

TO: BOARD OF DIRECTORS

REVIEWED: MARIO IGLESIAS
GENERAL MANAGER

MI

FROM: LISA BOGNUDA
FINANCE DIRECTOR

LB

DATE: MAY 22, 2020



DRAFT BUDGET FOR FISCAL YEAR 2020-2021

ITEM

Draft budget for fiscal year 2010-2021 [RECOMMEND CONSIDER DRAFT BUDGET AND SCHEDULE FOR ADOPTION ON JUNE 10, 2020]

BUDGET BACKGROUND

Attached is the draft of the fiscal year 2020-2021 budget.

The Finance and Audit Committee met on March 5, 2020, for a Kick Off meeting for the FY 20-21 Budget preparation. The Committee met again on April 6, 2020 to review the first draft and make recommendations. The committee's recommendations and comments have been incorporated into the draft budget.

The following modifications have been made to the budget since the Finance and Audit Committee met on April 6:

1. Page 17 – Insurance-Liability budget has been increased by \$36,000. On May 14, SDRMA issued invoices for the FY 20-21, stating the current insurance market continues to be impacted by catastrophic losses around the world.
2. Page 23 – Asset Management Software of \$25,500 has been included to continue the District's work with Sedaru.

To date, COVID-19 has not caused the District to alter its operations significantly since the shelter-in-place order went into effect in March. All District employees continue to work; however, the District's administrative office is currently not open to the public. Customer consumption continues to be steady with an increase of approximately 1,400 more units of water used in April 2020 compared to April 2019.

Pursuant to Governor Newsom's Executive Order N0-42-20, late fees and nonpayment fees (including discontinuance of service for nonpayment) have been suspended. Nothing in this Order eliminates the obligation of water customers to pay for water service, prevents a water system from charging a customer for such service, or reduces the amount a customer already may owe to a water system.

The District has been closely monitoring its accounts receivable (payments not yet received) and has seen an increase of approximately 7% compared to last year. This equates to about a \$5,000 difference between the two periods. In the near future, the District does not anticipate the slower collections in accounts receivable will impact the budget or cash flow. However, if COVID-19 issues continue or resurface in the coming months, the rate stabilization funds and cash reserves would be available to cover operating costs, upon approval by the Board of Directors.

The draft of the budget is projecting a net surplus of \$782,611 (Pages 16-17). Each Fund has its own impact on the net surplus – whether positive or negative, and therefore, each Fund must be looked at individually.

OPERATIONS AND MAINTENANCE FUNDS

Fund #125 – Water (Pages 39 & 40)

This Fund is budgeted to have an operating surplus of \$192,307 but an overall deficit of (\$174,923) due to budgeted fixed asset purchases of \$392,230. The budget also 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 \$1,487,000. The fourth of five rate increases will take effect December 1, 2020. Based on projections, the Water Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #128 – Water Rate Stabilization Fund (Pages 41 & 42)

This Fund is budgeted to have an overall surplus of \$4,270. The purpose is to serve as a buffer to water rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Water Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #130 – Town Sewer (Pages 43 & 44)

This Fund is budgeted to have an overall surplus of \$254,718. This includes a transfer of \$395,000 to Funded Replacement and the budgeted purchase of \$25,410 in fixed assets. The fifth of a five year rate increase went into effect on January 1, 2020. The budget includes funds for a sewer rate study to commence in 2021. Based on projections, the Sewer Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #135 – Town Sewer Rate Stabilization Fund (Pages 44 & 46)

This Fund is budgeted to have an overall surplus of \$3,210. This Fund was established in June 2012 as a requirement for issuance of Certificates of Participation and was funded by a transfer in from Fund #130. The purpose is to serve as a buffer to sewer rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Sewer Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #150 – Blacklake Sewer (Pages 47 & 48)

This Fund is budgeted to have an overall surplus of \$135,868. This includes a transfer of \$178,000 to Funded Replacement and the budgeted purchase of \$13,860 in fixed assets. The second rate increase of the newly adopted rates went into effect April 1, 2020. Based on projections, the Blacklake Sewer Fund will meet its Cash Reserve Goal pursuant to the Cash Reserve Policy.

On May 13, 2020, the property owners of Blacklake approved Assessment District 2020-1 to consolidate the Blacklake sewer enterprise with the Town sewer enterprise. The Blacklake Sewer enterprise will continue to operate as a stand-alone system until the

facilities are designed and constructed and the tie-in is made. It is anticipated this will occur in FY 22-23.

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

This Fund is budgeted to have an overall surplus of \$530. This Fund was established in December 2012 and funded by a transfer in from Fund #150. The purpose is to serve as a buffer to sewer rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Blacklake Sewer Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #200 – Blacklake Street Lighting (Pages 51 & 52)

This Fund is budgeted to have a net overall deficit of (\$2,100). The current assessment is \$50.00 per parcel on 557 parcels. This is the maximum assessment that can be imposed without going through a Prop 218 proceedings. Based on projections, the Blacklake Street Lighting is below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #250 – Street Landscape Maintenance District (Pages 53 & 54)

This Fund is budgeted to have a net overall deficit of (3,290). Based on projections, the Street Landscape Maintenance District will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #300 – Solid Waste (pages 55 & 56)

This Fund is budgeted to have a net overall deficit of (157,050) The Board adopted Resolution 2018-1492, November 14, 2018, "Policy governing the use of franchise fees" which will guide the use of these funds. Based on this policy, a rate holiday of \$305,000 has been budgeted. Based on projections, the Solid Waste Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #400 – Drainage (Pages 57 & 58)

This Fund is budgeted to have a net overall surplus of \$22,100. 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 \$44,000 to Fund #600 – Property Taxes. Based on projections, the Drainage Fund will achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

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

This Fund is budgeted to have a net surplus of \$673,000. The revenue is a transfer in from Fund #125 – Water and interest income. Cash reserves will be used for Funded Replacement projects totaling \$1,890,000 and a transfer of \$1,300,000 to Fund #500 for the Nipomo Supplemental Water Project. The project descriptions can be found on page 25 of the draft budget.

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

This Fund is budgeted to have a net deficit of (\$167,123). It includes is a transfer in from Fund #130 – Town Sewer and interest income and a transfer out to Fund #130. Cash reserves will be used for Funded Replacement projects totaling \$2,510,000. The project descriptions can be found on page 25 of the draft budget.

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

This Fund is budgeted to have a net surplus of \$187,400. The revenue is a transfer in from Fund #150 and interest income.

On May 13, 2020, the property owners of Blacklake approved Assessment District 2020-1 to consolidate the Blacklake sewer enterprise with the Town sewer enterprise. Included in the Assessment District 2020-1 plan is the contribution of \$1,000,000 from Fund 830 to offset the cost of the project and bond issue. All Blacklake property owners will benefit from this contribution by reducing the amount of the bond issue.

NON-OPERATING BUDGETS

Fund #500 – Supplemental Water Fund (Page 31)

This Fund includes budgeted expenditures of \$4,200,000 for the construction of the water line improvements, pump station improvements and the Interconnection phase of the Supplemental Water Project.

Fund #700 – Town Water Capacity (Page 32)

This Fund includes budgeted expenditures of \$410,000 for the third connection to the Blacklake pressure zone and a water master plan.

Fund #710 – Town Sewer Capacity (Page 33)

This Fund includes budgeted expenditures for the Southland sewer collection master plan and wastewater treatment facility blower.

Fund #600 – Property Taxes (Page 34)

This Fund includes a budgeted expenditure of \$70,000 for a backup generator for the office-funds available for this project were available prior to the 2013 pledge. In 2013, the District refinanced \$2.8 million dollars in Revenue Bonds. In addition, in 2013, the District issued \$9.6 million dollars in Certificates of Participation (COP) to fund a portion of the Supplemental Water Project. The District pledged the ad valorem taxes to pay all of the 2013 Refunding and the remaining balance of the ad valorem taxes was pledged to pay a portion of the 2013 COPs.

RECOMMENDATION

It is recommended your Honorable Board provide direction to Staff and set Wednesday, June 10, 2020, 9:00 a.m. as the date and time for a Public Hearing to consider adoption of the Fiscal Year 2020-2021 Budget.

ATTACHMENTS

- A. Draft Fiscal Year 2020-2021 Budget

MAY 27, 2020

ITEM E-1(A)

ATTACHMENT A

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR
2020-2021



MISSION STATEMENT

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

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NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR 2020-2021

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**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2020-2021**

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

The District has twenty-one full-time and one half-time staff positions budgeted in 2020-2021.

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

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

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

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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
#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:

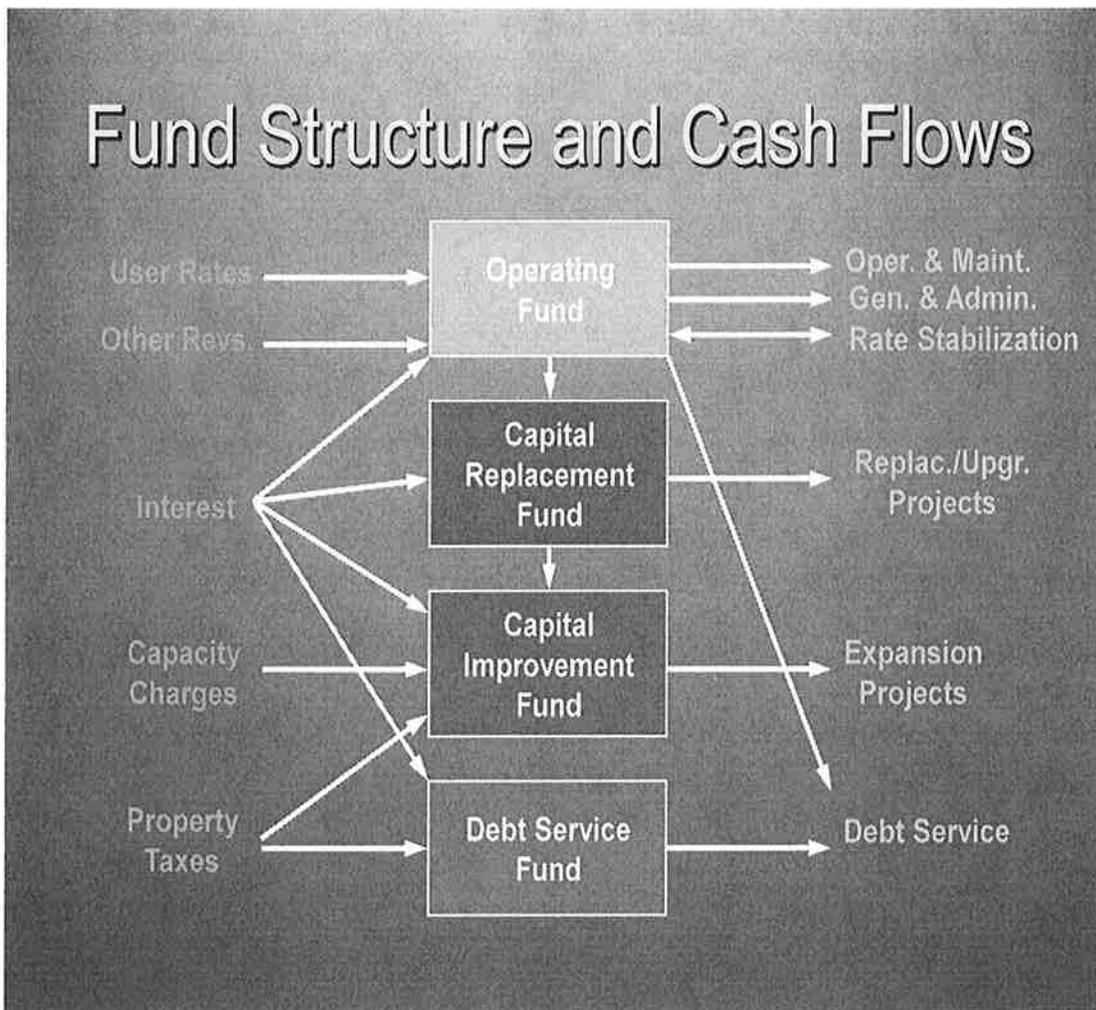
#500	Supplemental Water
#600	Property Tax
#700	Water Capacity Charges
#710	Sewer Capacity Charges -Town Division

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.

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2. FUND AND RESERVE STRUCTURES AND CASH FLOWS

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



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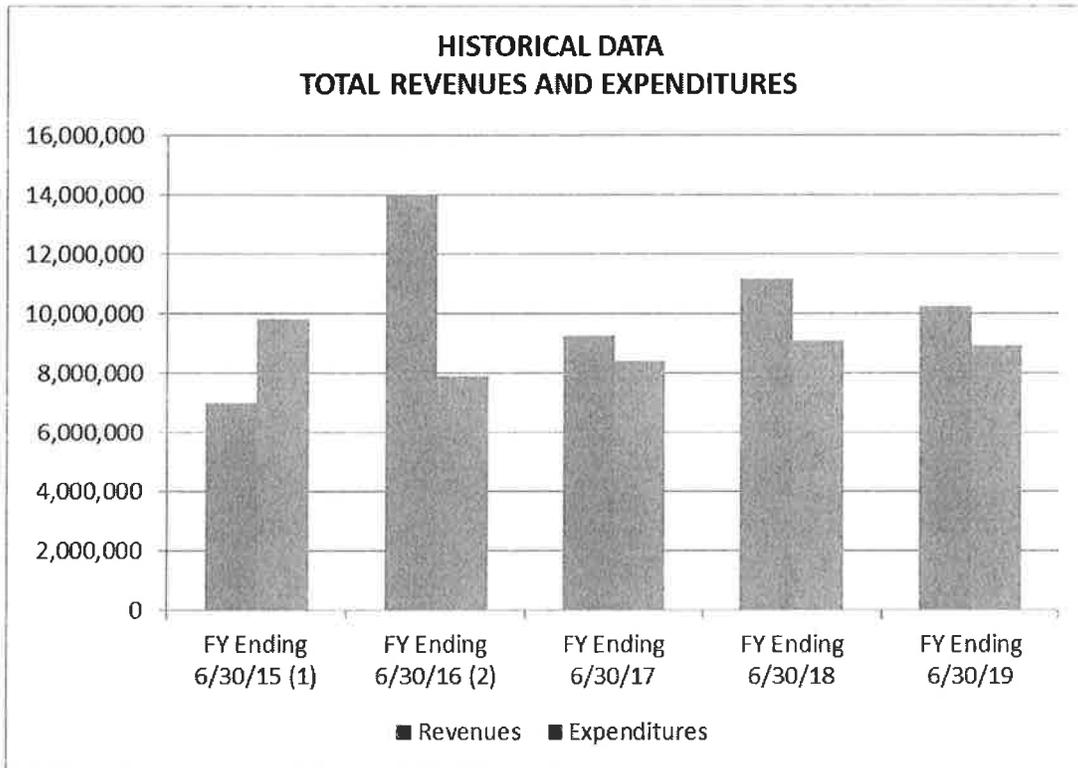
**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2020-2021**

3. FINANCIAL OVERVIEW

PROPOSED 2020-2021 BUDGET COMPARED TO ESTIMATED ACTUAL 2018-2019 BUDGET

- Total budgeted Operating Revenues for fiscal year 2020-2021 is \$9,434,830. This is an increase of 13% above the Estimated Actual Operating Revenues for fiscal year 2019-2020. A graph depicting all revenues can be found on page 20.
- Total budgeted Operating Expenditures for fiscal year 2020-2021 is \$9,544,345. This is an increase of 25% above the Estimated Actual Operating Expenditures for fiscal year 2019-2020. A graph depicting all expenditures can be found on page 21.

ACTUAL TOTAL REVENUES AND EXPENDITURES



(1) Includes loss of \$3,685,588 on disposal of capital assets as a result of the write off of the original Southland Wastewater Treatment Plant and related infrastructure that was taken out of service upon the completion of the upgraded wastewater treatment facility.

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

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NET POSITION

- As of June 30, 2019, the District's net position exceeded \$70 million dollars.

Total Assets	\$95,153,149
Total Liabilities	\$24,215,713
Total Net Position	\$70,937,436

AUDIT

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

4. THE NON-OPERATING BUDGET - CAPITAL IMPROVEMENT PROJECTS

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

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

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

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**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2020-2021**

OPERATING EXPENDITURES CATEGORIES

OPERATIONS AND MAINTENANCE

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

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2020-2021**

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 and Credit Card Fees	Provides for monthly bank charges and credit cards fees
Computer Expense	Provides for billing software technical support, computer consulting, computer upgrades and supplies, etc
Dues and Subscriptions	Provides for membership to California Special Districts Association (CSDA), water and wastewater organizations, various publications and dues
Education and Training	Provides for registration for personnel and board members to attend training classes, seminars and meetings
Elections	Provides for cost of elections
Insurance – Liability	Provides for fire and general liability insurance, errors and omissions coverage and employee dishonesty bond
LAFCO Funding	Provides for district's portion of funding SLO County Local Agency Formation Commission (LAFCO)
Landscape and Janitorial	Provides for weekly landscape and janitorial services for the office buildings
Legal – General Counsel	Provides for routine district legal counsel services plus additional legal services as needed or requested
Legal – Water Counsel	Provides for special water counsel contracted by District
Professional Services	Provides for professional services of attorneys, auditors, engineers and other professionals for special District matters
Miscellaneous	Provides for occasional minor expenses
Newsletters and Mailers	Provides for the preparation and printing of newsletters/mailers
Office Supplies	Provides for general office supplies and materials
Outside Services	Provides for services provided outside the normal operation and function of district personnel

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2020-2021**

OPERATING EXPENDITURES CATEGORIES

GENERAL AND ADMINISTRATIVE

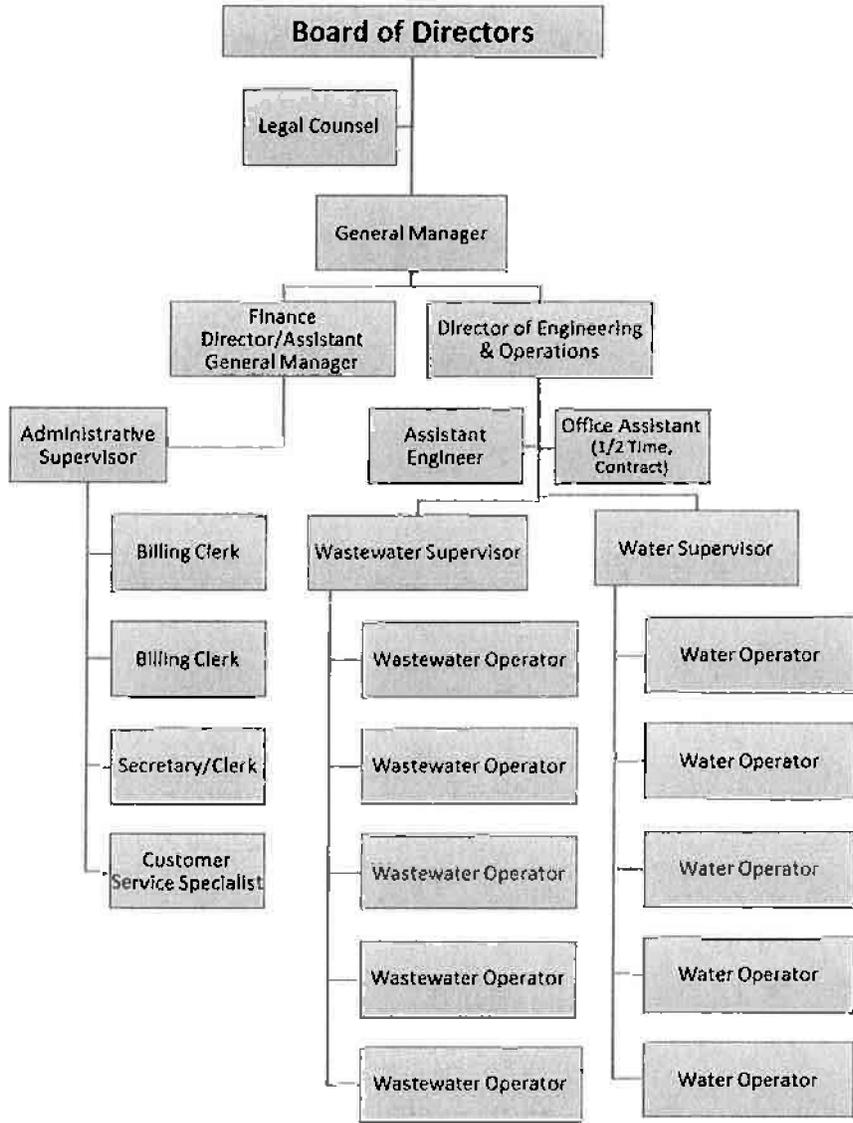
TITLE	DESCRIPTION
Postage	Provides for postage for utility bills and District business
Public Notices	Provides for the publication of all legally required notices
Repairs and Maintenance	Provides for the repair and maintenance of office equipment and buildings
Property Taxes	Provides for the property 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
Blacklake Water & Sewer Loan Surcharge	Provides for the collection of the Blacklake Water & Sewer Surcharge
Interest Expense-Debt Service	Provides for interest expense on debt service
Debt Service – Principal Portion	Provides for principal payment on debt service
Transfer In-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

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NIPOMO COMMUNITY SERVICES DISTRICT
 ORGANIZATIONAL STRUCTURE
 2020-2021



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NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2020-2021

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

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

TOTAL		<u>21.5</u>	<u>0</u>	<u>21.5</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
MONTHLY SALARY STEP/RANGE
2020-2021**

NO	Monthly Salary Range					Longevity Pay		NO	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%		Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
1	\$2,938	\$3,085	\$3,239	\$3,401	\$3,571	\$3,661	\$3,750	33	\$6,413	\$6,734	\$7,071	\$7,424	\$7,796	\$7,990	\$8,185
2	\$3,012	\$3,162	\$3,320	\$3,486	\$3,661	\$3,752	\$3,844	34	\$6,574	\$6,902	\$7,248	\$7,610	\$7,990	\$8,190	\$8,390
3	\$3,085	\$3,239	\$3,401	\$3,571	\$3,750	\$3,844	\$3,937	35	\$6,734	\$7,071	\$7,424	\$7,796	\$8,185	\$8,390	\$8,595
4	\$3,162	\$3,320	\$3,486	\$3,661	\$3,844	\$3,940	\$4,036	36	\$6,902	\$7,248	\$7,610	\$7,990	\$8,390	\$8,600	\$8,810
5	\$3,239	\$3,401	\$3,571	\$3,750	\$3,937	\$4,036	\$4,134	37	\$7,071	\$7,424	\$7,796	\$8,185	\$8,595	\$8,810	\$9,024
6	\$3,320	\$3,486	\$3,661	\$3,844	\$4,036	\$4,137	\$4,238	38	\$7,248	\$7,610	\$7,990	\$8,390	\$8,810	\$9,030	\$9,250
7	\$3,401	\$3,571	\$3,750	\$3,937	\$4,134	\$4,238	\$4,341	39	\$7,424	\$7,796	\$8,185	\$8,595	\$9,024	\$9,250	\$9,476
8	\$3,486	\$3,661	\$3,844	\$4,036	\$4,238	\$4,343	\$4,449	40	\$7,610	\$7,990	\$8,390	\$8,810	\$9,250	\$9,481	\$9,712
9	\$3,571	\$3,750	\$3,937	\$4,134	\$4,341	\$4,449	\$4,558	41	\$7,796	\$8,185	\$8,595	\$9,024	\$9,476	\$9,712	\$9,949
10	\$3,661	\$3,844	\$4,036	\$4,238	\$4,449	\$4,561	\$4,672	42	\$7,990	\$8,390	\$8,810	\$9,250	\$9,712	\$9,955	\$10,198
11	\$3,750	\$3,937	\$4,134	\$4,341	\$4,558	\$4,672	\$4,786	43	\$8,185	\$8,595	\$9,024	\$9,476	\$9,949	\$10,198	\$10,447
12	\$3,844	\$4,036	\$4,238	\$4,449	\$4,672	\$4,789	\$4,905	44	\$8,390	\$8,810	\$9,250	\$9,712	\$10,198	\$10,453	\$10,708
13	\$3,937	\$4,134	\$4,341	\$4,558	\$4,786	\$4,905	\$5,025	45	\$8,595	\$9,024	\$9,476	\$9,949	\$10,447	\$10,708	\$10,969
14	\$4,036	\$4,238	\$4,449	\$4,672	\$4,905	\$5,028	\$5,151	46	\$8,810	\$9,250	\$9,712	\$10,198	\$10,708	\$10,976	\$11,243
15	\$4,134	\$4,341	\$4,558	\$4,786	\$5,025	\$5,151	\$5,276	47	\$9,024	\$9,476	\$9,949	\$10,447	\$10,969	\$11,243	\$11,518
16	\$4,238	\$4,449	\$4,672	\$4,905	\$5,151	\$5,280	\$5,408	48	\$9,250	\$9,712	\$10,198	\$10,708	\$11,243	\$11,525	\$11,806
17	\$4,341	\$4,558	\$4,786	\$5,025	\$5,276	\$5,408	\$5,540	49	\$9,476	\$9,949	\$10,447	\$10,969	\$11,518	\$11,806	\$12,094
18	\$4,449	\$4,672	\$4,905	\$5,151	\$5,408	\$5,543	\$5,679	50	\$9,712	\$10,198	\$10,708	\$11,243	\$11,806	\$12,101	\$12,396
19	\$4,558	\$4,786	\$5,025	\$5,276	\$5,540	\$5,679	\$5,817	51	\$9,949	\$10,447	\$10,969	\$11,518	\$12,094	\$12,396	\$12,698
20	\$4,672	\$4,905	\$5,151	\$5,408	\$5,679	\$5,821	\$5,963	52	\$10,198	\$10,708	\$11,243	\$11,806	\$12,396	\$12,706	\$13,016
21	\$4,786	\$5,025	\$5,276	\$5,540	\$5,817	\$5,963	\$6,108	53	\$10,447	\$10,969	\$11,518	\$12,094	\$12,698	\$13,016	\$13,333
22	\$4,905	\$5,151	\$5,408	\$5,679	\$5,963	\$6,112	\$6,261	54	\$10,708	\$11,243	\$11,806	\$12,396	\$13,016	\$13,341	\$13,666
23	\$5,025	\$5,276	\$5,540	\$5,817	\$6,108	\$6,261	\$6,413	55	\$10,969	\$11,518	\$12,094	\$12,698	\$13,333	\$13,666	\$14,000
24	\$5,151	\$5,408	\$5,679	\$5,963	\$6,261	\$6,417	\$6,574	56	\$11,243	\$11,806	\$12,396	\$13,016	\$13,666	\$14,008	\$14,350
25	\$5,276	\$5,540	\$5,817	\$6,108	\$6,413	\$6,574	\$6,734	57	\$11,525	\$12,101	\$12,706	\$13,341	\$14,008	\$14,358	\$14,717
26	\$5,408	\$5,679	\$5,963	\$6,261	\$6,574	\$6,738	\$6,902	58	\$11,813	\$12,403	\$13,023	\$13,675	\$14,358	\$14,717	\$15,085
27	\$5,540	\$5,817	\$6,108	\$6,413	\$6,734	\$6,902	\$7,071	59	\$12,108	\$12,713	\$13,349	\$14,016	\$14,717	\$15,085	\$15,462
28	\$5,679	\$5,963	\$6,261	\$6,574	\$6,902	\$7,075	\$7,248	60	\$12,411	\$13,031	\$13,683	\$14,367	\$15,085	\$15,462	\$15,849
29	\$5,817	\$6,108	\$6,413	\$6,734	\$7,071	\$7,248	\$7,424								
30	\$5,963	\$6,261	\$6,574	\$6,902	\$7,248	\$7,429	\$7,610								
31	\$6,108	\$6,413	\$6,734	\$7,071	\$7,424	\$7,610	\$7,796								
32	\$6,261	\$6,574	\$6,902	\$7,248	\$7,610	\$7,800	\$7,990								

INCLUDES COLA ADJUSTMENT OF 2.95% EFFECTIVE 7/1/2020

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NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2020-2021

SCHEDULE 1 - VEHICLES USED ON A DAILY BASIS

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	LICENSE NUMBER	MILEAGE (FEB 2020)
1	FORD F250 4x4	2007	8/25/06	2007	1219144	124,348
2	FORD ESCAPE	2007	12/1/06	2007	1235435	28,278
3	FORD F150 (1)	2009	1/6/09	2009	1323212	100,699
4	FORD F150	2013	1/23/13	2013	1391079	75,758
5	FORD F150	2013	9/26/13	2014	1393314	60,924
6	FORD F250	2015	11/7/14	2015	1393572	35,285
7	FORD F250	2016	4/5/16	2016	1447211	29,665
8	FORD F250	2017	4/13/18	2018	1543016	17,812
9	FORD F250	2017	4/13/18	2018	1543021	15,130
10	FORD F350	2019	6/24/19	2019	1568418	4,006
11	FORD F250	2019	7/25/19	2020	1572031	2,634

(1) Scheduled for replacement

	ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	LICENSE NUMBER	MILEAGE (FEB 2020)
1	FORD RANGER	2010	11/7/09	2010	1339324	23,515

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

	SPECIALIZED VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	LICENSE NUMBER	MILEAGE (FEB 2020)
1	FORD F350 DUMP TRUCK	2006	6/25/06	2006	1219118	32,476
2	INTERNATIONAL-VACON	2009	2/10/10	2010	1343702	18,904
3	FORD F550 WITH CRANE	2013	4/16/13	2013	1415661	11,347

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

	OTHER SPECIALIZED EQUIPMENT	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	HOURS (FEB 2020)
1	JOHN DEERE BACKHOE JD310	2009	9/3/09	2008	510.8
2	JOHN DEERE GATOR CART	2014	4/18/14	2014	1,509.0
3	CAT 914 LOADER	2015	10/30/15	2015	532.00
4	CAT 279D SKID STEER	2017	8/9/17	2018	726.00
5	JOHN DEERE TRACTOR 5075E	2020	8/19/19	2020	14.6

RESOLUTION 2020 - BUDGET

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2020-2021 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 2020-2021; 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 2020-2021, 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, "2020-2021 Budget, Nipomo Community Services District," is hereby approved and adopted.

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

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

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

AYES:

NOES:

ABSENT:

the foregoing Resolution is hereby adopted this ___th day of June 2020.

DAN A. GADDIS
President of the Board

APPROVED AS TO FORM:

ATTEST:

MARIO IGLESIAS
Secretary to the Board

CRAG A. STEELE
District Legal Counsel

RESOLUTION NO. 2020-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2020-2021 FISCAL YEAR**

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

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

WHEREAS, the percent change in the California per-capita income is 1.0373% and the percent change in the population of the unincorporated area of San Luis Obispo County is -0.41% (Population converted to a ratio is computed as follows: $\{-.41+100\} \div 100 = 0.9959$).

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:
 $1.0373 \times 0.9959 = 1.033X$
2. That the 2020-2021 appropriation limit is and is determined as follows:

2020 Limitation	\$6,466,329
2020 Ratio of Change	<u>1.033</u>
2020 Appropriations Limitation	\$6,679,718
Appropriations Limitation Subject to Limitation	(\$6,960)
2020-2021 Appropriations Under Limit	<u>\$6,672,758</u>

3. No further adjustment to the 2020-2021 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 2020-2021.

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

AYES:
NOES:
ABSENT:

the foregoing resolution is hereby adopted this ___th day of June 2020.

DAN A. GADDIS
President of the Board

ATTEST:

APPROVED AS TO FORM:

MARIO IGLESIAS
Secretary to the Board

CRAIG A. STEELE
District Legal Counsel

OPERATING BUDGET SUMMARY

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2020-21**

CONSOLIDATED - ALL FUNDS	2018-19	2019-20	2019-20	2020-21
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
OPERATING REVENUES				
Water - Availability Charges	1,181,617	1,273,000	1,270,000	1,465,000
Water - Usage Charges	3,770,020	4,170,000	4,000,000	4,682,000
Sewer Revenues	2,601,825	2,774,000	2,755,000	2,869,000
Fees and Penalties	121,011	145,000	130,000	118,000
Meter and Connection Fees	12,734	20,000	2,000	5,000
Plan Check and Inspection Fees	1,725	5,000	1,500	1,000
Miscellaneous Income	179,518	74,700	34,700	76,800
Street Lighting/Landscape Maint Charges	40,030	40,030	40,030	40,030
Franchise Fee - Solid Waste	79,521	62,000	145,000	178,000
TOTAL OPERATING REVENUES	7,988,001	8,563,730	8,378,230	9,434,830

OPERATING EXPENDITURES	2018-19	2019-20	2019-20	2020-21
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	793,833	1,010,400	902,200	1,060,000
Wages - Overtime	85,822	98,300	86,000	92,300
Payroll Taxes	14,653	21,000	20,500	23,000
Retirement	199,024	244,200	215,000	278,000
Medical and Dental	282,361	357,000	341,000	408,000
Workers Comp Insurance	28,031	37,000	33,000	41,500
Wholesale Water Purchase (See Page 66)	1,077,827	963,526	988,000	1,487,000
Supplemental Water O&M/Overhead/Replacement (See Page 66)	251,287	260,000	262,000	298,000
Electricity-pumping	538,010	608,000	597,700	606,000
Water	3,502	5,150	4,025	5,150
Chemicals	62,162	76,000	75,000	85,000
Lab Tests and Sampling	100,413	107,000	97,000	106,000
Operating Supplies	204,998	210,000	226,000	246,000
Outside Services	302,281	247,500	194,000	205,000
Permits and Operating Fees	43,066	50,000	43,200	47,500
Repairs & Maintenance	153,275	212,500	250,000	250,000
Engineering	16,539	18,000	18,000	15,000
Fuel	46,671	40,000	44,300	44,000
Meters	66,945	50,000	50,000	50,000
Safety Program	3,555	5,000	4,600	5,000
Uniforms	17,297	20,000	16,200	20,000
Landscape Maintenance and Water	6,759	13,500	9,000	13,500
Solid Waste Program	1,638	8,000	3,000	315,000
Water Conservation Program	21,551	30,000	17,000	20,000
Oper Transfer Out - Funded Replacement	1,158,000	1,178,000	1,178,000	1,198,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	5,479,500	5,870,076	5,674,725	6,918,950

Budgets by Fund can be found on Pages 37-64

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**CONSOLIDATED - ALL FUNDS
CONTINUED**

GENERAL & ADMINISTRATIVE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	401,698	529,800	402,300	544,400
Payroll Taxes	7,527	19,200	12,040	16,400
Retirement	68,622	113,900	72,900	130,550
Medical and Dental	192,003	268,300	185,000	262,700
Other Post Employment Benefits (OPEB)	87,370	101,000	101,000	101,000
Workers Comp Insurance	1,639	2,335	2,140	2,410
Bank Charges and Credit Card Fees	9,740	10,200	12,100	12,700
Computer Expense	121,686	150,900	142,000	160,000
Dues and Subscriptions	19,555	20,150	22,700	20,800
Education and Training	6,292	17,000	8,500	17,000
Elections	549	0	0	10,000
Insurance - Liability	99,549	110,000	113,900	159,500
LAFCO Funding	49,751	50,000	25,500	30,000
Landscape and Janitorial	14,595	15,000	15,700	17,000
Legal - General and Special Counsel	93,132	101,500	96,700	102,000
Legal - Water Counsel	54,809	75,000	60,000	75,000
Professional Services	157,599	192,900	117,000	176,100
Miscellaneous	2,693	8,800	10,000	12,000
Newsletter and Mailers	2,401	5,800	0	3,200
Office Supplies	14,915	17,000	16,900	18,000
Outside Services	12,124	12,000	29,200	30,000
Postage	19,333	21,200	17,300	20,200
Public Notices	6,559	8,300	2,750	5,900
Repairs and Maintenance - Office Equip/Bldg	16,278	28,550	22,750	28,850
Property Taxes	1,429	1,500	1,500	1,550
Telephone	7,838	8,500	6,900	8,500
Travel and Mileage	9,861	12,500	9,100	12,500
Utilities-Gas, Electric, Trash	17,069	19,500	20,000	20,000
Oper Transfer Out - Funded Administration	404,962	557,685	440,300	627,135
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	1,901,578	2,478,520	1,966,180	2,625,395
TOTAL OPERATING EXPENDITURES	7,381,078	8,348,596	7,640,905	9,544,345
TOTAL OPERATING REVENUES AND EXPENDITURES	606,923	215,134	737,325	(109,515)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	321,970	343,650	293,100	143,340
Blacklake Water & Sewer Loan Surcharge	45,729	0	0	0
Interest Income/(Expense) - Debt Service	(351,899)	(345,849)	(345,849)	(338,849)
Principal Portion - Debt Service	(165,000)	(175,000)	(175,000)	(215,000)
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Administration	404,962	557,685	440,300	627,135
Transfers In-Funded Replacement	1,158,000	1,178,000	1,178,000	1,198,000
Fixed Assets (1)	(223,300)	(440,000)	(290,000)	(528,500)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	1,190,462	1,118,486	608,051	886,126
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	1,797,385	1,333,620	1,345,376	776,611

(1) See Page 23

Budgets by Fund can be found on Pages 37-64

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2020-2021**

	#110 ADMIN BUDGET	#125 WATER BUDGET	#128 WATER RATE STABILIZATION BUDGET	#130 TOWN SEWER BUDGET	#135 TOWN SEWER RATE STABILIZATION BUDGET	#150 BLACKLAKE SEWER BUDGET	#155 BLACKLAKE SEWER RATE STABILIZATION BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#805 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	TOTAL
OPERATING REVENUES															
Water - Availability Charges	0	1,465,000	0	0	0	0	0	0	0	0	0	0	0	0	1,465,000
Water - Usage Charges	0	4,682,000	0	0	0	0	0	0	0	0	0	0	0	0	4,682,000
Sewer Revenues	0	0	0	2,198,000	0	671,000	0	0	0	0	0	0	0	0	2,869,000
Fees and Penalties	0	118,000	0	0	0	0	0	0	0	0	0	0	0	0	118,000
Meter and Connection Fees	0	5,000	0	0	0	0	0	0	0	0	0	0	0	0	5,000
Plan Check and Inspection Fees	0	1,000	0	0	0	0	0	0	0	0	0	0	0	0	1,000
Miscellaneous Income	15,000	41,500	0	0	0	0	0	0	0	0	20,300	0	0	0	76,800
Street Lighting/Landscape Maint Charges	0	0	0	0	0	0	0	27,850	12,180	0	0	0	0	0	40,030
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	0	0	178,000	0	0	0	0	178,000
	15,000	6,312,500	0	2,198,000	0	671,000	0	27,850	12,180	178,000	20,300	0	0	0	9,434,830

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

Wages	0	603,000	0	378,000	0	79,000	0	0	0	0	0	0	0	0	1,060,000
Wages - Overtime	0	50,000	0	36,000	0	6,300	0	0	0	0	0	0	0	0	92,300
Payroll Taxes	0	13,000	0	8,300	0	1,700	0	0	0	0	0	0	0	0	23,000
Retirement	0	160,000	0	98,000	0	20,000	0	0	0	0	0	0	0	0	278,000
Medical and Dental	0	231,000	0	149,000	0	28,000	0	0	0	0	0	0	0	0	408,000
Workers Comp Insurance	0	19,000	0	19,000	0	3,500	0	0	0	0	0	0	0	0	41,500
Wholesale Water Purchased	0	1,487,000	0	0	0	0	0	0	0	0	0	0	0	0	1,487,000
Supplemental Water O & M and Overhead	0	298,000	0	0	0	0	0	0	0	0	0	0	0	0	298,000
Electricity	0	358,000	0	172,000	0	47,000	0	29,000	150	0	0	0	0	0	606,150
Water	0	0	0	1,000	0	4,000	0	0	0	0	0	0	0	0	5,000
Chemicals	0	42,000	0	19,000	0	24,000	0	0	0	0	0	0	0	0	85,000
Lab Tests and Sampling	0	50,000	0	30,000	0	26,000	0	0	0	0	0	0	0	0	106,000
Operating Supplies	0	155,000	0	90,000	0	1,000	0	0	0	0	0	0	0	0	246,000
Outside Services	0	125,000	0	76,000	0	4,000	0	0	0	0	0	0	0	0	205,000
Permits and Operating Fees	0	23,500	0	12,000	0	12,000	0	0	0	0	0	0	0	0	47,500
Repairs & Maintenance	0	100,000	0	125,000	0	25,000	0	0	0	0	0	0	0	0	250,000
Engineering	0	15,000	0	0	0	0	0	0	0	0	0	0	0	0	15,000
Fuel	0	29,000	0	10,000	0	5,000	0	0	0	0	0	0	0	0	44,000
Meters	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	50,000
Safety Program	0	3,300	0	1,100	0	600	0	0	0	0	0	0	0	0	5,000
Uniforms	0	13,200	0	4,400	0	2,400	0	0	0	0	0	0	0	0	20,000
Landscape Maintenance and Water	0	0	0	0	0	0	0	13,500	0	0	0	0	0	0	13,500
Solid Waste Program	0	0	0	0	0	0	0	0	315,000	0	0	0	0	0	315,000
Water Conservation Program	0	20,000	0	0	0	0	0	0	0	0	0	0	0	0	20,000
Oper Transfer Out - Funded Replacement	0	625,000	0	395,000	0	178,000	0	0	0	0	0	0	0	0	1,198,000
TOTAL OPERATIONS & MAINTENANCE	0	4,470,000	0	1,623,800	0	467,500	0	29,000	13,650	315,000	0	0	0	0	6,918,950

GENERAL & ADMINISTRATIVE

Wages	98,500	401,600	0	38,500	0	5,800	0	0	0	0	0	0	0	0	544,400
Payroll Taxes	3,000	12,000	0	1,200	0	200	0	0	0	0	0	0	0	0	16,400
Retirement	22,950	97,000	0	9,300	0	1,300	0	0	0	0	0	0	0	0	130,550
Medical and Dental	142,200	103,000	0	15,800	0	1,700	0	0	0	0	0	0	0	0	262,700
Other Post Employment Benefits (OPEB)	20,200	60,600	0	17,170	0	3,030	0	0	0	0	0	0	0	0	101,000
Workers Comp Insurance	525	1,700	0	160	0	25	0	0	0	0	0	0	0	0	2,410
Bank Charges and Credit Card Fees	7,200	5,500	0	0	0	0	0	0	0	0	0	0	0	0	12,700
Computer Expense	20,500	96,600	0	34,000	0	8,900	0	0	0	0	0	0	0	0	160,000
Dues and Subscriptions	3,000	11,700	0	5,400	0	700	0	0	0	0	0	0	0	0	20,800
Education and Training	7,000	5,000	0	5,000	0	0	0	0	0	0	0	0	0	0	17,000
Elections	2,000	6,000	0	1,700	0	300	0	0	0	0	0	0	0	0	10,000
Insurance - Liability	31,000	94,000	0	27,000	0	5,000	0	500	0	2,000	0	0	0	0	159,500
LAFCO Funding	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	30,000

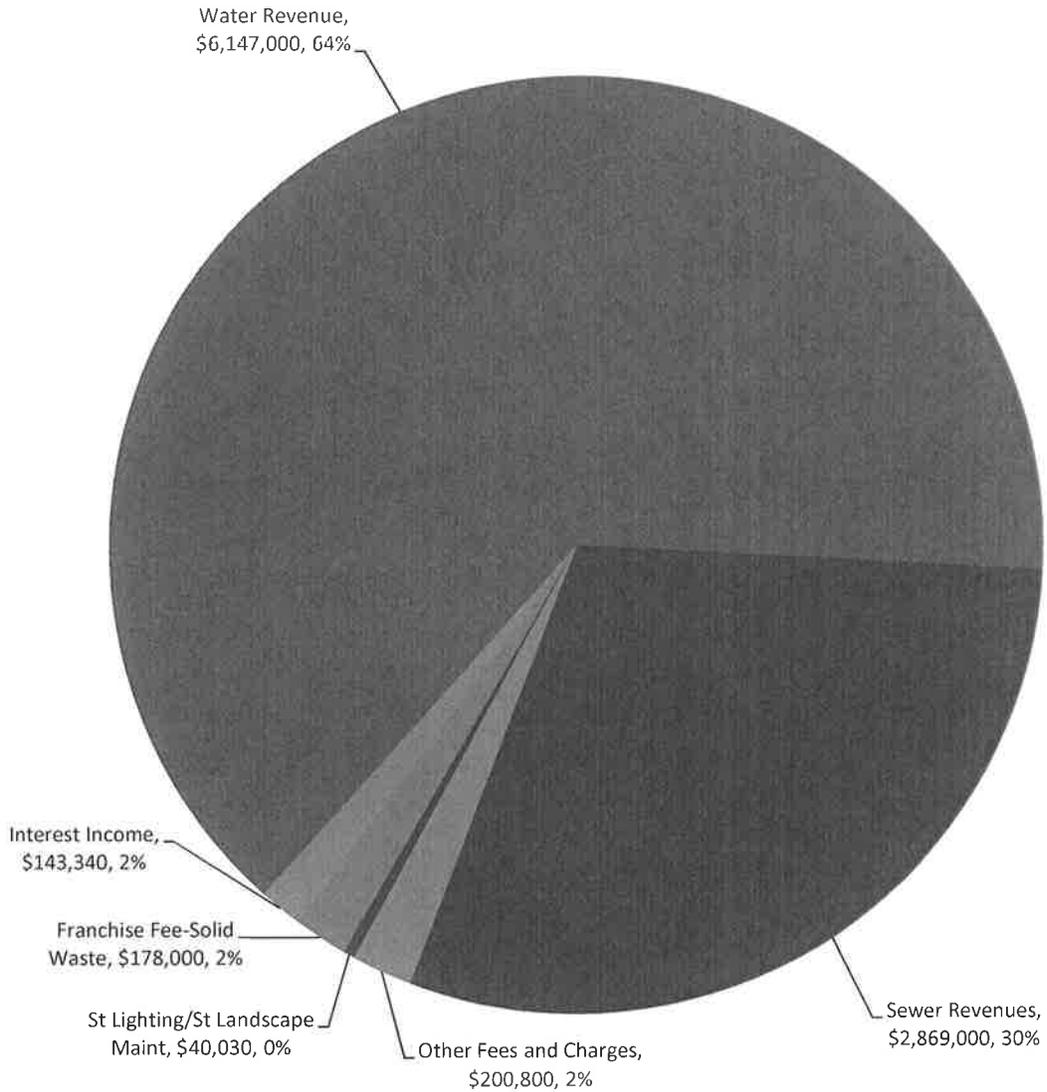
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2020-2021**

	#110 ADMIN BUDGET	#125 WATER BUDGET	#128 WATER RATE STABILIZATION BUDGET	#130 TOWN SEWER BUDGET	#135 TOWN SEWER RATE STABILIZATION BUDGET	#150 BLACKLAKE SEWER BUDGET	#155 BLACKLAKE SEWER RATE STABILIZATION BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#805 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	TOTAL
Landscape and Janitorial	3,400	10,200	0	2,900	0	500	0	0	0	0	0	0	0	0	17,000
Legal - General and Special Counsel	75,000	15,000	0	5,000	0	5,000	0	0	0	2,000	0	0	0	0	102,000
Legal - Water Counsel	0	75,000	0	0	0	0	0	0	0	0	0	0	0	0	75,000
Professional Services	6,200	133,600	0	35,300	0	1,000	0	0	0	0	0	0	0	0	176,100
Miscellaneous	10,000	1,000	0	500	0	500	0	0	0	0	0	0	0	0	12,000
Newsletter and Mailers	800	1,600	0	680	0	120	0	0	0	0	0	0	0	0	3,200
Office Supplies	3,600	10,800	0	3,060	0	540	0	0	0	0	0	0	0	0	18,000
Outside Services	1,000	21,800	0	6,325	0	875	0	0	0	0	0	0	0	0	30,000
Postage	1,000	12,450	0	5,500	0	1,250	0	0	0	0	0	0	0	0	20,200
Public Notices	5,000	0	0	0	0	0	0	100	500	300	0	0	0	0	5,900
Repairs and Maintenance - Office/Bldgs	22,000	5,100	0	1,500	0	250	0	0	0	0	0	0	0	0	28,850
Property Taxes	0	1,550	0	0	0	0	0	0	0	0	0	0	0	0	1,550
Telephone	1,560	4,680	0	1,325	0	935	0	0	0	0	0	0	0	0	8,500
Travel and Mileage	7,500	3,000	0	2,000	0	0	0	0	0	0	0	0	0	0	12,500
Utilities - Gas, Electric and Trash	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	20,000
Oper Transfer Out - Funded Administration	0	459,713	0	127,026	0	18,147	0	500	1,500	20,250	0	0	0	0	627,135
TOTAL GENERAL & ADMINISTRATIVE	545,135	1,650,193	0	346,346	0	56,072	0	1,100	2,000	24,550	0	0	0	0	2,625,395
TOTAL OPERATING EXPENDITURES	545,135	6,120,193	0	1,970,146	0	523,572	0	30,100	15,650	339,550	0	0	0	0	9,544,345
TOTAL OPERATING REVENUES AND EXPENDITURES	(530,135)	192,307	0	227,854	0	147,428	0	(2,250)	(3,470)	(161,550)	20,300	0	0	0	(109,515)
NON-OPERATING REVENUES AND EXPENDITURES															
Interest Income	0	25,000	4,270	3,000	3,210	2,300	530	150	180	4,500	1,800	48,000	41,000	9,400	143,340
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest Expense - Debt Service	0	0	0	(338,849)	0	0	0	0	0	0	0	0	0	0	(338,849)
Principal Portion - Debt Service	0	0	0	(215,000)	0	0	0	0	0	0	0	0	0	0	(215,000)
Transfers In and (Out)	0	0	0	603,123	0	0	0	0	0	0	0	0	(603,123)	0	0
Transfers In-Funded Admin	627,135	0	0	0	0	0	0	0	0	0	0	0	0	0	627,135
Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	0	0	625,000	395,000	178,000	1,198,000
Fixed Assets	(97,000)	(392,230)	0	(25,410)	0	(13,860)	0	0	0	0	0	0	0	0	(528,500)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	530,135	(367,230)	4,270	26,864	3,210	(11,560)	530	150	180	4,500	1,800	673,000	(167,123)	187,400	886,126
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	(174,923)	4,270	254,718	3,210	135,868	530	(2,100)	(3,290)	(157,050)	22,100	673,000	(167,123)	187,400	776,611
ESTIMATED FUNDS AVAILABLE															
Estimated Account Balance 7/1/20	0	2,500,000	427,000	300,000	321,000	230,000	53,000	15,000	18,210	450,000	72,000	4,800,000	4,100,000	940,000	14,226,210
Net Results from Operations	0	(174,923)	4,270	254,718	3,210	135,868	530	(2,100)	(3,290)	(157,050)	22,100	673,000	(167,123)	187,400	776,611
Transfers In-Funded Replacement and Blacklake A/D 2020-1 Contribution	0	0	0	0	0	0	0	0	0	(44,000)	(3,190,000)	(2,510,000)	(1,000,000)	(6,744,000)	
Estimated Account Balance 6/30/21	0	2,325,077	431,270	554,718	324,210	365,868	53,530	12,900	14,920	292,950	50,100	2,283,000	1,422,877	127,400	8,258,821

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**NIPOMO COMMUNITY SERVICES DISTRICT
 COMBINED OPERATING AND NON-OPERATING REVENUE
 OF ALL FUNDS
 2020-2021**

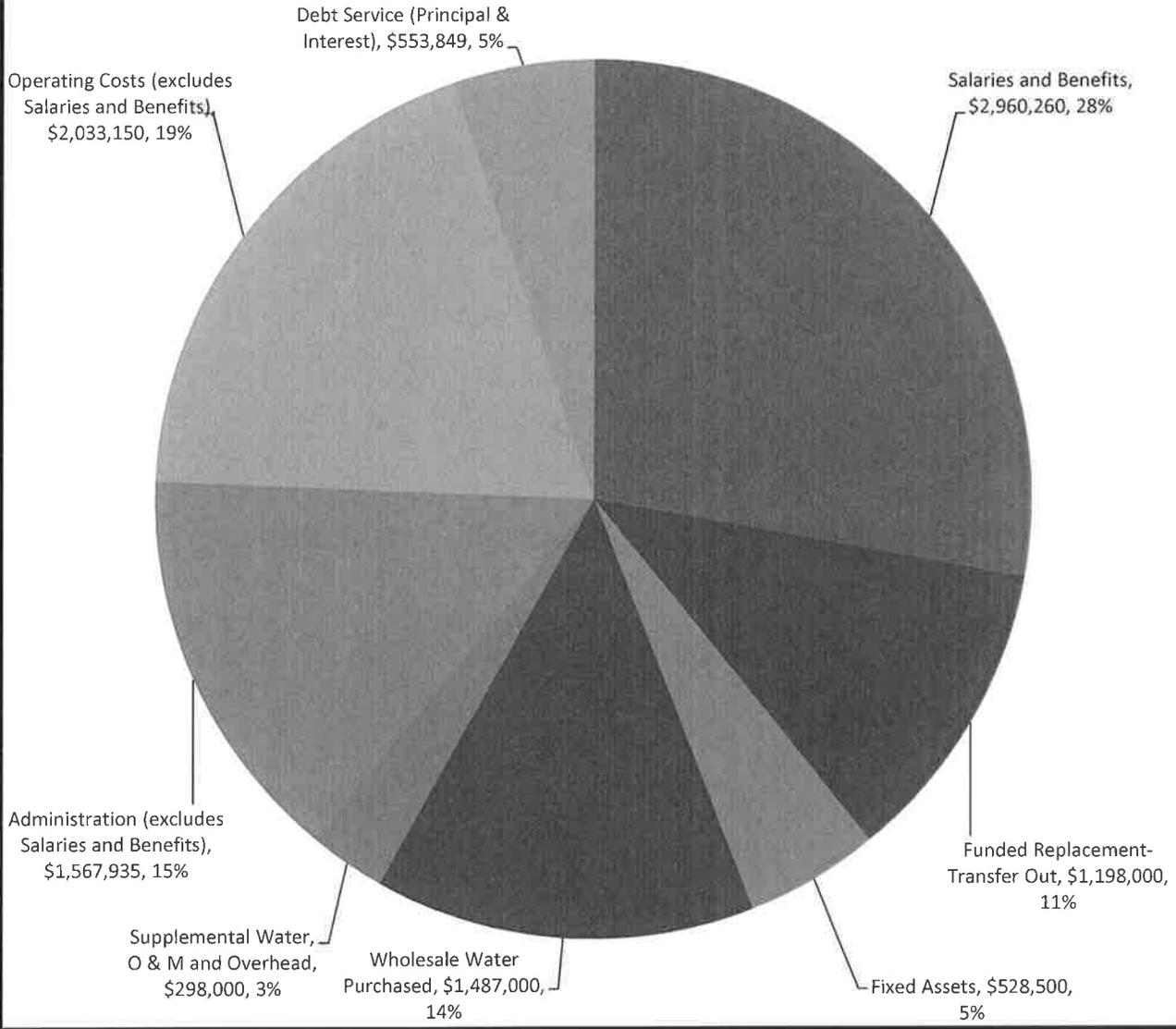


TOTAL OPERATING AND NON-OPERATING REVENUES

\$9,578,170

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**NIPOMO COMMUNITY SERVICES DISTRICT
 COMBINES OPERATING AND NON-OPERATING
 EXPENDITURES OF ALL FUNDS
 2020-2021**



TOTAL OPERATING AND NON-OPERATING EXPENDITURES

\$10,626,694

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FIXED ASSETS

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NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2020-2021

<u>BUDGET ITEMS FOR 2020-2021</u>	<u>#110 ADMIN</u>	<u>#125 WATER</u>	<u>#130 TOWN SEWER</u>	<u>#150 BL SEWER</u>	<u>TOTAL</u>
Office copy machine-replace 2009 machine	10,000	0	0	0	10,000
Phone system-replace 1997 system	17,000	0	0	0	17,000
Office Computer Servers-replace 2011-2015 systems	60,000	0	0	0	60,000
Surveillance Camera Video Retention Equipment-carryover (waiting on State Legislation)	10,000	0	0	0	10,000
Water laboratory management software-carryover	0	25,000	0	0	25,000
Sensus FlexNet Leak Detection System-carryover	0	165,000	0	0	165,000
Waterline locator	0	9,000	0	0	9,000
iPad replacements	0	9,000	0	0	9,000
Plotter/Scanner-replacement	0	8,000	0	0	8,000
Water Truck	0	100,000	0	0	100,000
Replacement Pick Up Truck	0	29,700	9,900	5,400	45,000
New Pick Up Truck	0	29,700	9,900	5,400	45,000
Asset Management Software	0	16,830	5,610	3,060	25,500
	<u>97,000</u>	<u>392,230</u>	<u>25,410</u>	<u>13,860</u>	<u>528,500</u>

Fixed assets will be purchased from the Enterprise Funds

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FUNDED REPLACEMENT PROJECTS

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NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2020-2021

BUDGET ITEMS FOR 2020-2021	#805 FUNDED REPLACEMENT WATER	#810 FUNDED REPLACEMENT TOWN SEWER	#830 FUNDED REPLACEMENT BLACKLAKE SEWER	TOTAL
Branch Street Waterline Replacement (1)	650,000	0	0	650,000
Eureka Well Replacement (2)	1,000,000	0	0	1,000,000
Blow-Off Repair (3)	20,000	0	0	20,000
Air Vac Replacement (3)	20,000	0	0	20,000
Fire Hydrant Replacement (3)	50,000	0	0	50,000
Valve Replacement (3)	50,000	0	0	50,000
Well Refurbishments (3)	100,000	0	0	100,000
Manhole Rehabilitation (3)	0	150,000	0	150,000
Southland WWTF Biosolids Dewatering (4)	0	1,000,000	0	1,000,000
Southland Sewer Collection system replacement (5)	0	200,000	0	200,000
Lift station pump replacements (6)	0	40,000	0	40,000
Lift Station Rehabilitation (7)	0	820,000	0	820,000
Southland WWTF Landscaping (8)	0	300,000	0	300,000
TOTAL	1,890,000	2,510,000	0	4,400,000

- (1) Existing 6 inch diameter water line is failing
- (2) Redrill and equip replacement well
- (3) Water and Town Sewer Master Plan Projects
- (4) Screw press for biosolids dewatering during wet weather
- (5) Sewer main upgrade and replace S. Frontage/Division to N. Frontage/Mary
- (6) Replacement pumps for lift stations
- (7) Nipomo Palms Lift Station complete replacement
- (8) Landscape design and plant along Highway 101

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

FUNDED REPLACEMENT PLAN

Line #	WATER - FUND #805	FY 20-21
1	Branch Street Waterline Replacement	\$ 650,000
2	Eureka Well Replacement	\$ 1,000,000
3	Blow-Off Replacement	\$ 20,000
4	Air Vac Replacement	\$ 20,000
5	Fire Hydrant Replacement	\$ 50,000
6	Valve Replacement	\$ 50,000
7	Well Refurbishment	\$ 100,000
8	Quad Tank Disinfection System	\$ -
		1,890,000

CASH FLOW PROJECTION

FY 20-21

Sources of Funds

9	Funds on Hand at Beginning of Year-projected	4,800,000
10	Interest Income (1)	48,000
11	Transfer from Water for funded replacement	610,000
12	Total Sources of Funds	5,458,000

Uses of Funds

13	Funded Replacement Projects	1,890,000
14	Transfer to Supplemental Water Project Fund #500	1,300,000
15	Total Uses of Funds	3,190,000

16	Funds on Hand at End of Year-projected	2,268,000
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FOR PLANNING PURPOSES ONLY

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
0	0	0	0	0
0	0	0	0	0
20,600	21,218	21,855	22,510	23,185
20,600	21,218	21,855	22,510	23,185
51,500	53,045	54,636	56,275	57,964
103,000	106,090	109,273	112,551	115,927
103,000	106,090	109,273	112,551	115,927
0	0	0	300,000	0
298,700	307,661	316,891	626,398	336,189

FY 21-22 FY 22-23 FY 23-24 FY 24-25 FY 25-26

2,268,000	2,616,980	2,976,489	3,330,363	3,378,269
22,680	26,170	29,765	33,304	33,783
625,000	641,000	641,000	641,000	641,000
2,915,680	3,284,150	3,647,254	4,004,666	4,053,052

298,700	307,661	316,891	626,398	336,189
0	0	0	0	0
298,700	307,661	316,891	626,398	336,189

2,616,980	2,976,489	3,330,363	3,378,269	3,716,862
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(1) Assumes interest rate of 1.0%

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

NOTE: Assessment District 2020-1 passed on May 13, 2020.

BLACKLAKE SEWER
FUNDED REPLACEMENT PLAN

Line #	BLACKLAKE FUNDED REPLACEMENT - FUND #830	FY 20-21
1	All projects will be included in Assessment District 2020-1	0
		0

<u>FOR PLANNING PURPOSES ONLY</u>		
	FY 21-22	FY 22-23
	0	0
	0	0
	FY 21-22	FY 22-23
2	127,400	128,674
3	1,274	1,287
4	0	0
5	128,674	129,961
6	0	129,961
7	0	129,961
8	128,674	0

CASH FLOW PROJECTION

	FY 20-21
Sources of Funds	
2	Funds on Hand at Beginning of Year-projected 940,000
3	Interest Income (1) 9,400
4	Transfer from BL Sewer for funded replacement 178,000
5	Total Sources of Funds 1,127,400
Uses of Funds	
6	Transfer to Assessment District 2020 -1 1,000,000
7	Total Uses of Funds 1,000,000
8	Funds on Hand at End of Year-projected 127,400

(1) Assumes interest rate of 1.0%

Consolidation of Blacklake Sewer into Town Sewer will occur in Fiscal Year 22-23

CAPITAL PROJECTS

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NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
PROJECT COST SUMMARY
2020-2021

BUDGET ITEMS FOR 2019-2020	#500 SUPPLEMENTAL WATER CHARGES	#600 PROPERTY TAX FUND	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	TOTAL
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Orchard/Southland to Tefft/Oakglen Water line-work in process	2,600,000	0	0	0	2,600,000
Supplemental Water Project Interconnects-carryover	700,000	0	0	0	700,000
Supplemental Water Project Pump Station-carryover	900,000	0	0	0	900,000
Backup generator for Office Building	0	70,000	0	0	70,000
Third connection to Blacklake Pressure Zone-carryover	0	0	190,000	0	190,000
Water Master Plan-carryover	0	0	220,000	0	220,000
Southland Sewer Collection Master Plan	0	0	0	160,000	160,000
Southland WWTF Blower	0	0	0	300,000	300,000
	4,200,000		410,000	460,000	5,140,000

Supplemental Water Projects (Fund #500)

Orchard/Southland to Tefft/Oakglen Water Line - Construction of 12,000 linear feet of 12 inch diameter waterline began February 2020. Estimated completion December 2020.

Supplemental Water Project Interconnects - Bid, award contract, and construct GSWC Primavera, WMWC Via Concha and GSWC Lyn interconnects.

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

Water Projects (Fund #700)

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

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

Town Sewer Projects (Fund #710)

Southland Sewer Collection Master Plan - Bid, award and commission Sewer Collection Master Plan.

Southland WWTF Blower - Bid, award contract and purchase additional blower and VFD.

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

CAPITAL IMPROVEMENT PLAN

Line #	SUPPLEMENTAL WATER - FUND #500	FY 20-21
1	Orchard/Southland to Tefft/Oakglen Water Line (1)	2,600,000
2	Interconnects (2)	700,000
3	Pump Station Improvements (3)	900,000
4	Pomeroy Water Line from Augusta to Aden Way (4)	0
TOTAL		4,200,000

FOR PLANNING PURPOSES ONLY				
FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	200,000	1,400,000	0	0
0	200,000	1,400,000	0	0

- (1) 12,000 linear feet of 12 inch diameter waterline (construction began February 2020)
- (2) Golden State interconnect at Orchard and Primavera; Woodlands interconnect at Camino Caballo and Via Concha; Golden State interconnect on Lyn Road
- (3) Includes 4 new 800 gpm pumps at Joshua Road Pump Station
- (4) 4,600 linear feet of 12 inch diameter waterline. Design in FY 22-23 and construct in FY 23-24.

CASH FLOW PROJECTION

	FY 20-21	
Sources of Funds		
5	Funds on Hand at Beginning of Year-projected	2,400,000
6	Interest Income (5)	24,000
7	Principal and Interest Payments from WMW & GSW	525,359
8	Capacity Charges (6)	0
9	Transfer in from Prop Tax Fund #600 for Debt Service	478,325
10	Transfer in from Water Funded Replacement #805	1,300,000
11	Total Sources of Funds	4,727,684
Uses of Funds		
12	Capital Project	4,200,000
13	Debt Service Payments 2013 COP	532,413
14	Bond Administration	4,000
15	Total Uses of Funds	4,736,413
16	Funds on Hand at End of Year-projected	(8,729)

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
(8,729)	480,946	804,050	(60,273)	472,974
0	4,809	8,041	0	4,730
560,000	560,000	560,000	560,000	560,000
0	0	0	0	0
486,700	495,395	499,536	504,248	514,407
0	0	0	0	0
1,037,971	1,541,150	1,871,627	1,003,974	1,552,111
0	200,000	1,400,000	0	0
553,025	533,100	527,900	527,000	530,200
4,000	4,000	4,000	4,000	4,000
557,025	737,100	1,931,900	531,000	534,200
480,946	804,050	(60,273)	472,974	1,017,911

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

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

CAPITAL IMPROVEMENT PLAN

Line #	WATER CAPACITY - FUND #700	FY 20-21
1	Third Connection to Blacklake Pressure Zone-carryover	190,000
2	Water Master Plan	220,000
3	New Water Storage Tank	0
		410,000

CASH FLOW PROJECTION

FY 20-21

Sources of Funds		
4	Funds on Hand at Beginning of Year-projected	1,918,000
5	Interest Income (1)	19,180
6	Capacity Charges (2)	0
7	Total Sources of Funds	1,937,180
Uses of Funds		
8	Capital Project	410,000
9	Total Uses of Funds	410,000
10	Funds on Hand at End of Year-projected	1,527,180

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

FOR PLANNING PURPOSES ONLY

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
0	0	0	0	0
0	0	0	0	0
0	0	330,000	2,600,000	0
0	0	330,000	2,600,000	0
FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
1,527,180	1,542,452	1,557,876	1,243,455	(1,344,110)
15,272	15,425	15,579	12,435	0
0	0	0	0	0
1,542,452	1,557,876	1,573,455	1,255,890	(1,344,110)
0	0	330,000	2,600,000	0
0	0	330,000	2,600,000	0
1,542,452	1,557,876	1,243,455	(1,344,110)	(1,344,110)

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

CAPITAL IMPROVEMENT PLAN

Line #	TOWN SEWER CAPACITY - FUND #710	FY 20-21
1	Sewer Collection System Master Plan	160,000
2	Southland WWTF Blower	300,000
		460,000

CASH FLOW PROJECTION

FY 20-21

Sources of Funds

4	Funds on Hand at Beginning of Year-projected	500,000
5	Interest Income (1)	5,000
6	Capacity Charges (2)	0
7	Total Sources of Funds	505,000

Uses of Funds

8	Debt Service Payment	42,180
9	Capital Project	460,000
10	Total Uses of Funds	502,180

11	Funds on Hand at End of Year-projected	2,820
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(1) Assumes an interest rate of 1.0%

(2) Assumes no new connections

FOR PLANNING PURPOSES ONLY

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
2,820	2,848	2,877	2,905	2,935
28	28	29	29	29
0	0	0	0	0
2,848	2,877	2,905	2,935	2,964
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2,848	2,877	2,905	2,935	2,964

NIPOMO COMMUNITY SERVICES DISTRICT
 PROPERTY TAX
 FUND #600

Line #	PROPERTY TAX - FUND #600	FY 20-21
1	Back up generator for Office	70,000
		70,000

CASH FLOW PROJECTION

FY 20-21

Sources of Funds

2	Funds on Hand at Beginning of Year-projected	450,000
3	Interest Income (1)	4,500
4	Property Taxes(2)	696,000
5	Transfer in from Fund #400	44,000
6	Total Sources of Funds	1,194,500

Uses of Funds

7	Capital Project	70,000
8	Debt Service-Revenue Bonds Series 2013A Refunding (3)	221,675
9	Transfer to Supplemental Water Fund #500 for Debt Service - Certificate of Participation 2013 B (4)	474,325
10	Bond Administration	4,000
11	Total Uses of Funds	770,000
12	Funds on Hand at End of Year-projected	424,500

(1) Assumes interest rate of 1.0%

(2) Assume 1% growth in Property Tax Revenue - Pledged to debt service payments

(3) Debt service on Revenue Bonds secured by ad valorem property taxes (Per Bond Indenture, irrevocably pledged as first source of payment)

(4) Debt service on Certificates of Participation 2013B secured first by ad valorem property taxes and then by water revenues

(Difference between Property Tax Collections and debt service for Revenue Bonds Series 2013 A Refunding)

FOR PLANNING PURPOSES ONLY

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
0	0	0	0	0
0	0	0	0	0
FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
424,500	424,745	424,992	425,242	425,495
4,245	4,247	4,250	4,252	4,255
702,960	709,990	717,089	724,260	731,503
0	0	0	0	0
1,131,705	1,138,982	1,146,332	1,153,755	1,161,253
0	0	0	0	0
220,300	218,675	221,675	224,175	221,300
482,660	491,315	495,414	500,085	510,203
4,000	4,000	4,000	4,000	4,000
706,960	713,990	721,089	728,260	735,503
424,745	424,992	425,242	425,495	425,750

APPENDICES

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APPENDIX A

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2020-2021**

ADMINISTRATION FUND #110	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 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	33,196	15,000	15,000	15,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	33,196	15,000	15,000	15,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

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**ADMINISTRATION FUND #110
CONTINUED**

GENERAL & ADMINISTRATIVE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	84,068	94,000	75,000	98,500
Payroll Taxes	1,371	2,800	2,200	3,000
Retirement	16,732	20,000	17,000	22,950
Medical and Dental	113,761	140,000	98,000	142,200
Other Post Employment Benefits (OPEB)	17,450	20,200	20,200	20,200
Workers Comp Insurance	306	525	500	525
Bank Charges and Fees	5,112	5,200	7,000	7,200
Computer Expense	13,495	19,600	20,000	20,500
Dues and Subscriptions	3,635	2,800	3,400	3,000
Education and Training	3,768	7,000	4,000	7,000
Elections	110	0	0	2,000
Insurance - Liability	18,935	21,500	22,000	31,000
LAFCO Funding	49,751	50,000	25,500	30,000
Landscape and Janitorial	2,919	3,000	3,100	3,400
Legal - General and Special Counsel	67,869	75,000	70,000	75,000
Legal - Water Counsel	0	0	0	0
Professional Services	4,660	6,400	6,000	6,200
Miscellaneous	2,023	6,000	6,000	10,000
Newsletter and Mailers	0	1,000	0	800
Office Supplies	2,590	3,400	3,400	3,600
Outside Services	847	1,000	900	1,000
Postage	554	1,000	800	1,000
Public Notices	5,962	7,000	2,000	5,000
Repairs and Maintenance - Office Equip/Bldg	11,025	21,700	15,000	22,000
Property Taxes	0	0	0	0
Telephone	1,436	1,560	1,200	1,560
Travel and Mileage	7,513	7,500	7,100	7,500
Utilities - Gas, Electric and Trash	17,069	19,500	20,000	20,000
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	452,961	537,685	430,300	545,135
TOTAL OPERATING EXPENDITURES	452,961	537,685	430,300	545,135
TOTAL OPERATING REVENUES AND EXPENDITURES	(419,765)	(522,685)	(415,300)	(530,135)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	0	0	0	0
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In- Funded Admin	404,962	557,685	440,300	627,135
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	(35,000)	(25,000)	(97,000)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	404,962	522,685	415,300	530,135
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(14,803)	0	0	0

(1) See Page 23

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET**

2020-2021

WATER FUND #125	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
OPERATING REVENUES				
Water - (Fixed) Availability Charges	1,181,617	1,273,000	1,270,000	1,465,000
Water - (Variable) Usage Charges	3,770,020	4,170,000	4,000,000	4,682,000
Sewer Revenues	0	0	0	0
Fees and Penalties	121,011	145,000	130,000	118,000
Meter and Connection Fees	12,734	20,000	2,000	5,000
Plan Check and Inspection Fees	1,150	5,000	1,500	1,000
Miscellaneous Income	127,083	40,000	0	41,500
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	5,213,615	5,653,000	5,403,500	6,312,500

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	455,707	585,000	514,000	603,000
Wages - Overtime	41,517	50,000	45,000	50,000
Payroll Taxes	8,800	12,000	11,000	13,000
Retirement	135,630	143,000	140,000	160,000
Medical and Dental	155,874	200,000	183,000	231,000
Workers Comp Insurance	12,407	17,000	16,000	19,000
Wholesale Water Purchased (See Page 66)	1,077,827	963,526	0	1,487,000
Supplemental Water O & M/Overhead/Funded Replacement (See Page 66)	251,287	260,000	0	298,000
Electricity-pumping and pumping credit	311,713	371,000	356,000	358,000
Water	0	0	0	0
Chemicals	32,477	42,000	33,000	42,000
Lab Tests and Sampling	48,193	50,000	47,000	50,000
Operating Supplies	148,303	155,000	140,000	155,000
Outside Services	105,561	120,000	120,000	125,000
Permits and Operating Fees	20,716	27,500	20,500	23,500
Repairs & Maintenance	47,040	94,000	150,000	100,000
Engineering	16,539	10,000	18,000	15,000
Fuel	30,803	26,400	29,000	29,000
Meters	66,945	50,000	50,000	50,000
Safety Program	2,346	3,300	3,000	3,300
Uniforms	11,416	13,200	11,000	13,200
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	21,551	30,000	17,000	20,000
Oper Transfer Out - Funded Replacement	595,000	610,000	610,000	625,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	3,597,652	3,832,926	2,513,500	4,470,000

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WATER FUND #125

CONTINUED

GENERAL & ADMINISTRATIVE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	288,278	392,000	295,000	401,600
Payroll Taxes	5,412	14,600	8,850	12,000
Retirement	47,164	84,500	50,000	97,000
Medical and Dental	69,434	113,000	76,000	103,000
Other Post Employment Benefits (OPEB)	52,400	60,600	60,600	60,600
Workers Comp Insurance	1,203	1,625	1,500	1,700
Bank Charges and Credit Card Fees	4,628	5,000	5,100	5,500
Computer Expense	73,251	93,500	85,000	96,600
Dues and Subscriptions	10,414	11,000	14,000	11,700
Education and Training	1,651	5,000	1,000	5,000
Elections	330	0	0	6,000
Insurance - Liability	58,372	64,500	67,000	94,000
LAFCO Funding	0	0	0	0
Landscape and Janitorial	8,757	9,000	9,500	10,200
Legal - General and Special Counsel	15,918	15,000	23,000	15,000
Legal - Water Counsel	54,809	75,000	60,000	75,000
Professional Services	110,372	110,000	105,000	133,600
Miscellaneous	20	1,000	2,000	1,000
Newsletter and Mailers	2,211	2,000	0	1,600
Office Supplies	9,734	10,200	10,000	10,800
Outside Services	6,519	4,800	21,000	21,800
Postage	11,754	12,650	10,000	12,450
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	3,940	5,100	5,000	5,100
Property Taxes	1,429	1,500	1,500	1,550
Telephone	4,292	4,680	3,800	4,680
Travel and Mileage	2,083	3,000	1,000	3,000
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	295,247	415,253	326,040	459,713
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	1,139,622	1,514,508	1,241,890	1,650,193
TOTAL OPERATING EXPENDITURES	4,737,274	5,347,434	3,755,390	6,120,193
TOTAL OPERATING REVENUES AND EXPENDITURES	476,341	305,566	1,648,110	192,307
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	51,077	55,600	50,000	25,000
Blacklake Water & Sewer Loan Surcharge	25,245	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	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(157,000)	(355,700)	(215,700)	(392,230)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(80,678)	(300,100)	(165,700)	(367,230)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	395,663	5,466	1,482,410	(174,923)

(1) See Page 23

Estimated Cash Balance 7/1/120	2,500,000
Net Results from Operations	(174,923)

Estimated Cash Balance 6/30/21	<u>2,325,077</u>
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Cash Reserve Goal at 6/30/21	<u>5,495,193</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2020-2021**

**WATER RATE
STABILIZATION FUND #128**

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
OPERATIONS & MAINTENANCE				
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

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**WATER RATE STABILIZATION FUND #128
CONTINUED**

GENERAL & ADMINISTRATIVE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0

TOTAL OPERATING EXPENDITURES	0	0	0	0
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TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	9,687	10,450	8,600	4,270
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	9,687	10,450	8,600	4,270

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	9,687	10,450	8,600	4,270
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Estimated Cash Balance 7/1/20	427,000
Net Results from Operations	4,270

Estimated Cash Balance 6/30/21	<u>431,270</u>
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Cash Reserve Goal at 6/30/21	<u>400,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2020-2021**

TOWN SEWER FUND #130

2018-19
ACTUAL

2019-20
BUDGET

2019-20
EST ACTUAL

2020-21
PROPOSED

OPERATING REVENUES

Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	2,109,470	2,198,000	2,180,000	2,198,000
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	575	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	2,110,045	2,198,000	2,180,000	2,198,000

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2018-19
ACTUAL

2019-20
BUDGET

2019-20
EST ACTUAL

2020-21
PROPOSED

Wages	266,976	353,000	311,000	378,000
Wages - Overtime	35,440	42,000	33,000	36,000
Payroll Taxes	4,475	7,500	7,000	8,300
Retirement	56,341	84,200	60,000	98,000
Medical and Dental	100,687	132,000	125,000	149,000
Workers Comp Insurance	12,192	17,000	13,000	19,000
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	159,703	165,000	168,000	172,000
Water	834	1,000	900	1,000
Chemicals	18,308	16,000	18,000	19,000
Lab Tests and Sampling	28,635	30,000	27,000	30,000
Operating Supplies	48,687	50,000	85,000	90,000
Outside Services	190,546	120,000	70,000	76,000
Permits and Operating Fees	14,144	13,000	12,000	12,000
Repairs & Maintenance	86,939	105,000	88,000	125,000
Engineering	0	5,000	0	0
Fuel	10,267	8,800	10,000	10,000
Meters	0	0	0	0
Safety Program	782	1,100	1,000	1,100
Uniforms	3,805	4,400	3,300	4,400
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	395,000	395,000	395,000	395,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	1,433,761	1,550,000	1,427,200	1,623,800

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

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	25,187	38,200	28,000	38,500
Payroll Taxes	644	1,600	840	1,200
Retirement	4,085	8,200	4,500	9,300
Medical and Dental	7,924	13,800	10,000	15,800
Other Post Employment Benefits (OPEB)	14,900	17,170	17,170	17,170
Workers Comp Insurance	113	160	120	160
Bank Charges and Fees	0	0	0	0
Computer Expense	26,621	30,500	29,000	34,000
Dues and Subscriptions	5,040	5,600	4,800	5,400
Education and Training	836	5,000	3,500	5,000
Elections	93	0	0	1,700
Insurance - Liability	16,617	18,275	19,000	27,000
LAFCO Funding	0	0	0	0
Landscape and Janitorial	2,481	2,550	2,600	2,900
Legal - General and Special Counsel	105	5,000	1,000	5,000
Legal - Water Counsel	0	0	0	0
Professional Services (Includes Rate Study)	3,069	25,500	5,000	35,300
Miscellaneous	0	500	500	500
Newsletter and Mailers	0	2,380	0	680
Office Supplies	2,202	2,900	3,000	3,060
Outside Services	4,469	5,525	6,800	6,325
Postage	6,095	5,700	5,500	5,500
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	1,116	1,500	2,500	1,500
Property Taxes	0	0	0	0
Telephone	1,216	1,325	1,000	1,325
Travel and Mileage	265	2,000	1,000	2,000
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	83,653	114,741	90,090	127,026
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	206,731	308,126	235,920	346,346
TOTAL OPERATING EXPENDITURES	1,640,492	1,858,126	1,663,120	1,970,146
TOTAL OPERATING REVENUES AND EXPENDITURES	469,553	339,874	516,880	227,854
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	25,962	10,050	4,600	3,000
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	(351,899)	(345,849)	(345,849)	(338,849)
Principal Portion - Debt Service	(165,000)	(175,000)	(175,000)	(215,000)
Transfers In and (Out)-Fund #810	0	0	0	603,123
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(42,900)	(31,900)	(31,900)	(25,410)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(533,837)	(542,699)	(548,149)	26,864
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(64,284)	(202,825)	(31,269)	254,718

Estimated Cash Balance 7/1/20 300,000
Net Results from Operations 254,718

(1) See Page 23

Estimated Cash Balance 6/30/21 554,718

Cash Reserve Goal at 6/30/21 787,573

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2020-2021**

**TOWN SEWER RATE
STABILIZATION FUND #135**

2018-19 2019-20 2019-20 2020-21
ACTUAL BUDGET EST ACTUAL PROPOSED

OPERATING REVENUES

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2018-19 2019-20 2019-20 2020-21
ACTUAL BUDGET EST ACTUAL PROPOSED

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

**TOWN SEWER RATE STABILIZATION #135
CONTINUED**

GENERAL & ADMINISTRATIVE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	7,284	7,875	5,500	3,210
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense- Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In and Out-Funded Admin	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	7,284	7,875	5,500	3,210
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	7,284	7,875	5,500	3,210

Estimated Cash Balance 7/1/19 321,000
Net Results from Operations 3,210

Estimated Cash Balance 6/30/20 324,210

Cash Reserve Goal at 6/30/20 300,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2020-2021**

BLACKLAKE SEWER FUND #150	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	492,355	576,000	575,000	671,000
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	492,355	576,000	575,000	671,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	71,150	72,400	77,200	79,000
Wages - Overtime	8,865	6,300	8,000	6,300
Payroll Taxes	1,378	1,500	2,500	1,700
Retirement	7,053	17,000	15,000	20,000
Medical and Dental	25,800	25,000	33,000	28,000
Workers Comp Insurance	3,432	3,000	4,000	3,500
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	38,291	43,500	45,000	47,000
Water	2,668	4,000	3,000	4,000
Chemicals	11,377	18,000	24,000	24,000
Lab Tests and Sampling	23,585	27,000	23,000	26,000
Operating Supplies	8,008	5,000	1,000	1,000
Outside Services	6,174	7,500	4,000	4,000
Permits and Operating Fees	8,206	9,500	10,700	12,000
Repairs & Maintenance	19,296	13,500	12,000	25,000
Engineering	0	3,000	0	0
Fuel	5,601	4,800	5,300	5,000
Meters	0	0	0	0
Safety Program	427	600	600	600
Uniforms	2,076	2,400	1,900	2,400
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	168,000	173,000	173,000	178,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	411,387	437,000	443,200	467,500

BLACKLAKE SEWER FUND #150

CONTINUED

GENERAL & ADMINISTRATIVE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	4,165	5,600	4,300	5,800
Payroll Taxes	100	200	150	200
Retirement	641	1,200	1,400	1,300
Medical and Dental	884	1,500	1,000	1,700
Other Post Employment Benefits (OPEB)	2,620	3,030	3,030	3,030
Workers Comp Insurance	17	25	20	25
Bank Charges and Fees	0	0	0	0
Computer Expense	8,319	7,300	8,000	8,900
Dues and Subscriptions	466	750	500	700
Education and Training	37	0	0	0
Elections	16	0	0	300
Insurance - Liability	3,125	3,225	3,400	5,000
LAFCO Funding	0	0	0	0
Landscape and Janitorial	438	450	500	500
Legal - General and Special Counsel	4,074	5,000	1,500	5,000
Legal - Water Counsel	0	0	0	0
Professional Services	39,498	51,000	1,000	1,000
Miscellaneous	650	1,300	1,500	500
Newsletter and Mailers	190	420	0	120
Office Supplies	389	500	500	540
Outside Services	289	675	500	875
Postage	930	1,850	1,000	1,250
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	197	250	250	250
Property Taxes	0	0	0	0
Telephone	894	935	900	935
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	14,762	16,392	12,870	18,147
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	82,701	101,602	42,320	56,072
TOTAL OPERATING EXPENDITURES	494,088	538,602	485,520	523,572
TOTAL OPERATING REVENUES AND EXPENDITURES	(1,733)	37,398	89,480	147,428
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	4,560	4,275	3,300	2,300
Blacklake Water & Sewer Loan Surcharge	20,484	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	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(23,400)	(17,400)	(17,400)	(13,860)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	1,644	(13,125)	(14,100)	(11,560)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(89)	24,273	75,380	135,868

Estimated Cash Balance 7/1/19 230,000
 Net Results from Operations 135,868

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Estimated Cash Balance 6/30/20 365,868
 Cash Reserve Goal at 6/30/20 172,786

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2020-2021**

**BLACKLAKE SEWER RATE
STABILIZATION FUND #155**

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

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**BLACKLAKE SEWER RATE STABILIZATION #155
CONTINUED**

GENERAL & ADMINISTRATIVE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	1,211	1,325	1,000	530
Blacklake Water & Sewer Loan Surcharge		0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	1,211	1,325	1,000	530
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	1,211	1,325	1,000	530

Estimated Cash Balance 7/1/19 53,000
Net Results from Operations 530

Estimated Cash Balance 6/30/20 53,530

Cash Reserve Goal at 6/30/20 50,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2020-2021**

STREET LIGHTING FUND #200	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	27,850	27,850	27,850	27,850
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	27,850	27,850	27,850	27,850

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 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	28,303	28,500	28,700	29,000
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	28,303	28,500	28,700	29,000

**STREET LIGHTING FUND #200
CONTINUED**

GENERAL & ADMINISTRATIVE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	500	500	500	500
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	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	95	500	100	100
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	500	500	500	500
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	1,095	1,500	1,100	1,100
TOTAL OPERATING EXPENDITURES	29,398	30,000	29,800	30,100
TOTAL OPERATING REVENUES AND EXPENDITURES	(1,548)	(2,150)	(1,950)	(2,250)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	423	500	250	150
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	423	500	250	150
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(1,125)	(1,650)	(1,700)	(2,100)

Estimated Cash Balance 7/1/20	15,000
Net Results from Operations	(2,100)

Estimated Cash Balance 6/30/21	<u>12,900</u>
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Cash Reserve Goal at 6/30/21	<u>30,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2020-2021**

STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	12,180	12,180	12,180	12,180
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	12,180	12,180	12,180	12,180

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Water	0	0	0	0
Electricity	0	150	125	150
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	6,759	13,500	9,000	13,500
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	6,759	13,650	9,125	13,650

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STREET LANDSCAPE MAINT DISTRICT

FUND #250 CONTINUED

GENERAL & ADMINISTRATIVE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 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	318	500	350	500
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	1,500	1,500	1,500	1,500
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	1,818	2,000	1,850	2,000
TOTAL OPERATING EXPENDITURES	8,577	15,650	10,975	15,650
TOTAL OPERATING REVENUES AND EXPENDITURES	3,603	(3,470)	1,205	(3,470)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	317	375	250	180
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	317	375	250	180
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	3,920	(3,095)	1,455	(3,290)

Estimated Cash Balance 7/1/20 18,210
 Net Results from Operations (3,290)

Estimated Cash Balance 6/30/21 14,920

Cash Reserve Goal at 6/30/21 20,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2020-2021**

SOLID WASTE FUND #300	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 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	79,521	62,000	145,000	178,000
TOTAL OPERATING REVENUES	79,521	62,000	145,000	178,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program-incl Rate Holiday	1,638	8,000	3,000	315,000
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	1,638	8,000	3,000	315,000

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

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 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	5,166	1,500	1,200	2,000
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	184	300	300	300
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities -Trash	0	0	0	0
Oper Transfer Out - Funded Administration	9,300	9,300	9,300	20,250
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	16,650	13,100	12,800	24,550
TOTAL OPERATING EXPENDITURES	18,288	21,100	15,800	339,550
TOTAL OPERATING REVENUES AND EXPENDITURES	61,233	40,900	129,200	(161,550)
NON-OPERATING REVENUES AND EXPENDITURES)				
Interest Income	6,578	7,375	6,900	4,500
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	6,578	7,375	6,900	4,500
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	67,811	48,275	136,100	(157,050)

Estimated Cash Balance 7/1/20 450,000
Net Results from Operations (157,050)

Estimated Cash Balance 6/30/21 292,950

Cash Reserve Goal at 6/30/21 150,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2020-2021**

DRAINAGE FUND #400	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 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	19,239	19,700	19,700	20,300
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	19,239	19,700	19,700	20,300

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

DRAINAGE FUND #400

CONTINUED

GENERAL & ADMINISTRATIVE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0

TOTAL OPERATING EXPENDITURES	0	0	0	0
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TOTAL OPERATING REVENUES AND EXPENDITURES	19,239	19,700	19,700	20,300
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	1,208	1,275	1,200	1,800
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES/(DEFICIT) (F)	1,208	1,275	1,200	1,800

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	20,447	20,975	20,900	22,100
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Estimated Cash Balance 7/1/20	72,000
Net Results from Operations	22,100
Transfer to Fund #600	(44,000)

Estimated Cash Balance 6/30/21	<u>50,100</u>
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Cash Reserve Goal at 6/30/21	<u>50,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2020-2021**

FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

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

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	96,147	109,000	93,000	48,000
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	595,000	610,000	610,000	625,000
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	691,147	719,000	703,000	673,000
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	691,147	719,000	703,000	673,000

Estimated Cash Balance 7/1/20 4,800,000
Net Results from Operations 673,000

Funded Replacement Projects (1) and Transfer to Fund 500 (3,190,000)
Estimated Cash Balance 6/30/21 2,283,000

(1) See Page 25 and Page 26

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET**

2020-2021

FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

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

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0

TOTAL OPERATING EXPENDITURES	0	0	0	0
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TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	101,064	110,550	93,000	41,000
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)-Fund #130	0	0	0	(603,123)
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	395,000	395,000	395,000	395,000
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	496,064	505,550	488,000	(167,123)

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	496,064	505,550	488,000	(167,123)
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Estimated Cash Balance 7/1/20	4,100,000
Net Results from Operations	(167,123)

Funded Replacement Projects (1)	<u>(2,510,000)</u>
Estimated Cash Balance 6/30/21	<u>1,422,877</u>

(1) See Page 25

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2020-2021**

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 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 Maintnenace and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

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

	2018-19 ACTUAL	2019-20 BUDGET	2019-20 EST ACTUAL	2020-21 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0

TOTAL OPERATING EXPENDITURES	0	0	0	0
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TOTOAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	10,379	25,000	21,000	9,400
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	168,000	173,000	173,000	178,000
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	178,379	198,000	194,000	187,400

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	178,379	198,000	194,000	187,400
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Estimated Cash Balance 7/1/20 940,000
Net Results from Operations 187,400

Assessment District 2020-1 Contribution (1,000,000)
Estimated Cash Balance 6/30/21 127,400

(1) See Page 25

APPENDIX B

**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT
BUDGET FOR FISCAL YEAR 2020-2021**

	(6) Acre Feet Purchase	Cost per Acre Foot (FY 20-21)	Total Cost	
Water Purchase Fiscal Year 2020-2021	1050	\$2,124.00	\$2,230,200.00	
NCSD Water O & M Cost per AF **	1050	\$184.07	\$193,273.50	
NCSD Admin Fee per AF (15% of O & M per AF) **	1050	\$27.61	\$28,990.50	
		<u>\$2,335.68</u>	<u>\$2,452,464.00</u>	
**To be adjusted annually based on actual costs				
	TOTAL	NCSD	WMWC	GSWC
1 Phase 1 Supplemental Water Annual Allocation (AF)	800	533.44	133.28	133.28
2 Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66%	16.66%
3 Pass-Through Supplemental Water Cost	\$2,230,200	\$1,487,097	\$371,551	\$371,551
4 Supplemental Water O & M Cost	\$193,274	(A) \$128,875	\$32,199	\$32,199
5 Supplemental Water NCSD Admin Fee	\$28,991	(B) \$19,331	\$4,830	\$4,830
6 Total Annual Supplemental Water Volume Cost	\$2,452,464	\$1,635,303	\$408,581	\$408,581
	TOTAL	NCSD	WMWC	GSWC
7 Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50	416.50
8 Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88%	13.88%
9 Yearly Capital Recovery Charge-Principal (1) 6-30-15	\$86,604	\$0	\$34,797	\$51,807
10 Yearly Capital Recovery Charge-Interest (1) 6-30-15	\$299,814	\$0	\$154,061	\$145,753
11 Yearly Capital Recovery Charge-Principal (2) 6-30-16	\$7,305	\$0	\$3,292	\$4,013
12 Yearly Capital Recovery Charge-Interest (2) 6-30-16	\$25,866	\$0	\$14,575	\$11,291
13 Yearly Capital Recovery Charge-Principal (3) 6-30-17	\$13,024	\$0	\$5,858	\$7,166
14 Yearly Capital Recovery Charge-Interest (3) 6-30-17	\$46,096	\$0	\$25,936	\$20,160
15 Yearly Capital Recovery Charge-Principal (4) 6-30-18	\$908	\$0	\$408	\$500
16 Yearly Capital Recovery Charge-Interest (4) 6-30-18	\$3,213	\$0	\$1,805	\$1,408
17 Yearly Capital Recovery Charge-Principal (5) 6-30-19	\$1,114	\$0	\$499	\$615
18 Yearly Capital Recovery Charge-Interest (5) 6-30-19	\$3,940	\$0	\$2,210	\$1,730
19 Supplemental Water Project Yearly Replacement(6)	\$206,865	(C) \$149,439	\$28,713	\$28,713
20 Total Annual Fixed Supplemental Charges	\$694,749	\$149,439	\$272,154	\$273,156
21 Total Volume and Annual Fixed Charges for Fiscal Year 2020-2021 (Line 6 + Line 20)	\$3,147,213	\$1,784,742	\$680,734	\$681,736
18 Electrical Pumping Credit (\$241.40 per acre foot-estimated)	(\$80,434)	\$0	(\$40,217)	(\$40,217)
19 SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2020-21	\$3,066,779	\$1,784,742	\$640,517	\$641,519

(1)	Per applicable amortization schedule as of June 30, 2015	
(2)	Per applicable amortization schedule as of June 30, 2016	(A)+(B)+(C) = \$297,645
(3)	Per applicable amortization schedule as of June 30, 2017	
(4)	Per applicable amortization schedule as of June 30, 2018	
(5)	Per applicable amortization schedule as of June 30, 2019	
(6)	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

APPENDIX C

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**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2020-2021**

	<u>July 1, 2020</u> <u>Beginning Balance</u>	<u>Principal</u> <u>Pay Down</u>	<u>June 30, 2021</u> <u>Ending Balance</u>
The District issued \$9,795,000 of Revenue Certificates of Participation (COP's) on June 21, 2012. The proceeds were used to upgrade the Southland Wastewater Treatment Facility. The COP's bear interest ranging from 2% to 4.125% per annum. Principal is to be paid annually starting December 1, 2012 through June 1, 2042. Annual principal payments range from \$145,000 to \$570,000. (Fund #130)	\$8,540,000	(\$215,000)	\$8,325,000
The District refunded Revenue Bonds, Series 2013A on May 30, 2013 (original issue date was May 1, 2003). The proceeds of the original issue were used for pipeline and storage facility projects costs. The refunded Revenue Bonds bear interest ranging from 3.7% to 4.80% per annum. Principal is to be paid annually starting September 1, 2014 through September 2032. Annual principal payments range from \$100,000 to \$225,000. (Fund #600)	\$2,195,000	(\$125,000)	\$2,070,000
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)	\$8,825,000	(\$150,000)	\$8,675,000
TOTAL PRINCIPAL BALANCES	\$19,560,000	(\$490,000)	\$19,070,000

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APPENDIX D

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

Meter Size	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/1/3016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 11/30/20
Less	\$30.84	\$33.17	\$35.72	\$38.51	\$41.57	\$44.92	\$44.92	\$42.51	\$46.52	\$51.59
1 ½ Inch	83.97	90.58	97.82	105.75	114.43	123.94	123.94	51.49	55.55	60.87
2 Inch	130.17	140.64	152.11	164.67	178.42	193.48	193.48	67.40	72.08	78.43
3 Inch	233.07	252.56	273.90	297.27	322.86	350.88	350.88	152.51	163.70	178.85
4 Inch	376.68	409.04	444.40	483.29	525.78	572.31	572.31	197.75	210.55	228.44
6 Inch	730.80	803.33	873.99	951.36	1,036.08	1,128.85	1,128.85	335.12	349.88	372.90

SUPPLEMENTAL WATER

Meter Size	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/1/3016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 11/30/20
1 Inch and Less	-	-	-	-	-	\$13.20	\$13.20	(1)	(1)	(1)
1 ½ Inch	-	-	-	-	-	39.60	39.60	(1)	(1)	(1)
2 Inch	-	-	-	-	-	63.36	63.36	(1)	(1)	(1)
3 Inch	-	-	-	-	-	118.80	118.80	(1)	(1)	(1)
4 Inch	-	-	-	-	-	198.00	198.00	(1)	(1)	(1)
6 Inch	-	-	-	-	-	396.00	396.00	(1)	(1)	(1)

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

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

		6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 11/30/20
Uniform Rate		\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$4.97	\$5.45	\$5.95
Single and Multi-Family	Tier I	1.64	1.64	1.80	1.97	2.16	2.37	2.37	-	-	-
	Tier II	2.80	2.05	2.25	2.46	2.69	2.95	2.95	-	-	-
	Tier III	-	2.88	3.15	3.45	3.78	4.14	4.14	-	-	-
	Tier IV	-	4.93	5.40	5.91	6.47	7.08	7.08	-	-	-
Commercial and Irrigation	Tier I	-	2.05	2.25	2.46	2.69	2.95	2.95	-	-	-
	Tier II	-	2.88	3.45	3.45	3.78	4.14	4.14	-	-	-
Agriculture and All Other		2.06	2.37	2.84	2.84	3.11	3.41	3.41	-	-	-
Supplemental Water		-	-	-	-	-	0.77	1.003	(1)	(1)	(1)

Uniform Rate effective 12/1/17

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

PRESENTED FOR INFORMATIONAL PURPOSES

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

Fiscal Year	TOWN	
	Single Family	Multi-Family
2020*	\$100.87	\$84.14
2019	97.74	81.53
2018	94.71	79.00
2017	91.77	76.55
2016	88.93	74.18
2015	88.32	67.33
2014	88.32	67.33
2013	88.32	67.33
2012	88.32	67.33
2011	88.32	67.33

*Effective January 1, 2020

Fiscal Year	BLACKALKE	
	Single Family	Multi-Family
2020**	\$197.77	\$127.07
2019	169.76	109.08
2018	145.51	95.08
2017	145.51	95.08
2016	145.51	95.08
2015	145.51	95.08
2014	145.51	95.08
2013	145.51	95.08
2012	138.58	90.55
2011	131.98	86.24

**Effective April 1, 2020

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020*
1 Inch and Less	\$34.07	\$34.07	\$34.07	\$34.07	\$34.07	\$35.12	\$36.24	\$37.40	\$38.60	\$39.83
1 ½ Inch	98.59	98.59	98.59	98.59	98.59	101.94	105.20	108.57	112.04	115.63
2 Inch	156.66	156.66	156.66	156.66	156.66	162.08	167.26	172.62	178.14	183.84
3 Inch	292.16	292.16	292.16	292.16	292.16	302.40	312.08	322.07	332.37	343.01
4 Inch	485.72	485.72	485.72	485.72	485.72	502.87	518.96	535.57	552.70	570.39
6 Inch	969.64	969.64	969.64	969.64	969.64	1,004.03	1,036.16	1,069.31	1,103.53	1,138.85

Fiscal Year	BI-MONTHLY USAGE RATE									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Low	\$2.89	\$2.89	\$2.89	\$2.89	\$2.89	\$3.43	\$3.54	\$3.66	\$3.77	\$3.89
Medium	3.20	3.20	3.20	3.20	3.20	3.81	3.93	4.06	4.19	4.32
High	4.14	4.14	4.14	4.14	4.14	4.93	5.09	5.25	5.42	5.59

*Effective January 1, 2020

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020**
1 Inch and Less	\$59.43	\$62.40	\$65.52	\$65.52	\$65.52	\$65.52	\$65.52	\$65.52	\$88.35	\$102.93
1 ½ Inch	169.16	177.62	186.50	186.50	186.50	186.50	186.50	186.50	233.45	271.97
2 Inch	267.91	281.31	295.38	295.38	295.38	295.38	295.38	295.38	364.04	424.11
3 Inch	498.35	523.26	549.43	549.43	549.43	549.43	549.43	549.43	668.75	779.09
4 Inch	827.54	868.91	912.36	912.36	912.36	912.36	912.36	912.36	1,104.05	1,286.22
6 Inch	1,650.51	1,733.03	1,819.68	1,819.68	1,819.68	1,819.68	1,819.68	1,819.68	2,192.30	2,554.03

Fiscal Year	BI-MONTHLY USAGE RATE									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020**
Low	\$3.23	\$3.39	\$3.56	\$3.56	\$3.56	\$3.56	\$3.56	\$3.56	\$3.97	\$4.63
Medium	4.35	4.57	4.80	4.80	4.80	4.80	4.80	4.80	5.28	6.15
High	6.89	7.23	7.59	7.59	7.59	7.59	7.59	7.59	8.22	9.58

**Effective April 1, 2020

PRESENTED FOR INFORMATIONAL PURPOSES

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

Meter Size	FISCAL YEAR									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1 Inch and Less	\$3,192	\$3,293	\$3,385	\$2,921	\$2,921	\$2,976	\$3,076	\$3,188	\$3,284	\$3,349
Supplemental Water	14,160	14,605	15,015	7,570	7,570	7,711	7,971	8,262	8,510	8,678
1 ½ Inch	9,577	9,877	10,155	8,764	8,764	8,928	9,228	9,566	9,853	10,047
Supplemental Water	42,479	43,814	45,045	22,710	22,710	23,134	23,913	24,787	25,531	26,034
2 Inch	15,321	15,802	16,247	14,022	14,022	14,284	14,765	15,305	15,764	16,075
Supplemental Water	67,966	70,101	72,072	36,336	36,336	37,015	38,261	39,660	40,850	41,655
3 Inch	28,728	29,630	30,463	26,291	26,291	26,782	27,684	28,696	29,557	30,140
Supplemental Water	127,436	131,440	135,135	68,130	68,130	69,403	71,740	74,827	76,594	78,103
4 Inch	47,879	49,384	50,772	43,819	43,819	44,638	46,141	47,827	49,263	50,234
Supplemental Water	212,393	219,067	225,225	113,550	113,550	115,671	119,566	123,936	127,657	130,172
6 Inch	95,758	98,767	101,544	87,638	87,638	89,275	92,281	95,654	98,526	100,467
Supplemental Water	424,787	438,134	450,450	227,100	227,100	231,342	239,132	247,872	255,314	260,344

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

Meter Size	FISCAL YEAR									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
1 Inch and Less	\$7,864	\$7,864	\$8,085	\$8,282	\$8,526	\$8,685	\$8,978	\$9,306	\$9,585	\$9,774
1 ½ Inch	23,593	23,593	24,256	24,846	25,577	26,055	26,933	27,917	28,755	29,322
2 Inch	37,749	37,749	38,810	39,755	40,924	41,689	43,093	44,668	46,009	46,915
3 Inch	70,779	70,779	72,769	74,539	76,732	78,166	80,798	83,751	86,265	87,965
4 Inch	117,965	117,965	121,281	124,232	127,887	130,276	134,663	139,584	143,775	146,608
6 Inch	235,931	235,931	242,562	248,463	255,774	260,552	269,325	279,169	287,550	293,216

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 %
2019	3,703	85%	444	10%	101	2%	94	2%	1	>1%	4,343	100%
2018	3,685	85%	439	10%	103	2%	103	2%	1	>1%	4,331	100%
2017	3,669	86%	441	10%	101	2%	97	2%	1	>1%	4,309	100%
2016	3,603	84%	497	12%	102	2%	97	2%	1	>1%	4,300	100%
2015	3,592	84%	497	12%	99	2%	96	2%	1	>1%	4,285	100%
2014	3,580	84%	500	12%	97	2%	90	2%	1	>1%	4,268	100%
2013	3,556	84%	494	12%	94	2%	93	2%	1	>1%	4,238	100%
2012	3,504	84%	495	12%	95	2%	78	2%	1	>1%	4,173	100%
2011	3,492	84%	473	11%	95	2%	91	2%	2	>1%	4,153	100%
2010	3,484	84%	462	11%	97	2%	91	2%	2	>1%	4,136	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
2019	2,183	2,340	473	473	392	651	78	79	3,126	3,543
2018	2,174	2,322	473	473	375	634	76	76	3,098	3,508
2017	2,153	2,298	470	470	375	634	75	78	3,073	3,480
2016	2,109	2,109	469	469	374	816	110	110	3,062	3,504
2015	2,098	2,098	468	468	374	777	82	82	3,022	3,425
2014	2,096	2,096	463	463	375	766	80	80	3,014	3,407
2013	2,024	2,024	461	461	371	771	80	80	2,936	3,339
2012	2,008	2,008	460	460	367	766	79	82	2,914	3,316
2011	1,991	1,991	460	460	365	770	71	74	2,887	3,295
2010	1,995	1,995	460	460	349	764	71	65	2,875	3,284

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
2019	487	487	68	68	4	4	559	559
2018	487	487	68	68	4	4	559	559
2017	487	487	68	68	4	4	559	559
2016	487	487	68	68	4	4	559	559
2015	487	487	68	68	4	4	559	559
2014	487	487	68	68	4	4	559	559
2013	487	487	68	68	4	4	559	559
2012	485	485	67	67	3	3	555	555
2011	485	485	68	68	3	3	556	556
2010	484	484	69	69	4	4	557	557

DUE=Dwelling Unit Equivalent

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