

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
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	828,000	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	14,000	0	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	88,000	0	0	0	0	0	88,000
Oper Transfers In-Funded Admin	262,205	0	0	0	0	0	0	0	0	0	0	0	0	262,205
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	392,000	351,000	0	0	40,000	783,000
	267,205	2,393,875	829,000	378,200	245,000	18,836	10,236	88,000	14,000	392,000	351,000	0	40,000	5,027,352

EXPENDITURES														
OPERATIONS & MAINTENANCE														
Wages	0	171,000	118,200	51,500	44,700	0	0	0	0	0	0	0	0	385,400
Wages - Overtime	0	26,400	12,100	9,625	6,875	0	0	0	0	0	0	0	0	55,000
Payroll Taxes	0	3,610	2,400	1,110	935	0	0	0	0	0	0	0	0	8,055
Retirement	0	46,050	30,800	14,250	12,300	0	0	0	0	0	0	0	0	103,400
Medical and Dental	0	45,245	26,750	15,100	12,250	0	0	0	0	0	0	0	0	99,345
Workers Comp Insurance	0	11,500	8,000	3,500	3,000	0	0	0	0	0	0	0	0	26,000
Electricity	0	320,000	110,000	90,000	30,000	22,300	110	0	0	0	0	0	0	572,410
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	392,000	351,000	0	40,000	0	0	0	0	0	0	0	0	783,000
TOTAL OPERATIONS & MAINTENANCE	0	1,529,450	852,545	286,245	214,310	22,300	5,710	42,025	0	0	0	0	0	2,952,585

GENERAL & ADMINISTRATIVE														
Wages	92,050	174,250	86,100	16,175	14,000	0	0	11,700	0	0	0	0	0	394,275
Wages - Overtime	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	1,565	3,110	1,500	280	250	0	0	225	0	0	0	0	0	6,930
Retirement	27,200	48,300	24,410	4,700	4,185	0	0	3,380	0	0	0	0	0	112,175
Medical and Dental	35,200	35,100	14,075	3,390	2,700	0	0	4,575	0	0	0	0	0	95,040
Workers Comp Insurance	1,000	1,585	785	150	135	0	0	110	0	0	0	0	0	3,765
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
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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	10,000	95,550	12,190	15,490	4,770	0	0	0	0	0	0	0	0	138,000
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	8,000	3,000	1,150	400	450	100	350	0	0	0	0	0	0	13,450
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	157,323	60,308	20,976	23,598	0	0	0	0	0	0	0	0	262,205
TOTAL GENERAL & ADMINISTRATIVE	260,105	797,333	244,298	97,276	67,598	600	350	22,990	0	0	0	0	0	1,490,550
OTHER EXPENDITURES														
Interest Expense - Debt Service	0	6,775	0	0	0	0	0	0	0	0	0	0	8,475	15,250
Debt Service - Principal Portion	0	9,000	0	0	0	0	0	0	0	0	0	0	0	9,000
Inter-Fund Loan To/From	0	0	0	0	0	0	0	0	0	261,475	0	(261,475)	0	0
Fixed Assets	7,100	116,505	42,217	15,809	16,519	0	0	0	0	0	0	0	0	198,150
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	170,000	60,000	200,000	230,000	660,000
TOTAL OTHER EXPENDITURES	7,100	132,280	42,217	15,809	16,519	0	0	0	0	170,000	321,475	200,000	(23,000)	882,400
TOTAL EXPENDITURES	267,205	2,459,063	1,139,060	399,330	298,427	22,900	6,060	65,015	0	170,000	321,475	200,000	(23,000)	5,325,535
SURPLUS (DEFICIT)	0	(65,188)	(310,060)	(21,130)	(53,427)	(4,064)	4,176	22,985	14,000	222,000	29,525	(200,000)	63,000	(298,183)
Interest Earnings	0	78,000	22,000	300	2,200	2,100	585	21,500	555	91,500	144,475	15,000	0	378,215
NET SURPLUS OR (DEFICIT)	0	12,812	(288,060)	(20,830)	(51,227)	(1,964)	4,761	44,485	14,555	313,500	174,000	(185,000)	63,000	80,032
ESTIMATED FUNDS AVAILABLE														
Estimated Account Balance 7/1/07	0	1,535,000	585,000	39,000	52,000	46,000	13,000	445,000	5,000	1,931,000	2,715,000	430,000	(63,000)	7,733,000
Net Surplus or (Deficit)	0	12,812	(288,060)	(20,830)	(51,227)	(1,964)	4,761	44,485	14,555	313,500	174,000	(185,000)	63,000	80,032
Estimated Account Balance 7/1/08	0	1,547,812	296,940	18,170	773	44,036	17,761	489,485	19,555	2,244,500	2,889,000	245,000	0	7,813,032

**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	88,000	-26.7%
Oper Transfers In-Funded Admin	190,250	253,950	224,239	262,205	16.9%
Oper Transfers In-Funded Replacement	328,416	367,000	367,000	783,000	113.4%
TOTAL REVENUES	3,986,232	4,124,406	4,453,111	5,027,352	12.9%

**EXPENDITURES
OPERATIONS & MAINTENANCE**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	250,366	254,905	254,500	385,400	51.4%
Wages - Overtime	43,318	41,000	51,600	55,000	6.6%
Payroll Taxes	6,292	5,930	6,950	8,055	15.9%
Retirement	72,154	72,495	65,800	103,400	57.1%
Medical and Dental	58,801	69,140	64,100	99,345	55.0%
Workers Comp Insurance	23,183	26,145	20,500	26,000	26.8%
Electricity-pumping	400,952	576,620	540,100	572,410	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	783,000	113.4%
TOTAL OPERATIONS & MAINTENANCE	1,760,102	2,234,205	2,047,480	2,952,585	44.2%

(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	394,275	76.1%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	4,494	4,915	4,600	6,930	50.7%
Retirement	64,656	78,860	59,300	112,175	89.2%
Medical and Dental	54,351	73,640	66,002	95,040	44.0%
Workers Comp Insurance	1,368	2,700	2,205	3,765	70.7%
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	138,000	152.4%
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	13,450	93.5%
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	262,205	16.9%
TOTAL GENERAL & ADMINISTRATIVE	1,127,242	1,142,890	1,095,878	1,490,550	36.0%

OTHER EXPENDITURES

Interest Expense - Debt Service	7,300	6,900	6,900	15,250	121.0%
Debt Service - Principal Portion	9,000	9,000	9,000	9,000	0.0%
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Assets (1)	108,594	73,200	38,520	198,150	414.4%
Funded Replacement Projects (2)	531,736	745,735	100,000	660,000	560.0%
TOTAL OTHER EXPENDITURES	656,630	834,835	154,420	882,400	471.4%

TOTAL EXPENDITURES	3,543,974	4,211,930	3,297,778	5,325,535	61.5%
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SURPLUS (DEFICIT)	442,258	(87,524)	1,155,333	(298,183)	-125.8%
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Interest Earnings	248,640	225,000	353,500	378,215	7.0%
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NET SURPLUS OR (DEFICIT)	690,898	137,476	1,508,833	80,032	-94.7%
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(1) See Detailed Sheet on Page 57

(2) See Detailed Sheet on Page 58

**% 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	2006-07	2006-07	2007-2008	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	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	262,205	16.9%
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	216,951	258,950	249,739	267,205	7.0%

EXPENDITURES	2005-06	2006-07	2006-07	2007-2008	% CHANGE**
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	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

**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	92,050	30.6%
Wages - Overtime		0	0	0	N/A
Payroll Taxes	1,341	1,370	1,400	1,565	11.8%
Retirement	21,013	22,700	18,700	27,200	45.5%
Medical and Dental	24,157	33,810	34,800	35,200	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	10,000	400.0%
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	8,000	23.1%
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	260,105	9.6%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	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	267,205	7.0%
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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	171,000	30.0%
Wages - Overtime	23,463	19,680	26,500	26,400	-0.4%
Payroll Taxes	3,647	3,000	4,300	3,610	-16.0%
Retirement	36,883	34,450	30,600	46,050	50.5%
Medical and Dental	28,288	34,340	29,400	45,245	53.9%
Workers Comp Insurance	11,992	12,700	10,300	11,500	11.7%
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	392,000	345.5%
TOTAL OPERATIONS & MAINTENANCE	836,195	1,099,735	1,025,150	1,529,450	49.2%

(1) See Detailed Sheet on Page 56

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

Potential merger of Town Water Fund #120 and Black Lake Water Fund #140 may require budget modifications during FY 2007-08

**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	174,250	125.7%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	1,662	1,835	1,700	3,110	82.9%
Retirement	23,224	28,965	21,000	48,300	130.0%
Medical and Dental	17,547	21,800	18,000	35,100	95.0%
Workers Comp Insurance	828	1,000	800	1,585	98.1%
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	157,323	16.9%
TOTAL GENERAL & ADMINISTRATIVE	581,503	562,129	566,807	797,333	40.7%

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%
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Assets Purchases (1)	16,497	33,700	15,600	116,505	646.8%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	32,797	49,600	31,500	132,280	319.9%

TOTAL EXPENDITURES	1,450,495	1,711,464	1,623,457	2,459,063	51.5%
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SURPLUS (DEFICIT)	549,221	251,686	672,843	(65,188)	-109.7%
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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	12,812	-98.3%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable
(1) See Detailed Sheet on Page 57

Potential merger of Town Water Fund #120 and Black Lake Water Fund #140 may require budget modifications during FY 2007-08

Estimated Cash Balance 7/1/07
Net Surplus or (Deficit)
Estimated Cash Balance 6/30/08

1,535,000
12,812
1,547,812

Cash Reserve Goal at 6/30/08

568,725

**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	118,200	123.0%
Wages - Overtime	8,623	9,020	11,000	12,100	10.0%
Payroll Taxes	1,115	1,235	1,100	2,400	118.2%
Retirement	14,854	16,125	15,000	30,800	105.3%
Medical and Dental	11,982	13,000	14,500	26,750	84.5%
Workers Comp Insurance	4,726	5,700	4,500	8,000	77.8%
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	852,545	44.2%

(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	86,100	70.5%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	993	1,085	1,000	1,500	50.0%
Retirement	14,234	17,700	13,000	24,410	87.8%
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	60,308	16.9%
TOTAL GENERAL & ADMINISTRATIVE	151,738	185,164	159,434	244,298	53.2%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases (1)	57,490	14,720	6,000	42,217	603.6%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	57,490	14,720	6,000	42,217	603.6%

TOTAL EXPENDITURES	754,557	814,484	756,734	1,139,060	50.5%
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SURPLUS (DEFICIT)	12,058	(26,484)	33,766	(310,060)	-1018.3%
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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	(288,060)	-551.7%
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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	585,000
Net Surplus or (Deficit)	(288,060)
Estimated Cash Balance 6/30/08	<u>296,940</u>
Cash Reserve Goal at 6/30/08	<u>125,386</u>

(1) See Detailed Sheet on Page 57

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

BLACK LAKE 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	51,500	35.5%
Wages - Overtime	6,667	7,380	8,000	9,625	20.3%
Payroll Taxes	881	970	950	1,110	16.8%
Retirement	11,621	12,250	11,000	14,250	29.5%
Medical and Dental	10,708	12,800	11,400	15,100	32.5%
Workers Comp Insurance	3,689	4,345	3,100	3,500	12.9%
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	286,245	34.0%

(1) See Detailed Sheet on Page 56

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

Potential merger of Town Water Fund #120 and Black Lake Water Fund #140 may require budget modifications during FY 2007-08

BLACK LAKE 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	16,175	54.0%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	202	225	200	280	40.0%
Retirement	2,604	3,470	2,800	4,700	67.9%
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	20,976	16.9%
TOTAL GENERAL & ADMINISTRATIVE	83,614	75,516	71,851	97,276	35.4%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases (1)	0	3,735	2,080	15,809	660.0%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	3,735	2,080	15,809	660.0%

TOTAL EXPENDITURES	252,464	335,486	287,581	399,330	38.9%
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SURPLUS (DEFICIT)	34,480	25,714	61,419	(21,130)	-134.4%
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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	(20,830)	-133.8%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable
(1) See Detailed Sheet on Page 57

Potential merger of Town Water Fund #120 and Black Lake Water Fund #140 may require budget modifications during FY 2007-08

Estimated Cash Balance 7/1/07	39,000
Net Surplus or (Deficit)	(20,830)
Estimated Cash Balance 6/30/08	<u>18,170</u>
Cash Reserve Goal at 6/30/08	<u>143,123</u>

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

BLACK LAKE 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	44,700	39.7%
Wages - Overtime	4,565	4,920	6,100	6,875	12.7%
Payroll Taxes	649	725	600	935	55.8%
Retirement	8,796	9,670	9,200	12,300	33.7%
Medical and Dental	7,823	9,000	8,800	12,250	39.2%
Workers Comp Insurance	2,776	3,400	2,600	3,000	15.4%
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	214,310	29.9%

(1) See Detailed Sheet on Page 56

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

**BLACK LAKE 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	14,000	52.2%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	185	190	200	250	25.0%
Retirement	2,430	3,020	2,400	4,185	74.4%
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	23,598	16.9%
TOTAL GENERAL & ADMINISTRATIVE	42,932	54,078	48,445	67,598	39.5%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases (1)	1,502	4,945	2,340	16,519	605.9%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	1,502	4,945	2,340	16,519	605.9%

TOTAL EXPENDITURES	217,299	235,213	215,765	298,427	38.3%
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SURPLUS (DEFICIT)	12,600	(1,213)	21,735	(53,427)	-345.8%
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Interest Earnings	1,777	1,500	2,300	2,200	-4.3%
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NET SURPLUS OR (DEFICIT)	14,377	287	24,035	(51,227)	-313.1%
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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	52,000
Net Surplus or (Deficit)	(51,227)
Estimated Cash Balance 6/30/08	<u>773</u>
Cash Reserve Goal at 6/30/08	<u>43,578</u>

(1) See Detailed Sheet on Page 57

**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
Inter-Fund Loan To/From	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	46,000
Net Surplus or (Deficit)	<u>(1,964)</u>
Estimated Cash Balance 6/30/08	<u><u>44,036</u></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	110	10.0%
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	5,710	-10.8%

**% 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
Inter-Fund Loan To/From	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	6,060	-10.2%
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SURPLUS (DEFICIT)	1,520	391	3,486	4,176	19.8%
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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	4,761	22.5%
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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	13,000
Net Surplus or (Deficit)	4,761
Estimated Cash Balance 6/30/08	<u>17,761</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	88,000	-26.7%
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	88,000	-26.7%

	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