

TO: BOARD OF DIRECTORS  
FROM: BRUCE BUEL *BB*  
DATE: JUNE 6, 2008

**AGENDA ITEM  
E-6  
JUNE 11, 2008**

**PUBLIC HEARING – REVIEW FY 2008-09 BUDGET [ORDER EDITS FOR  
CONSIDERATION AND ADOPTION OF BUDGET AT JUNE 25, 2008 MEETING]**

**ITEM**

Public Hearing – Review FY 2008-09 Budget [Order edits for consideration and adoption of Budget at June 25, 2008 meeting]

**BUDGET BACKGROUND**

Attached is the draft of the fiscal year 2008-2009 budget.

The Finance and Audit Committee met on March 3, April 10 and April 29. The Board of Directors held a Special Meeting on May 28 and requested the following edits be made the draft budget:

- Fund #120 – Modify the Transfer Out – Funded Replacement from \$131,000 to \$750,000
- Set up a new Sinking Fund to account for the increases in sewer rates that are designated for the Southland WWTF upgrade
- Fund #300 – Drainage – add \$3,000 to the budget to clean up the pond and do weed abatement
- Shift funds from the Shop Completion project to the Laboratory Set Up project

The draft of the budget is projecting an overall operation and maintenance deficit of \$485,312 (Pages 28-29). Each Fund has its own impact on the deficit – whether positive or negative, therefore, each Fund must be looked at individually.

**OPERATIONS AND MAINTENANCE FUNDS**

**Fund #120 – Town Water (Pages 32-33)**

This Fund is budgeted to have a deficit of (\$654,575) and a budgeted ending Fund Balance of \$1,148,425. The rates and charges are adequately covering all of the budgeted costs with the exception of Funded Replacement. Due to the large estimated cash reserves, the Board of Directors directed Staff to include \$750,000 in Funded Replacement.

**Fund #130 – Town Sewer (Pages 34-35)**

This Fund is budgeted to have a deficit of (53,361) and a budgeted ending Fund Balance of \$346,639. The current rates and charges are adequately covering all of the budgeted costs (a result of the rate increase that went into effect on April 1, 2008). Based on The Reed Group report, a portion of the revenue received as a result of the rate increase should be designated for future debt service for the Southland WWTF upgrade. The Board of Directors directed Staff to set up a new Sinking Fund to account for these funds. The Transfer of Funds In/Out will be between Fund #130 and Fund #880.

**Fund #140 – Blacklake Water (Pages 36-37)**

This Fund is budgeted to have a deficit of (\$80,760) and a budgeted negative ending Fund Balance of (\$22,760). The current rates and charges are not adequate to cover all of the budgeted costs. Funding replacement was suspended in previous years and it is estimated that the cash reserves are not sufficient to cover the budgeted costs for the entire year.

**Fund #150 – Blacklake Sewer (Pages 38-39)**

This Fund is budgeted to have a deficit of (\$63,384) and a budgeted negative ending Fund Balance of (\$48,384). The current rates and charges are not adequate to cover all of budgeted costs. Funding replacement has been suspended this year and it is estimated that the cash reserves are not sufficient to cover the budgeted costs for the entire year.



Fund #200 – Blacklake Street Lighting (Pages 40-41)

This Fund is budgeted to have a deficit of (\$1,514) and a budgeted ending Fund Balance of \$43,486. The current charges do not cover all of the budgeted costs, however, there are adequate reserves in this fund. In addition, there are no large unforeseen expenditures that need to be addressed. In addition, a Prop 218 election would be required to increase the charges.

Fund #250 – Street Landscape Maintenance District (Pages 42-43)

This Fund is budgeted to have a surplus of \$4,157 and a budgeted ending Fund Balance of \$19,157. The current charges cover all of the budgeted costs. The District Engineer has prepared the annual Engineer's Report for 2008-2009.

Fund #300 – Solid Waste (Pages 44-45)

This Fund is budgeted to have a surplus of \$45,105 and a budgeted ending Fund Balance of \$585,105. The current Franchise Fee is funding street sweeping activities, solid waste collection in Olde Towne, community clean up days and projects and a portion of the Water Conservation and Public Outreach Specialist salary and benefits.

Fund #400 – Drainage (Pages 46-47)

This Fund is budgeted to have a surplus of \$11,420 and a budgeted ending Fund Balance of \$16,420. The current ad valorem tax covers all of the budgeted costs.

Fund #800 – Funded Replacement Town Water (Pages 48-49)

This Fund is budgeted to have a surplus of \$237,100 and a budgeted ending Fund Balance of \$2,472,100. The revenue is a transfer of \$750,000 from Fund #120 – Town Water and interest income. The expenditures include replacement projects for the water system that can be found on page 60 of the draft budget.

Fund #810 – Funded Replacement Town Sewer (Pages 50-51)

This Fund is budgeted to have a surplus of \$22,500 and a budgeted ending Fund Balance of \$3,120,500. The revenue is a transfer of \$125,000 from Fund #130 – Town Sewer and interest income. The expenditures include replacement projects for the sewer system that can be found on page 60 of the draft budget.

Fund #820 – Funded Replacement Blacklake Water (Pages 52-53)

This Fund is budgeted to have a deficit of (\$127,000) and a budgeted ending Fund Balance of \$152,000. The revenue is interest income. Transfers from the Blacklake Water Fund #140 had been suspended in previous years. The expenditures include replacement projects for the water system that can be found on page 60 of the draft budget.

Fund #830 – Funded Replacement Blacklake Sewer (Pages 54-55)

This Fund is budgeted to have a deficit of (\$59,400) and a budgeted negative ending Fund Balance of (\$202,400) due to the pond liner replacement project in 2007-2008. The expenditures include replacement projects for the sewer system that can be found on page 60 of the draft budget.

Fund #880 – Town Sewer Sinking Fund (Pages 56-57)

This Fund is budgeted to have a surplus of \$234,400 and a budgeted ending Fund Balance of \$234,400. The revenue is a transfer of \$231,000 from Fund #130 – Town Sewer and interest income. ). Based on The Reed Group report, a portion of the revenue received as a result of the rate increase in Town Sewer should be designated for future debt service for the Southland WWTF upgrade. The Board of Directors directed Staff to set up a new Sinking Fund to account for these funds. The Transfer of Funds In/Out will be between Fund #130 and Fund #880.

NON-OPERATING BUDGETS

Fund #700 – Town Water Capacity (Pages 66-67)

This Fund includes budgeted capital improvement projects of \$1,137,150 and a budgeted ending Fund Balance of \$3,825,760. This fund has adequate reserves to cover the expenditures.

Fund #710 – Town Sewer Capacity (Pages 68-69)

This Fund includes budgeted capital improvement projects of \$3,470,040 and a budgeted ending Fund Balance of \$1,977,014. This fund has adequate reserves to cover the proposed expenditures for the 2008-2009 fiscal year.

Fund #600 – Property Taxes (Pages 70-71)

This Fund includes budgeted capital improvement projects of \$105,000 and a budgeted ending Fund Balance of \$1,371,591. This fund has adequate reserves to cover the expenditures as well as the debt service on the Certificates of Participation (COP's). This fund has been "raided" by the State of California numerous times of the past 15 years due to ERAF legislation.

Fund #500 – Supplemental Water Fund (Pages 72-73)

This Fund includes budgeted expenditures relating to supplemental water of \$1,627,500 and a budgeted ending Fund Balance of \$2,270,460. This fund has adequate reserves to cover the proposed expenditures for the 2008-2009 fiscal year. Once the supplemental project is approved, a funding source will need to be determined.

**RECOMMENDATION**

It is recommended that the Board of Directors hold a Public Hearing and set June 25, 2008 for the adoption of the Budget for the Fiscal Year 2008-2009.

**ATTACHMENTS**

Draft Budget for Fiscal Year 2008-2009



# NIPOMO COMMUNITY SERVICES DISTRICT

## OPERATING AND NON-OPERATING BUDGETS

FISCAL YEAR  
2008-2009





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## INTRODUCTION

The Nipomo Community Services District is a multi-service special district formed on January 28, 1965, under the Community Services District Law, California Government Code Section 61000 et. seq. The Nipomo Community Services District serves the residents and property owners within the limits of its approximately seven square miles service area with water, sewer, solid waste, street lighting to the Black Lake Village, limited drainage and limited street landscape maintenance.

The legislative head of the District is an elected Board of Directors composed of five members. Each member serves a four year term, and elections are held every two years, on even number years. The terms for the Board of Directors are staggered. Regular meetings are held at the District Board Room, 148 South Wilson Street, Nipomo, California at 9:00 a.m. on the second and fourth Wednesdays of each month. The current Directors are:

Michael Winn	President
James Harrison	Vice President
Clifford Trotter	Director
Larry Vierheilig	Director
Ed Eby	Director

The District is currently staffed with eleven full time employees and one part time employee: 1-General Manager; 1-Assistant General Manager; 1-District Engineer; 1-Utility Superintendent; 1-Secretary; 1-Billing Clerk; 1-Conservation/Public Outreach Specialist; 1-Utility Field Supervisor; 1-Utility Operator/Water Quality Technician; 2-Utility Workers, and 1-Utility Office Assistant (part time). The District is represented by the law firm of Shipsey and Seitz.

The District Office is open to the public from 8:00 a.m. to 4:30 p.m. Monday through Friday except holidays. In addition, the District has a 24 hour telephone number, (805) 929-1133. This number is answered by an answering service during non-business hours and service related emergency calls are forwarded to standby personnel. Facsimile transmissions may be made to (805) 929-1932 and web site is [www.ncsd.ca.gov](http://www.ncsd.ca.gov). All other emergency requests are handled through the 911 system.



## BUDGET PREPARATION

### 1. OPERATING AND NON-OPERATING BUDGETS

NCSD's budget is separated into two budgets - the Operating Budget and the Non-Operating Budget. The Operating Budget represents the day-to-day operations and maintenance of the District. The expenditures from the Operating Budget are funded from water and sewer use revenues, solid waste, street lighting and street landscape maintenance charges. The Non-Operating Budget represents the long-term capital financing program of the District. The Non-Operating Budget is funded by capacity charges, general purpose property taxes and certificates of participation.

Each Fund of NCSD has its own budget. The Funds in the Operating Budget are as follows:

#110	Administration Fund
#120	Water Fund-Town Division
#130	Sewer Fund-Town Division
#140	Water Fund-Black Lake Division
#150	Sewer Fund-Black Lake Division
#200	Black Lake Street Lighting Fund
#250	Street Landscape Maintenance District Fund
#300	Solid Waste Fund
#400	Drainage Fund
#800	Funded Replacement-Town Water Fund
#810	Funded Replacement-Town Sewer Fund
#820	Funded Replacement-Black Lake Water Fund
#830	Funded Replacement-Black Lake Sewer Fund
#880	Town Sewer Sinking Fund

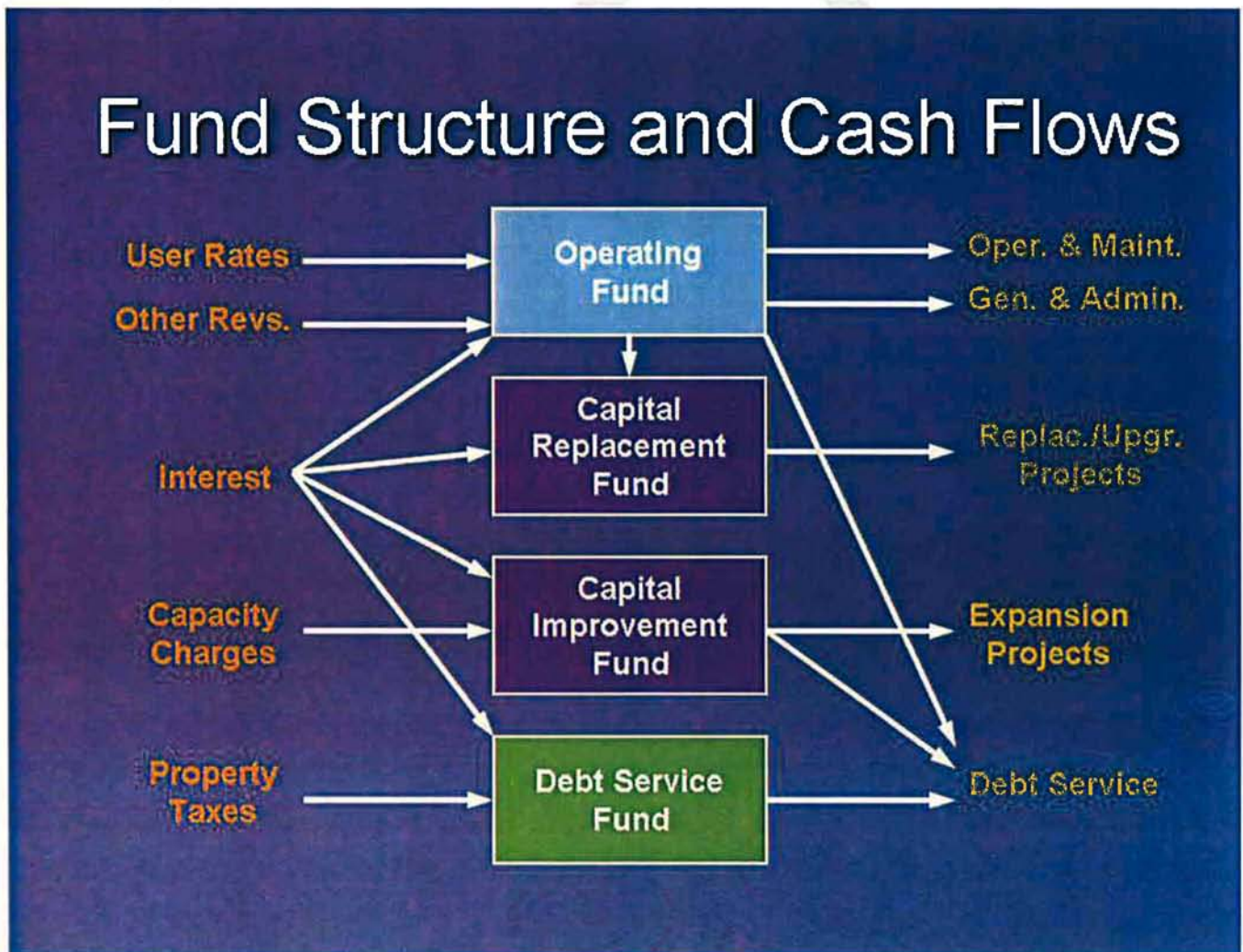
The Funds in the Non-Operating Budget are as follows:

#500	Supplemental Water Fund
#600	Property Tax Fund
#700	Water Capacity Charges Fund-Town Division
#710	Sewer Capacity Charges Fund-Town Division

The Administration Fund accounts for all of the assets and resources used for the general administration of the District. The remaining operating funds are "enterprise funds". The purpose of enterprise funds is to account for operations in a manner similar to private business enterprises. The policy defined by the elected Board of Directors is that the costs of providing service (expenses, including depreciation of providing goods and services) be financed or recovered primarily through user charges.

## 2. FUND AND RESERVE STRUCTURES AND CASH FLOWS

The model below provides a helpful overview of the fund and non-designated reserve structure and cash flows of the District. The revenues (sources) of funds include user rates, other revenues, interest income, capacity charges and property taxes. The expenditures (uses) of funds include operations and maintenance, general and administrative costs, replacement and upgrade projects, expansion projects and debt service. In addition, there are transfers into, out of, and between funds and non-designated reserves.

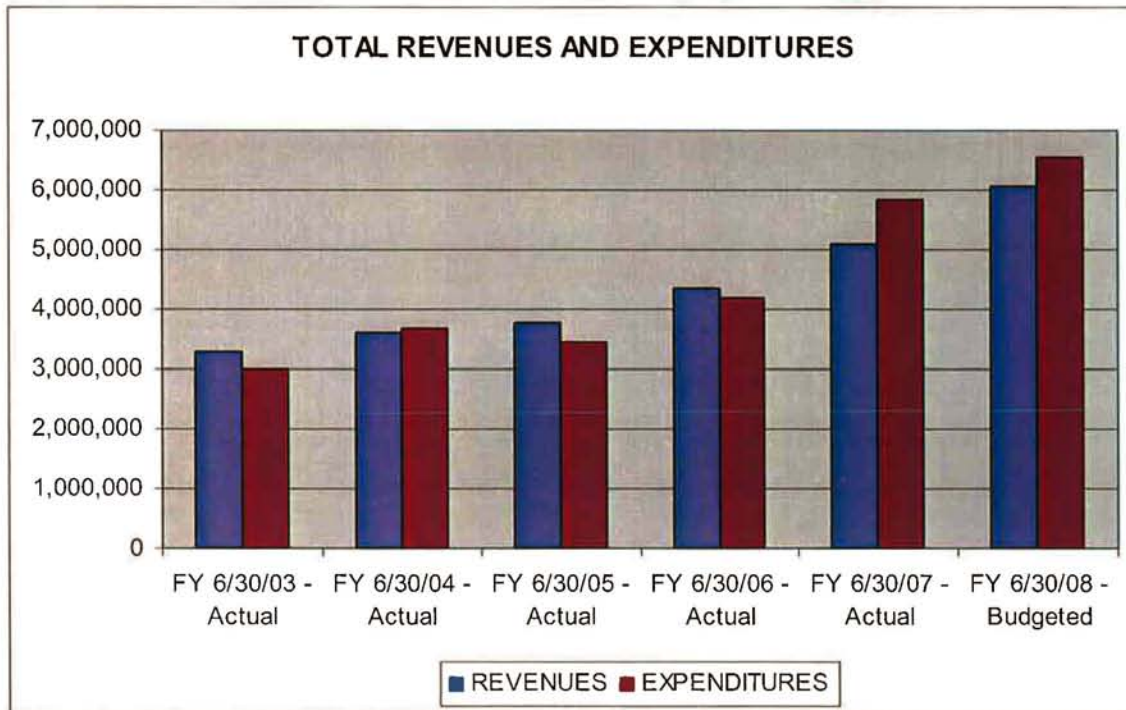




**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2008-2009**

**3. FINANCIAL OVERVIEW**

- Total budgeted Revenues for fiscal year 2008-2009 is \$6,075,613. This is an increase of 12% over the budgeted Revenues for fiscal year 2007-2008. A graph depicting the revenues can be found on page 20. The increase is attributable to increased user rates and charges.
- Total budgeted Expenditures for fiscal year 2008-2009 is \$6,560,925. This is an increase of 23% over the budgeted Expenditures for fiscal year 2007-2008. A graph depicting the expenditures can be found on page 21. The increase is attributable to increased costs of operations and maintenance and increase in District staffing including salary and benefits.



- As of June 30, 2007, the District's net assets exceeded \$41 million dollars.

Total Assets	\$46,975,925
Total Liabilities	\$5,477,282
Total Net Assets	\$41,498,643

An audit of the District's financial statements is conducted annually by an independent Certified Public Accountant. A copy of the audit report may be found at the District's web site [www.ncsd.ca.gov](http://www.ncsd.ca.gov).

#### 4. THE NON-OPERATING BUDGET - CAPITAL IMPROVEMENT PROJECTS

Capital facilities (infrastructure) represent a major investment by Nipomo Community Services District. Supply, treatment, transmission, and distribution facilities are needed to provide water service to the various customers of the District. Investment in collection, transmission, treatment and disposal facilities are required for wastewater service. Capital investments are necessary to maintain high-quality service to existing customers and to provide facilities for future growth and economic development.

The magnitude of investment required for the proper management of a utility system mandated the development of an effective long-range capital financing plan. The most important factor affecting capital expansion is growth in demand. As areas are developed or annexed, additional pressure is placed on a utility to provide water and wastewater services. The capital investment required to support this growth should be funded in such a way so that the financial risks relating to growth are minimized for the District. The Capital Financing Plan of the District will be funded with capacity charges, interest earned, property taxes and Certificates of Participation. A summary of the proposed Capital Improvement Projects may be found on page 62 and a description of each project may be found on pages 63-64.



**NIPOMO COMMUNITY SERVICES DISTRICT  
ACCOUNT TITLE AND DESCRIPTION  
FISCAL YEAR 2007-2008**

**OPERATIONS AND MAINTENANCE**

TITLE	DESCRIPTION
Wages	Provides wages for 7 full time and 1 part time employee (3 positions currently open)
Wages – Overtime	Provides for overtime for on-call personnel and overtime for emergency response
Payroll Taxes	Provides for the employer's portion of payroll taxes including Medicare, State Unemployment Tax and Training Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Workers Compensation Insurance	Provides for Workman's Compensation Insurance for the maintenance personnel
Electricity	Provides for electricity for offices, well sites, sewer plants and lift stations
Natural Gas	Provides for natural gas for Sundale Well
Chemicals	Provides for chlorine used in water and sewer systems
Lab Tests and Sampling	Provides for mandated testing of water supply and wastewater
Operating Supplies	Provides for necessary supplies to operate the water and wastewater systems
Outside Services	Provides for services provided outside the normal operation and function of district personnel
Permits and Operating Fees	Provides for Federal, State and County charges associated with operating the water and wastewater systems
Repairs and Maintenance	Provides for the repair and maintenance of all district facilities including buildings, vehicles, water systems and sewer systems
Engineering	Provides for general district engineering services
Fuel	Provides for district vehicles, backhoes, generators, etc
Paging and Cellular Service	Provides for emergency answering service during non business hours, weekends and holidays and cellular phones for crew
Meters-New Installations	Provides for the purchase of meters for installations in new homes
Meters-Replacement Program	Provides for the purchase of new meters to replace old and failing meters
Uniforms	Provides for uniforms to maintenance personnel
Landscape Maintenance and Water	Provides for landscape maintenance service and water consumption for Tract 2409-Street Landscape Maint District #1
Street Sweeping & Trash Pickup	Provides for Board approved, trash collection along commercial area of Tefft St and street sweeping throughout the District
Water Conservation/ Recycling Program	Provides for Board approved water conservation and recycling programs developed by Water Conservation and Public Outreach Specialist
Operating Transfers Out – Funded Replacement	Provides for the funding of major refurbishment or replacement of aging water and sewer facilities



**NIPOMO COMMUNITY SERVICES DISTRICT  
ACCOUNT TITLE AND DESCRIPTION  
FISCAL YEAR 2007-2008**

**GENERAL AND ADMINISTRATIVE**

TITLE	DESCRIPTION
Wages	Provides wages for 6 full time employees
Wages – Overtime	Provides for occasional overtime for office staff
Payroll Taxes	Provides for the employer's portion of payroll taxes including Medicare, State Unemployment Tax and Training Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Other Post Employment Benefits (OPEB)	Provides for funding of medical benefits for retirees and future retirees of the District
Workers Compensation Insurance	Provides for Workman's Compensation Insurance for office staff and board members
Audit	Provides for annual audit based upon contract price
Bank Charges and Fees	Provides for bank charges for returned checks, ACH auto pay and automatic payroll deposit charges
Computer Expense	Provides for billing software technical support, computer consulting, computer upgrades and supplies, etc
Director Fees	Provides for board stipends for meetings, committee meetings attended and other time spent at board approved activities
Dues and Subscriptions	Provides for membership to California Special Districts Association (CSDA), various publications and dues
Education and Training	Provides for registration for personnel and board members to attend training classes, seminars and meetings
Elections	Provides for cost of elections
Insurance – Liability	Provides for fire and general liability insurance, errors and omissions coverage and employee dishonesty bond
LAFCO Funding	Provides for district's portion of funding SLO County Local Agency Formation Commission ( LAFCO)
Landscape and Janitorial	Provides for weekly landscape and janitorial services for the office building and Black Lake Water Treatment Plant
Legal – General Counsel	Provides for monthly retainer of Shipsey & Seitz for routine district legal counsel services plus additional legal services as needed or requested
Legal – Water Counsel	Provides for special water counsel contracted by district for the Santa Maria Valley Water Conservation District (SMVWCD) vs NC
Professional Services	Provides for professional services of attorneys, engineers and other professionals for special District matters
Miscellaneous	Provides for occasional minor expenses
Newsletters and Mailers	Provides for the preparation and printing of newsletters/mailers
Office Supplies	Provides for general office supplies and materials
Outside Services	Provides for services provided outside the normal operation and function of district personnel
Public Notices	Provides for the publication of ordinances and all legally required notices



**NIPOMO COMMUNITY SERVICES DISTRICT  
ACCOUNT TITLE AND DESCRIPTION  
FISCAL YEAR 2007-2008**

TITLE	DESCRIPTION
Repairs and Maintenance	Provides for the repair and maintenance of office equipment and building
Property Taxes	Provides for the property tax assessments Sundale Well property
Telephone	Provides for regular phone service, long distance, fax lines and Supervisory Control and Data Acquisition (SCADA) system lines
Travel and Mileage	Provides for travel, meals and lodging for personnel and board members to attend seminars and classes
Utilities – Gas, Electric and Trash	Provides for utilities to operate the district office and shop
Operating Transfer Out – Funded Administration	Provides for the Enterprise Funds (Water and Sewer) to proportionately share in the general and administrative costs of the district

**OTHER EXPENDITURES**

TITLE	DESCRIPTION
Interest Expense-Debt Service	Provides for interest expense on debt service
Debt Service – Principal Portion	Provides for principal payment on 1978 Water Bond
Sinking Fund Transfer In/Out	Provides for transfer of funds to pay for future debt service for the planned Southland Wastewater Treatment Facility upgrade
Fixed Asset Purchases	Provides for the purchase of new assets used in the day-to-day operations and maintenance of the district
Funded Replacement Projects	Provides for the major refurbishment or replacement of aging water and sewer facilities

**NIPOMO COMMUNITY SERVICES DISTRICT  
WATER RATES AND CHARGES  
BI-MONTHLY AVAILABILITY CHARGES\***

(The bi-monthly availability charge shall take effect August 1, 2005, and future increases shall take effect on January 1, of each succeeding year.)

**TOWN DIVISION**

SIZE OF METER	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
1 Inch or Less	\$14.72	\$16.76	\$18.43	\$20.64	\$22.71	\$24.52
Litigation Charge	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32
1 ½ Inch	\$33.66	\$47.56	\$52.32	\$58.60	\$64.46	\$69.61
Litigation Charge	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36
2 Inch	\$46.76	\$75.33	\$82.86	\$92.81	\$102.09	\$110.25
Litigation Charge	\$19.92	\$19.92	\$19.92	\$19.92	\$19.92	\$14.36
3 Inch	\$65.50	\$140.17	\$154.18	\$172.68	\$189.95	\$205.15
Litigation Charge	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92
4 Inch	\$85.00	\$232.77	\$256.05	\$286.77	\$315.45	\$340.68
Litigation Charge	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00
6 Inch	\$140.08	\$464.07	\$510.48	\$571.73	\$628.91	\$679.22
Litigation Charge	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58
8 Inch	\$160.00	\$741.74	\$815.92	\$913.83	\$1,005.21	\$1,085.63
Litigation Charge	\$68.08	\$68.08	\$68.08	\$68.08	\$68.08	\$68.08

\*The above bi-monthly minimum charge reflects the adjusted rate established by Ordinance 2003-95 to meet the District's financial obligations relating to the lawsuit entitled Santa Maria Valley Water Conservation District vs. the City of Santa Maria, the Nipomo Community Services District, et al. When the District's financial obligation regarding this lawsuit have been satisfied, the above litigation charge will be removed.

**BLACK LAKE DIVISION**

SIZE OF METER	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
1 Inch or Less	\$11.54	\$15.09	\$18.10	\$22.08	\$26.06	\$30.75
Litigation Charge	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32
1 ½ Inch	\$21.94	\$41.73	\$50.07	\$61.09	\$72.08	\$85.06
Litigation Charge	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36
2 Inch	\$30.90	\$65.74	\$78.89	\$96.24	\$113.57	\$134.01
Litigation Charge	\$19.92	\$19.92	\$19.92	\$19.92	\$19.92	\$14.36
3 Inch	\$44.68	\$121.81	\$146.17	\$178.33	\$210.43	\$248.31
Litigation Charge	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92
4 Inch	\$72.90	\$201.90	\$242.28	\$295.58	\$348.78	\$411.56
Litigation Charge	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00
6 Inch	\$121.92	\$401.93	\$482.32	\$588.42	\$694.34	\$819.32
Litigation Charge	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58
8 Inch		\$642.06	\$770.48	\$939.98	\$1,109.18	\$1,308.83
Litigation Charge		\$68.08	\$68.08	\$68.08	\$68.08	\$68.08

\*The above bi-monthly minimum charge reflects the adjusted rate established by Ordinance 2003-95 to meet the District's financial obligations relating to the lawsuit entitled Santa Maria Valley Water Conservation District vs. the City of Santa Maria, the Nipomo Community Services District, et al. When the District's financial obligation regarding this lawsuit have been satisfied, the above litigation charge will be removed.

ORDINANCE 2005-103 (Adopted June 8, 2005)

Note: Rates subject to change



NIPOMO COMMUNITY SERVICES DISTRICT  
WATER RATES AND CHARGES  
BI-MONTHLY USAGE RATES

**TOWN DIVISION**

(The bi-monthly usage rates shall take effect August 1, 2005, and future increases shall take effect on January 1, of each succeeding year.)

RESIDENTIAL USAGE RATES

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
Tier 1 (0-40 Units)*	\$1.07	\$1.12	\$1.23	\$1.38	\$1.52	\$1.64
Tier 2 (> 40 Units)*	\$1.64	\$1.91	\$2.10	\$2.35	\$2.59	\$2.80

NON-RESIDENTIAL USAGE RATES

(Multi-family, Commercial, Irrigation, Agriculture, Industry and Construction)

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
All Water Use	Same as above	\$1.41	\$1.55	\$1.74	\$1.91	\$2.06

\*One unit equals 748 gallons

**BLACK LAKE DIVISION**

(The bi-monthly usage rates shall take effect August 1, 2005, and future increases shall take effect on January 1, of each succeeding year.)

RESIDENTIAL USAGE RATES

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
Tier 1 (0-40 Units)*	\$0.75	\$0.97	\$1.16	\$1.42	\$1.68	\$1.98
Tier 2 (> 40 Units)*	\$1.15	\$1.70	\$2.04	\$2.49	\$2.94	\$3.47

\*One unit equals 748 gallons

NON-RESIDENTIAL USAGE RATES

(Multi-family, Commercial, Irrigation, Agriculture, Industry and Construction)

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
All Water Use	Same as Residential	\$1.18	\$1.42	\$1.73	\$2.04	\$2.41

ORDINANCE 2005-103 (Adopted June 8, 2005)

Note: Rates subject to change

**BI-MONTHLY SEWER SERVICE CHARGES  
TOWN DIVISION**

RESIDENTIAL (PER DWELLING UNIT)

	PRIOR	APRIL 1, 2008	JANUARY 1, 2009	JANUARY 1, 2010
Single Family	\$45.00	\$56.53	\$70.66	\$88.32
Multi-Family	\$34.80	\$43.09	\$53.86	\$67.33

NON-RESIDENTIAL (1) (2)

SIZE OF METER	PRIOR	APRIL 1, 2008	JANUARY 1, 2009	JANUARY 1, 2010
1 Inch or Less	\$17.39	\$21.80	\$27.25	\$34.07
1 ½ Inch	\$49.77	\$63.10	\$78.87	\$98.59
2 Inch	\$78.95	\$100.26	\$125.33	\$156.66
3 Inch	\$147.09	\$186.98	\$233.73	\$292.16
4 Inch	\$244.41	\$310.86	\$388.58	\$485.72
6 Inch	\$487.50	\$620.57	\$775.71	\$969.64
8 Inch	\$779.32	\$992.22	\$1,240.27	\$1,550.34

NON-RESIDENTIAL (1) (2) COMMODITY RATE

	PRIOR	APRIL 1, 2008	JANUARY 1, 2009	JANUARY 1, 2010
Low Strength	\$1.32	\$1.85	\$2.31	\$2.89
Medium Strength	\$1.46	\$2.05	\$2.56	\$3.20
High Strength	\$1.89	\$2.65	\$3.31	\$4.14

RESOLUTION 2008-1062 (Adopted January 23, 2008)

Note: Rates subject to change

**BLACK LAKE DIVISION**

(The bi-monthly sewer service charges shall take effect August 1, 2005, and future increases shall take effect on July 1, of each succeeding year.)

RESIDENTIAL (PER DWELLING UNIT)

	PRIOR (1)	AUGUST 1, 2005	2006	2007	2008	2009
Single Family	\$63.66	\$71.70	\$74.56	\$77.55	\$80.65	\$83.87
Multi-Family	\$63.66	\$38.42	\$39.96	\$41.56	\$43.22	\$44.95

NON-RESIDENTIAL (1) (2) BI-MONTHLY SERVICE CHARGE

SIZE OF METER	PRIOR (1)	AUGUST 1, 2005	2006	2007	2008	2009
1 Inch or Less	N/A	\$32.76	\$34.07	\$35.44	\$36.86	\$38.33
1 ½ Inch	N/A	\$94.24	\$98.01	\$101.93	\$106.01	\$110.25
2 Inch	N/A	\$149.66	\$155.64	\$161.87	\$168.34	\$175.08
3 Inch	N/A	\$279.05	\$290.21	\$301.82	\$313.89	\$326.45
4 Inch	N/A	\$463.85	\$482.40	\$501.70	\$521.77	\$542.64
6 Inch	N/A	\$925.45	\$962.46	\$1,000.96	\$1,041.00	\$1,082.64
8 Inch	N/A	\$1,479.58	\$1,538.76	\$1,600.31	\$1,664.33	\$1,730.90

NON-RESIDENTIAL (1) (2) COMMODITY RATE

	PRIOR(1)	AUGUST 1, 2005	2006	2007	2008	2009
Low Strength	N/A	\$1.38	\$1.44	\$1.49	\$1.55	\$1.61
Medium Strength	N/A	\$1.88	\$1.96	\$2.03	\$2.11	\$2.20
High Strength	N/A	\$3.00	\$3.12	\$3.24	\$3.37	\$3.51

(1) Sewer rates for non-residential customers include a service charge based on the size of the water meter and a commodity charge based on sewer strength category and metered water usage.

(2) The District has established a category of users to determine strength of wastewater discharge. Said categories of uses are for reference only and establish minimum strength standards. The District retains the discretion to assign a higher strength category to individual discharges.

N/A Not Applicable

ORDINANCE 2005-103 (Adopted June 8, 2005)

Note: Rates subject to change



**NIPOMO COMMUNITY SERVICES DISTRICT**

**WATER CAPACITY CHARGES**

<b>METER SIZE</b>	<b>Effective date July 1, 2006</b>	<b>Effective date July 1, 2007</b>	<b>Effective date July 1, 2008</b>
1 Inch or less* (1)	\$2,599.00	\$2,713.00	\$2,800.00
Supplemental Water (2)	\$11,556.00	\$12,062.00	\$12,452.00
1 ½ Inch* (1)	\$7,788.00	\$8,129.00	\$8,392.00
Supplemental Water (2)	\$34,634.00	\$36,151.00	\$37,320.00
2 Inch*(1)	\$12,465.00	\$13,011.00	\$13,432.00,
Supplemental Water (2)	\$55,436.00	\$57,864.00	\$59,735.00
3 Inch* (1)	\$23,387.00	\$24,411.00	\$25,200.00
Supplemental Water (2)	\$104,007.00	\$108,562.00	\$112,071.00
4 Inch*(1)	\$38,986.00	\$40,694.00	\$42,009.00
Supplemental Water (2)	\$173,379.00	\$180,973.00	\$186,823.00
6 Inch* (1)	\$77,949.00	\$81,363.00	\$83,993.00
Supplemental Water (2)	\$346,654.00	\$361,838.00	\$373,534.00

Standard Schedule for Meter Fees and Account Fees are established as follows:

<b>Meter Size</b>	<b>Meter Fee</b>	<b>Account Fee</b>
1 Inch or Less	\$275.00	\$10.00
1 ½ Inch	\$555.00	\$10.00
2 Inch	\$615.00	\$10.00
3 Inch or larger	At Cost	\$10.00

**\*Annual Adjustment.** Commencing July 1,2006, and each fiscal year thereafter, the meter portion of the capacity charge shall be increased to reflect the increase in the costs of the construction of District facilities. The determination of whether there has been an increase in costs and the amount of the increase in costs shall be determined by the average of the percentage changes in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at March 31<sup>st</sup> (or as soon thereafter as the data is available) of the current year over the previous year's index on the same date.

- (1) Charges applies to Town Division only
- (2) Charge applies to both Town Division and Black Lake Division

ORDINANCE 2005-101 (Adopted April 27, 2005)

**TOWN DIVISION  
SEWER CAPACITY CHARGE BASED ON METER SIZE**

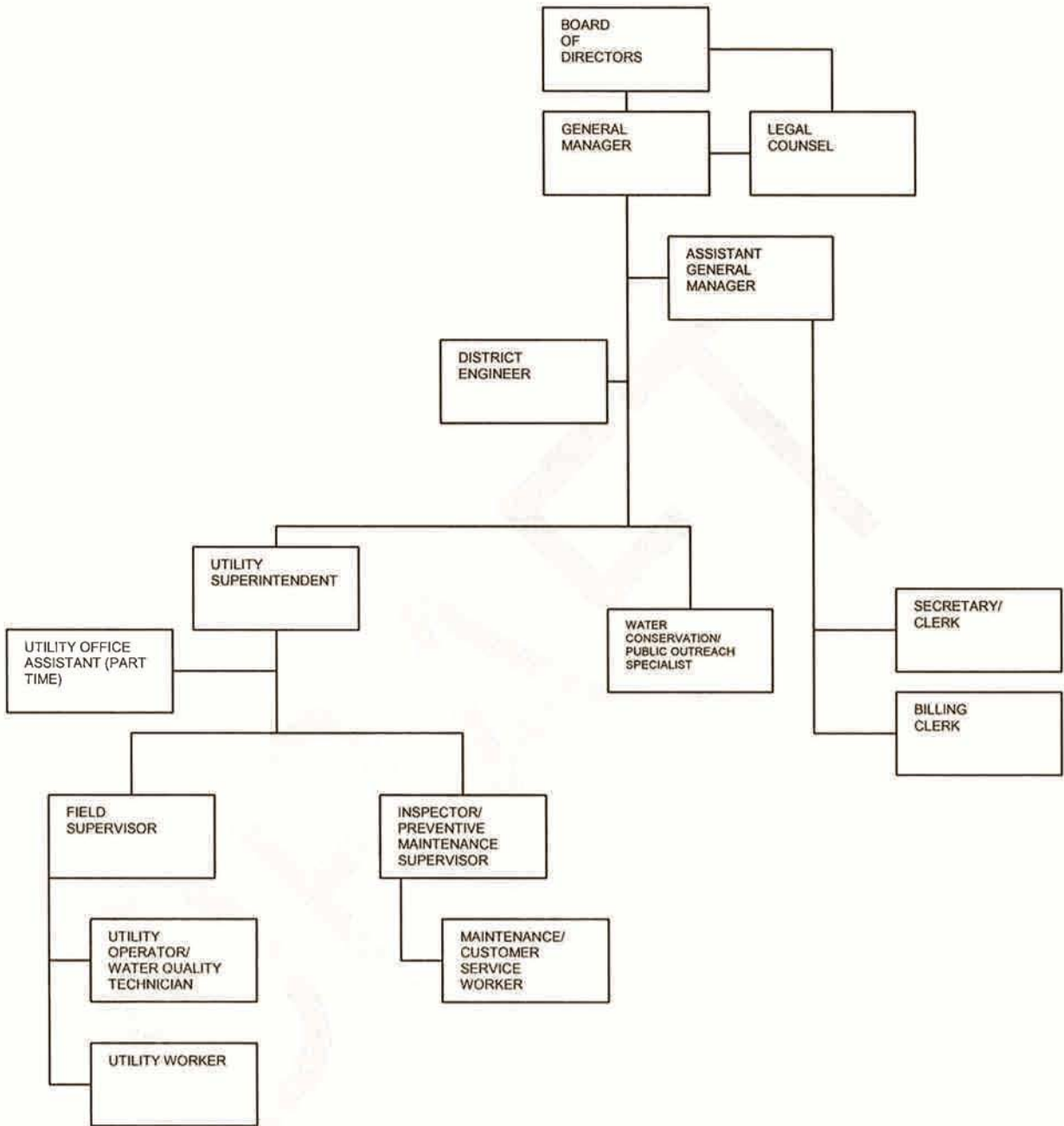
<b>METER SIZE</b>	<b>Effective date July 1, 2006</b>	<b>Effective date July 1, 2007</b>	<b>Effective date July 1, 2008</b>
1 Inch or less*	\$4,133.00	\$4,314.00	\$6,927.00
1 ½ Inch*	\$12,385.00	\$12,927.00	\$20,781.00
2 Inch*	\$19,824.00	\$20,692.00	\$33,250.00
3 Inch*	\$37,194.00	\$38,823.00	\$62,343.00
4 Inch*	\$62,002.00	\$64,718.00	\$103,905.00
6 Inch*	\$123,967.00	\$129,396.00	\$207,810.00

**\*Annual Adjustment.** Commencing July 1, 2009, and each fiscal year thereafter, the capacity charge shall be increased to reflect the increase in the costs of the construction of District facilities. The determination of whether there has been an increase in costs and the amount of the increase in costs shall be determined by the percentage increase in the 20-Cities Construction Cost Index published by the Engineering News Record using the July, 2007, value of seven thousand nine hundred fifty-nine (7.959) as the basis and the Index value for May of each year to calculate the increase.

RESOLUTION 2008-1063 (Adopted January 23, 2008)

Note: Rates subject to change

NIPOMO COMMUNITY SERVICES DISTRICT  
ORGANIZATIONAL STRUCTURE  
2008-2009





NIPOMO COMMUNITY SERVICES DISTRICT  
DISTRICT PERSONNEL  
2008-2009

<u>OFFICE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
General Manager	1	1
Assistant General Manager	1	1
District Engineer	1	1
Secretary	1	1
Billing Clerk	1	1
Water Conservation and Public Outreach Specialist	<u>1</u>	<u>1</u>
	<u>6</u>	<u>6</u>
<u>MAINTENANCE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
Utility Superintendent	1	1
Utility Field Supervisor	1	1
Inspector/Preventive	0	1
Maintenance Supervisor		
Utility Operator/Water Quality Technician	1	1
Utility Worker	2	2
Maintenance/Customer Service Worker	0	2
Utility Office Assistant (part time)	<u>1</u>	<u>1</u>
	<u>6</u>	<u>9</u>
<b>TOTAL</b>	<u>12</u>	<u>15</u>

NIPOMO COMMUNITY SERVICES DISTRICT  
MONTHLY SALARY RANGE

NO	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
1	\$1,729	\$1,815	\$1,906	\$2,001	\$2,101	\$2,154	\$2,206
2	\$1,772	\$1,860	\$1,954	\$2,051	\$2,154	\$2,208	\$2,261
3	\$1,815	\$1,906	\$2,001	\$2,101	\$2,206	\$2,261	\$2,317
4	\$1,860	\$1,954	\$2,051	\$2,154	\$2,261	\$2,318	\$2,375
5	\$1,905	\$2,001	\$2,101	\$2,206	\$2,317	\$2,375	\$2,432
6	\$1,954	\$2,051	\$2,154	\$2,261	\$2,375	\$2,434	\$2,493
7	\$2,001	\$2,101	\$2,206	\$2,317	\$2,432	\$2,493	\$2,554
8	\$2,051	\$2,154	\$2,261	\$2,375	\$2,493	\$2,556	\$2,618
9	\$2,101	\$2,206	\$2,317	\$2,432	\$2,554	\$2,618	\$2,682
10	\$2,154	\$2,261	\$2,375	\$2,493	\$2,618	\$2,683	\$2,749
11	\$2,206	\$2,317	\$2,432	\$2,554	\$2,682	\$2,749	\$2,816
12	\$2,261	\$2,375	\$2,493	\$2,618	\$2,749	\$2,818	\$2,886
13	\$2,317	\$2,432	\$2,554	\$2,682	\$2,816	\$2,886	\$2,957
14	\$2,375	\$2,493	\$2,618	\$2,749	\$2,886	\$2,958	\$3,031
15	\$2,432	\$2,554	\$2,682	\$2,816	\$2,957	\$3,031	\$3,104
16	\$2,493	\$2,618	\$2,749	\$2,886	\$3,031	\$3,106	\$3,182
17	\$2,554	\$2,682	\$2,816	\$2,957	\$3,104	\$3,182	\$3,260
18	\$2,618	\$2,749	\$2,886	\$3,031	\$3,182	\$3,262	\$3,341
19	\$2,682	\$2,816	\$2,957	\$3,104	\$3,260	\$3,341	\$3,423
20	\$2,749	\$2,886	\$3,031	\$3,182	\$3,341	\$3,425	\$3,508
21	\$2,816	\$2,957	\$3,104	\$3,260	\$3,423	\$3,508	\$3,594
22	\$2,886	\$3,031	\$3,182	\$3,341	\$3,508	\$3,596	\$3,684
23	\$2,957	\$3,104	\$3,260	\$3,423	\$3,594	\$3,684	\$3,773
24	\$3,031	\$3,182	\$3,341	\$3,508	\$3,684	\$3,776	\$3,868
25	\$3,104	\$3,260	\$3,423	\$3,594	\$3,773	\$3,868	\$3,962
26	\$3,182	\$3,341	\$3,508	\$3,684	\$3,868	\$3,965	\$4,061
27	\$3,260	\$3,423	\$3,594	\$3,773	\$3,962	\$4,061	\$4,160
28	\$3,341	\$3,508	\$3,684	\$3,868	\$4,061	\$4,163	\$4,264
29	\$3,423	\$3,594	\$3,773	\$3,962	\$4,160	\$4,264	\$4,368
30	\$3,508	\$3,684	\$3,868	\$4,061	\$4,264	\$4,371	\$4,477
31	\$3,594	\$3,773	\$3,962	\$4,160	\$4,368	\$4,477	\$4,587
32	\$3,684	\$3,868	\$4,061	\$4,264	\$4,477	\$4,589	\$4,701

NO	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
33	\$3,773	\$3,962	\$4,160	\$4,368	\$4,587	\$4,701	\$4,816
34	\$3,868	\$4,061	\$4,264	\$4,477	\$4,701	\$4,819	\$4,936
35	\$3,962	\$4,160	\$4,368	\$4,587	\$4,816	\$4,936	\$5,057
36	\$4,061	\$4,264	\$4,477	\$4,701	\$4,936	\$5,060	\$5,183
37	\$4,160	\$4,368	\$4,587	\$4,816	\$5,057	\$5,183	\$5,310
38	\$4,264	\$4,477	\$4,701	\$4,936	\$5,183	\$5,313	\$5,442
39	\$4,368	\$4,587	\$4,816	\$5,057	\$5,310	\$5,442	\$5,575
40	\$4,477	\$4,701	\$4,936	\$5,183	\$5,442	\$5,578	\$5,715
41	\$4,587	\$4,816	\$5,057	\$5,310	\$5,575	\$5,715	\$5,854
42	\$4,701	\$4,936	\$5,183	\$5,442	\$5,715	\$5,857	\$6,000
43	\$4,816	\$5,057	\$5,310	\$5,575	\$5,854	\$6,000	\$6,147
44	\$4,936	\$5,183	\$5,442	\$5,715	\$6,000	\$6,150	\$6,300
45	\$5,057	\$5,310	\$5,575	\$5,854	\$6,147	\$6,300	\$6,454
46	\$5,183	\$5,442	\$5,715	\$6,000	\$6,300	\$6,458	\$6,615
47	\$5,310	\$5,575	\$5,854	\$6,147	\$6,454	\$6,615	\$6,777
48	\$5,442	\$5,715	\$6,000	\$6,300	\$6,615	\$6,781	\$6,946
49	\$5,575	\$5,854	\$6,147	\$6,454	\$6,777	\$6,946	\$7,115
50	\$5,715	\$6,000	\$6,300	\$6,615	\$6,946	\$7,120	\$7,293
51	\$5,854	\$6,147	\$6,454	\$6,777	\$7,115	\$7,293	\$7,471
52	\$6,000	\$6,300	\$6,615	\$6,946	\$7,293	\$7,476	\$7,658
53	\$6,147	\$6,454	\$6,777	\$7,115	\$7,471	\$7,658	\$7,845
54	\$6,300	\$6,615	\$6,946	\$7,293	\$7,658	\$7,849	\$8,041
55	\$6,454	\$6,777	\$7,115	\$7,471	\$7,845	\$8,041	\$8,237
56	\$6,615	\$6,946	\$7,293	\$7,658	\$8,041	\$8,242	\$8,443
57	\$6,777	\$7,115	\$7,471	\$7,845	\$8,237	\$8,443	\$8,649
58	\$6,946	\$7,293	\$7,658	\$8,041	\$8,443	\$8,654	\$8,865
59	\$7,115	\$7,471	\$7,845	\$8,237	\$8,649	\$8,865	\$9,081
60	\$7,293	\$7,658	\$8,041	\$8,443	\$8,865	\$9,087	\$9,308
61	\$7,471	\$7,845	\$8,237	\$8,649	\$9,081	\$9,308	\$9,535
62	\$7,658	\$8,041	\$8,443	\$8,865	\$9,308	\$9,541	\$9,774
63	\$7,845	\$8,237	\$8,649	\$9,081	\$9,535	\$9,774	\$10,012
64	\$8,041	\$8,443	\$8,865	\$9,308	\$9,774	\$10,018	\$10,262
65	\$8,237	\$8,649	\$9,081	\$9,535	\$10,012	\$10,262	\$10,513
66	\$8,443	\$8,865	\$9,308	\$9,774	\$10,262	\$10,519	\$10,776
67	\$8,649	\$9,081	\$9,535	\$10,012	\$10,513	\$10,776	\$11,038
68	\$8,865	\$9,308	\$9,774	\$10,262	\$10,776	\$11,045	\$11,314

Adjusted for 3.22% COLA effective 7/1/08



NIPOMO COMMUNITY SERVICES DISTRICT  
FLEET SCHEDULE  
2008-2009

VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	ANTICIPATED YEAR OF REPLACEMENT
CHEVY ¾ TON 4X4 (1)	2000	3/2/00	2000	FY 2008-2009
TOYOTA TACOMA	2002	8/14/02	2003	FY 2009-2010
CHEVY 1 TON UTILITY	2004	12/18/03	2004	FY 2010-2011
FORD PICK UP	2004	7/8/04	2004	FY 2011-2012
FORD PICK UP	2004	7/8/04	2004	FY 2011-2012
FORD PICK UP	2006	6/25/06	2006	FY 2013-2014
FORD F250	2007	8/25/06	2007	FY 2014-2015
FORD ESCAPE	2007	12/1/06	2007	FY 2014-2015
FORD F250	2008	1/28/08	2008	FY 2015-2016

(1) Scheduled for replacement

OTHER EQUIPMENT	DATE PURCHASED
FORD TRACTOR	9/2/80
CASE BACKHOE	9/27/90
DUMP TRUCK	5/25/06
JOHN DEERE LOADER/BACKHOE	1/2/08

**RESOLUTION 2008-BUDGET**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
ADOPTING THE 2008-2009 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 2008-2009; 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 2008-2009, 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, "2008-2009 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 25<sup>th</sup> day of June 2008.

\_\_\_\_\_  
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. 2008-APPROP LIMITATION**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2008-2009 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 4.29% and the percent change in the population of the unincorporated area of San Luis Obispo County is 1.38%.

**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:  
 $1.0138\% \times 1.0429\% = 1.0573\%$
2. That the 2008-09 appropriation limit is and is determined as follows:

2007-2008 Limitation	\$4,196,923
2008-2009 Ratio of Change	1.0573
2008-2009 Appropriations Limitation	\$4,437,365
Appropriations Limitation Subject to Limitation	(\$319,381)
2008-2009 Appropriations Under Limit	<u>\$4,117,984</u>

3. No further adjustment to the 2008-09 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 2008-2009.

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 25<sup>th</sup> day of June 2008.

\_\_\_\_\_  
Michael Winn, President  
Nipomo Community Services District

ATTEST:

APPROVED AS TO FORM:

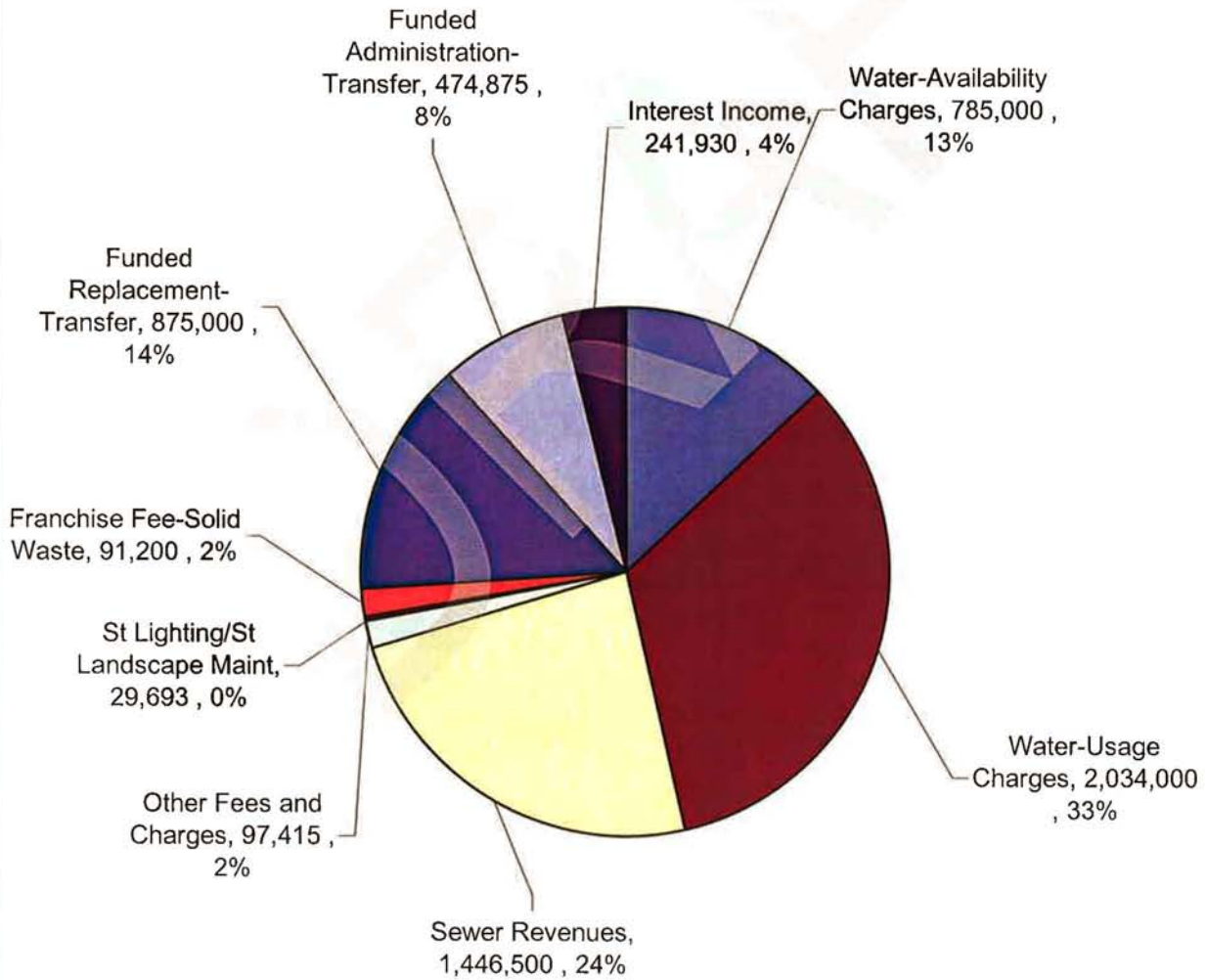
\_\_\_\_\_  
Donna K. Johnson  
Secretary to the Board

\_\_\_\_\_  
Jon S. Seitz  
General Counsel

# OPERATING BUDGET



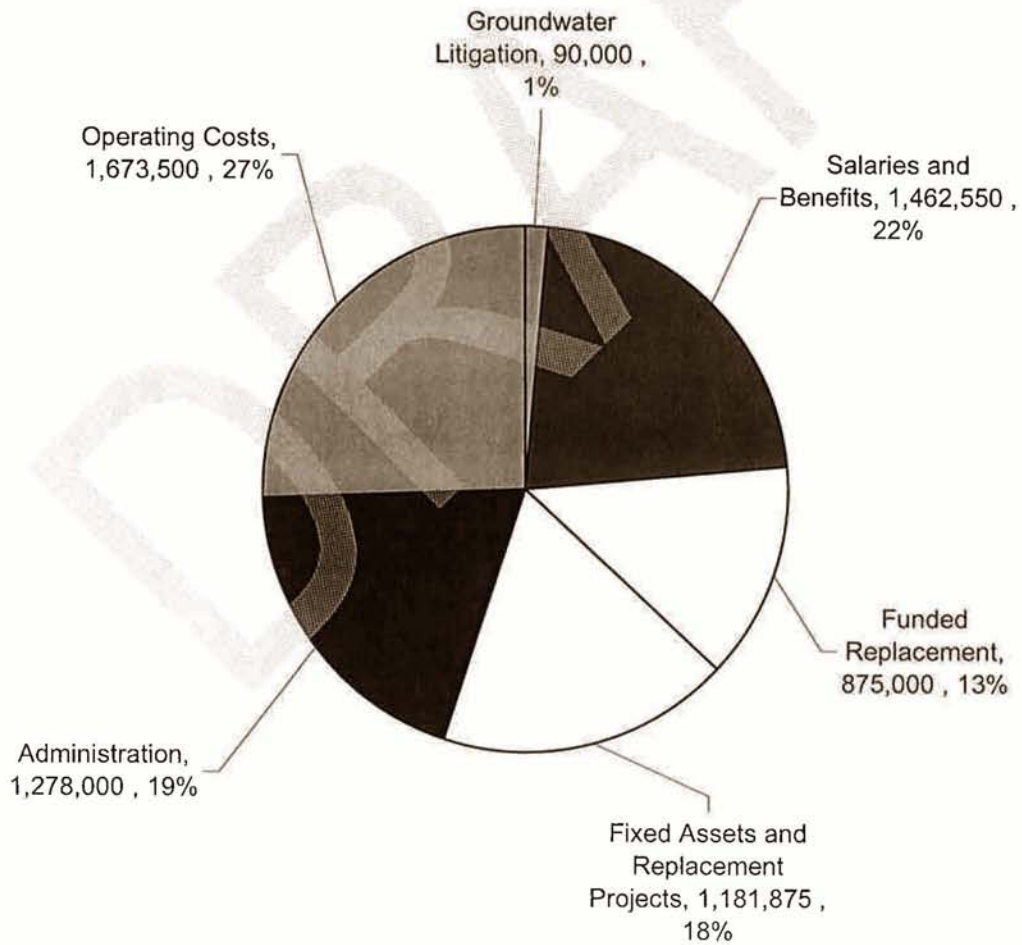
**NIPOMO COMMUNITY SERVICES DISTRICT  
COMBINED REVENUE OF ALL FUNDS  
2008-2009**



TOTAL REVENUES

6,075,613

**NIPOMO COMMUNITY SERVICES DISTRICT  
COMBINED EXPENDITURES OF ALL FUNDS  
2008-2009**



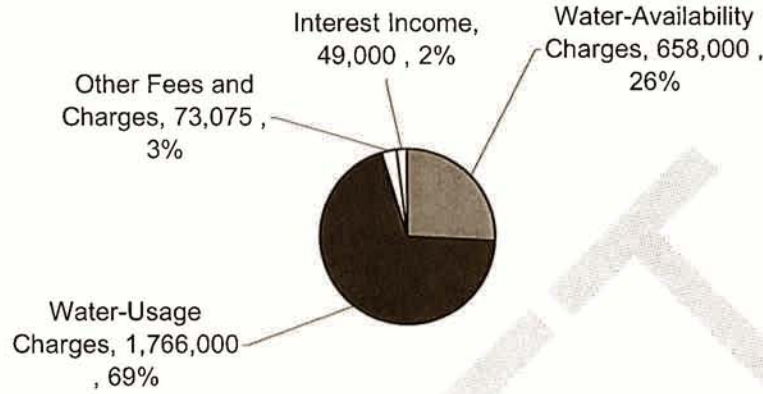
TOTAL EXPENDITURES

6,560,925

DETAIL FOUND ON PAGES 28-29

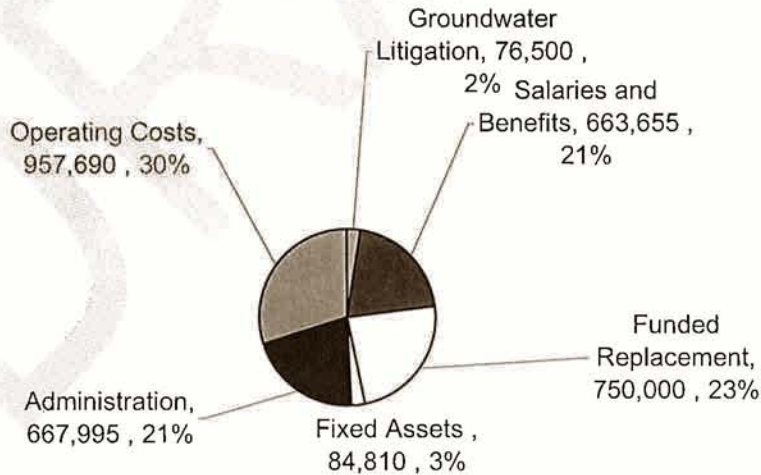


**NIPOMO COMMUNITY SERVICES DISTRICT  
TOWN WATER FUND #120  
REVENUES**



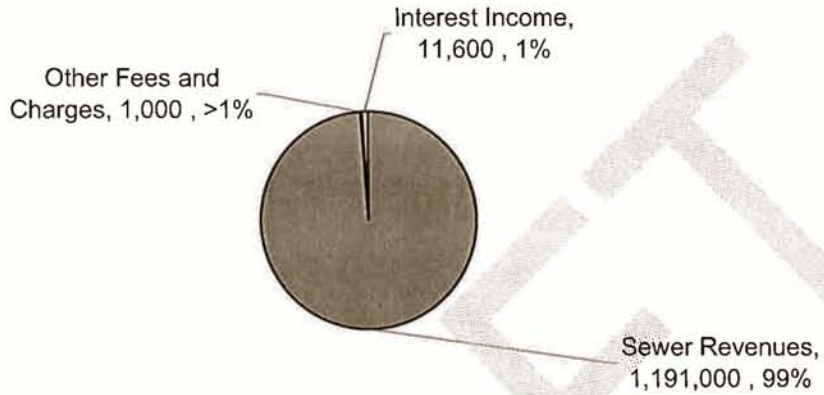
TOTAL REVENUE 2,546,075

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



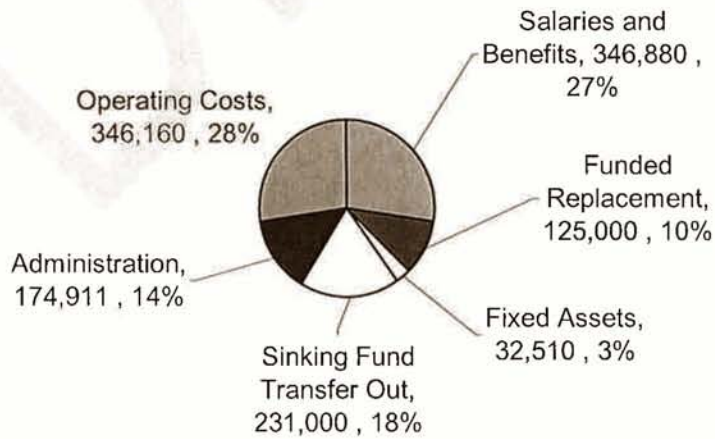
TOTAL EXPENDITURES 3,200,650

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



TOTAL REVENUE 1,203,100

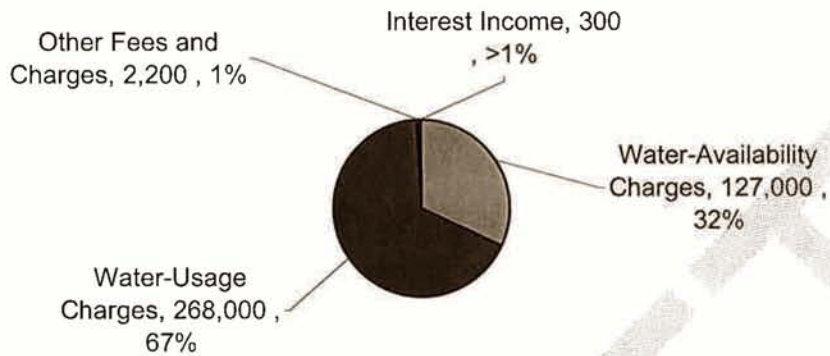
**NIPOMO COMMUNITY SERVICES DISTRICT  
TOWN SEWER FUND #130  
EXPENDITURES**



TOTAL EXPENDITURES 1,256,461

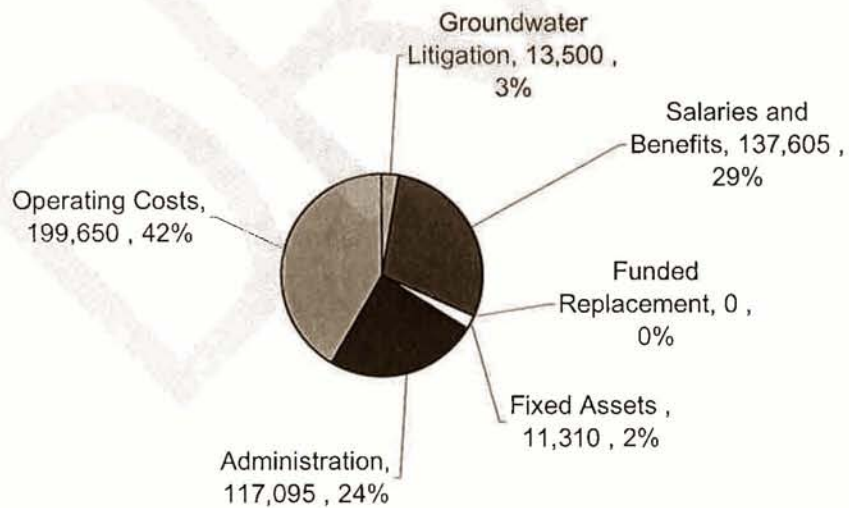


**NIPOMO COMMUNITY SERVICES DISTRICT  
BLACK LAKE WATER FUND #140  
REVENUES**



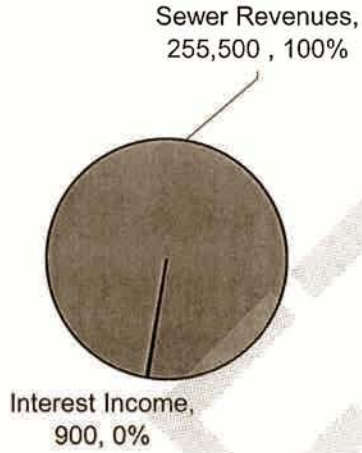
TOTAL REVENUE 398,400

**NIPOMO COMMUNITY SERVICES DISTRICT  
BLACK LAKE WATER FUND #140  
EXPENDITURES**



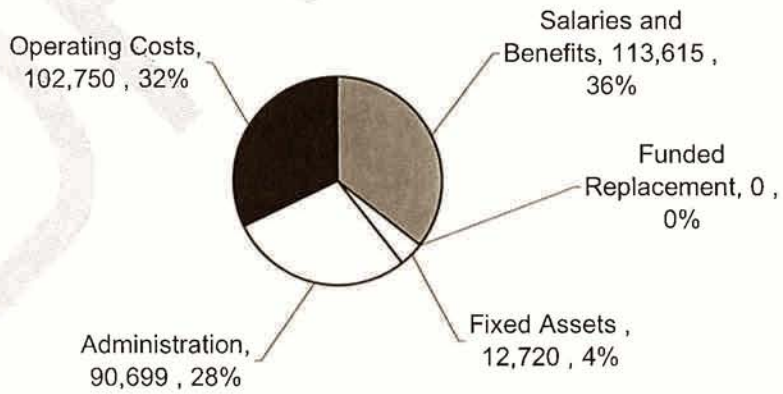
TOTAL EXPENDITURES 479,160

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



TOTAL REVENUE 256,400

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



TOTAL EXPENDITURES 319,784



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND  
2008-2009**

	#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	#880 TOWN SEWER SINKING FUND BUDGET	TOTAL
<b>REVENUES</b>															
Water - Availability Charges	0	658,000	0	127,000	0	0	0	0	0	0	0	0	0	0	785,000
Water - Usage Charges	0	1,766,000	0	268,000	0	0	0	0	0	0	0	0	0	0	2,034,000
Sewer Revenues	0	0	1,191,000	0	255,500	0	0	0	0	0	0	0	0	0	1,446,500
Fees and Penalties	0	40,000	0	2,200	0	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	0	6,875
Plan Check and Inspection Fees	0	0	500	0	0	0	0	0	0	0	0	0	0	0	500
Miscellaneous Income	7,500	26,200	0	0	0	0	0	0	14,140	0	0	0	0	0	47,840
Street Lighting/Landscape Maint Charges	0	0	0	0	0	18,836	10,857	0	0	0	0	0	0	0	29,693
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	91,200	0	0	0	0	0	0	91,200
Oper Transfers In-Funded Admin	474,875	0	0	0	0	0	0	0	0	0	0	0	0	0	474,875
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	750,000	125,000	0	0	0	875,000
	482,375	2,497,075	1,191,500	397,200	255,500	18,836	10,857	91,200	14,140	750,000	125,000	0	0	0	5,833,683

<b>EXPENDITURES</b>															
<b>OPERATIONS &amp; MAINTENANCE</b>															
Wages	0	167,500	106,200	51,355	45,015	0	0	0	0	0	0	0	0	0	370,070
Wages - Overtime	0	32,550	13,950	10,540	4,960	0	0	0	0	0	0	0	0	0	62,000
Payroll Taxes	0	4,500	2,700	1,330	1,010	0	0	0	0	0	0	0	0	0	9,540
Retirement	0	56,600	33,420	17,780	14,335	0	0	0	0	0	0	0	0	0	122,135
Medical and Dental	0	58,700	28,850	18,735	13,200	0	0	0	0	0	0	0	0	0	119,485
Workers Comp Insurance	0	13,105	7,750	4,120	3,320	0	0	0	0	0	0	0	0	0	28,295
Electricity	0	320,000	96,500	94,500	25,000	21,000	120	0	0	0	0	0	0	0	557,120
Natural Gas-pumping	0	86,000	0	0	0	0	0	0	0	0	0	0	0	0	86,000
Chemicals	0	3,000	5,000	3,000	20,000	0	0	0	0	0	0	0	0	0	31,000
Lab Tests and Sampling	0	25,000	35,000	6,000	12,000	0	0	0	0	0	0	0	0	0	78,000
Operating Supplies	0	75,000	40,000	25,000	10,000	0	0	0	0	0	0	0	0	0	150,000
Outside Services	0	32,710	1,190	5,640	1,460	0	0	0	3,000	0	0	0	0	0	44,000
Permits and Operating Fees	0	7,600	5,500	1,600	2,800	0	0	0	0	0	0	0	0	0	17,500
Repairs & Maintenance	0	180,750	145,000	32,850	25,000	0	0	0	0	0	0	0	0	0	383,600
Repairs & Maintenance - Vehicles	0	7,200	2,760	960	1,080	0	0	0	0	0	0	0	0	0	12,000
Engineering	0	10,000	2,500	500	500	0	0	0	0	0	0	0	0	0	13,500
Fuel	0	23,760	9,110	3,200	3,600	0	0	0	0	0	0	0	0	0	39,670
Paging and Cellular Service	0	4,320	1,660	575	850	0	0	0	0	0	0	0	0	0	7,205
Meters - New Installations	0	20,000	0	0	0	0	0	0	0	0	0	0	0	0	20,000
Meters - Replacement Program	0	40,000	0	4,500	0	0	0	0	0	0	0	0	0	0	44,500
Uniforms	0	4,400	1,690	590	660	0	0	0	0	0	0	0	0	0	7,340
Landscape Maintenance and Water	0	0	0	0	0	0	6,730	0	0	0	0	0	0	0	6,730
Street Sweeping & Trash Pickup	0	0	0	0	0	0	0	36,100	0	0	0	0	0	0	36,100
Water Conservation/Recycling Program	0	117,500	0	20,735	0	0	0	1,000	0	0	0	0	0	0	139,235
Oper Transfer Out - Funded Replacement	0	750,000	125,000	0	0	0	0	0	0	0	0	0	0	0	875,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>2,040,195</b>	<b>663,780</b>	<b>303,510</b>	<b>184,590</b>	<b>21,000</b>	<b>6,850</b>	<b>37,100</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,260,025</b>

<b>GENERAL &amp; ADMINISTRATIVE</b>															
Wages	95,500	180,800	89,015	17,035	15,150	0	0	12,630	0	0	0	0	0	0	410,130
Wages - Overtime	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	1,650	3,100	1,515	295	260	0	0	240	0	0	0	0	0	0	7,060
Retirement	28,200	52,500	25,815	4,950	4,390	0	0	3,665	0	0	0	0	0	0	119,520
Medical and Dental	36,850	36,150	14,505	3,400	2,795	0	0	3,745	0	0	0	0	0	0	97,445
Other Post Employment Benefits (OPEB)	16,950	56,500	22,600	7,910	9,040	0	0	0	0	0	0	0	0	0	113,000
Workers Comp Insurance	1,000	1,650	810	155	140	0	0	115	0	0	0	0	0	0	3,870
Audit	1,275	4,250	1,700	595	680	0	0	0	0	0	0	0	0	0	8,500
Bank Charges and Fees	1,500	600	0	0	0	0	0	0	0	0	0	0	0	0	2,100
Computer Expense	7,050	23,500	9,400	3,290	3,760	0	0	0	0	0	0	0	0	0	47,000



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND  
2008-2009**

	#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	#880 TOWN SEWER SINKING FUND BUDGET	TOTAL
Director Fees	3,780	12,600	5,040	1,765	2,015	0	0	0	0	0	0	0	0	0	25,200
Dues and Subscriptions	1,800	6,000	2,400	840	960	0	0	0	0	0	0	0	0	0	12,000
Education and Training	5,250	17,500	7,000	2,450	2,800	0	0	0	0	0	0	0	0	0	35,000
Elections	750	2,500	1,000	350	400	0	0	0	0	0	0	0	0	0	5,000
Insurance - Liability	5,925	19,750	7,900	2,765	3,160	500	0	2,000	0	0	0	0	0	0	42,000
LAFCO Funding	17,500	0	0	0	0	0	0	0	0	0	0	0	0	0	17,500
Landscape and Janitorial	1,950	6,500	2,600	2,230	1,040	0	0	0	0	0	0	0	0	0	14,320
Legal - General and Special Counsel	50,000	62,500	5,000	11,500	2,000	0	0	1,000	0	0	0	0	0	0	132,000
Legal - Water Counsel	0	76,500	0	13,500	0	0	0	0	0	0	0	0	0	0	90,000
Professional Services	750	154,250	1,000	43,600	20,400	0	0	0	0	0	0	0	0	0	220,000
Miscellaneous	3,500	500	500	500	500	0	0	0	0	0	0	0	0	0	5,500
Newsletter and Mailers	1,650	5,500	2,200	770	880	0	0	0	0	0	0	0	0	0	11,000
Office Supplies	2,850	9,500	3,800	1,350	1,500	0	0	0	0	0	0	0	0	0	19,000
Outside Services	3,675	12,250	4,900	1,715	1,960	0	0	0	0	0	0	0	0	0	24,500
Postage	510	11,660	4,500	1,570	1,760	0	0	0	0	0	0	0	0	0	20,000
Public Notices	10,000	1,000	0	1,000	1,000	100	250	0	0	0	0	0	0	0	13,350
Repairs and Maintenance - Office	1,070	3,570	1,430	500	570	0	0	0	0	0	0	0	0	0	7,140
Repairs and Maintenance - Buildings	106,450	0	0	0	0	0	0	0	0	0	0	0	0	0	106,450
Property Taxes	0	1,065	0	0	0	0	0	0	0	0	0	0	0	0	1,065
Telephone	990	3,300	1,320	915	975	0	0	0	0	0	0	0	0	0	7,500
Travel and Mileage	3,000	10,000	4,000	1,400	1,600	0	0	0	0	0	0	0	0	0	20,000
Utilities - Gas, Electric and Trash	7,000	0	0	0	0	0	0	0	0	0	0	0	0	0	7,000
Oper Transfer Out - Funded Administration	0	284,925	109,221	37,990	42,739	0	0	0	0	0	0	0	0	0	474,875
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>418,375</b>	<b>1,060,420</b>	<b>329,171</b>	<b>164,340</b>	<b>122,474</b>	<b>600</b>	<b>250</b>	<b>23,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,119,025</b>

**OTHER EXPENDITURES**

Interest Expense - Debt Service	0	6,225	0	0	0	0	0	0	0	0	0	0	0	0	6,225
Debt Service - Principal Portion	0	9,000	0	0	0	0	0	0	0	0	0	0	0	0	9,000
Sinking Fund Transfer In/Out	0	0	231,000	0	0	0	0	0	0	0	0	0	0	(231,000)	0
Fixed Assets	64,000	84,810	32,510	11,310	12,720	0	0	0	0	0	0	0	0	0	205,350
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	575,500	190,000	136,400	59,400	0	961,300
<b>TOTAL OTHER EXPENDITURES</b>	<b>64,000</b>	<b>100,035</b>	<b>263,510</b>	<b>11,310</b>	<b>12,720</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>575,500</b>	<b>190,000</b>	<b>136,400</b>	<b>59,400</b>	<b>(231,000)</b>	<b>1,181,875</b>

<b>TOTAL EXPENDITURES</b>	<b>482,375</b>	<b>3,200,650</b>	<b>1,256,461</b>	<b>479,160</b>	<b>319,784</b>	<b>21,600</b>	<b>7,100</b>	<b>60,495</b>	<b>3,000</b>	<b>575,500</b>	<b>190,000</b>	<b>136,400</b>	<b>59,400</b>	<b>(231,000)</b>	<b>6,560,925</b>
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<b>SURPLUS (DEFICIT)</b>	<b>0</b>	<b>(703,575)</b>	<b>(64,961)</b>	<b>(81,960)</b>	<b>(64,284)</b>	<b>(2,764)</b>	<b>3,757</b>	<b>30,705</b>	<b>11,140</b>	<b>174,500</b>	<b>(65,000)</b>	<b>(136,400)</b>	<b>(59,400)</b>	<b>231,000</b>	<b>(727,242)</b>
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<b>Interest Earnings</b>	<b>0</b>	<b>49,000</b>	<b>11,600</b>	<b>1,200</b>	<b>900</b>	<b>1,250</b>	<b>400</b>	<b>14,400</b>	<b>280</b>	<b>62,600</b>	<b>87,500</b>	<b>9,400</b>	<b>0</b>	<b>3,400</b>	<b>241,930</b>
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>0</b>	<b>(654,575)</b>	<b>(53,361)</b>	<b>(80,760)</b>	<b>(63,384)</b>	<b>(1,514)</b>	<b>4,157</b>	<b>45,105</b>	<b>11,420</b>	<b>237,100</b>	<b>22,500</b>	<b>(127,000)</b>	<b>(59,400)</b>	<b>234,400</b>	<b>(485,312)</b>
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**ESTIMATED FUNDS AVAILABLE**

Estimated Account Balance 7/1/08	0	1,803,000	400,000	58,000	15,000	45,000	15,000	540,000	5,000	2,235,000	3,098,000	279,000	(143,000)	0	8,350,000
Net Surplus or (Deficit)	0	(654,575)	(53,361)	(80,760)	(63,384)	(1,514)	4,157	45,105	11,420	237,100	22,500	(127,000)	(59,400)	234,400	(485,312)
Estimated Account Balance 7/1/09	0	1,148,425	346,639	(22,760)	(48,384)	43,486	19,157	585,105	16,420	2,472,100	3,120,500	152,000	(202,400)	234,400	7,864,688



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

<b>CONSOLIDATED - ALL FUNDS</b>	2006-07	2007-08	2007-08	2008-09	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
<b>REVENUES</b>					
Water - Availability Charges	642,477	708,000	694,500	785,000	13.0%
Water - Usage Charges	2,002,665	1,990,000	1,950,000	2,034,000	4.3%
Sewer Revenues	1,065,762	1,073,000	1,092,500	1,446,500	32.4%
Fees and Penalties	46,243	42,200	40,000	42,200	5.5%
Meter and Connection Fees	8,483	6,875	12,750	6,875	-46.1%
Plan Check and Inspection Fees	4,402	1,000	100	500	400.0%
Miscellaneous Income	106,764	44,000	67,000	47,840	-28.6%
Street Lighting/Landscape Maint Charges	29,065	29,072	29,064	29,693	2.2%
Franchise Fee - Solid Waste	122,964	88,000	89,000	91,200	2.5%
Oper Transfers In-Funded Admin	209,954	262,205	265,032	474,875	79.2%
Oper Transfers In-Funded Replacement	367,000	783,000	783,000	875,000	11.7%
<b>TOTAL REVENUES</b>	<b>4,605,779</b>	<b>5,027,352</b>	<b>5,022,946</b>	<b>5,833,683</b>	<b>16.1%</b>

<b>EXPENDITURES</b>	2006-07	2007-08	2007-08	2008-09	% CHANGE**
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
Wages	276,565	385,400	321,500	370,070	15.1%
Wages - Overtime	54,349	55,000	60,500	62,000	2.5%
Payroll Taxes	7,213	8,055	8,500	9,540	12.2%
Retirement	72,328	103,400	94,000	122,135	29.9%
Medical and Dental	71,737	99,345	91,000	119,485	31.3%
Workers Comp Insurance	17,617	26,000	24,500	28,295	15.5%
Electricity-pumping	500,809	572,410	488,850	557,120	14.0%
Natural Gas-pumping	85,817	147,000	75,200	86,000	14.4%
Chemicals	26,503	46,000	23,500	31,000	31.9%
Lab Tests and Sampling	54,930	66,000	61,500	78,000	26.8%
Operating Supplies	107,097	127,000	132,100	150,000	13.6%
Outside Services	51,207	112,000	37,250	44,000	18.1%
Permits and Operating Fees	16,121	16,750	15,900	17,500	10.1%
Repairs & Maintenance (1)	308,305	283,000	295,000	383,600	30.0%
Repairs & Maintenance - Vehicles	8,659	21,600	8,500	12,000	41.2%
Engineering	11,712	13,500	61,000	13,500	-77.9%
Fuel	25,091	36,000	31,700	39,670	25.1%
Paging and Cellular Service	5,159	6,200	5,900	7,205	22.1%
Meters - New Installations	3,739	15,000	15,000	20,000	33.3%
Meters-Replacement Program	22,620	22,000	16,000	44,500	178.1%
Uniforms	5,064	6,600	6,375	7,340	15.1%
Landscape Maintenance and Water	6,503	5,600	5,500	6,730	22.4%
Street Sweeping & Trash Pickup	24,573	25,000	25,000	36,100	44.4%
Water Conservation/Recycling Program	7,862	70,725	35,850	139,235	288.4%
Oper Transfer Out - Funded Replacement	367,000	783,000	783,000	875,000	11.7%
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>2,138,580</b>	<b>3,052,585</b>	<b>2,723,125</b>	<b>3,260,025</b>	<b>19.7%</b>

(1) See Detailed Sheet on Page 58

\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable



**CONSOLIDATED - ALL FUNDS  
CONTINUED**

GENERAL & ADMINISTRATIVE	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
Wages	249,682	394,275	357,500	410,130	14.7%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	5,409	6,930	6,520	7,060	8.3%
Retirement	64,677	112,175	104,500	119,520	14.4%
Medical and Dental	66,284	95,040	87,100	97,445	11.9%
Other Post Employment Benefits (OPEB)	0	0	0	113,000	N/A
Workers Comp Insurance	2,238	3,765	3,380	3,870	14.5%
Audit	4,726	8,000	8,000	8,500	6.3%
Bank Charges and Fees	1,514	1,880	1,700	2,100	23.5%
Computer Expense	27,454	32,000	30,400	47,000	54.6%
Director Fees	19,000	24,000	19,800	25,200	27.3%
Dues and Subscriptions	10,297	12,400	16,300	12,000	-26.4%
Education and Training	5,660	9,500	15,650	35,000	123.6%
Elections	4,172	0	0	5,000	N/A
Insurance - Liability	32,992	36,000	37,800	42,000	11.1%
LAFCO Funding	16,163	17,800	15,832	17,500	10.5%
Landscape and Janitorial	8,315	8,820	10,600	14,320	35.1%
Legal - General and Special Counsel	215,324	135,000	122,000	132,000	8.2%
Legal - Water Counsel	130,076	100,000	82,500	90,000	9.1%
Professional Services	105,075	238,000	273,000	220,000	-19.4%
Miscellaneous	3,154	5,700	4,300	5,500	27.9%
Newsletter and Mailers	0	3,060	2,400	11,000	358.3%
Office Supplies	16,183	14,500	14,800	19,000	28.4%
Outside Services	4,328	9,690	5,400	24,500	353.7%
Postage	13,605	22,690	15,900	20,000	25.8%
Public Notices	10,575	13,450	8,000	13,350	66.9%
Repairs and Maintenance - Office Equip	4,219	6,000	6,200	7,140	15.2%
Repairs and Maintenance - Office Bldg	3,101	9,000	11,000	106,450	867.7%
Property Taxes	812	830	930	1,065	14.5%
Telephone	4,835	5,340	6,500	7,500	15.4%
Travel and Mileage	9,393	10,000	9,400	20,000	112.8%
Utilities-Gas, Electric, Trash	6,853	6,500	6,500	7,000	7.7%
Oper Transfer Out - Funded Administration	209,954	262,205	265,032	474,875	79.2%
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>1,256,070</b>	<b>1,604,550</b>	<b>1,548,944</b>	<b>2,119,025</b>	<b>36.8%</b>

**OTHER EXPENDITURES**

Interest Expense - Debt Service	6,900	15,250	6,775	6,225	-8.1%
Debt Service - Principal Portion	9,000	9,000	9,000	9,000	0.0%
Sinking Fund Transfer In/Out	0	0	0	0	N/A
Fixed Assets (1)	0	198,150	100,000	205,350	105.4%
Funded Replacement Projects (2)	0	660,000	290,000	961,300	231.5%
<b>TOTAL OTHER EXPENDITURES</b>	<b>15,900</b>	<b>882,400</b>	<b>405,775</b>	<b>1,181,875</b>	<b>191.3%</b>

<b>TOTAL EXPENDITURES</b>	<b>3,410,550</b>	<b>5,539,535</b>	<b>4,677,844</b>	<b>6,560,925</b>	<b>40.3%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>1,195,229</b>	<b>(512,183)</b>	<b>345,102</b>	<b>(727,242)</b>	<b>-310.7%</b>
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Interest Earnings	0	378,215	306,725	241,930	-21.1%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>1,195,229</b>	<b>(133,968)</b>	<b>651,827</b>	<b>(485,312)</b>	<b>-174.5%</b>
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(1) See Detailed Sheet on Page 59

(2) See Detailed Sheet on Page 60

\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

**ADMINISTRATION FUND #110**

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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	29,123	5,000	12,000	7,500	-37.5%
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	209,954	262,205	265,032	474,875	79.2%
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>239,077</b>	<b>267,205</b>	<b>277,032</b>	<b>482,375</b>	<b>74.1%</b>

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

**ADMINISTRATION FUND #110  
CONTINUED**

GENERAL & ADMINISTRATIVE	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
Wages	79,584	92,050	92,000	95,500	3.8%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	1,297	1,565	1,600	1,650	3.1%
Retirement	21,738	27,200	27,000	28,200	4.4%
Medical and Dental	34,359	35,200	35,000	36,850	5.3%
Other Post Employment Benefits (OPEB)	0	0	0	16,950	N/A
Workers Comp Insurance	700	1,000	950	1,000	5.3%
Audit	1,134	1,200	1,200	1,275	6.3%
Bank Charges and Fees	914	1,220	1,300	1,500	15.4%
Computer Expense	3,716	4,800	4,200	7,050	67.9%
Director Fees	2,850	3,600	3,000	3,780	26.0%
Dues and Subscriptions	1,409	1,830	2,700	1,800	-33.3%
Education and Training	526	1,425	1,600	5,250	228.1%
Elections	626	0	0	750	N/A
Insurance - Liability	4,698	5,025	5,500	5,925	7.7%
LAFCO Funding	16,163	17,800	15,832	17,500	10.5%
Landscape and Janitorial	1,067	1,140	1,500	1,950	30.0%
Legal - General and Special Counsel	37,165	28,000	43,000	50,000	16.3%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	1,935	10,000	8,000	750	-90.6%
Miscellaneous	1,931	2,700	2,700	3,500	29.6%
Newsletter and Mailers	0	450	0	1,650	N/A
Office Supplies	1,599	2,175	2,000	2,850	42.5%
Outside Services	867	1,425	750	3,675	390.0%
Postage	511	500	400	510	27.5%
Public Notices	9,086	8,000	6,000	10,000	66.7%
Repairs and Maintenance - Office Equip	3,056	900	1,000	1,070	7.0%
Repairs and Maintenance - Office Bldg	3,101	9,000	11,000	106,450	867.7%
Property Taxes	0	0	0	0	N/A
Telephone	650	675	800	990	23.8%
Travel and Mileage	1,542	1,500	1,500	3,000	100.0%
Utilities - Gas, Electric and Trash	6,853	6,500	6,500	7,000	7.7%
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>239,077</b>	<b>266,880</b>	<b>277,032</b>	<b>418,375</b>	<b>51.0%</b>

**OTHER EXPENDITURES**

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Sinking Fund Transfer In/Out	0	0	0	0	N/A
Fixed Asset Purchases	0	7,100	0	64,000	N/A
Funded Replacement Projects	0	0	0	0	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>7,100</b>	<b>0</b>	<b>64,000</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>239,077</b>	<b>273,980</b>	<b>277,032</b>	<b>482,375</b>	<b>74.1%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
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Interest Earnings	0	0	0	0	N/A
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
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\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

<b>TOWN WATER FUND #120</b>	2006-07	2007-08	2007-08	2008-09	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
<b>REVENUES</b>					
Water - Availability Charges	545,647	597,000	588,000	658,000	11.9%
Water - Usage Charges	1,740,368	1,725,000	1,700,000	1,766,000	3.9%
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	43,923	40,000	39,000	40,000	2.6%
Meter and Connection Fees	8,483	6,875	12,750	6,875	-46.1%
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	33,688	25,000	41,000	26,200	-36.1%
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>2,372,109</b>	<b>2,393,875</b>	<b>2,380,750</b>	<b>2,497,075</b>	<b>4.9%</b>

<b>EXPENDITURES</b>	2006-07	2007-08	2007-08	2008-09	% CHANGE**
<b>OPERATIONS &amp; MAINTENANCE</b>	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
Wages	143,085	171,000	165,000	167,500	1.5%
Wages - Overtime	28,046	26,400	32,000	32,550	1.7%
Payroll Taxes	4,318	3,610	4,300	4,500	4.7%
Retirement	34,976	46,050	46,000	56,600	23.0%
Medical and Dental	33,788	45,245	45,000	58,700	30.4%
Workers Comp Insurance	8,704	11,500	12,000	13,105	9.2%
Electricity-pumping	308,864	320,000	275,000	320,000	16.4%
Natural Gas-pumping	82,140	135,000	75,000	86,000	14.7%
Chemicals	2,534	12,000	2,500	3,000	20.0%
Lab Tests and Sampling	15,585	25,000	12,000	25,000	108.3%
Operating Supplies	57,851	70,000	82,000	75,000	-8.5%
Outside Services	36,257	50,000	30,000	32,710	9.0%
Permits and Operating Fees	7,495	7,720	7,200	7,600	5.6%
Repairs & Maintenance (1)	164,244	148,000	142,000	180,750	27.3%
Repairs & Maintenance - Vehicles	5,226	10,000	5,000	7,200	44.0%
Engineering	11,712	10,000	35,000	10,000	-71.4%
Fuel	15,055	21,600	19,000	23,760	25.1%
Paging and Cellular Service	3,095	3,720	3,500	4,320	23.4%
Meters - New Installations	3,739	15,000	15,000	20,000	33.3%
Meters - Replacement Program	22,620	16,000	16,000	40,000	150.0%
Uniforms	3,038	3,960	3,800	4,400	15.8%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	6,120	45,645	30,000	117,500	291.7%
Oper Transfer Out - Funded Replacement	88,000	392,000	392,000	750,000	91.3%
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>1,086,492</b>	<b>1,589,450</b>	<b>1,449,300</b>	<b>2,040,195</b>	<b>40.8%</b>

(1) See Detailed Sheet on Page 58

\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

**TOWN WATER FUND #120  
CONTINUED**

GENERAL & ADMINISTRATIVE	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
Wages	84,564	174,250	130,000	180,800	39.1%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	2,182	3,110	2,500	3,100	24.0%
Retirement	20,842	48,300	40,000	52,500	31.3%
Medical and Dental	17,893	35,100	28,000	36,150	29.1%
Other Post Employment Benefits (OPEB)	0	0	0	56,500	N/A
Workers Comp Insurance	765	1,585	1,200	1,650	37.5%
Audit	2,113	4,000	4,000	4,250	6.3%
Bank Charges and Fees	600	600	400	600	50.0%
Computer Expense	13,995	16,000	15,000	23,500	56.7%
Director Fees	9,500	12,000	9,825	12,600	28.2%
Dues and Subscriptions	5,087	6,100	7,800	6,000	-23.1%
Education and Training	2,876	4,750	7,000	17,500	150.0%
Elections	2,086	0	0	2,500	N/A
Insurance - Liability	15,173	16,750	17,500	19,750	12.9%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	3,558	3,800	4,500	6,500	44.4%
Legal - General and Special Counsel	172,922	95,000	55,000	62,500	13.6%
Legal - Water Counsel	109,264	85,000	70,000	76,500	9.3%
Professional Services	70,476	179,700	200,000	154,250	-22.9%
Miscellaneous	523	1,500	400	500	25.0%
Newsletter and Mailers	0	1,500	1,500	5,500	266.7%
Office Supplies	8,579	7,250	7,500	9,500	26.7%
Outside Services	2,189	4,750	2,000	12,250	512.5%
Postage	7,824	13,285	9,000	11,660	29.6%
Public Notices	970	3,000	0	1,000	N/A
Repairs and Maintenance - Office Equip	684	3,000	3,000	3,570	19.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	812	830	930	1,065	14.5%
Telephone	2,018	2,250	2,900	3,300	13.8%
Travel and Mileage	4,492	5,000	4,000	10,000	150.0%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	125,973	157,323	159,020	284,925	79.2%
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>687,960</b>	<b>885,733</b>	<b>782,975</b>	<b>1,060,420</b>	<b>35.4%</b>

**OTHER EXPENDITURES**

Interest Expense - Debt Service	6,900	6,775	6,775	6,225	-8.1%
Debt Service - Principal Portion	9,000	9,000	9,000	9,000	0.0%
Sinking Fund Transfer In/Out	0	0	0	0	N/A
Fixed Assets Purchases (1)	0	116,505	60,000	84,810	41.4%
Funded Replacement Projects	0	0	0	0	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>15,900</b>	<b>132,280</b>	<b>75,775</b>	<b>100,035</b>	<b>32.0%</b>

<b>TOTAL EXPENDITURES</b>	<b>1,790,352</b>	<b>2,607,463</b>	<b>2,308,050</b>	<b>3,200,650</b>	<b>38.7%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>581,757</b>	<b>(213,588)</b>	<b>72,700</b>	<b>(703,575)</b>	<b>-1067.8%</b>
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Interest Earnings	0	78,000	63,000	49,000	-22.2%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>581,757</b>	<b>(135,588)</b>	<b>135,700</b>	<b>(654,575)</b>	<b>-582.4%</b>
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\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable  
(1) See Detailed Sheet on Page 59

Estimated Cash Balance 7/1/08	1,803,000
Net Surplus or (Deficit)	(654,575)
Estimated Cash Balance 6/30/09	<u>1,148,425</u>
Cash Reserve Goal at 6/30/09	<u>645,098</u>



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

<b>TOWN SEWER FUND #130</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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	827,964	828,000	848,000	1,191,000	40.4%
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	4,402	1,000	100	500	400.0%
Miscellaneous Income	29,380	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>861,746</b>	<b>829,000</b>	<b>848,100</b>	<b>1,191,500</b>	<b>40.5%</b>

<b>EXPENDITURES</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
<b>OPERATIONS &amp; MAINTENANCE</b>					
Wages	57,379	118,200	70,000	106,200	51.7%
Wages - Overtime	11,258	12,100	13,000	13,950	7.3%
Payroll Taxes	1,223	2,400	2,100	2,700	28.6%
Retirement	15,888	30,800	23,000	33,420	45.3%
Medical and Dental	15,739	26,750	20,000	28,850	44.3%
Workers Comp Insurance	3,623	8,000	6,000	7,750	29.2%
Electricity-Pumps and blowers	91,870	110,000	80,000	96,500	20.6%
Natural Gas	3,677	12,000	200	0	N/A
Chemicals	0	15,000	0	5,000	N/A
Lab Tests and Sampling	21,629	20,000	35,000	35,000	0.0%
Operating Supplies	32,111	34,000	30,000	40,000	33.3%
Outside Services	6,677	40,000	2,000	1,190	-40.5%
Permits and Operating Fees	4,119	4,570	4,500	5,500	22.2%
Repairs & Maintenance (1)	117,128	85,000	120,000	145,000	20.8%
Repairs & Maintenance - Vehicles	1,974	7,000	2,000	2,760	38.0%
Engineering	0	2,500	12,000	2,500	-79.2%
Fuel	5,771	8,280	7,200	9,110	26.5%
Paging and Cellular Service	1,187	1,425	1,400	1,660	18.6%
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	1,165	1,520	1,500	1,690	12.7%
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	256,000	351,000	351,000	125,000	-64.4%
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>648,418</b>	<b>890,545</b>	<b>780,900</b>	<b>663,780</b>	<b>-15.0%</b>

(1) See Detailed Sheet on Page 58

\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

TOWN SEWER FUND #130 GENERAL & ADMINISTRATIVE	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
Wages	56,572	86,100	91,000	89,015	-2.2%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	1,215	1,500	1,600	1,515	-5.3%
Retirement	14,543	24,410	26,000	25,815	-0.7%
Medical and Dental	8,255	14,075	15,000	14,505	-3.3%
Other Post Employment Benefits (OPEB)	0	0	0	22,600	N/A
Workers Comp Insurance	512	785	850	810	-4.7%
Audit	845	1,600	1,600	1,700	6.3%
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	5,571	6,400	7,000	9,400	34.3%
Director Fees	3,800	4,800	4,000	5,040	26.0%
Dues and Subscriptions	2,232	2,440	3,400	2,400	-29.4%
Education and Training	1,351	1,900	5,500	7,000	27.3%
Elections	834	0	0	1,000	N/A
Insurance - Liability	6,069	6,700	7,000	7,900	12.9%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	1,423	1,520	2,000	2,600	30.0%
Legal - General and Special Counsel	2,395	5,000	4,000	5,000	25.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	7,843	12,190	19,000	1,000	-94.7%
Miscellaneous	400	500	500	500	0.0%
Newsletter and Mailers	0	600	500	2,200	340.0%
Office Supplies	3,432	2,900	3,200	3,800	18.8%
Outside Services	618	1,900	1,500	4,900	226.7%
Postage	3,030	5,120	3,500	4,500	28.6%
Public Notices	0	1,150	700	0	N/A
Repairs and Maintenance - Office Equip	274	1,200	1,300	1,430	10.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	807	900	1,200	1,320	10.0%
Travel and Mileage	1,967	2,000	2,500	4,000	60.0%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	48,289	60,308	60,957	109,221	79.2%
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>172,277</b>	<b>245,998</b>	<b>263,807</b>	<b>329,171</b>	<b>24.8%</b>

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Sinking Fund Transfer In/Out	0	0	0	231,000	N/A
Fixed Asset Purchases (1)	0	42,217	23,000	32,510	41.3%
Funded Replacement Projects	0	0	0	0	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>42,217</b>	<b>23,000</b>	<b>263,510</b>	<b>1045.7%</b>

<b>TOTAL EXPENDITURES</b>	<b>820,695</b>	<b>1,178,760</b>	<b>1,067,707</b>	<b>1,256,461</b>	<b>17.7%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>41,051</b>	<b>(349,760)</b>	<b>(219,607)</b>	<b>(64,961)</b>	<b>177.8%</b>
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Interest Earnings	0	22,000	21,000	11,600	-44.8%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>41,051</b>	<b>(327,760)</b>	<b>(198,607)</b>	<b>(53,361)</b>	<b>193.6%</b>
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\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/08	400,000
Net Surplus or (Deficit)	(53,361)
Estimated Cash Balance 6/30/09	<u>346,639</u>
Cash Reserve Goal at 6/30/09	<u>134,695</u>

(1) See Detailed Sheet on Page 59



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

**BLACK LAKE WATER FUND #140**

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
<b>REVENUES</b>					
Water - Availability Charges	96,830	111,000	106,500	127,000	19.2%
Water - Usage Charges	262,297	265,000	250,000	268,000	7.2%
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	2,320	2,200	1,000	2,200	120.0%
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>361,447</b>	<b>378,200</b>	<b>357,500</b>	<b>397,200</b>	<b>11.1%</b>

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
<b>EXPENDITURES</b>					
<b>OPERATIONS &amp; MAINTENANCE</b>					
Wages	41,862	51,500	48,000	51,355	7.0%
Wages - Overtime	8,814	9,625	10,000	10,540	5.4%
Payroll Taxes	957	1,110	1,200	1,330	10.8%
Retirement	11,865	14,250	14,000	17,780	27.0%
Medical and Dental	12,796	15,100	15,000	18,735	24.9%
Workers Comp Insurance	2,981	3,500	3,600	4,120	14.4%
Electricity-pumping	52,378	90,000	90,000	94,500	5.0%
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	2,534	4,000	2,500	3,000	20.0%
Lab Tests and Sampling	3,803	6,000	4,500	6,000	33.3%
Operating Supplies	9,776	16,000	13,000	25,000	92.3%
Outside Services	8,273	20,000	5,000	5,640	12.8%
Permits and Operating Fees	1,217	2,100	1,400	1,600	14.3%
Repairs & Maintenance (1)	11,086	32,000	15,000	32,850	119.0%
Repairs & Maintenance - Vehicles	687	2,600	700	960	37.1%
Engineering	0	500	11,000	500	-95.5%
Fuel	2,007	2,880	2,700	3,200	18.5%
Paging and Cellular Service	413	495	500	575	15.0%
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	6,000	0	4,500	N/A
Uniforms	405	530	500	590	18.0%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	868	8,055	5,300	20,735	291.2%
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>172,722</b>	<b>286,245</b>	<b>243,900</b>	<b>303,510</b>	<b>24.4%</b>

(1) See Detailed Sheet on Page 58

\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

**BLACK LAKE WATER FUND #140  
CONTINUED**

GENERAL & ADMINISTRATIVE	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
Wages	13,066	16,175	19,500	17,035	-12.6%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	405	280	350	295	-15.7%
Retirement	2,966	4,700	4,500	4,950	10.0%
Medical and Dental	2,072	3,390	3,100	3,400	9.7%
Other Post Employment Benefits (OPEB)	0	0	0	7,910	N/A
Workers Comp Insurance	117	150	160	155	-3.1%
Audit	296	560	560	595	6.3%
Bank Charges and Fees	0	60	0	0	N/A
Computer Expense	1,949	2,240	2,000	3,290	64.5%
Director Fees	1,330	1,680	1,400	1,765	26.1%
Dues and Subscriptions	725	855	1,100	840	-23.6%
Education and Training	436	665	700	2,450	250.0%
Elections	292	0	0	350	N/A
Insurance - Liability	2,124	2,345	2,500	2,765	10.6%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	1,698	1,750	1,800	2,230	23.9%
Legal - General and Special Counsel	420	5,000	15,000	11,500	-23.3%
Legal - Water Counsel	20,812	15,000	12,500	13,500	8.0%
Professional Services	20,919	30,340	40,000	43,600	9.0%
Miscellaneous	300	500	500	500	0.0%
Newsletter and Mailers	0	240	200	770	285.0%
Office Supplies	1,201	1,015	900	1,350	50.0%
Outside Services	407	760	350	1,715	390.0%
Postage	1,052	1,785	1,400	1,570	12.1%
Public Notices	170	400	500	1,000	100.0%
Repairs and Maintenance - Office Equip	96	420	400	500	25.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	660	735	800	915	14.4%
Travel and Mileage	673	700	600	1,400	133.3%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	16,796	20,976	21,202	37,990	79.2%
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>90,982</b>	<b>112,721</b>	<b>132,022</b>	<b>164,340</b>	<b>24.5%</b>

**OTHER EXPENDITURES**

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Sinking Fund Transfer In/Out	0	0	0	0	N/A
Fixed Asset Purchases (1)	0	15,809	8,000	11,310	41.4%
Funded Replacement Projects	0	0	0	0	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>15,809</b>	<b>8,000</b>	<b>11,310</b>	<b>41.4%</b>

<b>TOTAL EXPENDITURES</b>	<b>263,704</b>	<b>414,775</b>	<b>383,922</b>	<b>479,160</b>	<b>24.8%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>97,743</b>	<b>(36,575)</b>	<b>(26,422)</b>	<b>(81,960)</b>	<b>-204.1%</b>
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Interest Earnings	0	300	2,100	1,200	-42.9%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>97,743</b>	<b>(36,275)</b>	<b>(24,322)</b>	<b>(80,760)</b>	<b>-225.5%</b>
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\*\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable  
(1) See Detailed Sheet on Page 59

Estimated Cash Balance 7/1/08	58,000
Net Surplus or (Deficit)	(80,760)
Estimated Cash Balance 6/30/09	<u>(22,760)</u>
Cash Reserve Goal at 6/30/09	<u>151,755</u>



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

**BLACK LAKE SEWER FUND #150**

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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	237,798	245,000	244,500	255,500	4.5%
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>237,798</b>	<b>245,000</b>	<b>244,500</b>	<b>255,500</b>	<b>4.5%</b>

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
<b>EXPENDITURES</b>					
<b>OPERATIONS &amp; MAINTENANCE</b>					
Wages	34,239	44,700	38,500	45,015	16.9%
Wages - Overtime	6,231	6,875	5,500	4,960	-9.8%
Payroll Taxes	715	935	900	1,010	12.2%
Retirement	9,599	12,300	11,000	14,335	30.3%
Medical and Dental	9,414	12,250	11,000	13,200	20.0%
Workers Comp Insurance	2,309	3,000	2,900	3,320	14.5%
Electricity-Pumps and blowers	24,932	30,000	24,000	25,000	4.2%
Natural Gas	0	0	0	0	N/A
Chemicals	21,435	15,000	18,500	20,000	8.1%
Lab Tests and Sampling	13,913	15,000	10,000	12,000	20.0%
Operating Supplies	7,359	7,000	7,100	10,000	40.8%
Outside Services	0	2,000	250	1,460	484.0%
Permits and Operating Fees	3,290	2,360	2,800	2,800	0.0%
Repairs & Maintenance (1)	15,847	18,000	18,000	25,000	38.9%
Repairs & Maintenance - Vehicles	772	2,000	800	1,080	35.0%
Engineering	0	500	3,000	500	-83.3%
Fuel	2,258	3,240	2,800	3,600	28.6%
Paging and Cellular Service	464	560	500	650	30.0%
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	456	590	575	660	14.8%
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	23,000	40,000	40,000	0	N/A
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>176,233</b>	<b>216,310</b>	<b>198,125</b>	<b>184,590</b>	<b>-6.8%</b>

(1) See Detailed Sheet on Page 58

\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

**BLACK LAKE SEWER FUND #150  
CONTINUED**

GENERAL & ADMINISTRATIVE	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
Wages	9,901	14,000	14,000	15,150	8.2%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	191	250	250	260	4.0%
Retirement	2,706	4,185	4,000	4,390	9.7%
Medical and Dental	1,783	2,700	2,600	2,795	7.5%
Other Post Employment Benefits (OPEB)	0	0	0	9,040	N/A
Workers Comp Insurance	90	135	120	140	16.7%
Audit	338	640	640	680	6.3%
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	2,223	2,560	2,200	3,760	70.9%
Director Fees	1,520	1,920	1,575	2,015	27.9%
Dues and Subscriptions	844	1,175	1,300	960	-26.2%
Education and Training	471	760	850	2,800	229.4%
Elections	334	0	0	400	N/A
Insurance - Liability	2,428	2,680	2,800	3,160	12.9%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	569	610	800	1,040	30.0%
Legal - General and Special Counsel	1,469	1,000	2,000	2,000	0.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	3,902	5,770	6,000	20,400	240.0%
Miscellaneous	0	500	200	500	150.0%
Newsletter and Mailers	0	270	200	880	340.0%
Office Supplies	1,372	1,160	1,200	1,500	25.0%
Outside Services	247	855	800	1,960	145.0%
Postage	1,188	2,000	1,600	1,760	10.0%
Public Notices	0	450	500	1,000	100.0%
Repairs and Maintenance - Office Equip	109	480	500	570	14.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	700	780	800	975	21.9%
Travel and Mileage	719	800	800	1,600	100.0%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	18,896	23,598	23,853	42,739	79.2%
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>52,000</b>	<b>69,278</b>	<b>69,588</b>	<b>122,474</b>	<b>76.0%</b>

**OTHER EXPENDITURES**

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Sinking Fund Transfer In/Out	0	0	0	0	N/A
Fixed Asset Purchases (1)	0	16,519	9,000	12,720	41.3%
Funded Replacement Projects	0	0	0	0	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>16,519</b>	<b>9,000</b>	<b>12,720</b>	<b>41.3%</b>

<b>TOTAL EXPENDITURES</b>	<b>228,233</b>	<b>302,107</b>	<b>276,713</b>	<b>319,784</b>	<b>15.6%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>9,565</b>	<b>(57,107)</b>	<b>(32,213)</b>	<b>(64,284)</b>	<b>-94.0%</b>
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Interest Earnings	0	2,200	1,400	900	-35.7%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>9,565</b>	<b>(54,907)</b>	<b>(30,813)</b>	<b>(63,384)</b>	<b>-99.9%</b>
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\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/08	15,000
Net Surplus or (Deficit)	(63,384)
Estimated Cash Balance 6/30/09	<u>(48,384)</u>

(1) See Detailed Sheet on Page 59

Cash Reserve Goal at 6/30/09	<u>46,148</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

**STREET LIGHTING FUND #200**

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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	18,836	18,836	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>18,836</b>	<b>18,836</b>	<b>18,836</b>	<b>18,836</b>	<b>0.0%</b>

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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	22,656	22,300	19,750	21,000	6.3%
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>22,656</b>	<b>22,300</b>	<b>19,750</b>	<b>21,000</b>	<b>6.3%</b>

\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

**STREET LIGHTING FUND #200  
CONTINUED**

GENERAL & ADMINISTRATIVE	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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
Other Post Employment Benefits (OPEB)	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	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	59	100	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>559</b>	<b>600</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
Sinking Fund Transfer In/Out	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>23,215</b>	<b>22,900</b>	<b>20,350</b>	<b>21,600</b>	<b>6.1%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>(4,379)</b>	<b>(4,064)</b>	<b>(1,514)</b>	<b>(2,764)</b>	<b>-82.6%</b>
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Interest Earnings	0	2,100	1,500	1,250	-16.7%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>(4,379)</b>	<b>(1,964)</b>	<b>(14)</b>	<b>(1,514)</b>	<b>-10714.3%</b>
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\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/08	45,000
Net Surplus or (Deficit)	(1,514)
Estimated Cash Balance 6/30/09	<u>43,486</u>



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

<b>STREET LANDSCAPE MAINT DISTRICT FUND #250 REVENUES</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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	10,229	10,236	10,228	10,857	6.1%
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>10,229</b>	<b>10,236</b>	<b>10,228</b>	<b>10,857</b>	<b>6.1%</b>

<b>EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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	109	110	100	120	20.0%
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	6,503	5,600	5,500	6,730	22.4%
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>6,612</b>	<b>5,710</b>	<b>5,600</b>	<b>6,850</b>	<b>22.3%</b>

\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

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

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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
Other Post Employment Benefits (OPEB)	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	180	350	200	250	25.0%
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>180</b>	<b>350</b>	<b>200</b>	<b>250</b>	<b>25.0%</b>

**OTHER EXPENDITURES**

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Sinking Fund Transfer In/Out	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>6,792</b>	<b>6,060</b>	<b>5,800</b>	<b>7,100</b>	<b>22.4%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>3,437</b>	<b>4,176</b>	<b>4,428</b>	<b>3,757</b>	<b>-15.2%</b>
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Interest Earnings	0	585	475	400	-15.8%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>3,437</b>	<b>4,761</b>	<b>4,903</b>	<b>4,157</b>	<b>-15.2%</b>
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\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/08	15,000
Net Surplus or (Deficit)	4,157
Estimated Cash Balance 6/30/09	<u>19,157</u>



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

<b>SOLID WASTE FUND #300</b>	2006-07	2007-08	2007-08	2008-09	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	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	122,964	88,000	89,000	91,200	2.5%
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>122,964</b>	<b>88,000</b>	<b>89,000</b>	<b>91,200</b>	<b>2.5%</b>

<b>EXPENDITURES</b>	2006-07	2007-08	2007-08	2008-09	% CHANGE**
<b>OPERATIONS &amp; MAINTENANCE</b>	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	24,573	25,000	25,000	36,100	44.4%
Water Conservation/Recycling Program	874	17,025	550	1,000	81.8%
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>25,447</b>	<b>42,025</b>	<b>25,550</b>	<b>37,100</b>	<b>45.2%</b>

\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

**SOLID WASTE FUND #300  
CONTINUED**

GENERAL & ADMINISTRATIVE	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
Wages	5,995	11,700	11,000	12,630	14.8%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	119	225	220	240	9.1%
Retirement	1,882	3,380	3,000	3,665	22.2%
Medical and Dental	1,922	4,575	3,400	3,745	10.1%
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	54	110	100	115	15.0%
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	0	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	953	1,000	3,000	1,000	-66.7%
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	110	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	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>13,035</b>	<b>22,990</b>	<b>22,720</b>	<b>23,395</b>	<b>3.0%</b>

**OTHER EXPENDITURES**

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Sinking Fund Transfer In/Out	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>38,482</b>	<b>65,015</b>	<b>48,270</b>	<b>60,495</b>	<b>25.3%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>84,482</b>	<b>22,985</b>	<b>40,730</b>	<b>30,705</b>	<b>-24.6%</b>
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Interest Earnings	0	21,500	18,500	14,400	-22.2%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>84,482</b>	<b>44,485</b>	<b>59,230</b>	<b>45,105</b>	<b>-23.8%</b>
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\*\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/08	540,000
Net Surplus or (Deficit)	45,105
Estimated Cash Balance 6/30/09	<u>585,105</u>



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

<b>DRAINAGE FUND #400</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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	14,573	14,000	14,000	14,140	1.0%
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>14,573</b>	<b>14,000</b>	<b>14,000</b>	<b>14,140</b>	<b>1.0%</b>

<b>EXPENDITURES</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
<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	3,000	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>3,000</b>	<b>N/A</b>

\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

**DRAINAGE FUND #400  
CONTINUED  
GENERAL & ADMINISTRATIVE**

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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
Other Post Employment Benefits (OPEB)	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
Sinking Fund Transfer In/Out	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>3,000</b>	<b>N/A</b>
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<b>SURPLUS (DEFICIT)</b>	<b>14,573</b>	<b>14,000</b>	<b>14,000</b>	<b>11,140</b>	<b>-20.4%</b>
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Interest Earnings	0	555	450	280	-37.8%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>14,573</b>	<b>14,555</b>	<b>14,450</b>	<b>11,420</b>	<b>-21.0%</b>
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\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/08	5,000
Net Surplus or (Deficit)	11,420
Estimated Cash Balance 6/30/09	<u>16,420</u>



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

<b>FUNDED REPLACEMENT - TOWN WATER FUND #800 REVENUES</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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	88,000	392,000	392,000	750,000	91.3%
<b>TOTAL REVENUES</b>	<b>88,000</b>	<b>392,000</b>	<b>392,000</b>	<b>750,000</b>	<b>91.3%</b>

<b>EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

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

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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
Other Post Employment Benefits (OPEB)	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
Sinking Fund Transfer In/Out	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	0	170,000	50,000	575,500	1051.0%
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>170,000</b>	<b>50,000</b>	<b>575,500</b>	<b>1051.0%</b>

<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>170,000</b>	<b>50,000</b>	<b>575,500</b>	<b>1051.0%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>88,000</b>	<b>222,000</b>	<b>342,000</b>	<b>174,500</b>	<b>-49.0%</b>
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Interest Earnings	0	91,500	79,500	62,600	-21.3%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>88,000</b>	<b>313,500</b>	<b>421,500</b>	<b>237,100</b>	<b>-43.7%</b>
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\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable  
(1) See Detailed Sheet on Page 60

Estimated Cash Balance 7/1/08	2,235,000
Net Surplus or (Deficit)	237,100
Estimated Cash Balance 6/30/09	<u>2,472,100</u>



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

<b>FUNDED REPLACEMENT - TOWN SEWER FUND #810 REVENUES</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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	256,000	351,000	351,000	125,000	-64.4%
<b>TOTAL REVENUES</b>	<b>256,000</b>	<b>351,000</b>	<b>351,000</b>	<b>125,000</b>	<b>-64.4%</b>

<b>EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

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

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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
Other Post Employment Benefits (OPEB)	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
Sinking Fund Transfer In/Out	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	0	60,000	15,000	190,000	1166.7%
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>60,000</b>	<b>15,000</b>	<b>190,000</b>	<b>1166.7%</b>

<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>60,000</b>	<b>15,000</b>	<b>190,000</b>	<b>1166.7%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>256,000</b>	<b>291,000</b>	<b>336,000</b>	<b>(65,000)</b>	<b>-119.3%</b>
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Interest Earnings	0	144,475	106,000	87,500	-17.5%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>256,000</b>	<b>435,475</b>	<b>442,000</b>	<b>22,500</b>	<b>-94.9%</b>
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\*\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/08	3,098,000
Net Surplus or (Deficit)	22,500
Estimated Cash Balance 6/30/09	<u>3,120,500</u>

(1) See Detailed Sheet on Page 60



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

**FUNDED REPLACEMENT -  
BLACK LAKE WATER FUND #820  
REVENUES**

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**EXPENDITURES  
OPERATIONS & MAINTENANCE**

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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 2008-09 Proposed  
to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

**FUNDED REPLACEMENT -  
BL WATER FUND #820 CON'T  
GENERAL & ADMINISTRATIVE**

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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
Other Post Employment Benefits (OPEB)	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
Sinking Fund Transfer In/Out	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	0	200,000	80,000	136,400	70.5%
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>200,000</b>	<b>80,000</b>	<b>136,400</b>	<b>70.5%</b>

<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>200,000</b>	<b>80,000</b>	<b>136,400</b>	<b>70.5%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>0</b>	<b>(200,000)</b>	<b>(80,000)</b>	<b>(136,400)</b>	<b>-74.8%</b>
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Interest Earnings	0	15,000	12,800	9,400	-26.6%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>0</b>	<b>(185,000)</b>	<b>(67,200)</b>	<b>(127,000)</b>	<b>-94.0%</b>
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\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/08	279,000
Net Surplus or (Deficit)	(127,000)
Estimated Cash Balance 6/30/09	<u>152,000</u>

(1) See Detailed Sheet on Page 60



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

<b>FUNDED REPLACEMENT - BLACK LAKE SEWER FUND #830 REVENUES</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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	23,000	40,000	40,000	0	-100.0%
<b>TOTAL REVENUES</b>	<b>23,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>-100.0%</b>

<b>EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

**FUNDED REPLACEMENT -  
BL SEWER FUND #830 CON'T  
GENERAL & ADMINISTRATIVE**

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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
Other Post Employment Benefits (OPEB)	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	8,475	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Sinking Fund Transfer In/Out	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	0	230,000	145,000	59,400	-59.0%
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>238,475</b>	<b>145,000</b>	<b>59,400</b>	<b>-59.0%</b>

<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>238,475</b>	<b>145,000</b>	<b>59,400</b>	<b>-59.0%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>0</b>	<b>(198,475)</b>	<b>0</b>	<b>(59,400)</b>	<b>N/A</b>
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Interest Earnings	0	0	0	0	N/A
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>0</b>	<b>(198,475)</b>	<b>0</b>	<b>(59,400)</b>	<b>N/A</b>
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\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/08	(143,000)
Net Surplus or (Deficit)	(59,400)
Estimated Cash Balance 6/30/09	<u>(202,400)</u>

(1) See Detailed Sheet on Page 60



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2008-2009**

<b>TOWN SEWER SINKING FUND #880 REVENUES</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

<b>EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

**TOWN SEWER SINKING  
FUND #880  
GENERAL & ADMINISTRATIVE**

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 EST ACTUAL	2008-09 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
Other Post Employment Benefits (OPEB)	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
Sinking Fund Transfer In/Out	0	0	0	(231,000)	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>(231,000)</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(231,000)</b>	<b>N/A</b>
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<b>SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,000</b>	<b>N/A</b>
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Interest Earnings	0	0	0	3,400	N/A
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>234,400</b>	<b>N/A</b>
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\*\*\*% Change compares the 2008-09 Proposed to the 2007-08 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/08	0
Net Surplus or (Deficit)	234,400
Estimated Cash Balance 6/30/09	<u>234,400</u>



NIPOMO COMMUNITY SERVICES DISTRICT  
REPAIR AND MAINTENANCE SUMMARY  
2008-2009

**BUDGET ITEMS FOR 2008-2009**

OPERATIONS & MAINTENANCE	#110	#120	#130	#140	#150	TOTAL
	ADMIN	TOWN WATER	TOWN SEWER	BL WATER	BL SEWER	
<b>WATER DIVISIONS</b>						
Dive and Inspect Tanks	0	15,000	0	3,600	0	18,600
Hydrant Flushing and Valve Maintenance (1)	0	46,750	0	8,250	0	55,000
Fire Hydrant Painting and Numbering (1)	0	17,000	0	3,000	0	20,000
Various Repairs and Maintenance	0	102,000	0	18,000	0	120,000
<b>SEWER DIVISIONS</b>						
Jetting and Pumping (1)	0	0	60,000	0	10,000	70,000
Various Repairs and Maintenance	0	0	85,000	0	15,000	100,000
	0	180,750	145,000	32,850	25,000	383,600

GENERAL & ADMINISTRATIVE	#110	#120	#130	#140	#150	TOTAL
	ADMIN	TOWN WATER	TOWN SEWER	BL WATER	BL SEWER	
Office Landscape Plan & Phase I implementation	25,000	0	0	0	0	25,000
Office Structural Repairs and Painting	80,000	0	0	0	0	80,000
Various Repairs and Maintenance - Office Building	1,450	0	0	0	0	1,450
	106,450	0	0	0	0	106,450

(1) Recommended in Water and Sewer Master Plan Update

NIPOMO COMMUNITY SERVICES DISTRICT  
FIXED ASSET PURCHASES  
2008-2009

<u>BUDGET ITEMS FOR 2008-2009</u>	#110 ADMIN	#120 TOWN WATER	#130 TOWN SEWER	#140 BL WATER	#150 BL SEWER	TOTAL
Canon Copier/Scanner to replace Xerox and Canon Copier/Scanner for Shop and Scan Station at Office	21,500	0	0	0	0	21,500
Storage Container and Shelving for Storage Rooms	5,000	0	0	0	0	5,000
New office workstation (panels/desk/phone/computer)	5,000	0	0	0	0	5,000
Plotter	7,500	0	0	0	0	7,500
Board Room Projection System	15,000	0	0	0	0	15,000
Office Back Up Power - natural gas/propane	10,000	0	0	0	0	10,000
Preventative Maintenance Software/Training	0	30,000	11,500	4,000	4,500	50,000
Pick Up Truck - Replacement (4 x 4)	0	15,000	5,750	2,000	2,250	25,000
Pick Up Truck - New Addition (2 x 4)	0	11,400	4,370	1,520	1,710	19,000
Rockhound Brush Shredder - Backhoe Mount	0	4,410	1,690	590	660	7,350
Lab Equipment and Set Up	0	24,000	9,200	3,200	3,600	40,000
	64,000	84,810	32,510	11,310	12,720	205,350



NIPOMO COMMUNITY SERVICES DISTRICT  
FUNDED REPLACEMENT PROJECTS  
2008-2009

<b>BUDGET ITEMS FOR 2008-2009</b>	#800	#810	#820	#830	<b>TOTAL</b>
	FUNDED REPLACEMENT TOWN WATER	FUNDED REPLACEMENT TOWN SEWER	FUNDED REPLACEMENT BL WATER	FUNDED REPLACEMENT BL SEWER	
Fire Hydrant Replacements (1)	80,000	0	0	0	80,000
Valve Replacements (1)	184,000		0		184,000
Air Vac Replacements (1)	16,500	0	0	0	16,500
Manhole Rehabilitation (1)	0	90,000	0	0	90,000
Lift Station Refurbishment (1)	0	100,000	0	0	100,000
Well Refurbishment (1)	45,000	0	0	0	45,000
Tank Coating and Repairs	250,000	0	100,000	0	350,000
Subtotal	575,500	190,000	100,000	0	865,500
<b>Capital Improvement Projects</b>					
Shop Project Completion	0	0	13,600	0	13,600
Second Water Connection to Blacklake OR design of booster station rehabilitation	0	0	10,000	0	10,000
Security Upgrades	0	0	8,000	9,000	17,000
SCADA Upgrades	0	0	4,000	4,500	8,500
GIS Upgrades	0	0	800	900	1,700
Woodgreen Lift Station Access	0	0	0	15,000	15,000
Salt Management Program	0	0	0	7,500	7,500
Bio-Solids Disposal	0	0	0	7,500	7,500
SSO Program	0	0	0	15,000	15,000
Subtotal	0	0	36,400	59,400	95,800
<b>GRAND TOTAL</b>	<b>575,500</b>	<b>190,000</b>	<b>136,400</b>	<b>59,400</b>	<b>961,300</b>

(1) Recommended in Water and Sewer Master Plan Update

# CAPITAL PROJECTS



NIPOMO COMMUNITY SERVICES DISTRICT  
CAPITAL IMPROVEMENTS  
SHARED PROJECT COST SUMMARY  
2008-2009

<u>BUDGET ITEMS FOR 2008-2009</u>	#820 FUNDED REPLACEMENT BL WATER	#830 FUNDED REPLACEMENT BL SEWER	#700 TOWN WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	#500 SUPPLEMENTAL WATER CHARGES	#600 PROPERTY TAXES	TOTAL
<b>HIGH PRIORITY PROJECTS</b>							
Salt Management Program	0	7,500	0	42,500	0	0	50,000
Southland WWTF (Design/CEQA/Construct)	0	0	0	3,000,000	0	0	3,000,000
Bio-Solids Disposal	0	7,500	0	42,500	0	0	50,000
SSO Program	0	15,000	0	85,000	0	0	100,000
SCADA Upgrades	4,000	4,500	30,000	11,500	0	0	50,000
GIS Upgrades	800	900	6,000	2,300	0	0	10,000
<b>Supplemental Water Project</b>							
Planning	0	0	0	0	300,000	0	300,000
CEQA	0	0	0	0	200,000	0	200,000
Design	0	0	0	0	400,000	0	400,000
Appraisals	0	0	0	0	50,000	0	50,000
Lobbying	0	0	0	0	55,000	0	55,000
General Manager Wages and Benefits Allocated	0	0	0	0	45,000	0	45,000
Desalination	0	0	0	0	500,000	0	500,000
<b>MEDIUM PRIORITY PROJECTS</b>							
Shop Project Completion	13,600	0	48,000	18,400	0	0	80,000
Standpipe Mixing	0	0	150,000	0	0	0	150,000
Relocate water mains due to County Projects	0	0	50,000	0	0	0	50,000
Willow Road Water Line	0	0	150,000	0	0	0	150,000
Reset facilities due to County Road Projects	0	0	25,000	25,000	0	0	50,000
Second Water Connection to Blacklake OR redesign of Booster Station	10,000	0	0	0	0	0	10,000
Security Upgrades	8,000	9,000	60,000	23,000	0	0	100,000
Miller Park	0	0	0	0	0	100,000	100,000
<b>LOW PRIORITY PROJECTS</b>							
Sewer Design and Property Acquisition for Properties not Fronting NCSD Sewer Mains in Prohibition Zone	0	0	0	50,000	0	0	50,000
Blume Street Dead End Looping	0	0	52,000	0	0	0	52,000
New Water Tank Site	0	0	300,000	0	0	0	300,000
Remove bottlenecks at Camino Caballo	0	0	200,000	0	0	0	200,000
Woodgreen Lift Station Access	0	15,000	0	0	0	0	15,000
	36,400	59,400	1,071,000	3,300,200	1,550,000	100,000	6,117,000

Description of Proposed Capital Improvement Projects can be found on Pages 63 and 64

**NIPOMO COMMUNITY SERVICES DISTRICT  
CAPITAL IMPROVEMENTS  
DESCRIPTION OF PROPOSED PROJECTS  
2008-2009**

**HIGH PRIORITY PROJECTS**

Salt Management Program - Agree on concept; circulate RFP for Program Identification Study; select consultant; execute agreement; prepare study; adopt study; develop draft regulations; develop incentive program for conversion of regenerative softeners; publish educational materials.

Southland WWTF (Phase 1) - Define proposed project; publish proposed Master Plan, prepare initial study; scope EIR; circulate EIR RFP, select environmental consultant; execute agreement; circulate DEIR; respond to comments; certify FEIR; file petition with RWQCB; circulate Design RFP; select design consultant; prepare concept design; adopt funding plan; secure additional land for disposal; secure permits.

Bio-Solids Disposal - enroll in RWQCB bio-solids program; agree on concept for disposal; negotiate with ag operator to grow crop; distribute bio-solids; grow crop; report.

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

SCADA Upgrades - Coordinate with Cannon to add new features

GIS Upgrades - Coordinate with Nobel Systems to update data base

Supplemental Water Project

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

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

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

Appraisals - Identify potential purchases and prepare budget level appraisals.

Lobbying - Interact with lobbyist; and interact with elected representatives/staff.

Construction - Begin construction

Desalination - Implement Phase 1 of Work Program.



**NIPOMO COMMUNITY SERVICES DISTRICT  
CAPITAL IMPROVEMENTS  
DESCRIPTION OF PROPOSED PROJECTS  
2008-2009**

**MEDIUM PRIORITY PROJECTS**

Shop Project Completion - Fencing, landscaping, additional bays to house rolling stock

Standpipe Mixing - Implement Water and Sewer Master Water Plan Project #27.

Relocate water mains due to County Projects - Design relocation; file Notice of Exemption; solicit bids; award bids and complete construction.

Willow Road Water Line - Implement Water and Sewer Master Plan Water Projects #23-#26.

Reset facilities due to County Road Projects - Design reset; file Notice of Exemption; solicit bids; award bids; and complete construction.

Second Water Connection to Blacklake - Implement Water and Sewer Master Plan Water Project #7 or redesign of Booster Station

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

Miller Park - Form Zone of Benefit; prepare and adopt funding plan, submit activation application to LAFCO; secure LAFCO approval; formalize MOU with County of SLO; form Assessment District; prepare environmental documentation.

**LOW PRIORITY PROJECTS**

Sewer Design and Property Acquisition for Properties Not Fronting NCSD Sewer Mains in Prohibition Zone - Receive recommendations from Water and Sewer Master Plan; set priorities; agree on concept; circulate design RFP; select consultant; execute agreement; prepare concept design; identify potential property purchases; retain appraiser; prepare budget level appraisal; conduct initial negotiations; circulate environmental review RFP; select environmental consultant; prepare initial study; complete environmental determination; complete design.

Blume Street Dead End Looping - Implement Water and Sewer Master Plan Water Project #30.

New Water Tank Site - Locate alternative sites; discuss purchase with respective owners, prepare appraisals; negotiate acquisition, acquire.

Remove bottlenecks at Camino Caballo - Implement Water and Sewer Master Plan Water Project #1.

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

# NON-OPERATING BUDGET



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

PLANNING PURPOSES ONLY  
(NOT FOR BUDGET APPROVAL)

	FY 6/30/10	FY 6/30/11
	30,000	30,000
	6,000	6,000
	0	0
	0	0
	50,000	50,000
	150,000	500,000
	25,000	25,000
	10,000	10,000
	0	0
	271,000	621,000

FY 6/30/09

SCADA Upgrades	30,000
GIS Upgrades	6,000
Shop Project Completion	60,000
Standpipe Mixing	150,000
Relocate water mains due to County Projects	50,000
Willow Road water line	150,000
Reset facilities due to County Road Projects	25,000
Security Upgrades	60,000
Blume Street dead end looping	52,000
New water tank site	300,000
Remove bottlenecks at Camino Caballo	200,000

TOTAL - UNADJUSTED COST	1,083,000
CONTINGENCY FACTOR @ 5%	54,150
ADJUSTED TOTAL	<u>1,137,150</u>

(1) See Capital Improvements Shared Project Cost Summary on Page 62

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

	FY 6/30/09
OPENING BALANCE, JULY 1,	4,713,000
SOURCES	
INVESTMENT INCOME (1)	141,390
CAPACITY CHARGES (2)	108,520
TOTAL SOURCES	249,910
USES	
CAPITAL EXPENDITURES	1,137,150
TOTAL USES	1,137,150
NET SOURCES AND USES	-887,240
ENDING BALANCE AND RESERVE	3,825,760

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/10	FY 6/30/11
	3,825,760	3,778,053
	114,773	113,342
	108,520	108,520
	223,293	221,862
	271,000	621,000
	271,000	621,000
	-47,707	-399,138
	3,778,053	3,378,914

- (1) Interest income projected at 3.00% annually  
 (2) Estimate 40 new connections



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

	FY 6/30/09
Salt Management Program	42,500
Southland WWTF (Design/CEQA/Construct)	3,000,000
Bio-Solids Disposal	42,500
SSO Program	85,000
SCADA Upgrades	11,500
GIS Upgrades	2,300
Shop Project Completion	23,000
Reset facilities due to County Road Projects	25,000
Security Upgrades	23,000
Sewer design and property acquisition for properties not fronting NCSD sewer mains in Prohibition Zone	50,000
<b>TOTAL - UNADJUSTED COST</b>	<b>3,304,800</b>
<b>CONTINGENCY FACTOR @ 5%</b>	<b>165,240</b>
<b>ADJUSTED TOTAL</b>	<b>3,470,040</b>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)	
FY 6/30/10	FY 6/30/11
20,000	20,000
9,000,000	0
50,000	50,000
20,000	20,000
11,500	11,500
0	0
0	0
25,000	25,000
3,000	5,000
0	0
<b>9,129,500</b>	<b>131,500</b>

(1) See Capital Improvements Shared Project Cost Summary on Page 62

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

	FY 6/30/09
OPENING BALANCE, JULY 1	5,148,000
SOURCES	
INVESTMENT INCOME (1)	154,440
CAPACITY CHARGES (2)	221,664
CERTIFICATES OF PARTICIPATION (COP'S) (4)	0
TOTAL SOURCES	376,104
USES	
CAPITAL EXPENDITURES	3,470,040
DEBT SERVICE I=0% N=20 (3)	77,050
DEBT SERVICE - ESTIMATED FOR COP'S (4)	0
TOTAL USES	3,547,090
NET SOURCES AND USES	-3,170,986
ENDING BALANCE AND RESERVE	1,977,014

- (1) Interest income projected at 3.00% annually
- (2) Estimate 32 new connections
- (3) Debt service on State Revolving Fund Loan (Phase I and II of Sewer Plant Expansion)
- (4) Proposed funding mechanism (assume 20 year bond @ 6% interest)

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/10	FY 6/30/11
	1,977,014	3,651,438
	59,310	109,543
	221,664	221,664
	10,600,000	0
	10,880,974	331,207
	9,129,500	131,500
	77,050	77,050
	0	924,000
	9,206,550	1,132,550
	1,674,424	-801,343
	3,651,438	2,850,096



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

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)	
FY 6/30/10	FY 6/30/11
100,000	100,000

	FY 6/30/09
Miller Park	100,000 0
TOTAL - UNADJUSTED COST	100,000
CONTINGENCY FACTOR @ 5%	5,000
ADJUSTED TOTAL	<u>105,000</u>

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

	FY 6/30/09
OPENING BALANCE, JULY 1	1,193,000
SOURCES	
INVESTMENT INCOME (1)	35,790
PROPERTY TAXES (2)	494,000
TOTAL SOURCES	529,790
USES	
CAPITAL EXPENDITURES	105,000
CERTIFICATES OF PARTICIPATION DEBT SERVICE (3)	246,199
TOTAL USES	351,199
NET SOURCES AND USES	178,591
ENDING BALANCE AND RESERVE	1,371,591

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/10	FY 6/30/11
	1,371,591	1,572,630
	41,148	47,179
	503,880	513,958
	545,028	561,136
	100,000	100,000
	243,989	246,425
	343,989	346,425
	201,039	214,711
	1,572,630	1,787,341

- (1) Interest income projected at 3.00% annually
- (2) Assume 2% growth in Property Tax Revenue
- (3) Debt service of Certificates of Participation secured by ad valorem property taxes



NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL FUNDING PLAN  
 SUPPLEMENTAL WATER  
 FUND #500

	FY 6/30/09
Supplemental Water	
Planning	300,000
CEQA	200,000
Design and Construction Management	400,000
Appraisals	50,000
Lobbyist	55,000
General Manager-Wages and benefits (allocated)	45,000
Construction	0
Desalination	500,000

TOTAL - UNADJUSTED COST	1,550,000
CONTINGENCY FACTOR @ 5%	77,500
ADJUSTED TOTAL	<u>1,627,500</u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/10	FY 6/30/11
	20,000	20,000
	0	0
	3,000,000	2,000,000
	50,000	0
	55,000	55,000
	45,000	45,000
	10,000,000	10,000,000
	200,000	200,000
	<u>13,370,000</u>	<u>12,320,000</u>

NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL FUNDING PLAN  
 SUPPLEMENTAL WATER

	FY 6/30/09
OPENING BALANCE, JULY 1	3,316,000
	0
CAPACITY CHARGES-SUPPLEMENTAL WATER (1)	482,480
INVESTMENT INCOME (2)	99,480
ADDITIONAL FUNDING SOURCE (TO BE DETERMINED)	0
TOTAL SOURCES	581,960
USES	
CAPITAL EXPENDITURES (3)	1,627,500
DEBT SERVICE - ESTIMATED (4)	0
TOTAL USES	1,627,500
NET SOURCES AND USES	-1,045,540
ENDING BALANCE AND RESERVE	2,270,460

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/10	FY 6/30/11
	2,270,460	14,451,054
	482,480	482,480
	68,114	433,532
	25,000,000	0
	25,550,594	916,012
	13,370,000	12,320,000
	0	1,500,000
	13,370,000	13,820,000
	12,180,594	-12,903,988
	14,451,054	1,547,065

- (1) Estimate 40 new connections
- (2) Interest income projected at 3% annually
- (3) Supplemental Water Project
- (4) Proposed funding mechanism to be determined (assume 20 year bond @ 6% interest)



# APPENDIX

**NIPOMO COMMUNITY SERVICES DISTRICT  
DEBT SERVICE SCHEDULE  
2008-2009**

	<u>July 1, 2008</u> <u>Beginning Balance</u>	<u>Principal</u> <u>Pay Down</u>	<u>June 30, 2009</u> <u>Ending Balance</u>
In August of 1978, the District issued and sold Water Revenue Bonds amounting to \$270,000. The loan is payable over 40 years and bears interest at 5% per annum. Interest is paid semi-annually.	\$120,000.00	(\$9,000.00)	\$111,000.00
The District entered into a loan contract for \$697,367 on April 30, 1998, with the State Water Resources Control Board for the construction of the Southland Wastewater Treatment Plan Expansion-Phase I. The loan was funded during the year ended June 30, 1999. The loan is zero interest, however, a loan fee of 16.667% was charged. The loan is payable over 20 years. It calls for annual payments of \$34,868.35 starting on May 1, 2000.	\$383,551.85	(\$34,868.35)	\$348,683.50
The District entered into a loan contract for \$843,605 on February 24, 1999, with the State Water Resources Control Board for the construction of the Southland Wastewater Treatment Plan Expansion - Phase II. The loan was funded during the year ended June 30, 2000. The loan is zero interest, however, a loan fee of 16.667% was charged. The loan is payable over 20 years. It calls for annual payments of \$42,180.25 starting on May 1, 2001.	\$506,163.00	(\$42,180.25)	\$463,982.75
The District issued \$4,000,000 of Revenue Certificates of Participation (COP's) on May 1, 2003. The proceeds are to be used for pipeline and storage facility projects costs. The COP's bear interest ranging from 3% to 4.93% per annum. Principal is to be paid annually starting September 1, 2004 through September 2033. Annual principal payments range from \$75,000 to \$225,000.	\$3,680,000.00	(\$85,000.00)	\$3,595,000.00
<b>TOTAL DEBT SERVICE</b>	<u>\$4,689,714.85</u>	<u>(\$171,048.60)</u>	<u>\$4,518,666.25</u>