



JUN 06 2001

TO: BOARD OF DIRECTORS
 FROM: DOUG JONES *D*
 DATE: JUNE 6, 2001

2000-2001 FISCAL YEAR BUDGET

ITEM

Public Hearing and adoption of 2001-2002 Fiscal Year Budget

OVERVIEW OF OPERATING BUDGET

Attached is the final 2001-2002 Fiscal Year Budget the Board reviewed at a Study Session on May 9, 2001. Below is a brief overview of the four main operating funds, Town Division Water and Sewer and Black Lake Water and Sewer.

Budgeted Revenues – all funds combined	\$3,349,337
Budgeted Expenditures – all funds combined	(2,760,484)
Budgeted Surplus – all funds combined	<u>\$ 588,853</u>

TOWN DIVISION WATER FUND

Budgeted Revenues	\$1,235,250
Budgeted transfer in from Property Tax Fund	200,000
Budgeted Expenditures (excludes energy and legal)	(1,029,557)
Subtotal	405,693
Budgeted power (electricity and natural gas)	(265,000)
Budgeted legal-groundwater litigation	(240,000)
Budgeted Deficit	<u>(\$ 99,307)</u>

- Estimated cash reserves as of 7/1/02 is \$254,693
- The budget includes a 50% increase in electricity costs and a 30% increase in natural gas costs.
- The transfer in from the Property Tax Fund will be used to offset the cost of the groundwater litigation
- The budgeted operating expenditures include \$240,000 for continued legal/engineering services for the groundwater litigation
- The budgeted funded replacement has been increased from \$154,000 to \$350,000 based on the Replacement Study

TOWN DIVISION SEWER FUND

Budgeted Revenues	\$ 545,000
Budgeted Expenditures (excludes energy)	(463,227)
Subtotal	81,773
Budgeted power (electricity)	(80,000)
Budgeted Surplus	<u>(\$ 1,773)</u>

- Estimated cash reserves as of 7/1/02 is \$541,733
- The budgeted funded replacement has been increased from \$100,000 to \$250,000 based on the Replacement Study

TO: BOARD OF DIRECTORS
FROM: DOUG JONES
DATE: JUNE 6, 2001

2000-2001 FISCAL YEAR BUDGET (page 2)

BLACK LAKE WATER FUND

Budgeted Revenues	\$ 231,860
Budgeted Expenditures (excludes energy and legal)	(118,858)
Subtotal	113,002
Budgeted power (electricity)	(72,000)
Budgeted legal-groundwater litigation	(60,000)
Budgeted Deficit	<u>(\$ 18,998)</u>

- Estimated cash reserves as of 7/1/02 is \$218,002
- The budget includes a 50% increase in electricity costs
- The budgeted funded replacement has been decreased from \$27,000 to \$20,000 based on the Replacement Study
- The budgeted operating expenditures include \$60,000 for continued legal/engineering services for the groundwater litigation

BLACK LAKE SEWER FUND

Budgeted Revenues	\$ 146,800
Budgeted Expenditures (excludes energy)	(142,623)
Subtotal	4,177
Budgeted power (electricity)	(26,000)
Budgeted Surplus	<u>(\$ 21,823)</u>

- Estimated cash reserves as of 7/1/02 is \$39,177
- The budgeted funded replacement has been increased from \$9,000 to \$34,000 based on the Replacement Study

RECOMMENDATION

It is recommended that your Honorable Board adopt the attached Resolutions approving the 2000-2001 Fiscal Year Budget and Appropriations Limitation, found in the Budget document on pages 17, 18 and 19.

**NIPOMO
COMMUNITY
SERVICES
DISTRICT**

**OPERATING
AND
NON-OPERATING
BUDGETS**

**FISCAL YEAR
2001-2002**



TABLE OF CONTENTS

Introduction 1-16

RESOLUTIONS

Resolution Adopting the 2001-2002 Fiscal Year Budget..... 17
Resolution Adopting Appropriations Limitation for 2001-2002 Fiscal Year . 18-19

OPERATING BUDGET

Totals for All Funds 20-23
Consolidated Operating Budget 24-25
Administration Fund 26-27
Town Water Fund..... 28-29
Town Sewer Fund 30-31
Black Lake Water Fund 32-33
Black Lake Sewer Fund 34-35
Montecito Verde II Fund 36-37
Black Lake Streetlighting Fund 38-39
Garbage Fund 40-41
Drainage Fund 42-43
Funded Replacement-Water Fund 44-45
Funded Replacement-Sewer Fund 46-47
Funded Replacement-Black Lake Water Fund 48-49
Funded Replacement-Black Lake Sewer Fund 50-51
Funded Replacement Schedule 52

NON-OPERATING BUDGET

Capital Financing Plan-Water Fund 53
Capital Financing Plan-Cash Flows-Water Fund 54
Capital Financing Plan-Sewer Fund..... 55
Capital Financing Plan-Cash Flows-Sewer Fund 56
Capital Financing Plan-Property Taxes..... 57
Capital Financing Plan-Cash Flows-Property Taxes..... 58

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2001-02**

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 10:30 a.m. on the first and third Wednesdays of each month. The current Directors are shown below:

Robert Blair	President
Richard Mobraaten	Director
Michael Winn	Director
Judith Wirsing	Director
Vacant Seat	Director

The District is currently staffed with eight full time employees: 1-General Manager; 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.

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2001-02**

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	Montecito Verde II Fund
#200	Black Lake Street Lighting Fund
#300	Garbage Fund
#400	Drainage Fund
#800	Funded Replacement-Water Fund
#810	Funded Replacement-Sewer Fund
#820	Funded Replacement-Black Lake Water Fund
#830	Funded Replacement-Black Lake Sewer Fund

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

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

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2001-02**

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. The Board of Directors approved funding 100% of replacement costs and directed Financial Consultant, Perry Louck, CPA to include this into the rate study that was completed in Fall 2000.

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 AND INCREASES

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.

The Board of Directors accepted the Rate Study prepared by Financial Consultant, Perry Louck, CPA, for water and sewer for both the Town and Black Lake Divisions in Fall 2000. A five year rate ordinance was adopted for the Town Water Division, effective January 1 of each year beginning on January 1, 2001. There was no rate increase required for the Black Lake Water Division. A five year rate ordinance was adopted for the Town Sewer and Black Lake Sewer Divisions, effective July 1 of each year beginning on July 1, 2001.

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2001-02**

4. GARBAGE COLLECTION

In January 2001, the Board of Directors adopted Resolution 2001-753, requesting permission from the Local Agency Formation Commission (LAFCO) to exercise the latent power of garbage collection. LAFCO approved the request, and the District is currently negotiating the contract with South County Sanitation. Due to the ongoing negotiations and unknown costs at this time, the budget prepared for Garbage Collection is very broad. As the process progresses, the budget will be refined.

5. MONTECITO VERDE II

In April 2001, the San Luis Obispo County Board of Supervisors approved a Community Block Grant for the connection of the Montecito Verde II community septic tank system to the area wide sewer system. The District will be working closely with the County to meet all of the required guidelines. It is expected that construction and connection will be completed in late Fall 2001. Once the connection is made, the Montecito Verde II Fund will be closed.

6. 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:

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2001-02**

- A. Connection of Montecito Verde II. The funding will be in part from the Town Sewer Capacity Charges Fund and in part from a Community Block Grant.

- B. Design the Tefft Street Sewer Lift Station Upgrade. The Tefft Street lift station is nearing its capacity. The Nipomo High School and the development of Tract 1747, a 151 lot subdivision, are in process and will have a direct impact on this lift station. The funding will be in part from the Town Sewer Capacity Charges Fund, in part from the Lucia Mar Unified School District and in part from Tract 1747.

- C. The construction of the Osage/Tefft water line (across the Community Park). The proposed funding for this project is water capacity charges. This project has been carried over from the previous year due to right of way negotiations.

- D. The construction of a new water line on Tefft and Thompson to improve water circulation for the District and to wheel water from the Dana School Well to the Nipomo High School. The proposed funding for this project is water capacity charges and an agreed upon portion from the Lucia Mar Unified School District.

- E. Future improvements will be evaluated upon the completion of the Water and Sewer Master Plan Update. Boyle Engineering is currently preparing this update.

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
2001-02**

OPERATIONS AND MAINTENANCE

TITLE	DESCRIPTION
Wages	Provides wages for 4 full time employees and the hiring of one additional employee for the three quarters of the year
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, State Unemployment Tax and Training Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health and dental insurance for employees and their dependents
Workers Compensation Insurance	Provides for Workman's Compensation Insurance the maintenance personnel
Electricity	Provides for electricity for offices, well sites, sewer plants and lift stations
Natural Gas	Provides for natural gas for Sundale Well
Chemicals	Provides for chlorine 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 the 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 general district engineering services
Fuel	Provides for district vehicles, backhoes, generators, etc
Paging Service	Provides for emergency answering service during non business hours, weekends and holidays
Meters-New Installations	Provides for the purchase of meters for installations in new homes
Automatic Meter Reading – New Installations	Provides for the purchase of automatic meter reading devices for installation in new homes
Meters-Replacement Program	Provides for the purchase of new meters to replace old and failing meters
Uniforms	Provides for uniforms to maintenance personnel
Contingency	Provides for unforeseen expenditures, not otherwise budgeted
Operating Transfers Out – Funded Replacement	Provides for the funding of replacement of aging water and sewer facilities

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
2001-02**

GENERAL AND ADMINISTRATIVE

TITLE	DESCRIPTION
Wages	Provides wages for 4 full time employees
Wages – Overtime	Provides for occasional overtime for office 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 and dental insurance for employees and their dependents
Workers Compensation Insurance	Provides for Workman's Compensation Insurance for office staff and board members
Audit	Provides for annual audit based upon contract price
Bank Charges and Fees	Provides for bank charges for NSF, ACH, etc
Computer Expense	Provides for billing software technical support, computer consulting, computer upgrades and supplies, etc
Consulting	Provides for professional service
Director Fees	Provides for board stipends for meetings, committee meetings attended and other time spent at board approved activities
Dues and Subscriptions	Provides for membership to CSDA, 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 LAFCO pursuant to new legislation
Landscape and Janitorial	Provides for weekly landscape and janitorial services for the office building
Legal – General Counsel	Provides for monthly retainer of Shipsey & Seitz 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 for the SMVWCD vs NCSD
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
Operating Supplies	Provides for purchase of utility bills, late notices and door hangers
Outside Services	Provides for services provided outside the normal operation and function of district personnel
Postage	Provides for all district correspondence and mailing of all utility relating billings
Public Notices	Provides for the publication of ordinances and all legally required notices

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
2001-02**

GENERAL AND ADMINISTRATIVE

TITLE	DESCRIPTION
Repairs and Maintenance	Provides for the repair and maintenance of office equipment and building
Property Taxes	Provides for the property tax assessments on the drainage ponds and Sundale Well property
Telephone	Provides for regular phone service, long distance, fax lines, SCADA system lines and cellular phone
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 (Water and Sewer) to proportionately share in the general and administrative costs of the district

OTHER EXPENDITURES

TITLE	DESCRIPTION
Debt Service – Principal Portion	Provides for principal payment on 1978 Water Bond
Fixed Asset Purchases	Provides for the purchase of new assets used in the day-to-day operations and maintenance of the district
Funded Replacement Projects	Provides for the replacement or rehabilitation of aging water and sewer facilities

NIPOMO COMMUNITY SERVICES DISTRICT

WATER RATES AND CHARGES

Bi-Monthly Minimum Charge

All increases shall take effect on **January 1st** of each year.

TOWN DIVISION

(See Footnote 1)

SIZE OF METER	2001	2002	2003	2004	2005	2006
1 INCH OR LESS	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50
1 ½ INCH	\$36.00	\$37.80	\$39.70	\$41.70	\$42.30	\$42.30
2 INCH	\$50.00	\$52.50	\$55.10	\$57.90	\$60.80	\$63.80
3 INCH	\$70.00	\$73.50	\$77.20	\$81.00	\$85.10	\$89.30
4 INCH	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
6 INCH	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00
8 INCH	\$188.50	\$188.50	\$188.50	\$188.50	\$188.50	\$188.50

Footnote 1: The above bi-monthly minimum charge for the Town Division reflects the adjusted rate established by Ordinance 99-88 to meet the District's financial obligations relating to the lawsuit entitled Santa Maria Valley Water Conservation District v. The City of Santa Maria, the Nipomo Community Services District, et al. When the District financial obligations regarding this lawsuit have been satisfied, the above rates will be reduced as follows:

SIZE OF METER	1 INCH OR LESS	1 ½ INCH	2 INCH	3 INCH	4 INCH	6 INCH
Reduction	(\$4.50)	(\$6.00)	(\$8.00)	(\$10.00)	(\$10.00)	(\$15.00)

BLACK LAKE DIVISION

SIZE OF METER	2001	2002	2003	2004	2005	2006
1 INCH OR LESS	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00
1 ½ INCH	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
2 INCH	\$42.00	\$42.00	\$42.00	\$42.00	\$42.00	\$42.00
3 INCH	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00
4 INCH	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00
6 INCH	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00

NIPOMO COMMUNITY SERVICES DISTRICT
WATER RATES AND CHARGES

TOWN DIVISION

(See Footnote 2)

All increases shall take effect on **January 1st** of each year.

	2001	2002	2003	2004	2005	2006
0 – 40 UNITS	\$0.85	\$0.90	\$0.95	\$1.00	\$1.05	\$1.10
OVER 40 UNITS	\$1.24	\$1.33	\$1.42	\$1.51	\$1.60	\$1.68

Footnote 2: The above 0-40 unit charge for the Town Division reflects the adjusted rate established by Ordinance 99-88 to meet the District's financial obligations relating to the lawsuit entitled Santa Maria Valley Water Conservation District v. The City of Santa Maria, the Nipomo Community Services District, et al. When the District's financial obligations regarding this lawsuit have been satisfied, the above rate for the 0 – 40 units will be reduced by \$0.05.

BLACK LAKE DIVISION

	2001	2002	2003	2004	2005	2006
0 – 40 UNITS	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75
OVER 40 UNITS	\$1.15	\$1.15	\$1.15	\$1.15	\$1.15	\$1.15

**NIPOMO COMMUNITY SERVICES DISTRICT
BI-MONTHLY SEWER USER FEES**

TOWN DIVISION

All increases shall take effect on **July 1st** of each year.

	2001	2002	2003	2004	2005
PER DUE	\$36.40	\$36.50	\$36.70	\$36.80	\$37.00

Montecito Verde II Sewer Maintenance District \$28.00 per DUE (See Footnote 1)

Footnote 1: Upon connection to the Town Division Wastewater Treatment Plant, the Montecito Verde II operation and maintenance charge shall be the same as the charges collected from sewer customers in the Town Division.

BLACK LAKE DIVISION

All increases shall take effect on **July 1st** of each year.

	2001	2002	2003	2004	2005
PER DUE	\$44.50	\$46.00	\$47.50	\$49.00	\$50.70

**NIPOMO COMMUNITY SERVICES DISTRICT
CAPACITY CHARGES**

WATER CAPACITY CHARGES - TOWN DIVISION ONLY

METER SIZE	EFFECTIVE JULY 1, 2001
Up to 1 inch	\$3,370.00

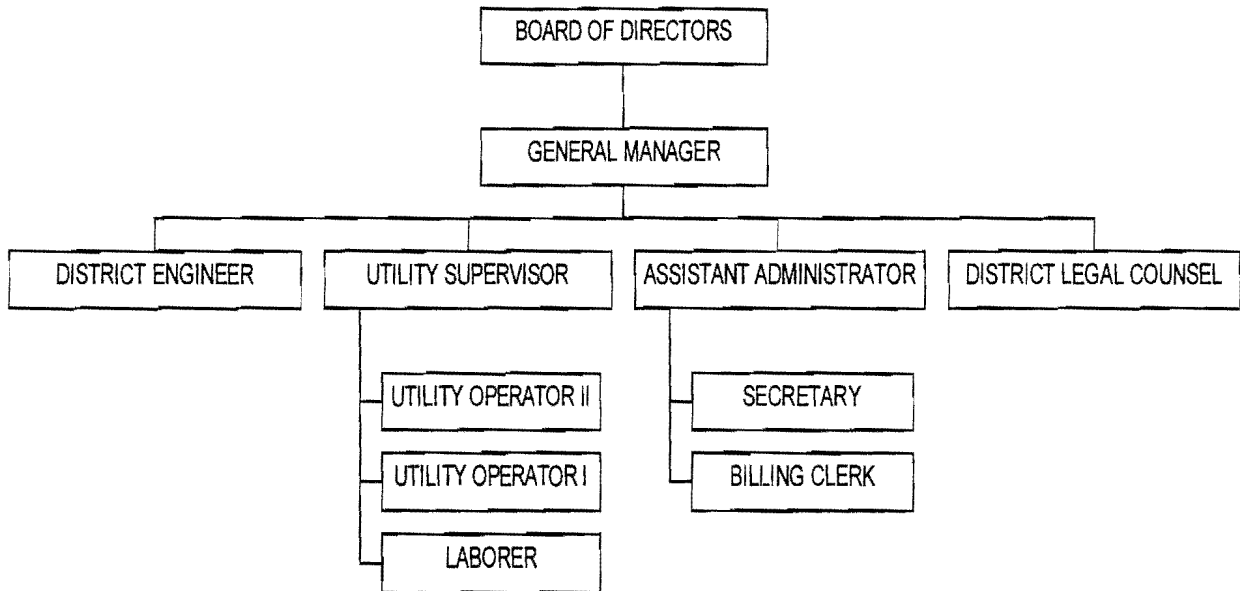
Ordinance 97-86

SEWER CAPACITY CHARGES - TOWN DIVISION ONLY

	EFFECTIVE JULY 1, 2001
Per DUE (Dwelling Unit Equivalent)	\$2,500.00

Ordinance 97-84

NIPOMO COMMUNITY SERVICES DISTRICT
CHAIN OF COMMAND



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL

2001-2002

<u>OFFICE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
General Manager	1	1
Assistant Administrator	1	1
Secretary	1	1
Billing clerk	1	1
	<u>4</u>	<u>4</u>
<u>MAINTENANCE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
Utility Supervisor	1	1
Maintenance Worker II	2	2
Maintenance Worker I	1	2
	<u>4</u>	<u>5</u>
TOTAL	<u>8</u>	<u>9</u>

NIPOMO COMMUNITY SERVICES DISTRICT
EMPLOYEE STEP AND RANGE PLAN
MONTHLY COMPENSATION

	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>	2.50% Longevity <u>Pay 15 yrs</u>	2.50% Longevity <u>Pay 20 yrs</u>
Assistant Administrator	3,575	3,754	3,942	4,139	4,346	4,455	4,566
Secretary	2,396	2,516	2,642	2,774	2,913	2,986	3,061
Billing Clerk	2,213	2,324	2,440	2,562	2,690	2,757	2,826
Utility Supervisor	3,555	3,733	3,920	4,116	4,322	4,430	4,541
Utility Operator II	2,879	3,023	2,879	3,023	3,174	3,253	3,334
Utility Operator I	1,989	2,088	2,192	2,302	2,417	2,477	2,539

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 increase.

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
2001-2002

VEHICLES	YEAR	MILEAGE	DATE PURCHASED	FISCAL YR PURCHASED	ANTICIPATED YEAR OF REPLACEMENT
FORD PICKUP	1994	87540	7/28/94	1995	FY 2002-03
FORD PICKUP	1996	87750	10/17/95	1996	FY 2003-04
DODGE PICKUP	1999	26785	12/3/98	1999	FY 2005-06
CHEVY ¾ TON 4X4	2000	17001	3/2/00	2000	FY 2006-07

OTHER EQUIPMENT	DATE PURCHASED
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 needed" basis.

RESOLUTIONS



RESOLUTION 01-BUDGET

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2001-02 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 2001-02 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, "2001-02 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:
NOES:
ABSENT:
ABSTAIN:

the foregoing Resolution is hereby adopted this ___ day of June 2001.

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. 01-APPROP LIMITATION

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION
FOR THE 2001-02 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 7.82% and the percent change in the population of the unincorporated area of San Luis Obispo County is 2.22%.

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:
 $1.0782\% \times 1.022\% = 1.10\%$
2. That the 2001-02 appropriation limit is and is determined as follows:

2000-01 Limitation	\$1,460,980
2001-02 Ratio of Change	x <u>1.10</u>
2001-02 Appropriation Limitation	\$1,607,078
2000-02 Appropriation Subject to Limitation	(<u>217,300</u>)
2001-02 Appropriations Under Limit	<u>\$1,389,778</u>

**RESOLUTION 01-APPROP LIMITATION
PAGE TWO**

3. No further adjustment to the 2001-02 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 2001-02.

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

AYES:
NOES:
ABSENT:
ABSTAIN:

the foregoing resolution is hereby adopted this ____ day of June 2001.

Robert L. Blair, President
Nipomo Community Services District

ATTEST:

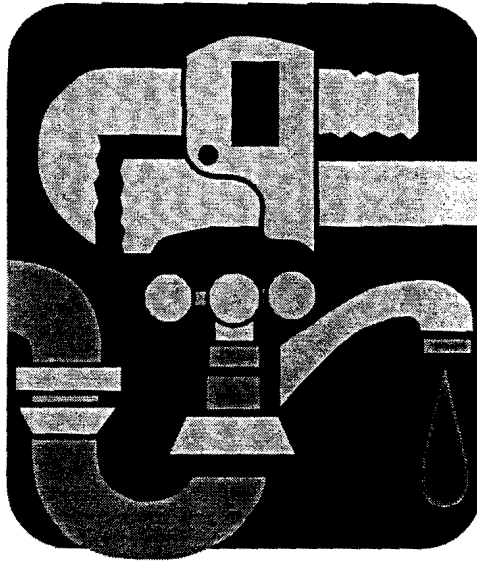
APPROVED AS TO FORM:

Donna K. Johnson
Secretary to the Board

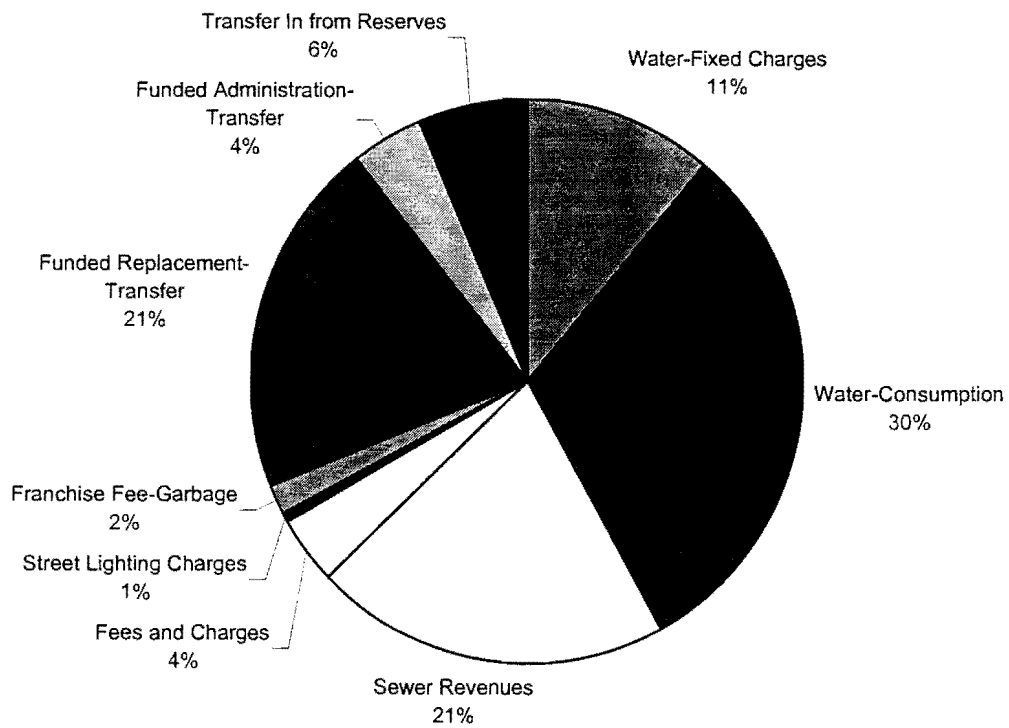
Jon S. Seitz
General Counsel

C:\W:\RES\01-approplimit budget

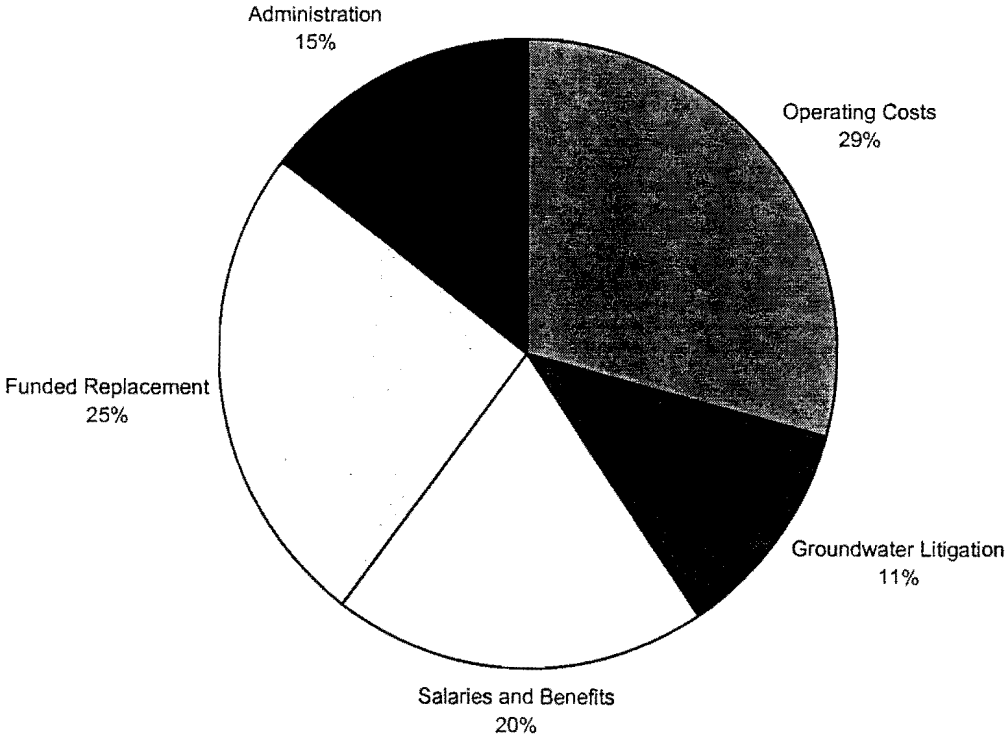
OPERATING BUDGET



NIPOMO COMMUNITY SERVICES DISTRICT COMBINED REVENUE OF ALL FUNDS



**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED EXPENDITURES OF ALL FUNDS**



**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET - TOTALS FOR EACH FUND
2001-2002**

	#110 ADMIN BUDGET	#120 WATER BUDGET	#130 SEWER BUDGET	#140 BL WATER BUDGET	#150 BL SEWER BUDGET	#160 MONTECITO VERDE II BUDGET	#200 BL STREET LIGHTING BUDGET	#300 GARBAGE BUDGET	#400 DRAINAGE BUDGET	#800 FUNDED BUDGET	#810 FUNDED REP-SEWER BUDGET	#820 FUNDED REP-BL W BUDGET	#830 FUNDED REP-BL S BUDGET	TOTAL
REVENUES														
Water - Fixed Revenues	0	300,000	0	48,660	0	0	0	0	0	0	0	0	0	348,660
Water - Consumption Revenues	0	815,000	0	167,000	0	0	0	0	0	0	0	0	0	982,000
Sewer Revenues	0	0	509,000	0	144,000	2,700	0	0	0	0	0	0	0	655,700
Fees and Penalties	0	23,500	0	1,200	0	0	0	0	0	0	0	0	0	24,700
Meter and Connection Fees	0	63,250	0	0	0	0	0	0	0	0	0	0	0	63,250
Plan Check and Inspection Fees	0	5,000	3,000	0	0	0	0	0	0	0	0	0	0	8,000
Lift Station Fees	0	0	5,000	0	0	0	0	0	0	0	0	0	0	5,000
Miscellaneous Income	2,000	10,500	0	0	0	0	0	0	9,700	0	0	0	0	22,200
Street Lighting Charges	0	0	0	0	0	0	18,258	0	0	0	0	0	0	18,258
Franchise Fee - Garbage	0	0	0	0	0	0	0	50,000	0	0	0	0	0	50,000
Transfers In	0	200,000	0	0	0	0	0	0	0	0	0	0	0	200,000
Oper Transfers In-Funded Admin	130,420	0	0	0	0	0	0	0	0	0	0	0	0	130,420
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	350,000	250,000	20,000	34,000	654,000
TOTAL REVENUES	132,420	1,417,250	517,000	216,860	144,000	2,700	18,258	50,000	9,700	350,000	250,000	20,000	34,000	3,162,188

EXPENDITURES														
OPERATIONS & MAINTENANCE														
Wages	0	100,625	21,875	21,875	30,625	1,000	0	0	500	0	0	0	0	176,500
Wages - Overtime	0	17,250	3,750	3,750	5,250	0	0	0	0	0	0	0	0	30,000
Payroll Taxes	0	2,360	510	510	720	0	0	0	0	0	0	0	0	4,100
Retirement	0	7,190	1,560	1,560	2,190	0	0	0	0	0	0	0	0	12,500
Medical and Dental	0	18,000	3,915	3,915	5,470	0	0	0	0	0	0	0	0	31,300
Workers Comp Insurance	0	6,615	1,450	1,450	1,985	0	0	0	0	0	0	0	0	11,500
Electricity	0	200,000	80,000	72,000	26,000	0	27,000	0	0	0	0	0	0	405,000
Natural Gas-pumping	0	65,000	0	0	0	0	0	0	0	0	0	0	0	65,000
Chemicals	0	5,200	0	1,000	10,000	0	0	0	0	0	0	0	0	16,200
Lab Tests and Sampling	0	14,000	5,500	5,500	9,000	0	0	0	0	0	0	0	0	34,000
Operating Supplies	0	19,500	2,700	1,100	1,100	0	0	0	0	0	0	0	0	24,400
Outside Services	0	15,000	10,500	3,000	2,000	2,500	0	0	0	0	0	0	0	33,000
Permits and Operating Fees	0	7,300	400	1,500	400	200	0	0	0	0	0	0	0	9,800
Repairs & Maintenance	0	44,000	30,000	12,000	4,000	0	0	0	1,000	0	0	0	0	91,000
Repairs & Maintenance - Vehicles	0	4,500	1,700	600	700	0	0	0	0	0	0	0	0	7,500
Engineering	0	10,000	2,000	500	500	1,000	0	0	0	0	0	0	0	14,000
Fuel	0	6,000	2,500	900	1,000	0	0	0	0	0	0	0	0	10,400
Paging Service	0	950	370	130	150	0	0	0	0	0	0	0	0	1,600
Meters - New Installations	0	12,000	0	0	0	0	0	0	0	0	0	0	0	12,000
Automatic Meter Reading-New Installation	0	23,000	0	0	0	0	0	0	0	0	0	0	0	23,000
Meters - Replacement Program	0	12,000	0	2,000	0	0	0	0	0	0	0	0	0	14,000
Uniforms	0	1,980	760	265	295	0	0	0	0	0	0	0	0	3,300
Contingency	0	500	500	500	500	0	0	0	0	0	0	0	0	2,000
Oper Transfer Out - Funded Replacement	0	350,000	250,000	20,000	34,000	0	0	0	0	0	0	0	0	654,000
TOTAL OPERATIONS & MAINTENANCE	0	942,970	419,990	154,055	135,885	4,700	27,000	0	1,500	0	0	0	0	1,686,100

GENERAL & ADMINISTRATIVE														
Wages	65,625	71,900	46,595	7,940	7,940	0	0	0	0	0	0	0	0	200,000
Wages - Overtime	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	1,300	1,550	850	150	150	0	0	0	0	0	0	0	0	4,000
Retirement	4,605	5,505	3,020	535	535	0	0	0	0	0	0	0	0	14,200
Medical and Dental	9,665	11,530	6,325	1,115	1,115	0	0	0	0	0	0	0	0	29,750
Workers Comp Insurance	585	700	385	65	65	0	0	0	0	0	0	0	0	1,800
Audit	630	2,100	835	300	335	0	0	0	0	0	0	0	0	4,200
Bank Charges and Fees	300	300	0	60	0	0	0	0	0	0	0	0	0	660

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET - TOTALS FOR EACH FUND
2001-2002**

	#110	#120	#130	#140	#150	#180	#200	#300	#400	#800	#810	#820	#830	TOTAL
	ADMIN	WATER	SEWER	BL WATER	BL SEWER	MONTECITO	BL STREET	GARBAGE	DRAINAGE	FUNDED	FUNDED	FUNDED	FUNDED	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	REP-WATER	REP-SEWER	REP-BL W	REP-BL S	
Computer Expense	1,830	6,100	2,440	855	975	0	0	0	0	0	0	0	0	12,200
Consulting	0	4,800	3,200	0	0	0	0	0	0	0	0	0	0	8,000
Director Fees	2,550	8,500	3,400	1,190	1,360	0	0	0	0	0	0	0	0	17,000
Dues and Subscriptions	750	2,500	1,000	350	400	0	0	0	0	0	0	0	0	5,000
Education and Training	975	3,250	1,300	455	520	0	0	0	0	0	0	0	0	6,500
Elections	0	8,000	0	2,000	0	0	0	0	0	0	0	0	0	10,000
Insurance - Liability	2,325	7,750	3,100	1,085	1,240	0	500	0	0	0	0	0	0	16,000
LAFCO Funding	17,000	0	0	0	0	0	0	0	0	0	0	0	0	17,000
Landscape and Janitorial	975	3,250	1,300	455	520	0	0	0	0	0	0	0	0	6,500
Legal - General Counsel	15,000	15,000	8,000	1,000	1,000	2,000	0	10,000	0	0	0	0	0	52,000
Legal - Water Counsel	0	240,000	0	60,000	0	0	0	0	0	0	0	0	0	300,000
Miscellaneous	1,000	500	500	5,000	500	0	0	38,000	0	0	0	0	0	45,500
Newsletter and Mailers	300	1,000	400	140	160	0	0	1,000	0	0	0	0	0	3,000
Office Supplies	600	2,000	800	280	320	0	0	0	0	0	0	0	0	4,000
Operating Supplies	500	4,800	1,840	640	720	0	0	0	0	0	0	0	0	8,500
Outside Services	225	750	300	105	120	0	0	0	0	0	0	0	0	1,500
Postage	1,630	5,450	2,180	765	875	0	0	0	0	0	0	0	0	10,900
Public Notices	210	700	280	100	110	500	100	1,000	0	0	0	0	0	3,000
Repairs and Maintenance - Office	230	750	300	100	120	0	0	0	0	0	0	0	0	1,500
Repairs and Maintenance - Buildings	450	1,500	600	210	240	0	0	0	0	0	0	0	0	3,000
Property Taxes	0	475	80	0	0	0	0	0	0	0	0	0	0	555
Telephone	675	2,250	900	315	360	0	0	0	0	0	0	0	0	4,500
Travel and Mileage	1,350	4,500	1,800	630	720	0	0	0	0	0	0	0	0	9,000
Utilities - Gas, Electric and Trash	1,135	3,775	1,510	530	600	0	0	0	0	0	0	0	0	7,550
Oper Transfer Out - Funded Administration	0	78,252	29,997	10,433	11,738	0	0	0	0	0	0	0	0	130,420
TOTAL GENERAL & ADMINISTRATIVE	132,420	499,437	123,237	96,803	32,738	2,500	600	50,000	0	0	0	0	0	937,735
OTHER EXPENDITURES														
Interest Expense - Debt Service	0	9,150	0	0	0	0	0	0	0	0	0	0	0	9,150
Debt Service - Principal Portion	0	7,000	0	0	0	0	0	0	0	0	0	0	0	7,000
Fixed Asset/Summit Station Rebate	0	76,000	0	0	0	0	0	0	0	0	0	0	0	76,000
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	31,000	0	10,000	3,500	44,500
TOTAL OTHER EXPENDITURES	0	92,150	0	0	0	0	0	0	0	31,000	0	10,000	3,500	136,650
TOTAL EXPENDITURES	132,420	1,534,557	543,227	250,858	168,623	7,200	27,600	50,000	1,500	31,000	0	10,000	3,500	2,760,485
SURPLUS (DEFICIT)	0	(117,307)	(26,227)	(33,998)	(24,623)	(4,500)	(9,342)	0	8,200	319,000	250,000	10,000	30,500	401,703
Interest Earnings	0	18,000	28,000	15,000	2,800	2,700	3,000	0	450	32,000	58,000	25,000	2,200	187,150
NET SURPLUS OR (DEFICIT)	0	(99,307)	1,773	(18,998)	(21,823)	(1,800)	(6,342)	0	8,650	351,000	308,000	35,000	32,700	588,853
ESTIMATED FUNDS AVAILABLE														
Estimated Account Balance 7/1/01	0	354,000	540,000	237,000	61,000	47,000	54,000	0	5,000	636,000	1,116,000	482,000	44,000	3,576,000
Net Surplus or (Deficit)	0	(99,307)	1,773	(18,998)	(21,823)	(1,800)	(6,342)	0	8,650	351,000	308,000	35,000	32,700	588,853
Estimated Account Balance 7/1/02	0	254,693	541,773	218,002	39,177	45,200	47,658	0	13,650	987,000	1,424,000	517,000	76,700	4,164,853

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

CONSOLIDATED - ALL FUNDS	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
REVENUES					
Water - Fixed Revenues	342,000	342,000	333,000	348,660	1.9%
Water - Consumption Revenues	873,047	918,000	917,000	982,000	7.0%
Sewer Revenues	614,879	619,300	633,500	655,700	5.9%
Fees and Penalties	30,220	27,000	24,500	24,700	-8.5%
Meter and Connection Fees	35,550	9,350	5,000	63,250	576.5%
Plan Check and Inspection Fees	9,911	4,500	4,000	8,000	77.8%
Lift Station Fees	7,500	0	5,500	5,000	#DIV/0!
Miscellaneous Income	251,100	9,500	63,800	22,200	133.7%
Street Lighting Charges	18,258	18,258	18,258	18,258	0.0%
Franchise Fee - Garbage	0	0	0	50,000	#DIV/0!
Transfers In	0	312,000	312,000	200,000	-35.9%
Oper Transfers In-Funded Admin	95,675	124,120	109,790	130,420	5.1%
Oper Transfers In-Funded Replacement	213,360	290,000	290,000	654,000	125.5%
TOTAL REVENUES	2,491,500	2,674,028	2,716,348	3,162,188	18.3%

EXPENDITURES	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
OPERATIONS & MAINTENANCE					
Wages	139,997	144,500	136,500	176,500	22.1%
Wages - Overtime	30,796	35,200	28,800	30,000	-14.8%
Payroll Taxes	3,647	2,931	3,300	4,100	39.9%
Retirement	9,907	10,344	9,900	12,500	20.8%
Medical and Dental	20,080	21,981	22,400	31,300	42.4%
Workers Comp Insurance	3,769	5,377	8,500	11,500	113.9%
Electricity-pumping	258,977	289,000	294,000	405,000	40.1%
Natural Gas-pumping	22,651	40,500	55,000	65,000	60.5%
Chemicals	11,356	14,600	16,100	16,200	11.0%
Lab Tests and Sampling	19,792	25,500	23,560	34,000	33.3%
Operating Supplies	30,758	23,600	27,800	24,400	3.4%
Outside Services	179,388	26,800	13,110	33,000	23.1%
Permits and Operating Fees	8,511	8,800	10,200	9,800	11.4%
Repairs & Maintenance	101,302	64,000	72,200	91,000	42.2%
Repairs & Maintenance - Vehicles	7,363	10,500	4,550	7,500	-28.6%
Engineering	39,155	27,800	59,800	14,000	-49.6%
Fuel	8,739	8,000	9,600	10,400	30.0%
Paging Service	1,371	1,500	1,480	1,600	6.7%
Meters - New Installations	10,832	2,000	1,500	12,000	500.0%
Automatic Meter Reading-New Installation	0	0	0	23,000	#DIV/0!
Meters - Replacement Program	12,769	17,000	16,100	14,000	-17.6%
Uniforms	2,539	3,000	2,470	3,300	10.0%
Contingency	0	2,000	0	2,000	0.0%
Oper Transfer Out - Funded Replacement	213,360	290,000	290,000	654,000	125.5%
TOTAL OPERATIONS & MAINTENANCE	1,137,059	1,074,933	1,106,870	1,686,100	56.9%

CONSOLIDATED - ALL FUNDS CONTINUED GENERAL & ADMINISTRATIVE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	179,965	190,500	175,925	200,000	5.0%
Wages - Overtime	860	855	0	0	-100.0%
Payroll Taxes	4,494	3,869	3,160	4,000	3.4%
Retirement	12,175	13,656	11,470	14,200	4.0%
Medical and Dental	24,396	29,019	25,850	29,750	2.5%
Workers Comp Insurance	4,592	4,123	1,400	1,800	-56.3%
Audit	3,213	3,350	3,375	4,200	25.4%
Bank Charges and Fees	387	505	500	660	30.7%
Computer Expense	3,600	12,000	14,550	12,200	1.7%
Consulting	20,900	9,000	31,900	8,000	-11.1%
Director Fees	14,551	17,000	15,000	17,000	0.0%
Dues and Subscriptions	3,631	4,800	3,750	5,000	4.2%
Education and Training	2,639	6,500	4,050	6,500	0.0%
Elections	0	6,500	2,416	10,000	53.8%
Insurance - Liability	16,228	13,000	12,650	16,000	23.1%
LAFCO Funding	0	0	0	17,000	#DIV/0!
Landscape and Janitorial	4,259	5,000	3,650	6,500	30.0%
Legal - General Counsel	75,311	34,000	42,800	52,000	52.9%
Legal - Water Counsel	225,467	220,000	307,000	300,000	36.4%
Miscellaneous	2,569	3,690	2,400	45,500	1133.1%
Newsletter and Mailers	2,020	3,050	950	3,000	-1.6%
Office Supplies	4,199	5,000	3,150	4,000	-20.0%
Operating Supplies	237	7,000	9,700	8,500	21.4%
Outside Services	935	2,010	4,250	1,500	-25.4%
Postage	4,463	8,000	9,600	11,900	48.8%
Public Notices	248	2,100	535	2,000	-4.8%
Repairs and Maintenance - Office	437	1,500	1,350	1,500	0.0%
Repairs and Maintenance - Buildings	1,142	1,500	3,450	3,000	100.0%
Property Taxes	536	545	575	555	1.8%
Telephone	3,867	5,000	3,560	4,500	-10.0%
Travel and Mileage	6,201	12,500	3,475	9,000	-28.0%
Utilities - Gas, Electric and Trash	4,497	5,140	4,700	7,550	46.9%
Oper Transfer Out - Funded Administration	95,675	124,120	109,790	130,420	5.1%
TOTAL GENERAL & ADMINISTRATIVE	723,694	754,832	816,931	937,735	24.2%

OTHER EXPENDITURES

Interest Expense - Debt Service	9,450	9,450	9,450	9,150	-3.2%
Debt Service - Principal Portion	7,000	7,000	7,000	7,000	0.0%
Fixed Assets/Summit Station Rebate	42,125	396,075	372,510	76,000	-80.8%
Funded Replacement Projects	0	70,000	25,580	44,500	-36.4%
TOTAL OTHER EXPENDITURES	58,575	482,525	414,540	136,650	-71.7%

TOTAL EXPENDITURES	1,919,328	2,312,290	2,338,341	2,760,485	19.4%
---------------------------	------------------	------------------	------------------	------------------	--------------

SURPLUS (DEFICIT)	572,172	361,738	378,007	401,703	11.0%
--------------------------	----------------	----------------	----------------	----------------	--------------

Interest Earnings	166,102	145,900	142,300	187,150	28.3%
-------------------	---------	---------	---------	---------	-------

NET SURPLUS OR (DEFICIT)	738,274	507,638	520,307	588,853	16.0%
---------------------------------	----------------	----------------	----------------	----------------	--------------

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

ADMINISTRATION FUND #110	1999-00	2000-01	2000-01	2001-02	% CHANGE
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
REVENUES					
Water - Fixed Revenues	0	0	0	0	0.0%
Water - Consumption Revenues	0	0	0	0	3.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Lift Station Fees	0	0	0	0	0.0%
Miscellaneous Income	12,621	0	3,300	2,000	#DIV/0!
Street Lighting Charges	0	0	0	0	0.0%
Franchise Fee - Garbage	0	0	0	0	0.0%
Transfers In	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	95,675	124,120	109,790	130,420	5.1%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL REVENUES	108,296	124,120	113,090	132,420	6.7%

EXPENDITURES	1999-00	2000-01	2000-01	2001-02	% CHANGE
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Electricity-pumping	0	0	0	0	0.0%
Natural Gas-pumping	0	0	0	0	0.0%
Chemicals	0	0	0	0	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Permits and Operating Fees	0	0	0	0	0.0%
Repairs & Maintenance	0	0	0	0	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%
Engineering	0	0	0	0	0.0%
Fuel	0	0	0	0	0.0%
Paging Service	0	0	0	0	0.0%
Meters - New Installations	0	0	0	0	0.0%
Automatic Meter Reading-New Installation	0	0	0	0	0.0%
Meters - Replacement Program	0	0	0	0	0.0%
Uniforms	0	0	0	0	0.0%
Contingency	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%

ADMINISTRATION FUND #110 - CONTINUED GENERAL & ADMINISTRATIVE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	62,149	61,750	58,125	65,625	6.3%
Wages - Overtime	301	390	0	0	-100.0%
Payroll Taxes	1,221	1,020	1,120	1,300	27.5%
Retirement	3,285	3,600	4,300	4,605	27.9%
Medical and Dental	6,671	7,650	9,800	9,665	26.3%
Workers Comp Insurance	1,266	1,425	500	585	-58.9%
Audit	482	500	500	630	26.0%
Bank Charges and Fees	195	300	250	300	0.0%
Computer Expense	537	1,800	3,100	1,830	1.7%
Consulting	0	0	0	0	0.0%
Director Fees	2,168	2,550	2,200	2,550	0.0%
Dues and Subscriptions	494	720	600	750	4.2%
Education and Training	271	975	500	975	0.0%
Elections	0	975	370	0	-100.0%
Insurance - Liability	2,304	1,875	1,800	2,325	24.0%
LAFCO Funding	0	0	0	17,000	#DIV/0!
Landscape and Janitorial	641	750	900	975	30.0%
Legal - General Counsel	17,016	15,000	17,000	15,000	0.0%
Legal - Water Counsel	0	0	0	0	0.0%
Miscellaneous	234	1,190	1,800	1,000	-16.0%
Newsletter and Mailers	99	475	100	300	-36.8%
Office Supplies	1,533	750	500	600	-20.0%
Operating Supplies	237	7,000	1,500	500	-92.9%
Outside Services	755	1,500	1,000	225	-85.0%
Postage	594	1,200	1,100	1,630	35.8%
Public Notices	0	300	300	210	-30.0%
Repairs and Maintenance - Office	437	1,500	200	230	-84.7%
Repairs and Maintenance - Buildings	215	1,500	850	450	-70.0%
Property Taxes	0	0	0	0	0.0%
Telephone	472	700	375	675	-3.6%
Travel and Mileage	823	1,875	500	1,350	-28.0%
Utilities - Gas, Electric and Trash	3,896	4,850	3,800	1,135	-76.6%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%
TOTAL GENERAL & ADMINISTRATIVE	108,296	124,120	113,090	132,420	6.7%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	0.0%
Debt Service - Principal Portion	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL OTHER EXPENDITURES	0	0	0	0	0.0%

TOTAL EXPENDITURES	108,296	124,120	113,090	132,420	6.7%
---------------------------	----------------	----------------	----------------	----------------	-------------

SURPLUS (DEFICIT)	0	0	0	0	0.0%
--------------------------	----------	----------	----------	----------	-------------

Interest Earnings	0	0	0	0	0.0%
-------------------	---	---	---	---	------

NET SURPLUS OR (DEFICIT)	0	0	0	0	0.0%
---------------------------------	----------	----------	----------	----------	-------------

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

WATER FUND #120	1999-00	2000-01	2000-01	2001-02	% CHANGE
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
REVENUES					
Water - Fixed Revenues	294,000	294,000	285,000	300,000	2.0%
Water - Consumption Revenues	715,513	761,000	759,000	815,000	7.1%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	27,311	25,000	23,000	23,500	-6.0%
Meter and Connection Fees	34,460	9,350	5,000	63,250	576.5%
Plan Check and Inspection Fees	9,111	3,000	3,500	5,000	66.7%
Lift Station Fees	0	0	0	0	0.0%
Miscellaneous Income	188,953	0	17,000	10,500	#DIV/0!
Street Lighting Charges	0	0	0	0	0.0%
Franchise Fee - Garbage	0	0	0	0	0.0%
Transfers In (Property Tax Fund)	0	260,000	260,000	200,000	-23.1%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL REVENUES	1,269,348	1,352,350	1,352,500	1,417,250	4.8%

EXPENDITURES	1999-00	2000-01	2000-01	2001-02	% CHANGE
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
Wages	78,024	82,225	75,000	100,625	22.4%
Wages - Overtime	17,343	20,000	16,000	17,250	-13.8%
Payroll Taxes	2,239	1,802	1,800	2,360	31.0%
Retirement	6,081	6,360	5,600	7,190	13.1%
Medical and Dental	12,231	13,515	12,500	18,000	33.2%
Workers Comp Insurance	2,296	3,800	4,750	6,615	74.1%
Electricity-pumping	129,385	150,000	140,000	200,000	33.3%
Natural Gas-pumping	22,651	40,500	55,000	65,000	60.5%
Chemicals	4,494	5,100	5,500	5,200	2.0%
Lab Tests and Sampling	5,853	8,800	7,000	14,000	59.1%
Operating Supplies	25,011	19,000	24,000	19,500	2.6%
Outside Services	169,975	12,480	4,000	15,000	20.2%
Permits and Operating Fees	6,211	7,200	8,000	7,300	1.4%
Repairs & Maintenance	14,909	35,000	30,000	44,000	25.7%
Repairs & Maintenance - Vehicles	4,418	5,000	2,800	4,500	-10.0%
Engineering	34,752	10,000	38,000	10,000	0.0%
Fuel	5,077	4,800	5,700	6,000	25.0%
Paging Service	821	900	900	950	5.6%
Meters - New Installations	8,027	2,000	1,500	12,000	500.0%
Automatic Meter Reading-New Installation	0	0	0	23,000	#DIV/0!
Meters - Replacement Program	12,769	15,000	16,100	12,000	-20.0%
Uniforms	1,523	1,800	1,500	1,980	10.0%
Contingency	0	500	0	500	0.0%
Oper Transfer Out - Funded Replacement	103,104	154,000	154,000	350,000	127.3%
TOTAL OPERATIONS & MAINTENANCE	667,194	599,782	609,650	942,970	57.2%

WATER FUND #120 - CONTINUED GENERAL & ADMINISTRATIVE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	63,051	73,625	62,800	71,900	-2.3%
Wages - Overtime	258	465	0	0	-100.0%
Payroll Taxes	1,832	1,598	1,100	1,550	-3.0%
Retirement	4,976	5,640	4,700	5,505	-2.4%
Medical and Dental	10,007	11,985	9,500	11,530	-3.8%
Workers Comp Insurance	1,878	950	500	700	-26.3%
Audit	1,606	1,675	1,700	2,100	25.4%
Bank Charges and Fees	176	180	250	300	66.7%
Computer Expense	1,793	6,000	6,700	6,100	1.7%
Consulting	12,540	5,400	15,000	4,800	-11.1%
Director Fees	7,305	8,500	7,500	8,500	0.0%
Dues and Subscriptions	1,967	2,400	1,700	2,500	4.2%
Education and Training	1,588	3,250	2,200	3,250	0.0%
Elections	0	3,250	1,204	8,000	146.2%
Insurance - Liability	7,871	6,250	6,100	7,750	24.0%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	2,128	2,500	1,600	3,250	30.0%
Legal - General Counsel	13,831	15,000	25,000	15,000	0.0%
Legal - Water Counsel	225,467	176,000	1260,000	240,000	36.4%
Miscellaneous	2,313	500	400	500	0.0%
Newsletter and Mailers	1,437	1,500	500	1,000	-33.3%
Office Supplies	1,587	2,500	1,500	2,000	-20.0%
Operating Supplies	0	0	4,700	4,800	#DIV/0!
Outside Services	180	300	1,700	750	150.0%
Postage	2,447	4,000	5,000	5,450	36.3%
Public Notices	185	1,000	100	700	-30.0%
Repairs and Maintenance - Office	0	0	650	750	#DIV/0!
Repairs and Maintenance - Buildings	384	0	700	1,500	#DIV/0!
Property Taxes	464	470	500	475	1.1%
Telephone	1,594	2,300	1,500	2,250	-2.2%
Travel and Mileage	3,190	6,250	1,850	4,500	-28.0%
Utilities - Gas, Electric and Trash	355	0	600	3,775	#DIV/0!
Oper Transfer Out - Funded Administration	57,411	74,472	65,874	78,252	5.1%
TOTAL GENERAL & ADMINISTRATIVE	429,821	417,960	493,128	499,437	19.5%

OTHER EXPENDITURES

Interest Expense - Debt Service	9,450	9,450	9,450	9,150	-3.2%
Debt Service - Principal Portion	7,000	7,000	7,000	7,000	0.0%
Fixed Assets/Summit Station Rebate	42,125	314,650	293,610	76,000	-75.8%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL OTHER EXPENDITURES	58,575	331,100	310,060	92,150	-72.2%

TOTAL EXPENDITURES	1,155,590	1,348,842	1,412,838	1,534,557	13.8%
---------------------------	------------------	------------------	------------------	------------------	--------------

SURPLUS (DEFICIT)	113,758	3,508	(60,338)	(117,307)	-3444.0%
--------------------------	----------------	--------------	-----------------	------------------	-----------------

Interest Earnings	16,108	14,000	14,200	18,000	28.6%
--------------------------	---------------	---------------	---------------	---------------	--------------

NET SURPLUS OR (DEFICIT)	129,866	17,508	(46,138)	(99,307)	-667.2%
---------------------------------	----------------	---------------	-----------------	-----------------	----------------

Estimated Cash Balance 7/1/01	354,000
Net Surplus or (Deficit)	(99,307)
Estimated Cash Balance 6/30/02	<u>254,693</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

SEWER FUND #130	1999-00	2000-01	2000-01	2001-02	% CHANGE
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
REVENUES					
Water - Fixed Revenues	0	0	0	0	0.0%
Water - Consumption Revenues	0	0	0	0	0.0%
Sewer Revenues	473,892	482,000	490,000	509,000	5.6%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	800	1,500	500	3,000	100.0%
Lift Station Fees	7,500	0	5,500	5,000	#DIV/0!
Miscellaneous Income	39,967	0	34,000	0	0.0%
Street Lighting Charges	0	0	0	0	0.0%
Franchise Fee - Garbage	0	0	0	0	0.0%
Transfer In	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL REVENUES	522,159	483,500	530,000	517,000	6.9%

OPERATIONS & MAINTENANCE	1999-00	2000-01	2000-01	2001-02	% CHANGE
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
EXPENDITURES					
Wages	19,241	17,875	18,000	21,875	22.4%
Wages - Overtime	4,022	4,500	4,000	3,750	-16.7%
Payroll Taxes	488	408	450	510	25.0%
Retirement	1,327	1,440	1,400	1,560	8.3%
Medical and Dental	2,668	3,060	3,000	3,915	27.9%
Workers Comp Insurance	501	570	1,250	1,450	154.4%
Electricity-Pumps and blowers	50,269	55,000	66,000	80,000	45.5%
Natural Gas	0	0	0	0	0.0%
Chemicals	0	0	0	0	0.0%
Lab Tests and Sampling	5,234	7,500	6,500	5,500	-26.7%
Operating Supplies	3,700	2,600	2,600	2,700	3.8%
Outside Services	3,740	10,680	7,000	10,500	-1.7%
Permits and Operating Fees	845	0	400	400	#DIV/0!
Repairs & Maintenance	38,533	22,000	35,000	30,000	36.4%
Repairs & Maintenance - Vehicles	1,693	3,000	1,000	1,700	-43.3%
Engineering	195	1,000	6,000	2,000	100.0%
Fuel	1,942	1,840	2,200	2,500	35.9%
Paging Service	316	350	330	370	5.7%
Meters - New Installations	0	0	0	0	0.0%
Automatic Meter Reading-New Installation	0	0	0	0	0.0%
Meters - Replacement Program	0	0	0	0	0.0%
Uniforms	584	690	550	760	10.1%
Contingency	0	500	0	500	0.0%
Oper Transfer Out - Funded Replacement	93,756	100,000	100,000	250,000	150.0%
TOTAL OPERATIONS & MAINTENANCE	229,054	233,013	255,680	419,990	80.2%

SEWER FUND #130 - CONTINUED GENERAL & ADMINISTRATIVE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	40,675	40,375	41,000	46,595	15.4%
Wages - Overtime	258	0	0	0	0.0%
Payroll Taxes	1,140	952	700	850	-10.7%
Retirement	3,096	3,360	1,400	3,020	-10.1%
Medical and Dental	6,227	7,140	4,600	6,325	-11.4%
Workers Comp Insurance	1,168	1,330	300	385	-71.1%
Audit	643	670	670	835	24.6%
Bank Charges and Fees	9	0	0	0	0.0%
Computer Expense	717	2,400	2,700	2,440	1.7%
Consulting	4,807	2,070	16,000	3,200	54.6%
Director Fees	2,906	3,400	3,000	3,400	0.0%
Dues and Subscriptions	636	960	700	1,000	4.2%
Education and Training	370	1,300	700	1,300	0.0%
Elections	0	1,300	482	0	-100.0%
Insurance - Liability	3,145	2,500	2,400	3,100	24.0%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	851	1,000	650	1,300	30.0%
Legal - General Counsel	1,518	1,000	800	8,000	700.0%
Legal - Water Counsel	0	0	0	0	0.0%
Miscellaneous	0	500	100	500	0.0%
Newsletter and Mailers	149	600	200	400	-33.3%
Office Supplies	613	1,000	600	800	-20.0%
Operating Supplies		0	2,000	1,840	#DIV/0!
Outside Services		120	900	300	150.0%
Postage	752	1,600	2,000	2,180	36.3%
Public Notices	0	400	40	280	-30.0%
Repairs and Maintenance - Office	0	0	300	300	#DIV/0!
Repairs and Maintenance - Buildings	428	0	1,000	600	#DIV/0!
Property Taxes	72	75	75	80	6.7%
Telephone	637	900	600	900	0.0%
Travel and Mileage	1,251	2,500	600	1,800	-28.0%
Utilities - Gas, Electric and Trash	141	160	150	1,510	843.8%
Oper Transfer Out - Funded Administration	22,002	28,548	25,252	29,997	5.1%
TOTAL GENERAL & ADMINISTRATIVE	94,211	106,160	109,919	123,237	16.1%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	0.0%
Debt Service - Principal Portion	0	0	0	0	0.0%
Fixed Asset Purchases	0	13,455	12,400	0	-100.0%
Funded Replacement Projects	0	0	0	0	0
TOTAL OTHER EXPENDITURES	0	13,455	12,400	0	-100.0%

TOTAL EXPENDITURES	323,265	352,628	377,999	543,227	54.1%
---------------------------	----------------	----------------	----------------	----------------	--------------

SURPLUS (DEFICIT)	198,894	130,872	152,001	(26,227)	-120.0%
--------------------------	----------------	----------------	----------------	-----------------	----------------

Interest Earnings	38,581	30,000	32,000	28,000	-6.7%
-------------------	--------	--------	--------	--------	-------

NET SURPLUS OR (DEFICIT)	237,475	160,872	184,001	1,773	-98.9%
---------------------------------	----------------	----------------	----------------	--------------	---------------

Estimated Cash Balance 7/1/01	540,000
Net Surplus or (Deficit)	1,773
Estimated Cash Balance 6/30/02	<u>541,773</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

BLACK LAKE WATER FUND #140	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
REVENUES					
Water - Fixed Revenues	48,000	48,000	48,000	48,660	1.4%
Water - Consumption Revenues	157,534	157,000	158,000	167,000	6.4%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	2,909	2,000	1,500	1,200	-40.0%
Meter and Connection Fees	1,090	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Lift Station Fees	0	0	0	0	0.0%
Miscellaneous Income	35	0	0	0	0.0%
Street Lighting Charges	0	0	0	0	0.0%
Franchise Fee - Garbage	0	0	0	0	0.0%
Transfer In (From Reserves)	0	52,000	52,000	0	-100.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL REVENUES	209,568	259,000	259,500	216,860	-16.3%

OPERATIONS & MAINTENANCE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
EXPENDITURES					
Wages	18,702	17,875	18,000	21,875	22.4%
Wages - Overtime	4,075	4,000	3,800	3,750	-6.3%
Payroll Taxes	400	285	450	510	78.9%
Retirement	1,084	1,008	1,100	1,560	54.8%
Medical and Dental	2,335	2,142	3,000	3,915	82.8%
Workers Comp Insurance	438	399	1,100	1,450	263.4%
Electricity-pumping	45,978	50,000	50,000	72,000	44.0%
Natural Gas-pumping	0	0	0	0	0.0%
Chemicals	1,031	1,500	600	1,000	-33.3%
Lab Tests and Sampling	1,858	2,000	2,500	5,500	175.0%
Operating Supplies	1,050	1,000	500	1,100	10.0%
Outside Services	4,035	1,565	200	3,000	91.7%
Permits and Operating Fees	765	1,400	1,200	1,500	7.1%
Repairs & Maintenance	42,741	5,000	6,000	12,000	140.0%
Repairs & Maintenance - Vehicles	589	2,000	500	600	-70.0%
Engineering	217	500	0	500	0.0%
Fuel	955	640	800	900	40.6%
Paging Service	110	120	120	130	8.3%
Meters - New Installations	2,805	0	0	0	0.0%
Automatic Meter Reading-New Installation	0	0	0	0	0.0%
Meters - Replacement Program	0	2,000	0	2,000	0.0%
Uniforms	203	240	200	265	10.4%
Contingency	0	500	0	500	0.0%
Oper Transfer Out - Funded Replacement	9,996	27,000	27,000	20,000	-25.9%
TOTAL OPERATIONS & MAINTENANCE	139,367	121,174	117,070	154,055	27.1%

BLACK LAKE WATER FUND #140

CONTINUED

GENERAL & ADMINISTRATIVE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	6,870	7,125	7,000	7,940	11.4%
Wages - Overtime	21	0	0	0	0.0%
Payroll Taxes	171	190	120	150	-21.1%
Retirement	464	672	550	535	-20.4%
Medical and Dental	779	1,428	1,000	1,115	-21.9%
Workers Comp Insurance	146	266	50	65	-75.6%
Audit	225	235	235	300	27.7%
Bank Charges and Fees	3	25	0	60	140.0%
Computer Expense	258	840	950	855	1.8%
Consulting	1,672	720	500	0	-100.0%
Director Fees	1,012	1,190	1,100	1,190	0.0%
Dues and Subscriptions	281	340	500	350	2.9%
Education and Training	262	455	400	455	0.0%
Elections	0	455	170	2,000	339.6%
Insurance - Liability	1,101	1,000	900	1,085	8.5%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	298	350	250	455	30.0%
Legal - General Counsel	42,946	1,000	0	1,000	0.0%
Legal - Water Counsel	0	44,000	47,000	60,000	36.4%
Miscellaneous	0	1,000	50	5,000	400.0%
Newsletter and Mailers	216	235	100	140	-40.4%
Office Supplies	220	350	300	280	-20.0%
Operating Supplies	0	0	700	640	#DIV/0!
Outside Services	0	40	600	105	162.5%
Postage	369	560	700	765	36.6%
Public Notices	35	140	20	100	-28.6%
Repairs and Maintenance - Office	0	0	100	100	#DIV/0!
Repairs and Maintenance - Buildings	54	0	400	210	#DIV/0!
Property Taxes	0	0	0	0	0.0%
Telephone	566	500	525	315	-37.0%
Travel and Mileage	438	875	300	630	-28.0%
Utilities - Gas, Electric and Trash	49	60	70	530	783.3%
Oper Transfer Out - Funded Administration	7,653	9,930	8,783	10,433	5.1%
TOTAL GENERAL & ADMINISTRATIVE	66,109	73,981	73,373	96,803	30.8%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	0.0%
Debt Service - Principal Portion	0	0	0	0	0.0%
Fixed Asset Purchases	0	62,705	61,600	0	-100.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL OTHER EXPENDITURES	0	62,705	61,600	0	-100.0%

TOTAL EXPENDITURES	205,476	257,860	252,043	250,858	-2.7%
---------------------------	----------------	----------------	----------------	----------------	--------------

SURPLUS (DEFICIT)	4,092	1,140	7,457	(33,998)	-3082.3%
--------------------------	--------------	--------------	--------------	-----------------	-----------------

Interest Earnings	35,122	32,600	24,000	15,000	-54.0%
-------------------	--------	--------	--------	--------	--------

NET SURPLUS OR (DEFICIT)	39,214	33,740	31,457	(18,998)	-156.3%
---------------------------------	---------------	---------------	---------------	-----------------	----------------

Estimated Cash Balance 7/1/01	237,000
Net Surplus or (Deficit)	(18,998)
Estimated Cash Balance 6/30/02	<u>218,002</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

BLACK LAKE SEWER FUND #150	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
REVENUES					
Water - Fixed Revenues	0	0	0	0	0.0%
Water - Consumption Revenues	0	0	0	0	0.0%
Sewer Revenues	136,492	132,000	139,000	144,000	9.1%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Lift Station Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting Charges	0	0	0	0	0.0%
Franchise Fee - Garbage	0	0	0	0	0.0%
Transfers In	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL REVENUES	136,492	132,000	139,000	144,000	9.1%

EXPENDITURES	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
OPERATIONS & MAINTENANCE					
Wages	24,030	25,025	24,000	30,625	22.4%
Wages - Overtime	5,356	6,700	5,000	5,250	-21.6%
Payroll Taxes	520	436	600	720	65.1%
Retirement	1,415	1,536	1,800	2,190	42.6%
Medical and Dental	2,846	3,264	3,900	5,470	67.6%
Workers Comp Insurance	534	608	1,400	1,985	226.5%
Electricity-Pumps and blowers	15,447	15,000	18,000	26,000	73.3%
Natural Gas	0	0	0	0	0.0%
Chemicals	5,831	8,000	10,000	10,000	25.0%
Lab Tests and Sampling	6,787	7,200	7,500	9,000	25.0%
Operating Supplies	997	1,000	700	1,100	10.0%
Outside Services	248	575	100	2,000	247.8%
Permits and Operating Fees	490	0	400	400	#DIV/0!
Repairs & Maintenance	3,328	2,000	1,200	4,000	100.0%
Repairs & Maintenance - Vehicles	663	500	250	700	40.0%
Engineering	0	500	0	500	0.0%
Fuel	765	720	900	1,000	38.9%
Paging Service	124	130	130	150	15.4%
Meters - New Installations	0	0	0	0	0.0%
Automatic Meter Reading-New Installation	0	0	0	0	0.0%
Meters - Replacement Program	0	0	0	0	0.0%
Uniforms	229	270	220	295	9.3%
Contingency	0	500	0	500	0.0%
Oper Transfer Out - Funded Replacement	6,504	9,000	9,000	34,000	277.8%
TOTAL OPERATIONS & MAINTENANCE	76,114	82,964	85,100	135,885	63.8%

**BLACK LAKE SEWER FUND #150 -
CONTINUED
GENERAL & ADMINISTRATIVE**

	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	6,870	7,125	7,000	7,940	11.4%
Wages - Overtime	22	0	0	0	0.0%
Payroll Taxes	130	109	120	150	37.6%
Retirement	354	384	520	535	39.3%
Medical and Dental	712	816	950	1,115	36.6%
Workers Comp Insurance	134	152	50	65	-57.2%
Audit	257	270	270	335	24.1%
Bank Charges and Fees	4	0	0	0	0.0%
Computer Expense	295	960	1,100	975	1.6%
Consulting	1,881	810	400	0	-100.0%
Director Fees	1,160	1,360	1,200	1,360	0.0%
Dues and Subscriptions	253	380	250	400	5.3%
Education and Training	148	520	250	520	0.0%
Elections	0	520	190	0	-100.0%
Insurance - Liability	1,257	875	950	1,240	41.7%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	341	400	250	520	30.0%
Legal - General Counsel	0	1,000	0	1,000	0.0%
Legal - Water Counsel	0	0	0	0	0.0%
Miscellaneous	0	500	50	500	0.0%
Newsletter and Mailers	119	240	50	160	-33.3%
Office Supplies	246	400	250	320	-20.0%
Operating Supplies	0	0	800	720	#DIV/0!
Outside Services	0	50	50	120	140.0%
Postage	301	640	800	875	36.7%
Public Notices	0	160	25	110	-31.3%
Repairs and Maintenance - Office	0	0	100	120	#DIV/0!
Repairs and Maintenance - Buildings	61	0	500	240	#DIV/0!
Property Taxes	0	0	0	0	#DIV/0!
Telephone	598	600	560	360	-40.0%
Travel and Mileage	499	1,000	225	720	-28.0%
Utilities - Gas, Electric and Trash	56	70	80	600	757.1%
Oper Transfer Out - Funded Administration	8,609	11,170	9,881	11,738	5.1%
TOTAL GENERAL & ADMINISTRATIVE	24,307	30,511	26,871	32,738	7.3%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	0.0%
Debt Service - Principal Portion	0	0	0	0	0.0%
Fixed Asset Purchases		5,265	4,900	0	-100.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL OTHER EXPENDITURES	0	5,265	4,900	0	-100.0%

TOTAL EXPENDITURES	100,421	118,740	116,871	168,623	42.0%
---------------------------	----------------	----------------	----------------	----------------	--------------

SURPLUS (DEFICIT)	36,071	13,260	22,129	(24,623)	-285.7%
--------------------------	---------------	---------------	---------------	-----------------	----------------

Interest Earnings	1,058	1,000	1,800	2,800	180.0%
-------------------	-------	-------	-------	-------	--------

NET SURPLUS OR (DEFICIT)	37,129	14,260	23,929	(21,823)	-253.0%
---------------------------------	---------------	---------------	---------------	-----------------	----------------

Estimated Cash Balance 7/1/01	61,000
Net Surplus or (Deficit)	(21,823)
Estimated Cash Balance 6/30/02	<u>39,177</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

MONTECITO VERDE II FUND #160	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
REVENUES					
Water - Fixed Revenues	0	0	0	0	0.0%
Water - Consumption Revenues	0	0	0	0	0.0%
Sewer Revenues	4,495	5,300	4,500	2,700	-49.1%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Lift Station Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting Charges	0	0	0	0	0.0%
Franchise Fee - Garbage	0	0	0	0	0.0%
Transfers In	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL REVENUES	4,495	5,300	4,500	2,700	-49.1%

OPERATIONS & MAINTENANCE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
EXPENDITURES					
Wages	0	1,000	1,000	1,000	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Electricity-pumping	0	0	0	0	0.0%
Natural Gas-pumping	0	0	0	0	0.0%
Chemicals	0	0	0	0	0.0%
Lab Tests and Sampling	60	0	60	0	100.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	1,390	1,500	1,810	2,500	66.7%
Permits and Operating Fees	200	200	200	200	0.0%
Repairs & Maintenance	0	0	0	0	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%
Engineering	3,991	15,800	15,800	1,000	-93.7%
Fuel	0	0	0	0	0.0%
Paging Service	0	0	0	0	0.0%
Meters - New Installations	0	0	0	0	0.0%
Automatic Meter Reading-New Installation	0	0	0	0	0.0%
Meters - Replacement Program	0	0	0	0	0.0%
Uniforms	0	0	0	0	0.0%
Contingency	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATIONS & MAINTENANCE	5,641	18,500	18,870	4,700	-74.6%

MONTECITO VERDE II FUND #160 -

CONTINUED

GENERAL & ADMINISTRATIVE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Audit	0	0	0	0	0.0%
Bank Charges and Fees	0	0	0	0	0.0%
Computer Expense	0	0	0	0	0.0%
Consulting	0	0	0	0	0.0%
Director Fees	0	0	0	0	0.0%
Dues and Subscriptions	0	0	0	0	0.0%
Education and Training	0	0	0	0	0.0%
Elections	0	0	0	0	0.0%
Insurance - Liability	0	0	0	0	0.0%
LAFCO Funding			0	0	0.0%
Landscape and Janitorial	0	0	0	0	0.0%
Legal - General Counsel	0	1,000	0	2,000	100.0%
Legal - Water Counsel	0	0	0	0	0.0%
Miscellaneous	22	0	0	0	0.0%
Newsletter and Mailers	0	0	0	0	0.0%
Office Supplies	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Postage	0	0	0	0	0.0%
Public Notices	0	0	0	500	#DIV/0!
Repairs and Maintenance - Office	0	0	0	0	0.0%
Repairs and Maintenance - Buildings	0	0	0	0	0.0%
Property Taxes	0	0	0	0	0.0%
Telephone	0	0	0	0	0.0%
Travel and Mileage	0	0	0	0	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%
TOTAL GENERAL & ADMINISTRATIVE	22	1,000	0	2,500	150.0%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	0.0%
Debt Service - Principal Portion	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL OTHER EXPENDITURES	0	0	0	0	0.0%

TOTAL EXPENDITURES	5,663	19,500	18,870	7,200	-63.1%
---------------------------	--------------	---------------	---------------	--------------	---------------

SURPLUS (DEFICIT)	(1,168)	(14,200)	(14,370)	(4,500)	-68.3%
--------------------------	----------------	-----------------	-----------------	----------------	---------------

Interest Earnings	2,765	2,500	2,000	2,700	8.0%
-------------------	-------	-------	-------	-------	------

NET SURPLUS OR (DEFICIT)	1,597	(11,700)	(12,370)	(1,800)	-84.6%
---------------------------------	--------------	-----------------	-----------------	----------------	---------------

Estimated Cash Balance 7/1/01	47,000
Net Surplus or (Deficit)	(1,800)
Estimated Cash Balance 6/30/02	<u>45,200</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

BLACK LAKE STREET LIGHT FUND #200	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
REVENUES					
Water - Fixed Revenues	0	0	0	0	0.0%
Water - Consumption Revenues	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Lift Station Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting Charges	18,258	18,258	18,258	18,258	0.0%
Franchise Fee - Garbage	0	0	0	0	0.0%
Transfers In	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL REVENUES	18,258	18,258	18,258	18,258	0.0%

EXPENDITURES	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Electricity-Street Lights	17,898	19,000	20,000	27,000	42.1%
Natural Gas-pumping	0	0	0	0	0.0%
Chemicals	0	0	0	0	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Permits and Operating Fees	0	0	0	0	0.0%
Repairs & Maintenance	0	0	0	0	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%
Engineering	0	0	0	0	0.0%
Fuel	0	0	0	0	0.0%
Paging Service	0	0	0	0	0.0%
Meters - New Installations	0	0	0	0	0.0%
Automatic Meter Reading-New Installation	0	0	0	0	0.0%
Meters - Replacement Program	0	0	0	0	0.0%
Uniforms	0	0	0	0	0.0%
Contingency	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATIONS & MAINTENANCE	17,898	19,000	20,000	27,000	42.1%

BLACK LAKE STREET LIGHT FUND #200 -

CONTINUED GENERAL & ADMINISTRATIVE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	350	500	0	0	-100.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Audit	0	0	0	0	0.0%
Bank Charges and Fees	0	0	0	0	0.0%
Computer Expense	0	0	0	0	0.0%
Consulting	0	0	0	0	0.0%
Director Fees	0	0	0	0	0.0%
Dues and Subscriptions	0	0	0	0	0.0%
Education and Training	0	0	0	0	0.0%
Elections	0	0	0	0	0.0%
Insurance - Liability	550	500	500	500	0.0%
LAFCO Funding			0	0	0.0%
Landscape and Janitorial	0	0	0	0	0.0%
Legal - General Counsel	0	0	0	0	0.0%
Legal - Water Counsel	0	0	0	0	0.0%
Miscellaneous	0	0	0	0	0.0%
Newsletter and Mailers	0	0	0	0	0.0%
Office Supplies	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Postage	0	0	0	0	0.0%
Public Notices	28	100	50	100	0.0%
Repairs and Maintenance - Office	0	0	0	0	0.0%
Repairs and Maintenance - Buildings	0	0	0	0	0.0%
Property Taxes	0	0	0	0	0.0%
Telephone	0	0	0	0	0.0%
Travel and Mileage	0	0	0	0	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%
TOTAL GENERAL & ADMINISTRATIVE	928	1,100	550	600	-45.5%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	0.0%
Debt Service - Principal Portion	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL OTHER EXPENDITURES	0	0	0	0	0.0%

TOTAL EXPENDITURES	18,826	20,100	20,550	27,600	37.3%
---------------------------	---------------	---------------	---------------	---------------	--------------

SURPLUS (DEFICIT)	(568)	(1,842)	(2,292)	(9,342)	407.2%
--------------------------	--------------	----------------	----------------	----------------	---------------

Interest Earnings	2,919	2,800	2,300	3,000	7.1%
-------------------	-------	-------	-------	-------	------

NET SURPLUS OR (DEFICIT)	2,351	958	8	(6,342)	-762.0%
---------------------------------	--------------	------------	----------	----------------	----------------

Estimated Cash Balance 7/1/01	54,000
Net Surplus or (Deficit)	(6,342)
Estimated Cash Balance 6/30/02	<u>47,658</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

GARBAGE FUND #300	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
REVENUES					
Water - Fixed Revenues	0	0	0	0	0.0%
Water - Consumption Revenues	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Lift Station Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting Charges	0	0	0	0	0.0%
Franchise Fee - Garbage	0	0	0	50,000	0.0%
Transfers In	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL REVENUES	0	0	0	50,000	0.0%

EXPENDITURES	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Electricity-pumping	0	0	0	0	0.0%
Natural Gas-pumping	0	0	0	0	0.0%
Chemicals	0	0	0	0	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Permits and Operating Fees	0	0	0	0	0.0%
Repairs & Maintenance	0	0	0	0	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%
Engineering	0	0	0	0	0.0%
Fuel	0	0	0	0	0.0%
Paging Service	0	0	0	0	0.0%
Meters - New Installations	0	0	0	0	0.0%
Automatic Meter Reading-New Installation	0	0	0	0	0.0%
Meters - Replacement Program	0	0	0	0	0.0%
Uniforms	0	0	0	0	0.0%
Contingency	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%

GARBAGE FUND #300 - CONTINUED GENERAL & ADMINISTRATIVE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Audit	0	0	0	0	0.0%
Bank Charges and Fees	0	0	0	0	0.0%
Computer Expense	0	0	0	0	0.0%
Consulting	0	0	0	0	0.0%
Director Fees	0	0	0	0	0.0%
Dues and Subscriptions	0	0	0	0	0.0%
Education and Training	0	0	0	0	0.0%
Elections	0	0	0	0	0.0%
Insurance - Liability	0	0	0	0	0.0%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	0	0	0	0	0.0%
Legal - General Counsel	0	0	0	10,000	0.0%
Legal - Water Counsel	0	0	0	0	0.0%
Miscellaneous	0	0	0	38,000	0.0%
Newsletter and Mailers	0	0	0	1,000	0.0%
Office Supplies	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Postage	0	0	0	1,000	0.0%
Public Notices	0	0	0	0	0.0%
Repairs and Maintenance - Office	0	0	0	0	0.0%
Repairs and Maintenance - Buildings	0	0	0	0	0.0%
Property Taxes	0	0	0	0	0.0%
Telephone	0	0	0	0	0.0%
Travel and Mileage	0	0	0	0	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	50,000	0.0%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	0.0%
Debt Service - Principal Portion	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL OTHER EXPENDITURES	0	0	0	0	0.0%

TOTAL EXPENDITURES	0	0	0	50,000	0.0%
---------------------------	----------	----------	----------	---------------	-------------

SURPLUS (DEFICIT)	0	0	0	0	0.0%
--------------------------	----------	----------	----------	----------	-------------

Interest Earnings	0	0	0	0	0.0%
-------------------	---	---	---	---	------

NET SURPLUS OR (DEFICIT)	0	0	0	0	0.0%
---------------------------------	----------	----------	----------	----------	-------------

Estimated Cash Balance 7/1/01	0
Net Surplus or (Deficit)	0
Estimated Cash Balance 6/30/02	<u>0</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

DRAINAGE FUND #400	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
REVENUES					
Water - Fixed Revenues	0	0	0	0	0%
Water - Consumption Revenues	0	0	0	0	0%
Sewer Revenues	0	0	0	0	0%
Fees and Penalties	0	0	0	0	0%
Meter and Connection Fees	0	0	0	0	0%
Plan Check and Inspection Fees	0	0	0	0	0%
Lift Station Fees	0	0	0	0	0%
Miscellaneous Income	9,524	9,500	9,500	9,700	2%
Street Lighting Charges	0	0	0	0	0%
Franchise Fee - Garbage	0	0	0	0	0%
Transfers In	0	0	0	0	0%
Oper Transfers In-Funded Admin	0	0	0	0	0%
Oper Transfers In-Funded Replacement	0	0	0	0	0%
TOTAL REVENUES	9,524	9,500	9,500	9,700	2%

EXPENDITURES	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
OPERATIONS & MAINTENANCE					
Wages	0	500	500	500	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Electricity-pumping	0	0	0	0	0.0%
Natural Gas-pumping	0	0	0	0	0.0%
Chemicals	0	0	0	0	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Permits and Operating Fees	0	0	0	0	0.0%
Repairs & Maintenance	1,791	0	0	1,000	#DIV/0!
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%
Engineering	0	0	0	0	0.0%
Fuel	0	0	0	0	0.0%
Paging Service	0	0	0	0	0.0%
Meters - New Installations	0	0	0	0	0.0%
Automatic Meter Reading-New Installation	0	0	0	0	0.0%
Meters - Replacement Program	0	0	0	0	0.0%
Uniforms	0	0	0	0	0.0%
Contingency	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATIONS & MAINTENANCE	1,791	500	500	1,500	200.0%

DRAINAGE FUND #400 - CONTINUED GENERAL & ADMINISTRATIVE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Audit	0	0	0	0	0.0%
Bank Charges and Fees	0	0	0	0	0.0%
Computer Expense	0	0	0	0	0.0%
Consulting	0	0	0	0	0.0%
Director Fees	0	0	0	0	0.0%
Dues and Subscriptions	0	0	0	0	0.0%
Education and Training	0	0	0	0	0.0%
Elections	0	0	0	0	0.0%
Insurance - Liability	0	0	0	0	0.0%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	0	0	0	0	0.0%
Legal - General Counsel	0	0	0	0	0.0%
Legal - Water Counsel	0	0	0	0	0.0%
Miscellaneous	0	0	0	0	0.0%
Newsletter and Mailers	0	0	0	0	0.0%
Office Supplies	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Postage	0	0	0	0	0.0%
Public Notices	0	0	0	0	0.0%
Repairs and Maintenance - Office	0	0	0	0	0.0%
Repairs and Maintenance - Buildings	0	0	0	0	0.0%
Property Taxes	0	0	0	0	0.0%
Telephone	0	0	0	0	0.0%
Travel and Mileage	0	0	0	0	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%

OTHER EXPENDITURES					
Interest Expense - Debt Service	0	0	0	0	0.0%
Debt Service - Principal Portion	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL OTHER EXPENDITURES	0	0	0	0	0.0%

TOTAL EXPENDITURES	1,791	500	500	1,500	200.0%
--------------------	-------	-----	-----	-------	--------

SURPLUS (DEFICIT)	7,733	9,000	9,000	8,200	-8.9%
-------------------	-------	-------	-------	-------	-------

Interest Earnings	7,404	6,800	300	450	-93.4%
-------------------	-------	-------	-----	-----	--------

NET SURPLUS OR (DEFICIT)	15,137	15,800	9,300	8,650	-45.3%
--------------------------	--------	--------	-------	-------	--------

Estimated Cash Balance 7/1/01	5,000
Net Surplus or (Deficit)	8,650
Estimated Cash Balance 6/30/02	<u>13,650</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

FUNDED REPLACEMENT - WATER #800	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
REVENUES					
Water - Fixed Revenues	0	0	0	0	0.0%
Water - Consumption Revenues	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Lift Station Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting Charges	0	0	0	0	0.0%
Franchise Fee - Garbage	0	0	0	0	0.0%
Transfers In	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	103,104	154,000	154,000	350,000	127.3%
TOTAL REVENUES	103,104	154,000	154,000	350,000	127.3%

EXPENDITURES	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Electricity-pumping	0	0	0	0	0.0%
Natural Gas-pumping	0	0	0	0	0.0%
Chemicals	0	0	0	0	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Permits and Operating Fees	0	0	0	0	0.0%
Repairs & Maintenance	0	0	0	0	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%
Engineering	0	0	0	0	0.0%
Fuel	0	0	0	0	0.0%
Paging Service	0	0	0	0	0.0%
Meters - New Installations	0	0	0	0	0.0%
Automatic Meter Reading-New Installation	0	0	0	0	0.0%
Meters - Replacement Program	0	0	0	0	0.0%
Uniforms	0	0	0	0	0.0%
Contingency	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%

FUNDED REPLACEMENT - WATER #800 -

CONTINUED GENERAL & ADMINISTRATIVE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Audit	0	0	0	0	0.0%
Bank Charges and Fees	0	0	0	0	0.0%
Computer Expense	0	0	0	0	0.0%
Consulting	0	0	0	0	0.0%
Director Fees	0	0	0	0	0.0%
Dues and Subscriptions	0	0	0	0	0.0%
Education and Training	0	0	0	0	0.0%
Elections	0	0	0	0	0.0%
Insurance - Liability	0	0	0	0	0.0%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	0	0	0	0	0.0%
Legal - General Counsel	0	0	0	0	0.0%
Legal - Water Counsel	0	0	0	0	0.0%
Miscellaneous	0	0	0	0	0.0%
Newsletter and Mailers	0	0	0	0	0.0%
Office Supplies	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Postage	0	0	0	0	0.0%
Public Notices	0	0	0	0	0.0%
Repairs and Maintenance - Office	0	0	0	0	0.0%
Repairs and Maintenance - Buildings	0	0	0	0	0.0%
Property Taxes	0	0	0	0	0.0%
Telephone	0	0	0	0	0.0%
Travel and Mileage	0	0	0	0	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	0.0%
Debt Service - Principal Portion	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	60,000	25,580	31,000	-48.3%
TOTAL OTHER EXPENDITURES	0	60,000	25,580	31,000	-48.3%

TOTAL EXPENDITURES	0	60,000	25,580	31,000	-48.3%
--------------------	---	--------	--------	--------	--------

SURPLUS (DEFICIT)	103,104	94,000	128,420	319,000	239.4%
-------------------	---------	--------	---------	---------	--------

Interest Earnings	26,487	24,000	25,000	32,000	33.3%
-------------------	--------	--------	--------	--------	-------

NET SURPLUS OR (DEFICIT)	129,591	118,000	153,420	351,000	197.5%
--------------------------	---------	---------	---------	---------	--------

Estimated Cash Balance 7/1/01	636,000
Net Surplus or (Deficit)	351,000
Estimated Cash Balance 6/30/02	<u>987,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

FUNDED REPLACEMENT - SEWER #810	1999-00	2000-01	2000-01	2001-02	% CHANGE
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
REVENUES					
Water - Fixed Revenues	0	0	0	0	0.0%
Water - Consumption Revenues	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Lift Station Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting Charges	0	0	0	0	0.0%
Franchise Fee - Garbage	0	0	0	0	0.0%
Transfers In	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	93,756	100,000	100,000	250,000	150.0%
TOTAL REVENUES	93,756	100,000	100,000	250,000	150.0%

EXPENDITURES	1999-00	2000-01	2000-01	2001-02	% CHANGE
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Electricity-pumping	0	0	0	0	0.0%
Natural Gas-pumping	0	0	0	0	0.0%
Chemicals	0	0	0	0	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Permits and Operating Fees	0	0	0	0	0.0%
Repairs & Maintenance	0	0	0	0	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%
Engineering	0	0	0	0	0.0%
Fuel	0	0	0	0	0.0%
Paging Service	0	0	0	0	0.0%
Meters - New Installations	0	0	0	0	0.0%
Automatic Meter Reading-New Installation	0	0	0	0	0.0%
Meters - Replacement Program	0	0	0	0	0.0%
Uniforms	0	0	0	0	0.0%
Contingency	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%

FUNDED REPLACEMENT - SEWER #810 -

CONTINUED GENERAL & ADMINISTRATIVE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Audit	0	0	0	0	0.0%
Bank Charges and Fees	0	0	0	0	0.0%
Computer Expense	0	0	0	0	0.0%
Consulting	0	0	0	0	0.0%
Director Fees	0	0	0	0	0.0%
Dues and Subscriptions	0	0	0	0	0.0%
Education and Training	0	0	0	0	0.0%
Elections	0	0	0	0	0.0%
Insurance - Liability	0	0	0	0	0.0%
LAFCO Funding			0	0	0.0%
Landscape and Janitorial	0	0	0	0	0.0%
Legal - General Counsel	0	0	0	0	0.0%
Legal - Water Counsel	0	0	0	0	0.0%
Miscellaneous	0	0	0	0	0.0%
Newsletter and Mailers	0	0	0	0	0.0%
Office Supplies	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Postage	0	0	0	0	0.0%
Public Notices	0	0	0	0	0.0%
Repairs and Maintenance - Office	0	0	0	0	0.0%
Repairs and Maintenance - Buildings	0	0	0	0	0.0%
Property Taxes	0	0	0	0	0.0%
Telephone	0	0	0	0	0.0%
Travel and Mileage	0	0	0	0	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	0.0%
Debt Service - Principal Portion	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL OTHER EXPENDITURES	0	0	0	0	0.0%

TOTAL EXPENDITURES	0	0	0	0	0.0%
--------------------	---	---	---	---	------

SURPLUS (DEFICIT)	93,756	100,000	100,000	250,000	150.0%
-------------------	--------	---------	---------	---------	--------

Interest Earnings	30,980	28,000	32,000	58,000	107.1%
-------------------	--------	--------	--------	--------	--------

NET SURPLUS OR (DEFICIT)	124,736	128,000	132,000	308,000	140.6%
--------------------------	---------	---------	---------	---------	--------

Estimated Cash Balance 7/1/01	1,116,000
Net Surplus or (Deficit)	308,000
Estimated Cash Balance 6/30/02	<u>1,424,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

FUNDED REPLACEMENT - BL WATER #820	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
REVENUES					
Water - Fixed Revenues	0	0	0	0	0.0%
Water - Consumption Revenues	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Lift Station Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting Charges	0	0	0	0	0.0%
Franchise Fee - Garbage	0	0	0	0	0.0%
Transfers In	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	9,996	27,000	27,000	20,000	-25.9%
TOTAL REVENUES	9,996	27,000	27,000	20,000	-25.9%

EXPENDITURES	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Electricity-pumping	0	0	0	0	0.0%
Natural Gas-pumping	0	0	0	0	0.0%
Chemicals	0	0	0	0	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Permits and Operating Fees	0	0	0	0	0.0%
Repairs & Maintenance	0	0	0	0	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%
Engineering	0	0	0	0	0.0%
Fuel	0	0	0	0	0.0%
Paging Service	0	0	0	0	0.0%
Meters - New Installations	0	0	0	0	0.0%
Automatic Meter Reading-New Installation	0	0	0	0	0.0%
Meters - Replacement Program	0	0	0	0	0.0%
Uniforms	0	0	0	0	0.0%
Contingency	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%

FUNDED REPLACEMENT - BL WATER #820 -

CONTINUED GENERAL & ADMINISTRATIVE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Audit	0	0	0	0	0.0%
Bank Charges and Fees	0	0	0	0	0.0%
Computer Expense	0	0	0	0	0.0%
Consulting	0	0	0	0	0.0%
Director Fees	0	0	0	0	0.0%
Dues and Subscriptions	0	0	0	0	0.0%
Education and Training	0	0	0	0	0.0%
Elections	0	0	0	0	0.0%
Insurance - Liability	0	0	0	0	0.0%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	0	0	0	0	0.0%
Legal - General Counsel	0	0	0	0	0.0%
Legal - Water Counsel	0	0	0	0	0.0%
Miscellaneous	0	0	0	0	0.0%
Newsletter and Mailers	0	0	0	0	0.0%
Office Supplies	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Postage	0	0	0	0	0.0%
Public Notices	0	0	0	0	0.0%
Repairs and Maintenance - Office	0	0	0	0	0.0%
Repairs and Maintenance - Buildings	0	0	0	0	0.0%
Property Taxes	0	0	0	0	0.0%
Telephone	0	0	0	0	0.0%
Travel and Mileage	0	0	0	0	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	0.0%
Debt Service - Principal Portion	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	10,000	0	10,000	0.0%
TOTAL OTHER EXPENDITURES	0	10,000	0	10,000	0.0%

TOTAL EXPENDITURES	0	10,000	0	10,000	0.0%
---------------------------	----------	---------------	----------	---------------	-------------

SURPLUS (DEFICIT)	9,996	17,000	27,000	10,000	-41.2%
--------------------------	--------------	---------------	---------------	---------------	---------------

Interest Earnings	2,875	2,600	7,000	25,000	861.5%
-------------------	-------	-------	-------	--------	--------

NET SURPLUS OR (DEFICIT)	12,871	19,600	34,000	35,000	78.6%
---------------------------------	---------------	---------------	---------------	---------------	--------------

Estimated Cash Balance 7/1/01	482,000
Net Surplus or (Deficit)	35,000
Estimated Cash Balance 6/30/02	<u>517,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2001-2002**

FUNDED REPLACEMENT - BL SEWER #830	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
REVENUES					
Water - Fixed Revenues	0	0	0	0	0.0%
Water - Consumption Revenues	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Lift Station Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting Charges	0	0	0	0	0.0%
Franchise Fee - Garbage	0	0	0	0	0.0%
Transfers In	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	6,504	9,000	9,000	34,000	277.8%
TOTAL REVENUES	6,504	9,000	9,000	34,000	277.8%

EXPENDITURES	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Electricity-pumping	0	0	0	0	0.0%
Natural Gas-pumping	0	0	0	0	0.0%
Chemicals	0	0	0	0	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Permits and Operating Fees	0	0	0	0	0.0%
Repairs & Maintenance	0	0	0	0	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%
Engineering	0	0	0	0	0.0%
Fuel	0	0	0	0	0.0%
Paging Service	0	0	0	0	0.0%
Meters - New Installations	0	0	0	0	0.0%
Automatic Meter Reading-New Installation	0	0	0	0	0.0%
Meters - Replacement Program	0	0	0	0	0.0%
Uniforms	0	0	0	0	0.0%
Contingency	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%

FUNDED REPLACEMENT - BL SEWER #830 -

CONTINUED GENERAL & ADMINISTRATIVE	1999-00 ACTUAL	2000-01 BUDGET	2000-01 EST ACTUAL	2001-02 PROPOSED	% CHANGE INCR (DECR)
Wages	0	0	0	0	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	0	0.0%
Retirement	0	0	0	0	0.0%
Medical and Dental	0	0	0	0	0.0%
Workers Comp Insurance	0	0	0	0	0.0%
Audit	0	0	0	0	0.0%
Bank Charges and Fees	0	0	0	0	0.0%
Computer Expense	0	0	0	0	0.0%
Consulting	0	0	0	0	0.0%
Director Fees	0	0	0	0	0.0%
Dues and Subscriptions	0	0	0	0	0.0%
Education and Training	0	0	0	0	0.0%
Elections	0	0	0	0	0.0%
Insurance - Liability	0	0	0	0	0.0%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	0	0	0	0	0.0%
Legal - General Counsel	0	0	0	0	0.0%
Legal - Water Counsel	0	0	0	0	0.0%
Miscellaneous	0	0	0	0	0.0%
Newsletter and Mailers	0	0	0	0	0.0%
Office Supplies	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Outside Services	0	0	0	0	0.0%
Postage	0	0	0	0	0.0%
Public Notices	0	0	0	0	0.0%
Repairs and Maintenance - Office	0	0	0	0	0.0%
Repairs and Maintenance - Buildings	0	0	0	0	0.0%
Property Taxes	0	0	0	0	0.0%
Telephone	0	0	0	0	0.0%
Travel and Mileage	0	0	0	0	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	0.0%
Debt Service - Principal Portion	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	3,500	0.0%
TOTAL OTHER EXPENDITURES	0	0	0	3,500	0.0%

TOTAL EXPENDITURES	0	0	0	3,500	0.0%
---------------------------	----------	----------	----------	--------------	-------------

SURPLUS (DEFICIT)	6,504	9,000	9,000	30,500	238.9%
--------------------------	--------------	--------------	--------------	---------------	---------------

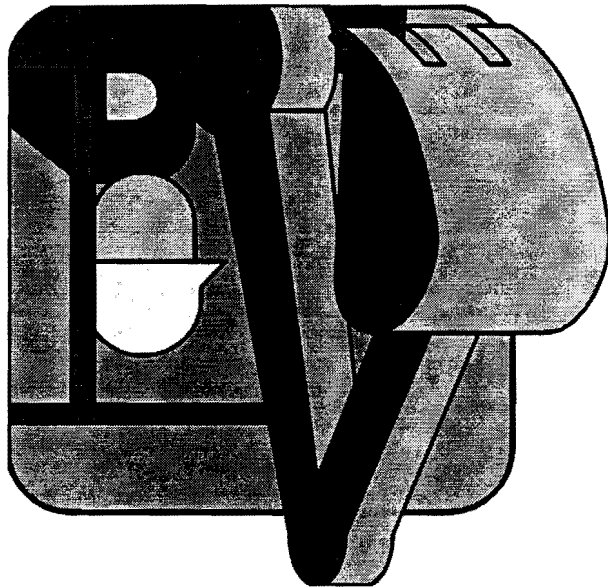
Interest Earnings	1,803	1,600	1,700	2,200	37.5%
-------------------	-------	-------	-------	-------	-------

NET SURPLUS OR (DEFICIT)	8,307	10,600	10,700	32,700	208.5%
---------------------------------	--------------	---------------	---------------	---------------	---------------

Estimated Cash Balance 7/1/01	44,000
Net Surplus or (Deficit)	32,700
Estimated Cash Balance 6/30/02	<u>76,700</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENTS
2001-2002

BUDGET ITEMS FOR 2001-2002	#800 FUNDED REPLACEMENT <u>TOWN WATER</u>	#810 FUNDED REPLACEMENT <u>TOWN SEWER</u>	#820 FUNDED REPLACEMENT <u>BL WATER</u>	#830 FUNDED REPLACEMENT <u>BL SEWER</u>	<u>TOTAL</u>
<u>ITEM #1 - CARRYOVER FROM PRIOR YEAR</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 Division	16,000	0	10,000	0	26,000
<u>ITEM #2</u> Abandon six inch water line on Avocado and relocate water services	5,000	0	0	0	5,000
<u>ITEM #3</u> Replacement of fire hydrants (5 x \$2000)	10,000	0	0	0	10,000
<u>ITEM #4</u> Repair edge between ponds 1 and 2 with a block retaining wall	0	0	0	3,500	3,500
	<u>31,000</u>	<u>0</u>	<u>10,000</u>	<u>3,500</u>	<u>44,500</u>



NON-OPERATING BUDGET

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 WATER - TOWN DIVISION
 FUND #700

FISCAL YEAR ENDING JUNE 30, 2002

Osage/Tefft 12 inch Water Line (across Community Park)	175,000
Tefft/Thompson 12 inch Water Line - cost estimate of \$1,300,000 less \$186,000 (Lucia Mar School District's share of the cost)	1,114,000
TOTAL - UNADJUSTED COST	1,289,000
CONTINGENCY FACTOR @ 5%	64,450
ADJUSTED TOTAL	<u>1,353,450</u>

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 WATER - TOWN DIVISION
 FUND #700

FISCAL YEAR ENDING JUNE 30,	1	2	3	4	5	TOTAL
	2002	2003	2004	2005	2006	
OPENING BALANCE	775,000	17,430	267,856	533,307	814,686	775,000
SOURCES						
INVESTMENT INCOME (1)	46,500	1,046	16,071	31,998	48,881	144,497
TRANSFER IN FROM PROPERTY TAX FUND	300,000	0	0	0	0	300,000
CAPACITY CHARGES (2)	249,380	249,380	249,380	249,380	249,380	1,246,900
TOTAL SOURCES	595,880	250,426	265,451	281,378	298,261	1,691,397
USES						
CAPITAL EXPENDITURES	1,353,450	0	0	0	0	1,353,450
TOTAL USES	1,353,450	0	0	0	0	1,353,450
NET SOURCES AND USES	-757,570	250,426	265,451	281,378	298,261	337,947
ENDING BALANCE AND RESERVE	17,430	267,856	533,307	814,686	1,112,947	1,112,947

- (1) Interest income projected at 6% annually
- (2) Project 74 new connections per year
- (3) Cost of construction

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

FISCAL YEAR ENDING JUNE 30, 2002

Connection of Montecito Verde II	200,000
Design Tefft Street Lift Station Upgrade	5,000
TOTAL - UNADJUSTED COST	205,000
CONTINGENCY FACTOR @ 5%	<u>10,250</u>
ADJUSTED TOTAL	<u><u>215,250</u></u>

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

FISCAL YEAR ENDING JUNE 30,	1	2	3	4	5	TOTAL
	2002	2003	2004	2005	2006	
OPENING BALANCE	2,635,000	2,869,800	3,149,938	3,446,884	3,761,647	2,635,000
SOURCES						
INVESTMENT INCOME (1)	158,100	172,188	188,996	206,813	225,699	951,796
CAPACITY CHARGES (2)	185,000	185,000	185,000	185,000	185,000	925,000
COMMUNITY BLOCK GRANT (3)	184,000	0	0	0	0	184,000
TOTAL SOURCES	527,100	357,188	373,996	391,813	410,699	2,060,796
USES						
CAPITAL EXPENDITURES (4)	215,250	0	0	0	0	215,250
DEBT SERVICE I=0% N=20 (5)	77,050	77,050	77,050	77,050	77,050	385,250
TOTAL USES	292,300	77,050	77,050	77,050	77,050	600,500
NET SOURCES AND USES	234,800	280,138	296,946	314,763	333,649	1,460,296
ENDING BALANCE AND RESERVE	2,869,800	3,149,938	3,446,884	3,761,647	4,095,296	4,095,296

- (1) Interest income projected at 6% annually
- (2) Project 74 new connections per year
- (3) Community Block Grant Funding for Montecito Verde II
- (4) Cost of construction
- (5) Debt service on State Revolving Fund Loan (Phase I and II of Sewer Plant Expansion)

NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL FINANCING PLAN
PROPERTY TAXES
FUND #600

FISCAL YEAR ENDING JUNE 30, 2002

GIS system - easements and handhelds	7,500
Natural gas generator for office building	7,000
Transfer out to Town Water Fund	200,000
Transfer out to Town Water Capacity Fund	300,000

TOTAL - UNADJUSTED COST	514,500
CONTINGENCY FACTOR @ 5%	25,725
ADJUSTED TOTAL	<u>540,225</u>

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 PROPERTY TAXES
 FUND #600

FISCAL YEAR ENDING JUNE 30,	1	2	3	4	5	TOTAL
	2002	2003	2004	2005	2006	
OPENING BALANCE	406,000	105,135	328,593	567,630	823,203	666,000
SOURCES						
INVESTMENT INCOME (1)	24,360	6,308	19,716	34,058	49,392	133,834
PROPERTY TAXES (1)	215,000	217,150	219,322	221,515	223,730	1,096,716
TOTAL SOURCES	239,360	223,458	239,037	255,573	273,122	1,230,550
USES						
CAPITAL EXPENDITURES AND TRANSFERS	540,225	0	0	0	0	540,225
TOTAL USES	540,225	0	0	0	0	540,225
NET SOURCES AND USES	-300,865	223,458	239,037	255,573	273,122	690,325
ENDING BALANCE AND RESERVE	105,135	328,593	567,630	823,203	1,096,325	1,356,325

- (1) Interest income projected at 6% annually
- (2) Increase 1% per year