

NIPOMO COMMUNITY SERVICES DISTRICT

APRIL 20, 2021

10:00 A.M.

SPECIAL MEETING NOTICE & AGENDA FINANCE AND AUDIT COMMITTEE

COMMITTEE MEMBERS

DAN GADDIS, CHAIRMAN
ED EBY, MEMBER

PRINCIPAL STAFF

MARIO IGLESIAS, GENERAL MANAGER
LISA BOGNUDA, FINANCE DIRECTOR
PETER SEVCIK, DIRECTOR OF ENG AND OPS
CRAIG STEELE, GENERAL COUNSEL

**MEETING LOCATION – Jon S. Seitz Board Room
148 S. Wilson Street, Nipomo, California**

1. CALL TO ORDER, FLAG SALUTE AND ROLL CALL

**2. REVIEW THE DRAFT 2021-2022 FISCAL YEAR BUDGET FOR
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)**

ACTION RECOMMENDED: Receive Report and provide direction to Staff.

3. REVIEW THE DRAFT 2021-2022 FISCAL YEAR BUDGET

ACTION RECOMMENDED: Receive Report and provide direction to Staff.

4. ADJOURN

TO: FINANCE AND AUDIT
COMMITTEE

REVIEWED: MARIO IGLESIAS
GENERAL MANAGER

FROM: LISA BOGNUDA
FINANCE DIRECTOR

DATE: APRIL 16, 2021

AGENDA ITEM

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APRIL 20, 2021

**REVIEW THE DRAFT 2021-2022 FISCAL YEAR BUDGET FOR
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)**

ITEM

Review the draft 2021-2022 fiscal year budget for Nipomo Supplemental Water Project (NSWP) [RECOMMEND REVIEW REPORT AND DIRECT STAFF].

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	July 1, 2015 to June 30, 2016	645
2-5	July 1, 2016 to June 30, 2020	800
6-10	July 1, 2020 to June 30, 2025	1,000
11- Term	July 1, 2026 to June 30, 2035	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:

- 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 1st of each year. District shall make every reasonable effort to adopt the final Budget during June of each year at a regularly scheduled District board meeting. The Advisory Committee shall determine the most effective content, format and reporting frequency for financial and budget reports for the NSWP Enterprise Fund.
- C. The Budget shall provide the basis for and detail the cost allocations and quarterly billing described in Section IX.

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

Attached is the draft Budget based on purchase of 1,050 acre feet of supplemental water (1,000 acre feet per contract plus 50 acre feet operational buffer). The City adopted a new rate structure commencing January 1, 2020. The Base Energy Cost CPI will be adjusted based on the July index; however, the City has agreed to implement the energy adjustment to coincide with the January 1 rate increases. The Operations and Maintenance (O&M) Budget has been estimated based on current fiscal year expenditures plus 3% inflation. The administrative fee is set at 15% of O & M costs.

STRATEGIC PLAN

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

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

FISCAL IMPACT

The cost of drafting and reviewing annual budget was included in this year's budget.

RECOMMENDATION

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

ATTACHMENTS

- A. Draft Budget

APRIL 20, 2021

ITEM 2

ATTACHMENT A

**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)
BUDGET FOR FISCAL YEAR 2021-22**

	Acre Feet Purchase (A)	Cost per Acre Foot (AF)	Total Cost	
Water Purchase Fiscal Year 2021-2022 (see page 2)	1050	see page 2	\$2,224,857	
NCSO Water O & M Cost per AF ** (see page 3)	1050	\$184.30	\$193,515	
NCSO Admin Fee per AF (15% of O & M per AF) ** (see page 3)	1050	\$27.65	\$29,033	
		<u>\$211.95</u>	<u>\$2,447,405</u>	
**To be adjusted annually based on actual costs				
	TOTAL	NCSO	WMWC	GSWC
1 Phase 1 Supplemental Water Annual Allocation (AF)	1000	666.68	166.66	166.66
2 Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66%	16.66%
3 Pass-Through Supplemental Water Cost	\$2,224,857	\$1,483,535	\$370,661	\$370,661
4 Supplemental Water O & M Cost	\$193,515	\$129,036	\$32,240	\$32,240
5 Supplemental Water NCSO Admin Fee	\$29,033	\$19,359	\$4,837	\$4,837
6 Total Annual Supplemental Water Volume Cost	\$2,447,405	\$1,631,929	\$407,738	\$407,738

	TOTAL	NCSO	WMWC	GSWC
7 Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50	416.50
8 Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88%	13.88%
9 Yearly Capital Recovery Charge-Principal 6/30/2015 (1)	\$91,889	\$0	\$37,233	\$54,656
10 Yearly Capital Recovery Charge-Interest 6/30/2015 (1)	\$294,530	\$0	\$151,626	\$142,904
11 Yearly Capital Recovery Charge-Principal 6/30/2016 (2)	\$7,756	\$0	\$3,522	\$4,234
12 Yearly Capital Recovery Charge-Interest 6/30/2016 (2)	\$25,416	\$0	\$14,345	\$11,071
13 Yearly Capital Recovery Charge-Principal 6/30/2017 (3)	\$13,828	\$0	\$6,268	\$7,560
14 Yearly Capital Recovery Charge-Interest 6/30/2017 (3)	\$45,292	\$0	\$25,526	\$19,766
14 Yearly Capital Recovery Charge-Principal 6/30/2018 (4)	\$964	\$0	\$436	\$528
15 Yearly Capital Recovery Charge-Interest 6/30/2018 (4)	\$3,156	\$0	\$1,776	\$1,380
16 Yearly Capital Recovery Charge-Principal 6/30/2019 (5)	\$1,183	\$0	\$534	\$649
17 Yearly Capital Recovery Charge-Interest 6/30/2019 (5)	\$3,871	\$0	\$2,175	\$1,696
18 Yearly Capital Recovery Charge-Principal 6/30/2020 (6)	\$15,176	\$0	\$6,839	\$8,337
19 Yearly Capital Recovery Charge-Interest 6/30/2020 (6)	\$49,647	\$0	\$27,849	\$21,798
20 Supplemental Water Project Yearly Replacement (7)	\$206,865	\$149,439	\$28,713	\$28,713
21 Total Annual Fixed Supplemental Charges	\$759,573	\$149,439	\$306,842	\$303,292

22 Total Volume and Annual Fixed Charges for Fiscal Year 2021-2022 (Line 6 + Line 21)	\$3,206,978	\$1,781,369	\$714,579	\$711,029
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23 Electrical Pumping Credit (\$242.82 per acre foot-estimated)	(\$80,434)	\$0	(\$40,217)	(\$40,217)
24 SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2021-2022	\$3,126,543	\$1,781,369	\$674,362	\$670,812

(1)	Per applicable amortization schedule as of June 30, 2015
(2)	Per applicable amortization schedule as of June 30, 2016
(3)	Per applicable amortization schedule as of June 30, 2017
(4)	Per applicable amortization schedule as of June 30, 2018
(5)	Per applicable amortization schedule as of June 30, 2019
(6)	Per applicable amortization schedule as of June 30, 2020
(7)	Monthly replacement contribution of total Supplemental Water Project cost of \$20,686,509 assuming a 100 year project life = \$206,865 per year not to exceed \$3,000,000 adjusted annually for CPI per agreement

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

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

**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP) - COST OF WATER PURCHASED FROM CITY OF SANTA MARIA (SM)
BUDGET FOR FISCAL YEAR 2021-22**

FISCAL YEAR	CITY OF SM RATE INCR EFF DATE	(a)	(b)	(c)	(d)	(a)*(d)	
		ACRE FEET PURCHASED	CITY OF SM BASE Cost PER ACRE FOOT	CITY OF SM CHANGE IN ENERGY	(b)+(c) COST PER ACRE FOOT	TOTAL COST	
FY 15-16	July 1, 2015 to June 30, 2016	1/7/2015	660	\$ 1,495.85	\$ 23.00	\$1,518.85	\$1,001,760
FY 16-17	July 1, 2016 to June 30, 2017	7/1/2016	860	\$ 1,570.77	\$ 17.00	\$1,587.77	\$1,365,482
FY 17-18	July 1, 2017 to June 30, 2018	7/1/2017	945	\$ 1,649.18	\$ -	\$1,649.18	\$1,558,475
FY 18-19	July 1, 2018 to June 30, 2019	7/1/2018	950	\$ 1,649.18	\$ 52.00	\$1,701.18	\$1,616,121
FY 19-20	July 1, 2019 to December 31, 2019	7/1/2019	487	\$ 1,649.18	\$ 45.92	\$1,695.10	\$825,514
FY 19-20	January 1, 2020 to June 30, 2020	1/1/2020	463	\$ 2,077.81	\$ 45.92	\$2,123.73	\$983,287
FY 20-21	July 1, 2020 to December 31, 2020	1/1/2020	555	\$ 2,077.81	\$ 45.92	\$2,123.73	\$1,178,670
FY 20-21	January 1, 2021 to June 30, 2021	1/1/2021	495	\$ 2,160.58	\$ 43.19	\$2,203.77	\$1,090,866
FY 21-22	July 1, 2021 to December 31, 2021	1/1/2021	525	\$ 2,160.58	\$ 43.19	\$2,203.77	\$1,090,866
FY 21-22	January 1, 2022 to June 30, 2022	1/1/2022	525	\$ 2,247.70	\$ 43.19	\$2,290.89	\$1,133,991

\$2,224,857

City of Santa Maria Adopted Rate Increases

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

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

	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
(1) Current CPI (July)	258,017	264,979	261,037	281,402	289,173	307,536
(2) Base Period CPI (May 2013)	264,188	264,188	264,188	264,188	264,188	264,188
(3) Index Point Change (1)-(2)	-6.171	0.791	-3.151	17.214	24.985	43.348
(4) Divided by prior period (3) + (2)	-0.023358366	0.00299408	-0.011927113	0.065158145	0.094572804	0.164080125
(5) Multiply by 100 for percent change (4) x 100	-2.335836601	0.299407997	-1.192711251	6.515814496	9.457280422	16.40801248
(6) Adjusted to 50% per agreement (5) x 50%	-1.167918301	0.149703999	-0.596355626	3.257907248	4.728640211	8.204006238
(7) Base Cost of Energy (Per Agreement)	206.85	206.85	206.85	206.85	206.85	206.85
(8) Energy Adjustment (7) x (6) + 100	-2.42	0.31	-1.23	6.74	9.78	16.97
(9) Adjusted Base Cost of Energy (7) + (8)	204.43	207.16	205.62	213.59	216.63	223.82
(10) CCWA BUDGET (Per published document)	\$227.27	\$223.71	\$191.77	\$265.90	\$262.54	\$267.02
(11) Change in Cost of Energy (10) - (9), not less than 0	\$23	\$17	\$0	\$52	\$46	\$43

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

**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)
BUDGET FOR FISCAL YEAR 2020-21**

OPERATIONS AND MAINTENANCE BUDGET

OPERATIONS AND MAINTENANCE	1000 AFY 2019-20 ACTUAL	1000 AFY 2020-21 BUDGET	1000 AFY 2020-21 EST ACTUAL	1,000 AFY 2021-22 PROPOSED
Electricity	69,075	89,000	88,000	90,640
Labor (fully weighted)	44,436	50,470	51,000	52,530
Water	647	618	600	618
Chemicals	6,407	5,150	10,000	10,300
Outside Services	7,918	11,330	5,000	5,150
Permits and Operating Fees	1,031	643	700	721
Insurance	9,573	9,860	13,633	14,042
Repairs and Maintenance	12,902	16,995	10,000	10,300
TOTAL OPERATIONS AND MAINTENANCE	151,989	184,066	178,933	184,301
Cost per acre foot @ 1,000 acre feet	151.99	184.07	178.93	184.30
Overhead allocation 15% of O and M	22.80	27.61	26.84	27.65

(1) Estimated 3% increase in expenses FY 21-22

**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)
BUDGET FOR FISCAL YEAR 2021-22**

FUNDED REPLACEMENT RESERVES

	<u>FY 20-21 EST ACTUAL</u>	<u>FY 20-21 PROPOSED</u>
Beginning Balance, July 1	1,017,645	1,232,610
Collections during fiscal year		
NCSD	149,439	149,439
WMWC	28,713	28,713
GSWC	28,713	28,713
	<u>206,865</u>	<u>206,865</u>
Estimated interest income	<u>8,100</u>	<u>14,000</u>
Estimated Ending Balance, June 30	<u>1,232,610</u>	<u>1,453,475</u>

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

Funded Replacement Reserve Requirement - Pursuant to Section VIII (J)		
CPI Adjustment as of June 30, 2021		
CPI - 2020 Annual	278.567	
CPI - 2019 Annual	<u>(274.114)</u>	
	4.453	
Divide by previous period CPI ÷	<u>274.114</u>	
	0.0162	
	X 100.000	
Percent Change	<u>1.62</u>	
Maximum Balance computed as of June 30, 2020		3,391,989
Adjusted by CPI June 30, 2021 (\$3,391,989 * 1.62%)		54,950
Maximum Balance adjusted as of June 30, 2021		<u>3,446,939</u>

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

CPI = Consumer Price Index

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

TO: FINANCE AND AUDIT
COMMITTEE

REVIEWED: MARIO IGLESIAS
GENERAL MANAGER

FROM: LISA BOGNUDA (LSB)
FINANCE DIRECTOR

DATE: APRIL 16, 2021

AGENDA ITEM

3

APRIL 20, 2021

DRAFT BUDGET FOR FISCAL YEAR 2021-2022

ITEM

Consider draft budget for fiscal year 2021-2022 [RECOMMEND REVIEW AND DIRECT STAFF]

BUDGET BACKGROUND

Attached is the first draft of the fiscal year 2021-2022 budget.

The Finance and Audit Committee met on March 17, 2021, for a Kick Off meeting for the FY 2021-2022 Budget preparation.

Since the committee met, Staff has modified the following pages:

- Fixed Asset purchase schedule (page 23)
 1. Removed Phone System
 2. Added GIS Conversion
 3. Added Replacement vehicle-Office

- Capital Improvements schedule (page 30)
 1. Added Backup Generator for Office-carryover
 2. Removed Southland WWTF Blower

The first draft of the budget is projecting a total of operating revenues in excess of operating expenditures of \$134,990. After including non-operating revenues and non-operating expenditures, the total net result from operations is \$1,226,375 (Pages 16-17). Each Fund has its own impact on the net surplus – whether positive or negative, and therefore, each Fund must be looked at individually.

OPERATIONS AND MAINTENANCE FUNDS

Fund #125 – Water (Pages 40 & 41)

This Fund is budgeted to have a net operating surplus of \$46,240 and an overall deficit of (\$76,470). The deficit is due to COVID-19 and the Board of Directors action to reduce the Fiscal Year 2020-21 rate increase by 10.2% to 4.5%, effective January 1, 2021. A financial plan is included in the newly adopted rate structure to ensure deficits do not have a negative impact on Cash Reserves.

The budget includes the purchase of 700.02 acre feet (666.68 per contract plus 33.34 operational buffer) of supplemental water from the City of Santa Maria at a budgeted cost of \$1,483,535.

The fifth of a five year rate increase (14.7%) was set to go into effect on December 1, 2020. However, due to COVID-19, the Board of Directors took action and reduced the rate increase by 10.2% to 4.5%, effective January 1, 2021. Due to this reduction, the water revenues are projected to be lower than originally anticipated. The adopted rate increases in the next four years are scheduled to offset the COVID-19 rate reduction. Based on projections, the Water Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy. The financial plan in the 2020 Rate Study build Cash Reserves over the next 4-year period.

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

This Fund is budgeted to have an overall surplus of \$4,330. The purpose is to serve as a buffer to water rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Water Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

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

This Fund is budgeted to have a net operating surplus of \$225,821 and an overall deficit of (\$391,928) due to budgeted fixed asset purchases of \$28,820 and debt service payments of \$595,249. The last rate increase went into effect on January 1, 2020. The District is in the process of approving new rate increases that are anticipated to go into effect August 1, 2021. Based on projections, the Sewer Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy. However, the financial plan included in the proposed 2021 Rate Study brings the Cash Reserves back to the policy's desired level.

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

This Fund is budgeted to have an overall surplus of \$3,250. 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 48 & 49)

This Fund is budgeted to have an overall surplus of \$226,669. This includes a transfer of \$183,000 to Funded Replacement and the budgeted purchase of \$15,720 in fixed assets. The third of a five year rate increase went into effect April 1, 2021. Based on projections, the Blacklake Sewer Fund will meet its Cash Reserve Goal pursuant to the Cash Reserve Policy.

In May 2020, the Blacklake residents approved Blacklake Assessment District 2020-1, to consolidate the Blacklake sewer system with the Town sewer system. The design is underway and construction is anticipated to begin in FY 22-23. See Page 35 for the Blacklake Assessment 2020-1 Capital Financing Plan.

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

This Fund is budgeted to have an overall surplus of \$540. 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 52 & 53)

This Fund is budgeted to have a net overall deficit of (\$3,690). 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. It is anticipated the District will initiate a rate study and Prop 218 proceedings in Fiscal Year 2021-22. 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 54 & 55)

This Fund is budgeted to have a net overall deficit of (\$850). 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 56 & 57)

This Fund is budgeted to have a net overall surplus of \$151,200. 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 58 & 59)

This Fund is budgeted to have a net overall surplus of \$22,800. 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 \$23,000 to Fund #600 – Property Taxes. Based on projections, the Drainage Fund will achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

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

This Fund is budgeted to have a net surplus of \$672,950. The revenue is a transfer in from Fund #125 – Water 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 #810 – Funded Replacement Town Sewer (Pages 62 & 63)

This Fund is budgeted to have a net surplus of \$440,500. It includes is a transfer in from Fund #130 – Town Sewer and interest income. Cash reserves will be used for Funded Replacement projects totaling \$3,041,000. The project descriptions can be found on page 25 of the draft budget.

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

This Fund is budgeted to have a net surplus of \$183,560. The revenue is a transfer in from Fund #150 and interest income. Cash reserves will be used to fund replacement of aging infrastructure in coordination with the Blacklake Assessment District 2020-1 consolidation.

NON-OPERATING BUDGETS

Fund #500 – Supplemental Water Fund (Page 31)

This Fund includes budgeted expenditures of \$1,600,000 for the construction of the interconnections and completion of the pump station improvements.

Fund #700 – Town Water Capacity (Page 32)

This Fund includes budgeted expenditures of \$190,000 for the third connection to the Blacklake pressure zone.

Fund #710 – Town Sewer Capacity (Page 33)

No projects are planned for this fiscal year.

Fund #600 – Property Taxes (Page 34)

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

This Fund includes budgeted expenditures of \$182,000 for office and operations building projects. The funds available for these projects were available prior to the 2013 pledge.

RECOMMENDATION

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

ATTACHMENTS

- A. Draft Fiscal Year 2021-2022 Budget

APRIL 20, 2021

ITEM 3

ATTACHMENT A

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR
2021-2022



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 2021-2022

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DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2021-2022**

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
Bob Blair	Director	12/20 – 12/24
Dan Woodson	Director	12/18 – 12/22
Richard Malvarose	Director	12/20 – 12/24

The District has twenty-one full-time and one half-time staff positions budgeted in 2021-2022.

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

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

The District is pleased to announce the Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Excellence in Financial Reporting* to Nipomo Community Services Districts for its comprehensive annual financial report for the last seven consecutive fiscal years (2013 – 2019). In order to be awarded a Certificate of Achievement, the District had to publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Copies of these reports may be found on the District web site.

BUDGET PREPARATION

1. OPERATING AND NON-OPERATING BUDGETS

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

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

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

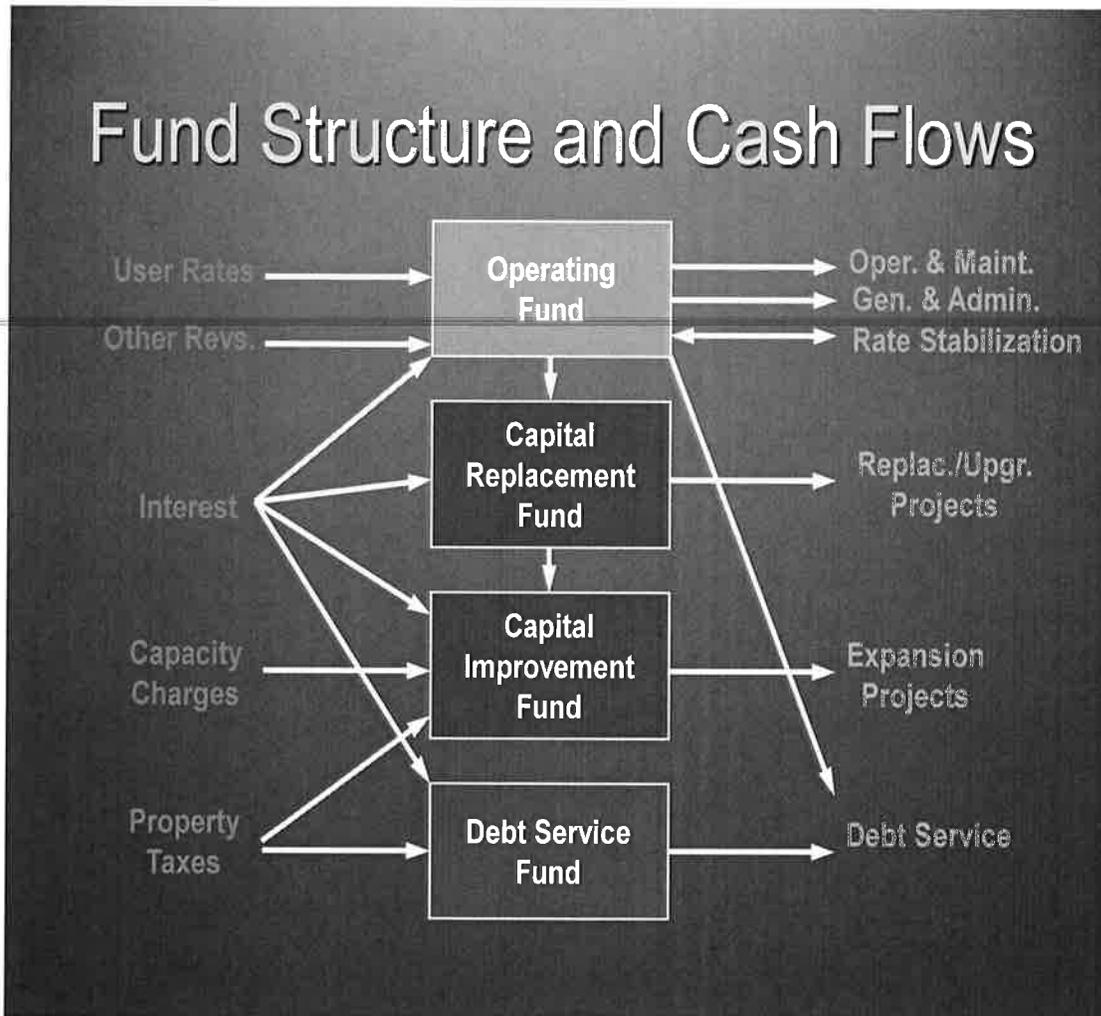
The Funds in the Non-Operating Budget are as follows:

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

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

2. FUND AND RESERVE STRUCTURES AND CASH FLOWS

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



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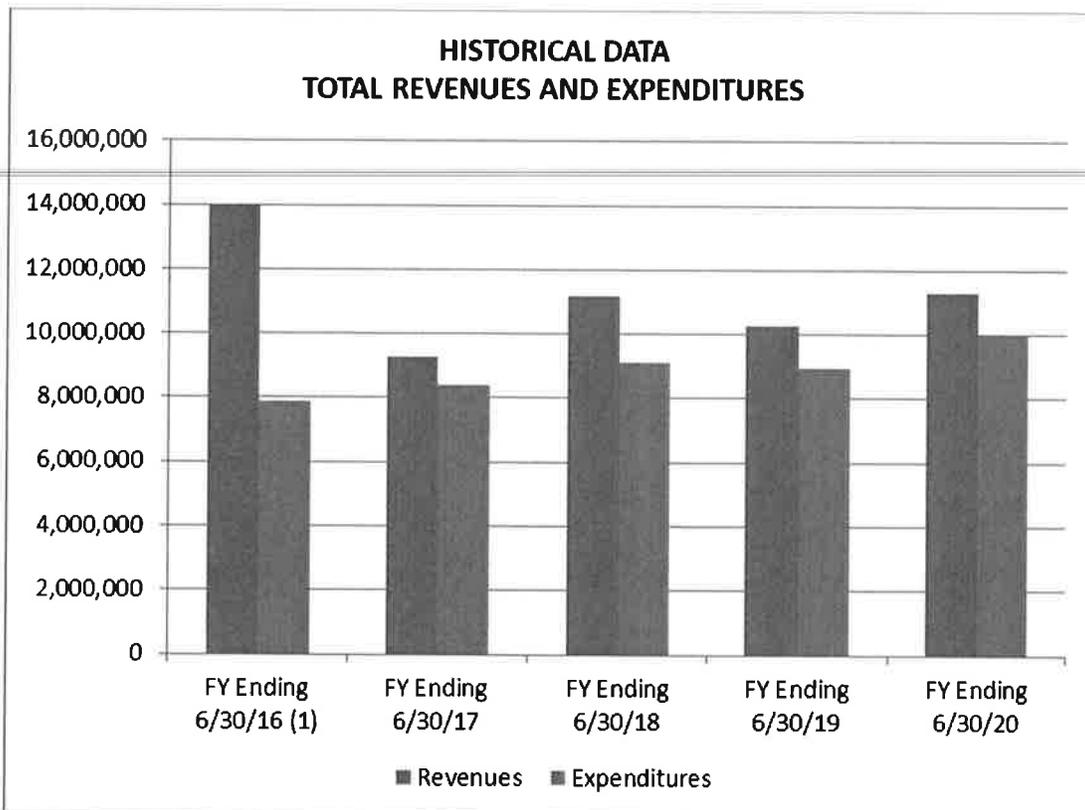
**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2021-2022**

3. FINANCIAL OVERVIEW

PROPOSED 2021-2022 BUDGET COMPARED TO ESTIMATED ACTUAL 2019-2020 BUDGET

- Total budgeted Operating Revenues for fiscal year 2021-2022 is \$10,036,820. This is an increase of 5.7% above the Estimated Actual Operating Revenues for fiscal year 2020-2021. A graph depicting all revenues can be found on page 20.
- Total budgeted Operating Expenditures for fiscal year 2021-2022 is \$9,901,830. This is an increase of 3.1% above the Estimated Actual Operating Expenditures for fiscal year 2020-2021. A graph depicting all expenditures can be found on page 21.

ACTUAL TOTAL REVENUES AND EXPENDITURES



(1) Includes Contracts Receivable income of \$5,742,576 from Golden State Water Company and Woodlands Mutual Water Company.

NET POSITION

- As of June 30, 2020, the District's net position exceeded \$73 million dollars.

Total Assets	\$99,004,496
Total Liabilities	\$25,166,893
Total Net Position	\$73,837,603

AUDIT

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

4. THE NON-OPERATING BUDGET - CAPITAL IMPROVEMENT PROJECTS

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

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

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

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2021-2022**

OPERATING EXPENDITURES CATEGORIES

OPERATIONS AND MAINTENANCE

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

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2021-2022**

OPERATING EXPENDITURES CATEGORIES

GENERAL AND ADMINISTRATIVE

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

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2021-2022**

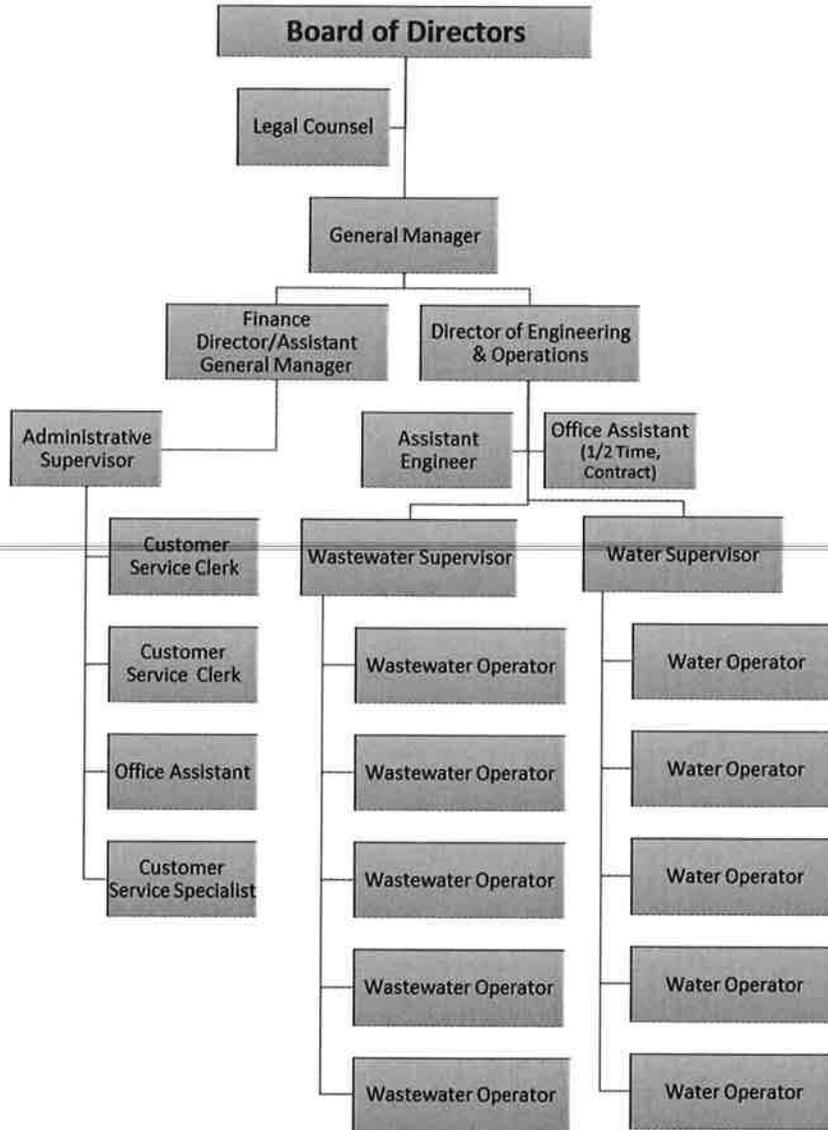
GENERAL AND ADMINISTRATIVE

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

NON-OPERATING REVENUES AND EXPENDITURES CATEGORIES

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

NIPOMO COMMUNITY SERVICES DISTRICT
 ORGANIZATIONAL STRUCTURE
 2021-2022



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2021-2022

ADMINISTRATION	MONTHLY SALARY STEP/RANGE (PAGE 11)	Budgeted FY 19-20	Additions 20-21	Budgeted 20-21
General Manager	Contract	1	0	1
Assist General Manager/Finance Director	44	1	0	1
Administrative Supervisor	31	1	0	1
Customer Service Specialist	17	1	<u>0</u>	1
Customer Service Clerk	13	2	0	2
Office Assistant	5	1	0	1
ADMINISTRATION SUBTOTAL		<u>7</u>	<u>0</u>	<u>7</u>

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

TOTAL		<u>21.5</u>	<u>0</u>	<u>21.5</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
MONTHLY SALARY STEP/RANGE
2021-2022**

NO	Monthly Salary Range					Longevity Pay			NO	Monthly Salary Range					Longevity Pay			NO	Monthly Salary Range					Longevity Pay		
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%	25 Yrs - 5%		Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%	25 Yrs - 5%		Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%	25 Yrs - 5%
1	\$2,989	\$3,139	\$3,296	\$3,461	\$3,634	\$3,726	\$3,815	\$4,006	21	\$4,870	\$5,113	\$5,369	\$5,637	\$5,919	\$6,067	\$6,215	\$6,526	41	\$7,932	\$8,329	\$8,745	\$9,182	\$9,641	\$9,882	\$10,124	\$10,630
2	\$3,064	\$3,217	\$3,378	\$3,547	\$3,725	\$3,818	\$3,911	\$4,106	22	\$4,991	\$5,241	\$5,503	\$5,778	\$6,067	\$6,219	\$6,370	\$6,689	42	\$8,130	\$8,537	\$8,964	\$9,412	\$9,882	\$10,130	\$10,377	\$10,895
3	\$3,139	\$3,296	\$3,461	\$3,634	\$3,815	\$3,911	\$4,006	\$4,207	23	\$5,113	\$5,369	\$5,637	\$5,919	\$6,215	\$6,370	\$6,526	\$6,852	43	\$8,329	\$8,745	\$9,182	\$9,641	\$10,124	\$10,377	\$10,630	\$11,161
4	\$3,217	\$3,378	\$3,547	\$3,725	\$3,911	\$4,009	\$4,106	\$4,312	24	\$5,241	\$5,503	\$5,778	\$6,067	\$6,370	\$6,530	\$6,689	\$7,023	44	\$8,537	\$8,964	\$9,412	\$9,882	\$10,377	\$10,636	\$10,895	\$11,440
5	\$3,296	\$3,461	\$3,634	\$3,815	\$4,006	\$4,106	\$4,207	\$4,417	25	\$5,369	\$5,637	\$5,919	\$6,215	\$6,526	\$6,689	\$6,852	\$7,195	45	\$8,745	\$9,182	\$9,641	\$10,124	\$10,630	\$10,895	\$11,161	\$11,719
6	\$3,378	\$3,547	\$3,725	\$3,911	\$4,106	\$4,209	\$4,312	\$4,527	26	\$5,503	\$5,778	\$6,067	\$6,370	\$6,689	\$6,856	\$7,023	\$7,374	46	\$8,964	\$9,412	\$9,882	\$10,377	\$10,895	\$11,168	\$11,440	\$12,012
7	\$3,461	\$3,634	\$3,815	\$4,006	\$4,207	\$4,312	\$4,417	\$4,638	27	\$5,637	\$5,919	\$6,215	\$6,526	\$6,852	\$7,023	\$7,195	\$7,554	47	\$9,182	\$9,641	\$10,124	\$10,630	\$11,161	\$11,440	\$11,719	\$12,305
8	\$3,547	\$3,725	\$3,911	\$4,106	\$4,312	\$4,419	\$4,527	\$4,754	28	\$5,778	\$6,067	\$6,370	\$6,689	\$7,023	\$7,199	\$7,374	\$7,743	48	\$9,412	\$9,882	\$10,377	\$10,895	\$11,440	\$11,726	\$12,012	\$12,613
9	\$3,634	\$3,815	\$4,006	\$4,207	\$4,417	\$4,527	\$4,638	\$4,870	29	\$5,919	\$6,215	\$6,526	\$6,852	\$7,195	\$7,374	\$7,554	\$7,932	49	\$9,641	\$10,124	\$10,630	\$11,161	\$11,719	\$12,012	\$12,305	\$12,920
10	\$3,725	\$3,911	\$4,106	\$4,312	\$4,527	\$4,640	\$4,754	\$4,991	30	\$6,067	\$6,370	\$6,689	\$7,023	\$7,374	\$7,559	\$7,743	\$8,130	50	\$9,882	\$10,377	\$10,895	\$11,440	\$12,012	\$12,313	\$12,613	\$13,243
11	\$3,815	\$4,006	\$4,207	\$4,417	\$4,638	\$4,754	\$4,870	\$5,113	31	\$6,215	\$6,526	\$6,852	\$7,195	\$7,554	\$7,743	\$7,932	\$8,329	51	\$10,124	\$10,630	\$11,161	\$11,719	\$12,305	\$12,613	\$12,920	\$13,566
12	\$3,911	\$4,106	\$4,312	\$4,527	\$4,754	\$4,872	\$4,991	\$5,241	32	\$6,370	\$6,689	\$7,023	\$7,374	\$7,743	\$7,937	\$8,130	\$8,537	52	\$10,377	\$10,895	\$11,440	\$12,012	\$12,613	\$12,928	\$13,243	\$13,906
13	\$4,006	\$4,207	\$4,417	\$4,638	\$4,870	\$4,991	\$5,113	\$5,369	33	\$6,526	\$6,852	\$7,195	\$7,554	\$7,932	\$8,130	\$8,329	\$8,745	53	\$10,630	\$11,161	\$11,719	\$12,305	\$12,920	\$13,243	\$13,566	\$14,245
14	\$4,106	\$4,312	\$4,527	\$4,754	\$4,991	\$5,116	\$5,241	\$5,503	34	\$6,689	\$7,023	\$7,374	\$7,743	\$8,130	\$8,334	\$8,537	\$8,964	54	\$10,895	\$11,440	\$12,012	\$12,613	\$13,243	\$13,575	\$13,906	\$14,601
15	\$4,207	\$4,417	\$4,638	\$4,870	\$5,113	\$5,241	\$5,369	\$5,637	35	\$6,852	\$7,195	\$7,554	\$7,932	\$8,329	\$8,537	\$8,745	\$9,182	55	\$11,161	\$11,719	\$12,305	\$12,920	\$13,566	\$13,906	\$14,245	\$14,957
16	\$4,312	\$4,527	\$4,754	\$4,991	\$5,241	\$5,372	\$5,503	\$5,778	36	\$7,023	\$7,374	\$7,743	\$8,130	\$8,537	\$8,750	\$8,964	\$9,412	56	\$11,440	\$12,012	\$12,613	\$13,243	\$13,906	\$14,253	\$14,601	\$15,331
17	\$4,417	\$4,638	\$4,870	\$5,113	\$5,369	\$5,503	\$5,637	\$5,919	37	\$7,195	\$7,554	\$7,932	\$8,329	\$8,745	\$8,964	\$9,182	\$9,641	57	\$11,726	\$12,313	\$12,928	\$13,575	\$14,253	\$14,610	\$14,975	\$15,724
18	\$4,527	\$4,754	\$4,991	\$5,241	\$5,503	\$5,641	\$5,778	\$6,067	38	\$7,374	\$7,743	\$8,130	\$8,537	\$8,964	\$9,188	\$9,412	\$9,882	58	\$12,019	\$12,620	\$13,251	\$13,914	\$14,610	\$14,975	\$15,349	\$16,117
19	\$4,638	\$4,870	\$5,113	\$5,369	\$5,637	\$5,778	\$5,919	\$6,215	39	\$7,554	\$7,932	\$8,329	\$8,745	\$9,182	\$9,412	\$9,641	\$10,124	59	\$12,320	\$12,936	\$13,583	\$14,262	\$14,975	\$15,349	\$15,733	\$16,520
20	\$4,754	\$4,991	\$5,241	\$5,503	\$5,778	\$5,923	\$6,067	\$6,370	40	\$7,743	\$8,130	\$8,537	\$8,964	\$9,412	\$9,647	\$9,882	\$10,377	60	\$12,628	\$13,259	\$13,922	\$14,618	\$15,349	\$15,733	\$16,126	\$16,933

ADJUSTED BY 1.75% COLA EFFECTIVE 7/1/2021

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NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2021-2022

SCHEDULE 1 - VEHICLES USED ON A DAILY BASIS

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	MILEAGE (MAR 2021)
1	FORD ESCAPE (1)	2007	12/1/06	2007	29,882
2	FORD F150 (1)	2009	1/6/09	2009	107,103
3	FORD F150	2013	1/23/13	2013	88,912
4	FORD F150	2013	9/26/13	2014	74,331
5	FORD F250	2015	11/7/14	2015	50,628
6	FORD F250	2016	4/5/16	2016	35,740
7	FORD F250	2017	4/13/18	2018	28,889
8	FORD F250	2017	4/13/18	2018	23,641
9	FORD F350	2019	6/24/19	2019	10,975
10	FORD F250	2019	7/25/19	2020	9,641
11	FORD F250	2020	11/5/20	2021	1,945
12	FORD F250	2020	11/9/20	2021	1,781

(1) Scheduled for replacement

	ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE (MAR 2021)
1	FORD RANGER	2010	11/7/09	2010	32,594

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

	SPECIALIZED VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	MILEAGE (MAR 2021)
1	FORD F350 DUMP TRUCK	2006	6/25/06	2006	35,241
2	INTERNATIONAL-VACON	2009	2/10/10	2010	22,152
3	FORD F550 WITH CRANE	2013	4/16/13	2013	13,338
4	INTERNATIONAL – WATER TRUCK	2020	1/29/21	2021	2,593

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

	OTHER SPECIALIZED EQUIPMENT	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	HOURS (MAR 20201)
1	JOHN DEERE BACKHOE JD310	2009	9/3/09	2008	548.30
2	JOHN DEERE GATOR CART	2014	4/18/14	2014	1,821.70
3	CAT 914 LOADER	2015	10/30/15	2015	706.10
4	CAT 279D SKID STEER	2017	8/9/17	2018	1143.40
5	JOHN DEERE TRACTOR 5075E	2020	8/19/19	2020	35.10

RESOLUTION 2021 - BUDGET
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2021-2022 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 2021-2022; 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 2021-2022, 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, "2021-2022 Budget, Nipomo Community Services District," is hereby approved and adopted.

2. The budget be administered in accordance with generally accepted accounting principles and the past policies and practices established by the District.

3. The above Recitals are true and correct and incorporated herein by this reference.

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

AYES:

NOES:

ABSENT:

the foregoing Resolution is hereby adopted this ___th day of June 2021.

ED EBY

President of the Board

ATTEST:

APPROVED AS TO FORM:

MARIO IGLESIAS

Secretary to the Board

CRAG A. STEELE

District Legal Counsel

RESOLUTION NO. 2021-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2021-2022 FISCAL YEAR**

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

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

WHEREAS, the percent change in the California per-capita income is 1.0373% and the percent change in the population of the unincorporated area of San Luis Obispo County is -0.41% (Population converted to a ratio is computed as follows: $\{X+100\} \div 100 = X$).

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:
X X X = X
2. That the 2021-2022 appropriation limit is and is determined as follows:

	Info provided by State
2021 Limitation	May 1, 2021
2021 Ratio of Change	
2021 Appropriations Limitation	\$X
Appropriations Limitation Subject to Limitation	X
2021-2022 Appropriations Under Limit	<u>\$X</u>

3. No further adjustment to the 2021-2022 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 2021-2022.

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

AYES:
NOES:
ABSENT:

the foregoing resolution is hereby adopted this ___th day of June 2021.

ED EBY
President of the Board

ATTEST:

APPROVED AS TO FORM:

MARIO IGLESIAS
Secretary to the Board

CRAIG A. STEELE
District Legal Counsel

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OPERATING BUDGET SUMMARY

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2021-2022**

CONSOLIDATED - ALL FUNDS	2019-20	2020-21	2020-21	2021-22
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
OPERATING REVENUES				
Water - Availability Charges	1,308,087	1,465,000	1,400,423	1,589,490
Water - Usage Charges	4,458,610	4,682,000	4,418,000	4,961,000
Sewer Revenues	2,780,072	2,869,000	2,945,000	3,062,900
Fees and Penalties	89,045	118,000	17,747	55,000
Meter and Connection Fees	1,572	5,000	1,827	5,000
Plan Check and Inspection Fees	8,449	1,000	9,511	1,600
Miscellaneous Income	167,663	136,800	181,156	138,800
Street Lighting/Landscape Maint Charges	40,030	40,030	40,030	40,030
Franchise Fee - Solid Waste	161,644	178,000	183,000	183,000
TOTAL OPERATING REVENUES	9,015,172	9,494,830	9,196,693	10,036,820

OPERATING EXPENDITURES	2019-20	2020-21	2020-21	2021-22
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	947,614	1,060,000	1,000,000	1,095,000
Wages - Overtime	85,028	92,300	85,100	100,000
Payroll Taxes	17,242	23,000	19,500	21,200
Retirement	247,390	278,000	272,000	296,500
Medical and Dental	339,465	408,000	391,000	424,000
Workers Comp Insurance	30,037	41,500	40,250	42,700
Wholesale Water Purchase (See Page 66)	1,206,101	1,487,000	1,448,000	1,483,535
Supplemental Water O&M/Overhead/Replacement (See Page 66)	265,984	298,000	295,000	297,834
Electricity	584,053	609,850	612,708	669,000
Water	3,876	5,150	4,450	5,150
Chemicals	77,267	85,000	74,917	86,000
Lab Tests and Sampling	97,094	106,000	111,000	114,000
Operating Supplies	225,691	246,000	241,700	251,500
Outside Services	431,163	205,000	249,000	312,310
Permits and Operating Fees	47,083	47,500	50,500	57,620
Repairs & Maintenance	237,960	250,000	230,000	250,000
Engineering	24,026	15,000	47,500	110,000
Fuel	51,705	44,000	46,500	52,000
Meter Replacement Program	33,784	120,000	120,000	270,000
Safety Program	4,076	5,000	5,000	5,000
Uniforms	16,273	20,000	17,950	20,000
Landscape Maintenance and Water	4,084	13,500	12,525	5,000
Solid Waste Program	2,947	315,000	240,000	10,000
Water Conservation Program	17,680	20,000	17,680	20,000
Oper Transfer Out - Funded Replacement	1,178,000	1,198,000	1,198,000	1,219,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	6,175,623	6,992,800	6,830,280	7,217,349

Budgets by Fund can be found on Pages 38-65

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

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	415,552	544,400	483,808	570,000
Payroll Taxes	7,769	11,450	10,350	11,760
Retirement	104,823	130,550	128,400	144,500
Medical and Dental	193,981	270,500	239,000	286,300
Other Post Employment Benefits (OPEB)	123,890	101,000	101,000	128,000
Workers Comp Insurance	1,411	2,410	2,305	2,595
Bank Charges and Credit Card Fees	11,043	12,700	6,900	7,200
Computer Expense	125,474	160,000	169,000	185,756
Dues and Subscriptions	19,489	20,800	19,600	23,180
Education and Training	7,213	17,000	6,900	17,000
Elections	0	10,000	14,300	0
Insurance - Liability	112,449	159,500	159,500	210,710
LAFCO Funding	25,535	30,000	28,621	30,000
Landscape and Janitorial	15,245	17,000	15,900	18,000
Legal - General and Special Counsel	89,133	102,000	65,600	98,000
Legal - Water Counsel	39,474	75,000	15,500	75,000
Professional Services	123,815	176,100	127,000	128,200
Miscellaneous	6,063	12,000	6,100	13,750
Newsletter and Mailers	893	3,200	3,650	6,700
Office Supplies	23,299	18,000	16,560	19,000
Outside Services	23,443	30,000	28,925	29,280
Postage	16,721	20,200	19,200	21,200
Public Notices	2,062	5,900	3,600	4,300
Repairs and Maintenance - Office Equip/Bldg	21,725	28,850	29,050	28,850
Property Taxes	1,505	1,550	1,574	1,590
Telephone	6,780	8,500	7,420	8,500
Travel and Mileage	9,812	12,500	4,300	12,500
Utilities-Gas, Electric, Trash	19,038	20,000	18,100	20,700
Oper Transfer Out - Funded Administration	453,519	614,436	475,045	581,910
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	2,001,157	2,615,546	2,207,208	2,684,481
TOTAL OPERATING EXPENDITURES	8,176,780	9,608,346	9,037,488	9,901,830
TOTAL OPERATING REVENUES AND EXPENDITURES	838,392	(113,516)	159,204	134,990
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	309,492	143,340	100,509	116,724
Interest Income/(Expense) - Debt Service	(345,265)	(338,849)	(338,849)	(330,249)
Principal Portion - Debt Service	(175,000)	(215,000)	(215,000)	(265,000)
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Administration	453,519	614,435	475,045	581,910
Transfers In-Funded Replacement	1,178,000	1,198,000	1,198,000	1,219,000
Fixed Assets (1)	(326,911)	(528,500)	(440,356)	(231,000)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	1,093,835	873,426	(60,175)	1,091,385
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	1,932,227	759,910	99,029	1,226,375

(1) See Page 23

Budgets by Fund can be found on Pages 38-65

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2021-2022**

	#110 ADMIN BUDGET	#125 WATER BUDGET	#128 WATER RATE STABILIZATION BUDGET	#130 TOWN SEWER BUDGET	#135 TOWN SEWER RATE STABILIZATION BUDGET	#150 BLACKLAKE SEWER BUDGET	#155 BLACKLAKE SEWER RATE STABILIZATION BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#805 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	TOTAL
OPERATING REVENUES															
Water - Availability Charges	0	1,589,490	0	0	0	0	0	0	0	0	0	0	0	0	1,589,490
Water - Usage Charges	0	4,961,000	0	0	0	0	0	0	0	0	0	0	0	0	4,961,000
Sewer Revenues	0	0	0	2,280,900	0	782,000	0	0	0	0	0	0	0	0	3,062,900
Fees and Penalties	0	55,000	0	0	0	0	0	0	0	0	0	0	0	0	55,000
Meter and Connection Fees	0	5,000	0	0	0	0	0	0	0	0	0	0	0	0	5,000
Plan Check and Inspection Fees	0	1,000	0	600	0	0	0	0	0	0	0	0	0	0	1,600
Miscellaneous Income	15,000	101,500	0	0	0	0	0	0	0	0	22,300	0	0	0	138,800
Street Lighting/Landscape Maint Charges	0	0	0	0	0	0	0	27,850	12,180	0	0	0	0	0	40,030
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	0	0	183,000	0	0	0	0	183,000
	15,000	6,712,990	0	2,281,500	0	782,000	0	27,850	12,180	183,000	22,300	0	0	0	10,036,820

OPERATING EXPENDITURES															
OPERATIONS & MAINTENANCE															
Wages	0	621,000	0	393,500	0	80,500	0	0	0	0	0	0	0	0	1,095,000
Wages - Overtime	0	50,000	0	42,500	0	7,500	0	0	0	0	0	0	0	0	100,000
Payroll Taxes	0	12,000	0	7,500	0	1,700	0	0	0	0	0	0	0	0	21,200
Retirement	0	171,500	0	104,000	0	21,000	0	0	0	0	0	0	0	0	296,500
Medical and Dental	0	237,000	0	157,000	0	30,000	0	0	0	0	0	0	0	0	424,000
Workers Comp Insurance	0	19,000	0	20,100	0	3,600	0	0	0	0	0	0	0	0	42,700
Wholesale Water Purchased	0	1,483,535	0	0	0	0	0	0	0	0	0	0	0	0	1,483,535
Supplemental Water O & M and Overhead	0	297,834	0	0	0	0	0	0	0	0	0	0	0	0	297,834
Electricity	0	400,000	0	183,000	0	50,000	0	30,000	6,000	0	0	0	0	0	669,000
Water	0	0	0	1,500	0	3,500	0	0	150	0	0	0	0	0	5,150
Chemicals	0	42,500	0	27,000	0	16,500	0	0	0	0	0	0	0	0	86,000
Lab Tests and Sampling	0	50,000	0	31,000	0	33,000	0	0	0	0	0	0	0	0	114,000
Operating Supplies	0	160,000	0	90,000	0	1,500	0	0	0	0	0	0	0	0	251,500
Outside Services	0	200,000	0	108,310	0	4,000	0	0	0	0	0	0	0	0	312,310
Permits and Operating Fees	0	29,620	0	16,000	0	12,000	0	0	0	0	0	0	0	0	57,620
Repairs & Maintenance	0	102,000	0	123,000	0	25,000	0	0	0	0	0	0	0	0	250,000
Engineering	0	110,000	0	0	0	0	0	0	0	0	0	0	0	0	110,000
Fuel	0	35,000	0	11,000	0	6,000	0	0	0	0	0	0	0	0	52,000
Meter Replacement Program	0	270,000	0	0	0	0	0	0	0	0	0	0	0	0	270,000
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	5,000	0	0	0	0	0	5,000
Solid Waste Program	0	0	0	0	0	0	0	0	0	10,000	0	0	0	0	10,000
Water Conservation Program	0	20,000	0	0	0	0	0	0	0	0	0	0	0	0	20,000
Oper Transfer Out - Funded Replacement	0	641,000	0	395,000	0	183,000	0	0	0	0	0	0	0	0	1,219,000
TOTAL OPERATIONS & MAINTENANCE	0	4,968,489	0	1,715,910	0	481,800	0	30,000	11,150	10,000	0	0	0	0	7,217,349

GENERAL & ADMINISTRATIVE															
Wages	103,000	420,000	0	41,000	0	6,000	0	0	0	0	0	0	0	0	570,000
Payroll Taxes	2,000	8,500	0	1,100	0	160	0	0	0	0	0	0	0	0	11,760
Retirement	25,000	107,000	0	11,000	0	1,500	0	0	0	0	0	0	0	0	144,500
Medical and Dental	130,500	137,000	0	17,000	0	1,800	0	0	0	0	0	0	0	0	286,300
Other Post Employment Benefits (OPEB)	25,600	76,800	0	21,760	0	3,840	0	0	0	0	0	0	0	0	128,000
Workers Comp Insurance	500	1,900	0	170	0	25	0	0	0	0	0	0	0	0	2,595
Bank Charges and Credit Card Fees	7,200	0	0	0	0	0	0	0	0	0	0	0	0	0	7,200
Computer Expense	25,000	107,130	0	43,500	0	10,126	0	0	0	0	0	0	0	0	185,756
Dues and Subscriptions	4,400	12,370	0	5,530	0	880	0	0	0	0	0	0	0	0	23,180
Education and Training	7,000	5,000	0	5,000	0	0	0	0	0	0	0	0	0	0	17,000
Elections	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Liability	40,950	124,200	0	35,700	0	6,600	0	660	0	2,600	0	0	0	0	210,710

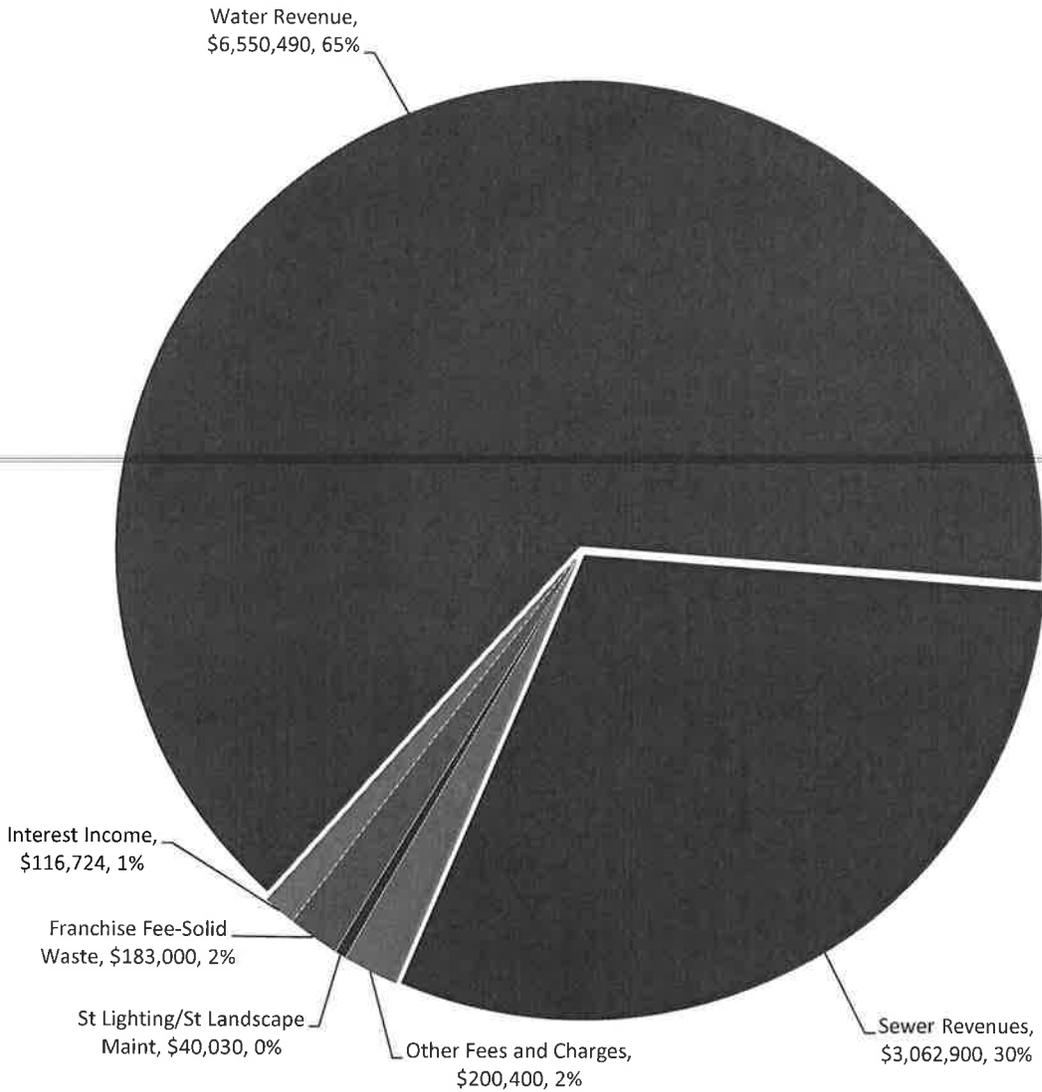
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2021-2022**

	#110 ADMIN BUDGET	#125 WATER BUDGET	#128 WATER RATE STABILIZATION BUDGET	#130 TOWN SEWER BUDGET	#135 TOWN SEWER RATE STABILIZATION BUDGET	#150 BLACKLAKE SEWER BUDGET	#155 BLACKLAKE SEWER RATE STABILIZATION BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#805 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	TOTAL
LAFCO Funding	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	30,000
Landscape and Janitorial	3,600	10,800	0	3,060	0	540	0	0	0	0	0	0	0	0	18,000
Legal - General and Special Counsel	71,000	15,000	0	5,000	0	5,000	0	0	0	2,000	0	0	0	0	98,000
Legal - Water Counsel	0	75,000	0	0	0	0	0	0	0	0	0	0	0	0	75,000
Professional Services	6,600	110,000	0	10,600	0	1,000	0	0	0	0	0	0	0	0	128,200
Miscellaneous	10,500	1,500	0	1,000	0	750	0	0	0	0	0	0	0	0	13,750
Newsletter and Mailers	2,500	2,500	0	1,100	0	600	0	0	0	0	0	0	0	0	6,700
Office Supplies	3,800	11,400	0	3,230	0	570	0	0	0	0	0	0	0	0	19,000
Outside Services	1,000	20,000	0	6,165	0	2,115	0	0	0	0	0	0	0	0	29,280
Postage	2,000	12,450	0	5,500	0	1,250	0	0	0	0	0	0	0	0	21,200
Public Notices	3,000	0	0	0	0	0	0	500	500	300	0	0	0	0	4,300
Repairs and Maintenance - Office/Bldgs	22,000	5,100	0	1,500	0	250	0	0	0	0	0	0	0	0	28,850
Property Taxes	0	1,590	0	0	0	0	0	0	0	0	0	0	0	0	1,590
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	20,700	0	0	0	0	0	0	0	0	0	0	0	0	0	20,700
Oper Transfer Out - Funded Administration	0	425,342	0	117,529	0	16,790	0	500	1,500	20,250	0	0	0	0	581,910
TOTAL GENERAL & ADMINISTRATIVE	556,910	1,698,262	0	339,769	0	60,731	0	1,660	2,000	25,150	0	0	0	0	2,684,481
TOTAL OPERATING EXPENDITURES	556,910	6,666,750	0	2,055,679	0	542,531	0	31,660	13,150	35,150	0	0	0	0	9,901,830
TOTAL OPERATING REVENUES AND EXPENDITURES	(541,910)	46,240	0	225,821	0	239,469	0	(3,810)	(970)	147,850	22,300	0	0	0	134,990
NON-OPERATING REVENUES AND EXPENDITURES															
Interest Income	0	23,750	4,330	6,320	3,250	2,920	540	120	120	3,350	500	25,464	45,500	560	116,724
Interest Expense - Debt Service	0	0	0	(330,249)	0	0	0	0	0	0	0	0	0	0	(330,249)
Principal Portion - Debt Service	0	0	0	(265,000)	0	0	0	0	0	0	0	0	0	0	(265,000)
Transfers In and (Out)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers In-Funded Admin	581,910	0	0	0	0	0	0	0	0	0	0	0	0	0	581,910
Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	0	0	641,000	395,000	183,000	1,219,000
Fixed Assets	(40,000)	(146,460)	0	(28,820)	0	(15,720)	0	0	0	0	0	0	0	0	(231,000)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	541,910	(122,710)	4,330	(617,749)	3,250	(12,800)	540	120	120	3,350	500	666,464	440,500	183,560	1,091,385
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	(76,470)	4,330	(391,928)	3,250	226,669	540	(3,690)	(850)	151,200	22,800	666,464	440,500	183,560	1,226,375
ESTIMATED FUNDS AVAILABLE															
Estimated Account Balance 7/1/21	0	2,375,000	433,000	632,000	325,000	292,000	54,000	12,000	12,000	335,000	50,000	3,195,000	4,550,000	56,000	12,321,000
Net Results from Operations	0	(76,470)	4,330	(391,928)	3,250	226,669	540	(3,690)	(850)	151,200	22,800	666,464	440,500	183,560	1,226,375
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	0	(23,000)	(1,890,000)	(3,041,000)	0	(4,954,000)
Estimated Account Balance 6/30/22	0	2,298,530	437,330	240,072	328,250	518,669	54,540	8,310	11,150	486,200	49,800	1,971,464	1,949,500	239,560	8,593,375

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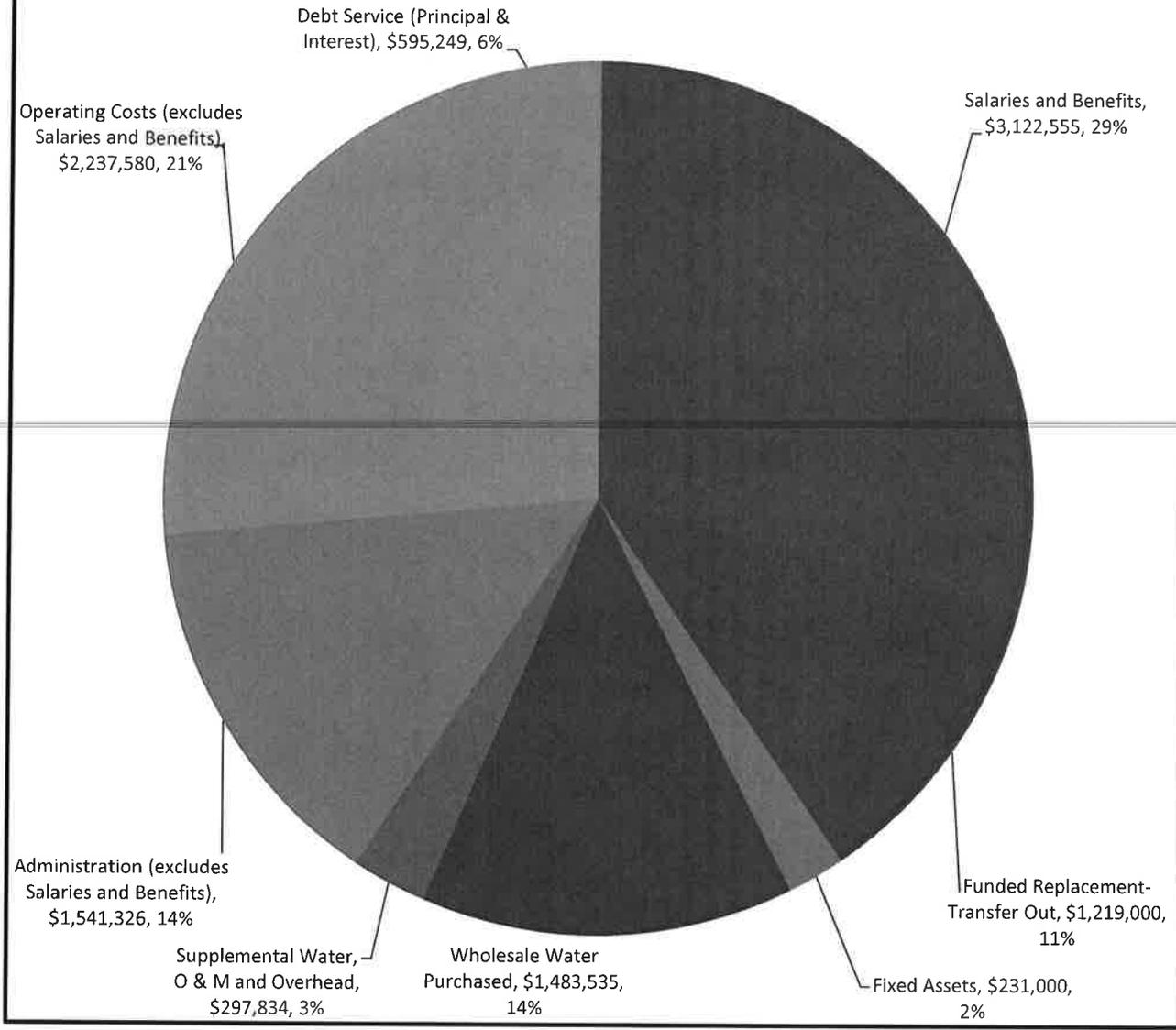
**NIPOMO COMMUNITY SERVICES DISTRICT
 COMBINED OPERATING AND NON-OPERATING REVENUE
 OF ALL FUNDS
 2021-2022**



TOTAL OPERATING AND NON-OPERATING REVENUES \$10,153,544

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**NIPOMO COMMUNITY SERVICES DISTRICT
 COMBINES OPERATING AND NON-OPERATING
 EXPENDITURES OF ALL FUNDS
 2021-2022**



TOTAL OPERATING AND NON-OPERATING EXPENDITURES

\$10,728,079

FIXED ASSETS

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NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2021-2022

<u>BUDGET ITEMS FOR 2021-2022</u>	<u>#110 ADMIN</u>	<u>#125 WATER</u>	<u>#130 TOWN SEWER</u>	<u>#150 BL SEWER</u>	<u>TOTAL</u>
Surveillance Camera Video Retention Equipment- carryover (waiting on State Legislation)	10,000	0	0	0	10,000
Replacement Vehicle-Office	30,000	0	0	0	30,000
GIS Conversion	0	23,760	7,920	4,320	36,000
SCADA/AMI Radio Tower	0	33,000	11,000	6,000	50,000
Replacement Truck - Operations	0	29,700	9,900	5,400	45,000
Utility Truck - Customer Service	0	60,000	0	0	60,000
	<u>40,000</u>	<u>146,460</u>	<u>28,820</u>	<u>15,720</u>	<u>231,000</u>

Fixed assets will be purchased from the Enterprise Funds

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FUNDED REPLACEMENT PROJECTS

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NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2021-2022

<u>BUDGET ITEMS FOR 2021-2022</u>	#805 FUNDED REPLACEMENT WATER	#810 FUNDED REPLACEMENT TOWN SEWER	<u>TOTAL</u>
Branch Street Waterline Replacement (1)	850,000	0	850,000
Eureka Well Replacement (2)	600,000	0	600,000
Chlorine Analyzer Replacement (3)	100,000	0	100,000
Red Oak Lane water line (4)	100,000	0	100,000
Blow-Off Repair (5)	20,000	0	20,000
Air Vac Replacements (5)	20,000	0	20,000
Fire Hydrant Replacements (5)	50,000	0	50,000
Valve Replacements (5)	50,000	0	50,000
Well Refurbishment (5)	100,000	0	100,000
Southland WWTF Biosolids Dewatering (6)	0	1,251,000	1,251,000
Southland Sewer Collection System Pipeline Replacement (7)	0	200,000	200,000
Southland WWTF Influent Pump Station (8)	0	150,000	150,000
Manhole Rehabilitation (5)	0	150,000	150,000
Lift Station Replacement Pumps (9)	0	40,000	40,000
Lift Station Rehabilitation (10)	0	1,250,000	1,250,000
TOTAL	<u>1,890,000</u>	<u>3,041,000</u>	<u>4,931,000</u>

- (1) Replace failing 6 inch diameter water line
- (2) Equip replacement well
- (3) Begin replacement of chlorine analyzers that are being phased out by manufacturer
- (4) Install secondary water line to reduce need for slugging dead end line
- (5) Water and Town Sewer Master Plan Projects
- (6) Screw press for biosolids dewatering during wet weather
- (7) Design for replacement sewer line on Frontage Road between Juniper and Division
- (8) Repair failed coating at Southland WWTF influent pump station
- (9) Replacement pumps for lift stations
- (10) Nipomo Palms lift station complete replacement

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

TOWN SEWER
FUNDED REPLACEMENT PLAN

Line #	TOWN SEWER - FUND #810	FY 21-22
1	Southland WWTF Biosolids Dewatering	1,251,000
2	Southland Sewer Collection System Pipeline Replacement	200,000
3	Southland WWTF Influent Pump Station	150,000
4	Manhole Rehabilitation	150,000
5	Lift Station Pump Replacements	40,000
6	Lift Station Rehabilitation-Nipomo Palms	1,250,000
7	Lift Station Rehabilitation-Tejas	0
		3,041,000

CASH FLOW PROJECTION FY 21-22

Sources of Funds

8	Funds on Hand at Beginning of Year-projected	4,520,000
9	Interest Income (1)	45,200
10	Transfer from Town Sewer for funded replacement	395,000
11	Total Sources of Funds	4,960,200

Uses of Funds

12	Funded Replacement Projects	3,041,000
13	Total Uses of Funds	3,041,000
14	Funds on Hand at End of Year-projected	1,919,200

(1) Assumes interest rate of 1.0%

FOR PLANNING PURPOSES ONLY

FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
0	0	0	0	0
1,600,000	0	0	0	0
0	0	0	0	0
154,500	159,135	163,909	168,826	173,891
41,200	42,436	43,709	45,020	46,371
0	0	0	0	0
0	0	0	250,000	1,116,000
1,795,700	201,571	207,618	213,847	220,262

FY 22-23 FY 23-24 FY 24-25 FY 25-26 FY 26-27

1,919,200	(1,400,700)	193,429	187,382	181,153
19,192	0	1,934	1,874	1,812
395,000	395,000	395,000	395,000	395,000
2,333,392	(1,005,700)	590,363	584,256	577,965
1,795,700	201,571	207,618	213,847	220,262
1,795,700	201,571	207,618	213,847	220,262
(1,400,700)	193,429	187,382	181,153	174,738

CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
PROJECT COST SUMMARY
2021-2022

BUDGET ITEMS FOR 2021-22

	#500 SUPPLEMENTAL WATER CHARGES	#600 PROPERTY TAX FUND	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	<u>TOTAL</u>
Supplemental Water Project Interconnects-carryover	1,000,000	0	0	0	1,000,000
Supplemental Water Project Pump Station Improvements-carryover	600,000	0	0	0	600,000
Backup Generator for Office-carryover	0	70,000	0	0	70,000
Office Building security fencing back entrance/patio		12,000	0	0	12,000
Operations Building Roof Replacement	0	100,000	0	0	100,000
Third connection to Blacklake Pressure Zone-carryover	0	0	190,000	0	190,000
	<u>1,600,000</u>	<u>182,000</u>	<u>190,000</u>	<u>0</u>	<u>1,972,000</u>

Supplemental Water Projects (Fund #500)

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

Supplemental Water Project Pump Station - Construct 4 new 800 gpm pumps at Joshua Road Pump Station.

Property Tax Fund Projects (Fund #600)

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

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

Operations Building Roof Replacement - Replace modular building roof.

Water Projects (Fund #700)

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

Town Sewer Projects (Fund #710)

None

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

CAPITAL IMPROVEMENT PLAN

Line #	SUPPLEMENTAL WATER - FUND #500	FY 21-22
1	Interconnects (1)	1,000,000
2	Pump Station Improvements (2)	600,000
3	Pomeroy Water Line from Augusta to Aden Way (3)	0
TOTAL		1,600,000

FOR PLANNING PURPOSES ONLY				
FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
0	0	0	0	0
0	0	0	0	0
250,000	1,500,000	0	0	0
250,000	1,500,000	0	0	0

- (1) Golden State interconnect at Orchard and Primavera; Woodlands interconnect at Camino Caballo and Via Concha; Golden State interconnect on Lyn Road
 (2) Includes 4 new 800 gpm pumps at Joshua Road Pump Station
 (3) 4,600 linear feet of 12 inch diameter waterline. Design in FY 22-23 and construct in FY 23-24

CASH FLOW PROJECTION

		FY 21-22
Sources of Funds		
4	Funds on Hand at Beginning of Year-projected	1,900,000
5	Interest Income (4)	19,000
6	Principal and Interest Payments from WMW & GSW	487,000
7	Capacity Charges (5)	0
8	Transfer in from Prop Tax Fund #600 for Debt Service	560,180
9	Total Sources of Funds	2,966,180
Uses of Funds		
10	Capital Project	1,600,000
11	Debt Service Payments 2013 COP	553,025
12	Bond Administration	4,000
13	Total Uses of Funds	2,157,025
14	Funds on Hand at End of Year-projected	809,155

FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
809,155	1,086,756	127,217	664,443	1,218,080
8,092	10,868	1,272	9,967	12,181
487,000	487,000	487,000	487,000	487,000
0	0	0	0	0
569,610	574,493	579,954	590,871	597,242
1,873,856	2,159,117	1,195,443	1,752,280	2,314,503
250,000	1,500,000	0	0	0
533,100	527,900	527,000	530,200	528,100
4,000	4,000	4,000	4,000	4,000
787,100	2,031,900	531,000	534,200	532,100
1,086,756	127,217	664,443	1,218,080	1,782,403

- (4) Assumes an interest rate of 1.0%
 (5) Assumes no new connections

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

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

CAPITAL IMPROVEMENT PLAN

Line #	WATER CAPACITY - FUND #700	FY 21-22
1	Third Connection to Blacklake Pressure Zone-carryover	190,000
2	Water Master Plan	0
3	New Water Storage Tank	0
		190,000

CASH FLOW PROJECTION

FY 21-22

Sources of Funds

4	Funds on Hand at Beginning of Year-projected	1,965,000
5	Interest Income (1)	19,650
6	Capacity Charges (2)	0
7	Total Sources of Funds	1,984,650

Uses of Funds

8	Capital Project	190,000
9	Total Uses of Funds	190,000

10	Funds on Hand at End of Year-projected	1,794,650
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(1) Assumes an interest rate of 1.0%

(2) Assumes no new connections

FOR PLANNING PURPOSES ONLY

FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
0	0	0	0	0
220,000	0	0	0	0
0	330,000	2,600,000	0	0
220,000	330,000	2,600,000	0	0

FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
1,794,650	1,812,597	1,500,722	(1,084,270)	(1,084,270)
17,947	18,126	15,007	0	0
0	0	0	0	0
1,812,597	1,830,722	1,515,730	(1,084,270)	(1,084,270)
0	330,000	2,600,000	0	0
0	330,000	2,600,000	0	0
1,812,597	1,500,722	(1,084,270)	(1,084,270)	(1,084,270)

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

CAPITAL IMPROVEMENT PLAN

Line #	TOWN SEWER CAPACITY - FUND #710	FY 21-22
1	Sewer Collection Master Plan	0
2	Southland WWTF Improvements	0
		0

CASH FLOW PROJECTION

FY 21-22

Sources of Funds		
3	Funds on Hand at Beginning of Year-projected	535,000
4	Interest Income (1)	5,350
5	Capacity Charges (2)	0
6	Total Sources of Funds	540,350
Uses of Funds		
7	Capital Project	0
8	Total Uses of Funds	0
9	Funds on Hand at End of Year-projected	540,350

- (1) Assumes an interest rate of 1.0%
 (2) Assumes no new connections

FOR PLANNING PURPOSES ONLY

FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
160,000	0	0	0	0
0	0	0	300,000	2,700,000
160,000	0	0	300,000	2,700,000
FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
540,350	385,754	389,611	393,507	97,442
5,404	3,858	3,896	3,935	974
0	0	0	0	0
545,754	389,611	393,507	397,442	98,417
160,000	0	0	300,000	2,700,000
160,000	0	0	300,000	2,700,000
385,754	389,611	393,507	97,442	(2,601,583)

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NIPOMO COMMUNITY SERVICES DISTRICT
 PROPERTY TAX
 FUND #600

Line #	PROPERTY TAX - FUND #600	FY 21-22
1	Backup generator for Office Building-carryover	70,000
2	Office Building security fencing back entrance/patio	12,000
3	Operations Building roof replacement	100,000
		182,000

CASH FLOW PROJECTION		FY 21-22
Sources of Funds		
4	Funds on Hand at Beginning of Year-projected	604,000
5	Interest Income (1)	6,040
6	Property Taxes(2)	780,480
7	Transfer in from Fund #400	23,000
8	Total Sources of Funds	1,413,520

Uses of Funds		
9	Capital Project	182,000
10	Debt Service-Revenue Bonds Series 2013A Refunding (3)	220,300
11	Transfer to Supplemental Water Fund #500 for Debt Service - Certificate of Participation 2013 B (4)	560,180
12	Bond Administration	4,000
13	Total Uses of Funds	966,480
14	Funds on Hand at End of Year-projected	447,040

- (1) Assumes interest rate of 1.0%
- (2) Assume 1% growth in Property Tax Revenue - Pledged to debt service payments
- (3) Debt service on Revenue Bonds secured by ad valorem property taxes (Per Bond Indenture, irrevocably pledged as first source of payment)
- (4) Debt service on Certificates of Participation 2013B secured first by ad valorem property taxes and then by water revenues (Difference between Property Tax Collections and debt service for Revenue Bonds Series 2013 A Refunding)

FOR PLANNING PURPOSES ONLY					
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
	447,040	447,510	447,986	448,465	448,950
	4,470	4,475	4,480	4,485	4,490
	788,285	796,168	804,129	812,171	820,292
	0	0	0	0	0
	1,239,795	1,248,153	1,256,595	1,265,121	1,273,732
	0	0	0	0	0
	218,675	221,675	224,175	221,300	223,050
	569,610	574,493	579,954	590,871	597,242
	4,000	4,000	4,000	4,000	4,000
	792,285	800,168	808,129	816,171	824,292
	447,510	447,986	448,465	448,950	449,440

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NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FUNDING PLAN
 BLACKLAKE ASSESSMENT DISTRICT 2020-1

BLACKLAKE ASSESSMENT DISTRICT 2020-1

Line #		FY 21-22
1	Blacklake Sewer System Consolidation Project	988,040
2	Lift Station Rehabilitation-Woodgreen	683,000
3	Lift Station Rehabilitation-The Oaks	0
4	Lift Station Rehabilitation-The Misty Glen	0
5	Golf Course Trunk Main Replacement	0
6	Tourney Hill Sewer Main Replacement	0
7	Oakmont Sewer Main Replacement	0
8	Augusta Sewer Main Replacement	0
9	Repair Off-set Joints-Sewer Main	0
		1,671,040

<u>CASH FLOW PROJECTION</u>		FY 21-22
Sources of Funds		
7	Funds on Hand at Beginning of Year-projected	12,290,000
8	Interest Income (1)	122,900
9	Total Sources of Funds	12,412,900
Uses of Funds		
10	Projects	1,671,040
11	Total Uses of Funds	1,671,040
12	Funds on Hand at End of Year-projected	10,741,860

(1) Assumes interest rate of 1.0%

FOR PLANNING PURPOSES ONLY

FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
7,555,100	1,743,600	0	0	0
0	0	0	0	0
0	0	102,500	0	0
0	0	97,800	0	0
0	0	0	560,000	0
0	0	0	319,000	0
0	0	0	196,200	0
0	0	0	61,442	0
0	0	0	30,141	0
7,555,100	1,743,600	200,300	1,166,783	0
FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
10,741,860	3,294,179	1,583,520	1,399,056	246,263
107,419	32,942	15,835	13,991	2,463
10,849,279	3,327,120	1,599,356	1,413,046	248,726
7,555,100	1,743,600	200,300	1,166,783	0
7,555,100	1,743,600	200,300	1,166,783	0
3,294,179	1,583,520	1,399,056	246,263	248,726

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APPENDICES

APPENDIX A

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2021-2022**

ADMINISTRATION FUND #110

2019-20 2020-21 2020-21 2021-22
ACTUAL BUDGET EST ACTUAL PROPOSED

OPERATING REVENUES

Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	34,413	15,000	59,382	15,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	34,413	15,000	59,382	15,000

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2019-20 2020-21 2020-21 2021-22
ACTUAL BUDGET EST ACTUAL PROPOSED

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

**ADMINISTRATION FUND #110
CONTINUED**

GENERAL & ADMINISTRATIVE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	77,351	98,500	87,500	103,000
Payroll Taxes	1,423	2,000	1,800	2,000
Retirement	18,782	22,950	19,000	25,000
Medical and Dental	108,092	123,000	122,000	130,500
Other Post Employment Benefits (OPEB)	21,917	20,200	20,200	25,600
Workers Comp Insurance	(13)	525	525	500
Bank Charges and Fees	6,819	7,200	5,800	7,200
Computer Expense	18,966	20,500	25,000	25,000
Dues and Subscriptions	4,034	3,000	3,900	4,400
Education and Training	3,265	7,000	2,500	7,000
Elections	0	2,000	3,000	0
Insurance - Liability	21,990	31,000	31,000	40,950
LAFCO Funding	25,535	30,000	28,621	30,000
Landscape and Janitorial	3,049	3,400	3,400	3,600
Legal - General and Special Counsel	66,838	75,000	48,000	71,000
Legal - Water Counsel	0	0	0	0
Professional Services	7,130	6,200	6,500	6,600
Miscellaneous	3,623	10,000	5,000	10,500
Newsletter and Mailers	0	800	660	2,500
Office Supplies	7,375	3,600	4,000	3,800
Outside Services	678	1,000	1,100	1,000
Postage	622	1,000	1,200	2,000
Public Notices	1,017	5,000	2,500	3,000
Repairs and Maintenance - Office Equip/Bldg	15,027	22,000	23,500	22,000
Property Taxes	0	0	0	0
Telephone	1,203	1,560	1,300	1,560
Travel and Mileage	7,735	7,500	2,100	7,500
Utilities - Gas, Electric and Trash	19,038	20,000	18,100	20,700
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	441,495	524,935	468,206	556,910
TOTAL OPERATING EXPENDITURES	441,495	524,935	468,206	556,910
TOTAL OPERATING REVENUES AND EXPENDITURES	(407,083)	(509,935)	(408,824)	(541,910)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In- Funded Admin	453,519	614,435	475,045	581,910
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(34,794)	(97,000)	(66,221)	(40,000)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	418,725	517,435	408,824	541,910
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	11,642	7,500	0	0

(1) See Page 23

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET**

2021-2022

WATER FUND #125	2019-20	2020-21	2020-21	2021-22
OPERATING REVENUES	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Water - (Fixed) Availability Charges	1,308,087	1,465,000	1,400,423	1,589,490
Water - (Variable) Usage Charges	4,458,610	4,682,000	4,418,000	4,961,000
Sewer Revenues	0	0	0	0
Fees and Penalties	89,045	118,000	17,747	55,000
Meter and Connection Fees	1,572	5,000	1,827	5,000
Plan Check and Inspection Fees	8,219	1,000	8,936	1,000
Miscellaneous Income	112,437	101,500	100,839	101,500
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	5,977,970	6,372,500	5,947,771	6,712,990

OPERATING EXPENDITURES	2019-20	2020-21	2020-21	2021-22
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	531,673	603,000	555,000	621,000
Wages - Overtime	42,461	50,000	45,000	50,000
Payroll Taxes	9,476	13,000	11,000	12,000
Retirement	162,580	160,000	161,000	171,500
Medical and Dental	181,876	231,000	220,000	237,000
Workers Comp Insurance	13,325	19,000	17,750	19,000
Wholesale Water Purchased (See Page XX)	1,206,101	1,487,000	1,448,000	1,483,535
Supplemental Water O & M/Overhead/Funded Replacement (See Page XX)	265,984	298,000	295,000	297,834
Electricity-pumping and pumping credit	341,266	358,000	358,000	400,000
Water	0	0	0	0
Chemicals	34,171	42,000	38,917	42,500
Lab Tests and Sampling	46,755	50,000	48,000	50,000
Operating Supplies	157,412	155,000	150,700	160,000
Outside Services	126,622	125,000	137,500	200,000
Permits and Operating Fees	21,912	23,500	23,500	29,620
Repairs & Maintenance	123,879	100,000	97,000	102,000
Engineering	24,026	15,000	47,500	110,000
Fuel	34,125	29,000	31,000	35,000
Meter Replacement Program	33,784	120,000	120,000	270,000
Safety Program	2,690	3,300	3,300	3,300
Uniforms	10,740	13,200	12,000	13,200
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	17,680	20,000	17,680	20,000
Oper Transfer Out - Funded Replacement	610,000	625,000	625,000	641,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	3,998,539	4,540,000	4,462,847	4,968,489

**WATER FUND #125
CONTINUED**

GENERAL & ADMINISTRATIVE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	305,080	401,600	357,008	420,000
Payroll Taxes	5,575	8,100	7,500	8,500
Retirement	80,861	97,000	100,000	107,000
Medical and Dental	75,551	130,000	103,000	137,000
Other Post Employment Benefits (OPEB)	75,731	60,600	60,600	76,800
Workers Comp Insurance	1,283	1,700	1,600	1,900
Bank Charges	4,224	5,500	1,100	0
Computer Expense	76,739	96,600	102,500	107,130
Dues and Subscriptions	10,458	11,700	10,000	12,370
Education and Training	894	5,000	1,000	5,000
Elections	0	6,000	8,800	0
Insurance - Liability	65,969	94,000	94,000	124,200
LAFCO Funding	0	0	0	0
Landscape and Janitorial	9,147	10,200	9,100	10,800
Legal - General and Special Counsel	19,460	15,000	9,100	15,000
Legal - Water Counsel	39,474	75,000	15,500	75,000
Professional Services	110,605	133,600	85,000	110,000
Miscellaneous	1,820	1,000	100	1,500
Newsletter and Mailers	893	1,600	2,310	2,500
Office Supplies	11,943	10,800	9,000	11,400
Outside Services	16,452	21,800	21,000	20,000
Postage	10,181	12,450	11,500	12,450
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	5,084	5,100	3,800	5,100
Property Taxes	1,505	1,550	1,574	1,590
Telephone	3,608	4,680	3,900	4,680
Travel and Mileage	389	3,000	200	3,000
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	331,664	450,061	344,125	425,342
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	1,264,590	1,663,641	1,363,317	1,698,262
TOTAL OPERATING EXPENDITURES	5,263,129	6,203,641	5,826,164	6,666,750
TOTAL OPERATING REVENUES AND EXPENDITURES	714,841	168,859	121,607	46,240
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	51,941	25,000	14,049	23,750
Interest Expense - Debt Service		0	0	0
Principal Portion - Debt Service		0	0	0
Transfers In and (Out)		0	0	0
Transfers In-Funded Admin		0	0	0
Transfers In-Funded Replacement		0	0	0
Fixed Assets (1)	(231,074)	(392,230)	(341,145)	(146,460)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(179,133)	(367,230)	(327,096)	(122,710)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	535,708	(198,371)	(205,489)	(76,470)

(1) See Page 23

Estimated Cash Balance 7/1/121 2,375,000
Net Results from Operations (76,470)

Estimated Cash Balance 6/30/22 2,298,530

Cash Reserve Goal at 6/30/22 6,025,750

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2021-2022**

**WATER RATE
STABILIZATION FUND #128**

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

WATER RATE STABILIZATION FUND #128

CONTINUED

GENERAL & ADMINISTRATIVE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	8,621	4,270	2,370	4,330
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	8,621	4,270	2,370	4,330
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	8,621	4,270	2,370	4,330

Estimated Cash Balance 7/1/21 433,000
 Net Results from Operations 4,330

Estimated Cash Balance 6/30/22 437,330

Cash Reserve Goal at 6/30/22 400,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2021-2022**

TOWN SEWER FUND #130

2019-20 2020-21 2020-21 2021-22
ACTUAL BUDGET EST ACTUAL PROPOSED

OPERATING REVENUES

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	2,208,558	2,198,000	2,275,000	2,280,900
Fees and Penalties		0	0	0
Meter and Connection Fees		0	0	0
Plan Check and Inspection Fees	230	0	575	600
Miscellaneous Income		0	0	0
Street Lighting/Landscape Maint Charges		0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	2,208,788	2,198,000	2,275,575	2,281,500

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2019-20 2020-21 2020-21 2021-22
ACTUAL BUDGET EST ACTUAL PROPOSED

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	329,229	378,000	368,000	393,500
Wages - Overtime	34,041	36,000	34,000	42,500
Payroll Taxes	6,115	8,300	7,000	7,500
Retirement	67,964	98,000	94,000	104,000
Medical and Dental	125,018	149,000	145,000	157,000
Workers Comp Insurance	12,596	19,000	19,000	20,100
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	166,131	172,000	172,000	183,000
Water	937	1,000	1,300	1,500
Chemicals	19,281	19,000	22,000	27,000
Lab Tests and Sampling	27,022	30,000	30,000	31,000
Operating Supplies	66,640	90,000	89,500	90,000
Outside Services	90,912	76,000	106,500	108,310
Permits and Operating Fees	14,362	12,000	15,000	16,000
Repairs & Maintenance	103,495	125,000	118,000	123,000
Engineering	0	0	0	0
Fuel	11,375	10,000	10,000	11,000
Meters	0	0	0	0
Safety Program	897	1,100	1,100	1,100
Uniforms	3,580	4,400	4,250	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
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	1,474,596	1,623,800	1,631,650	1,715,910

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

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	28,700	38,500	35,000	41,000
Payroll Taxes	667	1,200	900	1,100
Retirement	4,473	9,300	8,000	11,000
Medical and Dental	9,385	15,800	13,000	17,000
Other Post Employment Benefits (OPEB)	21,908	17,170	17,170	21,760
Workers Comp Insurance	122	160	160	170
Bank Charges and Fees	0	0	0	0
Computer Expense	23,415	34,000	33,500	43,500
Dues and Subscriptions	4,628	5,400	5,200	5,530
Education and Training	2,957	5,000	3,400	5,000
Elections	0	1,700	2,500	0
Insurance - Liability	18,691	27,000	27,000	35,700
LAFCO Funding	0	0	0	0
Landscape and Janitorial	2,592	2,900	2,900	3,060
Legal - General and Special Counsel	483	5,000	5,000	5,000
Legal - Water Counsel	0	0	0	0
Professional Services (Includes Rate Study)	5,168	35,300	34,500	10,600
Miscellaneous	0	500	500	1,000
Newsletter and Mailers	0	680	680	1,100
Office Supplies	3,384	3,060	3,060	3,230
Outside Services	5,909	6,325	6,325	6,165
Postage	5,252	5,500	5,500	5,500
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	1,372	1,500	1,500	1,500
Property Taxes	0	0	0	0
Telephone	1,022	1,325	1,320	1,325
Travel and Mileage	1,688	2,000	2,000	2,000
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	93,972	124,359	95,087	117,529
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	235,788	343,679	304,202	339,769
TOTAL OPERATING EXPENDITURES	1,710,384	1,967,479	1,935,852	2,055,679
TOTAL OPERATING REVENUES AND EXPENDITURES	498,404	230,521	339,723	225,821
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	13,834	3,000	2,798	6,320
Interest Expense - Debt Service	(345,265)	(338,849)	(338,849)	(330,249)
Principal Portion - Debt Service	(175,000)	(215,000)	(215,000)	(265,000)
Transfers In and (Out)-Fund #810	0	603,123	603,123	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(39,499)	(25,410)	(21,346)	(28,820)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(545,930)	26,864	30,726	(617,749)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(47,526)	257,385	370,448	(391,928)

Estimated Cash Balance 7/1/21 632,000
Net Results from Operations (391,928)

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Estimated Cash Balance 6/30/22 240,072
Cash Reserve Goal at 6/30/22 830,339

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2021-2022**

**TOWN SEWER RATE
STABILIZATION FUND #135**

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
OPERATING EXPENDITURES OPERATIONS & MAINTENANCE				
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

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**TOWN SEWER RATE STABILIZATION #135
CONTINUED**

GENERAL & ADMINISTRATIVE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	6,482	3,210	1,782	3,250
Interest Expense- Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In and Out-Funded Admin	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	6,482	3,210	1,782	3,250
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	6,482	3,210	1,782	3,250

Estimated Cash Balance 7/1/21 325,000
Net Results from Operations 3,250

Estimated Cash Balance 6/30/22 328,250

Cash Reserve Goal at 6/30/22 300,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2021-2022**

BLACKLAKE SEWER FUND #150	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	571,514	671,000	670,000	782,000
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	571,514	671,000	670,000	782,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	86,712	79,000	77,000	80,500
Wages - Overtime	8,526	6,300	6,100	7,500
Payroll Taxes	1,651	1,700	1,500	1,700
Retirement	16,846	20,000	17,000	21,000
Medical and Dental	32,570	28,000	26,000	30,000
Workers Comp Insurance	4,115	3,500	3,500	3,600
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	43,697	47,000	47,000	50,000
Water	2,819	4,000	3,000	3,500
Chemicals	23,815	24,000	14,000	16,500
Lab Tests and Sampling	23,317	26,000	33,000	33,000
Operating Supplies	1,639	1,000	1,500	1,500
Outside Services	6,231	4,000	5,000	4,000
Permits and Operating Fees	10,809	12,000	12,000	12,000
Repairs & Maintenance	8,570	25,000	15,000	25,000
Engineering	0	0	0	0
Fuel	6,205	5,000	5,500	6,000
Meters	0	0	0	0
Safety Program	489	600	600	600
Uniforms	1,953	2,400	1,700	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	173,000	178,000	178,000	183,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	452,964	467,500	447,400	481,800

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**BLACKLAKE SEWER FUND #150
CONTINUED
GENERAL & ADMINISTRATIVE**

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	4,421	5,800	4,300	6,000
Payroll Taxes	104	150	150	160
Retirement	707	1,300	1,400	1,500
Medical and Dental	953	1,700	1,000	1,800
Other Post Employment Benefits (OPEB)	4,335	3,030	3,030	3,840
Workers Comp Insurance	19	25	20	25
Bank Charges and Fees	0	0	0	0
Computer Expense	6,354	8,900	8,000	10,126
Dues and Subscriptions	369	700	500	880
Education and Training	97	0	0	0
Elections	0	300	0	0
Insurance - Liability	3,299	5,000	5,000	6,600
LAFCO Funding	0	0	0	0
Landscape and Janitorial	457	500	500	540
Legal - General and Special Counsel	1,155	5,000	1,500	5,000
Legal - Water Counsel	0	0	0	0
Professional Services	912	1,000	1,000	1,000
Miscellaneous	620	500	500	750
Newsletter and Mailers	0	120	0	600
Office Supplies	597	540	500	570
Outside Services	404	875	500	2,115
Postage	666	1,250	1,000	1,250
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	242	250	250	250
Property Taxes	0	0	0	0
Telephone	947	935	900	935
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	16,583	17,766	13,584	16,790
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	43,241	55,641	43,634	60,731
TOTAL OPERATING EXPENDITURES	496,205	523,141	491,034	542,531
TOTAL OPERATING REVENUES AND EXPENDITURES	75,309	147,859	178,966	239,469
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	3,950	2,300	1,392	2,920
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(21,544)	(13,860)	(11,644)	(15,720)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(17,594)	(11,560)	(10,252)	(12,800)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	57,715	136,299	168,714	226,669

Estimated Cash Balance 7/1/21 292,000
Net Results from Operations 226,669

(1) See Page 23

Estimated Cash Balance 6/30/22 518,669
Cash Reserve Goal at 6/30/22 179,765

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2021-2022**

**BLACKLAKE SEWER RATE
STABILIZATION FUND #155**

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

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BLACKLAKE SEWER RATE STABILIZATION #155

CONTINUED

GENERAL & ADMINISTRATIVE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	1,078	530	297	540
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	1,078	530	297	540
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	1,078	530	297	540

Estimated Cash Balance 7/1/21 54,000
 Net Results from Operations 540

Estimated Cash Balance 6/30/22 54,540

Cash Reserve Goal at 6/30/22 50,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2021-2022**

STREET LIGHTING FUND #200

2019-20
ACTUAL

2020-21
BUDGET

2020-21
EST ACTUAL

2021-22
PROPOSED

OPERATING REVENUES

Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	27,850	27,850	27,850	27,850
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	27,850	27,850	27,850	27,850

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2019-20
ACTUAL

2020-21
BUDGET

2020-21
EST ACTUAL

2021-22
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	28,846	29,000	29,750	30,000
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	2,016	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	30,862	29,000	29,750	30,000

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STREET LIGHTING FUND #200
CONTINUED
GENERAL & ADMINISTRATIVE

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 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	660
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	407	100	300	500
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	500	500	500	500
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	1,407	1,100	1,300	1,660
TOTAL OPERATING EXPENDITURES	32,269	30,100	31,050	31,660
TOTAL OPERATING REVENUES AND EXPENDITURES	(4,419)	(2,250)	(3,200)	(3,810)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	278	150	60	120
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	278	150	60	120
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(4,141)	(2,100)	(3,140)	(3,690)

Estimated Cash Balance 7/1/21 12,000
Net Results from Operations (3,690)

Estimated Cash Balance 6/30/22 8,310

Cash Reserve Goal at 6/30/22 30,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2021-2022**

STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 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	12,180	12,180	12,180	12,180
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	12,180	12,180	12,180	12,180

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 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	4,113	3,850	5,958	6,000
Electricity	120	150	150	150
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	4,084	13,500	12,525	5,000
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	8,317	17,500	18,633	11,150

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

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 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	359	500	500	500
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	1,500	1,500	1,500	1,500
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	1,859	2,000	2,000	2,000
TOTAL OPERATING EXPENDITURES	10,176	19,500	20,633	13,150
TOTAL OPERATING REVENUES AND EXPENDITURES	2,004	(7,320)	(8,453)	(970)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	315	180	86	120
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	315	180	86	120
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	2,319	(7,140)	(8,368)	(850)

Estimated Cash Balance 7/1/21 12,000
Net Results from Operations (850)

Estimated Cash Balance 6/30/22 11,150

Cash Reserve Goal at 6/30/22 20,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2021-2022**

SOLID WASTE FUND #300

2019-20
ACTUAL 2020-21
BUDGET 2020-21
EST ACTUAL 2021-22
PROPOSED

OPERATING REVENUES

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 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	161,644	178,000	183,000	183,000
TOTAL OPERATING REVENUES	161,644	178,000	183,000	183,000

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2019-20
ACTUAL 2020-21
BUDGET 2020-21
EST ACTUAL 2021-22
PROPOSED

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 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	2,947	315,000	240,000	10,000
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	2,947	315,000	240,000	10,000

SOLID WASTE FUND #300

CONTINUED

GENERAL & ADMINISTRATIVE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 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	2,600
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	1,197	2,000	2,000	2,000
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	279	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	9,300	20,250	20,250	20,250
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	12,776	24,550	24,550	25,150
TOTAL OPERATING EXPENDITURES	15,723	339,550	264,550	35,150
TOTAL OPERATING REVENUES AND EXPENDITURES	145,921	(161,550)	(81,550)	147,850
NON-OPERATING REVENUES AND EXPENDITURES)				
Interest Income	7,366	4,500	2,721	3,350
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	7,366	4,500	2,721	3,350
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	153,287	(157,050)	(78,829)	151,200

Estimated Cash Balance 7/1/21	335,000
Net Results from Operations	151,200

Estimated Cash Balance 6/30/22	<u>486,200</u>
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Cash Reserve Goal at 6/30/22	<u>150,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2021-2022**

DRAINAGE FUND #400	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	20,813	20,300	20,936	22,300
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	20,813	20,300	20,936	22,300

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

DRAINAGE FUND #400

CONTINUED

GENERAL & ADMINISTRATIVE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	20,813	20,300	20,936	22,300
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	1,336	1,800	300	500
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES/(DEFICIT) (F)	1,336	1,800	300	500
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	22,149	22,100	21,236	22,800

Estimated Cash Balance 7/1/21	50,000
Net Results from Operations	22,800
Transfer to Fund #600	(23,000)
Estimated Cash Balance 6/30/22	<u>49,800</u>
Cash Reserve Goal at 6/30/22	<u>50,000</u>

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2021-2022**

FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

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FUNDED REPLACEMENT - WATER FUND #805 CONTINUED				
GENERAL & ADMINISTRATIVE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	94,693	48,000	25,464	31,950
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	610,000	625,000	625,000	641,000
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	704,693	673,000	650,464	672,950
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	704,693	673,000	650,464	672,950

Estimated Cash Balance 7/1/21 3,195,000
Net Results from Operations 672,950

Funded Replacement Projects (1) (1,890,000)
Estimated Cash Balance 6/30/22 1,977,950

(1) See Page 25 and 26

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET**

2021-2022

FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

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

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	94,196	41,000	25,112	45,500
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)-Fund #130	0	(603,123)	(603,123)	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	395,000	395,000	395,000	395,000
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	489,196	(167,123)	(183,012)	440,500
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	489,196	(167,123)	(183,012)	440,500

Estimated Cash Balance 7/1/21 4,550,000
Net Results from Operations 440,500

Funded Replacement Projects (1) (3,041,000)
Estimated Cash Balance 6/30/22 1,949,500

(1) See Page 25 and 27

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2021-2022**

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 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	207,398	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	207,398	0	0	0

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

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 EST ACTUAL	2021-22 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	207,398	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	(207,398)	0	0	0
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	19,998	9,400	1,544	560
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	(1,000,000)	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	173,000	178,000	178,000	183,000
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	192,998	187,400	(820,457)	183,560
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(14,400)	187,400	(820,457)	183,560

Estimated Cash Balance 7/1/21 56,000
Net Results from Operations 183,560

Estimated Cash Balance 6/30/22 239,560

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APPENDIX B

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**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT
BUDGET FOR FISCAL YEAR 2021-2022**

		Acre Feet	Cost per Acre Foot		
		Purchase	(AF)	Total Cost	
Water Purchase Fiscal Year 2021-2022-See page 68		1050	See page 68	\$2,224,857	
NCSD Water O & M Cost per AF **		1050	\$184,30	\$193,515	
NCSD Admin Fee per AF (15% of O & M per AF) **		1050	\$27,65	\$29,033	
			<u>\$211,95</u>	<u>\$2,447,405</u>	
**To be adjusted annually based on actual costs					
		TOTAL	NCSD	WMWC	GSWC
1	Phase 1 Supplemental Water Annual Allocation (AF)	1000	666.68	166.66	166.66
2	Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66%	16.66%
3	Pass-Through Supplemental Water Cost	\$2,224,857	\$1,483,535	\$370,661	\$370,661
4	Supplemental Water O & M Cost	\$193,515	(A) \$129,036	\$32,240	\$32,240
5	Supplemental Water NCSD Admin Fee	\$29,033	(B) \$19,359	\$4,837	\$4,837
6	Total Annual Supplemental Water Volume Cost	\$2,447,405	\$1,631,929	\$407,738	\$407,738
		TOTAL	NCSD	WMWC	GSWC
7	Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50	416.50
8	Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88%	13.88%
9	Yearly Capital Recovery Charge-Principal 6/30/2015 (1)	\$91,889	\$0	\$37,233	\$54,656
10	Yearly Capital Recovery Charge-Interest 6/30/2015 (1)	\$294,530	\$0	\$151,626	\$142,904
11	Yearly Capital Recovery Charge-Principal 6/30/2016 (2)	\$7,756	\$0	\$3,522	\$4,234
12	Yearly Capital Recovery Charge-Interest 6/30/2016 (2)	\$25,416	\$0	\$14,345	\$11,071
13	Yearly Capital Recovery Charge-Principal 6/30/2017 (3)	\$13,828	\$0	\$6,268	\$7,560
14	Yearly Capital Recovery Charge-Interest 6/30/2017 (3)	\$45,292	\$0	\$25,526	\$19,766
14	Yearly Capital Recovery Charge-Principal 6/30/2018 (4)	\$964	\$0	\$436	\$528
15	Yearly Capital Recovery Charge-Interest 6/30/2018 (4)	\$3,156	\$0	\$1,776	\$1,380
16	Yearly Capital Recovery Charge-Principal 6/30/2019 (5)	\$1,183	\$0	\$534	\$649
17	Yearly Capital Recovery Charge-Interest 6/30/2019 (5)	\$3,871	\$0	\$2,175	\$1,696
18	Yearly Capital Recovery Charge-Principal 6/30/2020 (6)	\$15,176	\$0	\$6,839	\$8,337
19	Yearly Capital Recovery Charge-Interest 6/30/2020 (6)	\$49,647	\$0	\$27,849	\$21,798
20	Supplemental Water Project Yearly Replacement (7)	\$206,865	(C) \$149,439	\$28,713	\$28,713
21	Total Annual Fixed Supplemental Charges	\$759,573	\$149,439	\$306,842	\$303,292
22	Total Volume and Annual Fixed Charges for Fiscal Year 2021-2022 (Line 6 + Line 21)	\$3,206,978	\$1,781,369	\$714,579	\$711,029
23	Electrical Pumping Credit (\$242.82 per acre foot-estimated)	(\$80,434)	\$0	(\$40,217)	(\$40,217)
24	SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2021-2022	\$3,126,543	\$1,781,369	\$674,362	\$670,812

(1)	Per applicable amortization schedule as of June 30, 2015	
(2)	Per applicable amortization schedule as of June 30, 2016	(A) 1000 ACRE FEET PER CONTRACT PLUS 50 ACRE FEET FOR OPERATIONAL BUFFER
(3)	Per applicable amortization schedule as of June 30, 2017	
(4)	Per applicable amortization schedule as of June 30, 2018	[(A)+(B)+(C)] = \$297,834
(5)	Per applicable amortization schedule as of June 30, 2019	
(6)	Per applicable amortization schedule as of June 30, 2020	
(7)	Monthly replacement contribution of total Supplemental Water Project cost of \$20,686,509 assuming a 100 year project life = \$206,865 per year not to exceed \$3,000,000 adjusted annually for CPI per agreement	

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

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**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP) - COST OF WATER PURCHASED FROM CITY OF SANTA MARIA (SM)
BUDGET FOR FISCAL YEAR 2021-22**

FISCAL YEAR		CITY OF SM RATE INCR EFF DATE	(a)	(b)	(c)	(d)	(a)*(d)
			ACRE FEET PURCHASED	CITY OF SM BASE Cost ER ACRE FOC	CITY OF SM CHANGE IN ENERGY	(b)+(c) COST PER ACRE FOOT	TOTAL COST
FY 15-16	July 1, 2015 to June 30, 2016	1/7/2015	660	\$ 1,495.85	\$ 23.00	\$1,518.85	\$1,001,760
FY 16-17	July 1, 2016 to June 30, 2017	7/1/2016	860	\$ 1,570.77	\$ 17.00	\$1,587.77	\$1,365,482
FY 17-18	July 1, 2017 to June 30, 2018	7/1/2017	945	\$ 1,649.18	\$ -	\$1,649.18	\$1,558,475
FY 18-19	July 1, 2018 to June 30, 2019	7/1/2018	950	\$ 1,649.18	\$ 52.00	\$1,701.18	\$1,616,121
FY 19-20	July 1, 2019 to December 31, 2019	7/1/2019	487	\$ 1,649.18	\$ 45.92	\$1,695.10	\$825,514
FY 19-20	January 1, 2020 to June 30, 2020	1/1/2020	463	\$ 2,077.81	\$ 45.92	\$2,123.73	\$983,287
FY 20-21	July 1, 2020 to December 31, 2020	1/1/2020	555	\$ 2,077.81	\$ 45.92	\$2,123.73	\$1,178,670
FY 20-21	January 1, 2021 to June 30, 2021	1/1/2021	495	\$ 2,160.58	\$ 43.19	\$2,203.77	\$1,090,866
FY 21-22	July 1, 2021 to December 31, 2021	1/1/2021	525	\$ 2,160.58	\$ 43.19	\$2,203.77	\$1,090,866
FY 21-22	January 1, 2022 to June 30, 2022	1/1/2022	525	\$ 2,247.70	\$ 43.19	\$2,290.89	\$1,133,991

\$2,224,857

City of Santa Maria Adopted Rate Increases

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

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

	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
(1) Current CPI (July)	258.017	264.979	261.037	281.402	289.173	307.536
(2) Base Period CPI (May 2013)	264.188	264.188	264.188	264.188	264.188	264.188
(3) Index Point Change (1)-(2)	-6.171	0.791	-3.151	17.214	24.985	43.348
(4) Divided by prior period (3) ÷ (2)	-0.023358366	0.00299408	-0.011927113	0.065158145	0.094572804	0.1640801
(5) Multiply by 100 for percent change (4) x 100	-2.335836601	0.299407997	-1.192711251	6.515814496	9.457280422	16.408012
(6) Adjusted to 50% per agreement (5) x 50%	-1.167918301	0.149703999	-0.596355626	3.257907248	4.728640211	8.2040062
(7) Base Cost of Energy (Per Agreement)	206.85	206.85	206.85	206.85	206.85	206.85
(8) Energy Adjustment (7) x (6) + 100	-2.42	0.31	-1.23	6.74	9.78	16.97
(9) Adjusted Base Cost of Energy (7) + (8)	204.43	207.16	205.62	213.59	216.63	223.82
(10) CCWA BUDGET (Per published document)	\$227.27	\$223.71	\$191.77	\$265.90	\$262.54	\$267.02
(11) Change in Cost of Energy (10) - (9), not less than 0	\$23	\$17	\$0	\$52	\$46	\$43

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

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APPENDIX C

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**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2021-2022**

	<u>July 1, 2021</u> <u>Beginning Balance</u>	<u>Principal</u> <u>Pay Down</u>	<u>June 30, 2022</u> <u>Ending Balance</u>
The District issued \$9,795,000 of Revenue Certificates of Participation (COP's) on June 21, 2012. The proceeds were 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)	\$8,325,000	(\$265,000)	\$8,060,000
The District refunded Revenue Bonds, Series 2013A on May 30, 2013 (original issue date was May 1, 2003). The proceeds of the original issue were used for pipeline and storage facility projects costs. The refunded Revenue Bonds bear interest ranging from 3.7% to 4.80% per annum. Principal is to be paid annually starting September 1, 2014 through September 2032. Annual principal payments range from \$100,000 to \$225,000. (Fund #600)	\$2,070,000	(\$130,000)	\$1,940,000
The District issued \$9,660,000 of Revenue Certificates of Participation (COP's) on June 21, 2013. The proceeds were used for the Supplemental Water Project Phase I. The COP's bear interest ranging from 1% to 4.625% per annum. Principal is to be paid annually starting September 1, 2014 through June 1, 2043. Annual principal payments range from \$135,000 to \$725,000. (Fund #500)	\$8,675,000	(\$155,000)	\$8,520,000
TOTAL PRINCIPAL BALANCES	\$19,070,000	(\$550,000)	\$18,520,000

APPENDIX D

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

Meter Size	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	12/1/19 to 12/31/20	1/1/21 to 12/31/21
Less	\$33.17	\$35.72	\$38.51	\$41.57	\$44.92	\$44.92	\$42.51	\$46.52	\$51.59	\$53.70
1 ½ Inch	90.58	97.82	105.75	114.43	123.94	123.94	51.49	55.55	60.87	75.76
2 Inch	140.64	152.11	164.67	178.42	193.48	193.48	67.40	72.08	78.43	106.42
3 Inch	252.56	273.90	297.27	322.86	350.88	350.88	152.51	163.70	178.85	223.04
4 Inch	409.04	444.40	483.29	525.78	572.31	572.31	197.75	210.55	228.44	312.99
6 Inch	803.33	873.99	951.36	1,036.08	1,128.85	1,128.85	335.12	349.88	372.90	631.28

SUPPLEMENTAL WATER

Meter Size	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	12/1/19 to 12/31/20	1/1/21 to 12/31/21
1 Inch and Less	-	-	-	-	\$13.20	\$13.20	(1)	(1)	(1)	(1)
1 ½ Inch	-	-	-	-	39.60	39.60	(1)	(1)	(1)	(1)
2 Inch	-	-	-	-	63.36	63.36	(1)	(1)	(1)	(1)
3 Inch	-	-	-	-	118.80	118.80	(1)	(1)	(1)	(1)
4 Inch	-	-	-	-	198.00	198.00	(1)	(1)	(1)	(1)
6 Inch	-	-	-	-	396.00	396.00	(1)	(1)	(1)	(1)

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

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

		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	12/1/19 to 12/31/20	1/1/21 to 12/31/21
Uniform Rate		\$-	\$-	\$-	\$-	\$-	\$-	\$4.97	\$5.45	\$5.95	\$6.21
Single and Multi-Family	Tier I	1.64	1.80	1.97	2.16	2.37	2.37	-	-	-	-
	Tier II	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		2.37	2.84	2.84	3.11	3.41	3.41	-	-	-	-
Supplemental Water		-	-	-	-	0.77	1.003	(1)	(1)	(1)	(1)

Uniform Rate effective 12/1/17

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

PRESENTED FOR INFORMATIONAL PURPOSES

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

Fiscal Year	TOWN	
	Single Family	Multi-Family
2021	\$100.87	\$84.14
2020	\$100.87	\$84.14
2019	97.74	81.53
2018	94.71	79.00
2017	91.77	76.55
2016	88.93	74.18
2015	88.32	67.33
2014	88.32	67.33
2013	88.32	67.33
2012	88.32	67.33

Fiscal Year	BLACKALKE	
	Single Family	Multi-Family
2021*	\$230.40	\$148.04
2020	\$197.77	\$127.07
2019	169.76	109.08
2018	145.51	95.08
2017	145.51	95.08
2016	145.51	95.08
2015	145.51	95.08
2014	145.51	95.08
2013	145.51	95.08
2012	138.58	90.55

*Effective April 1, 2021

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1 Inch and Less	\$34.07	\$34.07	\$34.07	\$34.07	\$35.12	\$36.24	\$37.40	\$38.60	\$39.83	\$39.83
1 ½ Inch	98.59	98.59	98.59	98.59	101.94	105.20	108.57	112.04	115.63	115.63
2 Inch	156.66	156.66	156.66	156.66	162.08	167.26	172.62	178.14	183.84	183.84
3 Inch	292.16	292.16	292.16	292.16	302.40	312.08	322.07	332.37	343.01	343.01
4 Inch	485.72	485.72	485.72	485.72	502.87	518.96	535.57	552.70	570.39	570.39
6 Inch	969.64	969.64	969.64	969.64	1,004.03	1,036.16	1,069.31	1,103.53	1,138.85	1,138.85

Fiscal Year	BI-MONTHLY USAGE RATE									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Low	\$2.89	\$2.89	\$2.89	\$2.89	\$3.43	\$3.54	\$3.66	\$3.77	\$3.89	\$3.89
Medium	3.20	3.20	3.20	3.20	3.81	3.93	4.06	4.19	4.32	4.32
High	4.14	4.14	4.14	4.14	4.93	5.09	5.25	5.42	5.59	5.59

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1 Inch and Less	\$62.40	\$65.52	\$65.52	\$65.52	\$65.52	\$65.52	\$65.52	\$88.35	\$102.93	\$119.91
1 ½ Inch	177.62	186.50	186.50	186.50	186.50	186.50	186.50	233.45	271.97	316.85
2 Inch	281.31	295.38	295.38	295.38	295.38	295.38	295.38	364.04	424.11	494.09
3 Inch	523.26	549.43	549.43	549.43	549.43	549.43	549.43	668.75	779.09	907.64
4 Inch	868.91	912.36	912.36	912.36	912.36	912.36	912.36	1,104.05	1,286.22	1,498.45
6 Inch	1,733.03	1,819.68	1,819.68	1,819.68	1,819.68	1,819.68	1,819.68	2,192.30	2,554.03	2,975.44

Fiscal Year	BI-MONTHLY USAGE RATE									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Low	\$3.39	\$3.56	\$3.56	\$3.56	\$3.56	\$3.56	\$3.56	\$3.97	\$4.63	\$5.39
Medium	4.57	4.80	4.80	4.80	4.80	4.80	4.80	5.28	6.15	7.16
High	7.23	7.59	7.59	7.59	7.59	7.59	7.59	8.22	9.58	11.16

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PRESENTED FOR INFORMATIONAL PURPOSES

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

Meter Size	FISCAL YEAR									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1 Inch and Less	\$3,293	\$3,385	\$2,921	\$2,921	\$2,976	\$3,076	\$3,188	\$3,284	\$3,349	\$3,405
Supplemental Water	14,605	15,015	7,570	7,570	7,711	7,971	8,262	8,510	8,678	8,823
1 ½ Inch	9,877	10,155	8,764	8,764	8,928	9,228	9,566	9,853	10,047	10,215
Supplemental Water	43,814	45,045	22,710	22,710	23,134	23,913	24,787	25,531	26,034	26,470
2 Inch	15,802	16,247	14,022	14,022	14,284	14,765	15,305	15,764	16,075	16,344
Supplemental Water	70,101	72,072	36,336	36,336	37,015	38,261	39,660	40,850	41,655	42,352
3 Inch	29,630	30,463	26,291	26,291	26,782	27,684	28,696	29,557	30,140	30,644
Supplemental Water	131,440	135,135	68,130	68,130	69,403	71,740	74,827	76,594	78,103	79,411
4 Inch	49,384	50,772	43,819	43,819	44,638	46,141	47,827	49,263	50,234	51,074
Supplemental Water	219,067	225,225	113,550	113,550	115,671	119,566	123,936	127,657	130,172	132,351
6 Inch	98,767	101,544	87,638	87,638	89,275	92,281	95,654	98,526	100,467	102,149
Supplemental Water	438,134	450,450	227,100	227,100	231,342	239,132	247,872	255,314	260,344	264,703

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

Meter Size	FISCAL YEAR									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1 Inch and Less	\$7,864	\$8,085	\$8,282	\$8,526	\$8,685	\$8,978	\$9,306	\$9,585	\$9,774	\$9,937
1 ½ Inch	23,593	24,256	24,846	25,577	26,055	26,933	27,917	28,755	29,322	29,812
2 Inch	37,749	38,810	39,755	40,924	41,689	43,093	44,668	46,009	46,915	47,701
3 Inch	70,779	72,769	74,539	76,732	78,166	80,798	83,751	86,265	87,965	89,437
4 Inch	117,965	121,281	124,232	127,887	130,276	134,663	139,584	143,775	146,608	149,062
6 Inch	235,931	242,562	248,463	255,774	260,552	269,325	279,169	287,550	293,216	298,125

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

Fiscal Year	Single Family	%	Multi-Family	%	Commercial	%	Irrigation	%	Agriculture	%	Total	Total %
2020	3,726	85%	462	11%	103	2%	99	2%	1	>1%	4,391	100%
2019	3,703	85%	444	10%	101	2%	94	2%	1	>1%	4,343	100%
2018	3,685	85%	439	10%	103	2%	103	2%	1	>1%	4,331	100%
2017	3,669	86%	441	10%	101	2%	97	2%	1	>1%	4,309	100%
2016	3,603	84%	497	12%	102	2%	97	2%	1	>1%	4,300	100%
2015	3,592	84%	497	12%	99	2%	96	2%	1	>1%	4,285	100%
2014	3,580	84%	500	12%	97	2%	90	2%	1	>1%	4,268	100%
2013	3,556	84%	494	12%	94	2%	93	2%	1	>1%	4,238	100%
2012	3,504	84%	495	12%	95	2%	78	2%	1	>1%	4,173	100%
2011	3,492	84%	473	11%	95	2%	91	2%	2	>1%	4,153	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
2020	2,187	2,344	476	476	393	657	77	79	3,133	3,556
2019	2,183	2,340	473	473	392	651	78	79	3,126	3,543
2018	2,174	2,322	473	473	375	634	76	76	3,098	3,508
2017	2,153	2,298	470	470	375	634	75	78	3,073	3,480
2016	2,109	2,109	469	469	374	816	110	110	3,062	3,504
2015	2,098	2,098	468	468	374	777	82	82	3,022	3,425
2014	2,096	2,096	463	463	375	766	80	80	3,014	3,407
2013	2,024	2,024	461	461	371	771	80	80	2,936	3,339
2012	2,008	2,008	460	460	367	766	79	82	2,914	3,316
2011	1,991	1,991	460	460	365	770	71	74	2,887	3,295

**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
2020	487	487	68	68	4	4	559	559
2019	487	487	68	68	4	4	559	559
2018	487	487	68	68	4	4	559	559
2017	487	487	68	68	4	4	559	559
2016	487	487	68	68	4	4	559	559
2015	487	487	68	68	4	4	559	559
2014	487	487	68	68	4	4	559	559
2013	487	487	68	68	4	4	559	559
2012	485	485	67	67	3	3	555	555
2011	485	485	68	68	3	3	556	556

DUE=Dwelling Unit Equivalent

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