

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

<b>TOWN SEWER FUND #130</b>	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>766,615</b>	<b>788,000</b>	<b>790,500</b>	<b>829,000</b>	<b>4.9%</b>

<b>EXPENDITURES</b>	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
<b>OPERATIONS &amp; MAINTENANCE</b>					
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%
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>545,329</b>	<b>614,600</b>	<b>591,300</b>	<b>852,545</b>	<b>44.2%</b>

(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%
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>151,738</b>	<b>185,164</b>	<b>159,434</b>	<b>244,298</b>	<b>53.2%</b>

**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
<b>TOTAL OTHER EXPENDITURES</b>	<b>57,490</b>	<b>14,720</b>	<b>6,000</b>	<b>42,217</b>	<b>603.6%</b>

<b>TOTAL EXPENDITURES</b>	<b>754,557</b>	<b>814,484</b>	<b>756,734</b>	<b>1,139,060</b>	<b>50.5%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>12,058</b>	<b>(26,484)</b>	<b>33,766</b>	<b>(310,060)</b>	<b>-1018.3%</b>
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Interest Earnings	23,326	22,000	30,000	22,000	-26.7%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>35,384</b>	<b>(4,484)</b>	<b>63,766</b>	<b>(288,060)</b>	<b>-551.7%</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	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)
<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>286,944</b>	<b>361,200</b>	<b>349,000</b>	<b>378,200</b>	<b>8.4%</b>

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
<b>EXPENDITURES</b>					
<b>OPERATIONS &amp; MAINTENANCE</b>					
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>168,850</b>	<b>256,235</b>	<b>213,650</b>	<b>286,245</b>	<b>34.0%</b>

(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%
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>83,614</b>	<b>75,516</b>	<b>71,851</b>	<b>97,276</b>	<b>35.4%</b>

**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
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>3,735</b>	<b>2,080</b>	<b>15,809</b>	<b>660.0%</b>

<b>TOTAL EXPENDITURES</b>	<b>252,464</b>	<b>335,486</b>	<b>287,581</b>	<b>399,330</b>	<b>38.9%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>34,480</b>	<b>25,714</b>	<b>61,419</b>	<b>(21,130)</b>	<b>-134.4%</b>
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Interest Earnings	227	350	200	300	50.0%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>34,707</b>	<b>26,064</b>	<b>61,619</b>	<b>(20,830)</b>	<b>-133.8%</b>
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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)
<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>229,899</b>	<b>234,000</b>	<b>237,500</b>	<b>245,000</b>	<b>3.2%</b>

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
<b>EXPENDITURES</b>					
<b>OPERATIONS &amp; MAINTENANCE</b>					
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%
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>172,865</b>	<b>176,190</b>	<b>164,980</b>	<b>214,310</b>	<b>29.9%</b>

(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%
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>42,932</b>	<b>54,078</b>	<b>48,445</b>	<b>67,598</b>	<b>39.5%</b>

**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
<b>TOTAL OTHER EXPENDITURES</b>	<b>1,502</b>	<b>4,945</b>	<b>2,340</b>	<b>16,519</b>	<b>605.9%</b>

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

(1) See Detailed Sheet on Page 57

Cash Reserve Goal at 6/30/08	<u>43,578</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2007-2008**

**STREET LIGHTING FUND #200**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>18,870</b>	<b>18,870</b>	<b>18,836</b>	<b>18,836</b>	<b>0.0%</b>

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
<b>EXPENDITURES</b>					
<b>OPERATIONS &amp; MAINTENANCE</b>					
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>25,754</b>	<b>21,500</b>	<b>21,000</b>	<b>22,300</b>	<b>6.2%</b>

\*\*% 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>1,360</b>	<b>625</b>	<b>600</b>	<b>600</b>	<b>0.0%</b>

**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
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>27,114</b>	<b>22,125</b>	<b>21,600</b>	<b>22,900</b>	<b>6.0%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>(8,244)</b>	<b>(3,255)</b>	<b>(2,764)</b>	<b>(4,064)</b>	<b>47.0%</b>
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Interest Earnings	1,831	1,700	2,100	2,100	0.0%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>(6,413)</b>	<b>(1,555)</b>	<b>(664)</b>	<b>(1,964)</b>	<b>195.8%</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	46,000
Net Surplus or (Deficit)	(1,964)
Estimated Cash Balance 6/30/08	<u>44,036</u>



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

<b>STREET LANDSCAPE MAINT DISTRICT FUND #250 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	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
<b>TOTAL REVENUES</b>	<b>9,938</b>	<b>10,236</b>	<b>10,236</b>	<b>10,236</b>	<b>0.0%</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	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>8,104</b>	<b>9,720</b>	<b>6,400</b>	<b>5,710</b>	<b>-10.8%</b>

\*\*% 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>314</b>	<b>125</b>	<b>350</b>	<b>350</b>	<b>0.0%</b>

**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
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>8,418</b>	<b>9,845</b>	<b>6,750</b>	<b>6,060</b>	<b>-10.2%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>1,520</b>	<b>391</b>	<b>3,486</b>	<b>4,176</b>	<b>19.8%</b>
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Interest Earnings	270	250	400	585	46.3%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>1,790</b>	<b>641</b>	<b>3,886</b>	<b>4,761</b>	<b>22.5%</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	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)
<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>115,444</b>	<b>111,000</b>	<b>120,000</b>	<b>88,000</b>	<b>-26.7%</b>

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
<b>EXPENDITURES</b>					
<b>OPERATIONS &amp; MAINTENANCE</b>					
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>3,005</b>	<b>56,225</b>	<b>25,000</b>	<b>42,025</b>	<b>68.1%</b>

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

**SOLID WASTE FUND #300  
CONTINUED  
GENERAL & ADMINISTRATIVE**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	3,955	10,355	6,000	11,700	95.0%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	111	210	100	225	125.0%
Retirement	1,151	3,005	1,400	3,380	141.4%
Medical and Dental	858	2,930	1,402	4,575	226.3%
Workers Comp Insurance	36	105	50	110	120.0%
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	500	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	2,000	2,000	2,000	2,000	0.0%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	700	500	200	1,000	400.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	50,312	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	1,193	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities -Trash	1,326	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>61,642</b>	<b>19,605</b>	<b>11,152</b>	<b>22,990</b>	<b>106.2%</b>

**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
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>64,647</b>	<b>75,830</b>	<b>36,152</b>	<b>65,015</b>	<b>79.8%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>50,797</b>	<b>35,170</b>	<b>83,848</b>	<b>22,985</b>	<b>-72.6%</b>
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Interest Earnings	11,647	10,700	18,000	21,500	19.4%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>62,444</b>	<b>45,870</b>	<b>101,848</b>	<b>44,485</b>	<b>-56.3%</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	445,000
Net Surplus or (Deficit)	44,485
Estimated Cash Balance 6/30/08	<u>489,485</u>



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

**DRAINAGE FUND #400**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
<b>REVENUES</b>					
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	13,439	12,000	14,000	14,000	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
<b>TOTAL REVENUES</b>	<b>13,439</b>	<b>12,000</b>	<b>14,000</b>	<b>14,000</b>	<b>0.0%</b>

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
<b>EXPENDITURES</b>					
<b>OPERATIONS &amp; MAINTENANCE</b>					
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

**DRAINAGE FUND #400  
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	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
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
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
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<b>SURPLUS (DEFICIT)</b>	<b>13,439</b>	<b>12,000</b>	<b>14,000</b>	<b>14,000</b>	<b>0.0%</b>
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Interest Earnings	499	400	500	555	11.0%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>13,938</b>	<b>12,400</b>	<b>14,500</b>	<b>14,555</b>	<b>0.4%</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	5,000
Net Surplus or (Deficit)	14,555
Estimated Cash Balance 6/30/08	<u>19,555</u>



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

<b>FUNDED REPLACEMENT - TOWN WATER FUND #800 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	93,678	88,000	88,000	392,000	345.5%
<b>TOTAL REVENUES</b>	<b>93,678</b>	<b>88,000</b>	<b>88,000</b>	<b>392,000</b>	<b>345.5%</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 - TOWN  
WATER FUND #800 CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<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
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	150,322	155,050	50,000	170,000	240.0%
<b>TOTAL OTHER EXPENDITURES</b>	<b>150,322</b>	<b>155,050</b>	<b>50,000</b>	<b>170,000</b>	<b>240.0%</b>

<b>TOTAL EXPENDITURES</b>	<b>150,322</b>	<b>155,050</b>	<b>50,000</b>	<b>170,000</b>	<b>240.0%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>(56,644)</b>	<b>(67,050)</b>	<b>38,000</b>	<b>222,000</b>	<b>484.2%</b>
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<b>Interest Earnings</b>	<b>67,762</b>	<b>62,000</b>	<b>91,000</b>	<b>91,500</b>	<b>0.5%</b>
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>11,118</b>	<b>(5,050)</b>	<b>129,000</b>	<b>313,500</b>	<b>143.0%</b>
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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 58

Estimated Cash Balance 7/1/07	1,931,000
Net Surplus or (Deficit)	313,500
Estimated Cash Balance 6/30/08	<u>2,244,500</u>

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



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

<b>FUNDED REPLACEMENT - TOWN SEWER FUND #810 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	200,738	256,000	256,000	351,000	37.1%
<b>TOTAL REVENUES</b>	200,738	256,000	256,000	351,000	37.1%

<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>	0	0	0	0	N/A

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

**FUNDED REPLACEMENT-  
TOWN SEWER FUND #810 CON'T  
GENERAL & ADMINISTRATIVE**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<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
Inter-Fund Loan To Fund #830	0	0	0	261,475	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	114,937	210,000	0	60,000	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>114,937</b>	<b>210,000</b>	<b>0</b>	<b>321,475</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>114,937</b>	<b>210,000</b>	<b>0</b>	<b>321,475</b>	<b>N/A</b>
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<b>SURPLUS (DEFICIT)</b>	<b>85,801</b>	<b>46,000</b>	<b>256,000</b>	<b>29,525</b>	<b>-88.5%</b>
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<b>Interest Earnings</b>	<b>88,653</b>	<b>80,000</b>	<b>125,000</b>	<b>144,475</b>	<b>15.6%</b>
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>174,454</b>	<b>126,000</b>	<b>381,000</b>	<b>174,000</b>	<b>-54.3%</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	2,715,000
Net Surplus or (Deficit)	174,000
Estimated Cash Balance 6/30/08	<u>2,889,000</u>

(1) See Detailed Sheet on Page 58