

TO: FINANCE AND AUDIT COMMITTEE

REVIEWED: RAY DIENZO *RD*
GENERAL MANAGER

FROM: JANA ETTEDDGUE *JAV*
FINANCE DIRECTOR

DATE: MARCH 8, 2024

AGENDA ITEM

2

MARCH 12, 2024

REVIEW INFORMATION FOR INCLUSION IN THE 2024-2025 FISCAL YEAR BUDGET

ITEM

Review various schedules and financial information in the 2024-2025 Fiscal Year Budget.
[RECOMMEND REVIEW AND MAKE RECOMMENDATIONS FOR INCLUSION IN THE 2024-2025 FISCAL YEAR BUDGET]

BACKGROUND

The following information is provided for the Committee's review:

- Attachment A TIME LINE
- Attachment B PROPOSED CAPITAL IMPROVEMENT PLAN AND CASH FLOW PROJECTIONS
- Attachment C PROPOSED FUNDED REPLACEMENT IMPROVEMENT PLAN AND CASH FLOW PROJECTIONS
- Attachment D PROPOSED FIXED ASSET PURCHASES AND OTHER ITEMS TO BE INCLUDED IN THE OPERATIONS BUDGET
- Attachment E PROPOSED DISTRICT PERSONNEL
- Attachment F PROPOSED FLEET SCHEDULE

RECOMMENDATION

It is recommended that the Committee provide direction to Staff. Staff will incorporate the Committee's comments and recommendations into the draft 2024-2025 budget.

ATTACHMENTS

- See above

ATTACHMENT A

**NIPOMO COMMUNITY SERVICES DISTRICT
TIMELINE FOR
2024-2025 FISCAL YEAR BUDGET**

| | |
|-----------------------------|--|
| March 12th | Kick off meeting with Finance Committee to hear input |
| Week of April 22 | Staff meets with Finance Committee and receives recommendations/changes/deletions on draft Budget |
| Week of May 13 | Staff prepares public notice of adoption for newspaper (publish on May 31 and June 7) |
| May 22 | Review of draft Budget by Board of Directors at Regular Board Meeting |
| June 12 | Public Hearing and adoption of 2024-2025 Budget |

ATTACHMENT B

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

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

Supplemental Water Projects (Fund #500)

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

Pomeroy water line - Complete design, bid, award and construct 4,800 linear feet of 12 inch diameter water line.

Property Tax Fund Projects (Fund #600)

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

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

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

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

District Office Building Improvements - Eve, Window and Drainage Improvements

Water Projects (Fund #700)

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

Foothill Tank - Begin design for additional water storage tank.

Sewer Projects (Fund #710)

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

Blacklake Assessment District 2020 -1 - See Page 14

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

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

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

CAPITAL IMPROVEMENT PLAN

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

CASH FLOW PROJECTION

FY 24-25

Sources of Funds

| | | |
|----|--|------------------|
| 4 | Funds on Hand at Beginning of Year-projected | 4,000,000 |
| 5 | Interest Income (4) | 160,000 |
| 6 | Principal Payments from WMW & GSW | 155,053 |
| 7 | Interest Payments from WMW & GSW | 426,910 |
| 8 | Capacity Charges (5) | 0 |
| 9 | Transfer in from Prop Tax Fund #600 for Debt Service | 527,000 |
| 10 | Total Sources of Funds | 5,268,963 |

Uses of Funds

| | | |
|----|---|------------------|
| 11 | Capital Project | 2,800,000 |
| 12 | Debt Service Payments 2013 COP | 527,000 |
| 13 | Bond Administration | 4,000 |
| 14 | Total Uses of Funds | 3,331,000 |
| 15 | Funds on Hand at End of Year-projected | 1,937,963 |

FOR PLANNING PURPOSES ONLY

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

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

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

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

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

CAPITAL IMPROVEMENT PLAN

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

CASH FLOW PROJECTION FY 24-25

Sources of Funds

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

Uses of Funds

| | | |
|---|----------------------------|----------------|
| 7 | Capital Project | 690,000 |
| 8 | Total Uses of Funds | 690,000 |

| | | |
|---|---|------------------|
| 9 | Funds on Hand at End of Year-projected | 1,286,000 |
|---|---|------------------|

- (1) Assumes an interest rate of 4.0%
 (2) Assumes no new connections

| <u>FOR PLANNING PURPOSES ONLY</u> | | | | |
|--|------------------|-------------|-------------|-------------|
| FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
| 0 | 0 | 0 | 0 | 0 |
| 1,000,000 | 3,000,000 | 0 | 0 | 0 |
| 1,000,000 | 3,000,000 | 0 | 0 | 0 |
| FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
| 1,286,000 | 337,440 | (2,649,062) | (2,649,062) | (2,649,062) |
| 51,440 | 13,498 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 1,337,440 | 350,938 | (2,649,062) | (2,649,062) | (2,649,062) |
| 1,000,000 | 3,000,000 | 0 | 0 | 0 |
| 1,000,000 | 3,000,000 | 0 | 0 | 0 |
| 337,440 | (2,649,062) | (2,649,062) | (2,649,062) | (2,649,062) |

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

CAPITAL IMPROVEMENT PLAN

| Line # | TOWN SEWER CAPACITY - FUND #710 | FY 24-25 |
|--------|---------------------------------|----------------|
| 1 | Southland WWTF Improvements | 200,000 |
| | | 200,000 |

CASH FLOW PROJECTION

FY 24-25

Sources of Funds

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

Uses of Funds

| | | |
|---|----------------------------|----------------|
| 6 | Capital Project | 200,000 |
| 7 | Total Uses of Funds | 200,000 |

| | | |
|---|---|----------------|
| 8 | Funds on Hand at End of Year-projected | 320,000 |
|---|---|----------------|

- (1) Assumes an interest rate of 4.0%
 (2) Assumes no new connections

FOR PLANNING PURPOSES ONLY

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

ATTACHMENT C

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2024-2025

| BUDGET ITEMS FOR 2023-2024 | #805 FUNDED REPLACEMENT WATER | #810 FUNDED REPLACEMENT TOWN SEWER | #830 FUNDED REPLACEMENT BLACKLAKKE SEWER | TOTAL |
|---|--|---|---|------------------|
| Mallagh Street Waterline Replacement (1) | 250,000 | 0 | | 250,000 |
| Eureka Well (2) | 2,500,000 | 0 | | 2,500,000 |
| Chlorine Analyzer Replacement (3) | 100,000 | 0 | | 100,000 |
| Red Oak Lane water line (4) | 100,000 | 0 | | 100,000 |
| Blow-Off Repair (5) | 20,000 | 0 | | 20,000 |
| Air Vac Replacements (5) | 20,000 | 0 | | 20,000 |
| Fire Hydrant Replacements (5) | 50,000 | 0 | | 50,000 |
| Valve Replacements (5) | 100,000 | 0 | | 100,000 |
| Well Refurbishment (5) | 100,000 | 0 | | 100,000 |
| Large Meter Replacement Program (6) | 50,000 | 0 | | 50,000 |
| Foothill Tank Repair (7) | 100,000 | 0 | | 100,000 |
| Tefft Street Nipomo Creek Utility Crossings (8) | 25,000 | 25,000 | | 50,000 |
| SCADA System Improvements (9) | 100,000 | 50,000 | | 150,000 |
| Southland Sewer Collection System Pipeline Replacement (10) | 0 | 3,470,000 | | 3,470,000 |
| Southland WWTF Influent Pump Station Bypass (11) | | 250,000 | | 250,000 |
| Maria Vista Lift Station Generator Replacement (12) | 0 | 150,000 | | 150,000 |
| Manhole Rehabilitation (5) | 0 | 150,000 | | 150,000 |
| Lift Station Replacement Pumps (13) | 0 | 40,000 | | 40,000 |
| Blacklake WRF Generator (14) | 0 | 0 | 100,000 | 100,000 |
| Blacklake WRF Sludge Removal (15) | 0 | 0 | 400,000 | 400,000 |
| TOTAL | 3,515,000 | 4,135,000 | | 8,150,000 |

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

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

FUNDED REPLACEMENT PLAN

| Line # | WATER - FUND #805 | FY 24-25 |
|--------|---|-----------|
| 1 | Mallagh Street Waterline Replacement | 250,000 |
| 2 | Eureka Well | 2,500,000 |
| 3 | Chlorine Analyzer Replacement | 100,000 |
| 4 | Red Oak Water Line | 100,000 |
| 5 | Blow-Off Replacement | 20,000 |
| 6 | Air Vac Replacement | 20,000 |
| 7 | Fire Hydrant Replacement | 50,000 |
| 8 | Valve Replacement | 100,000 |
| 9 | Well Refurbishment | 100,000 |
| 10 | Large Meter Replacement Program | 50,000 |
| 11 | Foothill Tank Repair | 100,000 |
| 12 | Tefft Street Nipomo Creek Utility Crossings | 25,000 |
| 13 | SCADA System Improvements | 100,000 |

3,515,000

CASH FLOW PROJECTION

FY 24-25

Sources of Funds

| | | |
|----|--|------------------|
| 14 | Funds on Hand at Beginning of Year-projected | 3,000,000 |
| 15 | Interest Income (1) | 120,000 |
| 16 | Transfer from Water for funded replacement | 690,000 |
| 17 | Total Sources of Funds | 3,810,000 |

Uses of Funds

| | | |
|----|-----------------------------|------------------|
| 18 | Funded Replacement Projects | 3,515,000 |
| 19 | Total Uses of Funds | 3,515,000 |

| | | |
|----|---|----------------|
| 20 | Funds on Hand at End of Year-projected | 295,000 |
|----|---|----------------|

(1) Assumes an interest rate of 4.0%

| FOR PLANNING PURPOSES ONLY | | | | | |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|---|
| FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 | |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 100,000 | 100,000 | 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 | |
| 51,500 | 53,045 | 54,636 | 56,275 | 57,964 | |
| 103,000 | 106,090 | 109,273 | 112,551 | 115,927 | |
| 250,000 | 0 | 0 | 0 | 0 | |
| 100,000 | 0 | 0 | 0 | 0 | |
| 903,200 | 566,796 | 480,800 | 495,224 | 510,081 | |
| | | | | | |
| | | | | | |
| FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 | |
| 295,000 | 76,600 | 202,868 | 420,183 | 631,766 | |
| 11,800 | 3,064 | 8,115 | 16,807 | 25,271 | |
| 673,000 | 690,000 | 690,000 | 690,000 | 690,000 | |
| 979,800 | 769,664 | 900,983 | 1,126,990 | 1,347,037 | |
| | | | | | |
| | | | | | |
| 903,200 | 566,796 | 480,800 | 495,224 | 510,081 | |
| 903,200 | 566,796 | 480,800 | 495,224 | 510,081 | |
| | | | | | |
| 76,600 | 202,868 | 420,183 | 631,766 | 836,956 | |

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

**TOWN SEWER
 FUNDED REPLACEMENT PLAN**

| Line # | TOWN SEWER - FUND #810 | FY 24-25 |
|--------|--|------------------|
| 1 | Southland Sewer Collection System Pipeline Replacement | 3,470,000 |
| 2 | Southland WWTF Influent Pump Station Bypass | 250,000 |
| 3 | Maria Vista Lift Station Generator Replacement | 150,000 |
| 4 | Manhole Rehabilitation | 150,000 |
| 5 | Lift Station Pump Replacements | 40,000 |
| 6 | Tefft Street Nipomo Creek Utility Crossings | 25,000 |
| 7 | SCADA System Improvements | 50,000 |
| 8 | Lift Station Rehabilitation-Tejas | 0 |
| | | 4,135,000 |

CASH FLOW PROJECTION

FY 24-25

Sources of Funds

| | | |
|----|---|------------------|
| 9 | Funds on Hand at Beginning of Year-projected | 1,400,000 |
| 10 | Interest Income (1) | 56,000 |
| 11 | Bond Proceeds from refinance (2) | 3,000,000 |
| 12 | Transfer from Town Sewer for funded replacement | 395,000 |
| 13 | Total Sources of Funds | 4,851,000 |

Uses of Funds

| | | |
|----|---|------------------|
| 14 | Funded Replacement Projects | 4,135,000 |
| 15 | Total Uses of Funds | 4,135,000 |
| 16 | | |
| 17 | Funds on Hand at End of Year-projected | 716,000 |

(1) Assumes an interest rate of 4.0%

(2) COP 2012 refinanced

FOR PLANNING PURPOSES ONLY

| FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
|-----------------|-----------------|------------------|-----------------|-----------------|
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 154,500 | 159,135 | 163,909 | 168,826 | 173,891 |
| 41,200 | 42,436 | 43,709 | 45,020 | 46,371 |
| 250,000 | 0 | 0 | 0 | 0 |
| 50,000 | 0 | 0 | 0 | 0 |
| 0 | 250,000 | 1,116,000 | 0 | 0 |
| 495,700 | 451,571 | 1,323,618 | 213,847 | 220,262 |
| | | | | |
| FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
| 716,000 | 643,940 | 613,127 | (290,966) | (109,813) |
| 28,640 | 25,758 | 24,525 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 395,000 | 395,000 | 395,000 | 395,000 | 395,000 |
| 1,139,640 | 1,064,698 | 1,032,652 | 104,034 | 285,187 |
| | | | | |
| 495,700 | 451,571 | 1,323,618 | 213,847 | 220,262 |
| 495,700 | 451,571 | 1,323,618 | 213,847 | 220,262 |
| | | | | |
| 643,940 | 613,127 | (290,966) | (109,813) | 64,925 |

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

**BLACKLAKE SEWER
 FUNDED REPLACEMENT PLAN**

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

CASH FLOW PROJECTION FY 24-25

Sources of Funds

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

Uses of Funds

| | | |
|---|---|----------------|
| 7 | Projects (2) | 500,000 |
| 8 | Total Uses of Funds | 500,000 |
| 9 | Funds on Hand at End of Year-projected | 104,000 |

FOR PLANNING PURPOSES ONLY

| FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
|----------|----------|----------|----------|----------|
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |

| FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
|----------|----------|----------|----------|----------|
| 104,000 | 296,160 | 308,006 | 0 | 0 |
| 4,160 | 11,846 | 12,320 | 0 | 0 |
| 188,000 | 0 | 0 | 0 | 0 |
| 296,160 | 308,006 | 320,327 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 296,160 | 308,006 | 320,327 | 0 | 0 |

(1) Assumes an interest rate of 4.0%

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

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

BLACKLAKE ASSESSMENT DISTRICT 2020-1

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

CASH FLOW PROJECTION

| | FY 24-25 | |
|-------------------------|---|------------------|
| Sources of Funds | | |
| 10 | Funds on Hand at Beginning of Year-projected | 7,000,000 |
| 11 | Interest Income (2) | 280,000 |
| 12 | Total Sources of Funds | 7,280,000 |
| Uses of Funds | | |
| 13 | Projects | 5,250,000 |
| 14 | Total Uses of Funds | 5,250,000 |
| 15 | Funds on Hand at End of Year-projected | 2,030,000 |

(1) Total Project Cost is \$10,286,740.
 (2) Assumes an interest rate of 4.0%

| FOR PLANNING PURPOSES ONLY | | | | | |
|-----------------------------------|------------------|------------------|----------------|----------------|----------------|
| | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
| | 500,000 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 102,500 | 0 | 0 | 0 | 0 |
| | 97,800 | 0 | 0 | 0 | 0 |
| | 0 | 560,000 | 0 | 0 | 0 |
| | 0 | 319,000 | 0 | 0 | 0 |
| | 0 | 196,200 | 0 | 0 | 0 |
| | 0 | 61,442 | 0 | 0 | 0 |
| | 0 | 30,141 | 0 | 0 | 0 |
| | 700,300 | 1,166,783 | 0 | 0 | 0 |
| | | | | | |
| | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
| | 2,030,000 | 1,410,900 | 300,553 | 312,575 | 325,078 |
| | 81,200 | 56,436 | 12,022 | 12,503 | 13,003 |
| | 2,111,200 | 1,467,336 | 312,575 | 325,078 | 338,081 |
| | | | | | |
| | 700,300 | 1,166,783 | 0 | 0 | 0 |
| | 700,300 | 1,166,783 | 0 | 0 | 0 |
| | | | | | |
| | 1,410,900 | 300,553 | 312,575 | 325,078 | 338,081 |

ATTACHMENT D

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2024-2025

| <u>BUDGET ITEMS FOR 2023-2024</u> | <u>#110 ADMIN</u> | <u>#125 WATER</u> | <u>#130 TOWN SEWER</u> | <u>#150 BL SEWER</u> | <u>TOTAL</u> |
|--|-----------------------|-----------------------|----------------------------|--------------------------|----------------|
| GIS Software | 0 | 9,900 | 3,300 | 1,800 | 15,000 |
| Hach WIMS SCADA Integration | 0 | 9,900 | 3,300 | 1,800 | 15,000 |
| Fork Lift - New | 0 | 59,400 | 19,800 | 10,800 | 90,000 |
| Dump Truck - New | 0 | 72,600 | 24,200 | 13,200 | 110,000 |
| Gator - Replacement | 0 | 0 | 30,000 | 0 | 30,000 |
| Vactor Truck - 1 of 10 annual payments for Lease | 0 | 0 | 57,600 | 14,400 | 72,000 |
| | <u>0</u> | <u>151,800</u> | <u>138,200</u> | <u>42,000</u> | <u>332,000</u> |

Fixed assets will be purchased from the Enterprise Funds

NIPOMO COMMUNITY SERVICES DISTRICT
 ITEMS TO BE INCLUDED IN THE OPERATIONS BUDGET
 2024-2025 FISCAL YEAR BUDGET

| | Administration Fund #110 | Water Fund #125 | Sewer Fund #130 |
|---|-----------------------------|--------------------|--------------------|
| Eagle Aerial (1) | | 16,000 | |
| Strategic Plan Update 2023-Carryover | 15,000 | | |
| Office Landscape Improvements-Carryover | 7,000 | | |
| Water Loss Audit (2) | | 10,000 | |
| Water System Seismic Assessment (3) | | 50,000 | |
| Meter Replacement Program (4) | | 500,000 | |
| Leak Detection Program | | 50,200 | |
| GIS Support | | 50,000 | |
| Town Sewer Rate Study(5) | | | 35,000 |
| Water Rate Study(6) | | 60,000 | |
| Study for Infrastructure Improvements | 20,000 | | |
| Total | 42,000 | 736,200 | 35,000 |

- (1) Water Conservation Software to manage State required residential water reductions
- (2) Required report assessing the Districts non-revenue water accounting
- (3) Required as part of State guidance for water system evaluation and emergency response
- (4) Change out 450 Meters and Activate 900 Smart Meters
- (5) Last Town Sewer Rate Increase goes into effect on July 1, 2025
- (6) Last Water Rate Increase goes into effect on January 1, 2025

ATTACHMENT E

NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2024-2025

| ADMINISTRATION | MONTHLY SALARY STEP/RANGE | Budgeted | Additions/ Deletions | Budgeted |
|--------------------------------|---------------------------|----------|----------------------|----------|
| | (PAGE 11) | FY 23-24 | 24-25 | 24-25 |
| General Manager | Contract | 1 | 0 | 1 |
| Assist General Manager | 50 | 1 | -1 | 0 |
| Finance Director | 50 | 1 | 0 | 1 |
| Customer Service Specialist | 17 | 1 | 0 | 1 |
| Customer Service Clerk III | 21 | 1 | 0 | 1 |
| Customer Service Clerk II | 13 | 1 | 0 | 1 |
| Customer Service Clerk I | 5 | 1 | 0 | 1 |
| ADMINISTRATION SUBTOTAL | | 7 | -1 | 6 |

| OPERATIONS | | | | |
|--|----|-----------|-----------|-----------|
| Director of Engineering and Operations | 60 | 1 | 0 | 1 |
| Operations Manager | 48 | 1 | 0 | 1 |
| Assistant Engineer | 29 | 1 | 0 | 1 |
| Water Supervisor | 32 | 1 | 0 | 1 |
| Wastewater Supervisor | 38 | 1 | 0 | 1 |
| Wastewater Operator III | 24 | 0 | 1 | 1 |
| Wastewater Operator II | 20 | 3 | -1 | 2 |
| Wastewater Operator I | 16 | 2 | 0 | 2 |
| Water Operator III | 17 | 0 | 0 | 0 |
| Water Operator II | 13 | 1 | 0 | 1 |
| Water Operator I | 9 | 4 | 0 | 4 |
| OPERATIONS SUBTOTAL | | 15 | 0 | 15 |
| | | | | |
| TOTAL | | 22 | -1 | 21 |

ATTACHMENT F

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2024-2025

SCHEDULE 1 - VEHICLES USED ON A DAILY BASIS

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

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

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

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

*Scheduled for Replacement FY 23-24

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

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

*Scheduled for Replacement FY 24-25