

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

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	84,865	99,900	77,200	168,920	118.8%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	1,662	1,835	1,700	3,510	106.5%
Retirement	23,224	28,965	21,000	46,760	122.7%
Medical and Dental	17,547	21,800	18,000	35,090	94.9%
Workers Comp Insurance	828	1,000	800	1,535	91.9%
Audit	0	2,500	2,112	4,000	89.4%
Bank Charges and Fees	429	500	500	600	20.0%
Computer Expense	16,338	12,500	10,000	16,000	60.0%
Director Fees	7,650	9,700	9,500	12,000	26.3%
Dues and Subscriptions	3,364	3,500	5,000	4,850	-3.0%
Education and Training	1,471	4,000	1,500	2,750	83.3%
Elections	0	3,000	2,086	0	-100.0%
Insurance - Liability	15,169	16,750	16,000	16,750	4.7%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	3,611	3,750	3,600	3,800	5.6%
Legal - General and Special Counsel	42,194	50,000	75,000	95,000	26.7%
Legal - Water Counsel	224,542	85,000	115,000	85,000	-26.1%
Professional Services	0	34,375	45,000	95,550	112.3%
Miscellaneous	10	1,500	1,000	1,500	50.0%
Newsletter and Mailers	0	0	0	1,500	N/A
Office Supplies	6,220	5,000	9,300	7,250	-22.0%
Outside Services	2,932	3,750	1,750	4,750	171.4%
Postage	8,234	8,100	8,000	13,285	66.1%
Public Notices	449	3,000	0	3,000	N/A
Repairs and Maintenance - Office Equip	840	1,500	700	2,000	185.7%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	663	680	815	830	1.8%
Telephone	1,804	2,250	2,200	2,250	2.3%
Travel and Mileage	3,306	5,000	4,500	5,000	11.1%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	114,151	152,274	134,544	151,326	12.5%
TOTAL GENERAL & ADMINISTRATIVE	581,503	562,129	566,807	784,806	38.5%

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 Purchases	16,497	33,700	15,600	111,585	615.3%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	32,797	49,600	31,500	127,360	304.3%

TOTAL EXPENDITURES	1,450,495	1,711,464	1,623,457	2,234,039	37.6%
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SURPLUS (DEFICIT)	549,221	251,686	672,843	159,836	-76.2%
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Interest Earnings	31,403	25,500	61,000	78,000	27.9%
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NET SURPLUS OR (DEFICIT)	580,624	277,186	733,843	237,836	-67.6%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	1,500,000
Net Surplus or (Deficit)	237,836
Estimated Cash Balance 6/30/08	<u>1,737,836</u>
Cash Reserve Goal at 6/30/08	<u>614,937</u>

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

TOWN SEWER FUND #130

	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	765,735	787,000	787,000	828,000	5.2%
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	880	1,000	3,500	1,000	-71.4%
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	766,615	788,000	790,500	829,000	4.9%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	50,640	55,600	53,000	136,445	157.4%
Wages - Overtime	8,623	9,020	11,000	12,100	10.0%
Payroll Taxes	1,115	1,235	1,100	2,700	145.5%
Retirement	14,854	16,125	15,000	36,100	140.7%
Medical and Dental	11,982	13,000	14,500	29,800	105.5%
Workers Comp Insurance	4,726	5,700	4,500	9,200	104.4%
Electricity-Pumps and blowers	86,966	110,000	100,000	110,000	10.0%
Natural Gas	2,771	8,000	7,000	12,000	71.4%
Chemicals	0	5,000	0	15,000	N/A
Lab Tests and Sampling	18,139	15,000	17,000	20,000	17.6%
Operating Supplies	23,185	20,000	21,000	26,000	23.8%
Outside Services	5,725	25,000	25,000	40,000	60.0%
Permits and Operating Fees	4,737	3,950	3,900	4,570	17.2%
Repairs & Maintenance (1)	96,943	56,750	50,000	55,000	10.0%
Repairs & Maintenance - Vehicles	4,848	4,150	3,000	7,000	133.3%
Engineering	2,001	2,500	0	2,500	N/A
Fuel	5,270	5,060	7,000	8,280	18.3%
Paging and Cellular Service	1,188	1,290	1,100	1,425	29.5%
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	878	1,220	1,200	1,520	26.7%
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	200,738	256,000	256,000	351,000	37.1%
TOTAL OPERATIONS & MAINTENANCE	545,329	614,600	591,300	880,640	48.9%

(1) See Detailed Sheet on Page 56

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

**TOWN SEWER FUND #130
CONTINUED
GENERAL & ADMINISTRATIVE**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	53,066	60,800	50,500	86,000	70.3%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	993	1,085	1,000	1,610	61.0%
Retirement	14,234	17,700	13,000	24,385	87.6%
Medical and Dental	8,302	10,500	8,000	14,075	75.9%
Workers Comp Insurance	517	600	500	785	57.0%
Audit	0	1,000	845	1,600	89.3%
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	6,535	5,000	4,000	6,400	60.0%
Director Fees	3,060	3,880	3,800	4,800	26.3%
Dues and Subscriptions	1,222	1,400	2,500	1,940	-22.4%
Education and Training	511	1,600	500	1,100	120.0%
Elections	0	1,200	834	0	-100.0%
Insurance - Liability	6,067	6,700	6,400	6,700	4.7%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	1,144	1,500	1,400	1,520	8.6%
Legal - General and Special Counsel	2,471	1,000	1,000	5,000	400.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	1,000	2,580	12,190	372.5%
Miscellaneous	287	500	500	500	0.0%
Newsletter and Mailers	0	0	0	600	N/A
Office Supplies	2,409	2,000	3,700	2,900	-21.6%
Outside Services	1,543	1,500	1,000	1,900	90.0%
Postage	3,317	3,130	2,900	5,120	76.6%
Public Notices	116	1,150	0	1,150	N/A
Repairs and Maintenance - Office Equip	336	600	300	800	166.7%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	7	10	0	0	N/A
Telephone	721	900	900	900	0.0%
Travel and Mileage	1,124	2,000	1,700	2,000	17.6%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	43,756	58,409	51,575	58,008	12.5%
TOTAL GENERAL & ADMINISTRATIVE	151,738	185,164	159,434	241,983	51.8%

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	57,490	14,720	6,000	40,331	572.2%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	57,490	14,720	6,000	40,331	572.2%

TOTAL EXPENDITURES	754,557	814,484	756,734	1,162,954	53.7%
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SURPLUS (DEFICIT)	12,058	(26,484)	33,766	(333,954)	-1089.0%
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Interest Earnings	23,326	22,000	30,000	22,000	-26.7%
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NET SURPLUS OR (DEFICIT)	35,384	(4,484)	63,766	(311,954)	-589.2%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/08	555,000
Net Surplus or (Deficit)	(311,954)
Estimated Cash Balance 6/30/09	<u>243,046</u>
Cash Reserve Goal at 6/30/09	<u>132,410</u>

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

BLACKLAKE WATER FUND #140

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	83,242	97,000	92,000	111,000	20.7%
Water - Usage Charges	201,612	262,000	255,000	265,000	3.9%
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	2,090	2,200	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	286,944	361,200	349,000	378,200	8.4%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	40,613	42,225	38,000	68,560	80.4%
Wages - Overtime	6,667	7,380	8,000	9,625	20.3%
Payroll Taxes	881	970	950	1,425	50.0%
Retirement	11,621	12,250	11,000	19,180	74.4%
Medical and Dental	10,708	12,800	11,400	21,200	86.0%
Workers Comp Insurance	3,689	4,345	3,100	4,600	48.4%
Electricity-pumping	58,323	95,000	88,000	90,000	2.3%
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	1,454	2,000	2,600	4,000	53.8%
Lab Tests and Sampling	3,948	4,500	4,200	6,000	42.9%
Operating Supplies	7,285	15,000	5,000	16,000	220.0%
Outside Services	2,089	20,000	12,000	20,000	66.7%
Permits and Operating Fees	1,103	1,575	2,000	2,100	5.0%
Repairs & Maintenance (1)	13,815	19,550	15,000	32,000	113.3%
Repairs & Maintenance - Vehicles	1,686	1,450	1,100	2,600	136.4%
Engineering	696	500	0	500	N/A
Fuel	1,833	1,760	2,000	2,880	44.0%
Paging and Cellular Service	413	450	400	495	23.8%
Meters - New Installations	795	0	0	0	N/A
Meters - Replacement Program	539	6,000	6,000	6,000	0.0%
Uniforms	306	425	400	530	32.5%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	386	8,055	2,500	8,055	222.2%
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	168,850	256,235	213,650	315,750	47.8%

(1) See Detailed Sheet on Page 56

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

**BLACKLAKE WATER FUND #140
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	9,644	11,975	10,500	16,350	55.7%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	202	225	200	285	42.5%
Retirement	2,604	3,470	2,800	4,745	69.5%
Medical and Dental	1,808	2,500	2,100	3,390	61.4%
Workers Comp Insurance	94	120	100	150	50.0%
Audit	0	350	300	560	86.7%
Bank Charges and Fees	0	75	0	60	N/A
Computer Expense	2,287	1,750	1,400	2,240	60.0%
Director Fees	1,071	1,360	1,320	1,680	27.3%
Dues and Subscriptions	490	490	1,000	680	-32.0%
Education and Training	221	560	300	385	28.3%
Elections	0	420	292	0	-100.0%
Insurance - Liability	2,124	2,345	2,200	2,345	6.6%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	1,366	1,725	1,600	1,750	9.4%
Legal - General and Special Counsel	0	2,000	1,200	5,000	316.7%
Legal - Water Counsel	42,770	15,000	20,000	15,000	-25.0%
Professional Services	0	5,975	4,000	15,490	287.3%
Miscellaneous	0	500	500	500	0.0%
Newsletter and Mailers	0	0	0	240	N/A
Office Supplies	878	700	1,300	1,015	-21.9%
Outside Services	448	525	400	760	90.0%
Postage	1,104	1,090	1,000	1,785	78.5%
Public Notices	40	400	0	400	N/A
Repairs and Maintenance - Office Equip	118	210	100	280	180.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	607	735	700	735	5.0%
Travel and Mileage	518	700	600	700	16.7%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	15,220	20,316	17,939	20,177	12.5%
TOTAL GENERAL & ADMINISTRATIVE	83,614	75,516	71,851	96,702	34.6%

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	3,735	2,080	15,153	628.5%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	3,735	2,080	15,153	628.5%

TOTAL EXPENDITURES	252,464	335,486	287,581	427,605	48.7%
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SURPLUS (DEFICIT)	34,480	25,714	61,419	(49,405)	-180.4%
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Interest Earnings	227	350	200	300	50.0%
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NET SURPLUS OR (DEFICIT)	34,707	26,064	61,619	(49,105)	-179.7%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	30,000
Net Surplus or (Deficit)	(49,105)
Estimated Cash Balance 6/30/08	<u>(19,105)</u>
Cash Reserve Goal at 6/30/08	<u>157,875</u>

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

BLACKLAKE SEWER FUND #150

	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	229,899	234,000	237,500	245,000	3.2%
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	229,899	234,000	237,500	245,000	3.2%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	30,016	33,345	32,000	55,135	72.3%
Wages - Overtime	4,565	4,920	6,100	6,875	12.7%
Payroll Taxes	649	725	600	1,120	86.7%
Retirement	8,796	9,670	9,200	15,300	66.3%
Medical and Dental	7,823	9,000	8,800	15,100	71.6%
Workers Comp Insurance	2,776	3,400	2,600	3,900	50.0%
Electricity-Pumps and blowers	29,152	30,000	29,000	30,000	3.4%
Natural Gas	0	0	0	0	N/A
Chemicals	12,188	15,000	21,000	15,000	-28.6%
Lab Tests and Sampling	12,648	15,000	13,000	15,000	15.4%
Operating Supplies	7,497	5,000	3,000	5,000	66.7%
Outside Services	2,725	2,000	1,000	2,000	100.0%
Permits and Operating Fees	2,195	2,275	3,100	2,360	-23.9%
Repairs & Maintenance (1)	11,427	17,750	8,000	18,000	125.0%
Repairs & Maintenance - Vehicles	2,754	1,650	1,200	2,000	66.7%
Engineering	783	500	0	500	N/A
Fuel	2,062	1,980	2,500	3,240	29.6%
Paging and Cellular Service	465	500	430	560	30.2%
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	344	475	450	590	31.1%
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	34,000	23,000	23,000	40,000	73.9%
TOTAL OPERATIONS & MAINTENANCE	172,865	176,190	164,980	231,680	40.4%

(1) See Detailed Sheet on Page 56

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

**BLACKLAKE SEWER FUND #150
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	9,068	10,500	9,200	14,550	58.2%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	185	190	200	250	25.0%
Retirement	2,430	3,020	2,400	4,220	75.8%
Medical and Dental	1,679	2,100	1,700	2,700	58.8%
Workers Comp Insurance	88	105	90	135	50.0%
Audit	0	400	340	640	88.2%
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	2,614	2,000	1,600	2,560	60.0%
Director Fees	1,224	1,552	1,500	1,920	28.0%
Dues and Subscriptions	514	560	1,000	975	-2.5%
Education and Training	194	640	400	440	10.0%
Elections	0	480	334	0	-100.0%
Insurance - Liability	2,427	2,680	2,500	2,680	7.2%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	768	600	550	610	10.9%
Legal - General and Special Counsel	819	500	500	1,000	100.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	400	1,100	4,770	333.6%
Miscellaneous	0	500	500	500	0.0%
Newsletter and Mailers	0	0	0	270	N/A
Office Supplies	960	800	1,300	1,160	-10.8%
Outside Services	320	600	350	855	144.3%
Postage	1,247	1,230	1,200	2,000	66.7%
Public Notices	45	450	0	450	N/A
Repairs and Maintenance - Office Equip	134	240	100	320	220.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	644	780	700	780	11.4%
Travel and Mileage	449	800	700	800	14.3%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	17,123	22,951	20,181	22,699	12.5%
TOTAL GENERAL & ADMINISTRATIVE	42,932	54,078	48,445	67,284	38.9%

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	1,502	4,945	2,340	15,781	574.4%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	1,502	4,945	2,340	15,781	574.4%

TOTAL EXPENDITURES	217,299	235,213	215,765	314,745	45.9%
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SURPLUS (DEFICIT)	12,600	(1,213)	21,735	(69,745)	-420.9%
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Interest Earnings	1,777	1,500	2,300	0	-100.0%
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NET SURPLUS OR (DEFICIT)	14,377	287	24,035	(69,745)	-390.2%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	25,000
Net Surplus or (Deficit)	(69,745)
Estimated Cash Balance 6/30/08	<u>(44,745)</u>

Cash Reserve Goal at 6/30/08	<u>47,920</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

STREET LIGHTING FUND #200

	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	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	18,870	18,870	18,836	18,836	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	18,870	18,870	18,836	18,836	0.0%

	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-Streetlights	20,447	21,500	21,000	22,300	6.2%
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	5,307	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	25,754	21,500	21,000	22,300	6.2%

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

**STREET LIGHTING FUND #200
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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 and Special Counsel	210	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	350	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	300	125	100	100	0.0%
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	1,360	625	600	600	0.0%

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	27,114	22,125	21,600	22,900	6.0%
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SURPLUS (DEFICIT)	(8,244)	(3,255)	(2,764)	(4,064)	47.0%
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Interest Earnings	1,831	1,700	2,100	2,100	0.0%
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NET SURPLUS OR (DEFICIT)	(6,413)	(1,555)	(664)	(1,964)	195.8%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	42,000
Net Surplus or (Deficit)	(1,964)
Estimated Cash Balance 6/30/08	<u>40,036</u>

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

STREET LANDSCAPE MAINT DISTRICT FUND #250 REVENUES	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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	9,938	10,236	10,236	10,236	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	9,938	10,236	10,236	10,236	0.0%

EXPENDITURES OPERATIONS & MAINTENANCE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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	93	120	100	0	-100.0%
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
Intertie Costs	0	0	0	0	N/A
Landscape Maintenance and Water	8,011	9,600	6,300	5,600	-11.1%
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	8,104	9,720	6,400	5,600	-12.5%

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

**STREET LANDSCAPE MAINT DISTRICT
FUND #250 CONTINUED
GENERAL & ADMINISTRATIVE**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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 and Special 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	314	125	350	350	0.0%
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	314	125	350	350	0.0%

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	8,418	9,845	6,750	5,950	-11.9%
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SURPLUS (DEFICIT)	1,520	391	3,486	4,286	22.9%
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Interest Earnings	270	250	400	585	46.3%
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NET SURPLUS OR (DEFICIT)	1,790	641	3,886	4,871	25.3%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	8,800
Net Surplus or (Deficit)	4,871
Estimated Cash Balance 6/30/08	<u>13,671</u>

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

SOLID WASTE FUND #300

	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	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	115,444	111,000	120,000	120,000	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	115,444	111,000	120,000	120,000	0.0%

	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	3,005	39,200	24,000	25,000	4.2%
Water Conservation/Recycling Program	0	17,025	1,000	17,025	1602.5%
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	3,005	56,225	25,000	42,025	68.1%

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

**SOLID WASTE FUND #300
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	3,955	10,355	6,000	12,045	100.8%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	111	210	100	230	130.0%
Retirement	1,151	3,005	1,400	3,495	149.6%
Medical and Dental	858	2,930	1,402	4,575	226.3%
Workers Comp Insurance	36	105	50	110	120.0%
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	500	0	0	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 and Special Counsel	700	500	200	1,000	400.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	50,312	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	1,193	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 -Trash	1,326	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	61,642	19,605	11,152	23,455	110.3%

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	64,647	75,830	36,152	65,480	81.1%
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SURPLUS (DEFICIT)	50,797	35,170	83,848	54,520	-35.0%
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Interest Earnings	11,647	10,700	18,000	21,500	19.4%
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NET SURPLUS OR (DEFICIT)	62,444	45,870	101,848	76,020	-25.4%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	425,000
Net Surplus or (Deficit)	76,020
Estimated Cash Balance 6/30/08	<u>501,020</u>

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

DRAINAGE FUND #400

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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	13,439	12,000	14,000	14,000	0.0%
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	13,439	12,000	14,000	14,000	0.0%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	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	0	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
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	0	0	0	NA

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

**DRAINAGE FUND #400
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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 and Special 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	0	0	0	NA
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SURPLUS (DEFICIT)	13,439	12,000	14,000	14,000	0.0%
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Interest Earnings	499	400	500	555	11.0%
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NET SURPLUS OR (DEFICIT)	13,938	12,400	14,500	14,555	0.4%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	5,000
Net Surplus or (Deficit)	14,555
Estimated Cash Balance 6/30/08	<u>19,555</u>

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

FUNDED REPLACEMENT - TOWN WATER FUND #800 REVENUES	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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	93,678	88,000	88,000	92,000	4.5%
TOTAL REVENUES	93,678	88,000	88,000	92,000	4.5%

EXPENDITURES OPERATIONS & MAINTENANCE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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
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

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

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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 and Special 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	150,322	155,050	50,000	170,000	240.0%
TOTAL OTHER EXPENDITURES	150,322	155,050	50,000	170,000	240.0%

TOTAL EXPENDITURES	150,322	155,050	50,000	170,000	240.0%
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SURPLUS (DEFICIT)	(56,644)	(67,050)	38,000	(78,000)	-305.3%
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Interest Earnings	67,762	62,000	91,000	91,500	0.5%
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NET SURPLUS OR (DEFICIT)	11,118	(5,050)	129,000	13,500	-89.5%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	1,900,000
Net Surplus or (Deficit)	13,500
Estimated Cash Balance 6/30/08	<u>1,913,500</u>

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

FUNDED REPLACEMENT - TOWN SEWER FUND #810 REVENUES	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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	200,738	256,000	256,000	351,000	37.1%
TOTAL REVENUES	200,738	256,000	256,000	351,000	37.1%

EXPENDITURES OPERATIONS & MAINTENANCE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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
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

FUNDED REPLACEMENT-

TOWN SEWER FUND #810 CON'T
GENERAL & ADMINISTRATIVE

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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 and Special 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	114,937	210,000	0	60,000	N/A
TOTAL OTHER EXPENDITURES	114,937	210,000	0	60,000	N/A

TOTAL EXPENDITURES	114,937	210,000	0	60,000	N/A
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SURPLUS (DEFICIT)	85,801	46,000	256,000	291,000	13.7%
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Interest Earnings	88,653	80,000	125,000	136,000	8.8%
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NET SURPLUS OR (DEFICIT)	174,454	126,000	381,000	427,000	12.1%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	2,645,000
Net Surplus or (Deficit)	427,000
Estimated Cash Balance 6/30/08	<u>3,072,000</u>

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

FUNDED REPLACEMENT - BLACKLAKE WATER FUND #820 REVENUES	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 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
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