

TO: BOARD OF DIRECTORS  
FROM: MICHAEL LEBRUN, *ML*  
INTERIM GENERAL MANAGER  
DATE: MAY 12, 2011



## REVIEW DRAFT FISCAL YEAR 2011-2012 BUDGET

### ITEM

Review Draft Fiscal Year 2011-2012 Budget.

### BUDGET BACKGROUND

Attached is the first draft of the Fiscal Year 2011-2012 budget.

The first draft of the budget is projecting an overall net deficit of (\$606,227) which includes budgeted Fixed Asset purchases of \$280,000 and Funded Replacement Projects of \$1,920,000. Cash Reserves are being used to fund the deficit. Each Fund has its own impact on the net deficit – whether positive or negative, therefore, each Fund must be looked at individually.

### OPERATIONS AND MAINTENANCE FUNDS

#### Fund #125 – Water (Pages 30 & 31)

This Fund is budgeted to have a deficit of (\$581,187). Even though Cash Reserves are being used to fund the deficit, the Cash Reserve Goal will be met. The rates and charges are not adequately covering all of the budgeted costs including funding \$566,000 in Funded Replacement. A water rate study was completed in September 2010, however, the rate schedule was not adopted. The last water rate study was adopted in 2005 and the last water rate increase went into effect January 1, 2009. An updated rate study is expected to be considered the Board of Directors in July with a proposed rate increase to become effective November 1, 2011. The draft Budget, however, does not take into account the proposed rate increase on November 1, 2011.

#### Fund #130 – Town Sewer (Pages 32 & 33)

This Fund is budgeted to have a deficit of (\$252,889). Even though Cash Reserves are being used to fund the deficit, the Cash Reserve Goal will be met. The current rates and charges are not adequately covering all of the operating budgeted costs. This includes funding \$395,000 in Funded Replacement. Based on the 2007 Town Sewer System Financial Plan, User Rates and Capacity Charges 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 Report, \$699,585 is being transferred into Fund #130 from Fund #710-Town Sewer Capacity Charges and \$978,979 is being transferred out into Fund #880-Town Sewer Sinking Fund (net expense to Town Sewer Fund of \$279,394). The last rate increase went into effect on January 1, 2010 and no other rate increases are currently scheduled.

#### Fund #150 – Blacklake Sewer (Pages 34 & 35)

This Fund is budgeted to have a deficit of (\$63,630). Even though Cash Reserves are being used to fund the deficit, the Cash Reserve Goal will be met. Budgeted Funded Replacement has increased from \$20,000 to \$168,000 based on the 2008 Blacklake Sewer System Financial Plan and User Rates Report. The last Blacklake Sewer rate increase based on this report will become effective January 1, 2013.

#### Fund #160 – Blacklake Street Lighting (Pages 36 & 37)

This Fund is budgeted to have a deficit of (\$3,526). The current charges do not cover all of the budgeted costs, however, there are adequate reserves in this fund (approx \$33,000). In addition, there are no large unforeseen expenditures that need to be addressed. In addition, a Prop 218 election would be required to increase the charges.

#### Fund #250 – Street Landscape Maintenance District (Pages 38 & 39)

This Fund is budgeted to have a surplus of \$85. The current charges cover all of the budgeted costs. The District Engineer prepared the annual Engineer's Report and it was approved on May 11, 2011.

**May 18, 2011**Fund #300 – Solid Waste (pages 40 & 41)

This Fund is budgeted to have a surplus of \$62,710. The current Franchise Fee is funding solid waste collection in Olde Towne, community clean up days and projects to be determined by the Board of Directors at a future date.

Fund #400 – Drainage (Pages 42 & 43)

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 (Pages 44 & 45)

This Fund is budgeted to have a surplus of \$84,751. The revenue is a transfer of \$566,000 from Fund #125 – Water and interest income. The expenditures include replacement projects for the water system that can be found on page 53 of the draft budget.

Fund #810 – Funded Replacement Town Sewer (Pages 46 & 47)

This Fund is budgeted to have a deficit of (\$830,680), however, the Cash Reserves are projected to be approximately \$3.5M. The revenue is a transfer of \$395,000 from Fund #130 – Town Sewer and interest income. The expenditures include replacement projects for the sewer system that can be found on page 53 of the draft budget.

Fund #830 – Funded Replacement Blacklake Sewer (Pages 48 & 49)

This Fund is budgeted to have a deficit of (\$34,860), however the Cash Reserves are projected to be \$24,000. The revenue is a transfer of \$168,000 from Fund #150 – Blacklake Sewer and interest income. The expenditures include replacement projects for the sewer system that can be found on page 53 of the draft budget.

Fund #880 – Town Sewer Sinking Fund (Pages 50 & 51)

This Fund is budgeted to have a surplus of \$998,679. The revenue includes transfers from Town Sewer Fund #130 to fund the Southland WWTF upgrade. These funds will be used to pay future debt service payments.

**NON-OPERATING BUDGETS**Fund #700 – Town Water Capacity (Pages 58 & 59)

This Fund includes budgeted capital improvement projects of \$1,319,325. This fund has adequate reserves to cover the expenditures.

Fund #710 – Town Sewer Capacity (Pages 60 & 61)

This Fund includes budgeted capital improvement projects of \$6,186,075. Funding for the Wastewater Treatment Facility upgrade needs to be secured in FY 2011-2012.

Fund #600 – Property Taxes (Pages 62 & 63)

This Fund does not include any budgeted capital improvement projects. This fund has adequate reserves to cover the debt service on the Certificates of Participation (COP's) and a proposed transfer of \$2M to the Supplemental Water Fund to offset the cost of the project for developed properties.

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 (Pages 64 & 65)

This Fund includes budgeted expenditures relating to supplemental water of \$2,849,048. Funding for the supplemental water project of approximately \$16M is proposed through an assessment district vote in FY 2011-2012.

**May 18, 2011**

Cash Reserve Goals for Operating Funds #125, #130 and #150

The Operating Cash Reserve goal for the Water Fund is 50% (six months) of operating costs, net of the funded replacement reserve requirement. The Operating Reserve goal for the Town Sewer and Blacklake Sewer is 25% (four months) of operating costs, net of the funded replacement reserve requirement. Operating Funds #125, #130 and #150 are currently meeting or exceeding the Cash Reserve goals.

**RECOMMENDATION**

It is recommended that the Board provide direction to Staff to prepare final draft budget for Public Hearing set for June 8, 2011.

**ATTACHMENTS**

Draft Budget for Fiscal Year 2011-2012

# NIPOMO COMMUNITY SERVICES DISTRICT

## OPERATING AND NON-OPERATING BUDGETS

FISCAL YEAR  
2011-2012

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# DRAFT

## 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 Blacklake 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
Mike Winn	Director
Ed Eby	Director
Dan A. Gaddis	Director

The District has sixteen full-time and one half-time staff positions. The current filled positions include 1-General Manager; 1-Assistant General Manager; 1-District Engineer; 1-Utility Superintendent; 1-Secretary; 1-Billing Clerk; 1-Utility Field Supervisor; 1-Maintenance Supervisor; 3-Utility Workers, 1- Maintenance Worker and 1-Utility Office Assistant (half-time). At the end of Fiscal Year 2010-2011, four positions are unfilled. Those positions include 1-Water Operator/Water Quality Technician, 1-Utility Worker, 1-Maintenance/customer Service Worker and 1-Water Conservation Specialist. The District envisions staffing some or all of those vacant positions in the coming fiscal year. 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 [ncsd.ca.gov](http://ncsd.ca.gov). All other emergency requests are handled through the 911 system.

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**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-Blacklake Division
#200	Blacklake 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-Blacklake Sewer Fund
#880	Town Sewer Sinking Fund

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

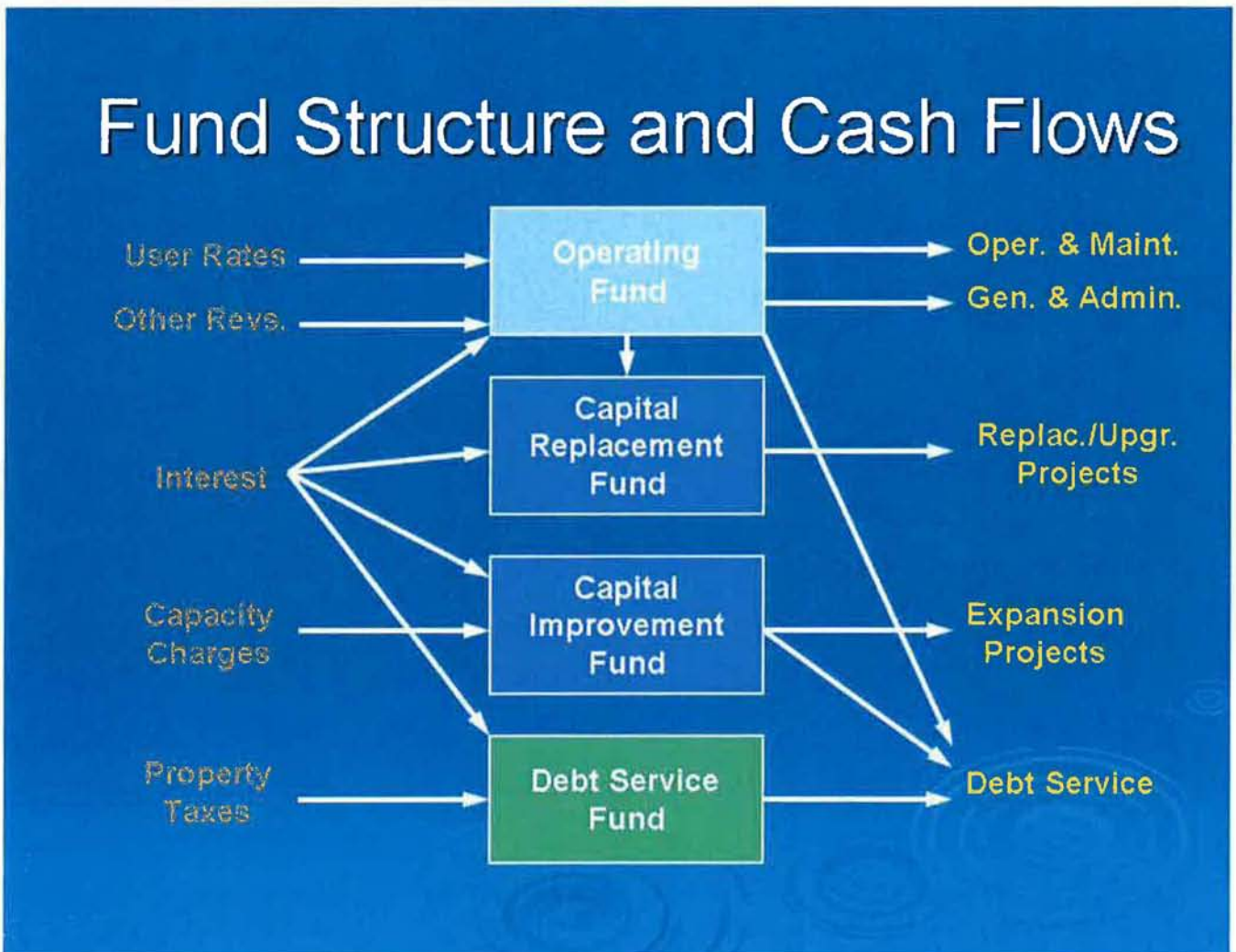
#500	Supplemental Water Fund
#600	Property Tax Fund
#700	Water Capacity Charges Fund
#710	Sewer Capacity Charges Fund-Town Division

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.

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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.



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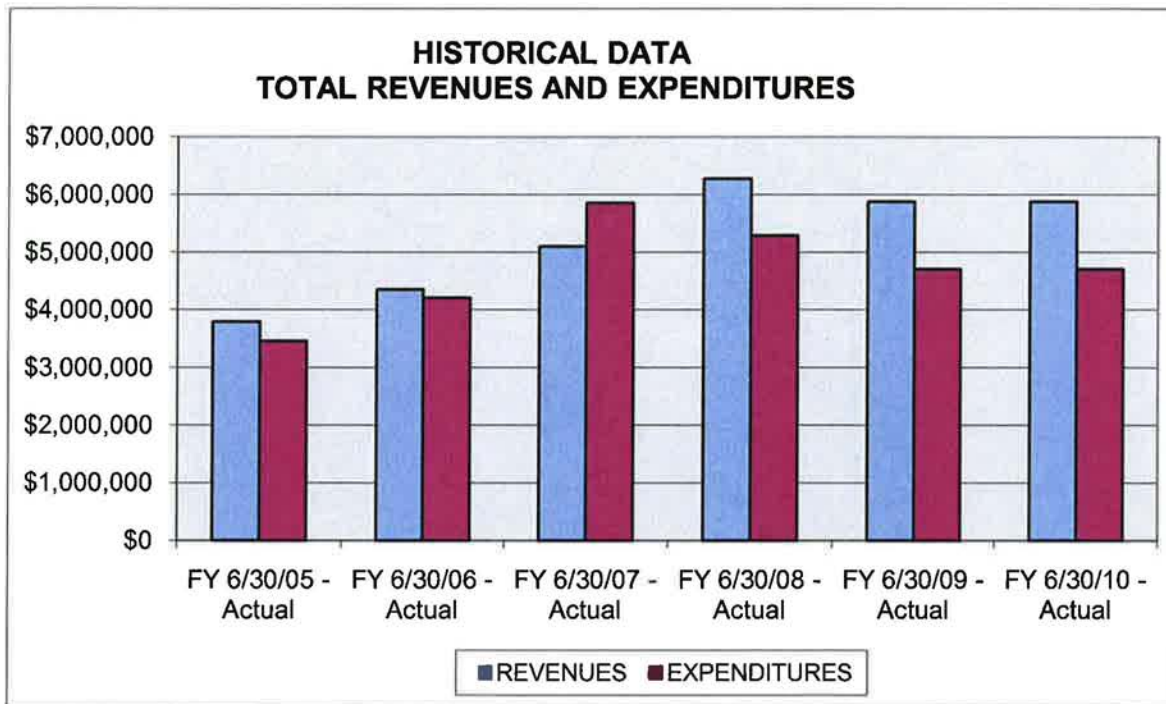
**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2011-2012**

3. FINANCIAL OVERVIEW

PROPOSED 2011-2012 BUDGET COMPARED TO PRIOR YEAR  
ADOPTED 2010-2011 BUDGET

- Total budgeted Revenues for fiscal year 2011-2012 is \$7,416,130. This is a decrease of 3.1% below the estimated actual Revenues for fiscal year 2010-2011. A graph depicting the revenues can be found on page 19.
- Total budgeted Expenditures for fiscal year 2011-2012 is \$8,022,357. This is a decrease of 5.8% below the budgeted Expenditures for fiscal year 2010-2011 (excluding Fixed Assets and Funded Replacement Projects). A graph depicting the expenditures can be found on page 20.

ACTUAL TOTAL REVENUES AND EXPENDITURES



- As of June 30, 2010, the District's net assets exceeded \$51 million dollars.

Total Assets	\$56,981,006
Total Liabilities	\$5,549,015
Total Net Assets	\$51,431,991

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 [ncsd.ca.gov](http://ncsd.ca.gov).

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#### 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 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 55 and a description of each project may be found on page 56.

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**NIPOMO COMMUNITY SERVICES DISTRICT  
ACCOUNT TITLE AND DESCRIPTION  
FISCAL YEAR 2011-2012**

**OPERATIONS AND MAINTENANCE**

TITLE	DESCRIPTION
Wages	Provides wages for 10 full-time and 1 half-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
Safety Program	Provides for training employees to ensure their health, safety and well-being
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 2011-2012**

**GENERAL AND ADMINISTRATIVE**

TITLE	DESCRIPTION
Wages	Provides wages for 6 full-time employees (1 position currently open)
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 all legally required notices

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**NIPOMO COMMUNITY SERVICES DISTRICT  
ACCOUNT TITLE AND DESCRIPTION  
FISCAL YEAR 2011-2012**

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 Water & Sewer Loan Surcharge	Provides for the collection of the Blacklake Water & 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

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

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**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

**BLACKLAKE 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 users 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 January 14, 2009) Note: Rates subject to change

**NIPOMO COMMUNITY SERVICES DISTRICT**

**WATER CAPACITY CHARGES**

<b>METER SIZE</b>	<b>Effective date July 1, 2008</b>	<b>Effective date Nov 1, 2008</b>	<b>Effective date July 1, 2009</b>	<b>Effective date July 1, 2010</b>
1 Inch or less*	\$2,800	\$3,022	\$3,124	\$3,192
Supplemental Water *	\$12,452	\$13,404	\$13,858	\$14,160
1 ½ Inch*	\$8,392	\$9,065	\$9,372	\$9,577
Supplemental Water *	\$37,320	\$40,211	\$41,573	\$42,479
2 Inch*	\$13,432.	\$14,503	\$14,994	\$15,321
Supplemental Water *	\$59,735	\$64,337	\$66,516	\$67,966
3 Inch*	\$25,200	\$27,194	\$28,115	\$28,728
Supplemental Water *	\$112,071	\$120,632	\$124,719	\$127,436
4 Inch*	\$42,009	\$45,323	\$46,858	\$47,879
Supplemental Water *	\$186,823	\$201,054	\$207,866	\$212,393
6 Inch*	\$83,993	\$90,646	\$93,717	\$95,758
Supplemental Water *	\$373,534	\$402,108	\$415,731	\$424,787

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

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

**\*Annual Adjustment.** Commencing July 1, 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, 2008, value of eight thousand two hundred ninety-three (8,293) as the basis and the Index value for May of each year to calculate the increase.

RESOLUTION 2008-1102 (Adopted September 10, 2008)

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

<b>METER SIZE</b>	<b>Effective date July 1, 2007</b>	<b>Effective date July 1, 2008</b>	<b>Effective date July 1, 2009</b>	<b>Effective date July 1, 2010</b>
1 Inch or less*	\$4,314	\$6,927	\$7,462	\$7,625
1 ½ Inch*	\$12,927	\$20,781	\$22,387	\$22,874
2 Inch*	\$20,692	\$33,250	\$35,819	\$36,598
3 Inch*	\$38,823	\$62,343	\$67,160	\$68,621
4 Inch*	\$64,718	\$103,905	\$111,934	\$114,368
6 Inch*	\$129,396	\$207,810	\$223,867	\$228,736

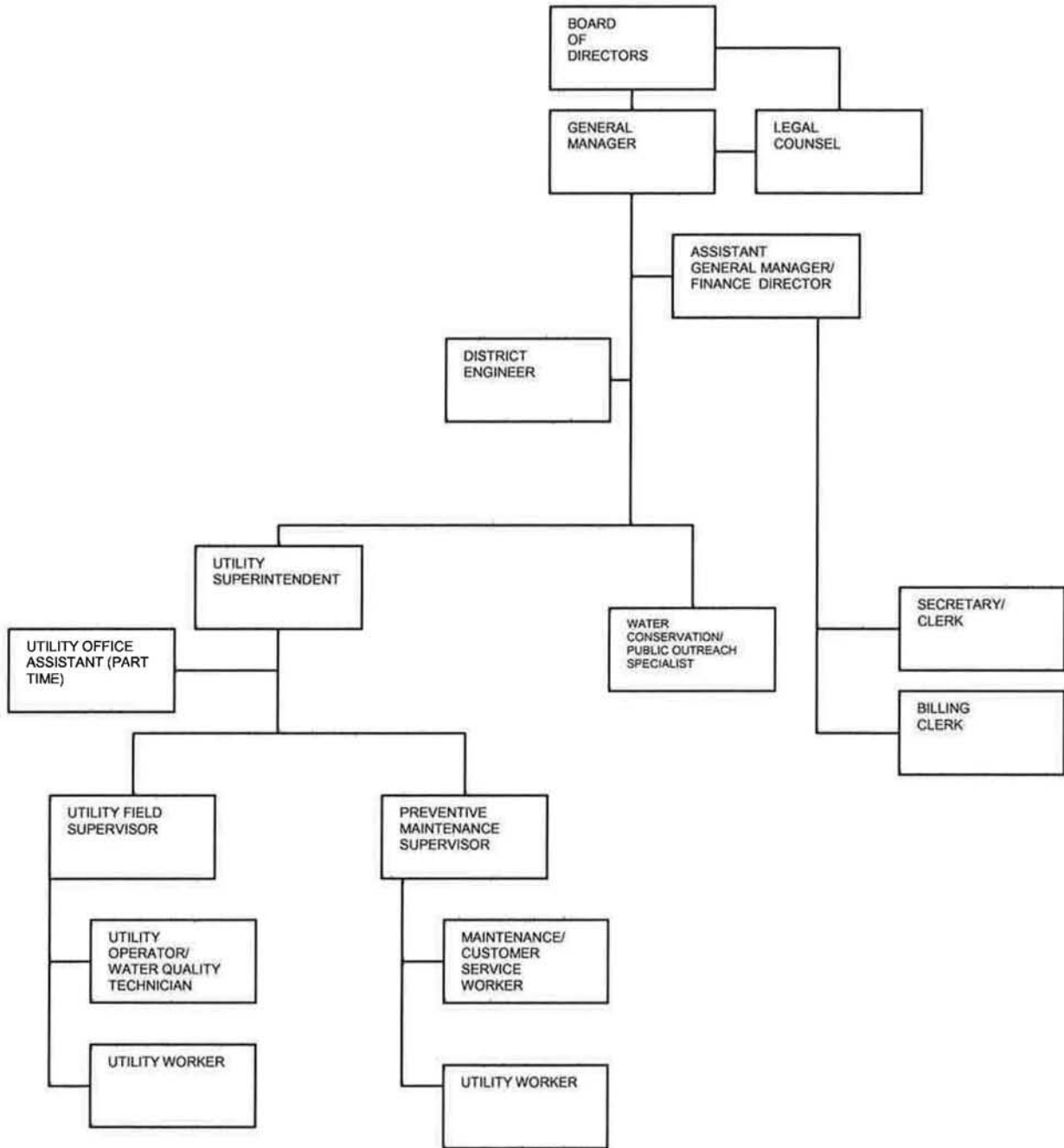
**\*Annual Adjustment.** Commencing July 1, 2009, and each fiscal year thereafter, the capacity charge shall be increased to reflect the increase in the costs of the construction of District facilities. The determination of whether there has been an increase in costs and the amount of the increase in 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

**DRAFT**

NIPOMO COMMUNITY SERVICES DISTRICT  
 ORGANIZATIONAL STRUCTURE  
 2011-2012



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NIPOMO COMMUNITY SERVICES DISTRICT  
DISTRICT PERSONNEL  
2011-2012

<u>OFFICE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
General Manager	1	1
Assist GM/Finance Director	1	1
District Engineer	1	1
Secretary	1	1
Billing Clerk	1	1
Water Conservation and Public Outreach Specialist (A)	<u>1</u> <u>6</u>	<u>1</u> <u>6</u>
<u>MAINTENANCE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
Utility Superintendent	1	1
Utility Field Supervisor	1	1
Preventive Maintenance Supervisor	1	1
Utility Operator/Water Quality Technician (B)	1	1
Utility Worker (C)	4	4
Maintenance/Customer Service Worker (D)	2	2
Utility Office Assistant (half- time)	<u>.5</u>	<u>.5</u>
	<u>10.5</u>	<u>10.5</u>
<b>TOTAL</b>	<u>16.5</u>	<u>16.5</u>

- (A) Position budgeted in 2010-2011 and 2011-2012 but position currently unfilled.
- (B) Position budgeted in 2010-2011 and 2011-2012 but position currently unfilled.
- (C) Position budgeted in 2010-2011 and 2011-2012 but one position currently unfilled.
- (D) Two positions budgeted in 2010-2011 and 2011-2012 but one position currently is unfilled.

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**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

NO COLA ADJUSTMENT EFFECTIVE 7/1/11  
 NO COLA ADJUSTMENT EFFECTIVE 7/1/10  
 COLA ADJUSTMENT OF 3.610% (EFFECTIVE 7/1/09)

DRAFT



NIPOMO COMMUNITY SERVICES DISTRICT  
FLEET SCHEDULE  
2011-2012

<b>FIELD VEHICLES</b>	<b>YEAR</b>	<b>DATE PURCHASED</b>	<b>FISCAL YR PURCHASED</b>
CHEVY ¾ TON 4X4	2000	3/2/00	2000
TOYOTA TACOMA	2002	8/14/02	2003
CHEVY 1 TON UTILITY	2004	12/18/03	2004
FORD PICK UP	2004	7/8/04	2004
FORD PICK UP	2004	7/8/04	2004
FORD PICK UP	2006	6/25/06	2006
FORD F250	2007	8/25/06	2007
FORD F250	2008	1/28/08	2008
FORD F150	2009	12/29/08	2009
FORD F150	2009	1/6/09	2009
FORD F250	2010	1/15/10	2010

<b>ADMIN VEHICLES</b>	<b>YEAR</b>	<b>DATE PURCHASED</b>	<b>FISCAL YR PURCHASED</b>
FORD ESCAPE	2007	12/1/06	2007
FORD RANGER	2010	11/7/09	2010

<b>OTHER EQUIPMENT</b>	<b>DATE PURCHASED</b>
JOHN DEERE LOADER/BACKHOE	1/2/08
JOHN DEERE BACKHOE	9/3/09
VACON	2/10/10

DRAFT

**RESOLUTION 2011-BUDGET**  
**A RESOLUTION OF THE BOARD OF DIRECTORS**  
**OF THE NIPOMO COMMUNITY SERVICES DISTRICT**  
**ADOPTING THE 2011-2012 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 2011-2012; 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 2011-2012, 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, "2011-2012 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 22<sup>th</sup> day of June 2011.

\_\_\_\_\_  
James Harrison, President  
Nipomo Community Services District

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Michael LeBrun,  
Secretary to the Board

\_\_\_\_\_  
Jon S. Seitz  
District Legal Counsel

**RESOLUTION NO. 2011-APPROP LIMITATION**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2011-2012 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 1.0251% and the percent change in the population of the unincorporated area of San Luis Obispo County is 0.85% (Population converted to a ratio is computed as follows:  $\{0.85+100\} \div 100 = 1.0085$ ).

**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:  
1.0251% 1.0085 = 1.0338%
2. That the 2011-12 appropriation limit is and is determined as follows:

2011 Limitation	\$4,490,451
2011 Ratio of Change	<u>1.0338%</u>
2011 Appropriations Limitation	\$4,642,228
Appropriations Limitation Subject to Limitation	<u>(\$246,895)</u>
2011-2012 Appropriations Under Limit	<u>\$4,395,333</u>

3. No further adjustment to the 2011-12 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 2011-2012.

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 22<sup>th</sup> day of June 2011.

\_\_\_\_\_  
James Harrison, President  
Nipomo Community Services District

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Michael LeBrun  
Secretary to the Board

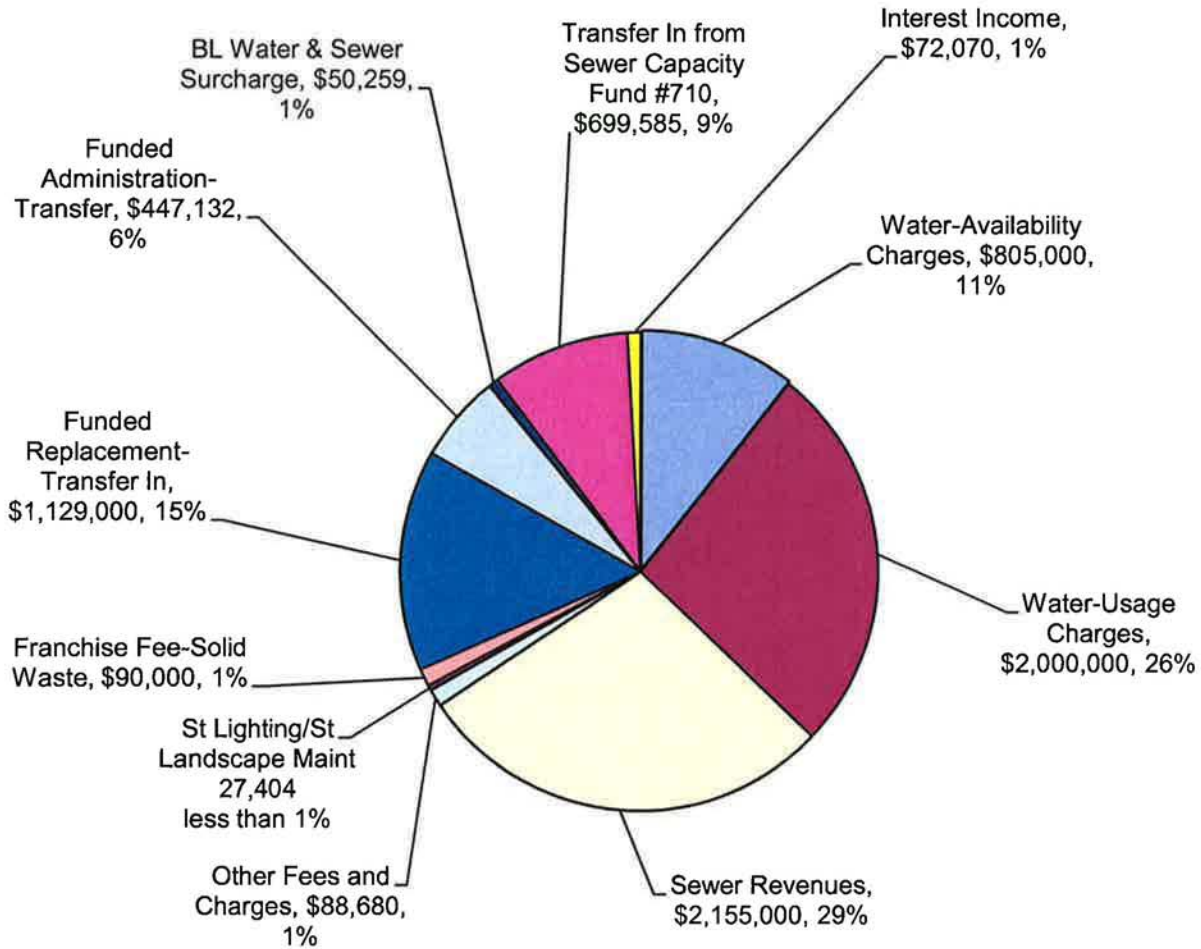
\_\_\_\_\_  
Jon S. Seitz  
General Counsel

DRAFT

# OPERATING BUDGET

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**NIPOMO COMMUNITY SERVICES DISTRICT  
COMBINED REVENUE OF ALL FUNDS  
2011-2012**



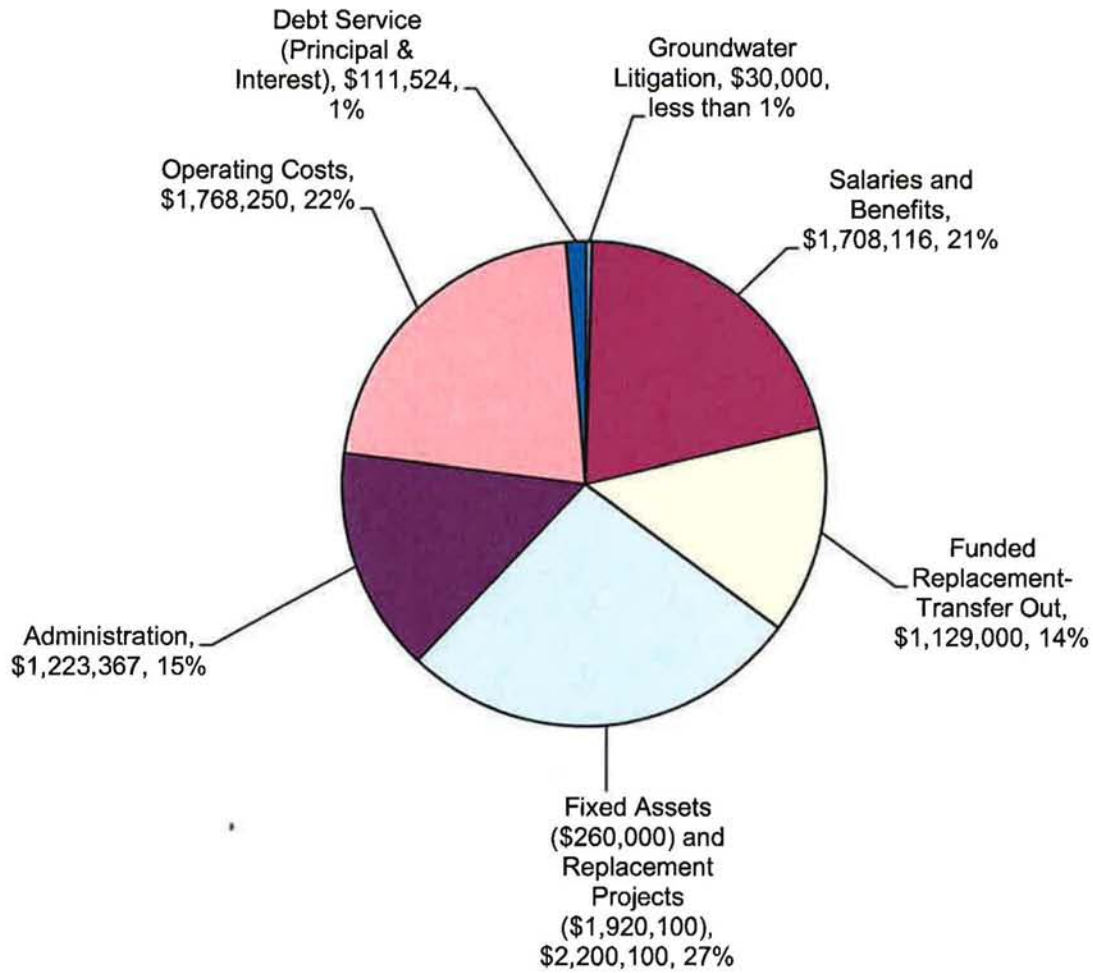
TOTAL REVENUES

\$7,564,130

**DRAFT**



**NIPOMO COMMUNITY SERVICES DISTRICT  
COMBINED EXPENDITURES OF ALL FUNDS  
2011-2012**



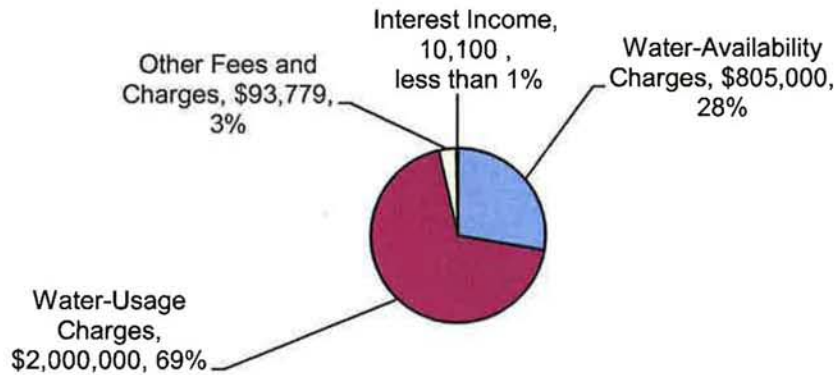
TOTAL EXPENDITURES

\$8,170,357

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DETAIL FOUND ON PAGES 26-27

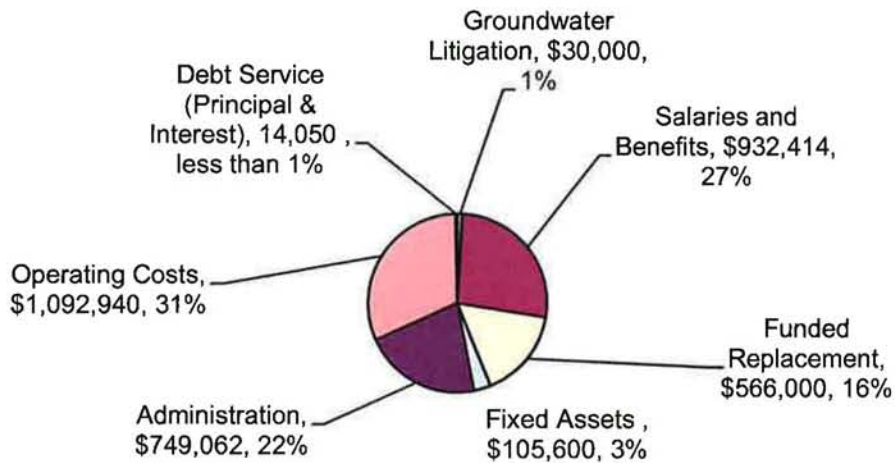
**NIPOMO COMMUNITY SERVICES DISTRICT  
WATER FUND #125  
REVENUES**



TOTAL REVENUE

\$2,908,879

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

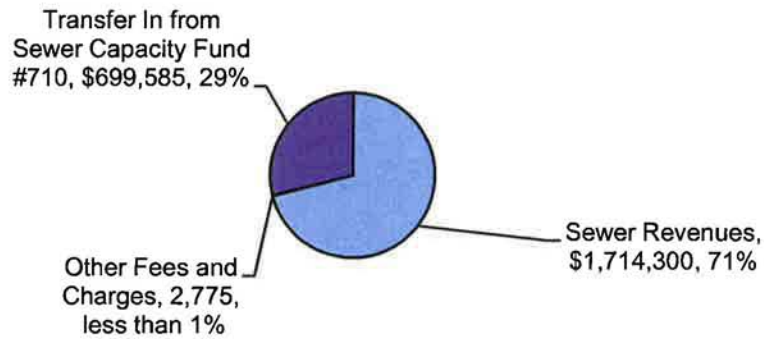


TOTAL EXPENDITURES

\$3,490,066

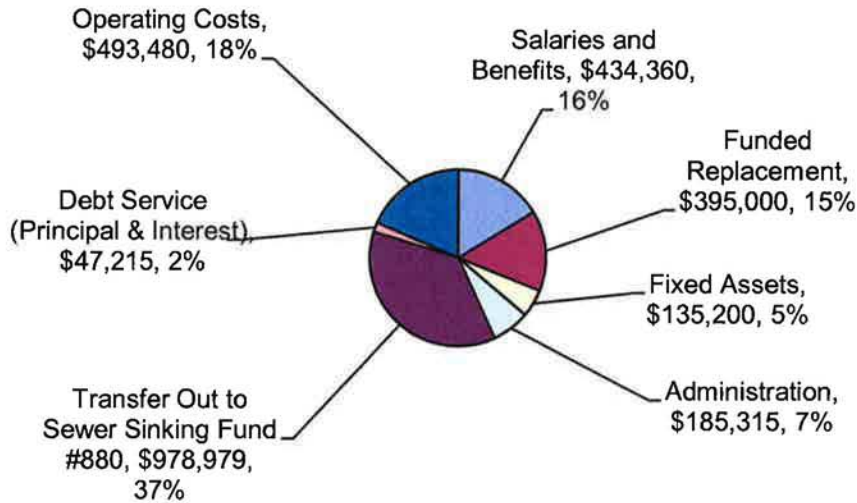
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**NIPOMO COMMUNITY SERVICES DISTRICT  
TOWN SEWER FUND #130  
REVENUES**



TOTAL REVENUE \$2,416,660

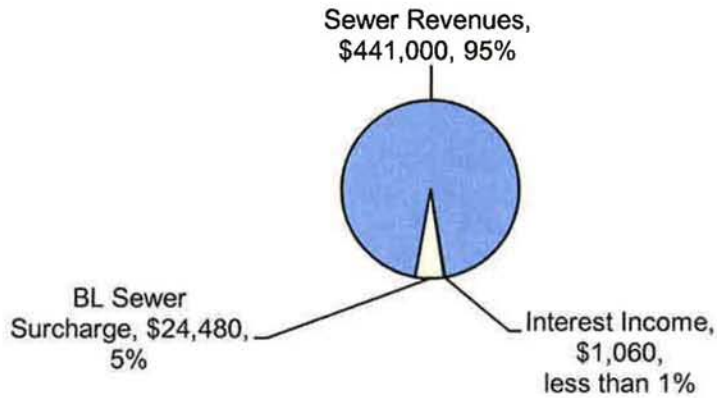
**NIPOMO COMMUNITY SERVICES DISTRICT  
TOWN SEWER FUND #130  
EXPENDITURES**



TOTAL EXPENDITURES \$2,669,549

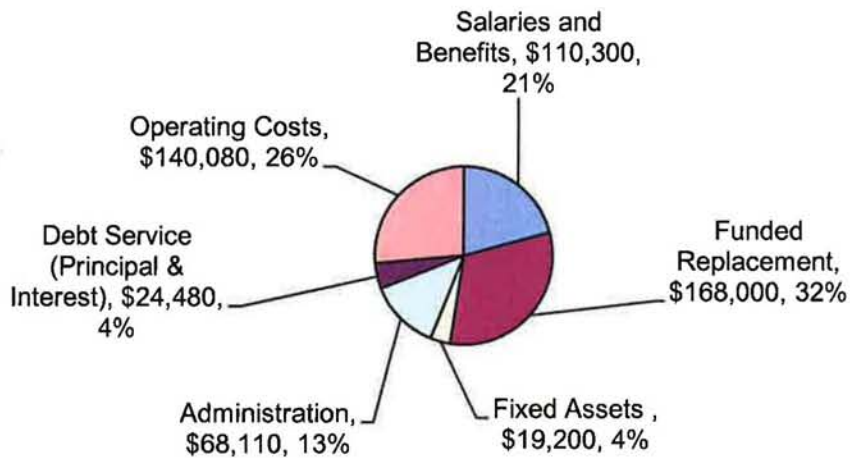
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**NIPOMO COMMUNITY SERVICES DISTRICT  
BLACKLAKE SEWER FUND #150  
REVENUES**



TOTAL REVENUE \$466,540

**NIPOMO COMMUNITY SERVICES DISTRICT  
BLACKLAKE SEWER FUND #150  
EXPENDITURES**



TOTAL EXPENDITURES \$530,170

**DRAFT**

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND  
2011-2012**

	#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	#805 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	#880 TOWN SEWER SINKING FUND BUDGET	TOTAL
<b>REVENUES</b>													
Water - Availability Charges	0	805,000	0	0	0	0	0	0	0	0	0	0	805,000
Water - Usage Charges	0	2,000,000	0	0	0	0	0	0	0	0	0	0	2,000,000
Sewer Revenues	0	0	1,714,000	441,000	0	0	0	0	0	0	0	0	2,155,000
Fees and Penalties	0	37,000	0	0	0	0	0	0	0	0	0	0	37,000
Meter and Connection Fees	0	2,200	0	0	0	0	0	0	0	0	0	0	2,200
Plan Check and Inspection Fees	0	0	300	0	0	0	0	0	0	0	0	0	300
Miscellaneous Income	6,100	28,800	0	0	0	0	14,280	0	0	0	0	0	49,180
Street Lighting/Landscape Maint Charges	0	0	0	0	18,904	8,500	0	0	0	0	0	0	27,404
Franchise Fee - Solid Waste	0	0	0	0	0	0	90,000	0	0	0	0	0	90,000
Oper Transfers In-Funded Admin	447,132	0	0	0	0	0	0	0	0	0	0	0	447,132
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	566,000	395,000	168,000	0	0	1,129,000
	453,232	2,873,000	1,714,300	441,000	18,904	8,500	90,000	14,280	566,000	395,000	168,000	0	6,742,216

<b>EXPENDITURES</b>													
<b>OPERATIONS &amp; MAINTENANCE</b>													
Wages	0	295,000	159,000	46,800	0	0	0	0	0	0	0	0	500,800
Wages - Overtime	0	33,000	11,000	6,000	0	0	0	0	0	0	0	0	50,000
Payroll Taxes	0	7,500	3,875	1,225	0	0	0	0	0	0	0	0	12,600
Retirement	0	75,494	40,400	11,100	0	0	0	0	0	0	0	0	126,994
Medical and Dental	0	105,130	58,600	18,000	0	0	0	0	0	0	0	0	181,730
Workers Comp Insurance	0	16,165	8,200	2,625	0	0	0	0	0	0	0	0	26,990
Electricity	0	525,000	170,000	50,000	22,000	150	0	0	0	0	0	0	767,150
Natural Gas-pumping	0	0	0	0	0	0	0	0	0	0	0	0	0
Chemicals	0	20,000	0	18,000	0	0	0	0	0	0	0	0	38,000
Lab Tests and Sampling	0	25,000	32,000	15,000	0	0	0	0	0	0	0	0	72,000
Operating Supplies	0	75,000	25,000	8,000	0	0	0	0	0	0	0	0	108,000
Outside Services	0	45,000	500	500	0	0	0	0	0	0	0	0	46,000
Permits and Operating Fees	0	15,000	8,000	4,500	0	0	0	0	0	0	0	0	27,500
Repairs & Maintenance	0	175,000	175,000	25,000	0	0	0	0	0	0	0	0	375,000
Repairs & Maintenance - Vehicles	0	26,400	8,800	4,800	0	0	0	0	0	0	0	0	40,000
Engineering	0	35,000	59,000	6,000	0	0	0	0	0	0	0	0	100,000
Fuel	0	23,100	7,700	4,200	0	0	0	0	0	0	0	0	35,000
Paging and Cellular Service	0	7,260	2,420	1,320	0	0	0	0	0	0	0	0	11,000
Meters - New Installations	0	1,000	0	0	0	0	0	0	0	0	0	0	1,000
Meters - Replacement Program	0	48,000	0	0	0	0	0	0	0	0	0	0	48,000
Safety Program	0	7,920	2,640	1,440	0	0	0	0	0	0	0	0	12,000
Uniforms	0	7,260	2,420	1,320	0	0	0	0	0	0	0	0	11,000
Landscape Maintenance and Water	0	0	0	0	0	7,500	0	0	0	0	0	0	7,500
Street Sweeping & Trash Pickup	0	0	0	0	0	0	2,100	0	0	0	0	0	2,100
Water Conservation/Recycling Program	0	57,000	0	0	0	0	10,000	0	0	0	0	0	67,000
Oper Transfer Out - Funded Replacement	0	566,000	395,000	168,000	0	0	0	0	0	0	0	0	1,129,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>2,191,229</b>	<b>1,169,555</b>	<b>393,830</b>	<b>22,000</b>	<b>7,650</b>	<b>12,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,796,364</b>

<b>GENERAL &amp; ADMINISTRATIVE</b>													
Wages	92,552	220,000	90,500	14,400	0	0	6,300	0	0	0	0	0	423,752
Payroll Taxes	2,000	4,600	1,750	275	0	0	200	0	0	0	0	0	8,825
Retirement	27,000	60,500	26,000	4,100	0	0	950	0	0	0	0	0	118,550
Medical and Dental	78,200	51,950	17,000	2,600	0	0	2,450	0	0	0	0	0	152,200
Other Post Employment Benefits (OPEB)	20,600	61,800	17,510	3,090	0	0	0	0	0	0	0	0	103,000
Workers Comp Insurance	750	1,275	525	85	0	0	40	0	0	0	0	0	2,675
Audit	1,600	4,800	1,360	240	0	0	0	0	0	0	0	0	8,000
Bank Charges and Credit Card Fees (new)	4,050	10,000	0	0	0	0	0	0	0	0	0	0	14,050
Computer Expense	12,560	37,680	10,676	1,884	0	0	0	0	0	0	0	0	62,800
Director Fees	5,040	15,120	4,300	760	0	0	0	0	0	0	0	0	25,220

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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND  
2011-2012**

	#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	#805 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	#880 TOWN SEWER SINKING FUND BUDGET	TOTAL
Dues and Subscriptions	3,200	9,600	2,720	480	0	0	0	0	0	0	0	0	16,000
Education and Training	3,000	9,000	2,550	450	0	0	0	0	0	0	0	0	15,000
Elections	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Liability	15,500	46,500	13,175	2,325	500	0	2,000	0	0	0	0	0	80,000
LAFCO Funding	23,000	0	0	0	0	0	0	0	0	0	0	0	23,000
Landscape and Janitorial	2,800	8,400	2,380	420	0	0	0	0	0	0	0	0	14,000
Legal - General and Special Counsel	73,000	75,000	2,000	2,000	0	0	5,000	0	0	0	0	0	157,000
Legal - Water Counsel	0	30,000	0	0	0	0	0	0	0	0	0	0	30,000
Professional Services	18,000	170,000	30,000	0	0	0	0	0	0	0	0	0	218,000
Miscellaneous	5,000	1,500	500	500	0	550	0	0	0	0	0	0	8,050
Newsletter and Mailers	0	3,300	1,100	600	0	0	0	0	0	0	0	0	5,000
Office Supplies	3,000	9,000	2,550	450	0	0	0	0	0	0	0	0	15,000
Outside Services	3,280	9,840	2,790	490	0	0	0	0	0	0	0	0	16,400
Postage	1,600	16,680	5,320	2,400	0	0	0	0	0	0	0	0	26,000
Public Notices	3,000	7,000	0	0	100	300	300	0	0	0	0	0	10,700
Repairs and Maintenance - Office	1,800	5,400	1,530	270	0	0	0	0	0	0	0	0	9,000
Repairs and Maintenance - Buildings	11,500	0	0	0	0	0	0	0	0	0	0	0	11,500
Property Taxes	0	1,035	0	0	0	0	0	0	0	0	0	0	1,035
Telephone	2,000	6,000	1,700	780	0	0	0	0	0	0	0	0	10,480
Travel and Mileage	2,700	8,100	2,295	405	0	0	0	0	0	0	0	0	13,500
Utilities - Gas, Electric and Trash	16,500	0	0	0	0	0	0	0	0	0	0	0	16,500
Oper Transfer Out - Funded Administration	0	295,107	98,369	53,656	0	0	0	0	0	0	0	0	447,132
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>433,232</b>	<b>1,179,187</b>	<b>338,600</b>	<b>92,660</b>	<b>600</b>	<b>850</b>	<b>17,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,062,369</b>
<b>OTHER REVENUES &amp; EXPENDITURES</b>													
Interest Expense - Debt Service	0	4,050	7,619	5,582	0	0	0	0	5,838	0	0	0	23,089
Principal Portion - Debt Service	0	10,000	39,596	18,898	0	0	0	0	19,941	0	0	0	88,435
Blacklake Water & Sewer Loan Surcharge	0	(25,779)	0	(24,480)	0	0	0	0	0	0	0	0	(50,259)
Transfers In and out	0	0	978,979	0	0	0	0	0	0	0	0	(978,979)	0
Sewer Capacity Fund Transfer	0	0	(699,585)	0	0	0	0	0	0	0	0	0	(699,585)
Fixed Assets	20,000	105,600	135,200	19,200	0	0	0	0	0	0	0	0	280,000
Funded Replacement Projects	0	0	0	0	0	0	0	0	473,100	1,244,000	203,000	0	1,920,100
<b>TOTAL OTHER EXPENDITURES</b>	<b>20,000</b>	<b>93,871</b>	<b>461,809</b>	<b>19,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>498,879</b>	<b>1,244,000</b>	<b>203,000</b>	<b>(978,979)</b>	<b>1,561,780</b>
<b>TOTAL EXPENDITURES</b>	<b>453,232</b>	<b>3,464,287</b>	<b>1,969,984</b>	<b>505,690</b>	<b>22,600</b>	<b>8,500</b>	<b>29,340</b>	<b>0</b>	<b>498,879</b>	<b>1,244,000</b>	<b>203,000</b>	<b>(978,979)</b>	<b>7,420,513</b>
<b>SURPLUS (DEFICIT)</b>	<b>0</b>	<b>(591,287)</b>	<b>(255,664)</b>	<b>(64,690)</b>	<b>(3,698)</b>	<b>0</b>	<b>60,660</b>	<b>14,280</b>	<b>67,121</b>	<b>(849,000)</b>	<b>(35,000)</b>	<b>978,979</b>	<b>(678,297)</b>
Interest Earnings	0	10,100	2,775	1,060	170	85	2,050	40	17,630	18,320	140	19,700	72,070
<b>NET SURPLUS OR (DEFICIT)</b>	<b>0</b>	<b>(581,187)</b>	<b>(252,889)</b>	<b>(63,630)</b>	<b>(3,526)</b>	<b>85</b>	<b>62,710</b>	<b>14,320</b>	<b>84,751</b>	<b>(830,680)</b>	<b>(34,860)</b>	<b>998,679</b>	<b>(606,227)</b>
<b>ESTIMATED FUNDS AVAILABLE</b>													
Estimated Account Balance 7/1/11	0	2,188,000	683,000	262,000	33,000	18,500	193,000	5,000	3,720,000	4,419,000	59,000	1,853,000	11,580,500
Net Surplus or (Deficit)	0	(581,187)	(252,889)	(63,630)	(3,526)	85	62,710	14,320	84,751	(830,680)	(34,860)	998,679	(606,227)
Estimated Account Balance 7/1/12	0	1,606,813	430,111	198,370	29,474	18,585	255,710	19,320	3,804,751	3,588,320	24,140	2,851,679	10,974,273

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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2011-2012**

<b>CONSOLIDATED - ALL FUNDS</b>	2009-10	2010-11	2010-11	2011-12	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
<b>REVENUES</b>					
Water - Availability Charges	805,048	803,000	805,000	805,000	0.0%
Water - Usage Charges	2,107,984	2,150,000	2,000,000	2,000,000	0.0%
Sewer Revenues	1,928,114	2,124,000	2,122,000	2,155,000	1.6%
Fees and Penalties	41,395	43,150	40,500	37,000	-8.6%
Meter and Connection Fees	1,375	0	2,200	2,200	0.0%
Plan Check and Inspection Fees	400	0	300	300	0.0%
Miscellaneous Income	183,973	47,540	100,410	49,180	-51.0%
Street Lighting/Landscape Maint Charges	27,354	27,354	27,404	27,404	0.0%
Franchise Fee - Solid Waste	92,923	89,250	90,000	90,000	0.0%
Oper Transfers In-Funded Admin	408,765	450,880	388,094	447,132	15.2%
Oper Transfers In-Funded Replacement	1,092,300	1,103,500	1,103,500	1,129,000	2.3%
<b>TOTAL REVENUES</b>	<b>6,689,631</b>	<b>6,838,674</b>	<b>6,679,408</b>	<b>6,742,216</b>	<b>0.9%</b>

<b>EXPENDITURES</b>	2009-10	2010-11	2010-11	2011-12	% CHANGE**
<b>OPERATIONS &amp; MAINTENANCE</b>	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
Wages	370,704	493,875	368,000	500,800	36.1%
Wages - Overtime	47,833	60,000	41,100	50,000	21.7%
Payroll Taxes	10,667	12,975	13,300	12,600	-5.3%
Retirement	103,064	134,970	94,200	126,994	34.8%
Medical and Dental	104,192	149,900	117,500	181,730	54.7%
Workers Comp Insurance	18,404	27,545	22,200	26,990	21.6%
Electricity-pumping	582,533	761,620	716,930	767,150	7.0%
Natural Gas-pumping	10,908	0	0	0	N/A
Chemicals	34,647	34,000	36,000	38,000	5.6%
Lab Tests and Sampling	56,581	81,900	61,700	72,000	16.7%
Operating Supplies	119,249	150,000	97,000	108,000	11.3%
Outside Services	38,848	43,020	41,600	46,000	10.6%
Permits and Operating Fees	28,487	30,225	26,939	27,500	2.1%
Repairs & Maintenance	242,688	400,000	355,000	375,000	5.6%
Repairs & Maintenance - Vehicles	22,956	29,000	32,500	40,000	23.1%
Engineering	31,426	100,000	47,500	100,000	110.5%
Fuel	26,886	45,000	32,200	35,000	8.7%
Paging and Cellular Service	7,391	10,500	10,400	11,000	5.8%
Meters - New Installations	0	5,000	0	1,000	N/A
Meters-Replacement Program	13,885	48,000	48,000	48,000	0.0%
Safety Program	0	10,000	10,600	12,000	13.2%
Uniforms	7,216	11,000	10,100	11,000	8.9%
Landscape Maintenance and Water	13,169	8,080	6,400	7,500	17.2%
Street Sweeping & Trash Pickup	2,029	2,100	2,028	2,100	3.6%
Water Conservation/Recycling Program	42,123	126,500	30,000	67,000	123.3%
Oper Transfer Out - Funded Replacement	1,092,300	1,103,500	1,103,500	1,129,000	2.3%
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>3,028,186</b>	<b>3,878,710</b>	<b>3,324,697</b>	<b>3,796,364</b>	<b>14.2%</b>

\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

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**CONSOLIDATED - ALL FUNDS  
CONTINUED**

GENERAL & ADMINISTRATIVE	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	445,561	460,970	426,962	423,752	-0.8%
Payroll Taxes	11,516	8,895	11,648	8,825	-24.2%
Retirement	111,032	129,547	99,178	118,550	19.5%
Medical and Dental	116,872	141,050	128,695	152,200	18.3%
Other Post Employment Benefits (OPEB)	113,000	103,000	103,000	103,000	0.0%
Workers Comp Insurance	(3,706)	2,810	2,706	2,675	-1.1%
Audit	8,000	8,000	8,000	8,000	0.0%
Bank Charges and Credit Card Fees (new)	2,633	4,050	4,100	14,050	242.7%
Computer Expense	48,429	62,000	59,750	62,800	5.1%
Director Fees	19,723	25,220	20,000	25,220	26.1%
Dues and Subscriptions	21,086	16,000	15,600	16,000	2.6%
Education and Training	4,215	25,500	8,700	15,000	72.4%
Elections	0	5,500	356	0	-100.0%
Insurance - Liability	58,191	75,000	79,040	80,000	1.2%
LAFCO Funding	23,359	25,000	20,029	23,000	14.8%
Landscape and Janitorial	12,431	14,000	12,420	14,000	12.7%
Legal - General and Special Counsel	137,885	165,000	111,500	157,000	40.8%
Legal - Water Counsel	43,383	75,000	25,000	30,000	20.0%
Professional Services	196,628	177,000	165,000	218,000	32.1%
Miscellaneous	5,914	7,500	7,300	8,050	10.3%
Newsletter and Mailers	2,767	13,000	0	5,000	N/A
Office Supplies	15,791	20,000	12,200	15,000	23.0%
Outside Services	14,899	13,505	11,850	16,400	38.4%
Postage	18,104	29,920	17,100	26,000	52.0%
Public Notices	5,762	15,700	6,700	10,700	59.7%
Repairs and Maintenance - Office Equip	6,987	9,000	9,005	9,000	-0.1%
Repairs and Maintenance - Office Bldg	24,289	13,000	5,000	11,500	130.0%
Property Taxes	1,070	1,080	1,025	1,035	1.0%
Telephone	9,587	10,180	9,900	10,480	5.9%
Travel and Mileage	8,228	18,500	4,900	13,500	175.5%
Utilities-Gas, Electric, Trash	13,778	15,500	16,000	16,500	3.1%
Oper Transfer Out - Funded Administration	408,765	450,881	395,694	447,132	13.0%
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>1,906,179</b>	<b>2,141,308</b>	<b>1,798,358</b>	<b>2,062,369</b>	<b>14.7%</b>

**OTHER REVENUES & EXPENDITURES**

Interest Expense - Debt Service	21,252	27,591	27,591	23,089	-16.3%
Principal Portion - Debt Service	10,000	85,382	85,382	88,435	3.6%
Blacklake Water & Sewer Loan Surcharge	(49,663)	(50,259)	(50,259)	(50,259)	0.0%
Transfers In and Out	195,458	0	0	0	N/A
Sewer Capacity Fund Transfer	0	(699,585)	(699,585)	(699,585)	0.0%
Fixed Assets (1)	0	212,000	97,000	280,000	188.7%
Funded Replacement Projects (2)	0	2,144,700	465,000	1,920,100	312.9%
<b>TOTAL OTHER EXPENDITURES</b>	<b>177,047</b>	<b>1,719,829</b>	<b>(74,871)</b>	<b>1,561,780</b>	<b>2186.0%</b>

<b>TOTAL EXPENDITURES</b>	<b>5,111,412</b>	<b>7,739,847</b>	<b>5,048,184</b>	<b>7,420,513</b>	<b>47.0%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>1,578,219</b>	<b>(901,173)</b>	<b>1,631,224</b>	<b>(678,297)</b>	<b>-141.6%</b>
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Interest Earnings	73,742	58,800	53,435	72,070	34.9%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>1,651,961</b>	<b>(842,373)</b>	<b>1,684,659</b>	<b>(606,227)</b>	<b>-136.0%</b>
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(1) See Detailed Sheet on Page 52

(2) See Detailed Sheet on Page 53

\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2010-2011**

<b>ADMINISTRATION FUND #110</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
<b>REVENUES</b>					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	15,107	5,800	10,500	6,100	-41.9%
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	408,765	450,880	388,094	447,132	15.2%
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>423,872</b>	<b>456,680</b>	<b>398,594</b>	<b>453,232</b>	<b>13.7%</b>

<b>EXPENDITURES</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
<b>OPERATIONS &amp; MAINTENANCE</b>					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	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
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

\*\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

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**ADMINISTRATION FUND #110  
CONTINUED**

GENERAL & ADMINISTRATIVE	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	91,374	98,275	87,500	92,552	5.8%
Payroll Taxes	2,715	1,850	2,500	2,000	-20.0%
Retirement	21,949	28,000	19,000	27,000	42.1%
Medical and Dental	57,680	68,525	62,000	78,200	26.1%
Other Post Employment Benefits (OPEB)	22,600	20,600	20,600	20,600	0.0%
Workers Comp Insurance	496	700	700	750	7.1%
Audit	1,600	1,600	1,600	1,600	0.0%
Bank Charges and Fees	2,318	3,750	3,700	4,050	9.5%
Computer Expense	9,295	12,400	12,000	12,560	4.7%
Director Fees	3,895	5,040	3,900	5,040	29.2%
Dues and Subscriptions	3,677	3,200	3,200	3,200	0.0%
Education and Training	615	5,100	2,500	3,000	20.0%
Elections	0	1,100	70	0	-100.0%
Insurance - Liability	7,768	14,500	15,240	15,500	1.7%
LAFCO Funding	23,359	25,000	20,029	23,000	14.8%
Landscape and Janitorial	2,486	2,800	2,500	2,800	12.0%
Legal - General and Special Counsel	88,716	73,000	73,000	73,000	0.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	27,464	7,000	0	18,000	N/A
Miscellaneous	3,742	5,000	4,800	5,000	4.2%
Newsletter and Mailers	334	2,400	0	0	N/A
Office Supplies	3,259	4,000	2,900	3,000	3.4%
Outside Services	2,019	2,700	2,500	3,280	31.2%
Postage	912	2,200	1,500	1,600	6.7%
Public Notices	2,749	5,000	3,500	3,000	-14.3%
Repairs and Maintenance - Office Equip	1,397	1,800	2,055	1,800	-12.4%
Repairs and Maintenance - Office Bldg	24,289	13,000	5,000	11,500	130.0%
Property Taxes	0	0	0	0	N/A
Telephone	1,758	1,940	1,800	2,000	11.1%
Travel and Mileage	1,628	3,700	1,500	2,700	80.0%
Utilities - Gas, Electric and Trash	13,778	15,500	16,000	16,500	3.1%
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>423,872</b>	<b>429,680</b>	<b>371,594</b>	<b>433,232</b>	<b>16.6%</b>

**OTHER REVENUES & EXPENDITURES**

Interest Expense - Debt Service	0	0	0	0	N/A
Principal Portion - Debt Service	0	0	0	0	N/A
Blacklake Water & 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)	0	27,000	27,000	20,000	-25.9%
Funded Replacement Projects	0	0	0	0	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>27,000</b>	<b>27,000</b>	<b>20,000</b>	<b>-25.9%</b>

<b>TOTAL EXPENDITURES</b>	<b>423,872</b>	<b>456,680</b>	<b>398,594</b>	<b>453,232</b>	<b>13.7%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
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<b>Interest Earnings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
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\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable  
(1) See Detailed Sheet on Page 52

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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2011-2012**

<b>WATER FUND #125</b>	2009-10	2010-11	2010-11	2011-12	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
<b>REVENUES</b>					
Water - Availability Charges	805,048	803,000	805,000	805,000	0.0%
Water - Usage Charges	2,107,984	2,150,000	2,000,000	2,000,000	0.0%
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	41,395	43,150	40,500	37,000	-8.6%
Meter and Connection Fees	1,375	0	2,200	2,200	0.0%
Plan Check and Inspection Fees	100	0	0	0	N/A
Miscellaneous Income	155,035	27,600	75,000	28,800	-61.6%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>3,110,937</b>	<b>3,023,750</b>	<b>2,922,700</b>	<b>2,873,000</b>	<b>-1.7%</b>

<b>EXPENDITURES</b>	2009-10	2010-11	2010-11	2011-12	% CHANGE**
<b>OPERATIONS &amp; MAINTENANCE</b>	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
Wages	250,346	289,850	255,000	295,000	15.7%
Wages - Overtime	31,859	39,600	28,000	33,000	17.9%
Payroll Taxes	7,102	7,580	9,800	7,500	-23.5%
Retirement	70,287	79,500	66,000	75,494	14.4%
Medical and Dental	72,921	87,700	86,000	105,130	22.2%
Workers Comp Insurance	12,520	16,500	15,500	16,165	4.3%
Electricity-pumping	409,580	565,000	500,000	525,000	5.0%
Natural Gas-pumping	10,908	0	0	0	N/A
Chemicals	9,259	9,000	19,000	20,000	5.3%
Lab Tests and Sampling	15,173	31,500	18,000	25,000	38.9%
Operating Supplies	75,714	110,000	70,000	75,000	7.1%
Outside Services	36,137	42,000	41,000	45,000	9.8%
Permits and Operating Fees	14,908	15,000	15,000	15,000	0.0%
Repairs & Maintenance	112,929	200,000	185,000	175,000	-5.4%
Repairs & Maintenance - Vehicles	14,940	19,140	21,000	26,400	25.7%
Engineering	12,287	35,000	20,000	35,000	75.0%
Fuel	17,745	29,700	21,000	23,100	10.0%
Paging and Cellular Service	4,878	6,930	6,900	7,260	5.2%
Meters - New Installations	0	5,000	0	1,000	N/A
Meters - Replacement Program	13,885	48,000	48,000	48,000	0.0%
Safety Program	0	6,600	7,000	7,920	13.1%
Uniforms	4,762	7,260	6,500	7,260	11.7%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	38,614	125,000	30,000	57,000	90.0%
Oper Transfer Out - Funded Replacement	700,000	700,000	700,000	566,000	-19.1%
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>1,936,754</b>	<b>2,475,860</b>	<b>2,168,700</b>	<b>2,191,229</b>	<b>1.0%</b>

\*\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

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**WATER FUND #125  
CONTINUED**

GENERAL & ADMINISTRATIVE	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	231,835	240,800	225,000	220,000	-2.2%
Payroll Taxes	5,193	4,720	6,000	4,600	-23.3%
Retirement	60,606	67,420	55,000	60,500	10.0%
Medical and Dental	41,736	49,700	47,000	51,950	10.5%
Other Post Employment Benefits (OPEB)	67,800	61,800	61,800	61,800	0.0%
Workers Comp Insurance	(3,335)	1,400	1,300	1,275	-1.9%
Audit	4,800	4,800	4,800	4,800	0.0%
Bank Charges and Credit Card Fees (new)	315	300	400	10,000	2400.0%
Computer Expense	29,028	37,200	36,000	37,680	4.7%
Director Fees	11,745	15,120	12,000	15,120	26.0%
Dues and Subscriptions	12,316	9,600	9,500	9,600	1.1%
Education and Training	2,388	15,300	5,000	9,000	80.0%
Elections	0	3,300	215	0	-100.0%
Insurance - Liability	34,048	43,500	46,000	46,500	1.1%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	7,459	8,400	7,500	8,400	12.0%
Legal - General and Special Counsel	46,384	75,000	35,000	75,000	114.3%
Legal - Water Counsel	43,383	75,000	25,000	30,000	20.0%
Professional Services	163,484	170,000	165,000	170,000	3.0%
Miscellaneous	2,152	1,500	1,500	1,500	0.0%
Newsletter and Mailers	1,827	7,200	0	3,300	N/A
Office Supplies	9,405	12,000	7,000	9,000	28.6%
Outside Services	9,977	8,100	7,000	9,840	40.6%
Postage	10,513	18,400	9,500	16,680	75.6%
Public Notices	2,478	9,000	2,500	7,000	180.0%
Repairs and Maintenance - Office Equip	4,192	5,400	5,200	5,400	3.8%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	1,070	1,080	1,025	1,035	1.0%
Telephone	5,612	5,820	5,800	6,000	3.4%
Travel and Mileage	5,102	11,100	2,500	8,100	224.0%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	269,785	297,581	261,158	295,107	13.0%
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>1,081,298</b>	<b>1,260,541</b>	<b>1,045,698</b>	<b>1,179,187</b>	<b>12.8%</b>

**OTHER REVENUES & EXPENDITURES**

Interest Expense - Debt Service	11,927	5,500	5,500	4,050	-26.4%
Principal Portion - Debt Service	10,000	10,000	10,000	10,000	0.0%
Blacklake Water & Sewer Loan Surcharge	(25,159)	(25,779)	(25,779)	(25,779)	0.0%
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Assets Purchases (1)	0	75,900	0	105,600	N/A
Funded Replacement Projects	0	0	0	0	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>(3,232)</b>	<b>65,621</b>	<b>(10,279)</b>	<b>93,871</b>	<b>1013.2%</b>

<b>TOTAL EXPENDITURES</b>	<b>3,014,820</b>	<b>3,802,022</b>	<b>3,204,119</b>	<b>3,464,287</b>	<b>8.1%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>96,117</b>	<b>(778,272)</b>	<b>(281,419)</b>	<b>(591,287)</b>	<b>110.1%</b>
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Interest Earnings	15,050	13,000	11,000	10,100	-8.2%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>111,167</b>	<b>(765,272)</b>	<b>(270,419)</b>	<b>(581,187)</b>	<b>114.9%</b>
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\*\*\* Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable  
(1) See Detailed Sheet on Page 52

Estimated Cash Balance 7/1/11	2,188,000
Net Surplus or (Deficit)	<u>(581,187)</u>
Estimated Cash Balance 6/30/12	<u>1,606,813</u>

Cash Reserve Goal at 6/30/12	<u>812,615</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2011-2012**

<b>TOWN SEWER FUND #130</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
<b>REVENUES</b>					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	1,562,388	1,710,000	1,710,000	1,714,000	0.2%
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	300	0	300	300	0.0%
Miscellaneous Income	0	0	770	0	-100.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>1,562,688</b>	<b>1,710,000</b>	<b>1,711,070</b>	<b>1,714,300</b>	<b>0.2%</b>

<b>EXPENDITURES</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
<b>OPERATIONS &amp; MAINTENANCE</b>					
Wages	80,459	155,725	74,000	159,000	114.9%
Wages - Overtime	10,066	13,200	8,500	11,000	29.4%
Payroll Taxes	2,528	4,170	2,400	3,875	61.5%
Retirement	21,711	42,100	18,200	40,400	122.0%
Medical and Dental	20,389	48,500	20,000	58,600	193.0%
Workers Comp Insurance	3,822	8,260	4,500	8,200	82.2%
Electricity-Pumps and blowers	122,866	140,000	150,000	170,000	13.3%
Natural Gas	0	0	0	0	N/A
Chemicals	4,325	0	0	0	N/A
Lab Tests and Sampling	27,987	36,750	29,500	32,000	8.5%
Operating Supplies	31,738	30,000	20,000	25,000	25.0%
Outside Services	2,518	660	500	500	0.0%
Permits and Operating Fees	9,210	10,500	7,700	8,000	3.9%
Repairs & Maintenance	122,243	175,000	150,000	175,000	16.7%
Repairs & Maintenance - Vehicles	5,284	6,380	8,000	8,800	10.0%
Engineering	16,421	59,000	26,000	59,000	126.9%
Fuel	5,915	9,900	7,200	7,700	6.9%
Paging and Cellular Service	1,626	2,310	2,300	2,420	5.2%
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Safety Program	0	2,200	2,300	2,640	14.8%
Uniforms	1,588	2,420	2,400	2,420	0.8%
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	372,300	383,500	383,500	395,000	3.0%
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>862,996</b>	<b>1,130,575</b>	<b>917,000</b>	<b>1,169,555</b>	<b>27.5%</b>

\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

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**TOWN SEWER FUND #130  
CONTINUED**

GENERAL & ADMINISTRATIVE	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	90,367	89,650	85,000	90,500	6.5%
Payroll Taxes	2,727	1,670	2,500	1,750	-30.0%
Retirement	20,633	25,100	18,000	26,000	44.4%
Medical and Dental	11,245	15,900	13,000	17,000	30.8%
Other Post Employment Benefits (OPEB)	19,210	17,510	17,510	17,510	0.0%
Workers Comp Insurance	(1,041)	520	500	525	5.0%
Audit	1,360	1,360	1,360	1,360	0.0%
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	8,428	10,540	10,000	10,676	6.8%
Director Fees	3,470	4,300	3,500	4,300	22.9%
Dues and Subscriptions	4,064	2,700	2,500	2,720	8.8%
Education and Training	1,010	4,335	1,000	2,550	155.0%
Elections	0	935	60	0	-100.0%
Insurance - Liability	11,263	12,325	13,000	13,175	1.3%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	2,113	2,380	2,020	2,380	17.8%
Legal - General and Special Counsel	2,785	10,000	2,000	2,000	0.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	3,675	0	0	30,000	N/A
Miscellaneous	20	500	500	500	0.0%
Newsletter and Mailers	515	2,040	0	1,100	N/A
Office Supplies	2,686	3,400	1,800	2,550	41.7%
Outside Services	2,581	2,300	2,000	2,790	39.5%
Postage	5,660	5,830	5,000	5,320	6.4%
Public Notices	0	1,000	0	0	N/A
Repairs and Maintenance - Office Equip	1,188	1,530	1,500	1,530	2.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	1,499	1,650	1,600	1,700	6.3%
Travel and Mileage	1,273	3,145	800	2,295	186.9%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	89,928	99,194	87,053	98,369	13.0%
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>286,659</b>	<b>319,814</b>	<b>272,203</b>	<b>338,600</b>	<b>24.4%</b>

**OTHER REVENUES & EXPENDITURES**

Interest Expense - Debt Service (Vac Con)	2,469	9,434	9,434	7,619	-19.2%
Principal Portion - Debt Service (Vac Con)	0	37,780	37,780	39,596	4.8%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	181,510	978,979	978,979	978,979	0.0%
Sewer Capacity Fund Transfer In	0	(699,585)	(699,585)	(699,585)	0.0%
Fixed Asset Purchases (1)	0	95,300	70,000	135,200	93.1%
Funded Replacement Projects	0	0	0	0	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>183,979</b>	<b>421,908</b>	<b>396,608</b>	<b>461,809</b>	<b>16.4%</b>

<b>TOTAL EXPENDITURES</b>	<b>1,333,634</b>	<b>1,872,297</b>	<b>1,585,811</b>	<b>1,969,964</b>	<b>24.2%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>229,054</b>	<b>(162,297)</b>	<b>125,259</b>	<b>(255,664)</b>	<b>177.8%</b>
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<b>Interest Earnings</b>	<b>2,548</b>	<b>1,900</b>	<b>2,600</b>	<b>2,775</b>	<b>6.7%</b>
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>231,602</b>	<b>(160,397)</b>	<b>127,859</b>	<b>(252,889)</b>	<b>193.6%</b>
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\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/11	683,000
Net Surplus or (Deficit)	(252,889)
Estimated Cash Balance 6/30/12	<u>430,111</u>

(1) See Detailed Sheet on Page 52

Cash Reserve Goal at 6/30/12	<u>193,639</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2011-2012**

**BLACKLAKE SEWER FUND #150**

	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
<b>REVENUES</b>					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	365,726	414,000	412,000	441,000	7.0%
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>365,726</b>	<b>414,000</b>	<b>412,000</b>	<b>441,000</b>	<b>7.0%</b>

	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
<b>EXPENDITURES</b>					
<b>OPERATIONS &amp; MAINTENANCE</b>					
Wages	39,899	48,300	39,000	46,800	20.0%
Wages - Overtime	5,908	7,200	4,600	6,000	30.4%
Payroll Taxes	1,037	1,225	1,100	1,225	11.4%
Retirement	11,066	13,370	10,000	11,100	11.0%
Medical and Dental	10,882	13,700	11,500	18,000	56.5%
Workers Comp Insurance	2,062	2,785	2,200	2,625	19.3%
Electricity-Pumps and blowers	28,118	35,000	45,000	50,000	11.1%
Natural Gas	0	0	0	0	N/A
Chemicals	21,063	25,000	17,000	18,000	5.9%
Lab Tests and Sampling	13,421	13,650	14,200	15,000	5.6%
Operating Supplies	11,797	10,000	7,000	8,000	14.3%
Outside Services	193	360	100	500	400.0%
Permits and Operating Fees	4,369	4,725	4,239	4,500	6.2%
Repairs & Maintenance	7,516	25,000	20,000	25,000	25.0%
Repairs & Maintenance - Vehicles	2,732	3,480	3,500	4,800	37.1%
Engineering	2,718	6,000	1,500	6,000	300.0%
Fuel	3,226	5,400	4,000	4,200	5.0%
Paging and Cellular Service	887	1,260	1,200	1,320	10.0%
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Safety Program	0	1,200	1,300	1,440	10.8%
Uniforms	866	1,320	1,200	1,320	10.0%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	20,000	20,000	20,000	168,000	740.0%
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>187,760</b>	<b>238,975</b>	<b>208,639</b>	<b>393,830</b>	<b>88.8%</b>

\*\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

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**BLACKLAKE SEWER FUND #150  
CONTINUED**

GENERAL & ADMINISTRATIVE	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	14,647	14,470	13,500	14,400	6.7%
Payroll Taxes	505	270	400	275	-31.3%
Retirement	3,171	4,050	3,000	4,100	36.7%
Medical and Dental	1,896	2,475	2,300	2,600	13.0%
Other Post Employment Benefits (OPEB)	3,390	3,090	3,090	3,090	0.0%
Workers Comp Insurance	80	85	110	85	-22.7%
Audit	240	240	240	240	0.0%
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	1,678	1,860	1,750	1,884	7.7%
Director Fees	613	760	600	760	26.7%
Dues and Subscriptions	1,029	500	400	480	20.0%
Education and Training	202	765	200	450	125.0%
Elections	0	165	11	0	-100.0%
Insurance - Liability	2,612	2,175	2,300	2,325	1.1%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	373	420	400	420	5.0%
Legal - General and Special Counsel	0	2,000	500	2,000	300.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	2,005	0	0	0	N/A
Miscellaneous	0	500	500	500	0.0%
Newsletter and Mailers	91	360	0	600	N/A
Office Supplies	441	600	500	450	-10.0%
Outside Services	40	405	350	490	40.0%
Postage	1,019	2,490	1,100	2,400	118.2%
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	210	270	250	270	8.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	718	770	700	780	11.4%
Travel and Mileage	225	555	100	405	305.0%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	49,052	54,106	47,483	53,656	13.0%
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>84,237</b>	<b>93,381</b>	<b>79,784</b>	<b>92,660</b>	<b>16.1%</b>

**OTHER REVENUES & EXPENDITURES**

Interest Expense - Debt Service	6,856	6,230	6,230	5,582	-10.4%
Principal Portion - Debt Service	0	18,250	18,250	18,898	3.6%
Blacklake Water & Sewer Loan Surcharge	(24,504)	(24,480)	(24,480)	(24,480)	0.0%
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases (1)	0	13,800	0	19,200	N/A
Funded Replacement Projects	0	0	0	0	N/A
<b>TOTAL OTHER EXPENDITURES</b>	<b>(17,648)</b>	<b>13,800</b>	<b>0</b>	<b>19,200</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>254,349</b>	<b>346,156</b>	<b>288,423</b>	<b>505,690</b>	<b>75.3%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>111,377</b>	<b>67,844</b>	<b>123,577</b>	<b>(64,690)</b>	<b>-94.0%</b>
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Interest Earnings	893	700	960	1,060	10.4%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>112,270</b>	<b>68,544</b>	<b>124,537</b>	<b>(63,630)</b>	<b>-99.9%</b>
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\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/11	262,000
Net Surplus or (Deficit)	(63,630)
Estimated Cash Balance 6/30/12	<u>198,370</u>

(1) See Detailed Sheet on Page 52

Cash Reserve Goal at 6/30/12	<u>56,458</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2011-2012**

**STREET LIGHTING FUND #200**

	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
<b>REVENUES</b>					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	18,904	18,904	18,904	18,904	0.0%
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>18,904</b>	<b>18,904</b>	<b>18,904</b>	<b>18,904</b>	<b>0.0%</b>

	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
<b>EXPENDITURES</b>					
<b>OPERATIONS &amp; MAINTENANCE</b>					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-Streetlights	21,852	21,500	21,780	22,000	1.0%
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
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>21,852</b>	<b>21,500</b>	<b>21,780</b>	<b>22,000</b>	<b>1.0%</b>

\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

**STREET LIGHTING FUND #200  
CONTINUED**

GENERAL & ADMINISTRATIVE	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	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	45	100	100	100	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>545</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>0.0%</b>

**OTHER REVENUES & EXPENDITURES**

Interest Expense - Debt Service	0	0	0	0	N/A
Principal Portion - Debt Service	0	0	0	0	N/A
Blacklake Water & 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
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>22,397</b>	<b>22,100</b>	<b>22,380</b>	<b>22,600</b>	<b>1.0%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>(3,493)</b>	<b>(3,196)</b>	<b>(3,476)</b>	<b>(3,696)</b>	<b>-82.6%</b>
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<b>Interest Earnings</b>	<b>241</b>	<b>200</b>	<b>160</b>	<b>170</b>	<b>6.3%</b>
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>(3,252)</b>	<b>(2,996)</b>	<b>(3,316)</b>	<b>(3,526)</b>	<b>6.3%</b>
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\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/11	33,000
Net Surplus or (Deficit)	(3,526)
Estimated Cash Balance 6/30/12	<u>29,474</u>

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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2011-2012**

<b>STREET LANDSCAPE MAINT DISTRICT FUND #250 REVENUES</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 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	8,450	8,450	8,500	8,500	0.0%
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>8,450</b>	<b>8,450</b>	<b>8,500</b>	<b>8,500</b>	<b>0.0%</b>

<b>EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 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	117	120	150	150	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
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	13,169	8,080	6,400	7,500	17.2%
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>13,286</b>	<b>8,200</b>	<b>6,550</b>	<b>7,650</b>	<b>16.8%</b>

\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

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

GENERAL & ADMINISTRATIVE	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	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	550	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	299	300	300	300	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>299</b>	<b>300</b>	<b>300</b>	<b>850</b>	<b>183.3%</b>

**OTHER REVENUES & EXPENDITURES**

Interest Expense - Debt Service	0	0	0	0	N/A
Principal Portion - Debt Service	0	0	0	0	N/A
Blacklake Water & 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
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>13,585</b>	<b>8,500</b>	<b>6,850</b>	<b>8,500</b>	<b>24.1%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>(5,135)</b>	<b>(50)</b>	<b>1,650</b>	<b>0</b>	<b>-100.0%</b>
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<b>Interest Earnings</b>	<b>119</b>	<b>100</b>	<b>75</b>	<b>85</b>	<b>13.3%</b>
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>(5,016)</b>	<b>50</b>	<b>1,725</b>	<b>85</b>	<b>-95.1%</b>
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\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/11	18,500
Net Surplus or (Deficit)	85
Estimated Cash Balance 6/30/12	<u>18,585</u>

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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2011-2012**

<b>SOLID WASTE FUND #300</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
<b>REVENUES</b>					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	92,923	89,250	90,000	90,000	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>92,923</b>	<b>89,250</b>	<b>90,000</b>	<b>90,000</b>	<b>0.0%</b>

<b>EXPENDITURES</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
<b>OPERATIONS &amp; MAINTENANCE</b>					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	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
Safety 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	2,029	2,100	2,028	2,100	3.6%
Recycling/Solid Waste Programs	3,509	1,500	0	10,000	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>5,538</b>	<b>3,600</b>	<b>2,028</b>	<b>12,100</b>	<b>496.6%</b>

\*\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

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**SOLID WASTE FUND #300  
CONTINUED**

GENERAL & ADMINISTRATIVE	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	17,338	17,775	15,962	6,300	-60.5%
Payroll Taxes	376	385	248	200	-19.4%
Retirement	4,673	4,977	4,178	950	-77.3%
Medical and Dental	4,315	4,450	4,395	2,450	-44.3%
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	94	105	96	40	-58.3%
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	0	5,000	1,000	5,000	400.0%
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	1,000	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	282	0	0	0	N/A
Postage	0	1,000	0	0	N/A
Public Notices	191	300	300	300	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 -Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>29,269</b>	<b>36,992</b>	<b>28,179</b>	<b>17,240</b>	<b>-38.8%</b>

**OTHER REVENUES & EXPENDITURES**

Interest Expense - Debt Service	0	0	0	0	N/A
Principal Portion - Debt Service	0	0	0	0	N/A
Blacklake Water & 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
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>34,807</b>	<b>40,592</b>	<b>30,207</b>	<b>29,340</b>	<b>-2.9%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>58,116</b>	<b>48,658</b>	<b>59,793</b>	<b>60,660</b>	<b>1.5%</b>
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Interest Earnings	4,039	3,300	3,200	2,050	-35.9%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>62,155</b>	<b>51,958</b>	<b>62,993</b>	<b>62,710</b>	<b>-0.4%</b>
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\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/11	193,000
Net Surplus or (Deficit)	62,710
Estimated Cash Balance 6/30/12	<u>255,710</u>

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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2011-2012**

<b>DRAINAGE FUND #400</b>	2009-10	2010-11	2010-11	2011-12	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
<b>REVENUES</b>					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	13,831	14,140	14,140	14,280	1.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>13,831</b>	<b>14,140</b>	<b>14,140</b>	<b>14,280</b>	<b>1.0%</b>

<b>EXPENDITURES</b>	2009-10	2010-11	2010-11	2011-12	% CHANGE**
<b>OPERATIONS &amp; MAINTENANCE</b>	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

\*\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

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**DRAINAGE FUND #400  
CONTINUED**

GENERAL & ADMINISTRATIVE	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**OTHER REVENUES & EXPENDITURES**

Interest Expense - Debt Service	0	0	0	0	N/A
Principal Portion - Debt Service	0	0	0	0	N/A
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	13,948	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
<b>TOTAL OTHER EXPENDITURES</b>	<b>13,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

<b>TOTAL EXPENDITURES</b>	<b>13,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
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<b>SURPLUS (DEFICIT)</b>	<b>(117)</b>	<b>14,140</b>	<b>14,140</b>	<b>14,280</b>	<b>1.0%</b>
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Interest Earnings	77	50	40	40	0.0%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>(40)</b>	<b>14,190</b>	<b>14,180</b>	<b>14,320</b>	<b>1.0%</b>
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\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/11	5,000
Net Surplus or (Deficit)	<u>14,320</u>
Estimated Cash Balance 6/30/12	<u><u>19,320</u></u>

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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2011-2012**

<b>FUNDED REPLACEMENT - WATER FUND #805 REVENUES</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 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	700,000	700,000	700,000	566,000	-19.1%
<b>TOTAL REVENUES</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>566,000</b>	<b>-19.1%</b>

<b>EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 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
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

\*\*\*% Change compares the 2011-12 Proposed  
to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

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**FUNDED REPLACEMENT -  
WATER FUND #805 CONTINUED**  
GENERAL & ADMINISTRATIVE

	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**OTHER REVENUES & EXPENDITURES**

Interest Expense - Debt Service	0	6,427	6,427	5,838	-9.2%
Principal Portion - Debt Service	0	19,352	19,352	19,941	3.0%
Blacklake Water & 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	833,100	275,000	473,100	72.0%
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>858,879</b>	<b>300,779</b>	<b>498,879</b>	<b>65.9%</b>

<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>858,879</b>	<b>300,779</b>	<b>498,879</b>	<b>65.9%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>700,000</b>	<b>(158,879)</b>	<b>399,221</b>	<b>67,121</b>	<b>-83.2%</b>
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Interest Earnings	27,683	18,000	17,000	17,630	3.7%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>727,683</b>	<b>(140,879)</b>	<b>416,221</b>	<b>84,751</b>	<b>-79.6%</b>
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\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable  
(1) See Detailed Sheet on Page 53

Estimated Cash Balance 7/1/11	3,720,000
Net Surplus or (Deficit)	84,751
Estimated Cash Balance 6/30/12	<u>3,804,751</u>

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2011-2012**

<b>FUNDED REPLACEMENT - TOWN SEWER FUND #810 REVENUES</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 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	372,300	383,500	383,500	395,000	3.0%
<b>TOTAL REVENUES</b>	<b>372,300</b>	<b>383,500</b>	<b>383,500</b>	<b>395,000</b>	<b>3.0%</b>

<b>EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 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
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

\*\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

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

GENERAL & ADMINISTRATIVE	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**OTHER REVENUES & EXPENDITURES**

Interest Expense - Debt Service	0	0	0	0	N/A
Principal Portion - Debt Service	0	0	0	0	N/A
Blacklake Water & 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	1,259,000	100,000	1,244,000	1144.0%
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>1,259,000</b>	<b>100,000</b>	<b>1,244,000</b>	<b>1144.0%</b>

<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,259,000</b>	<b>100,000</b>	<b>1,244,000</b>	<b>1144.0%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>372,300</b>	<b>(875,500)</b>	<b>283,500</b>	<b>(849,000)</b>	<b>-399.5%</b>
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Interest Earnings	23,092	19,450	18,400	18,320	-0.4%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>395,392</b>	<b>(856,050)</b>	<b>301,900</b>	<b>(830,680)</b>	<b>-375.2%</b>
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\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/11	4,419,000
Net Surplus or (Deficit)	(830,680)
Estimated Cash Balance 6/30/12	<u>3,588,320</u>

(1) See Detailed Sheet on Page 53

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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2011-2012**

<b>FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 REVENUES</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 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	20,000	20,000	20,000	168,000	740.0%
<b>TOTAL REVENUES</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>168,000</b>	<b>740.0%</b>

<b>EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 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
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

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

	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**OTHER REVENUES & EXPENDITURES**

Interest Expense - Debt Service	0	0	0	0	N/A
Principal Portion - Debt Service	0	0	0	0	N/A
Blacklake Water & 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	52,600	90,000	203,000	125.6%
<b>TOTAL OTHER EXPENDITURES</b>	<b>0</b>	<b>52,600</b>	<b>90,000</b>	<b>203,000</b>	<b>125.6%</b>

<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>52,600</b>	<b>90,000</b>	<b>203,000</b>	<b>125.6%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>20,000</b>	<b>(32,600)</b>	<b>(70,000)</b>	<b>(35,000)</b>	<b>-50.0%</b>
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Interest Earnings	0	0	0	140	N/A
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>20,000</b>	<b>(32,600)</b>	<b>(70,000)</b>	<b>(34,860)</b>	<b>-50.2%</b>
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\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/11	59,000
Net Surplus or (Deficit)	(34,860)
Estimated Cash Balance 6/30/12	<u>24,140</u>

(1) See Detailed Sheet on Page 53

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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2011-2012**

<b>TOWN SEWER SINKING FUND #880 REVENUES</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

<b>EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

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**TOWN SEWER SINKING  
FUND #880**

GENERAL & ADMINISTRATIVE	2009-10 ACTUAL	2010-11 BUDGET	2010-11 EST ACTUAL	2011-12 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**OTHER EXPENDITURES**

Interest Expense - Debt Service	0	0	0	0	N/A
Principal Portion - Debt Service	0	0	0	0	N/A
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	(636,000)	(978,979)	(978,979)	(978,979)	0.0%
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
<b>TOTAL OTHER EXPENDITURES</b>	<b>(636,000)</b>	<b>(978,979)</b>	<b>(978,979)</b>	<b>(978,979)</b>	<b>0.0%</b>

<b>TOTAL EXPENDITURES</b>	<b>(636,000)</b>	<b>(978,979)</b>	<b>(978,979)</b>	<b>(978,979)</b>	<b>0.0%</b>
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<b>SURPLUS (DEFICIT)</b>	<b>636,000</b>	<b>978,979</b>	<b>978,979</b>	<b>978,979</b>	<b>0.0%</b>
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Interest Earnings	3,147	2,100	4,000	19,700	392.5%
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<b>NET SURPLUS OR (DEFICIT)</b>	<b>639,147</b>	<b>981,079</b>	<b>982,979</b>	<b>998,679</b>	<b>1.6%</b>
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\*\*\*% Change compares the 2011-12 Proposed to the 2010-11 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/11	1,853,000
Net Surplus or (Deficit)	998,679
Estimated Cash Balance 6/30/12	<u>2,851,679</u>

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NIPOMO COMMUNITY SERVICES DISTRICT  
FIXED ASSET PURCHASES  
2011-2012

<u>BUDGET ITEMS FOR 2011-2012</u>	<u>#110 ADMIN</u>	<u>#125 WATER</u>	<u>#130 TOWN SEWER</u>	<u>#150 BL SEWER</u>	<u>TOTAL</u>
Office Front Counter Safety Enclosure	20,000	0	0	0	20,000
Lab Equipment and Set Up for Process Control (carryover from FY 2010-2011)	0	9,900	3,300	1,800	15,000
Preventive Maintenance Program & Training (carryover \$100,000 from FY 2010-2011)	0	79,200	26,400	14,400	120,000
One Generator (replacement for Tefft Street Lift Station)	0	0	100,000	0	100,000
Vehicle Retrofit for Utility Body with Crane	0	16,500	5,500	3,000	25,000
	<u>20,000</u>	<u>105,600</u>	<u>135,200</u>	<u>19,200</u>	<u>280,000</u>

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NIPOMO COMMUNITY SERVICES DISTRICT  
FUNDED REPLACEMENT PROJECTS  
2011-2012

<u>BUDGET ITEMS FOR 2011-2012</u>	#805 FUNDED REPLACEMENT WATER	#810 FUNDED REPLACEMENT TOWN SEWER	#830 FUNDED REPLACEMENT BLACKLAKE SEWER See Footnote (3)	TOTAL
Fire Hydrant Replacements (1)	72,600	0	0	72,600
Valve Replacements (1)	184,000	0	0	184,000
Air Vac Replacements (1)	16,500	0	0	16,500
Well Refurbishment (1) (BL Well #4)	200,000	0	0	200,000
Manhole Rehabilitation (1)	0	90,000	0	90,000
Lift Station Rehabilitation (1)	0	100,000	0	100,000
Aerators	0	20,000	0	20,000
Bio-Solids Removal	0	0	160,000	160,000
Frontage Road Trunk Sewer Replacement (47%) (2)	0	1,034,000	0	1,034,000
SUBTOTAL	473,100	1,244,000	160,000	1,877,100
SCADA Upgrades (carryover from FY 2010-2011)	0	0	40,000	40,000
Electrical for Shop Equipment Storage Building	0	0	3,000	3,000
SUBTOTAL	0	0	43,000	43,000
TOTAL	473,100	1,244,000	203,000	1,920,100

(1) Water and Sewer Master Plan Projects

(2) 47% of the total project cost is for replacing the existing trunk sewer line. 53% of the total project cost is to increase capacity in the new trunk sewer line.

(3) See Page 56 for description of shared Capital Improvement Projects.

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# CAPITAL PROJECTS

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NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL IMPROVEMENTS  
 SHARED PROJECT COST SUMMARY  
 2011-2012

<u>BUDGET ITEMS FOR 2011-2012</u>	<u>#700 WATER CAPACITY CHARGES</u>	<u>#710 TOWN SEWER CAPACITY CHARGES</u>	<u>#500 SUPPLEMENTAL WATER CHARGES</u>	<u>TOTAL</u>
Southland WWTF (1)	0	4,400,000	0	4,400,000
Bio-Solids Removal (1)	0	200,000	0	200,000
SCADA Upgrades (1) (carryover \$300,000 from FY 2010-2011)	140,000	120,000	0	260,000
Standpipe Mixing (1) (carryover \$150,000 from FY 2010-2011)	200,000	0	0	200,000
Electrical for Shop Equipment Storage Building	16,500	5,500	0	22,000
Willow Road Water Line (Phase 1) (1)	300,000	0	0	300,000
Willow Road Water Line (Phase 2) (1)	200,000	0	0	200,000
New Water Tank Site (1)	400,000	0	0	400,000
Frontage Road Trunk Sewer Upgrade (53%) (1) (2)	0	1,166,000	0	1,166,000
Subtotal	1,256,500	5,891,500	0	7,148,000
<b>Supplemental Water Project</b>				
Design /Construction Management	0	0	232,885	232,885
Appraisals / Purchase	0	0	257,965	257,965
Construction	0	0	1,376,588	1,376,588
Assessment District Formation/Funding/Implementation	0	0	775,941	775,941
General Manager and District Engineer-Wages and Benefits Allocated	0	0	70,000	70,000
Subtotal for Supplemental Water Project	0	0	2,713,379	2,713,379
TOTAL	1,256,500	5,891,500	2,713,379	9,861,379

(1) Water and Sewer Master Plan Projects

(2) 47% of the total project cost is for replacing the existing trunk sewer line.  
 53% of the total project cost is to increase capacity in the new trunk sewer line.

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**NIPOMO COMMUNITY SERVICES DISTRICT  
CAPITAL IMPROVEMENTS  
DESCRIPTION OF PROPOSED PROJECTS  
2011-2012**

**Water Projects**

New Water Tank Site - Discuss purchase of prospective site with respective owners, prepare appraisals; negotiate acquisition, acquire, preliminary and final design Water and Sewer Master Plan Project #19.

Willow Road Water Line (Phase 1) - Complete construction of Water and Sewer Master Plan Water Projects #2 and #26.

Willow Road Water Line (Phase 2) - Complete construction of Water and Sewer Master Plan Project #25.

Standpipe Mixing - Finalize design, bid and construct Water and Sewer Master Plan Project #27.

**Town Sewer Projects**

Southland Wastewater Treatment Facility (WWTF) (Phase 1) - Certify Final EIR; Apply for permits; Complete Design, Secure Funding, Advertise for Construction, Award Bids, Initiate Construction.

Southland WWTF Bio-Solids Removal - Prepare bid specification; advertise for work, award work, manage removal operation.

Frontage Road Trunk Sewer Upgrade (53%) - Complete construction. (47% will be funded with Funded Replacement - Town Sewer Reserves) Water and Sewer Master Plan Projects #1 - #3.

**Blacklake Sewer Projects**

Blacklake WWTF Bio-Solids Removal - Prepare bid specification; advertise for work, award work, manage removal operation.

**Water, Town Sewer and Blacklake Sewer Shared Projects**

Supervisory Control And Data Acquisition (SCADA) Upgrades - Solicit Proposals; Award Quote; Complete.

Shop Equipment Storage Building - Installation of electrical system.

**Supplemental Water Project**

Final Design and Construction Management - Pre-Qualify Contractors; 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.

Construction - Begin construction.

Assessment District Formation/Funding/Implementation - Finalize Purveyor Agreements; Complete 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.

# NON-OPERATING BUDGET

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

	FY 6/30/12
SCADA Upgrades (1)	140,000
Standpipe Mixing (1)	200,000
Electrical for Shop Equipment Storage Building (1)	16,500
Willow Road Water Line (Phase 1) (1)	300,000
Willow Road Water Line (Phase 2) (1)	200,000
New Water Tank Site (1)	400,000
Other planned capital improvements provided adequate funding is available in future fiscal years - See page 68	0
<b>TOTAL - UNADJUSTED COST</b>	<b>1,256,500</b>
<b>CONTINGENCY FACTOR @ 5%</b>	<b>62,825</b>
<b>ADJUSTED TOTAL FOR PROJECTS</b>	<b>1,319,325</b>
Transfer to Supplemental Water Project Fund #500	2,000,000
<b>GRAND TOTAL</b>	<b>3,319,325</b>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/13	FY 6/30/14	FY 6/30/15	FY 6/30/16
20,000	20,000	20,000	20,000
0	0	0	0
0	0	0	0
0	0	0	0
1,200,000	400,000	0	0
0	635,000	532,300	199,000
<b>1,220,000</b>	<b>1,055,000</b>	<b>552,300</b>	<b>219,000</b>
0	0	0	0

(1) See Capital Improvements Shared Project Cost Summary on Page 55

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

	FY 6/30/12
OPENING BALANCE, JULY 1,	3,475,000
SOURCES	
INVESTMENT INCOME (1)	17,375
CAPACITY CHARGES (2)	0
TOTAL SOURCES	17,375
USES	
CAPITAL EXPENDITURES	1,319,325
TRANSFER TO SUPPLEMENTAL WATER FUND #500	2,000,000
TOTAL USES	3,319,325
NET SOURCES AND USES	(3,301,950)
ENDING BALANCE AND RESERVE	173,050

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/13	FY 6/30/14	FY 6/30/15	FY 6/30/16
173,050	(1,046,085)	(2,106,315)	(2,669,147)
865	(5,230)	(10,532)	(13,346)
0	0	0	0
865	(5,230)	(10,532)	(13,346)
1,220,000	1,055,000	552,300	219,000
0	0	0	0
1,220,000	1,055,000	552,300	219,000
(1,219,135)	(1,060,230)	(562,832)	(232,346)
(1,046,085)	(2,106,315)	(2,669,147)	(2,901,492)

(1) Interest income projected at 0.50% annually  
 (2) Estimate 0 new connections

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

	FY 6/30/12
Southland WWTF (1)	4,400,000
Bio-Solids Disposal (1)	200,000
SCADA Upgrades (1)	120,000
Electrical for Shop Equipment Storage Building (1)	5,500
Frontage Road Trunk Sewer Upgrade (53%) (1)	1,166,000
Other planned capital improvements provided adequate funding is available in future fiscal years - See page 69	0
<b>TOTAL - UNADJUSTED COST</b>	<b>5,891,500</b>
<b>CONTINGENCY FACTOR @ 5%</b>	<b>294,575</b>
<b>ADJUSTED TOTAL</b>	<b><u>6,186,075</u></b>

*PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/13	FY 6/30/14	FY 6/30/15	FY 6/30/16
6,597,000	0	0	0
0	0	0	0
20,000	20,000	20,000	20,000
0	0	0	0
0	0	0	0
0	440,000	0	0
<b>6,617,000</b>	<b>460,000</b>	<b>20,000</b>	<b>20,000</b>

(1) See Capital Improvements Shared Project Cost Summary on Page 55



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

	FY 6/30/12
OPENING BALANCE, JULY 1	3,435,000
<b>SOURCES</b>	
INVESTMENT INCOME (1)	17,175
CAPACITY CHARGES (2)	0
CERTIFICATES OF PARTICIPATION (COP'S) (4)	10,997,000
<b>TOTAL SOURCES</b>	<b>11,014,175</b>
<b>USES</b>	
CAPITAL EXPENDITURES	6,186,075
DEBT SERVICE I=0% N=20 (3)	77,050
DEBT SERVICE - ESTIMATED FOR COP'S (4) (71%)	0
TRANSFER TO/FROM FUND #130/#880 FOR COP DEBT SERVICE (29%)	699,585
<b>TOTAL USES</b>	<b>6,962,710</b>
<b>NET SOURCES AND USES</b>	<b>4,051,465</b>
<b>ENDING BALANCE AND RESERVE</b>	<b>7,486,465</b>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/13	FY 6/30/14	FY 6/30/15	FY 6/30/16
7,486,465	867,280	(81,289)	(599,342)
74,865	8,673	(813)	(5,993)
0	0	0	0
0	0	0	0
74,865	8,673	(813)	(5,993)
6,617,000	460,000	20,000	20,000
77,050	77,050	77,050	77,050
0	699,585	699,585	699,585
0	(279,394)	(279,394)	(279,394)
6,694,050	957,241	517,241	517,241
(6,619,185)	(948,568)	(518,054)	(523,234)
867,280	(81,289)	(599,342)	(1,122,577)

- (1) Interest income projected at 0.50% 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)

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

	FY 6/30/12
None Proposed	0
TOTAL - UNADJUSTED COST	0
CONTINGENCY FACTOR @ 5%	0
ADJUSTED TOTAL FOR PROJECTS	0
Transfer to Supplemental Water Project Fund #500	2,000,000
GRAND TOTAL	2,000,000

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/13	FY 6/30/14	FY 6/30/15	FY 6/30/16
0	0	0	0
0	0	0	0

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

	FY 6/30/12
OPENING BALANCE, JULY 1	1,935,000
SOURCES	
INVESTMENT INCOME (1)	9,675
PROPERTY TAXES (2)	488,000
INTEREST INCOME ON BLACKLAKE SEWER SURCHARGE LOAN	6,230
TOTAL SOURCES	503,905
USES	
CAPITAL EXPENDITURES	0
CERTIFICATES OF PARTICIPATION DEBT SERVICE (3)	246,425
TRANSFER TO SUPPLEMENTAL WATER FUND #500	2,000,000
TOTAL USES	2,246,425
NET SOURCES AND USES	(1,742,520)
ENDING BALANCE AND RESERVE	192,480

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/13	FY 6/30/14	FY 6/30/15	FY 6/30/16
	192,480	443,479	693,209	942,006
	962	2,217	3,466	4,710
	488,000	488,000	488,000	488,000
	5,582	4,910	4,216	3,496
	494,544	495,127	495,682	496,206
	0	0	0	0
	243,545	245,398	246,885	243,110
	0	0	0	0
	243,545	245,398	246,885	243,110
	250,999	249,729	248,797	253,096
	443,479	693,209	942,006	1,195,102

- (1) Interest income projected at 0.50% annually
- (2) Assume 0% 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

Supplemental Water Project	FY 6/30/12
Design/Construction Management	232,885
Appraisals/Purchase	257,965
Construction (1)	1,376,588
Assessment District Formation/Implementation	775,941
General Manager and District Engineer-Wages and Benefits Allocated	70,000
	0
<b>TOTAL - UNADJUSTED COST</b>	<b>2,713,379</b>
<b>CONTINGENCY FACTOR @ 5%</b>	<b>135,669</b>
<b>ADJUSTED TOTAL</b>	<b><u>2,849,048</u></b>

(1) NCSD's apportioned cost of the project is estimated at \$16,615,200 per Sensitivity Analysis for the Basis of Assessment prepared by Wallace Group dated May 13, 2009, Page 3 of 5.

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/13	FY 6/30/14	FY 6/30/15	FY 6/30/16
0	0	0	0
2,995,247	10,483,107	0	0
0	0	0	0
0	0	0	0
0	0	0	0
2,995,247	10,483,107	0	0



# APPENDIX

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**NIPOMO COMMUNITY SERVICES DISTRICT  
DEBT SERVICE SCHEDULE  
2011-2012**

	<u>July 1, 2011 Beginning Balance</u>	<u>Principal Pay Down</u>	<u>June 30, 2012 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. (Fund #125)	\$86,000.00	(\$10,000.00)	\$76,000.00
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. (Fund #710)	\$278,946.80	(\$34,868.35)	\$244,078.45
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. (Fund #710)	\$379,622.25	(\$42,180.25)	\$337,442.00
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. (Fund #600)	\$3,420,000.00	(\$90,000.00)	\$3,330,000.00
<b>TOTAL DEBT SERVICE</b>	<u>\$4,164,569.05</u>	<u>(\$177,048.60)</u>	<u>\$3,987,520.45</u>

**NIPOMO COMMUNITY SERVICES DISTRICT  
FIVE YEAR CAPITAL IMPROVEMENT PLAN  
WATER DIVISION**

<b>SUPPLEMENTAL WATER - FUND #500</b>	<b>FY 11-12</b>
Supplemental Water Project	2,713,379
Desalination	0
<b>TOTAL</b>	<b>2,713,379</b>

<b>FOR PLANNING PURPOSES ONLY</b>				
<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>Total</b>
2,995,247	10,483,107	0	0	16,191,733
		300,000	500,000	800,000
<b>2,995,247</b>	<b>10,483,107</b>	<b>300,000</b>	<b>500,000</b>	<b>16,991,733</b>

**WATER CAPACITY - FUND #700**

<b>Backbone Improvements</b>	
Water Storage Tank	400,000

<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>Total</b>
1,200,000	400,000	0	0	2,000,000

<b>Willow Road Extension Improvements</b>	
Phase 1	300,000
Phase 2	200,000

0	0	0	0	300,000
0	0	0	0	200,000

<b>Operational Improvements</b>	
SCADA Upgrades - Water Fund Share	140,000
Shop Equipment Storage Building	16,500
Standpipe Mixing	200,000

20,000	20,000	20,000	20,000	220,000
0	0	0	0	16,500
0	0	0	0	200,000

<b>Eliminate Existing Bottlenecks (1)</b>	
Camino Caballo - Blue Gum to existing 16 inch	0
Grande-Cyclone to Orchard	0
S. Frontage - Hill to Grande	0
S. Frontage - Story to Banyon	0

0	265,000	0	0	265,000
0	0	120,000	0	120,000
0	0	260,000	0	260,000
0	0	0	65,000	65,000

<b>Looping Dead-End Mains (1)</b>	
Colt Lane	0
Grove	0
N. Blume	0
N. Crosby	0
Eve	0
Brytec Court	0
Branch	0
<b>TOTAL</b>	<b>1,256,500</b>

0	270,000	0	0	270,000
0	100,000	0	0	100,000
0	0	51,800	0	51,800
0	0	14,000	0	14,000
0	0	66,500	0	66,500
0	0	0	3,000	3,000
0	0	0	111,000	111,000
<b>1,220,000</b>	<b>1,055,000</b>	<b>532,300</b>	<b>199,000</b>	<b>4,262,800</b>

<b>FUNDED REPLACEMENT PROJECTS - FUND #805</b>	
Fire Hydrants	72,600
Valves	184,000
Air Vacs	16,500
Well Refurbishment	200,000
<b>TOTAL</b>	<b>473,100</b>

<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>Total</b>
72,600	72,600	72,600	72,600	363,000
184,000	184,000	184,000	184,000	920,000
16,500	16,500	16,500	16,500	82,500
100,000	100,000	100,000	100,000	600,000
<b>373,100</b>	<b>373,100</b>	<b>373,100</b>	<b>373,100</b>	<b>1,965,500</b>

(1) Planned capital improvements provided adequate funding is available in future fiscal years.

**NIPOMO COMMUNITY SERVICES DISTRICT  
FIVE YEAR CAPITAL IMPROVEMENT PLAN  
TOWN AND BLACKLAKE SEWER DIVISIONS**

**TOWN SEWER CAPACITY - FUND #710**

Town Sewer Division	FY 11-12
Southland WWTF	4,400,000
Bio-Solids Removal	200,000

**FOR PLANNING PURPOSES ONLY**

FY 12-13	FY 13-14	FY 14-15	FY 15-16	Total
6,597,000	0	0	0	10,997,000
0	0	0	0	200,000

**Collection System - Town Sewer Division**

Frontage Road Trunk Sewer (53%)	1,166,000
Prohibition Zone Sewer Extensions (1)	0
Division Street, Beverly to Frontage (1)	0

0	0	0	0	1,166,000
0	50,000	0	0	50,000
0	390,000	0	0	390,000

**Operational Improvements - Town Sewer Division**

SCADA Upgrades - Wastewater Fund Share	120,000
Shop Equipment Storage Building	5,500
<b>TOTAL</b>	<b>5,891,500</b>

20,000	20,000	20,000	20,000	200,000
0	0	0	0	5,500
<b>6,617,000</b>	<b>460,000</b>	<b>20,000</b>	<b>20,000</b>	<b>13,008,500</b>

**FUNDED REPLACEMENT PROJECTS - TOWN SEWER  
DIVISION - FUND #810**

Manhole Rehabilitation	90,000
Lift Station Rehabilitation	100,000
Aerators	20,000
Frontage Road Trunk Sewer (47%)	1,034,000
<b>TOTAL</b>	<b>1,244,000</b>

FY 12-13	FY 13-14	FY 14-15	FY 15-16	Total
90,000	90,000	90,000	90,000	450,000
100,000	100,000	100,000	100,000	500,000
0	0	0	0	20,000
0	0	0	0	1,034,000
<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>2,004,000</b>

**FUNDED REPLACEMENT PROJECTS - BL SEWER - FUND #830**

Blacklake WWTF Sludge Removal	160,000
Blacklake Golfcourse Trunk Sewer	0
Woodgreen Lift Station Access	0
Lift Station Rehabilitation	0
Shop Equipment Storage Building	3,000
SCADA Upgrades - Wastewater Fund Share	40,000
<b>TOTAL</b>	<b>203,000</b>

FY 12-13	FY 13-14	FY 14-15	FY 15-16	Total
0	0	0	0	160,000
0	90,000	0	0	90,000
0	15,000	0	0	15,000
0	0	0	0	0
0	0	0	0	3,000
5,000	5,000	5,000	5,000	60,000
<b>5,000</b>	<b>110,000</b>	<b>5,000</b>	<b>5,000</b>	<b>328,000</b>

(1) Planned capital improvements provided adequate funding is available in future fiscal years.

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