

TO: FINANCE AND AUDIT
COMMITTEE

REVIEWED: RAY DIENZO, P.E. *RD*
GENERAL MANAGER

FROM: JANA ETTEDDGUE *JW*
FINANCE DIRECTOR

DATE: APRIL 13, 2026



REVIEW THE DRAFT BUDGET FOR FISCAL YEAR 2026-2027

ITEM

Consider draft budget for fiscal year 2026-2027 [RECOMMEND REVIEW AND DIRECT STAFF]

BUDGET BACKGROUND

Attached is the first draft of the fiscal year 2026-2027 budget.

The Finance and Audit Committee met on March 10, 2026, for a Kick Off meeting for the FY 2026-2027 Budget preparation.

Since the committee met on March 10, 2026, Staff has modified the following pages:

- Fixed Asset purchase schedule (page 23)
 1. Included the purchase and installation of a TGB(Tower Gateway Base Station) for the AMI(Advanced Metering Infrastructure) Meter Program
 2. Pick up Truck Replacement increased amount by \$10,000
- Funded Replacement – Water Fund 805 (page 26)
 1. Deferred the Tefft Street Nipomo Utility Crossing project to FY 27-28
 2. Updated the Foothill Tank Rehabilitation Project amount in FY 27-28
- Funded Replacement –Town Sewer 810 Fund (page 27)
 1. Reduced Transfer for Funded Replacement to \$0
 2. Deferred the Tefft Street Nipomo Utility Crossing project to FY 27-28
 3. Included the Southland Sewer Collection System Pipeline Replacement-Phase 1 and Phase 2
 4. Included the Southland WWTF Influent Pump Station Bypass Project
 5. Included the Lift Station Rehabilitation Project

The first draft of the budget is projecting an operating net deficit of (\$796,386). After including non-operating revenues and non-operating expenditures, the total net result from operations is a surplus of \$153,636 (Pages 16-17). Each Fund has its own impact on the net deficit – whether positive or negative, and therefore, each Fund must be looked at individually.

OPERATIONS AND MAINTENANCE FUNDS

Fund #125 – Water (Pages 39 & 40)

This Fund is budgeted to have a net operating deficit of (\$838,551). The budget includes the purchase of 1,667-acre feet of supplemental water from the City of Santa Maria at a budgeted cost of \$4,748,883.

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

This Fund is budgeted to have an overall surplus of \$17,856. 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 a net operating surplus of \$592,842 and an overall deficit of (\$82,189). This includes budgeted fixed asset purchases of \$148,500, debt service payments of \$581,531, and cost increases for operating items. The rate increase went into effect on July 1, 2025. Based on projections, the Sewer Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy. However, the financial plan included in the proposed 2025 Rate Study brings the Cash Reserves back to the policy's desired level at the end of the Rate Study Financial Plan.

Fund #135 – Town Sewer Rate Stabilization Fund (Pages 45 & 46)

This Fund is budgeted to have an overall surplus of \$11,500. 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 #200 – Blacklake Street Lighting (Pages 47 & 48)

This Fund is budgeted to have an overall surplus of \$457. In 2022, a rate increase was adopted after a Prop 218 was passed, this study included funds for funded replacement fund for the eventual painting of the Assessment District owned street light poles and conversion to LED light bulbs. The conversion to LED light bulbs was completed in 2025. The District Engineer will be completing an assessment for the annual levy. Budget includes repayment of the inter-fund loan approved by the Board in August 2022.

Fund #205 – Funded Replacement Blacklake Street Lighting (Pages 49 & 50)

This Fund is budgeted to have a net surplus of \$11,100. The revenue is a transfer in from Fund #200 – Blacklake Street Lighting and interest income. Cash reserves will be used for Funded Replacement projects, such as the eventual painting of the Assessment District owned streetlight poles.

Fund #250 – Street Landscape Maintenance District (Pages 51 & 52)

This Fund is budgeted to have a net overall deficit of (\$1,850). The District Engineer's annual Report will propose an annual assessment per parcel. Based on projections, the Street Landscape Maintenance District will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #300 – Solid Waste (pages 53 & 54)

This Fund is budgeted to have a net overall surplus of \$155,330. The Board adopted Resolution 2018-1492, November 14, 2018, "Policy governing the use of franchise fees" which will guide the use of these funds. The Budget includes expenses for the Nipomo Clean Streets Program. 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 55 & 56)

This Fund is budgeted to have a net overall surplus of \$28,283. The current ad valorem tax covers all of the budgeted costs. The budget includes a transfer of the excess funds over the Cash Reserve Goal of \$50,000 to Fund #600 – Property Taxes. Based on projections, the Drainage Fund will achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #805 – Funded Replacement Water (Pages 57 & 58)

This Fund is budgeted to have a net surplus of \$836,600. Cash reserves will be used for Funded Replacement projects totaling \$778,900. The project descriptions can be found on page 25 of the draft budget.

Fund #810 – Funded Replacement Town Sewer (Pages 59 & 60)

This Fund is budgeted to have a net surplus of \$50,400. Cash reserves will be utilized, and additional financing will be required to complete the funded replacement projects totaling \$4,793,800, as identified in the 2025 Wastewater Rate Study. The project descriptions can be found on page 25 of the draft budget.

NON-OPERATING BUDGETS

Fund #500 – Supplemental Water Fund (Page 30)

This Fund includes budgeted expenditures for fiscal year 27-28 of \$200,000 for the design of the Summit Station Booster Pump project.

Fund #600 – Property Taxes (Page 31)

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

This Fund includes budgeted expenditures of \$150,000 for office and operations building projects. The funds available for these projects were available prior to the 2024 pledge.

Fund #700 – Town Water Capacity (Page 32)

This Fund includes budgeted expenditures of \$1,580,000 for the Foothill Tank Project. In addition, it includes projects related to the Dana Reserve, with corresponding revenue from capacity fees to match the expenditures.

Fund #710 – Town Sewer Capacity (Page 33)

This Fund includes budgeted expenditures of \$1,230,000 for the Southland WWTF improvements and Frontage Road Trunk Sewer. In addition, it includes projects related

to the Dana Reserve, with corresponding revenue from capacity fees to match the expenditures.

RECOMMENDATION

It is recommended the Finance and Audit Committee provide direction to Staff.

ATTACHMENTS

- A. Draft Fiscal Year 2026-2027 Budget

APRIL 16, 2026

ITEM 3

ATTACHMENT A

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR
2026-2027

DRAFT



MISSION STATEMENT

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

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR 2026-2027

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**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2026-2027**

INTRODUCTION

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

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

BOARD OF DIRECTORS

Name	Title	Current Term
Ed Eby	President	12/22 – 12/26
Phil Henry	Vice President	12/24 – 12/28
Gary Hansen	Director	12/22 – 12/26
John Joyce	Director	12/24 – 12/28
Tom Glover	Director	01/25 – 12/26

The District has twenty-one full-time staff positions budgeted in 2026-2027.

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

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

The District is pleased to announce the Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Excellence in Financial Reporting* to Nipomo Community Services District for its comprehensive annual financial report for the last twelve consecutive fiscal years (2013 – 2024). In order to be awarded a Certificate of Achievement, the District had to publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Copies of these reports may be found on the District web site.

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
#200	Blacklake Street Lighting
#205	Funded Replacement-Blacklake Street Lighting
#250	Street Landscape Maintenance District
#300	Solid Waste
#400	Drainage
#805	Funded Replacement-Water
#806	Funded Replacement-Supplemental Water
#810	Funded Replacement-Town Sewer

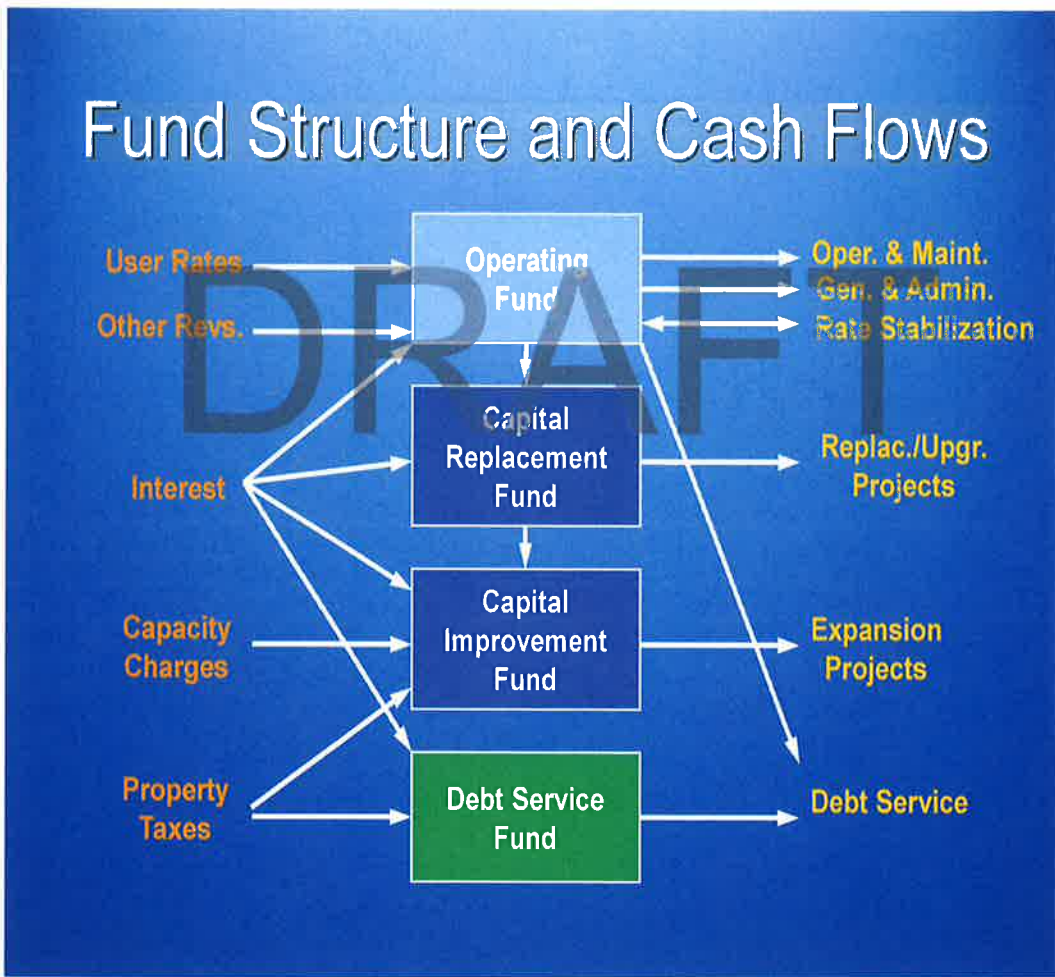
The Funds in the Non-Operating Budget are as follows:

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

The Administration Fund accounts for all of the assets and resources used for the general administration of the District. The remaining operating funds are "enterprise funds". The purpose of enterprise funds is to account for operations in a manner similar to private business enterprises. The policy defined by the elected Board of Directors is that the costs of providing service (expenses, including depreciation of providing goods and services) be financed or recovered primarily through user charges.

2. FUND AND RESERVE STRUCTURES AND CASH FLOWS

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



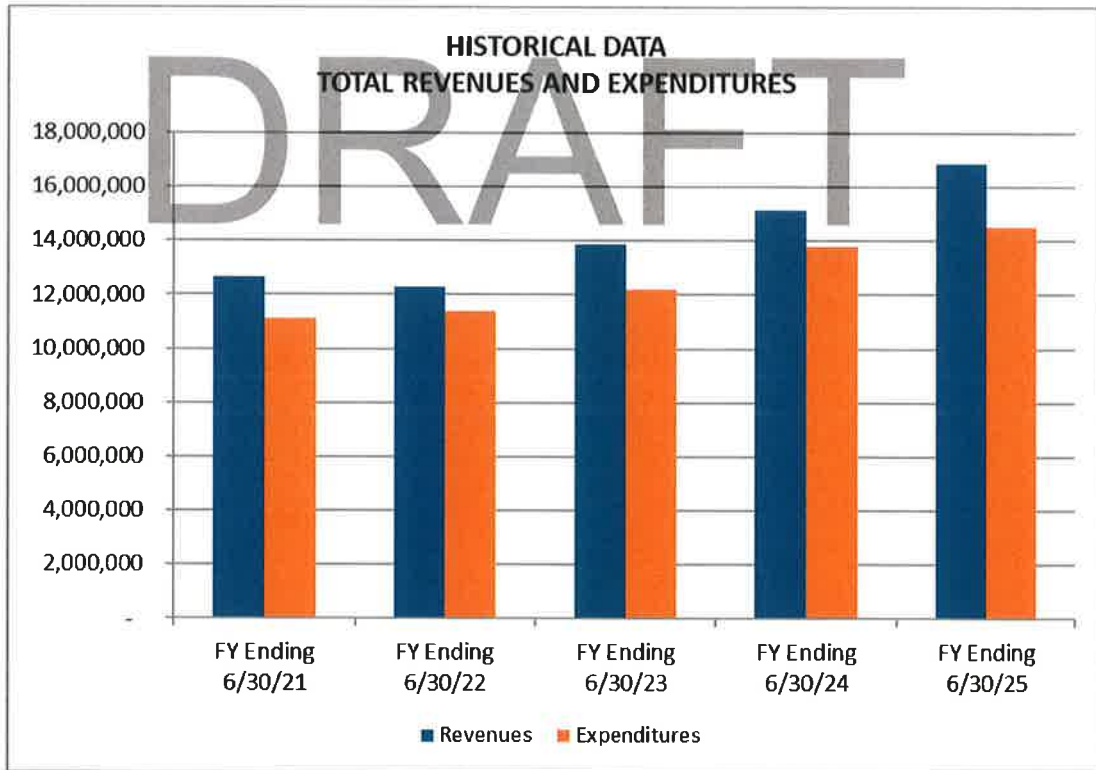
**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2026-2027**

3. FINANCIAL OVERVIEW

PROPOSED 2026-2027 BUDGET COMPARED TO ESTIMATED ACTUAL 2025-2026 BUDGET

- Total budgeted Operating Revenues for fiscal year 2026-2027 is \$14,603,337. This is an increase of 13.48% above the Estimated Actual Operating Revenues for fiscal year 2025-2026. A graph depicting all revenues can be found on page 20.
- Total budgeted Operating Expenditures for fiscal year 2026-2027 is \$15,399,723. This is an increase of 17.07% above the Estimated Actual Operating Expenditures for fiscal year 2026-2026. A graph depicting all expenditures can be found on page 21.

ACTUAL TOTAL REVENUES AND EXPENDITURES



NET POSITION

- As of June 30, 2025, the District's net position exceeded \$90.0 million dollars.

Total Assets	\$122,716,677
Total Liabilities	\$31,721,032
Total Net Position	\$90,995,645

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 29.

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2026-2027**

OPERATING EXPENDITURES CATEGORIES

OPERATIONS AND MAINTENANCE

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

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2026-2027**

OPERATING EXPENDITURES CATEGORIES

GENERAL AND ADMINISTRATIVE

TITLE	DESCRIPTION
Wages	Provides wages for management and administrative staff
Payroll Taxes	Provides for the employer's portion of payroll taxes including Medicare, State Unemployment Tax and Training Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Other Post Employment Benefits (OPEB)	Provides for funding of medical benefits for retirees and future retirees of the District
Workers Compensation Insurance	Provides for Workman's Compensation Insurance for office staff and board members
Bank Charges	Provides for monthly bank charges
Computer Expense	Provides for billing software technical support, computer consulting, computer upgrades and supplies, etc
Dues and Subscriptions	Provides for membership to California Special Districts Association (CSDA), water and wastewater organizations, various publications and dues
Education and Training	Provides for registration for personnel and board members to attend training classes, seminars and meetings
Elections	Provides for cost of elections
Insurance – Liability	Provides for fire and general liability insurance, errors and omissions coverage and employee dishonesty bond
LAFCO Funding	Provides for district's portion of funding SLO County Local Agency Formation Commission (LAFCO)
Landscape and Janitorial	Provides for weekly landscape and janitorial services for the office buildings
Legal – General Counsel	Provides for routine district legal counsel services plus additional legal services as needed or requested
Legal – Water Counsel	Provides for special water counsel contracted by District
Professional Services	Provides for professional services of attorneys, auditors, engineers and other professionals for special District matters
Miscellaneous	Provides for occasional minor expenses
Newsletters and Mailers	Provides for the preparation and printing of newsletters/mailers
Office Supplies	Provides for general office supplies and materials
Outside Services	Provides for services provided outside the normal operation and function of district personnel

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2026-2027**

GENERAL AND ADMINISTRATIVE

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

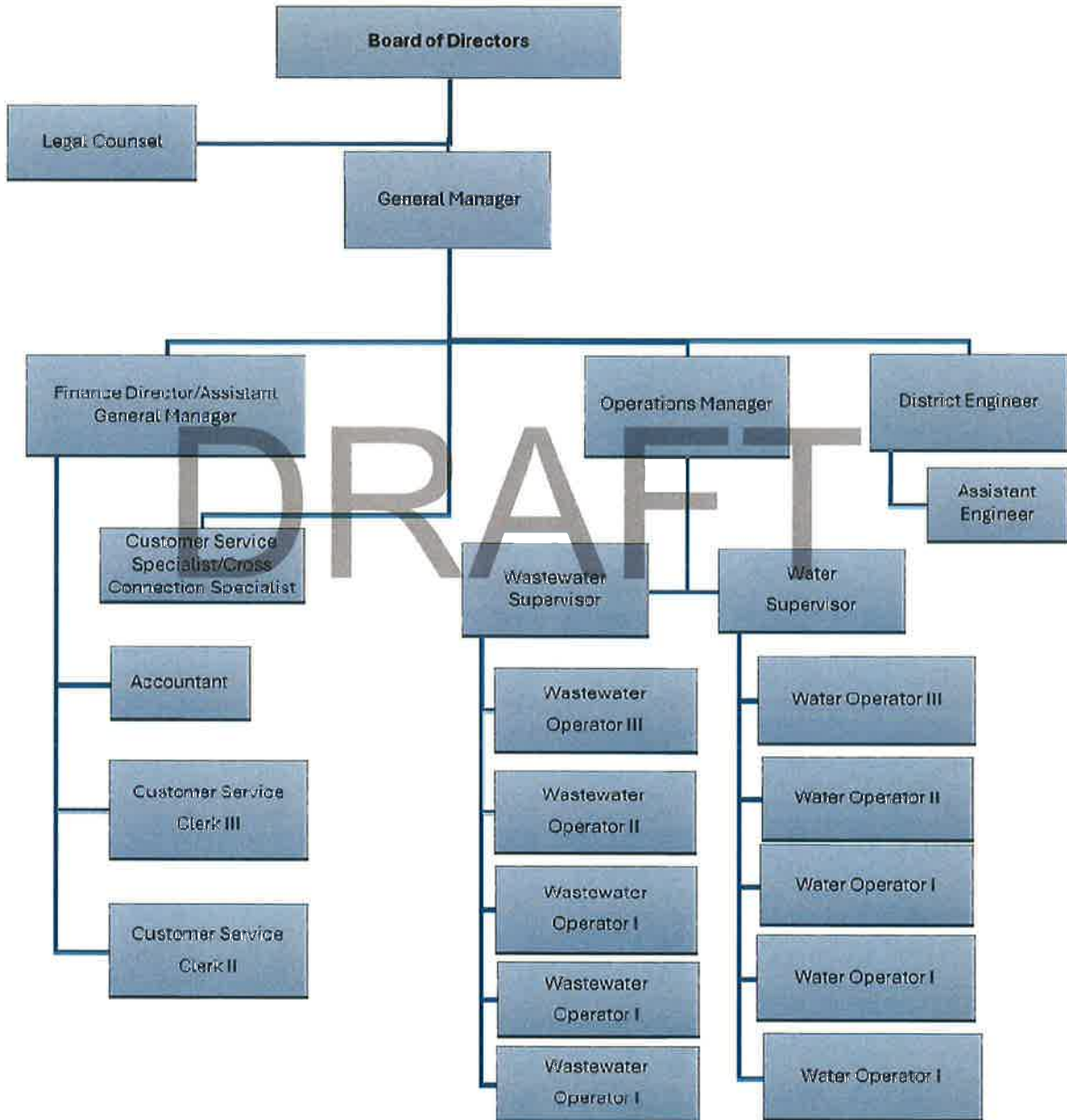
REVENUES CATEGORIES

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

NON-OPERATING REVENUES AND EXPENDITURES CATEGORIES

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

**NIPOMO COMMUNITY SERVICES DISTRICT
ORGANIZATIONAL STRUCTURE
2026-2027**



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2026-2027

ADMINISTRATION	MONTHLY SALARY STEP/RANGE	Budgeted	Additions/ Deletions	Budgeted
		25-26	26-27	26-27
General Manager	Contract	1	0	1
Finance Director/Assist General Manager	50	1	0	1
Customer Service Specialist	21	1	0	1
Customer Service Clerk III	21	1	0	1
Accountant	19	1	0	1
Customer Service Clerk II	13	1	0	1
ADMINISTRATION SUBTOTAL		<u>6</u>	<u>0</u>	<u>6</u>

OPERATIONS				
Director of Engineering and Operations	60	1	-1	0
District Engineer*	48	0	1	1
Operations Manager	48	1	0	1
Assistant Engineer	29	1	0	1
Water Supervisor	34	1	0	1
Wastewater Supervisor	38	1	0	1
Wastewater Operator III	24	1	0	1
Wastewater Operator II	20	2	0	2
Wastewater Operator I	16	2	0	2
Water Operator III	21	1	0	1
Water Operator II	17	1	0	1
Water Operator I	13	3	0	3
Utility Office Assistant	Contract	0.5	0	0.5
OPERATIONS SUBTOTAL		<u>15.5</u>	<u>0</u>	<u>15.5</u>
		-	-	-
TOTAL		<u>21.5</u>	<u>0</u>	<u>21.5</u>

*Supported by Administration Committee, and Board Approval needed

**NIPOMO COMMUNITY SERVICES DISTRICT
MONTHLY SALARY STEP/RANGE
2026-2027**

NO	Monthly Salary Range					Longevity Pay			NO	Monthly Salary Range					Longevity Pay			NO	Monthly Salary Range					Longevity Pay		
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%	25 Yrs - 5%		Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%	25 Yrs - 5%		Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%	25 Yrs - 5%
1	\$ 3,694	\$ 3,879	\$ 4,073	\$ 4,277	\$ 4,490	\$ 4,603	\$ 4,715	\$ 4,951	21	\$ 6,017	\$ 6,318	\$ 6,634	\$ 6,966	\$ 7,314	\$ 7,497	\$ 7,680	\$ 8,064	41	\$ 9,802	\$ 10,292	\$ 10,807	\$ 11,347	\$ 11,914	\$ 12,212	\$ 12,510	\$ 13,135
2	\$ 3,787	\$ 3,976	\$ 4,175	\$ 4,383	\$ 4,603	\$ 4,718	\$ 4,833	\$ 5,074	22	\$ 6,168	\$ 6,476	\$ 6,800	\$ 7,140	\$ 7,497	\$ 7,685	\$ 7,872	\$ 8,266	42	\$ 10,047	\$ 10,549	\$ 11,077	\$ 11,631	\$ 12,212	\$ 12,517	\$ 12,823	\$ 13,464
3	\$ 3,879	\$ 4,073	\$ 4,277	\$ 4,490	\$ 4,715	\$ 4,833	\$ 4,951	\$ 5,198	23	\$ 6,318	\$ 6,634	\$ 6,966	\$ 7,314	\$ 7,680	\$ 7,872	\$ 8,064	\$ 8,467	43	\$ 10,292	\$ 10,807	\$ 11,347	\$ 11,914	\$ 12,510	\$ 12,823	\$ 13,135	\$ 13,792
4	\$ 3,976	\$ 4,175	\$ 4,383	\$ 4,603	\$ 4,833	\$ 4,954	\$ 5,074	\$ 5,328	24	\$ 6,476	\$ 6,800	\$ 7,140	\$ 7,497	\$ 7,872	\$ 8,069	\$ 8,266	\$ 8,679	44	\$ 10,549	\$ 11,077	\$ 11,631	\$ 12,212	\$ 12,823	\$ 13,143	\$ 13,464	\$ 14,137
5	\$ 4,073	\$ 4,277	\$ 4,490	\$ 4,715	\$ 4,951	\$ 5,074	\$ 5,198	\$ 5,458	25	\$ 6,634	\$ 6,966	\$ 7,314	\$ 7,680	\$ 8,064	\$ 8,266	\$ 8,467	\$ 8,891	45	\$ 10,807	\$ 11,347	\$ 11,914	\$ 12,510	\$ 13,135	\$ 13,464	\$ 13,792	\$ 14,482
6	\$ 4,175	\$ 4,383	\$ 4,603	\$ 4,833	\$ 5,074	\$ 5,201	\$ 5,328	\$ 5,594	26	\$ 6,800	\$ 7,140	\$ 7,497	\$ 7,872	\$ 8,266	\$ 8,472	\$ 8,679	\$ 9,113	46	\$ 11,077	\$ 11,631	\$ 12,212	\$ 12,823	\$ 13,464	\$ 13,800	\$ 14,137	\$ 14,844
7	\$ 4,277	\$ 4,490	\$ 4,715	\$ 4,951	\$ 5,198	\$ 5,328	\$ 5,458	\$ 5,731	27	\$ 6,966	\$ 7,314	\$ 7,680	\$ 8,064	\$ 8,467	\$ 8,679	\$ 8,891	\$ 9,335	47	\$ 11,347	\$ 11,914	\$ 12,510	\$ 13,135	\$ 13,792	\$ 14,137	\$ 14,482	\$ 15,206
8	\$ 4,383	\$ 4,603	\$ 4,833	\$ 5,074	\$ 5,328	\$ 5,461	\$ 5,594	\$ 5,874	28	\$ 7,140	\$ 7,497	\$ 7,872	\$ 8,266	\$ 8,679	\$ 8,896	\$ 9,113	\$ 9,568	48	\$ 11,631	\$ 12,212	\$ 12,823	\$ 13,464	\$ 14,137	\$ 14,490	\$ 14,844	\$ 15,586
9	\$ 4,490	\$ 4,715	\$ 4,951	\$ 5,198	\$ 5,458	\$ 5,594	\$ 5,731	\$ 6,017	29	\$ 7,314	\$ 7,680	\$ 8,064	\$ 8,467	\$ 8,891	\$ 9,113	\$ 9,335	\$ 9,802	49	\$ 11,914	\$ 12,510	\$ 13,135	\$ 13,792	\$ 14,482	\$ 14,844	\$ 15,206	\$ 15,966
10	\$ 4,603	\$ 4,833	\$ 5,074	\$ 5,328	\$ 5,594	\$ 5,734	\$ 5,874	\$ 6,168	30	\$ 7,497	\$ 7,872	\$ 8,266	\$ 8,679	\$ 9,113	\$ 9,341	\$ 9,568	\$ 10,047	50	\$ 12,212	\$ 12,823	\$ 13,464	\$ 14,137	\$ 14,844	\$ 15,215	\$ 15,586	\$ 16,365
11	\$ 4,715	\$ 4,951	\$ 5,198	\$ 5,458	\$ 5,731	\$ 5,874	\$ 6,017	\$ 6,318	31	\$ 7,680	\$ 8,064	\$ 8,467	\$ 8,891	\$ 9,335	\$ 9,568	\$ 9,802	\$ 10,292	51	\$ 12,510	\$ 13,135	\$ 13,792	\$ 14,482	\$ 15,206	\$ 15,586	\$ 15,966	\$ 16,764
12	\$ 4,833	\$ 5,074	\$ 5,328	\$ 5,594	\$ 5,874	\$ 6,021	\$ 6,168	\$ 6,476	32	\$ 7,872	\$ 8,266	\$ 8,679	\$ 9,113	\$ 9,568	\$ 9,808	\$ 10,047	\$ 10,549	52	\$ 12,823	\$ 13,464	\$ 14,137	\$ 14,844	\$ 15,586	\$ 15,976	\$ 16,365	\$ 17,184
13	\$ 4,951	\$ 5,198	\$ 5,458	\$ 5,731	\$ 6,017	\$ 6,168	\$ 6,318	\$ 6,634	33	\$ 8,064	\$ 8,467	\$ 8,891	\$ 9,335	\$ 9,802	\$ 10,047	\$ 10,292	\$ 10,807	53	\$ 13,135	\$ 13,792	\$ 14,482	\$ 15,206	\$ 15,966	\$ 16,365	\$ 16,764	\$ 17,603
14	\$ 5,074	\$ 5,328	\$ 5,594	\$ 5,874	\$ 6,168	\$ 6,322	\$ 6,476	\$ 6,800	34	\$ 8,266	\$ 8,679	\$ 9,113	\$ 9,568	\$ 10,047	\$ 10,298	\$ 10,549	\$ 11,077	54	\$ 13,464	\$ 14,137	\$ 14,844	\$ 15,586	\$ 16,365	\$ 16,774	\$ 17,184	\$ 18,043
15	\$ 5,198	\$ 5,458	\$ 5,731	\$ 6,017	\$ 6,318	\$ 6,476	\$ 6,634	\$ 6,966	35	\$ 8,467	\$ 8,891	\$ 9,335	\$ 9,802	\$ 10,292	\$ 10,549	\$ 10,807	\$ 11,347	55	\$ 13,792	\$ 14,482	\$ 15,206	\$ 15,966	\$ 16,764	\$ 17,184	\$ 17,603	\$ 18,483
16	\$ 5,328	\$ 5,594	\$ 5,874	\$ 6,168	\$ 6,476	\$ 6,638	\$ 6,800	\$ 7,140	36	\$ 8,679	\$ 9,113	\$ 9,568	\$ 10,047	\$ 10,549	\$ 10,813	\$ 11,077	\$ 11,631	56	\$ 14,137	\$ 14,844	\$ 15,586	\$ 16,365	\$ 17,184	\$ 17,613	\$ 18,043	\$ 18,945
17	\$ 5,458	\$ 5,731	\$ 6,017	\$ 6,318	\$ 6,634	\$ 6,800	\$ 6,966	\$ 7,314	37	\$ 8,891	\$ 9,335	\$ 9,802	\$ 10,292	\$ 10,807	\$ 11,077	\$ 11,347	\$ 11,914	57	\$ 14,490	\$ 15,215	\$ 15,976	\$ 16,774	\$ 17,613	\$ 18,054	\$ 18,505	\$ 19,430
18	\$ 5,594	\$ 5,874	\$ 6,168	\$ 6,476	\$ 6,800	\$ 6,970	\$ 7,140	\$ 7,497	38	\$ 9,113	\$ 9,568	\$ 10,047	\$ 10,549	\$ 11,077	\$ 11,354	\$ 11,631	\$ 12,212	58	\$ 14,853	\$ 15,595	\$ 16,375	\$ 17,194	\$ 18,054	\$ 18,505	\$ 18,967	\$ 19,916
19	\$ 5,731	\$ 6,017	\$ 6,318	\$ 6,634	\$ 6,966	\$ 7,140	\$ 7,314	\$ 7,680	39	\$ 9,335	\$ 9,802	\$ 10,292	\$ 10,807	\$ 11,347	\$ 11,631	\$ 11,914	\$ 12,510	59	\$ 15,224	\$ 15,985	\$ 16,784	\$ 17,624	\$ 18,505	\$ 18,967	\$ 19,442	\$ 20,414
20	\$ 5,874	\$ 6,168	\$ 6,476	\$ 6,800	\$ 7,140	\$ 7,319	\$ 7,497	\$ 7,872	40	\$ 9,568	\$ 10,047	\$ 10,549	\$ 11,077	\$ 11,631	\$ 11,921	\$ 12,212	\$ 12,823	60	\$ 15,605	\$ 16,385	\$ 17,204	\$ 18,064	\$ 18,967	\$ 19,442	\$ 19,928	\$ 20,924

ADJUSTED BY 3.25% COLA EFFECTIVE 7/1/2026

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2026-2027

SCHEDULE 1 - VEHICLES USED ON A DAILY BASIS

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	VEHICLE NUMBER	MILEAGE (FEB 2026)
1	FORD F250*	2016	4/5/2016	2016	161	72,786
2	FORD F250	2017	4/13/2018	2018	171	61,545
3	FORD F250	2017	4/13/2018	2018	172	68,054
4	FORD F350	2019	6/24/2019	2019	191	59,619
5	FORD F250	2019	7/25/2019	2020	192	50,872
6	FORD F250	2020	11/5/2020	2021	201	50,627
7	FORD F250	2020	11/9/2020	2021	202	47,711
8	FORD F250	2022	9/9/2020	2022	211	32,681
9	FORD ESCAPE	2021	3/16/2022	2022	221	18,727
10	FORD F250	2023	4/5/2023	2023	231	11,935
11	FORD F250	2023	7/5/2023	2023	232	16,073
12	FORD F250	2026	3/4/2026	2026	ORDERED	ORDERED

	ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	VEHICLE NUMBER	MILEAGE (FEB 2026)
1	FORD F250 UTILITY	2022	8/5/2022	2022	222	23,422
2	FORD ESCAPE	2023	8/1/2023	2023	233	11,090

*Scheduled for Replacement FY 26-27

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

	SPECIALIZED VEHICLES	YEAR	DATE PURCHASED	FISCAL YEAR PURCHASED	VEHICLE NUMBER	MILEAGE (FEB 2026)
1	FORD F350 FLATBED TRUCK*	2006	6/25/2006	2006	61	39,581
2	VECTOR	2024	3/1/2024	2024	242	8,108
3	FORD F550 WITH CRANE	2013	4/16/2013	2013	133	21,366
4	INTERNATIONAL-WATER TRUCK	2021	1/26/2021	2021	212	35,079
5	VALVE EXERCISING TRUCK	2024	2/15/2024	2024	241	2,290

*Scheduled for Replacement FY 26-27

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

	OTHER SPECIALIZED EQUIPMENT	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	HOURS (FEB 2026)
1	JOHN DEERE BACKHOE JD310	2009	9/3/2009	2008	62.4
2	JOHN DEERE GATOR CART	2024	10/24/2024	2024	353
3	CAT 914 LOADER	2015	10/30/2015	2015	1042
4	CAT 279D SKID STEER	2017	8/9/2017	2018	2043
5	JOHN DEERE TRACTOR 5075E	2020	8/19/2019	2020	62.4

RESOLUTION 2026 - BUDGET

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2026-2027 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 2026-2027; 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 2026-2027, 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, "2026-2027 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 10th day of June 2026.

ED EBY
President of the Board

ATTEST:

APPROVED AS TO FORM:

RAY DIENZO
Secretary to the Board

CRAG A. STEELE
District Legal Counsel

RESOLUTION NO. 2026-APPROP LIMITATION
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2026-2027 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 X.XXXX% and the percent change in the population of the unincorporated area of San Luis Obispo County is X.XX% (Population converted to a ratio is computed as follows: $\{XX+100\} \div 100 = .XXXX$).

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:
 $X.XXXX \times .XXXX = X.XXXX$
2. That the 2026-2027 appropriation limit is and is determined as follows:

2026 Limitation	\$X,XXX,XXX
2026 Ratio of Change	<u>X.XXXX</u>
2026 Appropriations Limitation	\$X,XXX,XX
Appropriations Limitation Subject to Limitation	(XX,XXX)
2026-2027 Appropriations Under Limit	<u>\$X,XXX,XXX</u>

3. No further adjustment to the 2026-2027 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 2026-2027.

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

AYES:
NOES:
ABSTAIN:
ABSENT:

the foregoing resolution is hereby adopted this 10th day of June 2026.

ED EBY
 President of the Board

ATTEST:

APPROVED AS TO FORM AND
 LEGAL EFFECT:

RAY DIENZO
 General Manager and Secretary to the Board

CRAIG A. STEELE
 District Legal Counsel

**OPERATING BUDGET
SUMMARY**

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2026-2027**

CONSOLIDATED - ALL FUNDS	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	2,193,436	2,308,000	2,450,000	3,146,500
Water - Usage Charges	6,107,792	6,223,950	6,500,000	7,248,500
Sewer Revenues	3,664,962	3,333,519	3,333,519	3,621,000
Fees and Penalties	200,526	129,000	120,000	159,000
Meter and Connection Fees	28,872	20,000	5,000	10,000
Plan Check and Inspection Fees	970	2,000	2,000	2,000
Miscellaneous Income	393,467	106,598	137,098	78,436
Street Lighting/Landscape Maint Charges	63,293	65,673	65,673	67,901
Franchise Fee - Solid Waste	271,206	255,000	255,000	270,000
TOTAL OPERATING REVENUES	12,924,523	12,443,740	12,868,290	14,603,337

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	1,318,849	1,483,000	1,474,000	1,496,000
Wages - Overtime	124,440	160,000	148,500	150,000
Payroll Taxes	23,520	27,030	26,000	27,170
Retirement	390,626	447,470	445,000	438,190
Medical and Dental	399,770	478,460	473,000	508,450
Workers Comp Insurance	72,561	72,500	71,500	76,490
Wholesale Water Purchase (See Page 69)	2,040,802	4,568,258	4,568,258	4,748,883
Supplemental Water O&M/Overhead/Replacement (See Page 69)	354,601	453,177	453,177	476,231
Electricity	843,610	651,000	644,000	688,000
Water	18,968	20,150	17,100	20,150
Chemicals	156,525	158,000	146,500	164,000
Lab Tests and Sampling	31,605	106,000	119,000	150,000
Operating Supplies	330,595	353,000	353,000	378,000
Outside Services	325,966	422,500	345,120	419,190
Permits and Operating Fees	62,637	98,920	67,820	63,700
Repairs & Maintenance	451,859	415,000	335,200	485,000
Engineering	26,392	80,000	76,500	115,000
Fuel	72,414	80,500	66,500	81,000
Meter Replacement Program	240,755	191,460	230,000	400,000
Safety Program	10,843	10,000	6,600	12,000
Uniforms	22,844	27,800	25,200	33,100
Landscape Maintenance and Water	4,345	5,300	5,000	5,300
Solid Waste Program	74,950	102,000	98,000	102,000
Water Conservation Program	10,730	47,000	47,000	47,000
Oper Transfer Out - Funded Replacement	688,000	0	0	707,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	8,098,208	10,458,525	10,241,975	11,791,854

Budgets by Fund can be found on Pages 37-60

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

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	469,649	605,359	588,600	643,850
Payroll Taxes	10,161	11,050	10,120	11,310
Retirement	69,919	78,025	70,200	82,370
Medical and Dental	265,143	293,980	277,940	344,150
Other Post Employment Benefits (OPEB)	324,465	120,000	120,000	120,000
Workers Comp Insurance	3,370	3,495	2,905	3,705
Bank Charges and Credit Card Fees	356	1,050	550	850
Computer Expense	203,014	288,200	272,260	298,000
Dues and Subscriptions	54,725	78,770	55,600	79,530
Education and Training	25,853	27,000	27,000	35,000
Elections	25,266	0	0	26,000
Insurance - Liability	369,445	418,000	417,993	473,485
LAFCO Funding	34,016	36,000	38,500	41,000
Landscape and Janitorial	21,774	30,750	29,800	30,950
Legal - General and Special Counsel	49,840	102,500	56,600	105,500
Legal - Water Counsel	6,346	75,000	11,000	75,000
Professional Services	123,563	227,300	175,000	152,300
Miscellaneous	2,010	10,750	3,500	10,750
Newsletter and Mailers	4,696	10,200	1,850	7,200
Office Supplies	13,850	18,800	12,600	18,800
Outside Services	15,617	55,970	29,450	52,970
Postage	39,656	47,350	45,200	46,850
Public Notices	3,631	9,650	4,975	7,650
Repairs and Maintenance - Office Equip/Bldg	31,154	39,150	30,400	39,150
Property Taxes	1,989	2,400	2,300	2,400
Telephone	8,730	16,200	12,100	16,200
Travel and Mileage	15,567	20,500	18,700	23,000
Utilities-Gas, Electric, Trash	24,802	27,500	27,500	28,300
Oper Transfer Out - Funded Administration	396,837	676,332	578,141	831,599
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	2,615,444	3,331,281	2,920,784	3,607,869
TOTAL OPERATING EXPENDITURES	10,713,652	13,789,806	13,162,759	15,399,723
TOTAL OPERATING REVENUES AND EXPENDITURES	2,210,871	(1,346,066)	(294,469)	(796,386)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	775,281	478,323	464,808	468,123
Interest Expense - Debt Service	(341,131)	(310,670)	(310,670)	(299,700)
Principal Portion - Debt Service	(265,000)	(275,031)	(275,031)	(285,000)
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Administration	396,984	676,332	595,287	831,599
Transfers In-Funded Replacement	807,000	0	10,410	707,000
Fixed Assets (1)	(741,025)	(203,200)	(203,495)	(472,000)
Solid Waste-One Time Rate Holiday/Delayed Rate Increase	0	(380,000)	(363,800)	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	632,109	(14,246)	(82,491)	950,022
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	2,842,980	(1,360,312)	(376,960)	153,636

(1) See Page 23

Budgets by Fund can be found on Pages 37-60

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2026-2027**

	#110 ADMIN BUDGET	#125 WATER BUDGET	#128 WATER RATE STABILIZATION BUDGET	#130 TOWN SEWER BUDGET	#135 TOWN SEWER RATE STABILIZATION BUDGET	#200 BL STREET LIGHTING BUDGET	#205 FUNDED REP BL LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#805 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	TOTAL
OPERATING REVENUES													
Water - Availability Charges	0	3,146,500	0	0	0	0	0	0	0	0	0	0	3,146,500
Water - Usage Charges	0	7,248,500	0	0	0	0	0	0	0	0	0	0	7,248,500
Sewer Revenues	0	0	0	3,621,000	0	0	0	0	0	0	0	0	3,621,000
Fees and Penalties	0	159,000	0	0	0	0	0	0	0	0	0	0	159,000
Meter and Connection Fees	0	10,000	0	0	0	0	0	0	0	0	0	0	10,000
Plan Check and Inspection Fees	0	1,000	0	1,000	0	0	0	0	0	0	0	0	2,000
Miscellaneous Income	15,000	26,000	0	10,000	0	0	0	0	0	27,436	0	0	78,436
Street Lighting/Landscape Maint Charges	0	0	0	0	0	51,801	0	16,100	0	0	0	0	67,901
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	0	270,000	0	0	0	270,000
	15,000	10,591,000	0	3,632,000	0	51,801	0	16,100	270,000	27,436	0	0	14,603,337

OPERATING EXPENDITURES													
OPERATIONS & MAINTENANCE													
Wages	0	840,000	0	656,000	0	0	0	0	0	0	0	0	1,496,000
Wages - Overtime	0	70,000	0	80,000	0	0	0	0	0	0	0	0	150,000
Payroll Taxes	0	15,000	0	12,170	0	0	0	0	0	0	0	0	27,170
Retirement	0	222,420	0	215,770	0	0	0	0	0	0	0	0	438,190
Medical and Dental	0	302,100	0	206,350	0	0	0	0	0	0	0	0	508,450
Workers Comp Insurance	0	34,780	0	41,710	0	0	0	0	0	0	0	0	76,490
Wholesale Water Purchased	0	4,748,883	0	0	0	0	0	0	0	0	0	0	4,748,883
Supplemental Water O & M and Overhead	0	476,231	0	0	0	0	0	0	0	0	0	0	476,231
Electricity	0	315,000	0	330,000	0	32,000	0	11,000	0	0	0	0	688,000
Water	0	0	0	20,000	0	0	0	150	0	0	0	0	20,150
Chemicals	0	78,500	0	85,500	0	0	0	0	0	0	0	0	164,000
Lab Tests and Sampling	0	74,000	0	76,000	0	0	0	0	0	0	0	0	150,000
Operating Supplies	0	290,000	0	88,000	0	0	0	0	0	0	0	0	378,000
Outside Services	0	191,390	0	227,800	0	0	0	0	0	0	0	0	419,190
Permits and Operating Fees	0	5,300	0	58,400	0	0	0	0	0	0	0	0	63,700
Repairs & Maintenance	0	182,000	0	301,000	0	2,000	0	0	0	0	0	0	485,000
Engineering	0	85,000	0	30,000	0	0	0	0	0	0	0	0	115,000
Fuel	0	55,000	0	26,000	0	0	0	0	0	0	0	0	81,000
Meter Replacement Program	0	400,000	0	0	0	0	0	0	0	0	0	0	400,000
Safety Program	0	8,000	0	4,000	0	0	0	0	0	0	0	0	12,000
Uniforms	0	22,300	0	10,800	0	0	0	0	0	0	0	0	33,100
Landscape Maintenance and Water	0	0	0	0	0	0	0	5,300	0	0	0	0	5,300
Solid Waste Program	0	0	0	0	0	0	0	0	102,000	0	0	0	102,000
Water Conservation Program	0	47,000	0	0	0	0	0	0	0	0	0	0	47,000
Oper Transfer Out - Funded Replacement	0	707,000	0	0	0	0	0	0	0	0	0	0	707,000
TOTAL OPERATIONS & MAINTENANCE	0	9,169,904	0	2,469,500	0	34,000	0	16,450	102,000	0	0	0	11,791,854

GENERAL & ADMINISTRATIVE													
Wages	103,700	483,500	0	56,650	0	0	0	0	0	0	0	0	643,850
Payroll Taxes	1,770	8,370	0	1,170	0	0	0	0	0	0	0	0	11,310
Retirement	15,420	60,700	0	6,250	0	0	0	0	0	0	0	0	82,370
Medical and Dental	200,265	126,135	0	17,750	0	0	0	0	0	0	0	0	344,150
Other Post Employment Benefits (OPEB)	24,000	72,000	0	24,000	0	0	0	0	0	0	0	0	120,000
Workers Comp Insurance	590	2,795	0	320	0	0	0	0	0	0	0	0	3,705
Bank Charges and Credit Card Fees	600	250	0	0	0	0	0	0	0	0	0	0	850
Computer Expense	35,700	186,400	0	75,900	0	0	0	0	0	0	0	0	298,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2026-2027**

	#110	#125	#128	#130	#135	#200	#205	#250	#300	#400	#805	#810	TOTAL
	ADMIN	WATER	WATER RATE	TOWN	TOWN	BL STREET	FUNDED REP	ST LANDSCAPE	SOLID WASTE	DRAINAGE	FUNDED	FUNDED	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Dues and Subscriptions	6,960	56,550	0	16,020	0	0	0	0	0	0	0	0	79,530
Education and Training	13,000	10,000	0	12,000	0	0	0	0	0	0	0	0	35,000
Elections	5,200	15,600	0	5,200	0	0	0	0	0	0	0	0	26,000
Insurance - Liability	94,274	282,822	0	94,274	0	115	0	0	2,000	0	0	0	473,485
LAFCO Funding	41,000	0	0	0	0	0	0	0	0	0	0	0	41,000
Landscape and Janitorial	12,000	13,800	0	5,150	0	0	0	0	0	0	0	0	30,950
Legal - General and Special Counsel	70,000	21,000	0	10,000	0	1,000	0	0	3,500	0	0	0	105,500
Legal - Water Counsel	0	75,000	0	0	0	0	0	0	0	0	0	0	75,000
Professional Services	28,320	114,960	0	9,020	0	0	0	0	0	0	0	0	152,300
Miscellaneous	8,000	1,000	0	1,750	0	0	0	0	0	0	0	0	10,750
Newsletter and Mailers	1,000	5,000	0	1,200	0	0	0	0	0	0	0	0	7,200
Office Supplies	3,800	11,400	0	3,600	0	0	0	0	0	0	0	0	18,800
Outside Services	1,700	38,000	0	13,270	0	0	0	0	0	0	0	0	52,970
Postage	7,000	29,100	0	10,750	0	0	0	0	0	0	0	0	46,850
Public Notices	3,000	2,800	0	250	0	500	0	500	600	0	0	0	7,650
Repairs and Maintenance - Office/Bldgs	21,500	12,100	0	5,550	0	0	0	0	0	0	0	0	39,150
Property Taxes	0	2,400	0	0	0	0	0	0	0	0	0	0	2,400
Telephone	5,000	8,000	0	3,200	0	0	0	0	0	0	0	0	16,200
Travel and Mileage	14,500	6,000	0	2,500	0	0	0	0	0	0	0	0	23,000
Utilities - Gas, Electric and Trash	28,300	0	0	0	0	0	0	0	0	0	0	0	28,300
Oper Transfer Out - Funded Administration	0	613,965	0	193,884	0	2,000	0	1,500	20,250	0	0	0	831,599
TOTAL GENERAL & ADMINISTRATIVE	746,599	2,259,647	0	569,658	0	3,615	0	2,000	26,350	0	0	0	3,607,869
TOTAL OPERATING EXPENDITURES	746,599	11,428,551	0	3,039,158	0	37,615	0	18,450	128,350	0	0	0	15,399,723

TOTAL OPERATING REVENUES AND EXPENDITURES	(731,599)	(838,551)	0	592,842	0	14,186	0	(2,350)	141,650	27,436	0	0	(796,386)
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	0	187,200	17,856	55,000	11,500	540	0	500	13,680	1,847	129,600	50,400	468,123
Interest Expense - Debt Service	0	0	0	(299,515)	0	(185)	0	0	0	0	0	0	(299,700)
Principal Portion - Debt Service	0	0	0	(282,016)	0	(2,984)	0	0	0	0	0	0	(285,000)
Transfers In and (Out)	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers In-Funded Admin	831,599	0	0	0	0	0	0	0	0	0	0	0	831,599
Transfers In-Funded Replacement	0	0	0	0	0	(11,100)	11,100	0	0	0	707,000	0	707,000
Fixed Assets	(100,000)	(223,500)	0	(148,500)	0	0	0	0	0	0	0	0	(472,000)
Solid Waste-One Time Rate Holiday/Delayed Rate Increase	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	731,599	(36,300)	17,856	(675,031)	11,500	(13,729)	11,100	500	13,680	1,847	836,600	50,400	950,022

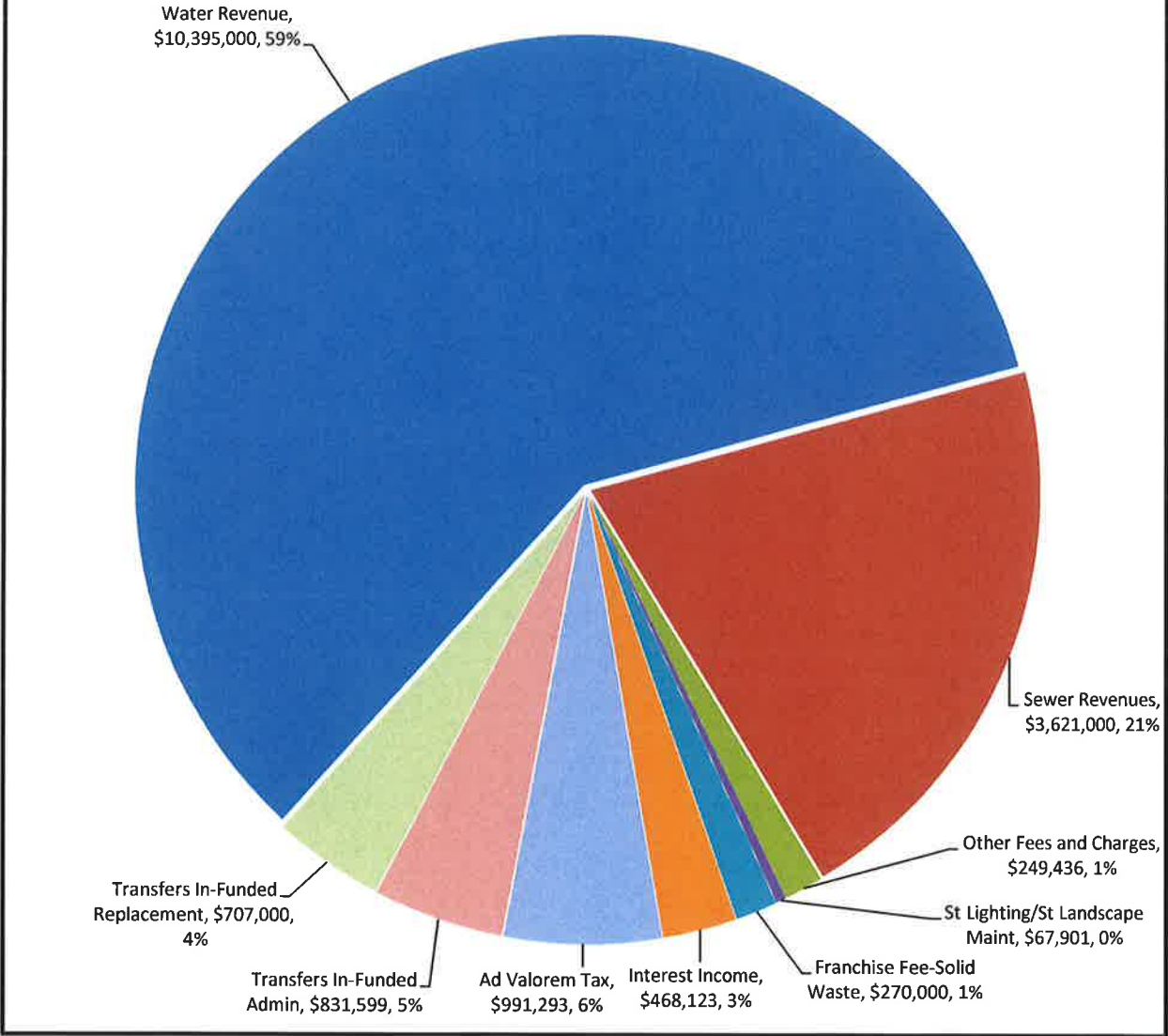
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	(874,851)	17,856	(82,189)	11,500	457	11,100	(1,850)	155,330	29,283	836,600	50,400	153,636
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ESTIMATED FUNDS AVAILABLE

Estimated Account Balance 7/1/26	0	5,200,000	496,000	300,000	373,000	15,000	(2,295)	18,500	380,000	51,300	3,600,000	2,400,000	12,831,505
Net Results from Operations	0	(874,851)	17,856	(82,189)	11,500	457	11,100	(1,850)	155,330	29,283	836,600	50,400	153,636
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	(30,583)	(778,900)	(4,793,800)	(5,603,283)
Estimated Account Balance 6/30/27	0	4,325,149	513,856	217,811	384,500	15,457	8,805	16,650	535,330	50,000	3,657,700	(2,343,400)	7,381,858

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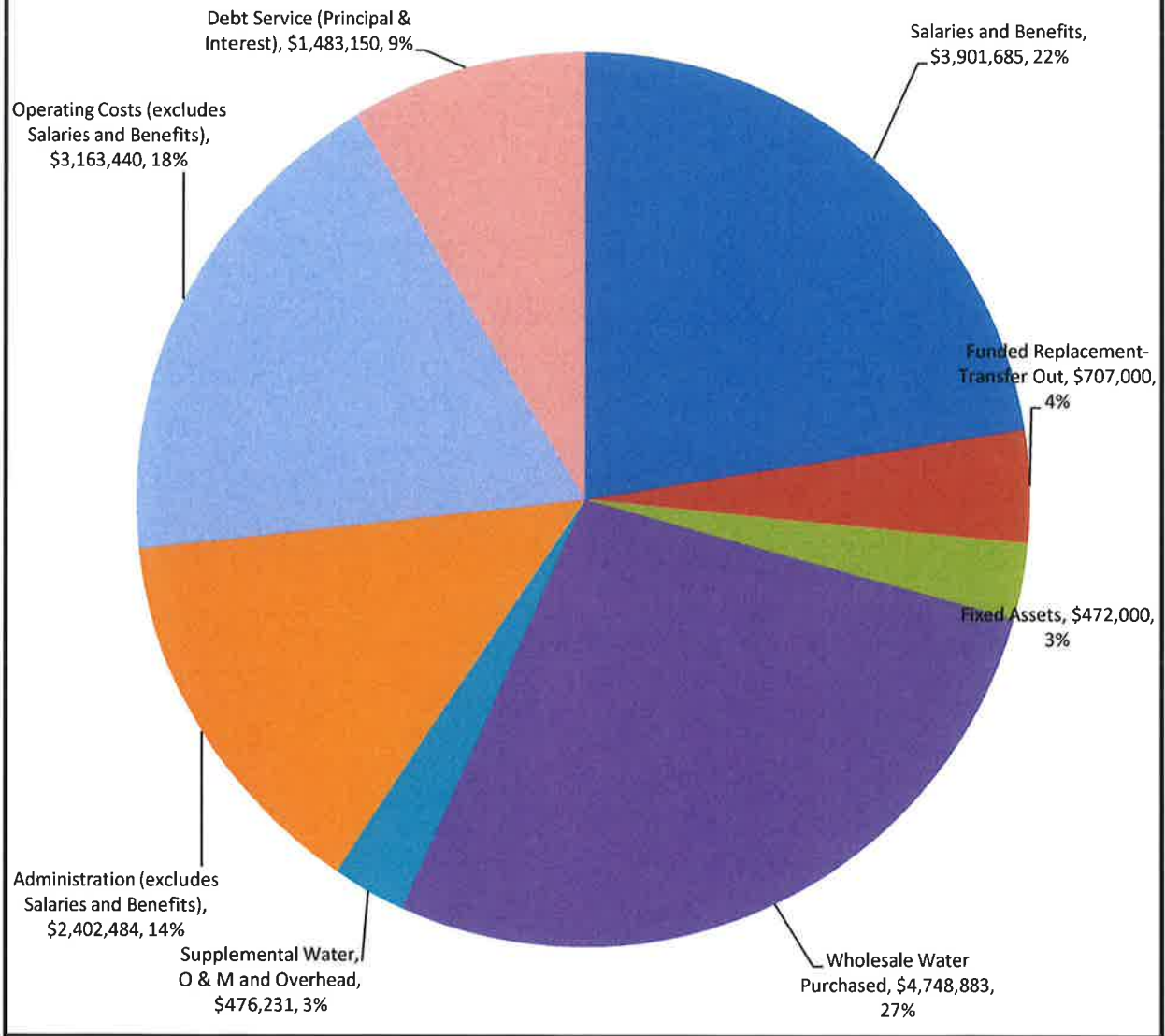
NIPOMO COMMUNITY SERVICES DISTRICT COMBINED OPERATING AND NON-OPERATING REVENUE OF ALL FUNDS 2026-2027



TOTAL OPERATING AND NON-OPERATING REVENUES \$17,601,352

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**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINES OPERATING AND NON-OPERATING
EXPENDITURES OF ALL FUNDS
2026-2027**



TOTAL OPERATING AND NON-OPERATING EXPENDITURES

\$17,354,873

FIXED ASSETS

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NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2026-2027

<u>BUDGET ITEMS FOR 2026-2027</u>	<u>#110 ADMIN</u>	<u>#125 WATER</u>	<u>#130 TOWN SEWER</u>	<u>TOTAL</u>	<u>ASSET NUMBER</u>
GIS Software	0	9,900	5,100	15,000	FA2627-203
Servers(2) and Cybersecurity upgrades	100,000	0	0	100,000	FA2627-204
Operations Alarm System Replacement	0	19,800	10,200	30,000	FA2627-205
TGB for AMI	0	75,000	0	75,000	FA2627-206
Pickup Truck - Replacement	0	46,200	23,800	70,000	FA2627-207
Dump Truck - Replacement	0	72,600	37,400	110,000	FA2627-208
Vactor Truck Lease Payment	0	0	72,000	72,000	FA2627-209
	<u>100,000</u>	<u>223,500</u>	<u>148,500</u>	<u>472,000</u>	

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Fixed assets will be purchased from the Enterprise Funds

FUNDED REPLACEMENT PROJECTS

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NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2026-2027

<u>BUDGET ITEMS FOR 2026-2027</u>	#805 FUNDED REPLACEMENT WATER	#810 FUNDED REPLACEMENT TOWN SEWER	TOTAL	ASSET NUMBER
Blow-Off Replacement (1)	21,300	0	21,300	FR2627-210
Air Vac Replacement (1)	21,300	0	21,300	FR2627-211
Fire Hydrant Replacement (1)	53,300	0	53,300	FR2627-212
Valve Replacement (1)	106,600	0	106,600	FR2627-213
Well Refurbishment (1)	106,600	0	106,600	FR2627-214
Large Meter Replacement Program(2)	53,300	0	53,300	FR2627-215
Foothill Tank Rehabilitation (3)	100,000	0	100,000	FR2627-216
SCADA System Improvements-carryover (4)	103,500	0	103,500	FR2627-217
Service Line Replacement (5)	106,500	0	106,500	FR2627-218
Angle Stop Replacement (6)	106,500	0	106,500	FR2627-219
Southland Sewer Collection System Pipeline Replacement-Phase 1-carryover (7)	0	1,000,000	1,000,000	FR2627-220
Southland Sewer Collection System Pipeline Replacement-Phase 2 (8)	0	3,000,000	3,000,000	FR2627-221
Southland WWTF Influent Pump Station Bypass	0	300,000	300,000	FR2627-222
Maria Vista Lift Station Generator Replacement (9)	0	150,000	150,000	FR2627-223
Manhole Rehabilitation (1)	0	150,000	150,000	FR2627-224
Lift Station Pump Replacements (10)	0	40,000	40,000	FR2627-225
SCADA System Improvements	0	50,000	50,000	FR2627-226
Lift Station Rehabilitation	0	103,800	103,800	FR2627-227

TOTAL **778,900 4,793,800 5,572,700**

(1) Water and Town Sewer Master Plan Projects

(2) Large Meter Replacement Program

(3) Foothill Tank Rehabilitation Design

(4) SCADA System Security and Update Improvements

(5) Service line replacement

(6) Angle stop replacement

(7) Construct replacement sewer line on Frontage Road between Tefft and Division

(8) Construct replacement sewer line on Frontage Road between Juniper and Tefft

(9) Maria Vista Replacement Generator

(10) Replacement pumps for lift stations

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

FUNDED REPLACEMENT PLAN

Line #	WATER - FUND #805	FY 26-27
1	Eureka Well	0
2	Blow-Off Replacement	21,300
3	Air Vac Replacement	21,300
4	Fire Hydrant Replacement	53,300
5	Valve Replacement	106,600
6	Well Refurbishment	106,600
7	Large Meter Replacement Program	53,300
8	Foothill Tank Rehabilitation	100,000
9	Tefft Street Nipomo Creek Utility Crossings	0
10	SCADA System Improvements	103,500
11	Service Line Replacement	106,500
12	Angle Stop Replacement	106,500
		778,900

CASH FLOW PROJECTION

FY 26-27

Sources of Funds

15	Funds on Hand at Beginning of Year-projected	3,600,000
16	Interest Income (1)	129,600
17	Transfer from Water for funded replacement	707,000
18	Total Sources of Funds	4,436,600

Uses of Funds

19	Funded Replacement Projects	778,900
20	Total Uses of Funds	778,900

21	Funds on Hand at End of Year-projected	3,657,700
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FOR PLANNING PURPOSES ONLY

	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
1	2,999,400	0	0	0	0
2	22,685	24,159	25,729	27,402	29,183
3	22,685	24,159	25,729	27,402	29,183
4	56,765	60,454	64,384	68,569	73,026
5	113,529	120,908	128,767	137,137	146,051
6	113,529	120,908	128,767	137,137	146,051
7	56,765	60,454	64,384	68,569	73,026
8	1,500,000	0	0	0	0
9	25,000	250,000	0	0	0
10	0	103,500	0	0	0
11	113,423	120,795	128,647	137,009	145,914
12	113,423	120,795	128,647	137,009	145,914
5,137,201 1,006,133 695,054 740,233 788,348					

FY 27-28 FY 28-29 FY 29-30 FY 30-31 FY 31-32

15	3,657,700	(622,824)	(885,957)	(819,011)	(797,244)
16	131,677	0	0	0	0
17	725,000	743,000	762,000	762,000	762,000
18	4,514,377	120,176	(123,957)	(57,011)	(35,244)

19	5,137,201	1,006,133	695,054	740,233	788,348
20	5,137,201	1,006,133	695,054	740,233	788,348

21	(622,824)	(885,957)	(819,011)	(797,244)	(823,592)
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(1) Assumes an interest rate of 3.6%

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

**TOWN SEWER
 FUNDED REPLACEMENT PLAN**

Line #	TOWN SEWER - FUND #810	FY 26-27
1	Southland Sewer Collection System Pipeline Replacement-Phase 1-carryover	1,000,000
2	Southland Sewer Collection System Pipeline Replacement-Phase 2*	3,000,000
3	Southland WWTF Influent Pump Station Bypass	300,000
4	Maria Vista Lift Station Generator Replacement	150,000
5	Manhole Rehabilitation	150,000
6	Lift Station Pump Replacements	40,000
7	Tefft Street Nipomo Creek Utility Crossings	0
8	SCADA System Improvements	50,000
9	Lift Station Rehabilitation-Tejas Lift Station	0
10	Lift Station Rehabilitation	103,800
11	Golf Course Trunk Main Replacement	0
12	Torney Hill Sewer Main Replacement	0
13	Augusta Sewer Main Replacement	0
		4,793,800

CASH FLOW PROJECTION

	FY 26-27	
Sources of Funds		
14	Funds on Hand at Beginning of Year-projected	1,400,000
15	Interest Income (1)	50,400
16	Bond Proceeds from refinance (2)	1,000,000
17	Transfer from Town Sewer for funded replacement	0
18	Total Sources of Funds	2,450,400
Uses of Funds		
19	Funded Replacement Projects	4,793,800
20	Total Uses of Funds	4,793,800
21	Funds on Hand at End of Year-projected	(2,343,400)

FOR PLANNING PURPOSES ONLY

FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
0	0	0	0	0
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
25,000	250,000	0	0	0
50,000	0	50,000	0	0
0	265,200	1,219,500	0	0
103,800	0	0	0	0
0	0	0	630,300	0
0	0	0	369,800	0
0	0	0	71,200	0
374,500	716,771	1,477,118	1,285,147	220,262
FY 27-28				
(2,343,400)	(2,322,900)	(2,644,671)	(3,726,789)	(4,616,936)
0	0	0	0	0
0	0	0	0	0
395,000	395,000	395,000	395,000	395,000
(1,948,400)	(1,927,900)	(2,249,671)	(3,331,789)	(4,221,936)
FY 27-28				
374,500	716,771	1,477,118	1,285,147	220,262
374,500	716,771	1,477,118	1,285,147	220,262
FY 27-28				
(2,322,900)	(2,644,671)	(3,726,789)	(4,616,936)	(4,442,198)

CAPITAL PROJECTS

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NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
PROJECT COST SUMMARY
2026-2027

<u>BUDGET ITEMS FOR 2026-2027</u>	#500 SUPPLEMENTAL WATER CHARGES	#600 PROPERTY TAX FUND	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	#950 BLACKLAKE ASSESSMENT CHARGES	TOTAL	ASSET NUMBER
Backup Generator for Operations Building-carryover	0	100,000	0	0	0	100,000	CIP2627-228
Office Building Improvements	0	50,000	0	0	0	50,000	CIP2627-229
Foothill Tank Project	0	0	500,000	0	0	500,000	CIP2627-230
Dana Reserve Water Project 1 - Oak Glen Watermain	0	0	800,000	0	0	800,000	CIP2627-231
Dana Reserve Water Project 2 - HWY 101 Crossing	0	0	280,000	0	0	280,000	CIP2627-232
Southland WWTF Improvement Planning	0	0	0	400,000	0	400,000	CIP2627-233
Frontage Road Trunk Sewer - carryover	0	0	0	200,000	0	200,000	CIP2627-234
Dana Reserve Wastewater Project 4 - Influent Lift Station	0	0	0	20,000	0	20,000	CIP2627-235
Dana Reserve Wastewater Project 6A - Extended Aeration	0	0	0	610,000	0	610,000	CIP2627-236
Blacklake Sewer Sytem Consolidation Project-carryover	0	0	0	0	4,000,000	4,000,000	CIP2627-237
	0	150,000	1,580,000	1,230,000	4,000,000	6,960,000	

Supplemental Water Projects (Fund #500)

Property Tax Fund Projects (Fund #600)

Backup Generator for Operations Building - Install replacement backup generator for Operations Building
Office Building Improvements - Drainage, remove extensions, parking lot resurfacing, fence around generator, security and accessibility upgrades, leak related maintenance

Water Projects (Fund #700)

Foothill Tank - Additional water storage tank design
Dana Reserve Water Project 1 - Oakglen watermain design
Dana Reserve Water Project 2 - HWY 101 Crossing design

Sewer Projects (Fund #710)

Southland WWTF Improvements- Permit compliance plan and concept design report for improvements to increase plant capacity
Frontage Road Trunk Sewer - Finish construction
Dana Reserve Wastewater Project 4 - Influent Lift Station - Design
Dana Reserve Wastewater Project 6A - Extended Aeration - Design

Blacklake Assessment District 2020 -1 - See Page 14

Blacklake Sewer System Consolidation Project - Finish construction

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

CAPITAL IMPROVEMENT PLAN

Line #	SUPPLEMENTAL WATER - FUND #500	FY 26-27
3	Summit Station Booster Pump Station (1)	0
TOTAL		0

FOR PLANNING PURPOSES ONLY				
FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
200,000	1,800,000	0	0	0
200,000	1,800,000	0	0	0

CASH FLOW PROJECTION

FY 26-27

Sources of Funds		FY 26-27
4	Funds on Hand at Beginning of Year-projected	2,100,000
5	Interest Income (2)	75,600
6	Principal Payments from WMW & GSW	191,686
7	Interest Payments from WMW & GSW	484,589
8	Capacity Charges (3)	0
9	Transfer in from Prop Tax Fund #600 for Debt Service	481,875
10	Total Sources of Funds	3,333,750

FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
2,847,875	3,422,674	2,418,165	3,177,494	3,964,158
102,524	123,216	87,054	114,390	142,710
191,686	191,686	191,686	191,686	191,686
484,589	484,589	484,589	484,589	484,589
0	0	0	0	0
479,500	486,525	488,125	484,250	485,000
4,106,174	4,708,690	3,669,619	4,452,408	5,268,143
200,000	1,800,000	0	0	0
479,500	486,525	488,125	484,250	485,000
4,000	4,000	4,000	4,000	4,000
683,500	2,290,525	492,125	488,250	489,000
3,422,674	2,418,165	3,177,494	3,964,158	4,779,143

Uses of Funds		FY 26-27
11	Capital Project	0
12	Debt Service Payments 2024 COP-Fund 500 Portion	481,875
13	Bond Administration	4,000
14	Total Uses of Funds	485,875

15	Funds on Hand at End of Year-projected	2,847,875
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- (1) Summit Station Booster Pump Station - Design in FY 27-28 and Construct in FY 28-29
- (2) Assumes an interest rate of 3.6%
- (3) Assumes no new connections

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

NIPOMO COMMUNITY SERVICES DISTRICT
 PROPERTY TAX
 FUND #600

Line #	PROPERTY TAX - FUND #600	FY 26-27
1	Backup generator for Operations Building-carryover	100,000
2	Office Building Improvements	50,000
		150,000

FOR PLANNING PURPOSES ONLY					
	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
	694,626	819,763	961,643	1,116,642	1,286,435
	25,007	29,511	34,619	40,199	46,312
	1,001,206	1,011,218	1,021,330	1,031,543	1,041,859
	0	0	0	0	0
	1,720,838	1,860,493	2,017,592	2,188,385	2,374,605
	0	0	0	0	0
	417,575	408,325	408,825	413,700	412,950
	479,500	486,525	488,125	484,250	485,000
	4,000	4,000	4,000	4,000	4,000
	901,075	898,850	900,950	901,950	901,950
	819,763	961,643	1,116,642	1,286,435	1,472,655

CASH FLOW PROJECTION		FY 26-27
Sources of Funds		
6	Funds on Hand at Beginning of Year-projected	700,000
7	Interest Income (1)	25,200
8	Property Taxes(2)	991,293
9	Transfer in from Fund #400	30,583
10	Total Sources of Funds	1,747,076
Uses of Funds		
11	Capital Project	150,000
12	Debt Service-Certificate of Participation 2024 (3) Fund 600	416,575
13	Transfer to Supplemental Water Fund #500 for Debt Service - Certificate of Participation 2024 (4)	481,875
14	Bond Administration	4,000
15	Total Uses of Funds	1,052,450
16		
17	Funds on Hand at End of Year-projected	694,626

- (1) Assumes an interest rate of 3.6%
- (2) Assume 1% growth in Property Tax Revenue - Pledged to debt service payments
- (3) Debt service on Revenue Bonds secured by ad valorem property taxes (Per Bond Indenture, irrevocably pledged as first source of payment)
- (4) Debt service on Certificates of Participation 2024 secured first by ad valorem property taxes and then by water revenues
 (Difference between Property Tax Collections and debt service for Revenue Bonds Series 2024 Refunding)

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

CAPITAL IMPROVEMENT PLAN

Line #	WATER CAPACITY - FUND #700	FY 26-27
1	New Foothill Water Storage Tank	500,000
2	Dana Reserve Water Project 1 - Oak Glen Watermain	800,000
3	Dana Reserve Water Project 2 - HWY 101 Crossing	280,000
		1,580,000

CASH FLOW PROJECTION

FY 26-27

Sources of Funds

4	Funds on Hand at Beginning of Year-projected	1,800,000
5	Interest Income (1)	64,800
6	Bond Proceeds from refinance (3)	500,000
7	Capacity Charges (2)- Dana Reserve	1,080,000
8	Total Sources of Funds	3,444,800

Uses of Funds

9	Capital Project	1,580,000
10	Total Uses of Funds	1,580,000

11	Funds on Hand at End of Year-projected	1,864,800
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FOR PLANNING PURPOSES ONLY

FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
3,105,000	1,071,200	0	0	0
356,400	0	0	0	0
1,252,400	0	0	0	0
4,713,800	1,071,200	0	0	0
FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
1,864,800	1,931,933	2,001,482	2,073,536	2,148,183
67,133	69,550	72,053	74,647	77,335
3,105,000	1,071,200	0	0	0
1,608,800	0	0	0	0
6,645,733	3,072,682	2,073,536	2,148,183	2,225,518
4,713,800	1,071,200	0	0	0
4,713,800	1,071,200	0	0	0
1,931,933	2,001,482	2,073,536	2,148,183	2,225,518

(1) Assumes an interest rate of 3.6%

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

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

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

CAPITAL IMPROVEMENT PLAN

Line #	TOWN SEWER CAPACITY - FUND #710	FY 26-27
1	Southland WWTF Improvement Planning	400,000
2	Frontage Road Trunk Sewer	200,000
3	Dana Reserve Wastewater Project 4 - Influent Lift Station	20,000
4	Dana Reserve Wastewater Project 6A - Extended Aeration	610,000
		1,230,000

CASH FLOW PROJECTION

Sources of Funds		FY 26-27
5	Funds on Hand at Beginning of Year-projected	700,000
6	Interest Income (1)	25,200
7	Capacity Charges (2) -Dana Reserve	630,000
8	Total Sources of Funds	1,355,200
Uses of Funds		
9	Capital Project	1,230,000
10	Total Uses of Funds	1,230,000
11	Funds on Hand at End of Year-projected	125,200

(1) Assumes an interest rate of 3.6%
 (2) Assumes no new connections -except for Dana Reserve

FOR PLANNING PURPOSES ONLY

FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
0	0	0	0	0
0	0	0	0	0
100,000	0	0	0	0
2,630,000	0	0	0	0
2,730,000	0	0	0	0
FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
125,200	129,707	134,377	139,214	144,226
4,507	4,669	4,838	5,012	5,192
2,730,000		0	0	0
2,859,707	134,377	139,214	144,226	149,418
2,730,000	0	0	0	0
2,730,000	0	0	0	0
129,707	134,377	139,214	144,226	149,418

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

BLACKLAKE ASSESSMENT DISTRICT 2020-1

Line #		FY 26-27
1	Blacklake Sewer System Consolidation Project	4,000,000
		4,000,000

CASH FLOW PROJECTION

	FY 26-27	
Sources of Funds		
2	Funds on Hand at Beginning of Year-projected	1,800,000
3	Interest Income (2)	64,800
4	Transfer from Fund 150 BL Sewer	1,235,200
5	Transfer from Fund 830 BL Sewer Funded Replacement	900,000
6	Total Sources of Funds	4,000,000
Uses of Funds		
7	Projects	4,000,000
8	Total Uses of Funds	4,000,000
9	Funds on Hand at End of Year-projected	0

<u>FOR PLANNING PURPOSES ONLY</u>				
FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
0	0	0	0	0
0	0	0	0	0
FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

(1) Total construction cost is \$8,200,000.
 (2) Assumes an interest rate of 3.6%

APPENDICES

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APPENDIX A

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2026-2027**

ADMINISTRATION FUND #110

2024-2025 2025-2026 2025-2026 2026-2027
ACTUAL BUDGET EST ACTUAL PROPOSED

OPERATING REVENUES

Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	187,586	15,000	45,500	15,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	187,586	15,000	45,500	15,000

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2024-2025 2025-2026 2025-2026 2026-2027
ACTUAL BUDGET EST ACTUAL PROPOSED

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

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

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	93,126	98,750	98,000	103,700
Payroll Taxes	1,649	1,780	1,720	1,770
Retirement	13,220	14,610	13,000	15,420
Medical and Dental	150,085	164,940	164,940	200,265
Other Post Employment Benefits (OPEB)	40,585	24,000	24,000	24,000
Workers Comp Insurance	551	555	550	590
Bank Charges and Fees	92	800	350	600
Computer Expense	29,201	33,200	33,200	35,700
Dues and Subscriptions	3,458	6,700	6,700	6,960
Education and Training	5,947	12,000	12,000	13,000
Elections	5,053	0	0	5,200
Insurance - Liability	73,878	83,177	83,177	94,274
LAFCO Funding	34,016	36,000	38,500	41,000
Landscape and Janitorial	4,355	12,000	12,000	12,000
Legal - General and Special Counsel	43,061	70,000	35,000	70,000
Legal - Water Counsel	0	0	0	0
Professional Services	7,637	43,320	36,000	28,320
Miscellaneous	790	8,000	2,000	8,000
Newsletter and Mailers	546	1,000	750	1,000
Office Supplies	2,673	3,800	3,800	3,800
Outside Services	1,602	1,700	1,600	1,700
Postage	2,188	5,500	6,500	7,000
Public Notices	1,197	3,000	2,500	3,000
Repairs and Maintenance - Office Equip/Bldg	23,013	21,500	21,500	21,500
Property Taxes	0	0	0	0
Telephone	1,554	5,000	3,000	5,000
Travel and Mileage	10,539	12,500	12,500	14,500
Utilities - Gas, Electric and Trash	24,802	27,500	27,500	28,300
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	574,817	691,332	640,787	746,599
TOTAL OPERATING EXPENDITURES	574,817	691,332	640,787	746,599
TOTAL OPERATING REVENUES AND EXPENDITURES	(387,231)	(676,332)	(595,287)	(731,599)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In- Funded Admin	396,984	676,332	595,287	831,599
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(9,753)	0	0	(100,000)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	387,231	676,332	595,287	731,599
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	0	0	0

(1) See Page 23

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET**

2026-2027

WATER FUND #125	2024-2025	2025-2026	2025-2026	2026-2027
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
OPERATING REVENUES				
Water - (Fixed) Availability Charges	2,193,436	2,308,000	2,450,000	3,146,500
Water - (Variable) Usage Charges	6,107,792	6,223,950	6,500,000	7,248,500
Sewer Revenues	0	0	0	0
Fees and Penalties	200,526	129,000	120,000	159,000
Meter and Connection Fees	28,872	20,000	5,000	10,000
Plan Check and Inspection Fees	420	1,000	1,000	1,000
Miscellaneous Income	179,339	55,000	55,000	26,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	8,710,384	8,736,950	9,131,000	10,591,000

OPERATING EXPENDITURES	2024-2025	2025-2026	2025-2026	2026-2027
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	721,705	837,500	832,000	840,000
Wages - Overtime	55,561	70,000	65,500	70,000
Payroll Taxes	12,659	14,960	14,500	15,000
Retirement	223,178	259,910	259,000	222,420
Medical and Dental	235,904	293,585	293,000	302,100
Workers Comp Insurance	33,430	31,980	31,500	34,780
Wholesale Water Purchased (See Page 67)	2,040,802	4,568,258	4,568,258	4,748,883
Supplemental Water O & M/Overhead/Funded Replacement (See Page 67)	354,601	453,177	453,177	476,231
Electricity-pumping and pumping credit	463,182	315,000	315,000	315,000
Water	0	0	0	0
Chemicals	65,544	78,500	78,500	78,500
Lab Tests and Sampling	29,215	62,000	64,000	74,000
Operating Supplies	251,384	273,000	273,000	290,000
Outside Services	121,316	202,390	202,390	191,390
Permits and Operating Fees	3,433	43,120	43,120	5,300
Repairs & Maintenance	211,469	182,000	182,000	182,000
Engineering	21,833	70,000	70,000	85,000
Fuel	47,794	55,000	52,000	55,000
Meter Replacement Program	240,755	191,460	230,000	400,000
Safety Program	6,991	6,000	6,000	8,000
Uniforms	15,077	18,000	18,000	22,300
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	10,730	47,000	47,000	47,000
Oper Transfer Out - Funded Replacement	400,000	0	0	707,000
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	5,566,562	8,072,840	8,097,945	9,169,904

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

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	420,460	458,100	442,600	483,500
Payroll Taxes	7,472	8,130	7,300	8,370
Retirement	51,500	57,550	51,600	60,700
Medical and Dental	101,002	113,417	98,000	126,135
Other Post Employment Benefits (OPEB)	206,542	72,000	72,000	72,000
Workers Comp Insurance	2,523	2,635	2,050	2,795
Bank Charges	264	250	200	250
Computer Expense	131,687	180,940	165,000	186,400
Dues and Subscriptions	46,188	56,050	42,000	56,550
Education and Training	5,567	7,000	7,000	10,000
Elections	15,160	0	0	15,600
Insurance - Liability	220,275	249,531	249,531	282,822
LAFCO Funding	0	0	0	0
Landscape and Janitorial	13,064	13,600	13,500	13,800
Legal - General and Special Counsel	3,954	18,000	16,000	21,000
Legal - Water Counsel	6,346	75,000	11,000	75,000
Professional Services	66,417	174,960	105,000	114,960
Miscellaneous	84	1,000	500	1,000
Newsletter and Mailers	1,638	8,000	600	5,000
Office Supplies	8,503	11,400	6,000	11,400
Outside Services	7,833	34,440	18,000	38,000
Postage	24,098	31,100	30,700	29,100
Public Notices	888	4,800	800	2,800
Repairs and Maintenance - Office Equip/Bldg	6,012	12,100	5,100	12,100
Property Taxes	1,989	2,400	2,300	2,400
Telephone	4,661	8,000	6,800	8,000
Travel and Mileage	933	5,500	4,200	6,000
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	277,976	495,962	434,368	613,965
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	1,633,034	2,101,865	1,792,149	2,259,647
TOTAL OPERATING EXPENDITURES	7,199,596	10,174,705	9,890,094	11,429,551
TOTAL OPERATING REVENUES AND EXPENDITURES	1,510,788	(1,437,755)	(759,094)	(838,551)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	224,193	168,000	150,000	187,200
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	(418,427)	(79,200)	(72,783)	(223,500)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(194,234)	88,800	77,217	(36,300)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	1,316,554	(1,348,955)	(681,877)	(874,851)

(1) See Page 23

Estimated Cash Balance 7/1/26 5,200,000
Net Results from Operations (874,851)

Estimated Cash Balance 6/30/27 4,839,005
(includes rate stabilization fund #128)
Cash Reserve Goal at 6/30/27 10,722,551

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2026-2027**

**WATER RATE
STABILIZATION FUND #128**

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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**

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

**WATER RATE STABILIZATION FUND #128
CONTINUED**

GENERAL & ADMINISTRATIVE	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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	22,414	19,040	15,628	17,856
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	22,414	19,040	15,628	17,856
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	22,414	19,040	15,628	17,856

Estimated Cash Balance 7/1/26 496,000
Net Results from Operations 17,856

Estimated Cash Balance 6/30/27 513,856

Cash Reserve Goal at 6/30/27 400,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2026-2027**

TOWN SEWER FUND #130

2024-2025 2025-2026 2025-2026 2026-2027
ACTUAL BUDGET EST ACTUAL PROPOSED

OPERATING REVENUES

Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	2,707,510	3,333,519	3,333,519	3,621,000
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	550	1,000	1,000	1,000
Miscellaneous Income	1,859	10,000	10,000	10,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	2,709,919	3,344,519	3,344,519	3,632,000

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2024-2025 2025-2026 2025-2026 2026-2027
ACTUAL BUDGET EST ACTUAL PROPOSED

Wages	470,772	645,500	642,000	656,000
Wages - Overtime	55,113	90,000	83,000	80,000
Payroll Taxes	8,578	12,070	11,500	12,170
Retirement	135,859	187,560	186,000	215,770
Medical and Dental	132,111	184,875	180,000	206,350
Workers Comp Insurance	31,345	40,520	40,000	41,710
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	259,054	295,000	290,000	330,000
Water	17,154	20,000	17,000	20,000
Chemicals	48,448	79,500	68,000	85,500
Lab Tests and Sampling	2,390	44,000	55,000	76,000
Operating Supplies	75,616	80,000	80,000	88,000
Outside Services	199,187	220,110	142,730	227,800
Permits and Operating Fees	39,846	55,800	24,700	58,400
Repairs & Maintenance	211,221	231,000	152,000	301,000
Engineering	3,072	10,000	6,500	30,000
Fuel	15,931	25,500	14,500	26,000
Meters	0	0	0	0
Safety Program	2,543	4,000	600	4,000
Uniforms	5,026	9,800	7,200	10,800
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	100,000	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	1,813,266	2,235,235	2,000,730	2,469,500

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

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	43,320	48,509	48,000	56,650
Payroll Taxes	913	1,140	1,100	1,170
Retirement	4,501	5,865	5,600	6,250
Medical and Dental	12,777	15,623	15,000	17,750
Other Post Employment Benefits (OPEB)	62,354	24,000	24,000	24,000
Workers Comp Insurance	261	305	305	320
Bank Charges and Fees	0	0	0	0
Computer Expense	34,039	74,060	74,060	75,900
Dues and Subscriptions	4,230	16,020	6,900	16,020
Education and Training	12,179	8,000	8,000	12,000
Elections	4,295	0	0	5,200
Insurance - Liability	62,343	83,177	83,170	94,274
LAFCO Funding	0	0	0	0
Landscape and Janitorial	3,702	5,150	4,300	5,150
Legal - General and Special Counsel	2,660	10,000	4,600	10,000
Legal - Water Counsel	0	0	0	0
Professional Services	48,410	9,020	34,000	9,020
Miscellaneous	1,046	1,750	1,000	1,750
Newsletter and Mailers	2,430	1,200	500	1,200
Office Supplies	2,272	3,600	2,800	3,600
Outside Services	4,996	19,830	9,850	13,270
Postage	9,108	10,750	8,000	10,750
Public Notices	252	250	300	250
Repairs and Maintenance - Office Equip/Bldg	1,703	5,550	3,800	5,550
Property Taxes	0	0	0	0
Telephone	1,321	3,200	2,300	3,200
Travel and Mileage	3,481	2,500	2,000	2,500
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	79,453	156,620	120,023	193,884
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	402,046	506,119	459,608	569,658
TOTAL OPERATING EXPENDITURES	2,215,311	2,741,354	2,460,338	3,039,158
TOTAL OPERATING REVENUES AND EXPENDITURES	494,607	603,165	884,181	592,842
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	160,570	41,723	98,000	55,000
Interest Expense/Income - Debt Service	(341,131)	(310,455)	(310,455)	(299,515)
Principal Portion Expense/Income- Debt Service	(265,000)	(272,076)	(272,076)	(282,016)
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)	(152,577)	(114,000)	(72,000)	(148,500)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(598,138)	(654,808)	(556,531)	(675,031)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(103,531)	(51,643)	327,650	(82,189)

Estimated Cash Balance 7/1/26 300,000
Net Results from Operations (82,189)

(1) See Page 23

Estimated Cash Balance 6/30/27 602,311
(includes rate stabilization fund #135)
Cash Reserve Goal at 6/30/27 1,519,579

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2026-2027**

**TOWN SEWER RATE
STABILIZATION FUND #135**

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
OPERATING EXPENDITURES OPERATIONS & MAINTENANCE				
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O&M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

**TOWN SEWER RATE STABILIZATION #135
CONTINUED**

GENERAL & ADMINISTRATIVE	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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	16,584	14,280	12,000	11,500
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	16,584	14,280	12,000	11,500
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	16,584	14,280	12,000	11,500

Estimated Cash Balance 7/1/26 373,000
Net Results from Operations 11,500

Estimated Cash Balance 6/30/27 384,500

Cash Reserve Goal at 6/30/27 300,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2026-2027**

STREET LIGHTING FUND #200

2024-2025
ACTUAL

2025-2026
BUDGET

2025-2026
EST ACTUAL

2026-2027
PROPOSED

OPERATING REVENUES

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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	49,573	49,573	49,573	51,801
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	49,573	49,573	49,573	51,801

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2024-2025
ACTUAL

2025-2026
BUDGET

2025-2026
EST ACTUAL

2026-2027
PROPOSED

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Streetlights	31,723	30,000	31,000	32,000
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	781	2,000	1,200	2,000
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	32,504	32,000	32,200	34,000

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

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	115	115	115	115
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	72	1,000	500	1,000
Legal - Water Counsel	0	0	0	0
Professional Services - Rate Study	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	467	500	500	500
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	1,500	2,000	2,000	2,000
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	2,154	3,615	3,115	3,615
TOTAL OPERATING EXPENDITURES	34,658	35,615	35,315	37,615
TOTAL OPERATING REVENUES AND EXPENDITURES	14,915	13,958	14,258	14,186
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	420	600	400	540
Interest Expense - Debt Service	(302)	(215)	(215)	(185)
Principal Portion - Debt Service	(2,867)	(2,955)	(2,955)	(2,984)
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers to Capital Reserve (1)	(10,410)	(10,410)	(10,410)	(11,100)
Fixed Assets	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(13,159)	(12,980)	(13,180)	(13,729)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	1,756	978	1,078	457

(1) Funded Replacement Fund

Estimated Cash Balance 7/1/26 15,000
Net Results from Operations 457

Estimated Cash Balance 6/30/27 15,457

Cash Reserve Goal at 6/30/27 19,600

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2026-2027**

FUNDED REPLACEMENT STREET LIGHTING FUND #205 OPERATING REVENUES	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Streetlights	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

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

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services - Rate Study	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	0	0	0	0
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	280	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 to Capital Reserve (1)	10,410	10,410	10,410	11,100
Fixed Assets	(30,000)	(10,000)	(14,956)	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(19,310)	410	(4,546)	11,100
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(19,310)	410	(4,546)	11,100

(1) Funded Replacement Fund

Estimated Cash Balance 7/1/26 (2,295)
Net Results from Operations 11,100

Estimated Cash Balance 6/30/27 8,805

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2026-2027**

STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	13,720	16,100	16,100	16,100
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	13,720	16,100	16,100	16,100

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Water	4,956	11,000	8,000	11,000
Electricity	9	150	100	150
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance	4,345	5,300	5,000	5,300
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	9,310	16,450	13,100	16,450

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

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	556	500	500	500
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	1,500	1,500	1,500	1,500
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	2,056	2,000	2,000	2,000
TOTAL OPERATING EXPENDITURES	11,366	18,450	15,100	18,450
TOTAL OPERATING REVENUES AND EXPENDITURES	2,354	(2,350)	1,000	(2,350)
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	119	500	380	500
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	119	500	380	500
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	2,473	(1,850)	1,380	(1,850)

Estimated Cash Balance 7/1/26 18,500
Net Results from Operations (1,850)

Estimated Cash Balance 6/30/27 16,650

Cash Reserve Goal at 6/30/27 20,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2026-2027**

SOLID WASTE FUND #300

2024-2025 2025-2026 2025-2026 2026-2027
ACTUAL BUDGET EST ACTUAL PROPOSED

OPERATING REVENUES

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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	271,206	255,000	255,000	270,000
TOTAL OPERATING REVENUES	271,206	255,000	255,000	270,000

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2024-2025 2025-2026 2025-2026 2026-2027
ACTUAL BUDGET EST ACTUAL PROPOSED

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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	74,950	102,000	98,000	102,000
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	74,950	102,000	98,000	102,000

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

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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	92	3,500	500	3,500
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	226	600	375	600
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities -Trash	0	0	0	0
Oper Transfer Out - Funded Administration	20,250	20,250	20,250	20,250
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	22,568	26,350	23,125	26,350

TOTAL OPERATING EXPENDITURES	97,518	128,350	121,125	128,350
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TOTAL OPERATING REVENUES AND EXPENDITURES	173,688	126,650	133,875	141,650
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	(23,890)	18,000	(18,500)	13,680
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	0	0	0	0
Fixed Assets (1)	0	0	0	0
Solid Waste-One Time Rate Holiday/Delayed Rate Increase	0	(380,000)	(363,800)	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(23,890)	2,300	(382,300)	13,680

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	149,798	128,950	(248,425)	155,330
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Estimated Cash Balance 7/1/26 380,000
Net Results from Operations 155,330

Estimated Cash Balance 6/30/27 535,330

Cash Reserve Goal at 6/30/27 150,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2026-2027**

DRAINAGE FUND #400	2024-2025	2025-2026	2025-2026	2026-2027
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	24,683	26,598	26,598	27,436
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
TOTAL OPERATING REVENUES	24,683	26,598	26,598	27,436

OPERATING EXPENDITURES	2024-2025	2025-2026	2025-2026	2026-2027
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

**DRAINAGE FUND #400
CONTINUED
GENERAL & ADMINISTRATIVE**

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip/Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE EXPENDITURES	0	0	0	0
TOTAL OPERATING EXPENDITURES	0	0	0	0
TOTAL OPERATING REVENUES AND EXPENDITURES	24,683	26,598	26,598	27,436
NON-OPERATING REVENUES AND EXPENDITURES				
Interest Income	3,051	1,900	1,900	1,847
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)	3,051	1,900	1,900	1,847
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	27,734	28,498	28,498	29,283

Estimated Cash Balance 7/1/26	51,300
Net Results from Operations	29,283
Transfer to Fund #600	(30,583)
Estimated Cash Balance 6/30/27	50,000
Cash Reserve Goal at 6/30/27	50,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2026-2027**

FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	0	0	0	0

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

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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	186,000	140,000	133,000	129,600
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	657,000	0	0	707,000
Fixed Assets	(57,200)	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	785,800	140,000	133,000	836,600

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	785,800	140,000	133,000	836,600
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Estimated Cash Balance 7/1/26	3,600,000
Net Results from Operations	836,600

Funded Replacement Projects(1)	<u>(778,900)</u>
Estimated Cash Balance 6/30/27	<u>3,657,700</u>

(1) See Page 25 and 26

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET**

2026-2027

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

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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**

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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**

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 EST ACTUAL	2026-2027 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	86,000	60,000	60,000	50,400
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Transfers In and (Out)-Fund #130	0	0	0	0
Transfers In-Funded Admin	0	0	0	0
Transfers In-Funded Replacement	150,000	0	0	0
Fixed Assets	(57,750)	0	0	0
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	178,250	60,000	60,000	50,400
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	178,250	60,000	60,000	50,400

Estimated Cash Balance 7/1/26	1,400,000
Net Results from Operations	50,400
Bond Proceeds	1,000,000
Funded Replacement Projects(1)	(4,793,800)
Estimated Cash Balance 6/30/27	<u>(2,343,400)</u>

(1) See Page 25 and 27

APPENDIX B

DRAFT

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET FOR FISCAL YEAR 2026-2027

		Acre Feet Purchase(A)	Cost per Acre Foot (AF)	Total Cost
Water Purchase Fiscal Year 2026-2027-See page 68		2500	See page 68	\$7,121,900
NCSD Water O & M Cost per AF **		2500	\$170.47	\$426,165
NCSD Admin Fee per AF (15% of O & M per AF) **		2500	\$25.57	\$63,925
			<u>\$196.04</u>	<u>\$7,611,990</u>
**To be adjusted annually based on actual costs				
		TOTAL	NCSD	WMWC GSWC
1	Phase 1 Supplemental Water Annual Allocation (AF)	2500	1667	416.5 416.5
2	Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66% 16.66%
3	Pass-Through Supplemental Water Cost	\$7,121,900	\$4,748,883	\$1,186,509 \$1,186,509
4	Supplemental Water O & M Cost	\$426,165 (A)	\$284,167	\$70,999 \$70,999
5	Supplemental Water NCSD Admin Fee	\$63,925 (B)	\$42,625	\$10,650 \$10,650
6	Total Annual Supplemental Water Volume Cost	\$7,611,990	\$5,075,675	\$1,268,157 \$1,268,157
		TOTAL	NCSD	WMWC GSWC
7	Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50 416.50
8	Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88% 13.88%
9	Yearly Capital Recovery Charge-Principal 6/30/2015 (1)	\$109,792	\$0	\$45,612 \$64,180
10	Yearly Capital Recovery Charge-Interest 6/30/2015 (1)	\$276,627	\$0	\$143,247 \$133,380
11	Yearly Capital Recovery Charge-Principal 6/30/2016 (2)	\$9,287	\$0	\$4,315 \$4,972
12	Yearly Capital Recovery Charge-Interest 6/30/2016 (2)	\$23,885	\$0	\$13,552 \$10,333
13	Yearly Capital Recovery Charge-Principal 6/30/2017 (3)	\$16,556	\$0	\$7,679 \$8,877
14	Yearly Capital Recovery Charge-Interest 6/30/2017 (3)	\$42,564	\$0	\$24,115 \$18,449
15	Yearly Capital Recovery Charge-Principal 6/30/2018 (4)	\$1,155	\$0	\$535 \$620
16	Yearly Capital Recovery Charge-Interest 6/30/2018 (4)	\$2,966	\$0	\$1,678 \$1,288
17	Yearly Capital Recovery Charge-Principal 6/30/2019 (5)	\$1,417	\$0	\$655 \$762
18	Yearly Capital Recovery Charge-Interest 6/30/2019 (5)	\$3,638	\$0	\$2,055 \$1,583
19	Yearly Capital Recovery Charge-Principal 6/30/2020 (6)	\$18,167	\$0	\$8,377 \$9,790
20	Yearly Capital Recovery Charge-Interest 6/30/2020 (6)	\$46,655	\$0	\$26,310 \$20,345
21	Yearly Capital Recovery Charge-Principal 6/30/2021 (7)	\$4,648	\$0	\$2,139 \$2,509
22	Yearly Capital Recovery Charge-Interest 6/30/2021 (7)	\$11,930	\$0	\$6,716 \$5,214
23	Yearly Capital Recovery Charge-Principal 6/30/2022 (8)	\$3,441	\$0	\$1,580 \$1,861
24	Yearly Capital Recovery Charge-Interest 6/30/2022 (8)	\$8,832	\$0	\$4,964 \$3,868
25	Yearly Capital Recovery Charge-Principal 6/30/2023 (9)	\$114	\$0	\$52 \$62
26	Yearly Capital Recovery Charge-Interest 6/30/2023 (9)	\$290	\$0	\$163 \$127
27	Yearly Capital Recovery Charge-Principal 6/30/2024 (10)	\$1,767	\$0	\$808 \$969
28	Yearly Capital Recovery Charge-Interest 6/30/2024 (10)	\$4,529	\$0	\$2,536 \$1,993
29	Yearly Capital Recovery Charge 6/30/25-Principal (11)	\$25,343	\$0	\$11,585 \$13,758
30	Yearly Capital Recovery Charge 6/30/25-Interest (11)	\$62,672	\$0	\$35,203 \$27,469
31	Supplemental Water Project Yearly Replacement (12)	\$206,865 (C)	\$149,439	\$28,713 \$28,713
32	Total Annual Fixed Supplemental Charges	\$883,140	\$149,439	\$372,589 \$361,112
Total Volume and Annual Fixed Charges for Fiscal Year 2026-2027(Line 6 + Line 32)		\$8,495,130	\$5,225,114	\$1,640,746 \$1,629,269
34 SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2026-27		\$8,495,130	\$5,225,114	\$1,640,746 \$1,629,269

- (1) Per applicable amortization schedule as of 6/30/15-Schedule 1
 - (2) Per applicable amortization schedule as of 6/30/16-Schedule 2
 - (3) Per applicable amortization schedule as of 6/30/17-Schedule 3
 - (4) Per applicable amortization schedule as of 6/30/18-Schedule 4
 - (5) Per applicable amortization schedule as of 6/30/19-Schedule 5
 - (6) Per applicable amortization schedule as of 6/30/20-Schedule 6
 - (7) Per applicable amortization schedule as of 6/30/21-Schedule 7
 - (8) Per applicable amortization schedule as of 6/30/22-Schedule 8
 - (9) Per applicable amortization schedule as of 6/30/23-Schedule 9
 - (10) Per applicable amortization schedule as of 6/30/24-Schedule 10
 - (11) Per applicable amortization schedule as of 6/30/25-Schedule 11
 - (12) Annual replacement contribution of total Supplemental Water Project cost of \$20,686,509 assuming a 100 year project life = \$206,865 per year not to exceed \$3,000,000 adjusted annually for CPI per agreement
- NCSD = Nipomo Community Services District
 WMWC = Woodlands Mutual Water Company
 GSWC = Golden State Water Company

(A) 2500 ACRE FEET PER CONTRACT
 (A)+(B)+(C) = \$476,231

**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP) - COST OF WATER PURCHASED FROM CITY OF SANTA MARIA (SM)
BUDGET FOR FISCAL YEAR 2026-2027**

FISCAL YEAR	CITY OF SM RATE INCR	EFF DATE	(a)		(b)		(c)		(d)		(e)*(d) TOTAL COST
			ACRE FEET PURCHASED	PER ACRE FOOT	CITY OF SM BASE COST	ENERGY CHANGE IN	CITY OF SM CHANGE IN ENERGY	ACRE FOOT	COST PER		
FY 15-16	July 1, 2015 to June 30, 2016	1/7/2015	860	\$ 1,495.85	\$ 23.00	\$ 1,518.85	\$1,001,769				
FY 16-17	July 1, 2016 to June 30, 2017	7/1/2016	860	\$ 1,570.77	\$ 17.00	\$ 1,587.77	\$1,385,462				
FY 17-18	July 1, 2017 to June 30, 2018	7/1/2017	945	\$ 1,649.18	\$ -	\$ 1,649.18	\$1,558,473				
FY 18-19	July 1, 2018 to June 30, 2019	7/1/2018	950	\$ 1,649.18	\$ 52.00	\$ 1,701.18	\$1,616,121				
FY 19-20	July 1, 2019 to December 31, 2019	7/1/2019	487	\$ 1,649.18	\$ 45.92	\$ 1,695.10	\$625,514				
FY 19-20	January 1, 2020 to June 30, 2020	1/1/2020	483	\$ 2,077.81	\$ 45.92	\$ 2,123.73	\$983,267				
FY 20-21	July 1, 2020 to December 31, 2020	1/1/2020	555	\$ 2,077.81	\$ 45.92	\$ 2,123.73	\$1,178,670				
FY 20-21	January 1, 2021 to June 30, 2021	1/1/2021	498	\$ 2,180.58	\$ 43.19	\$ 2,203.77	\$1,097,477				
FY 21-22	July 1, 2021 to December 31, 2021	1/1/2021	539	\$ 2,180.58	\$ 43.19	\$ 2,203.77	\$1,187,832				
FY 21-22	January 1, 2022 to June 30, 2022	1/1/2022	531	\$ 2,247.70	\$ 28.14	\$ 2,275.84	\$1,208,471				
FY 22-23	July 1, 2022 to December 31, 2022	1/1/2022	582	\$ 2,247.70	\$ 28.14	\$ 2,275.84	\$1,324,539				
FY 22-23	January 1, 2023 to June 30, 2023	1/1/2023	488	\$ 2,339.17	\$ 149.31	\$ 2,488.48	\$1,184,609				
FY 23-24	July 1, 2023 to December 31, 2023	1/1/2023	525	\$ 2,339.17	\$ 149.31	\$ 2,488.48	\$1,306,452				
FY 23-24	January 1, 2024 to June 30, 2024	1/1/2024	525	\$ 2,452.43	\$ 92.97	\$ 2,545.40	\$1,336,334				
FY 24-25	July 1, 2024 to June 30, 2024	1/1/2024	525	\$ 2,247.70	\$ 92.97	\$ 2,340.67	\$1,228,852				
FY 24-25	January 1, 2025 to June 30, 2025	1/1/2025	525	\$ 2,339.17	\$ 92.97	\$ 2,432.14	\$1,276,875				
FY 25-26	July 1, 2025 to December 31, 2025	1/1/2025	1250	\$ 2,585.88	\$ 124.63	\$ 2,690.31	\$3,362,888				
FY 25-26	January 1, 2026 to June 30, 2026	1/1/2026	1250	\$ 2,665.87	\$ 137.15	\$ 2,803.02	\$3,503,775				
FY 26-27	July 1, 2026 to December 31, 2026	1/1/2026	1250	\$ 2,665.87	\$ 137.15	\$ 2,803.02	\$3,503,775				
FY 26-27	January 1, 2027 to June 30, 2027	1/1/2027	1250	\$ 2,757.35	\$ 137.15	\$ 2,894.50	\$3,618,125				

7,121,900

City of Santa Maria Adopted Rate Increases

Effective Date of City of SM Rate Increase	(e)		(f)		(e)*(f) Base Cost per Acre Foot
	Base Cost Per Unit (incl)	Units per Acre Foot	Base Cost per Unit (incl)	Units per Acre Foot	
1/7/2015	\$3.43	435.6	\$3.43	435.6	\$1,495.85
7/1/2016	\$3.61	435.6	\$3.61	435.6	\$1,570.77
7/1/2017	\$3.79	435.6	\$3.79	435.6	\$1,649.18
7/1/2018	\$3.70	435.6	\$3.70	435.6	\$1,649.18
7/1/2019	\$3.79	435.6	\$3.79	435.6	\$1,649.18
1/1/2020	\$4.77	435.6	\$4.77	435.6	\$2,077.81
1/1/2021	\$4.96	435.6	\$4.96	435.6	\$2,180.58
1/1/2022	\$5.16	435.6	\$5.16	435.6	\$2,247.70
1/1/2023	\$5.37	435.6	\$5.37	435.6	\$2,339.17
1/1/2024	\$5.63	435.6	\$5.63	435.6	\$2,452.43
1/1/2025	\$6.26	435.6	\$6.26	435.6	\$2,690.31
1/1/2026	\$6.12	435.6	\$6.12	435.6	\$2,665.87
1/1/2027	\$6.33	435.6	\$6.33	435.6	\$2,757.35

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

	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
(1) Current CPI (July)	258.017	264.978	261.037	261.402	269.173	307.530	343.597	390.049	418.679	413.42	290.131
(2) Base Period CPI (May 2013)	264.188	264.188	264.188	264.188	264.188	264.188	264.188	264.188	264.188	264.188	264.188
(3) Index Point Change (1)-(2)	-6.171	0.791	-3.151	-17.214	24.985	43.348	79.409	125.861	154.691	149.232	-25.043
(4) Divided by prior period (3) + (2)	-0.02358366	0.00299408	-0.011927113	0.065158145	0.094572804	0.164080125	0.300577619	0.476406953	0.585533787	0.564870471	0.09819901
(5) Multiply by 100 for percent change (4) x 100	-2.35836601	0.299407997	-1.192711251	6.515814488	9.457280422	16.40801248	30.0577619	47.64069526	58.55337865	56.4870471	9.81990098
(6) Adjusted to 50% per agreement (5) x 50%	-1.167918301	0.149703999	-0.596355626	3.257907248	4.728640211	8.204006236	15.02888095	23.82034763	29.27668933	28.24352355	4.90995040
(7) Base Cost of Energy (Per Agreement)	208.85	208.85	208.85	208.85	208.85	208.85	208.85	208.85	208.85	208.85	208.85
(8) Energy Adjustment (7) x (6) + 100	-2.42	0.31	-1.23	6.74	9.76	16.97	31.09	49.27	60.58	58.42	10.16
(9) Adjusted Base Cost of Energy (7) + (8)	204.43	207.16	205.62	213.59	216.63	223.82	237.94	258.12	267.41	265.27	217.01
(10) CCWA BUDGET (Per published document)	\$227.27	\$223.71	\$191.77	\$285.90	\$262.54	\$267.02	\$268.08	\$405.43	\$360.38	\$389.90	\$354.16
Change in Cost of Energy (10) - (9), not less than 0	\$23	\$17	\$0	\$52	\$46	\$43	\$28	\$149.31	\$92.97	\$124.63	\$137.15
(11)											

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

APPENDIX C

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2026-2027**

	<u>July 1, 2026</u> <u>Beginning Balance</u>	<u>Principal</u> <u>Pay Down</u>	<u>June 30, 2027</u> <u>Ending Balance</u>
The District refinanced the Revenue Certificates of Participation (COP's) that were issued on June 21, 2012 and financed an additional \$3,000,000 on March 3, 2022. The additional funds will be used for the Southland Sewer Collection System Pipeline Replacement . The COP's 2022 bear interest ranging from 1.5% to 4.0% per annum. Principal is to be paid annually starting June 1, 2022 through June 1, 2048. Annual principal payments range from \$250,000 to \$555,000. (Fund #130)	\$9,240,000	(\$285,000)	\$8,955,000
The District refunded Revenue Bonds and Revenue Certificates of Participation, Series COP 2024 and financed an additional \$4.4 million on October 30, 2024. The additional funds will be used for the Foothill tank project, a one million gallon potable water storage tank. The COP's 2024 bear interest ranging from 4.0% to 5.0% per annum. Principal is to be paid annually starting March 1, 2025 through September 1, 2048. Annual principal payments range from \$305,000 to \$880,000. (Fund #500 &600)	\$13,085,000	(\$320,000)	\$12,765,000
TOTAL PRINCIPAL BALANCES	\$22,325,000	(\$605,000)	\$21,720,000

APPENDIX D

DRAFT

PRESENTED FOR INFORMATIONAL PURPOSES

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

Meter Size	MONTHLY MONTHLY MONTHLY MONTHLY MONTHLY									
	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 12/31/20	1/1/21 to 12/31/21	1/1/22 to 12/31/22	1/1/23 to 12/31/23	1/1/24 to 12/31/24	1/1/25 to 12/31/25	2/1/26 to 12/31/26
Less	\$44.92	\$42.51	\$46.52	\$51.59	\$53.70	30.36*	33.86*	37.62*	41.56*	47.23*
1 ½ Inch	123.94	51.49	55.55	60.87	75.76	42.42*	47.03*	51.98*	57.19*	64.48*
2 Inch	193.48	67.40	72.08	78.43	106.42	59.32*	65.50*	72.34*	79.45*	89.95*
3 Inch	350.88	152.51	163.70	178.85	223.04	124.64*	138.20*	152.66*	167.87*	197.40*
4 Inch	572.31	197.75	210.55	228.44	312.99	174.18*	192.58*	212.22*	232.94*	271.48*
6 Inch	1,128.85	335.12	349.88	372.90	631.28	348.53*	383.17*	420.33*	459.73*	523.86*

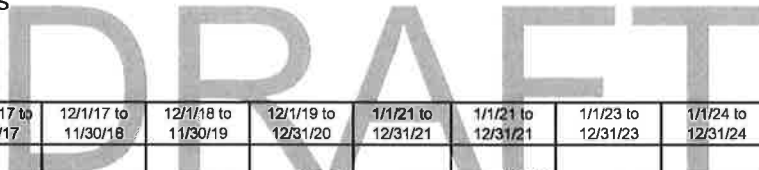
*Monthly Billing started January 1, 2022

SUPPLEMENTAL WATER

Meter Size	6/1/3016	6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 12/31/20	1/1/21 to 12/31/21	1/1/22 to 12/31/22	1/1/23 to 12/31/23	1/1/24 to 12/31/24	1/1/25 to 12/31/25
1 Inch and Less	\$13.20	\$13.20	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1 ½ Inch	39.60	39.60	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
2 Inch	63.36	63.36	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
3 Inch	118.80	118.80	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
4 Inch	198.00	198.00	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
6 Inch	396.00	396.00	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

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

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



		6/30/2017 to 11/30/17	12/1/17 to 11/30/18	12/1/18 to 11/30/19	12/1/19 to 12/31/20	1/1/21 to 12/31/21	1/1/21 to 12/31/21	1/1/23 to 12/31/23	1/1/24 to 12/31/24	1/1/25 to 12/31/25	2/1/26 to 12/31/26
Uniform Rate		\$-	\$4.97	\$5.45	\$5.95	\$6.21	\$6.68	\$7.21	\$7.80	\$8.45	\$9.09
Single and Multi-Family	Tier I	2.37	-	-	-	-	-	-	-	-	-
	Tier II	2.95	-	-	-	-	-	-	-	-	-
	Tier III	4.14	-	-	-	-	-	-	-	-	-
	Tier IV	7.08	-	-	-	-	-	-	-	-	-
Commercial and Irrigation	Tier I	2.95	-	-	-	-	-	-	-	-	-
	Tier II	4.14	-	-	-	-	-	-	-	-	-
Agriculture and All Other		3.41	-	-	-	-	-	-	-	-	-
Supplemental Water		-	0.77	1.003	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Uniform Rate effective 12/1/17

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

PRESENTED FOR INFORMATIONAL PURPOSES

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

Fiscal Year	TOWN	
	Single Family	Multi-Family
2026(1)	\$68.50*	\$56.57*
2025(1)	\$63.20*	\$52.18*
2024(1)	\$58.46*	\$48.73*
2023(1)	56.32*	46.95*
2022(1)	54.25*	45.23*
2021	100.87	84.14
2020	100.87	84.14
2019	97.74	81.53
2018	94.71	79.00
2017	91.77	76.55

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

Fiscal Year	BLACKALKE	
	Single Family	Multi-Family
2026(2)	\$68.50*	\$56.57*
2025(1)	\$147.63*	\$94.86*
2024(1)	\$147.63*	\$94.86*
2023(1)	147.63*	94.86*
2022(1)	134.21*	86.23*
2021	230.40	148.04
2020	197.77	127.07
2019	169.76	109.08
2018	145.51	95.08
2017	145.51	95.08

* Monthly Billing started as of January 1, 2022
(1) Effective April 1
(2) As of July 1, 2025 Blacklake sewer assumed the Town Sewer rate

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE						MONTHLY	MONTHLY	MONTHLY	MONTHLY
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
1 Inch and Less	\$36.24	\$37.40	\$38.60	\$39.83	\$39.83	\$28.48	\$29.56	\$30.69	\$32.14	\$34.84
1 ½ Inch	105.20	108.57	112.04	115.63	115.63	82.02	85.14	88.37	94.52	102.46
2 Inch	167.26	172.62	178.14	183.84	183.84	130.20	135.15	140.29	150.67	163.32
3 Inch	312.08	322.07	332.37	343.01	343.01	242.64	281.86	267.43	281.67	305.33
4 Inch	518.96	535.57	552.70	570.39	570.39	403.25	418.57	434.48	468.81	508.20
6 Inch	1,036.16	1,069.31	1,103.53	1,138.85	1,138.85	804.79	835.37	867.11	936.68	1,015.36

Fiscal Year	BI-MONTHLY SERVICE CHARGE						MONTHLY	MONTHLY	MONTHLY	MONTHLY
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Low	\$3.54	\$3.66	\$3.77	\$3.89	\$3.89	\$4.02	\$4.17	\$4.33	\$4.56	\$4.95
Medium	3.93	4.06	4.19	4.32	4.32	4.43	4.60	4.77	5.45	5.91
High	5.09	5.25	5.42	5.59	5.59	5.68	5.89	6.12	8.77	8.77

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE						MONTHLY	MONTHLY	MONTHLY	MONTHLY
	2017	2018	2019	2020	2021	2022	2023	2024*	2025*	2026(1)
1 Inch and Less	\$65.52	\$65.52	\$88.35	\$102.93	\$119.91	\$69.85	\$76.83	\$76.83	\$76.83	\$34.84
1 ½ Inch	186.50	186.50	233.45	271.97	316.85	184.56	203.02	203.02	203.02	102.46
2 Inch	295.38	295.38	364.04	424.11	494.09	287.80	316.58	316.58	316.58	163.32
3 Inch	549.43	549.43	668.75	779.09	907.64	528.70	581.57	581.57	581.57	305.33
4 Inch	912.36	912.36	1,104.05	1,286.22	1,498.45	872.84	960.13	960.13	960.13	508.20
6 Inch	1,819.68	1,819.68	2,192.30	2,554.03	2,975.44	1,733.19	1,906.51	1,906.51	1,906.51	1,015.36

Fiscal Year	BI-MONTHLY SERVICE CHARGE						MONTHLY	MONTHLY	MONTHLY	MONTHLY
	2017	2018	2019	2020	2021	2022	2023	2024*	2025*	2026(1)
Low	\$3.56	\$3.56	\$3.97	\$4.63	\$5.39	\$6.28	\$6.91	\$6.91	\$6.91	\$4.95
Medium	4.80	4.80	5.28	6.15	7.16	8.34	9.17	9.17	9.17	5.91
High	7.59	7.59	8.22	9.58	11.16	13.00	14.30	14.30	14.30	8.77

*Last rate increase effective April 1, 2023

PRESENTED FOR INFORMATIONAL PURPOSES

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

Meter Size	FISCAL YEAR									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
1 Inch and Less	\$3,076	\$3,188	\$3,284	\$3,349	\$3,405	\$3,575	\$3,878	\$3,962	\$4,035	\$4,127
Supplemental Water	7,971	8,262	8,510	8,678	8,823	9,265	10,049	10,268	10,457	10,694
1 ½ Inch	9,228	9,566	9,853	10,047	10,215	10,727	11,634	11,888	12,106	12,381
Supplemental Water	23,913	24,787	25,531	26,034	26,470	27,796	30,147	30,805	31,371	32,083
2 Inch	14,765	15,305	15,764	16,075	16,344	17,162	18,614	19,020	19,370	19,809
Supplemental Water	38,261	39,660	40,850	41,655	42,352	44,474	48,235	49,289	50,194	51,333
3 Inch	27,684	28,696	29,557	30,140	30,644	32,179	34,901	35,663	36,318	37,142
Supplemental Water	71,740	74,827	76,594	78,103	79,411	83,389	90,441	92,416	94,113	96,249
4 Inch	46,141	47,827	49,263	50,234	51,074	53,633	58,169	59,439	60,531	61,904
Supplemental Water	119,566	123,936	127,657	130,172	132,351	138,982	150,735	154,027	156,856	160,414
6 Inch	92,281	95,654	98,526	100,467	102,149	107,266	116,338	118,878	121,061	123,808
Supplemental Water	239,132	247,872	255,314	260,344	264,703	277,963	301,471	308,055	313,771	320,829

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

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Meter Size	FISCAL YEAR									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2025
1 Inch and Less	\$8,978	\$9,306	\$9,585	\$9,774	\$9,937	\$10,435	\$11,318	\$11,565	\$11,777	\$12,045
1 ½ Inch	26,933	27,917	28,755	29,322	29,812	31,306	33,954	34,695	35,332	36,134
2 Inch	43,093	44,668	46,009	46,915	47,701	50,090	54,326	55,513	56,532	57,815
3 Inch	80,798	83,751	86,265	87,965	89,437	93,918	101,861	104,085	105,996	108,401
4 Inch	134,663	139,584	143,775	146,608	149,062	156,530	169,768	173,475	176,661	180,669
6 Inch	269,325	279,169	287,550	293,216	298,125	313,060	339,535	346,951	353,321	361,337

PRESENTED FOR INFORMATIONAL PURPOSES

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

Fiscal Year	Single Family	%	Multi-Family	%	Commercial	%	Irrigation	%	Agriculture	%	Total	Total %
2024	3,837	85%	471	11%	111	2%	109	2%	1	>1%	4,529	100%
2024	3,823	85%	471	11%	109	2%	109	2%	1	>1%	4,513	100%
2023	3,819	85%	471	11%	109	2%	109	2%	1	>1%	4,509	100%
2022	3,819	85%	470	11%	106	2%	105	2%	1	>1%	4,501	100%
2021	3,809	85%	463	11%	108	2%	104	2%	1	>1%	4,485	100%
2020	3,726	85%	462	11%	103	2%	99	2%	1	>1%	4,391	100%
2019	3,703	85%	444	10%	101	2%	94	2%	1	>1%	4,343	100%
2018	3,685	85%	439	10%	103	2%	103	2%	1	>1%	4,331	100%
2017	3,669	86%	441	10%	101	2%	97	2%	1	>1%	4,309	100%
2016	3,603	84%	497	12%	102	2%	97	2%	1	>1%	4,300	100%

**NIPOMO COMMUNITY SERVICES DISTRICT
SEWER CONNECTIONS (TOWN DIVISION)
LAST 10 FISCAL YEARS**

Fiscal Year	Single Family		Single Family Cou nt		Multi-Family		Commercial		TOTAL	
	Accounts	DUE's	Accounts	DUE's	Accounts	DUE's	Accounts	DUE's	Accounts	DUE's
2025	2,268	2,388	486	486	399	785	84	85	3,337	3,744
2024	2,258	2,378	484	484	398	767	84	85	3,224	3,714
2023	2,254	2,374	484	484	398	759	84	84	3,220	3,701
2022	2,257	2,295	482	482	393	777	84	84	3,216	3,638
2021	2,217	2,378	477	477	393	657	78	81	3,165	3,593
2020	2,187	2,344	476	476	393	657	77	79	3,133	3,556
2019	2,183	2,340	473	473	392	651	78	79	3,126	3,543
2018	2,174	2,322	473	473	375	634	76	76	3,098	3,508
2017	2,153	2,298	470	470	375	634	75	78	3,073	3,480
2016	2,109	2,109	469	469	374	816	110	110	3,062	3,504

**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
2025	487	487	68	68	4	4	559	559
2024	487	487	68	68	4	4	559	559
2023	487	487	68	68	4	4	559	559
2022	487	487	68	68	4	4	559	559
2021	487	487	68	68	4	4	559	559
2020	487	487	68	68	4	4	559	559
2019	487	487	68	68	4	4	559	559
2018	487	487	68	68	4	4	559	559
2017	487	487	68	68	4	4	559	559
2016	487	487	68	68	4	4	559	559

DUE=Dwelling Unit Equivalent