

TO: BOARD OF DIRECTORS
FROM: BRUCE BUEL *BB*
DATE: MAY 15, 2009



DRAFT BUDGET FOR FISCAL YEAR 2009-2010

ITEM

Draft budget for fiscal year 2009-2010

BUDGET BACKGROUND

Attached is the draft of the fiscal year 2009-2010 budget.

The draft of the budget is projecting an overall net surplus of \$1,108,968. Each Fund has its own impact on the net surplus – whether positive or negative, therefore, each Fund must be looked at individually.

OPERATIONS AND MAINTENANCE FUNDS

Fund #125 – Water

This Fund is budgeted to have a surplus of \$195,476. The rates and charges are adequately covering all of the budgeted costs including funding \$700,000 in Funded Replacement.

Fund #130 – Town Sewer

This Fund is budgeted to have a deficit of (\$32,041). The current rates and charges are adequately covering all of the operating budgeted costs (a result of the rate increase that went into effect on April 1, 2008). This includes funding \$372,300 in Funded Replacement. 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. Pursuant to The Reed Group report \$454,490 is being transferred into Fund #130 from Fund #710-Town Sewer Capacity Charges and \$636,000 is being transferred out into Fund #880-Town Sewer Sinking Fund.

Fund #150 – Blacklake Sewer

This Fund is budgeted to have a surplus of \$10,962. The current rates and charges are covering all of budgeted costs including funding \$20,000 in Funded Replacement. The Board approved loan from Fund #600-Property Taxes and the Blacklake Sewer Surcharge repayment plan has been implemented.

Fund #160 – Blacklake Street Lighting

This Fund is budgeted to have a deficit of (\$2,564). 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

This Fund is budgeted to have a surplus of \$370. The current charges cover all of the budgeted costs. The Board of Directors approved the Engineer's Report on May 13, 2009.

Fund #300 – Solid Waste

This Fund is budgeted to have a surplus of \$60,645. 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

This Fund is budgeted to have a surplus of \$14,320. The current ad valorem tax covers all of the budgeted costs.

Fund #805 – Funded Replacement Water

This Fund is budgeted to have a surplus of \$45,300. The revenue is a transfer of \$700,000 from Fund #125 – Water and interest income. The expenditures include replacement projects for the water system that can be found on page 54 of the draft budget.

Fund #810 – Funded Replacement Town Sewer

This Fund is budgeted to have a surplus of \$232,300. The revenue is a transfer of \$372,300 from Fund #130 – Town Sewer and interest income. The expenditures include replacement projects for the sewer system that can be found on page 54 of the draft budget.

Fund #830 – Funded Replacement Blacklake Sewer

This Fund is budgeted to have a deficit of (\$59,800). The expenditures include replacement projects for the sewer system that can be found on page 54 of the draft budget. The Board approved loan from Fund #600-Property Taxes and the Blacklake Sewer Surcharge repayment plan has been implemented and covered the current negative fund balance.

Fund #880 – Town Sewer Sinkng Fund

This Fund is budgeted to have a surplus of \$644,000. The revenue is a transfer from Fund #130 – Town Sewer and interest income. This fund will be used to service the debt for the Southland WWTF upgrade.

NON-OPERATING BUDGETS

Fund #700 – Town Water Capacity

This Fund includes budgeted capital improvement projects of \$2,451,500. This fund has adequate reserves to cover the expenditures.

Fund #710 – Town Sewer Capacity

This Fund includes budgeted capital improvement projects of \$8,526,700. Funding for the Wastewater Treatment Facility upgrade of approximately \$8M needs to be secured in FY 2009-2010.

Fund #600 – Property Taxes

This Fund includes budgeted capital improvement projects of \$100,000. 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 in excess of \$3.7M.

Fund #500 – Supplemental Water Fund

This Fund includes budgeted expenditures relating to supplemental water of \$11,374,000. Funding for the supplemental water project of approximately \$15M needs to be secured in FY 2009-2010.

RECOMMENDATION

It is recommended that the Board of Directors provide direction to Staff and set the Public Hearings for June 10 and June 24, 2009.

ATTACHMENTS

Draft Budget for Fiscal Year 2009-2010 (Pages 1-73)

Cost Benefit Analysis for Preventive Maintenance (Page A) (Finance Committee requested this be included in packet)

NIPOMO COMMUNITY SERVICES DISTRICT

OPERATING AND NON-OPERATING BUDGETS

FISCAL YEAR
2009-2010



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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:

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

The District is currently staffed with twelve 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, 1- Maintenance Worker 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. 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
#125	Water Fund
#130	Sewer Fund-Town 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
#805	Funded Replacement-Water Fund
#810	Funded Replacement-Town Sewer Fund
#830	Funded Replacement-Black Lake Sewer Fund
#880	Town Sewer Sinking Fund

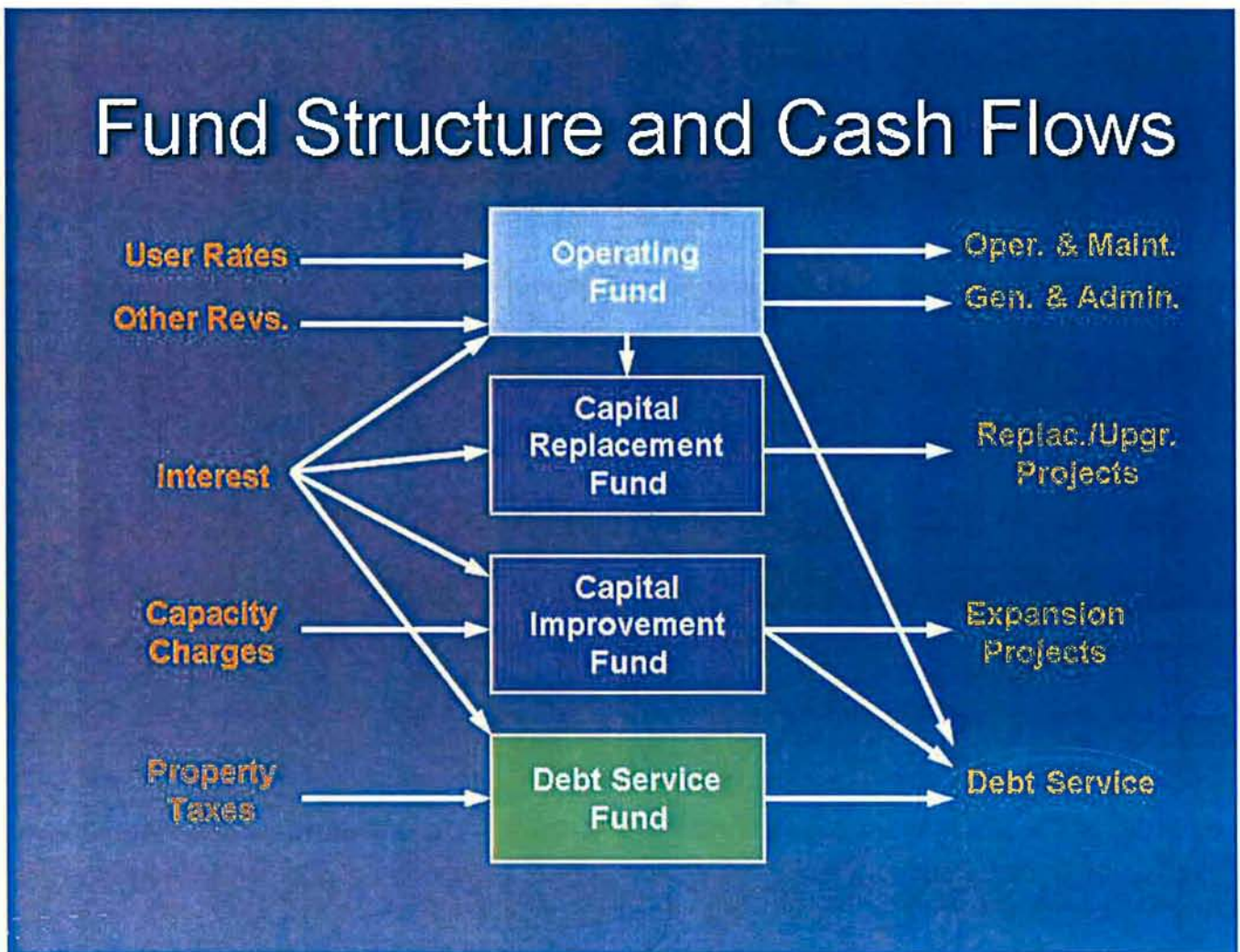
The Funds in the Non-Operating Budget are as follows:

#500	Supplemental Water Fund
#600	Property Tax Fund
#700	Water Capacity Charges Fund
#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

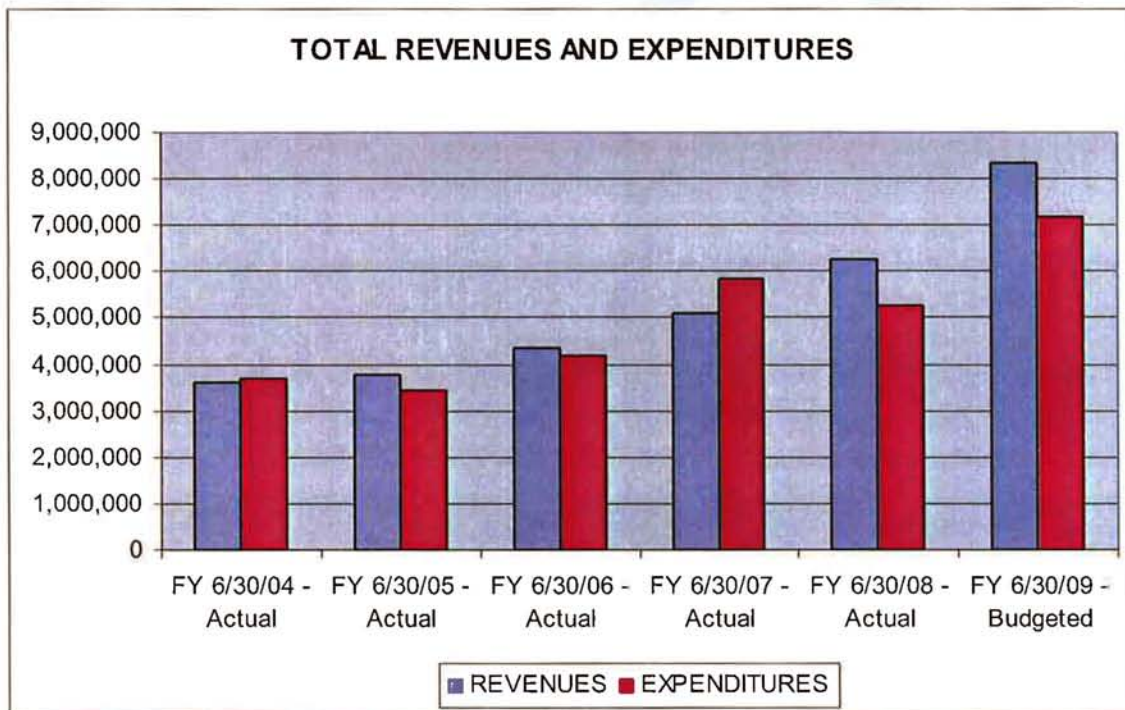
The model below provides a helpful overview of the fund and non-designated reserve structure and cash flows of the District. The revenues (sources) of funds include user rates, other revenues, interest income, capacity charges and property taxes. The expenditures (uses) of funds include operations and 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 2009-2010**

3. FINANCIAL OVERVIEW

- Total budgeted Revenues for fiscal year 2009-2010 is \$8,318,361. This is an increase of 36% over the budgeted Revenues for fiscal year 2008-2009. A graph depicting the revenues can be found on page 19. The increase is attributable to increased user rates and charges.
- Total budgeted Expenditures for fiscal year 2009-2010 is \$7,209,393. This is an increase of 9% over the budgeted Expenditures for fiscal year 2008-2009. A graph depicting the expenditures can be found on page 20. The increase is attributable to increased costs of operations and maintenance and increase in District staffing including salary and benefits.



- As of June 30, 2008, the District's net assets exceeded \$47 million dollars.

Total Assets	\$52,886,773
Total Liabilities	\$5,284,701
Total Net Assets	\$47,602,072

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.

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, Certificates of Participation and Assessment Districts. A summary of the proposed Capital Improvement Projects may be found on page 56 and a description of each project may be found on pages 57-58.

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2009-2010**

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 2009-2010**

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 buildings
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 2009-2010**

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 debt service
Blacklake Sewer Loan Surcharge	Provides for the collection of the Blacklake Sewer Surcharge
Sinking Fund Transfer In/Out	Provides for transfer of funds to pay for future debt service for the planned Southland Wastewater Treatment Facility upgrade
Sewer Capacity Fund Transfer	Provides for the transfer of funds from the Town Sewer Capacity Fund to fund the Sewer Sinking Fund (pursuant to adopted Reed Group Sewer Rate Study)
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.)

WATER 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.

(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

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 January 1, 2009, and future increases shall take effect on January 1, of each succeeding year.)

RESIDENTIAL (PER DWELLING UNIT)

	PRIOR	JAN 1, 2009	2010	2011	2012	2013
Single Family	\$80.65	\$107.12	\$118.90	\$131.98	\$138.58	\$145.51
Multi-Family	\$43.22	\$69.99	\$77.69	\$86.24	\$90.55	\$95.08

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

SIZE OF METER	PRIOR	JAN 1, 2009	2010	2011	2012	2013
1 Inch or Less	\$36.86	\$48.23	\$53.54	\$59.43	\$62.40	\$65.52
1 ½ Inch	\$106.01	\$137.29	\$152.39	\$169.16	\$177.62	\$186.50
2 Inch	\$168.34	\$217.45	\$241.36	\$267.91	\$281.31	\$295.38
3 Inch	\$313.89	\$404.47	\$448.96	\$498.35	\$523.26	\$549.43
4 Inch	\$521.77	\$671.65	\$745.53	\$827.54	\$868.91	\$912.36
6 Inch	\$1,041.00	\$1,339.59	\$1,486.94	\$1,650.51	\$1,733.03	\$1,819.68
8 Inch	\$1,664.33	\$2,141.12	\$2,376.64	\$2,638.07	\$2,769.98	\$2,908.48

NON-RESIDENTIAL (1) (2) COMMODITY RATE

	PRIOR	JAN 1, 2009	2010	2011	2012	2013
Low Strength	\$1.55	\$2.62	\$2.92	\$3.23	\$3.39	\$3.56
Medium Strength	\$2.11	\$3.53	\$3.92	\$4.35	\$4.57	\$4.80
High Strength	\$3.37	\$5.59	\$6.20	\$6.89	\$7.23	\$7.59

- (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.

RESOLUTION 2009-1117 (Adopted Jan 14, 2009)

Note: Rates subject to change

NIPOMO COMMUNITY SERVICES DISTRICT

WATER CAPACITY CHARGES

METER SIZE	Effective date July 1, 2006	Effective date July 1, 2007	Effective date July 1, 2008	Effective date July 1, 2009
1 Inch or less* (1)	\$2,599.00	\$2,713.00	\$2,800.00	To be determined
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:

Meter Size	Meter Fee	Account Fee
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 31st (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**

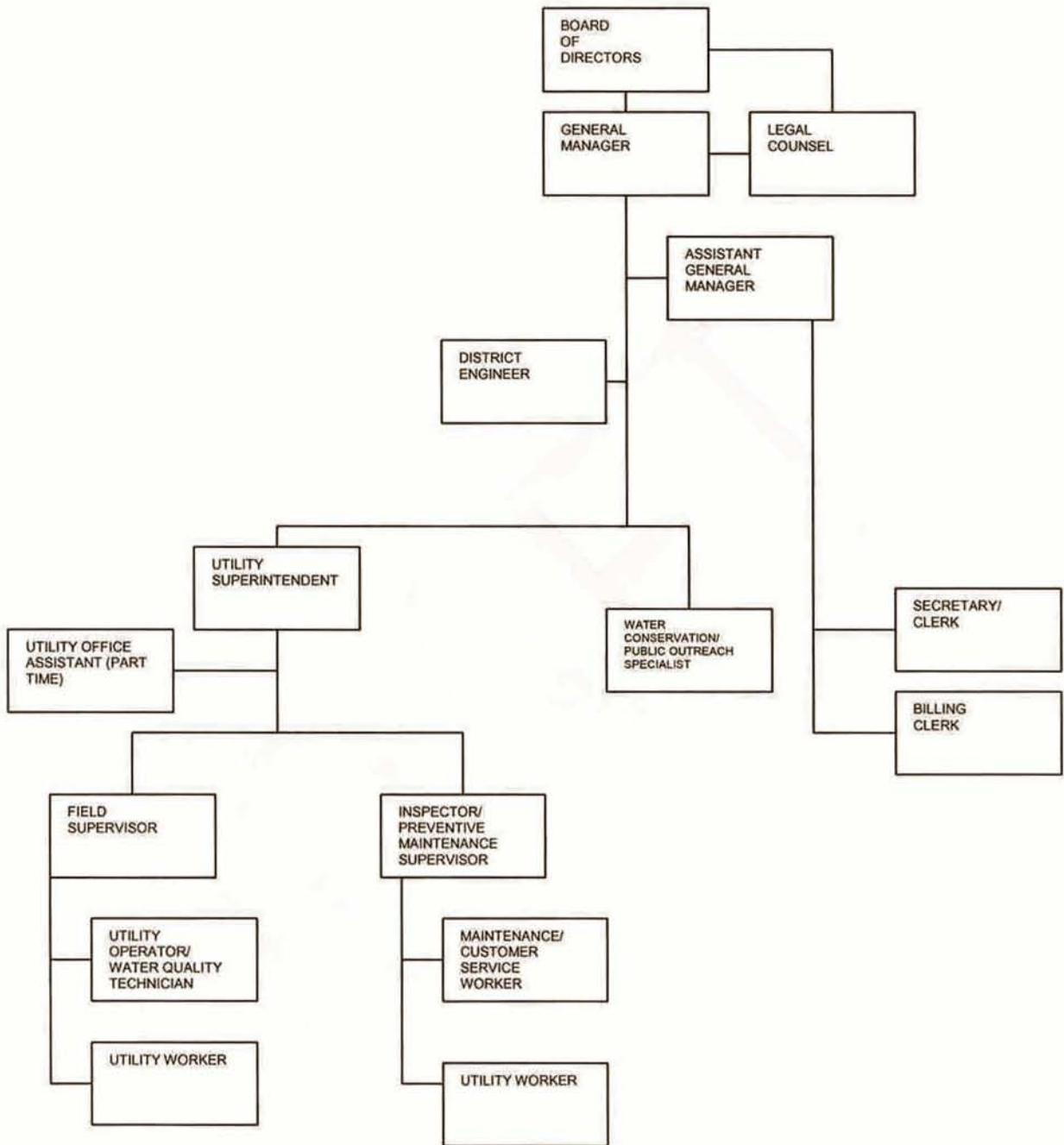
METER SIZE	Effective date July 1, 2006	Effective date July 1, 2007	Effective date July 1, 2008	Effective date July 1, 2009
1 Inch or less*	\$4,133.00	\$4,314.00	\$6,927.00	To be determined
1 ½ Inch*	\$12,385.00	\$12,927.00	\$20,781.00	
2 Inch*	\$19,824.00	\$20,692.00	\$33,250.00	
3 Inch*	\$37,194.00	\$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
 2009-2010



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2009-2010

<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	1	1
Maintenance Supervisor (1)		
Utility Operator/Water Quality Technician	1	1
Utility Worker (2)	2	4
Maintenance/Customer Service Worker (3)	2	2
Utility Office Assistant (part time)	<u>1</u>	<u>1</u>
	<u>9</u>	<u>11</u>
 TOTAL	 <u>15</u>	 <u>17</u>

- (1) Position budgeted in 2008-2009 but position unfilled.
 (2) Proposed two additional Utility Workers for Preventive Maintenance Program
 (3) Two positions budgeted in 2008-2009 but one position unfilled.

**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	\$1,791	\$1,881	\$1,975	\$2,073	\$2,177	\$2,232	\$2,286
2	\$1,836	\$1,928	\$2,024	\$2,125	\$2,232	\$2,287	\$2,343
3	\$1,880	\$1,975	\$2,073	\$2,177	\$2,286	\$2,343	\$2,400
4	\$1,927	\$2,024	\$2,125	\$2,232	\$2,343	\$2,402	\$2,460
5	\$1,974	\$2,073	\$2,177	\$2,286	\$2,400	\$2,460	\$2,520
6	\$2,024	\$2,125	\$2,232	\$2,343	\$2,460	\$2,522	\$2,583
7	\$2,074	\$2,177	\$2,286	\$2,400	\$2,520	\$2,583	\$2,646
8	\$2,125	\$2,232	\$2,343	\$2,460	\$2,583	\$2,648	\$2,712
9	\$2,177	\$2,286	\$2,400	\$2,520	\$2,646	\$2,712	\$2,779
10	\$2,232	\$2,343	\$2,460	\$2,583	\$2,712	\$2,780	\$2,848
11	\$2,286	\$2,400	\$2,520	\$2,646	\$2,779	\$2,848	\$2,917
12	\$2,343	\$2,460	\$2,583	\$2,712	\$2,848	\$2,919	\$2,990
13	\$2,400	\$2,520	\$2,646	\$2,779	\$2,917	\$2,990	\$3,063
14	\$2,460	\$2,583	\$2,712	\$2,848	\$2,990	\$3,065	\$3,140
15	\$2,520	\$2,646	\$2,779	\$2,917	\$3,063	\$3,140	\$3,217
16	\$2,583	\$2,712	\$2,848	\$2,990	\$3,140	\$3,218	\$3,297
17	\$2,646	\$2,779	\$2,917	\$3,063	\$3,217	\$3,297	\$3,377
18	\$2,712	\$2,848	\$2,990	\$3,140	\$3,297	\$3,379	\$3,462
19	\$2,779	\$2,917	\$3,063	\$3,217	\$3,377	\$3,462	\$3,546
20	\$2,848	\$2,990	\$3,140	\$3,297	\$3,462	\$3,548	\$3,635
21	\$2,917	\$3,063	\$3,217	\$3,377	\$3,546	\$3,635	\$3,724
22	\$2,990	\$3,140	\$3,297	\$3,462	\$3,635	\$3,726	\$3,817
23	\$3,063	\$3,217	\$3,377	\$3,546	\$3,724	\$3,817	\$3,910
24	\$3,140	\$3,297	\$3,462	\$3,635	\$3,817	\$3,912	\$4,007
25	\$3,217	\$3,377	\$3,546	\$3,724	\$3,910	\$4,007	\$4,105
26	\$3,297	\$3,462	\$3,635	\$3,817	\$4,007	\$4,108	\$4,208
27	\$3,377	\$3,546	\$3,724	\$3,910	\$4,105	\$4,208	\$4,310
28	\$3,462	\$3,635	\$3,817	\$4,007	\$4,208	\$4,313	\$4,418
29	\$3,546	\$3,724	\$3,910	\$4,105	\$4,310	\$4,418	\$4,526
30	\$3,635	\$3,817	\$4,007	\$4,208	\$4,418	\$4,529	\$4,639
31	\$3,724	\$3,910	\$4,105	\$4,310	\$4,526	\$4,639	\$4,752
32	\$3,817	\$4,007	\$4,208	\$4,418	\$4,639	\$4,755	\$4,871

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	\$3,910	\$4,105	\$4,310	\$4,526	\$4,752	\$4,871	\$4,990
34	\$4,007	\$4,208	\$4,418	\$4,639	\$4,871	\$4,993	\$5,115
35	\$4,105	\$4,310	\$4,526	\$4,752	\$4,990	\$5,115	\$5,239
36	\$4,208	\$4,418	\$4,639	\$4,871	\$5,115	\$5,243	\$5,370
37	\$4,310	\$4,526	\$4,752	\$4,990	\$5,239	\$5,370	\$5,501
38	\$4,418	\$4,639	\$4,871	\$5,115	\$5,370	\$5,505	\$5,639
39	\$4,526	\$4,752	\$4,990	\$5,239	\$5,501	\$5,639	\$5,776
40	\$4,639	\$4,871	\$5,115	\$5,370	\$5,639	\$5,780	\$5,921
41	\$4,752	\$4,990	\$5,239	\$5,501	\$5,776	\$5,921	\$6,065
42	\$4,871	\$5,115	\$5,370	\$5,639	\$5,921	\$6,069	\$6,217
43	\$4,990	\$5,239	\$5,501	\$5,776	\$6,065	\$6,217	\$6,369
44	\$5,115	\$5,370	\$5,639	\$5,921	\$6,217	\$6,372	\$6,528
45	\$5,239	\$5,501	\$5,776	\$6,065	\$6,369	\$6,528	\$6,687
46	\$5,370	\$5,639	\$5,921	\$6,217	\$6,528	\$6,691	\$6,854
47	\$5,501	\$5,776	\$6,065	\$6,369	\$6,687	\$6,854	\$7,021
48	\$5,639	\$5,921	\$6,217	\$6,528	\$6,854	\$7,025	\$7,197
49	\$5,776	\$6,065	\$6,369	\$6,687	\$7,021	\$7,197	\$7,372
50	\$5,921	\$6,217	\$6,528	\$6,854	\$7,197	\$7,377	\$7,557
51	\$6,065	\$6,369	\$6,687	\$7,021	\$7,372	\$7,557	\$7,741
52	\$6,217	\$6,528	\$6,854	\$7,197	\$7,557	\$7,746	\$7,934
53	\$6,369	\$6,687	\$7,021	\$7,372	\$7,741	\$7,934	\$8,128
54	\$6,528	\$6,854	\$7,197	\$7,557	\$7,934	\$8,133	\$8,331
55	\$6,687	\$7,021	\$7,372	\$7,741	\$8,128	\$8,331	\$8,534
56	\$6,854	\$7,197	\$7,557	\$7,934	\$8,331	\$8,539	\$8,748
57	\$7,021	\$7,372	\$7,741	\$8,128	\$8,534	\$8,748	\$8,961
58	\$7,197	\$7,557	\$7,934	\$8,331	\$8,748	\$8,966	\$9,185
59	\$7,372	\$7,741	\$8,128	\$8,534	\$8,961	\$9,185	\$9,409
60	\$7,557	\$7,934	\$8,331	\$8,748	\$9,185	\$9,415	\$9,644
61	\$7,741	\$8,128	\$8,534	\$8,961	\$9,409	\$9,644	\$9,880
62	\$7,934	\$8,331	\$8,748	\$9,185	\$9,644	\$9,886	\$10,127
63	\$8,128	\$8,534	\$8,961	\$9,409	\$9,880	\$10,127	\$10,374
64	\$8,331	\$8,748	\$9,185	\$9,644	\$10,127	\$10,380	\$10,633
65	\$8,534	\$8,961	\$9,409	\$9,880	\$10,374	\$10,633	\$10,892
66	\$8,748	\$9,185	\$9,644	\$10,127	\$10,633	\$10,899	\$11,165
67	\$8,961	\$9,409	\$9,880	\$10,374	\$10,892	\$11,165	\$11,437
68	\$9,185	\$9,644	\$10,127	\$10,633	\$11,165	\$11,444	\$11,723

ADJUSTED BY 3.610% COLA EFFECTIVE 7/1/09

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2009-2010

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
FORD F150	2009	12/29/08	2009	FY 2016-2017
FORD F150	2009	1/6/09	2009	FY 2016-2017

(1) Scheduled for replacement

OTHER EQUIPMENT	DATE PURCHASED
FORD TRACTOR (1)	9/2/80
CASE BACKHOE (1)	9/27/90
JOHN DEERE LOADER/BACKHOE	1/2/08

(1) Scheduled to be surplus and replaced with one new John Deere Backhoe

RESOLUTION 2009-BUDGET

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2009-2010 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 2009-2010; 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 2009-2010, 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, "2009-2010 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 24th day of June 2009.

James Harrison, 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. 2009-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2009-2010 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 1.0062% and the percent change in the population of the unincorporated area of San Luis Obispo County is 1.44%.

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:
1.0144% x 1.00062% = 1.02068%
2. That the 2008-09 appropriation limit is and is determined as follows:

2008-2009 Limitation	\$4,437,365
2009-2010 Ratio of Change	<u>1.02068%</u>
2009-2010 Appropriations Limitation	\$4,529,130
Appropriations Limitation Subject to Limitation	<u>(\$259,891)</u>
200-2010 Appropriations Under Limit	<u>\$4,269,239</u>

3. No further adjustment to the 2009-10 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 2009-2010.

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 24th day of June 2009.

James Harrison, President
Nipomo Community Services District

ATTEST:

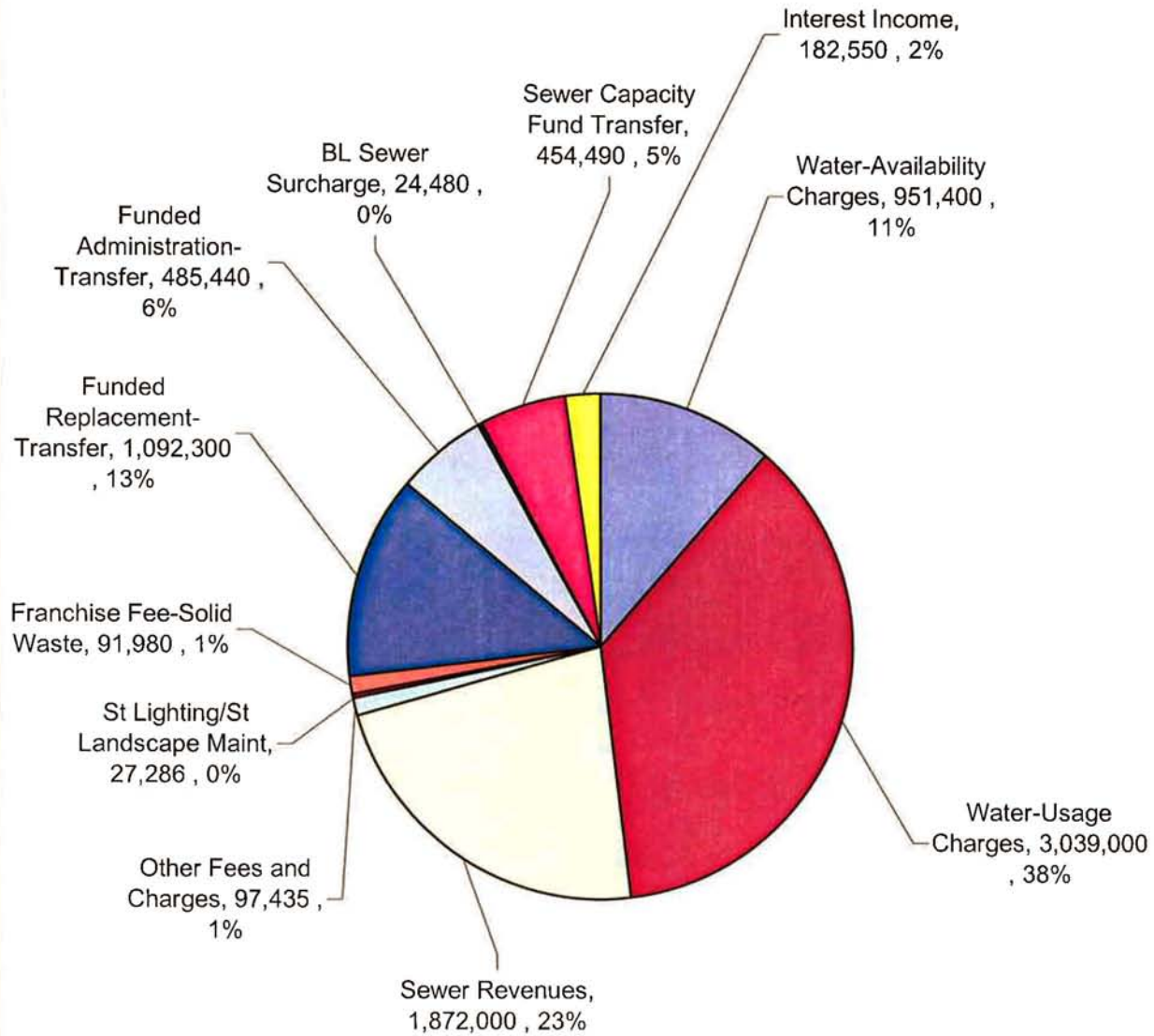
APPROVED AS TO FORM:

Donna K. Johnson
Secretary to the Board

Jon S. Seitz
General Counsel

OPERATING BUDGET

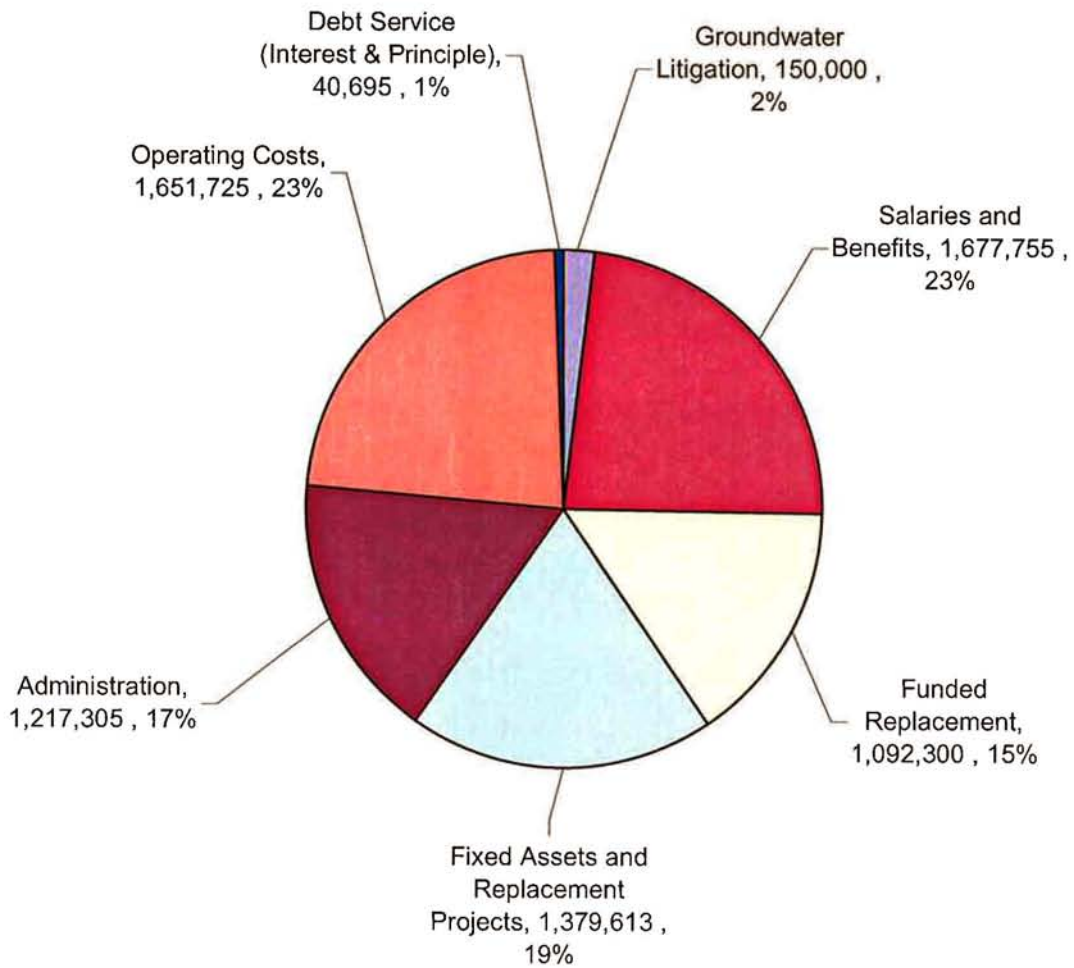
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2009-2010**



TOTAL REVENUES

8,318,361

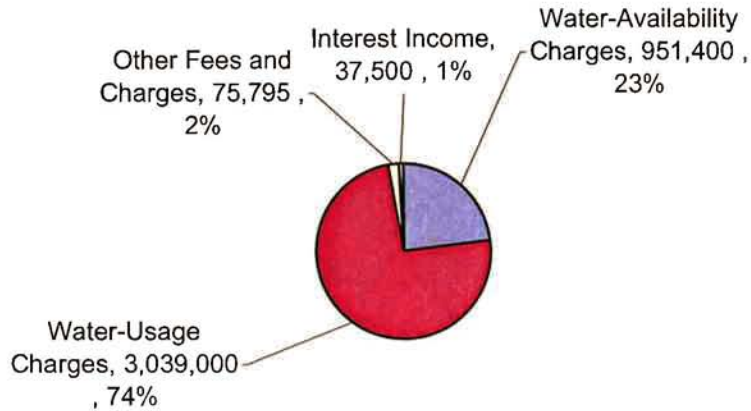
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED EXPENDITURES OF ALL FUNDS
2009-2010**



TOTAL EXPENDITURES

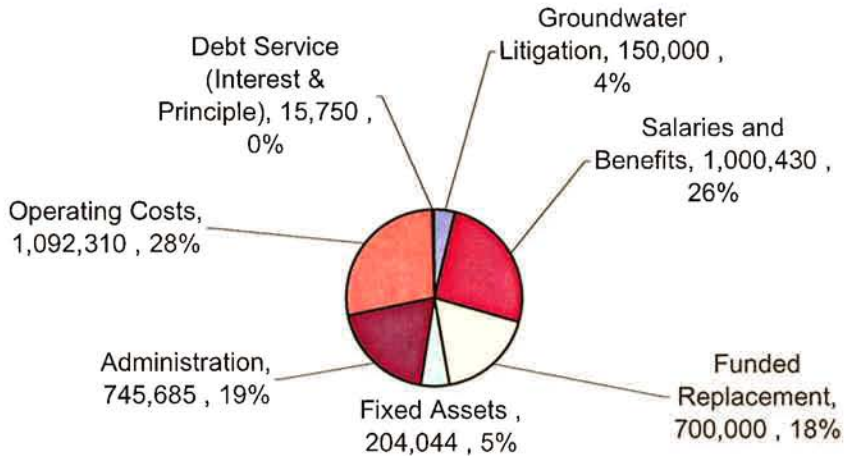
7,209,393

**NIPOMO COMMUNITY SERVICES DISTRICT
WATER FUND #125
REVENUES**



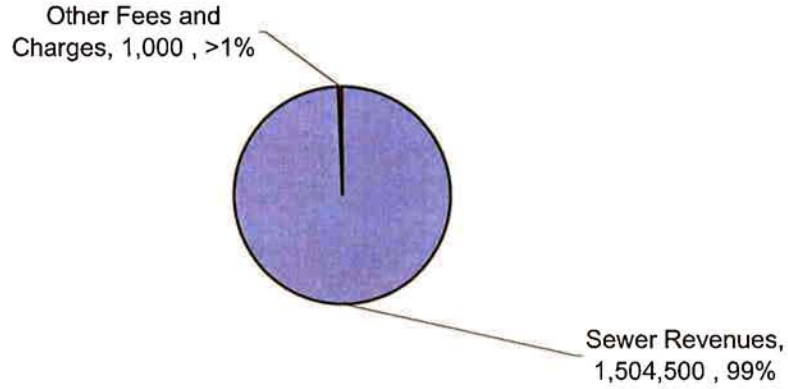
TOTAL REVENUE 4,103,695

**NIPOMO COMMUNITY SERVICES DISTRICT
WATER FUND #125
EXPENDITURES**



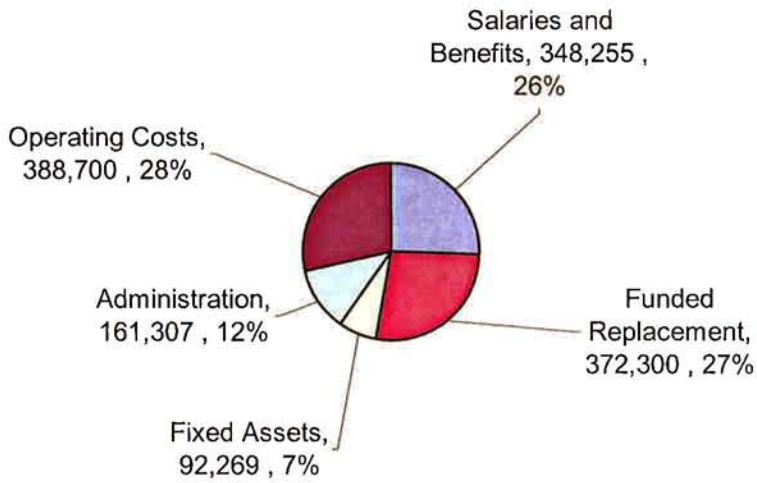
TOTAL EXPENDITURES 3,908,219

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



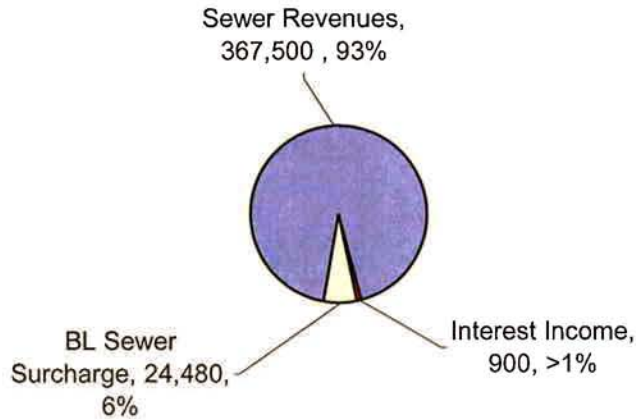
TOTAL REVENUE 1,512,300

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



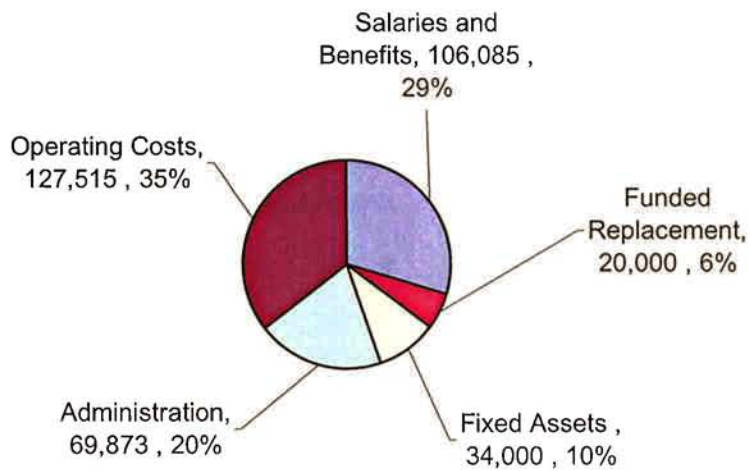
TOTAL EXPENDITURES 1,362,831

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



TOTAL REVENUE 394,380

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



TOTAL EXPENDITURES 357,473

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2009-2010**

	#110	#125	#130	#150	#200	#250	#300	#400	#805	#810	#830	#880	TOTAL
	ADMIN	WATER	SEWER	BL SEWER	BL STREET	ST LANDSCAPE	SOLID WASTE	DRAINAGE	FUNDED	FUNDED	FUNDED	TOWN SEWER	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	SINKING FUND	
REVENUES													
Water - Availability Charges	0	951,400	0	0	0	0	0	0	0	0	0	0	951,400
Water - Usage Charges	0	3,039,000	0	0	0	0	0	0	0	0	0	0	3,039,000
Sewer Revenues	0	0	1,504,500	367,500	0	0	0	0	0	0	0	0	1,872,000
Fees and Penalties	0	48,795	0	0	0	0	0	0	0	0	0	0	48,795
Meter and Connection Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	7,500	27,000	0	0	0	0	0	14,140	0	0	0	0	48,640
Street Lighting/Landscape Maint Charges	0	0	0	0	18,836	8,450	0	0	0	0	0	0	27,286
Franchise Fee - Solid Waste	0	0	0	0	0	0	91,980	0	0	0	0	0	91,980
Oper Transfers In-Funded Admin	485,440	0	0	0	0	0	0	0	0	0	0	0	485,440
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	700,000	372,300	20,000	0	1,092,300
	492,940	4,066,195	1,504,500	367,500	18,836	8,450	91,980	14,140	700,000	372,300	20,000	0	7,656,841

EXPENDITURES													
OPERATIONS & MAINTENANCE													
Wages	0	323,900	113,850	45,525	0	0	0	0	0	0	0	0	483,275
Wages - Overtime	0	39,600	13,200	7,200	0	0	0	0	0	0	0	0	60,000
Payroll Taxes	0	7,750	2,750	1,100	0	0	0	0	0	0	0	0	11,600
Retirement	0	92,300	31,550	13,050	0	0	0	0	0	0	0	0	136,900
Medical and Dental	0	107,720	33,600	12,875	0	0	0	0	0	0	0	0	154,195
Workers Comp Insurance	0	20,600	7,200	2,985	0	0	0	0	0	0	0	0	30,785
Electricity	0	448,000	116,000	38,000	21,500	120	0	0	0	0	0	0	623,620
Natural Gas-pumping	0	0	0	0	0	0	0	0	0	0	0	0	0
Chemicals	0	7,000	0	25,000	0	0	0	0	0	0	0	0	32,000
Lab Tests and Sampling	0	30,000	35,000	13,000	0	0	0	0	0	0	0	0	78,000
Operating Supplies	0	110,000	30,000	10,000	0	0	0	0	0	0	0	0	150,000
Outside Services	0	39,000	660	360	0	0	0	0	0	0	0	0	40,020
Permits and Operating Fees	0	11,000	10,000	4,500	0	0	0	0	0	0	0	0	25,500
Repairs & Maintenance	0	200,000	175,000	25,500	0	0	0	0	0	0	0	0	400,500
Repairs & Maintenance - Vehicles	0	13,200	5,500	3,000	0	0	0	0	0	0	0	0	21,700
Engineering	0	10,000	2,500	500	0	0	0	0	0	0	0	0	13,000
Fuel	0	29,700	9,900	5,400	0	0	0	0	0	0	0	0	45,000
Paging and Cellular Service	0	6,470	2,160	1,175	0	0	0	0	0	0	0	0	9,805
Meters - New Installations	0	10,000	0	0	0	0	0	0	0	0	0	0	10,000
Meters - Replacement Program	0	48,000	0	0	0	0	0	0	0	0	0	0	48,000
Uniforms	0	5,940	1,980	1,080	0	0	0	0	0	0	0	0	9,000
Landscape Maintenance and Water	0	0	0	0	0	8,080	0	0	0	0	0	0	8,080
Street Sweeping & Trash Pickup	0	0	0	0	0	0	12,000	0	0	0	0	0	12,000
Water Conservation/Recycling Program	0	124,000	0	0	0	0	1,500	0	0	0	0	0	125,500
Oper Transfer Out - Funded Replacement	0	700,000	372,300	20,000	0	0	0	0	0	0	0	0	1,092,300
TOTAL OPERATIONS & MAINTENANCE	0	2,384,180	963,150	230,250	21,500	8,200	13,500	0	0	0	0	0	3,620,780

GENERAL & ADMINISTRATIVE													
Wages	85,200	227,000	85,025	13,580	0	0	16,950	0	0	0	0	0	427,755
Wages - Overtime	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	1,600	4,380	1,550	250	0	0	355	0	0	0	0	0	8,115
Retirement	25,200	65,800	24,660	3,950	0	0	4,910	0	0	0	0	0	124,520
Medical and Dental	61,000	42,000	12,250	2,080	0	0	4,300	0	0	0	0	0	121,630
Other Post Employment Benefits (OPEB)	22,600	67,800	19,210	3,390	0	0	0	0	0	0	0	0	113,000
Workers Comp Insurance	750	1,600	600	100	0	0	120	0	0	0	0	0	3,170
Audit	1,700	5,100	1,445	255	0	0	0	0	0	0	0	0	8,500
Bank Charges and Fees	300	900	255	45	0	0	0	0	0	0	0	0	1,500
Computer Expense	9,800	29,400	8,330	1,470	0	0	0	0	0	0	0	0	49,000
Director Fees	5,040	15,120	4,300	760	0	0	0	0	0	0	0	0	25,220

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2009-2010**

	#110 ADMIN BUDGET	#125 WATER BUDGET	#130 SEWER BUDGET	#150 BL SEWER BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#905 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	#880 TOWN SEWER SINKING FUND BUDGET	TOTAL
Dues and Subscriptions	3,000	9,000	2,550	450	0	0	0	0	0	0	0	0	15,000
Education and Training	6,200	18,600	5,270	930	0	0	0	0	0	0	0	0	31,000
Elections	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Liability	8,300	24,900	7,055	1,245	500	0	2,000	0	0	0	0	0	44,000
LAFCO Funding	20,350	0	0	0	0	0	0	0	0	0	0	0	20,350
Landscape and Janitorial	2,750	8,185	2,320	410	0	0	0	0	0	0	0	0	13,665
Legal - General and Special Counsel	60,000	62,000	5,000	2,000	0	0	0	0	0	0	0	0	129,000
Legal - Water Counsel	0	150,000	0	0	0	0	0	0	0	0	0	0	150,000
Professional Services	7,000	180,000	0	0	0	0	0	0	0	0	0	0	187,000
Miscellaneous	4,500	500	500	500	0	0	0	0	0	0	0	0	6,000
Newsletter and Mailers	2,200	6,600	1,870	330	0	0	0	0	0	0	0	0	11,000
Office Supplies	4,600	13,800	3,910	690	0	0	0	0	0	0	0	0	23,000
Outside Services	2,700	8,100	2,300	405	0	0	0	0	0	0	0	0	13,505
Postage	750	13,650	4,435	630	0	0	0	0	0	0	0	0	19,465
Public Notices	5,000	8,000	2,000	0	100	250	0	0	0	0	0	0	15,350
Repairs and Maintenance - Office	1,600	4,800	1,360	240	0	0	0	0	0	0	0	0	8,000
Repairs and Maintenance - Buildings	75,000	0	0	0	0	0	0	0	0	0	0	0	75,000
Property Taxes	0	1,040	0	0	0	0	0	0	0	0	0	0	1,040
Telephone	1,700	5,100	1,445	735	0	0	0	0	0	0	0	0	8,980
Travel and Mileage	3,500	10,500	2,975	525	0	0	0	0	0	0	0	0	17,500
Utilities - Gas, Electric and Trash	11,600	0	0	0	0	0	0	0	0	0	0	0	11,600
Oper Transfer Out - Funded Administration	0	320,390	106,797	58,253	0	0	0	0	0	0	0	0	485,440
TOTAL GENERAL & ADMINISTRATIVE	433,940	1,304,245	307,412	93,223	600	250	28,635	0	0	0	0	0	2,168,305

OTHER REVENUES & EXPENDITURES

Interest Expense - Debt Service	0	5,750	0	6,986	0	0	0	0	0	0	0	0	12,736
Debt Service - Principal Portion	0	10,000	0	17,959	0	0	0	0	0	0	0	0	27,959
Blacklake Sewer Loan Surcharge	0	0	0	(24,480)	0	0	0	0	0	0	0	0	(24,480)
Transfers in and out	0	0	636,000	0	0	0	0	0	0	0	0	(636,000)	0
Sewer Capacity Fund Transfer	0	0	(454,490)	0	0	0	0	0	0	0	0	0	(454,490)
Fixed Assets	59,000	204,044	92,269	34,000	0	0	0	0	0	0	0	0	389,313
Funded Replacement Projects	0	0	0	0	0	0	0	0	705,500	205,000	79,800	0	990,300
TOTAL OTHER EXPENDITURES	59,000	219,794	273,779	34,465	0	0	0	0	705,500	205,000	79,800	(636,000)	941,338

TOTAL EXPENDITURES	492,940	3,908,219	1,544,341	357,938	22,100	8,450	42,135	0	705,500	205,000	79,800	(636,000)	6,730,423
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SURPLUS (DEFICIT)	0	157,976	(39,841)	9,562	(3,264)	0	49,845	14,140	(5,500)	167,300	(59,800)	636,000	926,418
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Interest Earnings	0	37,500	7,800	1,400	700	370	10,800	180	50,800	65,000	0	8,000	182,550
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NET SURPLUS OR (DEFICIT)	0	195,476	(32,041)	10,962	(2,564)	370	60,645	14,320	45,300	232,300	(59,800)	644,000	1,108,968
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ESTIMATED FUNDS AVAILABLE

Estimated Account Balance 7/1/09	0	2,096,000	382,000	72,730	39,000	20,000	570,000	5,000	3,121,000	3,395,000	0	233,000	9,700,730
Net Surplus or (Deficit)	0	195,476	(32,041)	10,962	(2,564)	370	60,645	14,320	45,300	232,300	(59,800)	644,000	1,108,968
Estimated Account Balance 7/1/10	0	2,291,476	349,959	83,692	36,436	20,370	630,645	19,320	3,166,300	3,627,300	(59,800)	877,000	10,809,698

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2009-2010**

CONSOLIDATED - ALL FUNDS

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	605,417	785,000	855,000	951,400	11.3%
Water - Usage Charges	1,967,992	2,034,000	2,650,000	3,039,000	14.7%
Sewer Revenues	1,153,024	1,446,500	1,366,000	1,872,000	37.0%
Fees and Penalties	41,347	42,200	48,000	48,795	1.7%
Meter and Connection Fees	25,211	6,875	550	0	-100.0%
Plan Check and Inspection Fees	20,830	500	200	0	-100.0%
Miscellaneous Income	129,561	47,840	53,740	48,640	-9.5%
Street Lighting/Landscape Maint Charges	29,065	29,693	29,693	27,286	-8.1%
Franchise Fee - Solid Waste	103,063	91,200	90,000	91,980	2.2%
Oper Transfers In-Funded Admin	285,459	477,131	342,531	485,440	41.7%
Oper Transfers In-Funded Replacement	783,000	875,000	750,000	1,092,300	45.6%
TOTAL REVENUES	5,143,969	5,835,939	6,185,714	7,656,841	23.8%

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	297,240	370,070	294,000	483,275	64.4%
Wages - Overtime	50,117	62,000	49,800	60,000	20.5%
Payroll Taxes	7,214	9,540	8,700	11,600	33.3%
Retirement	76,107	122,135	100,000	136,900	36.9%
Medical and Dental	70,744	119,485	101,000	154,195	52.7%
Workers Comp Insurance	19,429	28,295	25,200	30,785	22.2%
Electricity-pumping	391,653	557,120	569,120	623,620	9.6%
Natural Gas-pumping	52,627	86,000	0	0	N/A
Chemicals	21,379	31,000	30,600	32,000	4.6%
Lab Tests and Sampling	55,906	78,000	72,000	78,000	8.3%
Operating Supplies	102,576	150,000	103,000	150,000	45.6%
Outside Services	55,877	44,000	41,850	40,020	-4.4%
Permits and Operating Fees	18,715	17,500	25,200	25,500	1.2%
Repairs & Maintenance (1)	290,810	383,600	335,000	400,500	19.6%
Repairs & Maintenance - Vehicles	7,967	12,000	14,000	21,700	55.0%
Engineering	61,283	13,500	11,100	13,000	17.1%
Fuel	28,188	39,670	33,100	45,000	36.0%
Paging and Cellular Service	5,787	7,205	6,900	9,805	42.1%
Meters - New Installations	13,599	20,000	0	10,000	N/A
Meters-Replacement Program	14,550	44,500	20,000	48,000	140.0%
Uniforms	5,879	7,340	7,100	9,000	26.8%
Landscape Maintenance and Water	5,829	6,730	5,800	8,080	39.3%
Street Sweeping & Trash Pickup	24,575	36,100	25,000	12,000	-52.0%
Water Conservation/Recycling Program	36,996	139,235	84,500	125,500	48.5%
Oper Transfer Out - Funded Replacement	783,000	875,000	875,000	1,092,300	24.8%
TOTAL OPERATIONS & MAINTENANCE	2,498,047	3,260,025	2,837,970	3,620,780	27.6%

(1) See Detailed Sheet on Page 52

**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

**CONSOLIDATED - ALL FUNDS
CONTINUED**

GENERAL & ADMINISTRATIVE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
Wages	350,778	410,130	386,070	427,755	10.8%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	6,611	7,060	7,925	8,115	2.4%
Retirement	97,151	119,520	121,450	124,520	2.5%
Medical and Dental	86,785	97,445	101,600	121,630	19.7%
Other Post Employment Benefits (OPEB)	0	113,000	113,000	113,000	0.0%
Workers Comp Insurance	2,781	3,870	3,890	3,170	-18.5%
Audit	7,440	8,500	8,000	8,500	6.3%
Bank Charges and Fees	1,410	2,100	1,700	1,500	-11.8%
Computer Expense	50,163	47,000	49,800	49,000	-1.6%
Director Fees	19,251	25,200	19,850	25,220	27.1%
Dues and Subscriptions	14,417	12,000	12,450	15,000	20.5%
Education and Training	11,609	35,000	16,275	31,000	90.5%
Elections	0	5,000	487	0	-100.0%
Insurance - Liability	36,350	42,000	41,150	44,000	6.9%
LAFCO Funding	15,832	19,756	19,756	20,350	3.0%
Landscape and Janitorial	10,375	14,320	13,600	13,665	0.5%
Legal - General and Special Counsel	120,876	132,000	108,500	129,000	18.9%
Legal - Water Counsel	106,268	90,000	60,000	150,000	150.0%
Professional Services	272,202	220,000	206,550	187,000	-9.5%
Miscellaneous	3,094	5,500	4,700	6,000	27.7%
Newsletter and Mailers	3,510	11,000	4,000	11,000	175.0%
Office Supplies	16,022	19,000	21,200	23,000	8.5%
Outside Services	4,681	24,500	15,200	13,505	-11.2%
Postage	15,522	20,000	20,425	19,465	-4.7%
Public Notices	8,217	13,350	6,000	15,350	155.8%
Repairs and Maintenance - Office Equip	9,819	7,140	7,280	8,000	9.9%
Repairs and Maintenance - Office Bldg	14,708	106,450	25,000	75,000	200.0%
Property Taxes	927	1,065	1,017	1,040	2.3%
Telephone	5,806	7,500	9,200	8,980	-2.4%
Travel and Mileage	10,662	20,000	8,800	17,500	98.9%
Utilities-Gas, Electric, Trash	8,758	7,000	11,000	11,600	5.5%
Oper Transfer Out - Funded Administration	272,028	477,131	342,531	485,440	41.7%
TOTAL GENERAL & ADMINISTRATIVE	1,584,053	2,123,537	1,768,406	2,168,305	22.6%

OTHER REVENUES & EXPENDITURES

Interest Expense - Debt Service	6,450	6,225	9,159	12,736	39.1%
Debt Service - Principal Portion	0	9,000	10,225	27,959	173.4%
Blacklake Sewer Loan Surcharge	0	0	(4,080)	(24,480)	500.0%
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	(454,490)	N/A
Fixed Assets (1)	136,246	205,350	113,700	389,313	242.4%
Funded Replacement Projects (2)	121,647	960,800	114,200	990,300	767.2%
TOTAL OTHER EXPENDITURES	264,343	1,181,375	243,204	941,338	287.1%

TOTAL EXPENDITURES	4,346,443	6,564,937	4,849,580	6,730,423	38.8%
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SURPLUS (DEFICIT)	797,526	(728,998)	1,336,134	926,418	-30.7%
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Interest Earnings	345,928	241,930	124,425	182,550	46.7%
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NET SURPLUS OR (DEFICIT)	1,143,454	(487,068)	1,460,559	1,108,968	-24.1%
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(1) See Detailed Sheet on Page 53

(2) See Detailed Sheet on Page 54

**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2009-2010**

ADMINISTRATION FUND #110

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	18,702	7,500	13,100	7,500	-42.7%
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	285,459	477,131	342,531	485,440	41.7%
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	304,161	484,631	355,631	492,940	38.6%

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

**ADMINISTRATION FUND #110
CONTINUED**

GENERAL & ADMINISTRATIVE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
Wages	87,497	95,500	88,000	85,200	-3.2%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	1,266	1,650	1,600	1,600	0.0%
Retirement	25,304	28,200	28,000	25,200	-10.0%
Medical and Dental	37,530	36,850	36,000	61,000	69.4%
Other Post Employment Benefits (OPEB)	0	16,950	16,950	22,600	33.3%
Workers Comp Insurance	690	1,000	900	750	-16.7%
Audit	1,200	1,275	1,200	1,700	41.7%
Bank Charges and Fees	1,025	1,500	1,200	300	-75.0%
Computer Expense	7,559	7,050	7,000	9,800	40.0%
Director Fees	3,105	3,780	3,000	5,040	68.0%
Dues and Subscriptions	2,464	1,800	1,700	3,000	76.5%
Education and Training	1,637	5,250	2,000	6,200	210.0%
Elections	0	750	75	0	-100.0%
Insurance - Liability	6,469	5,925	5,900	8,300	40.7%
LAFCO Funding	15,832	19,756	19,756	20,350	3.0%
Landscape and Janitorial	1,665	1,950	2,000	2,750	37.5%
Legal - General and Special Counsel	53,080	50,000	50,500	60,000	18.8%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	7,656	750	0	7,000	N/A
Miscellaneous	2,947	3,500	4,200	4,500	7.1%
Newsletter and Mailers	251	1,650	800	2,200	175.0%
Office Supplies	2,556	2,850	3,000	4,600	53.3%
Outside Services	729	3,675	3,000	2,700	-10.0%
Postage	560	510	650	750	15.4%
Public Notices	6,645	10,000	2,000	5,000	150.0%
Repairs and Maintenance - Office Equip	3,677	1,070	1,100	1,600	45.5%
Repairs and Maintenance - Office Bldg	14,708	106,450	25,000	75,000	200.0%
Property Taxes	0	0	0	0	N/A
Telephone	399	990	1,100	1,700	54.5%
Travel and Mileage	1,438	3,000	2,000	3,500	75.0%
Utilities - Gas, Electric and Trash	8,758	7,000	11,000	11,600	5.5%
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	296,647	420,631	319,631	433,940	35.8%

OTHER REVENUES & EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases (1)	7,514	64,000	36,000	59,000	63.9%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	7,514	64,000	36,000	59,000	63.9%

TOTAL EXPENDITURES	304,161	484,631	355,631	492,940	38.6%
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SURPLUS (DEFICIT)	0	0	0	0	N/A
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Interest Earnings	0	0	0	0	N/A
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NET SURPLUS OR (DEFICIT)	0	0	0	0	N/A
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**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable
(1) See Detailed Sheet on Page 53

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2009-2010**

WATER FUND #125

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	605,417	785,000	855,000	951,400	11.3%
Water - Usage Charges	1,967,992	2,034,000	2,650,000	3,039,000	14.7%
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	41,347	42,200	48,000	48,795	1.7%
Meter and Connection Fees	25,211	6,875	550	0	-100.0%
Plan Check and Inspection Fees	14,949	0	0	0	N/A
Miscellaneous Income	53,031	26,200	26,500	27,000	1.9%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	2,707,947	2,894,275	3,580,050	4,066,195	13.6%

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	176,102	218,855	200,000	323,900	62.0%
Wages - Overtime	30,544	43,090	35,000	39,600	13.1%
Payroll Taxes	4,809	5,830	5,500	7,750	40.9%
Retirement	43,045	74,380	70,000	92,300	31.9%
Medical and Dental	40,818	77,435	70,000	107,720	53.9%
Workers Comp Insurance	10,873	17,225	17,000	20,600	21.2%
Electricity-pumping	252,680	414,500	405,000	448,000	10.6%
Natural Gas-pumping	52,393	86,000	0	0	N/A
Chemicals	2,375	6,000	6,000	7,000	16.7%
Lab Tests and Sampling	13,785	31,000	25,000	30,000	20.0%
Operating Supplies	72,970	100,000	70,000	110,000	57.1%
Outside Services	48,254	38,350	38,000	39,000	2.6%
Permits and Operating Fees	9,697	9,200	9,000	11,000	22.2%
Repairs & Maintenance (1)	124,512	213,600	180,000	200,000	11.1%
Repairs & Maintenance - Vehicles	5,227	8,160	10,000	13,200	32.0%
Engineering	39,583	10,500	5,000	10,000	100.0%
Fuel	18,384	26,960	22,000	29,700	35.0%
Paging and Cellular Service	3,774	4,895	4,700	6,470	37.7%
Meters - New Installations	13,599	20,000	0	10,000	N/A
Meters - Replacement Program	14,550	44,500	20,000	48,000	140.0%
Uniforms	3,833	4,990	4,800	5,940	23.8%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	36,480	138,235	83,000	124,000	49.4%
Oper Transfer Out - Funded Replacement	392,000	750,000	750,000	700,000	-6.7%
TOTAL OPERATIONS & MAINTENANCE	1,410,287	2,343,705	2,030,000	2,384,180	17.4%

(1) See Detailed Sheet on Page 52

**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

**WATER FUND #125
CONTINUED**

GENERAL & ADMINISTRATIVE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
Wages	134,349	197,835	156,000	227,000	45.5%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	2,986	3,395	3,300	4,360	32.1%
Retirement	35,706	57,450	50,000	65,800	31.6%
Medical and Dental	27,344	39,550	38,000	42,000	10.5%
Other Post Employment Benefits (OPEB)	0	64,410	64,410	67,800	5.3%
Workers Comp Insurance	1,069	1,805	1,600	1,600	0.0%
Audit	4,000	4,845	4,560	5,100	11.8%
Bank Charges and Fees	385	600	500	900	80.0%
Computer Expense	26,845	26,790	26,300	29,400	11.8%
Director Fees	10,350	14,365	11,500	15,120	31.5%
Dues and Subscriptions	7,867	6,840	7,500	9,000	20.0%
Education and Training	5,769	19,950	11,000	18,600	69.1%
Elections	0	2,850	275	0	-100.0%
Insurance - Liability	17,552	22,515	22,000	24,900	13.2%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	5,551	8,730	8,100	8,185	1.0%
Legal - General and Special Counsel	60,430	74,000	50,000	62,000	24.0%
Legal - Water Counsel	106,268	90,000	60,000	150,000	150.0%
Professional Services	246,202	197,850	195,000	180,000	-7.7%
Miscellaneous	22	1,000	500	500	0.0%
Newsletter and Mailers	2,127	6,270	2,400	6,600	175.0%
Office Supplies	8,301	10,850	12,000	13,800	15.0%
Outside Services	1,847	13,965	9,000	8,100	-10.0%
Postage	9,306	13,230	12,500	13,650	9.2%
Public Notices	250	2,000	3,000	8,000	166.7%
Repairs and Maintenance - Office Equip	3,937	4,070	4,100	4,800	17.1%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	927	1,065	1,017	1,040	2.3%
Telephone	3,218	4,215	5,600	5,100	-8.9%
Travel and Mileage	5,419	11,400	4,000	10,500	162.5%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	177,410	324,450	226,072	320,390	41.7%
TOTAL GENERAL & ADMINISTRATIVE	905,437	1,226,295	990,234	1,304,245	31.7%

OTHER REVENUES & EXPENDITURES

Interest Expense - Debt Service	6,450	6,225	6,225	5,750	-7.6%
Debt Service - Principal Portion	0	9,000	9,000	10,000	11.1%
Blacklake Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Assets Purchases (1)	43,773	96,120	51,000	204,044	300.1%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	50,223	111,345	66,225	219,794	231.9%

TOTAL EXPENDITURES	2,365,947	3,681,345	3,086,459	3,908,219	26.6%
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SURPLUS (DEFICIT)	342,000	(787,070)	493,591	157,976	-68.0%
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Interest Earnings	74,227	50,200	27,300	37,500	37.4%
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NET SURPLUS OR (DEFICIT)	416,227	(736,870)	520,891	195,476	-62.5%
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***% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable
(1) See Detailed Sheet on Page 53

Estimated Cash Balance 7/1/09	2,096,000
Net Surplus or (Deficit)	195,476
Estimated Cash Balance 6/30/10	<u>2,291,476</u>
Cash Reserve Goal at 6/30/10	<u>842,090</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2009-2010**

TOWN SEWER FUND #130	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	907,559	1,191,000	1,111,000	1,504,500	35.4%
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	5,881	500	200	0	-100.0%
Miscellaneous Income	43,442	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	956,882	1,191,500	1,111,200	1,504,500	35.4%

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
OPERATIONS & MAINTENANCE					
Wages	75,527	106,200	56,000	113,850	103.3%
Wages - Overtime	12,499	13,950	9,300	13,200	41.9%
Payroll Taxes	1,533	2,700	2,100	2,750	31.0%
Retirement	20,381	33,420	18,000	31,550	75.3%
Medical and Dental	18,562	28,850	20,000	33,600	68.0%
Workers Comp Insurance	5,335	7,750	5,000	7,200	44.0%
Electricity-Pumps and blowers	89,835	96,500	105,000	116,000	10.5%
Natural Gas	234	0	0	0	N/A
Chemicals	0	5,000	0	0	N/A
Lab Tests and Sampling	31,701	35,000	34,000	35,000	2.9%
Operating Supplies	22,250	40,000	25,000	30,000	20.0%
Outside Services	6,858	1,190	550	660	20.0%
Permits and Operating Fees	6,251	5,500	12,000	10,000	-16.7%
Repairs & Maintenance (1)	149,501	145,000	140,000	175,000	25.0%
Repairs & Maintenance - Vehicles	1,969	2,760	2,500	5,500	120.0%
Engineering	14,246	2,500	1,000	2,500	150.0%
Fuel	7,047	9,110	7,500	9,900	32.0%
Paging and Cellular Service	1,447	1,660	1,600	2,160	35.0%
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	1,471	1,690	1,600	1,980	23.8%
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	351,000	125,000	125,000	372,300	197.8%
TOTAL OPERATIONS & MAINTENANCE	817,647	663,780	566,150	963,150	70.1%

(1) See Detailed Sheet on Page 52

**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

**TOWN SEWER FUND #130
CONTINUED**

GENERAL & ADMINISTRATIVE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
Wages	101,610	89,015	112,000	85,025	-24.1%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	1,851	1,515	2,300	1,550	-32.6%
Retirement	28,268	25,815	35,000	24,660	-29.5%
Medical and Dental	15,644	14,505	20,000	12,250	-38.8%
Other Post Employment Benefits (OPEB)	0	22,600	22,600	19,210	-15.0%
Workers Comp Insurance	805	810	1,100	600	-45.5%
Audit	1,600	1,700	1,600	1,445	-9.7%
Bank Charges and Fees	0	0	0	255	N/A
Computer Expense	11,728	9,400	13,000	8,330	-35.9%
Director Fees	4,140	5,040	3,800	4,300	13.2%
Dues and Subscriptions	3,013	2,400	2,500	2,550	2.0%
Education and Training	3,669	7,000	2,500	5,270	110.8%
Elections	0	1,000	97	0	-100.0%
Insurance - Liability	7,021	7,900	7,700	7,055	-8.4%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	2,221	2,600	2,500	2,320	-7.2%
Legal - General and Special Counsel	4,002	5,000	3,000	5,000	66.7%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	12,819	1,000	0	0	N/A
Miscellaneous	0	500	0	500	N/A
Newsletter and Mailers	892	2,200	500	1,870	274.0%
Office Supplies	3,726	3,800	4,500	3,910	-13.1%
Outside Services	1,458	4,900	2,500	2,300	-8.0%
Postage	4,093	4,500	5,000	4,435	-11.3%
Public Notices	730	0	0	2,000	N/A
Repairs and Maintenance - Office Equip	1,575	1,430	1,500	1,360	-9.3%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	1,266	1,320	1,500	1,445	-3.7%
Travel and Mileage	2,884	4,000	2,000	2,975	48.8%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	68,007	109,740	75,356	106,797	41.7%
TOTAL GENERAL & ADMINISTRATIVE	283,022	329,690	322,553	307,412	-4.7%

OTHER REVENUES & EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	231,000	231,000	636,000	175.3%
Sewer Capacity Fund Transfer In	0	0	0	(454,490)	
Fixed Asset Purchases (1)	71,922	32,510	20,000	92,269	361.3%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	71,922	263,510	251,000	273,779	9.1%

TOTAL EXPENDITURES	1,172,591	1,256,980	1,139,703	1,544,341	35.5%
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SURPLUS (DEFICIT)	(215,709)	(65,480)	(28,503)	(39,841)	177.8%
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Interest Earnings	22,283	11,600	4,950	7,800	57.6%
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NET SURPLUS OR (DEFICIT)	(193,426)	(53,880)	(23,553)	(32,041)	193.6%
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**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/09	382,000
Net Surplus or (Deficit)	(32,041)
Estimated Cash Balance 6/30/10	<u>349,959</u>

(1) See Detailed Sheet on Page 53

Cash Reserve Goal at 6/30/10	<u>147,713</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2009-2010**

BLACK LAKE SEWER FUND #150

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	245,465	255,500	255,000	367,500	44.1%
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	245,465	255,500	255,000	367,500	44.1%

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	45,611	45,015	38,000	45,525	19.8%
Wages - Overtime	7,074	4,960	5,500	7,200	30.9%
Payroll Taxes	872	1,010	1,100	1,100	0.0%
Retirement	12,681	14,335	12,000	13,050	8.7%
Medical and Dental	11,364	13,200	11,000	12,875	17.0%
Workers Comp Insurance	3,221	3,320	3,200	2,985	-6.7%
Electricity-Pumps and blowers	27,887	25,000	37,500	38,000	1.3%
Natural Gas	0	0	0	0	N/A
Chemicals	19,004	20,000	24,600	25,000	1.6%
Lab Tests and Sampling	10,420	12,000	13,000	13,000	0.0%
Operating Supplies	7,356	10,000	8,000	10,000	25.0%
Outside Services	765	1,460	300	360	20.0%
Permits and Operating Fees	2,767	2,800	4,200	4,500	7.1%
Repairs & Maintenance (1)	16,797	25,000	15,000	25,500	70.0%
Repairs & Maintenance - Vehicles	771	1,080	1,500	3,000	100.0%
Engineering	7,454	500	5,100	500	-90.2%
Fuel	2,757	3,600	3,600	5,400	50.0%
Paging and Cellular Service	566	650	600	1,175	95.8%
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	575	660	700	1,080	54.3%
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	40,000	0	0	20,000	N/A
TOTAL OPERATIONS & MAINTENANCE	217,942	184,590	184,900	230,250	24.5%

(1) See Detailed Sheet on Page 52

**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

**BLACK LAKE SEWER FUND #150
CONTINUED**

GENERAL & ADMINISTRATIVE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
Wages	15,598	15,150	17,200	13,580	-21.0%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	262	260	375	250	-33.3%
Retirement	4,492	4,390	5,000	3,950	-21.0%
Medical and Dental	2,795	2,795	3,400	2,080	-38.8%
Other Post Employment Benefits (OPEB)	0	9,040	9,040	3,390	-62.5%
Workers Comp Insurance	124	140	170	100	-41.2%
Audit	640	680	640	255	-60.2%
Bank Charges and Fees	0	0	0	45	N/A
Computer Expense	4,031	3,760	3,500	1,470	-58.0%
Director Fees	1,656	2,015	1,550	760	-51.0%
Dues and Subscriptions	1,073	960	750	450	-40.0%
Education and Training	534	2,800	775	930	20.0%
Elections	0	400	40	0	-100.0%
Insurance - Liability	2,808	3,160	3,050	1,245	-59.2%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	938	1,040	1,000	410	-59.0%
Legal - General and Special Counsel	604	2,000	3,000	2,000	-33.3%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	5,525	20,400	11,550	0	-100.0%
Miscellaneous	125	500	0	500	N/A
Newsletter and Mailers	240	880	300	330	10.0%
Office Supplies	1,439	1,500	1,700	690	-59.4%
Outside Services	647	1,960	700	405	-42.1%
Postage	1,563	1,760	2,100	630	-70.0%
Public Notices	40	1,000	650	0	-100.0%
Repairs and Maintenance - Office Equip	630	570	580	240	-58.6%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	923	975	1,000	735	-26.5%
Travel and Mileage	921	1,600	800	525	-34.4%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	26,611	42,941	41,103	58,253	41.7%
TOTAL GENERAL & ADMINISTRATIVE	74,219	122,676	109,973	93,223	-15.2%

OTHER REVENUES & EXPENDITURES

Interest Expense - Debt Service	0	0	2,934	6,986	138.1%
Debt Service - Principal Portion	0	0	1,225	17,959	1366.0%
Blacklake Sewer Loan Surcharge	0	0	(4,080)	(24,480)	500.0%
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases (1)	13,037	12,720	6,700	34,000	407.5%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	13,037	12,720	6,779	34,465	408.4%

TOTAL EXPENDITURES	305,198	319,986	301,652	357,938	18.7%
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SURPLUS (DEFICIT)	(59,733)	(64,486)	(46,652)	9,562	-94.0%
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Interest Earnings	1,167	900	0	1,400	N/A
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NET SURPLUS OR (DEFICIT)	(58,566)	(63,586)	(46,652)	10,962	-99.9%
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*** Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/09	72,730
Net Surplus or (Deficit)	10,962
Estimated Cash Balance 6/30/10	<u>83,692</u>

(1) See Detailed Sheet on Page 53

Cash Reserve Goal at 6/30/10	<u>52,563</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2009-2010**

STREET LIGHTING FUND #200

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	18,836	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
TOTAL REVENUES	18,836	18,836	18,836	18,836	0.0%

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-Streetlights	21,145	21,000	21,500	21,500	0.0%
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
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	21,145	21,000	21,500	21,500	0.0%

**% Change compares the 2009-10 Proposed
to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

**STREET LIGHTING FUND #200
CONTINUED**

GENERAL & ADMINISTRATIVE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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	35	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
TOTAL GENERAL & ADMINISTRATIVE	535	600	600	600	0.0%

OTHER REVENUES & EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A

TOTAL EXPENDITURES	21,680	21,600	22,100	22,100	0.0%
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SURPLUS (DEFICIT)	(2,844)	(2,764)	(3,264)	(3,264)	-82.6%
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Interest Earnings	1,789	1,250	500	700	40.0%
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NET SURPLUS OR (DEFICIT)	(1,055)	(1,514)	(2,764)	(2,564)	-10714.3%
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**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/09	39,000
Net Surplus or (Deficit)	(2,564)
Estimated Cash Balance 6/30/10	<u>36,436</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2009-2010**

STREET LANDSCAPE MAINT DISTRICT FUND #250 REVENUES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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	10,857	10,857	8,450	-22.2%
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	10,229	10,857	10,857	8,450	-22.2%

EXPENDITURES OPERATIONS & MAINTENANCE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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	106	120	120	120	0.0%
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	5,829	6,730	5,800	8,080	39.3%
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	5,935	6,850	5,920	8,200	38.5%

**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

**STREET LANDSCAPE MAINT DISTRICT
FUND #250 CONTINUED**

GENERAL & ADMINISTRATIVE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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	231	250	250	250	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	231	250	250	250	0.0%

OTHER REVENUES & EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A

TOTAL EXPENDITURES	6,166	7,100	6,170	8,450	37.0%
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SURPLUS (DEFICIT)	4,063	3,757	4,687	0	-100.0%
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Interest Earnings	597	400	225	370	64.4%
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NET SURPLUS OR (DEFICIT)	4,660	4,157	4,912	370	-92.5%
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**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/09	20,000
Net Surplus or (Deficit)	370
Estimated Cash Balance 6/30/10	<u>20,370</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2009-2010**

SOLID WASTE FUND #300

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	103,063	91,200	90,000	91,980	2.2%
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	103,063	91,200	90,000	91,980	2.2%

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	24,575	36,100	25,000	12,000	-52.0%
Water Conservation/Recycling Program	516	1,000	1,500	1,500	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	25,091	37,100	26,500	13,500	-49.1%

**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

**SOLID WASTE FUND #300
CONTINUED**

GENERAL & ADMINISTRATIVE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
Wages	11,724	12,630	12,870	16,950	31.7%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	246	240	350	355	1.4%
Retirement	3,381	3,665	3,450	4,910	42.3%
Medical and Dental	3,472	3,745	4,200	4,300	2.4%
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	93	115	120	120	0.0%
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	2,760	1,000	2,000	0	-100.0%
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	175	0	-100.0%
Public Notices	286	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
TOTAL GENERAL & ADMINISTRATIVE	23,962	23,395	25,165	28,635	13.8%

OTHER REVENUES & EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A

TOTAL EXPENDITURES	49,053	60,495	51,665	42,135	-18.4%
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SURPLUS (DEFICIT)	54,010	30,705	38,335	49,845	30.0%
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Interest Earnings	21,685	14,400	7,300	10,800	47.9%
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NET SURPLUS OR (DEFICIT)	75,695	45,105	45,635	60,645	32.9%
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***% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/09	570,000
Net Surplus or (Deficit)	<u>60,645</u>
Estimated Cash Balance 6/30/10	<u><u>630,645</u></u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2009-2010**

DRAINAGE FUND #400	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	14,386	14,140	14,140	14,140	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	14,386	14,140	14,140	14,140	0.0%

EXPENDITURES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 PROPOSED	% CHANGE** INCR (DECR)
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	3,000	3,000	0	-100.0%
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	3,000	3,000	0	-100.0%

**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

**DRAINAGE FUND #400
CONTINUED**

GENERAL & ADMINISTRATIVE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER REVENUES & EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A

TOTAL EXPENDITURES	0	3,000	3,000	0	-100.0%
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SURPLUS (DEFICIT)	14,386	11,140	11,140	14,140	26.9%
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Interest Earnings	564	280	150	180	20.0%
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NET SURPLUS OR (DEFICIT)	14,950	11,420	11,290	14,320	26.8%
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**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/09	5,000
Net Surplus or (Deficit)	<u>14,320</u>
Estimated Cash Balance 6/30/10	<u><u>19,320</u></u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2009-2010**

FUNDED REPLACEMENT - WATER FUND #805 REVENUES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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	392,000	750,000	750,000	700,000	-6.7%
TOTAL REVENUES	392,000	750,000	750,000	700,000	-6.7%

EXPENDITURES OPERATIONS & MAINTENANCE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2009-10 Proposed
to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

**FUNDED REPLACEMENT -
WATER FUND #805 CONTINUED**

GENERAL & ADMINISTRATIVE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER REVENUES & EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	121,647	711,400	105,000	705,500	571.9%
TOTAL OTHER EXPENDITURES	121,647	711,400	105,000	705,500	571.9%

TOTAL EXPENDITURES	121,647	711,400	105,000	705,500	571.9%
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SURPLUS (DEFICIT)	270,353	38,600	645,000	(5,500)	-100.9%
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Interest Earnings	93,639	72,000	40,000	50,800	27.0%
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NET SURPLUS OR (DEFICIT)	363,992	110,600	685,000	45,300	-93.4%
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***% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable
(1) See Detailed Sheet on Page 54

Estimated Cash Balance 7/1/09	3,121,000
Net Surplus or (Deficit)	45,300
Estimated Cash Balance 6/30/10	<u>3,166,300</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2009-2010**

FUNDED REPLACEMENT - TOWN SEWER FUND #810 REVENUES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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	351,000	125,000	0	372,300	N/A
TOTAL REVENUES	351,000	125,000	0	372,300	N/A

EXPENDITURES OPERATIONS & MAINTENANCE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2009-10 Proposed
to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

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

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER REVENUES & EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	0	190,000	5,000	205,000	4000.0%
TOTAL OTHER EXPENDITURES	0	190,000	5,000	205,000	4000.0%

TOTAL EXPENDITURES	0	190,000	5,000	205,000	4000.0%
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SURPLUS (DEFICIT)	351,000	(65,000)	(5,000)	167,300	-3446.0%
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Interest Earnings	129,977	87,500	44,000	65,000	47.7%
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NET SURPLUS OR (DEFICIT)	480,977	22,500	39,000	232,300	495.6%
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**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/09	3,395,000
Net Surplus or (Deficit)	<u>232,300</u>
Estimated Cash Balance 6/30/10	<u><u>3,627,300</u></u>

(1) See Detailed Sheet on Page 54

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2009-2010

FUNDED REPLACEMENT - BLACK LAKE SEWER FUND #830 REVENUES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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	40,000	0	0	20,000	N/A
TOTAL REVENUES	40,000	0	0	20,000	N/A

EXPENDITURES OPERATIONS & MAINTENANCE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2009-10 Proposed
to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

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

GENERAL & ADMINISTRATIVE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER REVENUES & EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	0	59,400	4,200	79,800	1800.0%
TOTAL OTHER EXPENDITURES	0	59,400	4,200	79,800	1800.0%

TOTAL EXPENDITURES	0	59,400	4,200	79,800	1800.0%
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SURPLUS (DEFICIT)	40,000	(59,400)	0	(59,800)	N/A
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Interest Earnings	0	0	0	0	N/A
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NET SURPLUS OR (DEFICIT)	40,000	(59,400)	0	(59,800)	N/A
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**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/09	0
Net Surplus or (Deficit)	(59,800)
Estimated Cash Balance 6/30/10	<u>(59,800)</u>

(1) See Detailed Sheet on Page 56

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2009-2010**

TOWN SEWER SINKING FUND #880 REVENUES	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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
TOTAL REVENUES	0	0	0	0	N/A

EXPENDITURES OPERATIONS & MAINTENANCE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

**TOWN SEWER SINKING
FUND #880**

GENERAL & ADMINISTRATIVE	2007-08 ACTUAL	2008-09 BUDGET	2008-09 EST ACTUAL	2009-10 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
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	(231,000)	(231,000)	(636,000)	175.3%
Sewer Capacity Fund Transfer					
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	(231,000)	(231,000)	(636,000)	175.3%

TOTAL EXPENDITURES	0	(231,000)	(231,000)	(636,000)	175.3%
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SURPLUS (DEFICIT)	0	231,000	231,000	636,000	175.3%
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Interest Earnings	0	3,400	2,000	8,000	300.0%
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NET SURPLUS OR (DEFICIT)	0	234,400	233,000	644,000	176.4%
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**% Change compares the 2009-10 Proposed to the 2008-09 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/09	233,000
Net Surplus or (Deficit)	644,000
Estimated Cash Balance 6/30/10	<u>877,000</u>

NIPOMO COMMUNITY SERVICES DISTRICT
REPAIR AND MAINTENANCE SUMMARY
2009-2010

BUDGET ITEMS FOR 2009-2010

OPERATIONS & MAINTENANCE	#110 ADMIN	#125 WATER	#130 TOWN SEWER	#150 BL SEWER	TOTAL
<u>WATER DIVISIONS</u>					
Dive and Inspect Tanks	0	5,000	0	0	5,000
Various Repairs and Maintenance	0	195,000	0	0	195,000
<u>SEWER DIVISIONS</u>					
Jetting and Pumping (1)	0	0	17,000	3,000	20,000
TV/Video Sewer Mains	0	0	42,500	7,500	50,000
Various Repairs and Maintenance	0	0	115,500	15,000	130,500
	0	200,000	175,000	25,500	400,500

GENERAL & ADMINISTRATIVE	#110 ADMIN	#125 WATER	#130 TOWN SEWER	#150 BL SEWER	TOTAL
Office Landscape Plan & Phase I implementation	25,000	0	0	0	25,000
Office Structural Repairs and Painting	40,000	0	0	0	40,000
Various Repairs and Maintenance - Office Building	10,000	0	0	0	10,000
	75,000	0	0	0	75,000

(1) Recommended in Water and Sewer Master Plan Update

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2009-2010

<u>BUDGET ITEMS FOR 2009-2010</u>	#110 ADMIN	#125 WATER	#130 TOWN SEWER	#150 BL SEWER	TOTAL
Full Size Pick Up	0	19,800	6,600	3,600	30,000
Trailer for Confined Space Equipment	0	3,300	1,100	600	5,000
Valve Exerciser	0	50,000	0	0	50,000
Vactor Truck for sewer jetting and cleaning (1)	0	0	44,254	7,810	52,064
Backhoe - John Deere (2) (3)	0	14,453	4,818	2,628	21,899
New Water Meters for Wells	0	10,000	0	0	10,000
Tough Books and stands for Crew (Quantity = 10)	0	19,800	6,600	3,600	30,000
Mini Lap Top for GM	0	660	220	120	1,000
Lab Equipment and Set Up	0	33,231	11,077	6,042	50,350
Preventive Maintenance Program and Training	0	52,800	17,600	9,600	80,000
Board Room Projector System	15,000	0	0	0	15,000
Office Back Up Power - natural gas/propane	20,000	0	0	0	20,000
Ranger Class Pickup for office use	14,000	0	0	0	14,000
EOC Set Up	10,000	0	0	0	10,000
	<u>59,000</u>	<u>204,044</u>	<u>92,269</u>	<u>34,000</u>	<u>389,313</u>

(1) Lease financing of \$241,350 over five years assuming 3.6% interest

(2) Lease financing of \$100,000 over five years assuming 3.6% interest

(3) Replaces two existing backhoes that will be surplusd

NIPOMO COMMUNITY SERVICES DISTRICT
 FUNDED REPLACEMENT PROJECTS
 2009-2010

<u>BUDGET ITEMS FOR 2009-2010</u>	#805 FUNDED REPLACEMENT <u>WATER</u>	#810 FUNDED REPLACEMENT <u>TOWN SEWER</u>	<u>TOTAL</u>
Fire Hydrant Replacements (1)	80,000	0	80,000
Valve Replacements (1)	184,000		184,000
Air Vac Replacements (1)	16,500	0	16,500
Manhole Rehabilitation (1)	0	90,000	90,000
Lift Station Rehabilitation (1)	0	100,000	100,000
Aerators	0	15,000	15,000
Well Refurbishment (1)	100,000	0	100,000
Tank Coating and Repairs	325,000	0	325,000
TOTAL	<u>705,500</u>	<u>205,000</u>	<u>910,500</u>

(1) Recommended in Water and Sewer Master Plan Update

CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
SHARED PROJECT COST SUMMARY
2009-2010

<u>BUDGET ITEMS FOR 2009-2010</u>	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	#830 FUNDED REPLACEMENT BL SEWER	#500 SUPPLEMENTAL WATER CHARGES	#600 PROPERTY TAXES	TOTAL
HIGH PRIORITY PROJECTS						
Southland WWTF (Design/CEQA/Construct)	0	8,000,000	0	0	0	8,000,000
Bio-Solids Disposal	0	212,500	37,500	0	0	250,000
SSO Program	0	48,500	7,500	0	0	56,000
SCADA Upgrades	110,000	76,000	14,000	0	0	200,000
GIS Upgrades	27,500	19,000	3,500	0	0	50,000
SEMS Local Agency Plan	11,000	7,600	1,400	0	0	20,000
Urban Water Management Plan Update	50,000	0	0	0	0	50,000
Supplemental Water Project						
Funding	0	0	0	300,000	0	300,000
Construction	0	0	0	10,000,000	0	10,000,000
Design /Construction Management	0	0	0	800,000	0	800,000
Appraisals / Purchase	0	0	0	50,000	0	50,000
Lobbying	0	0	0	60,000	0	60,000
General Manager and District Engineer-Wages and Benefits Allocated	0	0	0	64,000	0	64,000
Desalination	0	0	0	100,000	0	100,000
Subtotal for Supplemental Water Project	0	0	0	11,374,000	0	11,374,000
MEDIUM PRIORITY PROJECTS						
Shop Project Completion	44,000	30,400	5,600	0	0	80,000
Standpipe Mixing	150,000	0	0	0	0	150,000
Relocate water mains due to County Projects	50,000	0	0	0	0	50,000
Willow Road Water Line (Phase 1)	1,000,000	0	0	0	0	1,000,000
Willow Road Water Line (Phase 2)	300,000	0	0	0	0	300,000
Reset facilities due to County Road Projects	25,000	25,000	0	0	0	50,000
Second Water Connection to Blacklake/Refurbishment	100,000	0	0	0	0	100,000
Security Upgrades	22,000	15,200	2,800	0	0	40,000
Miller Park	0	0	0	0	100,000	100,000
Salt Management Program	0	42,500	7,500	0	0	50,000
State Title 22 Requirements	10,000	0	0	0	0	10,000
LOW PRIORITY PROJECTS						
Sewer Design and Property Acquisition for Properties not Fronting NCSD Sewer Mains in Prohibition Zone	0	50,000	0	0	0	50,000
Blume Street Dead End Looping	52,000	0	0	0	0	52,000
New Water Tank Site	300,000	0	0	0	0	300,000
Remove bottlenecks at Camino Caballo	200,000	0	0	0	0	200,000
	2,451,500	8,526,700	79,800	11,374,000	100,000	33,906,000

**NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
DESCRIPTION OF PROPOSED PROJECTS
2009-2010**

HIGH PRIORITY PROJECTS

Southland Wastewater Treatment Facility (WWTF) (Phase 1) - Prepare Concept Design, Circulate Draft EIR, Respond to EIR Comments, Conduct Value Engineering exercise, Retain Construction Management Firm, Certify Final EIR; Apply for permits; Complete Design, Secure Funding, Advertise for Construction, Award Bids, Initiate Construction.

Bio-Solids Disposal - Agree on concept for disposal; prepare bid specification; advertise for work, award work, manage disposal operation.

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

Supervisory Control And Data Acquisition (SCADA) Upgrades - Agree on concept; Prepare Scope of Work; Solicit Proposals; Award Quote; Complete.

Geographic Information System (GIS) Upgrades - Convert to ESRI based system; Implement Update Protocol.

Standardized Emergency Management System (SEMS) Local Agency Plan - Prepare Scope of Work; Solicit Proposals; Award Quote; prepare Draft Plan; Circulate for Comment; Finalize Plan, Implement Initial Program.

Urban Water Management Plan Update - Prepare Scope of Work; Solicit Proposals; Award Quote; prepare Draft Plan; Circulate for Comment; Finalize Plan, Submit to State.

Supplemental Water Project

Funding - Finalize Purveyor Agreements; Finalize JPA with County; Prepare Assessment Engineer's Report; Process Assessment Procedure; Arrange for entry of Assessment on Subsequent Tax Roll; Complete Rate Studies and Financial Plan; Propose Rate Changes; Process Proposition 218 Protest Proceeding; Arrange for new rates.

Design and Construction Management - Prepare 50% Design; Pre-Qualify Contractors; Prepare 90% Design; Prepare Bid Specifications; Advertise; Award; Secure Submittals; Execute Agreement; Manage Construction.

Appraisals/Purchase Land - Prepare appraisals; negotiate with Property Owners; Execute Purchase Agreements; Effect transfer of title.

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
2009-2010**

MEDIUM PRIORITY PROJECTS

Shop Project Completion - Landscaping, additional bays to house rolling stock, lighting and lab completion.

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 (Phase 1) - Implement Water and Sewer Master Plan Water Projects #23-#26.

Willow Road Water Line (Phase 2) - Select Design Engineer; Prepare Design; Interact with County

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/Refurbishment - Implement Water and Sewer Master Plan Water Project #7 and Agree on Concepts; Design Re-Plumbing; Implement Re-Plumbing.

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.

Salt Management Program - Prepare and Adopt Regulations regarding new regenerative water softeners; Prepare and Implement Education Program.

State Title 22 Compliance - Identify system deficiencies and develop program to resolve.

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 - Discuss purchase of prospective site with respective owners, prepare appraisals; negotiate acquisition, acquire.

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

NON-OPERATING BUDGET

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

FY 6/30/10

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/11	FY 6/30/12
SCADA Upgrades	50,000	50,000
GIS Upgrades	25,000	25,000
SEMS Local Agency Plan	0	0
Urban Water Management Plan Update	0	0
Shop Project Completion	10,000	10,000
Standpipe Mixing	0	0
Relocate water mains due to County Projects	50,000	50,000
Willow Road Water Line (Phase 1)	0	0
Willow Road Water Line (Phase 2)	1,000,000	0
Reset facilities due to County Road Projects	25,000	25,000
Second Water Connection to Blacklake/Refurbishment	10,000	10,000
Security Upgrades	20,000	20,000
Title 22 Requirements	10,000	10,000
Blume Street Dead End Looping	0	0
New Water Tank Site	0	0
Remove bottlenecks at Camino Caballo	0	0
TOTAL - UNADJUSTED COST	1,200,000	200,000
CONTINGENCY FACTOR @ 5%		
ADJUSTED TOTAL FOR PROJECTS		
Transfer to Supplemental Water Project Fund #500		
GRAND TOTAL		

SCADA Upgrades	110,000
GIS Upgrades	27,500
SEMS Local Agency Plan	11,000
Urban Water Management Plan Update	50,000
Shop Project Completion	44,000
Standpipe Mixing	150,000
Relocate water mains due to County Projects	50,000
Willow Road Water Line (Phase 1)	1,000,000
Willow Road Water Line (Phase 2)	300,000
Reset facilities due to County Road Projects	25,000
Second Water Connection to Blacklake/Refurbishment	100,000
Security Upgrades	22,000
Title 22 Requirements	10,000
Blume Street Dead End Looping	52,000
New Water Tank Site	300,000
Remove bottlenecks at Camino Caballo	200,000
TOTAL - UNADJUSTED COST	2,451,500
CONTINGENCY FACTOR @ 5%	122,575
ADJUSTED TOTAL FOR PROJECTS	2,574,075
Transfer to Supplemental Water Project Fund #500	1,000,000
GRAND TOTAL	3,574,075

(1) See Capital Improvements Shared Project Cost Summary on Page 56

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

	FY 6/30/10
OPENING BALANCE, JULY 1,	4,895,000
SOURCES	
INVESTMENT INCOME (1)	97,900
CAPACITY CHARGES (2)	0
TOTAL SOURCES	97,900
USES	
CAPITAL EXPENDITURES	2,574,075
TRANSFER TO SUPPLEMENTAL WATER FUND #500	1,000,000
TOTAL USES	3,574,075
NET SOURCES AND USES	-3,476,175
ENDING BALANCE AND RESERVE	1,418,825

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/11	FY 6/30/12
	1,418,825	247,202
	28,377	4,944
	0	0
	28,377	4,944
	1,200,000	200,000
	0	0
	1,200,000	200,000
	-1,171,624	-195,056
	247,202	52,146

- (1) Interest income projected at 2.00% annually
- (2) Estimate 0 new connections

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

	FY 6/30/10
Southland WWTF (Design/CEQA/Construct)	8,000,000
Bio-Solids Disposal	212,500
SSO Program	48,500
SCADA Upgrades	76,000
GIS Upgrades	19,000
SEMS Local Agency Plan	7,600
Shop Project Completion	30,400
Reset facilities due to County Road Projects	25,000
Security Upgrades	15,200
Salts Mangement Program	42,500
Sewer design and property acquisition for properties not fronting NCSD sewer mains in Prohibition Zone	50,000
TOTAL - UNADJUSTED COST	8,526,700
CONTINGENCY FACTOR @ 5%	426,335
ADJUSTED TOTAL	<u>8,953,035</u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)	
FY 6/30/11	FY 6/30/12
4,000,000	100,000
30,000	30,000
35,000	35,000
30,000	30,000
15,000	15,000
0	0
10,000	10,000
25,000	25,000
15,000	15,000
5,000	5,000
0	0
<u>4,165,000</u>	<u>265,000</u>

(1) See Capital Improvements Shared Project Cost Summary on Page 56

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

	FY 6/30/10
OPENING BALANCE, JULY 1	5,379,000
SOURCES	
INVESTMENT INCOME (1)	107,580
CAPACITY CHARGES (2)	0
CERTIFICATES OF PARTICIPATION (COP'S) (4)	8,000,000
TOTAL SOURCES	8,107,580
USES	
CAPITAL EXPENDITURES	8,953,035
DEBT SERVICE I=0% N=20 (3)	77,050
DEBT SERVICE - ESTIMATED FOR COP'S (4)	0
TRANSFER TO FUND #130 FOR COP DEBT SERVICE 71%	454,490
TOTAL USES	9,484,575
NET SOURCES AND USES	-1,376,995
ENDING BALANCE AND RESERVE	4,002,005

- (1) Interest income projected at 2.00% annually
- (2) Estimate 0 new connections
- (3) Debt service on State Revolving Fund Loan (Phase I and II of Sewer Plant Expansion)
- (4) Proposed funding mechanism (assume 30 year bond @ 6% interest)

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/11	FY 6/30/12
	4,002,005	-1,435,190
	80,040	0
	0	0
	0	0
	80,040	0
	4,165,000	265,000
	77,050	77,050
	575,600	575,600
	699,585	699,585
	5,517,235	1,617,235
	-5,437,195	-1,617,235
	-1,435,190	-3,052,425

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

	<u>FY 6/30/10</u>
Miller Park	100,000
TOTAL - UNADJUSTED COST	100,000
CONTINGENCY FACTOR @ 5%	5,000
ADJUSTED TOTAL FOR PROJECTS	<u>105,000</u>
Transfer to Supplemental Water Project Fund #500	<u>1,000,000</u>
GRAND TOTAL	<u><u>1,105,000</u></u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)	
<u>FY 6/30/11</u>	<u>FY 6/30/12</u>
100,000	100,000

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

	FY 6/30/10
OPENING BALANCE, JULY 1	1,540,000
SOURCES	
INVESTMENT INCOME (1)	30,800
PROPERTY TAXES (2)	494,000
INTEREST INCOME ON BLACKLAKE SEWER SURCHARGE LOAN	1,225
TOTAL SOURCES	526,025
USES	
CAPITAL EXPENDITURES	105,000
CERTIFICATES OF PARTICIPATION DEBT SERVICE (3)	246,199
TRANSFER TO SUPPLEMENTAL WATER FUND #500	1,000,000
TOTAL USES	1,351,199
NET SOURCES AND USES	-825,174
ENDING BALANCE AND RESERVE	714,826

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)		
	FY 6/30/11	FY 6/30/12
	714,826	896,000
	14,297	17,920
	503,880	513,958
	6,986	6,348
	525,163	538,226
	100,000	100,000
	243,989	246,425
	343,989	346,425
	181,174	191,801
	896,000	1,087,800

- (1) Interest income projected at 2.00% 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 6/30/10
Supplemental Water	
Funding	300,000
Construction	10,000,000
Design and Construction Management	800,000
Appraisals/Purchase	50,000
Lobbying	60,000
General Manager and District Engineer-Wages and benefits allocated	64,000
Desalination	100,000

TOTAL - UNADJUSTED COST	11,374,000
CONTINGENCY FACTOR @ 5%	568,700
ADJUSTED TOTAL	<u>11,942,700</u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)	
FY 6/30/11	FY 6/30/12
0	0
10,000,000	0
1,000,000	0
0	0
0	0
0	0
0	0
<u>11,000,000</u>	<u>0</u>

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FUNDING PLAN
 SUPPLEMENTAL WATER

	FY 6/30/10
OPENING BALANCE, JULY 1	3,690,000
	0
CAPACITY CHARGES-SUPPLEMENTAL WATER (1)	0
INVESTMENT INCOME (2)	73,800
TRANSFER FROM FUND #600 AND FUND #700	2,000,000
ADDITIONAL FUNDING SOURCE (TO BE DETERMINED)	15,000,000
TOTAL SOURCES	17,073,800
USES	
CAPITAL EXPENDITURES (3)	11,942,700
DEBT SERVICE - ESTIMATED (4)	0
TOTAL USES	11,942,700
NET SOURCES AND USES	5,131,100
ENDING BALANCE AND RESERVE	8,821,100

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)	
FY 6/30/11	FY 6/30/12
8,821,100	2,676,522
0	0
176,422	53,530
0	0
6,000,000	0
6,176,422	53,530
11,000,000	0
1,321,000	1,321,000
12,321,000	1,321,000
-6,144,578	-1,267,470
2,676,522	1,409,052

- (1) Estimate 0 new connections
- (2) Interest income projected at 2% annually
- (3) Supplemental Water Project
- (4) Proposed funding mechanism to be determined (assume 30 year bond @ 8% interest)

APPENDIX

**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2009-2010**

	<u>July 1, 2009 Beginning Balance</u>	<u>Principal Pay Down</u>	<u>June 30, 2010 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.	\$111,000.00	(\$10,000.00)	\$101,000.00
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.	\$348,683.50	(\$34,868.35)	\$313,815.15
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.	\$463,982.75	(\$42,180.25)	\$421,802.50
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.	\$3,595,000.00	(\$85,000.00)	\$3,510,000.00
TOTAL DEBT SERVICE	\$4,518,666.25	(\$172,048.60)	\$4,346,617.65

BLACKLAKE SEWER DEBT SERVICE SCHEDULE

Enter values	
Loan amount	\$ 206,051.00
Annual interest rate	3.50 %
Loan period in years	10
Number of payments per year	6
Start date of loan	4/1/2009
Optional extra payments	\$ -

Loan summary	
Scheduled payment	\$ 4,080.06
Scheduled number of payments	60
Actual number of payments	70
Total early payments	\$ -
Total interest	\$ 38,752.41

LOAN	\$275,000.00
PREPAID	(\$68,949.00)
NET LOAN AMT	\$206,051.00

Pmt No.	Payment Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Principal	Interest	Ending Balance	Cumulative Interest
1	6/1/2009	\$ 206,051.00	\$ 4,080.06	\$ -	\$ 4,080.06	\$ 2,878.09	\$ 1,201.96	\$ 203,172.91	\$ 1,201.96
						\$ 2,878.09	\$ 1,201.96		
2	8/1/2009	203,172.91	4,080.06	-	4,080.06	2,894.88	1,185.18	200,278.03	3,589.10
3	10/1/2009	200,278.03	4,080.06	-	4,080.06	2,911.77	1,168.29	197,366.26	4,757.39
4	12/1/2009	197,366.26	4,080.06	-	4,080.06	2,928.75	1,151.30	194,437.50	5,908.70
5	2/1/2010	194,437.50	4,080.06	-	4,080.06	2,945.84	1,134.22	191,491.67	7,042.91
6	4/1/2010	191,491.67	4,080.06	-	4,080.06	2,963.02	1,117.03	188,528.64	8,159.95
7	6/1/2010	188,528.64	4,080.06	-	4,080.06	2,980.31	1,099.75	185,548.34	9,259.70
						17,624.57	6,855.77		
8	8/1/2010	185,548.34	4,080.06	-	4,080.06	2,997.69	1,082.37	182,550.65	17,197.84
9	10/1/2010	182,550.65	4,080.06	-	4,080.06	3,015.18	1,064.88	179,535.47	18,262.71
10	12/1/2010	179,535.47	4,080.06	-	4,080.06	3,032.77	1,047.29	176,502.70	19,310.00
11	2/1/2011	176,502.70	4,080.06	-	4,080.06	3,050.46	1,029.60	173,452.24	20,339.60
12	4/1/2011	173,452.24	4,080.06	-	4,080.06	3,068.25	1,011.80	170,383.99	21,351.41
13	6/1/2011	170,383.99	4,080.06	-	4,080.06	3,086.15	993.91	167,297.84	22,345.31
						18,250.50	6,229.84		
14	8/1/2011	167,297.84	4,080.06	-	4,080.06	3,104.15	975.90	164,193.69	29,551.06
15	10/1/2011	164,193.69	4,080.06	-	4,080.06	3,122.26	957.80	161,071.43	30,508.86
16	12/1/2011	161,071.43	4,080.06	-	4,080.06	3,140.47	939.58	157,930.96	31,448.44
17	2/1/2012	157,930.96	4,080.06	-	4,080.06	3,158.79	921.26	154,772.16	32,369.71
18	4/1/2012	154,772.16	4,080.06	-	4,080.06	3,177.22	902.84	151,594.94	33,272.55
19	6/1/2012	151,594.94	4,080.06	-	4,080.06	3,195.75	884.30	148,399.19	34,156.85
						18,898.65	5,581.69		
20	8/1/2012	148,399.19	4,080.06	-	4,080.06	3,214.39	865.66	145,184.80	40,604.20
21	10/1/2012	145,184.80	4,080.06	-	4,080.06	3,233.15	846.91	141,951.65	41,451.11
22	12/1/2012	141,951.65	4,080.06	-	4,080.06	3,252.01	828.05	138,699.64	42,279.16
23	2/1/2013	138,699.64	4,080.06	-	4,080.06	3,270.98	809.08	135,428.67	43,088.24
24	4/1/2013	135,428.67	4,080.06	-	4,080.06	3,290.06	790.00	132,138.61	43,878.24
25	6/1/2013	132,138.61	4,080.06	-	4,080.06	3,309.25	770.81	128,829.37	44,649.05
						19,569.83	4,910.51		
26	8/1/2013	128,829.37	4,080.06	-	4,080.06	3,328.55	751.50	125,500.81	50,311.07
27	10/1/2013	125,500.81	4,080.06	-	4,080.06	3,347.97	732.09	122,152.84	51,043.16
28	12/1/2013	122,152.84	4,080.06	-	4,080.06	3,367.50	712.56	118,785.35	51,755.72
29	2/1/2014	118,785.35	4,080.06	-	4,080.06	3,387.14	692.91	115,398.20	52,448.63
30	4/1/2014	115,398.20	4,080.06	-	4,080.06	3,406.90	673.16	111,991.30	53,121.79
31	6/1/2014	111,991.30	4,080.06	-	4,080.06	3,426.77	653.28	108,564.53	53,775.07
						20,264.84	4,215.50		
32	8/1/2014	108,564.53	4,080.06	-	4,080.06	3,446.76	633.29	105,117.77	58,623.87
33	10/1/2014	105,117.77	4,080.06	-	4,080.06	3,466.87	613.19	101,650.90	59,237.06
34	12/1/2014	101,650.90	4,080.06	-	4,080.06	3,487.09	592.96	98,163.80	59,830.02
35	2/1/2015	98,163.80	4,080.06	-	4,080.06	3,507.43	572.62	94,656.37	60,402.64
36	4/1/2015	94,656.37	4,080.06	-	4,080.06	3,527.89	552.16	91,128.47	60,954.80
37	6/1/2015	91,128.47	4,080.06	-	4,080.06	3,548.47	531.58	87,580.00	61,486.39
						20,984.53	3,495.81		
38	8/1/2015	87,580.00	4,080.06	-	4,080.06	3,569.17	510.88	84,010.83	65,493.08
39	10/1/2015	84,010.83	4,080.06	-	4,080.06	3,589.99	490.06	80,420.83	65,983.14
40	12/1/2015	80,420.83	4,080.06	-	4,080.06	3,610.94	469.12	76,809.90	66,452.27
41	2/1/2016	76,809.90	4,080.06	-	4,080.06	3,632.00	448.06	73,177.90	66,900.32
42	4/1/2016	73,177.90	4,080.06	-	4,080.06	3,653.19	426.87	69,524.71	67,327.19
43	6/1/2016	69,524.71	4,080.06	-	4,080.06	3,674.50	405.56	65,850.22	67,732.76
						21,729.78	2,750.56		
44	8/1/2016	65,850.22	4,080.06	-	4,080.06	3,695.93	384.13	62,154.29	70,867.44
45	10/1/2016	62,154.29	4,080.06	-	4,080.06	3,717.49	362.57	58,436.80	71,230.01
46	12/1/2016	58,436.80	4,080.06	-	4,080.06	3,739.18	340.88	54,697.62	71,570.89
47	2/1/2017	54,697.62	4,080.06	-	4,080.06	3,760.99	319.07	50,936.63	71,889.96
48	4/1/2017	50,936.63	4,080.06	-	4,080.06	3,782.93	297.13	47,153.71	72,187.09
49	6/1/2017	47,153.71	4,080.06	-	4,080.06	3,804.99	275.06	43,348.71	72,462.15
						22,501.50	1,978.84		
50	8/1/2017	43,348.71	4,080.06	-	4,080.06	3,827.19	252.87	39,521.52	74,693.86
51	10/1/2017	39,521.52	4,080.06	-	4,080.06	3,849.51	230.54	35,672.01	74,924.40
52	12/1/2017	35,672.01	4,080.06	-	4,080.06	3,871.97	208.09	31,800.04	75,132.48
53	2/1/2018	31,800.04	4,080.06	-	4,080.06	3,894.66	185.50	27,905.48	75,317.98
54	4/1/2018	27,905.48	4,080.06	-	4,080.06	3,917.27	162.78	23,988.21	75,480.77
55	6/1/2018	23,988.21	4,080.06	-	4,080.06	3,940.13	139.93	20,048.08	75,620.70
						23,300.63	1,179.71		
56	8/1/2018	20,048.08	4,080.06	-	4,080.06	3,963.11	116.95	16,084.97	76,917.35
57	10/1/2018	16,084.97	4,080.06	-	4,080.06	3,986.23	93.83	12,098.74	77,011.18
58	12/1/2018	12,098.74	4,080.06	-	4,080.06	4,009.48	70.58	8,089.26	77,081.76
59	2/1/2019	8,089.26	4,080.06	-	4,080.06	4,032.87	47.19	4,056.39	77,128.95
60	4/1/2019	4,056.39	4,080.06	-	4,056.39	4,032.73	23.66	0.00	77,152.61

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET DOCUMENT TERMINOLOGY**

Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them. ¹
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. ²
Proprietary Funds	Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.
Enterprise Fund	Enterprise funds are used by governmental units to account for services provided to the general public on a user charge basis. Enterprise funds may also be used to account for any operations "where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability and other purposes." ²
Internal Service Funds	Internal Service Funds are used when a fund primarily provides benefits "to other funds, departments, or agencies of the primary government and its component units, or to other governments."
Fiduciary Funds	Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds. ⁵
Operating Activities	Term used in connection with cash flows reporting. Operating activities generally result from providing services and producing and delivering goods, and include all transactions and other events that are not defined as capital and related financing, noncapital financing, or other investing activities. ⁴
Non Operating Activities	Term used in connection the proprietary fund statement of revenues, expenses, and changes in net assets. Revenues and expenses not qualifying as operating items typically include interest revenue and expenses, taxes and grants that are not equivalent to contracts for services.
Capital Assets (aka) Fixed Assets	Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure and all other tangible and intangible assets that are used in operations that have initial useful lives extending beyond a single reporting period. ⁵
Capital and related financing activities (aka) Capital Improvements	Term used in connection with cash flows reporting. Capital and related financing activities include (a) acquiring and disposing of capital assets used in providing services or producing goods, (b) borrowing money for acquiring, constructing, or improving capital assets and repaying the amounts borrowed, including interest, and (c) paying for the capital assets obtained from vendors on credit. ⁴
Infrastructure	Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. ⁵

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET DOCUMENT TERMINOLOGY**

OPEB	Other Post Employment Benefits are benefits provided by an employer to plan participants, beneficiaries, and covered dependents through a plan or other arrangement that is separate from a plan to provide retirement income.
PERS	Public Employee Retirement System. A State governmental entity entrusted with administering one or more pension plans; it also may administer other types of employee benefit plans, including postemployment healthcare plans and deferred compensation plans. ³
Capacity Charges	Charges for facilities in existence at the time the charge is imposed or charges for new facilities to be constructed in the future that are of benefit to the person or property being charged. ⁶
Funded Replacement	Board approved funds set aside for the reconstruction of existing facilities for which it is no longer effective to keep in service. That time or date can vary considerably. For a pump, it may be when the efficiency drops below a per-determined acceptable level. For a pipeline, it may be when the costs of repair and reliability are excessive. ⁷
Sinking Fund	Board approved funds set aside to pay debt service payments (principal and interest)
Fund Balance (aka) Retained Earnings	Difference between assets and liabilities is known as Fund Balance which is divided into reserved and unreserved portions. ⁸
Reserved Fund Balance	The function of reserved Fund Balance is to simply isolate the portion of fund balance that is not available for the following period's budget or has a legal restriction on spending. ⁸
Unreserved Fund Balance	Unreserved Fund Balance may, in turn, be subdivided into designated and undesignated portions. ⁸
Unreserved Fund Balance- Designated and Undesignated	Designations represent management's intended use of resources and should reflect actual plans approved by the government's senior management. Expressed another way, designations reflect a government's self-imposed limitations on the use of otherwise available current financial resources. ⁸

¹National Committee on Governmental Accounting, *Governmental Accounting, Auditing and Financial Reporting*, (Chicago; Municipal Finance Officers Association, 1968), p. 5.

²National Committee on Governmental Accounting, *Governmental Accounting, Auditing and Financial Reporting*, (Chicago; Municipal Finance Officers Association, 1979), p. 2.

³Statement of Governmental Accounting Standards 25

⁴Statement of Governmental Accounting Standards 9

⁵Statement of Governmental Accounting Standards 34

⁶ Government Code Section 66013(3)

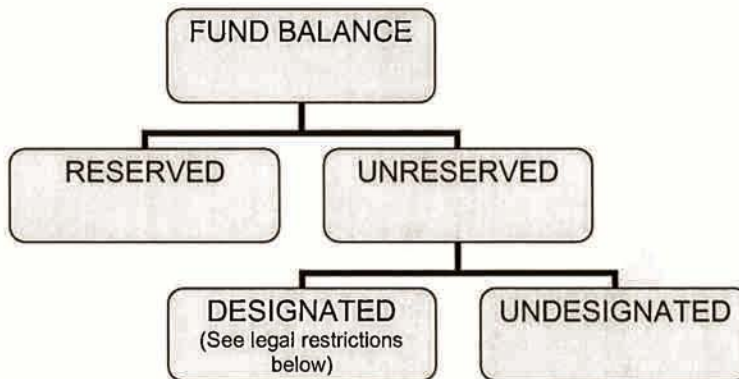
⁷ 2007 Water and Replacement Study dated April 2008 prepared by Boyle Engineering, p. ES-2

⁸ See Flow Chart of Fund Balance Categories on Page 73

aka = also known as

NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET DOCUMENT TERMINOLOGY

FUND BALANCE CATEGORIES



California Government Code

§ 61112. Reserves

(a) **In its budget, the board of directors may establish a designated reserve for capital outlay and a designated reserve for contingencies.** When the board of directors establishes a designated reserve, **it shall declare the exclusive purposes for which the funds in the reserve may be spent.** The funds in the designated reserve shall be spent **only for the exclusive purposes for which the board of directors established the designated reserve.**

The reserves shall be maintained according to generally accepted accounting principles.

(b) Any time after the establishment of a designated reserve, the board of directors may transfer any funds to that designated reserve.

(c) **If the board of directors finds that the funds in a designated reserve are no longer required for the purpose for which it established the designated reserve, the board of directors may, by a four-fifths vote of the total membership of the board of directors, discontinue the designated reserve or transfer any funds that are no longer required from the designated reserve to the district's general fund.**

(d) Notwithstanding any other provision of this section, in a state of emergency or in a local emergency, as defined in Section 8558, a board of directors may temporarily transfer funds from the designated reserve for capital outlay or the designated reserve for contingencies to the district's general fund. The board of directors shall restore these funds to the designated reserves when feasible.

(e) **The board of directors of each district that has designated an alternative depository pursuant to Section 61053 and appointed a district treasurer shall adopt and annually review a policy for the management of reserves.**

**NIPOMO COMMUNITY SERVICES DISTRICT
 COST BENEFIT ANALYSIS OF PREVENTIVE MAINTENANCE
 OUT-SOURCING VERSUS PERFORMING IN-HOUSE**

Additional 2 Person Maintenance Crew

Estimation of Crew Days

176000 feet	3000 feet/day	59 Crew Days	Sewer Cleaning
1860 valves	20 valves/day	93 Crew Days	Valve Exercising
660 hydrants	10 hydrants/day	66 Crew Days	Hydrant Exercising

Total Crew Days **218 Crew Days**

1 Crew Day = 2 persons X 8 hours = 16 labor hours

Estimation of Labor Costs

2 Full-time Utility Workers **\$127,462 (1)**

Equipment Required

Sewer Jet Truck	\$241,350	10 Estimated Life
Nozzles	\$20,000	5 Estimated Life
Pickup Truck with Tools	\$20,000	10 Estimated Life
Valve Exerciser	\$50,000	10 Estimated Life
Total Equipment Cost	<u><u>\$331,350</u></u>	

Annualized Equipment Cost	\$52,064
Annual Maintenance/Supplies	\$20,000

Total Annual Equipment Cost **\$72,064 (2)**

Total Estimated In-House Cost \$199,526 (1) + (2) = (3)

Current Annual Contract Costs

176000 feet	0.5 \$/foot	\$88,000 Sewer Cleaning
1860 valves	65 \$/valve	\$120,900 Valve Exercising
660 hydrants	100 \$/hydrant	\$66,000 Hydrant Exercising

Total Annual Contract Cost \$274,900 (4)

Savings to NCS D by performing Preventive Maintenance In-House \$75,374 (4) - (3)