

TO: BOARD OF DIRECTORS

REVIEWED: MARIO IGLESIAS  
GENERAL MANAGER 

FROM: JANA ETTEDDGUE  
FINANCE DIRECTOR 

DATE: JUNE 9, 2023



**PUBLIC HEARING TO  
ADOPT 2023-2024 FISCAL YEAR BUDGET AND  
APPROPRIATION LIMIT**

**ITEM**

Public Hearing to adopt 2023-2024 Fiscal Year Budget [RECOMMEND CONDUCT PUBLIC HEARING, CONSIDER TESTIMONY, ORDER EDITS IF ANY AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING 2023-2024 FISCAL YEAR BUDGET AND APPROPRIATION LIMITATION

**BUDGET BACKGROUND**

Attached is the draft of the Fiscal Year 2023-2024 Budget.

The Finance and Audit Committee met on March 16, 2023, for a Kick Off meeting for the FY 2023-2024 Budget preparation. The Committee met again on April 19, 2023 to review the first draft and make recommendations. The committee's recommendations and comments have been incorporated into the draft budget.

The draft of the budget is projecting a net surplus of \$1,205,478 (Pages 16-17). Each Fund has its own impact on the net surplus – whether positive or negative, and therefore, each Fund must be looked at individually.

**OPERATIONS AND MAINTENANCE FUNDS**

**Fund #125 – Water (Pages 40 & 41)**

This Fund is budgeted to have a net operating surplus of \$6,264. The budget includes the purchase of 700.02-acre feet (666.68 per contract plus 33.34 operational buffer) of supplemental water from the City of Santa Maria at a budgeted cost of \$1,783,457.

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

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

This Fund is budgeted to have an overall surplus of \$10,531. 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 \$596,526 and an overall deficit of (\$54,764). This includes budgeted fixed asset purchases of \$80,300, debt service payments of \$585,150, and cost increases for operating items. The last rate increase went into effect on July 1, 2022. Based on projections, the Sewer Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

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

This Fund is budgeted to have an overall surplus of \$7,920. The purpose is to serve as a buffer to sewer rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Sewer Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #150 – Blacklake Sewer (Pages 48 & 49)

This Fund is budgeted to have an overall surplus of \$210,129. This includes a transfer of \$188,000 to Funded Replacement and the budgeted purchase of \$42,200 in fixed assets. The fifth of a five year rate increase went into effect April 1, 2023. Based on projections, the Blacklake Sewer Fund will meet its Cash Reserve Goal pursuant to the Cash Reserve Policy.

In May 2020, the Blacklake residents approved Blacklake Assessment District 2020-1, to consolidate the Blacklake sewer system with the Town sewer system. The construction will begin in May 2023 and into FY 23-24. See Page 35 for the Blacklake Assessment 2020-1 Capital Financing Plan.

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

This Fund is budgeted to have an overall surplus of \$1,315. The purpose is to serve as a buffer to sewer rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Blacklake Sewer Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

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

This Fund is budgeted to have an overall surplus of \$2,838. In 2022, the Blacklake Street Lighting Maintenance District (BLSLMD) was formed and the rate of \$85.00 per parcel was established for FY 22-23. The approved rate included the establishment of a Funded Replacement account to set funds aside for the eventual painting of the Assessment District-owned street light poles and conversion to LED light bulbs. The District Engineer completed the assessment for the annual levy and proposes an increase to \$89.00 per parcel. The 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 \$10,652. 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 street light poles and conversion to LED light bulbs. This is a newly created fund as a result of the successful passing of the Blacklake Street Lighting Maintenance Assessment District in May 2022.

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

This Fund is budgeted to have a net overall surplus of \$1,362. 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 (\$184,050), after a proposed rate holiday of \$300,000. 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 \$25,800. The current ad valorem tax covers all of the budgeted costs. The budget includes a transfer of the excess funds over the Cash Reserve Goal of \$50,800 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 \$766,600. The revenue is a transfer in from Fund #125 – Water and interest income. Cash reserves will be used for Funded Replacement projects totaling \$1,415,000. The project descriptions can be found on page 25 of the draft budget.

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

This Fund is budgeted to have a net surplus of \$202,800. It includes a transfer in from Fund #130 – Town Sewer and interest income. Cash reserves will be used for Funded Replacement projects totaling \$3,935,000. The project descriptions can be found on page 25 of the draft budget.

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

This Fund is budgeted to have a net surplus of \$198,080. The revenue is a transfer in from Fund #150– Blacklake Sewer and interest income. Cash reserves will be used for Funded Replacement projects totaling \$400,000. The project descriptions can be found on page 25 of the draft budget.

NON-OPERATING BUDGETS

Fund #500 – Supplemental Water Fund (Page 31)

This Fund includes budgeted expenditures of \$1,250,000 for the construction of the interconnections and the Pomeroy water line from Augusta to Aden Way.

Fund #600 – Property Taxes (Page 32)

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

This Fund includes budgeted expenditures of \$222,000 for office and operations building projects. The funds available for these projects were available prior to the 2013 pledge.

Fund #700 – Town Water Capacity (Page 33)

This Fund includes budgeted expenditures of \$410,000 for the third connection to the Blacklake pressure zone and the Water Master Plan.

Fund #710 – Town Sewer Capacity (Page 34)

This Fund includes budgeted expenditures of \$310,000 for the Sewer Collection Master Plan and Southland WWTF improvements.

**RECOMMENDATION**

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

1. Resolution approving the 2023-2024 District Budget, and
2. Appropriations Limitation for Fiscal Year 2023-2024.

**ATTACHMENT**

- A. Resolution 2023-XXXX (Budget Adoption)
- B. Resolution 2023-XXXX (Appropriations Limitation)
- C. Budget FY 2023-2024

JUNE 14, 2023

ITEM E-5(A)

ATTACHMENT A

**RESOLUTION 2023 - BUDGET**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
ADOPTING THE 2023-2024 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 2023-2024; 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 2023-2024, 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, "2023-2024 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 14<sup>th</sup> day of June 2023.

\_\_\_\_\_  
**RICHARD MALVAROSE**  
President of the Board

ATTEST:

APPROVED AS TO FORM:

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

\_\_\_\_\_  
**CRAG A. STEELE**  
District Legal Counsel

JUNE 14, 2023

ITEM E-5(A)

ATTACHMENT B

**RESOLUTION NO. 2023-APPROP LIMITATION**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2023-2024 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 1.0444% and the percent change in the population of the unincorporated area of San Luis Obispo County is -0.77% (Population converted to a ratio is computed as follows:  $\{-0.77+100\} \div 100 = .9923$ ).

**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:  
 $1.0444 \times .9923 = 1.0364$
2. That the 2023-2024 appropriation limit is and is determined as follows:

2023 Limitation	\$7,462,792
2023 Ratio of Change	<u>1.0364</u>
2023 Appropriations Limitation	\$7,734,438
Appropriations Limitation Subject to Limitation	(98,445)
2023-2024 Appropriations Under Limit	<u>\$7,635,993</u>

3. No further adjustment to the 2023-2024 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 2023-2024.

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

AYES:  
NOES:  
ABSENT:

the foregoing resolution is hereby adopted this 14<sup>th</sup> day of June 2023.

\_\_\_\_\_  
**RICHARD MALVAROSE**  
President of the Board

ATTEST:

APPROVED AS TO FORM:

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

\_\_\_\_\_  
**CRAIG A. STEELE**  
District Legal Counsel

JUNE 14, 2023

ITEM E-5(A)

ATTACHMENT C

# NIPOMO COMMUNITY SERVICES DISTRICT

## BUDGET

FISCAL YEAR  
2023-2024



### 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 2023-2024**

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**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2023-2024**

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**INTRODUCTION**

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

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

BOARD OF DIRECTORS

Name	Title	Current Term
Richard Malvarose	President	12/20 – 12/24
Dan Allen Gaddis	Vice President	12/22 – 12/26
Ed Eby	Director	12/22 – 12/26
Dan Woodson	Director	12/22 – 12/24
Gary Hansen	Director	12/22 – 12/26

The District has twenty-two full-time staff positions budgeted in 2023-2024.

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

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

The District is pleased to announce the Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Excellence in Financial Reporting* to Nipomo Community Services District for its comprehensive annual financial report for the last ten consecutive fiscal years (2013 – 2022). 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 2023-2024**

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**BUDGET PREPARATION**

1. OPERATING AND NON-OPERATING BUDGETS

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

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

#110	Administration
#125	Water
#128	Water Rate Stabilization
#130	Sewer Fund-Town Division
#135	Sewer Rate Stabilization Fund-Town Division
#150	Sewer Fund-Blacklake Division
#155	Sewer Rate Stabilization Fund-Blacklake Division
#200	Blacklake Street Lighting
#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

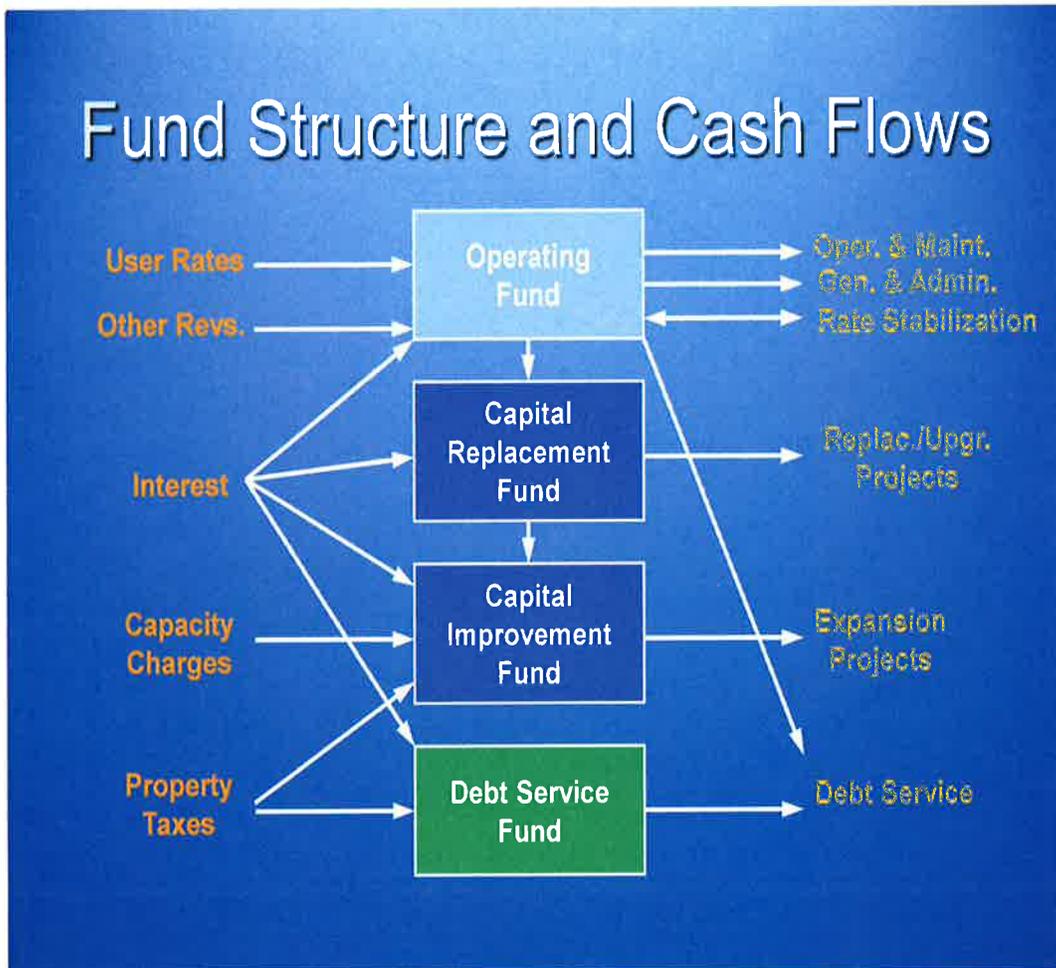
The Funds in the Non-Operating Budget are as follows:

#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.



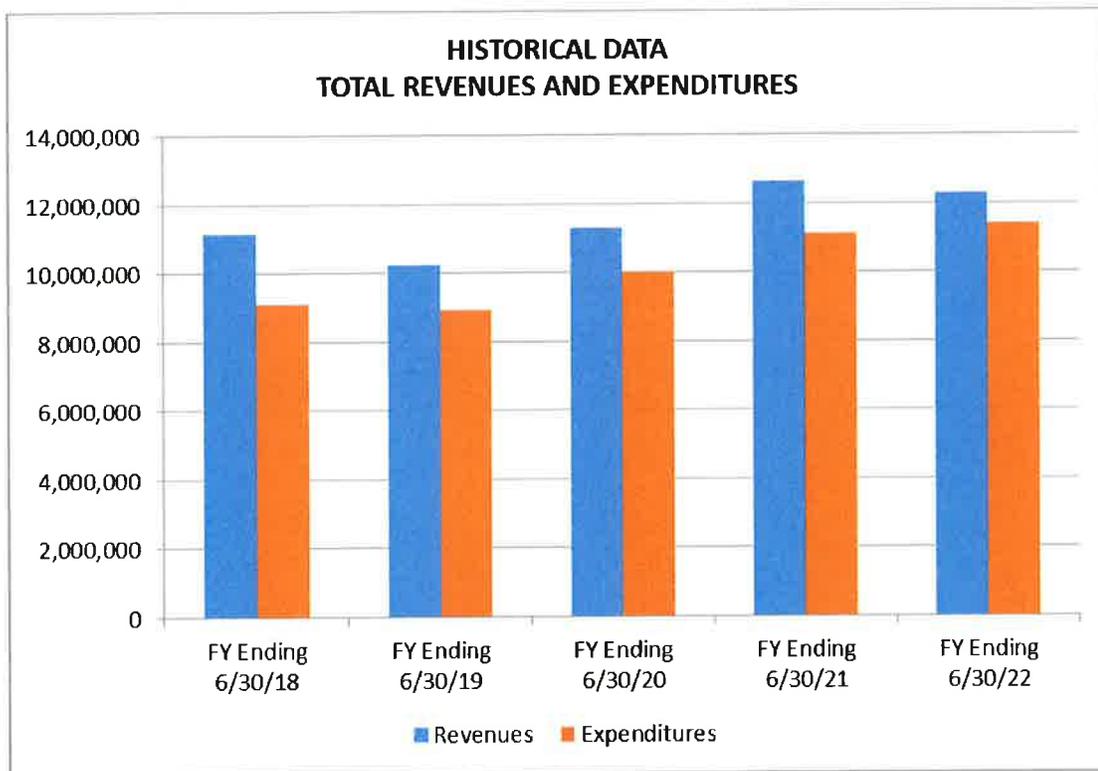
**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2023-2024**

**3. FINANCIAL OVERVIEW**

PROPOSED 2023-2024 BUDGET COMPARED TO ESTIMATED ACTUAL 2021-2022 BUDGET

- Total budgeted Operating Revenues for fiscal year 2023-2024 is \$11,531,223. This is an increase of 10.84% above the Estimated Actual Operating Revenues for fiscal year 2022-2023. A graph depicting all revenues can be found on page 20.
- Total budgeted Operating Expenditures for fiscal year 2023-2024 is \$10,946,337. This is an increase of 11.27% above the Estimated Actual Operating Expenditures for fiscal year 2022-2023. A graph depicting all expenditures can be found on page 21.

ACTUAL TOTAL REVENUES AND EXPENDITURES



NET POSITION

- As of June 30, 2022, the District's net position exceeded \$75 million dollars.

Total Assets	\$101,967,695
Total Liabilities	\$26,245,527
Total Net Position	\$75,722,168

**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2023-2024**

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AUDIT

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

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

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

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

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

**NIPOMO COMMUNITY SERVICES DISTRICT  
ACCOUNT TITLE AND DESCRIPTION  
FISCAL YEAR 2023-2024**

**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 2023-2024**

**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 2023-2024**

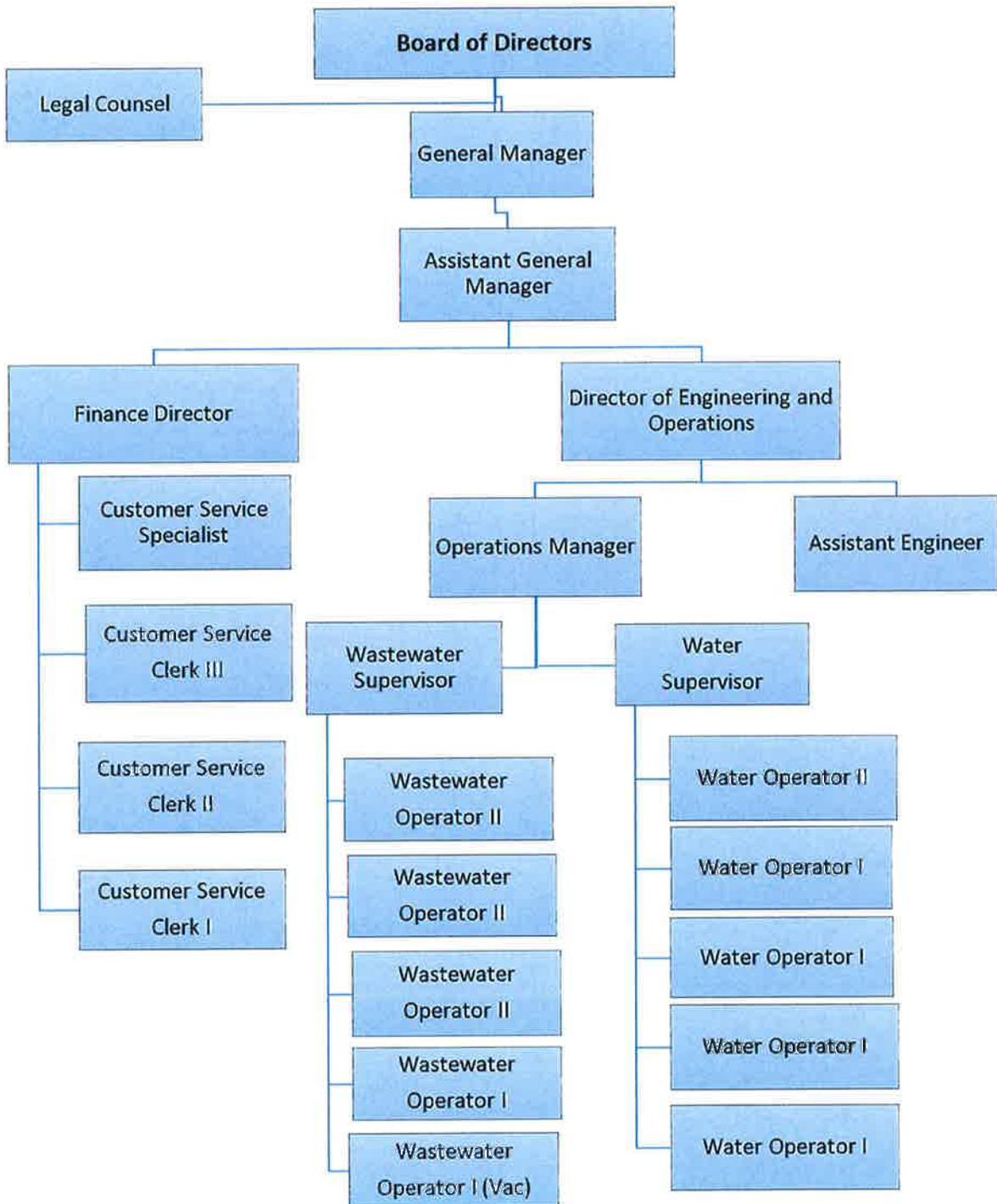
**GENERAL AND ADMINISTRATIVE**

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

**NON-OPERATING REVENUES AND EXPENDITURES CATEGORIES**

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

**NIPOMO COMMUNITY SERVICES DISTRICT  
ORGANIZATIONAL STRUCTURE  
2023-2024**



NIPOMO COMMUNITY SERVICES DISTRICT  
DISTRICT PERSONNEL  
2023-2024

ADMINISTRATION	MONTHLY SALARY STEP/RANGE (PAGE 11)	Budgeted FY 22-23	Additions/Deletions 23-24	Budgeted 23-24
General Manager	Contract	1	0	1
Assist General Manager	50	0	1	1
Finance Director	50	1	0	1
Administrative Supervisor	31	1	-1	0
Customer Service Specialist	17	1	0	1
Customer Service Clerk III	21	1	0	1
Customer Service Clerk II	13	1	0	1
Customer Service Clerk I	5	1	0	1
<b>ADMINISTRATION SUBTOTAL</b>		<u>7</u>	<u>0</u>	<u>7</u>

OPERATIONS				
Director of Engineering and Operations	60	1	0	1
Operations Manager	48	0	1	1
Assistant Engineer	29	1	0	1
Water Supervisor	32	1	0	1
Wastewater Supervisor	38	1	0	1
Wastewater Operator III	24	0	0	0
Wastewater Operator II	20	3	0	3
Wastewater Operator I	16	2	0	2
Water Operator III	17	0	0	0
Water Operator II	13	1	0	1
Water Operator I	9	5	-1	4
Utility Office Assistant	Contract	.05	-.05	0
<b>OPERATIONS SUBTOTAL</b>		<u>15.5</u>	<u>1</u>	<u>15</u>

<b>TOTAL</b>		<u>22.5</u>	<u>-.05</u>	<u>22</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
MONTHLY SALARY STEP/RANGE  
2023-2024**

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	\$ 3,368	\$ 3,536	\$ 3,713	\$ 3,899	\$ 4,094	\$ 4,196	\$ 4,298	\$ 4,513	21	\$ 5,486	\$ 5,760	\$ 6,048	\$ 6,351	\$ 6,668	\$ 6,835	\$ 7,002	\$ 7,352	41	\$ 8,936	\$ 9,383	\$ 9,852	\$ 10,345	\$ 10,862	\$ 11,134	\$ 11,405	\$ 11,975
2	\$ 3,452	\$ 3,625	\$ 3,806	\$ 3,996	\$ 4,196	\$ 4,301	\$ 4,406	\$ 4,626	22	\$ 5,623	\$ 5,904	\$ 6,200	\$ 6,510	\$ 6,835	\$ 7,006	\$ 7,177	\$ 7,536	42	\$ 9,160	\$ 9,618	\$ 10,099	\$ 10,603	\$ 11,134	\$ 11,412	\$ 11,690	\$ 12,275
3	\$ 3,536	\$ 3,713	\$ 3,899	\$ 4,094	\$ 4,298	\$ 4,406	\$ 4,513	\$ 4,739	23	\$ 5,760	\$ 6,048	\$ 6,351	\$ 6,668	\$ 7,002	\$ 7,177	\$ 7,352	\$ 7,719	43	\$ 9,383	\$ 9,852	\$ 10,345	\$ 10,862	\$ 11,405	\$ 11,690	\$ 11,975	\$ 12,574
4	\$ 3,625	\$ 3,806	\$ 3,996	\$ 4,196	\$ 4,406	\$ 4,516	\$ 4,626	\$ 4,858	24	\$ 5,904	\$ 6,200	\$ 6,510	\$ 6,835	\$ 7,177	\$ 7,356	\$ 7,536	\$ 7,912	44	\$ 9,618	\$ 10,099	\$ 10,603	\$ 11,134	\$ 11,690	\$ 11,983	\$ 12,275	\$ 12,889
5	\$ 3,713	\$ 3,899	\$ 4,094	\$ 4,298	\$ 4,513	\$ 4,626	\$ 4,739	\$ 4,976	25	\$ 6,048	\$ 6,351	\$ 6,668	\$ 7,002	\$ 7,352	\$ 7,536	\$ 7,719	\$ 8,105	45	\$ 9,852	\$ 10,345	\$ 10,862	\$ 11,405	\$ 11,975	\$ 12,275	\$ 12,574	\$ 13,203
6	\$ 3,806	\$ 3,996	\$ 4,196	\$ 4,406	\$ 4,626	\$ 4,742	\$ 4,858	\$ 5,100	26	\$ 6,200	\$ 6,510	\$ 6,835	\$ 7,177	\$ 7,536	\$ 7,724	\$ 7,912	\$ 8,308	46	\$ 10,099	\$ 10,603	\$ 11,134	\$ 11,690	\$ 12,275	\$ 12,582	\$ 12,889	\$ 13,533
7	\$ 3,899	\$ 4,094	\$ 4,298	\$ 4,513	\$ 4,739	\$ 4,858	\$ 4,976	\$ 5,225	27	\$ 6,351	\$ 6,668	\$ 7,002	\$ 7,352	\$ 7,719	\$ 7,912	\$ 8,105	\$ 8,511	47	\$ 10,345	\$ 10,862	\$ 11,405	\$ 11,975	\$ 12,574	\$ 12,889	\$ 13,203	\$ 13,863
8	\$ 3,996	\$ 4,196	\$ 4,406	\$ 4,626	\$ 4,858	\$ 4,979	\$ 5,100	\$ 5,355	28	\$ 6,510	\$ 6,835	\$ 7,177	\$ 7,536	\$ 7,912	\$ 8,110	\$ 8,308	\$ 8,723	48	\$ 10,603	\$ 11,134	\$ 11,690	\$ 12,275	\$ 12,889	\$ 13,211	\$ 13,533	\$ 14,210
9	\$ 4,094	\$ 4,298	\$ 4,513	\$ 4,739	\$ 4,976	\$ 5,100	\$ 5,225	\$ 5,486	29	\$ 6,668	\$ 7,002	\$ 7,352	\$ 7,719	\$ 8,105	\$ 8,308	\$ 8,511	\$ 8,936	49	\$ 10,862	\$ 11,405	\$ 11,975	\$ 12,574	\$ 13,203	\$ 13,533	\$ 13,863	\$ 14,556
10	\$ 4,196	\$ 4,406	\$ 4,626	\$ 4,858	\$ 5,100	\$ 5,228	\$ 5,355	\$ 5,623	30	\$ 6,835	\$ 7,177	\$ 7,536	\$ 7,912	\$ 8,308	\$ 8,516	\$ 8,723	\$ 9,160	50	\$ 11,134	\$ 11,690	\$ 12,275	\$ 12,889	\$ 13,533	\$ 13,871	\$ 14,210	\$ 14,920
11	\$ 4,298	\$ 4,513	\$ 4,739	\$ 4,976	\$ 5,225	\$ 5,355	\$ 5,486	\$ 5,760	31	\$ 7,002	\$ 7,352	\$ 7,719	\$ 8,105	\$ 8,511	\$ 8,723	\$ 8,936	\$ 9,383	51	\$ 11,405	\$ 11,975	\$ 12,574	\$ 13,203	\$ 13,863	\$ 14,210	\$ 14,556	\$ 15,284
12	\$ 4,406	\$ 4,626	\$ 4,858	\$ 5,100	\$ 5,355	\$ 5,489	\$ 5,623	\$ 5,904	32	\$ 7,177	\$ 7,536	\$ 7,912	\$ 8,308	\$ 8,723	\$ 8,942	\$ 9,160	\$ 9,618	52	\$ 11,690	\$ 12,275	\$ 12,889	\$ 13,533	\$ 14,210	\$ 14,565	\$ 14,920	\$ 15,666
13	\$ 4,513	\$ 4,739	\$ 4,976	\$ 5,225	\$ 5,486	\$ 5,623	\$ 5,760	\$ 6,048	33	\$ 7,352	\$ 7,719	\$ 8,105	\$ 8,511	\$ 8,936	\$ 9,160	\$ 9,383	\$ 9,852	53	\$ 11,975	\$ 12,574	\$ 13,203	\$ 13,863	\$ 14,556	\$ 14,920	\$ 15,284	\$ 16,048
14	\$ 4,626	\$ 4,858	\$ 5,100	\$ 5,355	\$ 5,623	\$ 5,764	\$ 5,904	\$ 6,200	34	\$ 7,536	\$ 7,912	\$ 8,308	\$ 8,723	\$ 9,160	\$ 9,389	\$ 9,618	\$ 10,099	54	\$ 12,275	\$ 12,889	\$ 13,533	\$ 14,210	\$ 14,920	\$ 15,293	\$ 15,666	\$ 16,449
15	\$ 4,739	\$ 4,976	\$ 5,225	\$ 5,486	\$ 5,760	\$ 5,904	\$ 6,048	\$ 6,351	35	\$ 7,719	\$ 8,105	\$ 8,511	\$ 8,936	\$ 9,383	\$ 9,618	\$ 9,852	\$ 10,345	55	\$ 12,574	\$ 13,203	\$ 13,863	\$ 14,556	\$ 15,284	\$ 15,666	\$ 16,048	\$ 16,851
16	\$ 4,858	\$ 5,100	\$ 5,355	\$ 5,623	\$ 5,904	\$ 6,052	\$ 6,200	\$ 6,510	36	\$ 7,912	\$ 8,308	\$ 8,723	\$ 9,160	\$ 9,618	\$ 9,858	\$ 10,099	\$ 10,603	56	\$ 12,889	\$ 13,533	\$ 14,210	\$ 14,920	\$ 15,666	\$ 16,058	\$ 16,449	\$ 17,272
17	\$ 4,976	\$ 5,225	\$ 5,486	\$ 5,760	\$ 6,048	\$ 6,200	\$ 6,351	\$ 6,668	37	\$ 8,105	\$ 8,511	\$ 8,936	\$ 9,383	\$ 9,852	\$ 10,099	\$ 10,345	\$ 10,862	57	\$ 13,211	\$ 13,871	\$ 14,565	\$ 15,293	\$ 16,058	\$ 16,459	\$ 16,871	\$ 17,714
18	\$ 5,100	\$ 5,355	\$ 5,623	\$ 5,904	\$ 6,200	\$ 6,355	\$ 6,510	\$ 6,835	38	\$ 8,308	\$ 8,723	\$ 9,160	\$ 9,618	\$ 10,099	\$ 10,351	\$ 10,603	\$ 11,134	58	\$ 13,541	\$ 14,218	\$ 14,929	\$ 15,675	\$ 16,459	\$ 16,871	\$ 17,292	\$ 18,157
19	\$ 5,225	\$ 5,486	\$ 5,760	\$ 6,048	\$ 6,351	\$ 6,510	\$ 6,668	\$ 7,002	39	\$ 8,511	\$ 8,936	\$ 9,383	\$ 9,852	\$ 10,345	\$ 10,603	\$ 10,862	\$ 11,405	59	\$ 13,880	\$ 14,574	\$ 15,302	\$ 16,067	\$ 16,871	\$ 17,292	\$ 17,725	\$ 18,611
20	\$ 5,355	\$ 5,623	\$ 5,904	\$ 6,200	\$ 6,510	\$ 6,672	\$ 6,835	\$ 7,177	40	\$ 8,723	\$ 9,160	\$ 9,618	\$ 10,099	\$ 10,603	\$ 10,869	\$ 11,134	\$ 11,690	60	\$ 14,227	\$ 14,938	\$ 15,685	\$ 16,469	\$ 17,292	\$ 17,725	\$ 18,168	\$ 19,076

ADJUSTED BY 5.29% COLA EFFECTIVE 7/1/2023

**NIPOMO COMMUNITY SERVICES DISTRICT  
FLEET SCHEDULE  
2023-2024**

**SCHEDULE 1 - VEHICLES USED ON A DAILY BASIS**

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	VEHICLE NUMBER	MILEAGE (FEB 2023)
1	FORD F150 (1)	2013	1/23/2013	2013	131	86,190
2	FORD F250	2015	11/7/2014	2015	151	77,272
3	FORD F250	2016	4/5/2016	2016	161	46,814
4	FORD F250	2017	4/13/2018	2018	171	37,018
5	FORD F250	2017	4/13/2018	2018	172	43,405
6	FORD F350	2019	6/24/2019	2019	191	22,852
7	FORD F250	2019	7/25/2019	2020	192	24,681
8	FORD F250	2020	11/5/2020	2021	201	19,477
9	FORD F250	2020	11/9/2020	2021	202	21,265
10	FORD F250	2022	9/9/2020	2022	211	6,153
11	FORD ESCAPE	2021	3/16/2022	2022	221	3,997
12	FORD F250	2023	4/5/2023	2023	231	7

(1) Scheduled for Replacement in FY 23-24

	ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	VEHICLE NUMBER	MILEAGE (FEB 2023)
1	FORD RANGER (1)	2010	11/7/2009	2010	101	41,642
2	FORD F250 UTILITY	2022	8/5/2022	2022	222	3,889

(1) Scheduled for Replacement

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

	SPECIALIZED VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	VEHICLE NUMBER	MILEAGE (FEB 2023)
1	FORD F350 FLATBED TRUCK	2006	6/25/2006	2006	61	36,882
2	INTERNATIONAL-VACON*	2009	2/10/2010	2010		27,144
3	FORD F550 WITH CRANE	2013	4/16/2013	2013	133	16,787
4	INTERNATIONAL-WATER TRUCK	2021	1/26/2021	2021		16,840
5	VALVE EXERCISING TRUCK	BUDGETED				

\*Scheduled for Replacement FY 23-24

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

	OTHER SPECIALIZED EQUIPMENT	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	HOURS (FEB 2023)
1	JOHN DEERE BACKHOE JD310	2009	9/3/2009	2008	620.1
2	JOHN DEERE GATOR CART	2014	4/18/2014	2014	2,385.10
3	CAT 914 LOADER	2015	10/30/2015	2015	852
4	CAT 279D SKID STEER	2017	8/9/2017	2018	1595
5	JOHN DEERE TRACTOR 5075E	2020	8/19/2019	2020	38.7

**RESOLUTION 2023 - BUDGET**  
**A RESOLUTION OF THE BOARD OF DIRECTORS**  
**OF THE NIPOMO COMMUNITY SERVICES DISTRICT**  
**ADOPTING THE 2023-2024 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 2023-2024; 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 2023-2024, 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, "2023-2024 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 14<sup>th</sup> day of June 2023.

\_\_\_\_\_  
**RICHARD MALVAROSE**  
President of the Board

ATTEST:

APPROVED AS TO FORM:

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

\_\_\_\_\_  
**CRAG A. STEELE**  
District Legal Counsel

**RESOLUTION NO. 2023-APPROP LIMITATION**  
**A RESOLUTION OF THE BOARD OF DIRECTORS**  
**OF THE NIPOMO COMMUNITY SERVICES DISTRICT**  
**DETERMINING THE APPROPRIATION LIMITATION FOR THE 2023-2024 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 1.0444% and the percent change in the population of the unincorporated area of San Luis Obispo County is -0.77% (Population converted to a ratio is computed as follows:  $\{-0.77+100\} \div 100 = .9923$ ).

**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:  
 $1.0444 \times .9923 = 1.0364$
2. That the 2023-2024 appropriation limit is and is determined as follows:

2023 Limitation	\$7,462,792
2023 Ratio of Change	<u>1.0364</u>
2023 Appropriations Limitation	\$7,734,438
Appropriations Limitation Subject to Limitation	(98,445)
2023-2024 Appropriations Under Limit	<u>\$7,635,993</u>

3. No further adjustment to the 2023-2024 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 2023-2024.

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

AYES:  
 NOES:  
 ABSENT:

the foregoing resolution is hereby adopted this 14<sup>th</sup> day of June 2023.

\_\_\_\_\_  
**RICHARD MALVAROSE**  
 President of the Board

ATTEST:

APPROVED AS TO FORM:

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

\_\_\_\_\_  
**CRAIG A. STEELE**  
 District Legal Counsel

# OPERATING BUDGET SUMMARY

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

<b>CONSOLIDATED - ALL FUNDS</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	1,644,365	1,770,000	1,750,000	1,981,000
Water - Usage Charges	4,887,513	5,663,000	4,720,000	5,521,000
Sewer Revenues	3,145,442	3,290,400	3,412,000	3,487,450
Fees and Penalties	75,365	90,000	145,000	150,000
Meter and Connection Fees	13,323	5,000	14,000	5,000
Plan Check and Inspection Fees	6,139	1,000	2,200	2,000
Miscellaneous Income	96,425	80,300	98,800	90,500
Street Lighting/Landscape Maint Charges	41,570	61,345	61,065	64,273
Franchise Fee - Solid Waste	193,017	183,000	200,000	230,000
<b>TOTAL OPERATING REVENUES</b>	<b>10,103,159</b>	<b>11,144,045</b>	<b>10,403,065</b>	<b>11,531,223</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	1,060,033	1,249,000	1,176,000	1,311,000
Wages - Overtime	85,213	100,000	94,300	158,000
Payroll Taxes	18,149	22,850	22,130	24,000
Retirement	272,779	337,000	274,000	286,000
Medical and Dental	386,875	441,200	393,500	418,900
Workers Comp Insurance	40,429	50,900	36,600	45,000
Wholesale Water Purchase (See Page 67)	1,597,857	1,627,399	1,627,399	1,783,457
Supplemental Water O&M/Overhead/Replacement (See Page 67)	301,421	315,723	315,723	334,185
Electricity	599,268	687,400	694,400	718,900
Water	3,591	6,150	3,950	6,150
Chemicals	113,300	108,000	116,000	123,500
Lab Tests and Sampling	106,446	126,000	121,000	137,000
Operating Supplies	276,278	281,000	257,600	282,000
Outside Services	252,915	338,400	259,800	323,000
Permits and Operating Fees	32,907	58,000	53,500	72,050
Repairs & Maintenance	261,423	302,000	260,000	299,500
Engineering	56,429	101,000	71,500	81,000
Fuel	68,713	74,000	72,000	75,000
Meter Replacement Program	324,274	200,000	200,000	200,000
Safety Program	2,374	4,500	4,050	4,200
Uniforms	14,898	19,400	19,000	21,200
Landscape Maintenance and Water	9,825	5,000	5,000	5,000
Solid Waste Program	16,852	83,500	83,500	98,000
Water Conservation Program	6,934	15,000	23,000	25,000
Oper Transfer Out - Funded Replacement	1,219,000	1,045,000	1,045,000	1,011,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>7,128,183</b>	<b>7,598,421</b>	<b>7,228,952</b>	<b>7,843,042</b>

Budgets by Fund can be found on Pages 38-67

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

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	402,227	595,300	566,100	623,800
Payroll Taxes	8,781	11,600	10,675	11,300
Retirement	129,553	139,300	124,969	124,000
Medical and Dental	230,594	258,800	212,023	295,700
Other Post Employment Benefits (OPEB)	156,268	131,650	131,350	130,000
Workers Comp Insurance	2,247	2,730	2,636	2,830
Bank Charges and Credit Card Fees	7,697	12,100	9,600	6,300
Computer Expense	244,613	251,750	236,250	265,500
Dues and Subscriptions	47,361	52,900	51,232	53,500
Education and Training	5,563	17,000	13,200	21,000
Elections	0	16,080	16,080	0
Insurance - Liability	215,181	255,210	254,490	319,215
LAFCO Funding	27,689	30,000	28,100	30,000
Landscape and Janitorial	20,939	21,950	21,550	23,650
Legal - General and Special Counsel	66,507	103,000	77,900	101,500
Legal - Water Counsel	33,128	75,000	50,000	75,000
Professional Services	123,370	154,000	132,305	150,500
Miscellaneous	2,789	10,250	8,200	10,250
Newsletter and Mailers	3,152	7,300	4,200	5,700
Office Supplies	12,966	19,100	13,500	18,800
Outside Services	14,369	30,900	25,900	33,200
Postage	24,403	44,100	40,900	45,700
Public Notices	3,090	5,700	3,200	4,600
Repairs and Maintenance - Office Equip/Bldg	28,873	33,850	25,350	33,650
Property Taxes	1,672	1,700	2,200	2,300
Telephone	6,386	7,160	12,925	14,700
Travel and Mileage	5,720	12,500	7,700	15,000
Utilities-Gas, Electric, Trash	18,753	24,150	23,000	27,450
Oper Transfer Out - Funded Administration	455,106	579,450	502,500	658,150
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>2,298,996</b>	<b>2,904,530</b>	<b>2,608,035</b>	<b>3,103,295</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>9,427,179</b>	<b>10,502,951</b>	<b>9,836,987</b>	<b>10,946,337</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>675,980</b>	<b>641,094</b>	<b>566,078</b>	<b>584,886</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	76,570	67,785	171,710	321,593
Interest Expense - Debt Service	(330,249)	(252,776)	(252,776)	(325,151)
Principal Portion - Debt Service	(265,000)	(335,000)	(335,000)	(260,000)
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Administration	466,934	579,450	502,500	658,150
Transfers In-Funded Replacement	1,119,000	1,034,900	1,045,000	1,011,000
Fixed Assets (1)	(383,267)	(320,000)	(60,015)	(485,000)
Solid Waste-One Time Rate Holiday/Delayed Rate Increase	0	(137,495)	(137,568)	(300,000)
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>683,988</b>	<b>636,864</b>	<b>933,851</b>	<b>620,592</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>1,359,968</b>	<b>1,277,958</b>	<b>1,499,929</b>	<b>1,205,478</b>

(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  
2023-2024**

	#110	#125	#128	#130	#135	#150	#155	#200	#205	#250	#300	#400	#805	#810	#830	TOTAL	
	ADMIN	WATER	WATER RATE	TOWN	TOWN	BLACKLAKE	BLACKLAKE	BL STREET	FUNDED REP	ST LANDSCAPE	SOLID WASTE	DRAINAGE	FUNDED	FUNDED	FUNDED		
	BUDGET	BUDGET	BUDGET	BUDGET	SEWER RATE	SEWER	SEWER RATE	LIGHTING	BL LIGHTING	MAINT DIST	BUDGET	BUDGET	REP-WATER	REP-SEWER	REP-BLSEWER		
<b>OPERATING REVENUES</b>																	
Water - Availability Charges	0	1,981,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,981,000
Water - Usage Charges	0	5,521,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,521,000
Sewer Revenues	0	0	0	2,590,450	0	897,000	0	0	0	0	0	0	0	0	0	0	3,487,450
Fees and Penalties	0	150,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	150,000
Meter and Connection Fees	0	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,000
Plan Check and Inspection Fees	0	1,000	0	1,000	0	0	0	0	0	0	0	0	0	0	0	0	2,000
Miscellaneous Income	15,000	41,500	0	10,000	0	0	0	0	0	0	0	24,000	0	0	0	0	90,500
Street Lighting/Landscape Maint Charges	0	0	0	0	0	0	0	49,573	0	14,700	0	0	0	0	0	0	64,273
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	0	0	0	230,000	0	0	0	0	0	230,000
	15,000	7,699,500	0	2,601,450	0	897,000	0	49,573	0	14,700	230,000	24,000	0	0	0	0	11,531,223

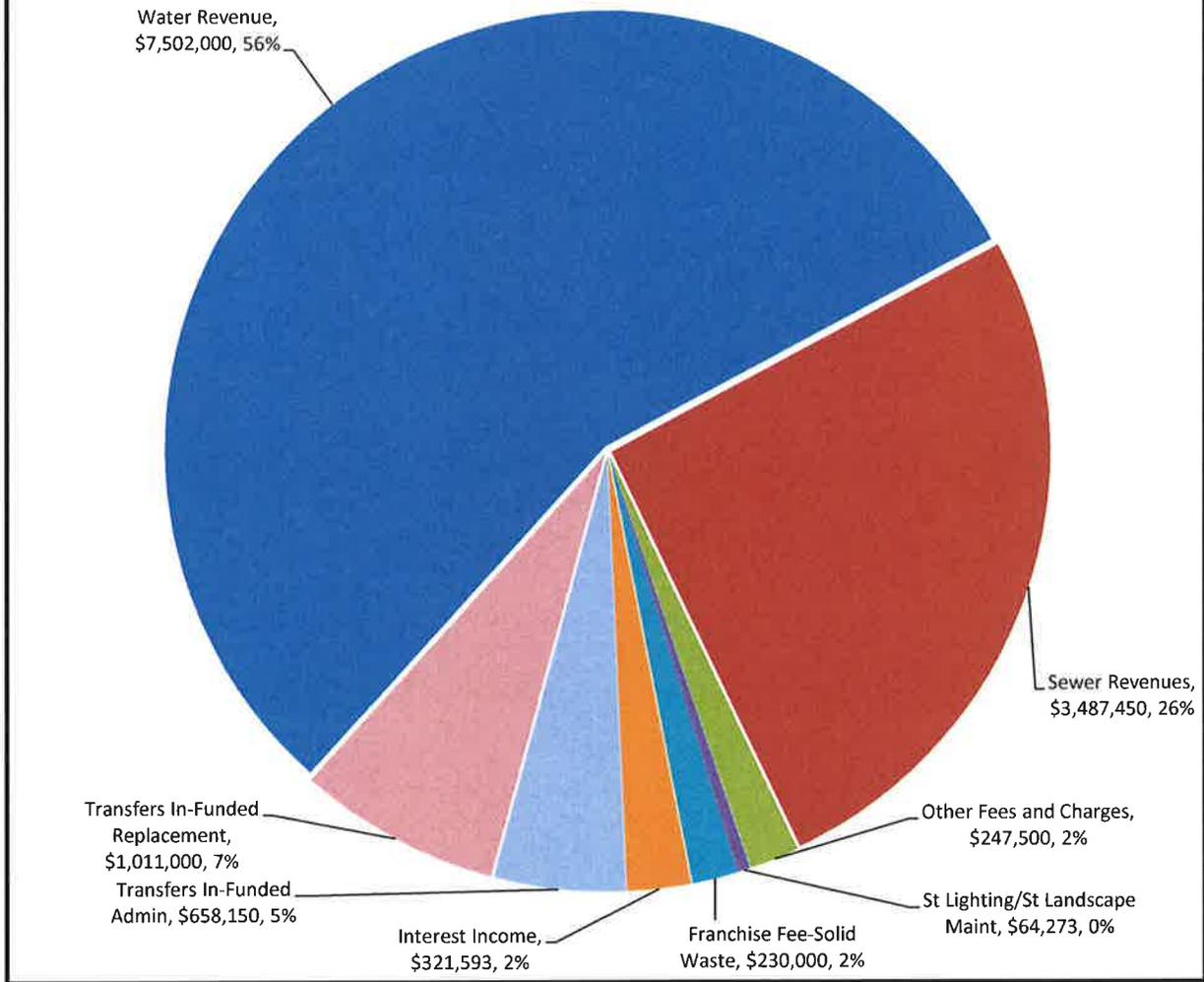
<b>OPERATING EXPENDITURES</b>																	
<b>OPERATIONS &amp; MAINTENANCE</b>																	
Wages	0	740,000	0	450,000	0	121,000	0	0	0	0	0	0	0	0	0	0	1,311,000
Wages - Overtime	0	80,000	0	60,000	0	18,000	0	0	0	0	0	0	0	0	0	0	158,000
Payroll Taxes	0	13,600	0	8,200	0	2,200	0	0	0	0	0	0	0	0	0	0	24,000
Retirement	0	160,000	0	102,000	0	24,000	0	0	0	0	0	0	0	0	0	0	286,000
Medical and Dental	0	240,000	0	140,000	0	38,900	0	0	0	0	0	0	0	0	0	0	418,900
Workers Comp Insurance	0	20,000	0	20,000	0	5,000	0	0	0	0	0	0	0	0	0	0	45,000
Wholesale Water Purchased	0	1,783,457	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,783,457
Supplemental Water O & M and Overhead	0	334,185	0	0	0	0	0	0	0	0	0	0	0	0	0	0	334,185
Electricity	0	420,000	0	205,000	0	60,000	0	27,400	0	6,500	0	0	0	0	0	0	718,900
Water	0	0	0	2,500	0	3,500	0	0	0	150	0	0	0	0	0	0	6,150
Chemicals	0	43,500	0	55,000	0	25,000	0	0	0	0	0	0	0	0	0	0	123,500
Lab Tests and Sampling	0	58,000	0	41,000	0	38,000	0	0	0	0	0	0	0	0	0	0	137,000
Operating Supplies	0	199,000	0	80,000	0	3,000	0	0	0	0	0	0	0	0	0	0	282,000
Outside Services	0	206,000	0	110,000	0	7,000	0	0	0	0	0	0	0	0	0	0	323,000
Permits and Operating Fees	0	42,050	0	16,500	0	13,500	0	0	0	0	0	0	0	0	0	0	72,050
Repairs & Maintenance	0	111,500	0	160,000	0	26,000	0	2,000	0	0	0	0	0	0	0	0	299,500
Engineering	0	70,000	0	11,000	0	0	0	0	0	0	0	0	0	0	0	0	81,000
Fuel	0	50,000	0	16,500	0	8,500	0	0	0	0	0	0	0	0	0	0	75,000
Meter Replacement Program	0	200,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	200,000
Safety Program	0	3,000	0	500	0	700	0	0	0	0	0	0	0	0	0	0	4,200
Uniforms	0	13,500	0	4,500	0	3,200	0	0	0	0	0	0	0	0	0	0	21,200
Landscape Maintenance and Water	0	0	0	0	0	0	0	0	0	5,000	0	0	0	0	0	0	5,000
Solid Waste Program	0	0	0	0	0	0	0	0	0	0	98,000	0	0	0	0	0	98,000
Water Conservation Program	0	25,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,000
Oper Transfer Out - Funded Replacement	0	673,000	0	150,000	0	188,000	0	0	0	0	0	0	0	0	0	0	1,011,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>5,485,792</b>	<b>0</b>	<b>1,632,700</b>	<b>0</b>	<b>585,500</b>	<b>0</b>	<b>29,400</b>	<b>0</b>	<b>11,650</b>	<b>98,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,843,042</b>

<b>GENERAL &amp; ADMINISTRATIVE</b>																	
Wages	112,000	460,000	0	45,300	0	6,500	0	0	0	0	0	0	0	0	0	0	623,800
Payroll Taxes	2,000	8,000	0	1,100	0	200	0	0	0	0	0	0	0	0	0	0	11,300
Retirement	24,500	90,000	0	8,000	0	1,500	0	0	0	0	0	0	0	0	0	0	124,000
Medical and Dental	145,000	133,000	0	16,000	0	1,700	0	0	0	0	0	0	0	0	0	0	295,700
Other Post Employment Benefits (OPEB)	26,000	78,000	0	22,100	0	3,900	0	0	0	0	0	0	0	0	0	0	130,000
Workers Comp Insurance	500	2,100	0	200	0	30	0	0	0	0	0	0	0	0	0	0	2,830
Bank Charges and Credit Card Fees	6,200	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,300
Computer Expense	35,000	172,000	0	40,000	0	18,500	0	0	0	0	0	0	0	0	0	0	265,500

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND  
2023-2024**

	#110	#125	#128	#130	#135	#150	#155	#200	#205	#250	#300	#400	#805	#810	#830	TOTAL
	ADMIN	WATER	WATER RATE	TOWN	TOWN	BLACKLAKE	BLACKLAKE	BL STREET	FUNDED REP	ST LANDSCAPE	SOLID WASTE	DRAINAGE	FUNDED	FUNDED	FUNDED	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Dues and Subscriptions	8,000	37,400	0	6,900	0	1,200	0	0	0	0	0	0	0	0	0	53,500
Education and Training	8,500	6,000	0	6,000	0	500	0	0	0	0	0	0	0	0	0	21,000
Elections	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Liability	64,000	190,500	0	53,000	0	9,600	0	115	0	0	2,000	0	0	0	0	319,215
LAFCO Funding	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,000
Landscape and Janitorial	5,000	13,500	0	4,300	0	850	0	0	0	0	0	0	0	0	0	23,650
Legal - General and Special Counsel	70,000	18,000	0	3,500	0	5,000	0	1,000	0	0	4,000	0	0	0	0	101,500
Legal - Water Counsel	0	75,000	0	0	0	0	0	0	0	0	0	0	0	0	0	75,000
Professional Services	7,000	136,500	0	5,500	0	1,000	0	500	0	0	0	0	0	0	0	150,500
Miscellaneous	8,000	1,000	0	500	0	750	0	0	0	0	0	0	0	0	0	10,250
Newsletter and Mailers	2,500	2,000	0	500	0	700	0	0	0	0	0	0	0	0	0	5,700
Office Supplies	3,800	11,400	0	3,000	0	600	0	0	0	0	0	0	0	0	0	18,800
Outside Services	1,200	22,000	0	7,300	0	2,700	0	0	0	0	0	0	0	0	0	33,200
Postage	5,000	26,000	0	10,000	0	4,700	0	0	0	0	0	0	0	0	0	45,700
Public Notices	3,000	0	0	0	0	0	0	500	0	500	600	0	0	0	0	4,600
Repairs and Maintenance - Office/Bldgs	27,000	5,100	0	1,300	0	250	0	0	0	0	0	0	0	0	0	33,650
Property Taxes	0	2,300	0	0	0	0	0	0	0	0	0	0	0	0	0	2,300
Telephone	3,000	8,000	0	2,500	0	1,200	0	0	0	0	0	0	0	0	0	14,700
Travel and Mileage	8,500	4,500	0	2,000	0	0	0	0	0	0	0	0	0	0	0	15,000
Utilities - Gas, Electric and Trash	27,450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,450
Oper Transfer Out - Funded Administration	0	482,144	0	133,224	0	19,032	0	2,000	0	1,500	20,250	0	0	0	0	658,150
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>633,150</b>	<b>1,984,544</b>	<b>0</b>	<b>372,224</b>	<b>0</b>	<b>80,412</b>	<b>0</b>	<b>4,115</b>	<b>0</b>	<b>2,000</b>	<b>26,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,103,295</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>633,150</b>	<b>7,470,336</b>	<b>0</b>	<b>2,004,924</b>	<b>0</b>	<b>665,912</b>	<b>0</b>	<b>33,515</b>	<b>0</b>	<b>13,650</b>	<b>124,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,946,337</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>(618,150)</b>	<b>229,164</b>	<b>0</b>	<b>596,526</b>	<b>0</b>	<b>231,088</b>	<b>0</b>	<b>16,058</b>	<b>0</b>	<b>1,050</b>	<b>105,150</b>	<b>24,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>584,886</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>																
Interest Income	0	99,600	10,531	14,160	7,920	18,072	1,315	380	242	312	10,800	1,800	93,600	52,800	10,080	321,593
Interest Expense - Debt Service	0	0	0	(325,150)	0	274	0	(275)	0	0	0	0	0	0	0	(325,151)
Principal Portion - Debt Service	0	0	0	(260,000)	0	2,895	0	(2,895)	0	0	0	0	0	0	0	(260,000)
Transfers In and (Out)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers In-Funded Admin	658,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	658,150
Transfers In-Funded Replacement	0	0	0	0	0	0	0	(10,410)	10,410	0	0	0	673,000	150,000	188,000	1,011,000
Fixed Assets	(40,000)	(322,500)	0	(80,300)	0	(42,200)	0	0	0	0	0	0	0	0	0	(485,000)
Solid Waste-One Time Rate Holiday/Delayed Rate Increase	0	0	0	0	0	0	0	0	0	0	(300,000)	0	0	0	0	(300,000)
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>618,150</b>	<b>(222,900)</b>	<b>10,531</b>	<b>(651,290)</b>	<b>7,920</b>	<b>(20,959)</b>	<b>1,315</b>	<b>(13,220)</b>	<b>10,652</b>	<b>312</b>	<b>(289,200)</b>	<b>1,800</b>	<b>766,600</b>	<b>202,800</b>	<b>198,080</b>	<b>620,592</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>6,264</b>	<b>10,531</b>	<b>(54,764)</b>	<b>7,920</b>	<b>210,129</b>	<b>1,315</b>	<b>2,838</b>	<b>10,652</b>	<b>1,362</b>	<b>(184,050)</b>	<b>25,800</b>	<b>766,600</b>	<b>202,800</b>	<b>198,080</b>	<b>1,205,478</b>
<b>ESTIMATED FUNDS AVAILABLE</b>																
Estimated Account Balance 7/1/23	0	4,150,000	438,800	590,000	330,000	753,000	54,800	15,000	0	13,000	450,000	75,000	3,900,000	5,200,000	420,000	16,389,600
Net Results from Operations	0	6,264	10,531	(54,764)	7,920	210,129	1,315	2,838	10,652	1,362	(184,050)	25,800	766,600	202,800	198,080	1,205,478
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	0	0	(50,800)	(1,415,000)	(3,935,000)	(400,000)	(5,800,800)
Estimated Account Balance 6/30/24	0	4,156,264	449,331	535,236	337,920	963,129	56,115	17,838	10,652	14,362	265,950	50,000	3,251,600	1,467,800	218,080	11,794,278

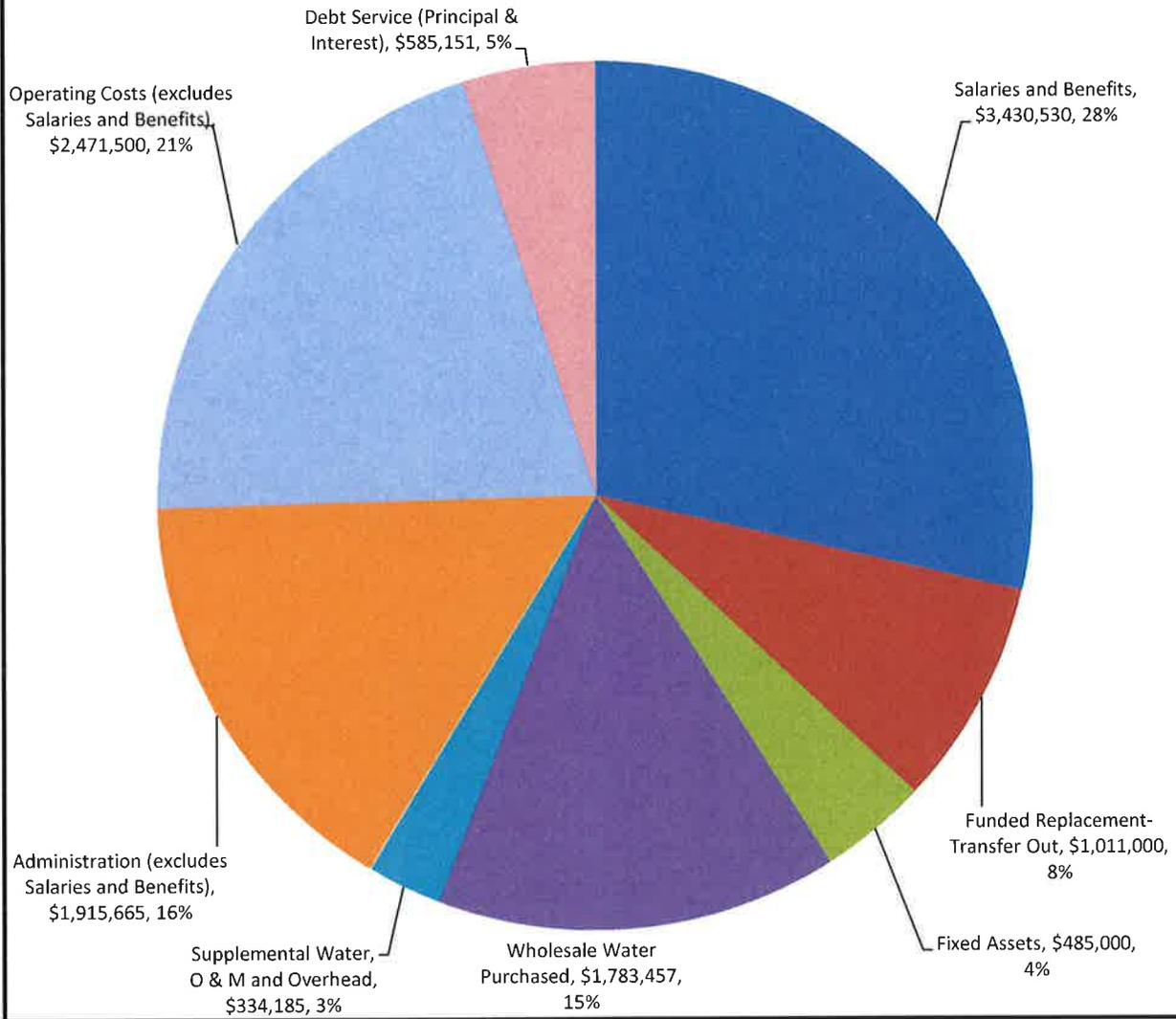
**NIPOMO COMMUNITY SERVICES DISTRICT  
COMBINED OPERATING AND NON-OPERATING  
REVENUE OF ALL FUNDS  
2023-2024**



TOTAL OPERATING AND NON-OPERATING REVENUES

\$13,521,966

**NIPOMO COMMUNITY SERVICES DISTRICT  
 COMBINES OPERATING AND NON-OPERATING  
 EXPENDITURES OF ALL FUNDS  
 2023-2024**



TOTAL OPERATING AND NON-OPERATING EXPENDITURES

\$12,016,488

# FIXED ASSETS

NIPOMO COMMUNITY SERVICES DISTRICT  
FIXED ASSET PURCHASES  
2023-2024

<b><u>BUDGET ITEMS FOR 2023-2024</u></b>	<b>#110 ADMIN</b>	<b>#125 WATER</b>	<b>#130 TOWN SEWER</b>	<b>#150 BL SEWER</b>	<b><u>TOTAL</u></b>	<b>ASSET NUMBER</b>
GIS Software Upgrade	0	9,900	3,300	1,800	15,000	FA2324-100
Office 365 Microsoft Email	10,000	0	0	0	10,000	FA2324-101
Hach WIMS Software Conversion	0	9,900	3,300	1,800	15,000	FA2324-102
New Replacement Truck(1) - Operations-Carryover	0	29,700	9,900	5,400	45,000	FA2324-103
New Valve Truck - Operations (\$70,000 Carryover)	0	180,000	0	0	180,000	FA2324-104
1 Replacement Vehicle - Administration	30,000	0	0	0	30,000	FA2324-105
Vaccum Trailer	0	60,000	0	0	60,000	FA2324-106
SCADA Cybersecurity Improvements	0	33,000	11,000	6,000	50,000	FA2324-107
	<u>40,000</u>	<u>322,500</u>	<u>27,500</u>	<u>15,000</u>	<u>405,000</u>	

<b><u>LEASE PURCHASE OPTION - PROPOSED FUNDING</u></b>		<b>#130 TOWN SEWER</b>	<b>#150 BL SEWER</b>	<b><u>TOTAL</u></b>
New Vector Truck - estimated Cost of \$600,000 to be financed over a 10 year period	Annual Principal and interest	52,800	27,200	80,000

Fixed assets will be purchased from the Enterprise Funds

# FUNDED REPLACEMENT PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT  
FUNDED REPLACEMENT PROJECTS  
2023-2024

<u>BUDGET ITEMS FOR 2023-2024</u>	#805 FUNDED REPLACEMENT WATER	#810 FUNDED REPLACEMENT TOWN SEWER	#830 FUNDED REPLACEMENT BL SEWER	TOTAL	ASSET NUMBER
Branch Street Waterline Replacement (1)	850,000	0	0	<b>850,000</b>	FR2324-108
Chlorine Analyzer Replacement (2)	100,000	0	0	<b>100,000</b>	FR2324-109
Red Oak Lane water line (3)	100,000	0	0	<b>100,000</b>	FR2324-110
Blow-Off Repair (4)	20,000	0	0	<b>20,000</b>	FR2324-111
Air Vac Replacements (4)	20,000	0	0	<b>20,000</b>	FR2324-112
Fire Hydrant Replacements (4)	50,000	0	0	<b>50,000</b>	FR2324-113
Valve Replacements (4)	100,000	0	0	<b>100,000</b>	FR2324-114
Well Refurbishment (4)	100,000	0	0	<b>100,000</b>	FR2324-115
Large Meter Replacement Program (5)	50,000	0	0	<b>50,000</b>	FR2324-116
Tefft Street Nipomo Creek Utility Crossings (6)	25,000	25,000	0	<b>50,000</b>	FR2324-117
Southland Sewer Collection System Pipeline Replacement (7)	0	3,470,000	0	<b>3,470,000</b>	FR2324-118
Southland WWTF Influent Pump Station (8)	0	250,000	0	<b>250,000</b>	FR2324-119
Manhole Rehabilitation (4)	0	150,000	0	<b>150,000</b>	FR2324-120
Lift Station Replacement Pumps (9)	0	40,000	0	<b>40,000</b>	FR2324-121
Sludge Removal and Disposal (10)	0	0	400,000	<b>400,000</b>	FR2324-122
<b>TOTAL</b>	<b>1,415,000</b>	<b>3,935,000</b>	<b>400,000</b>	<b>5,750,000</b>	

- (1) Replace failing 6 inch diameter water line
- (2) Begin replacement of chlorine analyzers that are being phased out by manufacturer
- (3) Install secondary water line to reduce need for flushing of thousands of gallons weekly
- (4) Water and Town Sewer Master Plan Projects
- (5) Large Meter Replacement Program
- (6) Develop plan for Tefft Street Bridge utility crossings over Nipomo Creek
- (7) Design for replacement sewer line on Frontage Road between Juniper and Division
- (8) Repair failed coating at Southland WWTF influent pump station
- (9) Replacement pumps for lift stations
- (10) Sludge Removal and Disposal

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

**FUNDED REPLACEMENT PLAN**

Line #	WATER - FUND #805	FY 23-24
1	Branch Street Waterline Replacement	850,000
2	Eureka Well Replacement	0
3	Chlorine Analyzer Replacement	100,000
4	Red Oak Water Line	100,000
5	Blow-Off Replacement	20,000
6	Air Vac Replacement	20,000
7	Fire Hydrant Replacement	50,000
8	Valve Replacement	100,000
9	Well Refurbishment	100,000
10	Large Meter Replacement Program	50,000
12	Tefft Street Nipomo Creek Utility Crossings	25,000
		<b>1,415,000</b>

**CASH FLOW PROJECTION**

FY 23-24

Sources of Funds

11	Funds on Hand at Beginning of Year-projected	3,900,000
12	Interest Income (1)	93,600
13	Transfer from Water for funded replacement	673,000
14	<b>Total Sources of Funds</b>	<b>4,666,600</b>

Uses of Funds

15	Funded Replacement Projects	1,415,000
16	<b>Total Uses of Funds</b>	<b>1,415,000</b>

17	<b>Funds on Hand at End of Year-projected</b>	<b>3,251,600</b>
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**FOR PLANNING PURPOSES ONLY**

FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
0	0	0	0	0
2,500,000	0	0	0	0
100,000	0	0	0	0
0	0	0	0	0
20,600	21,218	21,855	22,510	23,185
20,600	21,218	21,855	22,510	23,185
51,500	53,045	54,636	56,275	57,964
103,000	106,090	109,273	112,551	115,927
103,000	106,090	109,273	112,551	115,927
51,500	53,045	54,636	56,275	57,964
250,000	0	0	0	0
<b>3,200,200</b>	<b>360,706</b>	<b>371,527</b>	<b>382,673</b>	<b>394,153</b>

FY 24-25 FY 25-26 FY 26-27 FY 27-28 FY 28-29

3,251,600	747,903	1,078,693	1,399,323	1,709,449
6,503	1,496	2,157	2,799	3,419
690,000	690,000	690,000	690,000	690,000
3,948,103	1,439,399	1,770,850	2,092,122	2,402,868

3,200,200	360,706	371,527	382,673	394,153
3,200,200	360,706	371,527	382,673	394,153

747,903	1,078,693	1,399,323	1,709,449	2,008,715
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(1) Assumes an interest rate of 2.4%

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

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

Line #	TOWN SEWER - FUND #810	FY 23-24
1	Southland Sewer Collection System Pipeline Replacement	3,470,000
2	Southland WWTF Influent Pump Station	250,000
3	Manhole Rehabilitation	150,000
4	Lift Station Pump Replacements	40,000
5	Tefft Street Nipomo Creek Utility Crossings	25,000
6	Lift Station Rehabilitation-Tejas	0
		<b>3,935,000</b>

**CASH FLOW PROJECTION**

		FY 23-24
<b>Sources of Funds</b>		
7	Funds on Hand at Beginning of Year-projected	2,200,000
8	Interest Income (1)	52,800
9	Bond Proceeds from refinance (2)	3,000,000
10	Transfer from Town Sewer for funded replacement	150,000
11	<b>Total Sources of Funds</b>	<b>5,402,800</b>
<b>Uses of Funds</b>		
12	Funded Replacement Projects	3,935,000
13	<b>Total Uses of Funds</b>	<b>3,935,000</b>
14	<b>Funds on Hand at End of Year-projected</b>	<b>1,467,800</b>

(1) Assumes an interest rate of 2.4%  
 (2) COP 2012 refinanced

**FOR PLANNING PURPOSES ONLY**

FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
0	0	0	0	0
0	0	0	0	0
154,500	159,135	163,909	168,826	173,891
41,200	42,436	43,709	45,020	46,371
250,000	0	0	0	0
0	250,000	1,116,000	0	0
<b>445,700</b>	<b>451,571</b>	<b>1,323,618</b>	<b>213,847</b>	<b>220,262</b>
<b>FY 24-25</b>				
1,467,800	1,225,036	975,915	49,248	230,500
2,936	2,450	1,952	98	461
0	0	0	0	0
200,000	200,000	395,000	395,000	395,000
<b>1,670,736</b>	<b>1,427,486</b>	<b>1,372,867</b>	<b>444,347</b>	<b>625,961</b>
<b>FY 24-25</b>				
445,700	451,571	1,323,618	213,847	220,262
445,700	451,571	1,323,618	213,847	220,262
<b>FY 24-25</b>				
1,225,036	975,915	49,248	230,500	405,699



# CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT  
CAPITAL IMPROVEMENTS  
PROJECT COST SUMMARY  
2023-2024

<b>BUDGET ITEMS FOR 2023-24</b>	#500 SUPPLEMENTAL WATER CHARGES	#600 PROPERTY TAX FUND	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	#950 BLACKLAKE ASSESSMENT CHARGES	TOTAL	ASSET NUMBER
Supplemental Water Project Interconnects-carryover	1,000,000	0	0	0	0	1,000,000	CIP2324-123
Pomeroy water line	250,000	0	0	0	0	250,000	CIP2324-124
Backup Generator for Office Building-carryover	0	50,000	0	0	0	50,000	CIP2324-125
Office Building security fencing back entrance/patio-carryover	0	12,000	0	0	0	12,000	CIP2324-126
Operations Building Roof Replacement-carryover	0	100,000	0	0	0	100,000	CIP2324-127
Backup Generator for Operations Building	0	60,000	0	0	0	60,000	CIP2324-128
Third connection to Blacklake Pressure Zone-carryover	0	0	190,000	0	0	190,000	CIP2324-129
Southland WWTF Improvements	0	0	0	150,000	0	150,000	CIP2324-130
Water and Sewer Master Plan	0	0	220,000	160,000	0	380,000	CIP2324-131
Blacklake Sewer Sytem Consolidation Project-carryover	0	0	0	0	5,600,000	5,600,000	CIP2324-132
Lift Station Rehabilitation-Woodgreen-carryover	0	0	0	0	1,250,000	1,250,000	CIP2324-133
	<u>1,250,000</u>	<u>222,000</u>	<u>410,000</u>	<u>310,000</u>	<u>6,850,000</u>	<u>9,042,000</u>	

**Supplemental Water Projects (Fund #500)**

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

Pomeroy water line - Begin design of 4,600 linear feet of 12 inch diameter water line

**Property Tax Fund Projects (Fund #600)**

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

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

Operations Building Roof Replacement - Replace modular building roof.

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

**Water Projects (Fund #700)**

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

Water Master Plan- Request for Proposal, award contract and complete plan.

**Sewer Projects (Fund #710)**

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

Sewer Master Plan- Request for Proposal, award contract and complete plan.

**Blacklake Assessment District 2020 -1 - See Page 14**

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

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

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

**CAPITAL IMPROVEMENT PLAN**

Line #	SUPPLEMENTAL WATER - FUND #500	FY 23-24
1	Interconnects (1)	1,000,000
2	Pomeroy Water Line from Augusta to Aden Way (2)	250,000
<b>TOTAL</b>		<b>1,250,000</b>

**CASH FLOW PROJECTION**

FY 23-24

**Sources of Funds**

3	Funds on Hand at Beginning of Year-projected	2,500,000
4	Interest Income (3)	60,000
5	Principal Payments from WMW & GSW	145,741
6	Interest Payments from WMW & GSW	435,819
7	Capacity Charges (4)	0
8	Transfer in from Prop Tax Fund #600 for Debt Service	527,900
9	<b>Total Sources of Funds</b>	<b>3,669,460</b>

**Uses of Funds**

10	Capital Project	1,250,000
11	Debt Service Payments 2013 COP	527,900
12	Bond Administration	4,000
13	<b>Total Uses of Funds</b>	<b>1,781,900</b>

14	<b>Funds on Hand at End of Year-projected</b>	<b>1,887,560</b>
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**FOR PLANNING PURPOSES ONLY**

FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
0	0	0	0	0
1,800,000	0	0	0	0
<b>1,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
1,887,560	668,895	1,247,793	1,827,848	2,409,064
3,775	1,338	2,496	3,656	4,818
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
527,000	530,200	528,100	525,800	528,200
<b>2,999,895</b>	<b>1,781,993</b>	<b>2,359,948</b>	<b>2,938,864</b>	<b>3,523,642</b>
<b>1,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
527,000	530,200	528,100	525,800	528,200
4,000	4,000	4,000	4,000	4,000
<b>2,331,000</b>	<b>534,200</b>	<b>532,100</b>	<b>529,800</b>	<b>532,200</b>
<b>668,895</b>	<b>1,247,793</b>	<b>1,827,848</b>	<b>2,409,064</b>	<b>2,991,442</b>

- (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. Design in FY 23-24 and construct in FY 24-25  
 (3) Assumes an interest rate of 2.4%  
 (4) Assumes no new connections

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

NIPOMO COMMUNITY SERVICES DISTRICT  
PROPERTY TAX  
FUND #600

Line #	PROPERTY TAX - FUND #600	FY 23-24
1	Backup generator for Office Building-carryover	50,000
2	Office Building security fencing back entrance/patio-carryover	12,000
3	Operations Building roof replacement-carryover	100,000
4	Backup generator for Operations Building	60,000
5	Operations Parking Lot	0
		<b>222,000</b>

**CASH FLOW PROJECTION**

FY 23-24

**Sources of Funds**

6	Funds on Hand at Beginning of Year-projected	600,000
7	Interest Income (1)	14,400
8	Property Taxes(2)	828,145
9	Transfer in from Fund #400	50,800
10	<b>Total Sources of Funds</b>	<b>1,493,345</b>

**Uses of Funds**

11	Capital Project	222,000
12	Debt Service-Revenue Bonds Series 2013A Refunding (3)	221,675
13	Transfer to Supplemental Water Fund #500 for Debt Service - Certificate of Participation 2013 B (4)	527,900
14	Bond Administration	4,000
15	<b>Total Uses of Funds</b>	<b>975,575</b>

16	<b>Funds on Hand at End of Year-projected</b>	<b>517,770</b>
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- (1) Assumes an interest rate of 2.4%
- (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 2013B secured first by ad valorem property taxes and then by water revenues  
(Difference between Property Tax Collections and debt service for Revenue Bonds Series 2013 A Refunding)

**FOR PLANNING PURPOSES ONLY**

FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
150,000	0	0	0	0
<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
517,770	450,057	540,248	639,417	748,367
1,036	900	1,080	1,279	1,497
836,426	844,791	853,239	861,771	870,389
0	0	0	0	0
<b>1,355,232</b>	<b>1,295,748</b>	<b>1,394,567</b>	<b>1,502,467</b>	<b>1,620,252</b>
150,000	0	0	0	0
224,175	221,300	223,050	224,300	221,100
527,000	530,200	528,100	525,800	528,200
4,000	4,000	4,000	4,000	4,000
<b>905,175</b>	<b>755,500</b>	<b>755,150</b>	<b>754,100</b>	<b>753,300</b>
<b>450,057</b>	<b>540,248</b>	<b>639,417</b>	<b>748,367</b>	<b>866,952</b>

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

**CAPITAL IMPROVEMENT PLAN**

Line #	<b>WATER CAPACITY - FUND #700</b>	<b>FY 23-24</b>
1	Third Connection to Blacklake Pressure Zone-carryover	190,000
2	Water Master Plan	220,000
3	New Water Storage Tank (Foothill tank site)	0
		<b>410,000</b>

**CASH FLOW PROJECTION**

**FY 23-24**

**Sources of Funds**

4	Funds on Hand at Beginning of Year-projected	2,000,000
5	Interest Income (1)	48,000
6	Capacity Charges (2)	0
7	<b>Total Sources of Funds</b>	<b>2,048,000</b>

**Uses of Funds**

8	Capital Project	410,000
9	<b>Total Uses of Funds</b>	<b>410,000</b>

10	<b>Funds on Hand at End of Year-projected</b>	<b>1,638,000</b>
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(1) Assumes an interest rate of 2.4%

(2) Assumes no new connections

**FOR PLANNING PURPOSES ONLY**

<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>
0	0	0	0	0
0	0	0	0	0
330,000	2,600,000	0	0	0
<b>330,000</b>	<b>2,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FY 24-25</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>
1,638,000	1,311,276	(1,286,101)	(1,286,101)	(1,286,101)
3,276	2,623	0	0	0
0	0	0	0	0
1,641,276	1,313,899	(1,286,101)	(1,286,101)	(1,286,101)
<b>330,000</b>	<b>2,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>330,000</b>	<b>2,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1,311,276</b>	<b>(1,286,101)</b>	<b>(1,286,101)</b>	<b>(1,286,101)</b>	<b>(1,286,101)</b>

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

**CAPITAL IMPROVEMENT PLAN**

Line #	TOWN SEWER CAPACITY - FUND #710	FY 23-24
1	Sewer Collection Master Plan	160,000
2	Southland WWTF Improvements	150,000
		<b>310,000</b>

**CASH FLOW PROJECTION**

FY 23-24

**Sources of Funds**

3	Funds on Hand at Beginning of Year-projected	540,000
4	Interest Income (1)	12,960
5	Capacity Charges (2)	0
6	<b>Total Sources of Funds</b>	<b>552,960</b>

**Uses of Funds**

7	Capital Project	310,000
8	<b>Total Uses of Funds</b>	<b>310,000</b>

9	<b>Funds on Hand at End of Year-projected</b>	<b>242,960</b>
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- (1) Assumes an interest rate of 2.4%  
 (2) Assumes no new connections

**FOR PLANNING PURPOSES ONLY**

FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
0	0	0	0	0
2,850,000	0	0	0	0
<b>2,850,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
242,960	(2,606,554)	(2,606,554)	(2,606,554)	(2,606,554)
486	0	0	0	0
0	0	0	0	0
243,446	(2,606,554)	(2,606,554)	(2,606,554)	(2,606,554)
<b>2,850,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2,850,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(2,606,554)</b>	<b>(2,606,554)</b>	<b>(2,606,554)</b>	<b>(2,606,554)</b>	<b>(2,606,554)</b>

**BLACKLAKE ASSESSMENT DISTRICT 2020-1**

Line #		FY 23-24
1	Blacklake Sewer System Consolidation Project(1)	5,600,000
2	Lift Station Rehabilitation-Woodgreen-carryover	1,250,000
3	Lift Station Rehabilitation-The Oaks-carryover	0
4	Lift Station Rehabilitation-The Misty Glen-carryover	0
5	Golf Course Trunk Main Replacement-carryover	0
6	Tourney Hill Sewer Main Replacement-carryover	0
7	Oakmont Sewer Main Replacement-carryover	0
8	Augusta Sewer Main Replacement-carryover	0
9	Repair Off-set Joints-Sewer Main-carryover	0
		<b>6,850,000</b>

**CASH FLOW PROJECTION**

		FY 23-24
<b>Sources of Funds</b>		
10	Funds on Hand at Beginning of Year-projected	11,800,000
11	Interest Income (2)	283,200
12	<b>Total Sources of Funds</b>	<b>12,083,200</b>
<b>Uses of Funds</b>		
13	Projects	6,850,000
14	<b>Total Uses of Funds</b>	<b>6,850,000</b>
15	<b>Funds on Hand at End of Year-projected</b>	<b>5,233,200</b>

(1) Total Project Cost is \$10,286,740.  
 (2) Assumes an interest rate of 2.4%

**FOR PLANNING PURPOSES ONLY**

FY 24-25	FY 25-26	FY 26-27**	FY 27-28	FY 28-29
2,500,000	100,000	0	0	0
0	0	0	0	0
0	102,500	0	0	0
0	97,800	0	0	0
0	0	560,000	0	0
0	0	319,000	0	0
0	0	196,200	0	0
0	0	61,442	0	0
0	0	30,141	0	0
<b>2,500,000</b>	<b>300,300</b>	<b>1,166,783</b>	<b>0</b>	<b>0</b>
FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
5,233,200	2,743,666	2,448,854	1,286,968	1,289,542
10,466	5,487	4,898	2,574	2,579
<b>5,243,666</b>	<b>2,749,154</b>	<b>2,453,751</b>	<b>1,289,542</b>	<b>1,292,121</b>
2,500,000	300,300	1,166,783	0	0
2,500,000	300,300	1,166,783	0	0
<b>2,743,666</b>	<b>2,448,854</b>	<b>1,286,968</b>	<b>1,289,542</b>	<b>1,292,121</b>

\*\*Original estimated costs from 2019 - does not include cost escalations

# APPENDICES

# APPENDIX A

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

**ADMINISTRATION FUND #110**

2021-22      2022-23      2022-23      2023-24  
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	31,644	15,000	27,500	15,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>31,644</b>	<b>15,000</b>	<b>27,500</b>	<b>15,000</b>

**OPERATING EXPENDITURES  
OPERATIONS & MAINTENANCE**

2021-22      2022-23      2022-23      2023-24  
ACTUAL      BUDGET      EST ACTUAL      PROPOSED

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

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

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	107,063	108,800	108,000	112,000
Payroll Taxes	1,727	2,100	2,000	2,000
Retirement	23,881	25,300	23,500	24,500
Medical and Dental	118,074	130,700	105,000	145,000
Other Post Employment Benefits (OPEB)	27,720	26,300	26,300	26,000
Workers Comp Insurance	456	500	500	500
Bank Charges and Fees	7,609	12,000	9,500	6,200
Computer Expense	20,910	27,000	25,000	35,000
Dues and Subscriptions	4,644	7,500	6,500	8,000
Education and Training	2,995	7,000	4,200	8,500
Elections	0	3,800	3,800	0
Insurance - Liability	42,320	50,100	50,100	64,000
LAFCO Funding	27,689	30,000	28,100	30,000
Landscape and Janitorial	4,188	4,500	4,200	5,000
Legal - General and Special Counsel	45,246	70,000	58,000	70,000
Legal - Water Counsel	0	0	0	0
Professional Services	6,120	7,000	6,600	7,000
Miscellaneous	2,607	8,000	7,000	8,000
Newsletter and Mailers	495	2,500	1,000	2,500
Office Supplies	2,784	3,800	3,500	3,800
Outside Services	620	1,000	800	1,200
Postage	2,233	3,700	3,700	5,000
Public Notices	1,763	2,600	2,200	3,000
Repairs and Maintenance - Office Equip/Bldg	22,499	27,000	20,000	27,000
Property Taxes	0	0	0	0
Telephone	1,136	1,600	2,500	3,000
Travel and Mileage	5,047	7,500	5,000	8,500
Utilities - Gas, Electric and Trash	18,753	24,150	23,000	27,450
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>498,578</b>	<b>594,450</b>	<b>530,000</b>	<b>633,150</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>498,578</b>	<b>594,450</b>	<b>530,000</b>	<b>633,150</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>(466,934)</b>	<b>(579,450)</b>	<b>(502,500)</b>	<b>(618,150)</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
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	466,934	579,450	502,500	658,150
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	(40,000)
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>466,934</b>	<b>579,450</b>	<b>502,500</b>	<b>618,150</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

(1) See Page 23

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET**

**2023-2024**

<b>WATER FUND #125</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
<b>OPERATING REVENUES</b>				
Water - (Fixed) Availability Charges	1,644,365	1,770,000	1,750,000	1,981,000
Water - (Variable) Usage Charges	4,887,513	5,663,000	4,720,000	5,521,000
Sewer Revenues	0	0	0	0
Fees and Penalties	75,365	90,000	145,000	150,000
Meter and Connection Fees	13,323	5,000	14,000	5,000
Plan Check and Inspection Fees	6,139	1,000	1,400	1,000
Miscellaneous Income	42,292	43,000	40,000	41,500
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>6,668,997</b>	<b>7,630,500</b>	<b>6,670,400</b>	<b>7,699,500</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	584,176	724,000	675,000	740,000
Wages - Overtime	39,761	50,000	45,000	80,000
Payroll Taxes	9,909	13,300	13,000	13,600
Retirement	167,011	198,000	162,000	160,000
Medical and Dental	211,116	260,000	220,000	240,000
Workers Comp Insurance	16,852	23,300	15,000	20,000
Wholesale Water Purchased (See Page 67)	1,597,857	1,627,399	1,627,399	1,783,457
Supplemental Water O & M/Overhead/Funded Replacement (See Page 67)	301,421	315,723	315,723	334,185
Electricity-pumping and pumping credit	344,383	400,000	400,000	420,000
Water	0	0	0	0
Chemicals	35,852	43,000	43,000	43,500
Lab Tests and Sampling	44,363	52,000	52,000	58,000
Operating Supplies	195,771	198,000	185,000	199,000
Outside Services	126,749	222,000	158,000	206,000
Permits and Operating Fees	3,256	28,000	25,000	42,050
Repairs & Maintenance	89,751	100,000	98,000	111,500
Engineering	37,495	90,000	60,000	70,000
Fuel	45,364	50,000	48,000	50,000
Meter Replacement Program	324,274	200,000	200,000	200,000
Safety Program	1,543	3,300	3,000	3,000
Uniforms	10,001	13,200	13,200	13,500
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	6,934	15,000	23,000	25,000
Oper Transfer Out - Funded Replacement	641,000	657,000	657,000	673,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>4,834,839</b>	<b>5,283,221</b>	<b>5,038,322</b>	<b>5,485,792</b>

**WATER FUND #125  
CONTINUED**

GENERAL & ADMINISTRATIVE	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	366,131	438,000	415,000	460,000
Payroll Taxes	6,301	8,200	7,600	8,000
Retirement	95,792	103,000	93,000	90,000
Medical and Dental	100,400	113,500	95,500	133,000
Other Post Employment Benefits (OPEB)	95,485	79,000	79,000	78,000
Workers Comp Insurance	1,630	2,000	2,000	2,100
Bank Charges	88	100	100	100
Computer Expense	180,247	169,750	169,750	172,000
Dues and Subscriptions	36,700	38,000	38,000	37,400
Education and Training	1,940	5,000	4,500	6,000
Elections	0	9,400	9,400	0
Insurance - Liability	127,673	152,000	152,000	190,500
LAFCO Funding	0	0	0	0
Landscape and Janitorial	12,563	13,000	13,000	13,500
Legal - General and Special Counsel	6,773	18,000	10,000	18,000
Legal - Water Counsel	33,128	75,000	50,000	75,000
Professional Services	102,474	136,500	110,000	136,500
Miscellaneous	110	1,000	500	1,000
Newsletter and Mailers	2,162	2,800	2,000	2,000
Office Supplies	7,636	11,400	6,600	11,400
Outside Services	7,853	20,000	16,000	22,000
Postage	14,799	25,700	23,000	26,000
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	5,024	5,100	4,000	5,100
Property Taxes	1,672	1,700	2,200	2,300
Telephone	3,408	3,300	7,200	8,000
Travel and Mileage	585	3,000	1,200	4,500
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	333,513	422,712	364,230	482,144
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>1,544,087</b>	<b>1,857,162</b>	<b>1,675,780</b>	<b>1,984,544</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>6,378,926</b>	<b>7,140,383</b>	<b>6,714,102</b>	<b>7,470,336</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>290,071</b>	<b>490,117</b>	<b>(43,702)</b>	<b>229,164</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	14,008	19,065	46,900	99,600
Interest Expense - Debt Service		0	0	0
Principal Portion - Debt Service		0	0	0
Transfers In and (Out)		0	0	0
Transfers In-Funded Admin		0	0	0
Transfers In-Funded Replacement		0	0	0
Fixed Assets (1)	(237,571)	(211,200)	(23,441)	(322,500)
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>(223,563)</b>	<b>(192,135)</b>	<b>23,459</b>	<b>(222,900)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>66,508</b>	<b>297,982</b>	<b>(20,243)</b>	<b>6,264</b>

(1) See Page 23

Estimated Cash Balance 7/1/23	4,150,000
Net Results from Operations	6,264

Estimated Cash Balance 6/30/24	<u>4,156,264</u>
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Cash Reserve Goal at 6/30/24	<u>3,989,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

**WATER RATE  
STABILIZATION FUND #128**

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**OPERATING EXPENDITURES  
OPERATIONS & MAINTENANCE**

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**WATER RATE STABILIZATION FUND #128  
CONTINUED**

GENERAL & ADMINISTRATIVE	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	1,610	2,165	4,800	10,531
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>1,610</b>	<b>2,165</b>	<b>4,800</b>	<b>10,531</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>1,610</b>	<b>2,165</b>	<b>4,800</b>	<b>10,531</b>

Estimated Cash Balance 7/1/23	438,800
Net Results from Operations	10,531

Estimated Cash Balance 6/30/24	<u>449,331</u>
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Cash Reserve Goal at 6/30/24	<u>400,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

<b>TOWN SEWER FUND #130</b>	2021-22	2022-23	2022-23	2023-24
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	2,367,164	2,393,400	2,515,000	2,590,450
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	800	1,000
Miscellaneous Income	0	0	9,000	10,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	2,367,164	2,393,400	2,524,800	2,601,450

<b>OPERATING EXPENDITURES</b>	2021-22	2022-23	2022-23	2023-24
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	373,917	412,500	395,000	450,000
Wages - Overtime	36,348	40,000	40,000	60,000
Payroll Taxes	6,487	7,500	7,200	8,200
Retirement	84,994	112,000	89,000	102,000
Medical and Dental	139,607	144,000	137,000	140,000
Workers Comp Insurance	18,831	22,000	16,500	20,000
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	173,802	196,000	204,000	205,000
Water	1,970	2,500	1,800	2,500
Chemicals	50,924	40,000	50,000	55,000
Lab Tests and Sampling	29,409	36,000	33,000	41,000
Operating Supplies	78,686	80,000	70,000	80,000
Outside Services	119,981	110,000	95,000	110,000
Permits and Operating Fees	18,205	16,500	16,000	16,500
Repairs & Maintenance	159,024	175,000	150,000	160,000
Engineering	18,934	11,000	11,000	11,000
Fuel	15,108	16,000	16,000	16,500
Meters	0	0	0	0
Safety Program	522	500	500	500
Uniforms	3,169	3,500	3,500	4,500
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	395,000	200,000	200,000	150,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	1,724,918	1,625,000	1,535,500	1,632,700

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

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	30,835	42,000	37,000	45,300
Payroll Taxes	646	1,100	950	1,100
Retirement	8,586	9,500	7,300	8,000
Medical and Dental	10,726	13,100	10,023	16,000
Other Post Employment Benefits (OPEB)	27,612	22,400	22,100	22,100
Workers Comp Insurance	138	200	111	200
Bank Charges and Fees	0	0	0	0
Computer Expense	36,115	44,000	33,000	40,000
Dues and Subscriptions	5,312	6,500	5,500	6,900
Education and Training	628	5,000	4,500	6,000
Elections	0	2,380	2,380	0
Insurance - Liability	36,210	43,000	43,000	53,000
LAFCO Funding	0	0	0	0
Landscape and Janitorial	3,560	3,800	3,700	4,300
Legal - General and Special Counsel	11,858	5,000	3,500	3,500
Legal - Water Counsel	0	0	0	0
Professional Services	4,310	7,000	5,000	5,500
Miscellaneous	72	500	100	500
Newsletter and Mailers	421	1,300	1,000	500
Office Supplies	2,164	3,300	3,000	3,000
Outside Services	4,993	7,200	7,000	7,300
Postage	5,393	10,000	10,000	10,000
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	1,219	1,500	1,100	1,300
Property Taxes	0	0	0	0
Telephone	965	1,325	2,200	2,500
Travel and Mileage	0	2,000	1,500	2,000
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	82,667	116,802	100,643	133,224
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>274,430</b>	<b>348,907</b>	<b>304,607</b>	<b>372,224</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,999,348</b>	<b>1,973,907</b>	<b>1,840,107</b>	<b>2,004,924</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>367,816</b>	<b>419,493</b>	<b>684,694</b>	<b>596,526</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	2,602	3,160	17,000	14,160
Interest Expense - Debt Service	(330,249)	(252,776)	(252,776)	(325,150)
Principal Portion - Debt Service	(265,000)	(335,000)	(335,000)	(260,000)
Transfers In and (Out)-Fund #810	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(126,397)	(70,400)	(31,674)	(80,300)
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>(719,044)</b>	<b>(655,016)</b>	<b>(602,450)</b>	<b>(651,290)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>(351,228)</b>	<b>(235,523)</b>	<b>82,244</b>	<b>(54,764)</b>

Estimated Cash Balance 7/1/23                      590,000  
Net Results from Operations                              (54,764)

(1) See Page 23

Estimated Cash Balance 6/30/24                      535,236  
Cash Reserve Goal at 6/30/24                              927,462

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

**TOWN SEWER RATE  
STABILIZATION FUND #135**

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>				
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TOWN SEWER RATE STABILIZATION #135  
CONTINUED**

GENERAL & ADMINISTRATIVE	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	1,210	700	700	7,920
Interest Expense- Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In and Out-Funded Admin	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Fixed Assets	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>1,210</b>	<b>1,625</b>	<b>700</b>	<b>7,920</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>1,210</b>	<b>1,625</b>	<b>700</b>	<b>7,920</b>

Estimated Cash Balance 7/1/23                      330,000  
Net Results from Operations                      7,920

Estimated Cash Balance 6/30/24                      337,920

Cash Reserve Goal at 6/30/24                      300,000

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

<b>BLACKLAKE SEWER FUND #150</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	778,278	897,000	897,000	897,000
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>778,278</b>	<b>897,000</b>	<b>897,000</b>	<b>897,000</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	101,940	112,500	106,000	121,000
Wages - Overtime	9,104	10,000	9,300	18,000
Payroll Taxes	1,753	2,050	1,930	2,200
Retirement	20,774	27,000	23,000	24,000
Medical and Dental	36,152	37,200	36,500	38,900
Workers Comp Insurance	4,746	5,600	5,100	5,000
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	46,768	56,000	56,000	60,000
Water	1,501	3,500	2,000	3,500
Chemicals	26,524	25,000	23,000	25,000
Lab Tests and Sampling	32,674	38,000	36,000	38,000
Operating Supplies	1,821	3,000	2,600	3,000
Outside Services	6,185	6,400	6,800	7,000
Permits and Operating Fees	11,446	13,500	12,500	13,500
Repairs & Maintenance	11,417	26,000	11,000	26,000
Engineering	0	0	500	0
Fuel	8,241	8,000	8,000	8,500
Meters	0	0	0	0
Safety Program	309	700	550	700
Uniforms	1,728	2,700	2,300	3,200
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	183,000	188,000	188,000	188,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>506,083</b>	<b>565,150</b>	<b>531,080</b>	<b>585,500</b>

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

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	5,261	6,500	6,100	6,500
Payroll Taxes	107	200	125	200
Retirement	1,294	1,500	1,169	1,500
Medical and Dental	1,394	1,500	1,500	1,700
Other Post Employment Benefits (OPEB)	5,451	3,950	3,950	3,900
Workers Comp Insurance	23	30	25	30
Bank Charges and Fees	0	0	0	0
Computer Expense	7,341	11,000	8,500	18,500
Dues and Subscriptions	705	900	1,232	1,200
Education and Training	0	0	0	500
Elections	0	500	500	0
Insurance - Liability	6,478	8,000	7,280	9,600
LAFCO Funding	0	0	0	0
Landscape and Janitorial	628	650	650	850
Legal - General and Special Counsel	1,148	5,000	1,400	5,000
Legal - Water Counsel	0	0	0	0
Professional Services	761	1,000	1,000	1,000
Miscellaneous	0	750	600	750
Newsletter and Mailers	74	700	200	700
Office Supplies	382	600	400	600
Outside Services	903	2,700	2,100	2,700
Postage	1,978	4,700	4,200	4,700
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	131	250	250	250
Property Taxes	0	0	0	0
Telephone	877	935	1,025	1,200
Travel and Mileage	88	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	16,676	16,686	14,378	19,032
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>51,700</b>	<b>68,051</b>	<b>56,584</b>	<b>80,412</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>557,783</b>	<b>633,201</b>	<b>587,664</b>	<b>665,912</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>220,495</b>	<b>263,799</b>	<b>309,337</b>	<b>231,088</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	1,738	2,525	6,000	18,072
Interest Expense/Income - Debt Service	0	0	302	274
Principal Portion - Debt Service	0	0	2,867	2,895
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)	(19,299)	(38,400)	(4,900)	(42,200)
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>(17,561)</b>	<b>(35,875)</b>	<b>4,269</b>	<b>(20,959)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>202,934</b>	<b>227,924</b>	<b>313,606</b>	<b>210,129</b>

Estimated Cash Balance 7/1/23 753,000  
Net Results from Operations 210,129

(1) See Page 23

Estimated Cash Balance 6/30/24 963,129

Cash Reserve Goal at 6/30/24 238,956

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

**BLACKLAKE SEWER RATE  
STABILIZATION FUND #155**

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>				
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**BLACKLAKE SEWER RATE STABILIZATION #155  
CONTINUED**

GENERAL & ADMINISTRATIVE	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	201	270	610	1,315
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>201</b>	<b>270</b>	<b>610</b>	<b>1,315</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>201</b>	<b>270</b>	<b>610</b>	<b>1,315</b>

Estimated Cash Balance 7/1/23                      54,800  
Net Results from Operations                      1,315

Estimated Cash Balance 6/30/24                      56,115

Cash Reserve Goal at 6/30/24                      50,000

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

<b>STREET LIGHTING FUND #200</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	27,850	47,345	47,345	49,573
Franchise Fee - Solid Waste	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>27,850</b>	<b>47,345</b>	<b>47,345</b>	<b>49,573</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Streetlights	28,961	29,400	29,400	27,400
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	1,231	1,000	1,000	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>30,192</b>	<b>30,400</b>	<b>30,400</b>	<b>29,400</b>

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

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	500	110	110	115
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	2,000	1,000	1,000
Legal - Water Counsel	0	0	0	0
Professional Services - Rate Study	9,705	2,500	9,705	500
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	114	2,000	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	500	1,500	1,500	2,000
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>10,819</b>	<b>8,110</b>	<b>12,815</b>	<b>4,115</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>41,011</b>	<b>38,510</b>	<b>43,215</b>	<b>33,515</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>(13,161)</b>	<b>8,835</b>	<b>4,130</b>	<b>16,058</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	3	0	60	360
Interest Expense - Debt Service	0	0	(302)	(275)
Principal Portion - Debt Service	0	0	(2,867)	(2,895)
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers to Capital Reserve (1)	0	(10,100)	(10,100)	(10,410)
Fixed Assets	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>3</b>	<b>(10,152)</b>	<b>(13,209)</b>	<b>(13,220)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>(13,158)</b>	<b>(1,317)</b>	<b>(9,079)</b>	<b>2,838</b>

(1) Funded Replacement Fund

Estimated Cash Balance 7/1/23	15,000
Net Results from Operations	2,838
Estimated Cash Balance 6/30/24	<u>17,838</u>
Cash Reserve Goal at 6/30/24	<u>17,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

<b>FUNDED REPLACEMENT STREET LIGHTING FUND #205 OPERATING REVENUES</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 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	10,000
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>

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

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(10,000)</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	0	0	60	242
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)	0	0	10,100	10,410
Fixed Assets	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>10,160</b>	<b>10,652</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>10,160</b>	<b>652</b>

(1) Funded Replacement Fund

Estimated Cash Balance 7/1/23                      10,100  
Net Results from Operations                                      652

Estimated Cash Balance 6/30/24                      10,752

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

<b>STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 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	14,000	13,720	14,700
Franchise Fee - Solid Waste	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>13,720</b>	<b>14,000</b>	<b>13,720</b>	<b>14,700</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 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	5,354	6,000	5,000	6,500
Electricity	120	150	150	150
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance	9,825	5,000	5,000	5,000
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>15,299</b>	<b>11,150</b>	<b>10,150</b>	<b>11,650</b>

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

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>2,056</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>17,355</b>	<b>13,150</b>	<b>12,150</b>	<b>13,650</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>(3,635)</b>	<b>850</b>	<b>1,570</b>	<b>1,050</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	81	30	140	312
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>81</b>	<b>30</b>	<b>140</b>	<b>312</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>(3,554)</b>	<b>880</b>	<b>1,710</b>	<b>1,362</b>

Estimated Cash Balance 7/1/23 13,000  
Net Results from Operations 1,362

Estimated Cash Balance 6/30/24 14,362

Cash Reserve Goal at 6/30/24 20,000

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

**SOLID WASTE FUND #300**

2021-22  
ACTUAL

2022-23  
BUDGET

2022-23  
EST ACTUAL

2023-24  
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	193,017	183,000	200,000	230,000
<b>TOTAL OPERATING REVENUES</b>	<b>193,017</b>	<b>183,000</b>	<b>200,000</b>	<b>230,000</b>

**OPERATING EXPENDITURES  
OPERATIONS & MAINTENANCE**

2021-22  
ACTUAL

2022-23  
BUDGET

2022-23  
EST ACTUAL

2023-24  
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	16,852	83,500	83,500	98,000
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>16,852</b>	<b>220,995</b>	<b>83,500</b>	<b>98,000</b>

**SOLID WASTE FUND #300  
CONTINUED**

GENERAL & ADMINISTRATIVE	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	2,000	2,000	2,000	2,000
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	1,482	3,000	4,000	4,000
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	657	600	0	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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>24,389</b>	<b>25,850</b>	<b>26,250</b>	<b>26,850</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>41,241</b>	<b>246,845</b>	<b>109,750</b>	<b>124,850</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>151,776</b>	<b>(63,845)</b>	<b>90,250</b>	<b>105,150</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	2,569	2,300	5,600	10,800
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	0	(137,495)	(137,568)	(300,000)
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>2,569</b>	<b>2,300</b>	<b>(131,968)</b>	<b>(289,200)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>154,345</b>	<b>(61,545)</b>	<b>(41,718)</b>	<b>(184,050)</b>

Estimated Cash Balance 7/1/23                      450,000  
Net Results from Operations                              (184,050)

Estimated Cash Balance 6/30/24                      265,950

Cash Reserve Goal at 6/30/24                              150,000

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

<b>DRAINAGE FUND #400</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	22,489	22,300	22,300	24,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>22,489</b>	<b>22,300</b>	<b>22,300</b>	<b>24,000</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DRAINAGE FUND #400 CONTINUED GENERAL & ADMINISTRATIVE	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>22,489</b>	<b>22,300</b>	<b>22,300</b>	<b>24,000</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	240	375	750	1,800
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
<b>TOTAL NON-OPERATING REVENUES/(DEFICIT)</b>	<b>240</b>	<b>375</b>	<b>750</b>	<b>1,800</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>22,729</b>	<b>22,675</b>	<b>23,050</b>	<b>25,800</b>

Estimated Cash Balance 7/1/23	75,000
Net Results from Operations	25,800
Transfer to Fund #600	(50,800)
Estimated Cash Balance 6/30/24	<u>50,000</u>
Cash Reserve Goal at 6/30/24	<u>50,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

<b>FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FUNDED REPLACEMENT - WATER FUND #805 CONTINUED</b>				
<b>GENERAL &amp; ADMINISTRATIVE</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 BUDGET</b>	<b>2022-23 EST ACTUAL</b>	<b>2023-24 PROPOSED</b>
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	25,150	19,000	50,000	93,600
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	541,000	657,000	657,000	673,000
Fixed Assets	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>566,150</b>	<b>676,000</b>	<b>707,000</b>	<b>766,600</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>566,150</b>	<b>676,000</b>	<b>707,000</b>	<b>766,600</b>

Estimated Cash Balance 7/1/23 3,900,000  
Net Results from Operations 766,600

Funded Replacement Projects(1) (1,415,000)  
Estimated Cash Balance 6/30/24 3,251,600

(1) See Page 25 and 26

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET**

**2023-2024**

**FUNDED REPLACEMENT -  
TOWN SEWER FUND #810  
OPERATING REVENUES**

2021-22      2022-23      2022-23      2023-24  
ACTUAL      BUDGET      EST ACTUAL      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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**OPERATING EXPENDITURES  
OPERATIONS & MAINTENANCE**

2021-22      2022-23      2022-23      2023-24  
ACTUAL      BUDGET      EST ACTUAL      PROPOSED

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

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

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	24,989	16,500	35,000	52,800
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	395,000	200,000	200,000	150,000
Fixed Assets	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>419,989</b>	<b>216,500</b>	<b>235,000</b>	<b>202,800</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>419,989</b>	<b>216,500</b>	<b>235,000</b>	<b>202,800</b>

Estimated Cash Balance 7/1/23	2,200,000
Net Results from Operations	202,800
Bond Proceeds	3,000,000
Funded Replacement Projects(1)	(3,935,000)
Estimated Cash Balance 6/30/24	<u>1,467,800</u>

(1) See Page 25 and 27

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2023-2024**

<b>FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 EST ACTUAL	2023-24 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTOAL OPERATING REVENUES AND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND EXPENDITURES</b>				
Interest Income	1,160	1,265	4,000	10,080
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	183,000	188,000	188,000	188,000
Fixed Assets	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>184,160</b>	<b>189,265</b>	<b>192,000</b>	<b>198,080</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES</b>	<b>184,160</b>	<b>189,265</b>	<b>192,000</b>	<b>198,080</b>

Estimated Cash Balance 7/1/23	420,000
Net Results from Operations	198,080

(1) See Page 25 and 28

Funded Replacement Projects(1)	(400,000)
Estimated Cash Balance 6/30/24	<u>218,080</u>

# APPENDIX B

**NIPOMO COMMUNITY SERVICES DISTRICT**

**BUDGET FOR FISCAL YEAR 2023-2024**

		Acre Feet Purchase(A)	Cost per Acre Foot (AF)	Total Cost	
Water Purchase Fiscal Year 2023-2024-See page 68		1050	See page 68	\$2,674,651	
NCSD Water O & M Cost per AF **		1050	\$229.45	\$240,923	
NCSD Admin Fee per AF (15% of O & M per AF) **		1050	\$34.42	\$36,141	
			<u>\$263.87</u>	<u>\$2,951,715</u>	
**To be adjusted annually based on actual costs					
		TOTAL	NCSD	WMWC	GSWC
1	Phase 1 Supplemental Water Annual Allocation (AF)	1000	666.68	166.66	166.66
2	Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66%	16.66%
3	Pass-Through Supplemental Water Cost	\$2,674,651	\$1,783,457	\$445,597	\$445,597
4	Supplemental Water O & M Cost	\$240,923	(\$A) \$160,647	\$40,138	\$40,138
5	Supplemental Water NCSD Admin Fee	\$36,141	(\$B) \$24,099	\$6,021	\$6,021
6	<b>Total Annual Supplemental Water Volume Cost</b>	<b>\$2,951,715</b>	<b>\$1,968,203</b>	<b>\$491,756</b>	<b>\$491,756</b>
		TOTAL	NCSD	WMWC	GSWC
7	Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50	416.50
8	Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88%	13.88%
9	Yearly Capital Recovery Charge-Principal 6/30/2015 (1)	\$103,462	\$0	\$42,628	\$60,834
10	Yearly Capital Recovery Charge-Interest 6/30/2015 (1)	\$282,957	\$0	\$146,231	\$136,726
11	Yearly Capital Recovery Charge-Principal 6/30/2016 (2)	\$8,500	\$0	\$4,033	\$4,467
12	Yearly Capital Recovery Charge-Interest 6/30/2016 (2)	\$24,672	\$0	\$13,834	\$10,838
13	Yearly Capital Recovery Charge-Principal 6/30/2017 (3)	\$11,890	\$0	\$7,177	\$4,713
14	Yearly Capital Recovery Charge-Interest 6/30/2017 (3)	\$35,209	\$0	\$24,617	\$10,592
14	Yearly Capital Recovery Charge-Principal 6/30/2018 (4)	\$1,088	\$0	\$500	\$588
15	Yearly Capital Recovery Charge-Interest 6/30/2018 (4)	\$3,033	\$0	\$1,713	\$1,320
16	Yearly Capital Recovery Charge-Principal 6/30/2019 (5)	\$1,334	\$0	\$612	\$722
17	Yearly Capital Recovery Charge-Interest 6/30/2019 (5)	\$3,721	\$0	\$2,098	\$1,623
18	Yearly Capital Recovery Charge-Principal 6/30/2020 (6)	\$17,108	\$0	\$7,829	\$9,279
19	Yearly Capital Recovery Charge-Interest 6/30/2020 (6)	\$47,714	\$0	\$26,858	\$20,856
20	Yearly Capital Recovery Charge-Principal 6/30/2021 (7)	\$4,377	\$0	\$1,999	\$2,378
21	Yearly Capital Recovery Charge-Interest 6/30/2021 (7)	\$12,201	\$0	\$6,856	\$5,345
22	Yearly Capital Recovery Charge-Principal 6/30/2022 (8)	\$3,241	\$0	\$1,477	\$1,764
23	Yearly Capital Recovery Charge-Interest 6/30/2022 (8)	\$9,032	\$0	\$5,067	\$3,965
22	Supplemental Water Project Yearly Replacement (9)	\$206,865	(\$C) \$149,439	\$28,713	\$28,713
23	<b>Total Annual Fixed Supplemental Charges</b>	<b>\$776,404</b>	<b>\$149,439</b>	<b>\$322,242</b>	<b>\$304,723</b>
24	<b>Total Volume and Annual Fixed Charges for Fiscal Year 2023-2024 (Line 6 + Line 25)</b>	<b>\$3,728,119</b>	<b>\$2,117,642</b>	<b>\$813,998</b>	<b>\$796,479</b>
25	Electrical Pumping Credit (\$248.10 per acre foot-estimated)	(\$82,666)	\$0	(\$41,333)	(\$41,333)
26	<b>SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2023-2024</b>	<b>\$3,645,453</b>	<b>\$2,117,642</b>	<b>\$772,665</b>	<b>\$755,146</b>

(1)	Per applicable amortization schedule as of June 30, 2015	
(2)	Per applicable amortization schedule as of June 30, 2016	
(3)	Per applicable amortization schedule as of June 30, 2017	(A) 1000 ACRE FEET PER CONTRACT PLUS 50 ACRE FEET FOR OPERATIONAL BUFFER
(4)	Per applicable amortization schedule as of June 30, 2018	(A)+(B)+(C) = \$334,185
(5)	Per applicable amortization schedule as of June 30, 2019	
(6)	Per applicable amortization schedule as of June 30, 2020	
(7)	Per applicable amortization schedule as of June 30, 2021	
(8)	Per applicable amortization schedule as of June 30, 2022	
(9)	Monthly replacement contribution of total Supplemental Water Project cost of \$20,686,509 assuming a 100 year project life = \$206,865 per year not to exceed \$3,000,000 adjusted annually for CPI per agreement	

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

**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP) - COST OF WATER PURCHASED FROM CITY OF SANTA MARIA (SM)  
BUDGET FOR FISCAL YEAR 2023-24**

FISCAL YEAR	CITY OF SM RATE INCR	CITY OF SM PURCHASED	(a)	(b)	(c)	(d)	(a)*(d)
			ACRE FEET	CITY OF SM BASE COST	CITY OF SM CHANGE IN ENERGY	(b)+(c) COST PER ACRE FOOT	TOTAL COST
FY 15-16	July 1, 2015 to June 30, 2016	1/7/2015	660	\$ 1,495.85	\$ 23.00	\$1,518.85	\$1,001,760
FY 16-17	July 1, 2016 to June 30, 2017	7/1/2016	860	\$ 1,570.77	\$ 17.00	\$1,587.77	\$1,365,482
FY 17-18	July 1, 2017 to June 30, 2018	7/1/2017	945	\$ 1,649.18	\$ -	\$1,649.18	\$1,558,475
FY 18-19	July 1, 2018 to June 30, 2019	7/1/2018	950	\$ 1,649.18	\$ 52.00	\$1,701.18	\$1,616,121
FY 19-20	July 1, 2019 to December 31, 2019	7/1/2019	487	\$ 1,649.18	\$ 45.92	\$1,695.10	\$825,514
FY 19-20	January 1, 2020 to June 30, 2020	1/1/2020	463	\$ 2,077.81	\$ 45.92	\$2,123.73	\$983,287
FY 20-21	July 1, 2020 to December 31, 2020	1/1/2020	555	\$ 2,077.81	\$ 45.92	\$2,123.73	\$1,178,670
FY 20-21	January 1, 2021 to June 30, 2021	1/1/2021	498	\$ 2,160.58	\$ 43.19	\$2,203.77	\$1,097,477
FY 21-22	July 1, 2021 to December 31, 2021	1/1/2021	555	\$ 2,160.58	\$ 43.19	\$2,203.77	\$1,223,092
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	525	\$ 2,247.70	\$ 28.14	\$2,275.84	\$1,194,816
FY 22-23	January 1, 2023 to June 30, 2023	1/1/2023	525	\$ 2,339.17	\$ 149.31	\$2,488.48	\$1,306,452
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	\$ 2,456.78	\$ 149.31	\$2,606.09	\$1,368,199

\$2,674,651

**City of Santa Maria Adopted Rate Increases**

Effective Date of City of SM Rate Increase	(e)	(f)	(e)*(f)
	Base Cost Per Unit (hcf)	Units per Acre Foot	Base Cost per Acre Foot
1/7/2015	\$3.43	435.6	\$1,495.85
7/1/2016	\$3.61	435.6	\$1,570.77
7/1/2017	\$3.79	435.6	\$1,649.18
7/1/2018	\$3.79	435.6	\$1,649.18
7/1/2019	\$3.79	435.6	\$1,649.18
1/1/2020	\$4.77	435.6	\$2,077.81
1/1/2021	\$4.96	435.6	\$2,160.58
1/1/2022	\$5.16	435.6	\$2,247.70
1/1/2023	\$5.37	435.6	\$2,339.17
1/1/2024	\$5.64*	435.6	\$2,456.78

\*assumes 5% increase

**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
(1) Current CPI (July)	258.017	264.979	261.037	281.402	289.173	307.536	343.597	390.049
(2) Base Period CPI (May 2013)	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
(4) Divided by prior period (3) + (2)	-0.023358366	0.00299408	-0.011927113	0.065158145	0.094572804	0.164080125	0.300577619	0.476406953
(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
(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
(7) Base Cost of Energy (Per Agreement)	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	31.08724024	49.27238908
(9) Adjusted Base Cost of Energy (7) + (8)	204.43	207.16	205.62	213.59	216.63	223.82	237.9372402	256.1223891
(10) CCWA BUDGET (Per published document)	\$227.27	\$223.71	\$191.77	\$265.90	\$262.54	\$267.02	\$266.08	\$405.43
(11) Change in Cost of Energy (10) - (9), not less than 0	\$23	\$17	\$0	\$52	\$46	\$43	\$28	\$149

(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  
2023-2024**

	<u>July 1, 2023</u> <u>Beginning Balance</u>	<u>Principal</u> <u>Pay Down</u>	<u>June 30, 2024</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)	\$10,045,000	(\$260,000)	\$9,785,000
The District refunded Revenue Bonds, Series 2013A on May 30, 2013 (original issue date was May 1, 2003). The proceeds of the original issue were used for pipeline and storage facility projects costs. The refunded Revenue Bonds bear interest ranging from 3.7% to 4.80% per annum. Principal is to be paid annually starting September 1, 2014 through September 2032. Annual principal payments range from \$100,000 to \$225,000. (Fund #600)	\$1,805,000	(\$145,000)	\$1,660,000
The District issued \$9,660,000 of Revenue Certificates of Participation (COP's) on June 21, 2013. The proceeds were used for the Supplemental Water Project Phase I. The COP's bear interest ranging from 1% to 4.625% per annum. Principal is to be paid annually starting September 1, 2014 through June 1, 2043. Annual principal payments range from \$135,000 to \$725,000. (Fund #500)	\$8,360,000	(\$160,000)	\$8,200,000
<b>TOTAL PRINCIPAL BALANCES</b>	<u>\$20,210,000</u>	<u>(\$565,000)</u>	<u>\$19,645,000</u>

# APPENDIX D

**PRESENTED FOR INFORMATIONAL PURPOSES**

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

Meter Size	MONTHLY MONTHLY									
	6/30/2014	6/30/2015	6/1/3016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 12/31/20	1/1/21 to 12/31/21	1/1/22 to 12/31/22	1/1/23 to 12/31/23
Less	\$38.51	\$41.57	\$44.92	\$44.92	\$42.51	\$46.52	\$51.59	\$53.70	30.36*	33.86*
1 ½ Inch	105.75	114.43	123.94	123.94	51.49	55.55	60.87	75.76	42.42*	47.03*
2 Inch	164.67	178.42	193.48	193.48	67.40	72.08	78.43	106.42	59.32*	65.50*
3 Inch	297.27	322.86	350.88	350.88	152.51	163.70	178.85	223.04	124.64*	138.20*
4 Inch	483.29	525.78	572.31	572.31	197.75	210.55	228.44	312.99	174.18*	192.58*
6 Inch	951.36	1,036.08	1,128.85	1,128.85	335.12	349.88	372.90	631.28	348.53*	383.17*

\*Monthly Billing started January 1, 2022

**SUPPLEMENTAL WATER**

Meter Size	6/30/2014	6/30/2015	6/1/3016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 12/31/20	1/1/21 to 12/31/21	1/1/22 to 12/31/22	1/1/23 to 12/31/23
1 Inch and Less	-	-	\$13.20	\$13.20	(1)	(1)	(1)	(1)	(1)	(1)
1 ½ Inch	-	-	39.60	39.60	(1)	(1)	(1)	(1)	(1)	(1)
2 Inch	-	-	63.36	63.36	(1)	(1)	(1)	(1)	(1)	(1)
3 Inch	-	-	118.80	118.80	(1)	(1)	(1)	(1)	(1)	(1)
4 Inch	-	-	198.00	198.00	(1)	(1)	(1)	(1)	(1)	(1)
6 Inch	-	-	396.00	396.00	(1)	(1)	(1)	(1)	(1)	(1)

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

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

		6/30/2014	6/30/2015	6/30/2016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 12/31/20	1/1/21 to 12/31/21	1/1/21 to 12/31/21	1/1/23 to 12/31/23
Uniform Rate		\$-	\$-	\$-	\$-	\$4.97	\$5.45	\$5.95	\$6.21	\$6.68	\$7.21
Single and Multi-Family	Tier I	1.97	2.16	2.37	2.37	-	-	-	-	-	-
	Tier II	2.46	2.69	2.95	2.95	-	-	-	-	-	-
	Tier III	3.45	3.78	4.14	4.14	-	-	-	-	-	-
	Tier IV	5.91	6.47	7.08	7.08	-	-	-	-	-	-
Commercial and Irrigation	Tier I	2.46	2.69	2.95	2.95	-	-	-	-	-	-
	Tier II	3.45	3.78	4.14	4.14	-	-	-	-	-	-
Agriculture and All Other		2.84	3.11	3.41	3.41	-	-	-	-	-	-
Supplemental Water		-	-	-	0.77	1.003	(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
2023(1)	\$56.32*	\$46.95*
2022(1)	\$54.25*	\$45.23*
2021	100.87	84.14
2020	100.87	84.14
2019	97.74	81.53
2018	94.71	79.00
2017	91.77	76.55
2016	88.93	74.18
2015	88.32	67.33
2014	88.32	67.33

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

Fiscal Year	BLACKALKE	
	Single Family	Multi-Family
2023(1)	147.63*	\$94.86*
2022(1)	\$134.21*	\$86.23*
2021	230.40	148.04
2020	197.77	127.07
2019	169.76	109.08
2018	145.51	95.08
2017	145.51	95.08
2016	145.51	95.08
2015	145.51	95.08
2014	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
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
1 Inch and Less	\$34.07	\$34.07	\$35.12	\$36.24	\$37.40	\$38.60	\$39.83	\$39.83	\$28.48	\$29.56
1 ½ Inch	98.59	98.59	101.94	105.20	108.57	112.04	115.63	115.63	82.02	85.14
2 Inch	156.66	156.66	162.08	167.26	172.62	178.14	183.84	183.84	130.20	135.15
3 Inch	292.16	292.16	302.40	312.08	322.07	332.37	343.01	343.01	242.64	281.86
4 Inch	485.72	485.72	502.87	518.96	535.57	552.70	570.39	570.39	403.25	418.57
6 Inch	969.64	969.64	1,004.03	1,036.16	1,069.31	1,103.53	1,138.85	1,138.85	804.79	835.37

Fiscal Year	BI-MONTHLY SERVICE CHARGE								MONTHLY	MONTHLY
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Low	\$2.89	\$2.89	\$3.43	\$3.54	\$3.66	\$3.77	\$3.89	\$3.89	\$4.02	\$4.17
Medium	3.20	3.20	3.81	3.93	4.06	4.19	4.32	4.32	4.43	4.60
High	4.14	4.14	4.93	5.09	5.25	5.42	5.59	5.59	5.68	5.89

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE								MONTHLY	MONTHLY
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
1 Inch and Less	\$65.52	\$65.52	\$65.52	\$65.52	\$65.52	\$88.35	\$102.93	\$119.91	\$69.85	\$76.83
1 ½ Inch	186.50	186.50	186.50	186.50	186.50	233.45	271.97	316.85	184.56	203.02
2 Inch	295.38	295.38	295.38	295.38	295.38	364.04	424.11	494.09	287.80	316.58
3 Inch	549.43	549.43	549.43	549.43	549.43	668.75	779.09	907.64	528.70	581.57
4 Inch	912.36	912.36	912.36	912.36	912.36	1,104.05	1,286.22	1,498.45	872.84	960.13
6 Inch	1,819.68	1,819.68	1,819.68	1,819.68	1,819.68	2,192.30	2,554.03	2,975.44	1,733.19	1,906.51

Fiscal Year	BI-MONTHLY SERVICE CHARGE								MONTHLY	MONTHLY
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Low	\$3.56	\$3.56	\$3.56	\$3.56	\$3.56	\$3.97	\$4.63	\$5.39	\$6.28	\$6.91
Medium	4.80	4.80	4.80	4.80	4.80	5.28	6.15	7.16	8.34	9.17
High	7.59	7.59	7.59	7.59	7.59	8.22	9.58	11.16	13.00	14.30

**PRESENTED FOR INFORMATIONAL PURPOSES**

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

Meter Size	FISCAL YEAR									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
1 Inch and Less	\$2,921	\$2,921	\$2,976	\$3,076	\$3,188	\$3,284	\$3,349	\$3,405	\$3,575	\$3,878
Supplemental Water	7,570	7,570	7,711	7,971	8,262	8,510	8,678	8,823	9,265	10,049
1 ½ Inch	8,764	8,764	8,928	9,228	9,566	9,853	10,047	10,215	10,727	11,634
Supplemental Water	22,710	22,710	23,134	23,913	24,787	25,531	26,034	26,470	27,796	30,147
2 Inch	14,022	14,022	14,284	14,785	15,305	15,784	16,075	16,344	17,162	18,814
Supplemental Water	36,336	36,336	37,015	38,261	39,660	40,850	41,655	42,352	44,474	48,235
3 Inch	26,291	26,291	26,782	27,684	28,696	29,557	30,140	30,644	32,179	34,901
Supplemental Water	68,130	68,130	69,403	71,740	74,827	76,594	78,103	79,411	83,389	90,441
4 Inch	43,819	43,819	44,638	46,141	47,827	49,263	50,234	51,074	53,633	58,169
Supplemental Water	113,550	113,550	115,671	119,566	123,936	127,657	130,172	132,351	138,982	150,735
6 Inch	87,638	87,638	89,275	92,281	95,654	98,526	100,467	102,149	107,266	116,338
Supplemental Water	227,100	227,100	231,342	239,132	247,872	255,314	260,344	264,703	277,963	301,471

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

Meter Size	FISCAL YEAR									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
1 Inch and Less	\$8,282	\$8,526	\$8,685	\$8,978	\$9,306	\$9,585	\$9,774	\$9,937	\$10,435	\$11,318
1 ½ Inch	24,846	25,577	26,055	26,933	27,917	28,755	29,322	29,812	31,306	33,954
2 Inch	39,755	40,924	41,689	43,093	44,668	46,009	46,915	47,701	50,090	54,326
3 Inch	74,539	76,732	78,166	80,798	83,751	86,265	87,965	89,437	93,918	101,861
4 Inch	124,232	127,887	130,276	134,663	139,584	143,775	146,608	149,062	156,530	169,768
6 Inch	248,463	255,774	260,552	269,325	279,169	287,550	293,216	298,125	313,060	339,535

**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 %
2022	3,819	85%	470	11%	106	2%	105	2%	1	>1%	4,501	100%
2021	3,809	85%	463	11%	108	2%	104	2%	1	>1%	4,485	100%
2020	3,726	85%	462	11%	103	2%	99	2%	1	>1%	4,391	100%
2019	3,703	85%	444	10%	101	2%	94	2%	1	>1%	4,343	100%
2018	3,685	85%	439	10%	103	2%	103	2%	1	>1%	4,331	100%
2017	3,669	86%	441	10%	101	2%	97	2%	1	>1%	4,309	100%
2016	3,603	84%	497	12%	102	2%	97	2%	1	>1%	4,300	100%
2015	3,592	84%	497	12%	99	2%	96	2%	1	>1%	4,285	100%
2014	3,580	84%	500	12%	97	2%	90	2%	1	>1%	4,268	100%
2013	3,556	84%	494	12%	94	2%	93	2%	1	>1%	4,238	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
2022	2,257	2,295	482	482	393	777	84	84	3,216	3,638
2021	2,217	2,378	477	477	393	657	78	81	3,165	3,593
2020	2,187	2,344	476	476	393	657	77	79	3,133	3,556
2019	2,183	2,340	473	473	392	651	78	79	3,126	3,543
2018	2,174	2,322	473	473	375	634	76	76	3,098	3,508
2017	2,153	2,298	470	470	375	634	75	78	3,073	3,480
2016	2,109	2,109	469	469	374	816	110	110	3,062	3,504
2015	2,098	2,098	468	468	374	777	82	82	3,022	3,425
2014	2,096	2,096	463	463	375	766	80	80	3,014	3,407
2013	2,024	2,024	461	461	371	771	80	80	2,936	3,339

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
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
2013	487	487	68	68	4	4	559	559

DUE=Dwelling Unit Equivalent

TO: BOARD OF DIRECTORS

REVIEWED: MARIO IGLESIAS  
GENERAL MANAGER 

FROM: JANA ETTEDDGUE  
FINANCE DIRECTOR 

DATE: JUNE 8, 2023

**AGENDA ITEM**  
**E-5 (B)**  
**JUNE 14, 2023**

**ADOPT 2023-2024 FISCAL YEAR BUDGET FOR  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)**

**ITEM**

Public Hearing to adopt 2023-2024 Fiscal Year Budget for Nipomo Supplemental Water Project (NSWP) [RECOMMEND CONDUCT PUBLIC HEARING, CONSIDER TESTIMONY, ORDER EDITS IF ANY AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING NSWP 2023-2024 FISCAL YEAR BUDGET]

**BACKGROUND**

On April 19, 2023 the Finance and Audit Committee met and reviewed the draft Budget for FY 23-24 for NSWP.

The Nipomo Community Services District (District), City of Santa Maria (City), Woodlands Mutual Water Company (WMWC), Golden State Water Company (GSWC), Rural Water Company (RWC), along with hundreds of other individuals and entities are parties to a certain groundwater adjudication commonly referred to as the Santa Maria Groundwater Litigation. GSWC purchased RWC in 2015 and therefore is referenced below as GSWC/RWC. The Judgement (through the Stipulation) requires the District and the purveyor partners together (Parties) to purchase and transmit to the Nipomo Mesa Management Area (NMMA) a minimum of 2,500 acre-feet of “Nipomo Supplemental Water” each year, and to employ its best efforts to timely implement the Nipomo Supplemental Water Project (NSWP).

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

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

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

DELIVERY YEARS	FISCAL YEAR ENDING	MINIMUM DELIVERY VOLUME (AFY)
1	July 1, 2015 to June 30, 2016	645
2-5	July 1, 2016 to June 30, 2020	800
6-10	July 1, 2020 to June 30, 2025	1,000
11- Term	July 1, 2025 to June 30, 2035	2,500

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

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

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

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

Attached is the draft Budget based on purchase of 1,050 acre feet of supplemental water (1,000 acre feet per contract plus 50 acre feet operational buffer). The City adopted a new rate structure commencing January 1, 2020. The Base Energy Cost CPI will be adjusted based on the July index; however, the City has agreed to implement the energy adjustment to coincide with the January 1 rate increases. The Operations and Maintenance (O&M) Budget has been estimated based on current fiscal year expenditures plus an average of 6% inflation, with the exception of increases in electricity for 15% and insurance for 20%. The administrative fee is set at 15% of O & M costs.

#### RECOMMENDATION

Conduct a public hearing, consider testimony, order edits, if any, and by motion and roll call vote adopt Resolution approving the 2023-2024 NSWP Budget.

#### ATTACHMENTS

- A. Resolution 2023-XXXX (NSWP Budget adoption)
- B. NSWP 2023-2024 Fiscal Year Budget

JUNE 14, 2023

ITEM E-5 (B)

ATTACHMENT A

**NIPOMO COMMUNITY SERVICES DISTRICT  
RESOLUTION 2023-XXXX**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
ADOPTING THE NSWP (NIPOMO SUPPLEMENTAL WATER PROJECT)  
2023-2024 FISCAL YEAR BUDGET**

**WHEREAS**, on October 16, 2015, the Nipomo Supplemental Water Project Water Management and Groundwater Replenishment Agreement (“Agreement”) was made between Nipomo Community Services District (NCSD), Rural Water Company (RWC), The Woodlands Mutual Water Company (WMWC), and Golden State Water Company (GSWC), collectively referred to as the Parties, and

**WHEREAS**, the purpose of the Agreement is to enable the Parties to meet their respective obligations under the Judgment based on the percentage allocations presented in Section I.K regarding the NSWP. In particular, the Parties intend this Agreement to provide for: (1) payment to NCSD for each Party’s allocation of Costs and (2) distribution and use of Nipomo Supplemental Water, and

**WHEREAS**, pursuant to the Agreement, each fiscal year NCSD shall prepare a NSWP Enterprise Fund Budget for all revenues and expenditures related to the NSWP Enterprise Fund. The Budget shall include a summary of projected Nipomo Supplemental Water deliveries and the Costs associated with those deliveries. A draft of the Budget shall be available to each Party for review by May 1<sup>st</sup> of each year. NCSD shall make every reasonable effort to adopt the final Budget during June of each year at a regularly scheduled NCSD board meeting. The Advisory Committee shall determine the most effective content, format and reporting frequency for financial and budget reports for the NSWP Enterprise Fund.

**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 2023-2024 Nipomo Supplemental Water Project Budget 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 and pursuant to the Agreement.
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:**  
**CONFLICT:**

the foregoing Resolution is hereby passed and adopted this 14<sup>th</sup> day of June 2023.

\_\_\_\_\_  
**RICHARD MALVAROSE**  
President of the Board

ATTEST:

APPROVED AS TO FORM AND LEGAL EFFECT:

\_\_\_\_\_  
**MARIO IGLESIAS**  
General Manager and Secretary to the Board

\_\_\_\_\_  
**CRAIG A. STEELE**  
District Legal Counsel

JUNE 14, 2023

ITEM E-5 (B)

ATTACHMENT B

**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)  
BUDGET FOR FISCAL YEAR 2023-24**

	Acre Feet Purchase (A)	Cost per Acre Foot (AF)	Total Cost	
Water Purchase Fiscal Year 2023-2024 (see page 2)	1050	see page 2	\$2,674,651	
NCS D Water O & M Cost per AF ** (see page 3)	1050	\$229.45	\$240,923	
NCS D Admin Fee per AF (15% of O & M per AF) ** (see page 3)	1050	\$34.42	\$36,141	
		<u>\$263.87</u>	<u>\$2,951,715</u>	
**To be adjusted annually based on actual costs				
	TOTAL	NCS D	WMWC	GSWC
1 Phase 1 Supplemental Water Annual Allocation (AF)	1000	666.68	166.66	166.66
2 Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66%	16.66%
3 Pass-Through Supplemental Water Cost	\$2,674,651	\$1,783,457	\$445,597	\$445,597
4 Supplemental Water O & M Cost	\$240,923	\$160,647	\$40,138	\$40,138
5 Supplemental Water NCS D Admin Fee	\$36,141	\$24,099	\$6,021	\$6,021
<b>6 Total Annual Supplemental Water Volume Cost</b>	<b>\$2,951,715</b>	<b>\$1,968,203</b>	<b>\$491,756</b>	<b>\$491,756</b>

	TOTAL	NCS D	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)	\$103,462	\$0	\$42,628	\$60,834
10 Yearly Capital Recovery Charge-Interest 6/30/2015 (1)	\$282,957	\$0	\$146,231	\$136,726
11 Yearly Capital Recovery Charge-Principal 6/30/2016 (2)	\$8,500	\$0	\$4,033	\$4,467
12 Yearly Capital Recovery Charge-Interest 6/30/2016 (2)	\$24,672	\$0	\$13,834	\$10,838
13 Yearly Capital Recovery Charge-Principal 6/30/2017 (3)	\$11,890	\$0	\$7,177	\$4,713
14 Yearly Capital Recovery Charge-Interest 6/30/2017 (3)	\$35,209	\$0	\$24,617	\$10,592
14 Yearly Capital Recovery Charge-Principal 6/30/2018 (4)	\$1,088	\$0	\$500	\$588
15 Yearly Capital Recovery Charge-Interest 6/30/2018 (4)	\$3,033	\$0	\$1,713	\$1,320
16 Yearly Capital Recovery Charge-Principal 6/30/2019 (5)	\$1,334	\$0	\$612	\$722
17 Yearly Capital Recovery Charge-Interest 6/30/2019 (5)	\$3,721	\$0	\$2,098	\$1,623
18 Yearly Capital Recovery Charge-Principal 6/30/2020 (6)	\$17,108	\$0	\$7,829	\$9,279
19 Yearly Capital Recovery Charge-Interest 6/30/2020 (6)	\$47,714	\$0	\$26,858	\$20,856
20 Yearly Capital Recovery Charge-Principal 6/30/2021 (7)	\$4,377	\$0	\$1,999	\$2,378
21 Yearly Capital Recovery Charge-Interest 6/30/2021 (7)	\$12,201	\$0	\$6,856	\$5,345
22 Yearly Capital Recovery Charge-Principal 6/30/2022 (8)	\$3,241	\$0	\$1,477	\$1,764
23 Yearly Capital Recovery Charge-Interest 6/30/2022 (8)	\$9,032	\$0	\$5,067	\$3,965
24 Supplemental Water Project Yearly Replacement (9)	\$206,865	\$149,439	\$28,713	\$28,713
<b>25 Total Annual Fixed Supplemental Charges</b>	<b>\$776,404</b>	<b>\$149,439</b>	<b>\$322,242</b>	<b>\$304,723</b>

<b>Total Volume and Annual Fixed Charges for Fiscal Year 2023-2024(Line 6 + Line 25)</b>				
<b>26</b>		<b>\$3,728,119</b>	<b>\$2,117,642</b>	<b>\$813,998</b>
			<b>\$796,479</b>	

25	Electrical Pumping Credit (\$248.10 per acre foot-estimated)	(\$82,666)	\$0	(\$41,333)	(\$41,333)
<b>26</b>	<b>SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2023-2024</b>	<b>\$3,645,453</b>	<b>\$2,117,642</b>	<b>\$772,665</b>	<b>\$755,146</b>

(1)	Per applicable amortization schedule as of June 30, 2015	
(2)	Per applicable amortization schedule as of June 30, 2016	(A) 1000 ACRE FEET PER CONTRACT
(3)	Per applicable amortization schedule as of June 30, 2017	PLUS 50 ACRE FEET FOR OPERATIONAL BUFFER
(4)	Per applicable amortization schedule as of June 30, 2018	
(5)	Per applicable amortization schedule as of June 30, 2019	
(6)	Per applicable amortization schedule as of June 30, 2020	
(7)	Per applicable amortization schedule as of June 30, 2021	
(8)	Per applicable amortization schedule as of June 30, 2022	
(9)	Monthly replacement contribution of total Supplemental Water Project cost of \$20,686,509 assuming a 100 year project life = \$206,865 per year not to exceed \$3,000,000 adjusted annually for CPI per agreement	

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

**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP) - COST OF WATER PURCHASED FROM CITY OF SANTA MARIA (SM)  
BUDGET FOR FISCAL YEAR 2023-24**

FISCAL YEAR	CITY OF SM RATE INCR EFF DATE	(a)	(b)	(c)	(d)	(a)*(d)	
		ACRE FEET PURCHASED	CITY OF SM BASE Cost PER ACRE FOOT	CITY OF SM CHANGE IN ENERGY	(b)+(c) COST PER ACRE FOOT	TOTAL COST	
FY 15-16	July 1, 2015 to June 30, 2016	1/7/2015	660	\$ 1,495.85	\$ 23.00	\$1,518.85	\$1,001,760
FY 16-17	July 1, 2016 to June 30, 2017	7/1/2016	860	\$ 1,570.77	\$ 17.00	\$1,587.77	\$1,365,482
FY 17-18	July 1, 2017 to June 30, 2018	7/1/2017	945	\$ 1,649.18	\$ -	\$1,649.18	\$1,558,475
FY 18-19	July 1, 2018 to June 30, 2019	7/1/2018	950	\$ 1,649.18	\$ 52.00	\$1,701.18	\$1,616,121
FY 19-20	July 1, 2019 to December 31, 2019	7/1/2019	487	\$ 1,649.18	\$ 45.92	\$1,695.10	\$825,514
FY 19-20	January 1, 2020 to June 30, 2020	1/1/2020	463	\$ 2,077.81	\$ 45.92	\$2,123.73	\$983,287
FY 20-21	July 1, 2020 to December 31, 2020	1/1/2020	555	\$ 2,077.81	\$ 45.92	\$2,123.73	\$1,178,670
FY 20-21	January 1, 2021 to June 30, 2021	1/1/2021	498	\$ 2,160.58	\$ 43.19	\$2,203.77	\$1,097,477
FY 21-22	July 1, 2021 to December 31, 2021	1/1/2021	539	\$ 2,160.58	\$ 43.19	\$2,203.77	\$1,187,832
FY 21-22	January 1, 2022 to June 30, 2022	1/1/2022	531	\$ 2,247.70	\$ 28.14	\$2,275.84	\$1,208,471
FY 22-23	July 1, 2022 to December 31, 2022	1/1/2022	582	\$ 2,247.70	\$ 28.14	\$2,275.84	\$1,324,539
FY 22-23	January 1, 2023 to June 30, 2023	1/1/2022	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	\$ 2,456.78	\$ 149.31	\$2,606.09	\$1,368,199

2,674,651

<b>City of Santa Maria Adopted Rate Increases</b>			
Effective Date of City of SM Rate Increase	(e)	(f)	(e)*(f)
	Base Cost Per Unit (hcf)	Units per Acre Foot	Base Cost per Acre Foot
1/7/2015	\$3.43	435.6	\$1,495.85
7/1/2016	\$3.61	435.6	\$1,570.77
7/1/2017	\$3.79	435.6	\$1,649.18
7/1/2018	\$3.79	435.6	\$1,649.18
7/1/2019	\$3.79	435.6	\$1,649.18
1/1/2020	\$4.77	435.6	\$2,077.81
1/1/2021	\$4.96	435.6	\$2,160.58
1/1/2022	\$5.16	435.6	\$2,247.70
1/1/2023	\$5.37	435.6	\$2,339.17
1/1/2024	\$5.64*	435.6	\$2,456.78

\*assumes 5% increase

<b>CITY OF SANTA MARIA - BASE ENERGY COST ADJUSTMENT (A)</b>								
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23
(1) Current CPI (July)	258.017	264.979	261.037	281.402	289.173	307.536	343.597	390.049
(2) Base Period CPI (May 2013)	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
(4) Divided by prior period (3) ÷ (2)	-0.023358366	0.00299408	-0.011927113	0.065158145	0.094572804	0.164080125	0.300577619	0.476406953
(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
(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
(7) Base Cost of Energy (Per Agreement)	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
(9) Adjusted Base Cost of Energy (7) + (8)	204.43	207.16	205.62	213.59	216.63	223.82	237.94	256.12
(10) CCWA BUDGET (Per published document)	\$227.27	\$223.71	\$191.77	\$265.90	\$262.54	\$267.02	\$266.08	\$405.43
(11) Change in Cost of Energy (10) - (9), not less than 0	\$23	\$17	\$0	\$52	\$46	\$43	\$28	\$149

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

**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)  
BUDGET FOR FISCAL YEAR 2023-24**

**OPERATIONS AND MAINTENANCE BUDGET**

OPERATIONS AND MAINTENANCE	1000 AFY 2021-22 ACTUAL	1000 AFY 2022-23 BUDGET	1000 AFY 2022-23 EST ACTUAL	1,000 AFY 2023-24 PROPOSED
Electricity	85,759	104,500	104,500	120,000
Labor (fully weighted)	77,080	55,200	55,200	60,000
Water	1,294	790	600	650
Chemicals	8,658	10,300	9,000	9,500
Outside Services	1,167	5,400	5,150	5,400
Permits and Operating Fees	476	1,575	1,200	1,250
Insurance (1)	15,731	18,250	20,545	24,654
Repairs and Maintenance	7,418	10,500	8,000	8,000
<b>TOTAL OPERATIONS AND MAINTENANCE</b>	<b>197,583</b>	<b>206,515</b>	<b>204,195</b>	<b>229,454</b>
<b>Cost per acre foot @ 1,000 acre feet</b>	<b>197.58</b>	<b>206.52</b>	<b>204.20</b>	<b>229.45</b>
<b>Overhead allocation 15% of O and M</b>	<b>29.64</b>	<b>30.98</b>	<b>30.63</b>	<b>34.42</b>

(1) SDRMA Insurance provider provided estimate for FY 23-24

**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)  
BUDGET FOR FISCAL YEAR 2023-24**

**FUNDED REPLACEMENT RESERVES**

	<u>FY 22-23</u> <u>EST ACTUAL</u>	<u>FY 23-24</u> <u>PROPOSED</u>
Beginning Balance, July 1	1,442,186	1,682,051
Collections during fiscal year		
NCSD	149,439	149,439
WMWC	28,713	28,713
GSWC	28,713	28,713
	<u>206,865</u>	<u>206,865</u>
Estimated interest income	<u>33,000</u>	<u>40,000</u>
Estimated Ending Balance, June 30	<u>1,682,051</u>	<u>1,928,916</u>

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

<b>Funded Replacement Reserve Requirement - Pursuant to Section VIII (J)</b>		
CPI Adjustment as of June 30, 2022		
CPI - 2022Annual	310.782	
CPI - 2021Annual	<u>(289.244)</u>	
	21.538	
Divide by previous period CPI ÷	<u>289.244</u>	
	0.0745	
X	<u>100.000</u>	
Percent Change	<u>7.45</u>	
Maximum Balance computed as of June 30, 2021		3,578,957
Adjusted by CPI June 30, 2022 (\$3,578,957 * 7.45%)		266,632
Maximum Balance adjusted as of June 30, 2022		<u>3,845,589</u>

CPI = Consumer Price Index

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

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