

TO: FINANCE AND AUDIT  
COMMITTEE

REVIEWED: MARIO IGLESIAS  
GENERAL MANAGER

FROM: LISA BOGNUDA  
FINANCE DIRECTOR

DATE: APRIL 12, 2019



## REVIEW THE DRAFT 2019-2020 FISCAL YEAR BUDGET FOR NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)

### ITEM

Review the draft 2019-2020 fiscal year budget for Nipomo Supplemental Water Project (NSWP).

### BACKGROUND

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

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

ENTITY	PERCENT ALLOCATION	ACRE FEET/YEAR (AFY)
NCSD	66.68	1,667.00
WMWC	16.66	416.50
GSWC/RWC	16.66	416.50
TOTAL	100.00	2,500.00

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

DELIVERY YEARS	FISCAL YEAR ENDING	MINIMUM DELIVERY VOLUME (AFY)
1	June 30, 2016	645
2-5	June 30, 2017 to June 30, 2020	800
6-10	June 30, 2021 to June 30, 2025	1,000
11- Term	June 30, 2026	2,500

On July 2, 2015, supplemental water began flowing from the City of Santa Maria into the Nipomo Community Services District system.

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

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

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

Attached is the draft Budget based on purchase of 850 acre feet of supplemental water (800 acre feet per contract plus 50 acre feet operational buffer). The City has provided an estimate of the cost of water for FY 2019-2020; however, the Base Energy Cost CPI will be adjusted based on the July index. In addition, they do not anticipate a Tier 1 water rate increase next fiscal year. The Operations and Maintenance (O&M) Budget has been estimated based on current fiscal year expenditures plus 3% inflation. The administrative fee is set at 15% of O & M costs.

#### RECOMMENDATION

It is recommended the Finance and Audit Committee provide direction to Staff.

#### ATTACHMENTS

- A. Draft Budget

APRIL 19, 2019

ITEM 2

ATTACHMENT A

**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)  
BUDGET FOR FISCAL YEAR 2019-20**

**DRAFT**

	Acre Feet Purchase	Cost per Acre Foot (AF)	Total Cost	
Water Purchase Fiscal Year 2019-2020 (see page 2) (A)	850	\$1,700.00	\$1,445,000.00	
NCSD Water O & M Cost per AF ** (see page 3)	850	\$168.94	\$143,599.00	
NCSD Admin Fee per AF (15% of O & M per AF) ** (see page 3)	850	\$25.34	\$21,539.00	
		<u>\$1,894.28</u>	<u>\$1,610,138.00</u>	
**To be adjusted annually based on actual costs				
	TOTAL	NCSD	WMWC	GSWC
1 Phase 1 Supplemental Water Annual Allocation (AF)	800	533.44	133.28	133.28
2 Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66%	16.66%
3 Pass-Through Supplemental Water Cost	\$1,445,000	\$963,526	\$240,737	\$240,737
4 Supplemental Water O & M Cost	\$143,599	\$95,752	\$23,924	\$23,924
5 Supplemental Water NCSD Admin Fee	\$21,539	\$14,362	\$3,588	\$3,588
<b>6 Total Annual Supplemental Water Volume Cost</b>	<b>\$1,610,138</b>	<b>\$1,073,640</b>	<b>\$268,249</b>	<b>\$268,249</b>

	TOTAL	NCSD	WMWC	GSWC
7 Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50	416.50
8 Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88%	13.88%
9 Yearly Capital Recovery Charge-Principal (1)	\$83,783	\$0	\$37,237	\$46,546
10 Yearly Capital Recovery Charge-Interest (1)	\$345,164	\$0	\$194,150	\$151,014
11 Yearly Capital Recovery Charge-Principal (2)	\$6,481	\$0	\$2,875	\$3,606
12 Yearly Capital Recovery Charge-Interest (2)	\$26,691	\$0	\$14,992	\$11,699
13 Yearly Capital Recovery Charge-Principal (3)	\$11,555	\$0	\$5,117	\$6,438
14 Yearly Capital Recovery Charge-Interest (3)	\$47,565	\$0	\$26,677	\$20,888
14 Yearly Capital Recovery Charge-Principal (4)	\$806	\$0	\$356	\$450
15 Yearly Capital Recovery Charge-Interest (4)	\$3,316	\$0	\$1,857	\$1,459
16 Supplemental Water Project Yearly Replacement(6)	\$206,865	\$149,439	\$28,713	\$28,713
<b>17 Total Annual Fixed Supplemental Charges</b>	<b>\$732,226</b>	<b>\$149,439</b>	<b>\$311,974</b>	<b>\$270,813</b>

<b>Total Volume and Annual Fixed Charges for Fiscal Year 2019-2020</b>				
<b>18 (Line 6 + Line 18)</b>	<b>\$2,342,364</b>	<b>\$1,223,079</b>	<b>\$580,223</b>	<b>\$539,062</b>

19 Electrical Pumping Credit (\$223.15 per acre foot-estimated)	(\$63,200)	\$0	(\$31,600)	(\$31,600)
<b>20 SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2019-2020</b>	<b>\$2,279,164</b>	<b>\$1,223,079</b>	<b>\$548,623</b>	<b>\$507,462</b>

(1)	Per applicable amortization schedule as of June 30, 2015
(2)	Per applicable amortization schedule as of June 30, 2016
(3)	Per applicable amortization schedule as of June 30, 2017
(4)	Per applicable amortization schedule as of June 30, 2018
(5)	To be reamortized as of June 30, 2019 for project costs incurred between July 1, 2018 and June 30, 2019. New amortization schedules will be issued with September 30, 2019 invoice.
(6)	Monthly replacement contribution of total Supplemental Water Project cost of \$20,686,509 assuming a 100 year project life = \$206,865 per year not to exceed \$3,000,000 adjusted annually for CPI per agreement

(A) 800 ACRE FEET PER CONTRACT PLUS 50 ACRE FEET FOR OPERATIONAL BUFFER

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

**CITY OF SANTA MARIA & NIPOMO COMMUNITY SERVICES DISTRICT  
Calculations based on May 2013 Wholesale Supply Agreement**

**CITY OF SANTA MARIA & NIPOMO COMMUNITY SERVICES DISTRICT  
Calculations based on May 2013 Wholesale Supply Agreement**

(a) Minimum Delivery. In each Delivery Year during the Term of this Agreement, City shall deliver and NCSO shall purchase the following minimum quantity of Supplemental Water ("Minimum Quantity"):

Delivery Years	Minimum Delivery Volume (AFY)
1	645
2-5	800
6-10	1,000
11-Term	2,500

Assumptions:	
Year 1 Demand (AF)	645
Years 2-5 Demand (AF)	800
Base Costs of Delivery (AF)	\$206.85
CPI Escalator Energy	2.4%

CPI Index - Energy Services - Los Angeles-Riverside-Orange County, CA		
Current	276.771	Feb-19
Base	264.188	May 2013-Date of signed agreement

Year	Minimum Demand	Base Water Rate (Tier 1)	Base Energy Cost Adj by Energy CPI	Current Period Costs of Energy	Change In Costs of Energy	Net Water Rate	Minimum Invoice Amt
Year 1	2015/16	645 \$ 1,496	\$ 204.43	\$ 227.27	\$ 23	\$ 1,518.69	\$ 979,553
Year 2	2016/17	800 \$ 1,571	\$ 207.16	\$ 223.71	\$ 17	\$ 1,587.32	\$ 1,269,859
Year 3	2017/18	800 \$ 1,649	\$ 205.62	\$ 191.77	\$ -	\$ 1,649.18	\$ 1,319,345
Year 4	2018/19	800 \$ 1,649	\$ 213.59	\$ 265.90	\$ 52	\$ 1,701.49	\$ 1,361,194
Year 5	2019/20	800 \$ 1,649	\$ 211.78	\$ 262.54	\$ 51	\$ 1,699.76	\$ 1,359,811

<b>FY 2015/16 Rate - Tier 1</b>	
\$ 3.434	SM Tier 1 Water Rate (Base) per HCF
435.60	100 CF units per Acre-Foot
\$ 1,495.85	Water Rate per AF
<b>FY 2016/17 Rate - Tier 1</b>	
\$ 3.606	SM Tier 1 Water Rate (Base) per HCF
435.60	100 CF units per Acre-Foot
\$ 1,570.77	Water Rate per AF
<b>FY 2017/18 - FY 2018/19 Rate - Tier 1</b>	
\$ 3.786	SM Tier 1 Water Rate (Base) per HCF
435.60	100 CF units per Acre-Foot
\$ 1,649.18	Water Rate per AF

**Brad Whitty:**  
As of Feb-19 Energy CPI.  
Subject to change in July-19

**Brad Whitty:**  
Per CCWA Draft Budget,  
03/19

Per Brad Whitty, City of Santa Maria, base water rate will remain unchanged on July 1, 2019.

**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)  
BUDGET FOR FISCAL YEAR 2019-2020**

**OPERATIONS AND MAINTENANCE BUDGET**

OPERATIONS AND MAINTENANCE	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Electricity	62,639	67,223	66,078	68,060
Labor (fully weighted)	37,183	30,900	39,042	40,213
Water	608	721	537	553
Chemicals	8,018	11,330	7,587	7,815
Lab Tests	0	258	0	0
Operating Supplies	721	5,150	1,000	1,030
Outside Services	5,275	5,459	1,480	1,524
Permits and Operating Fees	694	721	1,244	1,281
Insurance	4,123	4,247	4,247	4,374
Repairs and Maintenance	12,791	12,360	10,000	10,300
<b>TOTAL OPERATIONS AND MAINTENANCE</b>	<b>132,052</b>	<b>138,368</b>	<b>131,215</b>	<b>135,151</b>
<b>Cost per acre foot @ 800 acre feet</b>	<b>165.07</b>	<b>172.96</b>	<b>164.02</b>	<b>168.94</b>
<b>Overhead allocation 15% of O and M</b>	<b>24.76</b>	<b>25.94</b>	<b>24.60</b>	<b>25.34</b>

Estimate 3% increase in expenses FY 19-20

**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)  
BUDGET FOR FISCAL YEAR 2019-2020**

**FUNDED REPLACEMENT RESERVES**

Beginning Balance, July 1, 2018		570,452
Collections FY 2018-19		
NCS D	149,439	
WMWC	28,713	
GSWC	28,713	
		206,865
Estimated interest income FY 2018-19		13,800
Estimated Ending Balance, June 30, 2019		791,117
Collections FY 2019-20		
NCS D	149,439	
WMWC	28,713	
GSWC	28,713	
		206,865
Estimated interest income FY 2019-20		35,000
Estimated Ending Balance, June 30, 2020		1,032,982

**Funded Replacement Reserve Requirement - Pursuant to Section XVIII (J)**

CPI Adjustment as of June 30, 2019

CPI - 2018 Annual		265.962
CPI - 2017 Annual		(256.210)
		9.752
Divide by previous period CPI ÷		256.210
		0.0381
	X	100.000
Percent Change		3.81

Maximum Balance computed as of June 30, 2018		3,170,479
Adjusted by CPI June 30, 2019 (\$3,170,479 * 3.81%)		120,478
Maximum Balance adjusted as of June 30, 2020		3,290,957

	CPI INDEX	ADJ	RUNNING BALANCE
			3,000,000
6/30/2016	0.907	27,210	3,027,210
6/30/2017	1.89	57,214	3,084,424
6/30/2018	2.79	86,055	3,170,479
6/30/2019	3.81	120,478	3,290,957

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

TO: FINANCE AND AUDIT  
COMMITTEE

REVIEWED: MARIO IGLESIAS  
GENERAL MANAGER

FROM: LISA BOGNUDA  
FINANCE DIRECTOR

DATE: APRIL 16, 2019

**AGENDA ITEM**

**3**

**APRIL 19, 2019**

**DRAFT BUDGET FOR FISCAL YEAR 2019-2020**

**ITEM**

Draft budget for fiscal year 2019-2020

**BUDGET BACKGROUND**

Attached is the first draft of the fiscal year 2019-2020 budget.

The Finance and Audit Committee met on March 6, 2019, for a Kick Off meeting for the FY 18-19 Budget preparation. The committee's recommendations and comments have been incorporated into the draft budget. Since the committee met, Staff has modified the Fixed Asset purchase schedule to remove the purchase of a water truck.

In 2018, 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 2019-2020 COLA is computed to be 3.87% and is included in the draft budget. The COLA equates to an increase in the budget of \$3,900 per month. The California Department of Finance *Finance Bulletin* dated February 2109, Economic Update states the following:

"Consumer inflation for the U.S. and California rose 2.4 percent and 3.7 percent, respectively, in 2018 following 2.1 percent and 2.9 percent increases, respectively, in 2017. For California, housing inflation was 4.1 percent in 2018."

The first draft of the budget is projecting a net surplus of \$1,338,620 (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 \$5,466. This includes a transfer of \$610,000 to Funded Replacement and budgeted fixed asset purchases of \$355,700. The third of five rate increases will take effect December 1, 2019. 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 \$963,526. 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 \$10,450. 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 (\$199,175). This includes a transfer of \$395,000 to Funded Replacement and the budgeted purchase of \$31,900 in fixed assets. The fifth of a five year rate increase will go into effect on January 1, 2020. The budget includes funds for a sewer rate study to commence in 2020. Based on projections, the Sewer Fund will be below 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 \$7,875. 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 surplus of \$24,273. This includes a transfer of \$173,000 to Funded Replacement and the budgeted purchase of \$29,400 in fixed assets. The first rate increase of the newly adopted rates went into effect April 1, 2019. Based on projections, the Blacklake Sewer Fund will meet its Cash Reserve Goal pursuant to the Cash Reserve Policy.

The District is coordinating with the Blacklake community to review a possible consolidation of the Blacklake Sewer with the Town Sewer. The budget may be modified based on decisions made in the coming months regarding the formation of an assessment district to fund the consolidation infrastructure.

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

This Fund is budgeted to have an overall surplus of \$1,325. 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 (\$1,650). The current assessment is \$50.00 per parcel on 557 parcels. This is the maximum assessment that can be imposed without going through a Prop 218 proceedings. 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 overall surplus of \$1,905. The District Engineer will be preparing the annual Engineer's Report in May and this budget will be adjusted accordingly. 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 \$48,275. The Board adopted Resolution 2018-1492, November 14, 2018, "Policy governing the use of franchise fees" which will guide the use of these funds. 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 \$20,975. 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 \$21,000 to Fund #600 – Property Taxes. Based on projections, the Drainage Fund will achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #805 – Funded Replacement Water (Pages 59 & 60)

This Fund is budgeted to have a net surplus of \$715,500. The revenue is a transfer in of \$610,000 from Fund #125 – Water and interest income. Cash reserves will be used for Funded Replacement projects totaling \$1,790,000. The project descriptions can be found on page 25 of the draft budget.

Depending on Board action in the coming months, this budget may be modified.

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

This Fund is budgeted to have a net surplus of \$502,500. 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.

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

This Fund is budgeted to have a net surplus of \$198,000. The revenue is a transfer in of \$173,000 from Fund #150 and interest income. Cash reserves will be used for Funded Replacement projects totaling \$972,600. The project descriptions can be found on page 25 of the draft budget.

The District is coordinating with the Blacklake community to review a possible consolidation of the Blacklake Sewer with the Town Sewer. The budget may be modified based on decisions made in the coming months regarding the formation of an assessment district to fund the consolidation infrastructure.

### NON-OPERATING BUDGETS

#### Fund #500 – Supplemental Water Fund (Page 31)

This Fund includes budgeted expenditures of \$950,000 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.

Depending on Board action in the coming months, this budget may be modified.

#### Fund #700 – Town Water Capacity (Page 32)

This Fund includes budgeted expenditures of \$400,000 for the connection of Tract 2650 to the Blacklake pressure zone and a water master plan.

#### Fund #710 – Town Sewer Capacity (Page 33)

This Fund does not include any budgeted capital improvement projects.

#### 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 the Finance and Audit Committee provide direction to Staff.

### ATTACHMENTS

- A. Draft Fiscal Year 2019-2020 Budget

APRIL 19, 2019

ITEM 3

ATTACHMENT A

# NIPOMO COMMUNITY SERVICES DISTRICT

## BUDGET

FISCAL YEAR  
2019-2020



### MISSION STATEMENT

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

**NIPOMO COMMUNITY SERVICES DISTRICT**  
**BUDGET**  
**FISCAL YEAR 2019-2020**

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**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2019-2020**

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**INTRODUCTION**

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

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

**BOARD OF DIRECTORS**

Name	Title	Current Term
Ed Eby	President	12/18 – 12/22
Dan Allen Gaddis	Vice President	12/18 - 12/22
Craig Armstrong	Director	12/16 – 12/20
Bob Blair	Director	12/16 – 12/20
Dan Woodson	Director	12/18 – 12/22

The District has twenty-one full-time and one half-time staff positions budgeted in 2019-2020.

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

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

The District is pleased to announce the Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Excellence in Financial Reporting* to Nipomo Community Services 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.

**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:

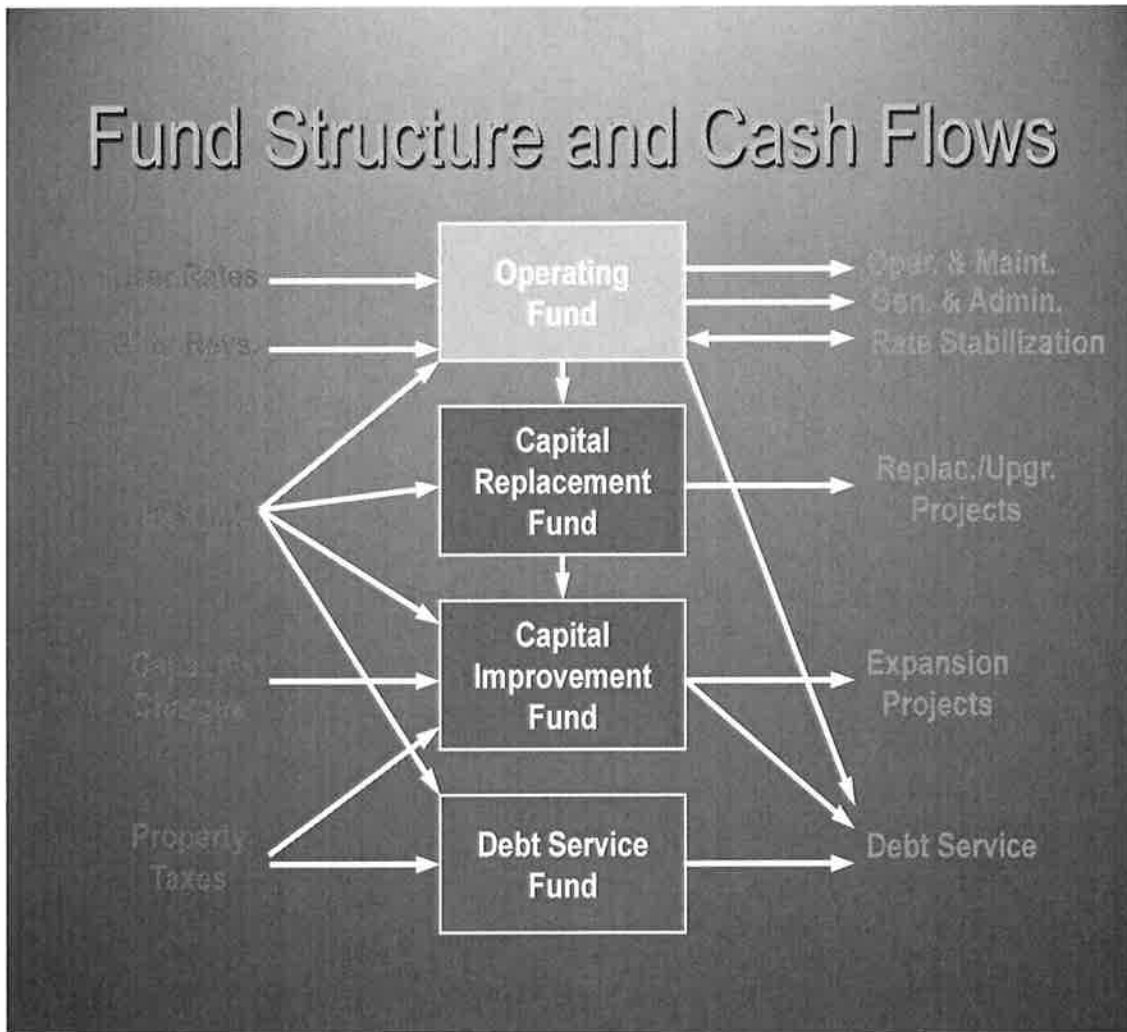
#500	Supplemental Water
#600	Property Tax
#700	Water Capacity Charges
#710	Sewer Capacity Charges -Town Division

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.



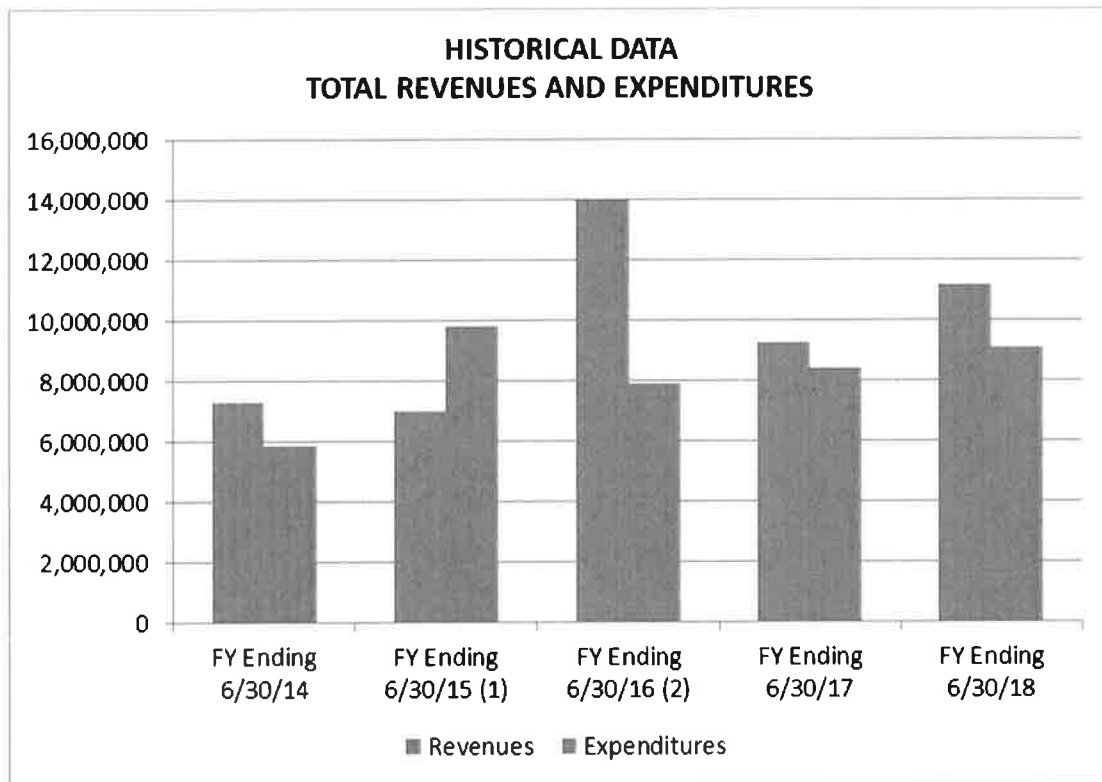
**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2019-2020**

**3. FINANCIAL OVERVIEW**

PROPOSED 2019-20 BUDGET COMPARED TO ESTIMATED ACTUAL 2018-19 BUDGET

- Total budgeted Revenues for fiscal year 2019-2020 is 10,643,065. This is an increase of 5.9% above the Estimated Actual Revenues for fiscal year 2018-2019. A graph depicting the revenues can be found on page 20.
- Total budgeted Expenditures for fiscal year 2019-2020 is \$9,304,445. This is an increase of 15% above the Estimated Actual Expenditures for fiscal year 2019-2020. 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, 2018, the District's net position exceeded \$68 million dollars.

Total Assets	\$91,616,772
Total Liabilities	\$24,026,677
Total Net Position	\$68,343,154

**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2019-2020**

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AUDIT

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

**4. THE NON-OPERATING BUDGET - CAPITAL IMPROVEMENT PROJECTS**

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

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

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

**NIPOMO COMMUNITY SERVICES DISTRICT  
ACCOUNT TITLE AND DESCRIPTION  
FISCAL YEAR 2019-2020**

**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

**NIPOMO COMMUNITY SERVICES DISTRICT  
ACCOUNT TITLE AND DESCRIPTION  
FISCAL YEAR 2019-2020**

**OPERATING EXPENDITURES CATEGORIES**

**GENERAL AND ADMINISTRATIVE**

<b>TITLE</b>	<b>DESCRIPTION</b>
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 2019-2020**

**OPERATING EXPENDITURES CATEGORIES**

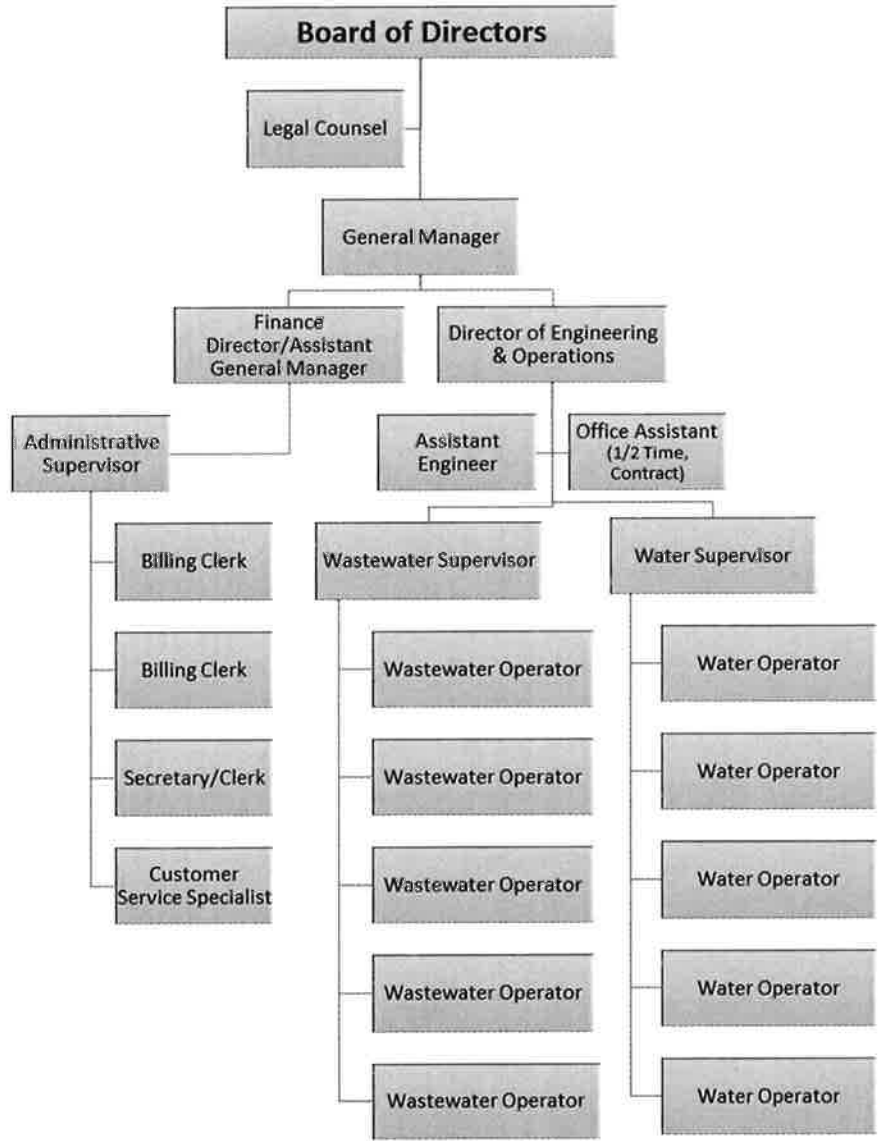
**GENERAL AND ADMINISTRATIVE**

<b>TITLE</b>	<b>DESCRIPTION</b>
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**

<b>TITLE</b>	<b>DESCRIPTION</b>
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  
 2019-2020



NIPOMO COMMUNITY SERVICES DISTRICT  
DISTRICT PERSONNEL  
2019-2020

ADMINISTRATION	MONTHLY SALARY STEP/RANGE (PAGE 11)	Budgeted FY 18-19	Additions 19-20	Budgeted 19-20
General Manager	Contract	1	0	1
Assist General Manager/Finance Director	44	1	0	1
Billing Clerk	13	1	0	1
Billing Clerk (1)	13	0	1	1
Secretary/Clerk	5	1	0	1
Administrative Supervisor (2)	31	1	0	1
Customer Service Specialist (3)	21	<u>1</u>	<u>0</u>	<u>1</u>
<b>ADMINISTRATION SUBTOTAL</b>		<u>6</u>	<u>1</u>	<u>7</u>

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

<b>TOTAL</b>		<u>20.5</u>	<u>1</u>	<u>21.5</u>
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Positions projected to be unfilled as of June 2019

- (1) 2017 Rate Study included second billing clerk FY 19-20
- (2) Administrative Supervisor position replaced Public Information Director/Clerk position
- (3) 2017 Rate Study included customer Service Specialist FY 18-19



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	\$2,854	\$2,997	\$3,146	\$3,304	\$3,469	\$3,556	\$3,642	33	\$6,230	\$6,541	\$6,868	\$7,212	\$7,572	\$7,762	\$7,951
2	\$2,925	\$3,072	\$3,225	\$3,386	\$3,556	\$3,645	\$3,733	34	\$6,385	\$6,705	\$7,040	\$7,392	\$7,762	\$7,956	\$8,150
3	\$2,997	\$3,146	\$3,304	\$3,469	\$3,642	\$3,733	\$3,824	35	\$6,541	\$6,868	\$7,212	\$7,572	\$7,951	\$8,150	\$8,348
4	\$3,072	\$3,225	\$3,386	\$3,556	\$3,733	\$3,827	\$3,920	36	\$6,705	\$7,040	\$7,392	\$7,762	\$8,150	\$8,353	\$8,557
5	\$3,146	\$3,304	\$3,469	\$3,642	\$3,824	\$3,920	\$4,016	37	\$6,868	\$7,212	\$7,572	\$7,951	\$8,348	\$8,557	\$8,766
6	\$3,225	\$3,386	\$3,556	\$3,733	\$3,920	\$4,018	\$4,116	38	\$7,040	\$7,392	\$7,762	\$8,150	\$8,557	\$8,771	\$8,985
7	\$3,304	\$3,469	\$3,642	\$3,824	\$4,016	\$4,116	\$4,216	39	\$7,212	\$7,572	\$7,951	\$8,348	\$8,766	\$8,985	\$9,204
8	\$3,386	\$3,556	\$3,733	\$3,920	\$4,116	\$4,219	\$4,322	40	\$7,392	\$7,762	\$8,150	\$8,557	\$8,985	\$9,210	\$9,434
9	\$3,469	\$3,642	\$3,824	\$4,016	\$4,216	\$4,322	\$4,427	41	\$7,572	\$7,951	\$8,348	\$8,766	\$9,204	\$9,434	\$9,664
10	\$3,556	\$3,733	\$3,920	\$4,116	\$4,322	\$4,430	\$4,538	42	\$7,762	\$8,150	\$8,557	\$8,985	\$9,434	\$9,670	\$9,906
11	\$3,642	\$3,824	\$4,016	\$4,216	\$4,427	\$4,538	\$4,649	43	\$7,951	\$8,348	\$8,766	\$9,204	\$9,664	\$9,906	\$10,148
12	\$3,733	\$3,920	\$4,116	\$4,322	\$4,538	\$4,651	\$4,765	44	\$8,150	\$8,557	\$8,985	\$9,434	\$9,906	\$10,154	\$10,401
13	\$3,824	\$4,016	\$4,216	\$4,427	\$4,649	\$4,765	\$4,881	45	\$8,348	\$8,766	\$9,204	\$9,664	\$10,148	\$10,401	\$10,655
14	\$3,920	\$4,116	\$4,322	\$4,538	\$4,765	\$4,884	\$5,003	46	\$8,557	\$8,985	\$9,434	\$9,906	\$10,401	\$10,661	\$10,921
15	\$4,016	\$4,216	\$4,427	\$4,649	\$4,881	\$5,003	\$5,125	47	\$8,766	\$9,204	\$9,664	\$10,148	\$10,655	\$10,921	\$11,188
16	\$4,116	\$4,322	\$4,538	\$4,765	\$5,003	\$5,128	\$5,253	48	\$8,985	\$9,434	\$9,906	\$10,401	\$10,921	\$11,194	\$11,467
17	\$4,216	\$4,427	\$4,649	\$4,881	\$5,125	\$5,253	\$5,381	49	\$9,204	\$9,664	\$10,148	\$10,655	\$11,188	\$11,467	\$11,747
18	\$4,322	\$4,538	\$4,765	\$5,003	\$5,253	\$5,385	\$5,516	50	\$9,434	\$9,906	\$10,401	\$10,921	\$11,467	\$11,754	\$12,041
19	\$4,427	\$4,649	\$4,881	\$5,125	\$5,381	\$5,516	\$5,651	51	\$9,664	\$10,148	\$10,655	\$11,188	\$11,747	\$12,041	\$12,334
20	\$4,538	\$4,765	\$5,003	\$5,253	\$5,516	\$5,654	\$5,792	52	\$9,906	\$10,401	\$10,921	\$11,467	\$12,041	\$12,342	\$12,643
21	\$4,649	\$4,881	\$5,125	\$5,381	\$5,651	\$5,792	\$5,933	53	\$10,148	\$10,655	\$11,188	\$11,747	\$12,334	\$12,643	\$12,951
22	\$4,765	\$5,003	\$5,253	\$5,516	\$5,792	\$5,937	\$6,081	54	\$10,401	\$10,921	\$11,467	\$12,041	\$12,643	\$12,959	\$13,275
23	\$4,881	\$5,125	\$5,381	\$5,651	\$5,933	\$6,081	\$6,230	55	\$10,655	\$11,188	\$11,747	\$12,334	\$12,951	\$13,275	\$13,599
24	\$5,003	\$5,253	\$5,516	\$5,792	\$6,081	\$6,233	\$6,385	56	\$10,921	\$11,467	\$12,041	\$12,643	\$13,275	\$13,607	\$13,939
25	\$5,125	\$5,381	\$5,651	\$5,933	\$6,230	\$6,385	\$6,541	57	\$11,194	\$11,754	\$12,342	\$12,959	\$13,607	\$13,947	\$14,296
26	\$5,253	\$5,516	\$5,792	\$6,081	\$6,385	\$6,545	\$6,705	58	\$11,474	\$12,048	\$12,650	\$13,283	\$13,947	\$14,296	\$14,653
27	\$5,381	\$5,651	\$5,933	\$6,230	\$6,541	\$6,705	\$6,868	59	\$11,761	\$12,349	\$12,966	\$13,615	\$14,296	\$14,653	\$15,019
28	\$5,516	\$5,792	\$6,081	\$6,385	\$6,705	\$6,872	\$7,040	60	\$12,055	\$12,658	\$13,291	\$13,955	\$14,653	\$15,019	\$15,395
29	\$5,651	\$5,933	\$6,230	\$6,541	\$6,868	\$7,040	\$7,212	INCLUDES COLA ADJUSTMENT OF 3.87% EFFECTIVE 7/1/19							
30	\$5,792	\$6,081	\$6,385	\$6,705	\$7,040	\$7,216	\$7,392								
31	\$5,933	\$6,230	\$6,541	\$6,868	\$7,212	\$7,392	\$7,572								
32	\$6,081	\$6,385	\$6,705	\$7,040	\$7,392	\$7,577	\$7,762								

NIPOMO COMMUNITY SERVICES DISTRICT  
FLEET SCHEDULE  
2019-2020

	<b>OPERATIONS VEHICLES</b>	<b>YEAR</b>	<b>DATE PURCHASED</b>	<b>FISCAL YR PURCHASED</b>	<b>MILEAGE (FEB 2019)</b>
1	FORD F250 4x4	2007	8/25/06	2007	112,525
2	FORD F150 4x4 <sup>(1)</sup>	2009	12/29/08	2009	112,865
3	FORD F150 <sup>(2)</sup>	2009	1/6/09	2009	95,802
4	FORD RANGER	2010	11/7/09	2010	22,365
5	FORD F250 4X4	2010	1/15/10	2010	63,854
6	FORD F150	2013	1/23/13	2013	67,775
7	FORD F150	2013	9/26/13	2014	47,583
8	FORD F250	2015	11/7/14	2015	24,778
9	FORD F250	2016	4/5/16	2016	23,257
10	FORD F250	2017	4/13/18	2018	7,898
11	FORD F250	2017	4/13/18	2018	6,305

(1) To be replaced FY 18-19

(2) To be replaced FY 19-20

	<b>ADMIN VEHICLES</b>	<b>YEAR</b>	<b>DATE PURCHASED</b>	<b>FISCAL YR PURCHASED</b>	<b>MILEAGE (FEB 2019)</b>
12	FORD ESCAPE	2007	12/1/06	2007	27,921

	<b>OTHER OPERATIONS EQUIPMENT</b>	<b>DATE PURCHASED</b>	<b>FISCAL YR PURCHASED</b>	<b>MILEAGE/ HOURS (FEB 2019)</b>
13	FORD DUMP TRUCK	6/25/06	2006	27,394
14	JOHN DEERE LOADER/BACKHOE JD110 <sup>(3)</sup>	1/2/08	2008	582 hrs (out of service)
15	JOHN DEERE BACKHOE JD310	9/3/09	2010	458 hrs
16	VAC CON	2/10/10	2010	17,408
17	FORD F550 SERVICE TRUCK	04/16/13	2013	9,969
18	JOHN DEERE GATOR CART	4/18/14	2014	1,229 hrs
19	CAT 914 LOADER	10/30/15	2015	385 hrs
20	CAT 279D SKID STEER	8/9/17	2018	328 hrs

(3) To be replaced FY 19-20

**RESOLUTION 2019 - BUDGET**  
**A RESOLUTION OF THE BOARD OF DIRECTORS**  
**OF THE NIPOMO COMMUNITY SERVICES DISTRICT**  
**ADOPTING THE 2019-2020 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 2019-2020; 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 2019-2020, 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, "2019-2020 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 \_\_\_<sup>th</sup> day of June 2019.

\_\_\_\_\_  
**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. 2019-APPROP LIMITATION**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2019-2020 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 XX% and the percent change in the population of the unincorporated area of San Luis Obispo County is 0.XX% (Population converted to a ratio is computed as follows: {0.XX.x+100} ÷100 = 1.XX).

**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:  
1.0XX X 1.00XX = 1.0XX
2. That the 2019-2020 appropriation limit is and is determined as follows:

2019 Limitation	Info available May 1
2019 Ratio of Change	<u>X</u>
2019 Appropriations Limitation	X
Appropriations Limitation Subject to Limitation	X
2019-2020 Appropriations Under Limit	<u>\$X</u>

3. No further adjustment to the 2019-2020 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 2019-2020.

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 \_\_\_<sup>th</sup> day of June 2019.

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

ATTEST:

APPROVED AS TO FORM:

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

\_\_\_\_\_  
**WHITNEY G. MCDONALD**  
District Legal Counsel

# OPERATING BUDGET SUMMARY

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-20**

<b>CONSOLIDATED - ALL FUNDS</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	1,423,083	1,162,000	1,150,000	1,273,000
Water - Usage Charges	3,533,852	4,380,000	4,120,000	4,170,000
Sewer Revenues	2,507,041	2,547,000	2,565,500	2,774,000
Fees and Penalties	119,723	125,000	130,000	145,000
Meter and Connection Fees	0	1,000	12,000	20,000
Plan Check and Inspection Fees	0	500	700	5,000
Miscellaneous Income	154,882	66,400	75,850	74,700
Street Lighting/Landscape Maint Charges	35,148	40,030	40,030	40,030
Franchise Fee - Solid Waste	72,224	62,000	62,000	62,000
Oper Transfers In-Funded Admin	445,940	482,760	433,211	557,685
Oper Transfers In-Funded Replacement	1,143,000	1,158,000	1,158,000	1,178,000
<b>TOTAL OPERATING REVENUES</b>	<b>9,434,893</b>	<b>10,024,690</b>	<b>9,747,291</b>	<b>10,299,415</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	751,014	946,500	771,000	1,010,400
Wages - Overtime	76,362	90,200	84,200	98,300
Payroll Taxes	15,758	18,900	17,400	21,000
Retirement	203,440	195,500	289,000	244,200
Medical and Dental	277,144	357,000	287,000	357,000
Workers Comp Insurance	20,693	38,000	25,700	37,000
Wholesale Water Purchase (See Page 66)	1,039,190	961,000	907,700	963,526
Supplemental Water O&M/Overhead/Replacement (See Page 66)	250,703	262,000	245,000	260,000
Electricity-pumping	535,406	618,700	590,300	608,000
Water	3,298	4,950	4,330	5,150
Chemicals	63,879	81,000	66,000	76,000
Lab Tests and Sampling	90,717	105,500	100,000	107,000
Operating Supplies	203,843	210,000	199,000	210,000
Outside Services	189,424	249,500	217,000	247,500
Permits and Operating Fees	42,853	49,500	40,000	50,000
Repairs & Maintenance	184,028	248,500	195,000	212,500
Engineering	13,908	28,000	12,000	18,000
Fuel	35,996	33,000	39,000	40,000
Meters	0	50,000	50,000	50,000
Safety Program	1,500	7,900	2,200	5,000
Uniforms	14,347	18,000	19,000	20,000
Landscape Maintenance and Water	17,785	8,000	8,000	8,500
Solid Waste Program	133,340	7,500	4,000	8,000
Water Conservation Program	31,378	50,000	20,000	30,000
Oper Transfer Out - Funded Replacement	1,143,000	1,158,000	1,158,000	1,178,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>5,339,006</b>	<b>5,797,150</b>	<b>5,350,830</b>	<b>5,865,076</b>

Budgets by Fund can be found on Pages 37-64

<b>CONSOLIDATED - ALL FUNDS CONTINUED</b>				
GENERAL & ADMINISTRATIVE	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	398,188	454,000	375,000	529,800
Payroll Taxes	7,876	9,550	8,275	19,200
Retirement	82,937	99,000	69,650	113,900
Medical and Dental	222,781	237,100	202,375	268,300
Other Post Employment Benefits (OPEB)	84,759	87,370	87,420	101,000
Workers Comp Insurance	1,018	2,030	1,365	2,335
Bank Charges and Credit Card Fees	8,943	10,300	10,000	10,200
Computer Expense	78,544	121,000	144,500	150,900
Dues and Subscriptions	19,832	19,865	18,100	20,150
Education and Training	7,937	16,000	7,000	17,000
Elections	0	10,000	560	0
Insurance - Liability	84,486	85,000	99,700	110,000
LAFCO Funding	26,642	28,000	49,751	50,000
Landscape and Janitorial	14,495	15,000	14,950	15,000
Legal - General and Special Counsel	126,592	127,500	91,000	101,500
Legal - Water Counsel	92,181	75,000	60,000	75,000
Professional Services	164,981	234,050	173,100	192,900
Miscellaneous	3,134	7,000	3,650	8,800
Newsletter and Mailers	7,380	10,000	2,200	5,800
Office Supplies	13,619	17,000	15,400	17,000
Outside Services	12,224	17,575	9,750	12,000
Postage	22,530	25,700	18,600	21,200
Public Notices	9,525	8,300	6,000	8,300
Repairs and Maintenance - Office Equip/Bldg	29,049	28,550	21,400	28,550
Property Taxes	1,347	1,400	1,429	1,500
Telephone	8,107	8,500	8,300	8,500
Travel and Mileage	6,276	13,500	9,000	12,500
Utilities-Gas, Electric, Trash	16,024	19,500	18,000	19,500
Oper Transfer Out - Funded Administration	445,439	482,760	433,211	557,685
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>1,996,846</b>	<b>2,270,550</b>	<b>1,959,686</b>	<b>2,478,520</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>7,335,852</b>	<b>8,067,700</b>	<b>7,310,516</b>	<b>8,343,596</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>2,099,041</b>	<b>1,956,990</b>	<b>2,436,775</b>	<b>1,955,819</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	178,037	202,385	296,200	343,650
Blacklake Water & Sewer Loan Surcharge	49,803	46,134	0	0
Interest Income/(Expense) - Debt Service	(358,407)	(352,801)	(352,449)	(345,849)
Principal Portion - Debt Service	(191,428)	(185,024)	(165,000)	(175,000)
Transfers In and Out	0	0	0	0
Fixed Assets (1)	(184,700)	(314,000)	(223,300)	(440,000)
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(506,695)</b>	<b>(603,306)</b>	<b>(542,149)</b>	<b>(617,199)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>1,592,346</b>	<b>1,353,684</b>	<b>1,894,626</b>	<b>1,338,620</b>

(1) See Page 23

Budgets by Fund can be found on Pages 37-64

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND  
2019-20**

	#110	#125	#128	#130	#135	#150	#155	#200	#250	#300	#400	#805	#810	#830	TOTAL
	ADMIN	WATER	WATER RATE	TOWN	TOWN	BLACKLAKE	BLACKLAKE	BL STREET	ST LANDSCAPE	SOLID WASTE	DRAINAGE	FUNDED	FUNDED	FUNDED	
	BUDGET	BUDGET	BUDGET	BUDGET	SEWER RATE	SEWER	SEWER RATE	LIGHTING	MAINT DIST			REP-WATER	REP-SEWER	REP-BLSEWER	
<b>OPERATING REVENUES</b>															
Water - Availability Charges	0	1,273,000	0	0	0	0	0	0	0	0	0	0	0	0	1,273,000
Water - Usage Charges	0	4,170,000	0	0	0	0	0	0	0	0	0	0	0	0	4,170,000
Sewer Revenues	0	0	0	2,198,000	0	576,000	0	0	0	0	0	0	0	0	2,774,000
Fees and Penalties	0	145,000	0	0	0	0	0	0	0	0	0	0	0	0	145,000
Meter and Connection Fees	0	20,000	0	0	0	0	0	0	0	0	0	0	0	0	20,000
Plan Check and Inspection Fees	0	5,000	0	0	0	0	0	0	0	0	0	0	0	0	5,000
Miscellaneous Income	15,000	40,000	0	0	0	0	0	0	0	0	19,700	0	0	0	74,700
Street Lighting/Landscape Maint Charges	0	0	0	0	0	0	0	27,850	12,180	0	0	0	0	0	40,030
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	0	0	62,000	0	0	0	0	62,000
Oper Transfers In-Funded Admin	557,685	0	0	0	0	0	0	0	0	0	0	0	0	0	557,685
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	0	0	610,000	395,000	173,000	1,178,000
	572,685	5,653,000	0	2,198,000	0	576,000	0	27,850	12,180	62,000	19,700	610,000	395,000	173,000	10,299,415

<b>OPERATING EXPENDITURES</b>															
<b>OPERATIONS &amp; MAINTENANCE</b>															
Wages	0	585,000	0	353,000	0	72,400	0	0	0	0	0	0	0	0	1,010,400
Wages - Overtime	0	50,000	0	42,000	0	6,300	0	0	0	0	0	0	0	0	98,300
Payroll Taxes	0	12,000	0	7,500	0	1,500	0	0	0	0	0	0	0	0	21,000
Retirement	0	143,000	0	84,200	0	17,000	0	0	0	0	0	0	0	0	244,200
Medical and Dental	0	200,000	0	132,000	0	25,000	0	0	0	0	0	0	0	0	357,000
Workers Comp Insurance	0	17,000	0	17,000	0	3,000	0	0	0	0	0	0	0	0	37,000
Wholesale Water Purchased	0	963,526	0	0	0	0	0	0	0	0	0	0	0	0	963,526
Supplemental Water O & M and Overhead	0	260,000	0	0	0	0	0	0	0	0	0	0	0	0	260,000
Electricity	0	371,000	0	165,000	0	43,500	0	28,500	150	0	0	0	0	0	608,150
Water	0	0	0	1,000	0	4,000	0	0	0	0	0	0	0	0	5,000
Chemicals	0	42,000	0	16,000	0	18,000	0	0	0	0	0	0	0	0	76,000
Lab Tests and Sampling	0	50,000	0	30,000	0	27,000	0	0	0	0	0	0	0	0	107,000
Operating Supplies	0	155,000	0	50,000	0	5,000	0	0	0	0	0	0	0	0	210,000
Outside Services	0	120,000	0	120,000	0	7,500	0	0	0	0	0	0	0	0	247,500
Permits and Operating Fees	0	27,500	0	13,000	0	9,500	0	0	0	0	0	0	0	0	50,000
Repairs & Maintenance	0	94,000	0	105,000	0	13,500	0	0	0	0	0	0	0	0	212,500
Engineering	0	10,000	0	5,000	0	3,000	0	0	0	0	0	0	0	0	18,000
Fuel	0	26,400	0	8,800	0	4,800	0	0	0	0	0	0	0	0	40,000
Meters	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	50,000
Safety Program	0	3,300	0	1,100	0	600	0	0	0	0	0	0	0	0	5,000
Uniforms	0	13,200	0	4,400	0	2,400	0	0	0	0	0	0	0	0	20,000
Landscape Maintenance and Water	0	0	0	0	0	0	0	0	8,500	0	0	0	0	0	8,500
Solid Waste Program	0	0	0	0	0	0	0	0	0	8,000	0	0	0	0	8,000
Water Conservation Program	0	30,000	0	0	0	0	0	0	0	0	0	0	0	0	30,000
Oper Transfer Out - Funded Replacement	0	610,000	0	395,000	0	173,000	0	0	0	0	0	0	0	0	1,178,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	0	<b>3,832,926</b>	0	<b>1,550,000</b>	0	<b>437,000</b>	0	<b>28,500</b>	<b>8,650</b>	<b>8,000</b>	0	0	0	0	<b>5,865,076</b>

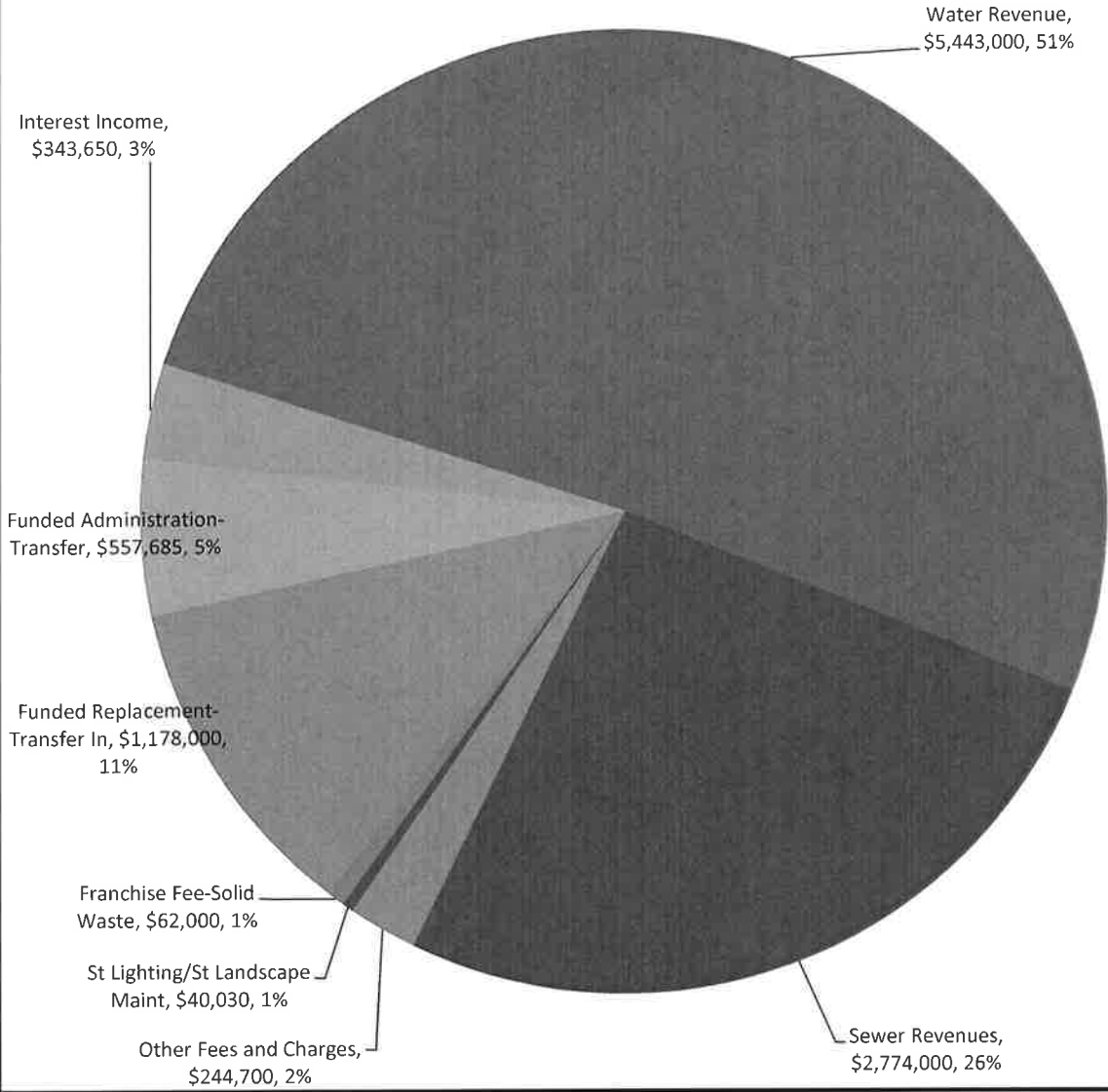
<b>GENERAL &amp; ADMINISTRATIVE</b>															
Wages	94,000	392,000	0	38,200	0	5,600	0	0	0	0	0	0	0	0	529,800
Payroll Taxes	2,800	14,600	0	1,600	0	200	0	0	0	0	0	0	0	0	19,200
Retirement	20,000	84,500	0	8,200	0	1,200	0	0	0	0	0	0	0	0	113,900
Medical and Dental	140,000	113,000	0	13,800	0	1,500	0	0	0	0	0	0	0	0	268,300
Other Post Employment Benefits (OPEB)	20,200	60,600	0	17,170	0	3,030	0	0	0	0	0	0	0	0	101,000
Workers Comp Insurance	525	1,625	0	160	0	25	0	0	0	0	0	0	0	0	2,335
Bank Charges and Credit Card Fees	5,200	5,000	0	0	0	0	0	0	0	0	0	0	0	0	10,200
Computer Expense	19,600	93,500	0	30,500	0	7,300	0	0	0	0	0	0	0	0	150,900
Dues and Subscriptions	2,800	11,000	0	5,600	0	750	0	0	0	0	0	0	0	0	20,150
Education and Training	7,000	5,000	0	5,000	0	0	0	0	0	0	0	0	0	0	17,000



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND  
2019-20**

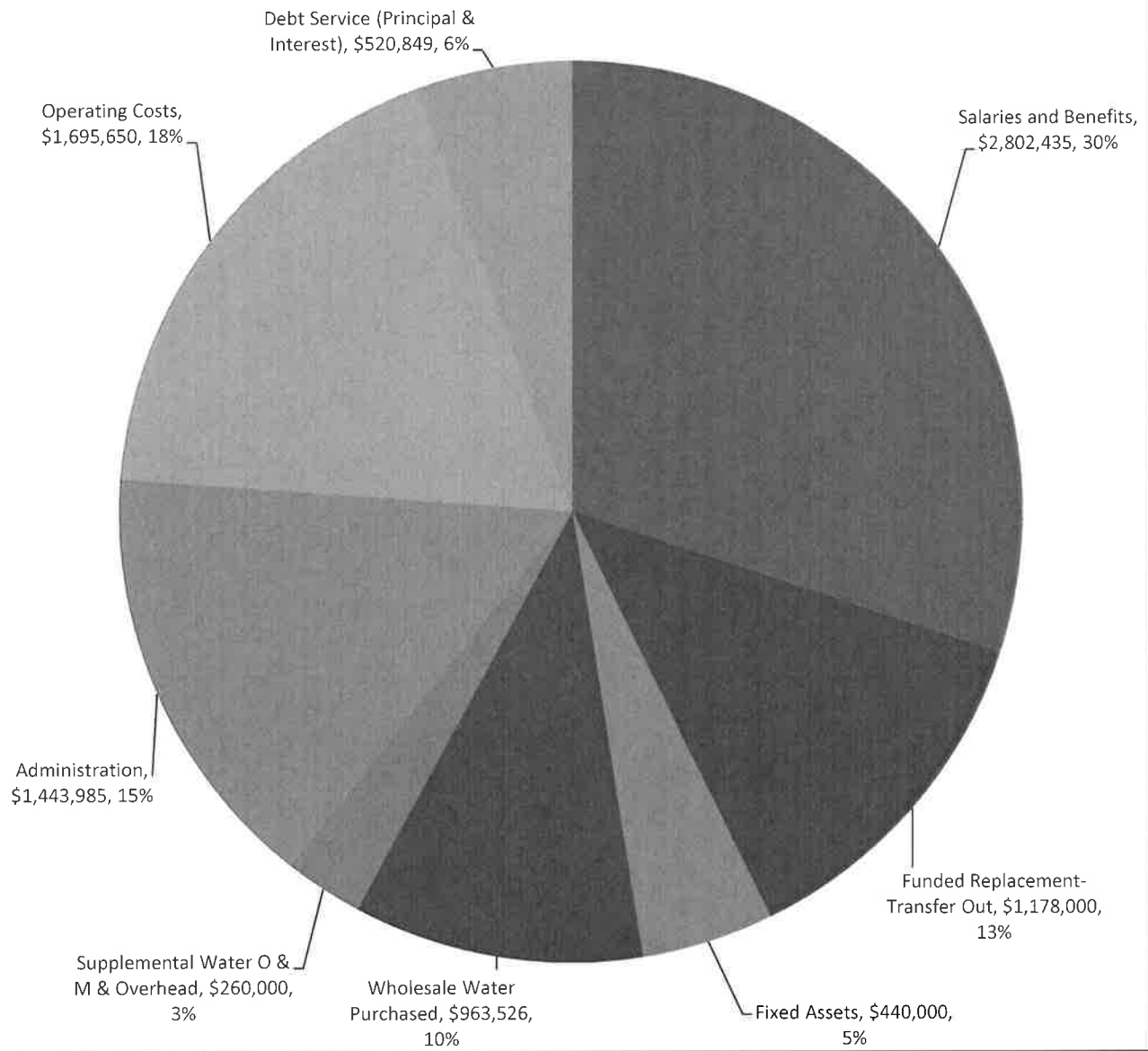
	#110	#125	#128	#130	#135	#150	#155	#200	#250	#300	#400	#605	#810	#830	TOTAL
	ADMIN	WATER	WATER RATE	TOWN	TOWN	BLACKLAKE	BLACKLAKE	BL STREET	ST LANDSCAPE	SOLID WASTE	DRAINAGE	FUNDED	FUNDED	FUNDED	
	BUDGET	BUDGET	STABILIZATION	SEWER	SEWER RATE	SEWER	SEWER RATE	LIGHTING	MAINT DIST	BUDGET	BUDGET	REP-WATER	REP-SEWER	REP-BLSEWER	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Elections	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Liability	21,500	64,500	0	18,275	0	3,225	0	500	0	2,000	0	0	0	0	110,000
LAFCO Funding	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	50,000
Landscape and Janitorial	3,000	9,000	0	2,550	0	450	0	0	0	0	0	0	0	0	15,000
Legal - General and Special Counsel	75,000	15,000	0	5,000	0	5,000	0	0	0	1,500	0	0	0	0	101,500
Legal - Water Counsel	0	75,000	0	0	0	0	0	0	0	0	0	0	0	0	75,000
Professional Services	6,400	110,000	0	25,500	0	51,000	0	0	0	0	0	0	0	0	192,900
Miscellaneous	6,000	1,000	0	500	0	1,300	0	0	0	0	0	0	0	0	8,800
Newsletter and Mailers	1,000	2,000	0	2,380	0	420	0	0	0	0	0	0	0	0	5,800
Office Supplies	3,400	10,200	0	2,900	0	500	0	0	0	0	0	0	0	0	17,000
Outside Services	1,000	4,800	0	5,525	0	675	0	0	0	0	0	0	0	0	12,000
Postage	1,000	12,650	0	5,700	0	1,850	0	0	0	0	0	0	0	0	21,200
Public Notices	7,000	0	0	0	0	0	0	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	0	28,550
Property Taxes	0	1,500	0	0	0	0	0	0	0	0	0	0	0	0	1,500
Telephone	1,560	4,680	0	1,325	0	935	0	0	0	0	0	0	0	0	8,500
Travel and Mileage	7,500	3,000	0	2,000	0	0	0	0	0	0	0	0	0	0	12,500
Utilities - Gas, Electric and Trash	19,500	0	0	0	0	0	0	0	0	0	0	0	0	0	19,500
Oper Transfer Out - Funded Administration	0	415,253	0	114,741	0	16,392	0	500	1,500	9,300	0	0	0	0	557,685
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>537,685</b>	<b>1,514,508</b>	<b>0</b>	<b>308,126</b>	<b>0</b>	<b>101,602</b>	<b>0</b>	<b>1,500</b>	<b>2,000</b>	<b>13,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,478,520</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>537,685</b>	<b>5,347,434</b>	<b>0</b>	<b>1,858,126</b>	<b>0</b>	<b>538,602</b>	<b>0</b>	<b>30,000</b>	<b>10,650</b>	<b>21,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,343,596</b>
<b>TOTAL OPERATING SURPLUS (DEFICIT)</b>	<b>35,000</b>	<b>305,566</b>	<b>0</b>	<b>339,874</b>	<b>0</b>	<b>37,398</b>	<b>0</b>	<b>(2,150)</b>	<b>1,530</b>	<b>40,900</b>	<b>19,700</b>	<b>610,000</b>	<b>395,000</b>	<b>173,000</b>	<b>1,955,819</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>															
Interest Income	0	55,600	10,450	10,050	7,875	4,275	1,325	500	375	7,375	1,275	105,500	107,500	25,000	337,100
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Income/(Expense) - Debt Service	0	0	0	(345,849)	0	0	0	0	0	0	0	0	0	0	(345,849)
Principal Portion - Debt Service	0	0	0	(175,000)	0	0	0	0	0	0	0	0	0	0	(175,000)
Transfers In and out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fixed Assets	(35,000)	(355,700)	0	(31,900)	0	(17,400)	0	0	0	0	0	0	0	0	(440,000)
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(35,000)</b>	<b>(300,100)</b>	<b>10,450</b>	<b>(542,699)</b>	<b>7,875</b>	<b>(13,125)</b>	<b>1,325</b>	<b>500</b>	<b>375</b>	<b>7,375</b>	<b>1,275</b>	<b>105,500</b>	<b>107,500</b>	<b>25,000</b>	<b>(623,749)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>0</b>	<b>5,466</b>	<b>10,450</b>	<b>(202,825)</b>	<b>7,875</b>	<b>24,273</b>	<b>1,325</b>	<b>(1,650)</b>	<b>1,905</b>	<b>48,275</b>	<b>20,975</b>	<b>715,500</b>	<b>502,500</b>	<b>198,000</b>	<b>1,332,070</b>
<b>ESTIMATED FUNDS AVAILABLE</b>															
Estimated Account Balance 7/1/19	0	2,224,000	418,000	402,000	315,000	171,000	53,000	20,000	15,000	295,000	51,000	4,220,000	4,300,000	1,000,000	13,484,000
Net Results from Operations	0	5,466	10,450	(202,825)	7,875	24,273	1,325	(1,650)	1,905	48,275	20,975	715,500	502,500	198,000	1,332,070
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	0	0	(1,790,000)	(1,890,000)	(972,600)	(4,652,600)
Estimated Account Balance 6/30/20	0	2,229,466	428,450	199,175	322,875	195,273	54,325	18,350	16,905	343,275	71,975	3,145,500	2,912,500	225,400	10,163,470

**NIPOMO COMMUNITY SERVICES DISTRICT  
COMBINED REVENUE OF ALL FUNDS  
2019-2020**



TOTAL REVENUES                      \$10,643,065

## NIPOMO COMMUNITY SERVICES DISTRICT COMBINES EXPENDITURES OF ALL FUNDS 2019-2020



TOTAL EXPENDITURES                      \$9,304,445

# FIXED ASSETS

NIPOMO COMMUNITY SERVICES DISTRICT  
FIXED ASSET PURCHASES  
2019-2020

<b><u>BUDGET ITEMS FOR 2019-2020</u></b>	<b><u>#110</u></b> ADMIN	<b><u>#125</u></b> WATER	<b><u>#130</u></b> TOWN SEWER	<b><u>#150</u></b> BL SEWER	<b><u>TOTAL</u></b>
Office Furniture for cubicle	5,000	0	0	0	5,000
Surveillance Camera Video Retention Equipment	10,000	0	0	0	10,000
Two Office Air Conditioning Unit Replacements	20,000	0	0	0	20,000
Replacement Truck	0	29,700	9,900	5,400	45,000
SCADA Radio Replacement	0	66,000	22,000	12,000	100,000
Water Laboratory Management Software (carryover)	0	25,000	0	0	25,000
Sensus FlexNet Leak Detection System	0	115,000	0	0	115,000
Four Well Operator Interface Panels	0	60,000	0	0	60,000
Replacement Tractor	0	60,000	0	0	60,000
	<u>35,000</u>	<u>355,700</u>	<u>31,900</u>	<u>17,400</u>	<u>440,000</u>

Fixed assets will be purchased from the Enterprise Funds

# FUNDED REPLACEMENT PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT  
FUNDED REPLACEMENT PROJECTS  
2019-2020

<u>BUDGET ITEMS FOR 2019-2020</u>	#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)	50,000	0	0	50,000
Valve Replacement (3)	50,000	0	0	50,000
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	683,000	1,503,000
Blacklake Sludge Removal (6)	0	0	289,600	289,600
TOTAL	1,790,000	1,890,000	972,600	4,652,600

- (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 19-20
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	\$ 50,000
6	Valve Replacement	\$ 50,000
7	Well Refurbishment	\$ -
8	Quad Tank Disinfection System	\$ -
		<b>1,790,000</b>

**CASH FLOW PROJECTION**

FY 19-20

**Sources of Funds**

9	Funds on Hand at Beginning of Year-projected	4,220,000
10	Interest Income (1)	105,500
11	Transfer from Water for funded replacement	610,000
12	<b>Total Sources of Funds</b>	<b>4,935,500</b>

**Uses of Funds**

13	Funded Replacement Projects	1,790,000
14	Transfer to Supplemental Water Project Fund #500	0
15	<b>Total Uses of Funds</b>	<b>1,790,000</b>

16	<b>Funds on Hand at End of Year-projected</b>	<b>3,145,500</b>
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**FOR PLANNING PURPOSES ONLY**

FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
0	0	0	0	0
0	0	0	0	0
20,600	21,218	21,855	22,510	23,185
20,600	21,218	21,855	22,510	23,185
51,500	53,045	54,636	56,275	57,964
103,000	106,090	109,273	112,551	115,927
103,000	106,090	109,273	112,551	115,927
0	0	0	300,000	0
<b>298,700</b>	<b>307,661</b>	<b>316,891</b>	<b>626,398</b>	<b>336,189</b>

FY 20-21 FY 21-22 FY 22-23 FY 23-24 FY 24-25

3,145,500	3,549,105	3,916,539	4,338,562	3,161,628
77,305	87,395	97,913	108,464	79,041
625,000	641,000	641,000	641,000	641,000
<b>3,847,805</b>	<b>4,277,500</b>	<b>4,655,453</b>	<b>5,088,026</b>	<b>3,881,669</b>

298,700	307,661	316,891	626,398	336,189
0	0	0	1,300,000	0
<b>298,700</b>	<b>307,661</b>	<b>316,891</b>	<b>1,926,398</b>	<b>336,189</b>

<b>3,549,105</b>	<b>3,916,539</b>	<b>4,338,562</b>	<b>3,161,628</b>	<b>3,545,479</b>
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(1) Assumes interest rate of 2.5%



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

**TOWN SEWER**  
**FUNDED REPLACEMENT PLAN**

Line #	TOWN SEWER - FUND #810	FY 19-20
1	Southland WWTF Biosolids Dewatering	920,000
2	Manhole Rehabilitation	150,000
3	Lift Station Rehabilitation	820,000
		<b>1,890,000</b>

<b><u>CASH FLOW PROJECTION</u></b>		FY 19-20
<b>Sources of Funds</b>		
4	Funds on Hand at Beginning of Year-projected	4,300,000
5	Interest Income (1)	107,500
6	Transfer from Town Sewer for funded replacement	395,000
7	<b>Total Sources of Funds</b>	<b>4,802,500</b>
<b>Uses of Funds</b>		
8	Funded Replacement Projects	1,890,000
9	<b>Total Uses of Funds</b>	<b>1,890,000</b>
10	<b>Funds on Hand at End of Year-projected</b>	<b>2,912,500</b>

(1) Assumes interest rate of 2.5%

<b><u>FOR PLANNING PURPOSES ONLY</u></b>				
FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
0	0	0	0	0
154,500	159,135	163,909	168,826	173,891
0	869,938	0	922,917	0
<b>154,500</b>	<b>1,029,073</b>	<b>163,909</b>	<b>1,091,744</b>	<b>173,891</b>
<b> </b>				
FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
2,912,500	3,225,044	2,670,828	2,967,921	2,344,607
72,044	79,857	66,002	73,429	57,846
395,000	395,000	395,000	395,000	395,000
<b>3,379,544</b>	<b>3,699,901</b>	<b>3,131,830</b>	<b>3,436,350</b>	<b>2,797,453</b>
<b> </b>				
154,500	1,029,073	163,909	1,091,744	173,891
154,500	1,029,073	163,909	1,091,744	173,891
<b>3,225,044</b>	<b>2,670,828</b>	<b>2,967,921</b>	<b>2,344,607</b>	<b>2,623,562</b>

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 19-20
1	CS-CIP-1	Lift Station Rehabilitation - Woodgreen	683,000
2	WRF-CIP-2	Blacklake Sludge Removal	289,600
3	CS-CIP-4	Golf Course 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	Lift Station Rehabilitation - Misty Glen	0
11	CS-CIP-3	Augusta Sewer Main Replacement	0
12	CS-CIP-7	WRF Electrical Improvements	0
13	WRF-CIP-5	Repair Off-set Joints - Sewer Main	0
14	CS-CIP-8	Repair Off-set Joints - Sewer Main	0
			<b>972,600</b>

FOR PLANNING PURPOSES ONLY				
FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
0	0	0	0	0
179,000	0	0	0	0
560,700	0	0	0	0
319,700	0	0	0	0
0	384,600	0	0	0
0	0	102,500	0	0
0	0	392,400	0	0
0	0	196,200	0	0
0	0	0	258,100	0
0	0	0	97,800	0
0	0	0	0	61,442
0	0	0	0	499,647
0	0	0	0	30,141
0	0	0	0	0
<b>1,059,400</b>	<b>384,600</b>	<b>691,100</b>	<b>355,900</b>	<b>591,230</b>
FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
2,025,400	1,050,635	731,301	102,483	(206,855)
50,635	26,266	18,283	2,562	0
178,000	183,000	188,000	188,000	188,000
0	0	0	0	0
2,254,035	1,259,901	937,583	293,045	(18,855)
FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
1,059,400	384,600	691,100	355,900	591,230
144,000	144,000	144,000	144,000	144,000
1,203,400	528,600	835,100	499,900	735,230
1,050,635	731,301	102,483	(206,855)	(754,084)

**CASH FLOW PROJECTION**

FY 19-20

Sources of Funds		
15	Funds on Hand at Beginning of Year-projected	1,000,000
16	Interest Income (2)	25,000
17	Transfer from BL Sewer for funded replacement	173,000
18	Proceeds from new debt issuance (3)	1,800,000
19	<b>Total Sources of Funds</b>	<b>2,998,000</b>

Uses of Funds		
20	Funded Replacement Projects	972,600
21	Debt service payments from new debt issuance (3)	0
22	<b>Total Uses of Funds</b>	<b>972,600</b>

23	<b>Funds on Hand at End of Year-projected</b>	<b>2,025,400</b>
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(1) Project identification reference found in Blacklake Sewer Master Plan  
 (2) Assumes interest rate of 2.5%  
 (3) Blacklake Sewer Rate Study dated November 14, 2018 (Section 3.1.3, Page 10) anticipates borrowing \$1.8 M to fund capital replacement projects.

# CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL IMPROVEMENTS  
 PROJECT COST SUMMARY  
 2019-2020

<u>BUDGET ITEMS FOR 2019-2020</u>	#500 SUPPLEMENTAL WATER CHARGES	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	<u>TOTAL</u>
Supplemental Water Project Interconnects	650,000	0	0	650,000
Supplemental Water Project Pump Station	300,000	0	0	300,000
Tract 2650 Connection to Blacklake Pressure Zone	0	180,000	0	180,000
Water Master Plan	0	220,000	0	220,000
	<u>950,000</u>	<u>400,000</u>	<u>200,000</u>	<u>1,550,000</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 - Construct new pump at Joshua Road Pump Station.

**Water Projects (Fund #700)**

Tract 2650 connection to Blacklake Pressure Zone - Bid, award contract, and construct connection.

Water Master Plan - Bid, award and commission Water Master Plan.

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

**CAPITAL IMPROVEMENT PLAN**

Line #	SUPPLEMENTAL WATER - FUND #500	FY 19-20
1	Interconnects (1)	650,000
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
<b>TOTAL</b>		<b>950,000</b>

FOR PLANNING PURPOSES ONLY				
FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
0	0	0	0	0
0	0	0	450,204	0
0	0	450,000	3,150,000	0
0	0	196,691	1,429,396	0
<b>0</b>	<b>0</b>	<b>646,691</b>	<b>5,029,600</b>	<b>0</b>

- (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**

	FY 19-20	
<b>Sources of Funds</b>		
5	Funds on Hand at Beginning of Year-projected	2,785,000
6	Interest Income (5)	69,625
7	Principal and Interest Payments from WMW & GSW	525,359
8	Capacity Charges (6)	0
9	Transfer in from Prop Tax Fund #600 for Debt Service	435,200
10	Transfer in from Water Funded Replacement #805	0
11	<b>Total Sources of Funds</b>	<b>3,815,184</b>
<b>Uses of Funds</b>		
12	Capital Project	950,000
13	Debt Service Payments 2013 COP	531,288
14	Bond Administration	4,000
15	<b>Total Uses of Funds</b>	<b>1,485,288</b>
16	<b>Funds on Hand at End of Year-projected</b>	<b>2,329,896</b>

FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
2,329,896	2,819,994	3,329,754	3,213,829	21,076
58,247	70,500	83,244	80,346	527
525,359	525,359	525,359	525,359	525,359
0	0	0	0	0
442,905	450,926	459,263	463,042	467,390
0	0	0	1,300,000	0
<b>3,356,407</b>	<b>3,866,779</b>	<b>4,397,620</b>	<b>5,582,576</b>	<b>1,014,352</b>
<b>0</b>	<b>0</b>	<b>646,691</b>	<b>5,029,600</b>	<b>0</b>
532,413	533,025	533,100	527,900	527,000
4,000	4,000	4,000	4,000	4,000
536,413	537,025	1,183,791	5,561,500	531,000
<b>2,819,994</b>	<b>3,329,754</b>	<b>3,213,829</b>	<b>21,076</b>	<b>483,352</b>

- (5) Assumes an interest rate of 2.5%  
 (6) Assumes no new connections (worst case scenario)  
 Schedule may be impacted by Court Action

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

**CAPITAL IMPROVEMENT PLAN**

Line #	WATER CAPACITY - FUND #700	FY 19-20
1	Tract 2650 Connection to Blacklake Pressure Zone	180,000
2	Water Master Plan	220,000
3	New Water Storage Tank (3)	0
		<b>400,000</b>

**CASH FLOW PROJECTION**

		FY 19-20
<b>Sources of Funds</b>		
4	Funds on Hand at Beginning of Year-projected	1,851,000
5	Interest Income (1)	46,275
6	Capacity Charges (2)	0
7	<b>Total Sources of Funds</b>	<b>1,897,275</b>
<b>Uses of Funds</b>		
8	Capital Project	400,000
9	<b>Total Uses of Funds</b>	<b>400,000</b>
10	<b>Funds on Hand at End of Year-projected</b>	<b>1,497,275</b>

- (1) Assumes an interest rate of 2.5%
- (2) Assumes no new connections (worst case scenario)
- (3) Tank not needed if no new connections are added

**FOR PLANNING PURPOSES ONLY**

FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
0	0	0	0	0
0	0	0	0	0
0	0	327,818	2,588,670	0
<b>0</b>	<b>0</b>	<b>327,818</b>	<b>2,588,670</b>	<b>0</b>
<b>FY 20-21</b>				
1,497,275	1,534,707	1,573,075	1,284,583	(1,271,972)
37,432	38,368	39,327	32,115	0
0	0	0	0	0
<b>1,534,707</b>	<b>1,573,075</b>	<b>1,612,401</b>	<b>1,316,698</b>	<b>(1,271,972)</b>
<b>FY 20-21</b>				
0	0	327,818	2,588,670	0
0	0	327,818	2,588,670	0
<b>1,534,707</b>	<b>1,573,075</b>	<b>1,284,583</b>	<b>(1,271,972)</b>	<b>(1,271,972)</b>

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

**CAPITAL IMPROVEMENT PLAN**

Line #	TOWN SEWER CAPACITY - FUND #710	FY 19-20
1	Sewer Collection System Master Plan	0
2	Sewer Collection System Improvements	0
		<b>0</b>

**CASH FLOW PROJECTION**

		FY 19-20
<b>Sources of Funds</b>		
4	Funds on Hand at Beginning of Year-projected	750,000
5	Interest Income (1)	18,750
6	Capacity Charges (2)	0
7	<b>Total Sources of Funds</b>	<b>768,750</b>
<b>Uses of Funds</b>		
8	Debt Service Payment	42,180
9	Capital Project	0
10	<b>Total Uses of Funds</b>	<b>42,180</b>
11	<b>Funds on Hand at End of Year-projected</b>	<b>726,570</b>

- (1) Assumes an interest rate of 2.5%
- (2) Assumes no new connections (worst case scenario)
- (3) Aeration basin not needed if no new connections are added

**FOR PLANNING PURPOSES ONLY**

FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
155,000	0	0	0	0
0	0	3,000,000	0	0
<b>155,000</b>	<b>0</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>
<b>FY 20-21</b>				
726,570	589,734	604,478	(2,380,410)	(2,380,410)
18,164	14,743	15,112	0	0
0	0	0	0	0
<b>744,734</b>	<b>604,478</b>	<b>619,590</b>	<b>(2,380,410)</b>	<b>(2,380,410)</b>
<b>FY 20-21</b>				
0	0	0	0	0
155,000	0	3,000,000	0	0
<b>155,000</b>	<b>0</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>
<b>FY 20-21</b>				
589,734	604,478	(2,380,410)	(2,380,410)	(2,380,410)

NIPOMO COMMUNITY SERVICES DISTRICT  
PROPERTY TAX  
FUND #600

Line # PROPERTY TAX - FUND #600		FY 19-20
1	None	0
		0

<u>CASH FLOW PROJECTION</u>		FY 19-20
<b>Sources of Funds</b>		
2	Funds on Hand at Beginning of Year-projected	450,000
3	Interest Income (1)	11,250
4	Property Taxes(2)	699,000
5	Transfer in from Fund #400	22,000
6	<b>Total Sources of Funds</b>	1,182,250
<b>Uses of Funds</b>		
7	Capital Project	0
8	Debt Service-Revenue Bonds Series 2013A Refunding (3)	222,800
9	Transfer to Supplemental Water Fund #500 for Debt Service - Certificate of Participation 2013 B (4)	476,200
10	Bond Administration	4,000
11	<b>Total Uses of Funds</b>	703,000
12	<b>Funds on Hand at End of Year-projected</b>	479,250

<u>FOR PLANNING PURPOSES ONLY</u>				
FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
0	0	0	0	0
0	0	0	0	0
<b>Sources of Funds</b>				
479,250	487,231	495,412	503,797	512,392
11,981	12,181	12,385	12,595	12,810
705,990	713,050	720,180	727,382	734,656
0	0	0	0	0
1,197,221	1,212,462	1,227,978	1,243,774	1,259,858
<b>Uses of Funds</b>				
0	0	0	0	0
221,675	220,300	218,675	221,675	224,175
484,315	492,750	501,505	505,707	467,390
4,000	4,000	4,000	4,000	4,000
709,990	717,050	724,180	731,382	695,565
487,231	495,412	503,797	512,392	564,293

- (1) Assumes interest rate of 2.5%
- (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)



# APPENDICES

# APPENDIX A

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-2020**

<b>ADMINISTRATION FUND #110</b>	2017-18	2018-19	2018-19	2019-20
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	19,526	14,000	17,000	15,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	445,940	482,760	433,211	557,685
Oper Transfers In-Funded Replacement	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>465,466</b>	<b>496,760</b>	<b>450,211</b>	<b>572,685</b>

<b>OPERATING EXPENDITURES</b>	2017-18	2018-19	2018-19	2019-20
<b>OPERATIONS &amp; MAINTENANCE</b>	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	76,451	90,000	70,000	94,000
Payroll Taxes	1,480	1,900	1,500	2,800
Retirement	17,959	18,000	15,000	20,000
Medical and Dental	128,665	137,000	118,000	140,000
Other Post Employment Benefits (OPEB)	18,578	17,450	17,500	20,200
Workers Comp Insurance	319	500	250	525
Bank Charges and Fees	4,339	5,000	5,000	5,200
Computer Expense	13,686	17,000	16,000	19,600
Dues and Subscriptions	3,418	2,550	3,000	2,800
Education and Training	5,139	6,000	3,000	7,000
Elections	0	2,000	110	0
Insurance - Liability	16,175	16,500	19,000	21,500
LAFCO Funding	26,642	28,000	49,751	50,000
Landscape and Janitorial	3,779	3,000	3,000	3,000
Legal - General and Special Counsel	73,454	73,000	70,000	75,000
Legal - Water Counsel	0	0	0	0
Professional Services	14,187	8,000	6,000	6,400
Miscellaneous	2,612	5,000	2,500	6,000
Newsletter and Mailers	871	1,800	0	1,000
Office Supplies	2,393	3,400	2,500	3,400
Outside Services	1,925	5,500	1,000	1,000
Postage	1,301	1,900	1,000	1,000
Public Notices	5,989	3,000	4,500	7,000
Repairs and Maintenance - Office Equip/Bldg	24,772	21,700	16,000	21,700
Property Taxes	0	0	0	0
Telephone	1,505	1,560	1,600	1,560
Travel and Mileage	6,102	7,500	6,000	7,500
Utilities - Gas, Electric and Trash	16,024	19,500	18,000	19,500
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>467,765</b>	<b>496,760</b>	<b>450,211</b>	<b>537,685</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>467,765</b>	<b>496,760</b>	<b>450,211</b>	<b>537,685</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>(2,299)</b>	<b>0</b>	<b>0</b>	<b>35,000</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
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	(35,000)
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(35,000)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(2,299)</b>	<b>0</b>	<b>0</b>	<b>0</b>

(1) See Page 23

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-2020**

<b>WATER FUND #125</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
<b>OPERATING REVENUES</b>				
Water - (Fixed) Availability Charges	1,423,083	1,162,000	1,150,000	1,273,000
Water - (Variable) Usage Charges	3,533,852	4,380,000	4,120,000	4,170,000
Sewer Revenues	0	0	0	0
Fees and Penalties	119,723	125,000	130,000	145,000
Meter and Connection Fees	0	1,000	12,000	20,000
Plan Check and Inspection Fees	0	500	700	5,000
Miscellaneous Income	98,768	35,000	40,000	40,000
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
<b>TOTAL OPERATING REVENUES</b>	<b>5,175,426</b>	<b>5,703,500</b>	<b>5,452,700</b>	<b>5,653,000</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	402,837	550,000	450,000	585,000
Wages - Overtime	42,333	50,000	44,000	50,000
Payroll Taxes	8,942	11,000	10,000	12,000
Retirement	120,430	125,000	120,000	143,000
Medical and Dental	143,553	206,000	160,000	200,000
Workers Comp Insurance	9,109	18,000	12,000	17,000
Wholesale Water Purchased (See Page 66)	1,039,190	961,000	907,700	963,526
Supplemental Water O & M/Overhead/Funded Replacement (See Page 66)	250,703	262,000	245,000	260,000
Electricity-pumping and pumping credit	326,475	398,500	360,000	371,000
Water	0	0	0	0
Chemicals	34,109	42,000	38,000	42,000
Lab Tests and Sampling	39,270	50,000	48,000	50,000
Operating Supplies	149,610	155,000	150,000	155,000
Outside Services	76,248	97,000	95,000	120,000
Permits and Operating Fees	22,860	27,500	20,000	27,500
Repairs & Maintenance	50,053	120,500	80,000	94,000
Engineering	558	10,000	12,000	10,000
Fuel	22,833	22,000	26,000	26,400
Meters	0	50,000	50,000	50,000
Safety Program	990	5,200	1,500	3,300
Uniforms	9,469	11,900	12,500	13,200
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	31,378	50,000	20,000	30,000
Oper Transfer Out - Funded Replacement	580,000	595,000	595,000	610,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>3,360,950</b>	<b>3,817,600</b>	<b>3,456,700</b>	<b>3,832,926</b>

**WATER FUND #125**

**CONTINUED**

GENERAL & ADMINISTRATIVE	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	291,333	330,000	275,000	392,000
Payroll Taxes	5,641	6,700	6,000	14,600
Retirement	60,632	73,000	50,000	84,500
Medical and Dental	83,900	90,000	75,000	113,000
Other Post Employment Benefits (OPEB)	52,422	52,400	52,400	60,600
Workers Comp Insurance	577	1,400	1,000	1,625
Bank Charges and Credit Card Fees	4,604	5,300	5,000	5,000
Computer Expense	47,807	75,000	90,000	93,500
Dues and Subscriptions	10,514	10,540	10,000	11,000
Education and Training	1,065	5,000	2,000	5,000
Elections	0	6,000	330	0
Insurance - Liability	48,907	49,500	58,500	64,500
LAFCO Funding	0	0	0	0
Landscape and Janitorial	8,037	9,000	9,000	9,000
Legal - General and Special Counsel	39,593	50,000	12,000	15,000
Legal - Water Counsel	92,181	75,000	60,000	75,000
Professional Services	128,167	125,000	115,000	110,000
Miscellaneous	450	1,000	500	1,000
Newsletter and Mailers	5,533	5,400	2,000	2,000
Office Supplies	8,833	10,200	10,000	10,200
Outside Services	3,922	6,000	4,000	4,800
Postage	14,943	15,700	11,000	12,650
Public Notices	2,912	2,000	0	0
Repairs and Maintenance - Office Equip/Bldg	3,208	5,100	4,000	5,100
Property Taxes	1,347	1,400	1,429	1,500
Telephone	4,515	4,680	4,500	4,680
Travel and Mileage	174	4,000	2,500	3,000
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	324,001	353,595	320,652	415,253
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>1,245,218</b>	<b>1,372,915</b>	<b>1,181,811</b>	<b>1,514,508</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>4,606,168</b>	<b>5,190,515</b>	<b>4,638,511</b>	<b>5,347,434</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>569,258</b>	<b>512,985</b>	<b>814,189</b>	<b>305,566</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	23,778	40,500	45,600	55,600
Blacklake Water Loan Surcharge	25,236	25,758	0	0
Interest Expense - Debt Service	(1,192)	(445)	0	0
Principal Portion - Debt Service	(26,428)	(25,313)	0	0
Transfers In and Out	0	0	0	0
Fixed Assets Purchases (1)	(122,000)	(225,600)	(157,000)	(355,700)
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(100,606)</b>	<b>(185,100)</b>	<b>(111,400)</b>	<b>(300,100)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>468,652</b>	<b>327,885</b>	<b>702,789</b>	<b>5,466</b>

(1) See Page 23

Estimated Cash Balance 7/1/19	2,224,000
Net Results from Operations	5,466

Estimated Cash Balance 6/30/20	<u>2,229,466</u>
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Cash Reserve Goal at 6/30/20	<u>4,737,434</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-2020**

**WATER RATE  
STABILIZATION FUND #128**

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**OPERATING EXPENDITURES  
OPERATIONS & MAINTENANCE**

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**WATER RATE STABILIZATION FUND #128  
CONTINUED**

GENERAL & ADMINISTRATIVE	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	5,567	6,000	9,000	10,450
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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>5,567</b>	<b>6,000</b>	<b>9,000</b>	<b>10,450</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>5,567</b>	<b>6,000</b>	<b>9,000</b>	<b>10,450</b>

Estimated Cash Balance 7/1/19	418,000
Net Results from Operations	10,450

Estimated Cash Balance 6/30/20	<u>428,450</u>
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Cash Reserve Goal at 6/30/20	<u>400,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-2020**

<b>TOWN SEWER FUND #130</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	2,031,534	2,074,000	2,091,500	2,198,000
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	17,940	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
<b>TOTAL OPERATING REVENUES</b>	<b>2,049,474</b>	<b>2,074,000</b>	<b>2,091,500</b>	<b>2,198,000</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	279,106	328,500	255,000	353,000
Wages - Overtime	27,223	34,000	34,000	42,000
Payroll Taxes	5,459	6,500	6,000	7,500
Retirement	68,322	58,500	49,000	84,200
Medical and Dental	106,819	126,000	102,000	132,000
Workers Comp Insurance	8,919	17,000	11,000	17,000
Wholesale Water Purchased		0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	143,444	148,000	160,000	165,000
Water	1,017	2,300	700	1,000
Chemicals	13,790	20,000	13,000	16,000
Lab Tests and Sampling	25,594	28,000	28,000	30,000
Operating Supplies	51,823	50,000	45,000	50,000
Outside Services	109,214	145,000	115,000	120,000
Permits and Operating Fees	11,630	13,000	12,000	13,000
Repairs & Maintenance	114,077	115,000	100,000	105,000
Engineering	12,304	15,000	0	5,000
Fuel	9,011	7,000	8,500	8,800
Meters	0	0	0	0
Safety Program	330	1,800	500	1,100
Uniforms	3,156	4,000	4,200	4,400
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>1,386,238</b>	<b>1,514,600</b>	<b>1,338,900</b>	<b>1,550,000</b>

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

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	26,182	29,000	26,000	38,200
Payroll Taxes	650	800	650	1,600
Retirement	3,748	7,000	4,000	8,200
Medical and Dental	9,147	9,000	8,500	13,800
Other Post Employment Benefits (OPEB)	11,139	14,900	14,900	17,170
Workers Comp Insurance	105	110	100	160
Bank Charges and Fees	0	0	0	0
Computer Expense	14,058	24,000	29,000	30,500
Dues and Subscriptions	5,353	5,820	4,500	5,600
Education and Training	1,733	5,000	2,000	5,000
Elections	0	1,700	100	0
Insurance - Liability	14,418	14,025	17,000	18,275
LAFCO Funding	0	0	0	0
Landscape and Janitorial	2,277	2,550	2,500	2,550
Legal - General and Special Counsel	5,586	1,000	0	5,000
Legal - Water Counsel	0	0	0	0
Professional Services (Includes Rate Study)	18,123	2,600	2,100	25,500
Miscellaneous	21	500	0	500
Newsletter and Mailers	740	1,530	0	2,380
Office Supplies	2,034	2,900	2,500	2,900
Outside Services	6,109	5,700	4,500	5,525
Postage	5,514	5,800	5,500	5,700
Public Notices	115	0	200	0
Repairs and Maintenance - Office Equip/Bldg	909	1,500	1,200	1,500
Property Taxes	0	0	0	0
Telephone	1,279	1,325	1,300	1,325
Travel and Mileage	0	2,000	500	2,000
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	91,800	100,185	88,601	114,741
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>221,040</b>	<b>238,945</b>	<b>215,651</b>	<b>308,126</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,607,278</b>	<b>1,753,545</b>	<b>1,554,551</b>	<b>1,858,126</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>442,196</b>	<b>320,455</b>	<b>536,949</b>	<b>339,874</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	17,756	15,000	18,000	10,050
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Exp - Debt Service (2012 COP)	(357,215)	(352,449)	(352,449)	(345,849)
Principal - Debt Service (2012 COP)	(165,000)	(165,000)	(165,000)	(175,000)
Transfers In and Out	0	0	0	0
Fixed Asset Purchases (1)	(40,700)	(57,200)	(42,900)	(31,900)
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(545,159)</b>	<b>(559,649)</b>	<b>(542,349)</b>	<b>(542,699)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(102,963)</b>	<b>(239,194)</b>	<b>(5,400)</b>	<b>(202,825)</b>

Estimated Cash Balance 7/1/19	402,000
Net Results from Operations	(202,825)

(1) See Page 23

Estimated Cash Balance 6/30/20	<u>199,175</u>
Cash Reserve Goal at 6/30/20	<u>731,563</u>

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-2020**

**TOWN SEWER RATE  
STABILIZATION FUND #135**

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>				
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TOWN SEWER RATE STABILIZATION #135**

**CONTINUED**

GENERAL & ADMINISTRATIVE	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	4,186	4,600	6,700	7,875
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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>4,186</b>	<b>4,600</b>	<b>6,700</b>	<b>7,875</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>4,186</b>	<b>4,600</b>	<b>6,700</b>	<b>7,875</b>

Estimated Cash Balance 7/1/19	315,000
Net Results from Operations	7,875
Estimated Cash Balance 6/30/20	<u>322,875</u>
Cash Reserve Goal at 6/30/20	<u>300,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-2020**

<b>BLACKLAKE SEWER FUND #150</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	475,507	473,000	474,000	576,000
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
<b>TOTAL OPERATING REVENUES</b>	<b>475,507</b>	<b>473,000</b>	<b>474,000</b>	<b>576,000</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	69,071	68,000	66,000	72,400
Wages - Overtime	6,806	6,200	6,200	6,300
Payroll Taxes	1,357	1,400	1,400	1,500
Retirement	14,688	12,000	120,000	17,000
Medical and Dental	26,772	25,000	25,000	25,000
Workers Comp Insurance	2,665	3,000	2,700	3,000
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	37,513	43,500	42,000	43,500
Water	2,161	2,500	3,500	4,000
Chemicals	15,980	19,000	15,000	18,000
Lab Tests and Sampling	25,853	27,500	24,000	27,000
Operating Supplies	2,410	5,000	4,000	5,000
Outside Services	3,962	7,500	7,000	7,500
Permits and Operating Fees	8,363	9,000	8,000	9,500
Repairs & Maintenance	19,898	13,000	15,000	13,500
Engineering	1,046	3,000	0	3,000
Fuel	4,152	4,000	4,500	4,800
Meters	0	0	0	0
Safety Program	180	900	200	600
Uniforms	1,722	2,100	2,300	2,400
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	173,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>412,599</b>	<b>420,600</b>	<b>514,800</b>	<b>437,000</b>

**BLACKLAKE SEWER FUND #150  
CONTINUED**

GENERAL & ADMINISTRATIVE	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	4,222	5,000	4,000	5,600
Payroll Taxes	105	150	125	200
Retirement	598	1,000	650	1,200
Medical and Dental	1,069	1,100	875	1,500
Other Post Employment Benefits (OPEB)	2,620	2,620	2,620	3,030
Workers Comp Insurance	17	20	15	25
Bank Charges and Fees	0	0	0	0
Computer Expense	2,993	5,000	9,500	7,300
Dues and Subscriptions	547	955	600	750
Education and Training	0	0	0	0
Elections	0	300	20	0
Insurance - Liability	2,486	2,475	2,700	3,225
LAFCO Funding	0	0	0	0
Landscape and Janitorial	402	450	450	450
Legal - General and Special Counsel	4,242	1,000	4,000	5,000
Legal - Water Counsel	0	0	0	0
Professional Services	4,504	98,450	50,000	51,000
Miscellaneous	51	500	650	1,300
Newsletter and Mailers	131	770	200	420
Office Supplies	359	500	400	500
Outside Services	268	375	250	675
Postage	772	2,000	1,100	1,850
Public Notices	0	2,000	0	0
Repairs and Maintenance - Office Equip/Bldg	160	250	200	250
Property Taxes	0	0	0	0
Telephone	808	935	900	935
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	16,200	17,680	12,657	16,392
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>42,554</b>	<b>143,530</b>	<b>91,912</b>	<b>101,602</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>455,153</b>	<b>564,130</b>	<b>606,712</b>	<b>538,602</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>20,354</b>	<b>(91,130)</b>	<b>(132,712)</b>	<b>37,398</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	2,919	3,000	4,700	4,275
Blacklake Sewer Loan Surcharge	24,567	20,376	0	0
Interest Expense - Debt Service	0	(352)	0	0
Principal Portion - Debt Service	0	(20,024)	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases (1)	(22,000)	(31,200)	(23,400)	(17,400)
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>5,486</b>	<b>(28,200)</b>	<b>(18,700)</b>	<b>(13,125)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>25,840</b>	<b>(119,330)</b>	<b>(151,412)</b>	<b>24,273</b>

Estimated Cash Balance 7/1/19	171,000
Net Results from Operations	24,273

(1) See Page 23

Estimated Cash Balance 6/30/20	<u>195,273</u>
Cash Reserve Goal at 6/30/20	<u>182,801</u>

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-2020**

**BLACKLAKE SEWER RATE  
STABILIZATION FUND #155**

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>				
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**BLACKLAKE SEWER RATE STABILIZATION #155  
CONTINUED**

GENERAL & ADMINISTRATIVE	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	696	750	1,100	1,325
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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>696</b>	<b>750</b>	<b>1,100</b>	<b>1,325</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>696</b>	<b>750</b>	<b>1,100</b>	<b>1,325</b>

Estimated Cash Balance 7/1/19	53,000
Net Results from Operations	1,325
Estimated Cash Balance 6/30/20	<u>54,325</u>
Cash Reserve Goal at 6/30/20	<u>50,000</u>



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-2020**

**STREET LIGHTING FUND #200**

2017-18  
ACTUAL

2018-19  
BUDGET

2018-19  
EST ACTUAL

2019-20  
PROPOSED

**OPERATING REVENUES**

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 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	24,508	27,850	27,850	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
<b>TOTAL OPERATING REVENUES</b>	<b>24,508</b>	<b>27,850</b>	<b>27,850</b>	<b>27,850</b>

**OPERATING EXPENDITURES  
OPERATIONS & MAINTENANCE**

2017-18  
ACTUAL

2018-19  
BUDGET

2018-19  
EST ACTUAL

2019-20  
PROPOSED

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 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	27,974	28,700	28,300	28,500
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>27,974</b>	<b>28,700</b>	<b>28,300</b>	<b>28,500</b>

**STREET LIGHTING FUND #200  
CONTINUED**

GENERAL & ADMINISTRATIVE	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 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	0	1,000	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	105	500	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	300	0	0
Public Notices	0	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	0	500	500	500
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>605</b>	<b>3,300</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>28,579</b>	<b>32,000</b>	<b>29,800</b>	<b>30,000</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>(4,071)</b>	<b>(4,150)</b>	<b>(1,950)</b>	<b>(2,150)</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	284	300	350	500
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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>284</b>	<b>300</b>	<b>350</b>	<b>500</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(3,787)</b>	<b>(3,850)</b>	<b>(1,600)</b>	<b>(1,650)</b>

Estimated Cash Balance 7/1/19	20,000
Net Results from Operations	(1,650)

Estimated Cash Balance 6/30/20	<u>18,350</u>
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Cash Reserve Goal at 6/30/20	<u>30,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-2020**

<b>STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 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	627	0	0	0
Street Lighting/Landscape Maint Charges	10,640	12,180	12,180	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
<b>TOTAL OPERATING REVENUES</b>	<b>11,267</b>	<b>12,180</b>	<b>12,180</b>	<b>12,180</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 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	130	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	17,785	8,000	8,000	8,500
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>17,905</b>	<b>8,150</b>	<b>8,130</b>	<b>8,650</b>

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

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 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	1,512	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	325	500	500	500
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	1,500	1,500	1,500	1,500
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>3,337</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>21,242</b>	<b>10,150</b>	<b>10,130</b>	<b>10,650</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>(9,975)</b>	<b>2,030</b>	<b>2,050</b>	<b>1,530</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	202	180	250	375
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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>202</b>	<b>180</b>	<b>250</b>	<b>375</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(9,773)</b>	<b>2,210</b>	<b>2,300</b>	<b>1,905</b>

Estimated Cash Balance 7/1/19 15,000  
Net Results from Operations 1,905

Estimated Cash Balance 6/30/20 16,905

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

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-2020**

<b>SOLID WASTE FUND #300</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste (1)	72,224	62,000	62,000	62,000
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>72,224</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>

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

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 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	133,340	7,500	4,000	8,000
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>133,340</b>	<b>7,500</b>	<b>4,000</b>	<b>8,000</b>

<b>SOLID WASTE FUND #300 CONTINUED GENERAL &amp; ADMINISTRATIVE</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 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	2,205	1,500	5,000	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	184	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	11,938	9,300	9,300	9,300
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>16,327</b>	<b>13,100</b>	<b>16,600</b>	<b>13,100</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>149,667</b>	<b>20,600</b>	<b>20,600</b>	<b>21,100</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>(77,443)</b>	<b>41,400</b>	<b>41,400</b>	<b>40,900</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	4,028	3,600	5,700	7,375
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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>4,028</b>	<b>3,600</b>	<b>5,700</b>	<b>7,375</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(73,415)</b>	<b>45,000</b>	<b>47,100</b>	<b>48,275</b>

Estimated Cash Balance 7/1/19                      295,000  
Net Results from Operations                      48,275

Estimated Cash Balance 6/30/20                      343,275

Cash Reserve Goal at 6/30/20                      150,000

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-2020**

<b>DRAINAGE FUND #400</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	18,021	17,400	18,850	19,700
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
<b>TOTAL OPERATING REVENUES</b>	<b>18,021</b>	<b>17,400</b>	<b>18,850</b>	<b>19,700</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**DRAINAGE FUND #400**

**CONTINUED**

GENERAL & ADMINISTRATIVE	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>18,021</b>	<b>17,400</b>	<b>18,850</b>	<b>19,700</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	1,015	1,200	1,200	1,275
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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>1,015</b>	<b>1,200</b>	<b>1,200</b>	<b>1,275</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>19,036</b>	<b>18,600</b>	<b>20,050</b>	<b>20,975</b>

Estimated Cash Balance 7/1/19	51,000
Net Results from Operations	20,975
Transfer to Fund #600	(21,000)
Estimated Cash Balance 6/30/20	<u>50,975</u>
Cash Reserve Goal at 6/30/19	<u>50,000</u>



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-2020**

<b>FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 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	580,000	595,000	595,000	610,000
<b>TOTAL OPERATING REVENUES</b>	<b>580,000</b>	<b>595,000</b>	<b>595,000</b>	<b>610,000</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>580,000</b>	<b>595,000</b>	<b>595,000</b>	<b>610,000</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	50,048	53,400	86,000	105,500
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Income - Debt Service	0	445	0	0
Principal Portion - Debt Service	0	25,313	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>50,048</b>	<b>79,158</b>	<b>86,000</b>	<b>105,500</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>630,048</b>	<b>674,158</b>	<b>681,000</b>	<b>715,500</b>

Estimated Cash Balance 7/1/19	4,220,000
Net Results from Operations	715,500
Funded Replacement Projects (1)	<u>(1,790,000)</u>
Estimated Cash Balance 6/30/20	<u>3,145,500</u>

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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2019-2020**

<b>FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 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
<b>TOTAL OPERATING REVENUES</b>	<b>395,000</b>	<b>395,000</b>	<b>395,000</b>	<b>395,000</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>395,000</b>	<b>395,000</b>	<b>395,000</b>	<b>395,000</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	52,740	57,720	92,000	107,500
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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>52,740</b>	<b>57,720</b>	<b>92,000</b>	<b>107,500</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>447,740</b>	<b>452,720</b>	<b>487,000</b>	<b>502,500</b>

Estimated Cash Balance 7/1/19	4,300,000
Net Results from Operations	502,500
Funded Replacement Projects (1)	<u>(1,890,000)</u>
Estimated Cash Balance 6/30/20	<u>2,912,500</u>

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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
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<b>FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 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	173,000
<b>TOTAL OPERATING REVENUES</b>	<b>168,000</b>	<b>168,000</b>	<b>168,000</b>	<b>173,000</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST ACTUAL	2019-20 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>168,000</b>	<b>168,000</b>	<b>168,000</b>	<b>173,000</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	11,328	12,285	20,000	25,000
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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>11,328</b>	<b>12,285</b>	<b>20,000</b>	<b>25,000</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>179,328</b>	<b>180,285</b>	<b>188,000</b>	<b>198,000</b>

Estimated Cash Balance 7/1/19	1,000,000
Net Results from Operations	198,000
Funded Replacement Projects (1)	<u>(972,600)</u>
Estimated Cash Balance 6/30/20	<u>225,400</u>

(1) See Page 25

# APPENDIX B

**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT  
BUDGET FOR FISCAL YEAR 2019-2020**

	(6) Acre Feet Purchase	Cost per Acre Foot (FY 19-20)	Total Cost
Water Purchase Fiscal Year 2019-20	850	\$1,700.00	\$1,445,000.00
NCSD Water O & M Cost per AF **	850	\$168.94	\$143,599.00
NCSD Admin Fee per AF (15% of O & M per AF) **	850	\$25.34	\$21,539.00
		<u>\$1,894.28</u>	<u>\$1,610,138.00</u>

\*\*To be adjusted annually based on actual costs

	TOTAL	NCSD	WMWC	GSWC
1 Phase 1 Supplemental Water Annual Allocation (AF)	800	533.44	133.28	133.28
2 Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66%	16.66%
3 Pass-Through Supplemental Water Cost	\$1,445,000	\$963,526	\$240,737	\$240,737
4 Supplemental Water O & M Cost	\$143,599	(A) \$95,752	\$23,924	\$23,924
5 Supplemental Water NCSD Admin Fee	\$21,539	(B) \$14,362	\$3,588	\$3,588
<b>6 Total Annual Supplemental Water Volume Cost</b>	<b>\$1,610,138</b>	<b>\$1,073,640</b>	<b>\$268,249</b>	<b>\$268,249</b>

	TOTAL	NCSD	WMWC	GSWC
7 Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50	416.50
8 Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88%	13.88%
9 Yearly Capital Recovery Charge-Principal (1)	\$83,783	\$0	\$37,237	\$46,546
10 Yearly Capital Recovery Charge-Interest (1)	\$345,164	\$0	\$194,150	\$151,014
11 Yearly Capital Recovery Charge-Principal (2)	\$6,481	\$0	\$2,875	\$3,606
12 Yearly Capital Recovery Charge-Interest (2)	\$26,691	\$0	\$14,992	\$11,699
13 Yearly Capital Recovery Charge-Principal (3)	\$11,555	\$0	\$5,117	\$6,438
14 Yearly Capital Recovery Charge-Interest (3)	\$47,565	\$0	\$26,677	\$20,888
15 Yearly Capital Recovery Charge-Principal (4)	\$806	\$0	\$356	\$450
16 Yearly Capital Recovery Charge-Interest (4)	\$3,316	\$0	\$1,857	\$1,459
17 Supplemental Water Project Yearly Replacement(5)	\$206,865	(C) \$149,439	\$28,713	\$28,713
<b>18 Total Annual Fixed Supplemental Charges</b>	<b>\$732,226</b>	<b>\$149,439</b>	<b>\$311,974</b>	<b>\$270,813</b>

<b>19 Total Volume and Annual Fixed Charges for Fiscal Year 2019-2020 (Line 6 + Line 18)</b>	<b>\$2,342,364</b>	<b>\$1,223,079</b>	<b>\$580,223</b>	<b>\$539,062</b>
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18 Electrical Pumping Credit (\$223.15 per acre foot-estimated)	(\$63,200)	\$0	(\$31,600)	(\$31,600)
<b>19 SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2019-2020</b>	<b>\$2,279,164</b>	<b>\$1,223,079</b>	<b>\$548,623</b>	<b>\$507,462</b>

(1)	Per applicable amortization schedule as of June 30, 2015
(2)	Per applicable amortization schedule as of June 30, 2016
(3)	Per applicable amortization schedule as of June 30, 2017
(4)	Per applicable amortization schedule as of June 30, 2018
(i)	To be re-amortized as of June 30, 2019 for project costs incurred between July 1, 2018 and June 30, 2019. New Amortization schedules will be issued with September 30, 2019 invoice.
(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

(A)+(B)+(C) = \$259,553

(6) 800 acre feet per contract plus 50 acre feet for operational buffer

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



# APPENDIX C

**NIPOMO COMMUNITY SERVICES DISTRICT  
DEBT SERVICE SCHEDULE  
2019-2020**

	<u>July 1, 2019</u> <u>Beginning Balance</u>	<u>Principal</u> <u>Pay Down</u>	<u>June 30, 2020</u> <u>Ending Balance</u>
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)	\$42,181	(\$42,181)	\$0
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)	\$2,430,000	(\$120,000)	\$2,310,000
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)	\$8,715,000	(\$175,000)	\$8,540,000
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)	\$8,970,000	(\$150,000)	\$8,820,000
<b>TOTAL PRINCIPAL BALANCES</b>	<b>\$20,157,181</b>	<b>(\$487,181)</b>	<b>\$19,670,000</b>

# APPENDIX D

**PRESENTED FOR INFORMATIONAL PURPOSES**

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

Meter Size	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/1/3016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19
	Less	\$30.84	\$30.84	\$33.17	\$35.72	\$38.51	\$41.57	\$44.92	\$44.92	\$42.51
1 ½ Inch	83.97	83.97	90.58	97.82	105.75	114.43	123.94	123.94	51.49	55.55
2 Inch	130.17	130.17	140.64	152.11	164.67	178.42	193.48	193.48	67.40	72.08
3 Inch	233.07	233.07	252.56	273.90	297.27	322.86	350.88	350.88	152.51	163.70
4 Inch	376.68	376.68	409.04	444.40	483.29	525.78	572.31	572.31	197.75	210.55
6 Inch	730.80	730.80	803.33	873.99	951.36	1,036.08	1,128.85	1,128.85	335.12	349.88

**SUPPLEMENTAL WATER**

Meter Size	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/1/3016	6/30/2017	12/1/17 to 11/30/18	12/1/18 to 11/30/19
	1 Inch and Less	-	-	-	-	-	-	\$13.20	\$13.20	(1)
1 ½ Inch	-	-	-	-	-	-	39.60	39.60	(1)	(1)
2 Inch	-	-	-	-	-	-	63.36	63.36	(1)	(1)
3 Inch	-	-	-	-	-	-	118.80	118.80	(1)	(1)
4 Inch	-	-	-	-	-	-	198.00	198.00	(1)	(1)
6 Inch	-	-	-	-	-	-	396.00	396.00	(1)	(1)

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

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

		6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19
Uniform Rate		\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$4.97	\$5.45
Single and Multi-Family	Tier I	1.64	1.64	1.64	1.80	1.97	2.16	2.37	2.37	-	-
	Tier II	2.80	2.80	2.05	2.25	2.46	2.69	2.95	2.95	-	-
	Tier III	-	-	2.88	3.15	3.45	3.78	4.14	4.14	-	-
	Tier IV	-	-	4.93	5.40	5.91	6.47	7.08	7.08	-	-
Commercial and Irrigation	Tier I	-	-	2.05	2.25	2.46	2.69	2.95	2.95	-	-
	Tier II	-	-	2.88	3.45	3.45	3.78	4.14	4.14	-	-
Agriculture and All Other		2.06	2.06	2.37	2.84	2.84	3.11	3.41	3.41	-	-
<b>Supplemental Water</b>		-	-	-	-	-	-	0.77	1.003	(1)	(1)

Uniform Rate effective 12/1/17

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

**PRESENTED FOR INFORMATIONAL PURPOSES**

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

Fiscal Year	TOWN	
	Single Family	Multi-Family
2019	\$97.74	\$81.53
2018	94.71	79.00
2017	91.77	76.55
2016	88.93	74.18
2015	88.32	67.33
2014	88.32	67.33
2013	88.32	67.33
2012	88.32	67.33
2011	88.32	67.33
2010	88.32	67.33

Fiscal Year	BLACKALKE	
	Single Family	Multi-Family
2019*	\$169.76	\$109.08
2018	145.51	95.08
2017	145.51	95.08
2016	145.51	95.08
2015	145.51	95.08
2014	145.51	95.08
2013	145.51	95.08
2012	138.58	90.55
2011	131.98	86.24
2010	118.90	77.69

\*Effective April 1, 2019

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1 Inch and Less	\$34.07	\$34.07	\$34.07	\$34.07	\$34.07	\$34.07	\$35.12	\$36.24	\$37.40	\$38.60
1 ½ Inch	98.59	98.59	98.59	98.59	98.59	98.59	101.94	105.20	108.57	112.04
2 Inch	156.66	156.66	156.66	156.66	156.66	156.66	162.08	167.26	172.62	178.14
3 Inch	292.16	292.16	292.16	292.16	292.16	292.16	302.40	312.08	322.07	332.37
4 Inch	485.72	485.72	485.72	485.72	485.72	485.72	502.87	518.96	535.57	552.70
6 Inch	969.64	969.64	969.64	969.64	969.64	969.64	1,004.03	1,036.16	1,069.31	1,103.53

Fiscal Year	BI-MONTHLY USAGE RATE									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Low	\$2.89	\$2.89	\$2.89	\$2.89	\$2.89	\$2.89	\$3.43	\$3.54	\$3.66	\$3.77
Medium	3.20	3.20	3.20	3.20	3.20	3.20	3.81	3.93	4.06	4.19
High	4.14	4.14	4.14	4.14	4.14	4.14	4.93	5.09	5.25	5.42

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019*
1 Inch and Less	\$38.33	\$59.43	\$62.40	\$65.52	\$65.52	\$65.52	\$65.52	\$65.52	\$65.52	\$88.35
1 ½ Inch	110.25	169.16	177.62	186.50	186.50	186.50	186.50	186.50	186.50	233.45
2 Inch	175.08	267.91	281.31	295.38	295.38	295.38	295.38	295.38	295.38	364.04
3 Inch	326.45	498.35	523.26	549.43	549.43	549.43	549.43	549.43	549.43	668.75
4 Inch	542.64	827.54	868.91	912.36	912.36	912.36	912.36	912.36	912.36	1,104.05
6 Inch	1,082.64	1,650.51	1,733.03	1,819.68	1,819.68	1,819.68	1,819.68	1,819.68	1,819.68	2,192.30

Fiscal Year	BI-MONTHLY USAGE RATE									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019*
Low	\$2.91	\$3.23	\$3.39	\$3.56	\$3.56	\$3.56	\$3.56	\$3.56	\$3.56	\$3.97
Medium	3.92	4.35	4.57	4.80	4.80	4.80	4.80	4.80	4.80	5.28
High	6.20	6.89	7.23	7.59	7.59	7.59	7.59	7.59	7.59	8.22

\*Effective  
April 1,  
2019

**PRESENTED FOR INFORMATIONAL PURPOSES**

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

Meter Size	FISCAL YEAR									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1 Inch and Less	\$3,124	\$3,192	\$3,293	\$3,385	\$2,921	\$2,921	\$2,976	\$3,076	\$3,188	\$3,284
Supplemental Water	13,858	14,160	14,605	15,015	7,570	7,570	7,711	7,971	8,262	8,510
1 ½ Inch	9,372	9,577	9,877	10,155	8,764	8,764	8,928	9,228	9,566	9,853
Supplemental Water	41,573	42,479	43,814	45,045	22,710	22,710	23,134	23,913	24,787	25,531
2 Inch	14,994	15,321	15,802	16,247	14,022	14,022	14,284	14,765	15,305	15,764
Supplemental Water	66,516	67,966	70,101	72,072	36,336	36,336	37,015	38,261	39,660	40,850
3 Inch	28,115	28,728	29,630	30,463	26,291	26,291	26,782	27,684	28,696	29,557
Supplemental Water	124,719	127,436	131,440	135,135	68,130	68,130	69,403	71,740	74,827	76,594
4 Inch	46,858	47,879	49,384	50,772	43,819	43,819	44,638	46,141	47,827	49,263
Supplemental Water	207,866	212,393	219,067	225,225	113,550	113,550	115,671	119,566	123,936	127,657
6 Inch	93,717	95,758	98,767	101,544	87,638	87,638	89,275	92,281	95,654	98,526
Supplemental Water	415,731	424,787	438,134	450,450	227,100	227,100	231,342	239,132	247,872	255,314

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

Meter Size	FISCAL YEAR									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
1 Inch and Less	\$7,462	\$7,864	\$7,864	\$8,085	\$8,282	\$8,526	\$8,685	\$8,978	\$9,306	\$9,585
1 ½ Inch	22,387	23,593	23,593	24,256	24,846	25,577	26,055	26,933	27,917	28,755
2 Inch	35,819	37,749	37,749	38,810	39,755	40,924	41,689	43,093	44,668	46,009
3 Inch	67,160	70,779	70,779	72,769	74,539	76,732	78,166	80,798	83,751	86,265
4 Inch	111,934	117,965	117,965	121,281	124,232	127,887	130,276	134,663	139,584	143,775
6 Inch	223,867	235,931	235,931	242,562	248,463	255,774	260,552	269,325	279,169	287,550

**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 %
2018	3,685	85%	439	10%	103	2%	103	2%	1	>1%	4,331	100%
2017	3,669	86%	441	10%	101	2%	97	2%	1	>1%	4,309	100%
2016	3,603	84%	497	12%	102	2%	97	2%	1	>1%	4,300	100%
2015	3,592	84%	497	12%	99	2%	96	2%	1	>1%	4,285	100%
2014	3,580	84%	500	12%	97	2%	90	2%	1	>1%	4,268	100%
2013	3,556	84%	494	12%	94	2%	93	2%	1	>1%	4,238	100%
2012	3,504	84%	495	12%	95	2%	78	2%	1	>1%	4,173	100%
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%

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
2018	2,174	2,322	473	473	375	634	76	76	3,098	3,508
2017	2,153	2,298	470	470	375	634	75	78	3,073	3,480
2016	2,109	2,109	469	469	374	816	110	110	3,062	3,504
2015	2,098	2,098	468	468	374	777	82	82	3,022	3,425
2014	2,096	2,096	463	463	375	766	80	80	3,014	3,407
2013	2,024	2,024	461	461	371	771	80	80	2,936	3,339
2012	2,008	2,008	460	460	367	766	79	82	2,914	3,316
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

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
2018	487	487	68	68	4	4	559	559
2017	487	487	68	68	4	4	559	559
2016	487	487	68	68	4	4	559	559
2015	487	487	68	68	4	4	559	559
2014	487	487	68	68	4	4	559	559
2013	487	487	68	68	4	4	559	559
2012	485	485	67	67	3	3	555	555
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

DUE=Dwelling Unit Equivalent