

**FUNDED REPLACEMENT -  
BL WATER FUND #820 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**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	27,638	375,564	50,000	903,000	1706.0%
<b>TOTAL OTHER EXPENDITURES</b>	<b>27,638</b>	<b>375,564</b>	<b>50,000</b>	<b>903,000</b>	<b>1706.0%</b>

<b>TOTAL EXPENDITURES</b>	<b>27,638</b>	<b>375,564</b>	<b>50,000</b>	<b>903,000</b>	<b>1706.0%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>(27,638)</b>	<b>(375,564)</b>	<b>(50,000)</b>	<b>(903,000)</b>	<b>1706.0%</b>
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Interest Earnings	19,243	18,000	23,000	15,000	-34.8%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>(8,395)</b>	<b>(357,564)</b>	<b>(27,000)</b>	<b>(888,000)</b>	<b>3188.9%</b>
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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	450,000
Net Surplus or (Deficit)	(888,000)
Estimated Cash Balance 6/30/08	<u>(438,000)</u>

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

<b>FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 REVENUES</b>	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	34,000	23,000	23,000	40,000	73.9%
<b>TOTAL REVENUES</b>	<b>34,000</b>	<b>23,000</b>	<b>23,000</b>	<b>40,000</b>	<b>73.9%</b>

<b>EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

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



**FUNDED REPLACEMENT -  
BL SEWER FUND #830 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**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	238,839	5,121	0	230,000	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>238,839</b>	<b>5,121</b>	<b>0</b>	<b>230,000</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>238,839</b>	<b>5,121</b>	<b>0</b>	<b>230,000</b>	<b>N/A</b>
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<b>SURPLUS (DEFICIT)</b>	<b>(204,839)</b>	<b>17,879</b>	<b>23,000</b>	<b>(190,000)</b>	<b>-926.1%</b>
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Interest Earnings	2,002	2,600	0	0	N/A
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>(202,837)</b>	<b>20,479</b>	<b>23,000</b>	<b>(190,000)</b>	<b>-926.1%</b>
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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	(36,000)
Net Surplus or (Deficit)	(190,000)
Estimated Cash Balance 6/30/08	<u>(226,000)</u>

NIPOMO COMMUNITY SERVICES DISTRICT  
REPAIR AND MAINTENANCE SUMMARY  
2007-2008

	#110	#120	#130	#140	#150	TOTAL
	ADMIN	TOWN WATER	TOWN SEWER	BL WATER	BL SEWER	

**BUDGET ITEMS FOR 2006-2007**

**ADMINISTRATION**

Various Repairs and Maintenance Office Buidling	3,500	0	0	0	0	3,500
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**WATER DIVISIONS**

Hydrant and Valve Maintenance Program	0	40,000	0	10,000	0	50,000
Quad Tank coating and maintenance	0	10,000	0	0	0	10,000
Fire Hydrant Painting and Numbering	0	8,000	0	2,000	0	10,000
Various Repairs and Maintenance	0	60,000	0	20,000	0	80,000

**SEWER DIVISIONS**

Various Repairs and Maintenance	0	0	55,000	0	18,000	73,000
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	3,500	118,000	55,000	32,000	18,000	226,500
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NIPOMO COMMUNITY SERVICES DISTRICT  
FIXED ASSET PURCHASES  
2007-2008

<u>BUDGET ITEMS FOR 2007-2008</u>	#110 ADMIN	#120 TOWN WATER	#130 TOWN SEWER	#140 BL WATER	#150 BL SEWER	TOTAL
eCopy Scan Station	6,000	0	0	0	0	6,000
Phone System Central Processor Upgrade	1,100	0	0	0	0	1,100
GEMS Computer and Training	0	8,400	3,220	1,120	1,260	14,000
Preventative Maintenance Software/Training	0	15,000	5,750	2,000	2,250	25,000
Tractor	0	30,510	11,696	4,068	4,576	50,850
Trailer to haul Tractor	0	5,220	2,001	696	783	8,700
Lab Equipment and Set up	0	4800	1840	640	720	8,000
Confined Space Entry Equipment	0	9,000	3,450	1,200	1,350	15,000
Two Pick Up Trucks	0	22,800	8,740	3,040	3,420	38,000
Cement Mixer on trailer	0	2,400	920	320	360	4,000
Office Furniture for Shop	0	4,680	1,794	624	702	7,800
Shop Equipmet	0	2,400	920	320	360	4,000
Leak Detection Equipment	0	6,375	0	1,125	0	7,500
	7,100	111,585	40,331	15,153	15,781	189,950



NIPOMO COMMUNITY SERVICES DISTRICT  
FUNDED REPLACEMENT PROJECTS  
2007-2008

<b>BUDGET ITEMS FOR 2007-2008</b>	#800	#810	#820	#830	<b>TOTAL</b>
	FUNDED REPLACEMENT TOWN WATER	FUNDED REPLACEMENT TOWN SEWER	FUNDED REPLACEMENT BL WATER	FUNDED REPLACEMENT BL SEWER	
Fire Hydrant Replacements	50,000	0	0	0	50,000
Lift Station Upgrade	0	60,000	0	0	60,000
Well Refurbishment	45,000	0	0	0	45,000
Quad Tank Coating and Maintenance	75,000	0	0	0	75,000
Subtotal	170,000	60,000	0	0	230,000
 <b>Capital Improvement Projects</b>					
Shop Construction	0	0	68,000	0	68,000
Blacklake Booster Station Rebuild or Merge	0	0	815,000	0	815,000
Blacklake Well #3 Casing Rehabilitation	0	0	20,000	0	20,000
Blacklake WWTF Pond Liner 3 Replacement	0	0	0	215,000	215,000
Blacklake Woodgreen Lift Station Access	0	0	0	15,000	15,000
Subtotal	0	0	903,000	230,000	1,133,000
<b>GRAND TOTAL</b>	<b>170,000</b>	<b>60,000</b>	<b>903,000</b>	<b>230,000</b>	<b>1,363,000</b>

# CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT  
CAPITAL IMPROVEMENTS  
SHARED PROJECT COST SUMMARY  
2007-2008

BUDGET ITEMS FOR 2007-2008	#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
Completion of Water and Sewer Master Plan	0	0	25,000	25,000	0	50,000
GIS Upgrades	0	0	15,000	15,000	0	30,000
SCADA Upgrades	0	0	15,000	15,000	0	30,000
Shop Construction	68,000	0	240,000	92,000	0	400,000
Reset Mains per County Drainage Project	0	0	100,000	100,000	0	200,000
Reset Facilities per County Roads Projects	0	0	50,000	50,000	0	100,000
Extend Water Line-Pomeroy from Willow to Aden	0	0	500,000	0	0	500,000
Security Upgrades per Master Plan	0	0	100,000	0	0	100,000
Replace Grande Main from Blume to Orchard	0	0	250,000	0	0	250,000
Standpipe Re-Plumb per Master Plan	0	0	950,000	0	0	950,000
Extend Water Line-Camino Caballo to Frontage	0	0	50,000	0	0	50,000
Southland WWTF Upgrade, Phase I	0	0	0	5,000,000	0	5,000,000
SSO Collection System Evaluation	0	0	0	100,000	0	100,000
East Side Lift Station & Plumbing per Master Plan	0	0	0	750,000	0	750,000
West Side Collector Installation per Master Plan	0	0	0	500,000	0	500,000
Sewer design and property acquisition for Orphan Area	0	0	0	100,000	0	100,000
Blacklake Booster Station Rebuild or Merge	815,000	0	0	0	0	815,000
Blacklake Well #3 Casing Rehabilitation	20,000	0	0	0	0	20,000
Blacklake WWTF Pond 3 Liner Replacement	0	215,000	0	0	0	215,000
Blacklake Woodgreen Lift Station Access	0	15,000	0	0	0	15,000
<b>Supplemental Water Project</b>						
Planning	0	0	0	0	300,000	300,000
CEQA	0	0	0	0	200,000	200,000
Design	0	0	0	0	400,000	400,000
Appraisals	0	0	0	0	50,000	50,000
General Manager Wages and Benefits Allocated	0	0	0	0	41,585	41,585
	903,000	230,000	2,295,000	6,747,000	991,585	11,166,585

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



**NIPOMO COMMUNITY SERVICES DISTRICT  
CAPITAL IMPROVEMENTS  
DESCRIPTION OF PROPOSED PROJECTS  
2007-2008**

Completion of Water and Sewer Master Plan - Secure Administrative Draft,; secure draft; adopt; finalize.

GIS Upgrades - Coordinate with Nobel to update data base.

SCADA Upgrades - Coordinate with Cannon to add new features.

Shop Construction - Complete design; process bids; award bids; file Notice of Determination; select construction manager; execute agreement; execute agreement with designer for ESDC; execute contract with contractor; construct; file Notice of Acceptance.

Reset Mains per County Drainage Project - Design relocation; file Notice of Exemption; solicit bids; award bids; and complete construction for each culvert.

Resect Facilities per County Roads Projects - Design reset; file Notice of Exemption; solicit bids; award bids; and complete construction

Extend Water Line - Pomeroy from Willow to Aden - Circulate design RFP; select consultant; execute agreement; prepare concept design; circulate environmental review RFP; select consultant; execute agreement; prepare initial study; complete environmental determination; complete design; award bids; select construction management firm; retain design engineer to perform ESDC; initiate construction.

Security Upgrades per Master Plan - Receive recommendations from Water and Sewer Master Plan; set priorities; circulate design RFP; select consultant, prepare concept design; file Notice of Exemption; secure bids; construct.

Replace Grande Main from Blume to Orchard - Receive recommendations from Water and Sewer Master Plan, agree on concept; circulate design RFP; select consultant; execute agreement; prepare concept design; circulate environmental review RFP; select consultant; execute agreement; prepare initial study; complete environmental determination; complete design; secure funding; award bids; select construction management firm; retain design engineer to perform ESDC; initiate construction.

Standpipe Re-Plumb per Master Plan - Receive recommendations from Water and Sewer Master Plan; agree on concept; circulate design RFP select consultant; execute agreement; prepare concept design; circulate environmental review RFP; select consultant; execute agreement; prepare initial study; complete environmental determination; complete design; secure funding; award bids; select construction management firm; retain design engineer to perform ESDC; initiate construction.

Extend Water Line-Camino Caballo to Frontage - File Notice of Exemption; circulate design RFP; select consultant; finalize design; secure bids; award bid; select construction management firm; retain design engineer to perform ESDC; complete construction; accept work.

**NIPOMO COMMUNITY SERVICES DISTRICT  
CAPITAL IMPROVEMENTS  
DESCRIPTION OF PROPOSED PROJECTS  
2007-2008**

Southland WWTF Upgrade, Phase I - Define proposed project; prepare initial study, define focused EIR; circulate environmental review RFP; select environmental consultant; execute agreement; conduct research; file petition with RWQCB; circulate design RFP; select design consultant; execute agreement; prepare concept design; conclude rate study; adopt funding plan; adopt rates, secure RWQCB Staff feedback; complete administrative draft EIR; complete draft EIR; circulate Notice of Completion; respond to comments; certify final EIR; file Notice of Determination; complete design; secure bids, award bid; select construction management firm; execute agreement with design engineer for ESDC; initiate construction.

SSO Collection System Evaluation - Circulate consultant RFP; select consultant; execute agreement; prepare administrative draft; publish draft; secure board approval; submit to state; fund work.

East Side Lift Station & Plumbing per Master Plan - Receive recommendations from Water and Sewer Master Plan; agree on concept; circulate design RFP; select consultant; execute agreement; prepare concept design; circulate environmental review RFP; select consultant; execute agreement; prepare initial study; complete environmental determination; complete design; secure funding; award bids; select construction management firm; retain design engineer to perform ESDC; initiate construction.

West Side Collector Installation per Master Plan - Receive recommendations from Water and Sewer Master Plan; agree on concept; circulate design RFP; select consultant; execute agreement; prepare concept design; circulate environmental review RFP; select consultant; execute agreement; prepare initial study; complete environmental determination; complete design; secure funding; award bids; select construction management firm; retain design engineer to perform ESDC; initiate construction.

Sewer Design and Property Acquisition for Orphan Area - Receive recommendations from Water and Sewer Master Plan; set priorities; agree on concept; circulate design RFP; select consultant; execute agreement; prepare concept design; identify potential property purchases; retain appraiser; prepare budget level appraisal; conduct initial negotiations; circulate environmental review RFP; select environmental consultant; prepare initial study; complete environmental determination; complete design.

Blacklake Booster Station Rebuild or Merge - Complete re-plumb of BL Well #4; agree on coating of tank; agree on merger or stand-alone for Fund. IF FUNDS MERGED-all tasks necessary to tank re-coating and looping. IF FUNDS NOT MERGED-all tasks necessary for booster station re-plumb, hydro-pneumatic tank rebuild; tank coating and additional storage.

Blacklake Well #3 Casing Rehabilitation - File Notice of Exemption; retain contractor; clean screens.

Blacklake WWTF Pond 3 Liner Replacement - Complete liner replacement; dispose of sludge; accept work.

Blacklake Woodgreen Lift Station Access - Coordinate with the Fairways; file Notice of Exemption; select contractor; install driveway; accept work; file Notice of Acceptance.



**NIPOMO COMMUNITY SERVICES DISTRICT  
CAPITAL IMPROVEMENTS  
DESCRIPTION OF PROPOSED PROJECTS  
2007-2008**

Supplemental Water Project

Planning - Complete evaluation of options; select proposed project; initiate additional research; develop funding package and scope permit process.

CEQA - Define proposed project; prepare initial study; define focused EIR; circulate RFP; select consultant; execute agreement; circulate Notice of Preparation; prepare administrative draft EIR circulate Notice of Completion.

Design - Circulate RFP; select consultant; execute agreement; prepare concept design; prepare engineer's cost estimate.

Appraisals - Identify potential purchases and prepare budget level appraisals.



# NON-OPERATING BUDGET

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

FY 6/30/08

Completion of Water and Sewer Master Plan	25,000
GIS Upgrades	15,000
SCADA Upgrades	15,000
Shop Construction	240,000
Reset Mains per County Drainage Project	100,000
Reset Facilities per County Roads Project	50,000
Extend Water Line-Pomeroy from Willow to Aden	500,000
Security Upgrades per Master Plan	100,000
Replace Grande Main from Blume to Orchard	250,000
Standpipe Re-Plumb per Master Plan	950,000
Extend Water Line-Camino Caballo to Frontage	50,000

TOTAL - UNADJUSTED COST	2,295,000
CONTINGENCY FACTOR @ 5%	114,750
ADJUSTED TOTAL	<u>2,409,750</u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)	
FY 6/30/09	FY 6/30/10
0	0
15,000	15,000
15,000	15,000
0	0
0	0
10,000	10,000
0	0
0	0
0	0
0	0
0	0
40,000	40,000

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

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

	FY 6/30/08
OPENING BALANCE	4,750,000
SOURCES	
INVESTMENT INCOME (1)	237,500
CAPACITY CHARGES (2)	103,960
TOTAL SOURCES	341,460
USES	
CAPITAL EXPENDITURES	2,409,750
TOTAL USES	2,409,750
NET SOURCES AND USES	-2,068,290
ENDING BALANCE AND RESERVE	2,681,710

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/09	FY 6/30/10
	2,681,710	2,882,875
	134,086	144,144
	107,079	110,291
	241,165	254,435
	40,000	40,000
	40,000	40,000
	201,165	214,435
	2,882,875	3,097,309

- (1) Interest income projected at 5.00% annually
- (2) Project 1% increase in new connections per year (approx 40 new units)



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

	<u>FY 6/30/08</u>
Completion of Water and Sewer Master Plan	25,000
GIS Upgrades	15,000
SCADA Upgrades	15,000
Shop Construction	92,000
Reset Mains per County Drainage Project	100,000
Reset Facilities per County Roads Projects	50,000
Southland WWTF Upgrade, Phase I	5,000,000
SSO Collection System Evaluation	100,000
East Side Lift Station & Plumbing per Master Plan	750,000
West Side Collector Installation per Master Plan	500,000
Sewer design and property acquisition for Orphan Area	100,000
 TOTAL - UNADJUSTED COST	 6,747,000
CONTINGENCY FACTOR @ 5%	337,350
ADJUSTED TOTAL	<u>7,084,350</u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)	
<u>FY 6/30/09</u>	<u>FY 6/30/10</u>
0	0
15,000	15,000
15,000	15,000
11,500	8,500
0	0
10,000	10,000
7,000,000	100,000
50,000	50,000
200,000	200,000
100,000	100,000
100,000	100,000
 <u>7,501,500</u>	 <u>598,500</u>

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

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

	FY 6/30/08
OPENING BALANCE	5,375,000
SOURCES	
INVESTMENT INCOME (1)	268,750
CAPACITY CHARGES (2)	132,256
COMMUNITY FINANCE DISTRICT (CFD) (4)	12,000,000
TOTAL SOURCES	12,401,006
USES	
CAPITAL EXPENDITURES	7,084,350
DEBT SERVICE I=0% N=20 (3)	77,050
DEBT SERVICE - Estimated for CFD (4)	0
TOTAL USES	7,161,400
NET SOURCES AND USES	5,239,606
ENDING BALANCE AND RESERVE	10,614,606

- (1) Interest income projected at 5.00% annually
- (2) Project 1% increase new connections per year (approx 32 new units)
- (3) Debt service on State Revolving Fund Loan (Phase I and II of Sewer Plant Expansion)
- (4) Proposed funding mechanism (assume 20 year bond @ 6% interest)

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/09	FY 6/30/10
	10,614,606	2,671,350
	530,730	133,568
	136,224	140,311
	0	0
	666,954	273,879
	7,501,500	598,500
	77,050	77,050
	1,031,660	1,031,660
	8,610,210	1,707,210
	-7,943,256	-1,433,331
	2,671,350	1,238,019

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

	FY 6/30/08
OPENING BALANCE	950,000
SOURCES	
INVESTMENT INCOME (1)	47,500
PROPERTY TAXES (2)	489,000
TOTAL SOURCES	536,500
USES	
CAPITAL EXPENDITURES	0
CERTIFICATES OF PARTICIPATION DEBT SERVICE (3)	248,133
TOTAL USES	248,133
NET SOURCES AND USES	288,367
ENDING BALANCE AND RESERVE	1,238,367

PLANNING PURPOSES ONLY  
(NOT FOR BUDGET APPROVAL)

	FY 6/30/09	FY 6/30/10
	1,238,367	1,567,536
	61,918	78,377
	513,450	539,123
	575,368	617,499
	0	0
	246,199	243,989
	246,199	243,989
	329,169	373,510
	1,567,536	1,941,047

- (1) Interest income projected at 5.00% annually
- (2) Assume 2% 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  
 PROPERTY TAXES  
 FUND #600

FY 6/30/08

Activation of Park Powers and Miller Park Design	30,000
Activation of Graffiti Removal and Set Up	20,000

TOTAL - UNADJUSTED COST	50,000
CONTINGENCY FACTOR @ 5%	2,500
ADJUSTED TOTAL	<u>52,500</u>

TBD = TO BE DETERMINED

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)	
<u>FY 6/30/09</u>	<u>FY 6/30/10</u>
TBD	TBD
TBD	TBD



NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL FINANCING PLAN  
 SUPPLEMENTAL WATER

	FY 6/30/08
OPENING BALANCE	2,300,000
	0
CAPACITY CHARGES-SUPPLEMENTAL WATER (1)	465,000
INVESTMENT INCOME (2)	103,500
ADDITIONAL FUNDING SOURCE (TO BE DETERMINED)	0
TOTAL SOURCES	568,500
USES	
CAPITAL EXPENDITURES (3)	1,041,164
TOTAL USES	1,041,164
NET SOURCES AND USES	-472,664
ENDING BALANCE AND RESERVE	1,827,336

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/09	FY 6/30/10
	1,827,336	329,216
	469,650	475,000
	82,230	14,815
	0	0
	551,880	489,815
	2,050,000	910,000
	2,050,000	910,000
	-1,498,120	-420,185
	329,216	-90,969

- (1) Supplemental Water Capacity Charge-project 1% increase in new connections per year (approx 40 new units)
- (2) Interest income projected at 4.50% annually (maximum allowable to avoid arbitrage)
- (3) Supplemental Water Project