

***NIPOMO
COMMUNITY
SERVICES
DISTRICT***

***OPERATING
AND
NON-OPERATING
BUDGETS***

***FISCAL YEAR
2000-2001***

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**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2000-01**

INTRODUCTION

The Nipomo Community Services 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 six square miles service area with water and sewer services, streetlighting to the Black Lake Golf Course and limited drainage.

The legislative head of the District is a 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. Regular meetings are held at the District Board Room, 148 South Wilson Street, Nipomo, California at 11:00 a.m. on the first and third Wednesdays of each month. The current Directors are shown below:

Robert Blair	President
Albert Simon	Vice President
Richard Mobraaten	Director
Alex Mendoza	Director
Michael Winn	Director

The District is staffed with eight full time employees: 1-General Manager; 1-Assistant Administrator; 1-Secretary; 1-Billing Clerk; 1-Maintenance Supervisor; 2-Maintenance Worker II and 1-Maintenance Worker I. The District is represented by counsel by the law firm of Shipsey and Seitz. Engineering services are provided by the firm of Garing, Taylor and Associates.

The 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 and e-mail address is NCSD@ix.netcom.com. All other emergency requests are handled through the 911 system and California Department of Forestry dispatch.

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 and streetlighting charges. The Non-Operating Budget represents the long-term capital financing program of the District. The Non-Operating Budget is funded by capacity charges and general purpose property taxes.

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

#110	Administration Fund
#120	Water Fund-Town Division
#130	Sewer Fund-Town Division
#140	Water Fund-Black Lake Division
#150	Sewer Fund-Black Lake Division
#160	Streetlighting Fund-Black Lake Division
#170	Drainage Fund
#190	Montecito Verde II Fund
#800	Funded Replacement-Water Fund
#801	Funded Replacement-Sewer Fund
#802	Funded Replacement-Black Lake Water Fund
#803	Funded Replacement-Black Lake Sewer Fund

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

#210	Property Tax Fund
#220	Water Capacity Charges Fund-Town Division
#230	Sewer Capacity Charges Fund-Town Division

2. REPLACEMENT RECOVERY

In January 2000, the Board of Directors accepted the District's first replacement study prepared by Boyle Engineering. The replacement study outlines the annual amounts necessary to meet the future anticipated repairs and replacements of the infrastructure. Funding 100% of the annual recommended replacement is unrealistic, therefore, the Board of Directors may establish a phased in plan. This will be incorporated into the rate study.

Replacement is of particular importance to water and wastewater utilities because of the relatively large investment in utility plant required to provide service. Replacement recovery of utility plant assets is an economic fact that must be given explicit and systematic recognition as a cost of rendering service. A failure to adequately fund the replacement of utility assets over their useful life will result in substantial financing requirement in the future.

A lack of adequate funding for a utility plant is, in fact, a form of deficit spending because replacement costs relating to current sales revenues will be financed with future debt to be paid for by future customers. The need for adequate replacement funding requires that the use of replacement reserves be restricted and utilized only for the replacement of aging facilities.

3. RATE STUDY

On April 5, 2000, the Board of Directors approved hiring a consultant to perform a water and sewer rate study for the Town Division and Black Lake Division. It is anticipated that the rate study will be completed late summer. Upon the completion of the study, the Board of Directors may need to review the budget.

Maintaining an adequate level of revenue to ensure proper operation and maintenance (O&M), development and perpetuation of the water and sewer systems is the utmost responsibility of the District. Reviewing rates on a regular basis and adjusting them accordingly is a difficult task, but necessary task of the District.

3. THE NON-OPERATING BUDGET - CAPITAL FACILITIES PLANNING

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

The magnitude of investment required for the proper management of a utility system mandated the 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 financing risks relating to growth are minimized for the District. The Capital Financing Plan of the District will be funded with capacity charges, interest earned and property taxes. The following projects are in process or proposed for this budget:

- A. The design and connection of the Montecito Verde II community septic tank system and elimination of the Nipomo Palms lift station is proposed. The proposed funding mechanism for this project will be in part from the Town Sewer Capacity Charges Fund, in part with the anticipated cooperation of the People Self-Help Housing Authority, and possible Community Block Grant Funding.
- B. The construction of the Osage/Tefft water line (across the Regional Park). The proposed funding for this project is water capacity charges.
- C. The design and construction of a check valve and vault on Willow Road near Via Concha. The proposed funding for this project is water capacity charges.

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
2000-2001**

TITLE	DESCRIPTION
ACCOUNTING	PROVIDES FOR ANNUAL AUDIT BASED UPON CONTRACT PRICE
BANK CHARGES	PROVIDES FOR BANK CHARGES, STOP PAYMENTS, ETC
BLACK LAKE ADVISORY COMMITTEE	PROVIDES FOR STAFF TIME TO PREPARE FOR AND ATTEND MEETINGS OF THE BLACK LAKE ADVISORY COMMITTEE
CHEMICALS	PROVIDES FOR CHLORINE USED IN WATER AND SEWER SYSTEM
COMPUTER	PROVIDES FOR COMPUTER SUPPLIES, SOFTWARE UPGRADES AND COMPUTER CONSULTING
CONSULTING	PROVIDES FOR PROFESSIONAL SERVICE
DIRECTOR FEES	PROVIDES FOR BOARD MEETINGS, COMMITTEE MEETINGS AND OTHER TIME SPENT IN BOARD APPROVED ATTENDANCE
DUES & SUBSCRIPTIONS	PROVIDES FOR MEMBERSHIP TO CSDA, VARIOUS PUBLICATIONS AND DUES
EDUCATION & TRAINING	PROVIDES FOR REGISTRATION FOR PERSONNEL AND BOARD MEMBERS TO ATTEND TRAINING CLASSES, SEMINARS AND MEETINGS
ENGINEERING	PROVIDES FOR GENERAL DISTRICT ENGINEERING SERVICES NOT RELATED TO ANY ONE PARTICULAR PROJECT
ELECTIONS	PROVIDES FOR COST OF GENERAL ELECTIONS
EQUIPMENT RENTAL	PROVIDES FOR MONTHLY RENTAL OF POSTAGE MACHINE AND OCCASIONAL EQUIPMENT RENTAL
FIRE ALARMS	PROVIDES FOR MONTHLY FIRE ALARM MONITORING
FUEL	PROVIDES FOR DISTRICT VEHICLES, BACKHOE, ETC
INSURANCE-LIABILITY	PROVIDES FOR FIRE AND GENERAL LIABILITY INSURANCE, ERRORS AND OMISSIONS COVERAGE AND EMPLOYEE DISHONESTY BOND
INSURANCE-MEDICAL/ DENTAL	PROVIDES FOR HEALTH AND DENTAL INSURANCE FOR EMPLOYEES AND THEIR DEPENDENTS

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
2000-2001**

TITLE	DESCRIPTION
INSURANCE-WORKMAN'S COMPENSATION	PROVIDES FOR WORKMAN'S COMPENSATION INSURANCE FOR ALL EMPLOYEES AND BOARD MEMBERS
LAB TESTS & SUPPLIES	PROVIDES FOR MANDATED TESTING OF WATER SUPPLY AND WASTEWATER
LANDSCAPE & JANITORIAL	PROVIDES FOR JANITORIAL SERVICES AND LANDSCAPE MAINTENANCE FOR THE NEW OFFICE BUILDING
LEGAL	PROVIDES FOR MONTHLY RETAINER OF SHIPSEY & SEITZ FOR ROUTINE DISTRICT LEGAL COUNSEL SERVICES PLUS ADDITIONAL LEGAL SERVICES AS REQUESTED
LEGAL-SPECIAL COUNSEL	PROVIDES FOR SPECIAL COUNSEL CONTRACTED BY DISTRICT-NCSD VS SHELL OIL, ET AL
LEGAL-WATER COUNSEL	PROVIDES FOR SPECIAL WATER COUNSEL CONTRACTED BY DISTRICT-SMVWCD VS NCSD
MISCELLANEOUS	PROVIDES FOR OCCASIONAL MINOR EXPENSES
NEWSLETTER	PROVIDES FOR PUBLISHING THE NEWSLETTER
OFFICE SUPPLIES	PROVIDES FOR GENERAL OFFICE SUPPLIES AND MATERIALS FOR ALL DISTRICT ACTIVITIES
OUTSIDE SERVICES	PROVIDES FOR SERVICES PROVIDED OUTSIDE THE NORMAL OPERATION AND FUNCTION OF DISTRICT PERSONNEL
OUTSIDE SERVICES-PB	PROVIDES FOR OUTSIDE CONTRACTOR TO REPLACE FAILED AND YET TO FAIL POLYBUTYLENE WATER SERVICES
OPERATING SUPPLIES	PROVIDES FOR NECESSARY SUPPLIES TO OPERATE THE WATER AND WASTEWATER DEPARTMENTS
PAGING EXPENSE	PROVIDES FOR EMERGENCY ANSWERING SERVICE DURING NON BUSINESS HOURS, WEEKENDS & HOLIDAYS
PERMITS & OPERATING FEES	PROVIDES FOR STATE, FEDERAL AND COUNTY CHARGES ASSOCIATED WITH OPERATING THE DISTRICT
POSTAGE	PROVIDES FOR ALL DISTRICT CORRESPONDENCE AND MAILING OF BILLS

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
2000-2001**

TITLE	DESCRIPTION
PRINTING	PROVIDES FOR PRINTING OF ANNUAL WATER QUALITY REPORT, NEWSLETTERS, DOOR HANGERS, ETC
PUBLIC & LEGAL NOTICES	PROVIDES FOR THE PUBLICATION OF ORDINANCES AND ALL LEGALLY REQUIRED NOTICES
RENT	PROVIDES FOR RENT OF THE DANA TANK SITE
REPAIRS & MAINTENANCE	PROVIDES FOR THE REPAIR AND MAINTENANCE OF ALL DISTRICT FACILITIES INCLUDING BUILDINGS, VEHICLES, WATER SYSTEMS AND SEWER SYSTEMS
RETIREMENT BENEFITS	PROVIDES FOR THE CONTRIBUTION TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM
TAXES-PAYROLL	PROVIDES FOR THE EMPLOYER'S PORTION OF PAYROLL TAXES
TAXES-PROPERTY	PROVIDES FOR PROPERTY TAX ASSESSMENTS ON THE DRAINAGE PONDS AND SUNDALE WELL PROPERTY
TELEPHONE	PROVIDES FOR REGULAR PHONE SERVICES, FAX LINES, SCADA SYSTEM LINES AND CELLULAR PHONE
TRAVEL & MILEAGE	PROVIDES FOR AUTO ALLOWANCE, TRAVEL, MEALS AND LODGING FOR PERSONNEL AND BOARD MEMBERS TO ATTEND SEMINARS/CLASSES
UNDERGROUND NOTIFICATION	PROVIDES FOR ANNUAL MEMBERSHIP TO UNDERGROUND NOTIFICATION SERVICE
UNIFORMS	PROVIDES FOR UNIFORMS TO MAINTENANCE PERSONNEL
UTILITIES-ELECTRICITY	PROVIDES FOR ELECTRICITY FOR OFFICES, WELL SITES, LIFT STATIONS AND SEWER PLANTS
UTILITIES-ELECTRICITY (STREET LIGHTING)	PROVIDES FOR ELECTRICITY TO OPERATE BLACK LAKE STREET LIGHTING DISTRICT
UTILITIES-GAS/TRASH	PROVIDES FOR GAS FOR OFFICES, WELL AND TRASH PICKUP
WAGES-OFFICE/MGMT	PROVIDES FOR WAGES FOR 4 FULL-TIME PERSONNEL

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
2000-2001**

TITLE	DESCRIPTION
WAGES-O.T. OFFICE	PROVIDES FOR OCCASIONAL OVERTIME FOR OFFICE STAFF
WAGES-MAINTENANCE	PROVIDES FOR WAGES FOR 4 FULL-TIME PERSONNEL
WAGES-OT-MAINTENANCE	PROVIDES FOR OVERTIME FOR ON-CALL PERSONNEL AND OVERTIME FOR EMERGENCIES
INTEREST EXPENSE	PROVIDES FOR INTEREST EXPENSE ON 1978 WATER BOND
CONTINGENCY	PROVIDES FOR UNFORESEEN EXPENDITURES, NOT OTHERWISE BUDGETED
DEBT SERVICE	PROVIDES FOR THE PRINCIPAL PAYMENT ON 1978 WATER REVENUE BOND
METER INSTALLATIONS	PROVIDES FOR THE PURCHASE OF METERS FOR INSTALLATION IN NEW HOMES
FUNDED REPLACEMENT	PROVIDES FOR THE FUNDING MECHANISM TO REPLACE AGING AND WORN OUT WATER AND WASTEWATER FACILITIES
FIXED ASSETS	PROVIDES FOR THE PURCHASE OF NEW ASSETS USED IN THE DAY-TO-DAY OPERATIONS AND MAINTENANCE OF THE DISTRICT
METER REPLACEMENT PROGRAM	PROVIDES FOR THE PURCHASE OF NEW METERS TO REPLACE OLD AND FAILING METERS
ADMINISTRATION ALLOCATED	PROVIDES FOR THE FUNDING OF ADMINISTRATION OVERHEAD FROM THE ENTERPRISE FUNDS

NIPOMO COMMUNITY SERVICES DISTRICT
WATER RATES
2000-2001

Bi-Monthly Minimum Charge	TOWN DIVISION	BLACK LAKE DIVISION
<u>Size of Meter (Inches)</u>	<u>Minimum</u>	<u>Minimum</u>
1" or less	\$17.50	\$13.00
1.5"	\$36.00	\$30.00
2"	\$50.00	\$42.00
3"	\$70.00	\$60.00
4"	\$100.00	\$90.00
6"	\$165.00	\$150.00

Bi-Monthly Water Rates

0-40 units	\$0.80 per unit	\$0.75 per unit
Over 40 units	\$1.15 per unit	\$1.15 per unit

(Ordinance 99-88)

WATER CAPACITY CHARGES - TOWN DIVISION ONLY

<u>Meter Size</u>	<u>07/01/97</u>	<u>07/01/01</u>
Up to 1 inch	\$3,180.00	\$3,370.00

Capacity charge for meters larger than 1" shall be determined by dividing 30 gpm into the flow rate of the larger meter times the capacity charge for a 1' meter.

(Ordinance 97-86)

NIPOMO COMMUNITY SERVICES DISTRICT
SEWER RATES
2000-2001

<u>Bi-Monthly Operation & Maintenance Charge</u>	<u>Per DUE</u>
All sewer customers-Town Division	\$36.00
All sewer customers-Black Lake Division	\$43.00
Montecito Verde II Sewer Maintenance District	\$28.00

(Ordinance 99-88)

SEWER CAPACITY CHARGES - TOWN DIVISION ONLY

	<u>07/01/97</u>	<u>07/01/01</u>
Per DUE	\$2,370.00	\$2,500.00

(Ordinance 97-84)

NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
BUDGET
FISCAL YEAR 2000-2001

	<u>Current</u>	<u>Proposed</u>
<u>OFFICE</u>		
General Manager	1	1
Assistant Administrator	1	1
Secretary	1	1
Billing Clerk	1	1
	<hr/> 4	<hr/> 4
<u>MAINTENANCE</u>		
Utility Supervisor	1	1
Maintenance Worker II	2	2
Maintenance Worker I	1	1
	<hr/> 4	<hr/> 4
TOTAL	<hr/> 8	<hr/> 8

NIPOMO COMMUNITY SERVICES DISTRICT
 EMPLOYEE STEP AND RANGE PLAN
 MONTHLY COMPENSATION AND BENEFITS

	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>	2.5 % Longevity <u>Pay 15 yrs</u>	2.5 % Longevity <u>Pay 20 yrs</u>
Assistant Administrator	3,434	3,608	3,790	3,980	4,179	4,283	4,390
Secretary	2,349	2,466	2,590	2,719	2,856	2,927	3,000
Billing Clerk	2,033	2,139	2,252	2,370	2,496	2,560	2,621
Utility Supervisor	3,314	3,482	3,482	3,844	4,039	4,140	4,244
Utility Operator II	2,459	2,584	2,768	2,852	2,994	3,068	3,146
Utility Operator I	1,822	1,912	2,007	2,107	2,324	2,381	2,441

There are five steps for each position, each step being five percent more than the previous step.

New employees hired will be brought in at Step 1. Upon successful completion of the introductory period, the employee will be moved to Step 2. Consideration for additional step increases will be considered annually at budget time based upon merit and satisfactory employee evaluations.

Annually the Board will consider a Cost of Living Adjustment (COLA). If the COLA is approved, the step plan will be adjusted accordingly thus keeping the plan current. Therefore, an employee may receive both a step adjustment based upon "merit" and a Cost of Living Adjustment in any given year until they reach Step 5. Upon reaching Step 5, the only salary adjustments will be Board approved Cost of Living Adjustments until an employee reaches the longevity pay increases.

For Utility Operators who successfully achieve Water and Wastewater Grade certificates over and above those required for the position while employed with the District will be entitled to receive a one time incentive bonus of \$400.00 for each certificate.

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2000-2001

<u>VEHICLES</u>	<u>VEHICLE YEAR</u>	<u>MILEAGE</u>	<u>DATE PURCHASED</u>	<u>FISCAL YR PURCHASED</u>	<u>ANTICIPATED YEAR OF REPLACEMENT</u>
CHEVY S10	1992	96,981	7/15/92	1993	FY 2001-02
FORD PICKUP	1994	80,581	7/28/94	1995	FY 2002-03
FORD PICKUP	1996	68,691	10/17/95	1996	FY 2003-04
DODGE PICKUP	1999	14,000	12/3/98	1999	FY 2005-06
CHEVY 1 3/4 TON 4X4	2000	1,294	03/02/00	2000	FY 2006-07

<u>OTHER EQUIPMENT</u>	<u>DATE PURCHASED</u>
CASE BACKHOE	9/27/90
DUMP TRUCK-USED	9/21/94
FORD TRACTOR	9/2/80

Staff does not propose a replacement schedule for this equipment. The replacement of this equipment will be budgeted on an "as need" basis.

RESOLUTIONS



RESOLUTION 00-BUDGET

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2000-01 FISCAL YEAR BUDGET**

WHEREAS, pursuant to Government Code Section 53901, the District is required to file with the County Auditor a copy of its annual budget or a listing of its anticipated revenues, together with its expenditures and expenses for the fiscal year, and

WHEREAS, the District desires to make known its planned activities and associated costs for the 2000-01 Fiscal Year.

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, "2000-01 Budget, Nipomo Community Services District," be adopted.
2. That the final budget be administered as established by past policies and practices.

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

AYES: Directors
NOES:
ABSENT:
ABSTAIN:

the foregoing Resolution is hereby adopted this 7th day of June 2000.

Robert L. Blair, President
Nipomo Community Services District

ATTEST:

APPROVED AS TO FORM:

Donna K. Johnson
Secretary to the Board

Jon S. Seitz
District Legal Counsel

RESOLUTION NO. 00-APPROP

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION
FOR THE 2000-01 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 4.91% and the percent change in the population of the unincorporated area of San Luis Obispo County is 2.76%.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Directors of the Nipomo Community Services District, San Luis Obispo County, California, as follows:

1. That the ratio of change is and is determined as follows:

$$1.0491\% \times 1.0276\% = 1.078\%$$

2. That the 2000-01 appropriation limit is and is determined as follows:

1999-00 Limitation	\$1,543,080
2000-01 Ratio of Change	<u>x 1.078</u>

2000-01 Appropriation Limitation	\$1,663,440
2000-01 Appropriation Subject to Limitation	<u>(202,460)</u>

2000-01 Appropriations Under Limit	<u>\$1,460,980</u>
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**RESOLUTION 00-APPROP
PAGE TWO**

3. No further adjustment to the 2000-01 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 2000-01.

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

AYES: Directors
NOES:
ABSENT:
ABSTAIN:

the foregoing resolution is hereby adopted this 7th day of June 2000.

Robert L. Blair, President
Nipomo Community Services District

ATTEST:

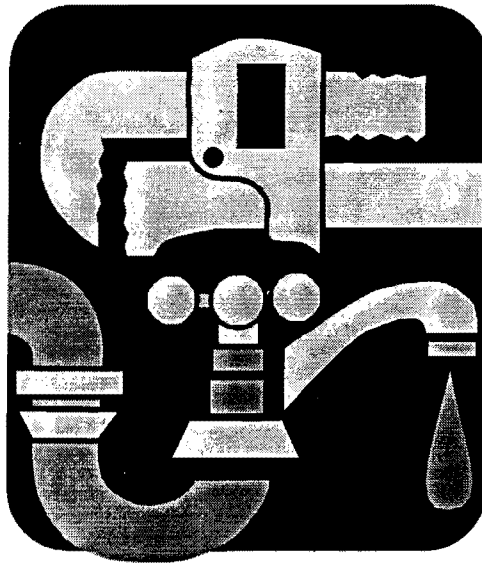
APPROVED AS TO FORM:

Donna K. Johnson
Secretary to the Board

Jon S. Seitz
General Counsel

C:\W:\RES\00-approp

OPERATING BUDGET



**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET - TOTALS FOR EACH FUND
2000-2001**

	#110	#120	#130	#140	#150	#160	#170	#190	#800	#801	#802	#803	TOTAL
	ADMIN	WATER	SEWER	BLACKLAKE	BLACKLAKE	BLACKLAKE	DRAINAGE	MONTECITO	FUNDED	FUNDED	FUNDED	FUNDED	
	BUDGET	BUDGET	BUDGET	WATER	SEWER	ST LIGHTING	BUDGET	VERDE II	REP-WATER	REP-SEWER	REP-BL W	REP-BL S	BUDGET
REVENUES													
WATER SALES	0	1,055,000	0	205,000	0	0	0	0	0	0	0	0	1,260,000
FEES & PENALTIES	0	25,000	0	2,000	0	0	0	0	0	0	0	0	27,000
METER FEES	0	9,350	0	0	0	0	0	0	0	0	0	0	9,350
WATER CONNECTION	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER PLAN, CHECK & INSPECTION	0	3,000	0	0	0	0	0	0	0	0	0	0	3,000
SEWER REVENUES	0	0	482,000	0	132,000	0	0	5,300	0	0	0	0	619,300
SEWER LIFT STATION	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER PLAN, CHECK & INSPECTION	0	0	1,500	0	0	0	0	0	0	0	0	0	1,500
MISCELLANEOUS INCOME	0	0	0	0	0	0	9,500	0	0	0	0	0	9,500
TRANSFERS IN	0	260,000	0	52,000	0	0	0	0	0	0	0	0	312,000
STREET LIGHTING SERV CHARGE	0	0	0	0	0	18,258	0	0	0	0	0	0	18,258
TOTAL OPERATING REVENUES	0	1,352,350	483,500	259,000	132,000	18,258	9,500	5,300	0	0	0	0	2,259,908

EXPENSES

ACCOUNTING	500	1,675	670	235	270	0	0	0	0	0	0	0	3,350
BANK CHARGES	300	180	0	25	0	0	0	0	0	0	0	0	505
BLACK LAKE ADVISORY COMMITTEE	0	0	0	500	0	0	0	0	0	0	0	0	500
CHEMICALS	0	5,100	0	1,500	8,000	0	0	0	0	0	0	0	14,600
COMPUTER EXPENSE	1,800	6,000	2,400	840	960	0	0	0	0	0	0	0	12,000
CONSULTING	0	5,400	2,070	720	810	0	0	0	0	0	0	0	9,000
DIRECTOR FEES	2,550	8,500	3,400	1,190	1,360	0	0	0	0	0	0	0	17,000
DUES & SUBSCRIPTIONS	720	2,400	960	340	380	0	0	0	0	0	0	0	4,800
EDUCATION & TRAINING	975	3,250	1,300	455	520	0	0	0	0	0	0	0	6,500
ENGINEERING	0	10,000	1,000	500	500	0	0	15,800	0	0	0	0	27,800
ELECTIONS	975	3,250	1,300	455	520	0	0	0	0	0	0	0	6,500
EQUIPMENT RENTAL	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRE ALARM	90	300	120	40	50	0	0	0	0	0	0	0	600
FUEL	0	4,800	1,840	640	720	0	0	0	0	0	0	0	8,000
INSURANCE-LIABILITY	1,875	6,250	2,500	1,000	875	500	0	0	0	0	0	0	13,000
INSURANCE-MEDICAL/DENTAL	7,650	25,500	10,200	3,570	4,080	0	0	0	0	0	0	0	51,000
INSURANCE-WORKMAN'S COMP	1,425	4,750	1,900	665	760	0	0	0	0	0	0	0	9,500
LAB TESTS & SUPPLIES	0	8,800	7,500	2,000	7,200	0	0	0	0	0	0	0	25,500
LANDSCAPE & JANITORIAL	750	2,500	1,000	350	400	0	0	0	0	0	0	0	5,000
LEGAL	15,000	15,000	1,000	1,000	1,000	0	0	1,000	0	0	0	0	34,000
LEGAL-SPECIAL COUNSEL	0	0	0	0	0	0	0	0	0	0	0	0	0
LEGAL-WATER COUNSEL	0	176,000	0	44,000	0	0	0	0	0	0	0	0	220,000
MISCELLANEOUS	1,000	500	500	500	500	0	0	0	0	0	0	0	3,000
NEWSLETTER	75	250	100	35	40	0	0	0	0	0	0	0	500
OFFICE SUPPLIES	750	2,500	1,000	350	400	0	0	0	0	0	0	0	5,000
OUTSIDE SERVICES	1,500	12,000	10,500	1,500	500	0	0	1,500	0	0	0	0	27,500
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0
OPERATING SUPPLIES	7,000	19,000	2,600	1,000	1,000	0	0	0	0	0	0	0	30,600

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET - TOTALS FOR EACH FUND
2000-2001**

	#110 ADMIN BUDGET	#120 WATER BUDGET	#130 SEWER BUDGET	#140 BLACKLAKE WATER BUDGET	#150 BLACKLAKE SEWER BUDGET	#160 BLACKLAKE ST LIGHTING BUDGET	#170 DRAINAGE BUDGET	#190 MONTECITO VERDE II BUDGET	#800 FUNDED REP-WATER BUDGET	#801 FUNDED REP-SEWER BUDGET	#802 FUNDED REP-BL W BUDGET	#803 FUNDED REP-BL S BUDGET	TOTAL
PAGING EXPENSE	0	900	350	120	130	0	0	0	0	0	0	0	1,500
PERMITS & OPERATING FEES	100	7,200	0	1,400	0	0	0	200	0	0	0	0	8,900
POSTAGE	1,200	4,000	1,600	560	640	0	0	0	0	0	0	0	8,000
PRINTING	400	1,250	500	200	200	0	0	0	0	0	0	0	2,550
PUBLIC & LEGAL NOTICES	300	1,000	400	140	160	100	0	0	0	0	0	0	2,100
RENT	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS AND MAINTENANCE	3,000	40,000	25,000	7,000	2,500	0	0	0	0	0	0	0	77,500
RETIREMENT BENEFITS	3,600	12,000	4,800	1,680	1,920	0	0	0	0	0	0	0	24,000
TAXES-PAYROLL	1,020	3,400	1,360	475	545	0	0	0	0	0	0	0	6,800
TAXES-PROPERTY	0	470	75	0	0	0	0	0	0	0	0	0	545
TELEPHONE	700	2,300	900	500	600	0	0	0	0	0	0	0	5,000
TRAVEL & MILEAGE	1,875	6,250	2,500	875	1,000	0	0	0	0	0	0	0	12,500
UNDERGROUND NOTIFICATION	0	480	180	65	75	0	0	0	0	0	0	0	800
UNIFORMS	0	1,800	690	240	270	0	0	0	0	0	0	0	3,000
UTILITIES-ELECTRICITY	3,500	150,000	55,000	50,000	15,000	0	0	0	0	0	0	0	273,500
UTILITIES-STREETLIGHTING	0	0	0	0	0	19,000	0	0	0	0	0	0	19,000
UTILITIES-GAS/TRASH	1,350	40,500	160	60	70	0	0	0	0	0	0	0	42,140
WAGES-OFFICE/MGMT	61,750	73,625	40,375	7,125	7,125	500	0	0	0	0	0	0	190,500
WAGES-O.T.-OFFICE/MGMT	390	465	0	0	0	0	0	0	0	0	0	0	855
WAGE-MAINTENANCE	0	82,225	17,875	17,875	25,025	0	500	1,000	0	0	0	0	144,500
WAGES-O.T.-MAINTENANCE	0	20,000	4,500	4,000	6,700	0	0	0	0	0	0	0	35,200
INTEREST EXPENSE	0	9,450	0	0	0	0	0	0	0	0	0	0	9,450
CONTINGENCY	0	500	500	500	500	0	0	0	0	0	0	0	2,000
DEBT SERVICE	0	7,000	0	0	0	0	0	0	0	0	0	0	7,000
METER INSTALLATIONS	0	2,000	0	0	0	0	0	0	0	0	0	0	2,000
TRANSFER TO FUNDED REPLACEMENT	0	154,000	100,000	27,000	9,000	0	0	0	0	0	0	0	290,000
FIXED ASSETS	0	314,650	13,455	62,705	5,265	0	0	0	0	0	0	0	396,075
FUNDED REPLACEMENT PROJECTS	0	0	0	0	0	0	0	0	60,000	0	10,000	0	70,000
METER REPLACEMENT PROGRAM	0	15,000	0	2,000	0	0	0	0	0	0	0	0	17,000
ADMINISTRATION-ALLOCATED	(124,870)	74,922	28,720	9,990	11,238	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES	(750)	1,349,292	352,800	257,920	118,808	20,100	500	19,500	60,000	0	10,000	0	2,188,170
GAIN OR (LOSS) FROM OPERATIONS	750	3,058	130,700	1,080	13,192	(1,842)	9,000	(14,200)	(60,000)	0	(10,000)	0	71,738
INTEREST EARNINGS	0	14,000	30,000	32,600	1,000	2,800	6,800	2,500	24,000	28,000	2,600	1,600	145,900
FUNDED REPLACEMENT	0	0	0	0	0	0	0	0	154,000	100,000	27,000	9,000	290,000
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	750	17,058	160,700	33,680	14,192	958	15,800	(11,700)	118,000	128,000	19,600	10,600	507,638
ESTIMATED FUNDS AVAILABLE													
ESTIMATED ACCOUNT BAL 7/1/00	0	460,000	632,000	659,000	27,000	53,000	137,000	50,000	540,000	615,000	58,000	36,000	2,558,000
GAIN OR (LOSS) AND INTEREST INCOME	750	17,058	160,700	33,680	14,192	958	15,800	(11,700)	(36,000)	28,000	(7,400)	1,600	217,638
FUNDED REPLACEMENT	0	0	0	0	0	0	0	0	154,000	100,000	27,000	9,000	290,000
ESTIMATED ACCOUNT BAL 6/30/01	750	477,058	792,700	692,680	41,192	53,958	152,800	38,300	658,000	743,000	77,600	46,600	3,065,638

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2000-2001**

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
CONSOLIDATED					
REVENUES					
WATER SALES	1,017,992	1,126,000	1,193,000	1,260,000	5.32%
FEES & PENALTIES	27,490	29,000	25,500	27,000	5.56%
METER FEES	49,439	13,000	25,000	9,350	-167.38%
WATER CONNECTION	2,280	760	760	0	0.00%
WATER PLAN, CHECK & INSPEC	6,696	1,500	5,500	3,000	-83.33%
SEWER REVENUES	558,322	577,000	583,100	619,300	5.85%
SEWER LIFT STATION	4,500	4,000	0	0	0.00%
SEWER PLAN, CHECK & INSPEC	1,600	1,500	1,000	1,500	33.33%
MISCELLANEOUS INCOME	130,514	11,000	10,000	9,500	-5.26%
TRANSFERS IN	0	84,000	0	312,000	100.00%
STREET LIGHTING SERV CHARGE	15,980	18,258	18,258	18,258	0.00%
TOTAL OPERATING REVENUES	1,814,813	1,866,018	1,862,118	2,259,908	17.60%
EXPENSES					
ACCOUNTING	3,149	3,260	3,213	3,350	4.09%
BANK CHARGES	321	485	360	505	28.71%
BLACK LAKE ADVISORY COMMITTEE	0	500	0	500	100.00%
CHEMICALS	6,803	7,600	11,750	14,600	19.52%
COMPUTER EXPENSE	2,981	10,000	4,800	12,000	60.00%
CONSULTING	0	41,000	16,000	9,000	-77.78%
DIRECTOR FEES	11,600	15,000	15,000	17,000	11.76%
DUES & SUBSCRIPTIONS	4,029	4,700	4,000	4,800	16.67%
EDUCATION & TRAINING	3,878	10,000	4,000	6,500	38.46%
ENGINEERING	5,057	3,000	38,600	27,800	-38.85%
ELECTIONS	176	0	0	6,500	100.00%
EQUIPMENT RENTAL	3,708	500	0	0	0.00%
FIRE ALARM	370	600	300	600	50.00%
FUEL	5,930	5,500	7,800	8,000	2.50%
INSURANCE-LIABILITY	23,602	18,000	18,000	13,000	-38.46%
INSURANCE-MEDICAL/DENTAL	44,801	46,700	45,000	51,000	11.76%
INSURANCE-WORKMAN'S COMP	8,782	9,000	7,500	9,500	21.05%
LAB TESTS & SUPPLIES	31,260	21,600	21,110	25,500	17.22%
LANDSCAPE & JANITORIAL	6,031	5,800	4,300	5,000	14.00%
LEGAL-DISTRICT COUNSEL	22,083	29,000	35,000	34,000	-2.94%
LEGAL-SPECIAL COUNSEL	100,142	100,000	1,122	0	0.00%
LEGAL-WATER COUNSEL	84,247	200,000	239,000	220,000	-8.64%
MISCELLANEOUS	10,486	2,500	980	3,000	67.33%
NEWSLETTER	986	500	300	500	40.00%
OFFICE SUPPLIES	3,847	5,500	4,000	5,000	20.00%
OUTSIDE SERVICES	11,850	23,000	9,400	27,500	65.82%
OUTSIDE SERVICES-PB REPAIRS	95,448	0	170,000	0	0.00%
OPERATING SUPPLIES	20,011	22,000	22,100	30,600	27.78%
PAGING EXPENSE	1,230	1,400	1,400	1,500	6.67%
PERMITS & OPERATING FEES	7,169	9,600	8,700	8,900	2.25%

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
CONSOLIDATED					
POSTAGE	8,194	7,000	5,510	8,000	31.13%
PRINTING	2,095	2,600	2,300	2,550	9.80%
PUBLIC & LEGAL NOTICES	399	1,600	600	2,100	71.43%
RENT	2,471	2,800	2,677	0	0.00%
REPAIRS AND MAINTENANCE	133,488	73,550	67,800	77,500	12.52%
RETIREMENT BENEFITS	21,999	24,500	22,000	24,000	8.33%
TAXES-PAYROLL	10,586	12,000	8,500	6,800	-25.00%
TAXES-PROPERTY	330	1,300	537	545	1.47%
TELEPHONE	3,571	5,000	4,450	5,000	11.00%
TRAVEL & MILEAGE	7,444	17,000	10,000	12,500	20.00%
UNDERGROUND NOTIFICATION	773	1,200	755	800	5.63%
UNIFORMS	2,360	2,500	2,205	3,000	26.50%
UTILITIES-ELECTRICITY	255,527	315,500	260,900	273,500	4.61%
UTILITIES-ELEC (STREET LIGHT)	16,453	18,850	18,000	19,000	5.26%
UTILITIES-GAS	7,045	32,000	26,000	42,140	38.30%
WAGES-OFFICE/MGMT	174,835	182,500	178,402	190,500	6.35%
WAGES-O.T.-OFFICE/MGMT	1,091	1,200	750	855	12.28%
WAGE-MAINTENANCE	140,139	141,500	128,400	144,500	11.14%
WAGES-O.T.-MAINTENANCE	28,156	35,500	36,500	35,200	-3.69%
INTEREST EXPENSE	9,750	9,750	9,450	9,450	0.00%
CONTINGENCY	0	3,500	0	2,000	100.00%
DEBT SERVICE	6,000	6,000	6,000	7,000	14.29%
METER INSTALLATIONS	5,294	9,000	11,500	2,000	-475.00%
TRANSFER TO FUNDED REPLACEMENT FIXED ASSETS	213,360	213,360	213,360	290,000	26.43%
FUNDED REPLACEMENT PROJECTS	0	0	0	70,000	100.00%
METER REPLACEMENT PROGRAM	4,674	17,000	10,000	17,000	41.18%
ADMINISTRATION-ALLOCATED	0	0	0	0	0.00%
TOTAL OPERATING EXPENSES	1,589,511	1,801,905	1,799,384	2,188,170	17.77%
GAIN OR (LOSS) FROM OPERATIONS	225,302	64,113	62,734	71,738	12.55%
INTEREST EARNINGS	122,751	121,850	135,600	145,900	7.06%
FUNDED REPLACEMENT	213,360	213,360	213,360	290,000	26.43%
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	0	0	0	0	
	561,413	399,323	411,694	507,638	18.90%

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2000-2001**

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
ADMINISTRATION (FUND #110)					
REVENUES					
WATER SALES	0	0	0	0	0.00%
FEES & PENALTIES	0	0	0	0	0.00%
METER FEES	0	0	0	0	0.00%
WATER CONNECTION	0	0	0	0	0.00%
WATER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
SEWER REVENUES	0	0	0	0	0.00%
SEWER LIFT STATION	0	0	0	0	0.00%
SEWER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
MISCELLANEOUS INCOME	6,157	2,000	0	0	0.00%
TRANSFERS IN	0	0	0	0	0.00%
STREET LIGHTING SERV CHARGE	0	0	0	0	0.00%
TOTAL OPERATING REVENUES	6,157	2,000	0	0	0.00%
EXPENSES					
ACCOUNTING	472	490	482	500	3.60%
BANK CHARGES	185	290	200	300	33.33%
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0	0.00%
CHEMICALS	0	0	0	0	0.00%
COMPUTER EXPENSE	674	1,500	700	1,800	61.11%
CONSULTING	0	0	0	0	0.00%
DIRECTOR FEES	1,740	2,250	2,250	2,550	11.76%
DUES & SUBSCRIPTIONS	728	705	600	720	16.67%
EDUCATION & TRAINING	476	1,500	600	975	38.46%
ENGINEERING	0	0	0	0	0.00%
ELECTIONS	27	0	0	975	100.00%
EQUIPMENT RENTAL	73	0	0	0	0.00%
FIRE ALARM	4	90	45	90	50.00%
FUEL	0	0	0	0	0.00%
INSURANCE-LIABILITY	3,290	2,550	2,550	1,875	-36.00%
INSURANCE-MEDICAL/DENTAL	6,720	7,000	6,750	7,650	11.76%
INSURANCE-WORKMAN'S COMP	1,359	1,350	1,125	1,425	21.05%
LAB TESTS & SUPPLIES	0	0	0	0	0.00%
LANDSCAPE & JANITORIAL	2,422	870	645	750	14.00%
LEGAL	15,093	14,000	17,000	15,000	-13.33%
LEGAL-SPECIAL COUNSEL	0	0	0	0	0.00%
LEGAL-WATER COUNSEL	0	0	0	0	0.00%
MISCELLANEOUS	955	500	780	1,000	22.00%
NEWSLETTER	148	75	45	75	40.00%
OFFICE SUPPLIES	933	825	600	750	20.00%
OUTSIDE SERVICES	2,364	1,500	500	1,500	66.67%
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0	0.00%
OPERATING SUPPLIES	333	0	500	7,000	92.86%
PAGING EXPENSE	0	0	0	0	0.00%
PERMITS & OPERATING FEES	44	100	100	100	0.00%

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
ADMINISTRATION (FUND #110)					
POSTAGE	1,208	1,000	825	1,200	31.25%
PRINTING	242	400	300	400	25.00%
PUBLIC & LEGAL NOTICES	0	0	0	300	100.00%
RENT	0	0	0	0	0.00%
REPAIRS AND MAINTENANCE	640	3,000	1,500	3,000	50.00%
RETIREMENT BENEFITS	3,300	3,675	3,300	3,600	8.33%
TAXES-PAYROLL	1,588	1,800	1,275	1,020	-25.00%
TAXES-PROPERTY	0	0	0	0	0.00%
TELEPHONE	442	700	600	700	14.29%
TRAVEL & MILEAGE	937	2,550	1,500	1,875	20.00%
UNDERGROUND NOTIFICATION	0	0	0	0	0.00%
UNIFORMS	0	0	0	0	0.00%
UTILITIES-ELECTRICITY	2,821	3,500	3,400	3,500	2.86%
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0	0.00%
UTILITIES-GAS	1,201	1,200	800	1,350	40.74%
WAGES-OFFICE/MGMT	58,868	59,150	60,377	61,750	2.22%
WAGES-O.T.-OFFICE/MGMT	381	390	350	390	10.26%
WAGE-MAINTENANCE	0	0	0	0	0.00%
WAGES-O.T.-MAINTENANCE	0	0	0	0	0.00%
INTEREST EXPENSE	0	0	0	0	0.00%
CONTINGENCY	0	0	0	0	0.00%
DEBT SERVICE	0	0	0	0	0.00%
METER INSTALLATIONS	0	0	0	0	0.00%
TRANSFER TO FUNDED REPLACEMENT FIXED ASSETS	0	0	0	0	0.00%
FUNDED REPLACEMENT PROJECTS	0	0	0	0	0.00%
METER REPLACEMENT PROGRAM	0	0	0	0	0.00%
ADMINISTRATION-ALLOCATED	(103,511)	(110,960)	(109,699)	(124,120)	11.62%
TOTAL OPERATING EXPENSES	6,157	2,000	0	0	0.00%
 GAIN OR (LOSS) FROM OPERATIONS	 0	 0	 0	 0	 0.00%
 INTEREST EARNINGS	 0	 0	 0	 0	 0.00%
 NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	 0	 0	 0	 0	 0.00%

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2000-2001**

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
WATER (FUND #120)					
REVENUES					
WATER SALES	845,898	945,000	998,000	1,055,000	5.40%
FEES & PENALTIES	24,175	25,000	23,000	25,000	8.00%
METER FEES	32,609	13,000	25,000	9,350	-167.38%
WATER CONNECTION	1,520	760	760	0	0.00%
WATER PLAN, CHECK & INSPEC	6,696	1,500	5,500	3,000	-83.33%
SEWER REVENUES	0	0	0	0	0.00%
SEWER LIFT STATION	0	0	0	0	0.00%
SEWER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
MISCELLANEOUS INCOME	110,004	0	1,000	0	0.00%
TRANSFERS IN (PROPERTY TAX FUND)	0	84,000	0	260,000	100.00%
STREET LIGHTING SERV CHARGE	0	0	0	0	0.00%
TOTAL OPERATING REVENUES	1,020,902	1,069,260	1,053,260	1,352,350	
EXPENSES					
ACCOUNTING	1,575	1,630	1,606	1,675	4.12%
BANK CHARGES	120	180	150	180	16.67%
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0	0.00%
CHEMICALS	1,464	1,600	3,800	5,100	25.49%
COMPUTER EXPENSE	1,357	5,000	2,300	6,000	61.67%
CONSULTING	0	24,600	9,600	5,400	-77.78%
DIRECTOR FEES	5,808	7,500	7,500	8,500	11.76%
DUES & SUBSCRIPTIONS	1,965	2,350	2,000	2,400	16.67%
EDUCATION & TRAINING	1,960	5,000	2,000	3,250	38.46%
ENGINEERING	981	1,000	38,000	10,000	-280.00%
ELECTIONS	88	0	0	3,250	100.00%
EQUIPMENT RENTAL	280	300	0	0	0.00%
FIRE ALARM	220	300	150	300	50.00%
FUEL	3,221	3,300	4,680	4,800	2.50%
INSURANCE-LIABILITY	10,966	8,500	8,500	6,250	-36.00%
INSURANCE-MEDICAL/DENTAL	22,401	23,350	22,500	25,500	11.76%
INSURANCE-WORKMAN'S COMP	4,366	4,500	3,750	4,750	21.05%
LAB TESTS & SUPPLIES	17,133	6,500	7,500	8,800	14.77%
LANDSCAPE & JANITORIAL	2,123	2,900	2,150	2,500	14.00%
LEGAL	4,638	10,000	16,000	15,000	-6.67%
LEGAL-SPECIAL COUNSEL	100,142	100,000	0	0	0.00%
LEGAL-WATER COUNSEL	71,014	168,000	196,000	176,000	-11.36%
MISCELLANEOUS	9,179	500	200	500	60.00%
NEWSLETTER	493	250	150	250	40.00%
OFFICE SUPPLIES	1,742	2,750	2,000	2,500	20.00%
OUTSIDE SERVICES	8,300	12,000	6,000	12,000	50.00%
OUTSIDE SERVICES-PB REPAIRS	95,448	0	180,000	0	0.00%
OPERATING SUPPLIES	15,300	17,000	17,800	19,000	6.32%
PAGING EXPENSE	738	840	840	900	6.67%
PERMITS & OPERATING FEES	5,012	6,500	7,100	7,200	1.39%

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
WATER (FUND #120)					
POSTAGE	4,165	3,500	2,750	4,000	31.25%
PRINTING	1,150	1,300	1,300	1,250	-4.00%
PUBLIC & LEGAL NOTICES	196	900	500	1,000	50.00%
RENT	2,471	2,800	2,677	0	0.00%
REPAIRS AND MAINTENANCE	45,992	33,300	25,000	40,000	37.50%
RETIREMENT BENEFITS	10,999	12,250	11,000	12,000	8.33%
TAXES-PAYROLL	5,293	6,000	4,250	3,400	-25.00%
TAXES-PROPERTY	258	1,200	465	470	1.06%
TELEPHONE	1,446	2,300	2,000	2,300	13.04%
TRAVEL & MILEAGE	3,988	8,500	5,000	6,250	20.00%
UNDERGROUND NOTIFICATION	463	725	450	480	6.25%
UNIFORMS	1,416	1,500	1,320	1,800	26.67%
UTILITIES-ELECTRICITY	162,338	178,000	145,000	150,000	3.33%
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0	0.00%
UTILITIES-GAS	5,607	22,400	25,000	40,500	38.27%
WAGES-OFFICE/MGMT	61,974	70,525	63,035	73,625	14.38%
WAGES-O.T.-OFFICE/MGMT	328	465	400	465	13.98%
WAGE-MAINTENANCE	78,146	81,200	67,400	82,225	18.03%
WAGES-O.T.-MAINTENANCE	14,790	20,590	19,000	20,000	5.00%
INTEREST EXPENSE	9,750	9,750	9,450	9,450	0.00%
CONTINGENCY	0	1,000	0	500	100.00%
DEBT SERVICE	6,000	6,000	6,000	7,000	14.29%
METER INSTALLATIONS	3,943	5,400	8,500	2,000	-325.00%
TRANSFER TO FUNDED REPLACEMENT FIXED ASSETS	103,104	103,100	103,100	154,000	33.05%
FUNDED REPLACEMENT PROJECTS	0	41,070	42,125	314,650	86.61%
METER REPLACEMENT PROGRAM	0	0	0	0	0.00%
ADMINISTRATION-ALLOCATED	4,674	15,000	10,000	15,000	33.33%
TOTAL OPERATING EXPENSES	62,134	66,576	65,831	74,472	11.60%
GAIN OR (LOSS) FROM OPERATIONS	978,659	1,111,701	1,163,829	1,348,842	13.72%
INTEREST EARNINGS	42,243	(42,441)	(110,569)	3,508	3251.91%
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	9,117	8,500	10,000	14,000	28.57%
	51,360	(33,941)	(100,569)	17,508	674.42%

ESTIMATED CASH BALANCE 7/1/00	460,000
GAIN OR (LOSS) AND INTEREST INCOME	17,508
ESTIMATED CASH BALANCE 6/30/01	<u>477,508</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2000-2001**

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
SEWER (FUND #130)					
REVENUES					
WATER SALES	0	0	0	0	0.00%
FEES & PENALTIES	0	0	0	0	0.00%
METER FEES	0	0	0	0	0.00%
WATER CONNECTION	0	0	0	0	0.00%
WATER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
SEWER REVENUES	447,463	444,000	448,000	482,000	7.05%
SEWER LIFT STATION	4,500	4,000	0	0	0.00%
SEWER PLAN, CHECK & INSPEC	1,600	1,500	1,000	1,500	33.33%
MISCELLANEOUS INCOME	3,189	0	0	0	0.00%
TRANSFERS IN	0	0	0	0	0.00%
STREET LIGHTING SERV CHARGE	0	0	0	0	0.00%
TOTAL OPERATING REVENUES	456,752	449,500	449,000	483,500	7.14%
EXPENSES					
ACCOUNTING	630	650	643	670	4.03%
BANK CHARGES	9	0	0	0	0.00%
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0	0.00%
CHEMICALS	0	0	0	0	0.00%
COMPUTER EXPENSE	543	2,000	1,000	2,400	58.33%
CONSULTING	0	9,430	3,680	2,070	-77.78%
DIRECTOR FEES	2,320	3,000	3,000	3,400	11.76%
DUES & SUBSCRIPTIONS	736	940	800	960	16.67%
EDUCATION & TRAINING	827	2,000	800	1,300	38.46%
ENGINEERING	3,952	1,000	300	1,000	70.00%
ELECTIONS	35	0	0	1,300	100.00%
EQUIPMENT RENTAL	3,282	115	0	0	0.00%
FIRE ALARM	84	120	60	120	50.00%
FUEL	1,235	1,250	1,795	1,840	2.45%
INSURANCE-LIABILITY	4,386	3,400	3,400	2,500	-36.00%
INSURANCE-MEDICAL/DENTAL	8,960	9,340	9,000	10,200	11.76%
INSURANCE-WORKMAN'S COMP	1,747	1,800	1,500	1,900	21.05%
LAB TESTS & SUPPLIES	4,038	6,500	4,600	7,500	38.67%
LANDSCAPE & JANITORIAL	849	1,160	860	1,000	14.00%
LEGAL	1,800	1,000	1,000	1,000	0.00%
LEGAL-SPECIAL COUNSEL	0	0	0	0	0.00%
LEGAL-WATER COUNSEL	0	0	0	0	0.00%
MISCELLANEOUS	216	500	0	500	100.00%
NEWSLETTER	197	100	60	100	40.00%
OFFICE SUPPLIES	668	1,100	800	1,000	20.00%
OUTSIDE SERVICES	265	5,000	1,000	10,500	90.48%
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0	0.00%
OPERATING SUPPLIES	2,209	2,500	2,300	2,600	11.54%
PAGING EXPENSE	283	320	320	350	8.57%
PERMITS & OPERATING FEES	527	1,000	0	0	0.00%

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
SEWER (FUND #130)					
POSTAGE	1,612	1,400	1,100	1,600	31.25%
PRINTING	382	500	400	500	20.00%
PUBLIC & LEGAL NOTICES	167	350	0	400	100.00%
RENT	0	0	0	0	0.00%
REPAIRS AND MAINTENANCE	77,270	11,300	35,000	25,000	-40.00%
RETIREMENT BENEFITS	4,400	4,900	4,400	4,800	8.33%
TAXES-PAYROLL	2,117	2,400	1,700	1,360	-25.00%
TAXES-PROPERTY	72	100	72	75	4.00%
TELEPHONE	578	900	800	900	11.11%
TRAVEL & MILEAGE	1,388	3,400	2,000	2,500	20.00%
UNDERGROUND NOTIFICATION	178	275	175	180	2.78%
UNIFORMS	543	575	510	690	26.09%
UTILITIES-ELECTRICITY	38,600	75,000	50,000	55,000	9.09%
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0	0.00%
UTILITIES-GAS	135	225	100	160	37.50%
WAGES-OFFICE/MGMT	40,080	38,675	40,730	40,375	-0.88%
WAGES-O.T.-OFFICE/MGMT	328	255	0	0	0.00%
WAGE-MAINTENANCE	18,155	16,800	18,000	17,875	-0.70%
WAGES-O.T.-MAINTENANCE	4,069	4,260	6,700	4,500	-48.89%
INTEREST EXPENSE	0	0	0	0	0.00%
CONTINGENCY	0	1,000	0	500	100.00%
DEBT SERVICE	0	0	0	0	0.00%
METER INSTALLATIONS	0	0	0	0	0.00%
TRANSFER TO FUNDED REPLACEMENT FIXED ASSETS	93,756	93,750	93,750	100,000	6.25%
FUNDED REPLACEMENT PROJECTS	0	0	0	0	0.00%
METER REPLACEMENT PROGRAM	0	0	0	0	0.00%
ADMINISTRATION-ALLOCATED	23,792	25,521	25,224	28,548	11.64%
TOTAL OPERATING EXPENSES	360,920	351,556	333,729	352,628	5.36%
 GAIN OR (LOSS) FROM OPERATIONS	 95,832	 97,944	 115,271	 130,872	 11.92%
 INTEREST EARNINGS	 28,701	 25,000	 28,000	 30,000	 6.67%
 NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	 124,533	 122,944	 143,271	 160,872	 10.94%

ESTIMATED CASH BALANCE 7/1/00 632,000
GAIN OR (LOSS) AND INTEREST INCOME 160,872

ESTIMATED CASH BALANCE 6/30/01 792,872

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2000-2001**

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
BLACK LAKE WATER (FUND #140)					
REVENUES					
WATER SALES	172,094	181,000	195,000	205,000	4.88%
FEES & PENALTIES	3,315	4,000	2,500	2,000	-25.00%
METER FEES	16,830	0	0	0	0.00%
WATER CONNECTION	760	0	0	0	0.00%
WATER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
SEWER REVENUES	0	0	0	0	0.00%
SEWER LIFT STATION	0	0	0	0	0.00%
SEWER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
MISCELLANEOUS INCOME	2,664	0	0	0	0.00%
TRANSFERS IN (FROM RESERVES)	0	0	0	52,000	100.00%
STREET LIGHTING SERV CHARGE	0	0	0	0	0.00%
TOTAL OPERATING REVENUES	195,663	185,000	197,500	259,000	23.75%
EXPENSES					
ACCOUNTING	220	230	225	235	4.26%
BANK CHARGES	3	15	10	25	60.00%
BLACK LAKE ADVISORY COMMITTEE	0	500	0	500	100.00%
CHEMICALS	254	500	450	1,500	70.00%
COMPUTER EXPENSE	190	700	400	840	52.38%
CONSULTING	0	3,280	1,280	720	-77.78%
DIRECTOR FEES	812	1,050	1,050	1,190	11.76%
DUES & SUBSCRIPTIONS	319	330	280	340	17.65%
EDUCATION & TRAINING	292	700	280	455	38.46%
ENGINEERING	45	500	300	500	40.00%
ELECTIONS	12	0	0	455	100.00%
EQUIPMENT RENTAL	34	40	0	0	0.00%
FIRE ALARM	29	40	20	40	50.00%
FUEL	991	450	625	640	2.34%
INSURANCE-LIABILITY	1,535	1,190	1,190	1,000	-19.00%
INSURANCE-MEDICAL/DENTAL	3,136	3,270	3,150	3,570	11.76%
INSURANCE-WORKMAN'S COMP	611	630	525	665	21.05%
LAB TESTS & SUPPLIES	3,156	3,000	2,500	2,000	-25.00%
LANDSCAPE & JANITORIAL	297	410	300	350	14.29%
LEGAL	480	3,000	500	1,000	50.00%
LEGAL-SPECIAL COUNSEL	0	0	0	0	0.00%
LEGAL-WATER COUNSEL	13,233	32,000	43,000	44,000	2.27%
MISCELLANEOUS	64	500	0	500	100.00%
NEWSLETTER	69	35	20	35	42.86%
OFFICE SUPPLIES	234	385	280	350	20.00%
OUTSIDE SERVICES	887	2,000	500	1,500	66.67%
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0	0.00%
OPERATING SUPPLIES	1,574	1,500	700	1,000	30.00%
PAGING EXPENSE	98	115	115	120	4.17%
PERMITS & OPERATING FEES	872	1,200	1,300	1,400	7.14%

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
BLACK LAKE WATER (FUND #140)					
POSTAGE	564	500	385	560	31.25%
PRINTING	169	200	140	200	30.00%
PUBLIC & LEGAL NOTICES	0	120	0	140	100.00%
RENT	0	0	0	0	0.00%
REPAIRS AND MAINTENANCE	6,808	3,950	4,500	7,000	35.71%
RETIREMENT BENEFITS	1,540	1,715	1,540	1,680	8.33%
TAXES-PAYROLL	741	840	595	475	-25.26%
TAXES-PROPERTY	0	0	0	0	0.00%
TELEPHONE	538	500	500	500	0.00%
TRAVEL & MILEAGE	584	1,250	700	875	20.00%
UNDERGROUND NOTIFICATION	62	100	60	65	7.69%
UNIFORMS	189	200	175	240	27.08%
UTILITIES-ELECTRICITY	40,952	48,000	48,000	50,000	4.00%
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0	0.00%
UTILITIES-GAS	47	8,100	50	60	16.67%
WAGES-OFFICE/MGMT	6,769	6,825	6,880	7,125	3.44%
WAGES-O.T.-OFFICE/MGMT	27	45	0	0	0.00%
WAGE-MAINTENANCE	18,370	15,400	18,000	17,875	-0.70%
WAGES-O.T.-MAINTENANCE	3,058	3,905	4,500	4,000	-12.50%
INTEREST EXPENSE	0	0	0	0	0.00%
CONTINGENCY	0	1,000	0	500	100.00%
DEBT SERVICE	0	0	0	0	0.00%
METER INSTALLATIONS	1,351	3,600	3,000	0	0.00%
TRANSFER TO FUNDED REPLACEMENT	9,996	10,000	10,000	27,000	62.96%
FIXED ASSETS	0	5,475	5,600	62,705	91.07%
FUNDED REPLACEMENT PROJECTS	0	0	0	0	0.00%
METER REPLACEMENT PROGRAM	0	2,000	0	2,000	100.00%
ADMINISTRATION-ALLOCATED	8,275	8,877	8,774	9,930	11.64%
TOTAL OPERATING EXPENSES	129,487	180,172	172,399	257,860	33.14%
GAIN OR (LOSS) FROM OPERATIONS	66,176	4,828	25,101	1,140	-2101.84%
INTEREST EARNINGS	29,377	32,000	32,000	32,600	1.84%
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	95,553	36,828	57,101	33,740	-69.24%

ESTIMATED CASH BALANCE 7/1/00	659,000
GAIN OR (LOSS) AND INTEREST INCOME	33,740
ESTIMATED CASH BALANCE 6/30/01	<u>692,740</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2000-2001**

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
BLACK LAKE SEWER (FUND #150)					
REVENUES					
WATER SALES	0	0	0	0	0.00%
FEES & PENALTIES	0	0	0	0	0.00%
METER FEES	0	0	0	0	0.00%
WATER CONNECTION	0	0	0	0	0.00%
WATER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
SEWER REVENUES	106,827	127,700	130,000	132,000	1.52%
SEWER LIFT STATION	0	0	0	0	0.00%
SEWER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
MISCELLANEOUS INCOME	0	0	0	0	0.00%
TRANSFERS IN	0	0	0	0	0.00%
STREET LIGHTING SERV CHARGE	0	0	0	0	0.00%
TOTAL OPERATING REVENUES	106,827	127,700	130,000	132,000	1.52%
EXPENSES					
ACCOUNTING	252	260	257	270	4.81%
BANK CHARGES	4	0	0	0	0.00%
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0	0.00%
CHEMICALS	5,085	5,500	7,500	8,000	6.25%
COMPUTER EXPENSE	217	800	400	960	58.33%
CONSULTING	0	3,690	1,440	810	-77.78%
DIRECTOR FEES	920	1,200	1,200	1,360	11.76%
DUES & SUBSCRIPTIONS	281	375	320	380	15.79%
EDUCATION & TRAINING	323	800	320	520	38.46%
ENGINEERING	79	500	0	500	100.00%
ELECTIONS	14	0	0	520	100.00%
EQUIPMENT RENTAL	39	45	0	0	0.00%
FIRE ALARM	33	50	25	50	50.00%
FUEL	483	500	700	720	2.78%
INSURANCE-LIABILITY	1,755	1,360	1,360	875	-55.43%
INSURANCE-MEDICAL/DENTAL	3,584	3,740	3,600	4,080	11.76%
INSURANCE-WORKMAN'S COMP	699	720	600	760	21.05%
LAB TESTS & SUPPLIES	6,903	5,500	6,510	7,200	9.58%
LANDSCAPE & JANITORIAL	340	460	345	400	13.75%
LEGAL	72	1,000	500	1,000	50.00%
LEGAL-SPECIAL COUNSEL	0	0	0	0	0.00%
LEGAL-WATER COUNSEL	0	0	0	0	0.00%
MISCELLANEOUS	72	500	0	500	100.00%
NEWSLETTER	79	40	25	40	37.50%
OFFICE SUPPLIES	270	440	320	400	20.00%
OUTSIDE SERVICES	34	1,000	0	500	100.00%
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0	0.00%
OPERATING SUPPLIES	562	1,000	800	1,000	20.00%
PAGING EXPENSE	111	125	125	130	3.85%
PERMITS & OPERATING FEES	514	600	0	0	0.00%

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
BLACK LAKE SEWER (FUND #150)					
POSTAGE	645	600	450	640	29.69%
PRINTING	152	200	160	200	20.00%
PUBLIC & LEGAL NOTICES	0	130	0	160	100.00%
RENT	0	0	0	0	0.00%
REPAIRS & MAINTENANCE	2,778	2,000	1,800	2,500	28.00%
RETIREMENT BENEFITS	1,760	1,960	1,760	1,920	8.33%
TAXES-PAYROLL	847	960	680	545	-24.77%
TAXES-PROPERTY	0	0	0	0	0.00%
TELEPHONE	567	600	550	600	8.33%
TRAVEL & MILEAGE	547	1,300	800	1,000	20.00%
UNDERGROUND NOTIFICATION	70	100	70	75	6.67%
UNIFORMS	212	225	200	270	25.93%
UTILITIES-ELECTRICITY	10,816	11,000	14,500	15,000	3.33%
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0	0.00%
UTILITIES-GAS	55	75	50	70	28.57%
WAGES-OFFICE/MGMT	6,769	6,825	6,880	7,125	3.44%
WAGES-O.T.-OFFICE/MGMT	27	45	0	0	0.00%
WAGE-MAINTENANCE	24,193	26,600	23,500	25,025	6.09%
WAGES-O.T.-MAINTENANCE	6,239	6,745	6,300	6,700	5.97%
INTEREST EXPENSE	0	0	0	0	0.00%
CONTINGENCY	0	500	0	500	100.00%
DEBT SERVICE	0	0	0	0	0.00%
METER INSTALLATIONS	0	0	0	0	0.00%
TRANSFER TO FUNDED REPLACEMENT	6,504	6,510	6,510	9,000	27.67%
FIXED ASSETS	0	6,160	6,300	5,265	-19.66%
FUNDED REPLACEMENT PROJECTS	0	0	0	0	0.00%
METER REPLACEMENT PROGRAM	0	0	0	0	0.00%
ADMINISTRATION-ALLOCATED	9,310	9,986	9,870	11,170	11.64%
TOTAL OPERATING EXPENSES	94,216	112,726	106,727	118,740	10.12%
GAIN OR (LOSS) FROM OPERATIONS	12,611	14,974	23,273	13,260	-75.51%
INTEREST EARNINGS	84	350	500	1,000	50.00%
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	12,695	15,324	23,773	14,260	-66.71%

ESTIMATED CASH BALANCE 7/1/00	27,000
GAIN OR (LOSS) AND INTEREST INCOME	14,260
ESTIMATED CASH BALANCE 6/30/01	41,260

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2000-2001**

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
BL STREETLIGHTING (FUND #160)					
REVENUES					
WATER SALES	0	0	0	0	0.00%
FEES & PENALTIES	0	0	0	0	0.00%
METER FEES	0	0	0	0	0.00%
WATER CONNECTION	0	0	0	0	0.00%
WATER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
SEWER REVENUES	0	0	0	0	0.00%
SEWER LIFT STATION	0	0	0	0	0.00%
SEWER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
MISCELLANEOUS INCOME	0	0	0	0	0.00%
TRANSFERS IN	0	0	0	0	0.00%
STREET LIGHTING SERV CHARGE	15,980	18,258	18,258	18,258	0.00%
TOTAL OPERATING REVENUES	15,980	18,258	18,258	18,258	0.00%
EXPENSES					
ACCOUNTING	0	0	0	0	0.00%
BANK CHARGES	0	0	0	0	0.00%
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0	0.00%
CHEMICALS	0	0	0	0	0.00%
COMPUTER EXPENSE	0	0	0	0	0.00%
CONSULTING	0	0	0	0	0.00%
DIRECTOR FEES	0	0	0	0	0.00%
DUES & SUBSCRIPTIONS	0	0	0	0	0.00%
EDUCATION & TRAINING	0	0	0	0	0.00%
ENGINEERING	0	0	0	0	0.00%
ELECTIONS	0	0	0	0	0.00%
EQUIPMENT RENTAL	0	0	0	0	0.00%
FIRE ALARM	0	0	0	0	0.00%
FUEL	0	0	0	0	0.00%
INSURANCE-LIABILITY	1,670	1,000	1,000	500	-100.00%
INSURANCE-MEDICAL/DENTAL	0	0	0	0	0.00%
INSURANCE-WORKMAN'S COMP	0	0	0	0	0.00%
LAB TESTS & SUPPLIES	0	0	0	0	0.00%
LANDSCAPE & JANITORIAL	0	0	0	0	0.00%
LEGAL	0	0	0	0	0.00%
LEGAL-SPECIAL COUNSEL	0	0	0	0	0.00%
LEGAL-WATER COUNSEL	0	0	0	0	0.00%
MISCELLANEOUS	0	0	0	0	0.00%
NEWSLETTER	0	0	0	0	0.00%
OFFICE SUPPLIES	0	0	0	0	0.00%
OUTSIDE SERVICES	0	0	0	0	0.00%
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0	0.00%
OPERATING SUPPLIES	0	0	0	0	0.00%
PAGING EXPENSE	0	0	0	0	0.00%
PERMITS & OPERATING FEES	0	0	0	0	0.00%

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
BL STREETLIGHTING (FUND #160)					
POSTAGE	0	0	0	0	0.00%
PRINTING	0	0	0	0	0.00%
PUBLIC & LEGAL NOTICES	36	100	100	100	0.00%
RENT	0	0	0	0	0.00%
REPAIRS AND MAINTENANCE	0	0	0	0	0.00%
RETIREMENT BENEFITS	0	0	0	0	0.00%
TAXES-PAYROLL	0	0	0	0	0.00%
TAXES-PROPERTY	0	0	0	0	0.00%
TELEPHONE	0	0	0	0	0.00%
TRAVEL & MILEAGE	0	0	0	0	0.00%
UNDERGROUND NOTIFICATION	0	0	0	0	0.00%
UNIFORMS	0	0	0	0	0.00%
UTILITIES-ELECTRICITY	0	0	0	0	0.00%
UTILITIES-ELEC (STREET LIGHT)	16,453	18,850	18,000	19,000	5.26%
UTILITIES-GAS	0	0	0	0	0.00%
WAGES-OFFICE/MGMT	375	500	500	500	0.00%
WAGES-O.T.-OFFICE/MGMT	0	0	0	0	0.00%
WAGE-MAINTENANCE	0	0	0	0	0.00%
WAGES-O.T.-MAINTENANCE	0	0	0	0	0.00%
INTEREST EXPENSE	0	0	0	0	0.00%
CONTINGENCY	0	0	0	0	0.00%
DEBT SERVICE	0	0	0	0	0.00%
METER INSTALLATIONS	0	0	0	0	0.00%
TRANSFER TO FUNDED REPLACEMENT	0	0	0	0	0.00%
FIXED ASSETS	0	0	0	0	0.00%
FUNDED REPLACEMENT PROJECTS	0	0	0	0	0.00%
METER REPLACEMENT PROGRAM	0	0	0	0	0.00%
ADMINISTRATION-ALLOCATED	0	0	0	0	0.00%
TOTAL OPERATING EXPENSES	18,534	20,450	19,600	20,100	2.49%
GAIN OR (LOSS) FROM OPERATIONS	(2,554)	(2,192)	(1,342)	(1,842)	27.14%
INTEREST EARNINGS	2,675	3,000	2,700	2,800	3.57%
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	121	808	1,358	958	-41.75%

ESTIMATED CASH BALANCE 7/1/00 53,000
GAIN OR (LOSS) AND INTEREST INCOME 958

ESTIMATED CASH BALANCE 6/30/01 53,958

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2000-2001**

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
DRAINAGE (FUND #170)					
REVENUES					
WATER SALES	0	0	0	0	0.00%
FEES & PENALTIES	0	0	0	0	0.00%
METER FEES	0	0	0	0	0.00%
WATER CONNECTION	0	0	0	0	0.00%
WATER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
SEWER REVENUES	0	0	0	0	0.00%
SEWER LIFT STATION	0	0	0	0	0.00%
SEWER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
MISCELLANEOUS INCOME	8,500	9,000	9,000	9,500	5.26%
TRANSFERS IN	0	0	0	0	0.00%
STREET LIGHTING SERV CHARGE	0	0	0	0	0.00%
TOTAL OPERATING REVENUES	8,500	9,000	9,000	9,500	5.26%
EXPENSES					
ACCOUNTING	0	0	0	0	0.00%
BANK CHARGES	0	0	0	0	0.00%
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0	0.00%
CHEMICALS	0	0	0	0	0.00%
COMPUTER EXPENSE	0	0	0	0	0.00%
CONSULTING	0	0	0	0	0.00%
DIRECTOR FEES	0	0	0	0	0.00%
DUES & SUBSCRIPTIONS	0	0	0	0	0.00%
EDUCATION & TRAINING	0	0	0	0	0.00%
ENGINEERING	0	0	0	0	0.00%
ELECTIONS	0	0	0	0	0.00%
EQUIPMENT RENTAL	0	0	0	0	0.00%
FIRE ALARM	0	0	0	0	0.00%
FUEL	0	0	0	0	0.00%
INSURANCE-LIABILITY	0	0	0	0	0.00%
INSURANCE-MEDICAL/DENTAL	0	0	0	0	0.00%
INSURANCE-WORKMAN'S COMP	0	0	0	0	0.00%
LAB TESTS & SUPPLIES	0	0	0	0	0.00%
LANDSCAPE & JANITORIAL	0	0	0	0	0.00%
LEGAL	0	0	0	0	0.00%
LEGAL-SPECIAL COUNSEL	0	0	0	0	0.00%
LEGAL-WATER COUNSEL	0	0	0	0	0.00%
MISCELLANEOUS	0	0	0	0	0.00%
NEWSLETTER	0	0	0	0	0.00%
OFFICE SUPPLIES	0	0	0	0	0.00%
OUTSIDE SERVICES	0	0	0	0	0.00%
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0	0.00%
OPERATING SUPPLIES	0	0	0	0	0.00%
PAGING EXPENSE	0	0	0	0	0.00%
PERMITS & OPERATING FEES	0	0	0	0	0.00%

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
DRAINAGE (FUND #170)					
POSTAGE	0	0	0	0	0.00%
PRINTING	0	0	0	0	0.00%
PUBLIC & LEGAL NOTICES	0	0	0	0	0.00%
RENT	0	0	0	0	0.00%
REPAIRS AND MAINTENANCE	0	0	0	0	0.00%
RETIREMENT BENEFITS	0	0	0	0	0.00%
TAXES-PAYROLL	0	0	0	0	0.00%
TAXES-PROPERTY	0	0	0	0	0.00%
TELEPHONE	0	0	0	0	0.00%
TRAVEL & MILEAGE	0	0	0	0	0.00%
UNDERGROUND NOTIFICATION	0	0	0	0	0.00%
UNIFORMS	0	0	0	0	0.00%
UTILITIES-ELECTRICITY	0	0	0	0	0.00%
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0	0.00%
UTILITIES-GAS	0	0	0	0	0.00%
WAGES-OFFICE/MGMT	0	0	0	0	0.00%
WAGES-O.T.-OFFICE/MGMT	0	0	0	0	0.00%
WAGE-MAINTENANCE	500	500	500	500	0.00%
WAGES-O.T.-MAINTENANCE	0	0	0	0	0.00%
INTEREST EXPENSE	0	0	0	0	0.00%
CONTINGENCY	0	0	0	0	0.00%
DEBT SERVICE	0	0	0	0	0.00%
METER INSTALLATIONS	0	0	0	0	0.00%
TRANSFER TO FUNDED REPLACEMENT	0	0	0	0	0.00%
FIXED ASSETS	0	0	0	0	0.00%
FUNDED REPLACEMENT PROJECTS	0	0	0	0	0.00%
METER REPLACEMENT PROGRAM	0	0	0	0	0.00%
ADMINISTRATION-ALLOCATED	0	0	0	0	0.00%
TOTAL OPERATING EXPENSES	500	500	500	500	0.00%
GAIN OR (LOSS) FROM OPERATIONS	8,000	8,500	8,500	9,000	5.56%
INTEREST EARNINGS	6,200	6,500	7,100	6,800	-4.41%
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	14,200	15,000	15,600	15,800	1.27%

ESTIMATED CASH BALANCE 7/1/00 137,000
GAIN OR (LOSS) AND INTEREST INCOME 15,800

ESTIMATED CASH BALANCE 6/30/01 152,800

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2000-2001**

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
MONTECITO VERDE II (FUND #190)					
REVENUES					
WATER SALES	0	0	0	0	0.00%
FEES & PENALTIES	0	0	0	0	0.00%
METER FEES	0	0	0	0	0.00%
WATER CONNECTION	0	0	0	0	0.00%
WATER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
SEWER REVENUES	4,032	5,300	5,100	5,300	3.77%
SEWER LIFT STATION	0	0	0	0	0.00%
SEWER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
MISCELLANEOUS INCOME	0	0	0	0	0.00%
TRANSFERS IN	0	0	0	0	0.00%
STREET LIGHTING SERV CHARGE	0	0	0	0	0.00%
TOTAL OPERATING REVENUES	4,032	5,300	5,100	5,300	3.77%
EXPENSES					
ACCOUNTING	0	0	0	0	0.00%
BANK CHARGES	0	0	0	0	0.00%
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0	0.00%
CHEMICALS	0	0	0	0	0.00%
COMPUTER EXPENSE	0	0	0	0	0.00%
CONSULTING	0	0	0	0	0.00%
DIRECTOR FEES	0	0	0	0	0.00%
DUES & SUBSCRIPTIONS	0	0	0	0	0.00%
EDUCATION & TRAINING	0	0	0	0	0.00%
ENGINEERING	0	0	0	15,800	100.00%
ELECTIONS	0	0	0	0	0.00%
EQUIPMENT RENTAL	0	0	0	0	0.00%
FIRE ALARM	0	0	0	0	0.00%
FUEL	0	0	0	0	0.00%
INSURANCE-LIABILITY	0	0	0	0	0.00%
INSURANCE-MEDICAL/DENTAL	0	0	0	0	0.00%
INSURANCE-WORKMAN'S COMP	0	0	0	0	0.00%
LAB TESTS & SUPPLIES	30	100	0	0	0.00%
LANDSCAPE & JANITORIAL	0	0	0	0	0.00%
LEGAL	0	0	0	1,000	100.00%
LEGAL-SPECIAL COUNSEL	0	0	0	0	0.00%
LEGAL-WATER COUNSEL	0	0	0	0	0.00%
MISCELLANEOUS	0	0	0	0	0.00%
NEWSLETTER	0	0	0	0	0.00%
OFFICE SUPPLIES	0	0	0	0	0.00%
OUTSIDE SERVICES	0	1,500	1,400	1,500	6.67%
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0	0.00%
OPERATING SUPPLIES	33	0	0	0	0.00%
PAGING EXPENSE	0	0	0	0	0.00%
PERMITS & OPERATING FEES	200	200	200	200	0.00%

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
MONTECITO VERDE II (FUND #190)					
POSTAGE	0	0	0	0	0.00%
PRINTING	0	0	0	0	0.00%
PUBLIC & LEGAL NOTICES	0	0	0	0	0.00%
RENT	0	0	0	0	0.00%
REPAIRS AND MAINTENANCE	0	0	0	0	0.00%
RETIREMENT BENEFITS	0	0	0	0	0.00%
TAXES-PAYROLL	0	0	0	0	0.00%
TAXES-PROPERTY	0	0	0	0	0.00%
TELEPHONE	0	0	0	0	0.00%
TRAVEL & MILEAGE	0	0	0	0	0.00%
UNDERGROUND NOTIFICATION	0	0	0	0	0.00%
UNIFORMS	0	0	0	0	0.00%
UTILITIES-ELECTRICITY	0	0	0	0	0.00%
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0	0.00%
UTILITIES-GAS	0	0	0	0	0.00%
WAGES-OFFICE/MGMT	0	0	0	0	0.00%
WAGES-O.T.-OFFICE/MGMT	0	0	0	0	0.00%
WAGE-MAINTENANCE	775	1,000	1,000	1,000	0.00%
WAGES-O.T.-MAINTENANCE	0	0	0	0	0.00%
INTEREST EXPENSE	0	0	0	0	0.00%
CONTINGENCY	0	0	0	0	0.00%
DEBT SERVICE	0	0	0	0	0.00%
METER INSTALLATIONS	0	0	0	0	0.00%
TRANSFER TO FUNDED REPLACEMENT	0	0	0	0	0.00%
FIXED ASSETS	0	0	0	0	0.00%
FUNDED REPLACEMENT PROJECTS	0	0	0	0	0.00%
METER REPLACEMENT PROGRAM	0	0	0	0	0.00%
ADMINISTRATION-ALLOCATED	0	0	0	0	0.00%
TOTAL OPERATING EXPENSES	1,038	2,800	2,600	19,500	86.67%
GAIN OR (LOSS) FROM OPERATIONS	2,994	2,500	2,500	(14,200)	117.61%
INTEREST EARNINGS	2,282	2,300	2,400	2,500	4.00%
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	5,276	4,800	4,900	(11,700)	141.88%

ESTIMATED CASH BALANCE 7/1/00	50,000
GAIN OR (LOSS) AND INTEREST INCOME	(11,700)
ESTIMATED CASH BALANCE 6/30/01	<u>38,300</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2000-200**

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
FUNDED REPLACE-WATER (FUND #800)					
REVENUES					
WATER SALES	0	0	0	0	0.00%
FEES & PENALTIES	0	0	0	0	0.00%
METER FEES	0	0	0	0	0.00%
WATER CONNECTION	0	0	0	0	0.00%
WATER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
SEWER REVENUES	0	0	0	0	0.00%
SEWER LIFT STATION	0	0	0	0	0.00%
SEWER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
MISCELLANEOUS INCOME	0	0	0	0	0.00%
TRANSFERS IN	0	0	0	0	0.00%
STREET LIGHTING SERV CHARGE	0	0	0	0	0.00%
TOTAL OPERATING REVENUES	0	0	0	0	0.00%
EXPENSES					
ACCOUNTING	0	0	0	0	0.00%
BANK CHARGES	0	0	0	0	0.00%
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0	0.00%
CHEMICALS	0	0	0	0	0.00%
COMPUTER EXPENSE	0	0	0	0	0.00%
CONSULTING	0	0	0	0	0.00%
DIRECTOR FEES	0	0	0	0	0.00%
DUES & SUBSCRIPTIONS	0	0	0	0	0.00%
EDUCATION & TRAINING	0	0	0	0	0.00%
ENGINEERING	0	0	0	0	0.00%
ELECTIONS	0	0	0	0	0.00%
EQUIPMENT RENTAL	0	0	0	0	0.00%
FIRE ALARM	0	0	0	0	0.00%
FUEL	0	0	0	0	0.00%
INSURANCE-LIABILITY	0	0	0	0	0.00%
INSURANCE-MEDICAL/DENTAL	0	0	0	0	0.00%
INSURANCE-WORKMAN'S COMP	0	0	0	0	0.00%
LAB TESTS & SUPPLIES	0	0	0	0	0.00%
LANDSCAPE & JANITORIAL	0	0	0	0	0.00%
LEGAL	0	0	0	0	0.00%
LEGAL-SPECIAL COUNSEL	0	0	0	0	0.00%
LEGAL-WATER COUNSEL	0	0	0	0	0.00%
MISCELLANEOUS	0	0	0	0	0.00%
NEWSLETTER	0	0	0	0	0.00%
OFFICE SUPPLIES	0	0	0	0	0.00%
OUTSIDE SERVICES	0	0	0	0	0.00%
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0	0.00%
OPERATING SUPPLIES	0	0	0	0	0.00%
PAGING EXPENSE	0	0	0	0	0.00%
PERMITS & OPERATING FEES	0	0	0	0	0.00%

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
FUNDED REPLACE-WATER (FUND #800)					
POSTAGE	0	0	0	0	0.00%
PRINTING	0	0	0	0	0.00%
PUBLIC & LEGAL NOTICES	0	0	0	0	0.00%
RENT	0	0	0	0	0.00%
REPAIRS AND MAINTENANCE	0	0	0	0	0.00%
RETIREMENT BENEFITS	0	0	0	0	0.00%
TAXES-PAYROLL	0	0	0	0	0.00%
TAXES-PROPERTY	0	0	0	0	0.00%
TELEPHONE	0	0	0	0	0.00%
TRAVEL & MILEAGE	0	0	0	0	0.00%
UNDERGROUND NOTIFICATION	0	0	0	0	0.00%
UNIFORMS	0	0	0	0	0.00%
UTILITIES-ELECTRICITY	0	0	0	0	0.00%
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0	0.00%
UTILITIES-GAS	0	0	0	0	0.00%
WAGES-OFFICE/MGMT	0	0	0	0	0.00%
WAGES-O.T.-OFFICE/MGMT	0	0	0	0	0.00%
WAGE-MAINTENANCE	0	0	0	0	0.00%
WAGES-O.T.-MAINTENANCE	0	0	0	0	0.00%
INTEREST EXPENSE	0	0	0	0	0.00%
CONTINGENCY	0	0	0	0	0.00%
DEBT SERVICE	0	0	0	0	0.00%
METER INSTALLATIONS	0	0	0	0	0.00%
TRANSFER TO FUNDED REPLACEMENT	0	0	0	0	0.00%
FIXED ASSETS	0	0	0	0	0.00%
FUNDED REPLACEMENT PROJECTS	0	0	0	60,000	100.00%
METER REPLACEMENT PROGRAM	0	0	0	0	0.00%
ADMINISTRATION-ALLOCATED	0	0	0	0	0.00%
TOTAL OPERATING EXPENSES	0	0	0	60,000	100.00%
GAIN OR (LOSS) FROM OPERATIONS	0	0	0	(60,000)	100.00%
INTEREST EARNINGS	18,213	18,500	23,000	24,000	4.17%
FUNDED REPLACEMENT	103,104	103,100	103,100	154,000	33.05%
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	121,317	121,600	126,100	118,000	-6.86%

ESTIMATED CASH BALANCE 7/1/00 540,000
 FUNDED REPLACEMENT AND INTEREST 118,000

ESTIMATED CASH BALANCE 6/30/01 658,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2000-2001**

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
FUNDED REPLACE-SEWER (FUND #801)					
REVENUES					
WATER SALES	0	0	0	0	0.00%
FEES & PENALTIES	0	0	0	0	0.00%
METER FEES	0	0	0	0	0.00%
WATER CONNECTION	0	0	0	0	0.00%
WATER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
SEWER REVENUES	0	0	0	0	0.00%
SEWER LIFT STATION	0	0	0	0	0.00%
SEWER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
MISCELLANEOUS INCOME	0	0	0	0	0.00%
TRANSFERS IN	0	0	0	0	0.00%
STREET LIGHTING SERV CHARGE	0	0	0	0	0.00%
TOTAL OPERATING REVENUES	0	0	0	0	0.00%
EXPENSES					
ACCOUNTING	0	0	0	0	0.00%
BANK CHARGES	0	0	0	0	0.00%
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0	0.00%
CHEMICALS	0	0	0	0	0.00%
COMPUTER EXPENSE	0	0	0	0	0.00%
CONSULTING	0	0	0	0	0.00%
DIRECTOR FEES	0	0	0	0	0.00%
DUES & SUBSCRIPTIONS	0	0	0	0	0.00%
EDUCATION & TRAINING	0	0	0	0	0.00%
ENGINEERING	0	0	0	0	0.00%
ELECTIONS	0	0	0	0	0.00%
EQUIPMENT RENTAL	0	0	0	0	0.00%
FIRE ALARM	0	0	0	0	0.00%
FUEL	0	0	0	0	0.00%
INSURANCE-LIABILITY	0	0	0	0	0.00%
INSURANCE-MEDICAL/DENTAL	0	0	0	0	0.00%
INSURANCE-WORKMAN'S COMP	0	0	0	0	0.00%
LAB TESTS & SUPPLIES	0	0	0	0	0.00%
LANDSCAPE & JANITORIAL	0	0	0	0	0.00%
LEGAL	0	0	0	0	0.00%
LEGAL-SPECIAL COUNSEL	0	0	0	0	0.00%
LEGAL-WATER COUNSEL	0	0	0	0	0.00%
MISCELLANEOUS	0	0	0	0	0.00%
NEWSLETTER	0	0	0	0	0.00%
OFFICE SUPPLIES	0	0	0	0	0.00%
OUTSIDE SERVICES	0	0	0	0	0.00%
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0	0.00%
OPERATING SUPPLIES	0	0	0	0	0.00%
PAGING EXPENSE	0	0	0	0	0.00%
PERMITS & OPERATING FEES	0	0	0	0	0.00%

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
FUNDED REPLACE-SEWER (FUND #801)					
POSTAGE	0	0	0	0	0.00%
PRINTING	0	0	0	0	0.00%
PUBLIC & LEGAL NOTICES	0	0	0	0	0.00%
RENT	0	0	0	0	0.00%
REPAIRS AND MAINTENANCE	0	0	0	0	0.00%
RETIREMENT BENEFITS	0	0	0	0	0.00%
TAXES-PAYROLL	0	0	0	0	0.00%
TAXES-PROPERTY	0	0	0	0	0.00%
TELEPHONE	0	0	0	0	0.00%
TRAVEL & MILEAGE	0	0	0	0	0.00%
UNDERGROUND NOTIFICATION	0	0	0	0	0.00%
UNIFORMS	0	0	0	0	0.00%
UTILITIES-ELECTRICITY	0	0	0	0	0.00%
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0	0.00%
UTILITIES-GAS	0	0	0	0	0.00%
WAGES-OFFICE/MGMT	0	0	0	0	0.00%
WAGES-O.T.-OFFICE/MGMT	0	0	0	0	0.00%
WAGE-MAINTENANCE	0	0	0	0	0.00%
WAGES-O.T.-MAINTENANCE	0	0	0	0	0.00%
INTEREST EXPENSE	0	0	0	0	0.00%
CONTINGENCY	0	0	0	0	0.00%
DEBT SERVICE	0	0	0	0	0.00%
METER INSTALLATIONS	0	0	0	0	0.00%
TRANSFER TO FUNDED REPLACEMENT FIXED ASSETS	0	0	0	0	0.00%
FUNDED REPLACEMENT PROJECTS	0	0	0	0	0.00%
METER REPLACEMENT PROGRAM	0	0	0	0	0.00%
ADMINISTRATION-ALLOCATED	0	0	0	0	0.00%
TOTAL OPERATING EXPENSES	0	0	0	0	0.00%
 GAIN OR (LOSS) FROM OPERATIONS	 0	 0	 0	 0	 0.00%
 INTEREST EARNINGS	 22,791	 22,500	 26,000	 28,000	 7.14%
FUNDED REPLACEMENT	93,756	93,750	93,750	100,000	6.25%
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	<u>116,547</u>	<u>116,250</u>	<u>119,750</u>	<u>128,000</u>	<u>6.45%</u>

ESTIMATED CASH BALANCE 7/1/00 615,000
 FUNDED REPLACEMENT AND INTEREST 128,000

ESTIMATED CASH BALANCE 6/30/01 743,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2000-2001**

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
FUNDED REPLACE-BL WATER (FUND #802)					
REVENUES					
WATER SALES	0	0	0	0	0.00%
FEES & PENALTIES	0	0	0	0	0.00%
METER FEES	0	0	0	0	0.00%
WATER CONNECTION	0	0	0	0	0.00%
WATER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
SEWER REVENUES	0	0	0	0	0.00%
SEWER LIFT STATION	0	0	0	0	0.00%
SEWER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
MISCELLANEOUS INCOME	0	0	0	0	0.00%
TRANSFERS IN	0	0	0	0	0.00%
STREET LIGHTING SERV CHARGE	0	0	0	0	0.00%
TOTAL OPERATING REVENUES	0	0	0	0	0.00%
EXPENSES					
ACCOUNTING	0	0	0	0	0.00%
BANK CHARGES	0	0	0	0	0.00%
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0	0.00%
CHEMICALS	0	0	0	0	0.00%
COMPUTER EXPENSE	0	0	0	0	0.00%
CONSULTING	0	0	0	0	0.00%
DIRECTOR FEES	0	0	0	0	0.00%
DUES & SUBSCRIPTIONS	0	0	0	0	0.00%
EDUCATION & TRAINING	0	0	0	0	0.00%
ENGINEERING	0	0	0	0	0.00%
ELECTIONS	0	0	0	0	0.00%
EQUIPMENT RENTAL	0	0	0	0	0.00%
FIRE ALARM	0	0	0	0	0.00%
FUEL	0	0	0	0	0.00%
INSURANCE-LIABILITY	0	0	0	0	0.00%
INSURANCE-MEDICAL/DENTAL	0	0	0	0	0.00%
INSURANCE-WORKMAN'S COMP	0	0	0	0	0.00%
LAB TESTS & SUPPLIES	0	0	0	0	0.00%
LANDSCAPE & JANITORIAL	0	0	0	0	0.00%
LEGAL	0	0	0	0	0.00%
LEGAL-SPECIAL COUNSEL	0	0	0	0	0.00%
LEGAL-WATER COUNSEL	0	0	0	0	0.00%
MISCELLANEOUS	0	0	0	0	0.00%
NEWSLETTER	0	0	0	0	0.00%
OFFICE SUPPLIES	0	0	0	0	0.00%
OUTSIDE SERVICES	0	0	0	0	0.00%
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0	0.00%
OPERATING SUPPLIES	0	0	0	0	0.00%
PAGING EXPENSE	0	0	0	0	0.00%
PERMITS & OPERATING FEES	0	0	0	0	0.00%

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
FUNDED REPLACE-BL WATER (FUND #802)					
POSTAGE	0	0	0	0	0.00%
PRINTING	0	0	0	0	0.00%
PUBLIC & LEGAL NOTICES	0	0	0	0	0.00%
RENT	0	0	0	0	0.00%
REPAIRS AND MAINTENANCE	0	0	0	0	0.00%
RETIREMENT BENEFITS	0	0	0	0	0.00%
TAXES-PAYROLL	0	0	0	0	0.00%
TAXES-PROPERTY	0	0	0	0	0.00%
TELEPHONE	0	0	0	0	0.00%
TRAVEL & MILEAGE	0	0	0	0	0.00%
UNDERGROUND NOTIFICATION	0	0	0	0	0.00%
UNIFORMS	0	0	0	0	0.00%
UTILITIES-ELECTRICITY	0	0	0	0	0.00%
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0	0.00%
UTILITIES-GAS	0	0	0	0	0.00%
WAGES-OFFICE/MGMT	0	0	0	0	0.00%
WAGES-O.T.-OFFICE/MGMT	0	0	0	0	0.00%
WAGE-MAINTENANCE	0	0	0	0	0.00%
WAGES-O.T.-MAINTENANCE	0	0	0	0	0.00%
INTEREST EXPENSE	0	0	0	0	0.00%
CONTINGENCY	0	0	0	0	0.00%
DEBT SERVICE	0	0	0	0	0.00%
METER INSTALLATIONS	0	0	0	0	0.00%
TRANSFER TO FUNDED REPLACEMENT	0	0	0	0	0.00%
FIXED ASSETS	0	0	0	0	0.00%
FUNDED REPLACEMENT PROJECTS	0	0	0	10,000	100.00%
METER REPLACEMENT PROGRAM	0	0	0	0	0.00%
ADMINISTRATION-ALLOCATED	0	0	0	0	0.00%
TOTAL OPERATING EXPENSES	0	0	0	10,000	100.00%
GAIN OR (LOSS) FROM OPERATIONS	0	0	0	(10,000)	100.00%
INTEREST EARNINGS	2,043	2,200	2,400	2,600	7.69%
FUNDED REPLACEMENT	9,996	10,000	10,000	27,000	62.96%
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	12,039	12,200	12,400	19,600	36.73%

ESTIMATED CASH BALANCE 7/1/00 58,000
 FUNDED REPLACEMENT AND INTEREST 19,600

ESTIMATED CASH BALANCE 6/30/01 77,600

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2000-2001**

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
FUNDED REPLACE-BL SEWER (FUND #803)					
REVENUES					
WATER SALES	0	0	0	0	0.00%
FEES & PENALTIES	0	0	0	0	0.00%
METER FEES	0	0	0	0	0.00%
WATER CONNECTION	0	0	0	0	0.00%
WATER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
SEWER REVENUES	0	0	0	0	0.00%
SEWER LIFT STATION	0	0	0	0	0.00%
SEWER PLAN, CHECK & INSPEC	0	0	0	0	0.00%
MISCELLANEOUS INCOME	0	0	0	0	0.00%
TRANSFERS IN	0	0	0	0	0.00%
STREET LIGHTING SERV CHARGE	0	0	0	0	0.00%
TOTAL OPERATING REVENUES	0	0	0	0	0.00%
EXPENSES					
ACCOUNTING	0	0	0	0	0.00%
BANK CHARGES	0	0	0	0	0.00%
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0	0.00%
CHEMICALS	0	0	0	0	0.00%
COMPUTER EXPENSE	0	0	0	0	0.00%
CONSULTING	0	0	0	0	0.00%
DIRECTOR FEES	0	0	0	0	0.00%
DUES & SUBSCRIPTIONS	0	0	0	0	0.00%
EDUCATION & TRAINING	0	0	0	0	0.00%
ENGINEERING	0	0	0	0	0.00%
ELECTIONS	0	0	0	0	0.00%
EQUIPMENT RENTAL	0	0	0	0	0.00%
FIRE ALARM	0	0	0	0	0.00%
FUEL	0	0	0	0	0.00%
INSURANCE-LIABILITY	0	0	0	0	0.00%
INSURANCE-MEDICAL/DENTAL	0	0	0	0	0.00%
INSURANCE-WORKMAN'S COMP	0	0	0	0	0.00%
LAB TESTS & SUPPLIES	0	0	0	0	0.00%
LANDSCAPE & JANITORIAL	0	0	0	0	0.00%
LEGAL	0	0	0	0	0.00%
LEGAL-SPECIAL COUNSEL	0	0	0	0	0.00%
LEGAL-WATER COUNSEL	0	0	0	0	0.00%
MISCELLANEOUS	0	0	0	0	0.00%
NEWSLETTER	0	0	0	0	0.00%
OFFICE SUPPLIES	0	0	0	0	0.00%
OUTSIDE SERVICES	0	0	0	0	0.00%
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0	0.00%
OPERATING SUPPLIES	0	0	0	0	0.00%
PAGING EXPENSE	0	0	0	0	0.00%
PERMITS & OPERATING FEES	0	0	0	0	0.00%

	1998-99 ACTUAL	1999-00 BUDGET	1999-00 EST ACTUAL	2000-01 PROPOSED	% CHANGE INCREASE/ (DECREASE)
FUNDED REPLACE-BL SEWER (FUND #803)					
POSTAGE	0	0	0	0	0.00%
PRINTING	0	0	0	0	0.00%
PUBLIC & LEGAL NOTICES	0	0	0	0	0.00%
RENT	0	0	0	0	0.00%
REPAIRS AND MAINTENANCE	0	20,000	0	0	0.00%
RETIREMENT BENEFITS	0	0	0	0	0.00%
TAXES-PAYROLL	0	0	0	0	0.00%
TAXES-PROPERTY	0	0	0	0	0.00%
TELEPHONE	0	0	0	0	0.00%
TRAVEL & MILEAGE	0	0	0	0	0.00%
UNDERGROUND NOTIFICATION	0	0	0	0	0.00%
UNIFORMS	0	0	0	0	0.00%
UTILITIES-ELECTRICITY	0	0	0	0	0.00%
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0	0.00%
UTILITIES-GAS	0	0	0	0	0.00%
WAGES-OFFICE/MGMT	0	0	0	0	0.00%
WAGES-O.T.-OFFICE/MGMT	0	0	0	0	0.00%
WAGE-MAINTENANCE	0	0	0	0	0.00%
WAGES-O.T.-MAINTENANCE	0	0	0	0	0.00%
INTEREST EXPENSE	0	0	0	0	0.00%
CONTINGENCY	0	0	0	0	0.00%
DEBT SERVICE	0	0	0	0	0.00%
METER INSTALLATIONS	0	0	0	0	0.00%
TRANSFER TO FUNDED REPLACEMENT	0	0	0	0	0.00%
FIXED ASSETS	0	0	0	0	0.00%
FUNDED REPLACEMENT PROJECTS	0	0	0	0	0.00%
METER REPLACEMENT PROGRAM	0	0	0	0	0.00%
ADMINISTRATION-ALLOCATED	0	0	0	0	0.00%
TOTAL OPERATING EXPENSES	0	20,000	0	0	0.00%
GAIN OR (LOSS) FROM OPERATIONS	0	(20,000)	0	0	0.00%
INTEREST EARNINGS	1,268	1,000	1,500	1,600	6.25%
FUNDED REPLACEMENT	6,504	6,510	6,510	9,000	27.67%
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	7,772	(12,490)	8,010	10,600	24.43%

ESTIMATED CASH BALANCE 7/1/00	36,000
FUNDED REPLACEMENT AND INTEREST	10,600
ESTIMATED CASH BALANCE 6/30/01	<u>46,600</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2000-2001

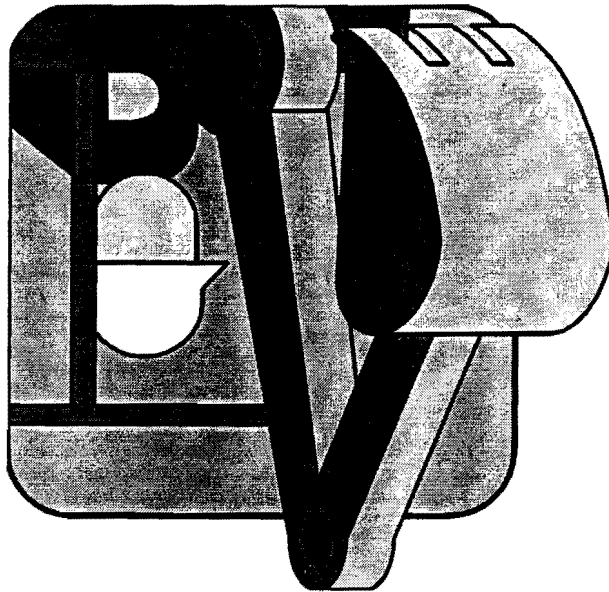
<u>BUDGET ITEMS FOR 2000-2001</u>	<u>#120 WATER FUND</u>	<u>#130 SEWER FUND</u>	<u>#140 BL WATER FUND</u>	<u>#150 BL SEWER FUND</u>	<u>TOTAL</u>
<u>ITEM #1</u> Computer for SCADA	1,200	460	160	180	2,000
<u>ITEM #2</u> Generator and electrical work for shop	3,900	1,495	520	585	6,500
<u>ITEM #3</u> Automatic meter reading units, software, license and training	17,200	0	3,025	0	20,225
Automatic meter reading interface units	262,350	0	55,000	0	317,350
<u>ITEM #4</u> GIS Software, conversion and training	30,000	11,500	4,000	4,500	50,000
GRAND TOTAL	<u>314,650</u>	<u>13,455</u>	<u>62,705</u>	<u>5,265</u>	<u>396,075</u>

BUDGET00/ASSETS

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENTS
2000-2001

<u>BUDGET ITEMS FOR 2000-2001</u>	<u>#801 FUNDED REPLACEMENT TOWN WATER</u>	<u>#802 FUNDED REPLACEMENT TOWN SEWER</u>	<u>#803 FUNDED REPLACEMENT BL WATER</u>	<u>#804 FUNDED REPLACEMENT BL SEWER</u>	<u>TOTAL</u>
<u>ITEM #1</u> Repaint exterior of two 500, 000 gallon water tanks in Town Division and one 400,000 gallon water tank and water plant in Black Lake	16,000	0	10,000	0	26,000
<u>ITEM #2</u> Replacement of Kennedy dry barrel fire hydrants (20 x \$2,000)	40,000	0	0	0	40,000
<u>ITEM #3</u> Replacement of cathodic protection at 400,000 gallon tank	4,000	0	0	0	4,000
	<u>60,000</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>70,000</u>

BUDGET008/replacements



NON-OPERATING BUDGET

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 WATER - TOWN DIVISION
 FUND #220

	BUDGET
FISCAL YEAR ENDING JUNE 30,	1 2001
Check valve and vault on Willow Road near Via Concha	10,000
Osage/Tefft water line (across Regional Park)	175,000
TOTAL-UNADJUSTED COST	185,000
CONTINGENCY FACTOR @ 5%	9,250
ADJUSTED TOTAL	194,250

BUDGET00\waterprojects.123

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 WATER - TOWN DIVISION
 FUND #220

FISCAL YEAR ENDING JUNE 30,	1	2	3	4	5	TOTALS
	2001	2002	2003	2004	2005	
OPENING BALANCE	258,000	313,905	581,335	864,141	1,163,209	258,000
SOURCES						
INVESTMENT INCOME (1)	14,835	18,050	33,427	49,688	66,885	182,884
CAPACITY CHARGES (2)	235,320	249,380	249,380	249,380	249,380	1,232,840
TOTAL SOURCES	250,155	267,430	282,807	299,068	316,265	1,415,724
USES						
CAPITAL EXPENDITURES (3)	194,250	0	0	0	0	194,250
TOTAL USES	194,250	0	0	0	0	194,250
NET SOURCES AND USES	55,905	267,430	282,807	299,068	316,265	1,221,474
ENDING BALANCE & REPLACEMENT RESERVE	313,905	581,335	864,141	1,163,209	1,479,474	1,479,474

- (1) Interest Income projected at 5.75% annually
- (2) Project 74 new connections per year
- (3) Cost of construction

BUDGET00\townwatercapital.123

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SEWER - TOWN DIVISION
 FUND #230

	BUDGET
	1
FISCAL YEAR ENDING JUNE 30,	2001
Elimination of Nipomo Palm Lift Station and connection of Montecito Verde II	200,000
TOTAL-UNADJUSTED COST	200,000
CONTINGENCY FACTOR @ 5%	10,000
ADJUSTED TOTAL	<u>210,000</u>

BUDGET00\townsewerprojects.123

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SEWER - TOWN DIVISION
 FUND #230

FISCAL YEAR ENDING JUNE 30,	1 2001	2 2002	3 2003	4 2004	5 2005	TOTALS
OPENING BALANCE	2,000,000	2,052,073	2,329,880	2,623,661	2,934,335	2,000,000
SOURCES						
INVESTMENT INCOME (1)	115,000	117,994	133,968	150,861	168,724	686,547
CAPACITY CHARGES (2)	232,260	245,000	245,000	245,000	245,000	1,212,260
TOTAL SOURCES	347,260	362,994	378,968	395,861	413,724	1,898,807
USES						
CAPITAL EXPENDITURES (3)	210,000	0	0	0	0	210,000
DEBT SERVICE I=0% N=20 (4)	85,187	85,187	85,187	85,187	85,187	425,935
TOTAL USES	295,187	85,187	85,187	85,187	85,187	635,935
NET SOURCES AND USES	52,073	277,807	293,781	310,674	328,537	1,262,872
ENDING BALANCE & REPLACEMENT RESERVE	2,052,073	2,329,880	2,623,661	2,934,335	3,262,872	3,262,872

- (1) Interest Income projected at 5.75% annually
- (2) Project 98 new connections per year
- (3) Cost of construction of various projects
- (4) Debt service on State Revolving Fund Loan (Phase I and II of Sewer Plant Expansion)

BUDGET00\townsewercapital.123

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 PROPERTY TAXES
 FUND #210

	BUDGET
	1
FISCAL YEAR ENDING JUNE 30,	2001
Fumigation of office building - drywood termintes found	4,500
Transfer to Town Division Water fund for automatic meter reading and GIS system	260,000
TOTAL-UNADJUSTED COST	264,500
CONTINGENCY FACTOR @ 5%	13,225
	<u>277,725</u>

BUDGET00/propertytax.123

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 PROPERTY TAXES
 FUND #210

FISCAL YEAR ENDING JUNE 30,	1	2	3	4	5	TOTALS
	2001	2002	2003	2004	2005	
OPENING BALANCE	340,000	272,825	481,422	703,943	941,208	340,000
SOURCES						
PROPERTY TAXES (1)	191,000	192,910	194,839	196,787	198,755	974,292
INVESTMENT INCOME (2)	19,550	15,687	27,682	40,477	54,119	157,515
TOTAL SOURCES	210,550	208,597	222,521	237,264	252,875	1,131,807
USES						
CAPITAL EXPENDITURES	277,725	0	0	0	0	277,725
TOTAL USES	277,725	0	0	0	0	277,725
NET SOURCES AND USES	(67,175)	208,597	222,521	237,264	252,875	854,082
ENDING BALANCE IN RESERVE	272,825	481,422	703,943	941,208	1,194,082	1,194,082

(1) Increase 1% per year (includes property taxes from Sewer Maintenance District and Drainage District-Pre Proposition 13)

(2) Interest Income projected at 5.75% annually

BUDGET00/proptax