

TO: BOARD OF DIRECTORS
FROM: DOUG JONES 
DATE: MAY 28, 2003

AGENDA ITEM
E1
MAY 28, 2003

**PROPOSED BUDGET
FY 2003-2004**

ITEM

Attached is the proposed budget for NCSD for Fiscal Year 2003-2004 for your review.

The Finance Committee (Directors Vierheilig and Trotter) met on May 19, 2003 and reviewed the proposed budget with staff. The following recommendations made by the Committee are included in the attached draft:

1. A line item has been added in the budget for painting (included in the Operations and Maintenance Budgets for Town Water, Town Sewer, Blacklake Water and Blacklake Sewer).
2. Pie chart graphs have been added for each of the major funds (graphs for Town Water, Town Sewer, Blacklake Water and Blacklake Sewer can be found on pages 22-25).
3. Definitions to acronyms used in the budget have been added.
4. The definition of the Funded Replacement has been clarified to include major refurbishment (modernization) as well as replacement of aging facilities.

The total of all the District Funds are summarized on pages 26 and 27 of the budget. This would be a good place to start when reviewing the budget. The detail for each Fund can be found on pages 30-57. The Non Operating Budget can be found on pages 58-63. All of the Funds are operating in the positive with the exception of Funds 140-Blacklake Water, 150-Blacklake Sewer and 200-Blacklake Streetlight.

Recommended Reserves

In the Water and Wastewater Rate Study, Perry Louck, CPA recommended that the reserves in the water funds should be set at 50% (six months) of variable operating costs and the reserves in the wastewater funds should be set at 25% (three months) of operating costs (page 3 of that report).

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RE: PROPOSED BUDGET 2003-2004

Blacklake Water Fund

Blacklake Water Fund's share of the groundwater litigation costs have been budgeted at \$75,000. Because this Fund does not receive any property taxes, the expenditure is funded from user rates. The Reserves in the Blacklake Water Fund should be about six months of operating costs or around \$150,000. Projecting for next year, the reserves would be reduced about \$50,000 leaving a balance of about \$105,000. (See page 37 of the Budget) The following is an analysis to cover the costs of the deficit.

No. of accounts	Deficit
565	$\$52,733 \div (565 \times 12) = \7.77 per month

The amount of increase per account to cover the budget deficit would be \$7.77 per month. This increase would only cover the deficit and not provide for the recommended reserve.

Blacklake Sewer Fund

The Blacklake Sewer Fund is estimated to have an operating cash reserve of about \$50,000 at the end of this FY year. The proposed budget for Fiscal Year 03-04 shows a deficit of \$44,226, which basically would eliminate the operation reserves. The reserves should be about three months of operations costs. The following is a breakdown on the costs to cover the deficit.

No. of sewer accounts	
537	$\$44,226 \div (537 \times 12) = \6.86 per month

Based on the above, the dollar amount to cover the deficit would be \$6.86/month/account. This increase would only cover the deficit and not provide for the recommended reserve.

Blacklake Street Lighting Fund

The Blacklake Street Lighting Fund has been operating at a small deficit over the past several years due to increases in power rates and a decrease in the interest rates. The reserves are sufficient to cover the deficit this year and future years. Any increases would be subject to a Prop. 218 vote of the people.

Summary

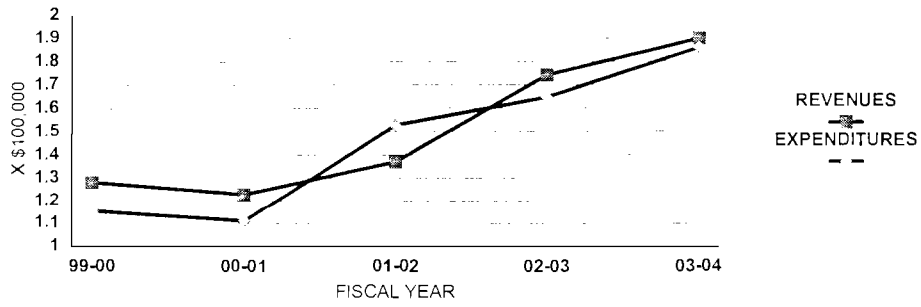
It is suggested that the District's financial consultant, Perry Louck, be hired to review and recommend revised rates for the Blacklake water and sewer funds.

Blacklake revenue and expenditures projections were based on FY 00-01 retrospectively. Since that time, energy, legal and labor related costs have been higher than the projected rate increases to cover expenditures. Also, with a fixed number of accounts, there are no additional connections to share the increase expenses.

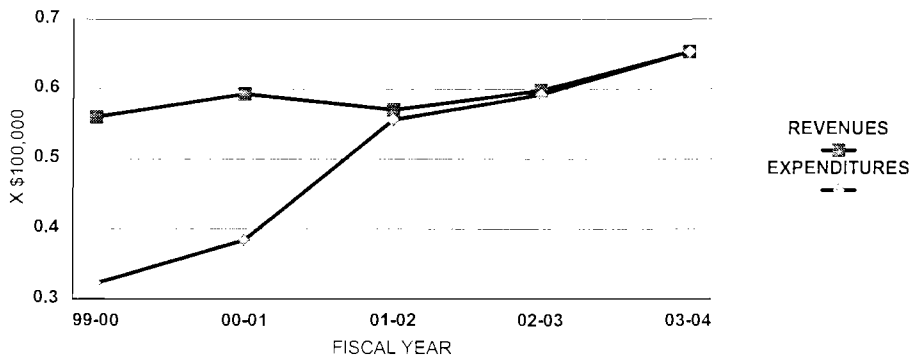
Recommendation

It is recommended that the Board may wish to have a study session with staff to go over the proposed budget. The meeting can be scheduled at your earliest convenience. Your Honorable Board could adopt the budget on June 11 or 25, 2003.

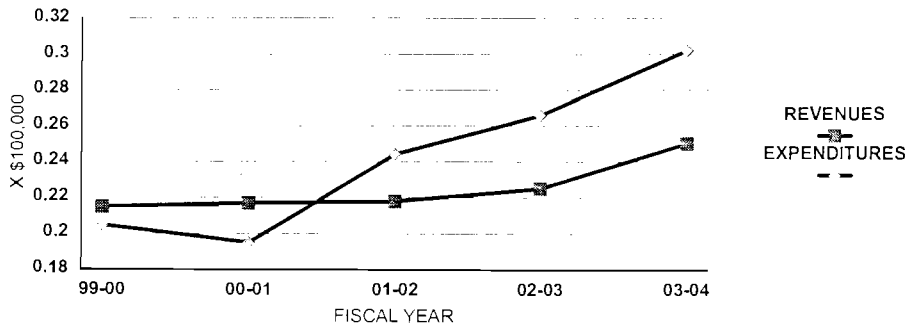
TOWN WATER DIVISION BUDGET



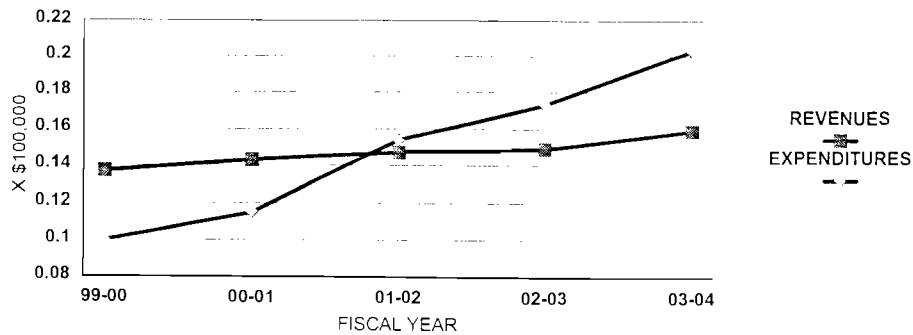
TOWN SEWER DIVISION BUDGET



BLACKLAKE WATER DIVISION BUDGET



BLACKLAKE SEWER DIVISION BUDGET





2003-2004

FISCAL YEAR

BUDGETS

NON-OPERATING

AND

OPERATING

SERVICES DISTRICT

NIPOMO COMMUNITY

DRAFT

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NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2003-04

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, sewer, solid waste, street lighting to the Blacklake Village 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 9:00 a.m. on the first and third Wednesdays of each month. The current Directors are shown below:

Michael Winn	President
Judith Wirsing	Director
Robert Blair	Director
Clifford Trotter	Director
Larry Vierheilg	Director

The District is currently staffed with nine full time employees: 1-General Manager; 1-Assistant Administrator; 1-Secretary; 1-Billing Clerk; 1-Maintenance Supervisor; 1-Utility Field Foreman; 1-Utility Operator and 2-Utility Worker. 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 gm@nipomocsd.com. All other emergency requests are handled through the 911 system and California Department of Forestry dispatch.

DRAFT

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BUDGET PREPARATION

1. OPERATING AND NON-OPERATING BUDGETS

NCSD's budget is separated into two budgets - the Operating Budget and the Non-Operating Budget. The Operating Budget represents the day-to-day operations and maintenance of the District. The expenditures from the Operating Budget are funded from water and sewer use revenues, solid waste, and street lighting 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-Blacklake Division
- #150 Sewer Fund-Blacklake Division
- #200 Blacklake Street Lighting Fund
- #250 Landscape Maintenance District Fund
- #300 Solid Waste Fund
- #400 Drainage Fund
- #800 Funded Replacement-Town Water Fund
- #810 Funded Replacement-Town Sewer Fund
- #820 Funded Replacement-Blacklake Water Fund
- #830 Funded Replacement-Blacklake 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

The Administration Fund accounts for all of the assets and resources used for the general administration of the District. The remaining operating funds are "enterprise funds". The purpose of enterprise funds is to account for operations that are financed and operated in a manner similar to private business enterprises which are the intent of the governing body is that the costs (expenses, including depreciation of providing goods and services) to the general public on a continuing basis be financed or recovered primarily through user charges.



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 major refurbishment or 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 December 2002. A five year rate ordinance was adopted for the Town Water Division and Blacklake Water Division, effective February 2003. A five year rate ordinance was adopted for the Town Sewer and Blacklake Sewer Divisions, effective July 1 of each year beginning on July 1, 2003.



4. SOLID WASTE

In 2001, the District exercised its latent power of solid waste collection. The District currently contracts with South County Sanitation and receives a 10% franchise fee. The Board of Directors are reviewing rates to consider the benefits of mandatory versus non-mandatory solid waste collection. The Board of Directors are also reviewing the uses of the franchise fees.

5. SANTA MARIA VALLEY WATER CONSERVATION DISTRICT VS. NIPOMO COMMUNITY SERVICES DISTRICT

In July 1997, the Santa Maria Valley Water Conservation District filed a lawsuit against the City of Santa Maria, City of Guadalupe and Southern California Water Company over groundwater rights and the storage of water in the groundwater basin. In January 1999, the District was brought into the lawsuit by the Santa Maria Valley Water Conservation District and with a cross-complaint by the City of Santa Maria.

The District hired Mr. Jim Markman, a groundwater rights attorney from the firm of Richards, Watson and Gershon, to represent the District in defending its groundwater pumping rights. The District is seeking a judicial determination of its own and all other parties rights to produce groundwater from and storage in the basin and for an order to impose a physical solution for managing the groundwater basin.

The District (Town Division Water and Blacklake Division Water) is incurring ongoing legal fees as a result of this litigation.

6. 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 construction and connection was completed in February 2003. Montecito Verde II is now connected to the Town Division wastewater collection and treatment facility, therefore, Fund #160 no longer is needed.

7. LANDSCAPE MAINTENANCE DISTRICT

In April 2003, Landscape Maintenance District No. 1 was formed to service the landscaping maintenance for Tract 2409. Each parcel in Tract 2409 will have an annual assessment placed on the tax roll to fund the on-going maintenance.



8. THE NON-OPERATING BUDGET - CAPITAL FACILITIES PLANNING

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

The magnitude of investment required for the proper management of a utility system mandated the development of an effective long-range capital financing plan. The most important factor affecting capital expansion is growth in demand. As areas are developed or annexed, additional pressure is placed on a utility to provide water and wastewater services. The capital investment required to support this growth should be funded in such a way so that the financing risks relating to growth are minimized for the District. The Capital Financing Plan of the District will be funded with capacity charges, interest earned and property taxes. The following projects are in process or proposed for this budget:

- A. Construction of the Tefft Street Sewer Lift Station Upgrade-carryover from previous year. 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.
- B. Construction of the Osage/Tefft water line (across the Community Park)-carryover from previous year. The Right of Way negotiations are on-going. The proposed funding for this project is Certificates of Participation.



NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2003-04

- C. Construction of Camino Caballo/Osage/Pomeroy water line. The water line will complete the looping of the Camino Caballo water line to Pomeroy Road. The proposed funding for this project is Certificates of Participation.
- D. Pomeroy/Willow/Aden water line. The proposed funding for this project is Certificates of Participation.
- E. Hermreck Well development. Redrilling and well development for additional East side production. The proposed funding for this project is Certificates of Participation.
- F. Right of Way and Easement for the development of a Rim Rock Storage Tank. The proposed funding for this project is water capacity fees.



OPERATIONS AND MAINTENANCE

TITLE	DESCRIPTION
Wages	Provides wages for 5 full time employees
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, dental and vision 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
Painting	Provides for the painting of all district facilities
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
Operating Transfers Out – Funded Replacement	Provides for the funding of major refurbishment or replacement of aging water and sewer facilities



**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
2003-04**

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, dental and vision 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 non sufficient fund checks (NSF) and automatic payroll deposit charges
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 California Special Districts Association (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 Local Agency Formation Commission (LAFCO) pursuant to new legislation
Landscape and Janitorial	Provides for weekly landscape and janitorial services for the office building and Blacklake Water Treatment Plant
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 Santa Maria Valley Water Conservation District (SMVWCD) vs NCSD
Professional Services- Unanticipated	Provides for professional services of attorneys, engineers and other professionals for unanticipated matters of the District
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



**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
2003-04**

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
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, Supervisory Control and Data Acquisition (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 major refurbishment or replacement 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

TOWN DIVISION*

SIZE OF METER	2/8/2003	2004	2005	2006	2007	2008
1 INCH OR LESS	\$11.18	\$12.94	\$14.72	\$14.86	\$15.00	\$15.14
Litigation Charge	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32
1 ½ INCH	\$25.34	\$29.30	\$33.66	\$38.46	\$43.74	\$49.56
Litigation Charge	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36
2 INCH	\$35.18	\$40.68	\$46.76	\$53.42	\$60.76	\$68.82
Litigation Charge	\$19.92	\$19.92	\$19.92	\$19.92	\$19.92	\$19.92
3 INCH	\$49.28	\$57.00	\$65.50	\$74.84	\$85.09	\$96.42
Litigation Charge	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92
4 INCH	\$64.00	\$74.00	\$85.00	\$97.10	\$110.40	\$125.06
Litigation Charge	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00
6 INCH	\$105.42	\$121.92	\$140.08	\$160.04	\$182.00	\$206.16
Litigation Charge	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58
8 INCH	\$120.42	\$139.25	\$160.00	\$182.82	\$207.90	\$235.50
Litigation Charge	\$68.08	\$68.08	\$68.08	\$68.08	\$68.08	\$68.08

BLACKLAKE DIVISION*

SIZE OF METER	2/8/2003	2004	2005	2006	2007	2008
1 INCH OR LESS	\$6.68	\$9.90	\$11.54	\$11.92	\$12.30	\$12.68
Litigation Charge	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32
1 ½ INCH	\$15.64	\$18.64	\$21.94	\$25.56	\$29.56	\$33.94
Litigation Charge	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36
2 INCH	\$22.08	\$26.28	\$30.90	\$35.98	\$41.56	\$47.72
Litigation Charge	\$19.92	\$19.92	\$19.92	\$19.92	\$19.92	\$19.92
3 INCH	\$32.08	\$38.08	\$44.68	\$51.94	\$59.92	\$68.70
Litigation Charge	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92
4 INCH	\$54.00	\$63.00	\$72.90	\$83.80	\$95.76	\$108.94
Litigation Charge	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00
6 INCH	\$90.42	\$105.42	\$121.92	\$131.58	\$151.54	\$173.50
Litigation Charge	\$68.08	\$68.08	\$68.08	\$68.08	\$68.08	\$68.08

*The above bi-monthly minimum charge reflects the adjusted rate established by Ordinance 2003-95 to meet the district's financial obligations relating to the lawsuit entitled Santa Maria Valley Water Conservation District v. the City of Santa Maria, et al

Bi-Monthly Commodity Rates

TOWN DIVISION

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

TOWN DIVISION

	2/8/2003	2004	2005	2006	2007	2008	2009
0 – 40 UNITS	\$0.95	\$1.01	\$1.07	\$1.08	\$1.10	\$1.10	\$1.10
OVER 40 UNITS	\$1.42	\$1.51	\$1.64	\$1.65	\$1.66	\$1.67	\$1.68

BLACKLAKE DIVISION

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

	2/8/2003	2004	2005	2006	2007	2008	2009
0 – 40 UNITS	\$0.75	\$0.75	\$0.75	\$0.75	\$0.76	\$.81	\$0.81
OVER 40 UNITS	\$1.15	\$1.15	\$1.15	\$1.15	\$1.17	\$1.20	\$1.24

BI-MONTHLY SEWER USER FEES

TOWN DIVISION

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

	2003	2004	2005	2006	2007
PER DUE	\$36.86	\$37.22	\$37.60	\$37.98	\$38.78

BLACKLAKE DIVISION

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

	2003	2004	2005	2006	2007
PER DUE	\$48.30	\$50.70	\$53.24	\$55.90	\$56.86

**NIPOMO COMMUNITY SERVICES DISTRICT
CAPACITY CHARGES**

WATER CAPACITY CHARGES - TOWN DIVISION ONLY

	AWWA C701-88 CAPACITY GPM	CAPACITY EQUIVALENT	2003	2004	2005	2006	2007
1 Inch or less	30	1.00	\$3,690.00	\$3,801.00	\$3,915.00	\$4,032.00	\$4,152.00
1 ½ Inch	100	3.33	\$12,287.70	\$12,657.33	\$13,036.95	\$13,426.56	\$13,826.16
2 Inch	160	5.33	\$19,667.70	\$20,259.33	\$20,866.95	\$21,490.56	\$22,130.16
3 Inch	350	11.67	\$43,062.30	\$44,357.67	\$45,688.05	\$47,053.44	\$48,453.84
4 Inch	600	20.00	\$73,800.00	\$76,020.00	\$78,300.00	\$80,640.00	\$83,040.00
6 Inch	1250	41.67	\$153,762.30	\$158,387.67	\$163,138.05	\$168,013.44	\$173,013.84

Ordinance 2003-96

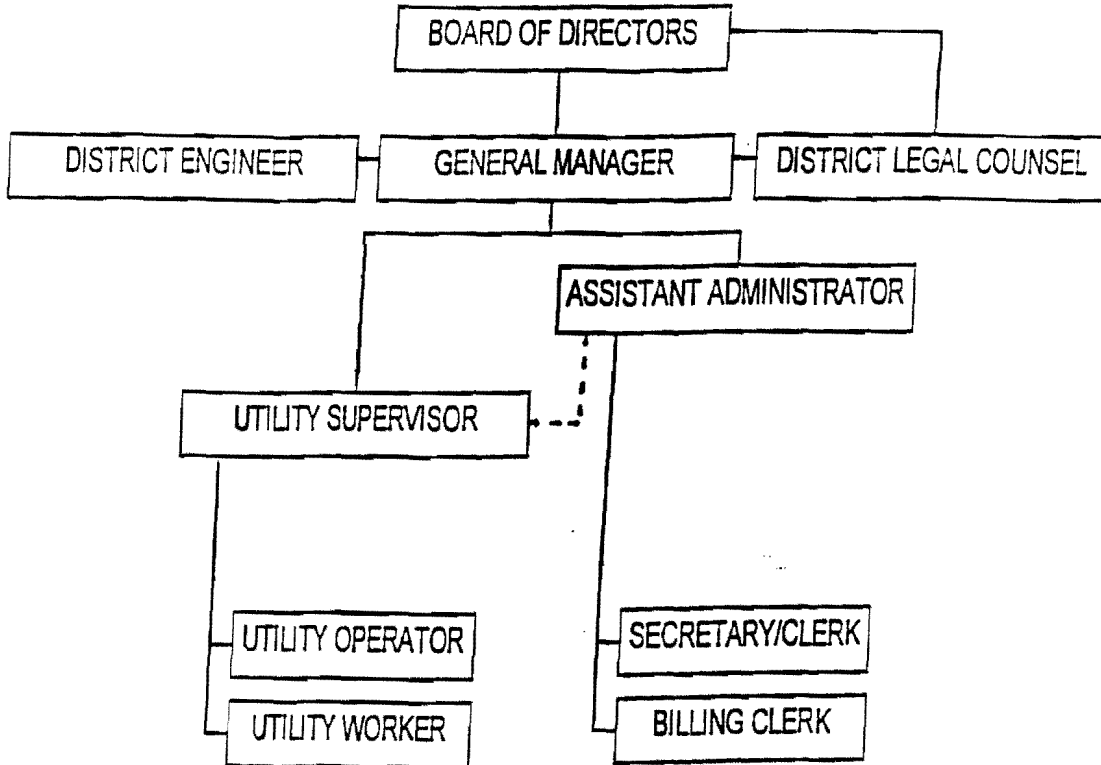
SEWER CAPACITY CHARGES - TOWN DIVISION ONLY

	2003	2004	2005	2006	2007
DUE	\$3,048.00	\$3,139.00	\$3,233.00	\$3,329.00	\$3,428.00

Note: Volunteers (properties within the Nipomo Sewer Project Assessment District) with existing structures or new construction replacing structures existing prior to 1985 and having no greater DUE will not have a sewer capacity charge. All other construction on volunteer property as zoned in 1985 shall have the option to pay the District sewer capacity charge, as defined above or \$2,100.00 per DUE.

Ordinance 2003-96

NIPOMO COMMUNITY SERVICES DISTRICT
CHAIN OF COMMAND



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL

2003-2004

OFFICE	CURRENT	PROPOSED
General Manager	<u>1</u>	<u>1</u>
Assistant Administrator	1	1
Secretary	1	1
Billing Clerk	1	1
	<u>4</u>	<u>4</u>
	=	=
 MAINTENANCE	 CURRENT	 PROPOSED
Utility Supervisor	<u>1</u>	<u>1</u>
Utility Field Foreman	1	1
Utility Operator	1	1
Utility Worker I	2	2
	<u>5</u>	<u>5</u>
	=	=
 TOTAL	 9	 9
	=	=

NIPOMO COMMUNITY SERVICES DISTRICT
 EMPLOYEE STEP AND RANGE PLAN
 MONTHLY COMPENSATION
 2003-2004

<u>POSITION</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>	<u>2.5% LONGEVITY PAY 15 YRS</u>	<u>2.5% LONGEVITY PAY 20 YRS</u>
Assistant Administrator	3,867	4,060	4,263	4,476	4,700	4,818	4,938
Secretary	2,591	2,721	2,857	3,000	3,150	3,229	3,310
Billing Clerk	2,394	2,514	2,640	2,772	2,911	2,984	3,059
Utility Supervisor	3,845	4,037	4,239	4,451	4,674	4,791	4,911
Utility Field Foreman	3,265	3,428	3,599	3,779	3,968	4,067	4,169
Utility Operator	2,824	2,965	3,113	3,269	3,432	3,518	3,606
Utility Worker	2,151	2,259	2,372	2,491	2,616	2,681	2,748

Includes a three percent increase from the previous year

NIPOMO COMMUNITY SERVICES DISTRICT
 FLEET SCHEDULE
 2003-2004

VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	ANTICIPATED YEAR OF REPLACEMENT
FORD PICKUP	1996	10/17/95	1996	FY 2003-04
DODGE PICKUP	1999	12/3/98	1999	FY 2005-06
CHEVY ¾ TON 4X4	2000	3/2/00	2000	FY 2006-07
TOYOTA TACOMA	2002	8/14/02	2003	FY 2008-09

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.

RESOLUTION 2003-BUDGET

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2003-04 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 2003-04 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, "2003-04 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 _____ 2003.

Michael Winn, 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. 2003-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION
FOR THE 2003-04 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 2.31% and the percent change in the population of the unincorporated area of San Luis Obispo County is 1.32%.

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:
2. That the 2003-04 appropriation limit is and is determined as follows:

2002-2003 Limitation		\$1,156,696
2003-2004 Ration of Change	X	1.055%
2003-2004 Appropriations		\$1,220,314
Limitation		
2003-2004 Appropriations		
Limitation Subject to Limitation		<u>(\$274,722)</u>
2003-2004 Appropriations		
Under Limit		<u>\$945,592</u>

**RESOLUTION 03-APPROP LIMITATION
PAGE TWO**

3. No further adjustment to the 2003-04 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 2003-04.

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 _____ 2003.

Michael Winn, President
Nipomo Community Services District

ATTEST:

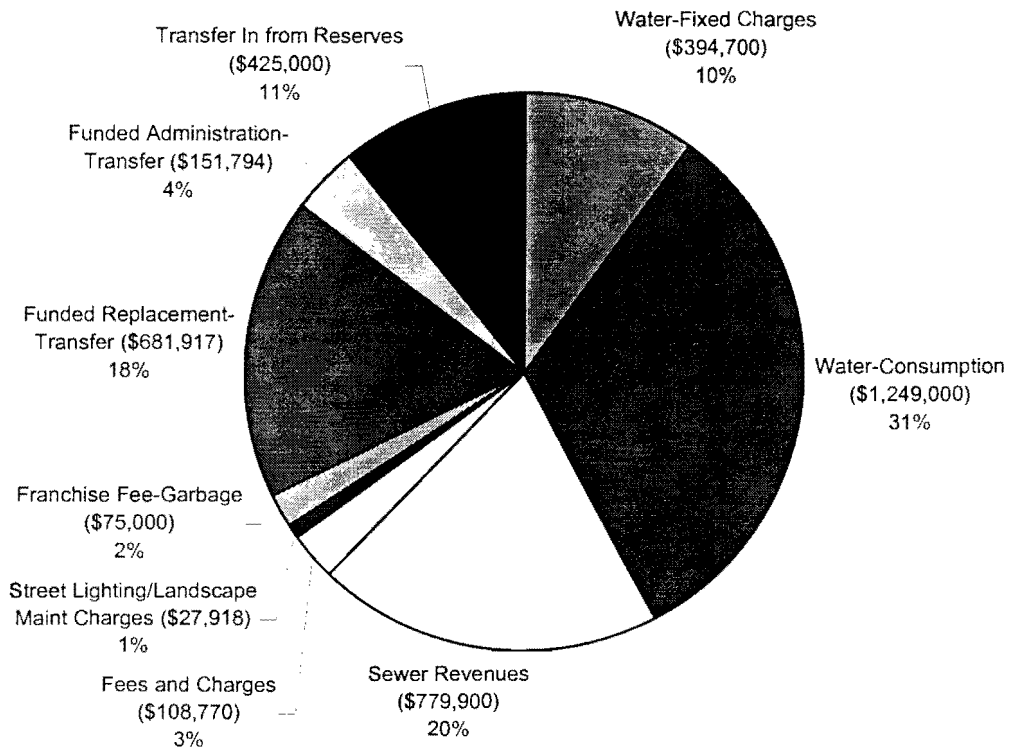
APPROVED AS TO FORM:

Donna K. Johnson
Secretary to the Board

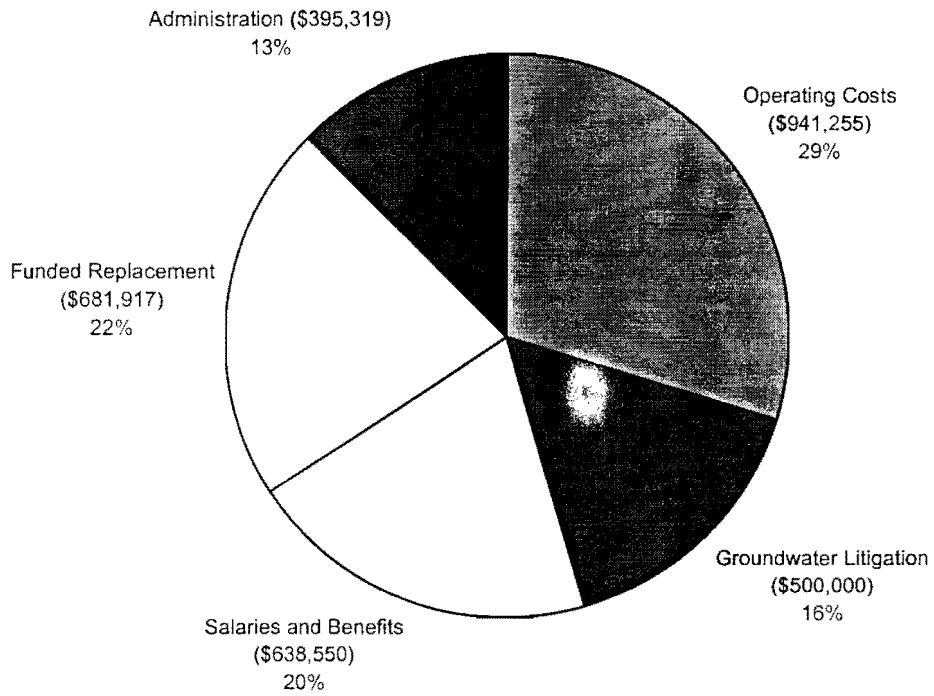
Jon S. Seitz
General Counsel

OPERATING BUDGET

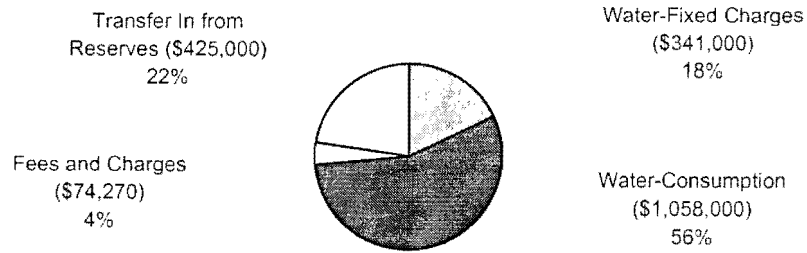
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2003-2004**



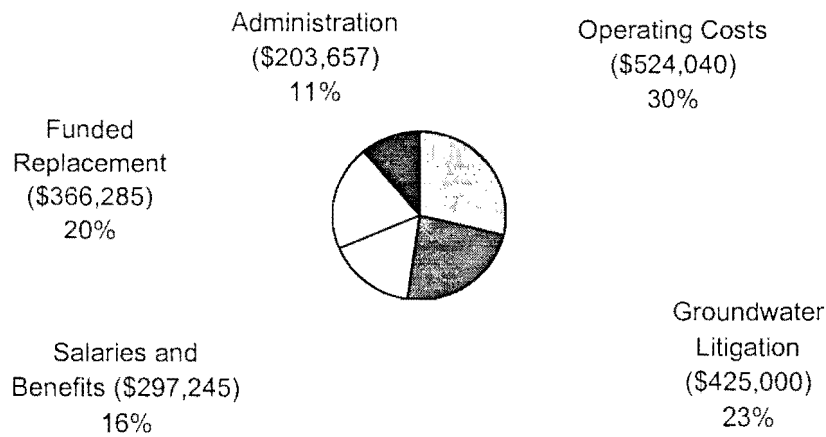
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED EXPENDITURES OF ALL FUNDS
2003-2004**



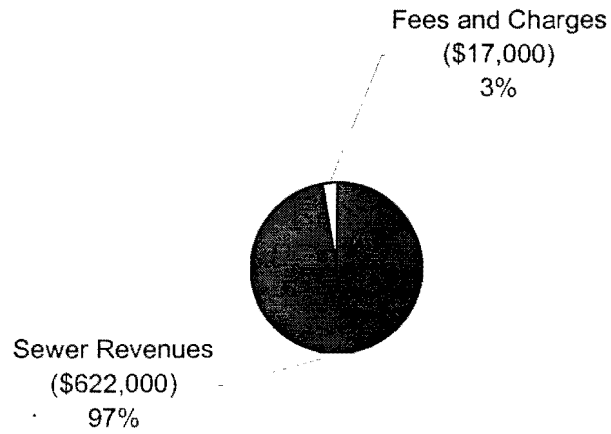
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN WATER FUND #120
REVENUES**



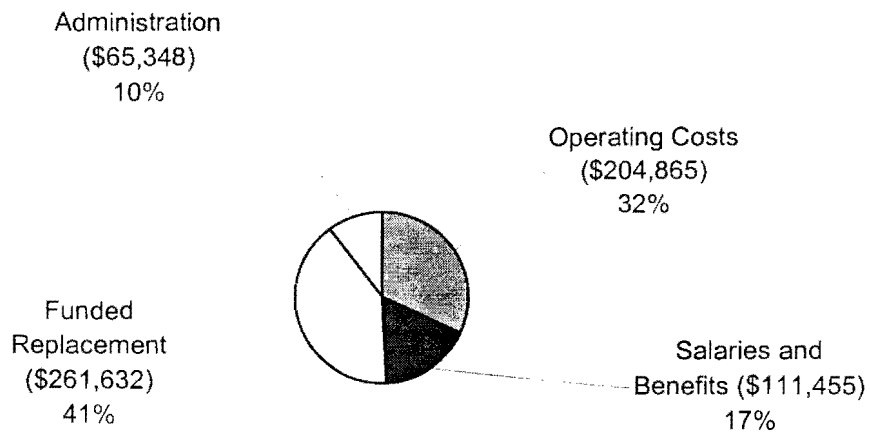
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN WATER FUND #120
EXPENDITURES**



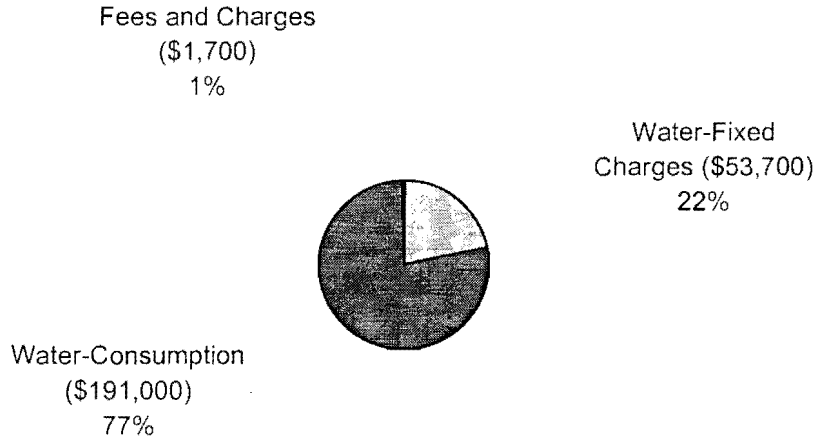
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
REVENUES**



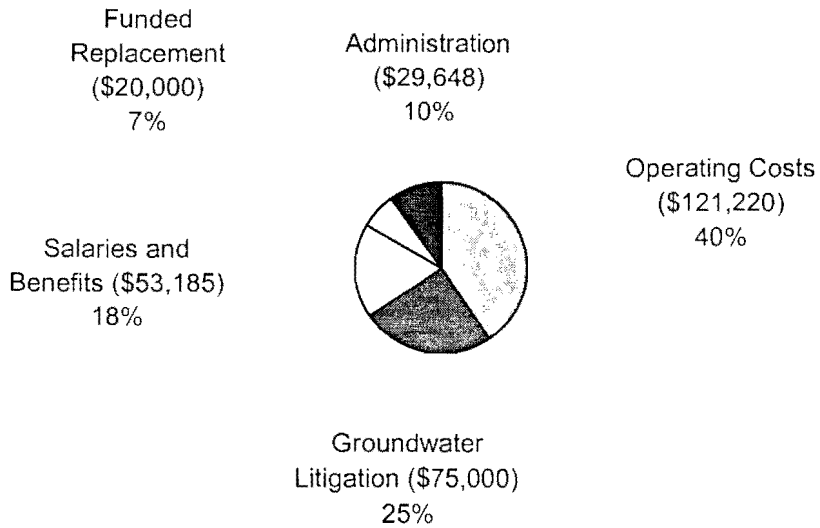
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
EXPENDITURES**



**NIPOMO COMMUNITY SERVICES DISTRICT
BLACKLAKE WATER FUND #140
REVENUES**

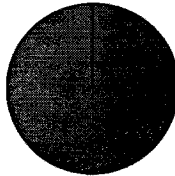


**NIPOMO COMMUNITY SERVICES DISTRICT
BLACKLAKE WATER FUND #140
EXPENDITURES**

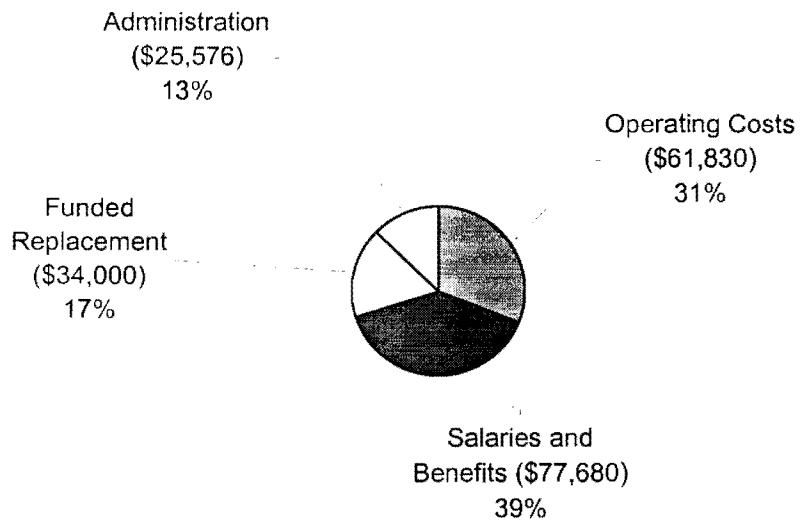


**NIPOMO COMMUNITY SERVICES DISTRICT
BLACKLAKE SEWER FUND #150
REVENUES**

Sewer Revenues
(\$157,900)
100%



**NIPOMO COMMUNITY SERVICES DISTRICT
BLACKLAKE SEWER FUND #150
EXPENDITURES**



**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET - TOTALS FOR EACH FUND
2003-2004**

	#110	#120	#130	#140	#150	#200	#250	#300	#400	#600	#810	#820	#830	TOTAL
	ADMIN	WATER	SEWER	BL WATER	BL SEWER	BL STREET	LANDSCAPE	SOLID WASTE	DRAINAGE	FUNDED	FUNDED	FUNDED	FUNDED	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	LIGHTING	MAINT DIST	BUDGET	BUDGET	REP WATER	REP SEWER	REP BL WATER	REP BL SEWER	
REVENUES														
Water - Fixed Revenues	0	341,000	0	53,700	0	0	0	0	0	0	0	0	0	394,700
Water - Consumption Revenues	0	1,058,000	0	191,000	0	0	0	0	0	0	0	0	0	1,249,000
Sewer Revenues	0	0	622,000	0	157,900	0	0	0	0	0	0	0	0	779,900
Fees and Penalties	0	30,520	0	1,700	0	0	0	0	0	0	0	0	0	32,220
Meter and Connection Fees	0	13,750	0	0	0	0	0	0	0	0	0	0	0	13,750
Plan Check and Inspection Fees	0	5,000	2,000	0	0	0	0	0	0	0	0	0	0	7,000
Lift Station Fees	0	0	5,000	0	0	0	0	0	0	0	0	0	0	5,000
Miscellaneous Income	4,600	25,000	10,000	0	0	0	0	0	11,200	0	0	0	0	50,800
Street Lighting/Landscape Maint Charges	0	0	0	0	0	18,258	9,660	0	0	0	0	0	0	27,918
Franchise Fee - Garbage	0	0	0	0	0	0	0	75,000	0	0	0	0	0	75,000
Transfers In	0	425,000	0	0	0	0	0	0	0	0	0	0	0	425,000
Oper Transfers In-Funded Admin	151,794	0	0	0	0	0	0	0	0	0	0	0	0	151,794
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	368,285	261,632	20,000	34,000	681,917
TOTAL REVENUES	156,394	1,898,270	639,000	246,400	157,900	18,258	9,660	75,000	11,200	366,285	261,632	20,000	34,000	3,893,999

EXPENDITURES														
OPERATIONS & MAINTENANCE														
Wages	0	112,510	27,050	25,000	39,800	0	0	0	500	0	0	0	0	204,860
Wages - Overtime	0	20,000	4,350	4,350	6,085	0	0	0	0	0	0	0	0	34,785
Payroll Taxes	0	2,100	500	450	715	0	0	0	0	0	0	0	0	3,765
Retirement	0	17,500	4,150	3,900	6,100	0	0	0	0	0	0	0	0	31,650
Medical and Dental	0	24,300	5,250	4,750	8,300	0	0	0	0	0	0	0	0	42,600
Workers Comp Insurance	0	14,750	3,400	3,150	5,095	0	0	0	0	0	0	0	0	26,395
Electricity	0	310,000	140,000	90,000	23,000	22,800	0	0	0	0	0	0	0	585,800
Natural Gas-pumping	0	60,000	0	0	0	0	0	0	0	0	0	0	0	60,000
Chemicals	0	3,800	0	1,100	13,000	0	0	0	0	0	0	0	0	17,900
Lab Tests and Sampling	0	10,000	5,000	2,500	10,000	0	0	0	0	0	0	0	0	27,500
Operating Supplies	0	20,000	5,000	5,000	3,000	0	0	0	0	0	0	0	0	33,000
Outside Services	0	20,000	15,000	5,000	2,500	0	0	0	0	0	0	0	0	42,500
Permits and Operating Fees	0	5,400	1,000	900	1,000	0	0	0	0	0	0	0	0	8,300
Repairs & Maintenance	0	23,000	25,000	10,000	5,000	0	0	500	0	0	0	0	0	63,500
Repairs & Maintenance - Vehicles	0	4,700	2,200	600	1,000	0	0	0	0	0	0	0	0	8,500
Painting	0	5,000	5,000	2,000	1,000	0	0	0	0	0	0	0	0	13,000
Engineering	0	8,000	2,000	500	500	0	0	0	0	0	0	0	0	11,000
Fuel	0	9,020	3,460	1,200	1,360	0	0	0	0	0	0	0	0	15,040
Paging Service	0	660	260	90	100	0	0	0	0	0	0	0	0	1,110
Meters - New Installations	0	10,000	0	0	0	0	0	0	0	0	0	0	0	10,000
Automatic Meter Reading- New Installation	0	20,000	0	0	0	0	0	0	0	0	0	0	0	20,000
Meters - Replacement Program	0	12,000	0	2,000	0	0	0	0	0	0	0	0	0	14,000
Uniforms	0	2,460	945	330	370	0	0	0	0	0	0	0	0	4,105
Clean Up	0	0	0	0	0	0	0	6,000	0	0	0	0	0	6,000
Oper Transfer Out - Funded Replacement	0	366,285	261,632	20,000	34,000	0	0	0	0	0	0	0	0	681,917
TOTAL OPERATIONS & MAINTENANCE	0	1,081,485	511,197	182,820	161,925	22,800	0	6,000	1,000	0	0	0	0	1,967,227

GENERAL & ADMINISTRATIVE														
Wages	68,045	77,820	50,505	8,600	8,600	0	600	2,160	0	0	0	0	0	216,330
Wages - Overtime	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	979	1,175	680	135	135	0	0	31	0	0	0	0	0	3,135
Retirement	10,530	11,930	7,755	1,340	1,340	0	0	330	0	0	0	0	0	33,225
Medical and Dental	14,355	13,980	7,050	1,380	1,380	0	0	395	0	0	0	0	0	38,530
Workers Comp Insurance	1,035	1,180	765	130	130	0	0	35	0	0	0	0	0	3,275
Audit	565	1,875	750	265	300	0	0	0	0	0	0	0	0	3,755
Bank Charges and Fees	500	300	0	60	0	0	0	0	0	0	0	0	0	860
Computer Expense	2,775	9,250	3,700	1,295	1,480	0	0	0	0	0	0	0	0	18,500

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET - TOTALS FOR EACH FUND
2003-2004**

	#110	#120	#130	#140	#150	#200	#250	#300	#400	#500	#610	#620	#630	TOTAL
	ADMIN	WATER	SEWER	BL WATER	BL SEWER	BL STREET LIGHTING	LANDSCAPE MAINT (AST)	SOLID WASTE	DRAINAGE	FUNDED REP-WATER	FUNDED REP-SEWER	FUNDED REP-BL WATER	FUNDED REP-BL SEWER	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
Consulting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Director Fees	2,775	9,250	3,700	1,295	1,480	0	0	0	0	0	0	0	0	18,500
Dues and Subscriptions	945	3,150	1,260	440	500	0	0	0	0	0	0	0	0	6,295
Education and Training	900	3,000	1,200	420	480	0	0	0	0	0	0	0	0	6,000
Elections	0	0	0	0	2,040	0	0	0	0	0	0	0	0	2,040
Insurance - Liability	3,825	12,750	5,100	1,785	0	500	0	2,000	0	0	0	0	0	25,960
LAFCO Funding	17,000	0	0	0	0	0	0	0	0	0	0	0	0	17,000
Landscape and Janitorial	1,140	3,900	1,520	1,610	600	0	7,920	0	0	0	0	0	0	16,590
Legal - General Counsel	15,000	33,000	3,000	4,000	500	0	0	1,000	0	0	0	0	0	56,500
Legal - Water Counsel	0	425,000	0	75,000	0	0	0	0	0	0	0	0	0	500,000
Professional Services	0	10,000	0	2,000	0	0	0	0	0	0	0	0	0	12,000
Miscellaneous	500	500	500	500	0	0	0	0	0	0	0	0	0	2,000
Newsletter and Mailers	0	855	100	130	500	0	0	650	0	0	0	0	0	2,235
Office Supplies	975	3,250	1,300	455	40	0	0	0	0	0	0	0	0	6,020
Operating Supplies	0	0	0	0	520	0	0	0	0	0	0	0	0	520
Outside Services	300	1,000	400	140	0	0	0	0	0	0	0	0	0	1,840
Postage	1,200	8,700	3,335	1,160	160	0	0	1,300	0	0	0	0	0	15,855
Public Notices	0	1,800	690	240	1,305	100	0	250	0	0	0	0	0	4,385
Repairs and Maintenance - Office	375	1,250	500	175	270	0	0	0	0	0	0	0	0	2,570
Repairs and Maintenance - Buildings	450	1,500	600	210	200	0	0	0	0	0	0	0	0	2,960
Property Taxes	0	600	80	0	240	0	0	0	0	0	0	0	0	920
Telephone	900	3,000	1,200	800	700	0	0	0	0	0	0	0	0	6,600
Travel and Mileage	1,125	3,750	1,500	525	600	0	0	0	0	0	0	0	0	7,500
Utilities - Gas, Electric and Trash	5,700	0	0	0	0	0	420	0	0	0	0	0	0	6,120
Oper Transfer Out - Funded Administrator	0	91,077	34,913	12,143	13,661	0	0	0	0	0	0	0	0	151,794
TOTAL GENERAL & ADMINISTRATIVE	151,894	734,742	132,103	116,233	37,161	600	8,940	8,141	0	0	0	0	0	1,189,814
OTHER EXPENDITURES														
Interest Expense - Debt Service	0	8,100	0	0	0	0	0	0	0	0	0	0	0	8,100
Debt Service - Principal Portion	0	7,000	0	0	0	0	0	0	0	0	0	0	0	7,000
Fixed Assets	4,500	27,600	10,580	3,680	4,140	0	0	0	0	0	0	0	0	50,500
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	108,000	37,900	11,400	2,700	160,000
TOTAL OTHER EXPENDITURES	4,500	42,700	10,580	3,680	4,140	0	0	0	0	108,000	37,900	11,400	2,700	225,600
TOTAL EXPENDITURES	156,394	1,858,927	653,880	302,733	203,226	23,400	8,940	14,141	1,000	108,000	37,900	11,400	2,700	3,382,641
SURPLUS (DEFICIT)	0	39,343	(14,880)	(56,333)	(45,326)	(5,142)	720	60,859	10,200	258,285	223,732	8,600	31,300	511,358
Interest Earnings	0	0	15,300	3,600	1,100	1,200	250	2,100	130	26,900	38,000	12,400	2,300	103,280
NET SURPLUS OR (DEFICIT)	0	39,343	420	(52,733)	(44,226)	(3,942)	970	62,959	10,330	285,185	261,732	21,000	33,600	614,638
ESTIMATED FUNDS AVAILABLE														
Estimated Account Balance 7/1/03	0	400,000	675,000	158,000	50,000	54,000	11,000	95,000	5,000	1,180,000	1,660,000	543,000	105,000	4,936,000
Net Surplus or (Deficit)	0	39,343	420	(52,733)	(44,226)	(3,942)	970	62,959	10,330	285,185	261,732	21,000	33,600	614,638
Estimated Account Balance 7/1/04	0	439,343	675,420	105,267	5,774	50,058	11,970	157,959	15,330	1,465,185	1,921,732	564,000	138,600	5,550,638

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

CONSOLIDATED - ALL FUNDS	2001-02	2002-03	2002-03	2003-04	% CHANGE
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
REVENUES					
Water - Fixed Revenues	350,492	352,150	359,180	394,700	9.9%
Water - Consumption Revenues	1,073,157	1,090,911	1,119,000	1,249,000	11.6%
Sewer Revenues	677,698	697,900	707,800	779,900	10.2%
Fees and Penalties	31,966	23,900	29,750	32,220	8.3%
Meter and Connection Fees	94,263	27,500	24,000	13,750	-42.7%
Plan Check and Inspection Fees	11,551	7,000	12,330	7,000	-43.2%
Lift Station Fees	0	0	9,500	5,000	-47.4%
Miscellaneous Income	60,251	37,600	145,795	50,800	-65.2%
Street Lighting/Landscape Maint Charges	18,258	18,258	18,258	27,918	52.9%
Franchise Fee - Solid Waste	72,401	64,000	67,500	75,000	11.1%
Transfers In	0	400,000	400,000	425,000	6.3%
Oper Transfers In-Funded Admin	123,702	144,470	56,127	151,794	170.4%
Oper Transfers In-Funded Replacement	654,000	667,800	667,800	681,917	2.1%
TOTAL REVENUES	3,167,739	3,531,489	3,617,040	3,893,999	7.7%

EXPENDITURES	2001-02	2002-03	2002-03	2003-04	% CHANGE
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
Wages	152,796	159,000	159,000	204,860	28.8%
Wages - Overtime	29,175	30,000	40,188	34,785	-13.4%
Payroll Taxes	3,147	3,700	3,585	3,765	5.0%
Retirement	10,463	25,000	24,200	31,650	30.8%
Medical and Dental	24,131	29,000	29,000	42,600	46.9%
Workers Comp Insurance	12,082	13,600	20,000	26,395	32.0%
Electricity-pumping	523,597	596,000	583,000	585,800	0.5%
Natural Gas-pumping	12,041	50,000	35,000	60,000	71.4%
Chemicals	17,016	17,100	16,650	17,900	7.5%
Lab Tests and Sampling	18,604	24,200	31,000	27,500	-11.3%
Operating Supplies	27,440	30,500	40,050	33,000	-17.6%
Outside Services	26,261	33,700	31,100	42,500	36.7%
Permits and Operating Fees	10,000	10,725	8,050	8,300	3.1%
Repairs & Maintenance	36,776	89,000	88,500	63,500	-28.2%
Repairs & Maintenance - Vehicles	6,402	7,800	9,150	8,500	-7.1%
Painting	0	0	0	13,000	100.0%
Engineering	11,116	11,000	4,000	11,000	175.0%
Fuel	9,736	11,000	11,300	15,040	33.1%
Paging Service	1,196	1,500	1,050	1,110	5.7%
Meters - New Installations	6,731	15,000	5,000	10,000	100.0%
Automatic Meter Reading-New Installation	0	20,000	20,000	20,000	0.0%
Meters - Replacement Program	8,044	14,000	0	14,000	100.0%
Uniforms	2,735	4,500	3,370	4,105	21.8%
Clean Up	6,000	6,000	6,000	6,000	0.0%
Oper Transfer Out - Funded Replacement	654,000	667,800	667,800	681,917	2.1%
TOTAL OPERATIONS & MAINTENANCE	1,609,489	1,870,125	1,836,993	1,967,227	7.1%

CONSOLIDATED - ALL FUNDS CONTINUED GENERAL & ADMINISTRATIVE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
Wages	198,994	210,005	210,005	216,330	3.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	2,832	4,000	3,055	3,135	2.6%
Retirement	13,952	33,800	31,590	33,225	5.2%
Medical and Dental	28,662	34,400	33,200	38,530	16.1%
Workers Comp Insurance	1,994	2,500	2,870	3,275	14.1%
Audit	4,175	3,550	3,553	3,755	5.7%
Bank Charges and Fees	365	660	830	860	3.6%
Computer Expense	10,324	13,000	16,195	18,500	14.2%
Consulting	32,179	16,000	12,925	0	-100.0%
Director Fees	15,500	17,000	17,210	18,500	7.5%
Dues and Subscriptions	4,525	5,500	5,750	6,295	9.5%
Education and Training	1,549	6,800	4,780	6,000	25.5%
Elections	0	3,500	3,553	0	-100.0%
Insurance - Liability	14,456	24,000	23,600	28,000	18.6%
LAFCO Funding	10,367	17,000	15,371	17,000	10.6%
Landscape and Janitorial	7,022	8,390	9,434	16,590	75.9%
Legal - General Counsel	83,785	73,000	37,900	56,500	49.1%
Legal - Water Counsel	345,929	300,000	362,000	500,000	38.1%
Professional Services (1)	0	0	107,000	12,000	-88.8%
Miscellaneous	1,529	35,000	300	2,500	733.3%
Newsletter and Mailers	787	3,700	0	1,775	100.0%
Office Supplies	5,912	5,000	6,100	6,500	6.6%
Operating Supplies	4,677	7,500	100	0	-100.0%
Outside Services	3,697	2,000	1,400	2,000	42.9%
Postage	11,839	15,600	12,610	17,000	34.8%
Public Notices	1,866	3,050	3,915	3,350	-12.2%
Repairs and Maintenance - Office	1,786	2,200	2,050	2,500	22.0%
Repairs and Maintenance - Buildings	4,398	3,000	4,170	3,000	-28.1%
Property Taxes	601	625	579	680	17.4%
Telephone	4,117	5,200	6,255	6,600	5.5%
Travel and Mileage	3,868	8,000	7,150	7,500	4.9%
Utilities - Gas, Electric and Trash	4,446	5,155	4,280	6,120	43.0%
Settlement	4,500	0	0	0	0.0%
Oper Transfer Out - Funded Administration	140,866	144,470	56,127	151,794	170.4%
TOTAL GENERAL & ADMINISTRATIVE	971,499	1,013,605	1,005,757	1,189,814	18.3%

OTHER EXPENDITURES

Interest Expense - Debt Service	8,800	8,450	8,450	8,100	-4.1%
Debt Service - Principal Portion	7,000	7,000	7,000	7,000	0.0%
Fixed Assets	57,500	35,000	13,805	50,500	265.8%
Funded Replacement Projects	0	122,800	30,000	160,000	433.3%
TOTAL OTHER EXPENDITURES	73,300	173,250	59,255	225,600	280.7%

TOTAL EXPENDITURES	2,654,288	3,056,980	2,902,005	3,382,641	16.6%
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SURPLUS (DEFICIT)	513,451	474,509	715,035	511,358	-28.5%
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Interest Earnings	127,026	136,500	96,076	103,280	7.5%
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NET SURPLUS OR (DEFICIT)	640,477	611,009	811,111	614,638	-24.2%
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(1) Professional Services, including District Legal Counsel, District Engineer, Water Counsel and Consultants for unanticipated litigation and Woodlands Project.

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

ADMINISTRATION FUND #110	2001-02	2002-03	2002-03	2003-04	% 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 (1)	15,989	5,800	90,700	4,600	-94.9%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Transfers In	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	123,702	144,470	56,127	151,794	170.4%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL REVENUES	139,691	150,270	146,827	156,394	6.5%

(1) 2002-2003 Est Actual includes \$80,000 in Annexation Fees for Tract 2325-Knollwood

OPERATIONS & MAINTENANCE	2001-02	2002-03	2002-03	2003-04	% CHANGE
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
EXPENDITURES					
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%
Painting	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%
Clean Up	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	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
Wages	65,120	68,725	68,725	68,045	-1.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	914	1,300	985	979	-0.6%
Retirement	4,216	10,985	10,740	10,530	-2.0%
Medical and Dental	10,977	11,180	13,000	14,355	10.4%
Workers Comp Insurance	855	810	1,140	1,035	-9.2%
Audit	626	530	533	565	6.0%
Bank Charges and Fees	113	300	530	500	-5.7%
Computer Expense	1,548	1,950	2,395	2,775	15.9%
Consulting	0	0	0	0	0.0%
Director Fees	2,325	2,550	2,550	2,775	8.8%
Dues and Subscriptions	606	825	850	945	11.2%
Education and Training	334	1,020	650	900	38.5%
Elections	0	525	533	0	-100.0%
Insurance - Liability	2,152	3,525	3,100	3,825	23.4%
LAFCO Funding	10,367	17,000	15,371	17,000	10.6%
Landscape and Janitorial	945	1,095	1,240	1,140	-8.1%
Legal - General Counsel	21,620	15,000	15,500	15,000	-3.2%
Legal - Water Counsel	0	0	0	0	0.0%
Professional Services	0	0	0	0	0.0%
Miscellaneous	784	1,000	200	500	150.0%
Newsletter and Mailers	0	300	0	0	0.0%
Office Supplies	1,725	750	900	975	8.3%
Operating Supplies	31	500	0	0	0.0%
Outside Services	1,784	300	300	300	0.0%
Postage	238	1,950	500	1,200	140.0%
Public Notices	30	0	0	0	0.0%
Repairs and Maintenance - Office	268	330	450	375	-16.7%
Repairs and Maintenance - Buildings	2,912	450	580	450	-22.4%
Property Taxes	0	0	0	0	0.0%
Telephone	321	780	855	900	5.3%
Travel and Mileage	455	1,200	1,100	1,125	2.3%
Utilities - Gas, Electric and Trash	3,925	4,940	4,100	5,700	39.0%
Settlement	4,500	0	0	0	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%
TOTAL GENERAL & ADMINISTRATIVE	139,691	149,820	146,827	151,894	3.5%

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	450	0	4,500	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL OTHER EXPENDITURES	0	450	0	4,500	0.0%

TOTAL EXPENDITURES	139,691	150,270	146,827	156,394	6.5%
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SURPLUS (DEFICIT)	0	0	0	0	0.0%
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Interest Earnings	0	0	0	0	0.0%
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NET SURPLUS OR (DEFICIT)	0	0	0	0	0.0%
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

TOWN WATER FUND #120	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
REVENUES					
Water - Fixed Revenues	302,213	304,000	311,000	341,000	9.6%
Water - Consumption Revenues	912,085	922,911	946,000	1,058,000	11.8%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	30,231	22,700	29,100	30,520	4.9%
Meter and Connection Fees	94,263	27,500	24,000	13,750	-42.7%
Plan Check and Inspection Fees	9,398	5,000	10,500	5,000	-52.4%
Lift Station Fees	0	0	0	0	0.0%
Miscellaneous Income	22,418	21,600	23,500	25,000	6.4%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Transfers In-From Property Tax Fund	0	400,000	400,000	425,000	6.3%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL REVENUES	1,370,608	1,703,711	1,744,100	1,898,270	8.8%

OPERATIONS & MAINTENANCE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
EXPENDITURES					
Wages	86,448	90,500	83,600	112,510	34.6%
Wages - Overtime	16,277	17,250	26,203	20,000	-23.7%
Payroll Taxes	1,777	2,130	2,000	2,100	5.0%
Retirement	5,631	14,375	14,000	17,500	25.0%
Medical and Dental	13,519	16,675	17,000	24,300	42.9%
Workers Comp Insurance	7,021	7,820	11,500	14,750	28.3%
Electricity-pumping	279,708	325,000	315,000	310,000	-1.6%
Natural Gas-pumping	12,041	50,000	35,000	60,000	71.4%
Chemicals	3,430	3,700	3,800	3,800	0.0%
Lab Tests and Sampling	5,238	8,700	14,000	10,000	-28.6%
Operating Supplies	20,136	23,000	30,000	20,000	-33.3%
Outside Services	20,595	17,000	13,000	20,000	53.8%
Permits and Operating Fees	7,037	7,650	4,500	5,400	20.0%
Repairs & Maintenance	20,778	44,000	35,000	23,000	-34.3%
Repairs & Maintenance - Vehicles	3,572	4,700	6,000	4,700	-21.7%
Painting	0	0	0	5,000	100.0%
Engineering	11,116	8,000	4,000	8,000	100.0%
Fuel	5,841	6,600	7,500	9,020	20.3%
Paging Service	717	900	600	660	10.0%
Meters - New Installations	6,731	15,000	5,000	10,000	100.0%
Automatic Meter Reading-New Installation	0	20,000	20,000	20,000	0.0%
Meters - Replacement Program	4,022	12,000	0	12,000	100.0%
Uniforms	1,641	2,700	2,000	2,460	23.0%
Clean Up	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	350,000	358,050	358,050	366,285	2.3%
TOTAL OPERATIONS & MAINTENANCE	883,276	1,055,750	1,007,753	1,081,485	7.3%

TOWN WATER FUND #120 - CONTINUED GENERAL & ADMINISTRATIVE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
Wages	71,584	75,555	75,555	77,820	3.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	1,064	1,550	1,150	1,175	2.2%
Retirement	5,206	13,100	11,500	11,930	3.7%
Medical and Dental	10,505	13,330	12,500	13,980	11.8%
Workers Comp Insurance	609	965	920	1,180	28.3%
Audit	2,088	1,775	1,775	1,875	5.6%
Bank Charges and Fees	252	300	300	300	0.0%
Computer Expense	5,163	6,500	8,000	9,250	15.6%
Consulting	27,424	12,000	4,301	0	-100.0%
Director Fees	7,750	8,500	8,500	9,250	8.8%
Dues and Subscriptions	2,436	2,750	3,000	3,150	5.0%
Education and Training	715	3,400	2,500	3,000	20.0%
Elections	0	1,750	1,775	0	-100.0%
Insurance - Liability	6,782	11,750	10,500	12,750	21.4%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	3,151	3,650	4,134	3,800	-8.1%
Legal - General Counsel	53,331	45,000	15,000	33,000	120.0%
Legal - Water Counsel	290,580	240,000	303,000	425,000	40.3%
Professional Services (1)	0	0	95,000	10,000	-89.5%
Miscellaneous	560	500	100	500	400.0%
Newsletter and Mailers	561	1,500	0	855	100.0%
Office Supplies	2,466	2,500	3,000	3,250	8.3%
Operating Supplies	2,845	4,200	0	0	0.0%
Outside Services	1,127	1,000	1,000	1,000	0.0%
Postage	7,211	6,500	7,270	8,700	19.7%
Public Notices	1,112	900	1,765	1,800	2.0%
Repairs and Maintenance - Office	894	1,100	900	1,250	38.9%
Repairs and Maintenance - Buildings	874	1,500	2,100	1,500	-28.6%
Property Taxes	529	545	579	600	3.6%
Telephone	1,855	2,600	2,850	3,000	5.3%
Travel and Mileage	2,016	4,000	3,800	3,750	-1.3%
Utilities - Gas, Electric and Trash	323	125	100	0	-100.0%
Settlement	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	84,519	85,483	33,677	91,077	170.4%
TOTAL GENERAL & ADMINISTRATIVE	595,532	554,328	616,551	734,742	19.2%

OTHER EXPENDITURES

Interest Expense - Debt Service	8,800	8,450	8,450	8,100	-4.1%
Debt Service - Principal Portion	7,000	7,000	7,000	7,000	0.0%
Fixed Assets Purchases	34,500	21,200	8,280	27,600	233.3%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL OTHER EXPENDITURES	50,300	36,650	23,730	42,700	79.9%

TOTAL EXPENDITURES	1,529,108	1,646,728	1,648,034	1,858,927	12.8%
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SURPLUS (DEFICIT)	(158,500)	56,983	96,066	39,343	-59.0%
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Interest Earnings	1,015	0	100	0	-100.0%
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NET SURPLUS OR (DEFICIT)	(157,485)	56,983	96,166	39,343	-59.1%
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(1) Professional Services, including District Legal Counsel, District Engineer, Water Counsel and Consultants for unanticipated litigation and Woodlands Project.

Estimated Cash Balance 7/1/03	400,000
Net Surplus or (Deficit)	39,343
Estimated Cash Balance 6/30/04	<u>439,343</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

TOWN SEWER FUND #130	2001-02	2002-03	2002-03	2003-04	% 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	532,977	548,000	559,000	622,000	11.3%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	2,153	2,000	1,830	2,000	9.3%
Lift Station Fees	0	0	9,500	5,000	-47.4%
Miscellaneous Income	11,410	0	20,500	10,000	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	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	546,540	550,000	590,830	639,000	8.2%

EXPENDITURES	2001-02	2002-03	2002-03	2003-04	% CHANGE
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
Wages	19,930	20,000	21,500	27,050	25.8%
Wages - Overtime	3,832	3,750	3,385	4,350	28.5%
Payroll Taxes	410	465	470	500	6.4%
Retirement	1,452	3,125	3,000	4,150	38.3%
Medical and Dental	3,184	3,625	3,900	5,250	34.6%
Workers Comp Insurance	1,522	1,700	2,400	3,400	41.7%
Electricity-Pumps and blowers	122,577	137,000	136,000	140,000	2.9%
Natural Gas	0	0	0	0	0.0%
Chemicals	0	0	0	0	0.0%
Lab Tests and Sampling	3,901	4,500	4,300	5,000	16.3%
Operating Supplies	3,017	2,500	5,100	5,000	-2.0%
Outside Services	2,227	11,000	15,000	15,000	0.0%
Permits and Operating Fees	400	400	900	1,000	11.1%
Repairs & Maintenance	9,541	30,000	28,000	25,000	-10.7%
Repairs & Maintenance - Vehicles	1,427	1,800	1,800	2,200	22.2%
Painting	0	0	0	5,000	100.0%
Engineering	0	2,000	0	2,000	100.0%
Fuel	2,240	2,530	2,200	3,460	57.3%
Paging Service	275	345	250	260	4.0%
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	629	1,035	800	945	18.1%
Clean Up	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	250,000	255,750	255,750	261,632	2.3%
TOTAL OPERATIONS & MAINTENANCE	426,564	481,525	484,755	511,197	5.5%

TOWN SEWER FUND #130 - CONTINUED GENERAL & ADMINISTRATIVE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
Wages	46,482	49,025	49,025	50,505	3.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	616	850	660	680	3.0%
Retirement	3,381	7,185	6,950	7,755	11.6%
Medical and Dental	5,108	7,310	5,400	7,050	30.6%
Workers Comp Insurance	396	535	600	765	27.5%
Audit	835	710	710	750	5.6%
Bank Charges and Fees	0	0	0	0	0.0%
Computer Expense	2,065	2,600	3,200	3,700	15.6%
Consulting	2,600	4,000	2,512	0	-100.0%
Director Fees	3,100	3,400	3,400	3,700	8.8%
Dues and Subscriptions	815	1,100	1,000	1,260	26.0%
Education and Training	286	1,360	830	1,200	44.6%
Elections	0	700	710	0	-100.0%
Insurance - Liability	2,870	4,700	4,100	5,100	24.4%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	1,261	1,460	1,660	1,520	-8.4%
Legal - General Counsel	6,305	5,000	2,500	3,000	20.0%
Legal - Water Counsel	0	0	0	0	0.0%
Professional Services	0	0	0	0	0.0%
Miscellaneous	106	500	0	500	100.0%
Newsletter and Mailers	71	300	0	100	100.0%
Office Supplies	984	1,000	1,200	1,300	8.3%
Operating Supplies	1,028	1,610	0	0	0.0%
Outside Services	450	400	0	400	100.0%
Postage	2,441	2,600	2,600	3,335	28.3%
Public Notices	416	345	700	690	-1.4%
Repairs and Maintenance - Office	357	440	400	500	25.0%
Repairs and Maintenance - Buildings	350	600	850	600	-29.4%
Property Taxes	72	80	0	80	100.0%
Telephone	729	1,040	1,140	1,200	5.3%
Travel and Mileage	796	1,600	1,200	1,500	25.0%
Utilities - Gas, Electric and Trash	129	50	40	0	-100.0%
Settlement	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	32,400	32,768	12,909	34,913	170.5%
TOTAL GENERAL & ADMINISTRATIVE	116,449	133,268	104,296	132,103	26.7%

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	13,225	7,500	3,175	10,580	233.2%
Funded Replacement Projects	0	0	0	0	0
TOTAL OTHER EXPENDITURES	13,225	7,500	3,175	10,580	233.2%

TOTAL EXPENDITURES	556,238	622,293	592,226	653,880	10.4%
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SURPLUS (DEFICIT)	(9,698)	(72,293)	(1,396)	(14,880)	965.9%
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Interest Earnings	24,086	24,000	8,111	15,300	88.6%
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NET SURPLUS OR (DEFICIT)	14,388	(48,293)	6,715	420	-93.7%
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Estimated Cash Balance 7/1/03	675,000
Net Surplus or (Deficit)	420
Estimated Cash Balance 6/30/04	<u>675,420</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

BLACKLAKE WATER FUND #140	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
REVENUES					
Water - Fixed Revenues	48,279	48,150	48,180	53,700	11.5%
Water - Consumption Revenues	161,072	168,000	173,000	191,000	13.7%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	1,735	1,200	650	1,700	161.5%
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/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	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	211,086	217,350	221,830	246,400	11.1%

OPERATIONS & MAINTENANCE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
EXPENDITURES					
Wages	19,918	20,000	20,300	25,000	23.2%
Wages - Overtime	3,733	3,750	4,900	4,350	-11.2%
Payroll Taxes	409	465	430	450	4.7%
Retirement	1,451	3,125	3,000	3,900	30.0%
Medical and Dental	3,236	3,625	3,300	4,750	43.9%
Workers Comp Insurance	1,516	1,700	2,200	3,150	43.2%
Electricity-pumping	82,395	89,000	90,000	90,000	0.0%
Natural Gas-pumping	0	0	0	0	0.0%
Chemicals	766	900	850	1,100	29.4%
Lab Tests and Sampling	738	2,000	4,000	2,500	-37.5%
Operating Supplies	2,469	3,000	2,900	5,000	72.4%
Outside Services	3,006	3,200	1,200	5,000	316.7%
Permits and Operating Fees	1,242	1,350	750	900	20.0%
Repairs & Maintenance	5,943	10,000	15,000	10,000	-33.3%
Repairs & Maintenance - Vehicles	829	600	650	600	-7.7%
Painting	0	0	0	2,000	100.0%
Engineering	0	500	0	500	100.0%
Fuel	779	880	800	1,200	50.0%
Paging Service	96	120	100	90	-10.0%
Meters - New Installations	0	0	0	0	0.0%
Automatic Meter Reading-New Installation	0	0	0	0	0.0%
Meters - Replacement Program	4,022	2,000	0	2,000	100.0%
Uniforms	219	360	250	330	32.0%
Clean Up	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	20,000	20,000	20,000	20,000	0.0%
TOTAL OPERATIONS & MAINTENANCE	152,767	166,575	170,630	182,820	7.1%

BLACKLAKE WATER FUND #140 GENERAL & ADMINISTRATIVE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
Wages	7,904	8,350	8,350	8,600	3.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	119	150	130	135	3.8%
Retirement	575	1,265	1,200	1,340	11.7%
Medical and Dental	1,036	1,290	1,100	1,380	25.5%
Workers Comp Insurance	67	95	105	130	23.8%
Audit	292	250	250	265	6.0%
Bank Charges and Fees	0	60	0	60	100.0%
Computer Expense	722	910	1,300	1,295	-0.4%
Consulting	2,155	0	3,600	0	-100.0%
Director Fees	1,085	1,190	1,400	1,295	-7.5%
Dues and Subscriptions	335	385	500	440	-12.0%
Education and Training	100	475	300	420	40.0%
Elections	0	245	250	0	-100.0%
Insurance - Liability	1,004	1,645	1,700	1,785	5.0%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	936	1,600	1,650	1,610	-2.4%
Legal - General Counsel	494	4,000	4,200	4,000	-4.8%
Legal - Water Counsel	55,349	60,000	59,000	75,000	27.1%
Professional Services (1)	0	0	12,000	2,000	-83.3%
Miscellaneous	37	500	0	500	100.0%
Newsletter and Mailers	127	300	0	130	100.0%
Office Supplies	344	350	500	455	-9.0%
Operating Supplies	387	560	100	0	-100.0%
Outside Services	157	140	100	140	40.0%
Postage	990	910	1,140	1,160	1.8%
Public Notices	145	120	500	240	-52.0%
Repairs and Maintenance - Office	125	155	150	175	16.7%
Repairs and Maintenance - Buildings	122	210	300	210	-30.0%
Property Taxes	0	0	0	0	0.0%
Telephone	589	365	760	800	5.3%
Travel and Mileage	283	560	500	525	5.0%
Utilities - Gas, Electric and Trash	45	20	20	0	-100.0%
Settlement	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	11,269	11,397	4,490	12,143	170.4%
TOTAL GENERAL & ADMINISTRATIVE	86,793	97,497	105,595	116,233	10.1%

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	4,600	2,910	1,105	3,680	233.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL OTHER EXPENDITURES	4,600	2,910	1,105	3,680	233.0%

TOTAL EXPENDITURES	244,160	266,982	277,330	302,733	9.2%
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SURPLUS (DEFICIT)	(33,074)	(49,632)	(55,500)	(56,333)	1.5%
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Interest Earnings	7,267	8,300	4,640	3,600	-22.4%
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NET SURPLUS OR (DEFICIT)	(25,807)	(41,332)	(50,860)	(52,733)	3.7%
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(1) Professional Services, including District Legal Counsel, District Engineer, Water Counsel and Consultants for unanticipated litigation and Woodlands Project.

Estimated Cash Balance 7/1/03	158,000
Net Surplus or (Deficit)	(52,733)
Estimated Cash Balance 6/30/04	<u>105,267</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

BLACKLAKE SEWER FUND #150	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 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	144,721	149,900	148,800	157,900	6.1%
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/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Transfers In-From Cash Reserves	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	144,721	149,900	148,800	157,900	6.1%

OPERATIONS & MAINTENANCE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
EXPENDITURES					
Wages	26,500	28,000	33,100	39,800	20.2%
Wages - Overtime	5,333	5,250	5,700	6,085	6.8%
Payroll Taxes	551	640	685	715	4.4%
Retirement	1,929	4,375	4,200	6,100	45.2%
Medical and Dental	4,192	5,075	4,800	8,300	72.9%
Workers Comp Insurance	2,023	2,380	3,900	5,095	30.6%
Electricity-Pumps and blowers	16,678	20,000	23,000	23,000	0.0%
Natural Gas	0	0	0	0	0.0%
Chemicals	12,820	12,500	12,000	13,000	8.3%
Lab Tests and Sampling	8,727	9,000	8,700	10,000	14.9%
Operating Supplies	1,818	2,000	2,050	3,000	46.3%
Outside Services	433	2,500	1,900	2,500	31.6%
Permits and Operating Fees	1,321	1,325	1,900	1,000	-47.4%
Repairs & Maintenance	514	4,000	10,000	5,000	-50.0%
Repairs & Maintenance - Vehicles	574	700	700	1,000	42.9%
Painting	0	0	0	1,000	100.0%
Engineering	0	500	0	500	100.0%
Fuel	876	990	800	1,360	70.0%
Paging Service	108	135	100	100	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	246	405	320	370	15.6%
Clean Up	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	34,000	34,000	34,000	34,000	0.0%
TOTAL OPERATIONS & MAINTENANCE	118,643	133,775	147,855	161,925	9.5%

BLACKLAKE SEWER FUND #150 GENERAL & ADMINISTRATIVE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
Wages	7,904	8,350	8,350	8,600	3.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	119	150	130	135	3.8%
Retirement	574	1,265	1,200	1,340	11.7%
Medical and Dental	1,036	1,290	1,200	1,380	15.0%
Workers Comp Insurance	67	95	105	130	23.8%
Audit	334	285	285	300	5.3%
Bank Charges and Fees	0	0	0	0	0.0%
Computer Expense	826	1,040	1,300	1,480	13.8%
Consulting	0	0	2,512	0	-100.0%
Director Fees	1,240	1,360	1,360	1,480	8.8%
Dues and Subscriptions	333	440	400	500	25.0%
Education and Training	114	545	500	480	-4.0%
Elections	0	280	285	0	-100.0%
Insurance - Liability	1,148	1,880	1,700	2,040	20.0%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	729	585	750	600	-20.0%
Legal - General Counsel	91	1,000	0	500	100.0%
Legal - Water Counsel	0	0	0	0	0.0%
Professional Services	0	0	0	0	0.0%
Miscellaneous	42	500	0	500	100.0%
Newsletter and Mailers	28	300	0	40	100.0%
Office Supplies	393	400	500	520	4.0%
Operating Supplies	386	630	0	0	0.0%
Outside Services	179	160	0	160	100.0%
Postage	959	1,040	1,100	1,305	18.6%
Public Notices	163	135	300	270	-10.0%
Repairs and Maintenance - Office	142	175	150	200	33.3%
Repairs and Maintenance - Buildings	140	240	340	240	-29.4%
Property Taxes	0	0	0	0	0.0%
Telephone	623	415	650	700	7.7%
Travel and Mileage	318	640	550	600	9.1%
Utilities - Gas, Electric and Trash	24	20	20	0	-100.0%
Settlement	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	12,678	12,822	5,051	13,661	170.5%
TOTAL GENERAL & ADMINISTRATIVE	30,590	36,042	28,738	37,161	29.3%

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	5,175	2,940	1,245	4,140	232.5%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL OTHER EXPENDITURES	5,175	2,940	1,245	4,140	232.5%

TOTAL EXPENDITURES	154,408	172,757	177,838	203,226	14.3%
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SURPLUS (DEFICIT)	(9,687)	(22,857)	(29,038)	(45,326)	56.1%
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Interest Earnings	2,085	2,400	1,600	1,100	-31.3%
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NET SURPLUS OR (DEFICIT)	(7,602)	(20,457)	(27,438)	(44,226)	61.2%
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Estimated Cash Balance 7/1/03	50,000
Net Surplus or (Deficit)	(44,226)
Estimated Cash Balance 6/30/04	<u>5,774</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

STREET LIGHTING FUND #200	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 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/Landscape Maint Charges	18,258	18,258	18,258	18,258	0.0%
Franchise Fee - Solid Waste	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%

OPERATIONS & MAINTENANCE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
EXPENDITURES					
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-Streetlights	22,239	25,000	19,000	22,800	20.0%
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%
Painting	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%
Clean Up	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATIONS & MAINTENANCE	22,239	25,000	19,000	22,800	20.0%

STREET LIGHTING FUND #200 - GENERAL & ADMINISTRATIVE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 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	500	500	500	500	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%
Professional Services	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	50	50	100	100.0%
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%
Settlement	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%
TOTAL GENERAL & ADMINISTRATIVE	500	550	550	600	9.1%

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	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	22,739	25,550	19,550	23,400	19.7%
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SURPLUS (DEFICIT)	(4,481)	(7,292)	(1,292)	(5,142)	298.0%
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Interest Earnings	1,846	2,100	1,295	1,200	-7.3%
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NET SURPLUS OR (DEFICIT)	(2,635)	(5,192)	3	(3,942)	-131500.0%
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Estimated Cash Balance 7/1/03	54,000
Net Surplus or (Deficit)	(3,942)
Estimated Cash Balance 6/30/04	<u>50,058</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

LANDSCAPE MAINT DIST FUND #250	2001-02	2002-03	2002-03	2003-04	% 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/Landscape Maint Charges	0	0	0	9,660	100.0%
Franchise Fee - Solid Waste	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	0	0	0	9,660	100.0%

EXPENDITURES	2001-02	2002-03	2002-03	2003-04	% 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-Street Lights	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%
Painting	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%
Clean Up	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%

LANDSCAPE MAINT DIST FUND #250 GENERAL & ADMINISTRATIVE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
Wages	0	0	0	600	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	0	0	0	0	0.0%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	0	0	0	7,920	100.0%
Legal - General Counsel	0	0	0	0	0.0%
Legal - Water Counsel	0	0	0	0	0.0%
Professional Services	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	420	100.0%
Clean Up	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	8,940	100.0%

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	8,940	100.0%
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SURPLUS (DEFICIT)	0	0	0	720	100.0%
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Interest Earnings	0	0	0	250	100.0%
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NET SURPLUS OR (DEFICIT)	0	0	0	970	100.0%
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Estimated Cash Balance 7/1/03	11,000
Net Surplus or (Deficit)	970
Estimated Cash Balance 6/30/04	<u>11,970</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

SOLID WASTE FUND #300	2001-02	2002-03	2002-03	2003-04	% 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/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	72,401	64,000	67,500	75,000	11.1%
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	72,401	64,000	67,500	75,000	11.1%

OPERATIONS & MAINTENANCE	2001-02	2002-03	2002-03	2003-04	% CHANGE
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
EXPENDITURES					
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%
Painting	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%
Clean Up	6,000	6,000	6,000	6,000	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATIONS & MAINTENANCE	6,000	6,000	6,000	6,000	0.0%

SOLID WASTE FUND #300 - CONTINUED GENERAL & ADMINISTRATIVE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
Wages	0	0	0	2,160	0.0%
Wages - Overtime	0	0	0	0	0.0%
Payroll Taxes	0	0	0	31	0.0%
Retirement	0	0	0	330	0.0%
Medical and Dental	0	0	0	385	0.0%
Workers Comp Insurance	0	0	0	35	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	2,000	2,000	0.0%
LAFCO Funding	0	0	0	0	0.0%
Landscape and Janitorial	0	0	0	0	0.0%
Legal - General Counsel	1,944	3,000	700	1,000	42.9%
Legal - Water Counsel	0	0	0	0	0.0%
Professional Services	0	0	0	0	0.0%
Miscellaneous	0	32,000	0	0	0.0%
Newsletter and Mailers	0	1,000	0	650	100.0%
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	2,600	0	1,300	100
Public Notices	0	1,500	500	250	-50.0%
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%
Settlement	0	0	0	0	0.0%
Oper Transfer Out - Funded Administration	0	2,000	0	0	0.0%
TOTAL GENERAL & ADMINISTRATIVE	1,944	42,100	3,200	8,141	154.4%

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	7,944	48,100	9,200	14,141	53.7%
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SURPLUS (DEFICIT)	64,457	15,900	58,300	60,859	4.4%
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Interest Earnings	378	300	1,500	2,100	40.0%
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NET SURPLUS OR (DEFICIT)	64,835	16,200	59,800	62,959	5.3%
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Estimated Cash Balance 7/1/03	95,000
Net Surplus or (Deficit)	62,959
Estimated Cash Balance 6/30/04	<u>157,959</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

DRAINAGE FUND #400	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 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	10,434	10,200	11,095	11,200	1%
Street Lighting/Landscape Maint Charges	0	0	0	0	0%
Franchise Fee - Solid Waste	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	10,434	10,200	11,095	11,200	1%

OPERATIONS & MAINTENANCE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 PROPOSED	% CHANGE INCR (DECR)
EXPENDITURES					
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	0	1,000	500	500	-50%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%
Painting	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%
Clean Up	0	0	0	0	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	1,500	1,000	1,000	0.0%

DRAINAGE FUND #400 - CONTINUED GENERAL & ADMINISTRATIVE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 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%
Professional Services	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%
Settlement	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	1,500	1,000	1,000	0.0%
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SURPLUS (DEFICIT)	10,434	8,700	10,095	10,200	1.0%
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Interest Earnings	259	200	150	130	-13.3%
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NET SURPLUS OR (DEFICIT)	10,693	8,900	10,245	10,330	0.8%
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Estimated Cash Balance 7/1/03	5,000
Net Surplus or (Deficit)	10,330
Estimated Cash Balance 6/30/04	<u>15,330</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

FUNDED REPLACEMENT - TOWN WATER #800	2001-02	2002-03	2002-03	2003-04	% 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/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	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	350,000	358,050	358,050	366,285	2.3%
TOTAL REVENUES	350,000	358,050	358,050	366,285	2.3%

EXPENDITURES	2001-02	2002-03	2002-03	2003-04	% 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%
Painting	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%
Clean Up	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 - TOWN WATER #800 GENERAL & ADMINISTRATIVE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 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%
Professional Services	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%
Settlement	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	116,000	30,000	108,000	260.0%
TOTAL OTHER EXPENDITURES	0	116,000	30,000	108,000	260.0%

TOTAL EXPENDITURES	0	116,000	30,000	108,000	260.0%
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SURPLUS (DEFICIT)	350,000	242,050	328,050	258,285	-21.3%
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Interest Earnings	26,693	29,000	26,000	26,900	3.5%
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NET SURPLUS OR (DEFICIT)	376,693	271,050	354,050	285,185	-19.5%
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Estimated Cash Balance 7/1/03	1,180,000
Net Surplus or (Deficit)	285,185
Estimated Cash Balance 6/30/04	<u>1,465,185</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

FUNDED REPLACEMENT - TOWN SEWER #810	2001-02	2002-03	2002-03	2003-04	% 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/ Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	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	250,000	255,750	255,750	261,632	2.3%
TOTAL REVENUES	250,000	255,750	255,750	261,632	2.3%

OPERATIONS & MAINTENANCE	2001-02	2002-03	2002-03	2003-04	% CHANGE
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
EXPENDITURES					
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%
Painting	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%
Clean Up	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 - TOWN SEWER #810 GENERAL & ADMINISTRATIVE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 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%
Professional Services	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%
Settlement	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	37,900	0.0%
TOTAL OTHER EXPENDITURES	0	0	0	37,900	0.0%

TOTAL EXPENDITURES	0	0	0	37,900	0.0%
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SURPLUS (DEFICIT)	250,000	255,750	255,750	223,732	-12.5%
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Interest Earnings	44,101	48,000	37,580	38,000	1.1%
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NET SURPLUS OR (DEFICIT)	294,101	303,750	293,330	261,732	-10.8%
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Estimated Cash Balance 7/1/03	1,660,000
Net Surplus or (Deficit)	261,732
Estimated Cash Balance 6/30/04	<u>1,921,732</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

FUNDED REPLACEMENT - BL WATER #820	2001-02	2002-03	2002-03	2003-04	% 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/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	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	20,000	20,000	20,000	20,000	0.0%
TOTAL REVENUES	20,000	20,000	20,000	20,000	0.0%

EXPENDITURES	2001-02	2002-03	2002-03	2003-04	% 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%
Painting	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%
Clean Up	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 GENERAL & ADMINISTRATIVE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 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%
Professional Services	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%
Settlement	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	3,800	0	11,400	0.0%
TOTAL OTHER EXPENDITURES	0	3,800	0	11,400	0.0%

TOTAL EXPENDITURES	0	3,800	0	11,400	0
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SURPLUS (DEFICIT)	20,000	16,200	20,000	8,600	-57.0%
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Interest Earnings	17,259	20,000	13,000	12,400	-4.6%
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NET SURPLUS OR (DEFICIT)	37,259	36,200	33,000	21,000	-36.4%
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Estimated Cash Balance 7/1/03	543,000
Net Surplus or (Deficit)	21,000
Estimated Cash Balance 6/30/04	<u>564,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2003-2004**

FUNDED REPLACEMENT - BL SEWER #830	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 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/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	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	34,000	34,000	34,000	34,000	0.0%
TOTAL REVENUES	34,000	34,000	34,000	34,000	0.0%

EXPENDITURES OPERATIONS & MAINTENANCE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 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%
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%
Painting	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%
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 GENERAL & ADMINISTRATIVE	2001-02 ACTUAL	2002-03 BUDGET	2002-03 EST ACTUAL	2003-04 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%
Professional Services	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	3,000	0	2,700	0.0%
TOTAL OTHER EXPENDITURES	0	3,000	0	2,700	0.0%

TOTAL EXPENDITURES	0	3,000	0	2,700	0.0%
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SURPLUS (DEFICIT)	34,000	31,000	34,000	31,300	-7.9%
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Interest Earnings	2,037	2,200	2,100	2,300	9.5%
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NET SURPLUS OR (DEFICIT)	36,037	33,200	36,100	33,600	-6.9%
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Estimated Cash Balance 7/1/03	105,000
Net Surplus or (Deficit)	33,600
Estimated Cash Balance 6/30/04	<u>138,600</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2003-2004

BUDGET ITEMS FOR 2003-2004	#110 ADMIN	#120 TOWN WATER	#130 TOWN SEWER	#140 BL WATER	#150 BL SEWER	TOTAL
<u>Valve Turning Machine</u> This piece of equipment enables maintenance crew to exercise and operate system valves safely and quicker than operating them solely by hand.	0	8500	0	1500	0	10,000
<u>Utility Crane</u> The crane would be used to lift sewage equipment out of lift stations, fire hydrant repair and moving and lifting heavy items into and out of trucks.	0	4,500	1,725	600	675	7,500
<u>Utility Port A Vac</u> This piece of equipment would be utilized for cleaning out valve boxes, meter boxes and help clear materials away on service line repairs.	0	6,300	2,415	840	945	10,500
<u>Vehicle Replacement</u> Scheduled replacement of vehicle.	0	16,800	6,440	2,240	2,520	28,000
<u>Powerpoint Presentation Equipment & Laptop</u> Equipment for Board Meetings and presentations	3,000	0	0	0	0	3,000
<u>Fax Machine for Office</u> Rollers on fax machine are failing on a regular basis	1,500	0	0	0	0	1,500
	<u>4,500</u>	<u>27,600</u>	<u>10,580</u>	<u>3,680</u>	<u>4,140</u>	<u>50,500</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2003-2004

BUDGET ITEMS FOR 2003-2004	#110 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>
	Fire Hydrant replacement and spacing	50,000	0	0	0
Security Fencing around wells	20,000	0	0	0	20,000
Weil Refurbishment	20,000	0	0	0	20,000
Natural Gas Engine for Sewer Plant Blowers	0	18,000	0	0	18,000
Lift Station Panel upgrades	0	13,000	0	0	13,000
Supervisory Control And Data Acquisition (SCADA) upgrades	18,000	6,900	2,400	2,700	30,000
Variable Frequency Drive upgrades	0	0	9,000	0	9,000
	<u>108,000</u>	<u>37,900</u>	<u>11,400</u>	<u>2,700</u>	<u>160,000</u>

NON-OPERATING BUDGET

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

FISCAL YEAR ENDING JUNE 30, 2004

Osage/Tefft Water line (across Community Park) carryover	450,000
Camino Caballo/Osage/Pomeroy Waterline carryover	150,000
Tefft Water line (Haystack Creek to Thompson)	50,000
Right of Way & Easement for Rim Rock Storage Tank	40,000
Pomeroy/Willow/Aden Water line	350,000
Hermreck Well Development	100,000
GIS System Software Upgrade and database updates	10,000
Desalination Study	50,000

TOTAL - UNADJUSTED COST	1,200,000
CONTINGENCY FACTOR @ 5%	60,000
ADJUSTED TOTAL	<u>1,260,000</u>

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

FISCAL YEAR ENDING JUNE 30,	1	2	3	4	5	TOTAL
	2004	2005	2006	2007	2008	
OPENING BALANCE	2,800,000	3,105,650	3,430,356	3,770,590	4,126,935	2,800,000
SOURCES						
INVESTMENT INCOME (1)	70,000	77,641	85,759	94,265	103,173	430,838
CAPACITY CHARGES (2)	239,850	247,065	254,475	262,080	262,080	1,265,550
CERTIFICATES OF PARTICIPATION (3)	1,255,800	0	0	0	0	1,255,800
TOTAL SOURCES	1,565,650	324,706	340,234	356,345	365,253	2,952,188
USES						
CAPITAL EXPENDITURES (4)	1,260,000	0	0	0	0	1,260,000
TOTAL USES	1,260,000	0	0	0	0	1,260,000
NET SOURCES AND USES	305,650	324,706	340,234	356,345	365,253	1,692,188
ENDING BALANCE AND RESERVE	3,105,650	3,430,356	3,770,590	4,126,935	4,492,188	4,492,188

- (1) Interest income projected at 2.5% annually
- (2) Project 65 new connections per year (2.3% growth)
- (3) Draw taken on Certificates of Participation to pay for cost of construction
- (4) Cost of construction

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

FISCAL YEAR ENDING JUNE 30, 2004

Tefft Street Lift Station Upgrade-carryover from previous year	250,000
DO Control of areation	24,000
GIS System Software Upgrade and database updates	10,000
TOTAL - UNADJUSTED COST	284,000
CONTINGENCY FACTOR @ 5%	<u>14,200</u>
ADJUSTED TOTAL	<u><u>298,200</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
	2004	2005	2006	2007	2008	
OPENING BALANCE	4,500,000	4,386,218	4,547,522	4,716,714	4,894,070	4,500,000
SOURCES						
INVESTMENT INCOME (1)	112,500	109,655	113,688	117,918	122,352	576,113
CAPACITY CHARGES (2)	124,968	128,699	132,553	136,489	140,548	663,257
GRANT FUNDING (3)	24,000	0	0	0	0	24,000
TOTAL SOURCES	261,468	238,354	246,241	254,407	262,900	1,263,370
USES						
CAPITAL EXPENDITURES (4)	298,200	0	0	0	0	298,200
DEBT SERVICE I=0% N=20 (5)	77,050	77,050	77,050	77,050	77,050	385,250
TOTAL USES	375,250	77,050	77,050	77,050	77,050	683,450
NET SOURCES AND USES	-113,782	161,304	169,191	177,357	185,850	579,920
ENDING BALANCE AND RESERVE	4,386,218	4,547,522	4,716,714	4,894,070	5,079,920	5,079,920

- (1) Interest income projected at 2.5% annually
- (2) Project 41 new connections per year (2.3% growth)
- (3) Grant funding for power savings
- (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, 2004

Dual Fuel generator for office building-carryover from prior year	16,000
Web Page development/Codification Software for Web	15,000
Transfer to Fund #120 - Town Water	425,000

TOTAL - UNADJUSTED COST	456,000
CONTINGENCY FACTOR @ 5%	22,800
ADJUSTED TOTAL	<u>478,800</u>

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

FISCAL YEAR ENDING JUNE 30,	1	2	3	4	5	TOTAL
	2004	2005	2006	2007	2008	
OPENING BALANCE	1,355,000	1,039,545	1,087,761	1,137,126	1,192,846	1,355,000
SOURCES						
INVESTMENT INCOME (1)	33,875	25,989	27,194	28,428	29,821	145,307
PROPERTY TAXES (2)	266,720	269,387	272,081	274,802	277,550	1,360,540
TOTAL SOURCES	300,595	295,376	299,275	303,230	307,371	1,505,847
USES						
CAPITAL EXPENDITURES AND TRANSFERS (3)	478,800	0	0	0	0	478,800
CERTIFICATES OF PARTICIPATION DEBT SERVICE (4)	137,250	247,160	249,910	247,510	245,110	1,126,940
TOTAL USES	616,050	247,160	249,910	247,510	245,110	1,605,740
NET SOURCES AND USES	-315,455	48,216	49,365	55,720	62,261	-99,893
ENDING BALANCE AND RESERVE	1,039,545	1,087,761	1,137,126	1,192,846	1,255,107	1,255,107

- (1) Interest income projected at 2.5% annually
- (2) Increase 1% per year
- (3) Cost of construction and transfers