

TO: BOARD OF DIRECTORS
 FROM: EDWARD KREINS *EK*
 DATE: JUNE 9, 2006



PUBLIC HEARING AND ADOPTION OF FY 06-07 NCSD BUDGET

ITEM

Public Hearing and adoption of Fiscal Year 2006-2007 Budget and adoption of Resolution determining appropriations limitation.

BACKGROUND

Budget

The Finance Committee and Staff met on March 1, 2006, for Budget Kick-Off meeting and met again on April 17, 2006, for a budget review session. The Board of Directors held a Study Session on May 3, 2006, to review the budget. The recommendations from the meetings have been incorporated into the budget.

Below is a summary of the Operating Budget:

	COMBINED-ALL OPERATING FUNDS
Budgeted Operating Revenues	\$4,349,406
Budgeted Operating Expenditures	(\$4,209,132)
Budgeted Net Surplus	140,274
Fund Balances 7/1/06 (estimated)	6,391,500
Fund Balances 6/30/07 (estimated)	6,531,774

Attached to this report are the pie charts taken from pages 20 and 21 of the budget. The pie charts provide a graphical presentation of the Operating Revenues and Expenditures of NCSD. Additionally, Staff would like to call your attention to the following budget details:

- The Introduction has been modified to include a flow chart and bar graph.
- With the retirement of one of our Utility Workers, a new position called Maintenance Worker has been proposed.
- A 3% Cost of Living increase has been budgeted for employees. The 3% is based on the average of the Consumer Price Index for Urban Water Earners and Clerical Workers for Los Angeles-Riverside-Orange County and San Francisco-Oakland-San Jose. In addition, employees eligible for Step Increases will receive them on their anniversary dates.
- At the direction of the Finance Committee, the budget includes funds to have a consultant perform a professional salary and benefits survey.
- The Repairs and Maintenance budget has been increased significantly. A detailed breakdown of the additional repairs and maintenance can be found on page 56 of the budget.
- The Capital Improvements Projects total \$5.19M. The summary of the projects can be found on page 60 and a detailed description of each project can be found on pages 61-63.

Appropriations Limitation

Concurrent with budget adoption, the District is required to review the Appropriations Limitation in accordance with Article XIII B of the State Constitution. Appropriations limitations apply to the tax revenue collected by the District. In preparing this year's limitation, it was determined that the wrong appropriations limitation was inadvertently carried forward in calculating the fiscal year 1995-1996 appropriations limitation which caused each successive fiscal year appropriations limit to be miscalculated. Attached is a spreadsheet that reflects the Appropriations Limitation as originally reported and the Appropriations Limitation as amended. The corrected limitation for 2005-2006 of \$3,769,010 has been carried forward and used in the 2006-2007 limitation calculation. The Resolution adopting this year's Appropriation Limitation addresses the miscalculation and the correction.

RECOMMENDATION

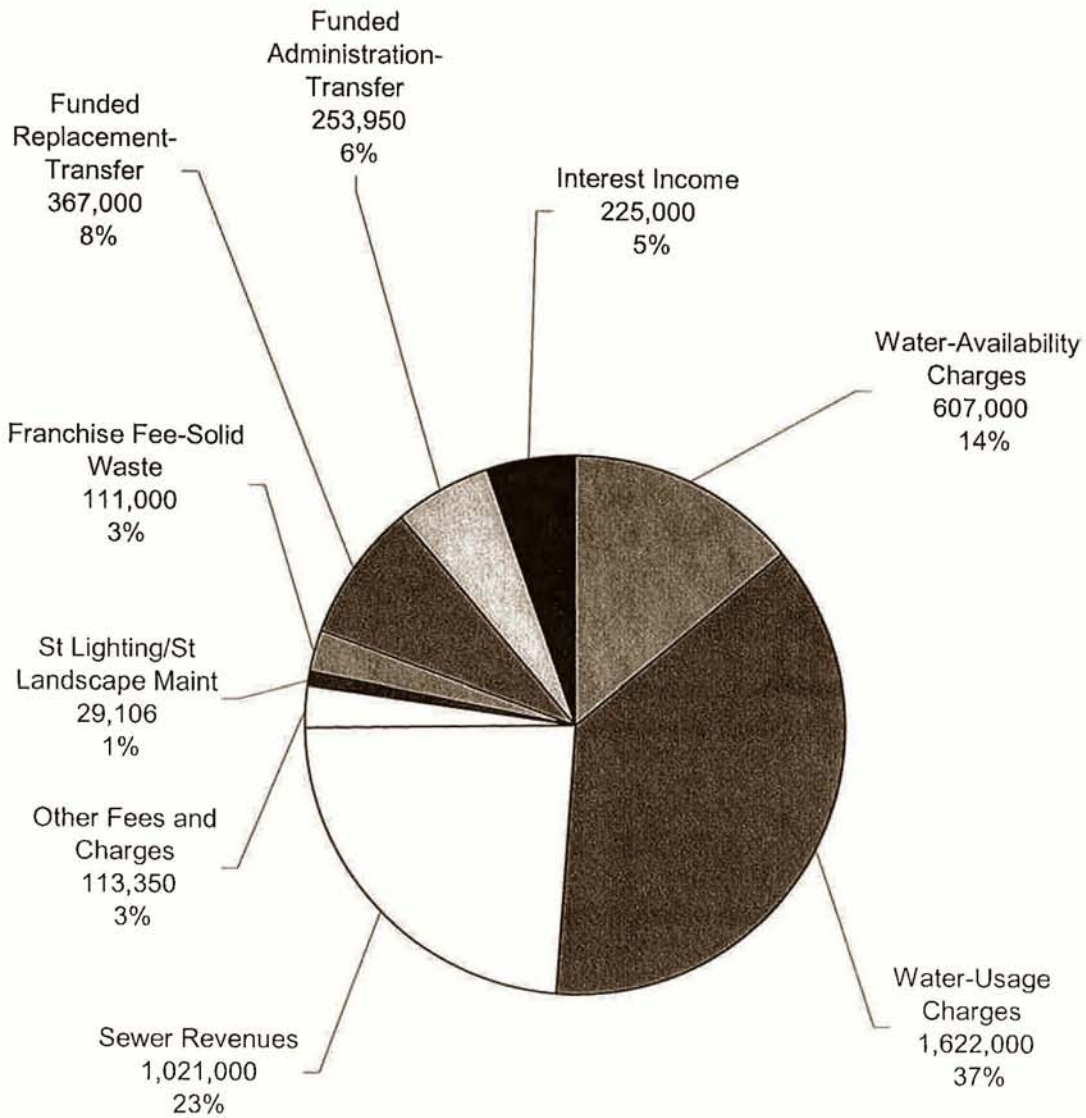
It is recommended that Your Honorable Board adopt the attached Resolutions approving the 2006-2007 Fiscal Year Budget and Appropriations Limitation.

ATTACHMENTS

Pie Charts
Appropriations Limitation Recalculation
Resolution 2006-Budget
Resolution 2006-Approp Limit
Budget 2006-2007

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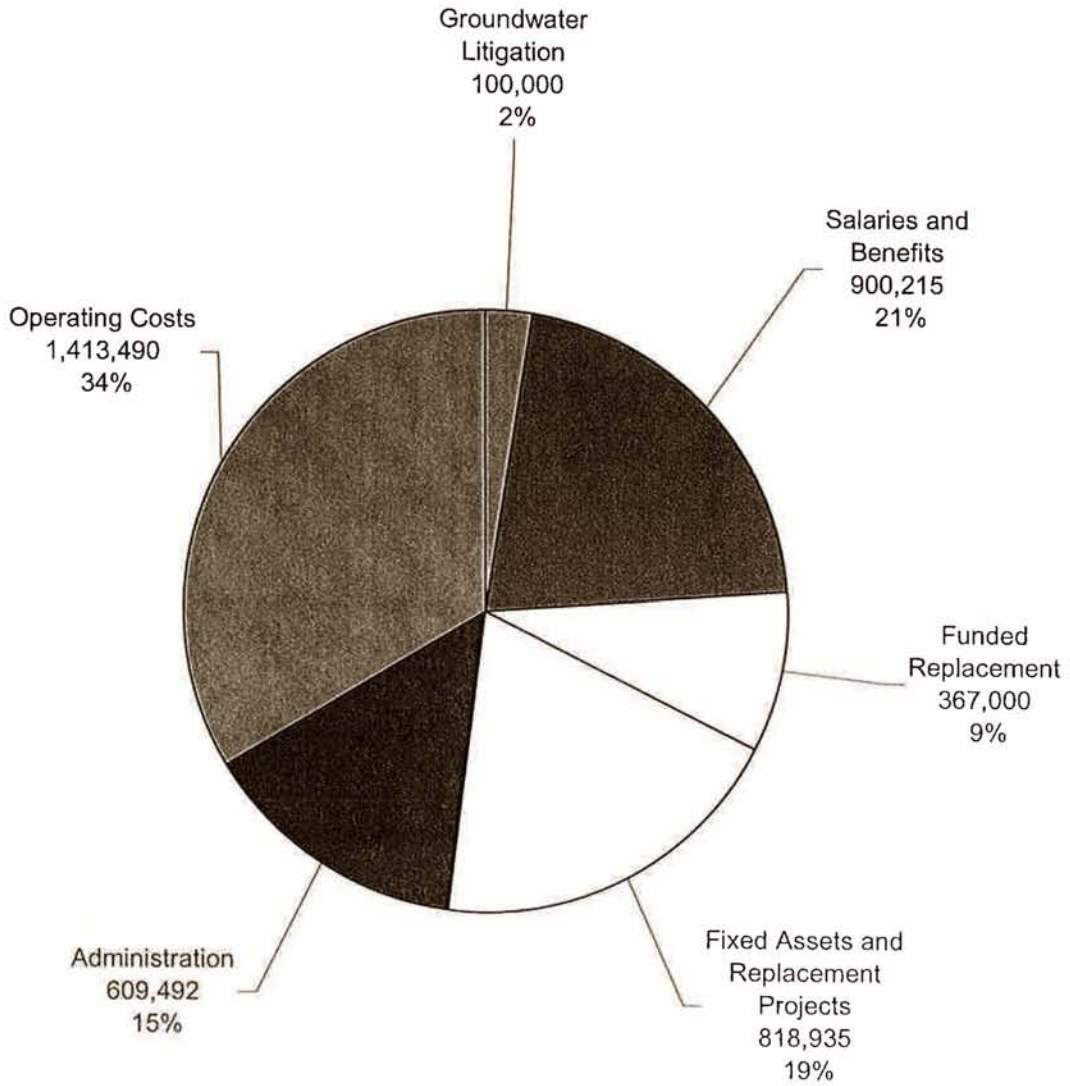
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2006-2007**



TOTAL REVENUES

4,349,406

**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED EXPENDITURES OF ALL FUNDS
2006-2007**



TOTAL EXPENDITURES

4,209,132

NIPOMO COMMUNITY SERVICES DISTRICT
 APPROPRIATIONS LIMITATION-AS ORIGINALLY REPORTED

		1991-1992	1992-1993	1993-1994	1994-1995	<u>error here</u> 1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006
A)	LAST YEAR'S LIMITATION	1,555,221	1,708,176	1,715,179	1,801,796	1,728,108	1,725,989	1,699,216	1,653,732	1,604,689	1,543,080	1,460,980	1,389,778	1,156,696	949,592	696,428
B)	RATIO LIMITATION															
1)	Population % change		0.9936	1.0272	1.0071	1.0321	1.0284	1.0216	1.0302	1.0242	1.0276	1.022	1.023	1.032	1.016	1.0178
2)	Per Capital personal Income		1.0106	1.0227	1.0214	1.0472	1.0467	1.0467	1.0415	1.0453	1.0491	1.0782	0.9873	1.0231	1.0328	1.0526
3)	Factor (B1 * B2)		1.0041	1.0505	1.0287	1.0808	1.0764	1.0693	1.0730	1.0706	1.0781	1.1019	1.0100	1.0550	1.0493	1.0713
C)	APPROPRATIONS SUBJECT TO LIMITATION	1,708,176	1,715,179	1,801,796	1,853,508	1,867,739	1,857,854	1,816,972	1,774,289	1,717,980	1,663,440	1,607,078	1,403,676	1,220,314	992,228	746,083
D)	Property Taxes + Interest from Taxes	(232,289)	(172,915)	(52,000)	(125,400)	(141,750)	(158,638)	(163,240)	(169,600)	(174,900)	(202,460)	(217,300)	(246,980)	(274,722)	(295,800)	(89,760)
E)	EXCLUSIONS															
1)	Debt Service															
F)	Appropriations subject to limitation	(232,289)	(172,915)	(52,000)	(125,400)	(141,750)	(158,638)	(163,240)	(169,600)	(174,900)	(202,460)	(217,300)	(246,980)	(274,722)	(295,800)	(89,760)
G)	Under Limitation (C - F)	<u>1,475,887</u>	<u>1,542,264</u>	<u>1,749,796</u>	<u>1,728,108</u>	<u>1,725,989</u>	<u>1,699,216</u>	<u>1,653,732</u>	<u>1,604,689</u>	<u>1,543,080</u>	<u>1,460,980</u>	<u>1,389,778</u>	<u>1,156,696</u>	<u>945,592</u>	<u>696,428</u>	<u>656,323</u>

wrong figure carried forward

NIPOMO COMMUNITY SERVICES DISTRICT
 APPROPRIATIONS LIMITATION - AS AMENDED

		1991-1992	1992-1993	1993-1994	1994-1995	<u>corrected</u> 1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007
A)	LAST YEAR'S LIMITATION	1,555,221	1,708,176	1,715,179	1,801,796	1,853,508	2,003,299	2,156,404	2,305,862	2,474,082	2,648,743	2,855,491	3,146,524	3,178,014	3,352,805	3,518,165	3,769,010
B)	RATIO LIMITATION																
1)	Population % change		0.9936	1.0272	1.0071	1.0321	1.0284	1.0216	1.0302	1.0242	1.0276	1.022	1.023	1.032	1.016	1.0178	1.011
2)	Per Capital personal Income		1.0106	1.0227	1.0214	1.0472	1.0467	1.0467	1.0415	1.0453	1.0491	1.0782	0.9873	1.0231	1.0328	1.0526	1.0396
3)	Factor (B1 * B2)		1.0041	1.0505	1.0287	1.0808	1.0764	1.0693	1.0730	1.0706	1.0781	1.1019	1.0100	1.0550	1.0493	1.0713	1.0510
C)	APPROPRATIONS SUBJECT TO LIMITATION	1,708,176	1,715,179	1,801,796	1,853,508	2,003,299	2,156,404	2,305,862	2,474,082	2,648,743	2,855,491	3,146,524	3,178,014	3,352,805	3,518,165	3,769,010	3,961,230
D)	Property Taxes + Interest from Taxes	(232,289)	(172,915)	(52,000)	(125,400)	(141,750)	(158,638)	(163,240)	(169,600)	(174,900)	(202,460)	(217,300)	(246,980)	(274,722)	(295,800)	(89,760)	(457,470)
E)	EXCLUSIONS																
1)	Debt Service													136,384	244,950	247,625	245,225
F)	Appropriations subject to limitation	(232,289)	(172,915)	(52,000)	(125,400)	(141,750)	(158,638)	(163,240)	(169,600)	(174,900)	(202,460)	(217,300)	(246,980)	(138,338)	(50,850)	157,865	(212,245)
G)	Under Limitation (C - F)	<u>1,475,887</u>	<u>1,542,264</u>	<u>1,749,796</u>	<u>1,728,108</u>	<u>1,861,549</u>	<u>1,997,766</u>	<u>2,142,622</u>	<u>2,304,482</u>	<u>2,473,843</u>	<u>2,653,031</u>	<u>2,929,224</u>	<u>2,931,034</u>	<u>3,214,467</u>	<u>3,467,315</u>	<u>3,926,875</u>	<u>3,748,985</u>

RESOLUTION 2006-BUDGET

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2006-2007 FISCAL YEAR BUDGET**

WHEREAS, Section 61110 et seq. of the Government Code establishes procedures for the adoption of budgets for Community Services Districts, including the Nipomo Community District ("District"); and

WHEREAS, pursuant to Government Code Section 61110 et seq. the District elects to adopt a one (1) year budget for Fiscal Year 2006-2007; and

WHEREAS, the District has published notice of this hearing adopting the District's budget pursuant to Government Code Section 61110, et seq.; and

WHEREAS, the District desires to make known its planned activities and associated costs for Fiscal Year 2006-2007, including:

A. A description of the District's use of water and sewer capacity charges in compliance with Government Code Section 66013; and

B. The purposes for which reserves designated in the budget may be spent.

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

1. The proposed budget entitled, "2006-2007 Budget, Nipomo Community Services District," is hereby approved and adopted.

2. The budget be administered in accordance with generally accepted accounting principals and the past policies and practices established by the District.

3. The above Recitals are true and correct and incorporated herein by this reference.

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

AYES:

NOES:

ABSENT:

the foregoing Resolution is hereby adopted this 14th day of June 2006.

Lawrence Vierheilig, 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. 2006-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2006-2007 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 3.96% and the percent change in the population of the unincorporated area of San Luis Obispo County is 1.10%.

WHEREAS, as referenced in the Staff Report, the wrong appropriations limit was inadvertently carried forward in calculating fiscal year 1995-1996 appropriations limitation which caused each successive fiscal year appropriations limit to be miscalculated. (Said Staff Report is incorporated herein by this reference); and

WHEREAS, as adjusted, the correct appropriations limit for fiscal year 2005-2006 is three million seven hundred sixty-nine thousand ten dollars (3,769, 010).

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

1. That the ratio of change is and is determined as follows:
 $1.0396\% \times 1.011\% = 1.051\%$
2. That the 2006-07 appropriation limit is and is determined as follows:

2005-2006 Limitation	\$3,769,010
2006-2007 Ratio of Change	<u>1.051</u>
2006-2007 Appropriations Limitation	\$3,961,230
Appropriations Limitation Subject to Limitation	<u>(\$212,245)</u>
2006-2007 Appropriations Under Limit	<u>\$3,748,985</u>

3. No further adjustment to the 2006-07 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 2006-2007.

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

AYES:
NOES:
ABSENT:

the foregoing resolution is hereby adopted this 14th day of June 2006.

Lawrence Vierheilig, President
Nipomo Community Services District

ATTEST:

APPROVED AS TO FORM:

Donna K. Johnson
Secretary to the Board

Jon S. Seitz
General Counsel

NIPOMO COMMUNITY SERVICES DISTRICT

OPERATING AND NON-OPERATING BUDGETS

FISCAL YEAR
2006-2007



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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 seven square miles service area with water, sewer, solid waste, street lighting to the Blacklake Village, limited drainage and limited street landscape maintenance.

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

Larry Vierheilig	President
Michael Winn	Vice President
Judith Wirsing	Director
Clifford Trotter	Director
Ed Eby	Director

The District is currently staffed with twelve full time employees: 1-General Manager; 1-Assistant Administrator; 1-Projects Assistant to the General manager; 1-Utility Supervisor; 1-Secretary; 1-Billing Clerk; 1-Conservation/Compliance Specialist, 1-Maintenance Supervisor; 1-Utility Field Foreman; 1-Utility Operator and 3-Utility Workers. The District is represented by the law firm of Shipsey and Seitz.

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

BUDGET PREPARATION

1. OPERATING AND NON-OPERATING BUDGETS

NCSD's budget is separated into two budgets - the Operating Budget and the Non-Operating Budget. The Operating Budget represents the day-to-day operations and maintenance of the District. The expenditures from the Operating Budget are funded from water and sewer use revenues, solid waste, street lighting and street landscape maintenance charges. The Non-Operating Budget represents the long-term capital financing program of the District. The Non-Operating Budget is funded by capacity charges, general purpose property taxes and certificates of participation.

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

#110	Administration 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	Street 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

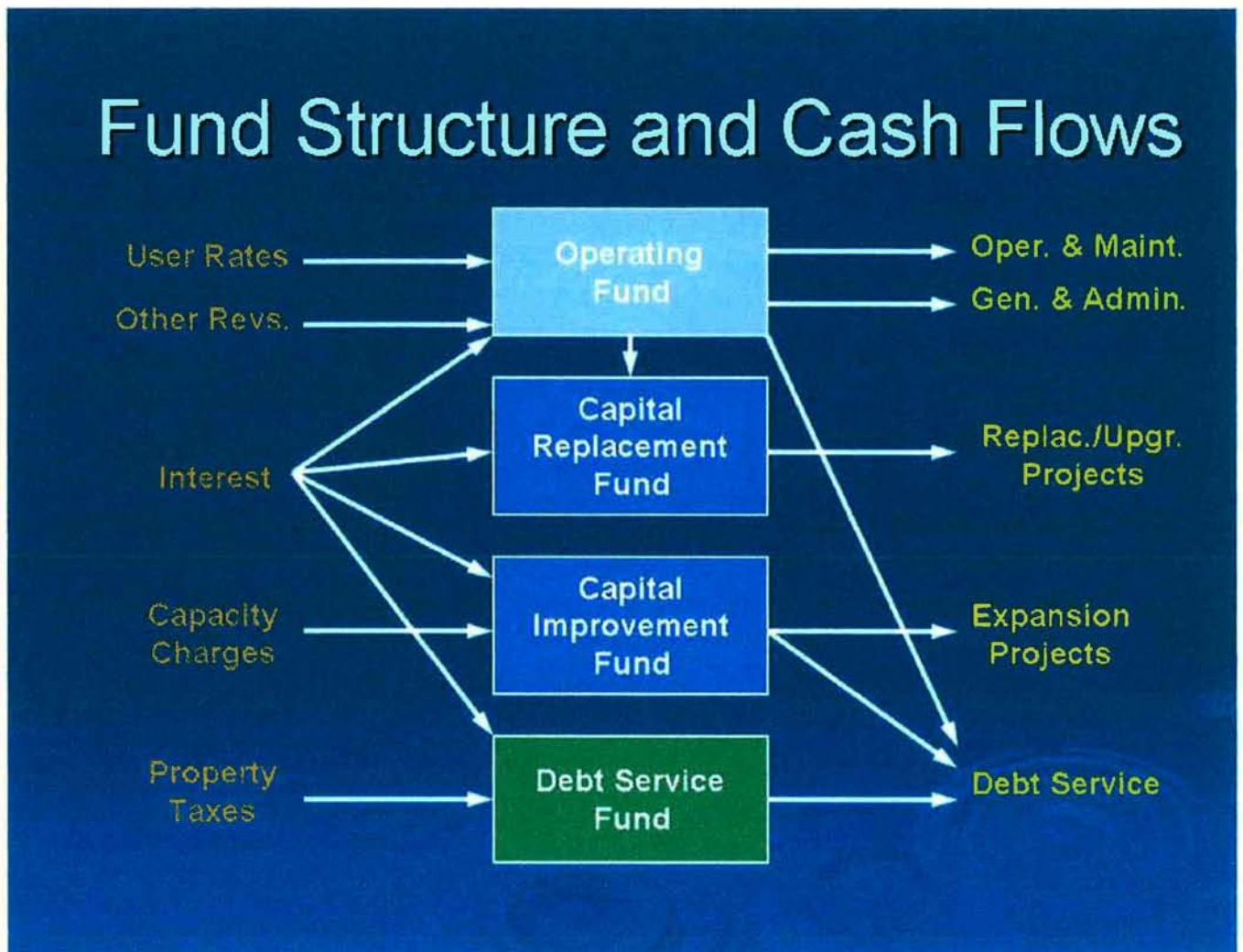
The Funds in the Non-Operating Budget are as follows:

#500	Supplemental Water Fund
#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 in a manner similar to private business enterprises. The policy defined by the elected Board of Directors is that the costs of providing service (expenses, including depreciation of providing goods and services) be financed or recovered primarily through user charges.

2. FUND AND RESERVE STRUCTURES AND CASH FLOWS

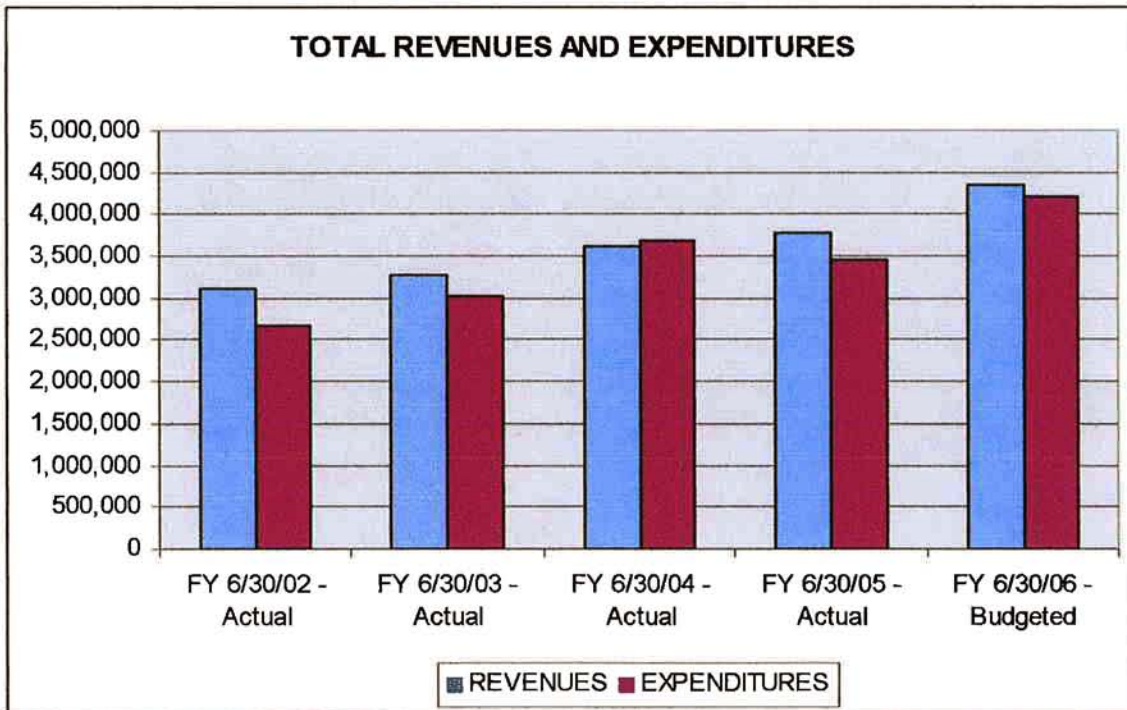
The model below provides a helpful overview of the fund and reserve structure and cash flows of the District. The revenues (sources) of funds include user rates, other revenues, interest income, capacity charges and property taxes. The expenditures (uses) of funds include operations and maintenance,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



**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2006-2007**

3. FINANCIAL OVERVIEW

- Total budgeted Revenues for fiscal year 2006-2007 is \$4,349,406. This is an increase of 14% over the budgeted Revenues for fiscal year 2005-2006. A graph depicting the revenues can be found on page 19. The increase is attributable to increased user rates and charges, higher interest earnings and increase in property tax revenues.
- Total budgeted Expenditures for fiscal year 2006-2007 is \$4,209,132. This is an increase of 12% over the budgeted Expenditures for fiscal year 2005-2006. A graph depicting the expenditures can be found on page 20. The increase is attributable to increased costs of supplies and fuel, increase in repairs and maintenance items and increase in District staffing.



- As of June 30, 2005, the District's net assets exceeded \$37 million dollars.

Total Assets	\$43,478,666
Total Liabilities	\$5,743,714
Total Net Assets	\$37,734,952

An audit of the District's financial statements is conducted annually by an independent Certified Public Accountant. A copy of the audit report may be found at the District's web site www.nipomocsd.com.

4. THE NON-OPERATING BUDGET - CAPITAL IMPROVEMENT PROJECTS

Capital facilities (infrastructure) represent a major investment by Nipomo Community Services District. Supply, treatment, transmission, and distribution facilities are needed to provide water service to 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 financial risks relating to growth are minimized for the District. The Capital Financing Plan of the District will be funded with capacity charges, interest earned, property taxes and Certificates of Participation. A summary of the proposed Capital Improvement Projects may be found on page 60 and a description of each project may be found on pages 61-63.

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2006-2007**

OPERATIONS AND MAINTENANCE

TITLE	DESCRIPTION
Wages	Provides wages for 6 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 for 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 and Southland WWTP
Chemicals	Provides for chlorine used in water and sewer systems
Lab Tests and Sampling	Provides for mandated testing of water supply and wastewater
Operating Supplies	Provides for necessary supplies to operate the water and wastewater systems
Outside Services	Provides for services provided outside the normal operation and function of district personnel
Permits and Operating Fees	Provides for Federal, State and County charges associated with operating the water and wastewater systems
Repairs and Maintenance	Provides for the repair and maintenance of all district facilities including buildings, vehicles, water systems and sewer systems
Engineering	Provides for general district engineering services
Fuel	Provides for district vehicles, backhoes, generators, etc
Paging and Cellular Service	Provides for emergency answering service during non business hours, weekends and holidays and cellular phones for crew
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
Landscape Maintenance and Water	Provides for landscape maintenance service and water consumption for Tract 2409-Landscape Maint District #1
Street Sweeping & Trash Pickup	Provides for Board approved, trash collection along commercial area of Tefft St and street sweeping
Water Conservation/ Recycling Program	Provides for Board approved water conservation and recycling programs developed by Water Conservation/Compliance Specialist
Operating Transfers Out – Funded Replacement	Provides for the funding of major refurbishment or replacement of aging water and sewer facilities

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2006-2007**

GENERAL AND ADMINISTRATIVE

TITLE	DESCRIPTION
Wages	Provides wages for 6 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 returned checks, ACH auto pay and automatic payroll deposit charges
Computer Expense	Provides for billing software technical support, computer consulting, computer upgrades and supplies, etc
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	Provides for professional services of attorneys, engineers and other professionals for special District matters
Miscellaneous	Provides for occasional minor expenses
Newsletters and Mailers	Provides for the preparation and printing of newsletters/mailers
Office Supplies	Provides for general office supplies and materials
Outside Services	Provides for services provided outside the normal operation and function of district personnel
Postage	Provides for all district correspondence and mailing of all utility related billings

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2006-2007**

TITLE	DESCRIPTION
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 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 AVAILABILITY CHARGES***

(The bi-monthly availability charge shall take effect August 1, 2005, and future increases shall take effect on January 1, of each succeeding year.)

TOWN DIVISION

SIZE OF METER	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
1 Inch or Less	\$14.72	\$16.76	\$18.43	\$20.64	\$22.71	\$24.52
Litigation Charge	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32
1 ½ Inch	\$33.66	\$47.56	\$52.32	\$58.60	\$64.46	\$69.61
Litigation Charge	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36
2 Inch	\$46.76	\$75.33	\$82.86	\$92.81	\$102.09	\$110.25
Litigation Charge	\$19.92	\$19.92	\$19.92	\$19.92	\$19.92	\$14.36
3 Inch	\$65.50	\$140.17	\$154.18	\$172.68	\$189.95	\$205.15
Litigation Charge	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92
4 Inch	\$85.00	\$232.77	\$256.05	\$286.77	\$315.45	\$340.68
Litigation Charge	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00
6 Inch	\$140.08	\$464.07	\$510.48	\$571.73	\$628.91	\$679.22
Litigation Charge	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58
8 Inch	\$160.00	\$741.74	\$815.92	\$913.83	\$1,005.21	\$1,085.63
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 vs. the City of Santa Maria, the Nipomo Community Services District, et al. When the District's financial obligation regarding this lawsuit have been satisfied, the above litigation charge will be removed.

BLACKLAKE DIVISION

SIZE OF METER	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
1 Inch or Less	\$11.54	\$15.09	\$18.10	\$22.08	\$26.06	\$30.75
Litigation Charge	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32
1 ½ Inch	\$21.94	\$41.73	\$50.07	\$61.09	\$72.08	\$85.06
Litigation Charge	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36
2 Inch	\$30.90	\$65.74	\$78.89	\$96.24	\$113.57	\$134.01
Litigation Charge	\$19.92	\$19.92	\$19.92	\$19.92	\$19.92	\$14.36
3 Inch	\$44.68	\$121.81	\$146.17	\$178.33	\$210.43	\$248.31
Litigation Charge	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92
4 Inch	\$72.90	\$201.90	\$242.28	\$295.58	\$348.78	\$411.56
Litigation Charge	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00
6 Inch	\$121.92	\$401.93	\$482.32	\$588.42	\$694.34	\$819.32
Litigation Charge	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58
8 Inch		\$642.06	\$770.48	\$939.98	\$1,109.18	\$1,308.83
Litigation Charge		\$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 vs. the City of Santa Maria, the Nipomo Community Services District, et al. When the District's financial obligation regarding this lawsuit have been satisfied, the above litigation charge will be removed.

ORDINANCE 2005-103 (Adopted June 8, 2005)

NIPOMO COMMUNITY SERVICES DISTRICT
WATER RATES AND CHARGES
BI-MONTHLY USAGE RATES

TOWN DIVISION

(The bi-monthly usage rates shall take effect August 1, 2005, and future increases shall take effect on January 1, of each succeeding year.)

RESIDENTIAL USAGE RATES

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
Tier 1 (0-40 Units)*	\$1.07	\$1.12	\$1.23	\$1.38	\$1.52	\$1.64
Tier 2 (> 40 Units)*	\$1.64	\$1.91	\$2.10	\$2.35	\$2.59	\$2.80

NON-RESIDENTIAL USAGE RATES

(Multi-family, Commercial, Irrigation, Agriculture, Industry and Construction)

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
All Water Use	Same as above	\$1.41	\$1.55	\$1.74	\$1.91	\$2.06

*One unit equals 748 gallons

BLACKLAKE DIVISION

(The bi-monthly usage rates shall take effect August 1, 2005, and future increases shall take effect on January 1, of each succeeding year.)

RESIDENTIAL USAGE RATES

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
Tier 1 (0-40 Units)*	\$0.75	\$0.97	\$1.16	\$1.42	\$1.68	\$1.98
Tier 2 (> 40 Units)*	\$1.15	\$1.70	\$2.04	\$2.49	\$2.94	\$3.47

*One unit equals 748 gallons

NON-RESIDENTIAL USAGE RATES

(Multi-family, Commercial, Irrigation, Agriculture, Industry and Construction)

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
All Water Use	Same as Residential	\$1.18	\$1.42	\$1.73	\$2.04	\$2.41

ORDINANCE 2005-103 (Adopted June 8, 2005)

BI-MONTHLY SEWER SERVICE CHARGES

TOWN DIVISION

(The bi-monthly sewer service charges shall take effect August 1, 2005, and future increases shall take effect on July 1 of each succeeding year.)

RESIDENTIAL (PER DWELLING UNIT)

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
Single Family	\$37.22	\$41.60	\$43.27	\$45.00	\$46.80	\$48.67
Multi-Family	\$37.22	\$32.17	\$33.46	\$34.80	\$36.19	\$37.63

NON-RESIDENTIAL (1) (2)

SIZE OF METER	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
1 Inch or Less	N/A	\$16.08	\$16.72	\$17.39	\$18.09	\$18.81
1 ½ Inch	N/A	\$46.01	\$47.85	\$49.77	\$51.76	\$53.83
2 Inch	N/A	\$72.99	\$75.91	\$78.95	\$82.11	\$85.39
3 Inch	N/A	\$135.99	\$141.43	\$147.09	\$152.97	\$159.09
4 Inch	N/A	\$225.97	\$235.01	\$244.41	\$254.19	\$264.36
6 Inch	N/A	\$450.72	\$468.75	\$487.50	\$507.00	\$527.28
8 Inch	N/A	\$720.53	\$749.35	\$779.32	\$810.49	\$842.91

NON-RESIDENTIAL (1) (2) COMMODITY RATE

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
Low Strength	N/A	\$1.22	\$1.27	\$1.32	\$1.37	\$1.43
Medium Strength	N/A	\$1.35	\$1.40	\$1.46	\$1.52	\$1.58
High Strength	N/A	\$1.75	\$1.82	\$1.89	\$1.97	\$2.05

BLACKLAKE DIVISION

(The bi-monthly sewer service charges shall take effect August 1, 2005, and future increases shall take effect on July 1, of each succeeding year.)

RESIDENTIAL (PER DWELLING UNIT)

	PRIOR (1)	AUGUST 1, 2005	2006	2007	2008	2009
Single Family	\$63.66	\$71.70	\$74.56	\$77.55	\$80.65	\$83.87
Multi-Family	\$63.66	\$38.42	\$39.96	\$41.56	\$43.22	\$44.95

NON-RESIDENTIAL (1) (2) BI-MONTHLY SERVICE CHARGE

SIZE OF METER	PRIOR (1)	AUGUST 1, 2005	2006	2007	2008	2009
1 Inch or Less	N/A	\$32.76	\$34.07	\$35.44	\$36.86	\$38.33
1 ½ Inch	N/A	\$94.24	\$98.01	\$101.93	\$106.01	\$110.25
2 Inch	N/A	\$149.66	\$155.64	\$161.87	\$168.34	\$175.08
3 Inch	N/A	\$279.05	\$290.21	\$301.82	\$313.89	\$326.45
4 Inch	N/A	\$463.85	\$482.40	\$501.70	\$521.77	\$542.64
6 Inch	N/A	\$925.45	\$962.46	\$1,000.96	\$1,041.00	\$1,082.64
8 Inch	N/A	\$1,479.58	\$1,538.76	\$1,600.31	\$1,664.33	\$1,730.90

NON-RESIDENTIAL (1) (2) COMMODITY RATE

	PRIOR(1)	AUGUST 1, 2005	2006	2007	2008	2009
Low Strength	N/A	\$1.38	\$1.44	\$1.49	\$1.55	\$1.61
Medium Strength	N/A	\$1.88	\$1.96	\$2.03	\$2.11	\$2.20
High Strength	N/A	\$3.00	\$3.12	\$3.24	\$3.37	\$3.51

(1) Sewer rates for non-residential customers include a service charge based on the size of the water meter and a commodity charge based on sewer strength category and metered water usage.

(2) The District has established a category of users to determine strength of wastewater discharge. Said categories of uses are for reference only and establish minimum strength standards. The District retains the discretion to assign a higher strength category to individual discharges.

N/A Not Applicable

ORDINANCE 2005-103 (Adopted June 8, 2005)

NIPOMO COMMUNITY SERVICES DISTRICT

WATER CAPACITY CHARGES

METER SIZE	Effective date July 1, 2005
1 Inch or less* (1)	\$2,501.00
Supplemental Water (2)	\$11,121.00
1 ½ Inch* (1)	\$7,495.00
Supplemental Water (2)	\$33,331.00
2 Inch*(1)	\$11,996.00
Supplemental Water (2)	\$53,350.00
3 Inch* (1)	\$22,507.00
Supplemental Water (2)	\$100,093.00
4 Inch*(1)	\$37,519.00
Supplemental Water (2)	\$166,855.00
6 Inch* (1)	\$75,016.00
Supplemental Water (2)	\$333,610.00

Standard Schedule for Meter Fees and Account Fees are established as follows:

Meter Size	Meter Fee	Account Fee
1 Inch or Less	\$275.00	\$10.00
1 ½ Inch	\$555.00	\$10.00
2 Inch	\$615.00	\$10.00
3 Inch or larger	At Cost	\$10.00

***Annual Adjustment.** Commencing July 1, 2006, and each fiscal year thereafter, the meter portion of the capacity charge shall be increased to reflect the increase in the costs of the construction of District facilities. The determination of whether there has been an increase in costs and the amount of the increase in costs shall be determined by the average of the percentage changes in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at March 31st (or as soon thereafter as the data is available) of the current year over the previous year's index on the same date.

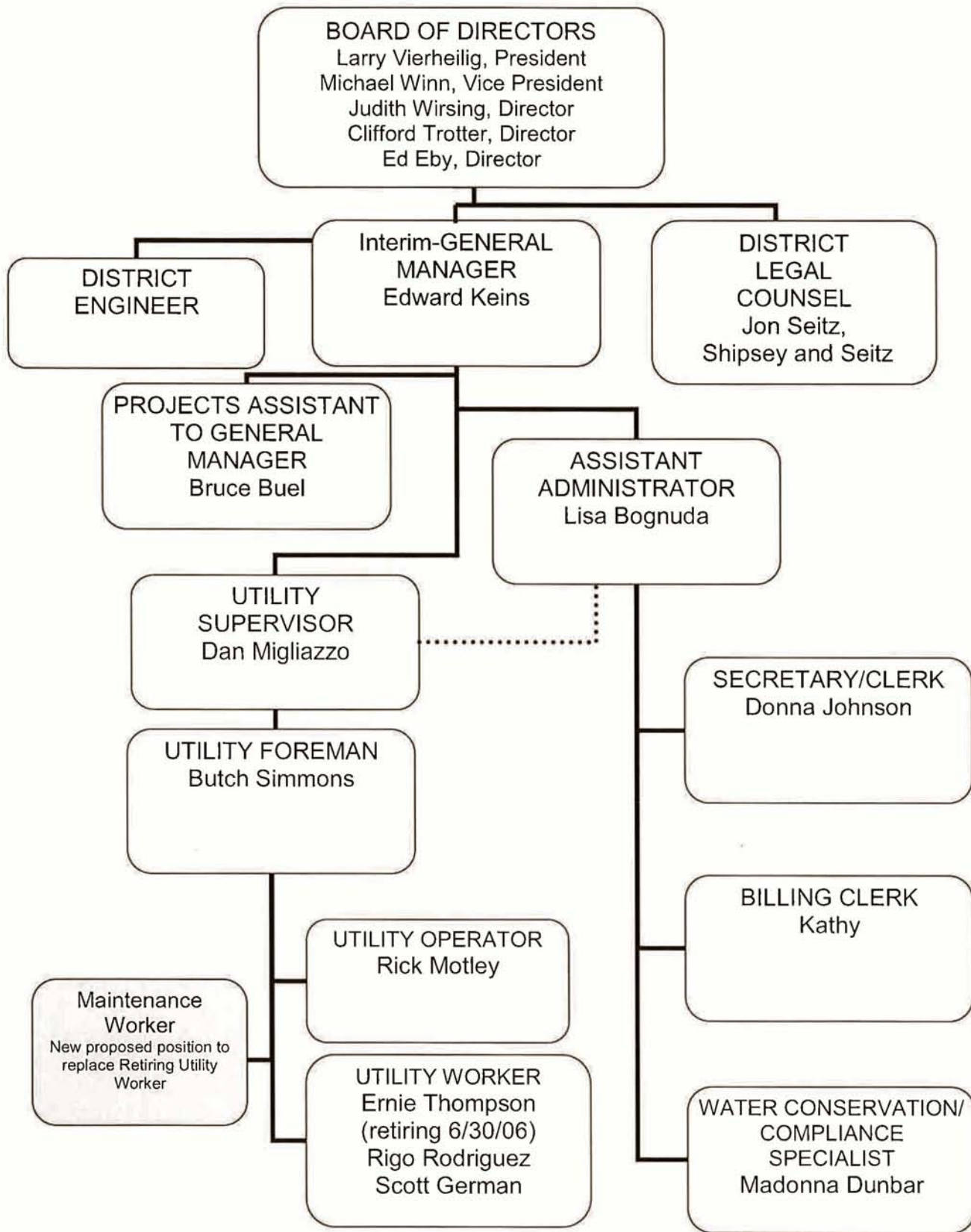
- (1) Charges applies to Town Division only
- (2) Charge applies to both Town Division and Blacklake Division

**TOWN DIVISION
SEWER CAPACITY CHARGE BASED ON METER SIZE**

METER SIZE	Effective date July 1, 2005
1 Inch or less*	\$3,977.00
1 ½ Inch*	\$11,919.00
2 Inch*	\$19,078.00
3 Inch*	\$35,794.00
4 Inch*	\$59,669.00
6 Inch*	\$119,302.00

***Annual Adjustment.** Commencing July 1, 2006, and each fiscal year thereafter, the meter portion of the capacity charge shall be increased to reflect the increase in the costs of the construction of District facilities. The determination of whether there has been an increase in costs and the amount of the increase in costs shall be determined by the average of the percentage changes in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at March 31st (or as soon thereafter as the data is available) of the current year over the previous year's index on the same date.

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.



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL

2006-2007

<u>OFFICE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
General Manager	1	1
Projects Assistant to GM	1	1
Assistant Administrator	1	1
Secretary	1	1
Billing Clerk	1	1
Water Conservation/ Compliance Specialist	<u>1</u>	<u>1</u>
	<u>6</u>	<u>6</u>
 <u>MAINTENANCE</u>	 <u>CURRENT</u>	 <u>PROPOSED</u>
Utility Supervisor	1	1
Utility Field Foreman	1	1
Utility Operator	1	1
Utility Worker I	3	2
Maintenance Worker	<u>0</u>	<u>1</u>
	<u>6</u>	<u>6</u>
 TOTAL	 <u>12</u>	 <u>12</u>

NIPOMO COMMUNITY SERVICES DISTRICT
EMPLOYEE STEP AND RANGE PLAN
MONTHLY COMPENSATION
2006-2007

<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	4,083	4,287	4,501	4,726	4,963	5,087	5,214
Secretary	4,205	4,416	4,636	4,868	5,112	5,240	5,370
Billing Clerk	2,736	2,872	3,016	3,167	3,325	3,408	3,494
	2,818	2,958	3,106	3,262	3,425	3,510	3,599
Conservation/ Compliance Specialist	2,528	2,654	2,787	2,926	3,072	3,149	3,228
	2,604	2,734	2,871	3,014	3,164	3,243	3,325
Utility Supervisor	2,735	2,872	3,016	3,167	3,325	3,408	3,493
	2,817	2,958	3,106	3,261	3,424	3,510	3,598
Utility Field Foreman	4,059	4,262	4,475	4,699	4,934	5,057	5,184
	4,181	4,390	4,609	4,840	5,082	5,209	5,340
Utility Operator	3,447	3,620	3,801	3,991	4,190	4,295	4,402
	3,550	3,729	3,915	4,111	4,316	4,424	4,534
Utility Worker	2,982	3,131	3,287	3,452	3,624	3,715	3,808
	3,071	3,225	3,386	3,556	3,733	3,826	3,922
	2,271	2,385	2,504	2,629	2,761	2,830	2,900
	2,339	2,457	2,579	2,708	2,844	2,915	2,987
Maintenance Worker (1)							

Budget includes a 3.0% Cost of Living Adjustment (COLA).

COLA based on the annual average of Consumer Price Index-Urban Wage Earners and Clerical Workers for the following areas

Los Angeles-Riverside-Orange County, CA	4.2%
San Francisco-Oakland-San Jose, CA	2.1%
Average (rounded)	3.0%

At the request of the Finance Committee, \$5,000 has been included in the Professional Services budget to conduct a salary and benefits survey in fiscal year 2006-2007.

(1) Job description and salary range to be determined

General Manager and Projects Assistant to General Manager are contract positions.

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2006-2007

VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	ANTICIPATED YEAR OF REPLACEMENT
DODGE PICKUP	1999	12/3/98	1999	FY 2006-2007
CHEVY ¾ TON 4X4	2000	3/2/00	2000	FY 2007-2008
TOYOTA TACOMA	2002	8/14/02	2003	FY 2008-2009
CHEVY 1 TON UTILITY	2004	12/18/03	2004	FY 2009-2010
FORD PICK UP	2004	7/8/04	2004	FY 2010-2011
FORD PICK UP	2004	7/8/04	2004	FY 2010-2011

OTHER EQUIPMENT	DATE PURCHASED
CASE BACKHOE	9/27/90
DUMP TRUCK-	5/25/06
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 2006-BUDGET
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2006-2007 FISCAL YEAR BUDGET

WHEREAS, Section 61110 et seq. of the Government Code establishes procedures for the adoption of budgets for Community Services Districts, including the Nipomo Community District ("District"); and

WHEREAS, pursuant to Government Code Section 61110 et seq. the District elects to adopt a one (1) year budget for Fiscal Year 2006-2007; and

WHEREAS, the District has published notice of this hearing adopting the District's budget pursuant to Government Code Section 61110, et seq.; and

WHEREAS, the District desires to make known its planned activities and associated costs for Fiscal Year 2006-2007, including:

A. A description of the District's use of water and sewer capacity charges in compliance with Government Code Section 66013; and

B. The purposes for which reserves designated in the budget may be spent.

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

1. The proposed budget entitled, "2006-2007 Budget, Nipomo Community Services District," is hereby approved and adopted.

2. The budget be administered in accordance with generally accepted accounting principals and the past policies and practices established by the District.

3. The above Recitals are true and correct and incorporated herein by this reference.

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

AYES:

NOES:

ABSENT:

the foregoing Resolution is hereby adopted this 14th day of June 2006.

Lawrence Vierheilig, 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. 2006-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2006-2007 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 3.96% and the percent change in the population of the unincorporated area of San Luis Obispo County is 1.10%.

WHEREAS, as referenced in the Staff Report, the wrong appropriations limit was inadvertently carried forward in calculating fiscal year 1995-1996 appropriations limitation which caused each successive fiscal year appropriations limit to be miscalculated. (Said Staff Report is incorporated herein by this reference); and

WHEREAS, as adjusted, the correct appropriations limit for fiscal year 2005-2006 is three million seven hundred sixty-nine thousand ten dollars (3,769, 010).

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

1. That the ratio of change is and is determined as follows:
 $1.0396\% \times 1.011\% = 1.051\%$
2. That the 2006-07 appropriation limit is and is determined as follows:

2005-2006 Limitation	<u>\$3,769,010</u>
2006-2007 Ratio of Change	<u>1.051</u>
2006-2007 Appropriations Limitation	\$3,961,230
Appropriations Limitation Subject to Limitation	<u>(\$212,245)</u>
2006-2007 Appropriations Under Limit	<u>\$3,748,985</u>

3. No further adjustment to the 2006-07 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 2006-2007.

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

AYES:
NOES:
ABSENT:

the foregoing resolution is hereby adopted this 14th day of June 2006.

Lawrence Vierheilig, President
Nipomo Community Services District

ATTEST:

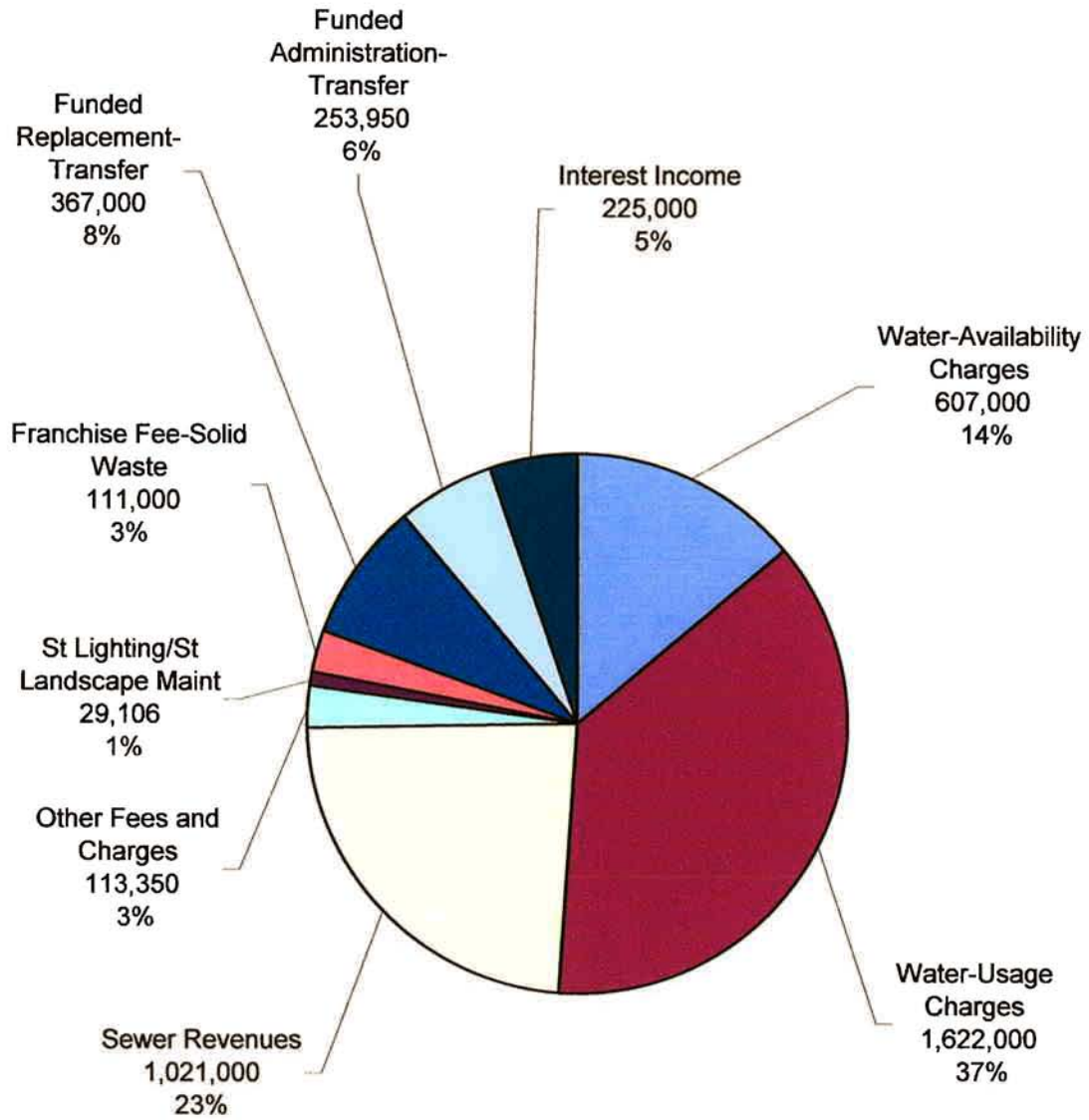
APPROVED AS TO FORM:

Donna K. Johnson
Secretary to the Board

Jon S. Seitz
General Counsel

OPERATING BUDGET

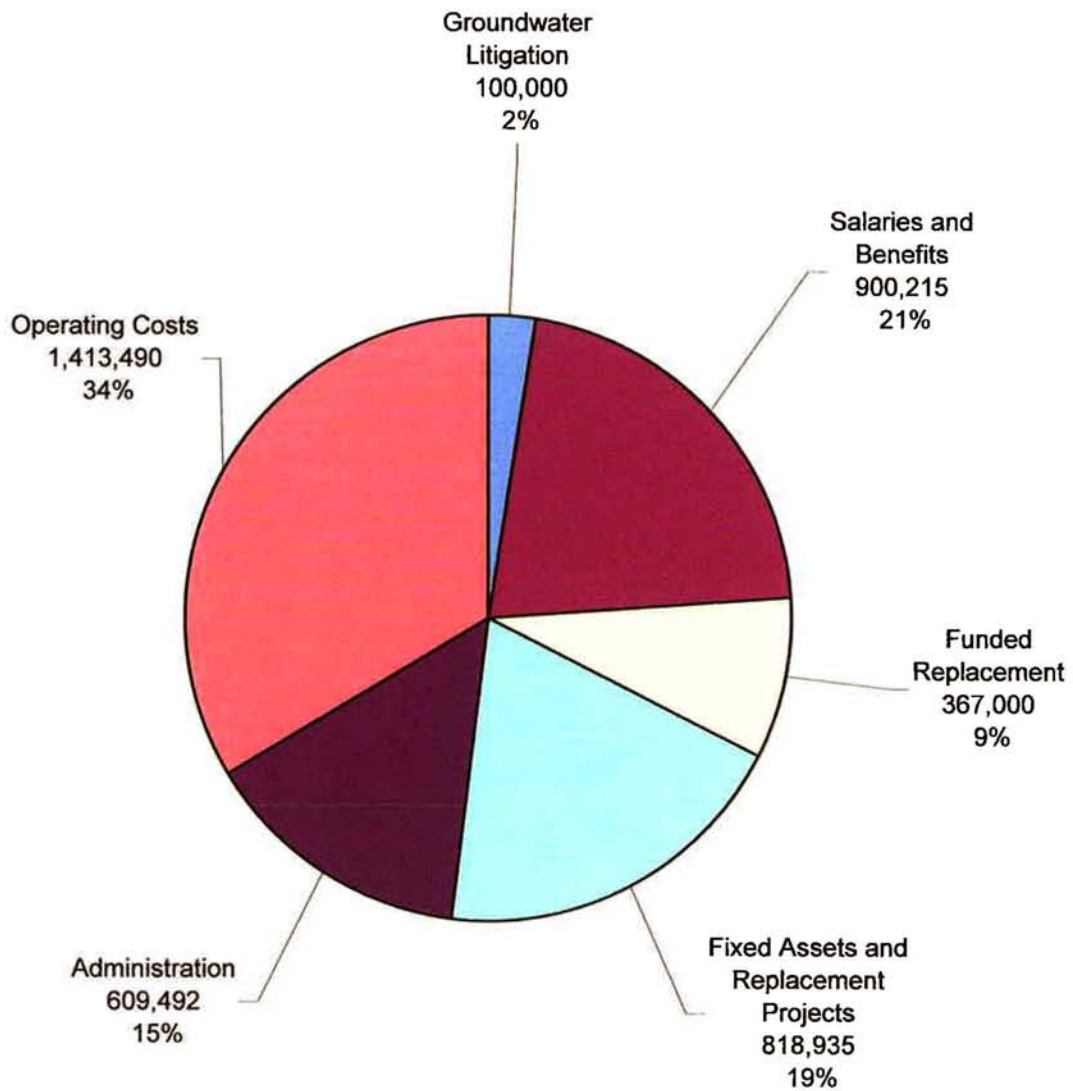
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2006-2007**



TOTAL REVENUES

4,349,406

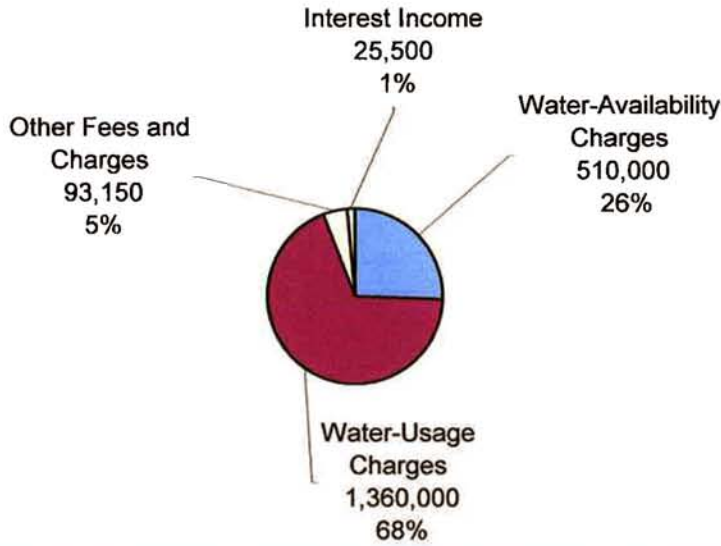
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED EXPENDITURES OF ALL FUNDS
2006-2007**



TOTAL EXPENDITURES

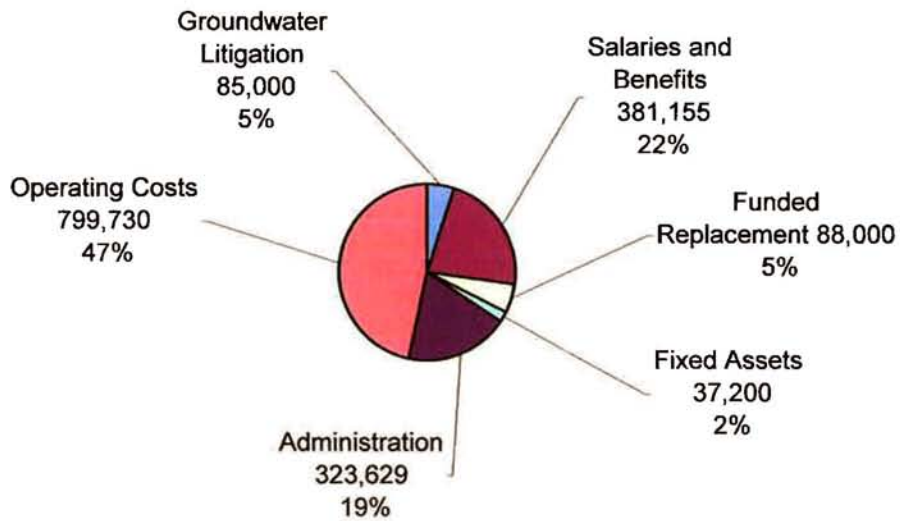
4,209,132

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



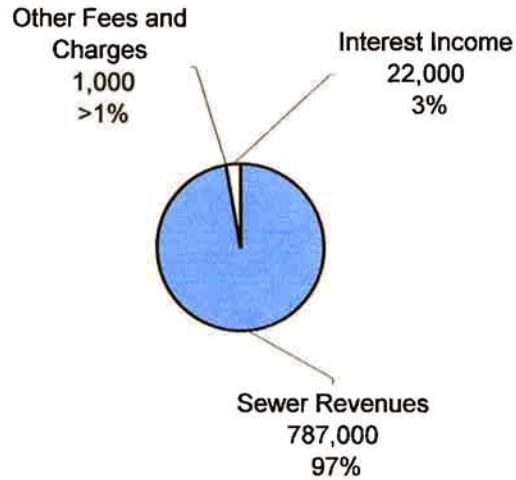
TOTAL REVENUE 1,988,650

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



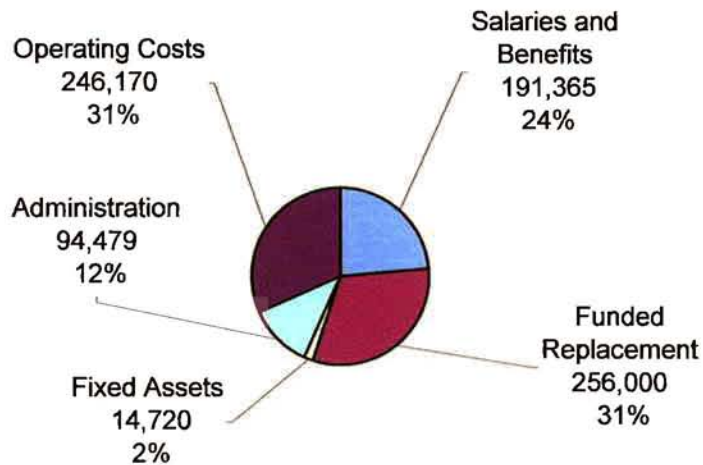
TOTAL EXPENDITURES 1,711,464

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



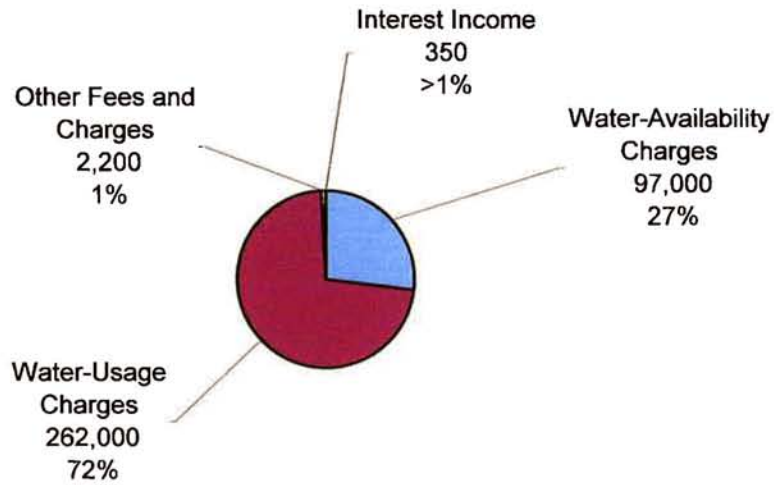
TOTAL REVENUE 810,000

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



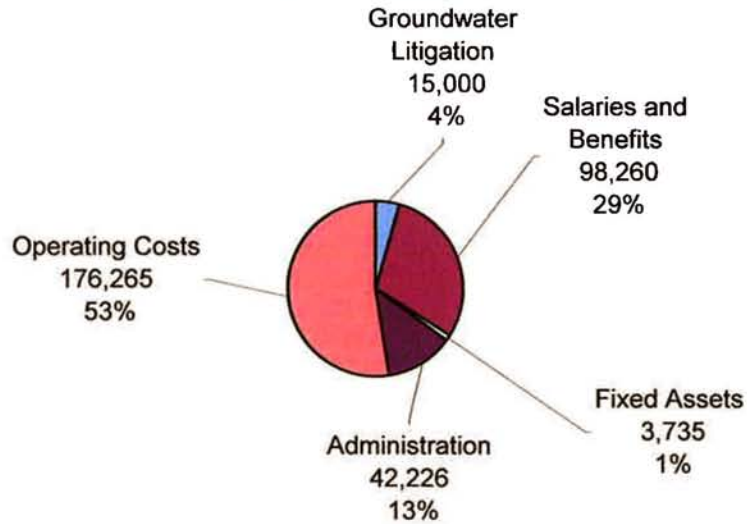
TOTAL EXPENDITURES 814,484

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



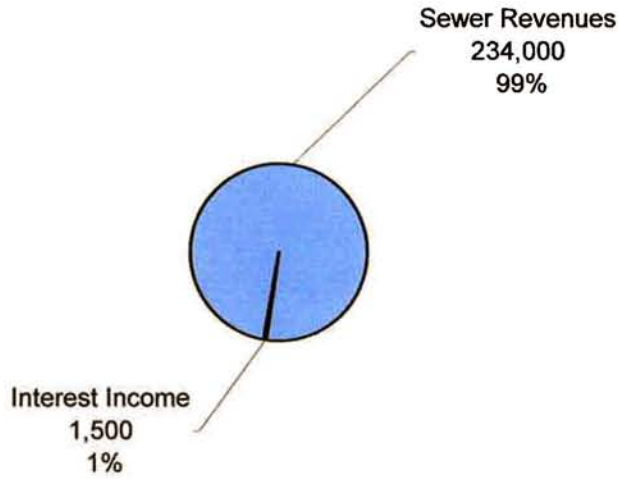
TOTAL REVENUE 361,550

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



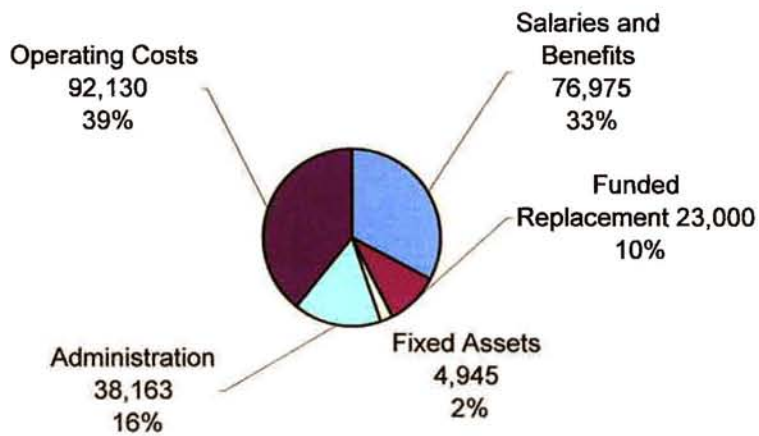
TOTAL EXPENDITURES 335,486

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



TOTAL REVENUE 235,500

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



TOTAL EXPENDITURES 235,213

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2006-2007

	#110 ADMIN BUDGET	#120 WATER BUDGET	#130 SEWER BUDGET	#140 BL WATER BUDGET	#150 BL SEWER BUDGET	#200 BL STREET BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#800 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#820 FUNDED REP-BLWATER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	TOTAL
REVENUES														
Water - Availability Charges	0	510,000	0	97,000	0	0	0	0	0	0	0	0	0	607,000
Water - Usage Charges	0	1,360,000	0	262,000	0	0	0	0	0	0	0	0	0	1,622,000
Sewer Revenues	0	0	787,000	0	234,000	0	0	0	0	0	0	0	0	1,021,000
Fees and Penalties	0	55,000	0	2,200	0	0	0	0	0	0	0	0	0	57,200
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	0	1,000	0	0	0	0	0	0	0	0	0	0	1,000
Miscellaneous Income	5,000	24,400	0	0	0	0	0	0	12,000	0	0	0	0	41,400
Street Lighting/Landscape Maint Charges	0	0	0	0	0	18,870	10,236	0	0	0	0	0	0	29,106
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	111,000	0	0	0	0	0	111,000
Oper Transfers In-Funded Admin	253,950	0	0	0	0	0	0	0	0	0	0	0	0	253,950
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	88,000	256,000	0	23,000	367,000
	258,950	1,963,150	788,000	361,200	234,000	18,870	10,236	111,000	12,000	88,000	256,000	0	23,000	4,124,406

EXPENDITURES														
OPERATIONS & MAINTENANCE														
Wages	0	123,735	55,600	42,225	33,345	0	0	0	0	0	0	0	0	254,905
Wages - Overtime	0	19,680	9,020	7,380	4,920	0	0	0	0	0	0	0	0	41,000
Payroll Taxes	0	3,000	1,235	970	725	0	0	0	0	0	0	0	0	5,930
Retirement	0	34,450	16,125	12,250	9,670	0	0	0	0	0	0	0	0	72,495
Medical and Dental	0	34,340	13,000	12,800	9,000	0	0	0	0	0	0	0	0	69,140
Workers Comp Insurance	0	12,700	5,700	4,345	3,400	0	0	0	0	0	0	0	0	26,145
Electricity	0	320,000	110,000	95,000	30,000	21,500	120	0	0	0	0	0	0	576,620
Natural Gas-pumping	0	100,000	8,000	0	0	0	0	0	0	0	0	0	0	108,000
Chemicals	0	2,000	5,000	2,000	15,000	0	0	0	0	0	0	0	0	24,000
Lab Tests and Sampling	0	16,000	15,000	4,500	15,000	0	0	0	0	0	0	0	0	50,500
Operating Supplies	0	30,000	20,000	15,000	5,000	0	0	0	0	0	0	0	0	70,000
Outside Services	0	40,000	25,000	20,000	2,000	0	0	0	0	0	0	0	0	87,000
Permits and Operating Fees	0	6,195	3,950	1,575	2,275	0	0	0	0	0	0	0	0	13,995
Repairs & Maintenance	0	160,450	56,750	19,550	17,750	0	0	0	0	0	0	0	0	254,500
Repairs & Maintenance - Vehicles	0	10,800	4,150	1,450	1,650	0	0	0	0	0	0	0	0	18,050
Engineering	0	10,000	2,500	500	500	0	0	0	0	0	0	0	0	13,500
Fuel	0	13,200	5,060	1,760	1,980	0	0	0	0	0	0	0	0	22,000
Paging and Cellular Service	0	3,360	1,290	450	500	0	0	0	0	0	0	0	0	5,600
Meters - New Installations	0	11,000	0	0	0	0	0	0	0	0	0	0	0	11,000
Automatic Meter Reading-New Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters - Replacement Program	0	12,000	0	6,000	0	0	0	0	0	0	0	0	0	18,000
Uniforms	0	3,180	1,220	425	475	0	0	0	0	0	0	0	0	5,300
Landscape Maintenance and Water	0	0	0	0	0	0	9,600	0	0	0	0	0	0	9,600
Street Sweeping & Trash Pickup	0	0	0	0	0	0	0	39,200	0	0	0	0	0	39,200
Water Conservation/Recycling Program	0	45,645	0	8,055	0	0	0	17,025	0	0	0	0	0	70,725
Oper Transfer Out - Funded Replacement	0	88,000	256,000	0	23,000	0	0	0	0	0	0	0	0	367,000
TOTAL OPERATIONS & MAINTENANCE	0	1,099,735	614,600	256,235	176,190	21,500	9,720	56,225	0	0	0	0	0	2,234,205

GENERAL & ADMINISTRATIVE														
Wages	76,955	99,900	60,800	11,975	10,500	0	0	10,355	0	0	0	0	0	270,485
Wages - Overtime	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	1,370	1,835	1,085	225	190	0	0	210	0	0	0	0	0	4,915
Retirement	22,700	28,965	17,700	3,470	3,020	0	0	3,005	0	0	0	0	0	78,860
Medical and Dental	33,810	21,800	10,500	2,500	2,100	0	0	2,930	0	0	0	0	0	73,640
Workers Comp Insurance	770	1,000	600	120	105	0	0	105	0	0	0	0	0	2,700
Audit	750	2,500	1,000	350	400	0	0	0	0	0	0	0	0	5,000
Bank Charges and Fees	1,220	500	0	75	0	0	0	0	0	0	0	0	0	1,795

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2006-2007

	#110 ADMIN BUDGET	#120 WATER BUDGET	#130 SEWER BUDGET	#140 BL WATER BUDGET	#150 BL SEWER BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#800 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#820 FUNDED REP-BLWATER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	TOTAL
Computer Expense	3,750	12,500	5,000	1,750	2,000	0	0	0	0	0	0	0	0	25,000
Director Fees	2,910	9,700	3,880	1,360	1,552	0	0	0	0	0	0	0	0	19,402
Dues and Subscriptions	1,050	3,500	1,400	490	560	0	0	0	0	0	0	0	0	7,000
Education and Training	1,200	4,000	1,600	560	640	0	0	500	0	0	0	0	0	8,500
Elections	900	3,000	1,200	420	480	0	0	0	0	0	0	0	0	6,000
Insurance - Liability	5,025	16,750	6,700	2,345	2,680	500	0	2,000	0	0	0	0	0	36,000
LAFCO Funding	13,365	0	0	0	0	0	0	0	0	0	0	0	0	13,365
Landscape and Janitorial	1,125	3,750	1,500	1,725	600	0	0	0	0	0	0	0	0	8,700
Legal - General Counsel	27,000	50,000	1,000	2,000	500	0	0	500	0	0	0	0	0	81,000
Legal - Water Counsel	0	85,000	0	15,000	0	0	0	0	0	0	0	0	0	100,000
Professional Services	750	34,375	1,000	5,975	400	0	0	0	0	0	0	0	0	42,500
Miscellaneous	2,700	1,500	500	500	500	0	0	0	0	0	0	0	0	5,700
Newsletter and Mailers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Supplies	1,500	5,000	2,000	700	800	0	0	0	0	0	0	0	0	10,000
Outside Services	1,125	3,750	1,500	525	600	0	0	0	0	0	0	0	0	7,500
Postage	450	8,100	3,130	1,090	1,230	0	0	0	0	0	0	0	0	14,000
Public Notices	3,500	3,000	1,150	400	450	125	125	0	0	0	0	0	0	8,750
Repairs and Maintenance - Office	450	1,500	600	210	240	0	0	0	0	0	0	0	0	3,000
Repairs and Maintenance - Buildings	30,500	0	0	0	0	0	0	0	0	0	0	0	0	30,500
Property Taxes	0	680	10	0	0	0	0	0	0	0	0	0	0	690
Telephone	675	2,250	900	735	780	0	0	0	0	0	0	0	0	5,340
Travel and Mileage	1,500	5,000	2,000	700	800	0	0	0	0	0	0	0	0	10,000
Utilities - Gas, Electric and Trash	5,800	0	0	0	0	0	0	0	0	0	0	0	0	5,800
Oper Transfer Out - Funded Administration	0	152,274	58,409	20,316	22,951	0	0	0	0	0	0	0	0	253,950
TOTAL GENERAL & ADMINISTRATIVE	242,850	562,129	185,164	75,516	54,078	625	125	19,605	0	0	0	0	0	1,140,092
OTHER EXPENDITURES														
Interest Expense - Debt Service	0	6,900	0	0	0	0	0	0	0	0	0	0	0	6,900
Debt Service - Principal Portion	0	9,000	0	0	0	0	0	0	0	0	0	0	0	9,000
Fixed Assets	16,100	33,700	14,720	3,735	4,945	0	0	0	0	0	0	0	0	73,200
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	155,050	210,000	375,564	5,121	745,735
TOTAL OTHER EXPENDITURES	16,100	49,600	14,720	3,735	4,945	0	0	0	0	155,050	210,000	375,564	5,121	834,835
TOTAL EXPENDITURES	258,950	1,711,464	814,484	335,486	235,213	22,125	9,845	75,830	0	155,050	210,000	375,564	5,121	4,209,132
SURPLUS (DEFICIT)	0	251,686	(26,484)	25,714	(1,213)	(3,255)	391	35,170	12,000	(67,050)	46,000	(375,564)	17,879	(84,728)
Interest Earnings	0	25,500	22,000	350	1,500	1,700	250	10,700	400	62,000	80,000	18,000	2,600	225,000
NET SURPLUS OR (DEFICIT)	0	277,186	(4,484)	26,064	287	(1,555)	641	45,870	12,400	(5,050)	126,000	(357,564)	20,479	140,274
ESTIMATED FUNDS AVAILABLE														
Estimated Account Balance 7/1/06	0	800,000	620,000	20,000	50,000	41,500	7,000	320,000	5,000	1,760,000	2,300,000	498,000	(30,000)	6,391,500
Net Surplus or (Deficit)	0	277,186	(4,484)	26,064	287	(1,555)	641	45,870	12,400	(5,050)	126,000	(357,564)	20,479	140,274
Estimated Account Balance 7/1/07	0	1,077,186	615,516	46,064	50,287	39,945	7,641	365,870	17,400	1,754,950	2,426,000	140,436	(9,521)	6,531,774

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

CONSOLIDATED - ALL FUNDS

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	450,724	531,000	527,800	607,000	15.0%
Water - Usage Charges	1,409,354	1,458,000	1,425,000	1,622,000	13.8%
Sewer Revenues	890,284	920,000	921,000	1,021,000	10.9%
Fees and Penalties	43,268	44,100	45,000	57,200	27.1%
Meter and Connection Fees	63,571	13,750	0	13,750	N/A
Plan Check and Inspection Fees	8,900	6,000	600	1,000	66.7%
Miscellaneous Income	98,348	40,500	45,000	41,400	-8.0%
Street Lighting/Landscape Maint Charges	27,973	28,808	28,808	29,106	1.0%
Franchise Fee - Solid Waste	105,684	95,500	95,000	111,000	16.8%
Oper Transfers In-Funded Admin	153,545	201,398	189,005	253,950	34.4%
Oper Transfers In-Funded Replacement	0	328,416	328,416	367,000	11.7%
TOTAL REVENUES	3,251,651	3,667,472	3,605,629	4,124,406	14.4%

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	235,129	253,240	243,500	254,905	4.7%
Wages - Overtime	39,016	37,500	38,500	41,000	6.5%
Payroll Taxes	5,224	5,820	5,700	5,930	4.0%
Retirement	59,712	65,400	67,153	72,495	8.0%
Medical and Dental	51,656	55,130	55,100	69,140	25.5%
Workers Comp Insurance	23,722	27,870	23,550	26,145	11.0%
Electricity-pumping	390,197	561,105	561,110	576,620	2.8%
Natural Gas-pumping	94,987	93,000	96,000	108,000	12.5%
Chemicals	10,553	27,400	17,500	24,000	37.1%
Lab Tests and Sampling	30,374	38,000	54,300	50,500	-7.0%
Operating Supplies	68,948	54,000	63,000	70,000	11.1%
Outside Services	22,951	96,500	53,000	87,000	64.2%
Permits and Operating Fees	16,200	17,630	12,600	13,995	11.1%
Repairs & Maintenance (1)	144,290	113,500	130,500	254,500	95.0%
Repairs & Maintenance - Vehicles	8,523	13,500	16,200	18,050	11.4%
Engineering	28,902	27,000	20,000	13,500	-32.5%
Fuel	18,591	21,000	20,870	22,000	5.4%
Paging and Cellular Service	5,141	5,045	5,020	5,600	11.6%
Meters - New Installations	6,314	10,000	9,000	11,000	22.2%
Automatic Meter Reading-New Installation	0	8,000	0	0	N/A
Meters - Replacement Program	4,392	6,000	2,000	18,000	800.0%
Uniforms	3,257	4,500	4,380	5,300	21.0%
Landscape Maintenance and Water	7,978	9,830	9,500	9,600	1.1%
Street Sweeping & Trash Pickup	5,383	0	58,000	39,200	-32.4%
Water Conservation/Recycling Program	0	0	0	70,725	N/A
Oper Transfer Out - Funded Replacement	463,867	328,416	328,411	367,000	11.8%
TOTAL OPERATIONS & MAINTENANCE	1,745,307	1,879,386	1,894,894	2,234,205	17.9%

(1) See Detailed Sheet on Page 56

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=Not applicable

**CONSOLIDATED - ALL FUNDS
CONTINUED**

GENERAL & ADMINISTRATIVE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	247,722	216,703	211,200	270,485	28.1%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	4,055	4,605	3,975	4,915	23.6%
Retirement	65,727	67,670	60,900	78,860	29.5%
Medical and Dental	49,085	63,695	54,700	73,640	34.6%
Workers Comp Insurance	2,390	3,075	2,330	2,700	15.9%
Audit	4,526	5,000	4,950	5,000	1.0%
Bank Charges and Fees	781	1,530	1,000	1,795	79.5%
Computer Expense	26,049	26,000	29,500	25,000	-15.3%
Director Fees	16,700	19,410	16,100	19,402	20.5%
Dues and Subscriptions	6,493	7,000	7,350	7,000	-4.8%
Education and Training	5,200	8,000	4,800	8,500	77.1%
Elections	5,201	0	0	6,000	N/A
Insurance - Liability	32,158	34,750	34,100	36,000	5.6%
LAFCO Funding	10,178	13,000	12,150	13,365	10.0%
Landscape and Janitorial	7,574	8,615	8,400	8,700	3.6%
Legal - General Counsel	91,435	83,000	64,000	81,000	26.6%
Legal - Water Counsel	230,919	250,000	230,000	100,000	-56.5%
Professional Services	28,280	50,000	5,900	42,500	620.3%
Miscellaneous	2,265	4,500	2,500	5,700	128.0%
Newsletter and Mailers	780	2,500	0	0	N/A
Office Supplies	11,959	9,000	7,300	10,000	37.0%
Outside Services	55,752	6,100	7,350	7,500	2.0%
Postage	13,384	14,000	12,550	14,000	11.6%
Public Notices	4,153	2,025	6,380	8,750	37.1%
Repairs and Maintenance - Office Equip	2,737	3,000	3,135	3,000	-4.3%
Repairs and Maintenance - Office Bldg(1)	1,099	2,000	2,100	30,500	1352.4%
Property Taxes	678	710	675	690	2.2%
Telephone	3,852	4,000	3,975	5,340	34.3%
Travel and Mileage	6,279	11,600	9,300	10,000	7.5%
Utilities-Gas, Electric, Trash	5,137	6,000	5,500	5,800	5.5%
Oper Transfer Out - Funded Administration	166,628	201,398	189,004	253,950	34.4%
TOTAL GENERAL & ADMINISTRATIVE	1,109,176	1,128,886	1,001,124	1,140,092	13.9%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	7,300	7,300	6,900	-5.5%
Debt Service - Principal Portion	0	8,000	8,000	9,000	12.5%
Fixed Assets	0	60,900	65,295	73,200	12.1%
Funded Replacement Projects	0	598,170	515,195	745,735	44.7%
TOTAL OTHER EXPENDITURES	0	674,370	595,790	834,835	40.1%

TOTAL EXPENDITURES	2,854,483	3,682,642	3,491,808	4,209,132	20.5%
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SURPLUS (DEFICIT)	397,168	(15,170)	113,821	(84,726)	-174.4%
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Interest Earnings	27,505	114,400	214,200	225,000	5.0%
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NET SURPLUS OR (DEFICIT)	424,673	99,230	328,021	140,274	-57.2%
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(1) See Detailed Sheet on Page 56

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

ADMINISTRATION FUND #110

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	51,355	5,000	9,500	5,000	-47.4%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	153,545	201,398	189,005	253,950	34.4%
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	204,900	206,398	198,505	258,950	30.5%

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Automatic Meter Reading-New Installation	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**ADMINISTRATION FUND #110
CONTINUED**

GENERAL & ADMINISTRATIVE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	92,242	71,703	69,000	76,955	11.5%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	1,457	1,295	1,100	1,370	24.5%
Retirement	26,189	19,660	19,700	22,700	15.2%
Medical and Dental	22,077	24,735	23,000	33,810	47.0%
Workers Comp Insurance	711	740	740	770	4.1%
Audit	1,104	750	700	750	7.1%
Bank Charges and Fees	531	1,170	500	1,220	144.0%
Computer Expense	3,839	3,900	5,000	3,750	-25.0%
Director Fees	2,505	2,910	2,000	2,910	45.5%
Dues and Subscriptions	1,527	1,050	1,200	1,050	-12.5%
Education and Training	1,100	1,200	500	1,200	140.0%
Elections	780	0	0	900	N/A
Insurance - Liability	4,528	4,840	4,800	5,025	4.7%
LAFCO Funding	10,178	13,000	12,150	13,365	10.0%
Landscape and Janitorial	1,034	1,125	1,100	1,125	2.3%
Legal - General Counsel	19,558	29,000	20,000	27,000	35.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	750	N/A
Miscellaneous	1,315	1,500	1,000	2,700	170.0%
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	3,072	1,350	1,000	1,500	50.0%
Outside Services	1,846	910	800	1,125	40.6%
Postage	369	2,100	500	450	-10.0%
Public Notices	96	0	3,860	3,500	-9.3%
Repairs and Maintenance - Office Equip	1,096	450	1,035	450	-56.5%
Repairs and Maintenance - Office Bldg (1)	1,099	300	2,100	30,500	1352.4%
Property Taxes	0	0	0	0	N/A
Telephone	497	470	525	675	28.6%
Travel and Mileage	1,013	1,740	1,400	1,500	7.1%
Utilities - Gas, Electric and Trash	5,137	6,000	5,500	5,800	5.5%
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	204,900	191,898	179,210	242,850	35.5%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Fixed Asset Purchases	0	14,500	19,295	16,100	-16.6%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	14,500	19,295	16,100	-16.6%

TOTAL EXPENDITURES	204,900	206,398	198,505	258,950	30.5%
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SURPLUS (DEFICIT)	0	0	0	0	N/A
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Interest Earnings	0	0	0	0	N/A
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NET SURPLUS OR (DEFICIT)	0	0	0	0	N/A
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(1) See Detailed Sheet on Page 56

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

TOWN WATER FUND #120

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	389,572	450,000	449,000	510,000	13.6%
Water - Usage Charges	1,258,042	1,250,000	1,200,000	1,360,000	13.3%
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	41,876	42,000	43,000	55,000	27.9%
Meter and Connection Fees	63,571	13,750	0	13,750	N/A
Plan Check and Inspection Fees	7,350	5,000	0	0	N/A
Miscellaneous Income	34,701	23,600	23,600	24,400	3.4%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	1,795,112	1,784,350	1,715,600	1,963,150	14.4%

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	114,352	127,000	126,500	123,735	-2.2%
Wages - Overtime	21,259	20,000	21,000	19,680	-6.3%
Payroll Taxes	2,515	2,995	3,100	3,000	-3.2%
Retirement	29,002	31,510	33,953	34,450	1.5%
Medical and Dental	24,217	25,550	26,600	34,340	29.1%
Workers Comp Insurance	11,161	13,695	11,500	12,700	10.4%
Electricity-pumping	179,423	310,000	315,000	320,000	1.6%
Natural Gas-pumping	94,857	85,000	95,000	100,000	5.3%
Chemicals	1,676	5,000	1,900	2,000	5.3%
Lab Tests and Sampling	10,991	14,000	16,000	16,000	0.0%
Operating Supplies	34,685	25,000	35,000	30,000	-14.3%
Outside Services	18,481	61,000	35,000	40,000	14.3%
Permits and Operating Fees	9,125	10,220	5,500	6,195	12.6%
Repairs & Maintenance (1)	65,677	53,000	53,000	160,450	202.7%
Repairs & Maintenance - Vehicles	5,114	6,700	9,000	10,800	20.0%
Engineering	19,579	20,000	15,000	10,000	-33.3%
Fuel	11,155	12,600	12,500	13,200	5.6%
Paging and Cellular Service	3,085	3,025	3,000	3,360	12.0%
Meters - New Installations	6,314	10,000	8,000	11,000	37.5%
Automatic Meter Reading-New Installation	0	5,000	0	0	N/A
Meters - Replacement Program	2,861	2,000	2,000	12,000	500.0%
Uniforms	1,954	2,700	2,600	3,180	22.3%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	45,645	N/A
Oper Transfer Out - Funded Replacement	187,354	93,678	93,675	88,000	-6.1%
TOTAL OPERATIONS & MAINTENANCE	854,837	939,673	924,828	1,099,735	18.9%

(1) See Detailed Sheet on Page 56

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**TOWN WATER FUND #120
CONTINUED
GENERAL & ADMINISTRATIVE**

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	82,920	78,110	76,500	99,900	30.6%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	1,425	1,975	1,650	1,835	11.2%
Retirement	21,085	28,175	22,500	28,965	28.7%
Medical and Dental	15,945	25,560	20,000	21,800	9.0%
Workers Comp Insurance	895	1,075	900	1,000	11.1%
Audit	2,013	2,500	2,500	2,500	0.0%
Bank Charges and Fees	250	300	500	500	0.0%
Computer Expense	13,278	13,000	14,000	12,500	-10.7%
Director Fees	8,350	9,700	9,000	9,700	7.8%
Dues and Subscriptions	2,839	3,500	3,700	3,500	-5.4%
Education and Training	2,195	4,000	2,500	4,000	60.0%
Elections	2,601	0	0	3,000	N/A
Insurance - Liability	14,822	16,125	16,000	16,750	4.7%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	3,329	3,750	3,700	3,750	1.4%
Legal - General Counsel	69,292	50,000	40,000	50,000	25.0%
Legal - Water Counsel	194,348	212,500	200,000	85,000	-57.5%
Professional Services (1)	23,808	46,250	5,000	34,375	587.5%
Miscellaneous	783	1,500	1,000	1,500	50.0%
Newsletter and Mailers	248	1,700	0	0	N/A
Office Supplies	5,493	4,500	4,000	5,000	25.0%
Outside Services	37,659	3,050	3,600	3,750	4.2%
Postage	7,432	7,000	7,200	8,100	12.5%
Public Notices	2,289	930	800	3,000	275.0%
Repairs and Maintenance - Office Equip	966	1,500	1,200	1,500	25.0%
Repairs and Maintenance - Office Bldg	0	1,000	0	0	N/A
Property Taxes	678	700	665	680	2.3%
Telephone	1,556	1,580	1,600	2,250	40.6%
Travel and Mileage	3,098	5,800	4,500	5,000	11.1%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	99,977	120,839	113,403	152,274	34.3%
TOTAL GENERAL & ADMINISTRATIVE	619,574	646,619	556,418	562,129	1.0%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	7,300	7,300	6,900	-5.5%
Debt Service - Principal Portion	0	8,000	8,000	9,000	12.5%
Fixed Assets Purchases	0	20,640	20,500	33,700	64.4%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	35,940	35,800	49,600	38.5%

TOTAL EXPENDITURES	1,474,411	1,622,232	1,517,046	1,711,464	12.8%
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SURPLUS (DEFICIT)	320,701	162,118	198,554	251,686	26.8%
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Interest Earnings	6,274	4,300	22,000	25,500	15.9%
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NET SURPLUS OR (DEFICIT)	326,975	166,418	220,554	277,186	25.7%
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**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/06	800,000
Net Surplus or (Deficit)	277,186
Estimated Cash Balance 6/30/07	<u>1,077,186</u>
Cash Reserve Goal at 6/30/07	<u>505,868</u>

(1) Technical Water Committee & Salary/Benefit Survey

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

TOWN SEWER FUND #130

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	683,391	700,000	696,000	787,000	13.1%
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	1,550	1,000	600	1,000	66.7%
Miscellaneous Income	100	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	685,041	701,000	696,600	788,000	13.1%

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	51,244	53,150	48,000	55,600	15.8%
Wages - Overtime	7,882	7,500	7,500	9,020	20.3%
Payroll Taxes	1,150	1,155	1,100	1,235	12.3%
Retirement	13,032	14,350	14,000	16,125	15.2%
Medical and Dental	10,700	11,450	11,000	13,000	18.2%
Workers Comp Insurance	5,182	6,000	4,900	5,700	16.3%
Electricity-Pumps and blowers	89,954	110,000	100,000	110,000	10.0%
Natural Gas	130	8,000	1,000	8,000	700.0%
Chemicals	0	6,000	0	5,000	N/A
Lab Tests and Sampling	8,136	9,000	20,000	15,000	-25.0%
Operating Supplies	17,989	18,000	17,000	20,000	17.6%
Outside Services	1,652	22,000	15,000	25,000	66.7%
Permits and Operating Fees	3,050	3,200	3,500	3,950	12.9%
Repairs & Maintenance (1)	54,338	41,000	52,000	56,750	9.1%
Repairs & Maintenance - Vehicles	1,960	4,000	3,500	4,150	18.6%
Engineering	6,195	5,000	3,000	2,500	-16.7%
Fuel	4,276	4,830	4,800	5,060	5.4%
Paging and Cellular Service	1,182	1,160	1,160	1,290	11.2%
Meters - New Installations	0	0	0	0	N/A
Automatic Meter Reading-New Installation	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	749	1,035	1,000	1,220	22.0%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	245,346	200,738	200,736	256,000	27.5%
TOTAL OPERATIONS & MAINTENANCE	524,147	527,568	509,196	614,600	20.7%

(1) See Detailed Sheet on Page 56

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**TOWN SEWER FUND #130
CONTINUED**

GENERAL & ADMINISTRATIVE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	54,152	49,900	49,000	60,800	24.1%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	850	910	900	1,085	20.6%
Retirement	13,772	13,700	13,700	17,700	29.2%
Medical and Dental	7,889	8,150	8,000	10,500	31.3%
Workers Comp Insurance	585	1,010	500	600	20.0%
Audit	805	1,000	1,000	1,000	0.0%
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	4,989	5,200	6,000	5,000	-16.7%
Director Fees	3,340	3,880	3,000	3,880	29.3%
Dues and Subscriptions	1,131	1,400	1,400	1,400	0.0%
Education and Training	1,146	1,600	1,000	1,600	60.0%
Elections	1,040	0	0	1,200	N/A
Insurance - Liability	5,892	6,450	6,100	6,700	9.8%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	1,132	1,500	1,500	1,500	0.0%
Legal - General Counsel	420	1,000	500	1,000	100.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services (1)	0	0	0	1,000	N/A
Miscellaneous	0	500	500	500	0.0%
Newsletter and Mailers	0	425	0	0	N/A
Office Supplies	1,896	1,800	1,400	2,000	42.9%
Outside Services	3,294	1,220	1,500	1,500	0.0%
Postage	2,646	2,800	2,800	3,130	11.8%
Public Notices	932	360	200	1,150	475.0%
Repairs and Maintenance - Office Equip	386	600	500	600	20.0%
Repairs and Maintenance - Office Bldg	0	400	0	0	N/A
Property Taxes	0	10	10	10	0.0%
Telephone	622	635	650	900	38.5%
Travel and Mileage	1,239	2,320	2,000	2,000	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	38,324	46,322	43,471	58,409	34.4%
TOTAL GENERAL & ADMINISTRATIVE	146,482	153,092	145,631	185,164	27.1%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Fixed Asset Purchases	0	18,110	18,000	14,720	-18.2%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	18,110	18,000	14,720	-18.2%

TOTAL EXPENDITURES	670,629	698,770	672,827	814,484	21.1%
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SURPLUS (DEFICIT)	14,412	2,230	23,773	(26,484)	-211.4%
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Interest Earnings	13,817	12,000	22,000	22,000	0.0%
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NET SURPLUS OR (DEFICIT)	28,229	14,230	45,773	(4,484)	-109.8%
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**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/06	620,000
Net Surplus or (Deficit)	(4,484)
Estimated Cash Balance 6/30/07	<u>615,516</u>
Cash Reserve Goal at 6/30/07	<u>89,650</u>

(1) Salary/Benefit Survey

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

BLACKLAKE WATER FUND #140

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	61,152	81,000	78,800	97,000	23.1%
Water - Usage Charges	151,312	208,000	225,000	262,000	16.4%
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	1,392	2,100	2,000	2,200	10.0%
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	213,856	291,100	305,800	361,200	18.1%

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	39,381	41,640	39,000	42,225	8.3%
Wages - Overtime	5,839	6,000	6,000	7,380	23.0%
Payroll Taxes	893	1,000	900	970	7.8%
Retirement	10,010	11,050	11,000	12,250	11.4%
Medical and Dental	9,671	10,500	10,000	12,800	28.0%
Workers Comp Insurance	4,255	4,700	4,000	4,345	8.6%
Electricity-pumping	79,958	95,000	95,000	95,000	0.0%
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	1,866	1,400	1,600	2,000	25.0%
Lab Tests and Sampling	1,459	3,000	4,300	4,500	4.7%
Operating Supplies	11,280	6,000	6,000	15,000	150.0%
Outside Services	2,569	10,000	2,000	20,000	900.0%
Permits and Operating Fees	2,063	2,150	1,400	1,575	12.5%
Repairs & Maintenance (1)	8,217	10,000	11,000	19,550	77.7%
Repairs & Maintenance - Vehicles	682	800	1,200	1,450	20.8%
Engineering	2,745	1,000	1,000	500	-50.0%
Fuel	1,487	1,680	1,680	1,760	4.8%
Paging and Cellular Service	411	400	400	450	12.5%
Meters - New Installations	0	0	1,000	0	-100.0%
Automatic Meter Reading-New Installation	0	3,000	0	0	N/A
Meters - Replacement Program	1,531	4,000	0	6,000	N/A
Uniforms	261	360	380	425	11.8%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	8,055	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	184,578	213,680	197,860	256,235	29.5%

(1) See Detailed Sheet on Page 56

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**BLACKLAKE WATER FUND #140
CONTINUED**

GENERAL & ADMINISTRATIVE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	9,204	8,500	8,500	11,975	40.9%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	162	255	175	225	28.6%
Retirement	2,341	3,620	2,500	3,470	38.8%
Medical and Dental	1,587	3,360	2,000	2,500	25.0%
Workers Comp Insurance	99	150	90	120	33.3%
Audit	282	350	350	350	0.0%
Bank Charges and Fees	0	60	0	75	N/A
Computer Expense	1,947	1,820	2,500	1,750	-30.0%
Director Fees	1,169	1,360	1,000	1,360	36.0%
Dues and Subscriptions	401	490	450	490	8.9%
Education and Training	310	560	400	560	40.0%
Elections	364	0	0	420	N/A
Insurance - Liability	2,062	2,255	2,200	2,345	6.6%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	1,096	1,640	1,500	1,725	15.0%
Legal - General Counsel	415	2,000	2,000	2,000	0.0%
Legal - Water Counsel	36,571	37,500	30,000	15,000	-50.0%
Professional Services (1)	4,472	3,750	900	5,975	563.9%
Miscellaneous	0	500	0	500	N/A
Newsletter and Mailers	62	300	0	0	N/A
Office Supplies	725	630	400	700	75.0%
Outside Services	9,983	430	400	525	31.3%
Postage	1,063	980	950	1,090	14.7%
Public Notices	307	125	100	400	300.0%
Repairs and Maintenance - Office Equip	135	210	200	210	5.0%
Repairs and Maintenance - Office Bldg	0	140	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	573	640	600	735	22.5%
Travel and Mileage	434	815	600	700	16.7%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	13,330	16,111	15,120	20,316	34.4%
TOTAL GENERAL & ADMINISTRATIVE	89,094	88,551	72,935	75,516	3.5%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Fixed Asset Purchases	0	2,755	2,700	3,735	38.3%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	2,755	2,700	3,735	38.3%

TOTAL EXPENDITURES	273,672	304,986	273,495	335,486	22.7%
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SURPLUS (DEFICIT)	(59,816)	(13,886)	32,305	25,714	-20.4%
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Interest Earnings	16	0	50	350	600.0%
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NET SURPLUS OR (DEFICIT)	(59,800)	(13,886)	32,355	26,064	-19.4%
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**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/06	20,000
Net Surplus or (Deficit)	26,064
Estimated Cash Balance 6/30/07	<u>46,064</u>
Cash Reserve Goal at 6/30/07	<u>128,118</u>

(1)Technical Water Committee & Salary/Benefit Survey

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

BLACKLAKE SEWER FUND #150

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	206,893	220,000	225,000	234,000	4.0%
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	206,893	220,000	225,000	234,000	4.0%

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	30,152	31,450	30,000	33,345	11.2%
Wages - Overtime	4,036	4,000	4,000	4,920	23.0%
Payroll Taxes	666	670	600	725	20.8%
Retirement	7,668	8,490	8,200	9,670	17.9%
Medical and Dental	7,068	7,630	7,500	9,000	20.0%
Workers Comp Insurance	3,124	3,475	3,150	3,400	7.9%
Electricity-Pumps and blowers	20,822	25,000	30,000	30,000	0.0%
Natural Gas	0	0	0	0	N/A
Chemicals	7,011	15,000	14,000	15,000	7.1%
Lab Tests and Sampling	9,788	12,000	14,000	15,000	7.1%
Operating Supplies	4,994	5,000	5,000	5,000	0.0%
Outside Services	249	3,500	1,000	2,000	100.0%
Permits and Operating Fees	1,962	2,060	2,200	2,275	3.4%
Repairs & Maintenance (1)	16,058	9,000	9,000	17,750	97.2%
Repairs & Maintenance - Vehicles	767	2,000	2,500	1,650	-34.0%
Engineering	383	1,000	1,000	500	-50.0%
Fuel	1,673	1,890	1,890	1,980	4.8%
Paging and Cellular Service	463	460	460	500	8.7%
Meters - New Installations	0	0	0	0	N/A
Automatic Meter Reading-New Installation	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	293	405	400	475	18.8%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	31,167	34,000	34,000	23,000	-32.4%
TOTAL OPERATIONS & MAINTENANCE	148,344	167,030	168,900	176,190	4.3%

(1) See Detailed Sheet on Page 56

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**BLACKLAKE SEWER FUND #150
CONTINUED**

GENERAL & ADMINISTRATIVE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	9,204	8,490	8,200	10,500	28.0%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	161	170	150	190	26.7%
Retirement	2,340	2,515	2,500	3,020	20.8%
Medical and Dental	1,587	1,890	1,700	2,100	23.5%
Workers Comp Insurance	100	100	100	105	5.0%
Audit	322	400	400	400	0.0%
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	1,996	2,080	2,000	2,000	0.0%
Director Fees	1,336	1,560	1,100	1,552	41.1%
Dues and Subscriptions	595	560	600	560	-6.7%
Education and Training	449	640	400	640	60.0%
Elections	416	0	0	480	N/A
Insurance - Liability	2,354	2,580	2,500	2,680	7.2%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	983	600	600	600	0.0%
Legal - General Counsel	56	500	1,000	500	-50.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services (1)	0	0	0	400	N/A
Miscellaneous	167	500	0	500	N/A
Newsletter and Mailers	0	75	0	0	N/A
Office Supplies	773	720	500	800	60.0%
Outside Services	2,760	490	500	600	20.0%
Postage	1,040	1,120	1,100	1,230	11.8%
Public Notices	230	140	100	450	350.0%
Repairs and Maintenance - Office Equip	154	240	200	240	20.0%
Repairs and Maintenance - Office Bldg	0	160	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	604	675	600	780	30.0%
Travel and Mileage	495	925	800	800	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	14,997	18,126	17,010	22,951	34.9%
TOTAL GENERAL & ADMINISTRATIVE	43,119	45,256	42,060	54,078	28.6%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Fixed Asset Purchases	0	4,895	4,800	4,945	3.0%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	4,895	4,800	4,945	3.0%

TOTAL EXPENDITURES	191,463	217,181	215,760	235,213	9.0%
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SURPLUS (DEFICIT)	15,430	2,819	9,240	(1,213)	-113.1%
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Interest Earnings	162	300	1,100	1,500	36.4%
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NET SURPLUS OR (DEFICIT)	15,592	3,119	10,340	287	-97.2%
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**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/06	50,000
Net Surplus or (Deficit)	287
Estimated Cash Balance 6/30/07	<u>50,287</u>
Cash Reserve Goal at 6/30/07	<u>38,298</u>

(1)Salary/Benefit Survey

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

STREET LIGHTING FUND #200

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	18,258	18,870	18,870	18,870	0.0%
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	18,258	18,870	18,870	18,870	0.0%

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-Streetlights	19,937	21,000	21,000	21,500	2.4%
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	5,500	0	-100.0%
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Automatic Meter Reading-New Installation	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	19,937	21,000	26,500	21,500	-18.9%

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

STREET LIGHTING FUND #200
CONTINUED

GENERAL & ADMINISTRATIVE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	500	500	500	500	0.0%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	550	0	-100.0%
Postage	0	0	0	0	N/A
Public Notices	62	50	100	125	25.0%
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	562	550	1,150	625	-45.7%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A

TOTAL EXPENDITURES	20,499	21,550	27,650	22,125	-20.0%
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SURPLUS (DEFICIT)	(2,241)	(2,680)	(8,780)	(3,255)	-62.9%
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Interest Earnings	1,000	1,000	1,600	1,700	6.3%
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NET SURPLUS OR (DEFICIT)	(1,241)	(1,680)	(7,180)	(1,555)	-78.3%
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**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/06	41,500
Net Surplus or (Deficit)	(1,555)
Estimated Cash Balance 6/30/07	<u>39,945</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

STREET LANDSCAPE MAINT DISTRICT FUND #250 REVENUES	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	9,715	9,938	9,938	10,236	3.0%
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	9,715	9,938	9,938	10,236	3.0%

EXPENDITURES OPERATIONS & MAINTENANCE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity	103	105	110	120	9.1%
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Automatic Meter Reading-New Installation	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	7,978	9,830	9,500	9,600	1.1%
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	8,081	9,935	9,610	9,720	1.1%

**% Change compares the 2006-07 Proposed
to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**STREET LANDSCAPE MAINT DISTRICT
FUND #250 CONTINUED**

GENERAL & ADMINISTRATIVE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	237	120	120	125	4.2%
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	237	120	120	125	4.2%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A

TOTAL EXPENDITURES	8,318	10,055	9,730	9,845	1.2%
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SURPLUS (DEFICIT)	1,397	(117)	208	391	88.0%
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Interest Earnings	224	200	200	250	25.0%
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NET SURPLUS OR (DEFICIT)	1,621	83	408	641	57.1%
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**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/06	7,000
Net Surplus or (Deficit)	641
Estimated Cash Balance 6/30/07	<u>7,641</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

SOLID WASTE FUND #300

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	105,684	95,500	95,000	111,000	16.8%
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	105,684	95,500	95,000	111,000	16.8%

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Automatic Meter Reading-New Installation	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	5,383	25,000	58,000	39,200	-32.4%
Water Conservation/Recycling Program	0	0	0	17,025	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	5,383	25,000	58,000	56,225	-3.1%

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**SOLID WASTE FUND #300
CONTINUED**

GENERAL & ADMINISTRATIVE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	10,355	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	210	N/A
Retirement	0	0	0	3,005	N/A
Medical and Dental	0	0	0	2,930	N/A
Workers Comp Insurance	0	0	0	105	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	500	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	2,000	2,000	2,000	2,000	0.0%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General Counsel	1,694	500	500	500	0.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	470	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	210	0	0	0	N/A
Postage	834	0	0	0	N/A
Public Notices	0	300	1,100	0	-100.0%
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities -Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	5,208	2,800	3,600	19,605	444.6%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A

TOTAL EXPENDITURES	10,591	27,800	61,600	75,830	23.1%
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SURPLUS (DEFICIT)	95,093	67,700	33,400	35,170	5.3%
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Interest Earnings	5,763	4,500	9,500	10,700	12.6%
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NET SURPLUS OR (DEFICIT)	100,856	72,200	42,900	45,870	6.9%
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**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/06	320,000
Net Surplus or (Deficit)	45,870
Estimated Cash Balance 6/30/07	<u>365,870</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

DRAINAGE FUND #400

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	NA
Water - Usage Charges	0	0	0	0	NA
Sewer Revenues	0	0	0	0	NA
Fees and Penalties	0	0	0	0	NA
Meter and Connection Fees	0	0	0	0	NA
Plan Check and Inspection Fees	0	0	0	0	NA
Miscellaneous Income	12,192	11,900	11,900	12,000	0.8%
Street Lighting/Landscape Maint Charges	0	0	0	0	NA
Franchise Fee - Solid Waste	0	0	0	0	NA
Oper Transfers In-Funded Admin	0	0	0	0	NA
Oper Transfers In-Funded Replacement	0	0	0	0	NA
TOTAL REVENUES	12,192	11,900	11,900	12,000	0.8%

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	NA
Wages - Overtime	0	0	0	0	NA
Payroll Taxes	0	0	0	0	NA
Retirement	0	0	0	0	NA
Medical and Dental	0	0	0	0	NA
Workers Comp Insurance	0	0	0	0	NA
Electricity-pumping	0	0	0	0	NA
Natural Gas-pumping	0	0	0	0	NA
Chemicals	0	0	0	0	NA
Lab Tests and Sampling	0	0	0	0	NA
Operating Supplies	0	0	0	0	NA
Outside Services	0	0	0	0	NA
Permits and Operating Fees	0	0	0	0	NA
Repairs & Maintenance	0	500	0	0	NA
Repairs & Maintenance - Vehicles	0	0	0	0	NA
Engineering	0	0	0	0	NA
Fuel	0	0	0	0	NA
Paging and Cellular Service	0	0	0	0	NA
Meters - New Installations	0	0	0	0	NA
Automatic Meter Reading-New Installation	0	0	0	0	NA
Meters - Replacement Program	0	0	0	0	NA
Uniforms	0	0	0	0	NA
Landscape Maintenance and Water	0	0	0	0	NA
Street Sweeping & Trash Pickup	0	0	0	0	NA
Water Conservation/Recycling Program	0	0	0	0	NA
Oper Transfer Out - Funded Replacement	0	0	0	0	NA
TOTAL OPERATIONS & MAINTENANCE	0	500	0	0	NA

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**DRAINAGE FUND #400
CONTINUED**

GENERAL & ADMINISTRATIVE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	NA
Wages - Overtime	0	0	0	0	NA
Payroll Taxes	0	0	0	0	NA
Retirement	0	0	0	0	NA
Medical and Dental	0	0	0	0	NA
Workers Comp Insurance	0	0	0	0	NA
Audit	0	0	0	0	NA
Bank Charges and Fees	0	0	0	0	NA
Computer Expense	0	0	0	0	NA
Director Fees	0	0	0	0	NA
Dues and Subscriptions	0	0	0	0	NA
Education and Training	0	0	0	0	NA
Elections	0	0	0	0	NA
Insurance - Liability	0	0	0	0	NA
LAFCO Funding	0	0	0	0	NA
Landscape and Janitorial	0	0	0	0	NA
Legal - General Counsel	0	0	0	0	NA
Legal - Water Counsel	0	0	0	0	NA
Professional Services	0	0	0	0	NA
Miscellaneous	0	0	0	0	NA
Newsletter and Mailers	0	0	0	0	NA
Office Supplies	0	0	0	0	NA
Outside Services	0	0	0	0	NA
Postage	0	0	0	0	NA
Public Notices	0	0	0	0	NA
Repairs and Maintenance - Office Equip	0	0	0	0	NA
Repairs and Maintenance - Office Bldg	0	0	0	0	NA
Property Taxes	0	0	0	0	NA
Telephone	0	0	0	0	NA
Travel and Mileage	0	0	0	0	NA
Utilities - Gas, Electric and Trash	0	0	0	0	NA
Oper Transfer Out - Funded Administration	0	0	0	0	NA
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	NA

OTHER EXPENDITURES

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

TOTAL EXPENDITURES	0	500	0	0	NA
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SURPLUS (DEFICIT)	12,192	11,400	11,900	12,000	0.8%
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Interest Earnings	249	100	250	400	60.0%
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NET SURPLUS OR (DEFICIT)	12,441	11,500	12,150	12,400	2.1%
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**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/06	5,000
Net Surplus or (Deficit)	12,400
Estimated Cash Balance 6/30/07	<u>17,400</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

FUNDED REPLACEMENT - TOWN WATER FUND #800 REVENUES	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	93,678	93,678	88,000	-6.1%
TOTAL REVENUES	0	93,678	93,678	88,000	-6.1%

EXPENDITURES OPERATIONS & MAINTENANCE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Automatic Meter Reading-New Installation	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**FUNDED REPLACEMENT - TOWN
WATER FUND #800 CONTINUED
GENERAL & ADMINISTRATIVE**

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	260,691	150,000	155,050	3.4%
TOTAL OTHER EXPENDITURES	0	260,691	150,000	155,050	3.4%
TOTAL EXPENDITURES	0	260,691	150,000	155,050	3.4%
SURPLUS (DEFICIT)	0	(167,013)	(56,322)	(67,050)	19.0%
Interest Earnings	0	35,000	60,000	62,000	3.3%
NET SURPLUS OR (DEFICIT)	0	(132,013)	3,678	(5,050)	-237.3%

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/06	1,760,000
Net Surplus or (Deficit)	(5,050)
Estimated Cash Balance 6/30/07	<u>1,754,950</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

FUNDED REPLACEMENT - TOWN SEWER FUND #810 REVENUES	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/ Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	200,738	200,738	256,000	27.5%
TOTAL REVENUES	0	200,738	200,738	256,000	27.5%

EXPENDITURES OPERATIONS & MAINTENANCE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Automatic Meter Reading-New Installation	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**FUNDED REPLACEMENT-
TOWN SEWER FUND #810 CON'T
GENERAL & ADMINISTRATIVE**

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	195,227	130,000	210,000	61.5%
TOTAL OTHER EXPENDITURES	0	195,227	130,000	210,000	61.5%

TOTAL EXPENDITURES	0	195,227	130,000	210,000	61.5%
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SURPLUS (DEFICIT)	0	5,511	70,738	46,000	-35.0%
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Interest Earnings	0	42,000	78,000	80,000	2.6%
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NET SURPLUS OR (DEFICIT)	0	47,511	148,738	126,000	-15.3%
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**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/06	2,300,000
Net Surplus or (Deficit)	126,000
Estimated Cash Balance 6/30/07	<u>2,426,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

FUNDED REPLACEMENT - BLACKLAKE WATER FUND #820 REVENUES	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	0	0	0	0	N/A

EXPENDITURES OPERATIONS & MAINTENANCE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Automatic Meter Reading-New Installation	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**FUNDED REPLACEMENT -
BL WATER FUND #820 CON'T
GENERAL & ADMINISTRATIVE**

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	20,195	375,564	1759.7%
TOTAL OTHER EXPENDITURES	0	0	20,195	375,564	1759.7%

TOTAL EXPENDITURES	0	0	20,195	375,564	1759.7%
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SURPLUS (DEFICIT)	0	0	(20,195)	(375,564)	1759.7%
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Interest Earnings	0	12,000	17,500	18,000	2.9%
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NET SURPLUS OR (DEFICIT)	0	12,000	(2,695)	(357,564)	13167.7%
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**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/06	498,000
Net Surplus or (Deficit)	(357,564)
Estimated Cash Balance 6/30/07	<u>140,436</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 REVENUES	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	34,000	34,000	23,000	-32.4%
TOTAL REVENUES	0	34,000	34,000	23,000	-32.4%

EXPENDITURES OPERATIONS & MAINTENANCE	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Automatic Meter Reading-New Installation	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

**FUNDED REPLACEMENT -
BL SEWER FUND #830 CON'T
GENERAL & ADMINISTRATIVE**

	2004-05 ACTUAL	2005-06 BUDGET	2005-06 EST ACTUAL	2006-07 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	142,252	215,000	5,121	-97.6%
TOTAL OTHER EXPENDITURES	0	142,252	215,000	5,121	-97.6%

TOTAL EXPENDITURES	0	142,252	215,000	5,121	-97.6%
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SURPLUS (DEFICIT)	0	(108,252)	(181,000)	17,879	-109.9%
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Interest Earnings	0	3,000	2,000	2,600	30.0%
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NET SURPLUS OR (DEFICIT)	0	(105,252)	(179,000)	20,479	-111.4%
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**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/06	(30,000)
Net Surplus or (Deficit)	20,479
Estimated Cash Balance 6/30/07	<u>(9,521)</u>

NIPOMO COMMUNITY SERVICES DISTRICT
REPAIR AND MAINTENANCE SUMMARY
2006-2007

BUDGET ITEMS FOR 2006-2007	#110 ADMIN	#120 TOWN WATER	#130 TOWN SEWER	#140 BL WATER	#150 BL SEWER	TOTAL
<u>ADMINISTRATION</u>						
Office parking lot resurface and restripe	2,500					2,500
Paint office building, fence and exterior repairs	25,000					25,000
Miscellaneous Repairs and Maintenance	3,000					3,000
<u>WATER DIVISIONS</u>						
Hydrant Flushing Program		40,000		5,000		45,000
Valve Exercising Program		42,500		7,500		50,000
Hydrant painting and numbering		22,950		4,050		27,000
Miscellaneous Repairs and Maintenance		55,000		3,000		58,000
<u>SEWER DIVISIONS</u>						
Sewer jetting and pumping service			50,000		15,750	65,750
Miscellaneous Repairs and Maintenance			6,750		2,000	8,750
	<u>30,500</u>	<u>160,450</u>	<u>56,750</u>	<u>19,550</u>	<u>17,750</u>	<u>285,000</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2006-2007

BUDGET ITEMS FOR 2006-2007	<u>#110</u> <u>ADMIN</u>	<u>#120</u> <u>TOWN WATER</u>	<u>#130</u> <u>TOWN SEWER</u>	<u>#140</u> <u>BL WATER</u>	<u>#150</u> <u>BL SEWER</u>	<u>TOTAL</u>
<u>CHECK ENDORSER</u> Automatic check endorsing machine	2,900	0	0	0	0	2,900
<u>IMAGEWARE</u> Scanning, indexing and storage software	9,700	0	0	0	0	9,700
<u>AERIAL PHOTO</u> Overhead aerial photo of Nipomo Mesa	0	1,500	575	175	250	2,500
<u>LARGE FORMAT PRINTER</u> Printer for 24" x 36" blueprints, posters, etc	3,500	0	0	0	0	3,500
<u>PREVENTATIVE MAINTENANCE PROGRAM</u> Software program and training	0	6,000	2,300	800	900	10,000
<u>PICK UP TRUCK</u> New field pick up truck to replace aging truck	0	15,600	5,980	2,080	2,340	26,000
<u>PIPE LOCATOR</u> Equipment to locate mains and laterals	0	5,100	1,955	680	765	8,500
<u>SECURITY MONITORING AT TANKS</u> Motion sensor equipment for security breaches	0	5,500	0	0	0	5,500
<u>GAS TESTER</u> Testing equipment for dangerous environments	0	0	3,910	0	690	4,600
	<u>16,100</u>	<u>33,700</u>	<u>14,720</u>	<u>3,735</u>	<u>4,945</u>	<u>73,200</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2006-2007

BUDGET ITEMS FOR 2006-2007	#800	#810	#820	#830	TOTAL
	FUNDED REPLACEMENT TOWN WATER	FUNDED REPLACEMENT TOWN SEWER	FUNDED REPLACEMENT BL WATER	FUNDED REPLACEMENT BL SEWER	
Gardenia Lift Station	0	135,000	0	0	135,000
Hazel Lane Lift Station	0	75,000	0	0	75,000
Standpipe repairs and painting	95,000	0	0	0	95,000
Hydrant Replacement Program	49,300	0	8,700	0	58,000
Air-Vac Can Replacement Program	7,500	0	7,500	0	15,000
Sampling Station Replacement Program	3,250	0	3,250	0	6,500
Subtotal	<u>155,050</u>	<u>210,000</u>	<u>19,450</u>	<u>0</u>	<u>384,500</u>
 <u>Capital Improvement Projects-Shared Project Costs</u>					
GIS System Upgrade	0	0	5,226	0	5,226
Southland Shop Upgrade	0	0	43,510	0	43,510
SCADA System Upgrades	0	0	5,226	0	5,226
Blacklake Water Pump Station	0	0	302,152	0	302,152
Woodgreen Lift Station Access Road	0	0	0	5,121	5,121
Subtotal	<u>0</u>	<u>0</u>	<u>356,114</u>	<u>5,121</u>	<u>361,235</u>
GRAND TOTAL	<u>155,050</u>	<u>210,000</u>	<u>375,564</u>	<u>5,121</u>	<u>745,735</u>

CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL IMPROVEMENTS
 SHARED PROJECT COST SUMMARY
 2006-2007

BUDGET ITEMS FOR 2006-2007	#820 FUNDED REPLACEMENT BL WATER	#830 FUNDED REPLACEMENT BL SEWER	#700 TOWN WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES CHARGES	#500 SUPPLEMENTAL WATER CHARGES	TOTAL
Hetrick Water Line	0	0	275,000	0	0	275,000
GIS System Upgrades	5,100	0	18,000	6,900		30,000
Desalination Study	0	0	50,000	0	0	50,000
Master Plan Update	0	0	55,000	55,000	0	110,000
Southland Shop Upgrade	42,500	0	150,000	57,500	0	250,000
SCADA System Upgrades	5,100	0	18,000	6,900	0	30,000
Frontage Road Sewer Trunk Line Upgrade (Tefft to Division)	0	0	0	1,000,000	0	1,000,000
Southland WWTF Upgrade (including Sewer Trunk Line from Division to Southland)	0	0	0	1,970,000	0	1,970,000
Blacklake Water Pump Station	295,000	0	0	0	0	295,000
Woodgreen Lift Station Access Road	0	5,000	0	0	0	5,000
Supplemental Water Project						0
MOU Reservation Fee	0	0	0	0	187,500	187,500
CEQA	0	0	0	0	20,000	20,000
Design	0	0	0	0	700,000	700,000
Appraisals	0	0	0	0	30,000	30,000
Funding	0	0	0	0	10,000	10,000
Permits	0	0	0	0	10,000	10,000
Burton and Mallagh Water and Sewer Line Reset	0	0	50,000	50,000	0	100,000
Projects Manager Wages and Benefits (allocated based on total budgeted cost of capital project)	8,414	121	13,696	74,925	23,170	120,326
	<u>356,114</u>	<u>5,121</u>	<u>629,696</u>	<u>3,221,225</u>	<u>980,670</u>	<u>5,192,826</u>

Description of Proposed Capital Improvement Projects can be found on Pages 61-63

**NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
DESCRIPTION OF PROPOSED PROJECTS
2006-2007**

Hetrick Water Line – This project involves replacement of approximately 900 linear feet of 8” water main with a new 12” water main in Hetrick Road between Willow and Live Oak Ridge. Staff proposes to complete an environmental review, secure permits, solicit contractor bids, retain a construction manager, retain a contractor and complete all work before the end of the fiscal year.

GIS System Upgrades – This project involves upgrades to the existing Geographic Information System including addition of data and rectification of features to the actual geography. Staff proposes to use a contractor to assist in implementing the upgrades before the end of the fiscal year.

Desalination Study – This project involves monitoring desalination technology and the efforts of the South County Sanitation District as it evaluates the feasibility of constructing a desalination facility at the Oceano Wastewater Treatment Plant (WWTF). Staff proposes to perform these tasks in-house on an on-going basis until subsequent action is required.

Master Plan Update – This project involves replacement of NCSD’s 2002 Water Master Plan and Sewer Master Plan with new plans that take into account the proposed Supplemental Water Project, upgrades to the Southland WWTF, compliance with the State’s Sanitary Sewer Overflow Regulations, and adjustment for projects completed. Staff also proposes to evaluate the compliment of field crew to develop recommendations with regard to the appropriate staffing level and organization. Staff proposes to use a consultant to prepare these Updates and to complete both plans before the end of the fiscal year.

Southland Shop Upgrade – This project involves the enlargement of the shop itself to address staff health requirements, staff space requirements and storage of materials and equipment plus a reconfiguration of the yard layout. Staff proposes to develop a concept plan, secure Board selection of a proposed project, complete environmental review, secure permits, solicit contractor bids, retain a construction manager, retain a contractor and complete all work before the end of the fiscal year.

SCADA System Upgrades - This project involves upgrades to the existing Supervisory Control and Data Acquisition System including addition of data and rectification of features to the actual geography. Staff proposes to use a contractor to assist in implementing the upgrades before the end of the fiscal year.

**NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
DESCRIPTION OF PROPOSED PROJECTS
2006-2007**

Frontage Road Sewer Trunk Line Upgrade (Tefft to Division) – This project involves the replacement/re-alignment of the current sewer trunk line in the Frontage Road from Tefft to Division by third parties as a function of County development conditions. NCSD’s role is to edit the plans to ensure compliance with the adopted Standard Specifications; to inspect the work; and to fund the costs of upgrades approved by the Board. There is no clear timeline on this project.

Southland WWTF Upgrade – This project involves two phases – Immediate Upgrades to the WWTF to address the RWQCB Notice of Violation and then Development of a Facility Master Plan to address future capacity and quality goals. In regards to the Immediate Upgrades, staff proposes to complete an environmental review, secure permits, solicit contractor bids, retain a construction manager, retain a contractor and complete all works before the end of the fiscal year. In regards to Development of a Facility Master Plan, staff proposes to work with a consultant to prepare a draft Plan, secure Board selection of a proposed project, complete environmental review, solicit contractor bids, retain a construction manager, retain a contractor and complete initial work before the end of the fiscal year. Actual construction of the Long Term upgrades to the WWTF and to the trunk line in Frontage will extend beyond the end of this fiscal year.

Blacklake Water Pump Station – This project involves replacement of the existing water pump station for the Blacklake Division with a more efficient and capable facility. Staff proposes to complete an environmental review, solicit contractor bids, secure permits, retain a construction manager, retain a contractor and complete all work before the end of the fiscal year.

Woodgreen Lift Station Access Road – This project involves the construction of an all weather access road to the lift station from the South end of Woodgreen. Staff proposes to complete an environmental review, solicit contractor bids, secure permits, retain a contractor and complete all work before the end of the fiscal year.

Supplemental Water Project – This project involves construction of a pipeline, pump stations, storage reservoirs and treatment facilities to add supplemental water from the City of Santa Maria. Staff proposes to complete the environmental review, prepare pre-design studies, secure Board selection of the project to be built, secure funding, secure permits, secure the required lands and right of ways, retain a construction manager, and solicit bids before the end of the fiscal. The actual construction activity will start in a subsequent year and extend through 2008.

**NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
DESCRIPTION OF PROPOSED PROJECTS
2006-2007**

Burton and Mallagh Water Lines - The County will be designing and constructing drainage improvements in both Burton and Mallagh that will require the relocation of the respective NCSD water lines. NCSD's role is to edit the plans to ensure compliance with the adopted Standard Specifications; to inspect the work; and to fund the costs of upgrades approved by the Board. There is no clear timeline on this project.

NON-OPERATING BUDGET

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

FY 6/30/07

Hetrick Water Line	275,000
GIS System Upgrades (1)	18,000
Desalination Study (Carryover from 2004-05 and 2005-06 budget)	50,000
Master Plan Update (1)	55,000
Southland Shop Upgrade (1)	150,000
SCADA System Upgrade (1)	18,000
Projects Manager Wages and Benefits (allocated) (1)	13,696
Mallagh water line reset (due to County drainage project)	25,000
Burton water line reset (due to County drainage project)	25,000
Water line reset (due to future County drainage projects)	

TOTAL - UNADJUSTED COST	629,696
CONTINGENCY FACTOR @ 5%	31,485
ADJUSTED TOTAL	<u>661,181</u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)	
<u>FY 6/30/08</u>	<u>FY 6/30/09</u>
18,000	18,000
18,000	18,000
50,000	50,000
86,000	86,000

(1) See Capital Improvements Shared Project Cost Summary on Page 60

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

	FY 6/30/07
OPENING BALANCE	4,540,000
SOURCES	
INVESTMENT INCOME (1)	158,900
CAPACITY CHARGES (2)	162,565
TOTAL SOURCES	321,465
USES	
CAPITAL EXPENDITURES	661,181
TOTAL USES	661,181
NET SOURCES AND USES	-339,716
ENDING BALANCE AND RESERVE	4,200,284

- (1) Interest income projected at 3.5% annually
- (2) Project 65 new connections per year

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/08	FY 6/30/09
	4,200,284	4,261,294
	147,010	149,145
	0	0
	147,010	149,145
	86,000	86,000
	86,000	86,000
	61,010	63,145
	4,261,294	4,324,439

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

FY 6/30/07

GIS System Upgrades (1)	6,900
Master Plan Update (1)	55,000
Southland Shop Upgrade (1)	57,500
SCADA System Upgrade (1)	6,900
Frontage Road Sewer Trunk Line Upgrade (Tefft to Division)	1,000,000
Souhtland WWTF Upgrade (including Sewer Trunk Line from Division to Southland)	1,970,000
Projects Manager Wages and Benefits (allocated)	74,925
Mallagh water line reset (due to County drainage project)	25,000
Burton water line reset (due to County drainage project)	25,000
Water line reset (due to future County drainage projects)	
Palms Lift Station gravity bypass	
East Side trunk line	

TOTAL - UNADJUSTED COST	3,171,225
CONTINGENCY FACTOR @ 5%	158,561
ADJUSTED TOTAL	<u>3,329,786</u>

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

FY 6/30/08 FY 6/30/09

6,900	6,900
6,900	6,900
50,000	50,000
250,000	
	500,000
313,800	563,800

(1) See Capital Improvements Shared Project Cost Summary on Page 60

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

	FY 6/30/07
OPENING BALANCE	5,125,000
SOURCES	
INVESTMENT INCOME (1)	179,375
CAPACITY CHARGES (2)	163,057
TOTAL SOURCES	342,432
USES	
CAPITAL EXPENDITURES	3,329,786
DEBT SERVICE I=0% N=20 (3)	77,050
TOTAL USES	3,406,836
NET SOURCES AND USES	-3,064,404
ENDING BALANCE AND RESERVE	2,060,596

- (1) Interest income projected at 3.5% annually
- (2) Project 41 new connections per year
- (3) Debt service on State Revolving Fund Loan (Phase I and II of Sewer Plant Expansion)

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/08	FY 6/30/09
	2,060,596	1,741,867
	72,121	34,837
	0	0
	72,121	34,837
	313,800	563,800
	77,050	77,050
	390,850	640,850
	-318,729	-606,013
	1,741,867	1,135,854

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

FY 6/30/07

No Capital Projects are proposed. Property Tax revenues are pledged first to Debt Serve of the Certificates of Participation (COP's). It is anticipated that the balance will be transferred as needed to fund the Supplemental Water Project	
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PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

FY 6/30/08 FY 6/30/09

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TOTAL - UNADJUSTED COST	0
CONTINGENCY FACTOR @ 5%	0
ADJUSTED TOTAL	<u>0</u>

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

	FY 6/30/07
OPENING BALANCE	785,000
SOURCES	
INVESTMENT INCOME (1)	27,475
PROPERTY TAXES (2)	442,000
TOTAL SOURCES	469,475
USES	
CAPITAL EXPENDITURES	0
CERTIFICATES OF PARTICIPATION DEBT SERVICE (3)	244,950
TOTAL USES	244,950
NET SOURCES AND USES	224,525
ENDING BALANCE AND RESERVE	1,009,525

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/08	FY 6/30/09
	1,009,525	1,246,978
	20,191	24,940
	464,100	487,305
	484,291	512,245
	0	0
	246,838	244,494
	246,838	244,494
	237,453	267,751
	1,246,978	1,514,728

- (1) Interest income projected at 3.5% annually
- (2) Assume 5% growth in Property Tax Revenue
- (3) Debt service of Certificates of Participation secured by ad valorem property taxes

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

FY 6/30/07

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

FY 6/30/08 FY 6/30/09

Supplemental Water (City of Santa Maria)	
MOU Reservation Fee	187,500
CEQA (Douglas Wood and Associates)	20,000
Engineering Design	700,000
Appraisals	30,000
Funding	10,000
Permits	10,000
Project Manager-Wages and benefits (allocated) (1)	23,170

MOU Reservation Fee
Construction

TOTAL - UNADJUSTED COST	980,670
CONTINGENCY FACTOR @ 5%	49,034
ADJUSTED TOTAL	<u>1,029,704</u>

225,000	300,000
6,000,000	3,000,000

6,225,000 3,300,000

(1) See Capital Improvements Shared Project Cost Summary on Page 60

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FINANCING PLAN
 SUPPLEMENTAL WATER

	FY 6/30/07
OPENING BALANCE	552,648
COP TRUST FUND CONTRIBUTION	1,547,822
CAPACITY CHARGES-SUPPLEMENTAL WATER (1)	79,500
INVESTMENT INCOME (2)	19,343
ADDITIONAL FUNDING SOURCE (TO BE DETERMINED)	
TOTAL SOURCES	1,646,665
USES	
CAPITAL EXPENDITURES (3)	1,029,704
TOTAL USES	1,029,704
NET SOURCES AND USES	616,961
ENDING BALANCE AND RESERVE	1,169,609

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)	
FY 6/30/08	FY 6/30/09
1,169,609	1,047,501
79,500	79,500
23,392	20,950
6,000,000	0
6,102,892	100,450
6,225,000	3,300,000
6,225,000	3,300,000
-122,108	-3,199,550
1,047,501	-2,152,049

- (1) Supplemental Water Capacity Charge
- (2) Interest income projected at 3.5% annually
- (3) Supplemental Water Project