

TO: BOARD OF DIRECTORS

REVIEWED: MARIO IGLESIAS
GENERAL MANAGER

FROM: LISA BOGNUDA
FINANCE DIRECTOR

DATE: MAY 18, 2018

AGENDA ITEM
E-1 (A)
MAY 23, 2018

REVIEW DRAFT BUDGET FOR FISCAL YEAR 2018-2019

ITEM

Draft budget for fiscal year 2018-2019 [RECOMMEND CONSIDER DRAFT BUDGET AND SCHEDULE FOR ADOPTION ON JUNE 13, 2018]

BUDGET BACKGROUND

Attached is the draft budget for fiscal year 2018-2019.

The Finance and Audit Committee met on March 15, 2018, for a Kick Off meeting for the FY 18-19 Budget preparation. The Committee met again on April 19, 2018 to review the first draft and make recommendations. Last year the Board of Directors adopted a change to the computation for employee cost of living adjustment (COLA). The Board approved the use of the California Cost of Living Index. Utilizing this index, the COLA was computed to be 2.87% and is included in the draft budget.

The draft of the budget is projecting a net surplus of \$1,349,834 (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 39 & 40)

This Fund is budgeted to have a net overall operating surplus of \$327,785. This includes a transfer of \$595,000 to Funded Replacement and budgeted fixed asset purchases of \$215,700. The new rate structure was implemented on January 1, 2018. The fixed charges were lowered by meter size and the 4-tier variable charge was replaced by a uniform volume rate structure for all customer classes. It is estimated that the District will sell 841,342 units of water in FY 18-19 (50% at \$4.97 per unit and 50% at \$5.45 per unit). The budget also includes the purchase of 566.68 acre feet (533.34 per contract plus 33.34 operational buffer) of supplemental water from the City of Santa Maria at a budgeted cost of \$960,692. Based on projections, the Water Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #128 – Water Rate Stabilization Fund (Pages 41 & 42)

This Fund is budgeted to have an overall surplus of \$6,000. 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 43 & 44)

This Fund is budgeted to have an overall net deficit of (\$239,194). This includes a transfer of \$395,000 to Funded Replacement and the budgeted purchase of \$53,900 in fixed assets. The fourth of a five year rate increase will go into effect on January 1, 2019. Based on projections,

the Sewer Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #135 – Town Sewer Rate Stabilization Fund (Pages 44 & 46)

This Fund is budgeted to have an overall surplus of \$4,600. This Fund was established in June 2012 as a requirement for issuance of Certificates of Participation and was funded by a transfer in from Fund #130. 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 47 & 48)

This Fund is budgeted to have an overall net operating deficit of (\$119,330). This includes a transfer of \$168,000 to Funded Replacement and the budgeted purchase of \$29,400 in fixed assets. The District is in the process of requesting proposal for a rate study. It is anticipated that a Prop 218 process will be initiated in the fall 2018. The last Blacklake sewer rate increase went into effect on January 1, 2013 (more than 5 years ago). In addition, the District is coordinating with the Blacklake community to review a possible consolidation of the Blacklake Sewer with the Town Sewer. Based on projections, the Blacklake Sewer Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #155 – Blacklake Sewer Rate Stabilization Fund (Pages 49 & 50)

This Fund is budgeted to have an overall surplus of \$750. This Fund was established in December 2012 and funded by a transfer in from Fund #150. 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 41 & 52)

This Fund is budgeted to have a net overall deficit of (\$3,850). The current assessment of \$44.00 on 557 parcels does not cover all of the budgeted costs as a result of an increased budget in electrical costs. It is recommended increasing the assessment by \$6.00 per parcel to help cover the costs. The maximum allowable assessment of \$50.00 was established in FY 1993-94 and a Prop 218 hearing is not required as long as the proposed assessment is not greater than \$50.00. The proposed budget includes expenditures to initiate a Prop 218 rate increase during FY 18-19 to be effective FY 19-20. Based on projections, the Blacklake Street Lighting is below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #250 – Street Landscape Maintenance District (Pages 53 & 54)

This Fund is budgeted to have a net surplus of \$2,210. 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 55 & 56)

This Fund is budgeted to have a net overall surplus of \$45,000. The Board of Directors' Solid Waste Committee is directed to recommend uses of the funds. Staff has included a place-holder of \$7,500 for a Solid Waste Program. Based upon Committee recommendations and Board approval, this budget may be amended. 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 57 & 58)

This Fund is budgeted to have a net overall surplus of \$18,600. 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 \$46,600 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 59 & 60)

This Fund is budgeted to have a net surplus of \$674,158. The revenue is a transfer in of \$595,000 from Fund #125 – Water and interest income. Cash reserves will be used for Funded Replacement projects totaling \$1,730,000. The project descriptions can be found on page 25 of the draft budget.

Pursuant to the Cash Reserve Policy, the Cash Reserve Goal for this fund is based on the 2007 Replacement Study, and is currently \$21,520,000. The 2007 Replacement Study also determined that water rates would have to be increased between \$90 and \$125 per customer on a bi-monthly basis, beginning in 2007, in order to achieve this level of reserves. The Board did not take action on the 2007 report recommendations.

Fund #810 – Funded Replacement Town Sewer (Pages 61 & 62)

This Fund is budgeted to have a net surplus of \$452,720. The revenue is a transfer in of \$395,000 from Fund #130 – Town Sewer and interest income. Cash reserves will be used for Funded Replacement projects totaling \$1,890,000. The project descriptions can be found on page 25 of the draft budget.

Pursuant to the Cash Reserve Policy, the Cash Reserve Goal is based on 2007 Replacement Study, which is currently \$4,100,000. The 2007 Replacement Study also determined that sewer rates would have to be increased between \$8 and \$12 per customer on a bi-monthly basis, beginning in 2007, in order to achieve this level of reserves. The Board did not take action on the 2007 report recommendations.

Fund #830 – Funded Replacement Blacklake Sewer (Pages 63 & 64)

This Fund is budgeted to have a net surplus of \$180,285. The revenue is a transfer in of \$168,000 from Fund #150 and interest income. Cash reserves will be used for Funded Replacement projects totaling \$990,000. The project descriptions can be found on page 25 of the draft budget.

Pursuant to the Cash Reserve Policy, the Cash Reserve Goal is based on 2007 Replacement Study, which is currently \$1,200,000. The 2007 Replacement Study also determined that sewer rates would have to be increased between \$44 and \$50 per customer on a bi-monthly basis, beginning in 2007, in order to achieve this level of reserves. The Board did not take action on the 2007 report recommendations.

Fund #880 – Town Sewer Sinking Fund (Pages 65 & 66)

This Fund was established to transfer funds to Town Sewer Fund #130 for payment of semi-annual principal and interest debt service on the 2012 Certificate of Participations. These funds were exhausted in FY 17-18 and served the purpose for which it was established-Southland WWTF upgrade. This fund was closed in December 2017.

NON-OPERATING BUDGETS

Fund #500 – Supplemental Water Fund (Page 31)

This Fund includes budgeted expenditures of \$930,000 for the construction of pump station improvements and the Interconnection phase of the Supplemental Water Project. For planning purposes, the completion of the project is expected in FY 23-24 in order to accommodate the delivery of 2,500 acre feet of water from the City of Santa Maria. It is noted that the project completion date could be impacted by future court action.

Fund #700 – Town Water Capacity (Page 32)

There are no proposed capital improvement projects proposed for FY 18-19. Funding for future planned projects will need to be reviewed.

Fund #710 – Town Sewer Capacity (Page 33)

This Fund includes budgeted capital improvement projects of \$150,000. This fund has adequate reserves to cover the expenditures. Funding for future planned projects will need to be reviewed.

Fund #600 – Property Taxes (Page 34)

This Fund does not include any budgeted capital improvement projects. 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.

RECOMMENDATION

It is recommended your Honorable Board provide direction to Staff and set Wednesday, June 13, 2018, 9:00 a.m. as the date and time for a Public Hearing to consider adoption of the Fiscal Year 2018-2019 Budget.

ATTACHMENTS

- A. Draft Budget for Fiscal Year 2018-2019

MAY 23, 2018

ITEM E-1(A)

ATTACHMENT A

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR
2018-2019



MISSION STATEMENT

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

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NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR 2018-2019

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**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2018-2019**

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	12/14 – 12/18
Dan Allen Gaddis	Vice President	12/14 - 12/18
Craig Armstrong	Director	12/16 – 12/20
Bob Blair	Director	12/16 – 12/20
Dan Woodson	Director	12/14 – 12/18

The District has twenty full-time and one half-time staff positions budgeted in 2018-2019.

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

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

The District is pleased to announce the Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Excellence in Financial Reporting* to Nipomo Community Services Districts for its comprehensive annual financial report for the last five consecutive fiscal years (2013 – 2017). 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.

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BUDGET PREPARATION

1. OPERATING AND NON-OPERATING BUDGETS

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

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

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

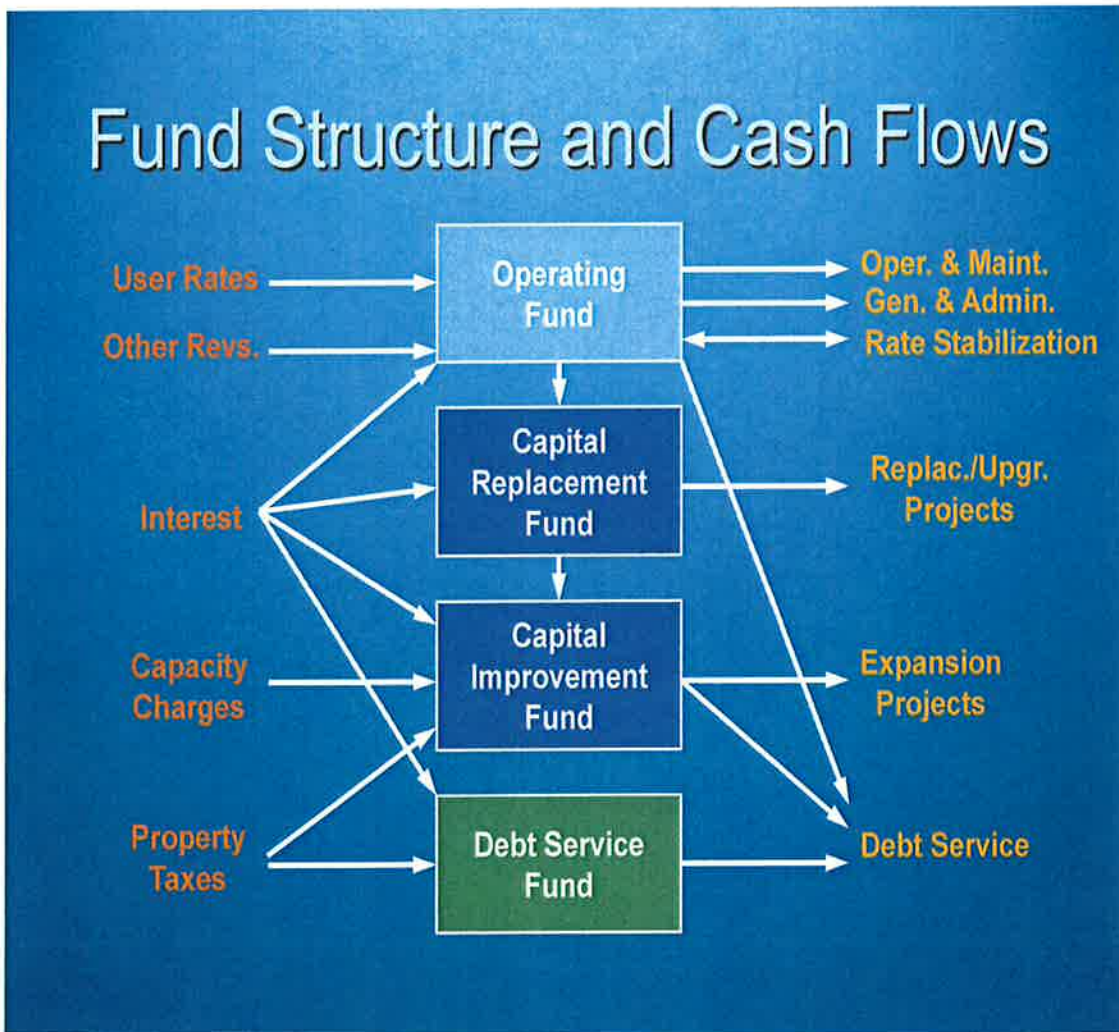
The Funds in the Non-Operating Budget are as follows:

#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.



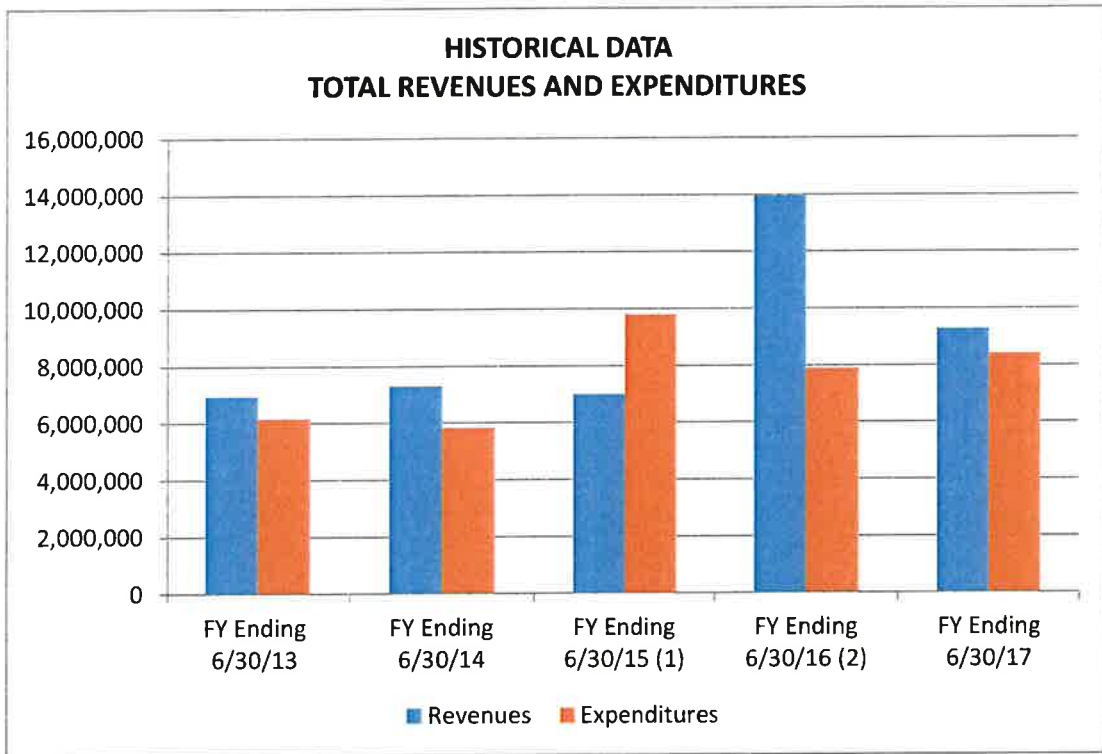
**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2018-2019**

3. FINANCIAL OVERVIEW

PROPOSED 2018-19 BUDGET COMPARED TO ESTIMATED ACTUAL 2017-18 BUDGET

- Total budgeted Revenues for fiscal year 2018-2019 is \$10,269,359. This is an increase of 1.6% above the Estimated Actual Revenues for fiscal year 2017-2018. A graph depicting the revenues can be found on page 20.
- Total budgeted Expenditures for fiscal year 2018-2019 is \$8,919,525. This is an increase of 9.6% above the Estimated Actual Expenditures for fiscal year 2017-2018. A graph depicting the expenditures can be found on page 21.

ACTUAL TOTAL REVENUES AND EXPENDITURES



- (1) Includes loss of \$3,685,588 on disposal of capital assets as a result of the write off of the original Southland Wastewater Treatment Plant and related infrastructure that was taken out of service upon the completion of the upgraded wastewater treatment facility.
- (2) Includes Contracts Receivable income of \$5,742,576 from Golden State Water Company and Woodlands Mutual Water Company.

NET POSITION

- As of June 30, 2017, the District's net position exceeded \$66 million dollars.

Total Assets	\$91,022,574
Total Liabilities	\$24,421,998
Total Net Position	\$66,600,576

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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.

WATER SHORTAGE MANAGEMENT AND RESPONSE PLAN

On April 9, 2014, the Board of Directors adopted Resolution 2104-1335 approving the Water Shortage Management and Response Plan. On June 23, 2016, the Nipomo Mesa Management Area Technical Group (NMMA) announced the Spring 2016 Key Wells Index had entered Severe Water shortage condition. As a result of this condition and in accordance with the District's Water Shortage Management and Response Plan, the Board of Directors declared a Stage IV condition. On July 12, 2017, the Board of Directors confirmed the District will remain in Stage IV condition.

In Stage IV, the District targets a 50% reduction in production, encourages customers to conserve water and suspends accepting applications for new water service.

The Spring 2018 Key Well Index is expected to be released in July 2018.

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 2018-2019**

OPERATING EXPENDITURES CATEGORIES

OPERATIONS AND MAINTENANCE

TITLE	DESCRIPTION
Wages	Provides wages for 14 full-time and 1 half-time employee
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 for new installation and replacement program
Safety Program	Provides for training employees to ensure their health, safety and well-being
Uniforms	Provides for uniforms 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

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**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2018-2019**

OPERATING EXPENDITURES CATEGORIES

GENERAL AND ADMINISTRATIVE

TITLE	DESCRIPTION
Wages	Provides wages for 6 full-time employees
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 and Credit Card Fees	Provides for monthly bank charges and credit cards fees
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 2018-2019**

OPERATING EXPENDITURES CATEGORIES

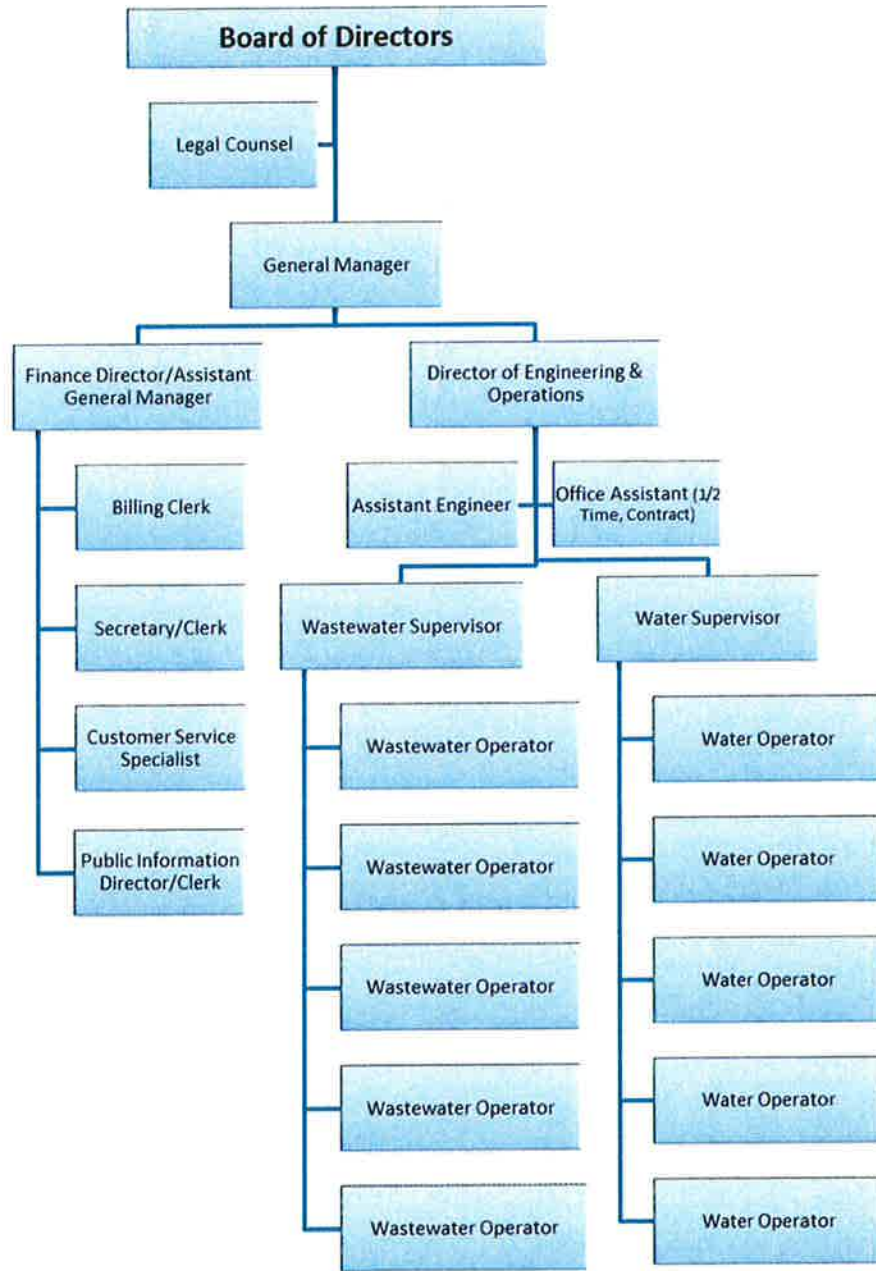
GENERAL AND ADMINISTRATIVE

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
Blacklake Water & Sewer Loan Surcharge	Provides for the collection of the Blacklake Water & Sewer Surcharge
Interest Expense-Debt Service	Provides for interest expense on debt service
Debt Service – Principal Portion	Provides for principal payment on debt service
Transfer In and Out	Provides for transfer in and out of Funds
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
2018-2019



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2018-2019

ADMINISTRATION	MONTHLY SALARY STEP/RANGE (PAGE 11)	Budgeted FY 17-18	Re-organization FY 17-18	Additions 18-19	Budgeted 18-19
General Manager	Contract	1	1	0	1
Assist General Manager/Finance Director	44	1	1	0	1
Billing Clerk	13	1	1	0	1
Secretary/Clerk	5	1	1	0	1
Public Information Director/Clerk	10	1	1	0	1
Customer Service Specialist	21	<u>1</u>	<u>1 (**)</u>	<u>0</u>	<u>1</u>
ADMINISTRATION SUBTOTAL		<u>6</u>	<u>6</u>	<u>0</u>	<u>6</u>

OPERATIONS					
Director of Engineering and Operations	60	1	1	0	1
Assistant Engineer	29	1	1	0	1
Water Supervisor	32	1	1	0	1
Wastewater Supervisor	38	1	1	0	1
Wastewater Operator III	24	0	0	0	0
Wastewater Operator II	20	1	3	0	3
Wastewater Operator I	16	4	2	0	2
Water Operator III	17	0	0	0	0
Water Operator II	13	0	1	0	1
Water Operator I	9	4	3	1 (**)	4
Utility Office Assistant	Contract	<u>0.5</u>	<u>0.5</u>	<u>0</u>	<u>0.5</u>
OPERATIONS SUBTOTAL		<u>13.5</u>	<u>13.5</u>	<u>1</u>	<u>14.5</u>

TOTAL		<u>19.5</u>	<u>19.5</u>	<u>1</u>	<u>20.5</u>
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Positions unfilled as of May 2018

(**) 2017 Rate Study included:

- 1) FY 17-18 Customer Service Specialist
- 2) FY 18-19 Water Operator I
- 3) FY 19-20 Billing Clerk

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NIPOMO COMMUNITY SERVICES DISTRICT

MONTHLY SALARY STEP/RANGE

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%		Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
1	\$2,748	\$2,885	\$3,029	\$3,181	\$3,340	\$3,423	\$3,507	33	\$5,998	\$6,297	\$6,612	\$6,943	\$7,290	\$7,472	\$7,655
2	\$2,816	\$2,957	\$3,105	\$3,260	\$3,423	\$3,509	\$3,594	34	\$6,148	\$6,455	\$6,778	\$7,117	\$7,472	\$7,659	\$7,846
3	\$2,885	\$3,029	\$3,181	\$3,340	\$3,507	\$3,594	\$3,682	35	\$6,297	\$6,612	\$6,943	\$7,290	\$7,655	\$7,846	\$8,037
4	\$2,957	\$3,105	\$3,260	\$3,423	\$3,594	\$3,684	\$3,774	36	\$6,455	\$6,778	\$7,117	\$7,472	\$7,846	\$8,042	\$8,238
5	\$3,029	\$3,181	\$3,340	\$3,507	\$3,682	\$3,774	\$3,866	37	\$6,612	\$6,943	\$7,290	\$7,655	\$8,037	\$8,238	\$8,439
6	\$3,105	\$3,260	\$3,423	\$3,594	\$3,774	\$3,868	\$3,963	38	\$6,778	\$7,117	\$7,472	\$7,846	\$8,238	\$8,444	\$8,650
7	\$3,181	\$3,340	\$3,507	\$3,682	\$3,866	\$3,963	\$4,059	39	\$6,943	\$7,290	\$7,655	\$8,037	\$8,439	\$8,650	\$8,861
8	\$3,260	\$3,423	\$3,594	\$3,774	\$3,963	\$4,062	\$4,161	40	\$7,117	\$7,472	\$7,846	\$8,238	\$8,650	\$8,866	\$9,083
9	\$3,340	\$3,507	\$3,682	\$3,866	\$4,059	\$4,161	\$4,262	41	\$7,290	\$7,655	\$8,037	\$8,439	\$8,861	\$9,083	\$9,304
10	\$3,423	\$3,594	\$3,774	\$3,963	\$4,161	\$4,265	\$4,369	42	\$7,472	\$7,846	\$8,238	\$8,650	\$9,083	\$9,310	\$9,537
11	\$3,507	\$3,682	\$3,866	\$4,059	\$4,262	\$4,369	\$4,475	43	\$7,655	\$8,037	\$8,439	\$8,861	\$9,304	\$9,537	\$9,769
12	\$3,594	\$3,774	\$3,963	\$4,161	\$4,369	\$4,478	\$4,587	44	\$7,846	\$8,238	\$8,650	\$9,083	\$9,537	\$9,775	\$10,014
13	\$3,682	\$3,866	\$4,059	\$4,262	\$4,475	\$4,587	\$4,699	45	\$8,037	\$8,439	\$8,861	\$9,304	\$9,769	\$10,014	\$10,258
14	\$3,774	\$3,963	\$4,161	\$4,369	\$4,587	\$4,702	\$4,817	46	\$8,238	\$8,650	\$9,083	\$9,537	\$10,014	\$10,264	\$10,514
15	\$3,866	\$4,059	\$4,262	\$4,475	\$4,699	\$4,817	\$4,934	47	\$8,439	\$8,861	\$9,304	\$9,769	\$10,258	\$10,514	\$10,771
16	\$3,963	\$4,161	\$4,369	\$4,587	\$4,817	\$4,937	\$5,058	48	\$8,650	\$9,083	\$9,537	\$10,014	\$10,514	\$10,777	\$11,040
17	\$4,059	\$4,262	\$4,475	\$4,699	\$4,934	\$5,058	\$5,181	49	\$8,861	\$9,304	\$9,769	\$10,258	\$10,771	\$11,040	\$11,309
18	\$4,161	\$4,369	\$4,587	\$4,817	\$5,058	\$5,184	\$5,310	50	\$9,083	\$9,537	\$10,014	\$10,514	\$11,040	\$11,316	\$11,592
19	\$4,262	\$4,475	\$4,699	\$4,934	\$5,181	\$5,310	\$5,440	51	\$9,304	\$9,769	\$10,258	\$10,771	\$11,309	\$11,592	\$11,875
20	\$4,369	\$4,587	\$4,817	\$5,058	\$5,310	\$5,443	\$5,576	52	\$9,537	\$10,014	\$10,514	\$11,040	\$11,592	\$11,882	\$12,172
21	\$4,475	\$4,699	\$4,934	\$5,181	\$5,440	\$5,576	\$5,712	53	\$9,769	\$10,258	\$10,771	\$11,309	\$11,875	\$12,172	\$12,469
22	\$4,587	\$4,817	\$5,058	\$5,310	\$5,576	\$5,715	\$5,855	54	\$10,014	\$10,514	\$11,040	\$11,592	\$12,172	\$12,476	\$12,780
23	\$4,699	\$4,934	\$5,181	\$5,440	\$5,712	\$5,855	\$5,998	55	\$10,258	\$10,771	\$11,309	\$11,875	\$12,469	\$12,780	\$13,092
24	\$4,817	\$5,058	\$5,310	\$5,576	\$5,855	\$6,001	\$6,148	56	\$10,514	\$11,040	\$11,592	\$12,172	\$12,780	\$13,100	\$13,419
25	\$4,934	\$5,181	\$5,440	\$5,712	\$5,998	\$6,148	\$6,297	57	\$10,777	\$11,316	\$11,882	\$12,476	\$13,100	\$13,427	\$13,763
26	\$5,058	\$5,310	\$5,576	\$5,855	\$6,148	\$6,301	\$6,455	58	\$11,047	\$11,599	\$12,179	\$12,788	\$13,427	\$13,763	\$14,107
27	\$5,181	\$5,440	\$5,712	\$5,998	\$6,297	\$6,455	\$6,612	59	\$11,323	\$11,889	\$12,483	\$13,108	\$13,763	\$14,107	\$14,460
28	\$5,310	\$5,576	\$5,855	\$6,148	\$6,455	\$6,616	\$6,778	60	\$11,606	\$12,186	\$12,795	\$13,435	\$14,107	\$14,460	\$14,821
29	\$5,440	\$5,712	\$5,998	\$6,297	\$6,612	\$6,778	\$6,943	INCLUDES COLA ADJUSTMENT OF 2.87% EFFECTIVE 7/1/18							
30	\$5,576	\$5,855	\$6,148	\$6,455	\$6,778	\$6,947	\$7,117								
31	\$5,712	\$5,998	\$6,297	\$6,612	\$6,943	\$7,117	\$7,290								
32	\$5,855	\$6,148	\$6,455	\$6,778	\$7,117	\$7,294	\$7,472								

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NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2018-2019

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE (April 2018)
1	FORD F250 4x4	2007	8/25/06	2007	104,380
2	FORD F150 4x4 (1)	2009	12/29/08	2009	104,101
3	FORD F150	2009	1/6/09	2009	91,264
4	FORD RANGER	2010	11/7/09	2010	20,731
5	FORD F250 4X4	2010	1/15/10	2010	54,690
6	FORD F150	2013	1/23/13	2013	37,661
7	FORD F150	2013	9/26/13	2014	62,987
8	FORD F250	2015	11/7/14	2015	15,166
9	FORD F250	2016	4/5/16	2016	19,142
10	FORD F250	2017	4/13/18	2018	308
11	FORD F250	2017	4/13/18	2018	389

(1) To be surplusd FY 18-19

	ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE (April 2018)
12	FORD ESCAPE	2007	12/1/06	2007	27,429

	OTHER OPERATIONS EQUIPMENT	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE/ HOURS (April 2018)
13	FORD DUMP TRUCK	6/25/06	2006	26,145
14	JOHN DEERE LOADER/BACKHOE JD110	1/2/08	2008	563 hrs
15	JOHN DEERE BACKHOE JD310	9/3/09	2010	427 hrs
16	VAC CON	2/10/10	2010	16,259
17	FORD F550 SERVICE TRUCK	04/16/13	2013	9,197
18	JOHN DEERE GATOR CART	4/18/14	2014	966 hrs

RESOLUTION 2018 - BUDGET

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2018-2019 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 2018-2019; 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 2018-2019, 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, "2018-2019 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 ___th day of June 2018.

Ed Eby
President of the Board

ATTEST:

APPROVED AS TO FORM:

MARIO IGLESIAS
Secretary to the Board

WHITNEY G. MCDONALD
District Legal Counsel

RESOLUTION NO. 2018-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2018-2019 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 1.0367% and the percent change in the population of the unincorporated area of San Luis Obispo County is 0.64% (Population converted to a ratio is computed as follows: $\{0.64 \cdot x + 100\} \div 100 = 1.0064$).

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:
 $1.0367 \times 1.0064 = 1.1.043$
2. That the 2018-2019 appropriation limit is and is determined as follows:

2018 Limitation	\$5,938,449
2018 Ratio of Change	<u>1.043</u>
2018 Appropriations Limitation	6,193,802
Appropriations Limitation Subject to Limitation	(9,555)
2018-2019 Appropriations Under Limit	<u>\$6,184,247</u>

3. No further adjustment to the 2018-2019 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 2018-2019.

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 ___th day of June 2018.

ED EBY
President of the Board

ATTEST:

APPROVED AS TO FORM:

MARIO IGLESIAS
Secretary to the Board

WHITNEY G. MCDONALD
District Legal Counsel

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OPERATING BUDGET SUMMARY

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-19**

CONSOLIDATED - ALL FUNDS	2016-17	2017-18	2017-18	2018-19
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
OPERATING REVENUES				
Water - Availability Charges	1,600,065	1,480,000	1,450,000	1,162,000
Water - Usage Charges	2,721,868	3,004,000	4,130,000	4,380,000
Sewer Revenues	2,411,858	2,497,000	2,493,000	2,547,000
Fees and Penalties	117,761	120,000	125,000	125,000
Meter and Connection Fees	8,710	10,000	5,000	1,000
Plan Check and Inspection Fees	12,412	10,000	1,200	500
Miscellaneous Income	150,151	69,200	72,200	66,400
Street Lighting/Landscape Maint Charges	35,148	35,148	35,148	40,030
Franchise Fee - Solid Waste	78,587	63,500	60,800	62,000
Oper Transfers In-Funded Admin	410,859	477,310	431,650	482,760
Oper Transfers In-Funded Replacement	1,129,000	1,143,000	1,143,000	1,158,000
TOTAL OPERATING REVENUES	8,676,419	8,909,158	9,946,998	10,024,690

OPERATING EXPENDITURES	2016-17	2017-18	2017-18	2018-19
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	774,108	891,300	701,000	946,500
Wages - Overtime	69,597	89,750	81,000	90,200
Payroll Taxes	15,451	17,650	16,300	18,900
Retirement	210,784	205,800	192,500	195,500
Medical and Dental	270,824	354,100	289,000	357,000
Workers Comp Insurance	27,187	28,920	23,000	38,000
Wholesale Water Purchase (See Page 68)	910,246	891,900	891,900	961,000
Supplemental Water O&M/Overhead/Replacement (See Page 68)	240,415	239,000	239,000	262,000
Electricity-pumping	533,013	591,220	599,900	618,700
Water	10,971	15,650	4,420	4,950
Chemicals	55,198	71,000	80,000	81,000
Lab Tests and Sampling	80,409	99,000	93,000	105,500
Operating Supplies	211,464	194,000	204,000	210,000
Outside Services	233,115	202,000	189,500	249,500
Permits and Operating Fees	43,971	36,000	47,000	49,500
Repairs & Maintenance	213,577	243,000	230,000	248,500
Engineering	15,406	18,000	15,500	28,000
Fuel	31,649	33,000	30,300	33,000
Meters	49,081	50,000	50,000	50,000
Safety Program	2,438	10,000	3,000	7,900
Uniforms	14,164	16,200	15,400	18,000
Landscape Maintenance and Water	8,269	18,000	18,000	8,000
Solid Waste Program	18,817	135,000	125,500	7,500
Water Conservation Program	26,000	50,000	30,000	50,000
Oper Transfer Out - Funded Replacement	1,129,000	1,143,000	1,143,000	1,158,000
TOTAL OPERATIONS & MAINTENANCE	5,195,154	5,643,490	5,312,220	5,797,150

Budgets by Fund can be found on Pages 37-66

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**CONSOLIDATED - ALL FUNDS
CONTINUED
GENERAL & ADMINISTRATIVE**

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	406,476	425,060	392,200	454,000
Payroll Taxes	8,747	9,235	8,500	9,550
Retirement	64,547	97,525	65,600	99,000
Medical and Dental	228,014	247,350	231,000	237,100
Other Post Employment Benefits (OPEB)	87,370	87,370	87,370	87,370
Workers Comp Insurance	1,770	1,890	1,470	2,030
Bank Charges and Credit Card Fees	7,948	9,000	10,000	10,300
Computer Expense	105,737	115,150	105,500	121,000
Dues and Subscriptions	15,569	17,300	20,900	19,865
Education and Training	11,874	19,500	8,000	16,000
Elections	589	0	0	10,000
Insurance - Liability	73,897	82,000	83,400	85,000
LAFCO Funding	25,753	27,300	26,650	28,000
Landscape and Janitorial	13,013	15,000	14,600	15,000
Legal - General and Special Counsel	149,112	125,000	116,500	127,500
Legal - Water Counsel	41,425	75,000	70,000	75,000
Professional Services	166,238	213,000	164,500	234,050
Miscellaneous	3,689	7,000	5,000	7,000
Newsletter and Mailers	7,052	12,000	8,200	10,000
Office Supplies	10,837	17,000	16,900	17,000
Outside Services	11,658	16,050	12,300	17,575
Postage	21,771	27,000	23,000	25,700
Public Notices	1,820	6,450	7,600	8,300
Repairs and Maintenance - Office Equip/Bldg	14,412	16,550	25,150	28,550
Property Taxes	1,241	1,800	1,350	1,400
Telephone	8,105	9,720	8,200	8,500
Travel and Mileage	13,293	14,200	6,500	13,500
Utilities-Gas, Electric, Trash	16,226	20,500	18,000	19,500
Oper Transfer Out - Funded Administration	415,859	477,310	431,650	482,760
TOTAL GENERAL & ADMINISTRATIVE	1,934,042	2,192,260	1,970,040	2,270,550
TOTAL OPERATING EXPENSES	7,129,196	7,835,750	7,282,260	8,067,700
NET OPERATING SURPLUS (DEFICIT)	1,547,223	1,073,408	2,664,738	1,956,990
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	84,830	62,400	101,375	198,535
Blacklake Water & Sewer Loan Surcharge	50,259	50,259	50,259	46,134
Interest Income/(Expense) - Debt Service	(364,032)	(358,829)	(358,829)	(352,801)
Principal Portion - Debt Service	(177,501)	(183,300)	(183,300)	(185,024)
Transfers In and Out	0	0	0	0
Fixed Assets (1)	(140,903)	(293,184)	(293,184)	(314,000)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(547,347)	(722,654)	(713,679)	(607,156)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	999,876	350,754	1,951,059	1,349,834

(1) See Page 23

Budgets by Fund can be found on Pages 37-66

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2018-2019**

	#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-SEWER BUDGET	TOTAL
OPERATING REVENUES															
Water - Availability Charges	0	1,162,000	0	0	0	0	0	0	0	0	0	0	0	0	1,162,000
Water - Usage Charges	0	4,380,000	0	0	0	0	0	0	0	0	0	0	0	0	4,380,000
Sewer Revenues	0	0	0	2,074,000	0	473,000	0	0	0	0	0	0	0	0	2,547,000
Fees and Penalties	0	125,000	0	0	0	0	0	0	0	0	0	0	0	0	125,000
Meter and Connection Fees	0	1,000	0	0	0	0	0	0	0	0	0	0	0	0	1,000
Plan Check and Inspection Fees	0	500	0	0	0	0	0	0	0	0	0	0	0	0	500
Miscellaneous Income	14,000	35,000	0	0	0	0	0	0	0	0	0	0	0	0	66,400
Street Lighting/Landscape Maint Charges	0	0	0	0	0	0	0	12,180	0	0	17,400	0	0	0	40,030
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	27,850	0	62,000	0	0	0	0	62,000
Oper Transfers In-Funded Admin	482,760	0	0	0	0	0	0	0	0	0	0	0	0	0	482,760
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	496,760	5,703,500	0	2,074,000	0	473,000	0	27,850	12,180	62,000	17,400	595,000	395,000	168,000	1,158,000
															10,024,890

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

Wages	0	550,000	0	328,500	0	68,000	0	0	0	0	0	0	0	0	946,500
Wages - Overtime	0	50,000	0	34,000	0	6,200	0	0	0	0	0	0	0	0	90,200
Payroll Taxes	0	11,000	0	6,500	0	1,400	0	0	0	0	0	0	0	0	18,900
Retirement	0	125,000	0	58,500	0	12,000	0	0	0	0	0	0	0	0	195,500
Medical and Dental	0	206,000	0	126,000	0	25,000	0	0	0	0	0	0	0	0	357,000
Workers Comp Insurance	0	18,000	0	17,000	0	3,000	0	0	0	0	0	0	0	0	38,000
Wholesale Water Purchased	0	961,000	0	0	0	0	0	0	0	0	0	0	0	0	961,000
Supplemental Water O & M and Overhead	0	262,000	0	0	0	0	0	0	0	0	0	0	0	0	262,000
Electricity	0	398,500	0	148,000	0	43,500	0	28,700	150	0	0	0	0	0	618,850
Water	0	0	0	2,300	0	2,500	0	0	0	0	0	0	0	0	4,800
Chemicals	0	42,000	0	20,000	0	19,000	0	0	0	0	0	0	0	0	81,000
Lab Tests and Sampling	0	50,000	0	28,000	0	27,500	0	0	0	0	0	0	0	0	105,500
Operating Supplies	0	155,000	0	50,000	0	5,000	0	0	0	0	0	0	0	0	210,000
Outside Services	0	97,000	0	145,000	0	7,500	0	0	0	0	0	0	0	0	249,500
Permits and Operating Fees	0	27,500	0	13,000	0	9,000	0	0	0	0	0	0	0	0	49,500
Repairs & Maintenance	0	120,500	0	115,000	0	13,000	0	0	0	0	0	0	0	0	248,500
Engineering	0	10,000	0	15,000	0	3,000	0	0	0	0	0	0	0	0	28,000
Fuel	0	22,000	0	7,000	0	4,000	0	0	0	0	0	0	0	0	33,000
Meters	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	50,000
Safety Program	0	5,200	0	1,800	0	900	0	0	0	0	0	0	0	0	7,900
Uniforms	0	11,900	0	4,000	0	2,100	0	0	0	0	0	0	0	0	18,000
Landscape Maintenance and Water	0	0	0	0	0	0	0	8,000	0	0	0	0	0	0	8,000
Solid Waste Program	0	0	0	0	0	0	0	0	7,500	0	0	0	0	0	7,500
Water Conservation Program	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	50,000
Oper Transfer Out - Funded Replacement	0	595,000	0	395,000	0	168,000	0	0	0	0	0	0	0	0	1,158,000
TOTAL OPERATIONS & MAINTENANCE	0	3,817,600	0	1,514,600	0	420,600	0	28,700	8,150	7,500	0	0	0	0	5,797,150

GENERAL & ADMINISTRATIVE

Wages	90,000	330,000	0	29,000	0	5,000	0	0	0	0	0	0	0	0	454,000
Payroll Taxes	1,900	6,700	0	800	0	150	0	0	0	0	0	0	0	0	9,550
Retirement	18,000	73,000	0	7,000	0	1,000	0	0	0	0	0	0	0	0	99,000
Medical and Dental	137,000	90,000	0	9,000	0	1,100	0	0	0	0	0	0	0	0	237,100
Other Post Employment Benefits (OPEB)	17,450	52,400	0	14,900	0	2,620	0	0	0	0	0	0	0	0	87,370
Workers Comp Insurance	500	1,400	0	110	0	20	0	0	0	0	0	0	0	0	2,030
Bank Charges and Credit Card Fees	5,000	5,300	0	0	0	0	0	0	0	0	0	0	0	0	10,300
Computer Expense	17,000	75,000	0	24,000	0	5,000	0	0	0	0	0	0	0	0	121,000
Dues and Subscriptions	2,550	10,540	0	5,820	0	955	0	0	0	0	0	0	0	0	19,865
Education and Training	6,000	5,000	0	5,000	0	0	0	0	0	0	0	0	0	0	16,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2018-2019**

	#110 ADMIN	#125 WATER	#128 WATER RATE STABILIZATION	#130 TOWN SEWER RATE STABILIZATION	#135 TOWN SEWER RATE STABILIZATION	#150 BLACKLAKE SEWER RATE STABILIZATION	#200 BLACKLAKE BL. STREET LIGHTING	#250 ST LANDSCAPE MAINT DIST	#300 SOLID WASTE	#400 DRAINAGE	#805 FUNDED REP-WATER	#810 FUNDED REP-SEWER	#830 FUNDED REP-BLSEWER	TOTAL
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Elections	2,000	6,000	0	1,700	0	300	0	0	0	0	0	0	0	10,000
Insurance - Liability	16,500	49,500	0	14,025	0	2,475	0	500	2,000	0	0	0	0	85,000
LAFCO Funding	28,000	0	0	0	0	0	0	0	0	0	0	0	0	28,000
Landscape and Janitorial	3,000	9,000	0	2,550	0	450	0	0	0	0	0	0	0	15,000
Legal - General and Special Counsel	73,000	50,000	0	1,000	0	1,000	1,000	0	1,500	0	0	0	0	127,500
Legal - Water Counsel	0	75,000	0	0	0	0	0	0	0	0	0	0	0	75,000
Professional Services	8,000	125,000	0	2,600	0	98,450	0	0	0	0	0	0	0	234,050
Miscellaneous	5,000	1,000	0	500	0	500	0	0	0	0	0	0	0	7,000
Newsletter and Mailers	1,800	5,400	0	1,530	0	770	500	0	0	0	0	0	0	10,000
Office Supplies	3,400	10,200	0	2,900	0	500	0	0	0	0	0	0	0	17,000
Outside Services	5,500	6,000	0	5,700	0	375	0	0	0	0	0	0	0	17,575
Postage	1,900	15,700	0	5,800	0	2,000	0	300	0	0	0	0	0	25,700
Public Notices	3,000	2,000	0	0	0	2,000	500	500	300	0	0	0	0	8,300
Repairs and Maintenance - Office/Bldgs	21,700	5,100	0	1,500	0	250	0	0	0	0	0	0	0	28,550
Property Taxes	0	1,400	0	0	0	0	0	0	0	0	0	0	0	1,400
Telephone	1,560	4,680	0	1,325	0	935	0	0	0	0	0	0	0	8,500
Travel and Mileage	7,500	4,000	0	2,000	0	0	0	0	0	0	0	0	0	13,500
Utilities - Gas, Electric and Trash	19,500	0	0	0	0	0	0	0	0	0	0	0	0	19,500
Oper Transfer Out - Funded Administration	0	353,595	0	100,185	0	17,680	0	500	9,300	0	0	0	0	482,760
TOTAL GENERAL & ADMINISTRATIVE	496,760	1,372,815	0	238,945	0	143,530	0	3,300	2,000	13,100	0	0	0	2,270,650
TOTAL OPERATING EXPENSES	496,760	5,190,515	0	1,753,545	0	564,130	0	32,000	10,150	20,600	0	0	0	8,067,700

TOTAL OPERATING SURPLUS (DEFICIT)	0	512,985	0	320,455	0	(91,130)	0	(4,150)	2,030	41,400	17,400	595,000	395,000	168,000	1,956,990
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NON-OPERATING REVENUES AND (EXPENDITURES)

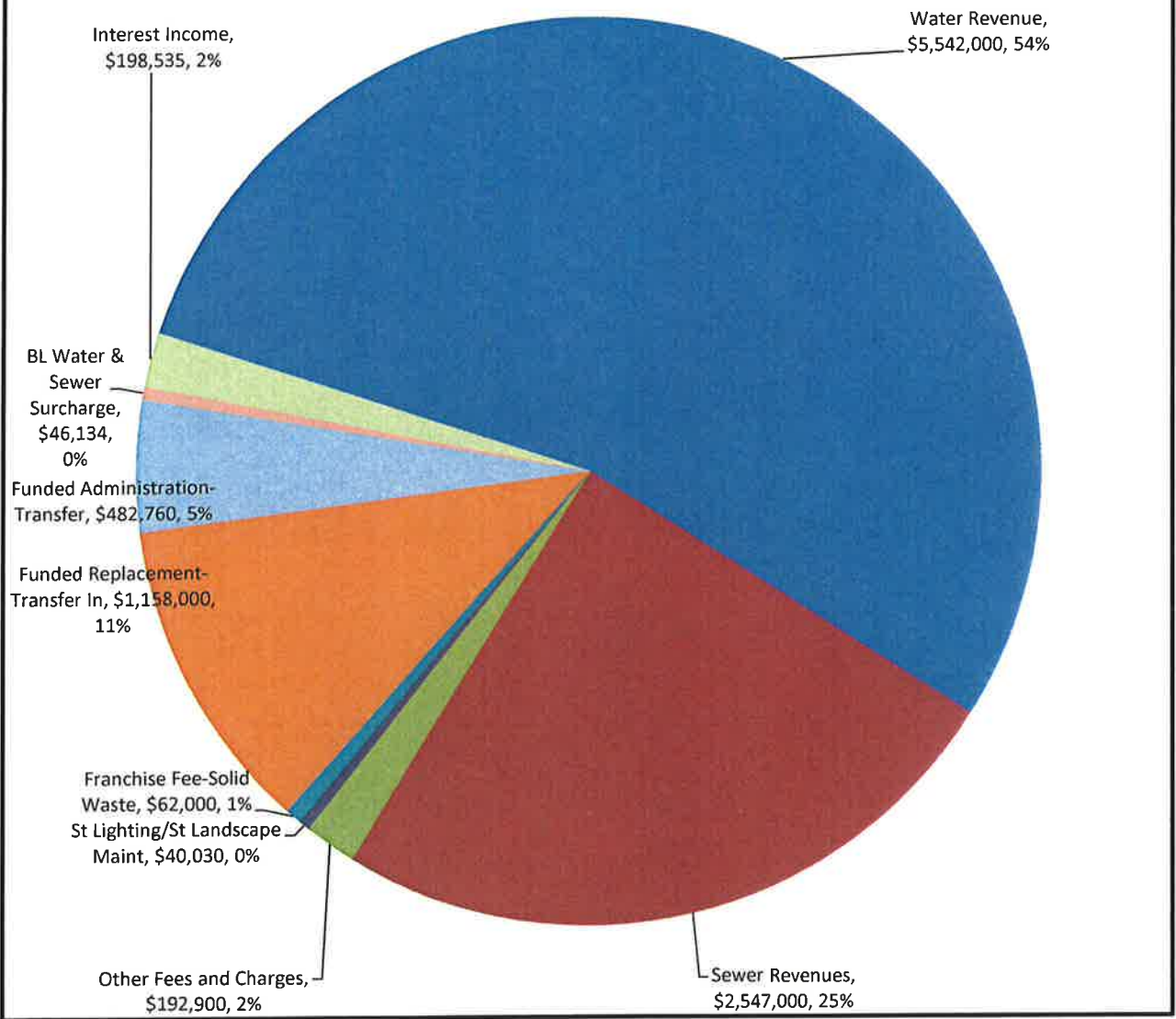
Interest Income	0	40,500	6,000	15,000	4,600	3,000	750	300	180	3,600	1,200	53,400	57,720	12,285	198,535
Blacklake Water & Sewer Loan Surcharge	0	25,758	0	0	0	20,378	0	0	0	0	0	0	0	0	46,134
Interest Income/(Expense) - Debt Service	0	(445)	0	(352,448)	0	(352)	0	0	0	0	445	0	0	0	(352,801)
Principal Portion - Debt Service	0	(25,313)	0	(165,000)	0	(20,024)	0	0	0	0	25,313	0	0	0	(185,024)
Transfers In and out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fixed Assets	0	(225,600)	0	(57,200)	0	(31,200)	0	0	0	0	0	0	0	0	(314,000)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	0	(185,100)	6,000	(559,649)	4,600	(28,200)	750	300	180	3,600	1,200	79,158	57,720	12,285	(607,156)

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	0	327,885	6,000	(239,194)	4,600	(119,330)	750	(3,850)	2,210	45,000	18,600	674,158	452,720	180,285	1,349,834
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ESTIMATED FUNDS AVAILABLE

Estimated Account Balance 7/1/17	0	1,925,000	409,000	1,165,000	308,000	243,000	51,000	21,400	12,500	244,000	78,000	3,560,000	3,848,000	819,000	12,663,900
Net Results from Operations	0	327,885	6,000	(239,194)	4,600	(119,330)	750	(3,850)	2,210	45,000	18,600	674,158	452,720	180,285	1,349,834
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	0	0	(1,730,000)	(1,890,000)	(640,000)	(4,460,000)
Estimated Account Balance 6/30/18	0	2,252,885	415,000	925,806	312,600	123,670	51,750	17,550	14,710	289,000	96,600	2,504,158	2,410,720	159,285	9,573,734

**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2018-2019**



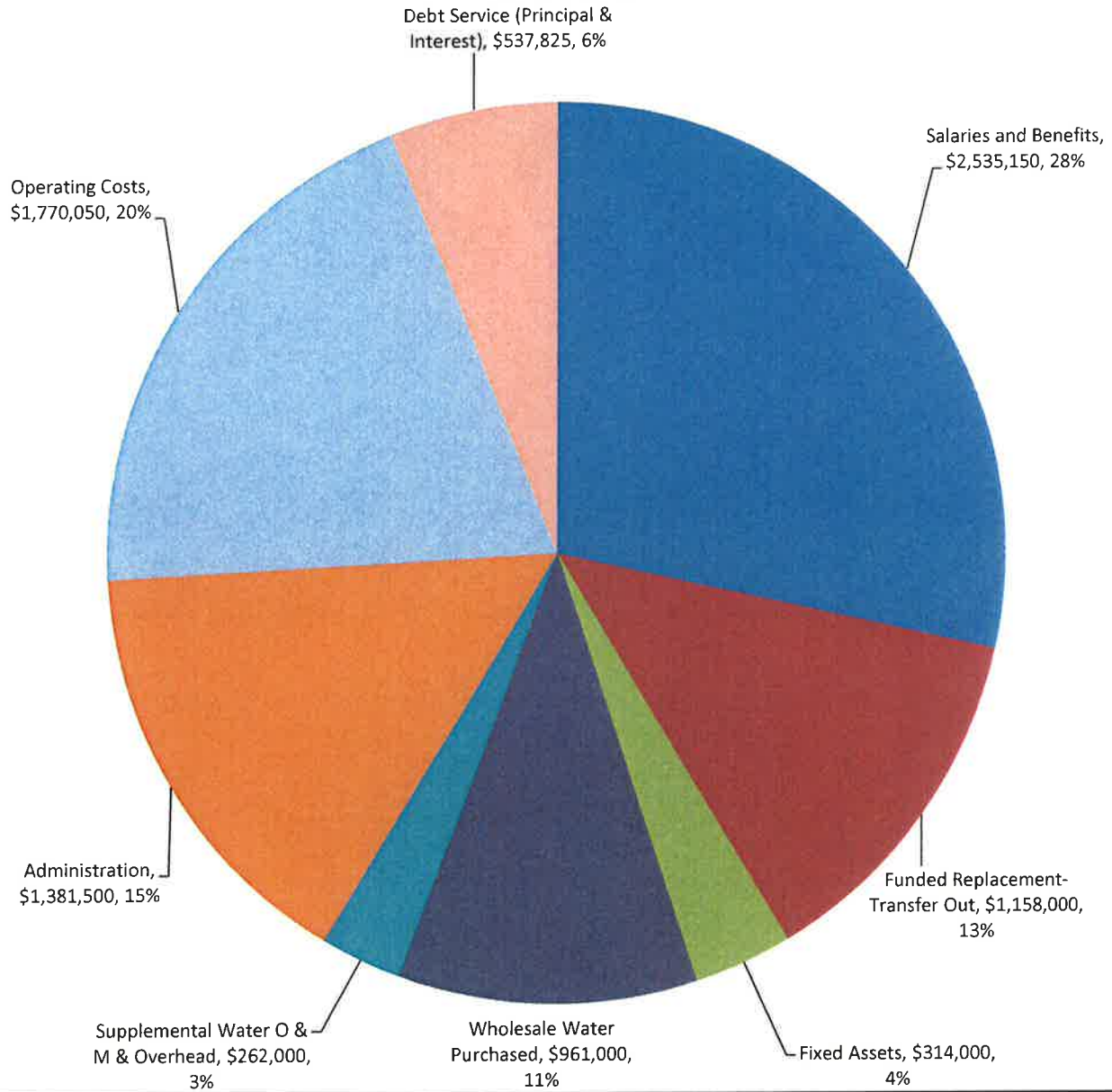
TOTAL REVENUES

\$10,269,359

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NIPOMO COMMUNITY SERVICES DISTRICT COMBINES EXPENDITURES OF ALL FUNDS

2018-2019



TOTAL EXPENDITURES

\$8,919,525

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FIXED ASSETS

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NIPOMO COMMUNITY SERVICES DISTRICT
 FIXED ASSET PURCHASES
 2018-2019

<u>BUDGET ITEMS FOR 2018-2019</u>	#110 ADMIN	#125 WATER	#130 TOWN SEWER	#150 BL SEWER	TOTAL
Replacement Truck	0	29,700	9,900	5,400	45,000
SCADA Server Replacement carryover (approved 11/8/17)	0	99,000	33,000	18,000	150,000
Trailer mounted vacuum	0	29,000	0	0	29,000
Asset Management Software - Phase 2	0	42,900	14,300	7,800	65,000
Water Laboratory Management Software	0	25,000	0	0	25,000
	0	225,600	57,200	31,200	314,000

Fixed assets will be purchased from the Enterprise Funds

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FUNDED REPLACEMENT PROJECTS

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NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2018-2019

BUDGET ITEMS FOR 2018-2019	#805 FUNDED REPLACEMENT WATER	#810 FUNDED REPLACEMENT TOWN SEWER	#830 FUNDED REPLACEMENT BLACKLAKE SEWER	TOTAL
Branch Street Waterline Replacement (1)	650,000	0	0	650,000
Eureka Well Replacement (2)	1,000,000	0	0	1,000,000
Blow-Off Repair (3)	20,000	0	0	20,000
Air Vac Replacement (3)	20,000	0	0	20,000
Fire Hydrant Replacement (3)	20,000	0	0	20,000
Valve Replacement (3)	20,000	0	0	20,000
Manhole Rehabilitation (3)	0	150,000	0	150,000
Southland WWTF Biosolids Dewatering (4)	0	920,000	0	920,000
Lift Station Rehabilitation (5)	0	820,000	590,000	1,410,000
Blacklake Sludge Removal (6)	0	0	250,000	250,000
TOTAL	1,730,000	1,890,000	840,000	4,460,000

- (1) Existing 6 inch diameter water line is failing
- (2) Redrill and equip replacement well
- (3) Water and Town Sewer Master Plan Projects
- (4) Screw press for biosolids dewatering during wet weather
- (5) Nipomo Palms Lift Station and Woodgreen Lift Station complete replacement
- (6) Removal, dewatering and disposal of accumulated sludge

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

FUNDED REPLACEMENT PLAN

Line #	WATER - FUND #805	FY 18-19
1	Branch Street Waterline Replacement	\$ 650,000
2	Eureka Well Replacement	\$ 1,000,000
3	Blow-Off Replacement	\$ 20,000
4	Air Vac Replacement	\$ 20,000
5	Fire Hydrant Replacement	\$ 20,000
6	Valve Replacement	\$ 20,000
7	Well Refurbishment	\$ -
8	Quad Tank Disinfection System	\$ -
		1,730,000

CASH FLOW PROJECTION

FY 18-19

Sources of Funds		FY 18-19
9	Funds on Hand at Beginning of Year-projected	3,560,000
10	Interest Income (1)	53,400
11	Transfer from Water for funded replacement	595,000
12	Total Sources of Funds	4,208,400

Uses of Funds

13	Funded Replacement Projects	1,730,000
14	Transfer to Supplemental Water Project Fund #500	0
15	Total Uses of Funds	1,730,000
16	Funds on Hand at End of Year-projected	2,478,400

(1) Assumes an interest rate of 1.5%

FOR PLANNING PURPOSES ONLY

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
	0	0	0	0	0
	0	0	0	0	0
	20,000	20,000	20,000	20,000	20,000
	20,000	20,000	20,000	20,000	20,000
	50,000	50,000	50,000	50,000	50,000
	100,000	100,000	100,000	100,000	100,000
	100,000	100,000	100,000	100,000	100,000
	0	0	0	0	300,000
	290,000	290,000	290,000	290,000	590,000

FY 19-20 FY 20-21 FY 21-22 FY 22-23 FY 23-24

2,478,400	2,835,576	3,213,110	3,612,306	4,017,491
37,176	42,534	48,197	54,185	60,262
610,000	625,000	641,000	641,000	641,000
3,125,576	3,503,110	3,902,306	4,307,491	4,718,753

290,000	290,000	290,000	290,000	590,000
0	0	0	0	1,970,000
290,000	290,000	290,000	290,000	2,560,000
2,835,576	3,213,110	3,612,306	4,017,491	2,158,753

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

**TOWN SEWER
 FUNDED REPLACEMENT PLAN**

Line #	TOWN SEWER - FUND #810	FY 18-19
1	Southland WWTF Biosolids Dewatering	920,000
2	Manhole Rehabilitation	150,000
3	Lift Station Rehabilitation	820,000
		1,890,000

CASH FLOW PROJECTION

FY 18-19

Sources of Funds

4	Funds on Hand at Beginning of Year-projected	3,848,000
5	Interest Income (1)	57,720
6	Transfer from Town Sewer for funded replacement	395,000
7	Total Sources of Funds	4,300,720

Uses of Funds

8	Funded Replacement Projects	1,890,000
9	Total Uses of Funds	1,890,000
10	Funds on Hand at End of Year-projected	2,410,720

(1) Assumes an interest rate of 1.5%

FOR PLANNING PURPOSES ONLY

FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
0	0	0	0	0
150,000	150,000	150,000	150,000	150,000
0	820,000	0	820,000	0
150,000	970,000	150,000	970,000	150,000

FY 19-20 FY 20-21 FY 21-22 FY 22-23 FY 23-24

2,410,720	2,691,881	2,157,259	2,434,618	1,896,137
36,161	40,378	32,359	36,519	28,442
395,000	395,000	395,000	395,000	395,000
2,841,881	3,127,259	2,584,618	2,866,137	2,319,579

150,000	970,000	150,000	970,000	150,000
150,000	970,000	150,000	970,000	150,000
2,691,881	2,157,259	2,434,618	1,896,137	2,169,579

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

**BLACKLAKE SEWER
 FUNDED REPLACEMENT PLAN**

Line #	Project Identification (1)	BLACKLAKE FUNDED REPLACEMENT - FUND #830	FY 18-19
1	CS-CIP-1	Lift Station Rehabilitation - Woodgreen	590,000
2	WRF-CIP-2	Blacklake Sludge Removal	250,000
3	CS-CIP-4	Trunk Main Replacement	0
4	CS-CIP-5	Tourney Hill Sewer Main Replacement	0
5	WRF-CIP-1	WRF Treatment Plant Pond Rehabilitation - Pond 1	0
6	CS-CIP-2	Lift Station Rehabilitation - The Oaks	0
7	WRF-CIP-3	WRF Chlorine Contact Chamber Rehabilitation	0
8	CS-CIP-6	Oakmont Sewer Main Replacement	0
9	WRF-CIP-4	WRF Site Improvements	0
10	CS-CIP-5	Tourney Hill Sewer Main Replacement	0
11	CS-CIP-3	Lift Station Rehabilitation - The Oaks	0
12	CS-CIP-7	Augusta Sewer Main Replacement	0
13	WRF-CIP-5	WRF Electrical Improvements	0
14	CS-CIP-8	Repair Off-set Joints - Sewer Main	0
			840,000

CASH FLOW PROJECTION

	Sources of Funds	FY 18-19
15	Funds on Hand at Beginning of Year-projected	819,000
16	Interest Income (2)	12,285
17	Transfer from BL Sewer for funded replacement	168,000
18	Total Sources of Funds	999,285

Uses of Funds

19	Funded Replacement Projects	840,000
20	Total Uses of Funds	840,000

Funds on Hand at End of Year-projected

21		159,285
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FOR PLANNING PURPOSES ONLY

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
	0	0	0	0	0
	150,000	0	0	0	0
	470,000	0	0	0	0
	268,000	0	0	0	0
	0	313,000	0	0	0
	0	0	81,000	0	0
	0	0	310,000	0	0
	0	0	155,000	0	0
	0	0	0	198,000	0
	0	0	0	268,000	0
	0	0	0	75,000	0
	0	0	0	0	53,000
	0	0	0	0	431,000
	0	0	0	0	26,000
	888,000	313,000	546,000	541,000	510,000

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
	159,285	(558,326)	(703,326)	(1,081,326)	(1,454,326)
	2,389	0	0	0	0
	168,000	168,000	168,000	168,000	168,000
	329,674	(390,326)	(535,326)	(913,326)	(1,286,326)

	888,000	313,000	546,000	541,000	510,000
	888,000	313,000	546,000	541,000	510,000
	(558,326)	(703,326)	(1,081,326)	(1,454,326)	(1,796,326)

(1) Project identification reference found in Blacklake Sewer Master Plan
 (2) Assumes an interest rate of 1.5%

CAPITAL PROJECTS

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NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL IMPROVEMENTS
 PROJECT COST SUMMARY
 2018-2019

<u>BUDGET ITEMS FOR 2018-2019</u>	#500 SUPPLEMENTAL WATER CHARGES	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	TOTAL
Supplemental Water Project Interconnects	630,000	0	0	630,000
Supplemental Water Project Pump Station	300,000	0	0	300,000
Southland WWTF - Storage Building (carryover work in progress)	0	0	150,000	150,000
	<u>930,000</u>	<u>0</u>	<u>150,000</u>	<u>1,080,000</u>

Supplemental Water Projects (Fund #500)

Supplemental Water Project Interconnects - Bid, award contract, and construct GSWC Primavera, WMWC Via Concha and GSWC Lyn interconnects.

Supplemental Water Project Pump Station - Design, bid, award contract and construct new pump at Joshua Road Pump Station.

Town Sewer Projects (Fund #710)

Southland WWTF -Storage Building (carryover work in progress) - bid, award contract and construct storage building.

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

CAPITAL IMPROVEMENT PLAN

Line #	SUPPLEMENTAL WATER - FUND #500	FY 18-19
1	Interconnects (1)	630,000
2	Pump Station Improvements (2)	300,000
3	Orchard/Southland to Tefft/Oakglen Water Line (3)	0
4	Pomeroy Water Line from Augusta to Aden Way (4)	0
TOTAL		930,000

- (1) Golden State interconnect at Orchard and Primavera; Woodlands interconnect at Camino Caballo and Via Concha; Golden State interconnect on Lyn Road
- (2) Includes 1 new 800 gpm pump/VFD at Joshua Road Pump Station in FY 18-19 and 2 replacement 800 gpm pumps/removal of 2@400 gpm pumps in FY 23-24.
- (3) 12,000 linear feet of 12 inch diameter waterline. Design in FY 22-23 and construct in FY 23-24.
- (4) 4600 linear feet of 12 inch diameter waterline. Design in FY 22-23 and construct in FY 23-24.

CASH FLOW PROJECTION

	Sources of Funds	FY 18-19
5	Funds on Hand at Beginning of Year-projected	1,675,000
6	Interest Income (5)	25,125
7	Principal and Interest Payments from WMW & GSW	521,238
8	Capacity Charges (6)	0
9	Transfer in from Prop. Tax Fund #600 for Debt Service	413,325
10	Transfer in from Water Funded Replacement #805	0
11	Total Sources of Funds	2,634,688

Uses of Funds

12	Capital Project	930,000
13	Debt Service Payments 2013 COP	529,640
14	Bond Administration	4,000
15	Total Uses of Funds	1,463,640
16	Funds on Hand at End of Year-projected	1,171,048

- (5) Assumes an interest rate of 1.5%
- (6) Assumes no new connections (worst case scenario)
 Schedule may be impacted by Court Action

FOR PLANNING PURPOSES ONLY					
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
	0	0	0	0	0
	0	0	0	0	400,000
	0	0	0	450,000	3,050,000
	0	0	0	180,000	1,270,000
	0	0	0	630,000	4,720,000

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
	1,171,048	1,595,134	2,032,014	2,482,709	2,318,278
	17,566	23,927	30,480	37,241	34,774
	521,238	521,238	521,238	521,238	521,238
	0	0	0	0	0
	420,570	428,129	436,002	444,190	447,818
	0	0	0	0	1,970,000
	2,130,422	2,568,427	3,019,734	3,485,378	5,292,108

	0	0	0	630,000	4,720,000
	531,288	532,413	533,025	533,100	527,900
	4,000	4,000	4,000	4,000	4,000
	535,288	536,413	537,025	1,167,100	5,251,900
	1,595,134	2,032,014	2,482,709	2,318,278	40,208

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

CAPITAL IMPROVEMENT PLAN

Line #	WATER CAPACITY - FUND #700	FY 18-19
1	Tract 2650 Connection to Blacklake Pressure Zone	0
2	Water Master Plan	0
3	New Water Storage Tank (3)	0
		0

CASH FLOW PROJECTION

	FY 18-19	
Sources of Funds		
4	Funds on Hand at Beginning of Year-projected	1,675,000
5	Interest Income (1)	25,125
6	Capacity Charges (2)	0
7	Total Sources of Funds	1,700,125

Uses of Funds		
8	Capital Project	0
9	Total Uses of Funds	0
10	Funds on Hand at End of Year-projected	1,700,125

- (1) Assumes an interest rate of 1.5%
- (2) Assumes no new connections (worst case scenario)
- (3) Tank not needed if no new connections are added

FOR PLANNING PURPOSES ONLY					
FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	
180,000	0	0	0	0	0
220,000	0	0	0	0	0
0	0	0	300,000	2,300,000	
400,000	0	0	300,000	2,300,000	
FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	
1,700,125	1,325,627	1,345,511	1,365,694	1,086,179	
25,502	19,884	20,183	20,485	16,293	
0	0	0	0	0	
1,725,627	1,345,511	1,365,694	1,386,179	1,102,472	
400,000	0	0	300,000	2,300,000	
400,000	0	0	300,000	2,300,000	
1,325,627	1,345,511	1,365,694	1,086,179	(1,197,528)	

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

CAPITAL IMPROVEMENT PLAN

Line #	TOWN SEWER CAPACITY - FUND #710	FY 18-19
1	Southland WWTF Operational Improvements	150,000
2	Southland WWTF 2nd Aeration Basin (3)	0
3	Sewer Collection System Master Plan	0
		<u>150,000</u>

CASH FLOW PROJECTION

	FY 18-19	
Sources of Funds		
4	Funds on Hand at Beginning of Year-projected	425,000
5	Interest Income (1)	6,375
6	Capacity Charges (2)	0
7	Total Sources of Funds	431,375

Uses of Funds		
8	Debt Service Payment	77,050
9	Capital Project	150,000
10	Total Uses of Funds	227,050
11	Funds on Hand at End of Year-projected	<u>204,325</u>

- (1) Assumes an interest rate of 1.5%
- (2) Assumes no new connections (worst case scenario)
- (3) Aeration basin not needed if no new connections are added

FOR PLANNING PURPOSES ONLY					
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
	0	0	0	0	0
	0	0	0	2,000,000	0
	0	150,000	0	0	0
	0	150,000	0	2,000,000	0
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
	204,325	130,340	(59,885)	(59,885)	(2,059,885)
	3,065	1,955	0	0	0
	0	0	0	0	0
	207,390	132,295	(59,885)	(59,885)	(2,059,885)
	77,050	42,180	0	0	0
	0	150,000	0	2,000,000	0
	77,050	192,180	0	2,000,000	0
	130,340	(59,885)	(59,885)	(2,059,885)	(2,059,885)

NIPOMO COMMUNITY SERVICES DISTRICT
PROPERTY TAX
FUND #600

Line #	PROPERTY TAX - FUND #600	FY 18-19
1	None	0
		<u>0</u>

CASH FLOW PROJECTION

Sources of Funds		FY 18-19
4	Funds on Hand at Beginning of Year-projected	400,000
5	Interest Income (1)	6,000
6	Property Taxes(2)	637,000
7	Transfer in from Fund #400	46,600
8	Debt Service (Blacklake Sewer Surcharge)	20,376
9	Total Sources of Funds	1,109,976

Uses of Funds		FY 18-19
10	Capital Project	0
11	Debt Service-Revenue Bonds Series 2013A Refunding (3)	223,675
12	Transfer to Supplemental Water Fund #500 for Debt Service - Certificate of Participation 2013 B (4)	413,325
13	Bond Administration	4,000
14	Total Uses of Funds	641,000

15	Funds on Hand at End of Year-projected	468,976
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- (1) Assumes interest rate of 1.5%
- (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)

<u>FOR PLANNING PURPOSES ONLY</u>					
FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	
0	0	0	0	0	0
0	0	0	0	0	0
FY 19-20 FY 20-21 FY 21-22 FY 22-23 FY 23-24					
468,976	472,011	475,091	478,217	481,390	
7,035	7,080	7,126	7,173	7,221	
643,370	649,804	656,302	662,865	669,493	
0	0	0	0	0	
0	0	0	0	0	
1,119,381	1,128,894	1,138,519	1,148,255	1,158,105	
Uses of Funds					
0	0	0	0	0	0
222,800	221,675	220,300	218,675	221,675	
420,570	428,129	436,002	444,190	447,818	
4,000	4,000	4,000	4,000	4,000	
647,370	653,804	660,302	666,865	673,493	
472,011	475,091	478,217	481,390	484,611	

APPENDICES

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APPENDIX A

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

ADMINISTRATION FUND #110	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	17,772	15,000	20,000	14,000
Street Lighting/Landscape Maint Charges		0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	410,859	477,310	431,650	482,760
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	428,631	492,310	451,650	496,760

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

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**ADMINISTRATION FUND #110
CONTINUED
GENERAL & ADMINISTRATIVE**

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	79,456	83,250	77,000	90,000
Payroll Taxes	1,597	1,800	1,700	1,900
Retirement	17,172	17,500	16,000	18,000
Medical and Dental	131,525	141,000	135,000	137,000
Other Post Employment Benefits (OPEB)	17,474	17,450	17,450	17,450
Workers Comp Insurance	346	460	350	500
Bank Charges and Fees	4,449	5,000	5,000	5,000
Computer Expense	12,154	16,700	16,000	17,000
Dues and Subscriptions	2,587	3,000	4,000	2,550
Education and Training	6,196	7,500	5,000	6,000
Elections	118	0	0	2,000
Insurance - Liability	15,182	15,900	16,000	16,500
LAFCO Funding	25,753	27,300	26,650	28,000
Landscape and Janitorial	2,603	3,000	4,000	3,000
Legal - General and Special Counsel	57,694	73,000	65,000	73,000
Legal - Water Counsel	0	0	0	0
Professional Services	6,346	25,000	3,000	8,000
Miscellaneous	2,814	5,000	3,000	5,000
Newsletter and Mailers	1,184	2,000	1,000	1,800
Office Supplies	1,732	3,400	3,000	3,400
Outside Services	3,146	3,350	3,000	5,500
Postage	1,264	2,500	1,500	1,900
Public Notices	819	2,000	3,500	3,000
Repairs and Maintenance - Office Equip/Bldg	9,602	9,700	20,000	21,700
Property Taxes	0	0	0	0
Telephone	1,480	1,800	1,500	1,560
Travel and Mileage	9,712	4,200	5,000	7,500
Utilities - Gas, Electric and Trash	16,226	20,500	18,000	19,500
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	428,631	492,310	451,650	496,760
TOTAL OPERATING EXPENSES	428,631	492,310	451,650	496,760
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	0	0	0	0
Blacklake Water & Sewer Loan Surcharge	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
Fixed Asset Purchases (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	0	0	0	0
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	0	0	0	0

(1) See Page 23

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

WATER FUND #125	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
OPERATING REVENUES				
Water - (Fixed) Availability Charges	1,600,065	1,480,000	1,450,000	1,162,000
Water - (Variable) Usage Charges	2,721,868	3,004,000	4,130,000	4,380,000
Sewer Revenues	0	0	0	0
Fees and Penalties	117,761	120,000	125,000	125,000
Meter and Connection Fees	8,710	10,000	5,000	1,000
Plan Check and Inspection Fees	12,082	10,000	1,000	500
Miscellaneous Income	115,673	37,000	35,000	35,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	4,576,159	4,661,000	5,746,000	5,703,500

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	447,055	498,000	350,000	550,000
Wages - Overtime	40,321	48,000	45,000	50,000
Payroll Taxes	8,840	9,800	9,000	11,000
Retirement	134,367	123,000	121,000	125,000
Medical and Dental	149,560	187,000	155,000	206,000
Workers Comp Insurance	13,604	14,300	11,000	18,000
Wholesale Water Purchased (See Page 68)	910,246	891,900	891,900	961,000
Supplemental Water O & M/Overhead/Funded Replacement (See Page 68)	240,415	239,000	239,000	262,000
Electricity-pumping and pumping credit	330,605	380,000	385,000	398,500
Water	0	0	0	0
Chemicals	22,237	26,000	42,000	42,000
Lab Tests and Sampling	32,145	45,000	43,000	50,000
Operating Supplies	156,155	120,000	150,000	155,000
Outside Services	93,304	99,000	90,000	97,000
Permits and Operating Fees	25,011	14,000	25,000	27,500
Repairs & Maintenance	100,362	107,000	98,000	120,500
Engineering	6,493	10,000	1,000	10,000
Fuel	20,888	22,000	20,000	22,000
Meters	49,081	50,000	50,000	50,000
Safety Program	1,609	6,600	1,500	5,200
Uniforms	9,153	10,650	10,500	11,900
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	26,000	50,000	30,000	50,000
Oper Transfer Out - Funded Replacement	566,000	580,000	580,000	595,000
TOTAL OPERATIONS & MAINTENANCE	3,383,451	3,531,250	3,347,900	3,817,600

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**WATER FUND #125
CONTINUED**

GENERAL & ADMINISTRATIVE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	297,480	309,500	286,000	330,000
Payroll Taxes	6,382	6,500	6,000	6,700
Retirement	43,188	72,500	45,000	73,000
Medical and Dental	86,283	95,100	85,000	90,000
Other Post Employment Benefits (OPEB)	52,422	52,400	52,400	52,400
Workers Comp Insurance	1,301	1,300	1,000	1,400
Bank Charges and Credit Card Fees	3,499	4,000	5,000	5,300
Computer Expense	65,626	68,750	65,000	75,000
Dues and Subscriptions	7,297	9,300	11,000	10,540
Education and Training	2,552	6,000	1,500	5,000
Elections	353	0	0	6,000
Insurance - Liability	41,033	47,700	48,000	49,500
LAFCO Funding	0	0	0	0
Landscape and Janitorial	7,808	9,000	8,000	9,000
Legal - General and Special Counsel	83,481	50,000	45,000	50,000
Legal - Water Counsel	41,425	75,000	70,000	75,000
Professional Services	155,801	145,000	140,000	125,000
Miscellaneous	875	1,000	1,000	1,000
Newsletter and Mailers	4,630	7,500	6,000	5,400
Office Supplies	7,410	10,200	11,000	10,200
Outside Services	4,015	7,650	4,500	6,000
Postage	13,894	17,500	15,000	15,700
Public Notices	0	2,000	3,000	2,000
Repairs and Maintenance - Office Equip/Bldg	3,608	5,100	4,000	5,100
Property Taxes	1,241	1,800	1,350	1,400
Telephone	4,441	5,400	4,500	4,680
Travel and Mileage	1,415	7,000	1,000	4,000
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	295,057	349,339	315,398	353,595
TOTAL GENERAL & ADMINISTRATIVE	1,232,517	1,366,539	1,235,648	1,372,915
TOTAL OPERATING EXPENSES	4,615,968	4,897,789	4,583,548	5,190,515
NET OPERATING SURPLUS (DEFICIT)	(39,809)	(236,789)	1,162,453	512,985
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	10,858	5,000	12,500	40,500
Blacklake Water Loan Surcharge	25,779	25,779	25,779	25,758
Interest Expense - Debt Service	(1,917)	(1,192)	(1,192)	(445)
Principal Portion - Debt Service	(23,862)	(24,587)	(24,587)	(25,313)
Transfers In and Out	0	0	0	0
Fixed Assets Purchases (1)	(73,077)	(122,100)	(122,100)	(225,600)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(62,219)	(117,100)	(109,600)	(185,100)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(102,028)	(353,889)	1,052,853	327,885

(1) See Page 23

Estimated Cash Balance 7/1/18	1,925,000
Net Results from Operations	327,885

Estimated Cash Balance 6/30/19	<u>2,252,885</u>
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Cash Reserve Goal at 6/30/19	<u>4,595,515</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

**WATER RATE
STABILIZATION FUND #128**

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

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**WATER RATE STABILIZATION FUND #128
CONTINUED**

GENERAL & ADMINISTRATIVE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	2,609	2,500	3,300	6,000
Blacklake Water & Sewer Loan Surcharge	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
Fixed Asset Purchases	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	2,609	2,500	3,300	6,000
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	2,609	2,500	3,300	6,000

Estimated Cash Balance 7/1/18 409,000
Net Results from Operations 6,000

Estimated Cash Balance 6/30/19 415,000

Cash Reserve Goal at 6/30/19 400,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

TOWN SEWER FUND #130	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	1,937,867	2,024,000	2,020,000	2,074,000
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	330	0	200	0
Miscellaneous Income-Efficiency Rebate	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	1,938,197	2,024,000	2,020,200	2,074,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	267,362	327,000	285,000	328,500
Wages - Overtime	23,421	35,000	30,000	34,000
Payroll Taxes	5,394	6,500	6,000	6,500
Retirement	63,319	69,000	60,000	58,500
Medical and Dental	99,733	140,000	110,000	126,000
Workers Comp Insurance	11,336	12,400	10,000	17,000
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	138,220	140,000	145,000	148,000
Water	8,205	12,500	2,000	2,300
Chemicals	20,732	26,000	20,000	20,000
Lab Tests and Sampling	23,220	27,000	25,000	28,000
Operating Supplies	46,030	60,000	50,000	50,000
Outside Services	131,891	95,000	95,000	145,000
Permits and Operating Fees	11,040	13,000	13,000	13,000
Repairs & Maintenance	106,059	120,000	110,000	115,000
Engineering	8,913	5,000	13,000	15,000
Fuel	6,963	7,000	6,800	7,000
Meters	0	0	0	0
Safety Program	536	2,200	1,000	1,800
Uniforms	3,311	3,600	3,200	4,000
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	395,000
TOTAL OPERATIONS & MAINTENANCE	1,370,685	1,496,200	1,380,000	1,514,600

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

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	25,293	27,700	25,000	29,000
Payroll Taxes	659	800	700	800
Retirement	3,598	6,550	4,000	7,000
Medical and Dental	9,081	10,000	9,800	9,000
Other Post Employment Benefits (OPEB)	14,853	14,900	14,900	14,900
Workers Comp Insurance	105	110	100	110
Bank Charges and Fees	0	0	0	0
Computer Expense	22,605	24,800	20,000	24,000
Dues and Subscriptions	5,336	4,150	5,000	5,820
Education and Training	3,041	6,000	1,500	5,000
Elections	100	0	0	1,700
Insurance - Liability	12,905	13,515	14,500	14,025
LAFCO Funding	0	0	0	0
Landscape and Janitorial	2,212	2,550	2,200	2,550
Legal - General and Special Counsel	358	1,000	3,000	1,000
Legal - Water Counsel	0	0	0	0
Professional Services	3,477	17,550	17,000	2,600
Miscellaneous	0	500	500	500
Newsletter and Mailers	1,064	1,700	1,000	1,530
Office Supplies	1,441	2,900	2,500	2,900
Outside Services	4,221	4,670	4,500	5,700
Postage	5,791	4,400	5,500	5,800
Public Notices	0	500	150	0
Repairs and Maintenance - Office Equip/Bldg	1,022	1,500	1,000	1,500
Property Taxes	0	0	0	0
Telephone	1,258	1,530	1,300	1,325
Travel and Mileage	2,166	2,550	500	2,000
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	88,599	98,979	89,363	100,185
TOTAL GENERAL & ADMINISTRATIVE	209,185	248,854	224,013	238,945
TOTAL OPERATING EXPENSES	1,579,870	1,745,054	1,604,013	1,753,545
NET OPERATING SURPLUS (DEFICIT)	358,327	278,946	416,187	320,455
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	12,199	8,000	13,000	15,000
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Exp - Debt Service (2012 COP)	(362,053)	(357,649)	(357,649)	(352,449)
Principal - Debt Service (2012 COP)	(155,000)	(160,000)	(160,000)	(165,000)
Transfers In from Fund #880/Transfers Out to Fund #810	517,454	59,000	60,319	0
Fixed Asset Purchases (1)	(67,826)	(148,884)	(148,884)	(57,200)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(55,226)	(599,533)	(593,214)	(559,649)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	303,101	(320,587)	(177,027)	(239,194)

Estimated Cash Balance 7/1/18 1,165,000
Net Results from Operations (239,194)

(1) See Page 23

Estimated Cash Balance 6/30/19 925,806

Cash Reserve Goal at 6/30/19 679,273

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

**TOWN SEWER RATE
STABILIZATION FUND #135**

2016-17 2017-18 2017-18 2018-19
ACTUAL BUDGET EST ACTUAL PROPOSED

OPERATING REVENUES

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 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
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2016-17 2017-18 2017-18 2018-19
ACTUAL BUDGET EST ACTUAL PROPOSED

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

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TOWN SEWER RATE STABILIZATION #135

CONTINUED

GENERAL & ADMINISTRATIVE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	2,497	1,800	2,500	4,600
Blacklake Water & Sewer Loan Surcharge	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
Fixed Asset Purchases	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	2,497	1,800	2,500	4,600
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	2,497	1,800	2,500	4,600

Estimated Cash Balance 7/1/18 308,000
 Net Results from Operations 4,600

Estimated Cash Balance 6/30/19 312,600

Cash Reserve Goal at 6/30/19 300,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

BLACKLAKE SEWER FUND #150	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	473,991	473,000	473,000	473,000
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
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	473,991	473,000	473,000	473,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	59,691	66,300	66,000	68,000
Wages - Overtime	5,855	6,750	6,000	6,200
Payroll Taxes	1,217	1,350	1,300	1,400
Retirement	13,098	13,800	11,500	12,000
Medical and Dental	21,531	27,100	24,000	25,000
Workers Comp Insurance	2,247	2,220	2,000	3,000
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	37,264	43,500	42,000	43,500
Water	2,646	3,000	2,300	2,500
Chemicals	12,229	19,000	18,000	19,000
Lab Tests and Sampling	25,044	27,000	25,000	27,500
Operating Supplies	9,279	14,000	4,000	5,000
Outside Services	7,920	8,000	4,500	7,500
Permits and Operating Fees	7,920	9,000	9,000	9,000
Repairs & Maintenance	7,156	16,000	22,000	13,000
Engineering	0	3,000	1,500	3,000
Fuel	3,798	4,000	3,500	4,000
Meters	0	0	0	0
Safety Program	293	1,200	500	900
Uniforms	1,700	1,950	1,700	2,100
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	168,000	168,000	168,000	168,000
TOTAL OPERATIONS & MAINTENANCE	386,888	435,170	412,800	420,600

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**BLACKLAKE SEWER FUND #150
CONTINUED**

GENERAL & ADMINISTRATIVE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	4,247	4,610	4,200	5,000
Payroll Taxes	109	135	100	150
Retirement	589	975	600	1,000
Medical and Dental	1,125	1,250	1,200	1,100
Other Post Employment Benefits (OPEB)	2,621	2,620	2,620	2,620
Workers Comp Insurance	18	20	20	20
Bank Charges and Fees	0	0	0	0
Computer Expense	5,352	4,900	4,500	5,000
Dues and Subscriptions	349	850	900	955
Education and Training	85	0	0	0
Elections	18	0	0	300
Insurance - Liability	2,277	2,385	2,400	2,475
LAFCO Funding	0	0	0	0
Landscape and Janitorial	390	450	400	450
Legal - General and Special Counsel	2,024	1,000	2,000	1,000
Legal - Water Counsel	0	0	0	0
Professional Services (including Rate Study)	614	25,450	4,500	98,450
Miscellaneous	0	500	500	500
Newsletter and Mailers	174	800	200	770
Office Supplies	254	500	400	500
Outside Services	276	380	300	375
Postage	822	2,600	1,000	2,000
Public Notices	0	1,000	0	2,000
Repairs and Maintenance - Office Equip/Bldg	180	250	150	250
Property Taxes	0	0	0	0
Telephone	926	990	900	935
Travel and Mileage	0	450	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	14,753	17,467	15,770	17,680
TOTAL GENERAL & ADMINISTRATIVE	37,203	69,582	42,660	143,530
TOTAL OPERATING EXPENSES	424,091	504,752	455,460	564,130
NET OPERATING SURPLUS (DEFICIT)	49,900	(31,752)	17,540	(91,130)
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	1,402	1,200	1,600	3,000
Blacklake Sewer Loan Surcharge	24,480	24,480	24,480	20,376
Interest Expense - Debt Service	(1,979)	(1,180)	(1,180)	(352)
Principal Portion - Debt Service	(22,501)	(23,300)	(23,300)	(20,024)
Transfers In and Out	0	0	0	0
Fixed Asset Purchases (1)	0	(22,200)	(22,200)	(31,200)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	1,402	(21,000)	(20,600)	(28,200)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	51,302	(52,752)	(3,060)	(119,330)

Estimated Cash Balance 7/1/18 243,000
Net Results from Operations (119,330)

(1) See Page 23

Estimated Cash Balance 6/30/19 123,670

Cash Reserve Goal at 6/30/19 198,065

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

**BLACKLAKE SEWER RATE
STABILIZATION FUND #155**

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
OPERATING EXPENDITURES OPERATIONS & MAINTENANCE				
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

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BLACKLAKE SEWER RATE STABILIZATION #155

CONTINUED

GENERAL & ADMINISTRATIVE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	326	300	400	750
Blacklake Water & Sewer Loan Surcharge		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
Fixed Asset Purchases	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	326	300	400	750
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	326	300	400	750

Estimated Cash Balance 7/1/18 51,000
 Net Results from Operations 750

Estimated Cash Balance 6/30/19 51,750

Cash Reserve Goal at 6/30/19 50,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

STREET LIGHTING FUND #200	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	24,508	24,508	24,508	27,850
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	24,508	24,508	24,508	27,850

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 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	26,924	27,720	27,900	28,700
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	26,924	27,720	27,900	28,700

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**STREET LIGHTING FUND #200
CONTINUED**

GENERAL & ADMINISTRATIVE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 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	500
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	2,058	0	0	1,000
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	500
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	300
Public Notices	243	150	150	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	500	500	500	500
TOTAL GENERAL & ADMINISTRATIVE	3,301	1,150	1,150	3,300
TOTAL OPERATING EXPENSES	30,225	28,870	29,050	32,000
NET OPERATING SURPLUS (DEFICIT)	(5,717)	(4,362)	(4,542)	(4,150)
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	169	200	160	300
Blacklake Water & Sewer Loan Surcharge	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
Fixed Asset Purchases	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	169	200	160	300
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(5,548)	(4,162)	(4,382)	(3,850)

Estimated Cash Balance 7/1/18 21,400
Net Results from Operations (3,850)

Estimated Cash Balance 6/30/19 17,550

Cash Reserve Goal at 6/30/19 30,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 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	10,640	10,640	10,640	12,180
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	10,640	10,640	10,640	12,180

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 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	0	0	0	0
Electricity	120	150	120	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 and Water	8,269	18,000	18,000	8,000
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	8,389	18,150	18,120	8,150

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

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 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	1,575	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	318	500	500	500
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	1,500	1,500	1,500	1,500
TOTAL GENERAL & ADMINISTRATIVE	3,393	2,000	2,000	2,000
TOTAL OPERATING EXPENSES	11,782	20,150	20,120	10,150
NET OPERATING SURPLUS (DEFICIT)	(1,142)	(9,510)	(9,480)	2,030
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	144	200	150	180
Blacklake Water & Sewer Loan Surcharge	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
Fixed Asset Purchases	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	144	200	150	180
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(998)	(9,310)	(9,330)	2,210

Estimated Cash Balance 7/1/18 12,500
Net Results from Operations 2,210

Estimated Cash Balance 6/30/19 14,710

Cash Reserve Goal at 6/30/19 20,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

SOLID WASTE FUND #300	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste (1)	78,587	63,500	60,800	62,000
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	78,587	63,500	60,800	62,000

(1) Pursuant to Resolution 2015-1393, Franchise Fee reduced effective January 1, 2016 to offset Customer Fee Increase.

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 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-incl Rate Holiday	18,817	135,000	125,500	7,500
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	18,817	135,000	125,500	7,500

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SOLID WASTE FUND #300

CONTINUED

GENERAL & ADMINISTRATIVE

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 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	1,922	0	1,500	1,500
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	440	300	300	300
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	15,450	9,525	9,120	9,300
TOTAL GENERAL & ADMINISTRATIVE	19,812	11,825	12,920	13,100
TOTAL OPERATING EXPENSES	38,629	146,825	138,420	20,600
NET OPERATING SURPLUS (DEFICIT)	39,958	(83,325)	(77,620)	41,400
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	1,953	1,800	2,500	3,600
Blacklake Water & Sewer Loan Surcharge	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
Fixed Asset Purchases	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	1,953	1,800	2,500	3,600
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	41,911	(81,525)	(75,120)	45,000

Estimated Cash Balance 7/1/18	244,000
Net Results from Operations	45,000

Estimated Cash Balance 6/30/19	<u>289,000</u>
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Cash Reserve Goal at 6/30/19	<u>115,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

DRAINAGE FUND #400	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	16,706	17,200	17,200	17,400
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	16,706	17,200	17,200	17,400

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

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DRAINAGE FUND #400

CONTINUED

GENERAL & ADMINISTRATIVE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	16,706	17,200	17,200	17,400
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	368	400	500	1,200
Blacklake Water & Sewer Loan Surcharge	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
Fixed Asset Purchases	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	368	400	500	1,200
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	17,074	17,600	17,700	18,600

Estimated Cash Balance 7/1/18	78,000
Net Results from Operations	18,600
Transfer to Fund #600	(46,600)
Estimated Cash Balance 6/30/19	<u>50,000</u>
Cash Reserve Goal at 6/30/19	<u>50,000</u>

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 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
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	566,000	580,000	580,000	595,000
TOTAL OPERATING REVENUES	566,000	580,000	580,000	595,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

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**FUNDED REPLACEMENT -
WATER FUND #805 CONTINUED
GENERAL & ADMINISTRATIVE**

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	566,000	580,000	580,000	595,000
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	23,318	21,500	28,215	53,400
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Income - Debt Service	1,917	1,192	1,192	445
Principal Portion - Debt Service	23,862	24,587	24,587	25,313
Transfers In and Out	0	0	0	0
Fixed Asset Purchases	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	49,097	47,279	53,994	79,158
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	615,097	627,279	633,994	674,158

Estimated Cash Balance 7/1/18	3,560,000
Net Results from Operations	674,158
Funded Replacement Projects (1)	(1,730,000)
Estimated Cash Balance 6/30/19	<u>2,504,158</u>
Cash Reserve Goal at 6/30/19	<u>21,520,000</u>

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 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
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	395,000	395,000	395,000	395,000
TOTAL OPERATING REVENUES	395,000	395,000	395,000	395,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

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

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0

TOTAL OPERATING EXPENSES	0	0	0	0
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NET OPERATING SURPLUS (DEFICIT)	395,000	395,000	395,000	395,000
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	18,787	14,000	30,000	57,720
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Income - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	18,787	14,000	30,000	57,720

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	413,787	409,000	425,000	452,720
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Estimated Cash Balance 7/1/18 3,848,000
Net Results from Operations 452,720

Funded Replacement Projects (1) (1,890,000)
Estimated Cash Balance 6/30/19 2,410,720

(1) See Page 25

Cash Reserve Goal at 6/30/19 4,100,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 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
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	168,000	168,000	168,000	168,000
TOTAL OPERATING REVENUES	168,000	168,000	168,000	168,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

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

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	168,000	168,000	168,000	168,000
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	5,654	5,500	6,400	12,285
Blacklake Water & Sewer Loan Surcharge	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
Fixed Asset Purchases	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	5,654	5,500	6,400	12,285
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	173,654	173,500	174,400	180,285

Estimated Cash Balance 7/1/18	819,000
Net Results from Operations	180,285
Funded Replacement Projects (1)	(840,000)
Estimated Cash Balance 6/30/19	<u>159,285</u>
Cash Reserve Goal at 6/30/19	<u>1,200,000</u>

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2018-2019**

TOWN SEWER SINKING FUND #880 OPERATING REVENUES	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 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
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

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**TOWN SEWER SINKING
FUND #880
GENERAL & ADMINISTRATIVE**

	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST ACTUAL	2018-19 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	2,375	0	150	0
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers Out to Fund #130	(517,454)	(59,000)	(60,319)	0
Fixed Asset Purchases	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(515,079)	(59,000)	(60,169)	0
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(515,079)	(59,000)	(60,169)	0
				Estimated Cash Balance 7/1/18 0
				Net Results from Operations 0
				Estimated Cash Balance 6/30/19 <u>0</u>

This fund was closed out in December 2017 when the remaining balance of the funds were transferred to Fund #130 to fund debt service payment.

APPENDIX B

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**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT
DRAFT BUDGET FOR FISCAL YEAR 2018-2019**

		(6) Acre Feet Purchase	Cost per Acre Foot (FY 18-19)	Total Cost
Water Purchase Fiscal Year 2018-2019		850	\$1,695.00	\$1,440,750.00
NCSD Water O & M Cost per AF **		850	\$172.96	\$147,016.00
NCSD Admin Fee per AF (15% of O & M per AF) **		850	\$25.94	\$22,049.00
			<u>\$1,893.90</u>	<u>\$1,609,815.00</u>
**To be adjusted annually based on actual costs				
		TOTAL	NCSD	WMWC
1	Phase 1 Supplemental Water Annual Allocation (AF)	800	533.44	133.28
2	Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66%
3	Pass-Through Supplemental Water Cost	\$1,440,750	\$960,692	\$240,029
4	Supplemental Water O & M Cost	\$147,016	(A) \$98,030	\$24,493
5	Supplemental Water NCSD Admin Fee	\$22,049	(B) \$14,702	\$3,673
6	Total Annual Supplemental Water Volume Cost	\$1,609,815	\$1,073,425	\$268,195
		TOTAL	NCSD	WMWC
7	Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50
8	Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88%
9	Yearly Capital Recovery Charge-Principal (1) (4)	\$83,783	\$0	\$37,237
10	Yearly Capital Recovery Charge-Interest (1) ((4)	\$345,164	\$0	\$194,150
11	Yearly Capital Recovery Charge-Principal (2) (4)	\$6,481	\$0	\$2,875
12	Yearly Capital Recovery Charge-Interest (2) (4)	\$26,691	\$0	\$14,992
13	Yearly Capital Recovery Charge-Principal (3) (4)	\$11,555	\$0	\$5,117
14	Yearly Capital Recovery Charge-Interest (3) (4)	\$47,565	\$0	\$26,677
15	Supplemental Water Project Yearly Replacement(5)	\$206,865	(C) \$149,439	\$28,713
16	Total Annual Fixed Supplemental Charges	\$728,104	\$149,439	\$309,761
17	Total Volume and Annual Fixed Charges for Fiscal Year 2018-2019 (Line 6 + Line 16)	\$2,337,919	\$1,222,864	\$577,956
18	Electrical Pumping Credit (\$264.65 per acre foot-estimated)	(\$74,954)	\$0	(\$37,477)
19	SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2018-2019	\$2,262,965	\$1,222,864	\$540,479

(1)	Per applicable amortization schedule as of June 30, 2015	
(2)	Per applicable amortization schedule as of June 30, 2016	(A)+(B)+(C) = \$262,172
(3)	Per applicable amortization schedule as of June 30, 2017	
(4)	To be re-amortized as of June 30, 2018 for project costs incurred between July 1, 2017 and June 30, 2018. New Amortization schedules will be issued with September 30, 2018 invoice.	(6) 800 acre feet per contract plus 50 acre feet for operational buffer
(5)	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

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APPENDIX C

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**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2018-2019**

	<u>July 1, 2018</u> <u>Beginning Balance</u>	<u>Principal</u> <u>Pay Down</u>	<u>June 30, 2019</u> <u>Ending Balance</u>
The District entered into a loan contract for \$697,367 on April 30, 1998, with the State Water Resources Control Board for the construction of the Southland Wastewater Treatment Plan Expansion-Phase I. The loan was funded during the year ended June 30, 1999. The loan is zero interest, however, a loan fee of 16.667% was charged. The loan is payable over 20 years. It calls for annual payments of \$34,868.35 starting on May 1, 2000. (Fund #710)	\$34,868	(\$34,868)	\$0
The District entered into a loan contract for \$843,605 on February 24, 1999, with the State Water Resources Control Board for the construction of the Southland Wastewater Treatment Plan Expansion - Phase II. The loan was funded during the year ended June 30, 2000. The loan is zero interest, however, a loan fee of 16.667% was charged. The loan is payable over 20 years. It calls for annual payments of \$42,180.25 starting on May 1, 2001. (Fund #710)	\$84,361	(\$42,180)	\$42,181
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)	\$2,540,000	(\$110,000)	\$2,430,000
The District issued \$9,795,000 of Revenue Certificates of Participation (COP's) on June 21, 2012. The proceeds are to be used to upgrade the Southland Wastewater Treatment Facility. The COP's bear interest ranging from 2% to 4.125% per annum. Principal is to be paid annually starting December 1, 2012 through June 1, 2042. Annual principal payments range from \$145,000 to \$570,000. (Fund #130)	\$8,880,000	(\$165,000)	\$8,715,000
The District issued \$9,660,000 of Revenue Certificates of Participation (COP's) on June 21, 2013. The proceeds are to be 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)	\$9,110,000	(\$140,000)	\$8,970,000
TOTAL PRINCIPAL BALANCES	\$20,649,229	(\$492,048)	\$20,157,181

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APPENDIX D

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

Meter Size	FISCAL YEAR										
	12/1/17 to 6/30/18	7/1/17 to 11/30/17	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009
1 Inch and Less	\$42.51	\$44.92 + \$13.20 = \$58.12	\$44.92 + \$13.20 = \$58.12	\$44.92 + \$13.20 = \$58.12	\$41.57	\$38.51	\$35.72	\$33.17	\$30.84	\$30.84	\$30.84
1 ½ Inch	51.49	123.94 + 39.60 = 163.54	123.94 + 39.60 = 163.54	123.94 + 39.60 = 163.54	114.43	105.75	97.82	90.58	83.97	83.97	83.97
2 Inch	67.40	193.48 + 63.36 = 256.84	193.48 + 63.36 = 256.84	193.48 + 63.36 = 256.84	178.42	164.67	152.11	140.64	130.17	130.17	130.17
3 Inch	152.51	350.88 + 118.80 = 469.68	350.88 + 118.80 = 469.68	350.88 + 118.80 = 469.68	322.86	297.27	273.90	252.56	233.07	233.07	233.07
4 Inch	197.75	572.31 + 198.00 = 770.31	572.31 + 198.00 = 770.31	572.31 + 198.00 = 770.31	525.78	483.29	444.40	409.04	376.68	376.68	376.68
6 Inch	335.12	1,128.85 + 396.00 = 1,524.85	1,128.85 + 396.00 = 1,524.85	1,128.85 + 396.00 = 1,524.85	1,036.08	951.36	873.99	803.33	730.80	730.80	730.80

BI-MONTHLY WATER RATES
 LAST 10 FISCAL YEARS

Uniform Rate	12/1/17 to 6/30/18
All Uses	\$4.97

		7/1/17 to 11/30/17	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013	6/30/2012	6/30/2011	6/30/2010	6/30/2009
Single and Multi-Family	Tier I	\$2.37 + \$1.041 = \$3.411	\$2.37 + \$1.003 = \$3.373	\$2.37 + \$0.774 = \$3.144	\$2.16	\$1.97	\$1.80	\$1.64	\$1.64	\$1.64	\$1.52
	Tier II	2.95 + 1.041 = 3.991	2.95 + 1.003 = 3.953	2.95 + 0.774 = 3.724	2.69	2.46	2.25	2.05	2.80	2.80	2.59
	Tier III	4.14 + 1.041 = 5.181	4.14 + 1.003 = 5.143	4.14 + 0.774 = 4.914	3.78	3.45	3.15	2.88	n/a	n/a	n/a
	Tier IV	7.08 + 1.041 = 8.121	7.08 + 1.003 = 8.083	7.08 + 0.774 = 7.854	6.47	5.91	5.4	4.93	n/a	n/a	n/a
Commercial and Irrigation	Tier I	2.95 + 1.041 = 3.991	2.95 + 1.003 = 3.953	2.95 + 0.774 = 3.724	2.69	2.46	2.25	2.05	2.06	2.06	1.91
	Tier II	4.14 + 1.041 = 5.181	4.14 + 1.003 = 5.143	4.14 + 0.774 = 4.914	3.78	3.45	3.15	2.88	2.06	2.06	1.91
Agriculture and All Other		3.41 + 1.041 = 4.451	3.41 + 1.003 = 4.413	3.41 + 0.774 = 4.184	3.11	2.84	2.59	2.37	2.06	2.06	1.91

n/a = not applicable

Effective December 1, 2017, Supplemental Water Charges were merged into Bi-Monthly Water Availability Charges and Uniform Rate Structure above

SUPPLEMENTAL WATER CHARGES
 FIXED CHARGES

Meter Size	EFFECTIVE DATES		
	7/1/2017	7/1/2016	7/2/2015
1 Inch and Less	\$13.20	\$13.20	\$13.20
1 ½ Inch	39.60	39.60	39.60
2 Inch	63.36	63.36	63.36
3 Inch	118.80	118.80	118.80
4 Inch	198.00	198.00	198.00
6 Inch	396.00	396.00	396.00

VOLUME CHARGES

Volume Charge	EFFECTIVE DATES		
	7/1/2017	7/1/2016	7/2/2015
Volume Charge	\$1.041	\$1.003	\$0.774

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PRESENTED FOR INFORMATIONAL PURPOSES

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

Fiscal Year	TOWN	
	Single Family	Multi-Family
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
2012	88.32	67.33
2011	88.32	67.33
2010	88.32	67.33
2009	70.66	53.86

Fiscal Year	BLACKALKE	
	Single Family	Multi-Family
2018	\$145.51	\$95.08
2017	145.51	95.08
2016	145.51	95.08
2015	145.51	95.00
2014	145.51	95.08
2013	145.51	95.08
2012	138.58	90.55
2011	131.98	86.24
2010	118.90	77.69
2009	107.12	69.99

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
1 Inch and Less	\$37.40	\$36.24	\$35.12	\$34.07	\$34.07	\$34.07	\$34.07	\$34.07	\$34.07	\$27.25
1 ½ Inch	108.57	105.20	101.94	98.59	98.59	98.59	98.59	98.59	98.59	78.87
2 Inch	172.62	167.26	162.08	156.66	156.66	156.66	156.66	156.66	156.66	125.33
3 Inch	322.07	312.08	302.40	292.16	292.16	292.16	292.16	292.16	292.16	233.73
4 Inch	535.57	518.96	502.87	485.72	485.72	485.72	485.72	485.72	485.72	388.58
6 Inch	1,069.31	1,036.16	1,004.03	969.64	969.64	969.64	969.64	969.64	969.64	775.71

Fiscal Year	BI-MONTHLY USAGE RATE									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Low	\$3.66	\$3.54	\$3.43	\$2.89	\$2.89	\$2.89	\$2.89	\$2.89	\$2.89	\$2.31
Medium	4.06	3.93	3.81	3.20	3.20	3.20	3.20	3.20	3.20	2.56
High	5.25	5.09	4.93	4.14	4.14	4.14	4.14	4.14	4.14	3.31

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
1 Inch and Less	\$65.52	\$65.52	\$65.52	\$65.52	\$65.52	\$65.52	\$62.40	\$59.43	\$38.33	\$36.86
1 ½ Inch	186.50	186.50	186.50	186.50	186.50	186.50	177.62	169.16	110.25	106.01
2 Inch	295.38	295.38	295.38	295.38	295.38	295.38	281.31	267.91	175.08	168.34
3 Inch	549.43	549.43	549.43	549.43	549.43	549.43	523.26	498.35	326.45	313.89
4 Inch	912.36	912.36	912.36	912.36	912.36	912.36	868.91	827.54	542.64	521.77
6 Inch	1,819.68	1,819.68	1,819.68	1,819.68	1,819.68	1,819.68	1,733.03	1,650.51	1,082.64	1,041.00

Fiscal Year	BI-MONTHLY USAGE RATE									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Low	\$3.56	\$3.56	\$3.56	\$3.56	\$3.56	\$3.56	\$3.39	\$3.23	\$2.91	\$2.62
Medium	4.80	4.80	4.80	4.80	4.80	4.80	4.57	4.35	3.92	3.53
High	7.59	7.59	7.59	7.59	7.59	7.59	7.23	6.89	6.20	5.59

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PRESENTED FOR INFORMATIONAL PURPOSES

NIPOMO COMMUNITY SERVICES DISTRICT
 WATER CAPACITY CHARGE
 LAST 10 FISCAL YEARS

Meter Size	FISCAL YEAR									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
1 Inch and Less	\$3,188	\$3,076	\$2,976	\$2,921	\$3,468	\$3,385	\$3,293	\$3,192	\$3,124	\$3,022
Supplemental Water	8,262	7,971	7,711	7,570	15,381	15,015	14,605	14,160	13,858	13,404
1 ½ Inch	9,566	9,228	8,928	8,764	10,402	10,155	9,877	9,577	9,372	9,065
Supplemental Water	24,787	23,913	23,134	22,710	46,141	45,045	43,814	42,479	41,573	40,211
2 Inch	15,305	14,765	14,284	14,022	16,642	16,247	15,802	15,321	14,994	14,503
Supplemental Water	39,660	38,261	37,015	36,336	73,825	72,072	70,101	67,966	66,516	64,337
3 Inch	28,696	27,684	26,782	26,291	31,204	30,463	29,630	28,728	28,115	27,194
Supplemental Water	74,827	71,740	69,403	68,130	138,422	135,135	131,440	127,436	124,719	120,632
4 Inch	47,827	46,141	44,638	43,819	52,007	50,772	49,384	47,879	46,858	45,323
Supplemental Water	123,936	119,566	115,671	113,550	230,704	225,225	219,067	212,393	207,866	201,054
6 Inch	95,654	92,281	89,275	87,638	104,014	101,544	98,767	95,758	93,717	90,646
Supplemental Water	247,872	239,132	231,342	227,100	461,408	450,450	438,134	424,787	415,731	402,108

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

Meter Size	FISCAL YEAR									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
1 Inch and Less	\$9,306	\$8,978	\$8,685	\$8,526	\$8,282	\$8,085	\$7,864	\$7,625	\$7,462	\$6,927
1 ½ Inch	27,917	26,933	26,055	25,577	24,846	24,256	23,593	22,874	22,387	20,781
2 Inch	44,668	43,093	41,689	40,924	39,755	38,810	37,749	36,598	35,819	33,250
3 Inch	83,751	80,798	78,166	76,732	74,539	72,769	70,779	68,621	67,160	62,343
4 Inch	139,584	134,663	130,276	127,887	124,232	121,281	117,965	114,368	111,934	103,905
6 Inch	279,169	269,325	260,552	255,774	248,463	242,562	235,931	228,736	223,867	207,810

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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 %
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%
2011	3,492	84%	473	11%	95	2%	91	2%	2	>1%	4,153	100%
2010	3,484	84%	462	11%	97	2%	91	2%	2	>1%	4,136	100%
2009	3,479	85%	421	10%	100	2%	90	2%	2	>1%	4,092	100%
2008	3,481	85%	412	10%	93	2%	89	2%	2	>1%	4,077	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
2017	2,153	2,298	470	470	375	634	75	78	3,073	3,480
2016	2,109	2,109	469	469	374	816	110	110	3,062	3,504
2015	2,098	2,098	468	468	374	777	82	82	3,022	3,425
2014	2,096	2,096	463	463	375	766	80	80	3,014	3,407
2013	2,024	2,024	461	461	371	771	80	80	2,936	3,339
2012	2,008	2,008	460	460	367	766	79	82	2,914	3,316
2011	1,991	1,991	460	460	365	770	71	74	2,887	3,295
2010	1,995	1,995	460	460	349	764	71	65	2,875	3,284
2009	1,990	1,990	460	460	359	710	71	75	2,880	3,208
2008	1,966	1,966	460	460	336	684	66	69	2,828	3,179

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
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
2011	485	485	68	68	3	3	556	556
2010	484	484	69	69	4	4	557	557
2009	484	484	69	69	4	4	557	557
2008	487	487	69	69	2	2	558	558

DUE=Dwelling Unit Equivalent

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