

TO: BOARD OF DIRECTORS

AGENDA ITEM

FROM: CRAIG A. STEELE
DISTRICT COUNSEL

E-1

REVIEWED BY: RAY DIENZO, P.E. *R.D.*
GENERAL MANAGER

MAY 22, 2024

DATE: MAY 17, 2024

CONSIDER ANNUAL BOARD APPROVED COLA INCREASE FOR STAFF TO ALSO APPLY TO THE GENERAL MANAGER

ITEM

Consider Applying the Annual Board Approved COLA Increase for Staff to the General Manager's Compensation [RECOMMEND CONSIDER ANNUAL COLA INCREASE FOR THE GENERAL MANAGER AND ADOPT RESOLUTION NO. 2024-XXXX]

BACKGROUND

The District's General Manager is employed pursuant to an employment agreement that was effective as of August 6, 2023. The employment agreement allows the Board to change the General Manager's compensation amount without formally amending the agreement. Pursuant to the Brown Act, Government Code Section 54953, this compensation change must be considered in an open session, and the amount of the compensation must be orally disclosed prior to any action by the Board.

Typically, the General Manager's compensation was considered separately from staff increases. This proposal would apply the Board approved COLA for staff to the General Manager as well. The Finance and Audit Committee at the March 12, 2024 meeting agreed with this proposed change. The 3.27% COLA for Fiscal year 24-25, if approved by the Board would raise the General Manager's salary from \$185,000 to \$191,049.50 per year, effective July 1, 2024.

No other changes are proposed to the employment agreement.

FISCAL IMPACT

The proposed action will result in a salary increase of \$6,049.50 paid as annual compensation to the General Manager. The draft 2024-2025 budget will accommodate this change without requiring an amendment.

STRATEGIC PLAN

Goal 3. PERSONNEL AND ORGANIZATION. Maintain a qualified, long-term and productive workforce to assure an effective organization:

3.B. ONGOING ACTIVITIES

B.1. Ensure the District is adequately staffed with high quality, long-term employees...

RECOMMENDATION

It is recommended that your Board consider and approve the recommended change in compensation for the General Manager through the adoption of Resolution No. 2024-XXXX.

ATTACHMENTS

- A. Resolution 2024-XXXX

MAY 22, 2024

ITEM E-1

ATTACHMENT A

RESOLUTION NO. 2024-XXXX

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
NIPOMO COMMUNITY SERVICES DISTRICT DETERMINING THAT THE
ANNUAL BOARD-APPROVED COLA INCREASES FOR
STAFF ALSO APPLY TO THE GENERAL MANAGER**

WHEREAS, the General Manager is employed pursuant to an employment contract dated August 6, 2023 ("Agreement"); and

WHEREAS, the Board annually considers whether to provide Cost of Living Adjustments ("COLA") in the amounts paid to staff, to be effective with the start of the next fiscal year; and

WHEREAS, the Board intends to apply the COLA to the General Manager's compensation; and

WHEREAS, Section 5(C) of the Agreement provides that the General Manager's compensation amount can be adjusted by Board action without further amending the Agreement.

THEREFORE, BE IT RESOLVED THAT: pursuant to Section 5(C) of the Agreement, effective July 1, 2024 the annual COLA increase the Board approves for District staff shall be applicable to adjust the General Manager's compensation each year.

PASSED, APPROVED AND ADOPTED by the District's Board of Directors at a regular meeting held on the 22nd day of May, 2024 by the following vote:

AYES:

NOES:

ABSENT:

CONFLICTS:

the foregoing resolution is hereby adopted this 22TH day of May 2024.

ED EBY

President, Board of Directors

APPROVED AS TO FORM AND
LEGAL EFFECT

ATTEST:

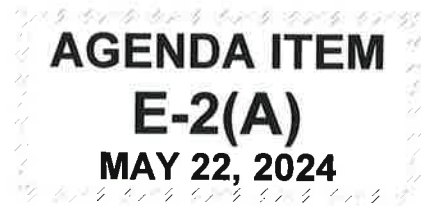
RAY DIENZO

General Manager and
Secretary to the Board

CRAIG A. STEELE

District Legal Counsel

TO: BOARD OF DIRECTORS
REVIEWED: RAY DIENZO, P.E. *R.D.*
GENERAL MANAGER
FROM: JANA ETTEDDGUE *JW*
FINANCE DIRECTOR
DATE: MAY 17, 2024



REVIEW DRAFT BUDGET FOR FISCAL YEAR 2024-2025

ITEM

Draft budget for Fiscal Year 2024-2025 [RECOMMEND CONSIDER DRAFT BUDGET AND SCHEDULE FOR ADOPTION ON JUNE 12, 2024]

BUDGET BACKGROUND

Attached is the first draft of the Fiscal Year ("FY") 2024-2025 budget.

The Finance and Audit Committee met on March 16, 2024, for a Kick Off meeting for the FY 2024-2025 Budget preparation. The Committee met again on May 1, 2024 to review the first draft and make recommendations. The committee's recommendations and comments have been incorporated into the draft budget.

The first draft of the budget is projecting an operating net deficit of (\$16,156). After including non-operating revenues and non-operating expenditures, the total net result from operations is \$955,733 (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 deficit of (\$19,228). 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 \$1,821,782.

The budget includes the rate increase of 8.9% per the 2020 Water Rate Study. On January 1, 2022 the District went from billing its customer's bi-monthly to monthly. This implementation increased costs for postage, bill printing, and meter reading.

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

This Fund is budgeted to have an overall surplus of \$18,000. The purpose is to serve as a buffer to water rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Water Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

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

This Fund is budgeted to have a net operating surplus of \$410,443 and an overall deficit of (\$266,707). This includes budgeted fixed asset purchases of \$114,000, debt service payments of \$584,750, and cost increases for operating items. The last rate increase went into effect on July 1, 2023. Based on projections, the Sewer Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy. A rate study is budget in this fiscal year.

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

This Fund is budgeted to have an overall surplus of \$13,600. 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 operating surplus of \$94,561. This includes a transfer of \$188,000 to Funded Replacement and the budgeted purchase of \$28,800 in fixed assets. The fifth of a five year rate increase went into effect April 1, 2023. 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. 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 \$2,100. 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 an overall surplus of \$278. In 2022, a rate increase was adopted after Proposition 218 was passed, this study included funds for Funded Replacement for the painting of the Assessment District owned street light poles and conversion to LED light bulbs. This budget includes repayment of the inter-fund loan approved by the Board in August 2022.

Fund #205 – Funded Replacement Blacklake Street Lighting (Pages 54 & 55)

This Fund is budgeted to have a net deficit of (\$14,590). The revenue is a transfer in from Fund #200 – Blacklake Street Lighting and interest income. Cash reserves will be used for Funded Replacement projects such as the painting of the Assessment District owned street light poles and conversion to LED light bulbs. This is a newly created fund as a result of the successful passing of the Blacklake Street Lighting Maintenance Assessment District in May 2022.

Fund #250 – Street Landscape Maintenance District (Pages 56 & 57)

This Fund is budgeted to have a net overall surplus of \$1,100. The District Engineer's annual Report has proposed an annual assessment per parcel. Based on projections, the Street Landscape Maintenance District will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #300 – Solid Waste (pages 58 & 59)

This Fund is budgeted to have a net overall surplus of \$141,650. The Board adopted Resolution 2018-1492, November 14, 2018, "Policy governing the use of franchise fees" which will guide the use of these funds. The Budget includes expenses for the Nipomo Clean Streets Program and a Rate Holiday for Nipomo CSD customers. Based on projections, the Solid Waste Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #400 – Drainage (Pages 60 & 61)

This Fund is budgeted to have a net overall surplus of \$26,890. The current ad valorem tax covers all of the budgeted costs. The budget includes a transfer of the excess funds over the Cash Reserve Goal of \$50,000 to Fund #600 – Property Taxes. Based on projections, the Drainage Fund will achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #805 – Funded Replacement Water (Pages 62 & 63)

This Fund is budgeted to have a net surplus of \$520,000. The revenue is a transfer in from Fund #125 – Water and interest income. Cash reserves will be used for Funded Replacement projects totaling \$3,415,000. The project descriptions can be found on page 25 of the draft budget.

Fund #810 – Funded Replacement Town Sewer (Pages 64 & 65)

This Fund is budgeted to have a net surplus of \$156,000. It includes a transfer in from Fund #130 – Town Sewer and interest income. Cash reserves will be used for Funded Replacement projects totaling \$4,135,000. The project descriptions can be found on page 25 of the draft budget.

Fund #830 – Funded Replacement Blacklake Sewer (Pages 66 & 67)

This Fund is budgeted to have a net surplus of \$204,000. The revenue is a transfer in from Fund #150 and interest income. Cash reserves will be used for Funded Replacement projects totaling \$500,000. The project descriptions can be found on page 25 of the draft budget.

NON-OPERATING BUDGETS

Fund #500 – Supplemental Water Fund (Page 31)

This Fund includes budgeted expenditures of \$2,800,000 for the construction of the interconnections and the Pomeroy water line from Augusta to Aden Way.

Fund #600 – Property Taxes (Page 32)

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

to pay all of the 2013 Refunding and the remaining balance of the ad valorem taxes was pledged to pay a portion of the 2013 COPs.

This Fund includes budgeted expenditures of \$342,000 for office and operations building projects. The funds available for these projects were available prior to the 2013 pledge.

Fund #700 – Town Water Capacity (Page 33)

This Fund includes budgeted expenditures of \$690,000 for the third connection to the Blacklake pressure zone and the New Water Storage Tank.

Fund #710 – Town Sewer Capacity (Page 34)

This Fund includes budgeted expenditures of \$200,000 for the Southland WWTF improvements.

RECOMMENDATION

It is recommended your Honorable Board provide direction to Staff and set Wednesday, June 12, 2024, 9:00 a.m. as the date and time for a Public Hearing to consider adoption of the Fiscal Year 2024-2025 Budget.

ATTACHMENTS

- A. Draft Fiscal Year 2024-2025 Budget

MAY 22, 2024

ITEM E-2(A)

ATTACHMENT A

DRAFT

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR 2024-2025



MISSION STATEMENT

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

DRAFT

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR 2024-2025

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INTRODUCTION

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

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

BOARD OF DIRECTORS

Name	Title	Current Term
Ed Eby	President	12/22 – 12/26
Dan Allen Gaddis	Vice President	12/22 – 12/26
Gary Hansen	Director	12/22 – 12/26
Phil Henry	Director	01/24 – 12/24
Mario Iglesias	Director	04/24 – 12/24

The District has twenty-one full-time staff positions budgeted in 2024-2025.

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 District for its comprehensive annual financial report for the last ten consecutive fiscal years (2013 – 2022) (2023 submittal is still under review from GFOA). 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
#205	Funded Replacement-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

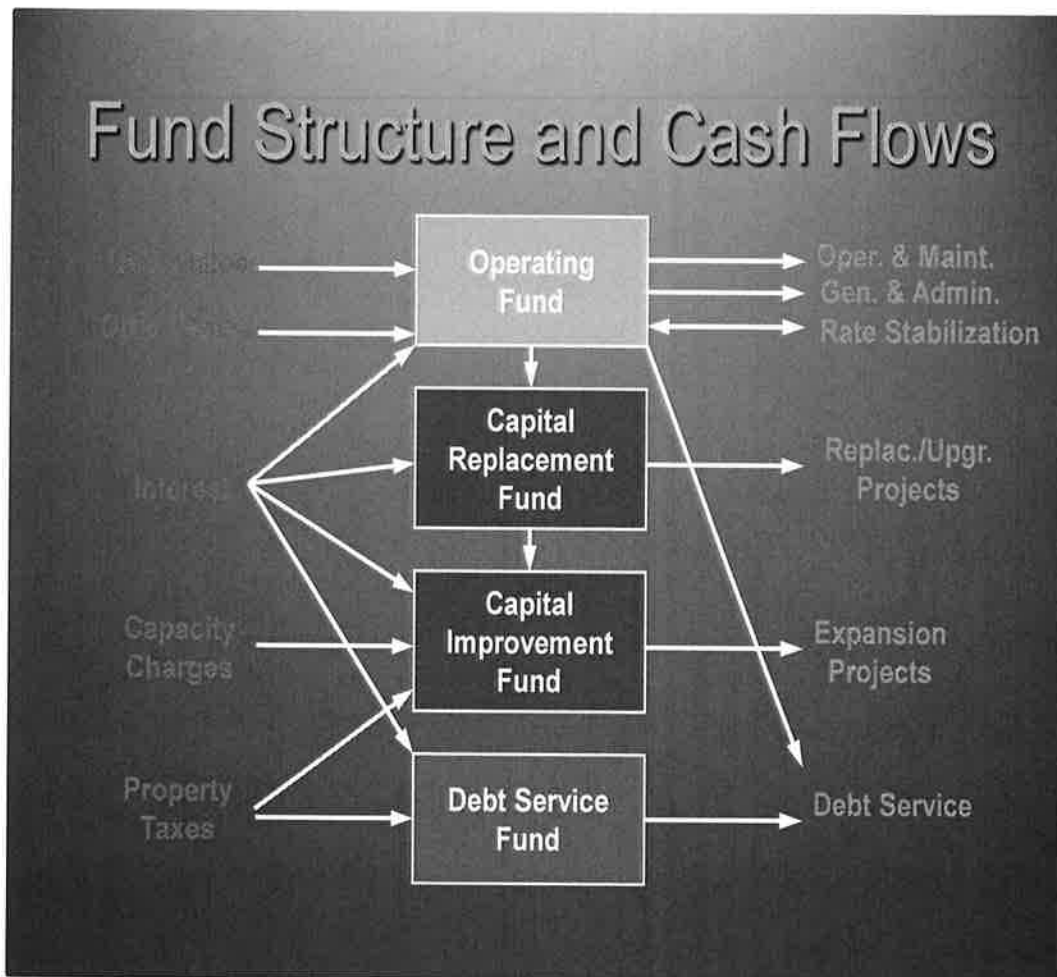
The Funds in the Non-Operating Budget are as follows:

#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.

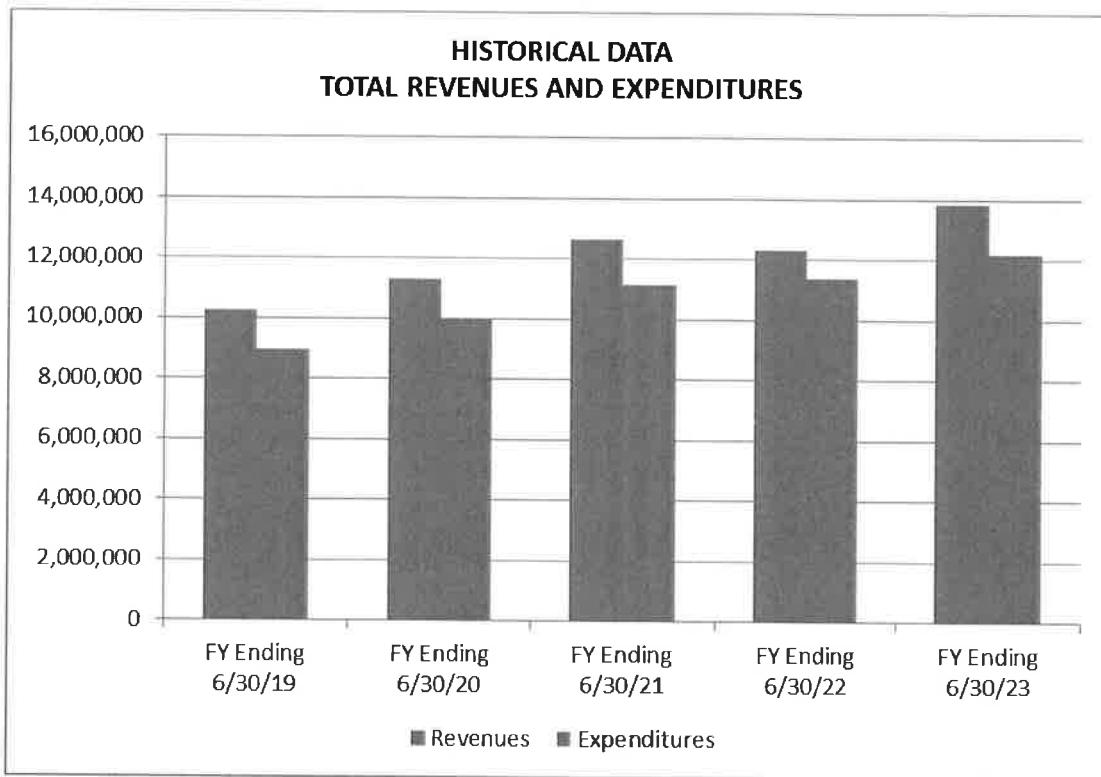


3. FINANCIAL OVERVIEW

PROPOSED 2024-2025 BUDGET COMPARED TO ESTIMATED ACTUAL 2023-2024 BUDGET

- Total budgeted Operating Revenues for fiscal year 2024-2025 is \$11,467,863. This is an increase of 2.87% above the Estimated Actual Operating Revenues for fiscal year 2023-2024. A graph depicting all revenues can be found on page 20.
- Total budgeted Operating Expenditures for fiscal year 2024-2025 is \$11,484,019. This is an increase of 7.47% above the Estimated Actual Operating Expenditures for fiscal year 2023-2024. A graph depicting all expenditures can be found on page 21.

ACTUAL TOTAL REVENUES AND EXPENDITURES



NET POSITION

- As of June 30, 2023, the District's net position exceeded \$79 million dollars.

Total Assets	\$106,066,522
Total Liabilities	\$26,379,257
Total Net Position	\$79,687,265

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.

OPERATING EXPENDITURES CATEGORIES

OPERATIONS AND MAINTENANCE

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

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2024-2025**

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 2024-2025**

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

REVENUES CATEGORIES

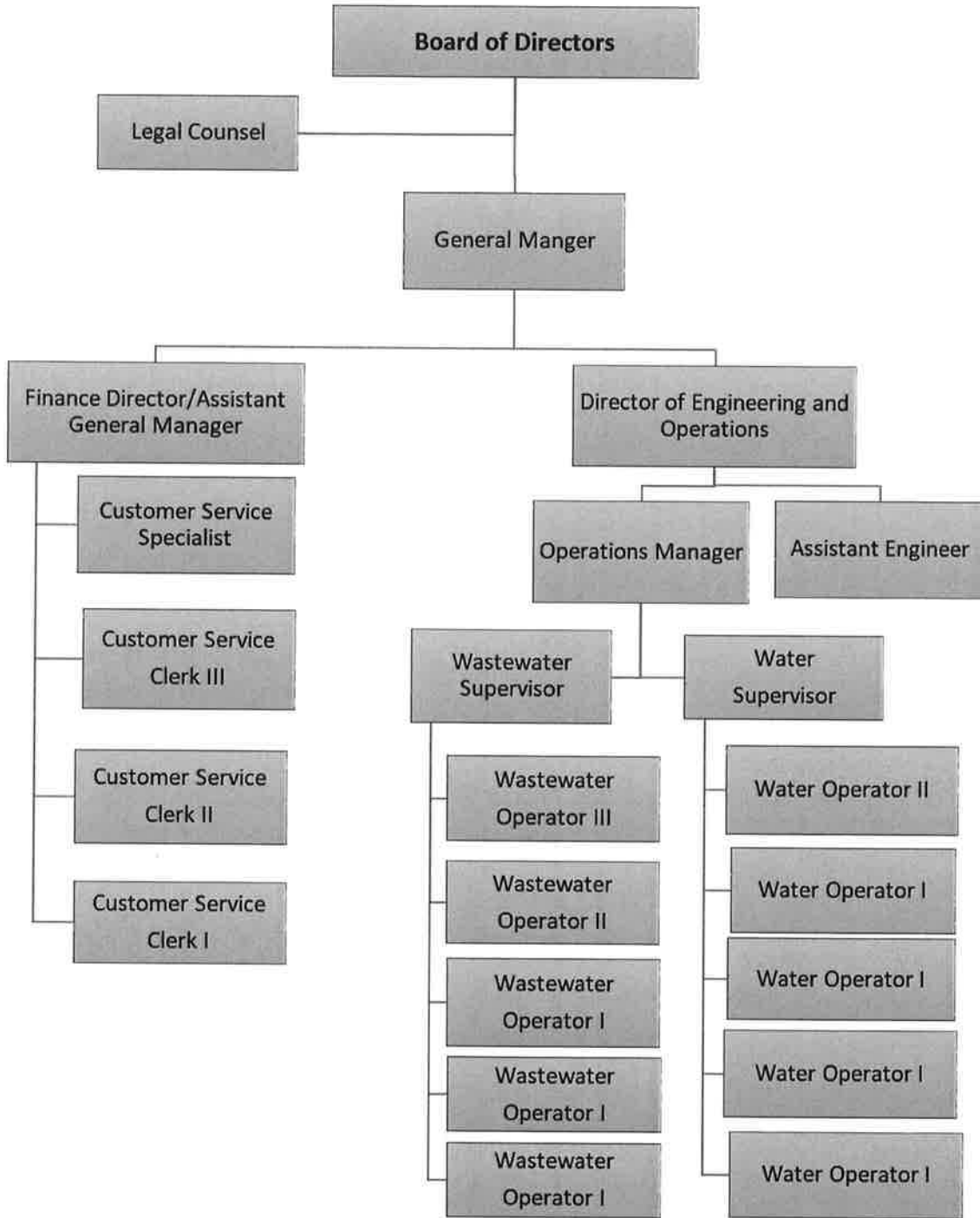
TITLE	DESCRIPTION
Water – Availability Charges	Flat rate for having water available at the water connection
Water-Usage Charges	Water usage charge per unit, 100 cubic feet(748 gallons)

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

DRAFT

NIPOMO COMMUNITY SERVICES DISTRICT ORGANIZATIONAL STRUCTURE 2024-2025



DRAFT

NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2024-2025

ADMINISTRATION	MONTHLY SALARY STEP/RANGE	Budgeted	Additions/ Deletions	Budgeted
	(PAGE 11)	FY 23-24	24-25	24-25
General Manager	Contract	1	0	1
Assist General Manager	50	1	-1	0
Finance Director/Assist General Manager	50	1	0	1
Customer Service Specialist	17	1	0	1
Customer Service Clerk III	21	1	0	1
Customer Service Clerk II	13	1	0	1
Customer Service Clerk I	5	1	0	1
ADMINISTRATION SUBTOTAL		<u>7</u>	<u>-1</u>	<u>6</u>
OPERATIONS				
Director of Engineering and Operations	60	1	0	1
Operations Manager	48	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	1	1
Wastewater Operator II	20	3	-1	2
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	0	0.5	0.5
OPERATIONS SUBTOTAL		<u>15</u>	<u>0.5</u>	<u>15.5</u>
TOTAL		<u>22</u>	<u>-0.5</u>	<u>21.5</u>

DRAFT

NIPOMO COMMUNITY SERVICES DISTRICT MONTHLY SALARY STEP/RANGE 2024-2025

NO	Monthly Salary Range					Longevity Pay			NO	Monthly Salary Range					Longevity Pay			NO	Monthly Salary Range					Longevity Pay		
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%	25 Yrs - 5%		Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%	25 Yrs - 5%		Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%	25 Yrs - 5%
1	\$ 3,478	\$ 3,652	\$ 3,835	\$ 4,026	\$ 4,228	\$ 4,333	\$ 4,439	\$ 4,661	21	\$ 5,665	\$ 5,949	\$ 6,246	\$ 6,558	\$ 6,886	\$ 7,059	\$ 7,231	\$ 7,592	41	\$ 9,228	\$ 9,690	\$ 10,174	\$ 10,683	\$ 11,217	\$ 11,498	\$ 11,778	\$ 12,367
2	\$ 3,565	\$ 3,743	\$ 3,930	\$ 4,127	\$ 4,333	\$ 4,442	\$ 4,550	\$ 4,778	22	\$ 5,807	\$ 6,097	\$ 6,402	\$ 6,722	\$ 7,059	\$ 7,235	\$ 7,412	\$ 7,782	42	\$ 9,459	\$ 9,932	\$ 10,429	\$ 10,950	\$ 11,498	\$ 11,785	\$ 12,073	\$ 12,676
3	\$ 3,652	\$ 3,835	\$ 4,026	\$ 4,228	\$ 4,439	\$ 4,550	\$ 4,661	\$ 4,894	23	\$ 5,949	\$ 6,246	\$ 6,558	\$ 6,886	\$ 7,231	\$ 7,412	\$ 7,592	\$ 7,972	43	\$ 9,690	\$ 10,174	\$ 10,683	\$ 11,217	\$ 11,778	\$ 12,073	\$ 12,367	\$ 12,985
4	\$ 3,743	\$ 3,930	\$ 4,127	\$ 4,333	\$ 4,550	\$ 4,664	\$ 4,778	\$ 5,016	24	\$ 6,097	\$ 6,402	\$ 6,722	\$ 7,059	\$ 7,412	\$ 7,597	\$ 7,782	\$ 8,171	44	\$ 9,932	\$ 10,429	\$ 10,950	\$ 11,498	\$ 12,073	\$ 12,374	\$ 12,676	\$ 13,310
5	\$ 3,835	\$ 4,026	\$ 4,228	\$ 4,439	\$ 4,661	\$ 4,778	\$ 4,894	\$ 5,139	25	\$ 6,246	\$ 6,558	\$ 6,886	\$ 7,231	\$ 7,592	\$ 7,782	\$ 7,972	\$ 8,370	45	\$ 10,174	\$ 10,683	\$ 11,217	\$ 11,778	\$ 12,367	\$ 12,676	\$ 12,985	\$ 13,635
6	\$ 3,930	\$ 4,127	\$ 4,333	\$ 4,550	\$ 4,778	\$ 4,897	\$ 5,016	\$ 5,267	26	\$ 6,402	\$ 6,722	\$ 7,059	\$ 7,412	\$ 7,782	\$ 7,977	\$ 8,171	\$ 8,580	46	\$ 10,429	\$ 10,950	\$ 11,498	\$ 12,073	\$ 12,676	\$ 12,993	\$ 13,310	\$ 13,976
7	\$ 4,026	\$ 4,228	\$ 4,439	\$ 4,661	\$ 4,894	\$ 5,016	\$ 5,139	\$ 5,396	27	\$ 6,558	\$ 6,886	\$ 7,231	\$ 7,592	\$ 7,972	\$ 8,171	\$ 8,370	\$ 8,789	47	\$ 10,683	\$ 11,217	\$ 11,778	\$ 12,367	\$ 12,985	\$ 13,310	\$ 13,635	\$ 14,316
8	\$ 4,127	\$ 4,333	\$ 4,550	\$ 4,778	\$ 5,016	\$ 5,142	\$ 5,267	\$ 5,531	28	\$ 6,722	\$ 7,059	\$ 7,412	\$ 7,782	\$ 8,171	\$ 8,375	\$ 8,580	\$ 9,009	48	\$ 10,950	\$ 11,498	\$ 12,073	\$ 12,676	\$ 13,310	\$ 13,643	\$ 13,976	\$ 14,674
9	\$ 4,228	\$ 4,439	\$ 4,661	\$ 4,894	\$ 5,139	\$ 5,267	\$ 5,396	\$ 5,665	29	\$ 6,886	\$ 7,231	\$ 7,592	\$ 7,972	\$ 8,370	\$ 8,580	\$ 8,789	\$ 9,228	49	\$ 11,217	\$ 11,778	\$ 12,367	\$ 12,985	\$ 13,635	\$ 13,976	\$ 14,316	\$ 15,032
10	\$ 4,333	\$ 4,550	\$ 4,778	\$ 5,016	\$ 5,267	\$ 5,399	\$ 5,531	\$ 5,807	30	\$ 7,059	\$ 7,412	\$ 7,782	\$ 8,171	\$ 8,580	\$ 8,794	\$ 9,009	\$ 9,459	50	\$ 11,498	\$ 12,073	\$ 12,676	\$ 13,310	\$ 13,976	\$ 14,325	\$ 14,674	\$ 15,408
11	\$ 4,439	\$ 4,661	\$ 4,894	\$ 5,139	\$ 5,396	\$ 5,531	\$ 5,665	\$ 5,949	31	\$ 7,231	\$ 7,592	\$ 7,972	\$ 8,370	\$ 8,789	\$ 9,009	\$ 9,228	\$ 9,690	51	\$ 11,778	\$ 12,367	\$ 12,985	\$ 13,635	\$ 14,316	\$ 14,674	\$ 15,032	\$ 15,784
12	\$ 4,550	\$ 4,778	\$ 5,016	\$ 5,267	\$ 5,531	\$ 5,669	\$ 5,807	\$ 6,097	32	\$ 7,412	\$ 7,782	\$ 8,171	\$ 8,580	\$ 9,009	\$ 9,234	\$ 9,459	\$ 9,932	52	\$ 12,073	\$ 12,676	\$ 13,310	\$ 13,976	\$ 14,674	\$ 15,041	\$ 15,408	\$ 16,178
13	\$ 4,661	\$ 4,894	\$ 5,139	\$ 5,396	\$ 5,665	\$ 5,807	\$ 5,949	\$ 6,246	33	\$ 7,592	\$ 7,972	\$ 8,370	\$ 8,789	\$ 9,228	\$ 9,459	\$ 9,690	\$ 10,174	53	\$ 12,367	\$ 12,985	\$ 13,635	\$ 14,316	\$ 15,032	\$ 15,408	\$ 15,784	\$ 16,573
14	\$ 4,778	\$ 5,016	\$ 5,267	\$ 5,531	\$ 5,807	\$ 5,952	\$ 6,097	\$ 6,402	34	\$ 7,782	\$ 8,171	\$ 8,580	\$ 9,009	\$ 9,459	\$ 9,696	\$ 9,932	\$ 10,429	54	\$ 12,676	\$ 13,310	\$ 13,976	\$ 14,674	\$ 15,408	\$ 15,793	\$ 16,178	\$ 16,987
15	\$ 4,894	\$ 5,139	\$ 5,396	\$ 5,665	\$ 5,949	\$ 6,097	\$ 6,246	\$ 6,558	35	\$ 7,972	\$ 8,370	\$ 8,789	\$ 9,228	\$ 9,690	\$ 9,932	\$ 10,174	\$ 10,683	55	\$ 12,985	\$ 13,635	\$ 14,316	\$ 15,032	\$ 15,784	\$ 16,178	\$ 16,573	\$ 17,402
16	\$ 5,016	\$ 5,267	\$ 5,531	\$ 5,807	\$ 6,097	\$ 6,250	\$ 6,402	\$ 6,722	36	\$ 8,171	\$ 8,580	\$ 9,009	\$ 9,459	\$ 9,932	\$ 10,180	\$ 10,429	\$ 10,950	56	\$ 13,310	\$ 13,976	\$ 14,674	\$ 15,408	\$ 16,178	\$ 16,583	\$ 16,987	\$ 17,837
17	\$ 5,139	\$ 5,396	\$ 5,665	\$ 5,949	\$ 6,246	\$ 6,402	\$ 6,558	\$ 6,886	37	\$ 8,370	\$ 8,789	\$ 9,228	\$ 9,690	\$ 10,174	\$ 10,429	\$ 10,683	\$ 11,217	57	\$ 13,643	\$ 14,325	\$ 15,041	\$ 15,793	\$ 16,583	\$ 16,997	\$ 17,422	\$ 18,293
18	\$ 5,267	\$ 5,531	\$ 5,807	\$ 6,097	\$ 6,402	\$ 6,562	\$ 6,722	\$ 7,059	38	\$ 8,580	\$ 9,009	\$ 9,459	\$ 9,932	\$ 10,429	\$ 10,689	\$ 10,950	\$ 11,498	58	\$ 13,984	\$ 14,683	\$ 15,417	\$ 16,188	\$ 16,997	\$ 17,422	\$ 17,858	\$ 18,751
19	\$ 5,396	\$ 5,665	\$ 5,949	\$ 6,246	\$ 6,558	\$ 6,722	\$ 6,886	\$ 7,231	39	\$ 8,789	\$ 9,228	\$ 9,690	\$ 10,174	\$ 10,683	\$ 10,950	\$ 11,217	\$ 11,778	59	\$ 14,333	\$ 15,050	\$ 15,803	\$ 16,593	\$ 17,422	\$ 17,858	\$ 18,304	\$ 19,220
20	\$ 5,531	\$ 5,807	\$ 6,097	\$ 6,402	\$ 6,722	\$ 6,891	\$ 7,059	\$ 7,412	40	\$ 9,009	\$ 9,459	\$ 9,932	\$ 10,429	\$ 10,950	\$ 11,224	\$ 11,498	\$ 12,073	60	\$ 14,692	\$ 15,426	\$ 16,198	\$ 17,008	\$ 17,858	\$ 18,304	\$ 18,762	\$ 19,700

ADJUSTED BY 3.27% COLA EFFECTIVE 7/1/2024

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NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2024-2025

SCHEDULE 1 - VEHICLES USED ON A DAILY BASIS

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	VEHICLE NUMBER	MILEAGE (FEB 2024)
1	FORD F250	2015	11/7/2014	2015	151	88,700
2	FORD F250	2016	4/5/2016	2016	161	57,114
3	FORD F250	2017	4/13/2018	2018	171	43,587
4	FORD F250	2017	4/13/2018	2018	172	51,188
5	FORD F350	2019	6/24/2019	2019	191	31,208
6	FORD F250	2019	7/25/2019	2020	192	33,475
7	FORD F250	2020	11/5/2020	2021	201	29,896
8	FORD F250	2020	11/9/2020	2021	202	33,216
9	FORD F250	2022	9/9/2020	2022	211	17,014
10	FORD ESCAPE	2021	3/16/2022	2022	221	7,767
11	FORD F250	2023	4/5/2023	2023	231	2,972
12	FORD F250	2023	7/5/2023	2023	232	5,096

	ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	VEHICLE NUMBER	MILEAGE (FEB 2024)
1	FORD F250 UTILITY	2022	8/5/2022	2022	222	10,475
2	FORD ESCAPE	2023	8/1/2023	2023	233	2,891

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

	SPECIALIZED VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	VEHICLE NUMBER	MILEAGE (FEB 2024)
1	FORD F350 FLATBED TRUCK	2006	6/25/2006	2006	61	37,749
2	VACTOR	2024	3/1/2024	2024	242	2,498
3	FORD F550 WITH CRANE	2013	4/16/2013	2013	133	17,486
4	INTERNATIONAL-WATER TRUCK	2021	1/26/2021	2021	212	24,505
5	VALVE EXERCISING TRUCK	2024	2/15/2024	2024	241	176

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

	OTHER SPECIALIZED EQUIPMENT	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	HOURS (FEB 2024)
1	JOHN DEERE BACKHOE JD310	2009	9/3/2009	2008	676
2	JOHN DEERE GATOR CART*	2014	4/18/2014	2014	10,811
3	CAT 914 LOADER	2015	10/30/2015	2015	912
4	CAT 279D SKID STEER	2017	8/9/2017	2018	1729
5	JOHN DEERE TRACTOR 5075E	2020	8/19/2019	2020	39
6	FORK LIFT - NEW	BUDGETED			

*Scheduled for Replacement FY 24-25

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RESOLUTION 2024 - BUDGET

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT ADOPTING THE 2024-2025 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 2024-2025; 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 2024-2025, 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, "2024-2025 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 12th day of June 2024.

ED EBY

President of the Board

ATTEST:

APPROVED AS TO FORM:

RAY DIENZO

Secretary to the Board

CRAG A. STEELE

District Legal Counsel

DRAFT

RESOLUTION NO. 2024-APPROP LIMITATION

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT DETERMINING THE APPROPRIATION LIMITATION FOR THE 2024-2025 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 1.0362% and the percent change in the population of the unincorporated area of San Luis Obispo County is -0.42% (Population converted to a ratio is computed as follows: $\{-.42+100\} \div 100 = .9958$).

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Directors of the Nipomo Community Services District, San Luis Obispo County, California, as follows:

1. That the ratio of change is and is determined as follows:
 $1.0362 \times .9958 = 1.0318$
2. That the 2024-2025 appropriation limit is and is determined as follows:

2024 Limitation	\$7,734,438
2024 Ratio of Change	<u>1.0318</u>
2024 Appropriations Limitation	\$7,980,393
Appropriations Limitation Subject to Limitation	(185,964)
2024-2025 Appropriations Under Limit	<u>\$7,794,429</u>

3. No further adjustment to the 2024-2025 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 2024-2025.

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 12th day of June 2024.

ED EBY
President of the Board

ATTEST:

APPROVED AS TO FORM:

RAY DIENZO
Secretary to the Board

CRAIG A. STEELE
District Legal Counsel

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**OPERATING BUDGET
SUMMARY**

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

CONSOLIDATED - ALL FUNDS	2021-22	2022-23	2022-23	2023-24
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
OPERATING REVENUES				
Water - Availability Charges	1,773,201	1,981,000	1,981,000	2,120,000
Water - Usage Charges	4,666,985	5,521,000	5,100,000	5,281,000
Sewer Revenues	3,358,134	3,487,450	3,487,450	3,508,300
Fees and Penalties	145,892	150,000	93,000	114,000
Meter and Connection Fees	12,521	5,000	5,000	5,000
Plan Check and Inspection Fees	2,110	2,000	1,300	2,000
Miscellaneous Income	215,923	90,500	180,270	125,290
Street Lighting/Landscape Maint Charges	61,065	64,273	64,273	64,273
Franchise Fee - Solid Waste	242,183	230,000	236,000	248,000
TOTAL OPERATING REVENUES	10,478,015	11,531,223	11,148,293	11,467,863

OPERATING EXPENDITURES	2021-22	2022-23	2022-23	2023-24
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	1,127,764	1,311,000	1,328,000	1,421,000
Wages - Overtime	95,706	158,000	141,000	160,000
Payroll Taxes	19,667	24,000	23,100	26,200
Retirement	285,248	286,000	296,000	410,500
Medical and Dental	380,587	418,900	404,900	437,290
Workers Comp Insurance	43,858	45,000	45,000	71,000
Wholesale Water Purchase (See Page 69)	1,727,795	1,783,457	1,783,457	1,821,782
Supplemental Water O&M/Overhead/Replacement (See Page 69)	322,631	334,185	334,185	341,692
Electricity	688,290	718,900	765,400	787,700
Water	3,689	6,150	11,600	20,150
Chemicals	111,479	123,500	125,000	130,500
Lab Tests and Sampling	123,893	137,000	122,000	131,000
Operating Supplies	266,740	282,000	272,800	327,000
Outside Services	261,062	323,000	297,000	393,250
Permits and Operating Fees	33,559	72,050	72,050	89,620
Repairs & Maintenance	244,240	299,500	332,620	372,000
Engineering	28,611	81,000	6,000	60,000
Fuel	74,183	75,000	75,000	75,000
Meter Replacement Program	215,236	200,000	225,000	250,000
Safety Program	7,003	4,200	6,200	5,300
Uniforms	20,289	21,200	22,120	25,600
Landscape Maintenance and Water	4,345	5,000	5,000	5,300
Solid Waste Program	68,423	98,000	96,500	98,000
Water Conservation Program	25,648	25,000	23,500	88,000
Oper Transfer Out - Funded Replacement	1,045,000	1,011,000	1,011,004	688,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	7,224,948	7,843,042	7,824,436	8,235,884

Budgets by Fund can be found on Pages 38-67

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

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	496,220	623,800	618,400	572,500
Payroll Taxes	10,723	11,300	11,080	10,200
Retirement	139,835	124,000	118,570	72,430
Medical and Dental	231,886	295,700	272,500	289,705
Other Post Employment Benefits (OPEB)	175,431	130,000	130,050	130,000
Workers Comp Insurance	2,840	2,830	4,022	3,975
Bank Charges and Credit Card Fees	8,084	6,300	600	1,000
Computer Expense	181,113	265,500	257,000	256,700
Dues and Subscriptions	53,141	53,500	53,900	70,260
Education and Training	23,810	21,000	21,000	27,000
Elections	704	0	0	15,000
Insurance - Liability	266,512	319,215	319,090	379,115
LAFCO Funding	28,478	30,000	32,500	33,000
Landscape and Janitorial	21,370	23,650	23,450	30,750
Legal - General and Special Counsel	92,679	101,500	79,470	102,500
Legal - Water Counsel	50,611	75,000	11,000	75,000
Professional Services	126,030	150,500	118,500	264,800
Miscellaneous	6,555	10,250	7,100	10,750
Newsletter and Mailers	1,950	5,700	1,800	10,200
Office Supplies	11,563	18,800	12,800	18,800
Outside Services	17,826	33,200	31,960	51,220
Postage	35,219	45,700	43,200	51,450
Public Notices	4,290	4,600	3,200	7,650
Repairs and Maintenance - Office Equip/Bldg	21,511	33,650	36,850	32,150
Property Taxes	2,185	2,300	2,300	2,400
Telephone	13,873	14,700	13,125	14,700
Travel and Mileage	7,609	15,000	13,500	17,500
Utilities-Gas, Electric, Trash	22,922	27,450	28,250	32,500
Oper Transfer Out - Funded Administration	543,704	658,150	596,628	664,880
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	2,598,671	3,103,295	2,861,845	3,248,135
TOTAL OPERATING EXPENDITURES	9,823,619	10,946,337	10,686,281	11,484,019
TOTAL OPERATING REVENUES AND EXPENDITURES	654,395	584,886	462,012	(16,156)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	222,534	324,477	576,128	453,850
Interest Expense - Debt Service	(334,317)	(325,150)	(325,150)	(314,750)
Principal Portion - Debt Service	(265,000)	(260,000)	(260,000)	(270,001)
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Administration	550,736	658,150	596,628	664,880
Transfers In-Funded Replacement	1,040,000	1,011,000	1,021,410	688,000
Fixed Assets (1)	(238,627)	(485,000)	(482,800)	(247,000)
Solid Waste-One Time Rate Holiday/Delayed Rate Increase	(137,568)	(323,700)	(323,700)	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	837,758	599,777	802,516	974,979
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	1,492,153	1,184,663	1,264,528	958,823

(1) See Page 23

Budgets by Fund can be found on Pages 38-67

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2024-2025**

	#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	#205 FUNDED REP BL LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#605 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	TOTAL
OPERATING REVENUES																
Water - Availability Charges	0	2,120,000	0	0	0	0	0	0	0	0	0	0	0	0	0	2,120,000
Water - Usage Charges	0	5,281,000	0	0	0	0	0	0	0	0	0	0	0	0	0	5,281,000
Sewer Revenues	0	0	0	2,611,300	0	897,000	0	0	0	0	0	0	0	0	0	3,508,300
Fees and Penalties	0	114,000	0	0	0	0	0	0	0	0	0	0	0	0	0	114,000
Meter and Connection Fees	0	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	5,000
Plan Check and Inspection Fees	0	1,000	0	1,000	0	0	0	0	0	0	0	0	0	0	0	2,000
Miscellaneous Income	15,000	75,000	0	10,000	0	0	0	0	0	0	0	0	0	0	0	2,000
Street Lighting/Landscape Maint Charges	0	0	0	0	0	0	0	49,573	0	14,700	0	0	0	0	0	125,290
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	0	0	0	248,000	0	0	0	0	64,273
	15,000	7,596,000	0	2,622,300	0	897,000	0	49,573	0	14,700	248,000	25,290	0	0	0	248,000
																11,467,863

OPERATING EXPENDITURES																
OPERATIONS & MAINTENANCE																
Wages	0	810,000	0	481,000	0	130,000	0	0	0	0	0	0	0	0	0	1,421,000
Wages - Overtime	0	70,000	0	72,000	0	18,000	0	0	0	0	0	0	0	0	0	160,000
Payroll Taxes	0	14,500	0	9,200	0	2,500	0	0	0	0	0	0	0	0	0	26,200
Retirement	0	238,200	0	139,200	0	33,100	0	0	0	0	0	0	0	0	0	410,500
Medical and Dental	0	248,660	0	151,510	0	37,120	0	0	0	0	0	0	0	0	0	437,290
Workers Comp Insurance	0	31,050	0	31,900	0	8,050	0	0	0	0	0	0	0	0	0	71,000
Wholesale Water Purchased	0	1,821,782	0	0	0	0	0	0	0	0	0	0	0	0	0	1,821,782
Supplemental Water O & M and Overhead	0	341,692	0	0	0	0	0	0	0	0	0	0	0	0	0	341,692
Electricity	0	435,000	0	250,000	0	66,000	0	30,000	0	6,700	0	0	0	0	0	787,700
Water	0	0	0	15,000	0	5,000	0	0	0	150	0	0	0	0	0	20,150
Chemicals	0	48,500	0	54,000	0	28,000	0	0	0	0	0	0	0	0	0	130,500
Lab Tests and Sampling	0	53,000	0	35,000	0	43,000	0	0	0	0	0	0	0	0	0	131,000
Operating Supplies	0	241,000	0	80,000	0	6,000	0	0	0	0	0	0	0	0	0	327,000
Outside Services	0	189,340	0	142,730	0	61,180	0	0	0	0	0	0	0	0	0	393,250
Permits and Operating Fees	0	42,820	0	24,700	0	22,100	0	0	0	0	0	0	0	0	0	89,620
Repairs & Maintenance	0	175,000	0	152,000	0	43,000	0	2,000	0	0	0	0	0	0	0	372,000
Engineering	0	50,000	0	10,000	0	0	0	0	0	0	0	0	0	0	0	60,000
Fuel	0	50,000	0	16,500	0	8,500	0	0	0	0	0	0	0	0	0	75,000
Meter Replacement Program	0	250,000	0	0	0	0	0	0	0	0	0	0	0	0	0	250,000
Safety Program	0	4,000	0	600	0	700	0	0	0	0	0	0	0	0	0	5,300
Uniforms	0	15,700	0	7,200	0	2,700	0	0	0	0	0	0	0	0	0	25,600
Landscape Maintenance and Water	0	0	0	0	0	0	0	0	0	5,300	0	0	0	0	0	5,300
Solid Waste Program	0	0	0	0	0	0	0	0	0	0	98,000	0	0	0	0	98,000
Water Conservation Program	0	88,000	0	0	0	0	0	0	0	0	0	0	0	0	0	88,000
Oper Transfer Out - Funded Replacement	0	400,000	0	100,000	0	188,000	0	0	0	0	0	0	0	0	0	688,000
TOTAL OPERATIONS & MAINTENANCE	0	5,618,244	0	1,772,540	0	702,950	0	32,000	0	12,150	98,000	0	0	0	0	8,235,864

GENERAL & ADMINISTRATIVE																
Wages	94,600	427,600	0	44,220	0	6,080	0	0	0	0	0	0	0	0	0	572,500
Payroll Taxes	1,680	7,400	0	940	0	180	0	0	0	0	0	0	0	0	0	10,200
Retirement	13,850	53,200	0	4,650	0	730	0	0	0	0	0	0	0	0	0	72,430
Medical and Dental	165,300	109,030	0	13,980	0	1,395	0	0	0	0	0	0	0	0	0	289,705
Other Post Employment Benefits (OPEB)	26,000	78,000	0	22,100	0	3,900	0	0	0	0	0	0	0	0	0	130,000
Workers Comp Insurance	550	2,525	0	600	0	300	0	0	0	0	0	0	0	0	0	3,975
Bank Charges and Credit Card Fees	800	200	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000
Computer Expense	31,900	154,120	0	52,440	0	18,240	0	0	0	0	0	0	0	0	0	256,700

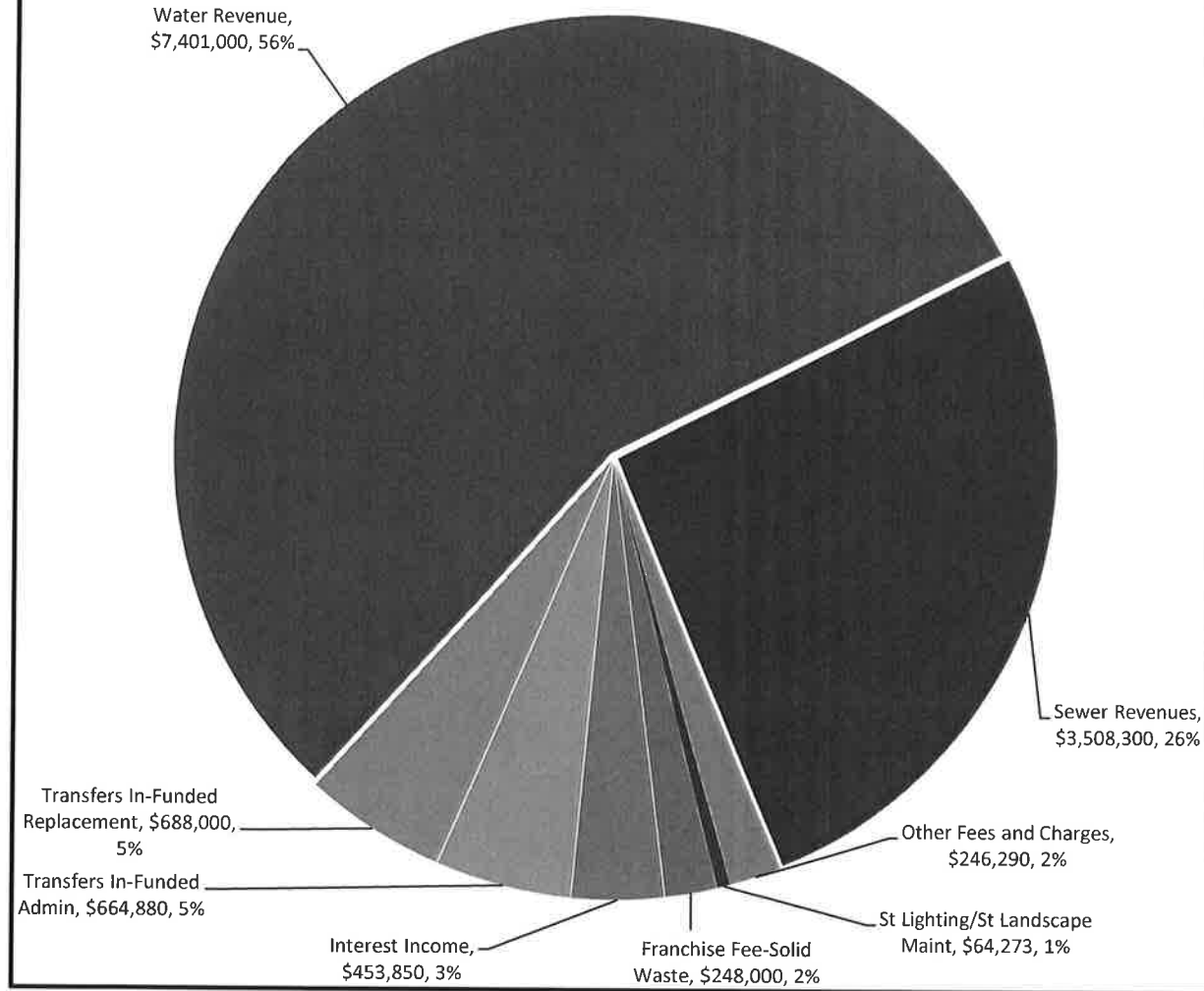
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2024-2025**

	#110	#125	#128	#130	#135	#150	#155	#200	#205	#250	#300	#400	#805	#810	#830	TOTAL
	ADMIN	WATER	WATER RATE	TOWN	TOWN	BLACKLAKE	BLACKLAKE	BL STREET	FUNDED REP	ST LANDSCAPE	SOLID WASTE	DRAINAGE	FUNDED	FUNDED	FUNDED	
	BUDGET	BUDGET	STABILIZATION	SEWER	SEWER RATE	SEWER	SEWER RATE	LIGHTING	BL LIGHTING	MAINT DIST	BUDGET	BUDGET	REP-WATER	REP-SEWER	REP-BLSEWER	
Dues and Subscriptions	6,900	42,850	0	14,600	0	5,910	0	0	0	0	0	0	0	0	0	70,260
Education and Training	12,000	7,000	0	6,000	0	2,000	0	0	0	0	0	0	0	0	0	27,000
Elections	3,000	9,000	0	2,550	0	450	0	0	0	0	0	0	0	0	0	15,000
Insurance - Liability	76,000	226,500	0	63,000	0	11,500	0	115	0	0	2,000	0	0	0	0	379,115
LAFCO Funding	33,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,000
Landscape and Janitorial	12,000	13,600	0	4,300	0	850	0	0	0	0	0	0	0	0	0	30,750
Legal - General and Special Counsel	70,000	18,000	0	5,000	0	5,000	0	1,000	0	0	3,500	0	0	0	0	102,500
Legal - Water Counsel	0	75,000	0	0	0	0	0	0	0	0	0	0	0	0	0	75,000
Professional Services	42,000	180,000	0	34,000	0	8,300	0	500	0	0	0	0	0	0	0	264,800
Miscellaneous	8,000	1,000	0	1,000	0	750	0	0	0	0	0	0	0	0	0	10,750
Newsletter and Mailers	1,000	8,000	0	500	0	700	0	0	0	0	0	0	0	0	0	10,200
Office Supplies	3,800	11,400	0	3,000	0	600	0	0	0	0	0	0	0	0	0	18,800
Outside Services	1,000	31,800	0	13,100	0	5,320	0	0	0	0	0	0	0	0	0	51,220
Postage	5,500	30,700	0	10,200	0	5,050	0	0	0	0	0	0	0	0	0	51,450
Public Notices	3,000	2,800	0	200	0	50	0	500	0	500	600	0	0	0	0	7,650
Repairs and Maintenance - Office/Bldgs	21,500	5,100	0	3,800	0	1,750	0	0	0	0	0	0	0	0	0	32,150
Property Taxes	0	2,400	0	0	0	0	0	0	0	0	0	0	0	0	0	2,400
Telephone	3,000	8,000	0	2,500	0	1,200	0	0	0	0	0	0	0	0	0	14,700
Travel and Mileage	11,000	4,500	0	2,000	0	0	0	0	0	0	0	0	0	0	0	17,500
Utilities - Gas, Electric and Trash	32,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,500
Oper Transfer Out - Funded Administration	0	487,259	0	134,637	0	19,234	0	2,000	0	1,500	20,250	0	0	0	0	664,880
TOTAL GENERAL & ADMINISTRATIVE	679,880	1,996,984	0	439,317	0	99,489	0	4,115	0	2,000	26,350	0	0	0	0	3,248,135
TOTAL OPERATING EXPENDITURES	679,880	7,615,228	0	2,211,857	0	802,439	0	36,115	0	14,150	124,350	0	0	0	0	11,484,019
TOTAL OPERATING REVENUES AND EXPENDITURES	(664,880)	(19,228)	0	410,443	0	94,561	0	13,458	0	550	123,650	25,290	0	0	0	(16,156)
NON-OPERATING REVENUES AND EXPENDITURES																
Interest Income	0	148,000	18,000	21,600	13,600	38,000	2,100	400	0	550	18,000	1,600	120,000	56,000	16,000	453,850
Interest Expense - Debt Service	0	0	0	(314,750)	0	245	0	(245)	0	0	0	0	0	0	0	(314,750)
Principal Portion - Debt Service	0	0	0	(270,000)	0	2,924	0	(2,925)	0	0	0	0	0	0	0	(270,001)
Transfers In and (Out)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers In-Funded Admin	664,880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	664,880
Transfers In-Funded Replacement	0	0	0	0	0	0	0	(10,410)	10,410	0	0	0	400,000	100,000	188,000	688,000
Fixed Assets	0	(79,200)	0	(114,000)	0	(28,800)	0	0	(25,000)	0	0	0	0	0	0	(247,000)
Solid Waste-One Time Rate Holiday/Delayed Rate Increase	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	664,880	68,800	18,000	(677,150)	13,600	12,369	2,100	(13,180)	(14,590)	550	18,000	1,600	520,000	156,000	204,000	974,979
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	49,572	18,000	(266,707)	13,600	106,930	2,100	278	(14,590)	1,100	141,650	26,890	520,000	156,000	204,000	958,823
ESTIMATED FUNDS AVAILABLE																
Estimated Account Balance 7/1/24	0	3,700,000	452,000	540,000	340,000	950,000	56,600	15,000	20,000	15,000	320,000	50,000	3,000,000	4,400,000	400,000	14,258,600
Net Results from Operations	0	49,572	18,000	(266,707)	13,600	106,930	2,100	278	(14,590)	1,100	141,650	26,890	520,000	156,000	204,000	958,823
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	0	0	(26,890)	(3,415,000)	(4,135,000)	(500,000)	(8,076,890)
Estimated Account Balance 6/30/25	0	3,749,572	470,000	273,293	353,600	1,056,930	58,700	15,278	5,410	16,100	461,650	50,000	105,000	421,000	104,000	7,140,533

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NIPOMO COMMUNITY SERVICES DISTRICT COMBINED OPERATING AND NON-OPERATING REVENUE OF ALL FUNDS 2024-2025

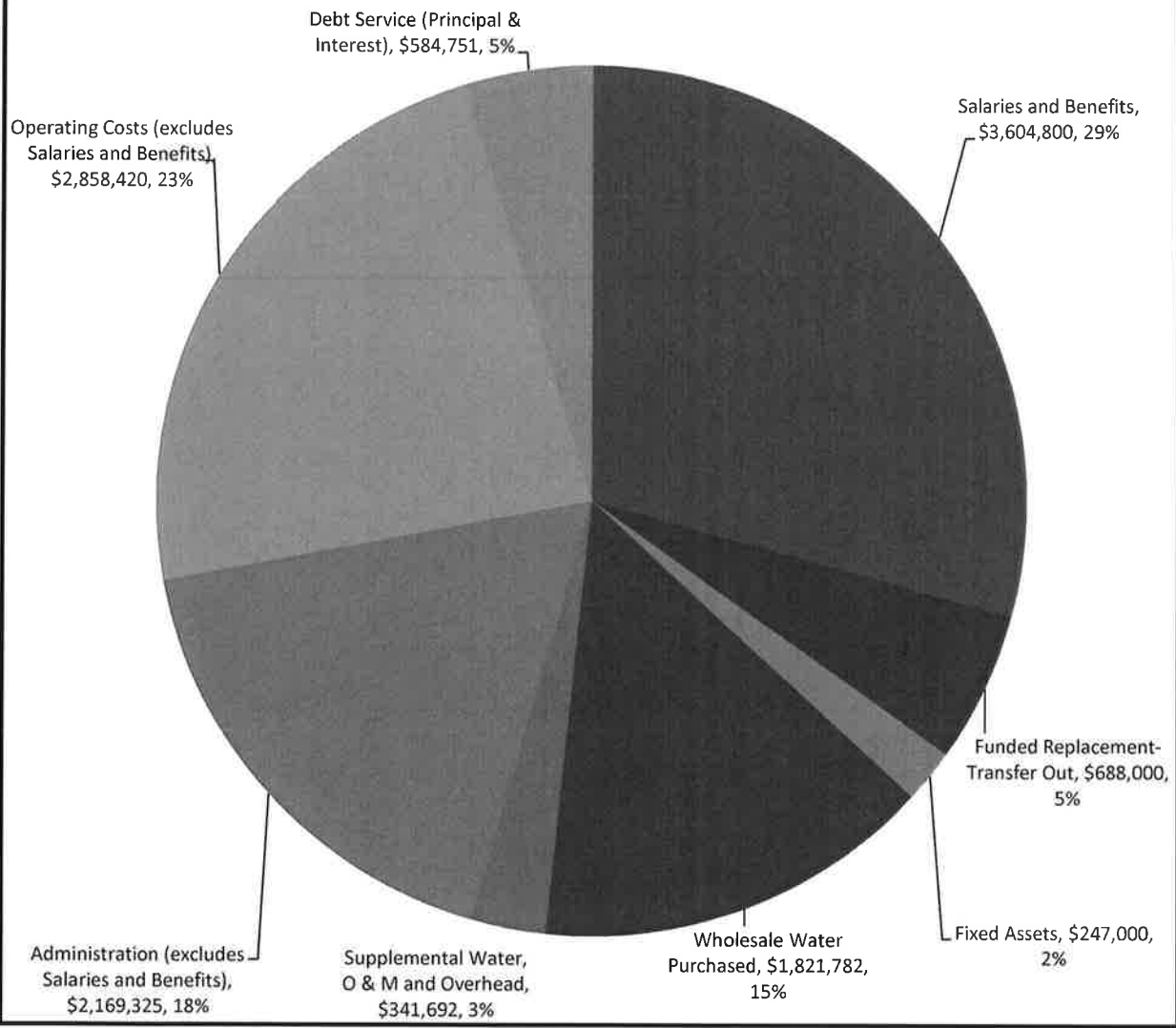


TOTAL OPERATING AND NON-OPERATING REVENUES

\$13,274,593

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NIPOMO COMMUNITY SERVICES DISTRICT COMBINES OPERATING AND NON-OPERATING EXPENDITURES OF ALL FUNDS 2024-2025



TOTAL OPERATING AND NON-OPERATING EXPENDITURES

\$12,315,770

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FIXED ASSETS

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NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2024-2025

<u>BUDGET ITEMS FOR 2023-2024</u>	<u>#110 ADMIN</u>	<u>#125 WATER</u>	<u>#130 TOWN SEWER</u>	<u>#150 BL SEWER</u>	<u>TOTAL</u>	<u>ASSET NUMBER</u>
GIS Software	0	9,900	3,300	1,800	15,000	FA2324-134
Hach WIMS SCADA Integration	0	9,900	3,300	1,800	15,000	FA2324-135
Fork Lift - New	0	59,400	19,800	10,800	90,000	FA2324-136
Gator - Replacement	0	0	30,000	0	30,000	FA2324-137
Vactor Truck - 1 of 10 annual payments for Lease	0	0	57,600	14,400	72,000	FA2324-138
	0	79,200	114,000	28,800	222,000	

Fixed assets will be purchased from the Enterprise Funds

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**FUNDED REPLACEMENT
PROJECTS**

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NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2024-2025

BUDGET ITEMS FOR 2023-2024	#805 FUNDED REPLACEMENT WATER	#810 FUNDED REPLACEMENT TOWN SEWER	#830 FUNDED REPLACEMENT BL SEWER	TOTAL	ASSET NUMBER
	Mallagh Street Waterline Replacement (1)	250,000	0		250,000
Eureka Well (2)	2,500,000	0		2,500,000	FR2324-140
Chlorine Analyzer Replacement (3)	100,000	0		100,000	FR2324-141
Red Oak Lane water line (4)	100,000	0		100,000	FR2324-142
Blow-Off Repair (5)	20,000	0		20,000	FR2324-143
Air Vac Replacements (5)	20,000	0		20,000	FR2324-144
Fire Hydrant Replacements (5)	50,000	0		50,000	FR2324-145
Valve Replacements (5)	50,000	0		50,000	FR2324-146
Well Refurbishment (5)	50,000	0		50,000	FR2324-147
Large Meter Replacement Program (6)	50,000	0		50,000	FR2324-148
Foothill Tank Repair (7)	100,000	0		100,000	FR2324-149
Tefft Street Nipomo Creek Utility Crossings (8)	25,000	25,000		50,000	FR2324-150
SCADA System Improvements (9)	100,000	50,000		150,000	FR2324-151
Southland Sewer Collection System Pipeline Replacement (10)	0	3,470,000		3,470,000	FR2324-152
Southland WWTF Influent Pump Station Bypass (11)		250,000		250,000	FR2324-153
Maria Vista Lift Station Generator Replacement (12)	0	150,000		150,000	FR2324-154
Manhole Rehabilitation (5)	0	150,000		150,000	FR2324-155
Lift Station Replacement Pumps (13)	0	40,000		40,000	FR2324-156
Blacklake WRF Generator (14)	0	0	100,000	100,000	FR2324-157
Blacklake WRF Sludge Removal (15)	0	0	400,000	400,000	FR2324-158
TOTAL	3,415,000	4,135,000	500,000	8,050,000	

- (1) Replace failing 6 inch diameter water line
- (2) Install Eureka Well Pump and associated controls
- (3) Continue replacement of chlorine analyzers that are being phased out by manufacturer
- (4) Install secondary water line to reduce need for flushing of thousands of gallons weekly
- (5) Water and Town Sewer Master Plan Projects
- (6) Large Meter Replacement Program
- (7) Repairs to existing Foothill Tanks
- (8) Develop plan for Tefft Street Bridge utility crossings over Nipomo Creek
- (9) SCADA System Security and Update Improvements
- (10) Construct replacement sewer line on Frontage Road between Juniper and Division
- (11) Southland WWTF influent pump station stationary bypass pump
- (12) Maria Vista Replacement Generator
- (13) Replacement pumps for lift stations
- (14) Generator for Blacklake WRF
- (15) Blacklake WRF Sludge Removal

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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 24-25
1	Southland Sewer Collection System Pipeline Replacement	3,470,000
2	Southland WWTF Influent Pump Station Bypass	250,000
3	Maria Vista Lift Station Generator Replacement	150,000
4	Manhole Rehabilitation	150,000
5	Lift Station Pump Replacements	40,000
6	Tefft Street Nipomo Creek Utility Crossings	25,000
7	SCADA System Improvements	50,000
8	Lift Station Rehabilitation-Tejas	0
		4,135,000

CASH FLOW PROJECTION

FY 24-25

Sources of Funds

7	Funds on Hand at Beginning of Year-projected	1,400,000
8	Interest Income (1)	56,000
9	Bond Proceeds from refinance (2)	3,000,000
10	Transfer from Town Sewer for funded replacement	100,000
11	Total Sources of Funds	4,556,000

Uses of Funds

12	Funded Replacement Projects	4,135,000
13	Total Uses of Funds	4,135,000

14	Funds on Hand at End of Year-projected	421,000
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(1) Assumes an interest rate of 4.0%

(2) COP 2012 refinanced

FOR PLANNING PURPOSES ONLY

FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
154,500	159,135	163,909	168,826	173,891
41,200	42,436	43,709	45,020	46,371
250,000	0	0	0	0
50,000	0	0	0	0
0	250,000	1,116,000	0	0
495,700	451,571	1,323,618	213,847	220,262

FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
421,000	337,140	294,055	(622,801)	(441,648)
16,840	13,486	11,762	0	0
0	0	0	0	0
395,000	395,000	395,000	395,000	395,000
832,840	745,626	700,817	(227,801)	(46,648)
495,700	451,571	1,323,618	213,847	220,262
495,700	451,571	1,323,618	213,847	220,262
337,140	294,055	(622,801)	(441,648)	(266,910)

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

**BLACKLAKE SEWER
 FUNDED REPLACEMENT PLAN**

Line #	BLACKLAKE SEWER - FUND #830	FY 24-25
1	Blacklake WRF Generator	100,000
2	Sludge Removal and Disposal	400,000
		500,000

CASH FLOW PROJECTION FY 24-25

Sources of Funds

3	Funds on Hand at Beginning of Year-projected	400,000
4	Interest Income (1)	16,000
5	Transfer from BL Sewer for funded replacement	188,000
6	Total Sources of Funds	604,000

Uses of Funds

7	Funded Replacement Projects	500,000
8	Total Uses of Funds	500,000

9	Funds on Hand at End of Year-projected	104,000
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- (1) Assumes an interest rate of 4.0%
- (2) Connection to Town Sewer estimated to be completed by FY 2025-2026

<u>FOR PLANNING PURPOSES ONLY</u>				
FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
104,000	296,160	496,006	0	0
4,160	11,846	19,840	0	0
188,000	188,000	0	0	0
296,160	496,006	515,847	0	0
0	0	0	0	0
0	0	0	0	0
296,160	496,006	515,847	0	0

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CAPITAL PROJECTS

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NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
PROJECT COST SUMMARY
2024-2025

BUDGET ITEMS FOR 2024-25	#500 SUPPLEMENTAL WATER CHARGES	#600 PROPERTY TAX FUND	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	#950 BLACKLAKE ASSESSMENT CHARGES	TOTAL	ASSET NUMBER
Supplemental Water Project Interconnects-carryover	1,000,000	0	0	0	0	1,000,000	CIP2425-159
Pomeroy Water Line	1,800,000	0	0	0	0	1,800,000	CIP2425-160
Office Building security fencing back entrance/patio-carryover	0	12,000	0	0	0	12,000	CIP2425-161
Backup Generator for Operations Building-carryover	0	80,000	0	0	0	80,000	CIP2425-162
Operations Parking Lot	0	170,000	0	0	0	170,000	CIP2425-163
Yard Storage Improvements	0	30,000	0	0	0	30,000	CIP2425-164
District Office Building Improvements	0	50,000	0	0	0	50,000	CIP2425-165
Third connection to Blacklake Pressure Zone-carryover	0	0	190,000	0	0	190,000	CIP2425-166
Foothill Tank Project	0	0	500,000	0	0	500,000	CIP2425-167
Southland WWTF Improvements	0	0	0	200,000	0	200,000	CIP2425-168
Blacklake Sewer Sytem Consolidation Project-carryover	0	0	0	0	4,000,000	4,000,000	CIP2425-169
Lift Station Rehabilitation-Woodgreen-carryover	0	0	0	0	1,250,000	1,250,000	CIP2425-170
	2,800,000	342,000	690,000	200,000	5,250,000	9,282,000	

Supplemental Water Projects (Fund #500)

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

Pomeroy water line - Complete design, bid, award and construct 4,600 linear feet of 12 inch diameter water line.

Property Tax Fund Projects (Fund #600)

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

Operations Parking Lot - Design, bid, award, and construct additional parking for Operations building.

Backup Generator for Operations Building - Install backup generator for Operations Building

Yard Storage Improvements - Improve facilities for storage of material and supplies at Operations Yard

District Office Building Improvements - Eve, Window and Drainage Improvements

Water Projects (Fund #700)

Third connection to Blacklake Pressure Zone - Complete design, bid, award, and construct.

Foothill Tank - Begin design for additional water storage tank.

Sewer Projects (Fund #710)

Southland WWTF Improvements- Begin design for improvements to increase plant capacity.

Blacklake Assessment District 2020 -1 - See Page 14

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

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

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

CAPITAL IMPROVEMENT PLAN

Line #	SUPPLEMENTAL WATER - FUND #500	FY 24-25
1	Interconnects (1)	1,000,000
2	Pomeroy Water Line from Augusta to Aden Way (2)	1,800,000
3	Summit Station Booster Pump Station (3)	0
TOTAL		2,800,000

CASH FLOW PROJECTION

Sources of Funds		FY 24-25
4	Funds on Hand at Beginning of Year-projected	4,000,000
5	Interest Income (3)	160,000
6	Principal Payments from WMW & GSW	155,053
7	Interest Payments from WMW & GSW	426,910
8	Capacity Charges (4)	0
9	Transfer in from Prop Tax Fund #600 for Debt Service	527,000
10	Total Sources of Funds	5,268,963
Uses of Funds		
11	Capital Project	2,800,000
12	Debt Service Payments 2013 COP	527,000
13	Bond Administration	4,000
14	Total Uses of Funds	3,331,000
15	Funds on Hand at End of Year-projected	1,937,963

- (1) Golden State interconnect at Orchard and Primavera; Woodlands interconnect at Camino Caballo and Via Concha; Golden State interconnect on Lyn Road
- (2) 4,600 linear feet of 12 inch diameter waterline.
- (3) Summit Station Booster Pump Station - Design in FY 26-27 and Construct in FY 27-28
- (4) Assumes an interest rate of 4.0%
- (5) Assumes no new connections

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

FOR PLANNING PURPOSES ONLY

FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
0	0	0	0	0
0	200,000	1,800,000	0	0
0	200,000	1,800,000	0	0

FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
1,937,963	2,593,445	3,075,145	1,976,114	2,633,122
77,519	103,738	123,006	79,045	105,325
155,053	155,053	155,053	155,053	155,053
426,910	426,910	426,910	426,910	426,910
0	0	0	0	0
530,200	528,100	525,800	528,200	526,125
3,127,645	3,807,245	4,305,914	3,165,322	3,846,535
0	200,000	1,800,000	0	0
530,200	528,100	525,800	528,200	526,125
4,000	4,000	4,000	4,000	4,000
534,200	732,100	2,329,800	532,200	530,125
2,593,445	3,075,145	1,976,114	2,633,122	3,316,410

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NIPOMO COMMUNITY SERVICES DISTRICT
 PROPERTY TAX
 FUND #600

Line #	PROPERTY TAX - FUND #600	FY 24-25
1	Office Building security fencing back entrance/patio-carryover	12,000
2	Operations Parking Lot	170,000
3	Backup generator for Operations Building	80,000
4	Yard Storage Improvements	30,000
5	District Office Building Improvements	50,000
		342,000

CASH FLOW PROJECTION

FY 24-25

Sources of Funds

6	Funds on Hand at Beginning of Year-projected	420,000
7	Interest Income (1)	16,800
8	Property Taxes(2)	901,095
9	Transfer in from Fund #400	26,890
10	Total Sources of Funds	1,364,785

Uses of Funds

11	Capital Project	342,000
12	Debt Service-Revenue Bonds Series 2013A Refunding (3)	224,175
13	Transfer to Supplemental Water Fund #500 for Debt Service - Certificate of Participation 2013 B (4)	527,000
14	Bond Administration	4,000
15	Total Uses of Funds	1,097,175
16	Funds on Hand at End of Year-projected	267,610

(1) Assumes an interest rate of 4.0%

(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 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
267,610	432,920	614,294	813,165	1,030,075
10,704	17,317	24,572	32,527	41,203
910,106	919,207	928,399	937,683	947,060
0	0	0	0	0
1,188,420	1,369,444	1,567,265	1,783,375	2,018,338
0	0	0	0	0
221,300	223,050	224,300	221,100	218,600
530,200	528,100	525,800	528,200	526,125
4,000	4,000	4,000	4,000	4,000
755,500	755,150	754,100	753,300	748,725
432,920	614,294	813,165	1,030,075	1,269,613

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

CAPITAL IMPROVEMENT PLAN

Line #	WATER CAPACITY - FUND #700	FY 24-25
1	Third Connection to Blacklake Pressure Zone-carryover	190,000
2	New Water Storage Tank (Foothill tank site)	500,000
		690,000

CASH FLOW PROJECTION

FY 24-25

Sources of Funds

3	Funds on Hand at Beginning of Year-projected	1,900,000
4	Interest Income (1)	76,000
5	Capacity Charges (2)	0
6	Total Sources of Funds	1,976,000

Uses of Funds

7	Capital Project	690,000
8	Total Uses of Funds	690,000
9	Funds on Hand at End of Year-projected	1,286,000

(1) Assumes an interest rate of 4.0%

(2) Assumes no new connections

FOR PLANNING PURPOSES ONLY

FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
0	0	0	0	0
1,000,000	3,000,000	0	0	0
1,000,000	3,000,000	0	0	0
FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
1,286,000	337,440	(2,649,062)	(2,649,062)	(2,649,062)
51,440	13,498	0	0	0
0	0	0	0	0
1,337,440	350,938	(2,649,062)	(2,649,062)	(2,649,062)
FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
1,000,000	3,000,000	0	0	0
1,000,000	3,000,000	0	0	0
337,440	(2,649,062)	(2,649,062)	(2,649,062)	(2,649,062)

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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 24-25
1	Southland WWTF Improvements	200,000
		200,000

CASH FLOW PROJECTION

FY 24-25

Sources of Funds

3	Funds on Hand at Beginning of Year-projected	500,000
4	Interest Income (1)	20,000
5	Capacity Charges (2)	0
6	Total Sources of Funds	520,000

Uses of Funds

7	Capital Project	200,000
8	Total Uses of Funds	200,000

9	Funds on Hand at End of Year-projected	320,000
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- (1) Assumes an interest rate of 4.0%
 (2) Assumes no new connections

FOR PLANNING PURPOSES ONLY

FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
930,000	4,900,000	0	0	0
930,000	4,900,000	0	0	0
FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
320,000	(597,200)	(5,497,200)	(5,497,200)	(5,497,200)
12,800	0	0	0	0
0	0	0	0	0
332,800	(597,200)	(5,497,200)	(5,497,200)	(5,497,200)
FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
930,000	4,900,000	0	0	0
930,000	4,900,000	0	0	0
FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
(597,200)	(5,497,200)	(5,497,200)	(5,497,200)	(5,497,200)

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

BLACKLAKE ASSESSMENT DISTRICT 2020-1

Line #		FY 24-25
1	Blacklake Sewer System Consolidation Project(1)	4,000,000
2	Lift Station Rehabilitation-Woodgreen-carryover	1,250,000
3	Lift Station Rehabilitation-carryover	0
4	Lift Station Rehabilitation-The Misty Glen-carryover	0
5	Golf Course Trunk Main Replacement-carryover	0
6	Tourney Hill Sewer Main Replacement-carryover	0
7	Oakmont Sewer Main Replacement-carryover	0
8	Augusta Sewer Main Replacement-carryover	0
9	Repair Off-set Joints-Sewer Main-carryover	0
		5,250,000

CASH FLOW PROJECTION

FY 24-25

Sources of Funds

10	Funds on Hand at Beginning of Year-projected	7,000,000
11	Interest Income (2)	280,000
12	Total Sources of Funds	7,280,000

Uses of Funds

13	Projects	5,250,000
14	Total Uses of Funds	5,250,000

15	Funds on Hand at End of Year-projected	2,030,000
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(1) Total Project Cost is \$10,286,740.

(2) Assumes an interest rate of 4.0%

FOR PLANNING PURPOSES ONLY

FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
500,000	0	0	0	0
0	0	0	0	0
102,500	0	0	0	0
97,800	0	0	0	0
0	560,000	0	0	0
0	319,000	0	0	0
0	196,200	0	0	0
0	61,442	0	0	0
0	30,141	0	0	0
700,300	1,166,783	0	0	0

FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
2,030,000	1,410,900	300,553	312,575	325,078
81,200	56,436	12,022	12,503	13,003
2,111,200	1,467,336	312,575	325,078	338,081
700,300	1,166,783	0	0	0
700,300	1,166,783	0	0	0
1,410,900	300,553	312,575	325,078	338,081

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APPENDICES

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APPENDIX A

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

ADMINISTRATION FUND #110

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	26,256	15,000	54,892	15,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	26,256	15,000	54,892	15,000

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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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**ADMINISTRATION FUND #110
CONTINUED
GENERAL & ADMINISTRATIVE**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 PROPOSED
Wages	120,419	112,000	112,000	94,600
Payroll Taxes	2,033	2,000	2,000	1,680
Retirement	26,123	24,500	24,500	13,850
Medical and Dental	121,509	145,000	145,000	165,300
Other Post Employment Benefits (OPEB)	29,614	26,000	26,000	26,000
Workers Comp Insurance	555	500	500	550
Bank Charges and Fees	7,924	6,200	400	800
Computer Expense	23,704	35,000	34,500	31,900
Dues and Subscriptions	4,084	8,000	3,800	6,900
Education and Training	7,562	8,500	8,500	12,000
Elections	141	0	0	3,000
Insurance - Liability	52,574	64,000	64,000	76,000
LAFCO Funding	28,478	30,000	32,500	33,000
Landscape and Janitorial	4,274	5,000	5,000	12,000
Legal - General and Special Counsel	74,286	70,000	64,670	70,000
Legal - Water Counsel	0	0	0	0
Professional Services	8,160	7,000	7,000	42,000
Miscellaneous	6,545	8,000	5,000	8,000
Newsletter and Mailers	299	2,500	600	1,000
Office Supplies	3,263	3,800	3,600	3,800
Outside Services	1,167	1,200	1,200	1,000
Postage	3,596	5,000	5,000	5,500
Public Notices	2,799	3,000	1,500	3,000
Repairs and Maintenance - Office Equip/Bldg	15,614	27,000	27,000	21,500
Property Taxes	0	0	0	0
Telephone	2,616	3,000	2,500	3,000
Travel and Mileage	6,738	8,500	8,500	11,000
Utilities - Gas, Electric and Trash	22,922	27,450	28,250	32,500
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	576,998	633,150	613,520	679,880
TOTAL OPERATING EXPENDITURES	576,998	633,150	613,520	679,880
TOTAL OPERATING REVENUES AND EXPENDITURES	(550,743)	(618,150)	(558,628)	(664,880)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	7	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	550,736	658,150	596,628	664,880
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	(40,000)	(38,000)	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	550,743	618,150	558,628	664,880
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	0	0	0

(1) See Page 23

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NIPOMO COMMUNITY SERVICES DISTRICT PROPOSED BUDGET

2024-2025

WATER FUND #125

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 PROPOSED
OPERATING REVENUES				
Water - (Fixed) Availability Charges	1,773,201	1,981,000	1,981,000	2,120,000
Water - (Variable) Usage Charges	4,666,985	5,521,000	5,100,000	5,281,000
Sewer Revenues	0	0	0	0
Fees and Penalties	145,892	150,000	93,000	114,000
Meter and Connection Fees	12,521	5,000	5,000	5,000
Plan Check and Inspection Fees	1,380	1,000	500	1,000
Miscellaneous Income	157,730	41,500	93,000	75,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	6,757,709	7,699,500	7,272,500	7,596,000

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 PROPOSED
OPERATING EXPENDITURES OPERATIONS & MAINTENANCE				
Wages	621,802	740,000	760,000	810,000
Wages - Overtime	45,830	80,000	68,000	70,000
Payroll Taxes	10,942	13,600	13,200	14,500
Retirement	172,417	160,000	172,000	238,200
Medical and Dental	212,594	240,000	233,000	248,660
Workers Comp Insurance	19,119	20,000	21,000	31,050
Wholesale Water Purchased (See Page 67)	1,727,795	1,783,457	1,783,457	1,821,782
Supplemental Water O & M/Overhead/Funded Replacement (See Page 67)	322,631	334,185	334,185	341,692
Electricity-pumping and pumping credit	362,517	420,000	420,000	435,000
Water	0	0	0	0
Chemicals	34,531	43,500	50,000	48,500
Lab Tests and Sampling	48,193	58,000	52,000	53,000
Operating Supplies	219,472	199,000	199,000	241,000
Outside Services	111,005	206,000	180,000	189,340
Permits and Operating Fees	3,413	42,050	42,050	42,820
Repairs & Maintenance	122,191	111,500	155,000	175,000
Engineering	18,457	70,000	0	50,000
Fuel	48,961	50,000	50,000	50,000
Meter Replacement Program	215,236	200,000	225,000	250,000
Safety Program	4,622	3,000	4,000	4,000
Uniforms	13,209	13,500	13,500	15,700
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	25,648	25,000	23,500	88,000
Oper Transfer Out - Funded Replacement	657,000	673,000	673,000	400,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	5,017,586	5,485,792	5,471,892	5,618,244

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**WATER FUND #125
CONTINUED
GENERAL & ADMINISTRATIVE**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 PROPOSED
Wages	450,091	460,000	455,000	427,600
Payroll Taxes	7,741	8,000	7,800	7,400
Retirement	103,187	90,000	85,000	53,200
Medical and Dental	98,372	133,000	110,000	109,030
Other Post Employment Benefits (OPEB)	107,929	78,000	78,000	78,000
Workers Comp Insurance	2,072	2,100	2,100	2,525
Bank Charges	160	100	200	200
Computer Expense	122,588	172,000	155,000	154,120
Dues and Subscriptions	44,049	37,400	42,000	42,850
Education and Training	9,167	6,000	6,500	7,000
Elections	422	0	0	9,000
Insurance - Liability	158,733	190,500	190,500	226,500
LAFCO Funding	0	0	0	0
Landscape and Janitorial	12,822	13,500	13,500	13,600
Legal - General and Special Counsel	8,830	18,000	4,300	18,000
Legal - Water Counsel	50,611	75,000	11,000	75,000
Professional Services	102,026	136,500	105,000	180,000
Miscellaneous	0	1,000	500	1,000
Newsletter and Mailers	1,172	2,000	600	8,000
Office Supplies	6,225	11,400	6,000	11,400
Outside Services	8,274	22,000	21,000	31,800
Postage	20,874	26,000	26,000	30,700
Public Notices	0	0	200	2,800
Repairs and Maintenance - Office Equip/Bldg	4,422	5,100	5,800	5,100
Property Taxes	2,185	2,300	2,300	2,400
Telephone	7,848	8,000	7,300	8,000
Travel and Mileage	872	4,500	3,000	4,500
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	390,341	482,144	435,387	487,259
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	1,721,013	1,984,544	1,773,987	1,996,984
TOTAL OPERATING EXPENDITURES	6,738,599	7,470,336	7,245,879	7,615,228
TOTAL OPERATING REVENUES AND EXPENDITURES	19,110	229,164	26,621	(19,228)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	51,529	99,600	160,000	148,000
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(132,607)	(322,500)	(322,500)	(79,200)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(81,078)	(222,900)	(162,500)	68,800
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(61,967)	6,264	(135,879)	49,572

(1) See Page 23

Estimated Cash Balance 7/1/24 3,700,000
Net Results from Operations 49,572

Estimated Cash Balance 6/30/25 3,749,572

Cash Reserve Goal at 6/30/25 3,989,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

**WATER RATE
STABILIZATION FUND #128**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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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**WATER RATE STABILIZATION FUND #128
CONTINUED**

GENERAL & ADMINISTRATIVE	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	5,250	10,531	16,708	18,000
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	5,250	10,531	16,708	18,000
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	5,250	10,531	16,708	18,000

Estimated Cash Balance 7/1/24 452,000
 Net Results from Operations 18,000

Estimated Cash Balance 6/30/25 470,000

Cash Reserve Goal at 6/30/25 400,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

TOWN SEWER FUND #130

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	2,467,579	2,590,450	2,590,450	2,611,300
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	730	1,000	800	1,000
Miscellaneous Income	8,340	10,000	8,000	10,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	2,476,649	2,601,450	2,599,250	2,622,300

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 PROPOSED
OPERATING EXPENDITURES				
OPERATIONS & MAINTENANCE				
Wages	397,577	450,000	455,000	481,000
Wages - Overtime	39,908	60,000	57,000	72,000
Payroll Taxes	6,868	8,200	7,800	9,200
Retirement	90,752	102,000	101,000	139,200
Medical and Dental	133,314	140,000	135,000	151,510
Workers Comp Insurance	19,761	20,000	19,000	31,900
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	228,889	205,000	245,000	250,000
Water	2,114	2,500	8,500	15,000
Chemicals	49,827	55,000	50,000	54,000
Lab Tests and Sampling	35,681	41,000	32,000	35,000
Operating Supplies	41,833	80,000	68,000	80,000
Outside Services	140,919	110,000	110,000	142,730
Permits and Operating Fees	18,252	16,500	16,500	24,700
Repairs & Maintenance	107,596	160,000	150,000	152,000
Engineering	9,837	11,000	6,000	10,000
Fuel	16,320	16,500	16,500	16,500
Meters	0	0	0	0
Safety Program	1,541	500	1,500	600
Uniforms	4,697	4,500	5,500	7,200
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	200,000	150,000	150,000	100,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	1,545,684	1,632,700	1,634,300	1,772,540

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TOWN SEWER FUND #130 CONTINUED				
GENERAL & ADMINISTRATIVE	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 PROPOSED
Wages	39,714	45,300	45,300	44,220
Payroll Taxes	819	1,100	1,100	940
Retirement	9,128	8,000	7,900	4,650
Medical and Dental	10,729	16,000	16,000	13,980
Other Post Employment Benefits (OPEB)	31,443	22,100	22,100	22,100
Workers Comp Insurance	182	200	1,397	600
Bank Charges and Fees	0	0	0	0
Computer Expense	28,700	40,000	50,000	52,440
Dues and Subscriptions	4,038	6,900	6,900	14,600
Education and Training	6,131	6,000	6,000	6,000
Elections	120	0	0	2,550
Insurance - Liability	45,025	53,000	55,195	63,000
LAFCO Funding	0	0	0	0
Landscape and Janitorial	3,633	4,300	4,300	4,300
Legal - General and Special Counsel	3,905	3,500	4,600	5,000
Legal - Water Counsel	0	0	0	0
Professional Services	11,695	5,500	5,500	34,000
Miscellaneous	10	500	1,000	1,000
Newsletter and Mailers	254	500	400	500
Office Supplies	1,764	3,000	2,800	3,000
Outside Services	7,234	7,300	7,660	13,100
Postage	7,132	10,000	8,000	10,200
Public Notices	429	0	300	200
Repairs and Maintenance - Office Equip/Bldg	1,253	1,300	3,800	3,800
Property Taxes	0	0	0	0
Telephone	2,224	2,500	2,300	2,500
Travel and Mileage	0	2,000	2,000	2,000
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	110,597	133,224	120,304	134,637
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	326,157	372,224	374,856	439,317
TOTAL OPERATING EXPENDITURES	1,871,841	2,004,924	2,009,156	2,211,857
TOTAL OPERATING REVENUES AND EXPENDITURES	604,808	596,526	590,094	410,443
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	56,000	14,160	63,125	21,600
Interest Expense - Debt Service	(334,317)	(325,150)	(325,150)	(314,750)
Principal Portion - Debt Service	(265,000)	(260,000)	(260,000)	(270,000)
Transfers In and (Out)-Fund #810	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(90,702)	(80,300)	(80,300)	(114,000)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(634,019)	(651,290)	(602,325)	(677,150)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(29,211)	(54,764)	(12,231)	(266,707)

Estimated Cash Balance 7/1/24 540,000
Net Results from Operations (266,707)

(1) See Page 23

Estimated Cash Balance 6/30/25 273,293

Cash Reserve Goal at 6/30/25 1,055,929

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

**TOWN SEWER RATE
STABILIZATION FUND #135**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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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**TOWN SEWER RATE STABILIZATION #135
CONTINUED**

GENERAL & ADMINISTRATIVE	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	3,948	7,920	12,563	13,600
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	3,948	7,920	12,563	13,600
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	3,948	7,920	12,563	13,600

Estimated Cash Balance 7/1/24 340,000
 Net Results from Operations 13,600

Estimated Cash Balance 6/30/25 353,600

Cash Reserve Goal at 6/30/25 300,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

BLACKLAKE SEWER FUND #150	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	890,555	897,000	897,000	897,000
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	890,555	897,000	897,000	897,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 PROPOSED
Wages	108,385	121,000	113,000	130,000
Wages - Overtime	9,968	18,000	16,000	18,000
Payroll Taxes	1,856	2,200	2,100	2,500
Retirement	22,080	24,000	23,000	33,100
Medical and Dental	34,680	38,900	36,900	37,120
Workers Comp Insurance	4,978	5,000	5,000	8,050
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	61,575	60,000	65,000	66,000
Water	1,566	3,500	3,000	5,000
Chemicals	27,121	25,000	25,000	28,000
Lab Tests and Sampling	40,019	38,000	38,000	43,000
Operating Supplies	5,436	3,000	5,800	6,000
Outside Services	9,139	7,000	7,000	61,180
Permits and Operating Fees	11,895	13,500	13,500	22,100
Repairs & Maintenance	13,801	26,000	26,000	43,000
Engineering	317	0	0	0
Fuel	8,902	8,500	8,500	8,500
Meters	0	0	0	0
Safety Program	840	700	700	700
Uniforms	2,382	3,200	3,120	2,700
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	188,000	188,000	188,004	188,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	552,940	585,500	579,624	702,950

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

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 PROPOSED
Wages	6,415	6,500	6,100	6,080
Payroll Taxes	131	200	180	180
Retirement	1,398	1,500	1,170	730
Medical and Dental	1,276	1,700	1,500	1,395
Other Post Employment Benefits (OPEB)	6,445	3,900	3,950	3,900
Workers Comp Insurance	30	30	25	300
Bank Charges and Fees	0	0	0	0
Computer Expense	6,121	18,500	17,500	18,240
Dues and Subscriptions	970	1,200	1,200	5,910
Education and Training	949	500	0	2,000
Elections	21	0	0	450
Insurance - Liability	8,070	9,600	7,280	11,500
LAFCO Funding	0	0	0	0
Landscape and Janitorial	641	850	650	850
Legal - General and Special Counsel	1,035	5,000	1,400	5,000
Legal - Water Counsel	0	0	0	0
Professional Services	4,149	1,000	1,000	8,300
Miscellaneous	0	750	600	750
Newsletter and Mailers	225	700	200	700
Office Supplies	311	600	400	600
Outside Services	1,150	2,700	2,100	5,320
Postage	3,617	4,700	4,200	5,050
Public Notices	0	0	0	50
Repairs and Maintenance - Office Equip/Bldg	221	250	250	1,750
Property Taxes	0	0	0	0
Telephone	1,185	1,200	1,025	1,200
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	19,517	19,032	17,186	19,234
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	63,877	80,412	67,916	99,489
TOTAL OPERATING EXPENDITURES	616,817	665,912	647,540	802,439
TOTAL OPERATING REVENUES AND EXPENDITURES	273,738	231,088	249,460	94,561
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	7,312	18,072	24,000	38,000
Interest Expense/Income - Debt Service	302	274	274	245
Principal Portion - Debt Service	2,867	2,895	2,895	2,924
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)	(15,318)	(42,200)	(42,000)	(28,800)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(4,837)	(20,959)	(14,831)	12,369
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	268,901	210,129	234,629	106,930

Estimated Cash Balance 7/1/24 950,000
Net Results from Operations 106,930

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Estimated Cash Balance 6/30/25 1,056,930

Cash Reserve Goal at 6/30/25 307,219

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

**BLACKLAKE SEWER RATE
STABILIZATION FUND #155**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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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BLACKLAKE SEWER RATE STABILIZATION #155

CONTINUED

GENERAL & ADMINISTRATIVE	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	201	270	2,088	2,100
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	201	270	2,088	2,100
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	201	270	2,088	2,100

Estimated Cash Balance 7/1/24 56,600
 Net Results from Operations 2,100

Estimated Cash Balance 6/30/25 58,700

Cash Reserve Goal at 6/30/25 50,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

STREET LIGHTING FUND #200

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	47,345	49,573	49,573	49,573
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	47,345	49,573	49,573	49,573

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	30,353	27,400	30,000	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	652	2,000	1,100	2,000
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	31,005	29,400	31,100	32,000

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**STREET LIGHTING FUND #200
CONTINUED
GENERAL & ADMINISTRATIVE**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	110	115	115	115
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	1,202	1,000	500	1,000
Legal - Water Counsel	0	0	0	0
Professional Services - Rate Study	0	500	0	500
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	355	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	2,000	2,000	2,000
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	3,167	4,115	3,115	4,115
TOTAL OPERATING EXPENDITURES	34,172	33,515	34,215	36,115
TOTAL OPERATING REVENUES AND EXPENDITURES	13,173	16,058	15,358	13,458
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	44	360	400	400
Interest Expense - Debt Service	(302)	(274)	(274)	(245)
Principal Portion - Debt Service	(2,867)	(2,895)	(2,895)	(2,925)
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers to Capital Reserve (1)	(10,100)	(10,410)	(10,410)	(10,410)
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(13,225)	(13,219)	(13,179)	(13,180)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(52)	2,839	2,179	278

(1) Funded Replacement Fund

Estimated Cash Balance 7/1/24 15,000
Net Results from Operations 278

Estimated Cash Balance 6/30/25 15,278

Cash Reserve Goal at 6/30/25 19,600

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

FUNDED REPLACEMENT STREET LIGHTING FUND #205 OPERATING REVENUES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	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	10,000	520	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	10,000	520	0

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**FUNDED REPLACEMENT
STREET LIGHTING FUND #205 CONTINUED
GENERAL & ADMINISTRATIVE**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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 - Rate Study	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	10,000	520	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	(10,000)	(520)	0
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	28	242	280	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	0	0	0	0
Transfers to Capital Reserve (1)	10,100	10,410	10,410	10,410
Fixed Assets	0	0	0	(25,000)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	10,128	10,652	10,690	(14,590)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	10,128	652	10,170	(14,590)

(1) Funded Replacement Fund

Estimated Cash Balance 7/1/24 20,000
Net Results from Operations (14,590)

Estimated Cash Balance 6/30/25 5,410

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	13,720	14,700	14,700	14,700
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	13,720	14,700	14,700	14,700

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	4,956	6,500	5,400	6,700
Electricity	9	150	100	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	4,345	5,000	5,000	5,300
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	9,310	11,650	10,500	12,150

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

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	556	500	500	500
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	1,500	1,500	1,500	1,500
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	2,056	2,000	2,000	2,000
TOTAL OPERATING EXPENDITURES	11,366	13,650	12,500	14,150
TOTAL OPERATING REVENUES AND EXPENDITURES	2,354	1,050	2,200	550
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	119	312	500	550
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	119	312	500	550
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	2,473	1,362	2,700	1,100

Estimated Cash Balance 7/1/24 15,000
Net Results from Operations 1,100

Estimated Cash Balance 6/30/25 16,100

Cash Reserve Goal at 6/30/25 20,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

SOLID WASTE FUND #300

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	242,183	230,000	236,000	248,000
TOTAL OPERATING REVENUES	242,183	230,000	236,000	248,000

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	68,423	98,000	96,500	98,000
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	68,423	98,000	96,500	98,000

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**SOLID WASTE FUND #300
CONTINUED
GENERAL & ADMINISTRATIVE**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	2,000	2,000	2,000	2,000
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	3,421	4,000	4,000	3,500
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	151	600	200	600
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities -Trash	0	0	0	0
Oper Transfer Out - Funded Administration	20,250	20,250	20,250	20,250
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	25,822	26,850	26,450	26,350
TOTAL OPERATING EXPENDITURES	94,245	124,850	122,950	124,350
TOTAL OPERATING REVENUES AND EXPENDITURES	147,938	105,150	113,050	123,650
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	5,466	7,680	16,000	18,000
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
Solid Waste-One Time Rate Holiday/Delayed Rate Increase	(137,568)	(323,700)	(323,700)	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(132,102)	2,300	(307,700)	18,000
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	15,836	107,450	(194,650)	141,650

Estimated Cash Balance 7/1/24 320,000
 Net Results from Operations 141,650

Estimated Cash Balance 6/30/25 461,650

Cash Reserve Goal at 6/30/25 150,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

DRAINAGE FUND #400	2022-23	2023-24	2023-24	2024-25
	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	23,597	24,000	24,378	25,290
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	23,597	24,000	24,378	25,290

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2022-23	2023-24	2023-24	2024-25
	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

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DRAINAGE FUND #400 CONTINUED GENERAL & ADMINISTRATIVE		2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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		23,597	24,000	24,378	25,290
NON-OPERATING REVENUES AND EXPENDITURES					
Interest Income		755	1,200	1,708	1,600
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)		755	1,200	1,708	1,600
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES		24,352	25,200	26,086	26,890

Estimated Cash Balance 7/1/24	50,000
Net Results from Operations	26,890
Transfer to Fund #600	(26,890)
Estimated Cash Balance 6/30/25	<u>50,000</u>
Cash Reserve Goal at 6/30/25	<u>50,000</u>

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	48,462	93,600	160,000	120,000
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	657,000	673,000	673,000	400,000
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	705,462	766,600	833,000	520,000
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	705,462	766,600	833,000	520,000

Estimated Cash Balance 7/1/24 3,000,000
Net Results from Operations 520,000

(1) See Page 25 and 26

Funded Replacement Projects(1) (3,415,000)
Estimated Cash Balance 6/30/25 105,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET**

2024-2025

FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	35,602	52,800	93,000	56,000
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)-Fund #130	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	200,000	150,000	150,000	100,000
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	235,602	202,800	243,000	156,000
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	235,602	202,800	243,000	156,000

Estimated Cash Balance 7/1/24	1,400,000
Net Results from Operations	156,000
Bond Proceeds	3,000,000
Funded Replacement Projects(1)	(4,135,000)
Estimated Cash Balance 6/30/25	<u>421,000</u>

(1) See Page 25 and 27

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2024-2025**

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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 -
BL SEWER FUND #830 CON'T
GENERAL & ADMINISTRATIVE**

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 EST ACTUAL	2024-25 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
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TOTOAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	4,065	10,080	15,000	16,000
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	183,000	188,000	188,000	188,000
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	187,065	198,080	203,000	204,000

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	187,065	198,080	203,000	204,000
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Estimated Cash Balance 7/1/24	400,000
Net Results from Operations	204,000

(1) See Page 25 and 28

Funded Replacement Projects(1)	<u>(500,000)</u>
Estimated Cash Balance 6/30/25	<u>104,000</u>

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APPENDIX B

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NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET FOR FISCAL YEAR 2023-2024

		Acre Feet Purchase(A)	Cost per Acre Foot (AF)	Total Cost
Water Purchase Fiscal Year 2023-2024-See page 68		1050	See page 68	\$2,732,127
NCSD Water O & M Cost per AF **		1050	\$238.78	\$250,714
NCSD Admin Fee per AF (15% of O & M per AF) **		1050	\$35.82	\$37,607
			<u>\$274.59</u>	<u>\$3,020,448</u>
**To be adjusted annually based on actual costs				
TOTAL				
1	Phase 1 Supplemental Water Annual Allocation (AF)	1000	666.68	166.66
2	Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66%
3	Pass-Through Supplemental Water Cost	\$2,732,127	\$1,821,782	\$455,172
4	Supplemental Water O & M Cost	\$250,714	(A) \$167,176	\$41,769
5	Supplemental Water NCSD Admin Fee	\$37,607	(B) \$25,076	\$6,265
6	Total Annual Supplemental Water Volume Cost	\$3,020,448	\$2,014,035	\$503,207
TOTAL				
7	Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50
8	Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88%
9	Yearly Capital Recovery Charge-Principal 6/30/2015 (1)	\$109,792	\$0	\$64,180
10	Yearly Capital Recovery Charge-Interest 6/30/2015 (1)	\$276,627	\$0	\$133,380
11	Yearly Capital Recovery Charge-Principal 6/30/2016 (2)	\$9,287	\$0	\$4,972
12	Yearly Capital Recovery Charge-Interest 6/30/2016 (2)	\$23,885	\$0	\$10,333
13	Yearly Capital Recovery Charge-Principal 6/30/2017 (3)	\$16,556	\$0	\$8,877
14	Yearly Capital Recovery Charge-Interest 6/30/2017 (3)	\$42,564	\$0	\$18,449
14	Yearly Capital Recovery Charge-Principal 6/30/2018 (4)	\$1,155	\$0	\$535
15	Yearly Capital Recovery Charge-Interest 6/30/2018 (4)	\$2,966	\$0	\$1,288
16	Yearly Capital Recovery Charge-Principal 6/30/2019 (5)	\$1,417	\$0	\$655
17	Yearly Capital Recovery Charge-Interest 6/30/2019 (5)	\$3,638	\$0	\$1,583
18	Yearly Capital Recovery Charge-Principal 6/30/2020 (6)	\$18,167	\$0	\$8,377
19	Yearly Capital Recovery Charge-Interest 6/30/2020 (6)	\$46,655	\$0	\$26,310
20	Yearly Capital Recovery Charge-Principal 6/30/2021 (7)	\$4,648	\$0	\$2,139
21	Yearly Capital Recovery Charge-Interest 6/30/2021 (7)	\$11,930	\$0	\$6,716
22	Yearly Capital Recovery Charge-Principal 6/30/2022 (8)	\$3,441	\$0	\$1,580
23	Yearly Capital Recovery Charge-Interest 6/30/2022 (8)	\$8,832	\$0	\$4,964
25	Yearly Capital Recovery Charge-Principal 6/30/2023 (9)	\$114	\$0	\$62
26	Yearly Capital Recovery Charge-Interest 6/30/2023 (9)	\$290	\$0	\$127
24	Supplemental Water Project Yearly Replacement (10)	\$206,865	(C) \$149,439	\$28,713
23	Total Annual Fixed Supplemental Charges	\$788,829	\$149,439	\$316,933
Total Volume and Annual Fixed Charges for Fiscal Year 2023-2024(Line 6 + Line 25)		\$3,809,277	\$2,163,474	\$825,664
24				\$820,140
25	Electrical Pumping Credit (\$317.52 per acre foot-estimated)	(\$105,798)	\$0	(\$52,899)
26	SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2023-2024	\$3,703,480	\$2,163,474	\$772,765
				\$767,241

- (1) Per applicable amortization schedule as of 6/30/15-Schedule 1
- (2) Per applicable amortization schedule as of 6/30/16-Schedule 2
- (3) Per applicable amortization schedule as of 6/30/17-Schedule 3
- (4) Per applicable amortization schedule as of 6/30/18-Schedule 4
- (5) Per applicable amortization schedule as of 6/30/19-Schedule 5
- (6) Per applicable amortization schedule as of 6/30/20-Schedule 6
- (7) Per applicable amortization schedule as of 6/30/21-Schedule 7
- (8) Per applicable amortization schedule as of 6/30/22-Schedule 8
- (9) Per applicable amortization schedule as of 6/30/23-Schedule 9
- (10) Annual 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

(A) 1000 ACRE FEET PER CONTRACT PLUS 50 ACRE FEET FOR OPERATIONAL BUFFER
(A)+(B)+(C) = \$341,692

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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 2024-25**

FISCAL YEAR	CITY OF SM RATE INCR	EFF DATE	(a)	(b)	(c)	(d)	(a)*(d)
			ACRE FEET PURCHASED	CITY OF SM BASE Cost PER ACRE FOOT	CITY OF SM CHANGE IN ENERGY	(b)+(c) COST PER ACRE FOOT	TOTAL COST
FY 15-16	July 1, 2015 to June 30, 2016	1/7/2015	660	\$ 1,495.85	\$ 23.00	\$1,518.85	\$1,001,760
FY 16-17	July 1, 2016 to June 30, 2017	7/1/2016	860	\$ 1,570.77	\$ 17.00	\$1,587.77	\$1,365,482
FY 17-18	July 1, 2017 to June 30, 2018	7/1/2017	945	\$ 1,649.18	\$ -	\$1,649.18	\$1,558,475
FY 18-19	July 1, 2018 to June 30, 2019	7/1/2018	950	\$ 1,649.18	\$ 52.00	\$1,701.18	\$1,616,121
FY 19-20	July 1, 2019 to December 31, 2019	7/1/2019	487	\$ 1,649.18	\$ 45.92	\$1,695.10	\$825,514
FY 19-20	January 1, 2020 to June 30, 2020	1/1/2020	463	\$ 2,077.81	\$ 45.92	\$2,123.73	\$983,287
FY 20-21	July 1, 2020 to December 31, 2020	1/1/2020	555	\$ 2,077.81	\$ 45.92	\$2,123.73	\$1,178,670
FY 20-21	January 1, 2021 to June 30, 2021	1/1/2021	498	\$ 2,160.58	\$ 43.19	\$2,203.77	\$1,097,477
FY 21-22	July 1, 2021 to December 31, 2021	1/1/2021	539	\$ 2,160.58	\$ 43.19	\$2,203.77	\$1,187,832
FY 21-22	January 1, 2022 to June 30, 2022	1/1/2022	531	\$ 2,247.70	\$ 28.14	\$2,275.84	\$1,208,471
FY 22-23	July 1, 2022 to December 31, 2022	1/1/2022	582	\$ 2,247.70	\$ 28.14	\$2,275.84	\$1,324,539
FY 22-23	January 1, 2023 to June 30, 2023	1/1/2023	468	\$ 2,339.17	\$ 149.31	\$2,488.48	\$1,164,609
FY 23-24	July 1, 2023 to December 31, 2023	1/1/2023	525	\$ 2,339.17	\$ 149.31	\$2,488.48	\$1,306,452
FY 23-24	January 1, 2024 to June 30, 2024	1/1/2024	525	\$2,452.43	\$ 92.97	\$2,545.40	\$1,336,334
FY 24-25	July 1, 2024 to December 31, 2024	1/1/2024	525	\$2,452.43	\$ 92.97	\$2,545.40	\$1,336,334
FY 24-25	January 1, 2025 to June 30, 2025	1/1/2025	525	\$2,565.68	\$ 92.97	\$2,658.65	\$1,396,793

2,732,127

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
1/1/2024	\$5.63	435.6	\$2,452.43
1/1/2025	\$5.89	435.6	\$2,565.68

	CITY OF SANTA MARIA - BASE ENERGY COST ADJUSTMENT (A)								
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
(1) Current CPI (July)	258.017	264.979	261.037	281.402	289.173	307.536	343.597	390.049	418.879
(2) Base Period CPI (May 2013)	264.188	264.188	264.188	264.188	264.188	264.188	264.188	264.188	264.188
(3) Index Point Change (1)-(2)	-6.171	0.791	-3.151	17.214	24.985	43.348	79.409	125.861	154.691
(4) Divided by prior period (3) + (2)	-0.023358366	0.00299408	-0.011927113	0.065158145	0.094572804	0.164080125	0.300577619	0.476406953	0.585533787
(5) Multiply by 100 for percent change (4) x 100	-2.335836601	0.299407997	-1.192711251	6.515814496	9.457280422	16.40801248	30.0577619	47.64069526	58.55337885
(6) Adjusted to 50% per agreement (5) x 50%	-1.167918301	0.149703999	-0.596355626	3.257907248	4.728640211	8.204006238	15.02888095	23.82034763	29.27668933
(7) Base Cost of Energy (Per Agreement)	206.85	206.85	206.85	206.85	206.85	206.85	206.85	206.85	206.85
(8) Energy Adjustment (7) x (6) + 100	-2.42	0.31	-1.23	6.74	9.78	16.97	31.09	49.27	60.56
(9) Adjusted Base Cost of Energy (7) + (8)	204.43	207.16	205.62	213.59	216.63	223.82	237.94	256.12	267.41
(10) CCWA BUDGET (Per published document)	\$227.27	\$223.71	\$191.77	\$265.90	\$262.54	\$267.02	\$266.08	\$405.43	\$360.38
(11) Change in Cost of Energy (10) - (9), not less than 0	\$23	\$17	\$0	\$52	\$46	\$43	\$28	\$149.31	\$92.97

(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
2024-2025**

	<u>July 1, 2024</u> <u>Beginning Balance</u>	<u>Principal</u> <u>Pay Down</u>	<u>June 30, 2025</u> <u>Ending Balance</u>
The District refinanced the Revenue Certificates of Participation (COP's) that were issued on June 21, 2012 and financed an additional \$3,000,000 on March 3, 2022. The additional funds will be used for the Southland Sewer Collection System Pipeline Replacement. The COP's 2022 bear interest ranging from 1.5% to 4.0% per annum. Principal is to be paid annually starting June 1, 2022 through June 1, 2048. Annual principal payments range from \$250,000 to \$555,000. (Fund #130)	\$9,785,000	(\$270,000)	\$9,515,000
The District refunded Revenue Bonds, Series 2013A on May 30, 2013 (original issue date was May 1, 2003). The proceeds of the original issue were used for pipeline and storage facility projects costs. The refunded Revenue Bonds bear interest ranging from 3.7% to 4.80% per annum. Principal is to be paid annually starting September 1, 2014 through September 2032. Annual principal payments range from \$100,000 to \$225,000. (Fund #600)	\$1,660,000	(\$155,000)	\$1,505,000
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)	\$8,200,000	(\$165,000)	\$8,035,000
TOTAL PRINCIPAL BALANCES	\$19,645,000	(\$590,000)	\$19,055,000

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APPENDIX D

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

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Meter Size							MONTHLY MONTHLY MONTHLY			
	6/30/2015	6/1/3016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 12/31/20	1/1/21 to 12/31/21	1/1/22 to 12/31/22	1/1/23 to 12/31/23	1/1/24 to 12/31/24
Less	\$41.57	\$44.92	\$44.92	\$42.51	\$46.52	\$51.59	\$53.70	30.36*	33.86*	37.62*
1 ½ Inch	114.43	123.94	123.94	51.49	55.55	60.87	75.76	42.42*	47.03*	51.98*
2 Inch	178.42	193.48	193.48	67.40	72.08	78.43	106.42	59.32*	65.50*	72.34*
3 Inch	322.86	350.88	350.88	152.51	163.70	178.85	223.04	124.64*	138.20*	152.66*
4 Inch	525.78	572.31	572.31	197.75	210.55	228.44	312.99	174.18*	192.58*	212.22*
6 Inch	1,036.08	1,128.85	1,128.85	335.12	349.88	372.90	631.28	348.53*	383.17*	420.33*

*Monthly Billing started January 1, 2022

SUPPLEMENTAL WATER

Meter Size	6/30/2015	6/1/3016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 12/31/20	1/1/21 to 12/31/21	1/1/22 to 12/31/22	1/1/23 to 12/31/23	1/1/24 to 12/31/24
1 Inch and Less	-	\$13.20	\$13.20	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1 ½ Inch	-	39.60	39.60	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2 Inch	-	63.36	63.36	(1)	(1)	(1)	(1)	(1)	(1)	(1)
3 Inch	-	118.80	118.80	(1)	(1)	(1)	(1)	(1)	(1)	(1)
4 Inch	-	198.00	198.00	(1)	(1)	(1)	(1)	(1)	(1)	(1)
6 Inch	-	396.00	396.00	(1)	(1)	(1)	(1)	(1)	(1)	(1)

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

BI-MONTHLY WATER RATES
 LAST 10 FISCAL YEARS

		6/30/2015	6/30/2016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 12/31/20	1/1/21 to 12/31/21	1/1/21 to 12/31/21	1/1/23 to 12/31/23	1/1/24 to 12/31/24
Uniform Rate		\$-	\$-	\$-	\$4.97	\$5.45	\$5.95	\$6.21	\$6.68	\$7.21	\$8.45
Single and Multi-Family	Tier I	2.16	2.37	2.37	-	-	-	-	-	-	-
	Tier II	2.69	2.95	2.95	-	-	-	-	-	-	-
	Tier III	3.78	4.14	4.14	-	-	-	-	-	-	-
	Tier IV	6.47	7.08	7.08	-	-	-	-	-	-	-
Commercial and Irrigation	Tier I	2.69	2.95	2.95	-	-	-	-	-	-	-
	Tier II	3.78	4.14	4.14	-	-	-	-	-	-	-
Agriculture and All Other		3.11	3.41	3.41	-	-	-	-	-	-	-
Supplemental Water		-	-	0.77	1.003	(1)	(1)	(1)	(1)	(1)	(1)

Uniform Rate effective 12/1/17

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

DRAFT

PRESENTED FOR INFORMATIONAL PURPOSES

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

Fiscal Year	TOWN	
	Single Family	Multi-Family
2024(1)	\$58.46*	\$48.73*
2023(1)	56.32*	46.95*
2022(1)	54.25*	45.23*
2021	100.87	84.14
2020	100.87	84.14
2019	97.74	81.53
2018	94.71	79.00
2017	91.77	76.55
2016	88.93	74.18
2015	88.32	67.33

* Monthly Billing started as of January 1, 2022
 (1) Effective July 1

Fiscal Year	BLACKALKE	
	Single Family	Multi-Family
2024(1)	\$147.63*	\$94.86*
2023(1)	147.63*	94.86*
2022(1)	134.21*	86.23*
2021	230.40	148.04
2020	197.77	127.07
2019	169.76	109.08
2018	145.51	95.08
2017	145.51	95.08
2016	145.51	95.08
2015	145.51	95.08

* Monthly Billing started as of January 1, 2022
 (1) Effective April 1

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE							MONTHLY	MONTHLY	MONTHLY
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1 Inch and Less	\$34.07	\$35.12	\$36.24	\$37.40	\$38.60	\$39.83	\$39.83	\$28.48	\$29.56	\$30.69
1 ½ Inch	98.59	101.94	105.20	108.57	112.04	115.63	115.63	82.02	85.14	88.37
2 Inch	156.66	162.08	167.26	172.62	178.14	183.84	183.84	130.20	135.15	140.29
3 Inch	292.16	302.40	312.08	322.07	332.37	343.01	343.01	242.64	281.86	261.43
4 Inch	485.72	502.87	518.96	535.57	552.70	570.39	570.39	403.25	418.57	434.48
6 Inch	969.64	1,004.03	1,036.16	1,069.31	1,103.53	1,138.85	1,138.85	804.79	835.37	867.11

Fiscal Year	BI-MONTHLY SERVICE CHARGE							MONTHLY	MONTHLY	MONTHLY
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Low	\$2.89	\$3.43	\$3.54	\$3.66	\$3.77	\$3.89	\$3.89	\$4.02	\$4.17	\$4.33
Medium	3.20	3.81	3.93	4.06	4.19	4.32	4.32	4.43	4.60	4.77
High	4.14	4.93	5.09	5.25	5.42	5.59	5.59	5.68	5.89	6.12

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE							MONTHLY	MONTHLY	MONTHLY
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024*
1 Inch and Less	\$65.52	\$65.52	\$65.52	\$65.52	\$88.35	\$102.93	\$119.91	\$69.85	\$76.83	\$76.83
1 ½ Inch	186.50	186.50	186.50	186.50	233.45	271.97	316.85	184.56	203.02	203.02
2 Inch	295.38	295.38	295.38	295.38	364.04	424.11	494.09	287.80	316.58	316.58
3 Inch	549.43	549.43	549.43	549.43	668.75	779.09	907.64	528.70	581.57	581.57
4 Inch	912.36	912.36	912.36	912.36	1,104.05	1,286.22	1,498.45	872.84	960.13	960.13
6 Inch	1,819.68	1,819.68	1,819.68	1,819.68	2,192.30	2,554.03	2,975.44	1,733.19	1,906.51	1,906.51

Fiscal Year	BI-MONTHLY SERVICE CHARGE							MONTHLY	MONTHLY	MONTHLY
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024*
Low	\$3.56	\$3.56	\$3.56	\$3.56	\$3.97	\$4.63	\$5.39	\$6.28	\$6.91	\$6.91
Medium	4.80	4.80	4.80	4.80	5.28	6.15	7.16	8.34	9.17	9.17
High	7.59	7.59	7.59	7.59	8.22	9.58	11.16	13.00	14.30	14.30

*Last rate increase effective April 1, 2023

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PRESENTED FOR INFORMATIONAL PURPOSES

NIPOMO COMMUNITY SERVICES DISTRICT
WATER CAPACITY CHARGE
LAST 10 FISCAL YEARS

Meter Size	FISCAL YEAR									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1 Inch and Less	\$2,921	\$2,976	\$3,076	\$3,188	\$3,284	\$3,349	\$3,405	\$3,575	\$3,878	\$3,962
Supplemental Water	7,570	7,711	7,971	8,262	8,510	8,678	8,823	9,265	10,049	10,268
1 ½ Inch	8,764	8,928	9,228	9,566	9,853	10,047	10,215	10,727	11,634	11,888
Supplemental Water	22,710	23,134	23,913	24,787	25,531	26,034	26,470	27,796	30,147	30,805
2 Inch	14,022	14,284	14,765	15,305	15,764	16,075	16,344	17,162	18,614	19,020
Supplemental Water	36,336	37,015	38,261	39,660	40,850	41,655	42,352	44,474	48,235	49,289
3 Inch	26,291	26,782	27,684	28,696	29,557	30,140	30,644	32,179	34,901	35,663
Supplemental Water	68,130	69,403	71,740	74,827	76,594	78,103	79,411	83,389	90,441	92,416
4 Inch	43,819	44,638	46,141	47,827	49,263	50,234	51,074	53,633	58,169	59,439
Supplemental Water	113,550	115,671	119,566	123,936	127,657	130,172	132,351	138,982	150,735	154,027
6 Inch	87,638	89,275	92,281	95,654	98,526	100,467	102,149	107,266	116,338	118,878
Supplemental Water	227,100	231,342	239,132	247,872	255,314	260,344	264,703	277,963	301,471	308,055

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

Meter Size	FISCAL YEAR									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
1 Inch and Less	\$8,526	\$8,685	\$8,978	\$9,306	\$9,585	\$9,774	\$9,937	\$10,435	\$11,318	\$11,565
1 ½ Inch	25,577	26,055	26,933	27,917	28,755	29,322	29,812	31,306	33,954	34,695
2 Inch	40,924	41,689	43,093	44,668	46,009	46,915	47,701	50,090	54,326	55,513
3 Inch	76,732	78,166	80,798	83,751	86,265	87,965	89,437	93,918	101,861	104,085
4 Inch	127,887	130,276	134,663	139,584	143,775	146,608	149,062	156,530	169,768	173,475
6 Inch	255,774	260,552	269,325	279,169	287,550	293,216	298,125	313,060	339,535	346,951

DRAFT

PRESENTED FOR INFORMATIONAL PURPOSES

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

Fiscal Year	Single Family	%	Multi-Family	%	Commercial	%	Irrigation	%	Agriculture	%	Total	Total %
2023	3,819	85%	471	11%	109	2%	109	2%	1	>1%	4,509	100%
2022	3,819	85%	470	11%	106	2%	105	2%	1	>1%	4,501	100%
2021	3,809	85%	463	11%	108	2%	104	2%	1	>1%	4,485	100%
2020	3,726	85%	462	11%	103	2%	99	2%	1	>1%	4,391	100%
2019	3,703	85%	444	10%	101	2%	94	2%	1	>1%	4,343	100%
2018	3,685	85%	439	10%	103	2%	103	2%	1	>1%	4,331	100%
2017	3,669	86%	441	10%	101	2%	97	2%	1	>1%	4,309	100%
2016	3,603	84%	497	12%	102	2%	97	2%	1	>1%	4,300	100%
2015	3,592	84%	497	12%	99	2%	96	2%	1	>1%	4,285	100%
2014	3,580	84%	500	12%	97	2%	90	2%	1	>1%	4,268	100%

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
2023	2,254	2,374	484	484	398	759	84	84	3,220	3,701
2022	2,257	2,295	482	482	393	777	84	84	3,216	3,638
2021	2,217	2,378	477	477	393	657	78	81	3,165	3,593
2020	2,187	2,344	476	476	393	657	77	79	3,133	3,556
2019	2,183	2,340	473	473	392	651	78	79	3,126	3,543
2018	2,174	2,322	473	473	375	634	76	76	3,098	3,508
2017	2,153	2,298	470	470	375	634	75	78	3,073	3,480
2016	2,109	2,109	469	469	374	816	110	110	3,062	3,504
2015	2,098	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

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
2023	487	487	68	68	4	4	559	559
2022	487	487	68	68	4	4	559	559
2021	487	487	68	68	4	4	559	559
2020	487	487	68	68	4	4	559	559
2019	487	487	68	68	4	4	559	559
2018	487	487	68	68	4	4	559	559
2017	487	487	68	68	4	4	559	559
2016	487	487	68	68	4	4	559	559
2015	487	487	68	68	4	4	559	559
2014	487	487	68	68	4	4	559	559

DUE=Dwelling Unit Equivalent

TO: BOARD OF DIRECTORS

REVIEWED: RAY DIENZO, P.E. *R.D.*
GENERAL MANAGER

FROM: JANA ETTEDDGUE *J*
FINANCE DIRECTOR

DATE: MAY 17, 2024

AGENDA ITEM
E-2(B)
MAY 22, 2024

REVIEW DRAFT BUDGET FOR FISCAL YEAR 2024-2025 FOR THE NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)

ITEM

Review the draft 2024-2025 Fiscal Year (“FY”) budget for Nipomo Supplemental Water Project (“NSWP”) [RECOMMEND CONSIDER DRAFT BUDGET AND SCHEDULE FOR ADOPTION ON JUNE 12, 2024].

BACKGROUND

On May 1, 2024, the Finance and Audit Committee met and reviewed the draft Budget for FY 2024-2025 for NSWP.

The Nipomo Community Services District (“District”), City of Santa Maria (“City”), Woodlands Mutual Water Company (“WMWC”), Golden State Water Company (“GSWC”), Rural Water Company (“RWC”), along with hundreds of other individuals and entities are parties to a certain groundwater adjudication commonly referred to as the Santa Maria Groundwater Litigation. GSWC purchased RWC in 2015 and therefore is referenced below as GSWC/RWC. The Judgement (through the Stipulation) requires the District and the purveyor partners together (“Parties”) 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, 2025 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 NSWSP as an enterprise fund, separating all costs related to the NSWSP within and only to that NSWSP fund. Prudent Utility Practices shall apply to District’s management of the NSWSP Enterprise Fund.
- B. Each Fiscal Year District shall prepare a NSWSP Enterprise Fund Budget (Budget) for all revenues and expenditures related to the NSWSP 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 NSWSP 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 and continue to make quarterly payments to the District.

Attached is the draft Budget based on the 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, 2024. 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 an average of 6% inflation, with the exception of increases in electricity for 20% and Insurance for 11%. 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 your Honorable Board provide direction to Staff and set Wednesday, June 12, 2024, 9:00 a.m. as the date and time for a Public Hearing to consider adoption of the NSWSP Budget for Fiscal Year 2024-2025.

ATTACHMENTS

- A. Draft Budget

MAY 22, 2024

ITEM E-2(B)

ATTACHMENT A

**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)
BUDGET FOR FISCAL YEAR 2024-25**

	Acre Feet Purchase (A)	Cost per Acre Foot (AF)	Total Cost		
Water Purchase Fiscal Year 2024-2025 (see page 2)	1050	see page 2	\$2,732,127		
NCSD Water O & M Cost per AF ** (see page 3)	1050	\$238.78	\$250,714		
NCSD Admin Fee per AF (15% of O & M per AF) ** (see page 3)	1050	\$35.82	\$37,607		
		\$274.59	\$3,020,448		
**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	\$2,732,127	\$1,821,782	\$455,172	\$455,172	
4 Supplemental Water O & M Cost	\$250,714	\$167,176	\$41,769	\$41,769	
5 Supplemental Water NCSD Admin Fee	\$37,607	\$25,076	\$6,265	\$6,265	
6 Total Annual Supplemental Water Volume Cost	\$3,020,448	\$2,014,035	\$503,207	\$503,207	

	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)	\$109,792	\$0	\$45,612	\$64,180
10 Yearly Capital Recovery Charge-Interest 6/30/2015 (1)	\$276,627	\$0	\$143,247	\$133,380
11 Yearly Capital Recovery Charge-Principal 6/30/2016 (2)	\$9,287	\$0	\$4,315	\$4,972
12 Yearly Capital Recovery Charge-Interest 6/30/2016 (2)	\$23,885	\$0	\$13,552	\$10,333
13 Yearly Capital Recovery Charge-Principal 6/30/2017 (3)	\$16,556	\$0	\$7,679	\$8,877
14 Yearly Capital Recovery Charge-Interest 6/30/2017 (3)	\$42,564	\$0	\$24,115	\$18,449
14 Yearly Capital Recovery Charge-Principal 6/30/2018 (4)	\$1,155	\$0	\$535	\$620
15 Yearly Capital Recovery Charge-Interest 6/30/2018 (4)	\$2,966	\$0	\$1,678	\$1,288
16 Yearly Capital Recovery Charge-Principal 6/30/2019 (5)	\$1,417	\$0	\$655	\$762
17 Yearly Capital Recovery Charge-Interest 6/30/2019 (5)	\$3,638	\$0	\$2,055	\$1,583
18 Yearly Capital Recovery Charge-Principal 6/30/2020 (6)	\$18,167	\$0	\$8,377	\$9,790
19 Yearly Capital Recovery Charge-Interest 6/30/2020 (6)	\$46,655	\$0	\$26,310	\$20,345
20 Yearly Capital Recovery Charge-Principal 6/30/2021 (7)	\$4,648	\$0	\$2,199	\$2,509
21 Yearly Capital Recovery Charge-Interest 6/30/2021 (7)	\$11,930	\$0	\$6,716	\$5,214
22 Yearly Capital Recovery Charge-Principal 6/30/2022 (8)	\$3,441	\$0	\$1,580	\$1,861
23 Yearly Capital Recovery Charge-Interest 6/30/2022 (8)	\$8,832	\$0	\$4,964	\$3,868
25 Yearly Capital Recovery Charge-Principal 6/30/2023 (9)	\$114	\$0	\$52	\$62
26 Yearly Capital Recovery Charge-Interest 6/30/2023 (9)	\$290	\$0	\$163	\$127
24 Supplemental Water Project Yearly Replacement (10)	\$206,865	\$149,439	\$28,713	\$28,713
25 Total Annual Fixed Supplemental Charges	\$788,829	\$149,439	\$322,457	\$316,933

26 Total Volume and Annual Fixed Charges for Fiscal Year 2024-2025 (Line 6 + Line 25)	\$3,809,277	\$2,163,474	\$825,664	\$820,140
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25 Electrical Pumping Credit (\$317.52 per acre foot-estimated)	(\$105,798)	\$0	(\$52,899)	(\$52,899)
26 SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2024-2025	\$3,703,479	\$2,163,474	\$772,765	\$767,241

- (1) Per applicable amortization schedule as of 6/30/15-Schedule 1
 - (2) Per applicable amortization schedule as of 6/30/16-Schedule 2
 - (3) Per applicable amortization schedule as of 6/30/17-Schedule 3
 - (4) Per applicable amortization schedule as of 6/30/18-Schedule 4
 - (5) Per applicable amortization schedule as of 6/30/19-Schedule 5
 - (6) Per applicable amortization schedule as of 6/30/20-Schedule 6
 - (7) Per applicable amortization schedule as of 6/30/21-Schedule 7
 - (8) Per applicable amortization schedule as of 6/30/22-Schedule 8
 - (9) Per applicable amortization schedule as of 6/30/23-Schedule 9
 - (10) Annual 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

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

**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP) - COST OF WATER PURCHASED FROM CITY OF SANTA MARIA (SM)
BUDGET FOR FISCAL YEAR 2024-25**

FISCAL YEAR	CITY OF SM RATE INCR EFF DATE	(a)	(b)	(c)	(d)	(a)*(d)	
		ACRE FEET PURCHASED	CITY OF SM BASE Cost PER ACRE FOOT	CITY OF SM CHANGE IN ENERGY	(b)+(c) COST PER ACRE FOOT	TOTAL COST	
FY 15-16	July 1, 2015 to June 30, 2016	1/7/2015	660	\$1,495.85	\$ 23.00	\$1,518.85	\$1,001,760
FY 16-17	July 1, 2016 to June 30, 2017	7/1/2016	860	\$1,570.77	\$ 17.00	\$1,587.77	\$1,365,482
FY 17-18	July 1, 2017 to June 30, 2018	7/1/2017	945	\$1,649.18	\$ -	\$1,649.18	\$1,558,475
FY 18-19	July 1, 2018 to June 30, 2019	7/1/2018	950	\$1,649.18	\$ 52.00	\$1,701.18	\$1,616,121
FY 19-20	July 1, 2019 to December 31, 2019	7/1/2019	487	\$1,649.18	\$ 45.92	\$1,695.10	\$825,514
FY 19-20	January 1, 2020 to June 30, 2020	1/1/2020	463	\$2,077.81	\$ 45.92	\$2,123.73	\$983,287
FY 20-21	July 1, 2020 to December 31, 2020	1/1/2020	555	\$2,077.81	\$ 45.92	\$2,123.73	\$1,178,670
FY 20-21	January 1, 2021 to June 30, 2021	1/1/2021	498	\$2,160.58	\$ 43.19	\$2,203.77	\$1,097,477
FY 21-22	July 1, 2021 to December 31, 2021	1/1/2021	539	\$2,160.58	\$ 43.19	\$2,203.77	\$1,187,832
FY 21-22	January 1, 2022 to June 30, 2022	1/1/2022	531	\$2,247.70	\$ 28.14	\$2,275.84	\$1,208,471
FY 22-23	July 1, 2022 to December 31, 2022	1/1/2022	582	\$2,247.70	\$ 28.14	\$2,275.84	\$1,324,539
FY 22-23	January 1, 2023 to June 30, 2023	1/1/2023	468	\$2,339.17	\$ 149.31	\$2,488.48	\$1,164,609
FY 23-24	July 1, 2023 to December 31, 2023	1/1/2023	525	\$2,339.17	\$ 149.31	\$2,488.48	\$1,306,452
FY 23-24	January 1, 2024 to June 30, 2024	1/1/2024	525	\$2,452.43	\$ 92.97	\$2,545.40	\$1,338,334
FY 24-25	July 1, 2024 to December 31, 2024	1/1/2024	525	\$2,452.43	\$ 92.97	\$2,545.40	\$1,338,334
FY 24-25	January 1, 2025 to June 30, 2025	1/1/2025	525	\$2,565.68	\$ 92.97	\$2,658.65	\$1,395,793

2,732,127

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
1/1/2024	\$5.63	435.6	\$2,452.43
1/1/2025	\$5.89	435.6	\$2,565.68

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

	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
(1) Current CPI (July)	258.017	264.979	261.037	281.402	289.173	307.536	343.597	390.049	418.879
(2) Base Period CPI (May 2013)	264.188	264.188	264.188	264.188	264.188	264.188	264.188	264.188	264.188
(3) Index Point Change (1)-(2)	-6.171	0.791	-3.151	17.214	24.985	43.348	79.409	125.861	154.691
(4) Divided by prior period (3) + (2)	-0.023358366	0.00299408	-0.011927113	0.065158145	0.094572804	0.164080125	0.300577619	0.476406953	0.585533787
(5) Multiply by 100 for percent change (4) x 100	-2.335836601	0.299407997	-1.192711251	6.515814496	9.457280422	16.40801248	30.0577619	47.64069526	58.55337865
(6) Adjusted to 50% per agreement (5) x 50%	-1.167918301	0.149703999	-0.596355626	3.257907248	4.728640211	8.204006238	15.02888095	23.82034763	29.27668933
(7) Base Cost of Energy (Per Agreement)	206.85	206.85	206.85	206.85	206.85	206.85	206.85	206.85	206.85
(8) Energy Adjustment (7) x (6) + 100	-2.42	0.31	-1.23	6.74	9.78	16.97	31.09	49.27	60.56
(9) Adjusted Base Cost of Energy (7) + (8)	204.43	207.16	205.62	213.59	216.63	223.82	237.94	256.12	267.41
(10) CCWA BUDGET (Per published document)	\$227.27	\$223.71	\$191.77	\$265.90	\$262.54	\$267.02	\$266.08	\$405.43	\$360.38
(11) Change in Cost of Energy (10) - (9), not less than 0	\$23	\$17	\$0	\$52	\$46	\$43	\$28	\$149.31	\$92.97

(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 2024-25**

OPERATIONS AND MAINTENANCE BUDGET

OPERATIONS AND MAINTENANCE	1000 AFY 2022-23 ACTUAL	1000 AFY 2023-24 BUDGET	1000 AFY 2023-24 EST ACTUAL	1,000 AFY 2024-25 PROPOSED
Electricity	103,637	120,000	104,500	125,000
Labor (fully weighted)	85,837	60,000	60,000	60,000
Water	399	650	450	475
Chemicals	9,145	9,500	9,200	9,700
Outside Services	1,159	5,400	5,150	5,300
Permits and Operating Fees	1,259	1,250	1,200	1,300
Insurance (1)	20,545	24,654	26,113	29,000
Repairs and Maintenance	4,996	8,000	7,000	8,000
TOTAL OPERATIONS AND MAINTENANCE	226,977	229,454	213,613	238,775
Cost per acre foot @ 1,000 acre feet	226.98	229.45	213.61	238.78
Overhead allocation 15% of O and M	34.05	34.42	32.04	35.82

(1) SDRMA Insurance provider provided estimate for FY 24-25

**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)
BUDGET FOR FISCAL YEAR 2024-25**

FUNDED REPLACEMENT RESERVES

	<u>FY 23-24</u>	<u>FY 24-25</u>
	<u>EST ACTUAL</u>	<u>PROPOSED</u>
Beginning Balance, July 1	1,682,669	1,949,534
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>
Replacement of Analyzers	<u>0</u>	<u>(25,000)</u>
Estimated interest income	<u>60,000</u>	<u>60,000</u>
Estimated Ending Balance, June 30	<u>1,949,534</u>	<u>2,191,399</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, 2024	
CPI - 2023 Annual	321.583
CPI - 2022 Annual	<u>(310.782)</u>
	10.801
Divide by previous period CPI ÷	<u>310.782</u>
	0.0348
	X 100.000
Percent Change	<u>3.48</u>
Maximum Balance computed as of June 30, 2023	3,845,589
Adjusted by CPI June 30, 2023 (\$3,845,589* 3.48%)	133,826
Maximum Balance adjusted as of June 30, 2024	<u>3,979,415</u>

CPI = Consumer Price Index
 NCSD = Nipomo Community Services District
 WMWC = Woodlands Mutual Water Company
 GSWC = Golden State Water Company

	CPI		RUNNING
	INDEX	ADJ	BALANCE
			3,000,000
6/30/2016	0.907	27,210	3,027,210
6/30/2017	1.89	57,214	3,084,424
6/30/2018	2.79	86,055	3,170,479
6/30/2019	3.81	120,478	3,290,957
6/30/2020	3.07	101,032	3,391,989
6/30/2021	1.62	54,950	3,446,939
6/30/2022	3.83	132,018	3,578,957
6/30/2023	7.45	266,632	3,845,589
6/30/2024	3.48	133,826	3,979,415