

TO: BOARD OF DIRECTORS

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

FROM: JANA ETTEDDGUE *J*
FINANCE DIRECTOR

DATE: JUNE 4, 2025

**AGENDA ITEM
E-5 (A)
JUNE 11, 2025**

**PUBLIC HEARING TO ADOPT 2025-2026 FISCAL YEAR BUDGET
AND APPROPRIATION LIMIT**

ITEM

Public Hearing to adopt 2025-2026 Fiscal Year Budget [RECOMMEND CONDUCT PUBLIC HEARING, CONSIDER TESTIMONY, ORDER EDITS, IF ANY, AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING 2025-2026 FISCAL YEAR BUDGET AND APPROPRIATION LIMITATION]

Attached is the Fiscal Year ("FY") 2025-2026 budget.

The Finance and Audit Committee met on March 13, 2025, for a Kick Off meeting for the FY 2025-2026 Budget preparation. The Committee met again on May 1, 2025 to review the first draft and make recommendations. The committee's recommendations and comments have been incorporated into the budget.

The budget is projecting an operating net deficit of (\$1,346,066). After including non-operating revenues and non-operating expenditures, the total net result from operations is (\$1,414,982) (Pages 16-17). Each Fund has its own impact on the net deficit – 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 (\$1,437,755). The budget includes the purchase of 1,667-acre feet of supplemental water from the City of Santa Maria at a budgeted cost of \$4,568,258.

The Water Fund is currently conducting a rate study, with new rates scheduled to take effect in January 2026.

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

This Fund is budgeted to have an overall surplus of \$19,040. 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 \$603,165 and an overall deficit of (\$48,243). This includes budgeted fixed asset purchases of \$110,600, debt service payments of \$582,531, and cost increases for operating items. Based on projections, the Sewer Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy. At the May 14, 2025 Board Meeting, a rate increase was adopted after a Prop 218 was passed. The new rate is set to take effect on July 1, 2025, and the budget is based on the addition of this rate.

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

This Fund is budgeted to have an overall surplus of \$14,280. 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 a balance of \$200,000. Remaining balance will be transferred to Blacklake Consolidation Project, if needed for project completion, or to Fund #130 - Town Sewer.

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 a balance of \$61,360. Remaining balance will be transferred to Blacklake Consolidation Project, if needed for project completion, or to Fund #135 - Town Sewer Rate Stabilization Fund.

Fund #200 – Blacklake Street Lighting (Pages 52 & 53)

This Fund is budgeted to have an overall surplus of \$978. In 2022, a rate increase was adopted after a Prop 218 was passed. This study included funds for Fund #205 - Funded Replacement Blacklake Street Lighting for the eventual painting of the Assessment District owned street light poles and conversion to LED light bulbs. The District Engineer will be completing an assessment for the annual levy. 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 surplus of \$410. 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 eventual painting of the Assessment District owned streetlight 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 deficit of (\$1,800). The District Engineer's annual Report will propose 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 deficit of (\$235,350) 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 \$28,498. 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 \$140,000. Cash reserves will be used for Funded Replacement projects totaling \$1,115,000. The project descriptions can be found on page 25 of the budget.

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

This Fund is budgeted to have a net surplus of \$60,000. Cash reserves will be used for Funded Replacement projects totaling \$4,520,000. The project descriptions can be found on page 25 of the budget.

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

This Fund is budgeted to have a balance of \$350,000. Remaining balance will be transferred to Blacklake Consolidation Project, if needed for project completion, or to Fund # 810 - Town Sewer Funded Replacement.

NON-OPERATING BUDGETS

Fund #500 – Supplemental Water Fund (Page 31)

This Fund includes budgeted expenditures of \$320,000 for the construction of the interconnections and the Pomeroy water line from Augusta Drive to Aden Way.

Fund #600 – Property Taxes (Page 32)

In 2024, the District refunded Revenue Bonds and Revenue Certificates of Participation, Series COP 2024 and financed an additional \$4.4 million for the Foothill Tank Project. The District pledged the ad valorem taxes to pay all of the 2024 Certificates of Participation.

This Fund includes budgeted expenditures of \$145,000 for office and operations building projects. The funds available for these projects were available prior to the 2024 pledge.

Fund #700 – Town Water Capacity (Page 33)

This Fund includes budgeted expenditures of \$1,600,000 for the third connection to the Blacklake pressure zone and the Foothill Tank Project. In addition, it includes projects related to the Dana Reserve, with corresponding revenue from capacity fees to match the expenditures.

Fund #710 – Town Sewer Capacity (Page 34)

This Fund includes budgeted expenditures of \$1,330,000 for the Southland WWTF improvements and Frontage Road Trunk Sewer. In addition, it includes projects related to the Dana Reserve, with corresponding revenue from capacity fees to match the expenditures.

RECOMMENDATION

Conduct a Public Hearing, consider testimony, order edits, if any, and by motion and roll call vote adopt:

1. Resolution approving the Fiscal Year 2025-2026 District Budget, and
2. Appropriations Limitation for Fiscal Year 2025-2026.

ATTACHMENTS

- A. Resolution 2025-XXXX (Budget Adoption)
- B. Resolution 2025-XXXX (Appropriations Limitation)
- C. FY 2025-2026 Budget

JUNE 11, 2025

ITEM E-5(A)

ATTACHMENT A

RESOLUTION 2025 - XXXX

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2025-2026 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 2025-2026; 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 2025-2026, 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, "2025-2026 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 11th day of June 2025.

ED EBY

President of the Board

ATTEST:

**APPROVED AS TO FORM AND
LEGAL EFFECT:**

RAY DIENZO

General Manager and Secretary to the Board

CRAIG A. STEELE

District Legal Counsel

JUNE 11, 2025

ITEM E-5(A)

ATTACHMENT B

RESOLUTION NO. 2025-XXXX

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2025-2026 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 1.0644% and the percent change in the population of the unincorporated area of San Luis Obispo County is -0.61% (Population converted to a ratio is computed as follows: $\{-.61+100\} \div 100 = .9958$).

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:
 $1.00644 \times .9939 = 1.0579$

2. That the 2025-2026 appropriation limit is and is determined as follows:

2025 Limitation	\$7,980,393
2025 Ratio of Change	<u>1.0579</u>
2025 Appropriations Limitation	\$8,442,458
Appropriations Limitation Subject to Limitation	(87,231)
2025-2026 Appropriations Under Limit	<u>\$8,355,227</u>

3. No further adjustment to the 2025-2026 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 2025-2026.

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

AYES:

NOES:

ABSTAIN:

ABSENT:

the foregoing resolution is hereby adopted this 11th day of June 2025.

ED EBY

President of the Board

ATTEST:

**APPROVED AS TO FORM AND
LEGAL EFFECT:**

RAY DIENZO

General Manager and Secretary to the Board

CRAIG A. STEELE

District Legal Counsel

JUNE 11, 2025

ITEM E-5(A)

ATTACHMENT C

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR
2025-2026



MISSION STATEMENT

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

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR 2025-2026

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**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2025-2026**

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
Phil Henry	Vice President	12/24 – 12/28
Gary Hansen	Director	12/22 – 12/26
John Joyce	Director	12/24 – 12/28
Tom Glover	Director	01/25 – 12/26

The District has twenty-one full-time staff positions budgeted in 2025-2026.

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 twelve consecutive fiscal years (2013 – 2024). 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.

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2025-2026**

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

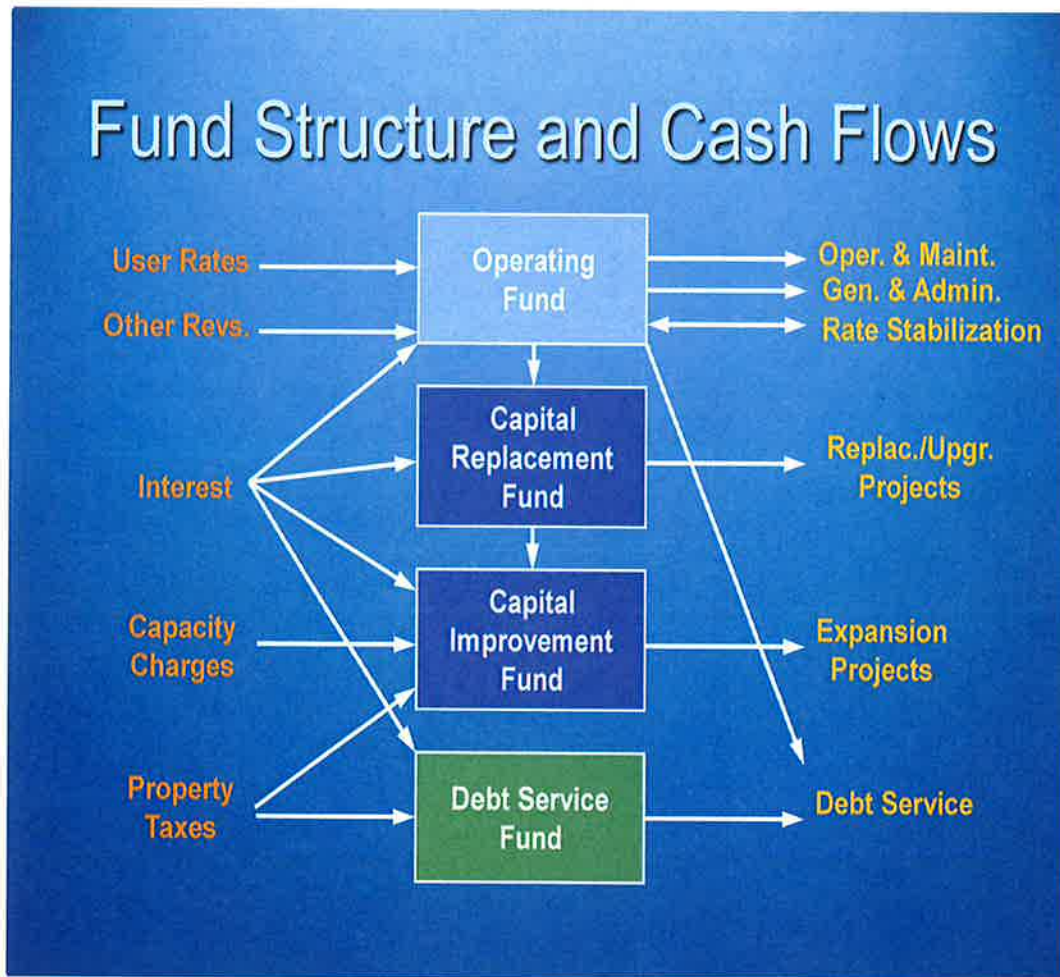
The Funds in the Non-Operating Budget are as follows:

#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.



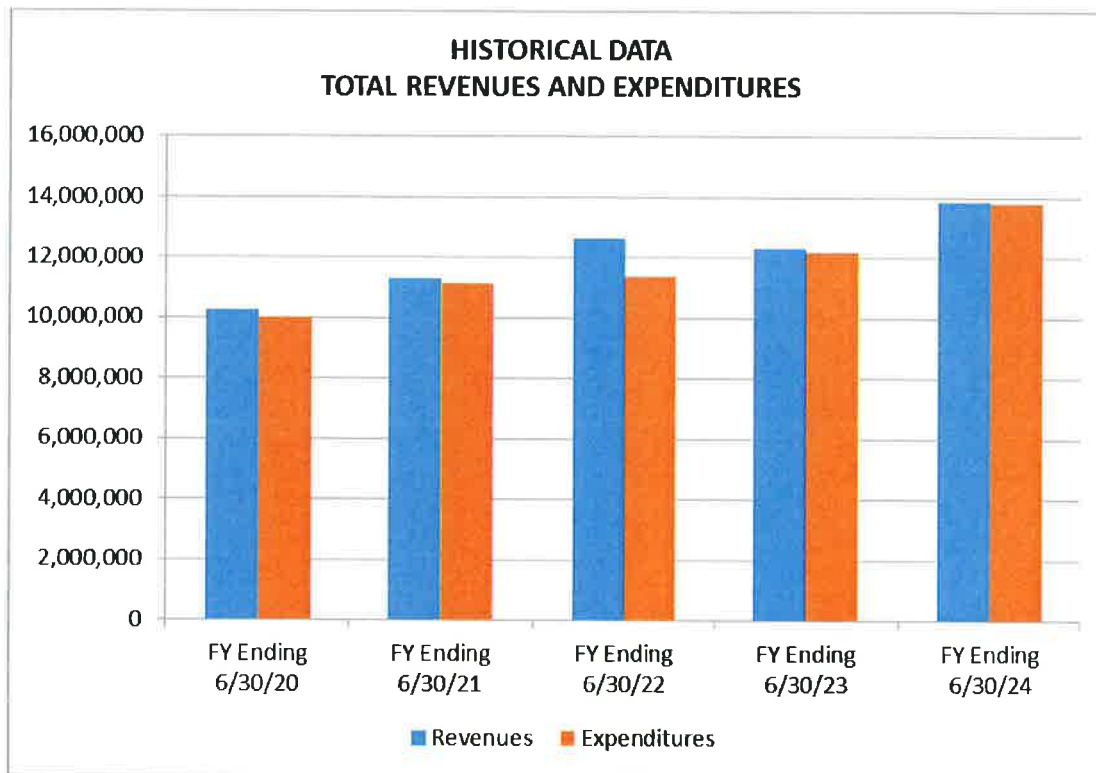
**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2025-2026**

3. FINANCIAL OVERVIEW

PROPOSED 2025-2026 BUDGET COMPARED TO ESTIMATED ACTUAL 2024-2025 BUDGET

- Total budgeted Operating Revenues for fiscal year 2025-2026 is \$12,443,740. This is an increase of 6.25% above the Estimated Actual Operating Revenues for fiscal year 2024-2025. A graph depicting all revenues can be found on page 20.
- Total budgeted Operating Expenditures for fiscal year 2025-2026 is \$13,789,806. This is an increase of 30.16% above the Estimated Actual Operating Expenditures for fiscal year 2024-2025. A graph depicting all expenditures can be found on page 21.

ACTUAL TOTAL REVENUES AND EXPENDITURES



NET POSITION

- As of June 30, 2024, the District's net position exceeded \$85.5 million dollars.

Total Assets	\$112,016,660
Total Liabilities	\$26,435,433
Total Net Position	\$85,581,227

AUDIT

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

4. THE NON-OPERATING BUDGET - CAPITAL IMPROVEMENT PROJECTS

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

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

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

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2025-2026**

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 2025-2026**

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 2025-2026**

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

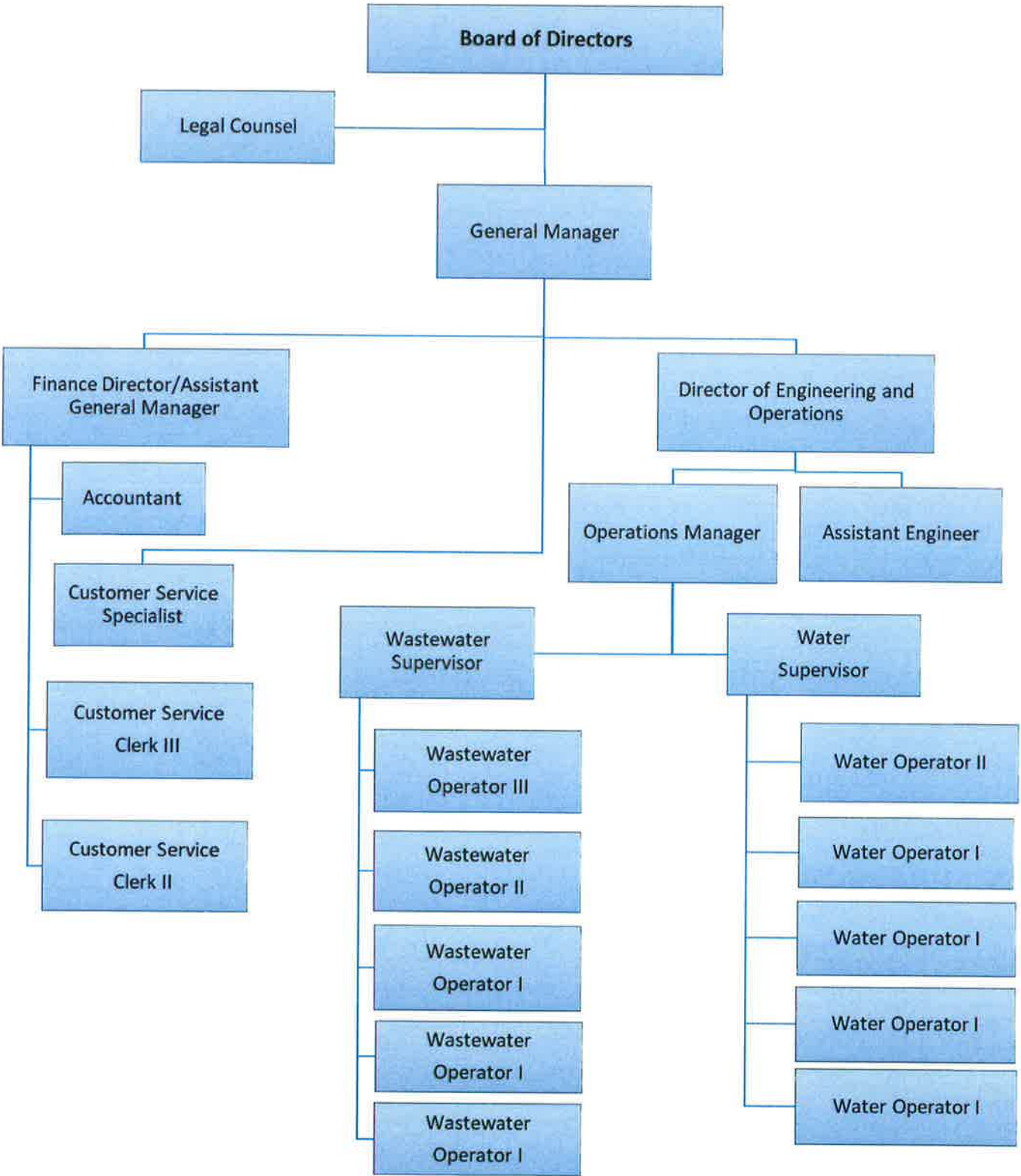
REVENUES CATEGORIES

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

NIPOMO COMMUNITY SERVICES DISTRICT
ORGANIZATIONAL STRUCTURE
2025-2026



**NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2025-2026**

ADMINISTRATION	MONTHLY SALARY STEP/RANGE	Budgeted	Additions/ Deletions	Budgeted
	(PAGE 11)	FY 24-25	25-26	25-26
General Manager	Contract	1	0	1
Finance Director/Assist General Manager	50	1	0	1
Accountant	19	0	1	1
Customer Service Specialist	21	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	-1	0
ADMINISTRATION SUBTOTAL		<u>6</u>	<u>0</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	34	1	0	1
Wastewater Supervisor	38	1	0	1
Wastewater Operator III	24	1	0	1
Wastewater Operator II	20	2	0	2
Wastewater Operator I	16	2	0	2
Water Operator III	21	0	0	0
Water Operator II	17	1	0	1
Water Operator I	13	4	0	4
Utility Office Assistant	Contract	0.5	0	0.5
OPERATIONS SUBTOTAL		<u>15.5</u>	<u>0</u>	<u>15.5</u>
		-	-	-
TOTAL		<u>21.5</u>	<u>0</u>	<u>21.5</u>

NIPOMO COMMUNITY SERVICES DISTRICT
MONTHLY SALARY STEP/RANGE
2025-2026

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	\$ 3,578	\$ 3,757	\$ 3,945	\$ 4,142	\$ 4,349	\$ 4,458	\$ 4,566	\$ 4,795	21	\$ 5,828	\$ 6,119	\$ 6,425	\$ 6,747	\$ 7,084	\$ 7,261	\$ 7,438	\$ 7,810	41	\$ 9,493	\$ 9,968	\$ 10,466	\$ 10,990	\$ 11,539	\$ 11,828	\$ 12,116	\$ 12,722
2	\$ 3,667	\$ 3,851	\$ 4,043	\$ 4,245	\$ 4,458	\$ 4,569	\$ 4,681	\$ 4,915	22	\$ 5,974	\$ 6,272	\$ 6,586	\$ 6,915	\$ 7,261	\$ 7,443	\$ 7,624	\$ 8,005	42	\$ 9,731	\$ 10,217	\$ 10,728	\$ 11,264	\$ 11,828	\$ 12,123	\$ 12,419	\$ 13,040
3	\$ 3,757	\$ 3,945	\$ 4,142	\$ 4,349	\$ 4,566	\$ 4,681	\$ 4,795	\$ 5,035	23	\$ 6,119	\$ 6,425	\$ 6,747	\$ 7,084	\$ 7,438	\$ 7,624	\$ 7,810	\$ 8,201	43	\$ 9,968	\$ 10,466	\$ 10,990	\$ 11,539	\$ 12,116	\$ 12,419	\$ 12,722	\$ 13,358
4	\$ 3,851	\$ 4,043	\$ 4,245	\$ 4,458	\$ 4,681	\$ 4,798	\$ 4,915	\$ 5,160	24	\$ 6,272	\$ 6,586	\$ 6,915	\$ 7,261	\$ 7,624	\$ 7,815	\$ 8,005	\$ 8,406	44	\$ 10,217	\$ 10,728	\$ 11,264	\$ 11,828	\$ 12,419	\$ 12,730	\$ 13,040	\$ 13,692
5	\$ 3,945	\$ 4,142	\$ 4,349	\$ 4,566	\$ 4,795	\$ 4,915	\$ 5,035	\$ 5,286	25	\$ 6,425	\$ 6,747	\$ 7,084	\$ 7,438	\$ 7,810	\$ 8,005	\$ 8,201	\$ 8,611	45	\$ 10,466	\$ 10,990	\$ 11,539	\$ 12,116	\$ 12,722	\$ 13,040	\$ 13,358	\$ 14,026
6	\$ 4,043	\$ 4,245	\$ 4,458	\$ 4,681	\$ 4,915	\$ 5,038	\$ 5,160	\$ 5,418	26	\$ 6,586	\$ 6,915	\$ 7,261	\$ 7,624	\$ 8,005	\$ 8,206	\$ 8,406	\$ 8,826	46	\$ 10,728	\$ 11,264	\$ 11,828	\$ 12,419	\$ 13,040	\$ 13,366	\$ 13,692	\$ 14,377
7	\$ 4,142	\$ 4,349	\$ 4,566	\$ 4,795	\$ 5,035	\$ 5,160	\$ 5,286	\$ 5,551	27	\$ 6,747	\$ 7,084	\$ 7,438	\$ 7,810	\$ 8,201	\$ 8,406	\$ 8,611	\$ 9,041	47	\$ 10,990	\$ 11,539	\$ 12,116	\$ 12,722	\$ 13,358	\$ 13,692	\$ 14,026	\$ 14,727
8	\$ 4,245	\$ 4,458	\$ 4,681	\$ 4,915	\$ 5,160	\$ 5,289	\$ 5,418	\$ 5,689	28	\$ 6,915	\$ 7,261	\$ 7,624	\$ 8,005	\$ 8,406	\$ 8,616	\$ 8,826	\$ 9,267	48	\$ 11,264	\$ 11,828	\$ 12,419	\$ 13,040	\$ 13,692	\$ 14,034	\$ 14,377	\$ 15,095
9	\$ 4,349	\$ 4,566	\$ 4,795	\$ 5,035	\$ 5,286	\$ 5,418	\$ 5,551	\$ 5,828	29	\$ 7,084	\$ 7,438	\$ 7,810	\$ 8,201	\$ 8,611	\$ 8,826	\$ 9,041	\$ 9,493	49	\$ 11,539	\$ 12,116	\$ 12,722	\$ 13,358	\$ 14,026	\$ 14,377	\$ 14,727	\$ 15,464
10	\$ 4,458	\$ 4,681	\$ 4,915	\$ 5,160	\$ 5,418	\$ 5,554	\$ 5,689	\$ 5,974	30	\$ 7,261	\$ 7,624	\$ 8,005	\$ 8,406	\$ 8,826	\$ 9,047	\$ 9,267	\$ 9,731	50	\$ 11,828	\$ 12,419	\$ 13,040	\$ 13,692	\$ 14,377	\$ 14,736	\$ 15,095	\$ 15,850
11	\$ 4,566	\$ 4,795	\$ 5,035	\$ 5,286	\$ 5,551	\$ 5,689	\$ 5,828	\$ 6,119	31	\$ 7,438	\$ 7,810	\$ 8,201	\$ 8,611	\$ 9,041	\$ 9,267	\$ 9,493	\$ 9,968	51	\$ 12,116	\$ 12,722	\$ 13,358	\$ 14,026	\$ 14,727	\$ 15,095	\$ 15,464	\$ 16,237
12	\$ 4,681	\$ 4,915	\$ 5,160	\$ 5,418	\$ 5,689	\$ 5,832	\$ 5,974	\$ 6,272	32	\$ 7,624	\$ 8,005	\$ 8,406	\$ 8,826	\$ 9,267	\$ 9,499	\$ 9,731	\$ 10,217	52	\$ 12,419	\$ 13,040	\$ 13,692	\$ 14,377	\$ 15,095	\$ 15,473	\$ 15,850	\$ 16,643
13	\$ 4,795	\$ 5,035	\$ 5,286	\$ 5,551	\$ 5,828	\$ 5,974	\$ 6,119	\$ 6,425	33	\$ 7,810	\$ 8,201	\$ 8,611	\$ 9,041	\$ 9,493	\$ 9,731	\$ 9,968	\$ 10,466	53	\$ 12,722	\$ 13,358	\$ 14,026	\$ 14,727	\$ 15,464	\$ 15,850	\$ 16,237	\$ 17,049
14	\$ 4,915	\$ 5,160	\$ 5,418	\$ 5,689	\$ 5,974	\$ 6,123	\$ 6,272	\$ 6,586	34	\$ 8,005	\$ 8,406	\$ 8,826	\$ 9,267	\$ 9,731	\$ 9,974	\$ 10,217	\$ 10,728	54	\$ 13,040	\$ 13,692	\$ 14,377	\$ 15,095	\$ 15,850	\$ 16,246	\$ 16,643	\$ 17,475
15	\$ 5,035	\$ 5,286	\$ 5,551	\$ 5,828	\$ 6,119	\$ 6,272	\$ 6,425	\$ 6,747	35	\$ 8,201	\$ 8,611	\$ 9,041	\$ 9,493	\$ 9,968	\$ 10,217	\$ 10,466	\$ 10,990	55	\$ 13,358	\$ 14,026	\$ 14,727	\$ 15,464	\$ 16,237	\$ 16,643	\$ 17,049	\$ 17,901
16	\$ 5,160	\$ 5,418	\$ 5,689	\$ 5,974	\$ 6,272	\$ 6,429	\$ 6,586	\$ 6,915	36	\$ 8,406	\$ 8,826	\$ 9,267	\$ 9,731	\$ 10,217	\$ 10,473	\$ 10,728	\$ 11,264	56	\$ 13,692	\$ 14,377	\$ 15,095	\$ 15,850	\$ 16,643	\$ 17,059	\$ 17,475	\$ 18,349
17	\$ 5,286	\$ 5,551	\$ 5,828	\$ 6,119	\$ 6,425	\$ 6,586	\$ 6,747	\$ 7,084	37	\$ 8,611	\$ 9,041	\$ 9,493	\$ 9,968	\$ 10,466	\$ 10,728	\$ 10,990	\$ 11,539	57	\$ 14,034	\$ 14,736	\$ 15,473	\$ 16,246	\$ 17,059	\$ 17,485	\$ 17,922	\$ 18,819
18	\$ 5,418	\$ 5,689	\$ 5,974	\$ 6,272	\$ 6,586	\$ 6,751	\$ 6,915	\$ 7,261	38	\$ 8,826	\$ 9,267	\$ 9,731	\$ 10,217	\$ 10,728	\$ 10,996	\$ 11,264	\$ 11,828	58	\$ 14,385	\$ 15,104	\$ 15,860	\$ 16,653	\$ 17,485	\$ 17,922	\$ 18,370	\$ 19,289
19	\$ 5,551	\$ 5,828	\$ 6,119	\$ 6,425	\$ 6,747	\$ 6,915	\$ 7,084	\$ 7,438	39	\$ 9,041	\$ 9,493	\$ 9,968	\$ 10,466	\$ 10,990	\$ 11,264	\$ 11,539	\$ 12,116	59	\$ 14,745	\$ 15,482	\$ 16,256	\$ 17,069	\$ 17,922	\$ 18,370	\$ 18,830	\$ 19,771
20	\$ 5,689	\$ 5,974	\$ 6,272	\$ 6,586	\$ 6,915	\$ 7,088	\$ 7,261	\$ 7,624	40	\$ 9,267	\$ 9,731	\$ 10,217	\$ 10,728	\$ 11,264	\$ 11,546	\$ 11,828	\$ 12,419	60	\$ 15,113	\$ 15,869	\$ 16,663	\$ 17,496	\$ 18,370	\$ 18,830	\$ 19,300	\$ 20,265

ADJUSTED BY 2.87% COLA EFFECTIVE 7/1/2025

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2025-2026

SCHEDULE 1 - VEHICLES USED ON A DAILY BASIS

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	VEHICLE NUMBER	MILEAGE (FEB 2025)
1	FORD F250*	2015	11/7/2014	2015	151	93,050
2	FORD F250	2016	4/5/2016	2016	161	65,037
3	FORD F250	2017	4/13/2018	2018	171	51,656
4	FORD F250	2017	4/13/2018	2018	172	59,248
5	FORD F350	2019	6/24/2019	2019	191	46,053
6	FORD F250	2019	7/25/2019	2020	192	41,541
7	FORD F250	2020	11/5/2020	2021	201	39,664
8	FORD F250	2020	11/9/2020	2021	202	37,805
9	FORD F250	2022	9/9/2020	2022	211	25,727
10	FORD ESCAPE	2021	3/16/2022	2022	221	14,174
11	FORD F250	2023	4/5/2023	2023	231	7,803
12	FORD F250	2023	7/5/2023	2023	232	11,017

	ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	VEHICLE NUMBER	MILEAGE (FEB 2025)
1	FORD F250 UTILITY	2022	8/5/2022	2022	222	17,832
2	FORD ESCAPE	2023	8/1/2023	2023	233	8,750

*Scheduled for Replacement FY 25-26

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

	SPECIALIZED VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	VEHICLE NUMBER	MILEAGE (FEB 2025)
1	FORD F350 FLATBED TRUCK	2006	6/25/2006	2006	61	38,589
2	VACTOR	2024	3/1/2024	2024	242	5,280
3	FORD F550 WITH CRANE	2013	4/16/2013	2013	133	19,437
4	INTERNATIONAL-WATER TRUCK	2021	1/26/2021	2021	212	30,908
5	VALVE EXERCISING TRUCK	2024	2/15/2024	2024	241	884

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

	OTHER SPECIALIZED EQUIPMENT	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	HOURS (FEB 2025)
1	JOHN DEERE BACKHOE JD310	2009	9/3/2009	2008	755
2	JOHN DEERE GATOR CART	2024	10/24/2024	2024	88
3	CAT 914 LOADER	2015	10/30/2015	2015	973
4	CAT 279D SKID STEER	2017	8/9/2017	2018	1876
5	JOHN DEERE TRACTOR 5075E	2020	8/19/2019	2020	51
6	FORK LIFT (Scheduled delivery 9/2025)	2025	Ordered 9/2024	2024	Not available

RESOLUTION 2025 - BUDGET
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2025-2026 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 2025-2026; 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 2025-2026, 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, "2025-2026 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 11th day of June 2025.

ED EBY

President of the Board

ATTEST:

APPROVED AS TO FORM:

RAY DIENZO

Secretary to the Board

CRAIG A. STEELE

District Legal Counsel

RESOLUTION NO. 2025-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2025-2026 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 1.0644% and the percent change in the population of the unincorporated area of San Luis Obispo County is -0.61% (Population converted to a ratio is computed as follows: $\{-.61+100\} \div 100 = .9939$).

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:
 $1.00644 \times .9939 = 1.0579$

2. That the 2025-2026 appropriation limit is and is determined as follows:

2025 Limitation	\$7,980,393
2025 Ratio of Change	<u>1.0579</u>
2025 Appropriations Limitation	\$8,442,458
Appropriations Limitation Subject to Limitation	(87,231)
2025-2026 Appropriations Under Limit	<u>\$8,355,227</u>

3. No further adjustment to the 2025-2026 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 2025-2026.

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

AYES:

NOES:

ABSTAIN:

ABSENT:

the foregoing resolution is hereby adopted this 11th day of June 2025.

ED EBY

President of the Board

ATTEST:

APPROVED AS TO FORM AND
LEGAL EFFECT:

RAY DIENZO

General Manager and Secretary to the Board

CRAIG A. STEELE

District Legal Counsel

OPERATING BUDGET SUMMARY

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026**

CONSOLIDATED - ALL FUNDS	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	1,976,775	2,120,000	2,120,000	2,308,000
Water - Usage Charges	5,271,466	5,281,000	5,281,000	6,223,950
Sewer Revenues	3,547,161	3,508,300	3,508,300	3,333,519
Fees and Penalties	135,315	114,000	114,000	129,000
Meter and Connection Fees	670	5,000	5,000	20,000
Plan Check and Inspection Fees	665	2,000	2,000	2,000
Miscellaneous Income	224,288	125,290	368,917	106,598
Street Lighting/Landscape Maint Charges	63,293	64,273	64,273	65,673
Franchise Fee - Solid Waste	242,183	248,000	248,000	255,000
TOTAL OPERATING REVENUES	11,461,814	11,467,863	11,711,490	12,443,740

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 PROPOSED
Wages	1,184,709	1,421,000	1,368,000	1,483,000
Wages - Overtime	125,342	160,000	149,500	160,000
Payroll Taxes	21,549	26,200	24,900	27,030
Retirement	299,397	410,500	385,500	447,470
Medical and Dental	376,005	435,090	413,200	478,460
Workers Comp Insurance	44,985	71,000	70,000	72,500
Wholesale Water Purchase (See Page 69)	1,869,685	1,821,782	1,821,782	4,568,258
Supplemental Water O&M/Overhead/Replacement (See Page 69)	346,893	341,692	341,692	453,177
Electricity	794,868	787,500	786,200	651,000
Water	17,731	20,150	19,100	20,150
Chemicals	116,622	130,500	128,800	158,000
Lab Tests and Sampling	95,100	131,000	123,000	106,000
Operating Supplies	373,863	327,000	324,500	353,000
Outside Services	287,338	423,250	401,730	422,500
Permits and Operating Fees	37,130	89,620	84,200	98,920
Repairs & Maintenance	505,718	372,000	371,100	415,000
Engineering	24,513	60,000	33,283	80,000
Fuel	80,898	75,000	73,000	80,500
Meter Replacement Program	223,066	250,000	250,000	191,460
Safety Program	12,574	5,300	7,600	10,000
Uniforms	22,246	25,600	26,100	27,800
Landscape Maintenance and Water	4,345	5,000	5,000	5,300
Solid Waste Program	76,088	98,000	97,580	102,000
Water Conservation Program	11,262	88,000	88,000	47,000
Oper Transfer Out - Funded Replacement	1,011,000	688,000	688,000	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	7,962,926	8,263,184	8,081,768	10,458,525

Budgets by Fund can be found on Pages 38-67

CONSOLIDATED - ALL FUNDS

CONTINUED

GENERAL & ADMINISTRATIVE	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 PROPOSED
Wages	584,031	572,500	567,400	605,359
Payroll Taxes	16,271	10,200	10,125	11,050
Retirement	112,006	72,430	70,480	78,025
Medical and Dental	269,915	289,705	235,695	293,980
Other Post Employment Benefits (OPEB)	130,000	130,000	130,000	120,000
Workers Comp Insurance	5,231	3,975	2,626	3,495
Bank Charges and Credit Card Fees	354	1,000	350	1,050
Computer Expense	243,278	256,700	255,520	288,200
Dues and Subscriptions	52,360	70,260	57,500	78,770
Education and Training	42,739	27,000	27,500	27,000
Elections	0	15,000	25,315	0
Insurance - Liability	328,318	379,115	362,330	418,000
LAFCO Funding	32,223	33,000	34,000	36,000
Landscape and Janitorial	21,804	30,750	29,050	30,750
Legal - General and Special Counsel	68,047	102,500	49,400	102,500
Legal - Water Counsel	6,350	75,000	20,000	75,000
Professional Services	119,053	264,300	150,300	227,300
Miscellaneous	2,787	10,750	4,100	10,750
Newsletter and Mailers	1,204	10,200	2,180	10,200
Office Supplies	20,925	18,800	13,000	18,800
Outside Services	22,826	51,220	27,168	55,970
Postage	34,558	51,450	46,350	47,350
Public Notices	1,973	7,650	5,200	9,650
Repairs and Maintenance - Office Equip/Bldg	42,165	32,150	31,250	39,150
Property Taxes	1,970	2,400	2,300	2,400
Telephone	11,775	14,700	13,300	16,200
Travel and Mileage	21,665	17,500	17,750	20,500
Utilities-Gas, Electric, Trash	26,972	32,500	26,000	27,500
Oper Transfer Out - Funded Administration	540,758	664,880	296,233	676,332
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	2,761,559	3,247,635	2,512,422	3,331,281

TOTAL OPERATING EXPENDITURES	10,724,485	11,510,819	10,594,189	13,789,806
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TOTAL OPERATING REVENUES AND EXPENDITURES	737,329	(42,956)	1,117,301	(1,346,066)
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	765,286	465,630	508,948	466,453
Interest Expense - Debt Service	(342,364)	(314,750)	(314,750)	(310,670)
Principal Portion - Debt Service	(265,000)	(270,001)	(270,001)	(275,031)
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Administration	588,759	674,380	296,233	676,332
Transfers In-Funded Replacement	990,000	961,000	971,410	0
Fixed Assets (1)	(561,750)	(256,500)	(291,500)	(246,000)
Solid Waste-One Time Rate Holiday/Delayed Rate Increase	(323,700)	0	0	(380,000)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	851,231	1,259,759	900,340	(68,916)

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	1,588,560	1,216,803	2,017,641	(1,414,982)
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(1) See Page 23

Budgets by Fund can be found on Pages 38-67

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2025-2026**

	#110	#125	#128	#130	#135	#150	#155	#200	#205	#250	#300	#400	#805	#810	#830	
	ADMIN	WATER	WATER RATE	TOWN	TOWN	BLACKLAKE	BLACKLAKE	BL STREET	FUNDED REP	ST LANDSCAPE	SOLID WASTE	DRAINAGE	FUNDED	FUNDED	FUNDED	TOTAL
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
OPERATING REVENUES																
Water - Availability Charges	0	2,308,000	0	0	0	0	0	0	0	0	0	0	0	0	0	2,308,000
Water - Usage Charges	0	6,223,950	0	0	0	0	0	0	0	0	0	0	0	0	0	6,223,950
Sewer Revenues	0	0	0	3,333,519	0	0	0	0	0	0	0	0	0	0	0	3,333,519
Fees and Penalties	0	129,000	0	0	0	0	0	0	0	0	0	0	0	0	0	129,000
Meter and Connection Fees	0	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	20,000
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	55,000	0	10,000	0	0	0	0	0	0	0	26,598	0	0	0	106,598
Street Lighting/Landscape Maint Charges	0	0	0	0	0	0	0	49,573	0	16,100	0	0	0	0	0	65,673
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	0	0	0	255,000	0	0	0	0	255,000
	15,000	8,736,950	0	3,344,519	0	0	0	49,573	0	16,100	255,000	26,598	0	0	0	12,443,740

OPERATING EXPENDITURES

OPERATIONS & MAINTENANCE																
Wages	0	837,500	0	645,500	0	0	0	0	0	0	0	0	0	0	0	1,483,000
Wages - Overtime	0	70,000	0	90,000	0	0	0	0	0	0	0	0	0	0	0	160,000
Payroll Taxes	0	14,960	0	12,070	0	0	0	0	0	0	0	0	0	0	0	27,030
Retirement	0	259,910	0	187,560	0	0	0	0	0	0	0	0	0	0	0	447,470
Medical and Dental	0	293,585	0	184,875	0	0	0	0	0	0	0	0	0	0	0	478,460
Workers Comp Insurance	0	31,980	0	40,520	0	0	0	0	0	0	0	0	0	0	0	72,500
Wholesale Water Purchased	0	4,568,258	0	0	0	0	0	0	0	0	0	0	0	0	0	4,568,258
Supplemental Water O & M and Overhead	0	453,177	0	0	0	0	0	0	0	0	0	0	0	0	0	453,177
Electricity	0	315,000	0	295,000	0	0	0	30,000	0	11,000	0	0	0	0	0	651,000
Water	0	0	0	20,000	0	0	0	0	0	150	0	0	0	0	0	20,150
Chemicals	0	78,500	0	79,500	0	0	0	0	0	0	0	0	0	0	0	158,000
Lab Tests and Sampling	0	62,000	0	44,000	0	0	0	0	0	0	0	0	0	0	0	106,000
Operating Supplies	0	273,000	0	80,000	0	0	0	0	0	0	0	0	0	0	0	353,000
Outside Services	0	202,390	0	220,110	0	0	0	0	0	0	0	0	0	0	0	422,500
Permits and Operating Fees	0	43,120	0	55,800	0	0	0	0	0	0	0	0	0	0	0	98,920
Repairs & Maintenance	0	182,000	0	231,000	0	0	0	2,000	0	0	0	0	0	0	0	415,000
Engineering	0	70,000	0	10,000	0	0	0	0	0	0	0	0	0	0	0	80,000
Fuel	0	55,000	0	25,500	0	0	0	0	0	0	0	0	0	0	0	80,500
Meter Replacement Program	0	191,460	0	0	0	0	0	0	0	0	0	0	0	0	0	191,460
Safety Program	0	6,000	0	4,000	0	0	0	0	0	0	0	0	0	0	0	10,000
Uniforms	0	18,000	0	9,800	0	0	0	0	0	0	0	0	0	0	0	27,800
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	102,000	0	0	0	0	102,000
Water Conservation Program	0	47,000	0	0	0	0	0	0	0	0	0	0	0	0	0	47,000
Oper Transfer Out - Funded Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	8,072,840	0	2,235,235	0	0	0	32,000	0	16,450	102,000	0	0	0	0	10,458,525

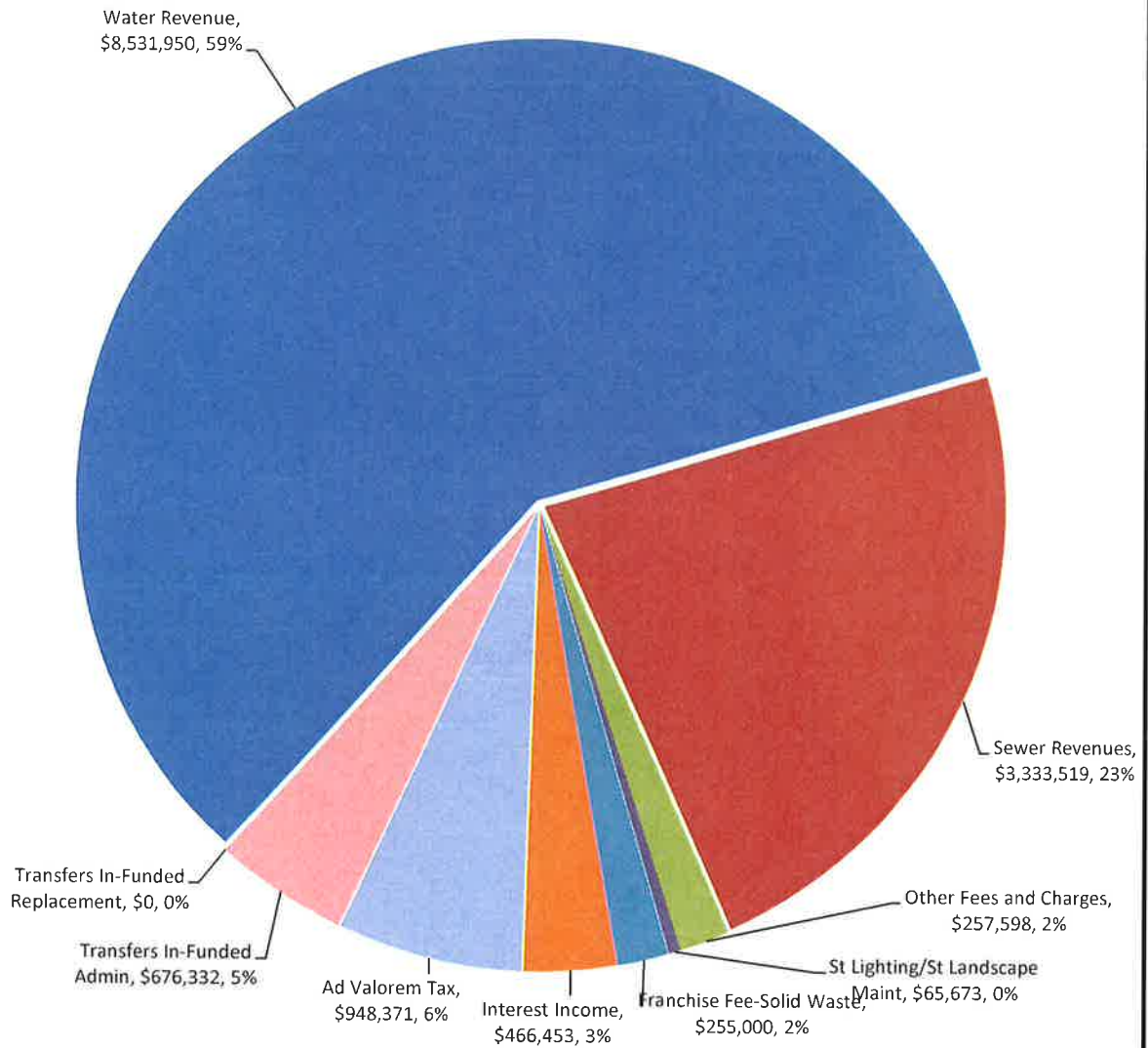
GENERAL & ADMINISTRATIVE

Wages	98,750	458,100	0	48,509	0	0	0	0	0	0	0	0	0	0	0	605,359
Payroll Taxes	1,780	8,130	0	1,140	0	0	0	0	0	0	0	0	0	0	0	11,050
Retirement	14,610	57,550	0	5,865	0	0	0	0	0	0	0	0	0	0	0	78,025
Medical and Dental	164,940	113,417	0	15,623	0	0	0	0	0	0	0	0	0	0	0	293,980
Other Post Employment Benefits (OPEB)	24,000	72,000	0	24,000	0	0	0	0	0	0	0	0	0	0	0	120,000
Workers Comp Insurance	555	2,635	0	305	0	0	0	0	0	0	0	0	0	0	0	3,495
Bank Charges and Credit Card Fees	800	250	0	0	0	0	0	0	0	0	0	0	0	0	0	1,050
Computer Expense	33,200	180,940	0	74,060	0	0	0	0	0	0	0	0	0	0	0	288,200

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2025-2026**

	#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	#805 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	TOTAL
Dues and Subscriptions	6,700	56,050	0	16,020	0	0	0	0	0	0	0	0	0	0	0	78,770
Education and Training	12,000	7,000	0	8,000	0	0	0	0	0	0	0	0	0	0	0	27,000
Elections	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Liability	83,177	249,531	0	83,177	0	0	0	115	0	0	2,000	0	0	0	0	418,000
LAFCO Funding	36,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36,000
Landscape and Janitorial	12,000	13,600	0	5,150	0	0	0	0	0	0	0	0	0	0	0	30,750
Legal - General and Special Counsel	70,000	18,000	0	10,000	0	0	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	43,320	174,960	0	9,020	0	0	0	0	0	0	0	0	0	0	0	227,300
Miscellaneous	8,000	1,000	0	1,750	0	0	0	0	0	0	0	0	0	0	0	10,750
Newsletter and Mailers	1,000	8,000	0	1,200	0	0	0	0	0	0	0	0	0	0	0	10,200
Office Supplies	3,800	11,400	0	3,600	0	0	0	0	0	0	0	0	0	0	0	18,800
Outside Services	1,700	34,440	0	19,830	0	0	0	0	0	0	0	0	0	0	0	55,970
Postage	5,500	31,100	0	10,750	0	0	0	0	0	0	0	0	0	0	0	47,350
Public Notices	3,000	4,800	0	250	0	0	0	500	0	500	600	0	0	0	0	9,650
Repairs and Maintenance - Office/Bldgs	21,500	12,100	0	5,550	0	0	0	0	0	0	0	0	0	0	0	39,150
Property Taxes	0	2,400	0	0	0	0	0	0	0	0	0	0	0	0	0	2,400
Telephone	5,000	8,000	0	3,200	0	0	0	0	0	0	0	0	0	0	0	16,200
Travel and Mileage	12,500	5,500	0	2,500	0	0	0	0	0	0	0	0	0	0	0	20,500
Utilities - Gas, Electric and Trash	27,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,500
Oper Transfer Out - Funded Administration	0	495,962	0	156,620	0	0	0	2,000	0	1,500	20,250	0	0	0	0	676,332
TOTAL GENERAL & ADMINISTRATIVE	691,332	2,101,865	0	506,119	0	0	0	3,615	0	2,000	26,350	0	0	0	0	3,331,281
TOTAL OPERATING EXPENDITURES	691,332	10,174,705	0	2,741,354	0	0	0	35,615	0	18,450	128,350	0	0	0	0	13,789,806
TOTAL OPERATING REVENUES AND EXPENDITURES	(676,332)	(1,437,755)	0	603,165	0	0	0	13,958	0	(2,350)	126,650	26,598	0	0	0	(1,346,066)
NON-OPERATING REVENUES AND EXPENDITURES																
Interest Income	0	168,000	19,040	41,723	14,280	0	2,360	600	0	550	18,000	1,900	140,000	60,000	0	466,453
Interest Expense - Debt Service	0	0	0	(310,455)	0	0	0	(215)	0	0	0	0	0	0	0	(310,670)
Principal Portion - Debt Service	0	0	0	(272,076)	0	0	0	(2,955)	0	0	0	0	0	0	0	(275,031)
Transfers In and (Out)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers In-Funded Admin	676,332	0	0	0	0	0	0	0	0	0	0	0	0	0	0	676,332
Transfers In-Funded Replacement	0	0	0	0	0	0	0	(10,410)	10,410	0	0	0	0	0	0	0
Fixed Assets	0	(125,400)	0	(110,600)	0	0	0	0	(10,000)	0	0	0	0	0	0	(246,000)
Solid Waste-One Time Rate Holiday/Delayed Rate Increase	0	0	0	0	0	0	0	0	0	0	(380,000)	0	0	0	0	(380,000)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	676,332	42,600	19,040	(651,408)	14,280	0	2,360	(12,980)	410	550	(362,000)	1,900	140,000	60,000	0	(68,916)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	(1,395,155)	19,040	(48,243)	14,280	0	2,360	978	410	(1,800)	(235,350)	28,498	140,000	60,000	0	(1,414,982)
ESTIMATED FUNDS AVAILABLE																
Estimated Account Balance 7/1/25	0	4,200,000	478,000	400,000	357,000	200,000	59,000	15,000	510	18,000	480,000	50,000	3,500,000	4,500,000	350,000	14,605,510
Net Results from Operations	0	(1,395,155)	19,040	(48,243)	14,280	0	2,360	978	410	(1,800)	(235,350)	28,498	140,000	60,000	0	(1,414,982)
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	0	0	(28,498)	(1,115,000)	(4,520,600)	0	(5,564,098)
Estimated Account Balance 6/30/26	0	2,804,845	495,040	351,757	371,280	200,000	61,360	15,978	920	16,200	244,650	50,000	2,525,000	39,400	350,000	7,526,430

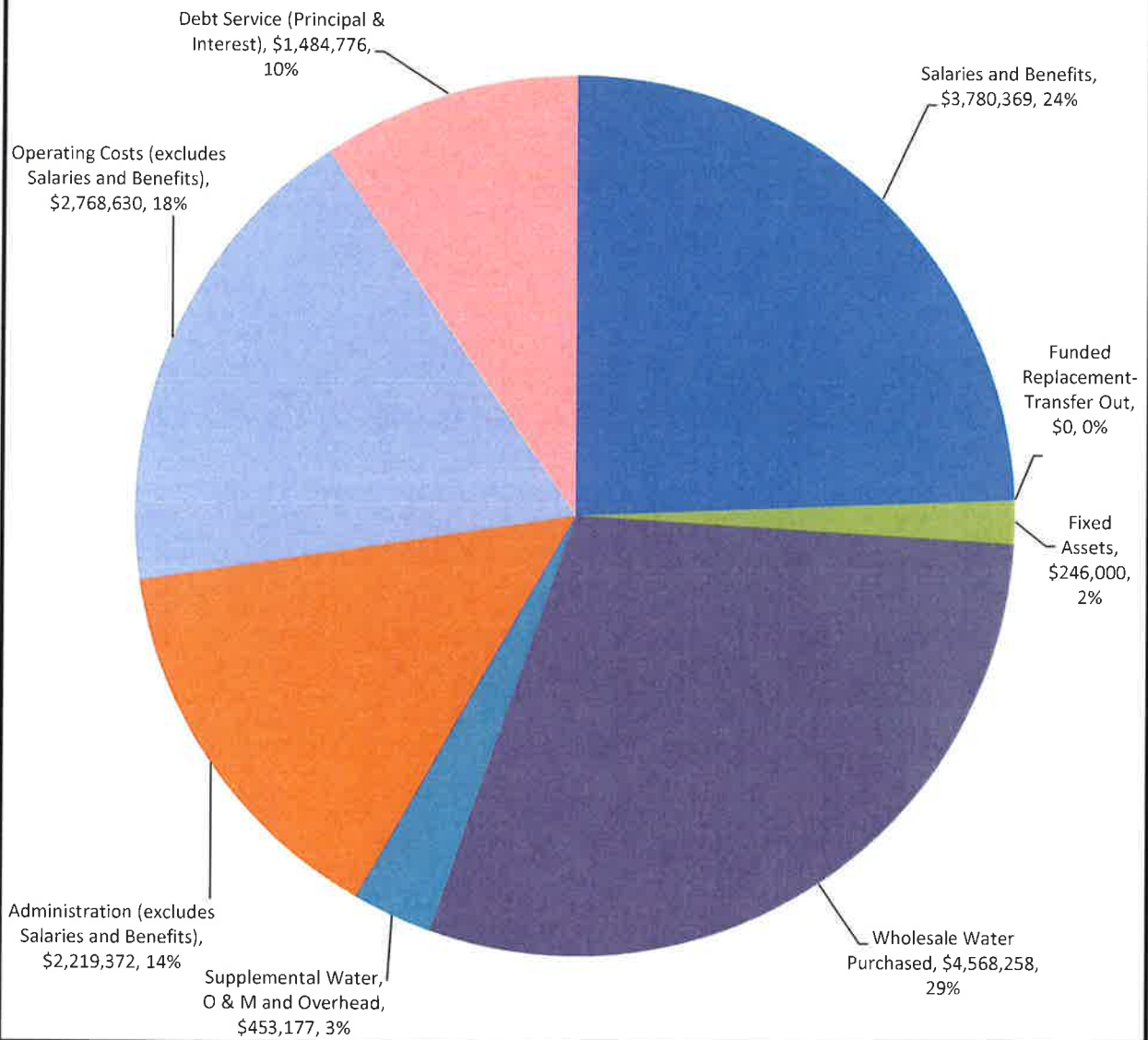
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED OPERATING AND NON-OPERATING
REVENUE OF ALL FUNDS
2025-2026**



TOTAL OPERATING AND NON-OPERATING REVENUES

\$14,534,896

**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINES OPERATING AND NON-OPERATING
EXPENDITURES OF ALL FUNDS
2025-2026**



TOTAL OPERATING AND NON-OPERATING EXPENDITURES

\$15,520,582

FIXED ASSETS

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2025-2026

<u>BUDGET ITEMS FOR 2025-2026</u>	<u>#110 ADMIN</u>	<u>#125 WATER</u>	<u>#130 TOWN SEWER</u>	<u>TOTAL</u>	ASSET NUMBER
GIS Software	0	9,900	5,100	15,000	FA2526-171
Hach WIMS SCADA Integration carryover	0	9,900	5,100	15,000	FA2526-172
Pickup Truck - Replacement	0	39,600	20,400	60,000	FA2526-173
TGB for AMI	0	66,000	0	0	FA2526-174
Vactor Truck- 2 of 10 Annual Lease Payments	0	0	80,000	80,000	FA2526-175
	0	125,400	110,600	170,000	

Fixed assets will be purchased from the Enterprise Funds

FUNDED REPLACEMENT PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2025-2026

BUDGET ITEMS FOR 2025-2026	#805 FUNDED REPLACEMENT WATER	#810 FUNDED REPLACEMENT TOWN SEWER	TOTAL	ASSET NUMBER
Mallagh Street Waterline Replacement (1) carryover	250,000	0	250,000	FR2526-176
Chlorine Analyzer Replacement (2)	100,000	0	100,000	FR2526-177
Blow-Off Repair (3)	20,000	0	20,000	FR2526-178
Air Vac Replacements (3)	20,000	0	20,000	FR2526-179
Fire Hydrant Replacements (3)	50,000	0	50,000	FR2526-180
Valve Replacements (3)	100,000	0	100,000	FR2526-181
Well Refurbishment (3)	100,000	0	100,000	FR2526-182
Large Meter Replacement Program (4)	50,000	0	50,000	FR2526-183
Foothill Tank Tank Rehabilitation (5)	100,000	0	100,000	FR2526-184
Service Line Replacement (6)	100,000	0	100,000	FR2526-185
Angle Stop Replacement (7)	100,000	0	100,000	FR2526-186
Tefft Street Nipomo Creek Utility Crossings (8) carryover	25,000	25,000	50,000	FR2526-187
SCADA System Improvements (9) carryover	100,000	50,000	150,000	FR2526-188
Southland Sewer Collection System Pipeline Replacement (10) carryover	0	4,000,000	4,000,000	FR2526-189
Maria Vista Lift Station Generator Replacement (11) carryover	0	150,000	150,000	FR2526-190
Manhole Rehabilitation (3)	0	150,000	150,000	FR2526-191
Lift Station Replacement Pumps (12)	0	40,000	40,000	FR2526-192
Oaks Lift Station Rehabilitation (13)	0	105,600	105,600	FR2526-193

TOTAL	1,115,000	4,520,600	5,635,600
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- (1) Replace failing 6 inch diameter water line
- (2) Continue replacement of chlorine analyzers that are being phased out by manufacturer
- (3) Water and Town Sewer Master Plan Projects
- (4) Large Meter Replacement Program
- (5) Foothill Tank Rehabilitation Design
- (6) Service line replacement
- (7) Angle stop replacement
- (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) Maria Vista Replacement Generator
- (12) Replacement pumps for lift stations
- (13) Oaks Lift Station Rehabilitation

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

FUNDED REPLACEMENT PLAN

Line #	WATER - FUND #805	FY 25-26
1	Mallagh Street Waterline Replacement	250,000
2	Eureka Well	0
3	Chlorine Analyzer Replacement	100,000
4	Blow-Off Replacement	20,000
5	Air Vac Replacement	20,000
6	Fire Hydrant Replacement	50,000
7	Valve Replacement	100,000
8	Well Refurbishment	100,000
9	Large Meter Replacement Program	50,000
10	Foothill Tank Rehabilitation	100,000
11	Tefft Street Nipomo Creek Utility Crossings	25,000
12	SCADA System Improvements	100,000
13	Service Line Replacement	100,000
14	Angle Stop Replacement	100,000
		1,115,000

CASH FLOW PROJECTION

FY 25-26

Sources of Funds

15	Funds on Hand at Beginning of Year-projected	3,500,000
16	Interest Income (1)	140,000
17	Transfer from Water for funded replacement	0
18	Total Sources of Funds	3,640,000

Uses of Funds

19	Funded Replacement Projects	1,115,000
20	Total Uses of Funds	1,115,000
21	Funds on Hand at End of Year-projected	2,525,000

(1) Assumes an interest rate of 4%

FOR PLANNING PURPOSES ONLY

FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
0	0	0	0	0
0	2,800,000	0	0	0
100,000	100,000	0	0	0
20,600	21,218	21,855	22,510	23,185
20,600	21,218	21,855	22,510	23,185
51,500	53,045	54,636	56,275	57,964
103,000	106,090	109,273	112,551	115,927
103,000	106,090	109,273	112,551	115,927
51,500	53,045	54,636	56,275	57,964
1,500,000	0	0	0	0
250,000	0	0	0	0
100,000	0	100,000	0	0
103,000	106,090	109,273	112,551	115,927
103,000	106,090	109,273	112,551	115,927
2,506,200	3,472,886	690,073	607,775	626,008
FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
2,525,000	809,800	(1,940,694)	(1,940,767)	(1,858,541)
101,000	32,392	0	0	0
690,000	690,000	690,000	690,000	690,000
3,316,000	1,532,192	(1,250,694)	(1,250,767)	(1,168,541)
2,506,200	3,472,886	690,073	607,775	626,008
2,506,200	3,472,886	690,073	607,775	626,008
809,800	(1,940,694)	(1,940,767)	(1,858,541)	(1,794,549)

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

TOWN SEWER
FUNDED REPLACEMENT PLAN

Line #	TOWN SEWER - FUND #810	FY 25-26
1	Southland Sewer Collection System Pipeline Replacement	4,000,000
2	Southland WWTF Influent Pump Station Bypass	0
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 Lift Station	0
9	Lift Station Rehabilitation-Oaks Lift Station	105,600
10	Lift Station Rehabilitation-Misty Glen Lift Station	0
11	Golf Course Trunk Main Replacement	0
12	Torney Hill Sewer Main Replacement	0
13	Augusta Sewer Main Replacement	0
		4,520,600

CASH FLOW PROJECTION

FY 25-26

Sources of Funds

14	Funds on Hand at Beginning of Year-projected	1,500,000
15	Interest Income (1)	60,000
16	Bond Proceeds from refinance (2)	3,000,000
17	Transfer from Town Sewer for funded replacement	0
18	Total Sources of Funds	4,560,000

Uses of Funds

19	Funded Replacement Projects	4,520,600
20	Total Uses of Funds	4,520,600

21	Funds on Hand at End of Year-projected	39,400
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FOR PLANNING PURPOSES ONLY

FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
0	0	0	0	0
265,200	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	50,000	0	0
265,200	1,219,500	0	0	0
0	0	0	0	0
103,800	0	0	0	0
0	0	630,300	0	0
0	0	0	369,800	0
0	0	0	71,200	0
1,129,900	1,421,071	887,918	654,847	220,262
FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
39,400	(693,924)	(1,719,995)	(2,212,913)	(2,472,760)
1,576	0	0	0	0
0	0	0	0	0
395,000	395,000	395,000	395,000	395,000
435,976	(298,924)	(1,324,995)	(1,817,913)	(2,077,760)
1,129,900	1,421,071	887,918	654,847	220,262
1,129,900	1,421,071	887,918	654,847	220,262
(693,924)	(1,719,995)	(2,212,913)	(2,472,760)	(2,298,022)

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

BLACKLAKE SEWER
FUNDED REPLACEMENT PLAN

Line # BLACKLAKE SEWER - FUND #830		FY 25-26
1		0
		0

CASH FLOW PROJECTION

Sources of Funds

3	Funds on Hand at Beginning of Year-projected	0
4	Interest Income (1)	0
5	Transfer from BL Sewer for funded replacement	0
6	Total Sources of Funds	0

Uses of Funds

7	Moved to Complete Construction of Blacklake Sewer Consolidation	0
8	Total Uses of Funds	0

9	Funds on Hand at End of Year-projected	0
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(1) Assumes an interest rate of 4%

(2) Connection to Town Sewer estimated to be completed by FY 2025-2026

FOR PLANNING PURPOSES ONLY

FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
0	0	0	0	0
0	0	0	0	0

FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
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

CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
PROJECT COST SUMMARY
2025-2026

BUDGET ITEMS FOR 2025-26	#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	120,000	0	0	0	0	120,000	CIP2526-194
Pomeroy Water Line -carryover	200,000	0	0	0	0	200,000	CIP2526-195
Office Building security fencing back entrance/patio-carryover	0	15,000	0	0	0	15,000	CIP2526-196
Backup Generator for Operations Building-carryover	0	100,000	0	0	0	100,000	CIP2526-197
Yard Storage Improvements-carryover	0	30,000	0	0	0	30,000	CIP2526-198
Third connection to Blacklake Pressure Zone-carryover	0	0	20,000	0	0	20,000	CIP2526-199
Foothill Tank Project	0	0	500,000	0	0	500,000	CIP2526-200
Dana Reserve Water Project 1 - Oak Glen Watermain	0	0	800,000	0	0	800,000	CIP2526-201
Dana Reserve Water Project 2 - HWY 101 Crossing	0	0	280,000	0	0	280,000	CIP2526-202
Southland WWTF Improvement Planning	0	0	0	500,000	0	500,000	CIP2526-203
Frontage Road Trunk Sewer - carryover	0	0	0	200,000	0	200,000	CIP2526-204
Dana Reserve Wastewater Project 4 - Influent Lift Station	0	0	0	20,000	0	20,000	CIP2526-205
Dana Reserve Wastewater Project 6A - Extended Aeration	0	0	0	610,000	0	610,000	CIP2526-206
Blacklake Sewer Sytem Consolidation Project-carryover	0	0	0	0	4,000,000	4,000,000	CIP2526-207
	320,000	145,000	1,600,000	1,330,000	4,000,000	7,395,000	

Supplemental Water Projects (Fund #500)

Supplemental Water Project Interconnects - Finish construction of Golden State Water Company Primavera, Woodlands Mutual Water Company Via Concha, and Golden State Water Company Lynn interconnects

Pomeroy Water Line - Finish construction

Property Tax Fund Projects (Fund #600)

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

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

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

Water Projects (Fund #700)

Third connection to Blacklake Pressure Zone - Finish construction

Foothill Tank - Additional water storage tank design

Dana Reserve Water Project 1 - Oakglen watermain design

Dana Reserve Water Project 2 - HWY 101 Crossing design

Sewer Projects (Fund #710)

Southland WWTF Improvements - Permit compliance plan and concept design report for improvements to increase plant capacity

Frontage Road Trunk Sewer - Finish construction

Dana Reserve Wastewater Project 4 - Influent Lift Station - Design

Dana Reserve Wastewater Project 6A - Extended Aeration - Design

Blacklake Assessment District 2020 -1

Blacklake Sewer System Consolidation Project - Finish construction

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

CAPITAL IMPROVEMENT PLAN

Line #	SUPPLEMENTAL WATER - FUND #500	FY 25-26
1	Interconnects (1)	120,000
2	Pomeroy Water Line from Augusta to Aden Way (2)	200,000
3	Summit Station Booster Pump Station (3)	0
TOTAL		320,000

CASH FLOW PROJECTION

FY 25-26

Sources of Funds

4	Funds on Hand at Beginning of Year-projected	3,000,000
5	Interest Income (4)	120,000
6	Principal Payments from WMW & GSW	196,581
7	Interest Payments from WMW & GSW	225,336
8	Capacity Charges (5)	0
9	Transfer in from Prop Tax Fund #600 for Debt Service	484,000
10	Total Sources of Funds	4,025,917

Uses of Funds

11	Capital Project	320,000
12	Debt Service Payments 2024 COP-Fund 500 Portion	484,000
13	Bond Administration	4,000
14	Total Uses of Funds	808,000
15	Funds on Hand at End of Year-projected	3,217,917

- (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%
(5) Assumes no new connections

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

FOR PLANNING PURPOSES ONLY

FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
0	0	0	0	0
0	0	0	0	0
200,000	1,800,000	0	0	0
200,000	1,800,000	0	0	0

FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
3,217,917	3,724,194	2,701,421	3,428,513	4,180,889
128,717	148,968	108,057	137,141	167,236
145,741	145,741	145,741	145,741	145,741
435,819	435,819	435,819	435,819	435,819
0	0	0	0	0
481,875	530,200	528,100	525,800	528,200
4,410,069	4,984,921	3,919,138	4,673,014	5,457,884
200,000	1,800,000	0	0	0
481,875	479,500	486,625	488,125	484,250
4,000	4,000	4,000	4,000	4,000
685,875	2,283,500	490,625	492,125	488,250
3,724,194	2,701,421	3,428,513	4,180,889	4,969,634

NIPOMO COMMUNITY SERVICES DISTRICT
PROPERTY TAX
FUND #600

Line #	PROPERTY TAX - FUND #600	FY 25-26
1	Office Building security fencing back entrance/patio-carryover	15,000
2	Backup generator for Operations Building-carryover	100,000
3	Yard Storage Improvements-carryover	30,000
4	Yard Pavement Replacement	0
		145,000

CASH FLOW PROJECTION		FY 25-26
Sources of Funds		
5	Funds on Hand at Beginning of Year-projected	850,000
6	Interest Income (1)	34,000
7	Property Taxes(2)	948,371
8	Transfer in from Fund #400	25,000
9	Total Sources of Funds	1,857,371
Uses of Funds		
10	Capital Project	145,000
11	Debt Service-Revenue Bonds Series 2024 Refunding (3)	415,075
12	Transfer to Supplemental Water Fund #500 for Debt Service - Certificate of Participation 2024 (4)	484,000
13	Bond Administration	4,000
14	Total Uses of Funds	1,048,075
15		
16	Funds on Hand at End of Year-projected	809,296

- (1) Assumes an interest rate of 4%
 (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 2024 secured first by ad valorem property taxes and then by water revenues
 (Difference between Property Tax Collections and debt service for Revenue Bonds Series 2024 Refunding)

FOR PLANNING PURPOSES ONLY				
FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	300,000	0	0	0
0	300,000	0	0	0
FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
809,296	897,073	699,314	805,444	923,590
32,372	35,883	27,973	32,218	36,944
957,855	967,433	977,108	986,879	996,747
0	0	0	0	0
1,799,523	1,900,389	1,704,394	1,824,540	1,957,281
0	300,000	0	0	0
416,575	417,575	408,325	408,825	413,700
481,875	479,500	486,625	488,125	484,250
4,000	4,000	4,000	4,000	4,000
902,450	1,201,075	898,950	900,950	901,950
897,073	699,314	805,444	923,590	1,055,331

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

CAPITAL IMPROVEMENT PLAN

Line #	WATER CAPACITY - FUND #700	FY 25-26
1	Third Connection to Blacklake Pressure Zone-carryover	20,000
2	New Foothill Water Storage Tank	500,000
3	Dana Reserve Water Project 1 - Oak Glen Watermain	800,000
4	Dana Reserve Water Project 2 - HWY 101 Crossing	280,000
		1,600,000

CASH FLOW PROJECTION

FY 25-26

Sources of Funds

5	Funds on Hand at Beginning of Year-projected	2,000,000
6	Interest Income (1)	80,000
7	Capacity Charges (2)- Dana Reserve	1,080,000
8	Bond Proceeds from refinance (3)	500,000
9	Total Sources of Funds	3,660,000

Uses of Funds

10	Capital Project	1,600,000
11	Total Uses of Funds	1,600,000

12	Funds on Hand at End of Year-projected	2,060,000
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FOR PLANNING PURPOSES ONLY

FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
0	0	0	0	0
3,000,000	1,000,000	0	0	0
3,440,000	0	0	0	0
1,210,000	0	0	0	0
7,650,000	1,000,000	0	0	0
FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
2,060,000	2,142,400	2,158,994	2,245,354	2,335,168
82,400	85,696	86,360	89,814	93,407
4,650,000	0	0	0	0
3,000,000	930,898	0	0	0
9,792,400	3,158,994	2,245,354	2,335,168	2,428,575
7,650,000	1,000,000	0	0	0
7,650,000	1,000,000	0	0	0
2,142,400	2,158,994	2,245,354	2,335,168	2,428,575

(1) Assumes an interest rate of 4%

(2) Assumes no new connections -except for Dana Reserve

(3) COP 2013 and 2013A refinanced into COP 2024-total \$4,430,898 -Proceeds spread to cover expenses

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

CAPITAL IMPROVEMENT PLAN

Line #	TOWN SEWER CAPACITY - FUND #710	FY 25-26
1	Southland WWTF Improvement Planning	500,000
2	Frontage Road Trunk Sewer	200,000
3	Dana Reserve Wastewater Project 4 - Influent Lift Station	20,000
4	Dana Reserve Wastewater Project 6A - Extended Aeration	610,000
		1,330,000

CASH FLOW PROJECTION

FY 25-26

Sources of Funds

5	Funds on Hand at Beginning of Year-projected	750,000
6	Interest Income (1)	30,000
7	Capacity Charges (2) -Dana Reserve	630,000
8	Total Sources of Funds	1,410,000

Uses of Funds

9	Capital Project	1,330,000
10	Total Uses of Funds	1,330,000

11	Funds on Hand at End of Year-projected	80,000
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(1) Assumes an interest rate of 4%

(2) Assumes no new connections -except for Dana Reserve

FOR PLANNING PURPOSES ONLY

FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
0	0	0	0	0
0	0	0	0	0
100,000	0	0	0	0
2,630,000	0	0	0	0
2,730,000	0	0	0	0
FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
80,000	83,200	86,528	89,989	93,589
3,200	3,328	3,461	3,600	3,744
2,730,000	0	0	0	0
2,813,200	86,528	89,989	93,589	97,332
2,730,000	0	0	0	0
2,730,000	0	0	0	0
83,200	86,528	89,989	93,589	97,332

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

BLACKLAKE ASSESSMENT DISTRICT 2020-1

Line #		FY 25-26
1	Blacklake Sewer System Consolidation Project	4,000,000
		4,000,000

CASH FLOW PROJECTION

Sources of Funds

	FY 25-26
10 Funds on Hand at Beginning of Year-projected	2,768,417
11 Interest Income (2)	0
Transfer from Fund 830 BL Sewer Funded Replacement and Fund 150 BL Operating	1,231,583
13 Total Sources of Funds	4,000,000

Uses of Funds

14 Projects	4,000,000
15 Total Uses of Funds	4,000,000
16 Funds on Hand at End of Year-projected	0

(1) Total construction cost is \$8,200,000.

(2) Assumes an interest rate of 4%

<u>FOR PLANNING PURPOSES ONLY</u>						
FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31		
0	0	0	0	0	0	0
0	0	0	0	0	0	0
FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31		
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	0	0	0	0

APPENDICES

APPENDIX A

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026**

ADMINISTRATION FUND #110

2023-24 2024-2025 2024-2025 2025-2026
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	57,253	15,000	260,627	15,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	57,253	15,000	260,627	15,000

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2023-24 2024-2025 2024-2025 2025-2026
ACTUAL BUDGET EST ACTUAL PROPOSED

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

ADMINISTRATION FUND #110				
CONTINUED				
GENERAL & ADMINISTRATIVE	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 PROPOSED
Wages	121,831	94,600	89,500	98,750
Payroll Taxes	2,986	1,680	1,700	1,780
Retirement	22,577	13,850	12,500	14,610
Medical and Dental	143,443	165,300	135,000	164,940
Other Post Employment Benefits (OPEB)	26,000	26,000	26,000	24,000
Workers Comp Insurance	540	550	380	555
Bank Charges and Fees	122	800	150	800
Computer Expense	27,739	31,900	31,900	33,200
Dues and Subscriptions	3,594	6,900	4,100	6,700
Education and Training	9,550	12,000	12,000	12,000
Elections	0	3,000	5,100	0
Insurance - Liability	64,085	76,000	67,000	83,177
LAFCO Funding	32,223	33,000	34,000	36,000
Landscape and Janitorial	4,361	12,000	10,500	12,000
Legal - General and Special Counsel	57,460	70,000	35,000	70,000
Legal - Water Counsel	0	0	0	0
Professional Services	5,943	42,000	6,300	43,320
Miscellaneous	1,597	8,000	2,000	8,000
Newsletter and Mailers	241	1,000	580	1,000
Office Supplies	4,652	3,800	3,800	3,800
Outside Services	2,401	1,000	1,500	1,700
Postage	1,967	5,500	3,800	5,500
Public Notices	252	3,000	2,500	3,000
Repairs and Maintenance - Office Equip/Bldg	27,285	21,500	21,500	21,500
Property Taxes	0	0	0	0
Telephone	2,199	3,000	3,000	5,000
Travel and Mileage	18,689	11,000	11,550	12,500
Utilities - Gas, Electric and Trash	26,972	32,500	26,000	27,500
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	608,709	679,880	547,360	691,332
TOTAL OPERATING EXPENDITURES	608,709	679,880	547,360	691,332
TOTAL OPERATING REVENUES AND EXPENDITURES	(551,456)	(664,880)	(286,733)	(676,332)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In- Funded Admin	588,759	674,380	296,233	676,332
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(37,303)	(9,500)	(9,500)	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	551,456	664,880	286,733	676,332
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	0	0	0

(1) See Page 23

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET**

2025-2026

WATER FUND #125	2023-24	2024-2025	2024-2025	2025-2026
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
OPERATING REVENUES				
Water - (Fixed) Availability Charges	1,976,775	2,120,000	2,120,000	2,308,000
Water - (Variable) Usage Charges	5,271,466	5,281,000	5,281,000	6,223,950
Sewer Revenues	0	0	0	0
-	135,315	114,000	114,000	129,000
Meter and Connection Fees	670	5,000	5,000	20,000
Plan Check and Inspection Fees	115	1,000	1,000	1,000
Miscellaneous Income	140,493	75,000	75,000	55,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	7,524,833	7,596,000	7,596,000	8,736,950

OPERATING EXPENDITURES	2023-24	2024-2025	2024-2025	2025-2026
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	719,931	810,000	775,000	837,500
Wages - Overtime	55,803	70,000	65,500	70,000
Payroll Taxes	12,562	14,500	13,200	14,960
Retirement	181,867	238,200	228,000	259,910
Medical and Dental	224,063	248,660	238,500	293,585
Workers Comp Insurance	22,101	31,050	30,050	31,980
Wholesale Water Purchased (See Page 67)	1,869,685	1,821,782	1,821,782	4,568,258
Supplemental Water O & M/Overhead/Funded Replacement (See Page 67)	346,893	341,692	341,692	453,177
Electricity-pumping and pumping credit	428,637	435,000	435,000	315,000
Water	0	0	0	0
Chemicals	50,408	48,500	55,800	78,500
Lab Tests and Sampling	50,391	53,000	56,000	62,000
Operating Supplies	308,711	241,000	241,000	273,000
Outside Services	112,806	189,340	189,000	202,390
Permits and Operating Fees	6,540	42,820	42,000	43,120
Repairs & Maintenance	264,477	175,000	175,000	182,000
Engineering	16,717	50,000	25,000	70,000
Fuel	53,392	50,000	50,000	55,000
Meter Replacement Program	223,066	250,000	250,000	191,460
Safety Program	8,058	4,000	6,000	6,000
Uniforms	14,456	15,700	15,700	18,000
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	11,262	88,000	88,000	47,000
Oper Transfer Out - Funded Replacement	673,000	400,000	400,000	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	5,654,828	5,618,244	5,542,224	8,072,840

WATER FUND #125

CONTINUED

GENERAL & ADMINISTRATIVE	2023-24	2024-2025	2024-2025	2025-2026
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	506,521	427,600	427,600	458,100
Payroll Taxes	11,574	7,400	7,300	8,130
Retirement	78,495	53,200	52,600	57,550
Medical and Dental	106,311	109,030	98,000	113,417
Other Post Employment Benefits (OPEB)	78,000	78,000	78,000	72,000
Workers Comp Insurance	3,203	2,525	2,050	2,635
Bank Charges	232	200	200	250
Computer Expense	158,293	154,120	154,120	180,940
Dues and Subscriptions	41,703	42,850	42,000	56,050
Education and Training	8,461	7,000	6,500	7,000
Elections	0	9,000	15,160	0
Insurance - Liability	196,068	226,500	226,500	249,531
LAFCO Funding	0	0	0	0
Landscape and Janitorial	13,083	13,600	13,500	13,600
Legal - General and Special Counsel	3,893	18,000	4,300	18,000
Legal - Water Counsel	6,350	75,000	20,000	75,000
Professional Services	107,746	180,000	105,000	174,960
Miscellaneous	0	1,000	500	1,000
Newsletter and Mailers	723	8,000	600	8,000
Office Supplies	12,205	11,400	6,000	11,400
Outside Services	12,608	31,800	18,000	34,440
Postage	21,608	30,700	30,700	31,100
Public Notices	406	2,800	800	4,800
Repairs and Maintenance - Office Equip/Bldg	10,360	5,100	5,100	12,100
Property Taxes	1,970	2,400	2,300	2,400
Telephone	6,596	8,000	6,800	8,000
Travel and Mileage	1,176	4,500	4,200	5,500
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	388,131	487,259	207,087	495,962
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	1,775,713	1,996,984	1,534,917	2,101,865
TOTAL OPERATING EXPENDITURES	7,430,541	7,615,228	7,077,141	10,174,705
TOTAL OPERATING REVENUES AND EXPENDITURES	94,292	(19,228)	518,859	(1,437,755)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	210,631	148,000	150,000	168,000
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)	(418,427)	(79,200)	(79,200)	(125,400)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(207,796)	68,800	70,800	42,600
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(113,503)	49,572	589,659	(1,395,155)

(1) See Page 23

Estimated Cash Balance 7/1/25 4,200,000
 Net Results from Operations (1,395,155)

Estimated Cash Balance 6/30/26 2,804,845

Cash Reserve Goal at 6/30/26 3,989,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026**

**WATER RATE
STABILIZATION FUND #128**

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

WATER RATE STABILIZATION FUND #128

CONTINUED

GENERAL & ADMINISTRATIVE	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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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TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	16,586	18,000	16,146	19,040
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	16,586	18,000	16,146	19,040

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	16,586	18,000	16,146	19,040
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Estimated Cash Balance 7/1/25 476,000
Net Results from Operations 19,040

Estimated Cash Balance 6/30/26 495,040

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

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026**

TOWN SEWER FUND #130

2023-24
ACTUAL

2024-2025
BUDGET

2024-2025
EST ACTUAL

2025-2026
PROPOSED

OPERATING REVENUES

Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	2,589,598	2,611,300	2,611,300	3,333,519
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	550	1,000	1,000	1,000
Miscellaneous Income	1,859	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	2,592,007	2,622,300	2,620,300	3,344,519

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2023-24
ACTUAL

2024-2025
BUDGET

2024-2025
EST ACTUAL

2025-2026
PROPOSED

Wages	364,830	481,000	471,000	645,500
Wages - Overtime	55,642	72,000	68,000	90,000
Payroll Taxes	7,073	9,200	9,200	12,070
Retirement	94,896	139,200	129,000	187,560
Medical and Dental	117,213	151,510	141,000	184,875
Workers Comp Insurance	18,320	31,900	31,900	40,520
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	257,145	250,000	245,000	295,000
Water	16,015	15,000	15,000	20,000
Chemicals	34,352	54,000	41,000	79,500
Lab Tests and Sampling	22,181	35,000	35,000	44,000
Operating Supplies	54,350	80,000	80,000	80,000
Outside Services	159,953	142,730	142,730	220,110
Permits and Operating Fees	15,996	24,700	24,700	55,800
Repairs & Maintenance	204,744	152,000	152,000	231,000
Engineering	5,162	10,000	6,500	10,000
Fuel	17,797	16,500	14,500	25,500
Meters	0	0	0	0
Safety Program	2,996	600	600	4,000
Uniforms	5,097	7,200	7,200	9,800
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	150,000	100,000	100,000	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	1,603,761	1,772,540	1,714,330	2,235,235

TOWN SEWER FUND #130
CONTINUED
GENERAL & ADMINISTRATIVE

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 PROPOSED
Wages	66,078	44,220	44,220	48,509
Payroll Taxes	1,449	940	945	1,140
Retirement	9,102	4,650	4,650	5,865
Medical and Dental	17,676	13,980	1,300	15,623
Other Post Employment Benefits (OPEB)	22,100	22,100	22,100	24,000
Workers Comp Insurance	1,230	600	171	305
Bank Charges and Fees	0	0	0	0
Computer Expense	45,502	52,440	52,000	74,060
Dues and Subscriptions	6,094	14,600	6,900	16,020
Education and Training	20,861	6,000	7,000	8,000
Elections	0	2,550	4,295	0
Insurance - Liability	55,743	63,000	55,215	83,177
LAFCO Funding	0	0	0	0
Landscape and Janitorial	3,707	4,300	4,300	5,150
Legal - General and Special Counsel	6,478	5,000	4,600	10,000
Legal - Water Counsel	0	0	0	0
Professional Services	4,464	34,000	34,000	9,020
Miscellaneous	998	1,000	1,000	1,750
Newsletter and Mailers	205	500	500	1,200
Office Supplies	3,458	3,000	2,800	3,600
Outside Services	6,415	13,100	4,368	19,830
Postage	7,135	10,200	8,000	10,750
Public Notices	115	200	300	250
Repairs and Maintenance - Office Equip/Bldg	3,229	3,800	3,800	5,550
Property Taxes	0	0	0	0
Telephone	1,869	2,500	2,300	3,200
Travel and Mileage	1,530	2,000	2,000	2,500
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	109,970	134,637	57,221	156,620
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	395,408	439,317	323,985	506,119
TOTAL OPERATING EXPENDITURES	1,999,169	2,211,857	2,038,315	2,741,354
TOTAL OPERATING REVENUES AND EXPENDITURES	592,838	410,443	581,985	603,165
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	56,000	21,600	46,000	41,723
Interest Expense/Income - Debt Service	(342,364)	(314,750)	(314,750)	(310,455)
Principal Portion Expense/Income - Debt Service	(265,000)	(270,000)	(270,000)	(272,076)
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)	(90,702)	(114,000)	(114,000)	(110,600)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(642,066)	(677,150)	(652,750)	(651,408)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(49,228)	(266,707)	(70,765)	(48,243)

Estimated Cash Balance 7/1/25 400,000
Net Results from Operations (48,243)

(1) See Page 23

Estimated Cash Balance 6/30/26 351,757
Cash Reserve Goal at 6/30/26 1,370,677

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026**

**TOWN SEWER RATE
STABILIZATION FUND #135**

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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

TOWN SEWER RATE STABILIZATION #135

CONTINUED

GENERAL & ADMINISTRATIVE	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	12,472	13,600	12,141	14,280
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	12,472	13,600	12,141	14,280
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	12,472	13,600	12,141	14,280

Estimated Cash Balance 7/1/25	357,000
Net Results from Operations	14,280

Estimated Cash Balance 6/30/26	<u>371,280</u>
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Cash Reserve Goal at 6/30/26	<u>300,000</u>
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NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026

BLACKLAKE SEWER FUND #150

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	957,563	897,000	897,000	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	957,563	897,000	897,000	0

OPERATING EXPENDITURES	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 PROPOSED
OPERATIONS & MAINTENANCE				
Wages	99,948	130,000	122,000	0
Wages - Overtime	13,896	18,000	16,000	0
Payroll Taxes	1,914	2,500	2,500	0
Retirement	22,634	33,100	28,500	0
Medical and Dental	34,729	34,920	33,700	0
Workers Comp Insurance	4,564	8,050	8,050	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	72,407	66,000	70,000	0
Water	1,707	5,000	4,000	0
Chemicals	31,861	28,000	32,000	0
Lab Tests and Sampling	22,528	43,000	32,000	0
Operating Supplies	10,803	6,000	3,500	0
Outside Services	14,580	91,180	70,000	0
Permits and Operating Fees	14,595	22,100	17,500	0
Repairs & Maintenance	35,716	43,000	43,000	0
Engineering	2,634	0	1,783	0
Fuel	9,708	8,500	8,500	0
Meters	0	0	0	0
Safety Program	1,520	700	1,000	0
Uniforms	2,693	2,700	3,200	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	188,000	188,000	188,000	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	586,435	730,750	685,233	0

BLACKLAKE SEWER FUND #150

CONTINUED

GENERAL & ADMINISTRATIVE

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 PROPOSED
Wages	11,433	6,080	6,080	0
Payroll Taxes	262	180	180	0
Retirement	1,832	730	730	0
Medical and Dental	2,485	1,395	1,395	0
Other Post Employment Benefits (OPEB)	3,900	3,900	3,900	0
Workers Comp Insurance	258	300	25	0
Bank Charges and Fees	0	0	0	0
Computer Expense	11,744	18,240	17,500	0
Dues and Subscriptions	969	5,910	4,500	0
Education and Training	3,867	2,000	2,000	0
Elections	0	450	760	0
Insurance - Liability	10,306	11,500	11,500	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	654	850	750	0
Legal - General and Special Counsel	48	5,000	1,500	0
Legal - Water Counsel	0	0	0	0
Professional Services	900	8,300	5,000	0
Miscellaneous	192	750	600	0
Newsletter and Mailers	36	700	500	0
Office Supplies	610	600	400	0
Outside Services	1,402	5,320	3,300	0
Postage	3,848	5,050	3,850	0
Public Notices	20	50	0	0
Repairs and Maintenance - Office Equip/Bldg	1,292	1,750	850	0
Property Taxes	0	0	0	0
Telephone	1,112	1,200	1,200	0
Travel and Mileage	270	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	19,407	19,234	8,174	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	76,848	99,489	74,694	0

TOTAL OPERATING EXPENDITURES	663,283	830,239	759,928	0
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TOTAL OPERATING REVENUES AND EXPENDITURES	294,280	66,761	137,072	0
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	82,956	38,000	31,000	0
Interest Expense/Income - Debt Service	302	245	245	0
Principal Portion - Debt Service	2,867	2,924	2,924	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)	(15,318)	(28,800)	(28,800)	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	70,807	12,369	5,369	0

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	365,087	79,130	142,441	0
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* Resolution 2024-1716-\$830,245 transferred balance to

Blacklake Consolidation Lift Station Project FY2425

Remaining balance will be transferred to Blacklake Consolidation if needed for project completion or to

Town Sewer Fund

(1) See Page 23

Estimated Cash Balance 7/1/25

200,000 *

Net Results from Operations

0

Estimated Cash Balance 6/30/26

200,000

Cash Reserve Goal at 6/30/26

0

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026**

**BLACKLAKE SEWER RATE
STABILIZATION FUND #155**

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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

BLACKLAKE SEWER RATE STABILIZATION #155

CONTINUED

GENERAL & ADMINISTRATIVE	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	2,898	2,100	2,018	2,360
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	2,898	2,100	2,018	2,360
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	2,898	2,100	2,018	2,360

Estimated Cash Balance 7/1/25 59,000
Net Results from Operations 2,360

Balance will be transferred to Blacklake Consolidation if needed for project completion or to Town Sewer Fund

Estimated Cash Balance 6/30/26 61,360
Cash Reserve Goal at 6/30/26 50,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026**

STREET LIGHTING FUND #200

2023-24
ACTUAL

2024-2025
BUDGET

2024-2025
EST ACTUAL

2025-2026
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	49,573	49,573	49,573	49,573
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	49,573	49,573	49,573	49,573

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2023-24
ACTUAL

2024-2025
BUDGET

2024-2025
EST ACTUAL

2025-2026
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	31,723	30,000	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	781	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	32,504	32,000	31,100	32,000

STREET LIGHTING FUND #200

CONTINUED

GENERAL & ADMINISTRATIVE

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	115	115	115	115
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	72	1,000	500	1,000
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	467	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	2,154	3,615	3,115	3,615

TOTAL OPERATING EXPENDITURES	34,658	35,615	34,215	35,615
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TOTAL OPERATING REVENUES AND EXPENDITURES	14,915	13,958	15,358	13,958
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	420	400	400	600
Interest Expense - Debt Service	(302)	(245)	(245)	(215)
Principal Portion - Debt Service	(2,867)	(2,925)	(2,925)	(2,955)
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers to Capital Reserve (1)	(10,410)	(10,410)	(10,410)	(10,410)
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(13,159)	(13,180)	(13,180)	(12,980)

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	1,756	778	2,178	978
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(1) Funded Replacement Fund

Estimated Cash Balance 7/1/25	15,000
Net Results from Operations	978

Estimated Cash Balance 6/30/26	<u>15,978</u>
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Cash Reserve Goal at 6/30/26	<u>19,600</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026**

FUNDED REPLACEMENT STREET LIGHTING FUND #205 OPERATING REVENUES	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	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

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

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	0	0	0
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TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	280	280	560	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)	10,410	10,410	10,410	10,410
Fixed Assets	0	(25,000)	(30,000)	(10,000)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	10,690	(14,310)	(19,030)	410

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	10,690	(14,310)	(19,030)	410
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(1) Funded Replacement Fund

Estimated Cash Balance 7/1/25 510
Net Results from Operations 410

Estimated Cash Balance 6/30/26 920

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026**

STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	16,100
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	13,720	14,700	14,700	16,100

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	6,200	11,000
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	11,300	16,450

**STREET LANDSCAPE MAINT DISTRICT
FUND #250 CONTINUED**

GENERAL & ADMINISTRATIVE	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	13,300	18,450
TOTAL OPERATING REVENUES AND EXPENDITURES	2,354	1,050	1,400	(2,350)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	119	550	550	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	550	550	550
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	2,473	1,600	1,950	(1,800)

Estimated Cash Balance 7/1/25	18,000
Net Results from Operations	(1,800)

Estimated Cash Balance 6/30/26	<u>16,200</u>
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Cash Reserve Goal at 6/30/26	<u>20,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026**

SOLID WASTE FUND #300

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 PROPOSED
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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	248,000	248,000	255,000
TOTAL OPERATING REVENUES	242,183	248,000	248,000	255,000

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 PROPOSED
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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	76,088	98,000	97,580	102,000
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	76,088	98,000	97,580	102,000

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

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	96	3,500	3,500	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	157	600	600	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	22,503	26,350	26,350	26,350
TOTAL OPERATING EXPENDITURES	98,591	124,350	123,930	128,350
TOTAL OPERATING REVENUES AND EXPENDITURES	143,592	123,650	124,070	126,650
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	21,550	18,000	15,850	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	(323,700)	0	0	(380,000)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(302,150)	2,300	15,850	(362,000)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(158,558)	125,950	139,920	(235,350)

Estimated Cash Balance 7/1/25 480,000
Net Results from Operations (235,350)

Estimated Cash Balance 6/30/26 244,650

Cash Reserve Goal at 6/30/26 150,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026**

DRAINAGE FUND #400

2023-24
ACTUAL

2024-2025
BUDGET

2024-2025
EST ACTUAL

2025-2026
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	24,683	25,290	25,290	26,598
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	24,683	25,290	25,290	26,598

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2023-24
ACTUAL

2024-2025
BUDGET

2024-2025
EST ACTUAL

2025-2026
PROPOSED

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

DRAINAGE FUND #400 CONTINUED				
GENERAL & ADMINISTRATIVE	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	24,683	25,290	25,290	26,598
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	2,525	1,600	1,600	1,900
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)	2,525	1,600	1,600	1,900
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	27,208	26,890	26,890	28,498

Estimated Cash Balance 7/1/25	50,000
Net Results from Operations	28,498
Transfer to Fund #600	(28,498)

Estimated Cash Balance 6/30/26	<u>50,000</u>
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Cash Reserve Goal at 6/30/26	<u>50,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026**

FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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

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

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	203,000	120,000	133,000	140,000
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	0
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	860,000	793,000	806,000	140,000
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	860,000	793,000	806,000	140,000

Estimated Cash Balance 7/1/25 3,500,000
Net Results from Operations 140,000

Funded Replacement Projects(1) (1,115,000)
Estimated Cash Balance 6/30/26 2,525,000

(1) See Page 25 and 26

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET**

2025-2026

FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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

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

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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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TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	115,753	56,000	63,000	60,000
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	150,000	100,000	100,000	0
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	265,753	156,000	163,000	60,000

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	265,753	156,000	163,000	60,000
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(1) See Page 25 and 27

Estimated Cash Balance 7/1/25	1,500,000
Net Results from Operations	60,000
Bond Proceeds	3,000,000
Funded Replacement Projects(1)	(4,520,600)
Estimated Cash Balance 6/30/26	<u>39,400</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2025-2026**

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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

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

	2023-24 ACTUAL	2024-2025 BUDGET	2024-2025 EST ACTUAL	2025-2026 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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TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	30,521	16,000	26,000	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 In-Funded Replacement	183,000	188,000	188,000	0
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	213,521	204,000	214,000	0

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	213,521	204,000	214,000	0
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*** Resolution 2024-1716-\$830,245 transferred balance to
Blacklake Consolidation Lift Station Project FY2425
Remaining balance will be transferred to Blacklake
Consolidation if needed for project completion or to
Town Sewer Fund**

(1) See Page 25 and 28

Estimated Cash Balance 7/1/25	350,000 *
Net Results from Operations	0
Funded Replacement Projects(1)	0
Estimated Cash Balance 6/30/26	<u>350,000</u>

APPENDIX B

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET FOR FISCAL YEAR 2025-2026

		Acre Feet Purchase(A)	Cost per Acre Foot (AF)	Total Cost
	Water Purchase Fiscal Year 2025-2026-See page 68	2500	See page 68	\$6,851,018
	NCSD Water O & M Cost per AF **	2500	\$158.44	\$396,100
	NCSD Admin Fee per AF (15% of O & M per AF) **	2500	\$23.77	\$59,415
			<u>\$182.21</u>	<u>\$7,306,533</u>
	**To be adjusted annually based on actual costs			
	TOTAL		NCSD	WMWC GSWC
1	Phase 1 Supplemental Water Annual Allocation (AF)	2500	1667	416.5 416.5
2	Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66% 16.66%
3	Pass-Through Supplemental Water Cost	\$6,851,018	<u>\$4,568,258</u>	\$1,141,380 \$1,141,380
4	Supplemental Water O & M Cost	\$396,100	(A) <u>\$264,119</u>	\$65,990 \$65,990
5	Supplemental Water NCSD Admin Fee	<u>\$59,415</u>	(B) <u>\$39,618</u>	\$9,899 \$9,899
6	Total Annual Supplemental Water Volume Cost	\$7,306,533	\$4,871,996	\$1,217,268 \$1,217,268
	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
15	Yearly Capital Recovery Charge-Principal 6/30/2018 (4)	\$1,155	\$0	\$535 \$620
16	Yearly Capital Recovery Charge-Interest 6/30/2018 (4)	\$2,966	\$0	\$1,678 \$1,288
17	Yearly Capital Recovery Charge-Principal 6/30/2019 (5)	\$1,417	\$0	\$655 \$762
18	Yearly Capital Recovery Charge-Interest 6/30/2019 (5)	\$3,638	\$0	\$2,055 \$1,583
19	Yearly Capital Recovery Charge-Principal 6/30/2020 (6)	\$18,167	\$0	\$8,377 \$9,790
20	Yearly Capital Recovery Charge-Interest 6/30/2020 (6)	\$46,655	\$0	\$26,310 \$20,345
21	Yearly Capital Recovery Charge-Principal 6/30/2021 (7)	\$4,648	\$0	\$2,139 \$2,509
22	Yearly Capital Recovery Charge-Interest 6/30/2021 (7)	\$11,930	\$0	\$6,716 \$5,214
23	Yearly Capital Recovery Charge-Principal 6/30/2022 (8)	\$3,441	\$0	\$1,580 \$1,861
24	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
27	Yearly Capital Recovery Charge-Principal 6/30/2024 (10)	\$1,767	\$0	\$808 \$959
28	Yearly Capital Recovery Charge-Interest 6/30/2024 (10)	\$4,529	\$0	\$2,536 \$1,993
29	Supplemental Water Project Yearly Replacement (11)	\$206,865	(C) <u>\$149,439</u>	\$28,713 \$28,713
30	Total Annual Fixed Supplemental Charges	\$795,125	\$149,439	\$325,801 \$319,885
	Total Volume and Annual Fixed Charges for Fiscal Year 2025-			
31	2026(Line 6 + Line 30)	\$8,101,658	\$5,021,435	\$1,543,069 \$1,537,153
32	Electrical Pumping Credit (not applicable this year)	\$0	\$0	\$0 \$0
33	SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2025-26	\$8,101,658	\$5,021,435	\$1,543,069 \$1,537,153

- (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) Per applicable amortization schedule as of 6/30/23-Schedule 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
 (11) NCSD = Nipomo Community Services District
 WMWC = Woodlands Mutual Water Company
 GSWC = Golden State Water Company

(A) 2500 ACRE FEET PER CONTRACT
(A)+(B)+(C) = \$453,177

NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP) - COST OF WATER PURCHASED FROM CITY OF SANTA MARIA (SM)
BUDGET FOR FISCAL YEAR 2025-2026

FISCAL YEAR		(a) CITY OF SM RATE INCR	(b) ACRE FEET PURCHASED	(c) CITY OF SM BASE Cost	(d) CITY OF SM CHANGE IN	(e) (b)*(c) COST PER	(a)*(d) TOTAL COST
	EFF DATE		PER ACRE FOOT	ENERGY	ACRE FOOT		
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	\$ 2,247.70	\$ 92.97	\$2,340.67	\$1,228,852
FY 24-25	January 1, 2025 to June 30, 2025	1/1/2025	525	\$2,339.17	\$ 92.97	\$2,432.14	\$1,276,875
FY 24-25	July 1, 2025 to December 31, 2025	1/1/2025	1250	\$2,565.68	\$ 124.63	\$2,690.31	\$3,362,893
FY 24-25	January 1, 2026 to June 30, 2026	1/1/2026	1250	\$2,665.87	\$ 124.63	\$2,790.50	\$3,488,125

6,851,018

City of Santa Maria Adopted Rate Increases

Effective Date of City of SM Rate Increase	(e) Base Cost Per Unit (Incl)	(f) Units per Acre Foot	(e)*(f) 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
1/1/2026	\$6.12	435.6	\$2,665.87

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	FY 24-25
(1) Current CPI (July)	258.017	264.979	261.037	281.402	289.173	307.536	343.597	390.049	418.879	413.42
(2) Base Period CPI (May 2013)	264.188	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	149.232
(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	0.564870471
(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	56.48704710
(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	28.24352355
(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	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	58.42
(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	265.27
(10) CCWA BUDGET (Per published document)	\$227.27	\$223.71	\$191.77	\$265.90	\$262.54	\$267.02	\$266.08	\$405.43	\$360.38	\$389.90
(11) Change in Cost of Energy (10) - (9), not less than 0	\$23	\$17	\$0	\$52	\$46	\$43	\$28	\$148.31	\$92.97	\$124.63

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

APPENDIX C

**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2025-2026**

	<u>July 1, 2025</u> <u>Beginning Balance</u>	<u>Principal</u> <u>Pay Down</u>	<u>June 30, 2026</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)	\$9,515,000	(\$275,000)	\$9,240,000
The District refunded Revenue Bonds and Revenue Certificates of Participation, Series COP 2024 and financed an additional \$4.4 million on October 30, 2024. The additional funds will be used for the Foothill tank project, a one million gallon potable water storage tank. The COP's 2024 bear interest ranging from 4.0% to 5.0% per annum. Principal is to be paid annually starting March 1, 2025 through September 1, 2048. Annual principal payments range from \$305,000 to \$880,000. (Fund #500 & 600)	\$13,390,000	(\$305,000)	\$13,085,000
TOTAL PRINCIPAL BALANCES	\$22,905,000	(\$580,000)	\$22,325,000

APPENDIX D

PRESENTED FOR INFORMATIONAL PURPOSES

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

Meter Size	MONTHLY MONTHLY MONTHLY MONTHLY									
	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	1/1/25 to 12/31/25
Less	\$44.92	\$44.92	\$42.51	\$46.52	\$51.59	\$53.70	30.36*	33.86*	37.62*	41.56*
1 ½ Inch	123.94	123.94	51.49	55.55	60.87	75.76	42.42*	47.03*	51.98*	57.19*
2 Inch	193.48	193.48	67.40	72.08	78.43	106.42	59.32*	65.50*	72.34*	79.45*
3 Inch	350.88	350.88	152.51	163.70	178.85	223.04	124.64*	138.20*	152.66*	167.87*
4 Inch	572.31	572.31	197.75	210.55	228.44	312.99	174.18*	192.58*	212.22*	232.94*
6 Inch	1,128.85	1,128.85	335.12	349.88	372.90	631.28	348.53*	383.17*	420.33*	459.73*

*Monthly Billing started January 1, 2022

SUPPLEMENTAL WATER

Meter Size	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	1/1/25 to 12/31/25
1 Inch and Less	\$13.20	\$13.20	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1 ½ Inch	39.60	39.60	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2 Inch	63.36	63.36	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
3 Inch	118.80	118.80	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
4 Inch	198.00	198.00	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
6 Inch	396.00	396.00	(1)	(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**

		6/30/2016	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	1/1/22 to 12/31/22	1/1/23 to 12/31/23	1/1/24 to 12/31/24	1/1/25 to 12/31/25
Uniform Rate		\$-	\$-	\$4.97	\$5.45	\$5.95	\$6.21	\$6.68	\$7.21	\$7.80	\$8.45
Single and Multi-Family	Tier I	2.37	2.37	-	-	-	-	-	-	-	-
	Tier II	2.95	2.95	-	-	-	-	-	-	-	-
	Tier III	4.14	4.14	-	-	-	-	-	-	-	-
	Tier IV	7.08	7.08	-	-	-	-	-	-	-	-
Commercial and Irrigation	Tier I	2.95	2.95	-	-	-	-	-	-	-	-
	Tier II	4.14	4.14	-	-	-	-	-	-	-	-
Agriculture and All Other		3.41	3.41	-	-	-	-	-	-	-	-
Supplemental Water		-	0.77	1.003	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Uniform Rate effective 12/1/17

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

PRESENTED FOR INFORMATIONAL PURPOSES

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

Fiscal Year	TOWN	
	Single Family	Multi-Family
2025(1)	\$60.68*	\$50.58*
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

* Monthly Billing started as of January 1, 2022

(1)Effective July 1

Fiscal Year	BLACKALKE	
	Single Family	Multi-Family
2025(1)	\$147.63*	\$94.86*
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

* 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
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1 Inch and Less	\$35.12	\$36.24	\$37.40	\$38.60	\$39.83	\$39.83	\$28.48	\$29.56	\$30.69	\$31.85
1 ½ Inch	101.94	105.20	108.57	112.04	115.63	115.63	82.02	85.14	88.37	91.73
2 Inch	162.08	167.26	172.62	178.14	183.84	183.84	130.20	135.15	140.29	145.62
3 Inch	302.40	312.08	322.07	332.37	343.01	343.01	242.64	281.86	261.43	271.36
4 Inch	502.87	518.96	535.57	552.70	570.39	570.39	403.25	418.57	434.48	450.99
6 Inch	1,004.03	1,036.16	1,069.31	1,103.53	1,138.85	1,138.85	804.79	835.37	867.11	900.06

Fiscal Year	BI-MONTHLY SERVICE CHARGE							MONTHLY	MONTHLY	MONTHLY
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Low	\$3.43	\$3.54	\$3.66	\$3.77	\$3.89	\$3.89	\$4.02	\$4.17	\$4.33	\$4.49
Medium	3.81	3.93	4.06	4.19	4.32	4.32	4.43	4.60	4.77	4.95
High	4.93	5.09	5.25	5.42	5.59	5.59	5.68	5.89	6.12	6.35

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE							MONTHLY	MONTHLY	MONTHLY
	2016	2017	2018	2019	2020	2021	2022	2023	2024*	2025*
1 Inch and Less	\$65.52	\$65.52	\$65.52	\$88.35	\$102.93	\$119.91	\$69.85	\$76.83	\$76.83	\$76.83
1 ½ Inch	186.50	186.50	186.50	233.45	271.97	316.85	184.56	203.02	203.02	203.02
2 Inch	295.38	295.38	295.38	364.04	424.11	494.09	287.80	316.58	316.58	316.58
3 Inch	549.43	549.43	549.43	668.75	779.09	907.64	528.70	581.57	581.57	581.57
4 Inch	912.36	912.36	912.36	1,104.05	1,286.22	1,498.45	872.84	960.13	960.13	960.13
6 Inch	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	1,906.51

Fiscal Year	BI-MONTHLY SERVICE CHARGE							MONTHLY	MONTHLY	MONTHLY
	2016	2017	2018	2019	2020	2021	2022	2023	2024*	2025*
Low	\$3.56	\$3.56	\$3.56	\$3.97	\$4.63	\$5.39	\$6.28	\$6.91	\$6.91	\$6.91
Medium	4.80	4.80	4.80	5.28	6.15	7.16	8.34	9.17	9.17	9.17
High	7.59	7.59	7.59	8.22	9.58	11.16	13.00	14.30	14.30	14.30

*Last rate increase effective April 1, 2023

PRESENTED FOR INFORMATIONAL PURPOSES

NIPOMO COMMUNITY SERVICES DISTRICT
WATER CAPACITY CHARGE
LAST 10 FISCAL YEARS

Meter Size	FISCAL YEAR									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1 Inch and Less	\$2,976	\$3,076	\$3,188	\$3,284	\$3,349	\$3,405	\$3,575	\$3,878	\$3,962	\$4,035
Supplemental Water	7,711	7,971	8,262	8,510	8,678	8,823	9,265	10,049	10,268	10,457
1 ½ Inch	8,928	9,228	9,566	9,853	10,047	10,215	10,727	11,634	11,888	12,106
Supplemental Water	23,134	23,913	24,787	25,531	26,034	26,470	27,796	30,147	30,805	31,371
2 Inch	14,284	14,765	15,305	15,764	16,075	16,344	17,162	18,614	19,020	19,370
Supplemental Water	37,015	38,261	39,660	40,850	41,655	42,352	44,474	48,235	49,289	50,194
3 Inch	26,782	27,684	28,696	29,557	30,140	30,644	32,179	34,901	35,663	36,318
Supplemental Water	69,403	71,740	74,827	76,594	78,103	79,411	83,389	90,441	92,416	94,113
4 Inch	44,638	46,141	47,827	49,263	50,234	51,074	53,633	58,169	59,439	60,531
Supplemental Water	115,671	119,566	123,936	127,657	130,172	132,351	138,982	150,735	154,027	156,856
6 Inch	89,275	92,281	95,654	98,526	100,467	102,149	107,266	116,338	118,878	121,061
Supplemental Water	231,342	239,132	247,872	255,314	260,344	264,703	277,963	301,471	308,055	313,771

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

Meter Size	FISCAL YEAR									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1 Inch and Less	\$8,685	\$8,978	\$9,306	\$9,585	\$9,774	\$9,937	\$10,435	\$11,318	\$11,565	\$11,777
1 ½ Inch	26,055	26,933	27,917	28,755	29,322	29,812	31,306	33,954	34,695	35,332
2 Inch	41,689	43,093	44,668	46,009	46,915	47,701	50,090	54,326	55,513	56,532
3 Inch	78,166	80,798	83,751	86,265	87,965	89,437	93,918	101,861	104,085	105,996
4 Inch	130,276	134,663	139,584	143,775	146,608	149,062	156,530	169,768	173,475	176,661
6 Inch	260,552	269,325	279,169	287,550	293,216	298,125	313,060	339,535	346,951	353,321

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 %
2024	3,823	85%	471	11%	109	2%	109	2%	1	>1%	4,513	100%
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%

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
2024	2,258	2,378	484	484	398	767	84	85	3,224	3,714
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

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