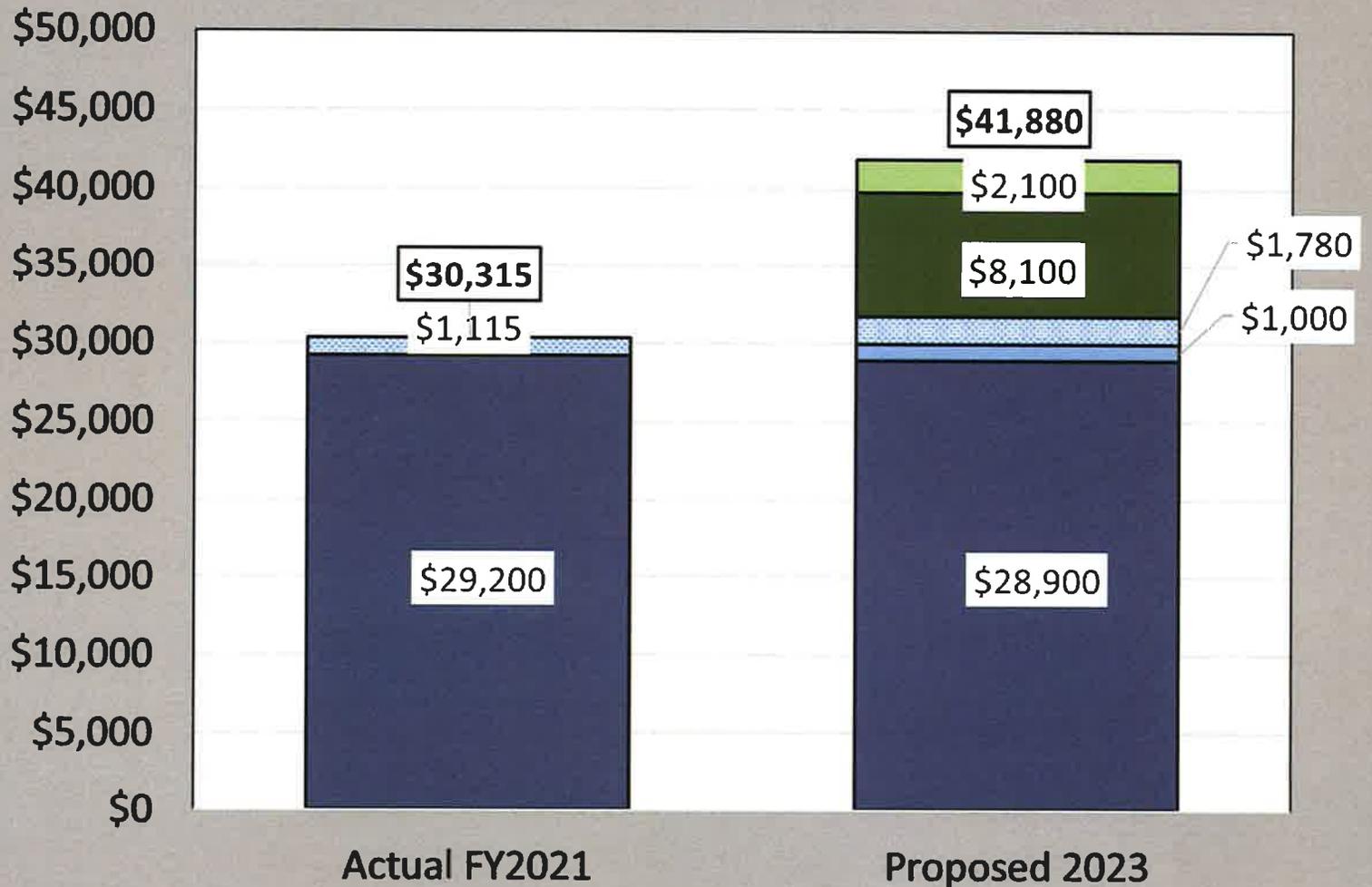
Alison Lechowicz
Project Manager



Rate Study Overview

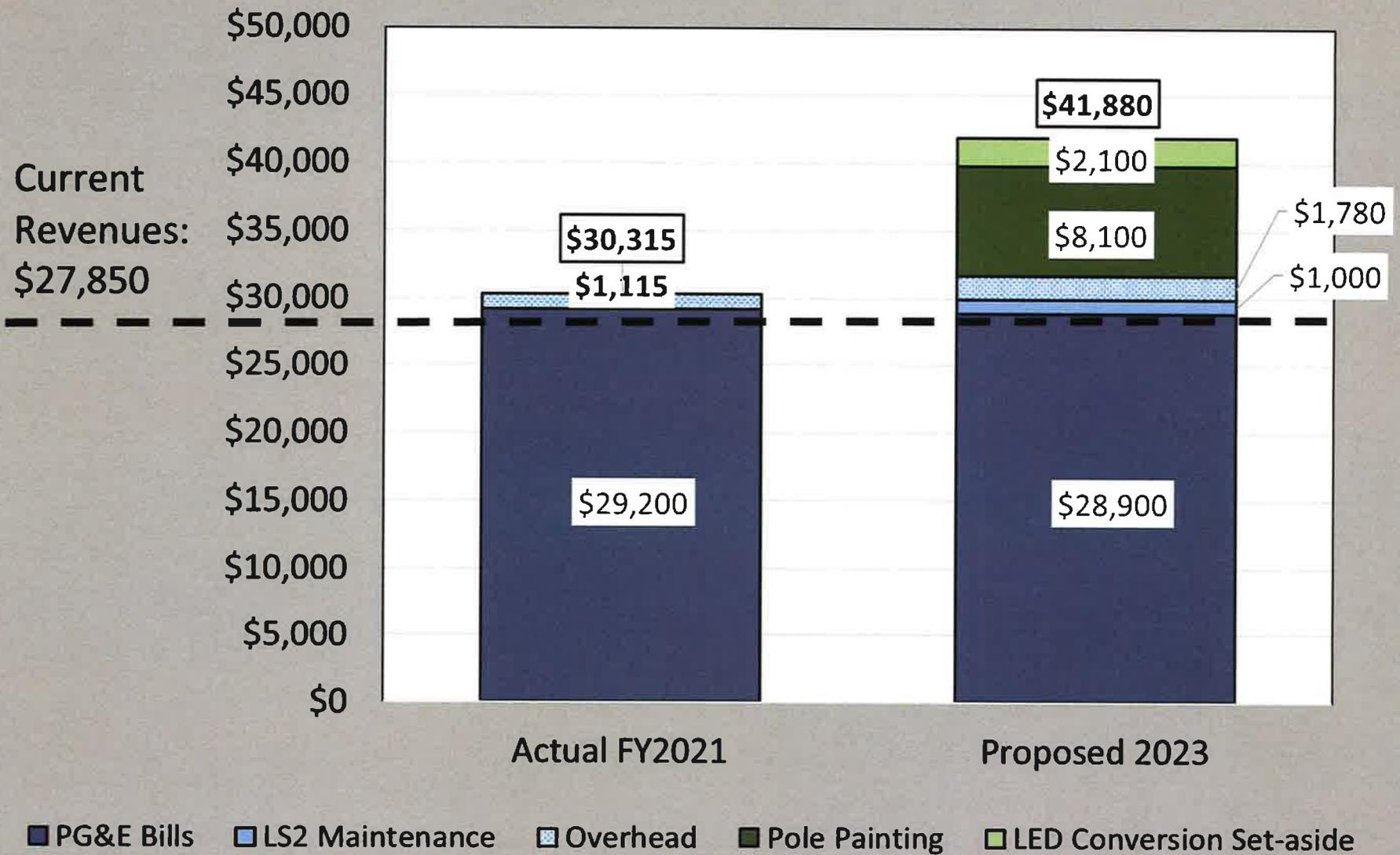
- Current assessment is \$50 per parcel per year (557 parcels) for operation of 190 lamps
- Assessment is proposed to increase to \$85 per parcel per year to
 - Reverse operating cost deficit
 - Allow the district to more fully recover administrative costs
 - Accumulate appropriate operating reserves over several years (\$16,000 – 6 months of operating expenses)
 - Paint poles
 - Plan for the eventual conversion of 30 lamps to LED

Assessment District Revenues vs. Expenses



PG&E Bills
 LS2 Maintenance
 Overhead
 Pole Painting
 LED Conversion Set-aside

Assessment District Revenues vs. Expenses



Assessment District Revenues vs. Expenses

Proposed:

\$47,345

\$50,000

\$45,000

\$40,000

\$35,000

Current:

\$27,850

\$30,000

\$25,000

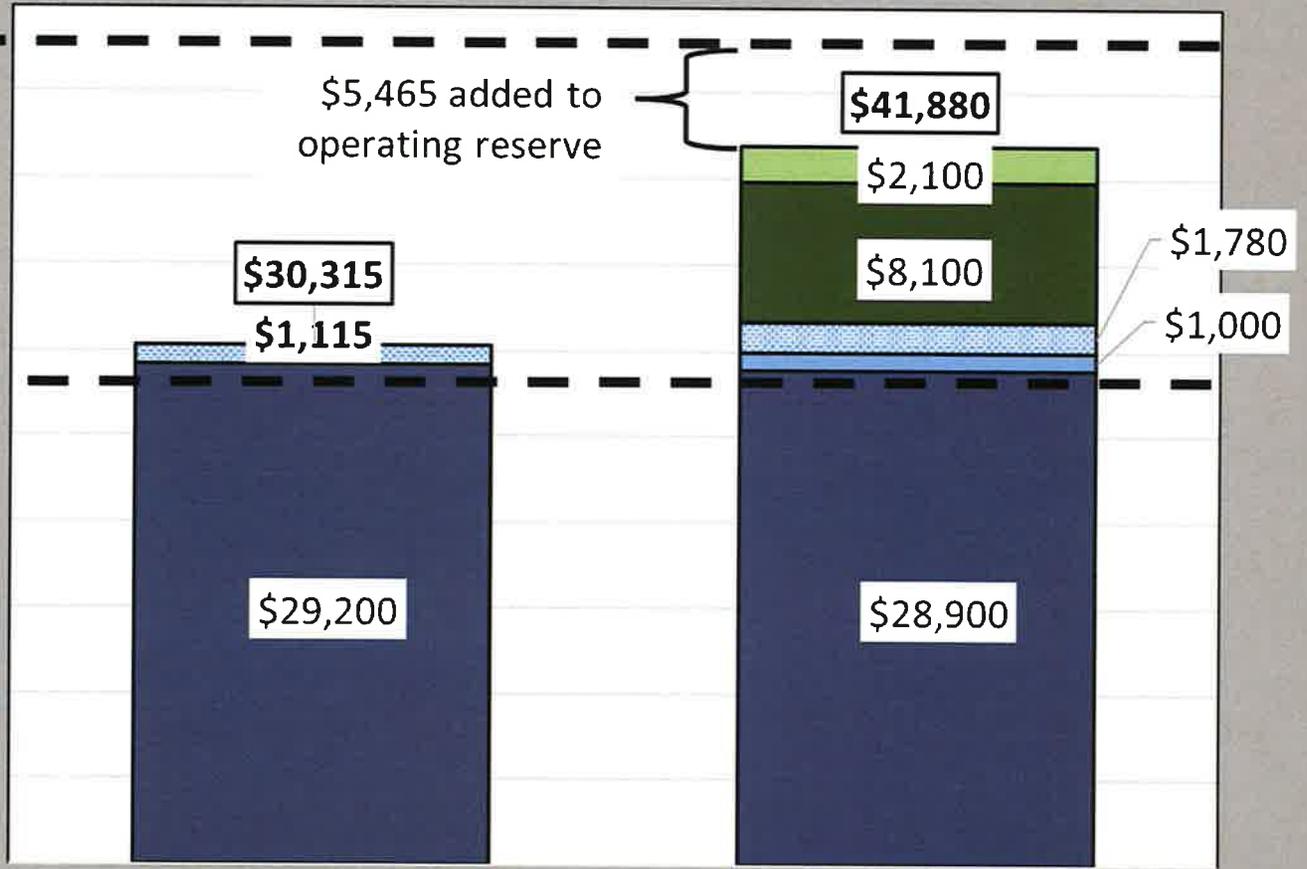
\$20,000

\$15,000

\$10,000

\$5,000

\$0



\$5,465 added to operating reserve

\$41,880

\$2,100

\$8,100

\$1,780

\$1,000

\$30,315

\$1,115

\$29,200

\$28,900

Actual FY2021

Proposed 2023

- PG&E Bills
- LS2 Maintenance
- Overhead
- Pole Painting
- LED Conversion Set-aside



Assessment Calc

Operations: \$37,145	÷ 557 parcels	=	\$66.69
Capital: <u>\$10,200</u>	÷ 557 parcels	=	<u>\$18.31</u>
\$47,345			\$85.00

County charge + \$2.00

TOTAL FY2023 ASSESSMENT per parcel* \$87.00

*plus annual inflationary increase each year thereafter



Schedule

Date	Description
September 7, 2021	Blacklake\NCSD Oversight Committee Review
September 9, 2021	Finance Committee Review
September 22, 2021	Board Meeting: Receive Rate Study Presentation
October 13, 2021	Board Meeting: Approves Rate Study and Engineer's Assessment Report, Initiate Prop. 218 Process
October 21, 2021	Mail 45-Day Prop 218 Ballots (Drop Dead Date)
November 11, 2021	Community Outreach Meeting
December 8, 2021	Board Meeting: Board tabulates ballots and approves assessment
July 1, 2022	Assessment Becomes Effective



MARCH 15, 2022

ITEM 2

ATTACHMENT D

Assessment District (Streetlight) Rate Setting Schedule

2022 Calendar

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Date	Description
January 4, 2022	BLMA Monthly Meeting - Presentation
February 12, 2022	BLMA Annual Meeting - Presentation
March 15, 2022	NCSD Finance Committee Meeting
March 18, 2022	Blacklake\NCSD Oversight Committee Review
March 23, 2022	Board Meeting: Receives Engineer's Report & Rate Study Presentation
April 13, 2022	Board Meeting: Approves Rate Study, Initiate Prop. 218 Process
April 20, 2022	Mail 45-Day Prop 218 Notice (Drop Dead Date)
May 19, 2022	Community Outreach Meeting
June 8, 2022	Board Meeting: Board Approves Rates
June 9, 2022	Notify County Tax Representative (Adjust Tax Roll)
July 1, 2022	Rate Becomes Effective

TO: FINANCE AND AUDIT COMMITTEE

REVIEWED: MARIO IGLESIAS
GENERAL MANAGER

MS

FROM: LISA BOGNUDA
FINANCE DIRECTOR

LSB

DATE: MARCH 11, 2022



REVIEW INFORMATION FOR INCLUSION IN THE 2022-2023 FISCAL YEAR BUDGET

ITEM

Review various schedules and financial information in the 2022-2023 fiscal year budget.

BACKGROUND

The following information is provided for the Committee's review:

- Attachment A TIME LINE
- Attachment B PROPOSED CAPITAL IMPROVEMENT PLAN AND CASH FLOW PROJECTIONS
- Attachment C PROPOSED FUNDED REPLACEMENT IMPROVEMENT PLAN AND CASH FLOW PROJECTIONS
- Attachment D PROPOSED FIXED ASSET PURCHASES AND OTHER ITEMS TO BE INCLUDED IN THE OPERATIONS BUDGET
- Attachment E PROPOSED DISTRICT PERSONNEL
- Attachment F PROPOSED FLEET SCHEDULE

RECOMMENDATION

It is recommended that the Committee provide direction to Staff. Staff will incorporate the Committee's comments and recommendations into the draft 2022-2023 budget.

ATTACHMENTS

- See above

ATTACHMENT A

NIPOMO COMMUNITY SERVICES DISTRICT
TIMELINE FOR
2022-2023 FISCAL YEAR BUDGET

March 15th	Kick off meeting with Finance Committee to hear input, review COLA
Week of May 1st	Staff meets with Finance Committee and receives recommendations/changes/deletions on draft Budget
Week of May 16th	Staff prepares public notice of adoption for newspaper (publish on May 25 and June 1)
May 25th	Review of draft Budget by Board of Directors at Regular Board Meeting
June 8th	Public Hearing and adoption of 2022-2023 Budget

ATTACHMENT B

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	TOTAL
Supplemental Water Project Interconnects-carryover	1,000,000	0	0	0	1,000,000
Backup Generator for Office-carryover	0	50,000	0	0	0
Office Building security fencing back entrance/patio-carryover	0	12,000	0	0	12,000
Operations Building Roof Replacement-carryover	0	100,000	0	0	100,000
Third connection to Blacklake Pressure Zone-carryover	0	0	190,000	0	190,000
New Water Storage Tank (Foothill tank site)	0	0	50,000	0	50,000
	<u>1,000,000</u>	<u>162,000</u>	<u>240,000</u>	<u>0</u>	<u>1,352,000</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 14

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

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

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

CAPITAL IMPROVEMENT PLAN

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

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

CASH FLOW PROJECTION

FY 22-23

Sources of Funds

4	Funds on Hand at Beginning of Year-projected	1,900,000
5	Interest Income (3)	3,800
6	Principal and Interest Payments from WMW & GSW	526,877
7	Capacity Charges (4)	0
8	Transfer in from Prop Tax Fund #600 for Debt Service	553,025
9	Total Sources of Funds	2,983,702

FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
1,426,677	1,702,407	728,689	1,253,024	1,778,407
2,853	3,405	1,457	2,506	3,557
526,877	526,877	526,877	526,877	526,877
0	0	0	0	0
533,100	527,900	527,000	530,200	528,100
2,489,507	2,760,589	1,784,024	2,312,607	2,836,940

Uses of Funds

10	Capital Project	1,000,000
11	Debt Service Payments 2013 COP	553,025
12	Bond Administration	4,000
13	Total Uses of Funds	1,557,025
14	Funds on Hand at End of Year-projected	1,426,677

250,000	1,500,000	0	0	0
533,100	527,900	527,000	530,200	528,100
4,000	4,000	4,000	4,000	4,000
787,100	2,031,900	531,000	534,200	532,100
1,702,407	728,689	1,253,024	1,778,407	2,304,840

- (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 0.2%
 (4) Assumes no new connections

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

NIPOMO COMMUNITY SERVICES DISTRICT
 PROPERTY TAX
 FUND #600

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

CASH FLOW PROJECTION

		FY 22-23
Sources of Funds		
4	Funds on Hand at Beginning of Year-projected	604,000
5	Interest Income (1)	1,208
6	Property Taxes(2)	798,089
7	Transfer in from Fund #400	23,000
8	Total Sources of Funds	1,426,297

Uses of Funds

9	Capital Project	162,000
10	Debt Service-Revenue Bonds Series 2013A Refunding (3)	220,300
11	Transfer to Supplemental Water Fund #500 for Debt Service - Certificate of Participation 2013 B (4)	553,025
12	Bond Administration	4,000
13	Total Uses of Funds	939,325
14	Funds on Hand at End of Year-projected	486,972

- (1) Assumes an interest rate of 0.2%
- (2) Assume 1% growth in Property Tax Revenue - Pledged to debt service payments
- (3) Debt service on Revenue Bonds secured by ad valorem property taxes (Per Bond Indenture, irrevocably pledged as first source of payment)
- (4) Debt service on Certificates of Participation 2013B secured first by ad valorem property taxes and then by water revenues
 (Difference between Property Tax Collections and debt service for Revenue Bonds Series 2013 A Refunding)

FOR PLANNING PURPOSES ONLY					
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	0	0	0	0	0
	0	0	0	0	0
	150,000	0	0	0	0
	150,000	0	0	0	0
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	486,972	388,241	449,573	517,569	593,599
	974	776	899	1,035	1,187
	806,070	814,131	822,272	830,495	838,800
	0	0	0	0	0
	1,294,016	1,203,148	1,272,744	1,349,099	1,433,585
	150,000	0	0	0	0
	218,675	221,675	224,175	221,300	223,050
	533,100	527,900	527,000	530,200	528,100
	4,000	4,000	4,000	4,000	4,000
	905,775	753,575	755,175	755,500	755,150
	388,241	449,573	517,569	593,599	678,435

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

CAPITAL IMPROVEMENT PLAN

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

CASH FLOW PROJECTION

Sources of Funds		FY 22-23
4	Funds on Hand at Beginning of Year-projected	2,005,489
5	Interest Income (1)	4,011
6	Capacity Charges (2)	0
7	Total Sources of Funds	2,009,500
Uses of Funds		
8	Capital Project	240,000
9	Total Uses of Funds	240,000
10	Funds on Hand at End of Year-projected	1,769,500

(1) Assumes an interest rate of 0.2%
 (2) Assumes no new connections

FOR PLANNING PURPOSES ONLY

FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
0	0	0	0	0
330,000	2,600,000	0	0	0
220,000	0	0	0	0
550,000	2,600,000	0	0	0
FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
1,769,500	1,223,039	(1,374,515)	(1,374,515)	(1,374,515)
3,539	2,446	0	0	0
0	0	0	0	0
1,773,039	1,225,485	(1,374,515)	(1,374,515)	(1,374,515)
550,000	2,600,000	0	0	0
550,000	2,600,000	0	0	0
1,223,039	(1,374,515)	(1,374,515)	(1,374,515)	(1,374,515)

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

CAPITAL IMPROVEMENT PLAN

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

CASH FLOW PROJECTION

FY 22-23

Sources of Funds

3	Funds on Hand at Beginning of Year-projected	397,329
4	Interest Income (1)	795
5	Capacity Charges (2)	0
6	Total Sources of Funds	398,124

Uses of Funds

7	Capital Project	0
8	Total Uses of Funds	0

9	Funds on Hand at End of Year-projected	398,124
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(1) Assumes an interest rate of 0.2%

(2) Assumes no new connections

FOR PLANNING PURPOSES ONLY

FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
160,000	0	0	0	0
0	0	300,000	2,700,000	0
160,000	0	300,000	2,700,000	0
FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
398,124	238,920	239,398	(60,123)	(2,760,123)
796	478	479	0	0
0	0	0	0	0
398,920	239,398	239,877	(60,123)	(2,760,123)
160,000	0	300,000	2,700,000	0
160,000	0	300,000	2,700,000	0
238,920	239,398	(60,123)	(2,760,123)	(2,760,123)

ATTACHMENT C

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2022-2023

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

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

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

FUNDED REPLACEMENT PLAN

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

CASH FLOW PROJECTION

FY 22-23

Sources of Funds

13	Funds on Hand at Beginning of Year-projected	3,700,000
14	Interest Income (1)	7,400
15	Transfer from Water for funded replacement	657,000
16	Total Sources of Funds	4,364,400

Uses of Funds

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

19	Funds on Hand at End of Year-projected	1,399,400
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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
700,200	360,706	371,527	382,673	394,153

FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
1,399,400	1,374,999	1,707,043	2,028,930	2,340,315
2,799	2,750	3,414	4,058	4,681
673,000	690,000	690,000	690,000	690,000
2,075,199	2,067,749	2,400,457	2,722,988	3,034,995

700,200	360,706	371,527	382,673	394,153
700,200	360,706	371,527	382,673	394,153

1,374,999	1,707,043	2,028,930	2,340,315	2,640,842
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(1) Assumes an interest rate of 0.2%

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
		665,000

CASH FLOW PROJECTION

FY 22-23

Sources of Funds

7	Funds on Hand at Beginning of Year-projected	3,100,000
8	Interest Income (1)	6,200
9	Bond Proceeds from refinance (2)	3,000,000
10	Transfer from Town Sewer for funded replacement	395,000
11	Total Sources of Funds	6,501,200

Uses of Funds

12	Funded Replacement Projects	665,000
13	Total Uses of Funds	665,000

14	Funds on Hand at End of Year-projected	5,836,200
----	---	------------------

(1) Assumes an interest rate of 0.2%

(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
3,745,700	201,571	457,618	1,329,847	220,262
FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
5,836,200	2,497,172	2,695,596	2,638,369	1,708,799
11,672	4,994	5,391	5,277	3,418
0	0	0	0	0
395,000	395,000	395,000	395,000	395,000
6,242,872	2,897,167	3,095,987	3,038,646	2,107,216
3,745,700	201,571	457,618	1,329,847	220,262
3,745,700	201,571	457,618	1,329,847	220,262
2,497,172	2,695,596	2,638,369	1,708,799	1,886,954

BLACKLAKE ASSESSMENT DISTRICT 2020-1

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

<u>CASH FLOW PROJECTION</u>		FY 22-23
Sources of Funds		
10	Funds on Hand at Beginning of Year-projected	12,250,715
11	Interest Income (2)	24,501
12	Total Sources of Funds	12,275,216
Uses of Funds		
13	Projects	2,925,000
14	Total Uses of Funds	2,925,000
15	Funds on Hand at End of Year-projected	9,350,216

(1) Total Project Cost is \$10,286,740. Assumes FY 20-21 to FY 21-22 expenditure of \$615,000
 (2) Assumes an interest rate of 0.2%

<u>FOR PLANNING PURPOSES ONLY</u>				
FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
5,200,000	2,796,740	0	0	0
0	0	0	0	0
0	102,500	0	0	0
0	97,800	0	0	0
0	0	560,000	0	0
0	0	319,000	0	0
0	0	196,200	0	0
0	0	61,442	0	0
0	0	30,141	0	0
5,200,000	2,997,040	1,166,783	0	0
FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
9,350,216	4,168,917	1,180,215	15,792	15,824
18,700	8,338	2,360	32	32
9,368,917	4,177,255	1,182,575	15,824	15,855
5,200,000	2,997,040	1,166,783	0	0
5,200,000	2,997,040	1,166,783	0	0
4,168,917	1,180,215	15,792	15,824	15,855

ATTACHMENT D

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2022-2023

<u>BUDGET ITEMS FOR 2022-2023</u>	<u>#110 ADMIN</u>	<u>#125 WATER</u>	<u>#130 TOWN SEWER</u>	<u>#150 BL SEWER</u>	<u>TOTAL</u>
Surveillance Camera Video Retention Equipment- carryover (waiting on State Legislation)	10,000	0	0	0	10,000
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>10,000</u>	<u>211,200</u>	<u>70,400</u>	<u>38,400</u>	<u>330,000</u>

Fixed assets will be purchased from the Enterprise Funds

NIPOMO COMMUNITY SERVICES DISTRICT
 ITEMS TO BE INCLUDED IN THE OPERATIONS BUDGET
 2022-2023 FISCAL YEAR BUDGET

	Administration Fund #110	Water Fund #125
Eagle Aerial (1)		16,000
Cybersecurity (2)	34,000	
Strategic Plan Update 2023-Carryover	15,000	
Office Landscape Improvements-Carryover	7,000	
Water Loss Audit (3)		10,000
Meter Replacement Program		200,000
Leak Detection Program-carryover		50,200
GIS Support		25,000
Water Tank Inspections		50,000
Water System Seismic Assessment (4)		25,000
Total	56,000	376,200

- (1) Water Conservation Software to manage State required residential water reductions
- (2) Annual service subscription for enhanced protection for District business computer system
- (3) Required report assessing the Districts non-revenue water accounting
- (4) Required as part of State guidance for water system evaluation and emergency response

ATTACHMENT E

NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2022-2023

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

OPERATIONS				
Director of Engineering and Operations	60	1	0	1
Assistant Engineer	29	1	0	1
Water Supervisor	32	1	0	1
Wastewater Supervisor	38	1	0	1
Wastewater Operator III	24	0	0	0
Wastewater Operator II	20	3	0	3
Wastewater Operator I	16	2	0	2
Water Operator III	17	0	0	0
Water Operator II	13	1	0	1
Water Operator I	9	4	1	5
Utility Office Assistant	Contract	<u>0.5</u>	<u>0</u>	<u>0.5</u>
OPERATIONS SUBTOTAL		14.5	1	14.5
TOTAL		21.5	1	22.5

ATTACHMENT F

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2022-2023

SCHEDULE 1 - VEHICLES USED ON A DAILY BASIS

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

(1) Scheduled for Replacement

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

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

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

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

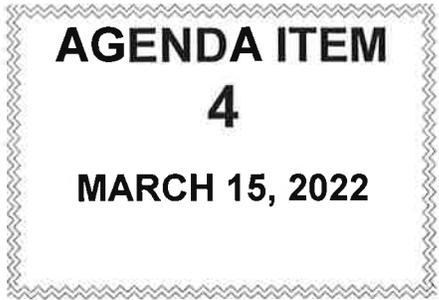
	OTHER SPECIALIZED EQUIPMENT	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	HOURS (FEB 2022)
1	JOHN DEERE BACKHOE JD310	2009	9/3/2009	2008	587.5
2	JOHN DEERE GATOR CART	2014	4/18/2014	2014	3,880.00
3	CAT 914 LOADER	2015	10/30/2015	2015	815.8
4	CAT 279D SKID STEER	2017	8/9/2017	2018	1462
5	JOHN DEERE TRACTOR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

TO: FINANCE AND AUDIT COMMITTEE

REVIEWED: MARIO IGLESIAS
GENERAL MANAGER *MI*

FROM: LISA BOGNUDA
FINANCE DIRECTOR *LB*

DATE: MARCH 11, 2022



REVIEW EMPLOYEE COST OF LIVING ADJUSTMENT (COLA)

ITEM

Review employee Cost of Living Adjustment (COLA)

BACKGROUND

The NCSD Employee Handbook, Section 3000(E) states the following:

Cost of Living Adjustments – Annually, the Board may consider a Cost of Living Adjustment (COLA). If the COLA is approved, District Salary Schedule will be adjusted accordingly, thus keeping the schedule current. Therefore, an employee may receive both a Cost of Living Adjustment and an increase in compensation pursuant to subdivision C above in any given year until the employee reaches Step 5. Upon reaching Step 5, the only salary adjustments an employee will receive will be Board-approved COLA, unless the employee is eligible for longevity pay.

On April 12, 2017, the Board of Directors approved Resolution 2017-1440 which included:

Cost of Living Adjustments shall use the Consumer Price Index for the California Consumer Price Index All Items for Urban Wage Earners and Clerical Workers.

Staff computed the Consumer Price Index for California All Items for Urban Wage Earners and Clerical Workers to be 4.73%. (Attachment D)

The seven previous years COLA computation and Board approval has been as follows:

Fiscal year	Methodology Used	COLA Computation	Board Approved	Difference
7/1/21	California CPI	1.75%	1.75%	0.00%
7/1/20	California CPI	2.95%	2.95%	0.00%
7/1/19	California CPI	3.87%	3.87%	0.00%
7/1/18	California CPI	2.87%	2.87%	0.00%
7/1/17	California CPI	1.88%	1.88%	0.00%
7/1/16	Avg of LA/SF (1)	1.40%	1.40%	0.00%
7/1/15	Avg of LA/SF (1)	1.90%	1.90%	0.00%

(1) Average of Urban Wage Earners and Clerical Workers for the Los Angeles-Riverside-Orange County and San Francisco-Oakland-San Jose

RECOMMENDATION

It is recommended that the Committee review the COLA and direct Staff for budget preparation purposes.

ATTACHMENTS

- A. Section 3000(D) from NCSD Employee Handbook
- B. Resolution 2017-1440
- C. Excerpt from Bureau of Labor Statistics on how to compute the CPI
- D. Consumer Price Index information and computation

MARCH 15, 2022

ITEM 4

ATTACHMENT A

CHAPTER THREE – HOURS OF WORK AND COMPENSATION

3000 - COMPENSATION

- A. New Introductory Employees:** All newly appointed introductory employees shall be paid at the first step of the salary range for the position to which the introductory employee is appointed except as provided elsewhere herein.
- B. Advanced Step Hiring:** If the General Manager finds that qualified applicants have greater experience or competencies than required at the first step of the salary range, the General Manager can extend an offer higher than the first step.
- C. Increase in compensation other than Cost of Living Adjustments (Step-Merit Increase):** After one year in a salary step (on the employee's Anniversary Date), employees may qualify for a step merit increase to the next step, provided the employee has performed satisfactorily, and provided management has determined that a step merit increase is appropriate. All decisions about step merit increases are subject to management's sole discretion; employees are not automatically entitled to or eligible for a step merit increase. A performance evaluation verifying satisfactory performance and a Personnel Action Form for each employee recommended for advancement shall be submitted to and approved by the General Manager prior to final action on such recommendation.
- D. Temporary Assignment:** A temporary assignment occurs when the following conditions are met: (1) an employee is assigned by the affected department directors to perform duties outside of their current job classification; (2) the assignment is for a defined period of ten (10) consecutive working days or more, with a specified end date; and (3) the employee is expected to return to their most recently-assigned position at the end of the temporary assignment. A temporary assignment may be made to the same, lower, or higher level of classification of work. When an employee has served more than ten (10) consecutive working days filling the role of a higher job classification, on the eleventh day and any consecutive days thereafter, the employee will be compensated 5% above their current wage. An employee temporarily assigned to fill the role of an equal or lower job classification, that employee will be compensated at their current wage.
- E. Cost of Living Adjustments:** Annually, the Board may consider a Cost of Living Adjustment (COLA). If the COLA is approved, the District Salary Schedule will be adjusted accordingly, thus keeping the schedule current. Therefore, an employee may receive both a Cost of Living Adjustment and an increase in compensation pursuant to subdivision C above in any given year until the employee reaches Step 5. Upon reaching Step 5, the only salary adjustments an employee will receive will be Board-approved COLA, unless the employee is eligible for longevity pay.
- F. Promotion:** Employees promoted to a position with a higher salary range shall be placed on the step of the range allocated to the new classification which would grant such employee an increase in pay no greater than five percent (5%). The increase may exceed five percent (5%) at the discretion of the General Manager, but shall not exceed the top step of the range allocated to the new classification. Employees who are promoted retain the same Hire Date for purposes of years of

MARCH 15, 2022

ITEM 4

ATTACHMENT B

**NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2017-1440**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO
COMMUNITY SERVICES DISTRICT ESTABLISHING THE
METHODOLOGY FOR COMPUTING EMPLOYEE COST OF LIVING
ADJUSTMENTS (COLA)**

WHEREAS, the Nipomo Community Services District (herein "District") Board of Directors (herein "Board") is a local government agency formed and authorized to provide services within its jurisdiction, pursuant to Section 61000 et seq. of the California Government Code; and

WHEREAS, the Board annually reviews the employee Cost of Living Adjustment (COLA) based on the policy and procedures adopted in Resolution 2006-1000 and amended by Resolution 2017-1437, which repealed Section 3 of Resolution 2006-1000 that had approved the use of the Consumer Price Index-Urban Wage Earners and Clerical Workers using the average of annual increases for the Los Angeles-Riverside-Orange County and San Francisco-Oakland-San Jose; and

WHEREAS, the Board believes the California Consumer Price Index is more reflective of the economy of the Central Coast; and

WHEREAS, the Board wishes to establish that the employee COLA computation shall use the Consumer Price Index for the California Consumer Price Index All Items for Urban Wage Earners and Clerical Workers, and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Nipomo Community Services District:

Section 1. The above recitals are true and correct.

Section 2. All future Cost of Living Adjustments shall use the Consumer Price Index for the California Consumer Price Index All Items for Urban Wage Earners and Clerical Workers.

Section 3. This resolution shall take effect immediately.

Upon a motion by Director Armstrong, seconded by Director Eby, on the following roll call vote, to wit:

AYES: Directors Armstrong, Eby, Blair, Woodson, and Gaddis
NOES: None
ABSTAIN: None
ABSENT: None

**NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2017-1440**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY
SERVICES DISTRICT ESTABLISHING THE METHODOLOGY OF COMPUTING
EMPLOYEE COST OF LIVING ADJUSTMENTS (COLA)**

the foregoing resolution is hereby passed and adopted on this 12th day of April, 2017.



DAN A. GADDIS
President of the Board

ATTEST:

APPROVED AS TO FORM AND
LEGAL EFFECT:



MARIO IGLESIAS
General Manager and Secretary to the Board



WHITNEY G. McDONALD
District Legal Counsel

MARCH 15, 2022

ITEM 4

ATTACHMENT C



Consumer Price Index

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How to Use the Consumer Price Index for Escalation

The Consumer Price Index (CPI) measures the average change in the prices paid for a market basket of goods and services. These items are purchased for consumption by the two groups covered by the Index: All Urban Consumers (CPI-U) and Urban Wage Earners and Clerical Workers, (CPI-W).

Escalation agreements often use the CPI—the most widely used measure of price change—to adjust payments for changes in prices. The most frequently used escalation applications are in private sector collective bargaining agreements, rental contracts, insurance policies with automatic inflation protection, and alimony and child support payments.

The following are general guidelines to consider when developing an escalation agreement using the CPI:

Define the base payment

Define clearly the base payment (rent, wage rate, alimony, child support, or other value) that is subject to escalation.

Identify which CPI series will be used

Identify precisely which CPI index series will be used to escalate the base payment. This should include the population coverage (CPI-U or CPI-W), area coverage (U.S. City Average, West Region, Chicago, etc.), series title (all items, rent of primary residence, etc.), and index base period (1982-84=100).

Specify reference period

Specify a reference period from which changes in the CPI will be measured. This is usually a single month (the CPI does not correspond to a specific day or week of the month), or an annual average. There is about a two-week lag from the reference month to the date on which the index is released (that is, the CPI for May is released in mid-June). The CPIs for most metropolitan areas are not published as frequently as are the data for the U.S. City Average and the four regions. Indexes for the U.S. City Average, the four regions, nine divisions, two city-size classes, eight region-by-size classes, and three major metropolitan areas (Chicago, Los Angeles, and New York) are published monthly. Indexes for the remaining 20 published metropolitan areas are available only on a bimonthly basis. Contact BLS for information on the frequency of publication for the 23 metropolitan areas.

State frequency of adjustment

Adjustments are usually made at fixed intervals, such as quarterly, semiannually, or, most often, annually.

Determine adjustment formula

Determine the formula for the adjustment calculation. Usually the change in payments is directly proportional to the percent change in the CPI index between two specified periods. Consider whether to make an allowance for a "cap" that places an upper limit on the increase in wages, rents, etc., or a "floor" that promises a minimum increase regardless of the percent change (up or down) in the CPI.

Provide for revisions

Provide a built-in method for handling situations that may arise because of major CPI revisions or changes in the CPI index base period. The Bureau always provides timely notification of upcoming revisions or changes in the index base.

The CPI and escalation: Some points to consider

The CPI is calculated for two population groups: All Urban Consumers (CPI-U) and Urban Wage Earners and Clerical Workers (CPI-W). The CPI-U represents about 93 percent of the total U.S. population and is based on the expenditures of all families living in urban areas. The CPI-W is a subset of the CPI-U and is based on the expenditures of families living in urban areas who meet additional requirements related to employment: more than one-half of the family's income is earned from clerical or hourly-wage occupations. The CPI-W represents about 29 percent of the total U.S. population.

There can be small differences in movement of the two indexes over short periods of time because differences in the spending habits of the two population groups result in slightly different weighting. The long-term movements in the indexes are similar. CPI-U and CPI-W indexes are calculated using measurement of price changes of goods and services with the same specifications and from the same retail outlets. The CPI-W is used for escalation primarily in blue-collar cost-of-living adjustments (COLAs). Because the CPI-U population coverage is more comprehensive, it is used in most other escalation agreements.

The 23 metropolitan areas for which BLS publishes separate index series are by-products of the U.S. City Average index. Metropolitan area indexes have a relatively small sample size and, therefore, are subject to substantially larger sampling errors. Metropolitan area and other subcomponents of the national indexes (regions, size-classes) often exhibit greater volatility than the national index. BLS recommends that users adopt the U.S. City Average CPI for use in escalator clauses.

The U.S. City Average CPIs are published on a seasonally adjusted basis as well as on an unadjusted basis. The purpose of seasonal adjustment is to remove the estimated effect of price changes that normally occur at the same time and in about the same magnitude every year (e.g., price movements due to the change in weather patterns, holidays, model change-overs, end-of-season sales, etc.). The primary use of seasonally adjusted data is for current economic analysis. In addition, the factors that are used to seasonally adjust the data are updated annually and seasonally adjusted data are subject to revision for up to 5 years after their original release. For these reasons, the use of seasonally adjusted data in escalation agreements is inappropriate.

Escalation agreements using the CPI usually involve changing the base payment by the percent change in the level of the CPI between the reference period and a subsequent period. This is calculated by first determining the index point change between the two periods and then determining the percent change. The following example illustrates the computation of a percent change:

CPI for current period 232.945

Less CPI for previous period	229.815
Equals Index point change	3.130
Divided by previous period CPI	229.815
Equals	0.0136
Result multiplied by 100	0.0136 x 100
Equals percent change	1.4%

The Bureau of Labor Statistics neither encourages nor discourages the use of price adjustment measures in contractual agreements. Also, while BLS can provide technical and statistical assistance to parties developing escalation agreements, we can neither develop specific wording for contracts nor mediate legal or interpretive disputes which might arise between the parties to the agreement.

Additional information may be obtained from the Consumer Price Index Information Office at cpi_info@bls.gov or 202-691-7000. Information on the CPI's overall methodology can be found in [the BLS Handbook of Methods](#).

Last Modified Date: November 25, 2020

U.S. BUREAU OF LABOR STATISTICS Division of Consumer Prices and Price Indexes Suite 3130 2 Massachusetts Avenue NE Washington, DC 20212-0001

Telephone: 1-202-691-7000, www.bls.gov/CPI [Contact CPI](#)

MARCH 15, 2022

ITEM 4

ATTACHMENT D

CALIFORNIA CONSUMER PRICE INDEX (1955-2021)

ALL ITEMS (1982 - 1984 = 100)

Year	Month	All Urban Consumers	Urban Wage Earners and Clerical Workers
2021	Annual	297.371	288.595 ←
2021	December	306.109	297.426
2021	October	302.793	294.211
2021	August	299.815	291.317
2021	June	297.447	288.784
2021	April	294.274	285.139
2021	February	289.632	280.644
2020	Annual	285.315	275.568 ←
2020	December	287.367	277.885
2020	October	286.843	277.443
2020	August	286.388	276.751
2020	June	284.835	274.921
2020	April	283.006	273.050
2020	February	284.886	274.917
2019	Annual	280.638	270.813
2019	December	282.594	
2019	October	283.901	
2019	August	281.247	
2019	June	280.956	
2019	April	280.275	288.595 +
2019	February	276.655	275.568 -
2018	Annual	272.510	13.027 *
2018	December	274.922	
2018	October	275.686	13.027 ÷
2018	August	273.844	275.568 =
2018	June	272.462	0.0472732683 *
2018	April	271.210	
2018	February	269.247	0.0472732683 ×
2017	Annual	262.802	100. =
2017	December	265.652	4.72732683 *
2017	October	265.472	
2017	August	263.473	0. *
2017	June	262.286	
2017	April	261.850	0. *
2017	February	260.111	
2016	Annual	255.303	240.104
2016	December	256.953	247.411
2016	October	257.836	248.408
2016	August	R/256.097	R/246.735