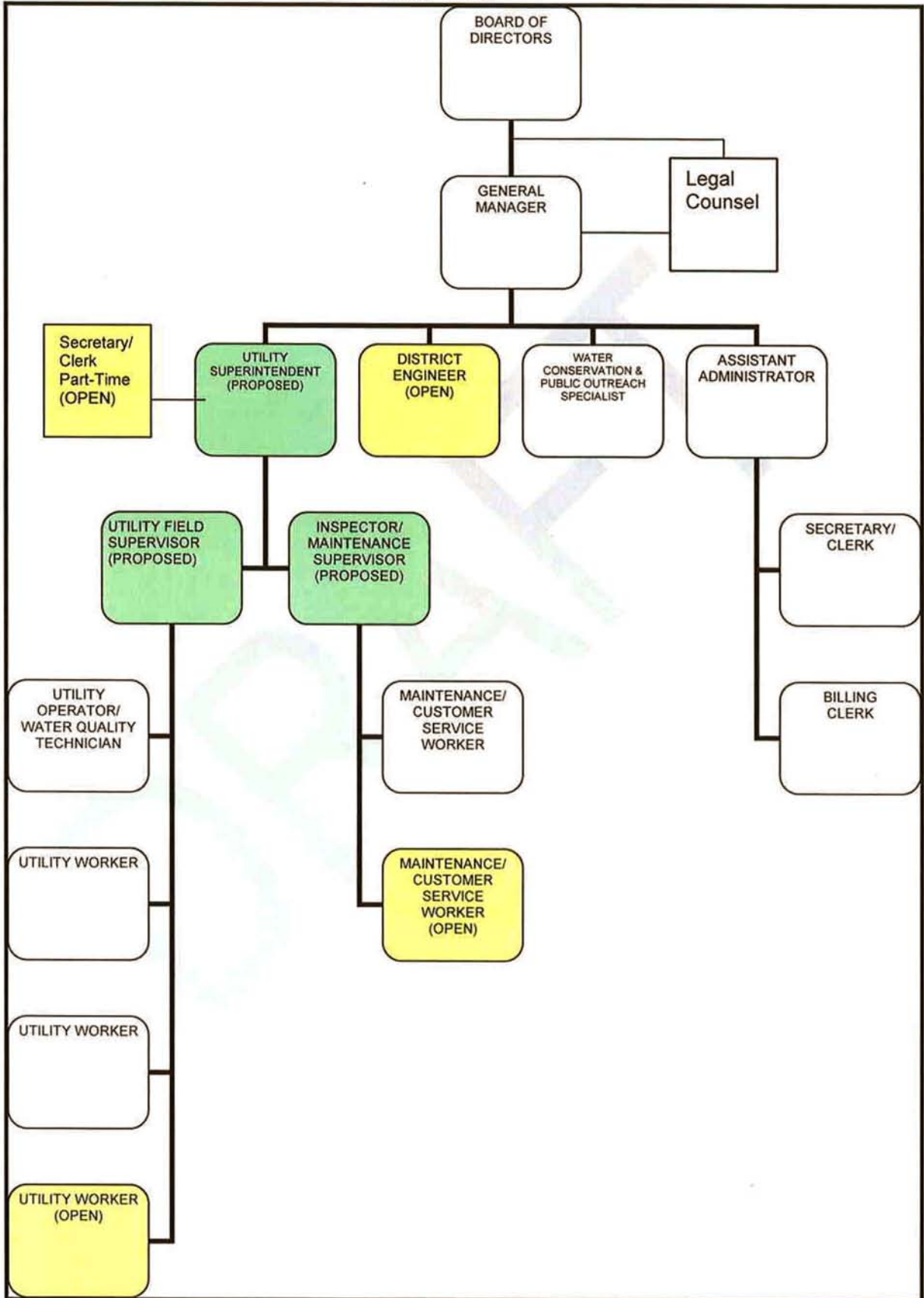


NIPOMO COMMUNITY SERVICES DISTRICT
 PROPOSED ORGANIZATIONAL STRUCTURE
 2007-2008



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2007-2008

<u>OFFICE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
General Manager	1	1
District Engineer	0	1
Assistant Administrator	1	1
Secretary	1	1
Billing Clerk	1	1
Water Conservation and Public Outreach Specialist	<u>1</u> <u>5</u>	<u>1</u> <u>6</u>
<u>MAINTENANCE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
Utility Superintendent	0	1
Utility Field Supervisor	1	1
Utility Field Foreman	1	0
Inspector/Maintenance Supervisor	0	1
Utility Operator	1	1
Utility Worker	2	3
Maintenance/Customer Service Worker	<u>1</u> <u>6</u>	<u>2</u> <u>9</u>
TOTAL	<u>11</u>	<u>15</u>

NIPOMO COMMUNITY SERVICES DISTRICT
MONTHLY SALARY SCHEDULE
2007-2008

Salary Range #	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
1	\$1,618	\$1,699	\$1,783	\$1,873	\$1,966	\$2,015	\$2,065
2	\$1,658	\$1,741	\$1,828	\$1,919	\$2,015	\$2,066	\$2,116
3	\$1,699	\$1,783	\$1,873	\$1,966	\$2,065	\$2,116	\$2,168
4	\$1,741	\$1,828	\$1,919	\$2,015	\$2,116	\$2,169	\$2,222
5	\$1,783	\$1,873	\$1,966	\$2,065	\$2,168	\$2,222	\$2,276
6	\$1,828	\$1,919	\$2,015	\$2,116	\$2,222	\$2,278	\$2,333
7	\$1,873	\$1,966	\$2,065	\$2,168	\$2,276	\$2,333	\$2,390
8	\$1,919	\$2,015	\$2,116	\$2,222	\$2,333	\$2,391	\$2,450
9	\$1,966	\$2,065	\$2,168	\$2,276	\$2,390	\$2,450	\$2,510
10	\$2,015	\$2,116	\$2,222	\$2,333	\$2,450	\$2,511	\$2,572
11	\$2,065	\$2,168	\$2,276	\$2,390	\$2,510	\$2,572	\$2,635
12	\$2,116	\$2,222	\$2,333	\$2,450	\$2,572	\$2,637	\$2,701
13	\$2,168	\$2,276	\$2,390	\$2,510	\$2,635	\$2,701	\$2,767
14	\$2,222	\$2,333	\$2,450	\$2,572	\$2,701	\$2,768	\$2,836
15	\$2,276	\$2,390	\$2,510	\$2,635	\$2,767	\$2,836	\$2,905
16	\$2,333	\$2,450	\$2,572	\$2,701	\$2,836	\$2,907	\$2,978
17	\$2,390	\$2,510	\$2,635	\$2,767	\$2,905	\$2,978	\$3,050
18	\$2,450	\$2,572	\$2,701	\$2,836	\$2,978	\$3,052	\$3,127
19	\$2,510	\$2,635	\$2,767	\$2,905	\$3,050	\$3,127	\$3,203
20	\$2,572	\$2,701	\$2,836	\$2,978	\$3,127	\$3,205	\$3,283
21	\$2,635	\$2,767	\$2,905	\$3,050	\$3,203	\$3,283	\$3,363
22	\$2,701	\$2,836	\$2,978	\$3,127	\$3,283	\$3,365	\$3,447
23	\$2,767	\$2,905	\$3,050	\$3,203	\$3,363	\$3,447	\$3,531
24	\$2,836	\$2,978	\$3,127	\$3,283	\$3,447	\$3,533	\$3,619
25	\$2,905	\$3,050	\$3,203	\$3,363	\$3,531	\$3,619	\$3,708
26	\$2,978	\$3,127	\$3,283	\$3,447	\$3,619	\$3,710	\$3,800
27	\$3,050	\$3,203	\$3,363	\$3,531	\$3,708	\$3,800	\$3,893
28	\$3,127	\$3,283	\$3,447	\$3,619	\$3,800	\$3,895	\$3,990
29	\$3,203	\$3,363	\$3,531	\$3,708	\$3,893	\$3,990	\$4,088
30	\$3,283	\$3,447	\$3,619	\$3,800	\$3,990	\$4,090	\$4,190
31	\$3,363	\$3,531	\$3,708	\$3,893	\$4,088	\$4,190	\$4,292
32	\$3,447	\$3,619	\$3,800	\$3,990	\$4,190	\$4,295	\$4,399
33	\$3,531	\$3,708	\$3,893	\$4,088	\$4,292	\$4,399	\$4,507
34	\$3,619	\$3,800	\$3,990	\$4,190	\$4,399	\$4,509	\$4,619
35	\$3,708	\$3,893	\$4,088	\$4,292	\$4,507	\$4,619	\$4,732
36	\$3,800	\$3,990	\$4,190	\$4,399	\$4,619	\$4,735	\$4,850

Salary Range #	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
37	\$3,893	\$4,088	\$4,292	\$4,507	\$4,732	\$4,850	\$4,969
38	\$3,990	\$4,190	\$4,399	\$4,619	\$4,850	\$4,972	\$5,093
39	\$4,088	\$4,292	\$4,507	\$4,732	\$4,969	\$5,093	\$5,217
40	\$4,190	\$4,399	\$4,619	\$4,850	\$5,093	\$5,220	\$5,348
41	\$4,292	\$4,507	\$4,732	\$4,969	\$5,217	\$5,348	\$5,478
42	\$4,399	\$4,619	\$4,850	\$5,093	\$5,348	\$5,481	\$5,615
43	\$4,507	\$4,732	\$4,969	\$5,217	\$5,478	\$5,615	\$5,752
44	\$4,619	\$4,850	\$5,093	\$5,348	\$5,615	\$5,755	\$5,896
45	\$4,732	\$4,969	\$5,217	\$5,478	\$5,752	\$5,896	\$6,039
46	\$4,850	\$5,093	\$5,348	\$5,615	\$5,896	\$6,043	\$6,190
47	\$4,969	\$5,217	\$5,478	\$5,752	\$6,039	\$6,190	\$6,341
48	\$5,093	\$5,348	\$5,615	\$5,896	\$6,190	\$6,345	\$6,500
49	\$5,217	\$5,478	\$5,752	\$6,039	\$6,341	\$6,500	\$6,658
50	\$5,348	\$5,615	\$5,896	\$6,190	\$6,500	\$6,662	\$6,825
51	\$5,478	\$5,752	\$6,039	\$6,341	\$6,658	\$6,825	\$6,991
52	\$5,615	\$5,896	\$6,190	\$6,500	\$6,825	\$6,996	\$7,166
53	\$5,752	\$6,039	\$6,341	\$6,658	\$6,991	\$7,166	\$7,341
54	\$5,896	\$6,190	\$6,500	\$6,825	\$7,166	\$7,345	\$7,524
55	\$6,039	\$6,341	\$6,658	\$6,991	\$7,341	\$7,524	\$7,708
56	\$6,190	\$6,500	\$6,825	\$7,166	\$7,524	\$7,713	\$7,901
57	\$6,341	\$6,658	\$6,991	\$7,341	\$7,708	\$7,901	\$8,093
58	\$6,500	\$6,825	\$7,166	\$7,524	\$7,901	\$8,098	\$8,296
59	\$6,658	\$6,991	\$7,341	\$7,708	\$8,093	\$8,296	\$8,498
60	\$6,825	\$7,166	\$7,524	\$7,901	\$8,296	\$8,503	\$8,711
61	\$6,991	\$7,341	\$7,708	\$8,093	\$8,498	\$8,711	\$8,923
62	\$7,166	\$7,524	\$7,901	\$8,296	\$8,711	\$8,928	\$9,146
63	\$7,341	\$7,708	\$8,093	\$8,498	\$8,923	\$9,146	\$9,369
64	\$7,524	\$7,901	\$8,296	\$8,711	\$9,146	\$9,375	\$9,603
65	\$7,708	\$8,093	\$8,498	\$8,923	\$9,369	\$9,603	\$9,838
66	\$7,901	\$8,296	\$8,711	\$9,146	\$9,603	\$9,843	\$10,084
67	\$8,093	\$8,498	\$8,923	\$9,369	\$9,838	\$10,084	\$10,329
68	\$8,296	\$8,711	\$9,146	\$9,603	\$10,084	\$10,336	\$10,588

Resolution No. 2006-1000 (adopted 12/31/06)

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2007-2008

VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	ANTICIPATED YEAR OF REPLACEMENT
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
FORD PICK UP	2006	6/25/06	2006	FY 2012-2013
FORD F250	2007	8/25/06	2007	FY 2013-2014
FORD ESCAPE	2007	12/1/06	2007	FY 2013-2014

OTHER EQUIPMENT	DATE PURCHASED
FORD TRACTOR	9/2/80
CASE BACKHOE	9/27/90
DUMP TRUCK	5/25/06

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

RESOLUTION 2007-BUDGET
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2007-2008 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 2007-2008; 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 2007-2008, 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, "2007-2008 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 20th day of June 2007.

Michael Winn, President
Nipomo Community Services District

ATTEST:

APPROVED AS TO FORM:

Donna K. Johnson
Secretary to the Board

Jon S. Seitz
District Legal Counsel

RESOLUTION NO. 2007-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2007-2008 FISCAL YEAR**

WHEREAS, Article XIII B of the California Constitution specifies that appropriations made by governmental entities may increase annually by the change in population and the California per-capita income, and

WHEREAS, it has been determined by the State Department of finance that the California per-capita income increase shall be used; and

WHEREAS, the percent change in the California per-capita income is X.XX% and the percent change in the population of the unincorporated area of San Luis Obispo County is X.XX%.

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:

INFORMATION NOT AVAILABLE FROM THE STATE OF CALIFORNIA UNTIL AFTER MAY 1

1. That the ratio of change is and is determined as follows:
 $X\% \times X\% = X\%$

2. That the 2007-08 appropriation limit is and is determined as follows:

2006-2007 Limitation	\$x
2007-2008 Ratio of Change	x
2007-2008 Appropriations Limitation	\$x
Appropriations Limitation Subject to Limitation	(\$x)
2007-2008 Appropriations Under Limit	<u>\$x</u>

3. No further adjustment to the 2007-08 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 2007-2008.

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 20th day of June 2007.

Michael Winn, President
Nipomo Community Services District

ATTEST:

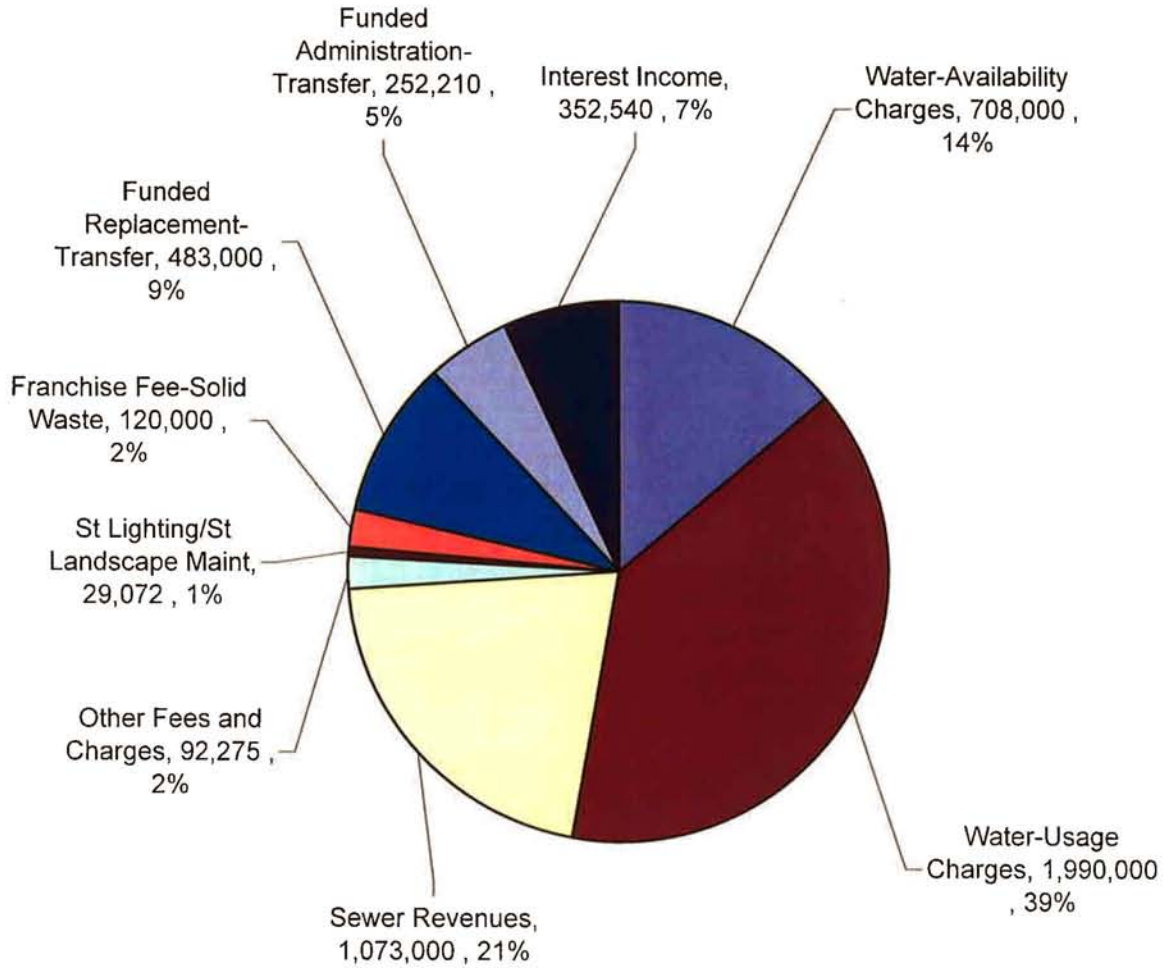
APPROVED AS TO FORM:

Donna K. Johnson
Secretary to the Board

Jon S. Seitz
General Counsel

OPERATING BUDGET

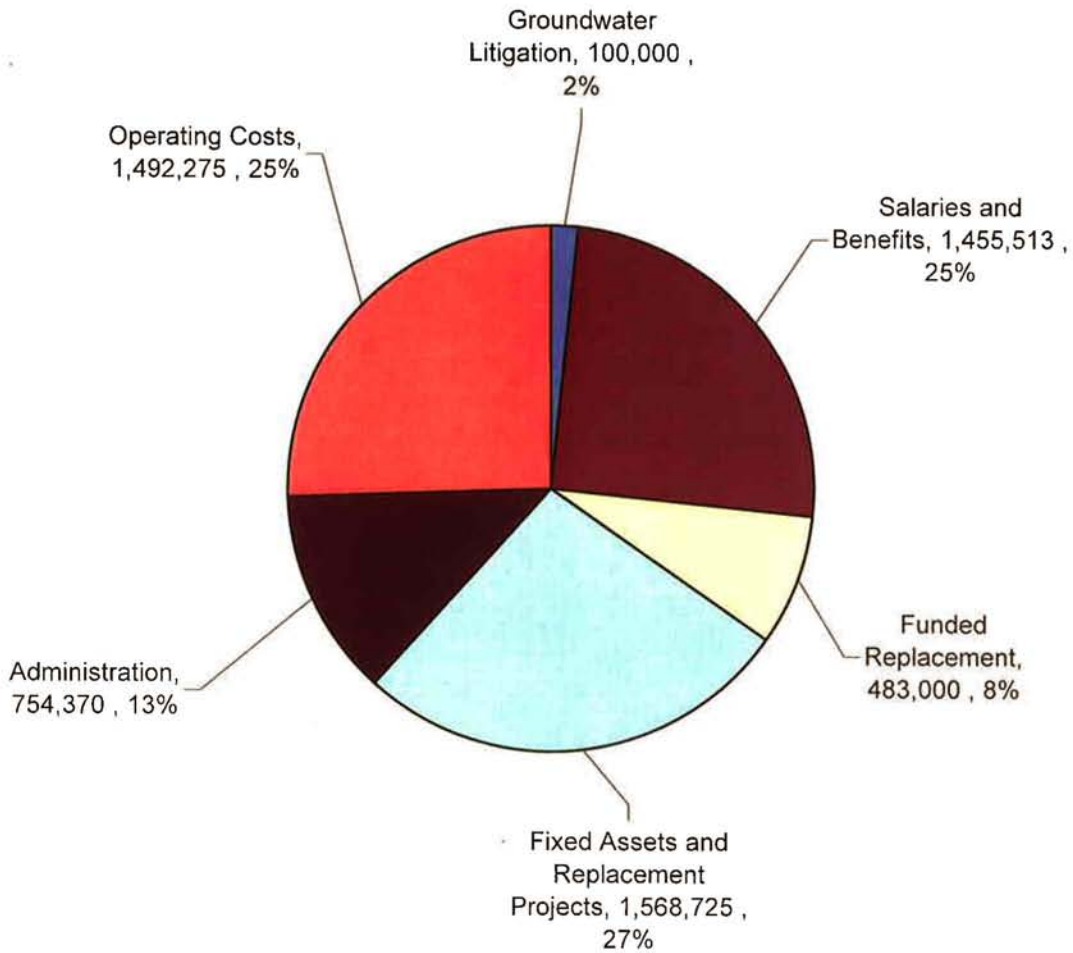
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2007-2008**



TOTAL REVENUES

5,100,097

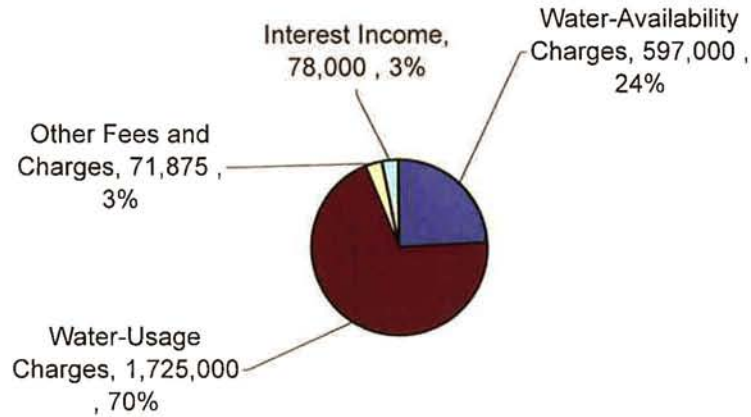
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED EXPENDITURES OF ALL FUNDS
2008-2008**



TOTAL EXPENDITURES

5,853,883

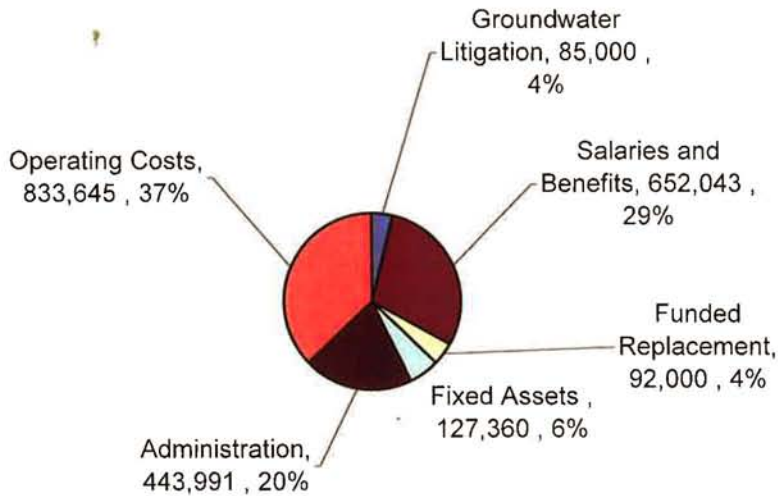
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN WATER FUND #120
REVENUES**



TOTAL REVENUE

2,471,875

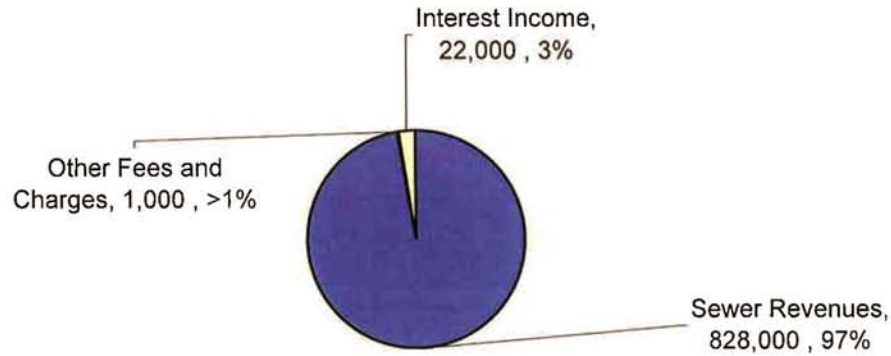
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN WATER FUND #120
EXPENDITURES**



TOTAL EXPENDITURES

2,234,039

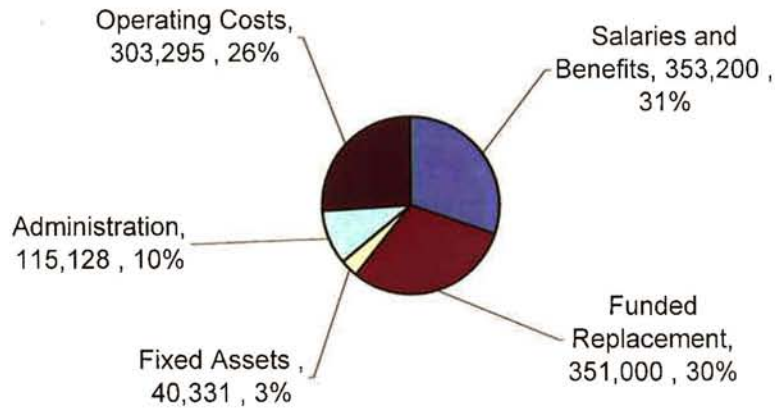
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
REVENUES**



TOTAL REVENUE

851,000

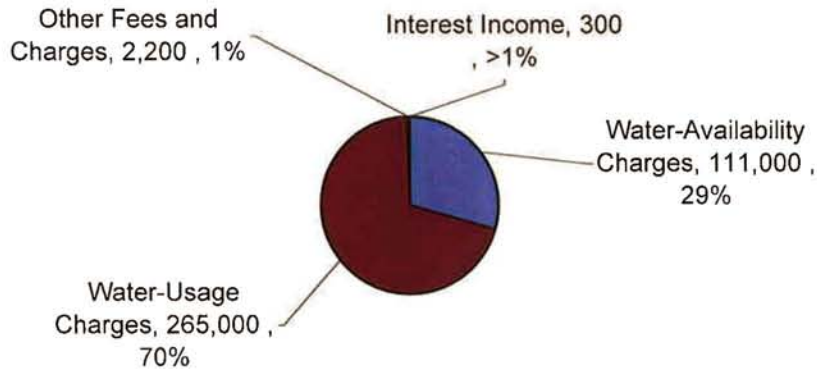
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
EXPENDITURES**



TOTAL EXPENDITURES

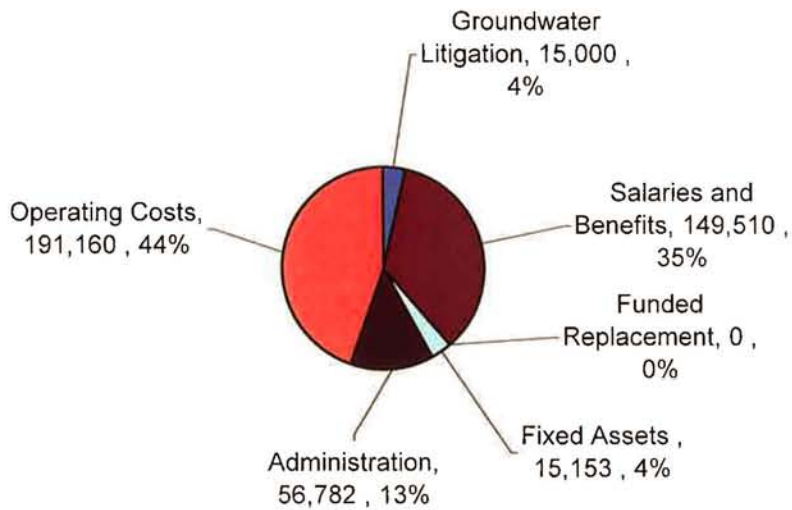
1,162,954

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



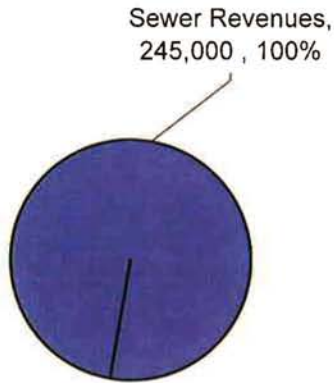
TOTAL REVENUE 378,500

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



TOTAL EXPENDITURES 427,605

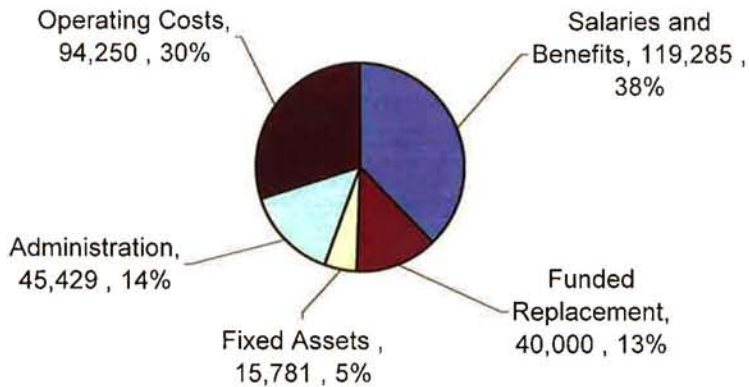
**NIPOMO COMMUNITY SERVICES DISTRICT
BLACKLAKE SEWER FUND #150
REVENUES**



TOTAL REVENUE

245,000

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



TOTAL EXPENDITURES

314,745

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2007-2008**

	#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	#600 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	597,000	0	111,000	0	0	0	0	0	0	0	0	0	708,000
Water - Usage Charges	0	1,725,000	0	265,000	0	0	0	0	0	0	0	0	0	1,990,000
Sewer Revenues	0	0	328,000	0	245,000	0	0	0	0	0	0	0	0	1,073,000
Fees and Penalties	0	40,000	0	2,200	0	0	0	0	0	0	0	0	0	42,200
Meter and Connection Fees	0	6,875	0	0	0	0	0	0	0	0	0	0	0	6,875
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	25,000	0	0	0	0	0	0	14,000	0	0	0	0	44,000
Street Lighting/Landscape Maint Charges	0	0	0	0	0	18,836	10,236	0	0	0	0	0	0	29,072
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	120,000	0	0	0	0	0	120,000
Oper Transfers In-Funded Admin	252,210	0	0	0	0	0	0	0	0	0	0	0	0	252,210
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	92,000	351,000	0	40,000	483,000
	257,210	2,393,875	829,000	378,200	245,000	18,836	10,236	120,000	14,000	92,000	351,000	0	40,000	4,749,357

EXPENDITURES														
OPERATIONS & MAINTENANCE														
Wages	0	224,898	136,445	68,560	55,135	0	0	0	0	0	0	0	0	485,038
Wages - Overtime	0	26,400	12,100	9,625	6,875	0	0	0	0	0	0	0	0	55,000
Payroll Taxes	0	4,600	2,700	1,425	1,120	0	0	0	0	0	0	0	0	9,845
Retirement	0	61,700	36,100	19,180	15,300	0	0	0	0	0	0	0	0	132,280
Medical and Dental	0	63,530	29,800	21,200	15,100	0	0	0	0	0	0	0	0	129,630
Workers Comp Insurance	0	15,100	9,200	4,600	3,900	0	0	0	0	0	0	0	0	32,800
Electricity	0	320,000	110,000	90,000	30,000	22,300	0	0	0	0	0	0	0	572,300
Natural Gas-pumping	0	135,000	12,000	0	0	0	0	0	0	0	0	0	0	147,000
Chemicals	0	12,000	15,000	4,000	15,000	0	0	0	0	0	0	0	0	46,000
Lab Tests and Sampling	0	25,000	20,000	6,000	15,000	0	0	0	0	0	0	0	0	66,000
Operating Supplies	0	40,000	26,000	16,000	5,000	0	0	0	0	0	0	0	0	87,000
Outside Services	0	50,000	40,000	20,000	2,000	0	0	0	0	0	0	0	0	112,000
Permits and Operating Fees	0	7,720	4,570	2,100	2,360	0	0	0	0	0	0	0	0	16,750
Repairs & Maintenance	0	118,000	55,000	32,000	18,000	0	0	0	0	0	0	0	0	223,000
Repairs & Maintenance - Vehicles	0	10,000	7,000	2,600	2,000	0	0	0	0	0	0	0	0	21,600
Engineering	0	10,000	2,500	500	500	0	0	0	0	0	0	0	0	13,500
Fuel	0	21,600	8,280	2,880	3,240	0	0	0	0	0	0	0	0	36,000
Paging and Cellular Service	0	3,720	1,425	495	560	0	0	0	0	0	0	0	0	6,200
Meters - New Installations	0	15,000	0	0	0	0	0	0	0	0	0	0	0	15,000
Meters - Replacement Program	0	16,000	0	6,000	0	0	0	0	0	0	0	0	0	22,000
Uniforms	0	3,960	1,520	530	590	0	0	0	0	0	0	0	0	6,600
Landscape Maintenance and Water	0	0	0	0	0	0	5,600	0	0	0	0	0	0	5,600
Street Sweeping & Trash Pickup	0	0	0	0	0	0	0	25,000	0	0	0	0	0	25,000
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	92,000	351,000	0	40,000	0	0	0	0	0	0	0	0	483,000
TOTAL OPERATIONS & MAINTENANCE	0	1,321,873	880,640	315,750	231,680	22,300	5,600	42,025	0	0	0	0	0	2,819,868

GENERAL & ADMINISTRATIVE														
Wages	95,125	168,920	86,000	16,350	14,550	0	0	12,045	0	0	0	0	0	392,990
Wages - Overtime	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	1,610	3,510	1,610	285	250	0	0	230	0	0	0	0	0	7,495
Retirement	28,100	46,760	24,385	4,745	4,220	0	0	3,495	0	0	0	0	0	111,705
Medical and Dental	35,185	35,090	14,075	3,390	2,700	0	0	4,575	0	0	0	0	0	95,015
Workers Comp Insurance	1,000	1,535	785	150	135	0	0	110	0	0	0	0	0	3,715
Audit	1,200	4,000	1,600	560	640	0	0	0	0	0	0	0	0	8,000
Bank Charges and Fees	1,220	600	0	60	0	0	0	0	0	0	0	0	0	1,880
Computer Expense	4,800	16,000	6,400	2,240	2,560	0	0	0	0	0	0	0	0	32,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2007-2008**

	#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
Director Fees	3,600	12,000	4,800	1,680	1,920	0	0	0	0	0	0	0	0	24,000
Dues and Subscriptions	1,455	4,850	1,940	680	975	0	0	0	0	0	0	0	0	9,900
Education and Training	825	2,750	1,100	385	440	0	0	0	0	0	0	0	0	5,500
Elections	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	17,800	0	0	0	0	0	0	0	0	0	0	0	0	17,800
Landscape and Janitorial	1,140	3,800	1,520	1,750	610	0	0	0	0	0	0	0	0	8,820
Legal - General and Special Counsel	28,000	95,000	5,000	5,000	1,000	0	0	1,000	0	0	0	0	0	135,000
Legal - Water Counsel	0	85,000	0	15,000	0	0	0	0	0	0	0	0	0	100,000
Professional Services	0	95,550	12,190	15,490	4,770	0	0	0	0	0	0	0	0	128,000
Miscellaneous	2,700	1,500	500	500	500	0	0	0	0	0	0	0	0	5,700
Newsletter and Mailers	450	1,500	600	240	270	0	0	0	0	0	0	0	0	3,060
Office Supplies	2,175	7,250	2,900	1,015	1,160	0	0	0	0	0	0	0	0	14,500
Outside Services	1,425	4,750	1,900	760	855	0	0	0	0	0	0	0	0	9,690
Postage	500	13,285	5,120	1,785	2,000	0	0	0	0	0	0	0	0	22,690
Public Notices	4,000	3,000	1,150	400	450	100	350	0	0	0	0	0	0	9,450
Repairs and Maintenance - Office	600	2,000	800	280	320	0	0	0	0	0	0	0	0	4,000
Repairs and Maintenance - Buildings	3,500	0	0	0	0	0	0	0	0	0	0	0	0	3,500
Property Taxes	0	830	0	0	0	0	0	0	0	0	0	0	0	830
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	6,500	0	0	0	0	0	0	0	0	0	0	0	0	6,500
Oper Transfer Out - Funded Administration	0	151,326	58,008	20,177	22,699	0	0	0	0	0	0	0	0	252,210
TOTAL GENERAL & ADMINISTRATIVE	250,110	784,806	241,983	96,702	67,284	600	350	23,455	0	0	0	0	0	1,465,290
OTHER EXPENDITURES														
Interest Expense - Debt Service	0	6,775	0	0	0	0	0	0	0	0	0	0	0	6,775
Debt Service - Principal Portion	0	9,000	0	0	0	0	0	0	0	0	0	0	0	9,000
Fixed Assets	7,100	111,585	40,331	15,153	15,781	0	0	0	0	0	0	0	0	189,950
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	170,000	60,000	903,000	230,000	1,363,000
TOTAL OTHER EXPENDITURES	7,100	127,360	40,331	15,153	15,781	0	0	0	0	170,000	60,000	903,000	230,000	1,568,725
TOTAL EXPENDITURES	257,210	2,234,039	1,162,954	427,605	314,745	22,900	5,950	65,480	0	170,000	60,000	903,000	230,000	5,853,883
SURPLUS (DEFICIT)	0	159,836	(333,954)	(49,405)	(69,745)	(4,064)	4,286	54,520	14,000	(78,000)	291,000	(903,000)	(190,000)	(1,104,526)
Interest Earnings	0	78,000	22,000	300	0	2,100	585	21,500	555	91,500	136,000	15,000	0	367,540
NET SURPLUS OR (DEFICIT)	0	237,836	(311,954)	(49,105)	(69,745)	(1,964)	4,871	76,020	14,555	13,500	427,000	(888,000)	(190,000)	(736,986)
ESTIMATED FUNDS AVAILABLE														
Estimated Account Balance 7/1/07	0	1,500,000	555,000	30,000	25,000	42,000	8,800	425,000	5,000	1,900,000	2,645,000	450,000	(36,000)	7,549,800
Net Surplus or (Deficit)	0	237,836	(311,954)	(49,105)	(69,745)	(1,964)	4,871	76,020	14,555	13,500	427,000	(888,000)	(190,000)	(736,986)
Estimated Account Balance 7/1/08	0	1,737,836	243,046	(19,105)	(44,745)	40,036	13,671	501,020	19,555	1,913,500	3,072,000	(438,000)	(226,000)	6,812,814

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

CONSOLIDATED - ALL FUNDS

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	566,648	607,000	620,000	708,000	14.2%
Water - Usage Charges	1,619,511	1,622,000	1,955,000	1,990,000	1.8%
Sewer Revenues	995,634	1,021,000	1,024,500	1,073,000	4.7%
Fees and Penalties	49,703	57,200	40,000	42,200	5.5%
Meter and Connection Fees	10,905	13,750	5,300	6,875	29.7%
Plan Check and Inspection Fees	980	1,000	3,500	1,000	-71.4%
Miscellaneous Income	79,933	41,400	64,500	44,000	-31.8%
Street Lighting/Landscape Maint Charges	28,808	29,106	29,072	29,072	0.0%
Franchise Fee - Solid Waste	115,444	111,000	120,000	120,000	0.0%
Oper Transfers In-Funded Admin	190,250	253,950	224,239	252,210	12.5%
Oper Transfers In-Funded Replacement	328,416	367,000	367,000	483,000	31.6%
TOTAL REVENUES	3,986,232	4,124,406	4,453,111	4,749,357	6.7%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	250,366	254,905	254,500	485,038	90.6%
Wages - Overtime	43,318	41,000	51,600	55,000	6.6%
Payroll Taxes	6,292	5,930	6,950	9,845	41.7%
Retirement	72,154	72,495	65,800	132,280	101.0%
Medical and Dental	58,801	69,140	64,100	129,630	102.2%
Workers Comp Insurance	23,183	26,145	20,500	32,800	60.0%
Electricity-pumping	400,952	576,620	540,100	572,300	6.0%
Natural Gas-pumping	68,023	108,000	124,000	147,000	18.5%
Chemicals	15,096	24,000	26,150	46,000	75.9%
Lab Tests and Sampling	50,990	50,500	50,200	66,000	31.5%
Operating Supplies	74,744	70,000	70,000	87,000	24.3%
Outside Services	52,965	87,000	78,000	112,000	43.6%
Permits and Operating Fees	12,015	13,995	15,600	16,750	7.4%
Repairs & Maintenance (1)	212,161	254,500	198,000	223,000	12.6%
Repairs & Maintenance - Vehicles	20,196	18,050	12,300	21,600	75.6%
Engineering	12,398	13,500	0	13,500	N/A
Fuel	22,914	22,000	29,500	36,000	22.0%
Paging and Cellular Service	5,165	5,600	4,930	6,200	25.8%
Meters - New Installations	7,549	11,000	6,000	15,000	150.0%
Meters-Replacement Program	5,302	18,000	18,000	22,000	22.2%
Uniforms	3,852	5,300	5,450	6,600	21.1%
Landscape Maintenance and Water	8,011	9,600	6,300	5,600	-11.1%
Street Sweeping & Trash Pickup	3,005	39,200	24,000	25,000	4.2%
Water Conservation/Recycling Program	2,234	70,725	8,500	70,725	732.1%
Oper Transfer Out - Funded Replacement	328,416	367,000	367,000	483,000	31.6%
TOTAL OPERATIONS & MAINTENANCE	1,760,102	2,234,205	2,047,480	2,819,868	37.7%

(1) See Detailed Sheet on Page 56

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

**CONSOLIDATED - ALL FUNDS
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	235,932	270,485	223,900	392,990	75.5%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	4,494	4,915	4,600	7,495	62.9%
Retirement	64,656	78,860	59,300	111,705	88.4%
Medical and Dental	54,351	73,640	66,002	95,015	44.0%
Workers Comp Insurance	1,368	2,700	2,205	3,715	68.5%
Audit	4,625	5,000	4,732	8,000	69.1%
Bank Charges and Fees	879	1,795	1,600	1,880	17.5%
Computer Expense	32,678	25,000	20,000	32,000	60.0%
Director Fees	15,300	19,402	19,020	24,000	26.2%
Dues and Subscriptions	6,884	7,000	10,900	9,900	-9.2%
Education and Training	3,086	8,500	3,200	5,500	71.9%
Elections	0	6,000	4,172	0	-100.0%
Insurance - Liability	32,922	36,000	34,600	36,000	4.0%
LAFCO Funding	12,148	16,163	16,163	17,800	10.1%
Landscape and Janitorial	9,170	8,700	8,250	8,820	6.9%
Legal - General and Special Counsel	73,309	81,000	106,900	135,000	26.3%
Legal - Water Counsel	267,312	100,000	135,000	100,000	-25.9%
Professional Services	0	42,500	54,680	128,000	134.1%
Miscellaneous	51,578	5,700	3,250	5,700	75.4%
Newsletter and Mailers	0	0	0	3,060	N/A
Office Supplies	12,688	10,000	18,000	14,500	-19.4%
Outside Services	6,480	7,500	4,300	9,690	125.3%
Postage	14,500	14,000	13,600	22,690	66.8%
Public Notices	7,871	8,750	6,950	9,450	36.0%
Repairs and Maintenance - Office Equip	3,449	3,000	4,400	4,000	-9.1%
Repairs and Maintenance - Office Bldg	3,129	30,500	25,000	3,500	-86.0%
Property Taxes	670	690	815	830	1.8%
Telephone	4,372	5,340	5,150	5,340	3.7%
Travel and Mileage	6,239	10,000	9,050	10,000	10.5%
Utilities-Gas, Electric, Trash	6,902	5,800	5,900	6,500	10.2%
Oper Transfer Out - Funded Administration	190,250	253,950	224,239	252,210	12.5%
TOTAL GENERAL & ADMINISTRATIVE	1,127,242	1,142,890	1,095,878	1,465,290	33.7%

OTHER EXPENDITURES

Interest Expense - Debt Service	7,300	6,900	6,900	6,775	-1.8%
Debt Service - Principal Portion	9,000	9,000	9,000	9,000	0.0%
Fixed Assets	108,594	73,200	38,520	189,950	393.1%
Funded Replacement Projects	531,736	745,735	100,000	1,363,000	1263.0%
TOTAL OTHER EXPENDITURES	656,630	834,835	154,420	1,568,725	915.9%

TOTAL EXPENDITURES	3,543,974	4,211,930	3,297,778	5,853,883	77.5%
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SURPLUS (DEFICIT)	442,258	(87,524)	1,155,333	(1,104,526)	-195.6%
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Interest Earnings	248,640	225,000	353,500	367,540	4.0%
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NET SURPLUS OR (DEFICIT)	690,898	137,476	1,508,833	(736,986)	-148.8%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

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

ADMINISTRATION FUND #110

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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	26,701	5,000	25,500	5,000	-80.4%
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	190,250	253,950	224,239	252,210	12.5%
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	216,951	258,950	249,739	257,210	3.0%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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
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 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

**ADMINISTRATION FUND #110
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	75,334	76,955	70,500	95,125	34.9%
Wages - Overtime		0	0	0	N/A
Payroll Taxes	1,341	1,370	1,400	1,610	15.0%
Retirement	21,013	22,700	18,700	28,100	50.3%
Medical and Dental	24,157	33,810	34,800	35,185	1.1%
Workers Comp Insurance	(195)	770	665	1,000	50.4%
Audit	4,625	750	1,135	1,200	5.7%
Bank Charges and Fees	450	1,220	1,100	1,220	10.9%
Computer Expense	4,904	3,750	3,000	4,800	60.0%
Director Fees	2,295	2,910	2,900	3,600	24.1%
Dues and Subscriptions	1,294	1,050	1,400	1,455	3.9%
Education and Training	689	1,200	500	825	65.0%
Elections	0	900	626	0	-100.0%
Insurance - Liability	4,635	5,025	5,000	5,025	0.5%
LAFCO Funding	12,148	16,163	16,163	17,800	10.1%
Landscape and Janitorial	2,281	1,125	1,100	1,140	3.6%
Legal - General and Special Counsel	26,915	27,000	29,000	28,000	-3.4%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	750	2,000	0	-100.0%
Miscellaneous	969	2,700	750	2,700	260.0%
Newsletter and Mailers	0	0	0	450	N/A
Office Supplies	2,221	1,500	2,400	2,175	-9.4%
Outside Services	887	1,125	800	1,425	78.1%
Postage	598	450	500	500	0.0%
Public Notices	5,414	3,500	6,500	4,000	-38.5%
Repairs and Maintenance - Office Equip	2,021	450	3,200	600	-81.3%
Repairs and Maintenance - Office Bldg	3,129	30,500	25,000	3,500	-86.0%
Property Taxes	0	0	0	0	N/A
Telephone	596	675	650	675	3.8%
Travel and Mileage	842	1,500	1,550	1,500	-3.2%
Utilities - Gas, Electric and Trash	5,576	5,800	5,900	6,500	10.2%
Oper Transfer Out - Funded Administration	0		0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	204,139	245,648	237,239	250,110	5.4%

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	33,105	16,100	12,500	7,100	-43.2%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	33,105	16,100	12,500	7,100	-43.2%

TOTAL EXPENDITURES	237,244	261,748	249,739	257,210	3.0%
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SURPLUS (DEFICIT)	(20,293)	(2,798)	0	0	N/A
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Interest Earnings	0	0	0	0	N/A
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NET SURPLUS OR (DEFICIT)	(20,293)	(2,798)	0	0	N/A
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

TOWN WATER FUND #120

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	483,406	510,000	528,000	597,000	13.1%
Water - Usage Charges	1,417,899	1,360,000	1,700,000	1,725,000	1.5%
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	47,613	55,000	38,000	40,000	5.3%
Meter and Connection Fees	10,905	13,750	5,300	6,875	29.7%
Plan Check and Inspection Fees	100	0	0	0	N/A
Miscellaneous Income	39,793	24,400	25,000	25,000	0.0%
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	1,999,716	1,963,150	2,296,300	2,393,875	4.2%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	129,097	123,735	131,500	224,898	71.0%
Wages - Overtime	23,463	19,680	26,500	26,400	-0.4%
Payroll Taxes	3,647	3,000	4,300	4,600	7.0%
Retirement	36,883	34,450	30,600	61,700	101.6%
Medical and Dental	28,288	34,340	29,400	63,530	116.1%
Workers Comp Insurance	11,992	12,700	10,300	15,100	46.6%
Electricity-pumping	205,971	320,000	302,000	320,000	6.0%
Natural Gas-pumping	65,252	100,000	117,000	135,000	15.4%
Chemicals	1,454	2,000	2,550	12,000	370.6%
Lab Tests and Sampling	16,255	16,000	16,000	25,000	56.3%
Operating Supplies	36,777	30,000	41,000	40,000	-2.4%
Outside Services	37,119	40,000	40,000	50,000	25.0%
Permits and Operating Fees	3,980	6,195	6,600	7,720	17.0%
Repairs & Maintenance (1)	89,976	160,450	125,000	118,000	-5.6%
Repairs & Maintenance - Vehicles	10,908	10,800	7,000	10,000	42.9%
Engineering	8,918	10,000	0	10,000	N/A
Fuel	13,749	13,200	18,000	21,600	20.0%
Paging and Cellular Service	3,099	3,360	3,000	3,720	24.0%
Meters - New Installations	6,754	11,000	6,000	15,000	150.0%
Meters - Replacement Program	4,763	12,000	12,000	16,000	33.3%
Uniforms	2,324	3,180	3,400	3,960	16.5%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	1,848	45,645	5,000	45,645	812.9%
Oper Transfer Out - Funded Replacement	93,678	88,000	88,000	92,000	4.5%
TOTAL OPERATIONS & MAINTENANCE	836,195	1,099,735	1,025,150	1,321,873	28.9%

(1) See Detailed Sheet on Page 56

**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable