

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2007-2008

VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	ANTICIPATED YEAR OF REPLACEMENT
CHEVY ¾ TON 4X4 (1)	2000	3/2/00	2000	FY 2007-2008
TOYOTA TACOMA	2002	8/14/02	2003	FY 2008-2009
CHEVY 1 TON UTILITY	2004	12/18/03	2004	FY 2009-2010
FORD PICK UP	2004	7/8/04	2004	FY 2010-2011
FORD PICK UP	2004	7/8/04	2004	FY 2010-2011
FORD PICK UP	2006	6/25/06	2006	FY 2012-2013
FORD F250	2007	8/25/06	2007	FY 2013-2014
FORD ESCAPE	2007	12/1/06	2007	FY 2013-2014

(1) Scheduled for replacement

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

RESOLUTION 2007-BUDGET
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2007-2008 FISCAL YEAR BUDGET

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

WHEREAS, pursuant to Government Code Section 61110 et seq. the District elects to adopt a one (1) year budget for Fiscal Year 2007-2008; and

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

WHEREAS, the District desires to make known its planned activities and associated costs for Fiscal Year 2007-2008, including:

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

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

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

1. The proposed budget entitled, "2007-2008 Budget, Nipomo Community Services District," is hereby approved and adopted.

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

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

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

AYES:

NOES:

ABSENT:

the foregoing Resolution is hereby adopted this 20th day of June 2007.

Michael Winn, President
Nipomo Community Services District

ATTEST:

APPROVED AS TO FORM:

Donna K. Johnson
Secretary to the Board

Jon S. Seitz
District Legal Counsel

RESOLUTION NO. 2007-APPROP LIMITATION

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

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

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

WHEREAS, the percent change in the California per-capita income is 4.42% and the percent change in the population of the unincorporated area of San Luis Obispo County is 1.47%.

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

1. That the ratio of change is and is determined as follows:
 $1.0147\% \times 1.0442\% = 1.0595\%$
2. That the 2007-08 appropriation limit is and is determined as follows:

2006-2007 Limitation	\$3,961,230
2007-2008 Ratio of Change	<u>1.0595</u>
2007-2008 Appropriations Limitation	\$4,196,923
Appropriations Limitation Subject to Limitation	<u>(\$265,317)</u>
2007-2008 Appropriations Under Limit	<u>\$3,931,606</u>

3. No further adjustment to the 2007-08 appropriation limitation has been made for mandated costs. However, any new mandated costs or increases in costs would increase the limitation amount by "Proceeds of Taxes" used to finance mandates in Fiscal Year 2007-2008.

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

AYES:
NOES:
ABSENT:

the foregoing resolution is hereby adopted this 20th day of June 2007.

Michael Winn, President
Nipomo Community Services District

ATTEST:

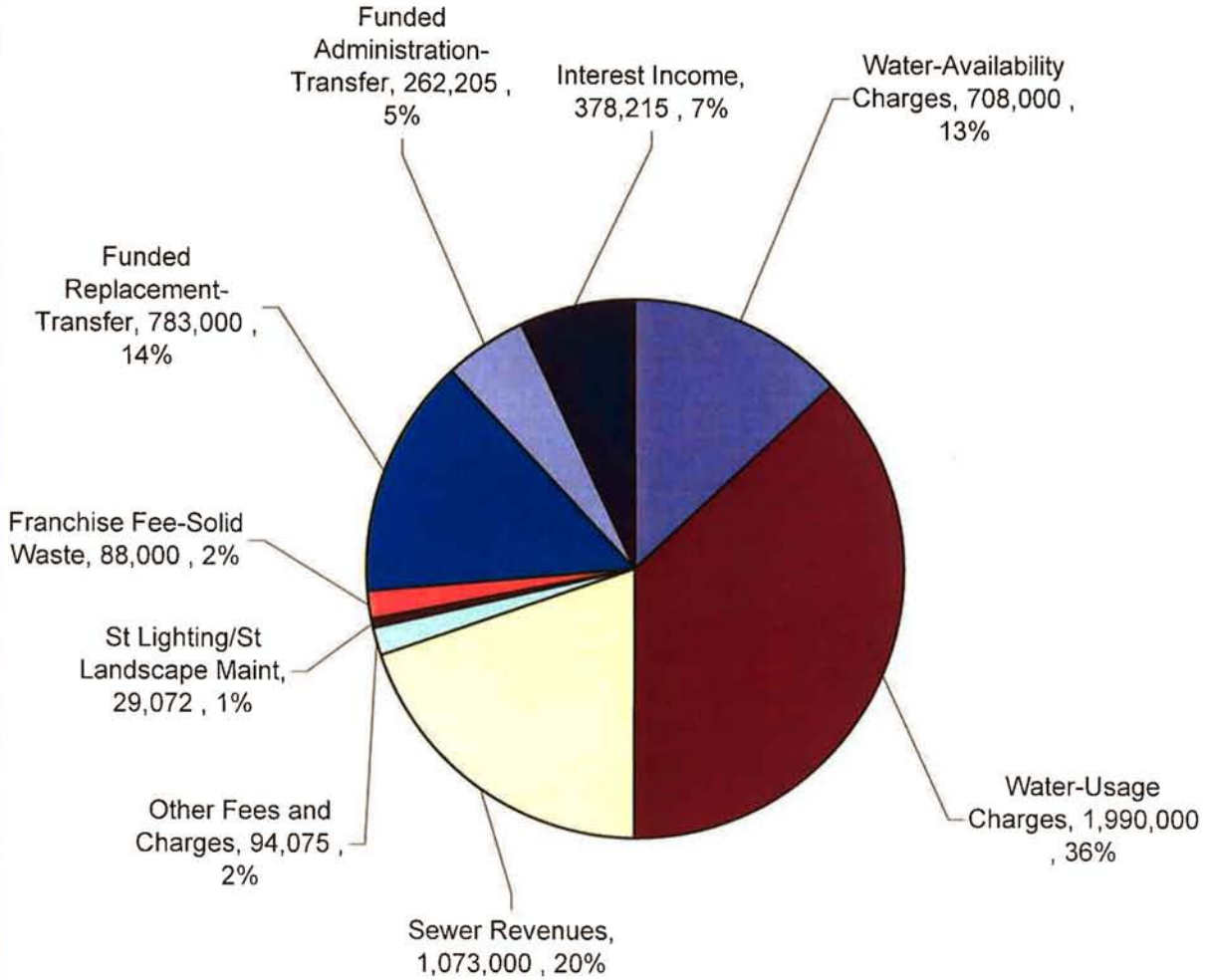
APPROVED AS TO FORM:

Donna K. Johnson
Secretary to the Board

Jon S. Seitz
General Counsel

OPERATING BUDGET

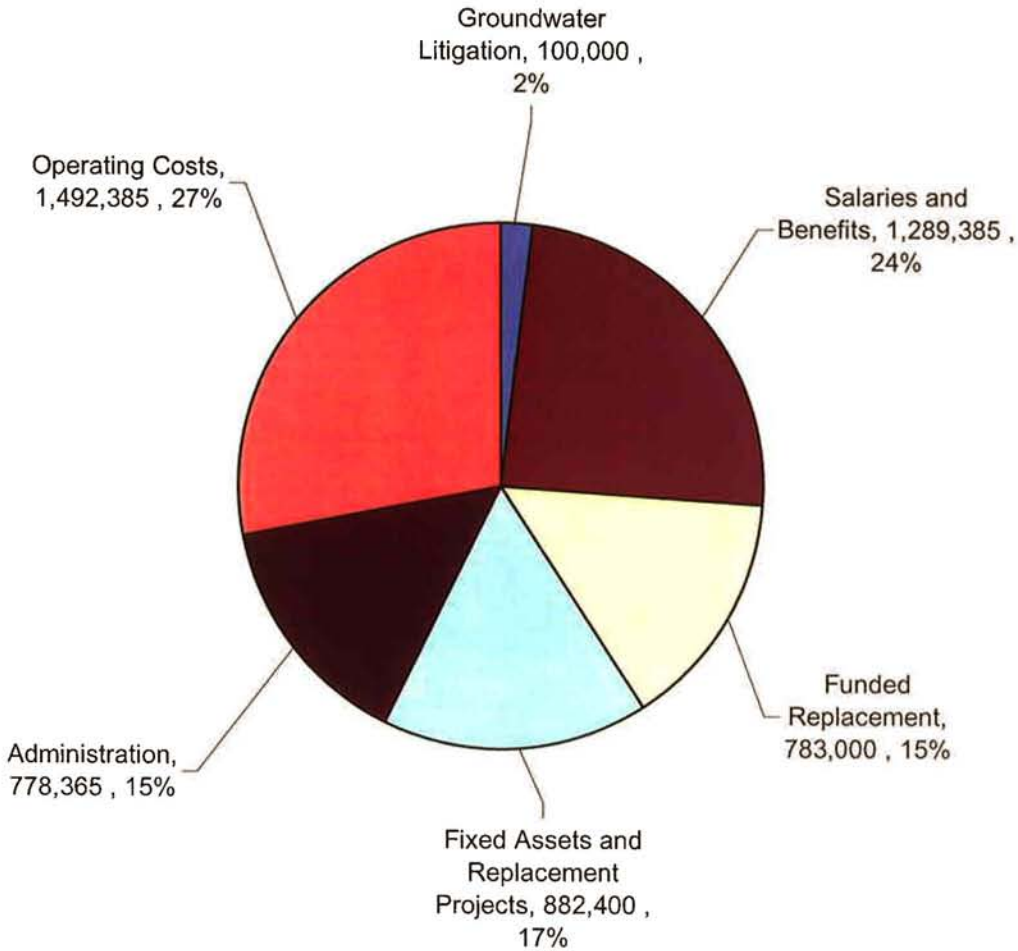
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2007-2008**



TOTAL REVENUES

5,405,567

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

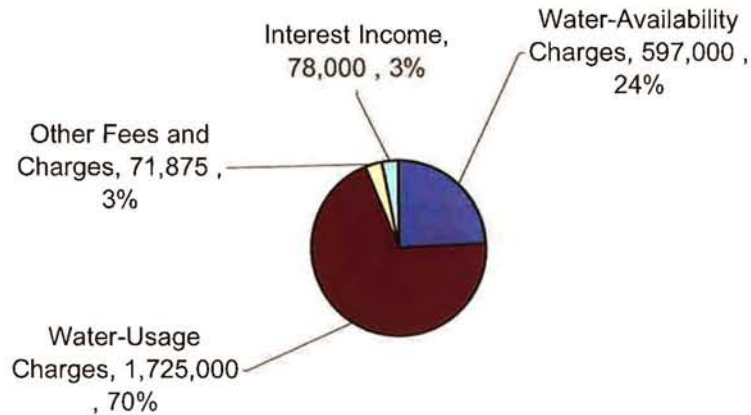


TOTAL EXPENDITURES

5,325,535

DETAIL FOUND ON PAGES 28-29

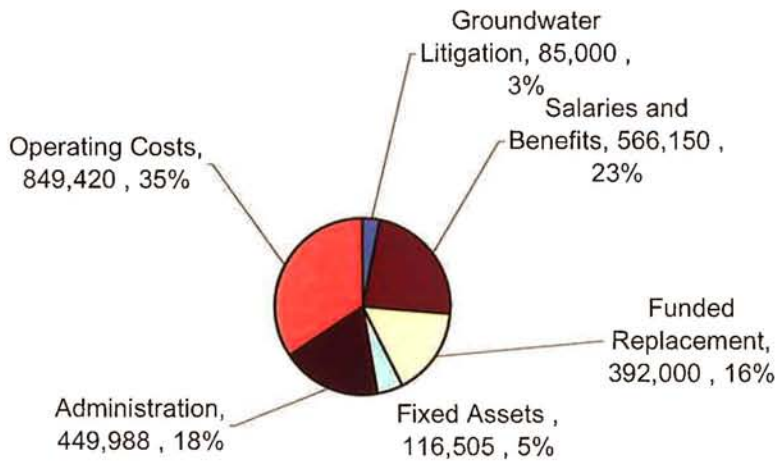
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN WATER FUND #120
REVENUES**



TOTAL REVENUE

2,471,875

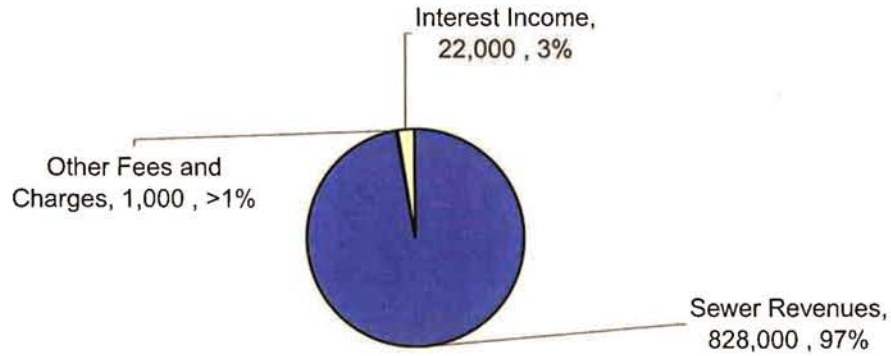
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN WATER FUND #120
EXPENDITURES**



TOTAL EXPENDITURES

2,459,063

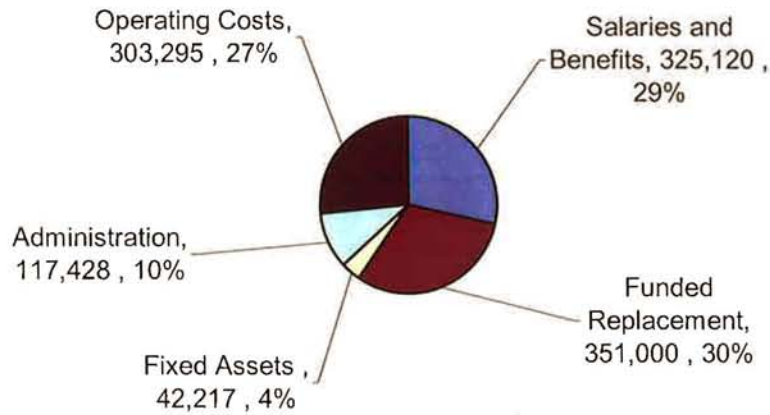
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
REVENUES**



TOTAL REVENUE

851,000

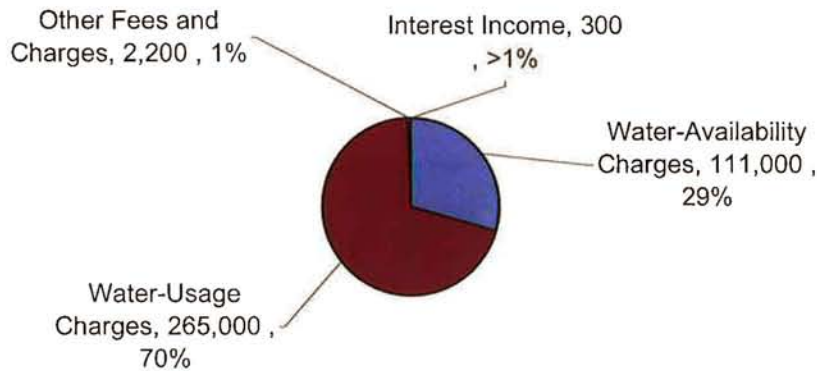
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
EXPENDITURES**



TOTAL EXPENDITURES

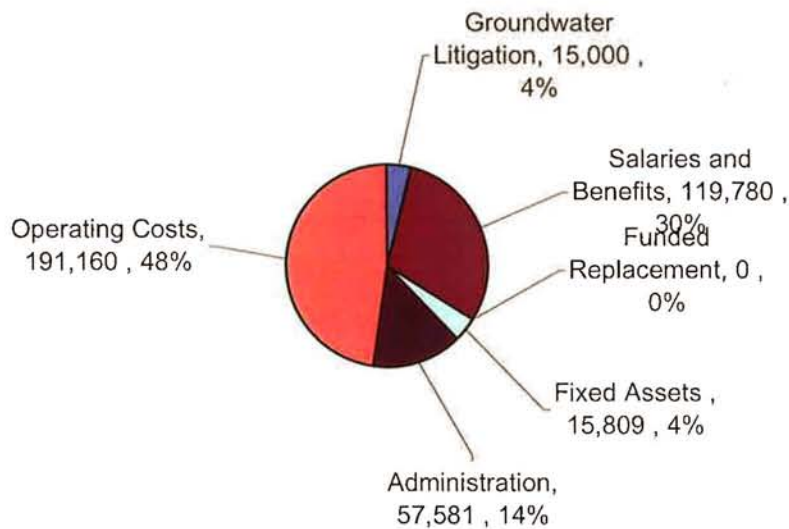
1,139,060

NIPOMO COMMUNITY SERVICES DISTRICT BLACK LAKE WATER FUND #140 REVENUES



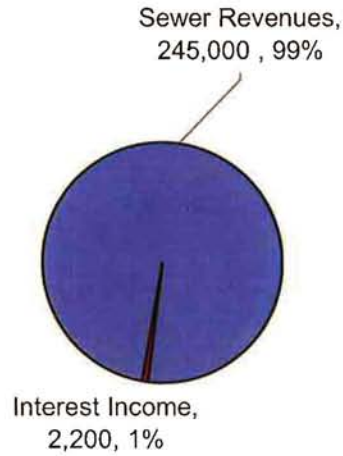
TOTAL REVENUE 378,500

NIPOMO COMMUNITY SERVICES DISTRICT BLACK LAKE WATER FUND #140 EXPENDITURES



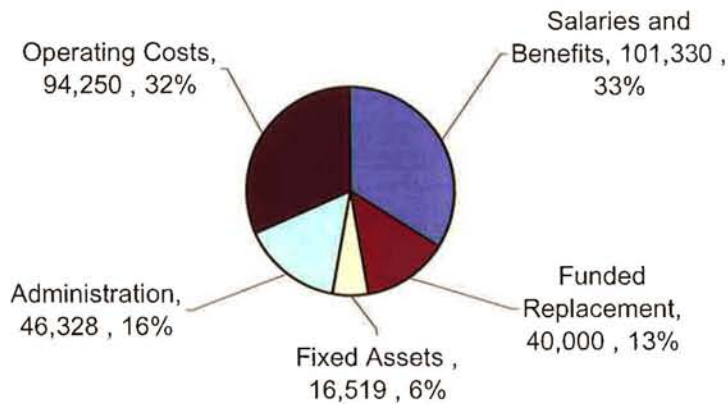
TOTAL EXPENDITURES 399,330

**NIPOMO COMMUNITY SERVICES DISTRICT
BLACK LAKE SEWER FUND #150
REVENUES**



TOTAL REVENUE 247,200

**NIPOMO COMMUNITY SERVICES DISTRICT
BLACK LAKE SEWER FUND #150
EXPENDITURES**



TOTAL EXPENDITURES 298,427

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

	110 ADMIN UDGET	120 WATER UDGET	130 SEWER UDGET	140 L WATER UDGET	150 L SEWER UDGET	200 L STREET LIG TING UDGET	250 ST LANDSCAPE MAINT DIST UDGET	300 SOLID WASTE UDGET	400 DRAINAGE UDGET	800 FUNDED REP-WATER UDGET	810 FUNDED REP-SEWER UDGET	820 FUNDED REP- L WATER UDGET	830 FUNDED REP- L SEWER UDGET	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	0	14,000	0	0	0	0	44,000
Street Lighting/Landscape Maint Charges	0	0	0	0	0	18,836	10,236	0	0	0	0	0	0	29,072
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	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	0	392,000	351,000	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

E 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
Travel Charges and Fees	1,220	600	0	60	0	0	0	0	0	0	0	0	0	1,880
Computer Expense	4,800	16,000	6,400	2,240	2,560	0	0	0	0	0	0	0	0	32,000

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

	110 ADMIN UDGET	120 WATER UDGET	130 SEWER UDGET	140 L WATER UDGET	150 L SEWER UDGET	200 L STREET LIG TING UDGET	250 ST LANDSCAPE MAINT DIST UDGET	300 SOLID WASTE UDGET	400 DRAINAGE UDGET	800 FUNDED REP-WATER UDGET	810 FUNDED REP-SEWER UDGET	820 FUNDED REP- L WATER UDGET	830 FUNDED REP- L SEWER UDGET	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 aritorial	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 - uildings	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	282,205
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	0	261,475	0	261,475	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%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	250,366	254,905	254,500	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 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	26,701	5,000	25,500	5,000	-80.4%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	190,250	253,950	224,239	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%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

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

**ADMINISTRATION FUND #110
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	75,334	76,955	70,500	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	1,535,000
Net Surplus or (Deficit)	12,812
Estimated Cash Balance 6/30/08	<u>1,547,812</u>
Cash Reserve Goal at 6/30/08	<u>568,725</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	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	296,940
Cash Reserve Goal at 6/30/08	125,386

(1) See Detailed Sheet on Page 57