

NIPOMO COMMUNITY SERVICES DISTRICT

FRIDAY APRIL 13, 2012

9:00 A.M.

SPECIAL MEETING NOTICE & AGENDA FINANCE AND AUDIT COMMITTEE

COMMITTEE MEMBERS

LARRY VIERHEILIG, CHAIRMAN
DAN GADDIS, MEMBER

PRINCIPAL STAFF

MICHAEL S. LEBRUN, GENERAL MANAGER
LISA BOGNUDA, ASST GM/FINANCE DIRECTOR
JON SEITZ, GENERAL COUNSEL

**MEETING LOCATION - District Board Room
148 S. Wilson Street, Nipomo, California**

- 1. CALL TO ORDER, FLAG SALUTE AND ROLL CALL**
- 2. REVIEW DRAFT OTHER POST EMPLOYMENT BENEFIT (OPEB) LIABILITY REPORT**
ACTION RECOMMENDED: Provide direction to Staff
- 3. REVIEW THE DRAFT 2012-2013 FISCAL YEAR BUDGET**
ACTION RECOMMENDED: Provide direction to Staff
- 4. ADJOURN**

TO: MICHAEL S. LEBRUN *MSL*
GENERAL MANAGER

FROM: LISA BOGNUDA *LSB*
FINANCE DIRECTOR

DATE: APRIL 6, 2012

AGENDA ITEM

2

APRIL 13, 2012

**REVIEW DRAFT
OTHER POST EMPLOYMENT BENEFITS (OPEB) REPORT**

ITEM

Review draft Other Post Employment Benefits (OPEB) Report

BACKGROUND

On April 30, 2008, the Board of Directors adopted Resolution 2008-1078, Approving Agreement and Election to Prefund Other Post Employment Benefits through CALPERS and Certification of OPEB Funding Policy and Government Accounting Standards Board (GASB) 43/45 Reporting Compliance. On November 16, 2011, the Board of Directors approved the revised California Employers' Retiree Benefit Trust (CERBT) agreement to allow the District to use the Alternative Measurement Method.

On March 13, 2014, the Board of Directors approved a contract with James Marta & Company to prepare the OPEB report. Staff provided James Marta & Company the District's census data and the CERBT's required Methods and Assumptions. The CERBT assumption includes an interest rate assumption of 7.61%.

On March 14, 2012, the CalPERS retirement system voted to lower the interest rate assumption for the retirement system from 7.75% to 7.50%. It is anticipated that the CERBT will follow the CalPERS retirement system and review their interest rate assumptions in the coming years.

Employers are not required to fund any or all of the computed Annual Required Contribution (ARC). To comply with GASB 45, employers must simply measure and report their liabilities. GASB 45 does not require that contributions be made.

Below is a summary of the ARC pursuant to previously approved actuarial valuation reports and the amounts approved for funding by the District.

Fiscal Year	Annual Required Contribution ARC, per OPEB Reports	ARC Funded by NCS D
6/30/09	\$113,000	\$113,000
6/30/10	\$113,000	\$113,000
6/30/11	\$103,000	\$103,000
6/30/12	\$114,406 (Per Draft Report)	\$103,000 (approved in FY 2011-12 Budget)

RECOMMENDATION

It is recommended that the Committee receive the Draft report and direct Staff to present the Final Report to the Board of Directors.

ATTACHMENT

- Draft Report

Nipomo Community Services District
Retiree Health Benefits Liabilities
Alternative Measurement Method
July 1, 2011

DRAFT



James Marta & Company
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

DATE

Lisa Bognuda
Finance Director/Assistant General Manager
Nipomo Community Services District
P.O. Box 326
Nipomo, California 93444-0326

Other Postemployment Benefits Liability

Dear Ms. Bognuda,

Thank you for using James Marta & Company's services. This report contains the results using the Alternative Measurement Method to calculate your Other Postemployment Benefits liability in Accordance with GASB Statement No. 45 *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. It also contains a detailed explanation of the calculation. All data and assumptions provided by you are included.

The exhibit below provides the specific results of the calculation, which may be used in the preparation of your financial statements. A description of the results and how they were derived are described in the contents of the report.

Specific Results

Valuation Date: July 1, 2011

Annual Required Contribution (ARC)	Normal Cost	Amortization Amount	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarially Accrued Liability (UAAL)
\$114,406	\$44,093	\$70,313	\$ 415,459	\$ 1,328,814	\$913,355

The specific results in the table above were calculated using the Entry Age Cost Method with Level Percentage of Payroll Normal Costs and UAAL Amortized as Level Percentage of Payroll.

If you should have any questions regarding the methods and assumptions used, please do not hesitate to call.

Sincerely,

Draft
James Marta & Company

DRAFT

Table of Contents

Accountants Agreed-Upon Procedures Report	1
Executive Summary	4
Description of Retiree Benefits Plan	5
Other Postemployment Benefits and Costs	6
Appendix A – Required Footnote Disclosure	9
Appendix B – Employee Data	13
Appendix C – Glossary of Terms	14

DRAFT



James Marta & Company
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Board and Management
Nipomo Community Services District

We have performed the procedures enumerated below, which were agreed to by the Board and management of Nipomo Community Services District (*the "District"*), solely to assist you in calculating the liability for Retiree Health Benefits of the District as of June 30, 2012 in accordance with the Alternative Measurement Method as provided in Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, and to provide information necessary to comply with the requirements of said statement. The District's management is responsible for the underlying assumptions, methods, participant data and benefits information used in determining the Retiree Health Benefits liability and related disclosures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures Performed

1. We obtained from management of the District:
 - A. A copy of the retiree health benefits plan offered to employees of the District as of July 1, 2011.
 - B. A list of employees and retirees as of July 1, 2011, which included their employment status, gender, number of years employed, and current age.
 - C. A schedule of medical premiums, as of July 1, 2011, for single and married employees under the different plans.
 - D. The minimum years of service required for employees to qualify for Retiree Health Benefits.

DRAFT

2. We used the following trend information:
 - A. Healthcare cost trend rates were selected based on a combination of national and state trend surveys as well as professional judgment.
 - B. Expected long-term inflation rate from the United States Social Security Administration.
 - C. Estimated turnover rates from GASB Statement No. 45, paragraph 35b.
 - D. Life expectancy data from the National Center for Health Statistics.
3. We calculated the following:
 - A. Projected future benefit payments for all employees and retirees in accordance with GASB Statement No. 45.
 - B. Normal cost, actuarial accrued liability and annual required contribution using the Entry Age Level Percentage of Payroll Actuarial Cost Method as provided in GASB Statement No. 45 using the Alternative Measurement Method.
4. We prepared the footnote disclosure information required by GASB Statement No. 45.

Management of the District provided certain assumptions necessary to calculate the estimated Retiree Health Benefits liability as of June 30, 2012. Those assumptions include:

- a) estimated retirement age of employees of 60,
- b) estimated long-term discount rate of 7.61% and
- c) the actuarial cost method used which is the Entry Age Cost Method with Level Percentage of Payroll Normal Costs and UAAL Amortized as Level Percentage of Payroll.

Findings

The total estimated actuarial accrued liability as of July 1, 2011 is \$1,328,814 and the annual required contribution is \$114,406. For a complete summary of results, assumptions and disclosure information, see appendix A.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying Retiree Health Benefits Liability of Nipomo Community Services District as of June 30, 2012. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

DRAFT

This report is intended solely for the information and use of the Board and management of the District, and is not intended to be and should not be used by anyone other than these specified parties.

Draft
James Marta & Company
Certified Public Accountants
DATE

DRAFT

EXECUTIVE SUMMARY

This purpose of this report is to provide information needed to comply with Governmental Accounting Standards Board Statement Nos. 43 and 45 related to Other Postemployment Benefits (OPEB). Nipomo Community Services District should not use this report for any other purpose without discussing with James Marta & Company.

Key Assumptions

The following key assumptions were provided by management and used in our calculation of the liability for retiree benefits using the Alternative Measurement Method for employers in plans with fewer than 100 plan members:

Actuarial Cost Method – Entry Age

Amortization Method – Level percentage of payroll over a 30 year period

Discount Rate – 7.61%

Healthcare Cost Trend – Healthcare cost trend rates were selected based on a combination of national and state trend surveys as well as professional judgment. The ultimate trend rate was 5.0%.

Payroll Growth Rate – 1.5%

Asset Valuation – \$415,459 per annual statement from California Employer's Retiree Benefit Trust.

OPEB Liabilities

Present Value of Total Projected Benefits - \$1,819,062

Unfunded Actuarially Accrued Liability (UAAL) - \$913,355

Normal Cost - \$44,093

Amortized UAAL - \$70,313

Annual Required Contribution - \$114,406 (Normal Cost + Amortized UAAL)

Pay-As-You-Go Cost - \$57,139

DRAFT

DESCRIPTION OF RETIREE BENEFITS PLAN

The District provides retiree health coverage through the CalPERS Health Program. In general, to be eligible for retiree medical benefits, an employee must retire from PERS on or after age 50 with at least 5 years of District service. For employees hired prior to February 1, 2006, the District's financial obligation is to pay 100% of the cost of coverage for the eligible retiree and any eligible dependents. For employees hired on or after February 1, 2006, the District's contribution percentage is based on the employee's years of CalPERS eligible service at retirement starting at 50% for employees with 10 years increasing by 5% per year of service up to 100% at 20 years of service. The District's maximum contribution is based on this contribution percentage applied to the average weighted premium rates established annually by CalPERS.

The District participates in the CalPERS Health Program, a community-rated program, for its medical coverage. The following table summarizes the current monthly medical premiums available to eligible retirees.

2011 Other Southern California Region

Retiree Only	\$	567.87
Retiree Plus Spouse	\$	1,135.74
Retiree Plus Family	\$	1,476.46
Retiree Only - Medicare	\$	337.88
Retiree Plus Spouse - Medicare	\$	675.76
Retiree Plus Spouse - Mixed	\$	905.75

DRAFT

OTHER POSTEMPLOYMENT BENEFITS AND COSTS

We calculated the present value of projected benefits based on the Alternative Measurement Method for employers in plans with fewer than 100 plan members as allowed by GASB Statement No. 45.

The actuarial assumptions used for this calculation are summarized in Appendix B.

Present Value of Total Projected Benefits

Active:	Pre-65	\$ 1,085,455
	Post-65	-
Subtotal		<u>\$ 1,085,455</u>
Retiree:	Pre-65	\$ 494,182
	Post-65	239,425
Subtotal		<u>\$ 733,607</u>
Subtotal	Pre-65	\$ 1,579,637
Subtotal	Post-65	239,425
Grand Total		<u>\$ 1,819,062</u>

The present value of total projected benefits (PVTPB) should be accrued over the working lifetime of employees. The PVTPB is used to develop expense and liability amounts. The PVTPB is divided into two parts 1) amounts attributable to service rendered prior to the valuation date (past service liability) and 2) amounts attributable to service after the valuation date but prior to retirement (future service liability).

Normal Cost

No. of Active Employees		12
Per Capital Normal Cost		
	Pre-65	\$ 3,674
	Post-65	-
First Year Normal Cost		
	Pre-65	\$ 44,093
	Post-65	-
Total		<u>\$ 44,093</u>

The average age of active, eligible employees is 44. The assumed retirement age is 60. To accrue the liability by retirement, they would accrue the retiree liability over a period of about 16 years.

DRAFT

**OTHER POSTEMPLOYMENT BENEFITS AND COSTS
(Continued)**

Actuarial Accrued Liability (AAL)

Active:	Pre-65	\$ 595,208
	Post-65	-
Subtotal		<u>\$ 595,208</u>
Retiree:	Pre-65	\$ 494,181
	Post-65	239,425
Subtotal		<u>\$ 733,606</u>
Subtotal	Pre-65	\$ 1,089,389
Subtotal	Post-65	239,425
Grand Total		<u>\$ 1,328,814</u>
Funded at July 1, 2011		415,459
Unfunded AAL		<u>\$ 913,355</u>
UAAL Amortization		<u>\$70,313</u>

The actuarial accrued liability is the amount attributed to an employee's past service. The District can amortize the Unfunded AAL over a period of up to 30 years. The table above shows the amount necessary to amortize the UAAL over the remaining period of 27 years at a discount rate of 7.61%.

Annual Required Contribution (ARC)

Normal Cost	\$ 44,093
UAAL Amortization	70,313
ARC	<u>\$ 114,406</u>
Estimated Pay-As-You-Go Cost	<u>57,139</u>
Added Cost of GASB 45	<u>\$ 57,267</u>

The Annual Required Contribution (ARC) is the sum of normal cost and the UAAL amortization cost. The ARC payments would continue for 27 more years, after which time UAAL amortization payments would end. The normal cost remains as long as there are qualified active employees.

DRAFT

The annual OPEB cost, estimated contributions and net OPEB obligation (asset) for the years ending June 30, 2012, 2013 and 2014 are as follows:

	Fiscal Year Ending June 30:		
	2012	2013	2014
Annual required contribution	\$ 114,406	\$ 114,406	\$ 114,406
Interest on net OPEB obligation	-	-	-
Adjustment to annual required contribution	-	-	-
Annual OPEB cost (expense)	114,406	114,406	114,406
Estimated Contributions	103,000	115,000	115,000
Increase in net OPEB obligation	11,406	(594)	(594)
Net OPEB obligation (asset) - beginning of year	(11,168)	238	(356)
Net OPEB obligation (asset) - end of year	<u>\$ 238</u>	<u>\$ (356)</u>	<u>\$ (950)</u>

DRAFT

APPENDIX A REQUIRED FOOTNOTE DISCLOSURE

Plan Description

The District provides retiree health coverage through the CalPERS Health Program. In general, to be eligible for retiree medical benefits, an employee must retire from PERS on or after age 50 with at least 5 years of District service. For employees hired prior to February 1, 2006, the District's financial obligation is to pay 100% of the cost of coverage for the eligible retiree and any eligible dependents. For employees hired on or after February 1, 2006, the District's contribution percentage is based on the employee's years of CalPERS eligible service at retirement starting at 50% for employees with 10 years increasing by 5% per year of service up to 100% at 20 years of service. The District's maximum contribution is based on this contribution percentage applied to the average weighted premium rates established annually by CalPERS.

Funding Policy

The District's current funding policy is to fund 100% of the annual required contribution as determined under GASB Statement No. 45 through the California Employers' Retiree Benefit Trust (CERBT). The market value of assets in CERBT as of June 30, 2011 is \$415,459. The unfunded actuarial accrued liability at July 1, 2011 is \$913,355.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The District has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement No. 45 for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over the remaining period of 27 years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in its net OPEB obligation to the Retiree Health Plan:

DRAFT

**APPENDIX A
REQUIRED FOOTNOTE DISCLOSURE
(Continued)**

Annual required contribution	\$ 114,406
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost (expense)	114,406
Estimated Contributions	103,000
Increase in net OPEB obligation	11,406
Net OPEB obligation (asset) - beginning of year	(11,168)
Net OPEB obligation (asset) - end of year	\$ 238

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for the past four years is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
June 30, 2009	\$ 113,236	100%	\$ 236
June 30, 2010	\$ 102,298	110%	\$ (10,466)
June 30, 2011	\$ 102,298	101%	\$ (11,168)
June 30, 2012	\$ 114,406	90%	\$ 238

Funding Status and Funding Progress

As of July 1, 2011, the actuarial accrued liability (AAL) for benefits was \$1,328,814, of which \$913,355 is unfunded.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrences of events far into the future. Examples include assumptions about future employment, mortality and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer as subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

DRAFT

**APPENDIX A
REQUIRED FOOTNOTE DISCLOSURE
(Continued)**

Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term prospective of the calculations.

The following simplifying assumptions were made:

Retirement age for active employees – Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 60, or at the first subsequent year in which the member would qualify for benefits.

Mortality – Life expectancies at the calculation date are based on the most recent mortality tables published by the National Center for Health Statistics website (www.cdc.gov). The calculation of OPEB liability for each year is based on the assumption that all participants will live until their expected age as displayed in the mortality tables.

Turnover – The probability that an employee will remain employed until the assumed retirement age was determined using non-group-specific age-based turnover data provided in Table 1 in paragraph 35 of GASB Statement No. 45. In addition the expected future working lifetimes of employees were determined using Table 2 in paragraph 35c of GASB Statement No. 45.

Healthcare cost trend rate – Healthcare cost trend rates were selected based on a combination of national and state trend surveys as well as professional judgment. The ultimate trend rate was 5.0%.

Health insurance premiums – The 2011 CalPERS Southern California regional health insurance premiums for retirees were used as a basis for calculation of the present value of total benefits to be paid. An employee is assumed to continue with the same medical plan upon retirement

Medicare Coordination – Medicare was assumed as the primary payer for current and future retirees at age 65.

Payroll increase – Changes in the payroll for current employees are expected to increase at a rate of approximately 1.5% annually.

DRAFT

**APPENDIX A
REQUIRED FOOTNOTE DISCLOSURE
(Continued)**

Discount rate – The calculation uses the CalPERS Strategy 1 annual discount rate of 7.61%. This is based on the assumed long-term return on plan assets.

Actuarial cost method – The entry age actuarial cost method was used. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at July 1, 2011 was 27 years.

Required Supplementary Information: Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Accrued Liability (AAL) Entry Age (a)	Actuarial Value of Assets (b)	Unfunded Liability (UAAL) (a-b)	Funded Status (b/a)	Annual Covered Payroll (c)	UAAL as a % of payroll ([a-b]/c)
1/1/2008	\$ 895,231	\$ -	\$ 895,231	0%	\$ 807,004	110.9%
1/1/2010	\$ 1,157,759	\$ 200,164	\$ 957,595	17%	\$ 638,000	150.1%
7/1/2011	\$ 1,328,814	\$ 415,459	\$ 913,355	31%	\$ 761,000	120.0%

DRAFT

**APPENDIX B
EMPLOYEE DATA**

The employee data listed below was provided by the management of the District.

<u>Employee Number</u>	<u>Status</u>	<u>Current Age</u>	<u>Years of Service</u>	<u>Age at Retirement</u>	<u>Gender</u>	<u>Marital Status</u>	<u>Spouses Age</u>
#1	Active	58	21		F	Married	54
#2	Active	49	19		F	Married	52
#3	Active	34	9		M	Married	36
#4	Active	46	8		M	Married	51
#5	Active	37	5		M	Married	44
#6	Active	55	4		F	Single	
#7	Active	44	4		M	Married	42
#8	Active	48	3		M	Married	54
#9	Active	33	1		F	Married	39
#10	Active	50	1		M	Married	48
#11	Active	53	14		M	Married	51
#12	Active	21	2		M	Single	
#13	Retired	77	12	70	M	Married	66
#14	Retired	69	17	64	M	Married	62
#15	Retired	59	6	56	M	Married	51
#16	Retired	61	17	58	M	Married	57
#17	Retired	62	30	61	F	Single	

DRAFT

APPENDIX C GLOSSARY OF TERMS

Actuarial Accrued Liability, Actuarial Liability, Accrued Liability, or Actuarial Reserve—The portion of the actuarial present value of projected benefits (and expenses, if applicable), as determined under a particular actuarial cost method, which is not provided for by future normal costs. Under certain actuarial cost methods, the actuarial accrued liability is dependent upon the actuarial value of assets.

Actuarial Assumptions—Assumptions as to the occurrence of future events affecting benefits costs, such as mortality, withdrawal, disablement and retirement; changes in compensation, rates of investment earnings and asset appreciation or depreciation; procedures used to determine the actuarial value of assets; characteristics of future entrants for open group actuarial cost methods; and other relevant items.

Actuarial Cost Method or Funding Method—[1] A procedure for allocating the actuarial present value of projected benefits (and expenses, if applicable) to time periods, usually in the form of a normal cost and an actuarial accrued liability (sometimes referred to as a *funding method*). [2] A procedure for allocating the actuarial present value of future plan costs over time periods.

Actuarial Present Value of Projected Benefits—The actuarial present value of benefits that are expected to be paid in the future, taking into account the effect of such items as future service, advancement in age, and anticipated future compensation (sometimes referred to as the *present value of future benefits*).

Actuarial Value of Assets or Valuation Assets—[1] The value of cash, investments, and other property belonging to a benefit plan, as used by the actuary for the purpose of an actuarial valuation. [2] The value of benefit plan investments and other property, used by the actuary for the purpose of an actuarial valuation (sometimes referred to as *valuation assets* or *market-related value of assets*).

Amortization Method—A method under a contribution or cost allocation procedure for determining the amount, timing, and pattern of recognition of the difference between the actuarial accrued liability and the actuarial value of assets.

Discount Rate—The rate used to discount projected earnings to determine the present value used in an appraisal.

DRAFT

**APPENDIX C
GLOSSARY OF TERMS
(Continued)**

Entry Age Actuarial Cost Method—A method under which the excess of the actuarial present value of projected benefits of the group included in an actuarial valuation, over the sum of the actuarial value of assets plus the unfunded frozen actuarial accrued liability, is allocated on a level basis over the earnings or service of the group between the valuation date and assumed exit. This allocation is performed for the group as a whole, not as a sum of individual allocations. The actuarial accrued liability is determined using the entry age actuarial cost method. The portion of this actuarial present value allocated to a valuation year is called the *normal cost*.

Normal Cost—The portion of the actuarial present value of projected benefits (and expenses, if applicable) that is allocated to a period, typically twelve months, under the actuarial cost method. Under certain actuarial cost methods, the normal cost is dependent upon the actuarial value of assets.

Open Amortization Period—A period that begins again or is recalculated at each actuarial valuation date. Within a maximum number of years specified by law or policy (for example, thirty years), the period may increase, decrease, or remain stable. With this method, the liability would still be reduced over time, but it would take many times longer to amortize it fully because the amortization period would start over after every valuation. In contrast, a closed amortization period is a specific number of years that is counted from one date and, therefore, declines to zero with the passage of time. For example, if the amortization period initially is thirty years on a closed basis, twenty-nine years remain after the first year, twenty-eight years after the second year, and so forth. With this method, the entire liability would be fully amortized at the end of thirty years.

Pay-as-You-Go—A method of financing a benefit plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.

Unfunded Actuarial Accrued Liability, Unfunded Actuarial Liability, Unfunded Accrued Liability, or Unfunded Actuarial Reserve—The excess of the actuarial accrued liability over the actuarial value of assets.

Valuation Date—[1] The date as of which the liabilities are determined. [2] The date as of which the values of the assets and liabilities of the plan are determined. [3] The date through which transactions are included in the data used in the unpaid claim estimate analysis.

DRAFT

TO: MICHAEL S. LEBRUN,
GENERAL MANAGER

FROM: LISA BOGNUDA,
FINANCE DIRECTOR

DATE: APRIL 6, 2012

AGENDA ITEM

3

APRIL 13 2012

DRAFT BUDGET FOR FISCAL YEAR 2012-2013

ITEM

Draft budget for fiscal year 2012-2013

BUDGET BACKGROUND

Attached is the first draft of the fiscal year 2012-2013 budget.

The first draft of the budget is projecting a net operating surplus of \$1,693,708 and an overall net surplus after non-operating revenues and expenditures of \$365,921. Each Fund has its own impact on the net surplus – whether positive or negative, therefore, each Fund must be looked at individually.

OPERATIONS AND MAINTENANCE FUNDS

Fund #125 – Water (Pages 30 & 31)

This Fund is budgeted to have a net operating surplus of \$23,431 and an overall net deficit after non-operating revenues and expenditures of (\$138,177). This includes funding \$566,000 in Funded Replacement and the budgeted purchase of \$183,900 in fixed assets. The cash reserves will be used for the fixed asset purchases. A rate increase went into effect on November 1, 2011 and the next increase will be on November 1, 2012.

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

This Fund is budgeted to have a net operating surplus of \$473,358 and an overall net surplus after non-operating revenues and expenditures of \$419,733. This includes funding \$395,000 in Funded Replacement and the budgeted purchase of \$57,550 in fixed assets.

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

This Fund is budgeted to have a net operating surplus of \$1,801 and an overall net deficit after non-operating revenues and expenditures of (\$20,349). This includes funding \$168,000 in Funded Replacement and the budgeted purchase of \$23,550 in fixed assets. The cash reserves will be used for the fixed asset purchases.

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

This Fund is budgeted to have a deficit of (\$3,546). The current charges do not cover all of the budgeted costs, however, there are adequate reserves in this fund (approx \$28,500). 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 deficit of (\$2,835). The current charges do not cover all of the budgeted costs, however, there are adequate reserves in this fund (approx \$15,000). The District Engineer will be preparing the annual Engineer's Report in May and this budget may be adjusted.

Fund #300 – Solid Waste (pages 40 & 41)

This Fund is budgeted to have a surplus of \$15,075. 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. In FY 2011-2012, the Board of Directors approved deferring the solid waste rate increase to its customers by offsetting Franchise Fee revenues. The Franchise Fees are reviewed quarterly by the Board of Directors.

Fund #400 – Drainage (Pages 42 & 43)

This Fund is budgeted to have a surplus of \$13,859. 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 \$87,021. 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 surplus of \$26,470. 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. In addition, \$2,600,000 will be transferred from cash reserves to the aid in the funding of the Southland WWTF upgrade project.

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

This Fund is budgeted to have a deficit of (\$31,460). The revenue is a transfer of \$168,000 from Fund #150 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 \$10,130. These funds will be used to pay future debt service payments and establish a Town Sewer Rate Stabilization Fund for the Southland WWTF Upgrade Project.

NON-OPERATING BUDGETS

Fund #700 – Town Water Capacity (Pages 58 & 59)

This Fund includes budgeted capital improvement projects of \$840,000. 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 \$13,205,000. The project is currently out to bid and Certificates of Participation will be issued to funding for the Southland WWTF Upgrade. It is anticipated that the COP's will be issued in May or June 2012.

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

This Fund does not include any budgeted capital improvement projects. This fund has adequate reserves and a portion of those reserves were pledged to cover the debt service on the 2003 Certificates of Participation (COP's).

Fund #500 – Supplemental Water Fund (Pages 64 & 65)

This Fund includes budgeted expenditures relating to supplemental water of \$26,200,000. If approved by the voters on May 9, 2012, assessment bonds will be issued to fund the project. If the vote fails, the supplemental water project will be removed from the FY 2012-2013 budget.

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. The Cash Reserves for Funds #125, #130 and #150 are exceeding the goals.

RECOMMENDATION

It is recommended that the Committee provide direction to Staff.

ATTACHMENTS

Draft Budget for Fiscal Year 2012-2013

T:\doc\board matters\board meetings\board letter 2012\Finance Committee\4-13-12\draft budget.doc

**NIPOMO COMMUNITY
SERVICES DISTRICT**

**OPERATING
AND
NON-OPERATING
BUDGETS**

**FISCAL YEAR
2012-2013**

DRAFT



DRAFT

TABLE OF CONTENTS

Introduction.....	1-15
-------------------	------

RESOLUTIONS

Resolution Adopting the 2012-13 Fiscal Year Budget.....	16
Resolution Adopting Appropriations Limitation for 2012-13 Fiscal Year.....	17

OPERATING BUDGET

Graphical Presentation.....	19-23
Consolidated Operating Budget.....	24-27
Administration Fund.....	28-29
Water Fund.....	30-31
Town Sewer Fund.....	32-33
Blacklake Sewer Fund.....	34-35
Blacklake Street Lighting Fund.....	36-37
Street Landscape Maintenance Fund.....	38-39
Solid Waste Fund.....	40-41
Drainage Fund.....	42-43
Funded Replacement- Water Fund.....	44-45
Funded Replacement-Town Sewer Fund.....	46-47
Funded Replacement-Blacklake Sewer Fund.....	48-49
Town Sewer Sinking Fund.....	50-51
Fixed Asset Purchases.....	52
Funded Replacement Projects.....	53

CAPITAL IMPROVEMENTS PROJECTS

Shared Projects Cost Summary.....	55
Description of Proposed Projects.....	56

NON-OPERATING BUDGET

Capital Funding Plan-Water Fund.....	58
Capital Funding Plan-Cash Flows-Water Fund.....	59
Capital Funding Plan-Sewer Fund.....	60
Capital Funding Plan-Cash Flows-Sewer Fund.....	61
Capital Funding Plan-Property Taxes.....	62
Capital Funding Plan-Cash Flows-Property Taxes.....	63
Capital Funding Plan-Supplemental Water.....	64
Capital Funding Plan-Cash Flows-Supplemental Water.....	65

APPENDIX

Debt Service Schedule.....	67
Five Year Capital Improvement Plan.....	68-69

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 two half-time staff positions budgeted in 2012-2013. The current filled positions include 1-General Manager; 1-Assistant General Manager; 1-District Engineer; 1-Utility Superintendent; 1-Secretary; 1-Billing Clerk; 1-Maintenance Supervisor; 4-Utility Workers, 2- Maintenance Worker and 1-Utility Office Assistant (half-time). At the end of Fiscal Year 2011-2012, three and one-half positions are unfilled. Those positions include 1-Utility Field Supervisor; 1-Water Operator/Water Quality Technician; 1-Engineer's Assistant and 1-half-time Information Officer. The District envisions staffing 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. All other emergency requests are handled through the 911 system.

DRAFT

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:

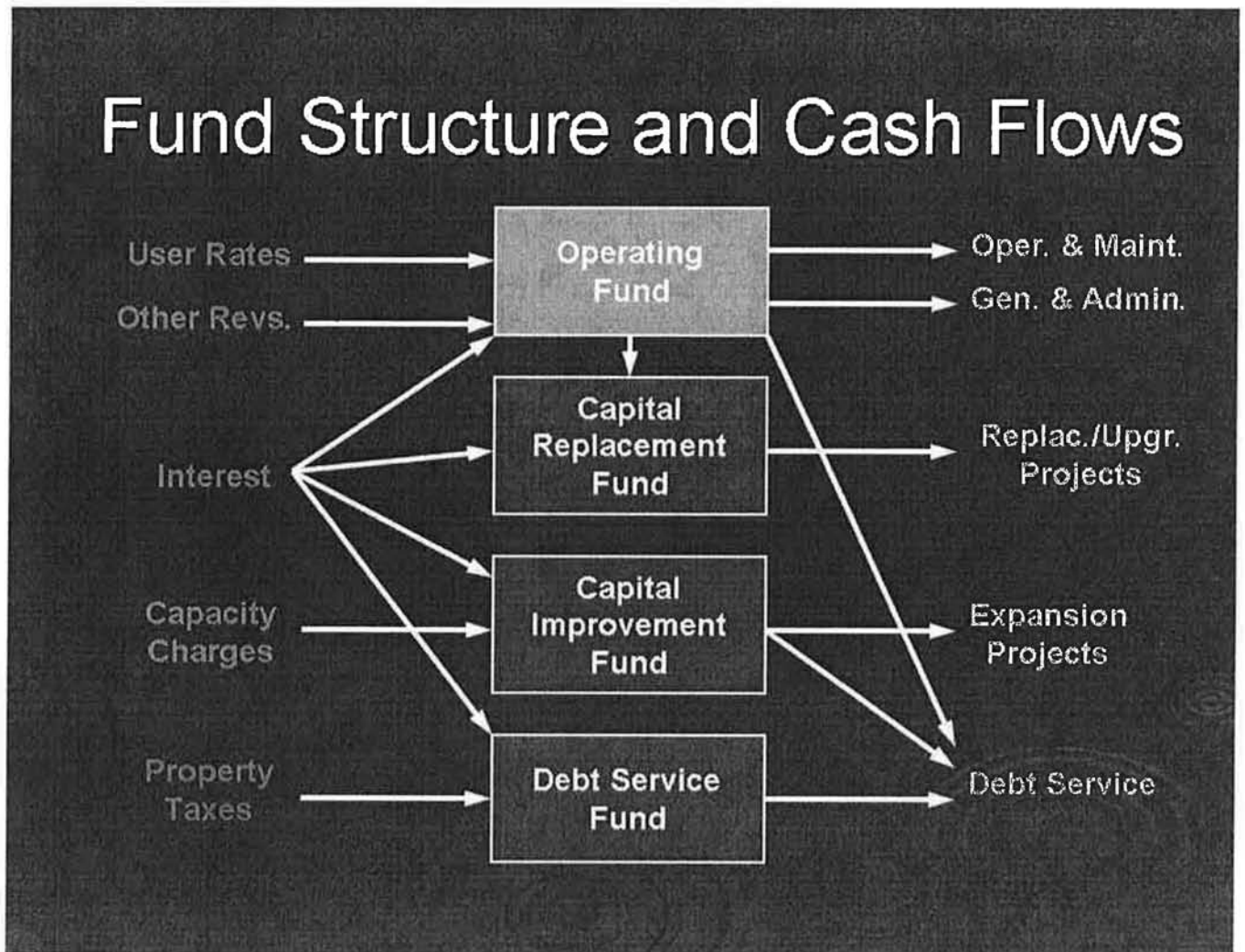
#500	Supplemental Water Fund
#600	Property Tax Fund
#700	Water Capacity Charges Fund
#710	Sewer Capacity Charges Fund-Town Division

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.

DRAFT

2. FUND AND RESERVE STRUCTURES AND CASH FLOWS

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



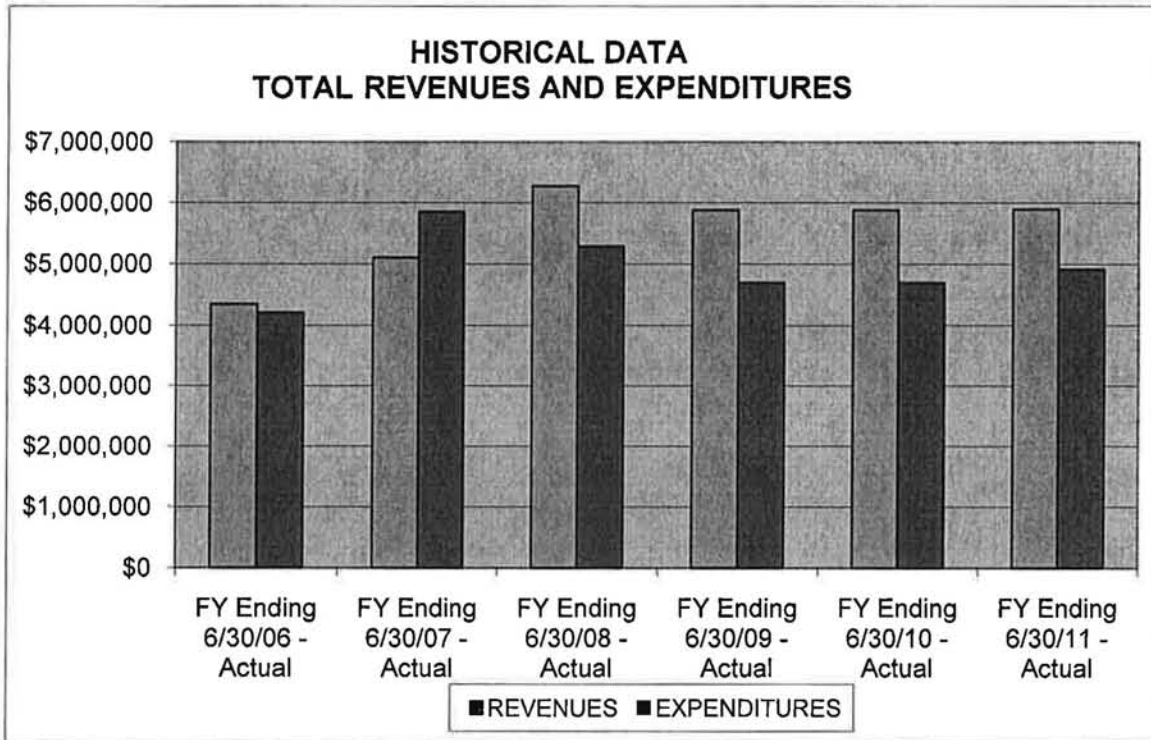
**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2012-2013**

3. FINANCIAL OVERVIEW

PROPOSED 2012-2013 BUDGET COMPARED TO PRIOR YEAR
ADOPTED 2011-2012 BUDGET

- Total budgeted Revenues for fiscal year 2012-2013 is \$7,492,268. This is an increase of 10.1% above the budgeted Revenues for fiscal year 2011-2012. A graph depicting the revenues can be found on page 19.
- Total budgeted Expenditures for fiscal year 2012-2013 is \$7,116,347. This is a decrease of 5.0% below the budgeted Expenditures for fiscal year 2011-2012 (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, 2011, the District's net assets exceeded \$52 million dollars.

Total Assets	\$57,970,518
Total Liabilities	\$5,328,190
Total Net Assets	\$52,642,328

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.

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 reliable, 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 mandates 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 paid for by new development, 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.

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2012-2013**

**OPERATING EXPENDITURES
OPERATIONS AND MAINTENANCE**

TITLE	DESCRIPTION
Wages	Provides wages for 10 full-time and 1 half-time employee (Two 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
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
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 2012-2013**

**OPERATING EXPENDITURES
GENERAL AND ADMINISTRATIVE**

TITLE	DESCRIPTION
Wages	Provides wages for 6 full-time and 1 half-time employee (One full-time and one part-time positions 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 Credit Card 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

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2012-2013**

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

NON-OPERATING REVENUES AND EXPENDITURES

TITLE	DESCRIPTION
Interest Income	Provides for interest income earned on Reserves
Blacklake Water & Sewer Loan Surcharge	Provides for the collection of the Blacklake Water & Sewer Surcharge
Interest Expense-Debt Service	Provides for interest expense on debt service
Debt Service – Principal Portion	Provides for principal payment on debt service
Transfer In and Out	Provides for transfer in and out of Funds
Fixed Asset Purchases	Provides for the purchase of new assets used in the day-to-day operations and maintenance of the district
Funded Replacement Projects	Provides for the major refurbishment or replacement of aging water and sewer facilities

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

(The bi-monthly availability charge shall take effect November 1, 2011, and future increases shall take effect on November 1, of each succeeding year.)

WATER DIVISION

SIZE OF METER	Nov 1, 2011	Nov 1, 2012	Nov 1, 2013	Nov 1, 2014	Nov 1, 2015
1 Inch or Less	\$26.85	\$29.40	\$32.19	\$35.25	\$38.60
Litigation Charge	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32
1 ½ Inch	\$76.22	\$83.46	\$91.39	\$100.07	\$109.58
Litigation Charge	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36
2 Inch	\$120.72	\$132.19	\$144.75	\$158.50	\$173.56
Litigation Charge	\$19.92	\$19.92	\$19.92	\$19.92	\$19.92
3 Inch	\$224.64	\$245.98	\$269.35	\$294.94	\$322.96
Litigation Charge	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92
4 Inch	\$373.04	\$408.48	\$447.29	\$489.78	\$536.31
Litigation Charge	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00
6 Inch	\$743.75	\$814.41	\$891.78	\$976.50	\$1,069.27
Litigation Charge	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58
8 Inch	\$1,188.76	\$1,301.69	\$1,425.35	\$1,560.76	\$1,709.03
Litigation Charge	\$68.08	\$68.08	\$68.08	\$68.08	\$68.08

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

(The bi-monthly usage rates shall take effect November 1, 2011, and future increases shall take effect on November 1, of each succeeding year.)

Residential Water Commodity Rates ^{[1][2]}

Single-Family

4-Block Structure

	2011-12	2012-13	2013-14	2014-15	2015-16
0 to 24 Ccf	\$1.64	\$1.80	\$1.97	\$2.16	\$2.37
25 to 40 Ccf	\$2.05	\$2.25	\$2.46	\$2.69	\$2.95
41 to 100 Ccf	\$2.88	\$3.15	\$3.45	\$3.78	\$4.14
Over 100 Ccf	\$4.93	\$5.40	\$5.91	\$6.47	\$7.08

Multi-Family

4-Block Structure (per dwelling unit)

	2011-12	2012-13	2013-14	2014-15	2015-16
0 to 8 Ccf	\$1.64	\$1.80	\$1.97	\$2.16	\$2.37
9 to 12 Ccf	\$2.05	\$2.25	\$2.46	\$2.69	\$2.95
13 to 25 Ccf	\$2.88	\$3.15	\$3.45	\$3.78	\$4.14
Over 25 Ccf	\$4.93	\$5.40	\$5.91	\$6.47	\$7.08

^[1] Does not include fixed charges.

^[2] Does not include Blacklake Buy-In-Charge (NCS Code § 3.40)

Commercial, Irrigation, Agriculture and All Other Commodity Rates can be found on our website at www.ncsd.ca.gov. Ccf = one unit=748 gallons.

RESOLUTION 2011-1235 (Adopted October 12, 2011)

Note: Rates subject to change

DRAFT

**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 uses are for reference only and establish minimum strength standards. The District retains the discretion to assign a higher strength category to individual discharges.

RESOLUTION 2009-1117 (Adopted January 14, 2009) Note: Rates subject to change

DRAFT

NIPOMO COMMUNITY SERVICES DISTRICT

WATER CAPACITY CHARGES

METER SIZE	Effective date Nov 1, 2008	Effective date July 1, 2009	Effective date July 1, 2010	Effective date July 1, 2011
1 Inch or less*	\$3,022	\$3,124	\$3,192	\$3,293
Supplemental Water *	\$13,404	\$13,858	\$14,160	\$14,605
1 ½ Inch*	\$9,065	\$9,372	\$9,577	\$9,877
Supplemental Water *	\$40,211	\$41,573	\$42,479	\$43,814
2 Inch*	\$14,503	\$14,994	\$15,321	\$15,802
Supplemental Water *	\$64,337	\$66,516	\$67,966	\$70,101
3 Inch*	\$27,194	\$28,115	\$28,728	\$29,630
Supplemental Water *	\$120,632	\$124,719	\$127,436	\$131,4406
4 Inch*	\$45,323	\$46,858	\$47,879	\$49,384
Supplemental Water *	\$201,054	\$207,866	\$212,393	\$219,067
6 Inch*	\$90,646	\$93,717	\$95,758	\$98,767
Supplemental Water *	\$402,108	\$415,731	\$424,787	\$424,787

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

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

***Annual Adjustment.** Commencing July 1, 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**

METER SIZE	Effective date July 1, 2008	Effective date July 1, 2009	Effective date July 1, 2010	Effective date July 1, 2011
1 Inch or less*	\$6,927	\$7,462	\$7,625	\$7,864
1 ½ Inch*	\$20,781	\$22,387	\$22,874	\$23,593
2 Inch*	\$33,250	\$35,819	\$36,598	\$37,749
3 Inch*	\$62,343	\$67,160	\$68,621	\$70,779
4 Inch*	\$103,905	\$111,934	\$114,368	\$117,965
6 Inch*	\$207,810	\$223,867	\$228,736	\$235,931

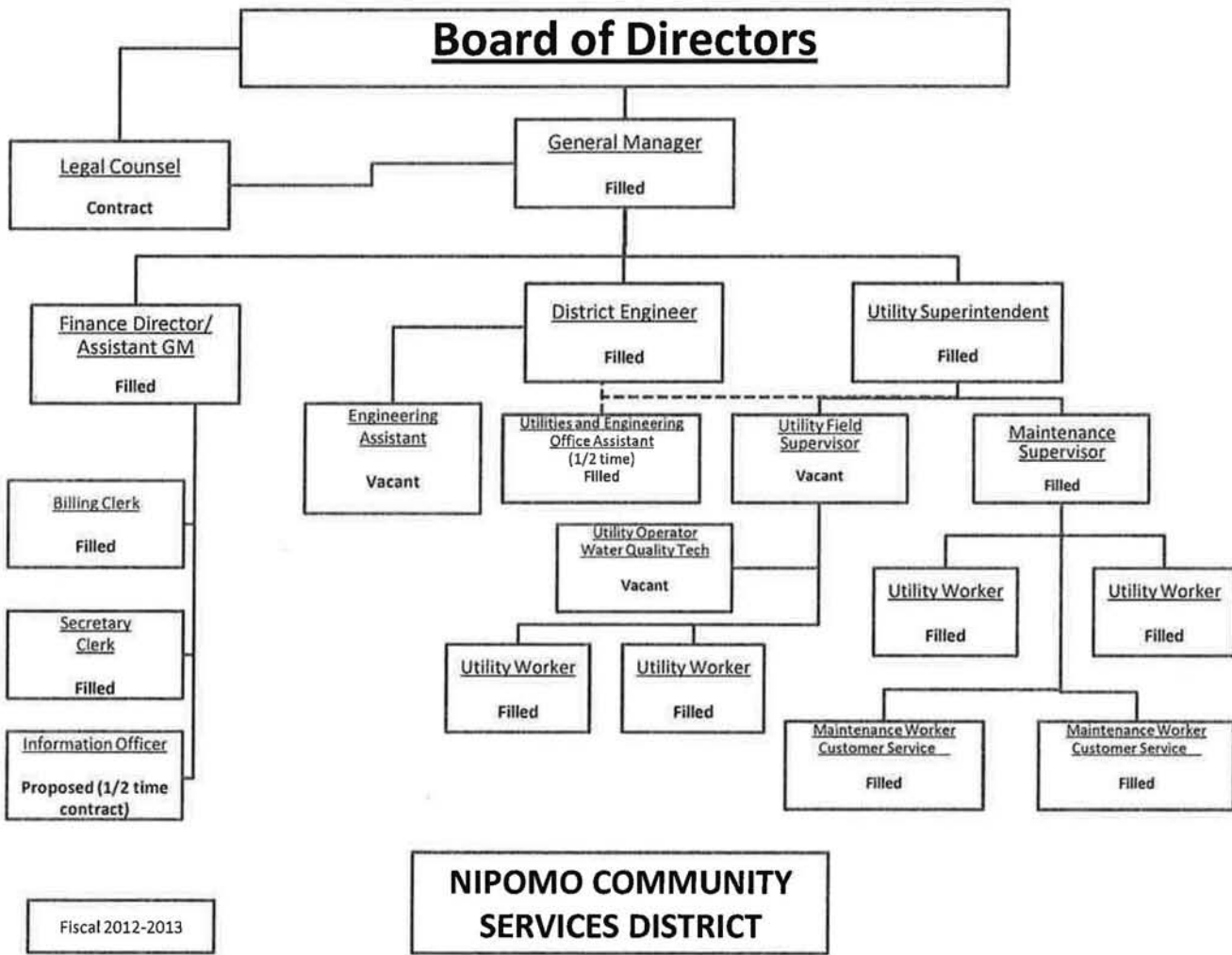
***Annual Adjustment.** Commencing July 1, 2009, and each fiscal year thereafter, the capacity charge shall be increased to reflect the increase in the costs of the construction of District facilities. The determination of whether there has been an increase in costs and the amount of the increase in 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
2012-2013



DRAFT

NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2012-2013

<u>OFFICE</u>	<u>2011-2012 CURRENT</u>	<u>2012-2013 PROPOSED</u>
General Manager	1	1
Assist GM/Finance Director	1	1
District Engineer	1	1
Secretary	1	1
Billing Clerk	1	1
Engineer's Assistant (1)	1	1
Information Officer (half-time)	<u>0</u>	<u>0.5</u>
	<u>6</u>	<u>6.5</u>
<u>MAINTENANCE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
Utility Superintendent	1	1
Utility Field Supervisor (2)	1	1
Preventive Maintenance Supervisor	1	1
Utility Operator/Water Quality Technician (3)	1	1
Utility Worker	4	4
Maintenance/Customer Service Worker	2	2
Utility Office Assistant (half-time)	<u>0.5</u>	<u>0.5</u>
	<u>10.5</u>	<u>10.5</u>
TOTAL	<u>16.5</u>	<u>17.0</u>

- (1) Position budgeted as Conservation Specialist in 2011-2012, but will be replaced with Engineer's Assistant in 2012-2013.
- (2) Employee retired during FY 2011-2012. Position budgeted in FY 2011-2012 but currently unfilled.
- (3) Position budgeted in FY 2011-2012 but currently unfilled.

DRAFT

**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

May be adjusted depending on Board Action on 4/11/12

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

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2012-2013

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE
1	TOYOTA TACOMA	2002	8/14/02	2003	78,500
2	CHEVY 1 TON 3500 UTILITY (USED AS ON-CALL VEHICLE)	2004	12/8/03	2004	107,900
3	FORD F150 PICK UP	2004	7/8/04	2004	106,900
4	FORD F150 PICK UP	2004	7/8/04	2004	85,900
5	FORD F250 DIESEL 4x4	2007	8/25/06	2007	51,800
6	FORD F150	2008	1/28/08	2008	25,600
7	FORD F150 4x4	2009	12/29/08	2009	32,000
8	FORD F150 2x4	2009	1/6/09	2009	25,000

	ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE
9	FORD ESCAPE	2007	12/1/06	2007	17,000
10	FORD RANGER	2010	11/7/09	2010	6,700

	OTHER OPERATIONS EQUIPMENT	DATE PURCHASED	MILEAGE/ HOURS
11	FORD DUMP TRUCK	6/25/06	9,800
12	JOHN DEERE LOADER/BACKHOE	1/2/08	194 hours
13	JOHN DEERE BACKHOE	9/3/09	174 hours
14	FORD F250 DIESEL 4x4 (TOWS VALVE EXERCISING MACHINE)	1/15/10	2,800
15	VAC CON	2/10/10	7,000

Surplus in FY 2012-2013

RESOLUTION 2012-BUDGET
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2012-2013 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 2012-2013; 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 2012-2013, 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, "2012-2013 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 27th day of June 2012.

James Harrison, President
Nipomo Community Services District

ATTEST:

APPROVED AS TO FORM:

Michael S. LeBrun,
Secretary to the Board

Jon S. Seitz
District Legal Counsel

RESOLUTION NO. 2012-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2012-2013 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 % and the percent change in the population of the unincorporated area of San Luis Obispo County is 0.xx% (Population converted to a ratio is computed as follows: {0.xx+100} +100 = 1.xxx).

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: **INFO COMES IN MAY
FROM STATE OF CALIF**
% = %
2. That the 2012-13 appropriation limit is and is determined as follows:

2012 Limitation	\$
2012 Ratio of Change	%
2012 Appropriations Limitation	\$
Appropriations Limitation Subject to Limitation	(\$)
2012-2013 Appropriations Under Limit	\$

3. No further adjustment to the 2012-13 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 2012-2013.

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 27th day of June 2012.

James Harrison, President
Nipomo Community Services District

ATTEST:

APPROVED AS TO FORM:

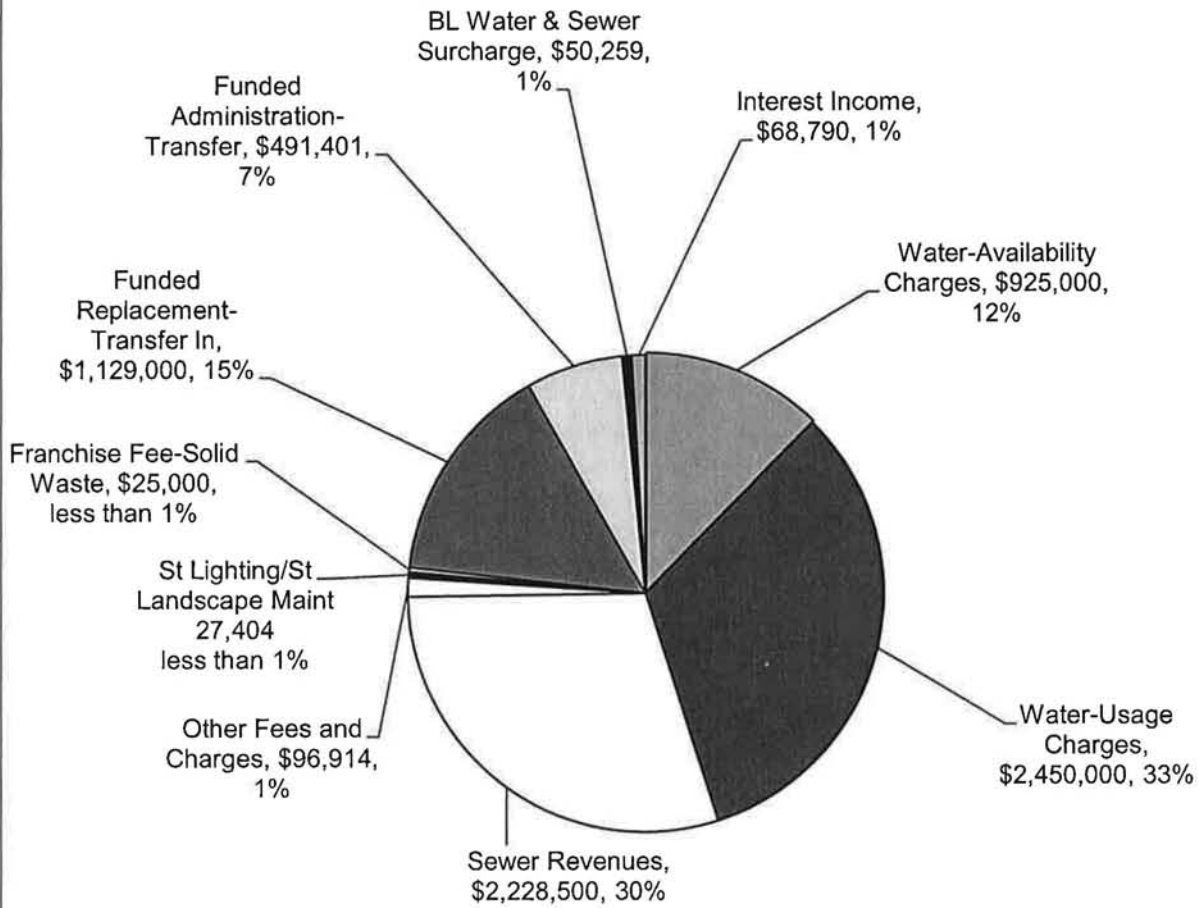
Michael S. LeBrun
Secretary to the Board

Jon S. Seitz
General Counsel

OPERATING BUDGET

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2012-2013**

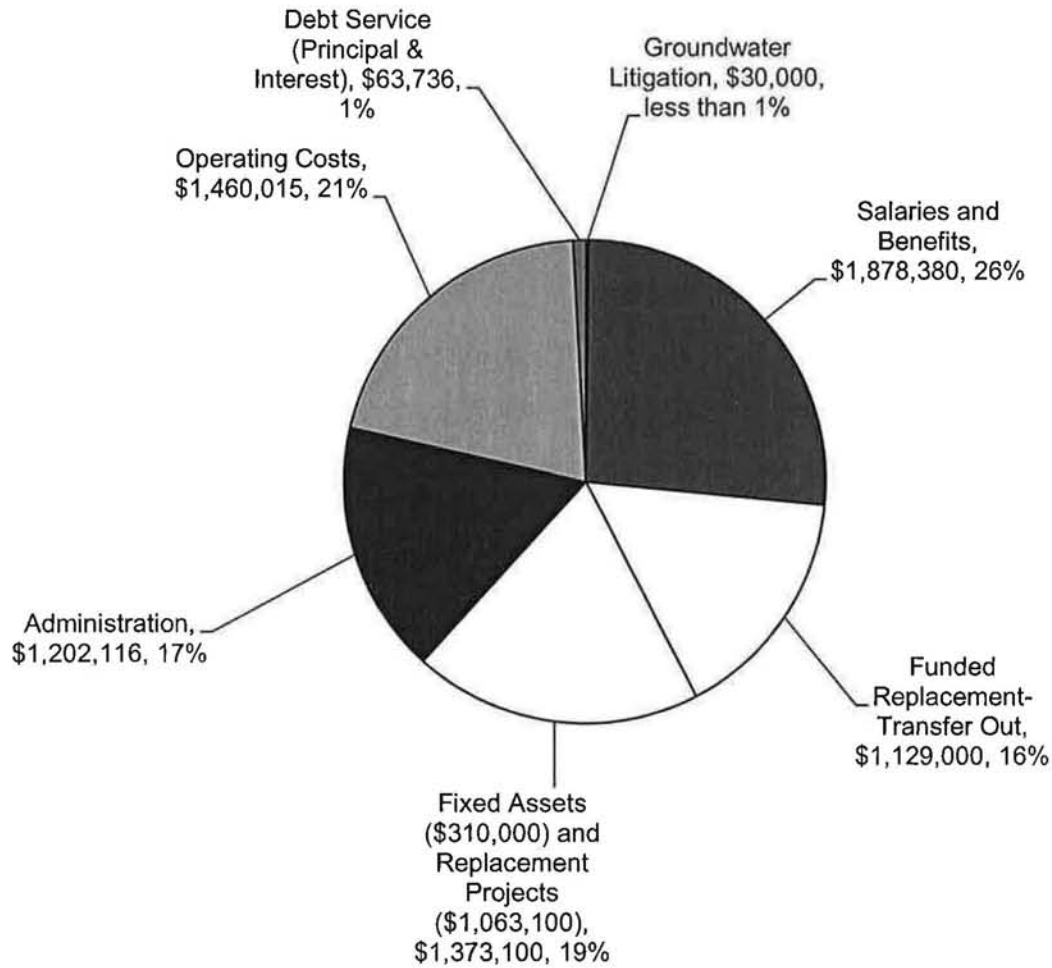


TOTAL REVENUES

\$7,492,268

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED EXPENDITURES OF ALL FUNDS
2012-2013**



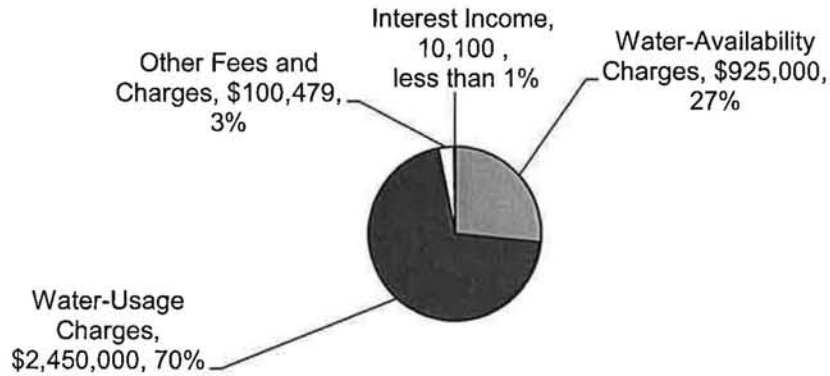
TOTAL EXPENDITURES

\$7,116,347

DRAFT

DETAIL FOUND ON PAGES 26-27

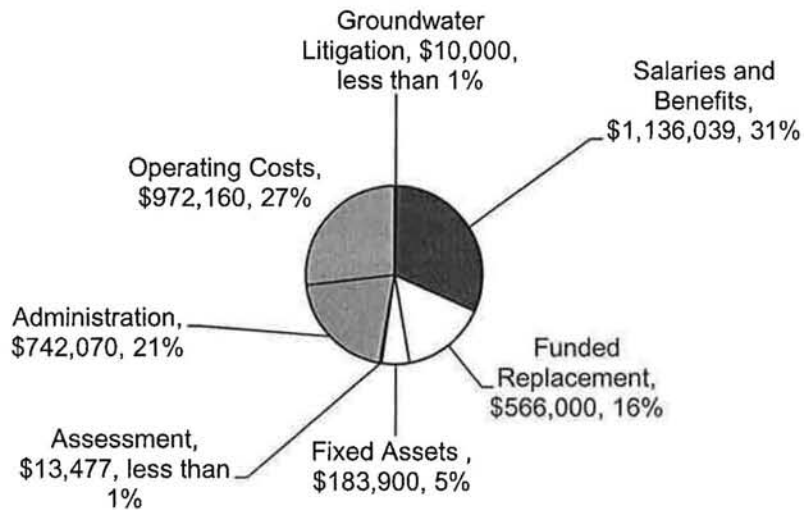
**NIPOMO COMMUNITY SERVICES DISTRICT
WATER FUND #125
REVENUES**



TOTAL REVENUE

\$3,485,469

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

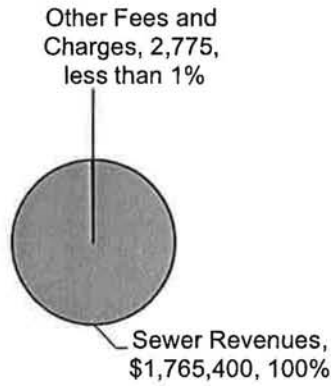


TOTAL EXPENDITURES

\$3,623,646

DRAFT

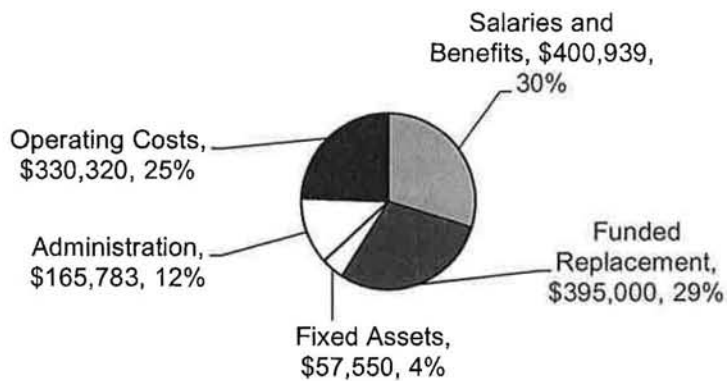
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
REVENUES**



TOTAL REVENUE

\$1,769,325

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

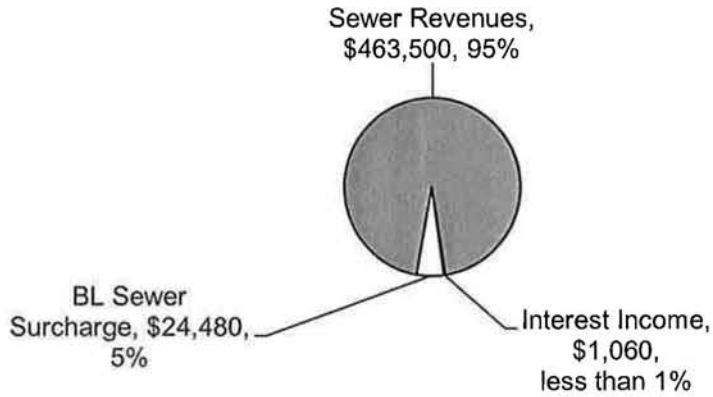


TOTAL EXPENDITURES

\$1,349,592

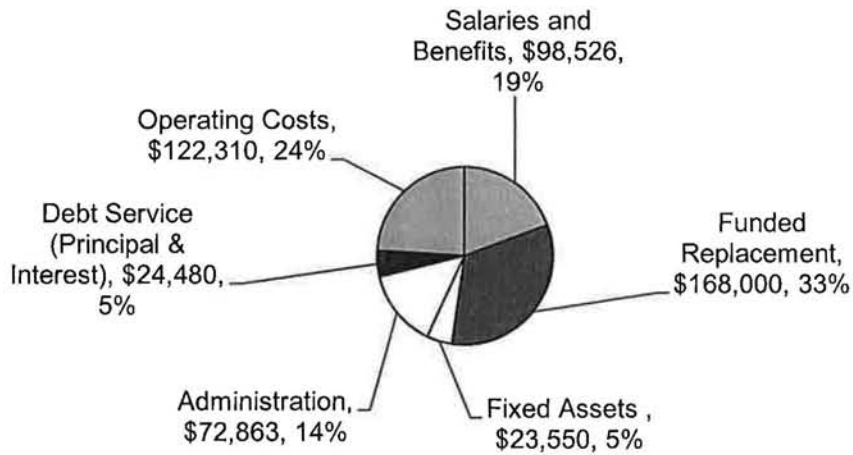
DRAFT

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



TOTAL REVENUE \$489,380

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



TOTAL EXPENDITURES \$509,729

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2012-2013**

	#110	#125	#130	#150	#200	#250	#300	#400	#805	#810	#830	#880	TOTAL
	ADMIN	WATER	SEWER	BL SEWER	BL STREET	ST LANDSCAPE	SOLID WASTE	DRAINAGE	FUNDED	FUNDED	FUNDED	TOWN SEWER	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	REP-WATER	REP-SEWER	REP-BLSEWER	SINKING FUND	
OPERATING REVENUES													
Water - Availability Charges	0	925,000	0	0	0	0	0	0	0	0	0	0	925,000
Water - Usage Charges	0	2,450,000	0	0	0	0	0	0	0	0	0	0	2,450,000
Sewer Revenues	0	0	1,765,000	463,500	0	0	0	0	0	0	0	0	2,228,500
Fees and Penalties	0	43,000	0	0	0	0	0	0	0	0	0	0	43,000
Meter and Connection Fees	0	1,700	0	0	0	0	0	0	0	0	0	0	1,700
Plan Check and Inspection Fees	0	0	400	0	0	0	0	0	0	0	0	0	400
Miscellaneous Income	8,000	30,000	0	0	0	0	0	13,814	0	0	0	0	51,814
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	25,000	0	0	0	0	0	25,000
Oper Transfers In-Funded Admin	491,401	0	0	0	0	0	0	0	0	0	0	0	491,401
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	566,000	395,000	168,000	0	1,129,000
	499,401	3,449,700	1,765,400	463,500	18,904	8,500	25,000	13,814	566,000	395,000	168,000	0	7,373,219

OPERATING EXPENDITURES													
OPERATIONS & MAINTENANCE													
Wages	0	315,775	128,850	45,574	0	0	0	0	0	0	0	0	490,199
Wages - Overtime	0	26,400	8,800	4,800	0	0	0	0	0	0	0	0	40,000
Payroll Taxes	0	8,050	3,300	1,220	0	0	0	0	0	0	0	0	12,570
Retirement	0	72,750	31,100	8,950	0	0	0	0	0	0	0	0	112,800
Medical and Dental	0	123,445	52,200	18,165	0	0	0	0	0	0	0	0	193,810
Workers Comp Insurance	0	15,550	6,200	2,300	0	0	0	0	2,000	0	0	0	24,050
Electricity	0	450,000	128,000	51,500	22,000	125	0	0	0	0	0	0	651,625
Chemicals	0	16,800	5,000	17,850	0	0	0	0	0	0	0	0	39,650
Lab Tests and Sampling	0	28,000	57,000	18,500	0	0	0	0	0	0	0	0	103,500
Operating Supplies	0	31,000	12,500	3,600	0	0	0	0	0	0	0	0	47,100
Outside Services	0	85,500	2,000	200	0	0	0	0	0	0	0	0	87,700
Permits and Operating Fees	0	14,000	11,500	6,300	0	0	0	0	0	0	0	0	31,800
Repairs & Maintenance	0	135,000	32,000	6,000	0	0	0	0	0	0	0	0	173,000
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	20,000	6,700	3,600	0	0	0	0	0	0	0	0	30,300
Paging and Cellular Service	0	7,200	2,700	1,200	0	0	0	0	0	0	0	0	11,100
Meters - New Installations	0	1,000	0	0	0	0	0	0	0	0	0	0	1,000
Meters - Replacement Program	0	50,000	0	0	0	0	0	0	0	0	0	0	50,000
Safety Program	0	8,000	2,700	1,440	0	0	0	0	0	0	0	0	12,140
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	11,000	0	0	0	0	0	0	11,000
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	0	0	0	0	0	0	57,000
Oper Transfer Out - Funded Replacement	0	566,000	395,000	168,000	0	0	0	0	0	0	0	0	1,129,000
TOTAL OPERATIONS & MAINTENANCE	0	2,100,130	955,770	371,319	22,000	11,125	2,100	0	0	0	0	0	3,462,444

GENERAL & ADMINISTRATIVE													
Wages	88,500	331,800	98,950	9,300	0	0	3,500	0	0	0	0	0	532,050
Payroll Taxes	1,720	6,450	1,900	200	0	0	100	0	0	0	0	0	10,370
Retirement	25,750	93,900	28,000	2,630	0	0	1,000	0	0	0	0	0	151,280
Medical and Dental	97,700	71,300	21,600	1,900	0	0	1,050	0	0	0	0	0	193,550
Other Post Employment Benefits (OPEB)	22,881	68,644	19,449	3,432	0	0	0	0	0	0	0	0	114,406
Workers Comp Insurance	650	1,975	590	55	0	0	25	0	0	0	0	0	3,295
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)	4,400	4,400	0	0	0	0	0	0	0	0	0	0	8,800
Computer Expense	13,200	39,600	11,220	1,980	0	0	0	0	0	0	0	0	66,000
Director Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Dues and Subscriptions	3,300	9,900	2,800	500	0	0	0	0	0	0	0	0	16,500

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2012-2013**

	#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
Education and Training	2,000	6,000	1,700	300	0	0	0	0	0	0	0	0	10,000
Elections	1,200	3,600	1,020	180	0	0	0	0	0	0	0	0	6,000
Insurance - Liability	15,500	46,500	13,175	2,325	500	0	2,000	0	0	0	0	0	80,000
LAFCO Funding	22,000	0	0	0	0	0	0	0	0	0	0	0	22,000
Landscape and Janitorial	3,000	9,000	2,550	450	0	0	0	0	0	0	0	0	15,000
Legal - General and Special Counsel	77,000	65,000	5,000	2,000	0	0	1,000	0	0	0	0	0	150,000
Legal - Water Counsel	0	10,000	0	0	0	0	0	0	0	0	0	0	10,000
Professional Services	25,000	165,000	0	0	0	0	0	0	0	0	0	0	190,000
Miscellaneous	4,000	2,000	500	500	0	0	0	0	0	0	0	0	7,000
Newsletter and Mailers	0	5,000	1,350	720	0	0	0	0	0	0	0	0	7,070
Office Supplies	2,800	8,400	2,300	420	0	0	0	2,300	0	0	0	0	13,920
Outside Services	4,000	12,000	3,400	600	0	0	0	0	0	0	0	0	20,000
Postage	2,200	16,500	5,200	2,100	0	0	0	0	0	0	0	0	26,000
Public Notices	5,000	1,000	1,000	200	100	300	300	0	0	0	0	0	7,900
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	7,000	0	0	0	0	0	0	0	0	0	0	0	7,000
Property Taxes	0	1,045	0	0	0	0	0	0	0	0	0	0	1,045
Telephone	1,800	5,400	1,530	750	0	0	0	0	0	0	0	0	9,480
Travel and Mileage	2,400	7,200	2,040	360	0	0	0	0	0	0	0	0	12,000
Utilities - Gas, Electric and Trash	18,000	0	0	0	0	0	0	0	0	0	0	0	18,000
Oper Transfer Out - Funded Administration	0	324,325	108,108	58,968	0	0	0	0	0	0	0	0	491,401
TOTAL GENERAL & ADMINISTRATIVE	454,401	1,326,139	336,272	90,380	600	300	8,975	0	0	0	0	0	2,217,087
TOTAL OPERATING EXPENSES	454,401	3,426,269	1,292,042	461,699	22,600	11,425	11,075	0	0	0	0	0	5,679,511
TOTAL OPERATING SURPLUS (DEFICIT)	45,000	23,431	473,358	1,801	(3,696)	(2,925)	13,925	13,814	566,000	395,000	168,000	0	1,693,708
NON-OPERATING REVENUES AND EXPENDITURES													
Interest Income	0	9,990	3,925	1,400	150	90	1,150	45	19,900	21,470	540	10,130	68,790
Blacklake Water & Sewer Loan Surcharge	0	25,779	0	24,480	0	0	0	0	0	0	0	0	50,259
Interest Expense - Debt Service	0	0	0	(4,910)	0	0	0	0	(4,609)	0	0	0	(9,519)
Principal Portion - Debt Service	0	(13,477)	0	(19,570)	0	0	0	0	(21,170)	0	0	0	(54,217)
Transfers In and out	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewer Capacity Fund Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
Fixed Assets	(45,000)	(183,900)	(57,550)	(23,550)	0	0	0	0	0	0	0	0	(310,000)
Funded Replacement Projects	0	0	0	0	0	0	0	0	(473,100)	(390,000)	(200,000)	0	(1,063,100)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(45,000)	(161,608)	(53,625)	(22,150)	150	90	1,150	45	(478,979)	(368,530)	(199,460)	10,130	(1,317,787)
NET RESULTS FROM OPERATIONS	0	(138,177)	419,733	(20,349)	(3,546)	(2,835)	15,075	13,859	87,021	26,470	(31,460)	10,130	375,921
ESTIMATED FUNDS AVAILABLE													
Estimated Account Balance 7/1/12	0	2,216,000	855,500	293,000	32,000	18,000	255,000	5,000	4,300,000	4,350,000	165,000	2,350,000	12,489,500
Net Results from Operations	0	(138,177)	419,733	(20,349)	(3,546)	(2,835)	15,075	13,859	87,021	26,470	(31,460)	10,130	375,921
Transfer to fund WWTF Upgrade	0	0	0	0	0	0	0	0	0	(2,600,000)	0	(523,689)	(3,123,689)
Estimated Account Balance 7/1/13	0	2,077,823	1,275,233	272,651	28,454	15,165	270,075	18,859	4,387,021	1,776,470	133,540	1,836,441	9,741,732

Copy of document found at www.NoNewWpTax.com

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

CONSOLIDATED - ALL FUNDS	2010-11	2011-12	2011-12	2012-13	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	807,398	805,000	845,000	925,000	9.5%
Water - Usage Charges	1,964,530	2,000,000	2,235,000	2,450,000	9.6%
Sewer Revenues	2,162,005	2,155,000	2,205,000	2,228,500	1.1%
Fees and Penalties	44,519	37,000	43,000	43,000	0.0%
Meter and Connection Fees	3,235	2,200	1,700	1,700	0.0%
Plan Check and Inspection Fees	1,070	300	400	400	0.0%
Miscellaneous Income	142,536	49,180	53,280	51,814	-2.8%
Street Lighting/Landscape Maint Charges	27,404	27,404	27,404	27,404	0.0%
Franchise Fee - Solid Waste	91,892	90,000	47,000	25,000	-46.8%
Oper Transfers In-Funded Admin	409,115	447,132	436,935	491,401	12.5%
Oper Transfers In-Funded Replacement	1,103,500	1,129,000	1,129,000	1,129,000	0.0%
TOTAL OPERATING REVENUES	6,757,204	6,742,216	7,023,719	7,373,219	5.0%

OPERATING EXPENDITURES	2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	PROPOSED
						OPERATING
						EXPENDITURES
Wages	387,007	500,800	390,000	490,199	25.7%	8.6%
Wages - Overtime	38,588	50,000	36,100	40,000	10.8%	0.7%
Payroll Taxes	10,302	12,600	10,700	12,570	17.5%	0.2%
Retirement	99,023	126,994	101,000	112,800	11.7%	2.0%
Medical and Dental	120,736	181,730	135,000	193,810	43.6%	3.4%
Workers Comp Insurance	19,656	26,990	19,600	24,050	22.7%	0.4%
Electricity-pumping	540,238	767,150	627,120	651,625	3.9%	11.5%
Chemicals	40,098	38,000	38,000	39,650	4.3%	0.7%
Lab Tests and Sampling	58,844	72,000	99,500	103,500	4.0%	1.8%
Operating Supplies	102,278	108,000	50,500	47,100	-6.7%	0.8%
Outside Services	43,797	46,000	57,200	87,700	53.3%	1.5%
Permits and Operating Fees	18,869	27,500	30,100	31,800	5.6%	0.6%
Repairs & Maintenance	265,494	375,000	168,000	173,000	3.0%	3.0%
Repairs & Maintenance - Vehicles	29,728	40,000	36,500	40,000	9.6%	0.7%
Engineering	54,962	100,000	33,500	100,000	198.5%	1.8%
Fuel	29,529	35,000	29,000	30,300	4.5%	0.5%
Paging and Cellular Service	9,396	11,000	9,600	11,100	15.6%	0.2%
Meters - New Installations	0	1,000	0	1,000	0.0%	0.0%
Meters-Replacement Program	62,634	48,000	48,000	50,000	4.2%	0.9%
Safety Program	12,641	12,000	11,940	12,140	1.7%	0.2%
Uniforms	7,721	11,000	10,000	11,000	10.0%	0.2%
Landscape Maintenance and Water	5,864	7,500	7,500	11,000	46.7%	0.2%
Street Sweeping & Trash Pickup	2,029	2,100	2,100	2,100	0.0%	0.0%
Water Conservation/Recycling Program	26,753	67,000	25,500	57,000	123.5%	1.0%
Oper Transfer Out - Funded Replacement	1,103,500	1,129,000	1,129,000	1,129,000	0.0%	19.9%
TOTAL OPERATIONS & MAINTENANCE	3,089,687	3,796,364	3,105,460	3,462,444	11.5%	61.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

DRAFT

**CONSOLIDATED - ALL FUNDS
CONTINUED**

GENERAL & ADMINISTRATIVE	2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	PROPOSED OPERATING EXPENDITURES
Wages	447,665	423,752	384,500	532,050	38.4%	9.4%
Payroll Taxes	12,389	8,825	6,850	10,370	51.4%	0.2%
Retirement	96,656	118,550	102,600	151,280	47.4%	2.7%
Medical and Dental	137,769	152,200	147,000	193,550	31.7%	3.4%
Other Post Employment Benefits (OPEB)	103,000	103,000	103,000	114,406	11.1%	2.0%
Workers Comp Insurance	2,482	2,675	2,030	3,295	62.3%	0.1%
Audit	8,000	8,000	8,000	8,000	0.0%	0.1%
Bank Charges and Credit Card Fees (new)	4,914	14,050	9,300	8,800	-5.4%	0.2%
Computer Expense	59,994	62,800	59,800	66,000	10.4%	1.2%
Director Fees	20,150	25,220	9,060	0	0.0%	0.0%
Dues and Subscriptions	14,210	16,000	15,980	16,500	3.3%	0.3%
Education and Training	5,561	15,000	7,550	10,000	32.5%	0.2%
Elections	355	0	0	6,000	0.0%	0.1%
Insurance - Liability	79,754	80,000	78,200	80,000	2.3%	1.4%
LAFCO Funding	20,029	23,000	20,650	22,000	6.5%	0.4%
Landscape and Janitorial	15,266	14,000	13,950	15,000	7.5%	0.3%
Legal - General and Special Counsel	140,810	157,000	139,500	150,000	7.5%	2.6%
Legal - Water Counsel	32,366	30,000	5,000	10,000	100.0%	0.2%
Professional Services	164,425	218,000	175,000	190,000	8.6%	3.3%
Miscellaneous	4,389	8,050	6,500	7,000	7.7%	0.1%
Newsletter and Mailers	813	5,000	3,000	7,070	135.7%	0.1%
Office Supplies	10,741	15,000	14,330	13,920	-2.9%	0.2%
Outside Services	9,716	16,400	12,300	20,000	62.6%	0.4%
Postage	14,709	26,000	22,900	26,000	13.5%	0.5%
Public Notices	4,037	10,700	4,400	7,900	79.5%	0.1%
Repairs and Maintenance - Office Equip	9,098	9,000	8,950	9,000	0.6%	0.2%
Repairs and Maintenance - Office Bldg	12,613	11,500	8,000	7,000	-12.5%	0.1%
Property Taxes	1,025	1,035	1,033	1,045	1.2%	0.0%
Telephone	9,753	10,480	9,020	9,480	5.1%	0.2%
Travel and Mileage	4,373	13,500	7,100	12,000	69.0%	0.2%
Utilities-Gas, Electric, Trash	15,908	16,500	17,775	18,000	1.3%	0.3%
Oper Transfer Out - Funded Administration	409,115	447,132	436,935	491,401	12.5%	8.7%
TOTAL GENERAL & ADMINISTRATIVE	1,872,085	2,062,369	1,840,213	2,217,067	20.5%	39.0%

TOTAL OPERATING EXPENSES	4,961,772	5,858,733	4,945,673	5,679,511	14.8%
---------------------------------	------------------	------------------	------------------	------------------	--------------

NET OPERATING SURPLUS (DEFICIT)	1,795,432	883,483	2,078,046	1,693,708	-18.5%
--	------------------	----------------	------------------	------------------	---------------

NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	64,188	70,020	53,175	68,790	29.4%
Blacklake Water & Sewer Loan Surcharge	49,509	50,259	50,259	50,259	0.0%
Interest Expense - Debt Service	(13,469)	(17,929)	(19,079)	(9,519)	-50.1%
Principal Portion - Debt Service	(68,983)	(154,435)	(248,679)	(54,217)	-78.2%
Transfers In and Out	(473,824)	415,155	415,155	0	0.0%
Sewer Capacity Fund Transfer	194,430	699,585	699,585	0	-100.0%
Fixed Assets (1)	0	(280,000)	(72,000)	(310,000)	330.6%
Funded Replacement Projects (2)	0	(1,920,100)	(1,034,000)	(1,063,100)	2.8%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(248,149)	(1,137,445)	(155,584)	(1,317,787)	2186.0%

NET RESULTS FROM OPERATIONS	1,547,283	(253,962)	1,922,462	375,921	-80.4%
------------------------------------	------------------	------------------	------------------	----------------	---------------

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

- (1) See Detailed Sheet on Page 52
(2) See Detailed Sheet on Page 53

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

ADMINISTRATION FUND #110	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	15,656	6,100	10,000	8,000	-20.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	409,115	447,132	436,935	491,401	12.5%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	424,771	453,232	446,935	499,401	11.7%

OPERATING EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE						
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

DRAFT

**ADMINISTRATION FUND #110
CONTINUED**

GENERAL & ADMINISTRATIVE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	97,093	92,552	90,000	88,500	-1.7%	19.5%
Payroll Taxes	2,986	2,000	1,800	1,720	-4.4%	0.4%
Retirement	18,306	27,000	24,000	25,750	7.3%	5.7%
Medical and Dental	72,062	78,200	80,500	97,700	21.4%	21.5%
Other Post Employment Benefits (OPEB)	20,600	20,600	20,600	22,881	11.1%	5.0%
Workers Comp Insurance	531	750	500	650	30.0%	0.1%
Audit	1,600	1,600	1,600	1,600	0.0%	0.4%
Bank Charges and Fees	3,806	4,050	4,300	4,400	2.3%	1.0%
Computer Expense	10,949	12,560	12,000	13,200	10.0%	2.9%
Director Fees	4,030	5,040	1,810	0	0.0%	0.0%
Dues and Subscriptions	2,443	3,200	3,200	3,300	3.1%	0.7%
Education and Training	2,049	3,000	1,800	2,000	11.1%	0.4%
Elections	71	0	0	1,200	0.0%	0.3%
Insurance - Liability	15,141	15,500	15,000	15,500	3.3%	3.4%
LAFCO Funding	20,029	23,000	20,650	22,000	6.5%	4.8%
Landscape and Janitorial	3,053	2,800	2,800	3,000	7.1%	0.7%
Legal - General and Special Counsel	105,260	73,000	75,000	77,000	2.7%	16.9%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	18,000	35,000	25,000	-28.6%	5.5%
Miscellaneous	3,331	5,000	3,500	4,000	14.3%	0.9%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	3,010	3,000	3,000	2,800	-6.7%	0.6%
Outside Services	2,024	3,280	1,600	4,000	150.0%	0.9%
Postage	342	1,600	1,000	2,200	120.0%	0.5%
Public Notices	2,860	3,000	2,500	5,000	100.0%	1.1%
Repairs and Maintenance - Office Equip	2,025	1,800	1,800	1,800	0.0%	0.4%
Repairs and Maintenance - Office Bldg	12,613	11,500	8,000	7,000	-12.5%	1.5%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	1,774	2,000	1,700	1,800	5.9%	0.4%
Travel and Mileage	875	2,700	1,500	2,400	60.0%	0.5%
Utilities - Gas, Electric and Trash	15,908	16,500	17,775	18,000	1.3%	4.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	424,771	433,232	432,935	454,401	5.0%	100.0%

TOTAL OPERATING EXPENSES	424,771	433,232	432,935	454,401	5.0%
---------------------------------	----------------	----------------	----------------	----------------	-------------

NET OPERATING SURPLUS (DEFICIT)	0	20,000	14,000	45,000	221.4%
--	----------	---------------	---------------	---------------	---------------

NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	0	0	0	0	0.0%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Asset Purchases (1)	0	(20,000)	(14,000)	(45,000)	221.4%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	0	(20,000)	(14,000)	(45,000)	221.4%

NET RESULTS FROM OPERATIONS	0	0	0	0	0.0%
------------------------------------	----------	----------	----------	----------	-------------

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

(1) See Detailed Sheet on Page 52

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

WATER FUND #125	2010-11	2011-12	2011-12	2012-13	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	807,398	805,000	845,000	925,000	9.5%
Water - Usage Charges	1,964,530	2,000,000	2,235,000	2,450,000	9.6%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	44,519	37,000	43,000	43,000	0.0%
Meter and Connection Fees	3,235	2,200	1,700	1,700	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	113,695	28,800	29,000	30,000	3.4%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	2,933,377	2,873,000	3,153,700	3,449,700	9.4%

OPERATING EXPENDITURES	2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	PROPOSED
						OPERATING
						EXPENDITURES
Wages	265,916	295,000	260,000	315,775	21.5%	9.2%
Wages - Overtime	25,996	33,000	25,000	26,400	5.6%	0.8%
Payroll Taxes	7,236	7,500	7,000	8,050	15.0%	0.2%
Retirement	68,368	75,494	66,000	72,750	10.2%	2.1%
Medical and Dental	87,983	105,130	93,000	123,445	32.7%	3.6%
Workers Comp Insurance	13,425	16,165	13,000	15,550	19.6%	0.5%
Electricity-pumping	353,606	525,000	430,000	450,000	4.7%	13.1%
Chemicals	18,311	20,000	16,000	16,800	5.0%	0.5%
Lab Tests and Sampling	14,402	25,000	27,000	28,000	3.7%	0.8%
Operating Supplies	70,934	75,000	35,000	31,000	-11.4%	0.9%
Outside Services	41,820	45,000	55,000	85,500	55.5%	2.5%
Permits and Operating Fees	9,162	15,000	13,000	14,000	7.7%	0.4%
Repairs & Maintenance	162,920	175,000	132,000	135,000	2.3%	3.9%
Repairs & Maintenance - Vehicles	16,920	26,400	24,000	26,400	10.0%	0.8%
Engineering	28,526	35,000	15,000	35,000	133.3%	1.0%
Fuel	19,489	23,100	19,000	20,000	5.3%	0.6%
Paging and Cellular Service	5,890	7,260	6,000	7,200	20.0%	0.2%
Meters - New Installations	0	1,000	0	1,000	0.0%	0.0%
Meters - Replacement Program	62,634	48,000	48,000	50,000	4.2%	1.5%
Safety Program	8,343	7,920	7,900	8,000	1.3%	0.2%
Uniforms	5,096	7,260	6,600	7,260	10.0%	0.2%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	26,753	57,000	25,000	57,000	128.0%	1.7%
Oper Transfer Out - Funded Replacement	700,000	566,000	566,000	566,000	0.0%	16.5%
TOTAL OPERATIONS & MAINTENANCE	2,013,730	2,191,229	1,889,500	2,100,130	11.1%	61.3%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

DRAFT

WATER FUND #125 CONTINUED		2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
GENERAL & ADMINISTRATIVE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)		
Wages	232,244	220,000	192,000	331,800		72.8%	9.7%
Payroll Taxes	5,732	4,600	3,100	6,450		108.1%	0.2%
Retirement	54,730	60,500	53,000	93,900		77.2%	2.7%
Medical and Dental	46,842	51,950	47,000	71,300		51.7%	2.1%
Other Post Employment Benefits (OPEB)	61,800	61,800	61,800	68,644		11.1%	2.0%
Workers Comp Insurance	1,293	1,275	1,000	1,975		97.5%	0.1%
Audit	4,800	4,800	4,800	4,800		0.0%	0.1%
Bank Charges and Credit Card Fees	1,108	10,000	5,000	4,400		-12.0%	0.1%
Computer Expense	35,661	37,680	36,000	39,600		10.0%	1.2%
Director Fees	12,090	15,120	5,430	0		0.0%	0.0%
Dues and Subscriptions	8,571	9,600	9,600	9,900		3.1%	0.3%
Education and Training	2,628	9,000	4,000	6,000		50.0%	0.2%
Elections	213	0	0	3,600		0.0%	0.1%
Insurance - Liability	46,455	46,500	45,500	46,500		2.2%	1.4%
LAFCO Funding	0	0	0	0		0.0%	0.0%
Landscape and Janitorial	9,160	8,400	8,400	9,000		7.1%	0.3%
Legal - General and Special Counsel	31,221	75,000	60,000	65,000		8.3%	1.9%
Legal - Water Counsel	32,366	30,000	5,000	10,000		100.0%	0.3%
Professional Services	164,425	170,000	140,000	165,000		17.9%	4.8%
Miscellaneous	1,058	1,500	2,500	2,000		-20.0%	0.1%
Newsletter and Mailers	651	3,300	2,000	5,000		150.0%	0.1%
Office Supplies	5,723	9,000	8,500	8,400		-1.2%	0.2%
Outside Services	5,326	9,840	8,000	12,000		50.0%	0.4%
Postage	8,699	16,680	15,000	16,500		10.0%	0.5%
Public Notices	689	7,000	1,000	1,000		0.0%	0.0%
Repairs and Maintenance - Office Equip	5,305	5,400	5,400	5,400		0.0%	0.2%
Repairs and Maintenance - Office Bldg	0	0	0	0		0.0%	0.0%
Property Taxes	1,025	1,035	1,033	1,045		1.2%	0.0%
Telephone	5,746	6,000	5,200	5,400		3.8%	0.2%
Travel and Mileage	2,624	8,100	4,200	7,200		71.4%	0.2%
Utilities - Gas, Electric and Trash	0	0	0	0		0.0%	0.0%
Oper Transfer Out - Funded Administration	270,016	295,107	288,377	324,325		12.5%	9.5%
TOTAL GENERAL & ADMINISTRATIVE	1,058,201	1,179,187	1,022,840	1,326,139		29.7%	38.7%
TOTAL OPERATING EXPENSES	3,071,931	3,370,416	2,912,340	3,426,269		17.6%	
NET OPERATING SURPLUS (DEFICIT)	(138,554)	(497,416)	241,360	23,431		-90.3%	
NON-OPERATING REVENUES AND EXPENDITURES							
Interest Income	10,647	10,100	7,700	9,990		29.7%	
Blacklake Water & Sewer Loan Surcharge	25,072	25,779	25,779	25,779		0.0%	
Interest Expense - Debt Service	0	(940)	(940)	0		0.0%	
Principal Portion - Debt Service (2)	(10,489)	(76,000)	(76,000)	(13,477)		-82.3%	
Transfers In and Out	0	0	0	0		0.0%	
Sewer Capacity Fund Transfer	0	0	0	0		0.0%	
Fixed Assets Purchases (1)	0	(105,600)	0	(183,900)		0.0%	
Funded Replacement Projects	0	0	0	0		0.0%	
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	25,230	(146,661)	(43,461)	(161,608)		1013.2%	
NET RESULTS FROM OPERATIONS	(113,324)	(644,077)	197,899	(138,177)		-169.8%	
to the 2011-12 Estimated (Est) Actual							
		Estimated Cash Balance 7/1/12		2,216,000			
		Net Results from Operations		(138,177)			
(1) See Detailed Sheet on Page 52		Estimated Cash Balance 6/30/13		<u>2,077,823</u>			
		Cash Reserve Goal at 6/30/13		<u>767,065</u>			
(2) If assessment vote fails, \$13,477 will be removed from budget.							

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

TOWN SEWER FUND #130	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	1,759,842	1,714,000	1,765,000	1,765,000	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	1,070	300	400	400	0.0%
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	1,760,912	1,714,300	1,765,400	1,765,400	0.0%

OPERATING EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE						
Wages	78,878	159,000	85,000	128,850	51.6%	10.0%
Wages - Overtime	7,870	11,000	7,000	8,800	25.7%	0.7%
Payroll Taxes	2,033	3,875	2,500	3,300	32.0%	0.3%
Retirement	19,752	40,400	25,000	31,100	24.4%	2.4%
Medical and Dental	20,987	58,600	28,000	52,200	86.4%	4.0%
Workers Comp Insurance	4,011	8,200	4,500	6,200	37.8%	0.5%
Electricity-Pumps and blowers	125,160	170,000	125,000	128,000	2.4%	9.9%
Chemicals	5,523	0	5,000	5,000	0.0%	0.4%
Lab Tests and Sampling	29,840	32,000	54,500	57,000	4.6%	4.4%
Operating Supplies	25,129	25,000	12,000	12,500	4.2%	1.0%
Outside Services	1,279	500	2,000	2,000	0.0%	0.2%
Permits and Operating Fees	5,468	8,000	11,000	11,500	4.5%	0.9%
Repairs & Maintenance	84,859	175,000	30,000	32,000	6.7%	2.5%
Repairs & Maintenance - Vehicles	10,390	8,800	8,000	8,800	10.0%	0.7%
Engineering	24,965	59,000	16,000	59,000	268.8%	4.6%
Fuel	6,496	7,700	6,500	6,700	3.1%	0.5%
Paging and Cellular Service	2,435	2,420	2,600	2,700	3.8%	0.2%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	2,781	2,640	2,640	2,700	2.3%	0.2%
Uniforms	1,699	2,420	2,200	2,420	10.0%	0.2%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	383,500	395,000	395,000	395,000	0.0%	30.6%
TOTAL OPERATIONS & MAINTENANCE	843,055	1,169,555	824,440	955,770	15.9%	74.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

DRAFT

TOWN SEWER FUND #130 CONTINUED						% OF TOTAL PROPOSED OPERATING EXPENDITURES
GENERAL & ADMINISTRATIVE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	
Wages	89,995	90,500	85,000	98,950	16.4%	7.7%
Payroll Taxes	2,827	1,750	1,700	1,900	11.8%	0.1%
Retirement	17,438	26,000	22,000	28,000	27.3%	2.2%
Medical and Dental	13,291	17,000	17,000	21,600	27.1%	1.7%
Other Post Employment Benefits (OPEB)	17,510	17,510	17,510	19,449	11.1%	1.5%
Workers Comp Insurance	498	525	450	590	31.1%	0.0%
Audit	1,360	1,360	1,360	1,360	0.0%	0.1%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	11,742	10,676	10,000	11,220	12.2%	0.9%
Director Fees	3,425	4,300	1,550	0	0.0%	0.0%
Dues and Subscriptions	2,868	2,720	2,700	2,800	3.7%	0.2%
Education and Training	713	2,550	1,500	1,700	13.3%	0.1%
Elections	60	0	0	1,020	0.0%	0.1%
Insurance - Liability	13,381	13,175	13,000	13,175	1.3%	1.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	2,595	2,380	2,350	2,550	8.5%	0.2%
Legal - General and Special Counsel	3,502	2,000	2,000	5,000	150.0%	0.4%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	30,000	0	0	N/A	0.0%
Miscellaneous	0	500	500	500	0.0%	0.0%
Newsletter and Mailers	0	1,100	1,000	1,350	35.0%	0.1%
Office Supplies	1,649	2,550	2,400	2,300	-4.2%	0.2%
Outside Services	2,013	2,790	2,300	3,400	47.8%	0.3%
Postage	4,768	5,320	5,000	5,200	4.0%	0.4%
Public Notices	0	0	0	1,000	0.0%	0.1%
Repairs and Maintenance - Office Equip	1,439	1,530	1,500	1,530	2.0%	0.1%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	1,508	1,700	1,400	1,530	9.3%	0.1%
Travel and Mileage	743	2,295	1,200	2,040	70.0%	0.2%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	90,005	98,369	96,126	108,108	12.5%	8.4%
TOTAL GENERAL & ADMINISTRATIVE	283,330	338,600	289,546	336,272	16.1%	26.0%
TOTAL OPERATING EXPENSES	1,126,385	1,508,155	1,113,986	1,292,042	16.0%	
NET OPERATING SURPLUS (DEFICIT)	634,527	206,145	651,414	473,358	-27.3%	
NON-OPERATING REVENUES AND EXPENDITURES						
Interest Income	3,088	2,775	2,950	3,925	33.1%	
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%	
Interest Expense - Debt Service (Vac Con)	(9,659)	(7,619)	(7,619)	0	-100.0%	
Principal Portion - Debt Service (Vac Con)	(39,596)	(39,596)	(133,840)	0	-100.0%	
Transfers In and Out	(978,979)	(978,979)	(978,979)	0	-100.0%	
Sewer Capacity Fund Transfer In	699,585	699,585	699,585	0	-100.0%	
Fixed Asset Purchases (1)	0	(135,200)	(58,000)	(57,550)	-0.8%	
Funded Replacement Projects	0	0	0	0	0.0%	
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(325,561)	(459,034)	(475,903)	(53,625)	-88.7%	
NET RESULTS FROM OPERATIONS	308,966	(252,889)	175,511	419,733	139.1%	

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

(1) See Detailed Sheet on Page 52

Estimated Cash Balance 7/1/12	855,500
Net Results from Operations	419,733
Estimated Cash Balance 6/30/13	<u>1,275,233</u>
Cash Reserve Goal at 6/30/13	<u>140,193</u>

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

BLACKLAKE SEWER FUND #150

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	402,163	441,000	440,000	463,500	5.3%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING	402,163	441,000	440,000	463,500	5.3%

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATING EXPENDITURES						
OPERATIONS & MAINTENANCE						
Wages	42,213	46,800	45,000	45,574	1.3%	9.9%
Wages - Overtime	4,722	6,000	4,100	4,800	17.1%	1.0%
Payroll Taxes	1,033	1,225	1,200	1,220	1.7%	0.3%
Retirement	10,903	11,100	10,000	8,950	-10.5%	1.9%
Medical and Dental	11,766	18,000	14,000	18,165	29.8%	3.9%
Workers Comp Insurance	2,220	2,625	2,100	2,300	9.5%	0.5%
Electricity-Pumps and blowers	39,629	50,000	50,000	51,500	3.0%	11.2%
Chemicals	16,264	18,000	17,000	17,850	5.0%	3.9%
Lab Tests and Sampling	14,602	15,000	18,000	18,500	2.8%	4.0%
Operating Supplies	6,215	8,000	3,500	3,600	2.9%	0.8%
Outside Services	698	500	200	200	0.0%	0.0%
Permits and Operating Fees	4,239	4,500	6,100	6,300	3.3%	1.4%
Repairs & Maintenance	14,105	25,000	6,000	6,000	0.0%	1.3%
Repairs & Maintenance - Vehicles	2,418	4,800	4,500	4,800	6.7%	1.0%
Engineering	1,471	6,000	2,500	6,000	140.0%	1.3%
Fuel	3,544	4,200	3,500	3,600	2.9%	0.8%
Paging and Cellular Service	1,071	1,320	1,000	1,200	20.0%	0.3%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	1,517	1,440	1,400	1,440	2.9%	0.3%
Uniforms	926	1,320	1,200	1,320	10.0%	0.3%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	20,000	168,000	168,000	168,000	0.0%	36.4%
TOTAL OPERATIONS & MAINTENANCE	199,556	393,830	359,300	371,319	3.3%	80.4%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

DRAFT

**BLACKLAKE SEWER FUND #150
CONTINUED**

GENERAL & ADMINISTRATIVE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	14,501	14,400	13,000	9,300	-28.5%	2.0%
Payroll Taxes	493	275	250	200	-20.0%	0.0%
Retirement	2,654	4,100	3,600	2,630	-26.9%	0.6%
Medical and Dental	1,980	2,600	2,500	1,900	-24.0%	0.4%
Other Post Employment Benefits (OPEB)	3,090	3,090	3,090	3,432	11.1%	0.7%
Workers Comp Insurance	80	85	80	55	-31.3%	0.0%
Audit	240	240	240	240	0.0%	0.1%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	1,642	1,884	1,800	1,980	10.0%	0.4%
Director Fees	605	760	270	0	0.0%	0.0%
Dues and Subscriptions	328	480	480	500	4.2%	0.1%
Education and Training	171	450	250	300	20.0%	0.1%
Elections	11	0	0	180	0.0%	0.0%
Insurance - Liability	2,277	2,325	2,200	2,325	5.7%	0.5%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	458	420	400	450	12.5%	0.1%
Legal - General and Special Counsel	158	2,000	2,000	2,000	0.0%	0.4%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	500	0	500	0.0%	0.1%
Newsletter and Mailers	162	600	0	720	0.0%	0.2%
Office Supplies	359	450	430	420	-2.3%	0.1%
Outside Services	353	490	400	600	50.0%	0.1%
Postage	900	2,400	1,900	2,100	10.5%	0.5%
Public Notices	0	0	200	200	0.0%	0.0%
Repairs and Maintenance - Office Equip	329	270	250	270	8.0%	0.1%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	725	780	720	750	4.2%	0.2%
Travel and Mileage	131	405	200	360	80.0%	0.1%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	49,094	53,656	52,432	58,968	12.5%	12.8%
TOTAL GENERAL & ADMINISTRATIVE	80,741	92,660	86,692	90,380	4.3%	19.6%

TOTAL OPERATING EXPENSES	280,297	486,490	445,992	461,699	3.5%
---------------------------------	----------------	----------------	----------------	----------------	-------------

NET OPERATING SURPLUS (DEFICIT)	121,866	(45,490)	(5,992)	1,801	-130.1%
--	----------------	-----------------	----------------	--------------	----------------

NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	1,126	1,060	1,100	1,400	27.3%
Blacklake Water & Sewer Loan Surcharge	24,437	24,480	24,480	24,480	0.0%
Interest Expense - Debt Service	(6,230)	(5,582)	(5,582)	(4,910)	-12.0%
Principal Portion - Debt Service	(18,898)	(18,898)	(18,898)	(19,570)	3.6%
Transfers In and Out	0	0	0	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Asset Purchases (1)	0	(19,200)	0	(23,550)	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	435	(18,140)	1,100	(22,150)	-2113.6%

NET RESULTS FROM OPERATIONS	122,301	(63,630)	(4,892)	(20,349)	316.0%
------------------------------------	----------------	-----------------	----------------	-----------------	---------------

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

(1) See Detailed Sheet on Page 52

Estimated Cash Balance 7/1/12	293,000
Net Results from Operations	(20,349)
Estimated Cash Balance 6/30/13	<u>272,651</u>
Cash Reserve Goal at 6/30/13	<u>50,830</u>

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

STREET LIGHTING FUND #200	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	18,904	18,904	18,904	18,904	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	18,904	18,904	18,904	18,904	0.0%

OPERATING EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE						
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-Streetlights	21,725	22,000	22,000	22,000	0.0%	97.3%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	21,725	22,000	22,000	22,000	0.0%	97.3%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

DRAFT

**STREET LIGHTING FUND #200
CONTINUED**

GENERAL & ADMINISTRATIVE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	500	500	500	500	0.0%	2.2%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	46	100	100	100	0.0%	0.4%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	546	600	600	600	0.0%	2.7%
TOTAL OPERATING EXPENSES	22,271	22,600	22,600	22,600	0.0%	
NET OPERATING SURPLUS (DEFICIT)	(3,367)	(3,696)	(3,696)	(3,696)	0.0%	
NON-OPERATING REVENUES AND EXPENDITURES						
Interest Income	165	170	115	150	30.4%	
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%	
Interest Expense - Debt Service	0	0	0	0	0.0%	
Principal Portion - Debt Service	0	0	0	0	0.0%	
Transfers In and Out	0	0	0	0	0.0%	
Sewer Capacity Fund Transfer	0	0	0	0	0.0%	
Fixed Asset Purchases	0	0	0	0	0.0%	
Funded Replacement Projects	0	0	0	0	0.0%	
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	165	170	115	150	0.0%	
NET RESULTS FROM OPERATIONS	(3,202)	(3,526)	(3,581)	(3,546)	-1.0%	

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	32,000
Net Results from Operations	(3,546)
Estimated Cash Balance 6/30/13	<u>28,454</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	8,500	8,500	8,500	8,500	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	8,500	8,500	8,500	8,500	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity	118	150	120	125	4.2%	1.1%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	5,864	7,500	7,500	11,000	46.7%	96.3%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	5,982	7,650	7,620	11,125	46.0%	97.4%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

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

GENERAL & ADMINISTRATIVE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	550	0	0	N/A	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	270	300	300	300	0.0%	2.6%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	270	850	300	300	0.0%	2.6%

TOTAL OPERATING EXPENSES	6,252	8,500	7,920	11,425	44.3%
---------------------------------	--------------	--------------	--------------	---------------	--------------

NET OPERATING SURPLUS (DEFICIT)	2,248	0	580	(2,925)	-604.3%
--	--------------	----------	------------	----------------	----------------

NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	85	85	70	90	28.6%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	85	85	70	90	0.0%

NET RESULTS FROM OPERATIONS	2,333	85	650	(2,835)	-536.2%
------------------------------------	--------------	-----------	------------	----------------	----------------

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	18,000
Net Results from Operations	(2,835)
Estimated Cash Balance 6/30/13	<u>15,165</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

SOLID WASTE FUND #300	2010-11	2011-12	2011-12	2012-13	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	91,892	90,000	47,000	25,000	-46.8%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	91,892	90,000	47,000	25,000	-46.8%

OPERATING EXPENDITURES	2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	2,029	2,100	2,100	2,100	0.0%	19.0%
Recycling/Solid Waste Programs	0	10,000	500	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	2,029	12,100	2,600	2,100	-19.2%	19.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

**SOLID WASTE FUND #300
CONTINUED**

GENERAL & ADMINISTRATIVE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	13,832	6,300	0	3,500	0.0%	31.6%
Payroll Taxes	351	200	0	100	0.0%	0.9%
Retirement	3,528	950	0	1,000	0.0%	9.0%
Medical and Dental	3,594	2,450	0	1,050	0.0%	9.5%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	80	40	0	25	0.0%	0.2%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	2,000	2,000	2,000	2,000	0.0%	18.1%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	669	5,000	500	1,000	100.0%	9.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	172	300	300	300	0.0%	2.7%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities -Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	24,226	17,240	2,800	8,975	220.5%	81.0%
TOTAL OPERATING EXPENSES	26,255	29,340	5,400	11,075	105.1%	
NET OPERATING SURPLUS (DEFICIT)	65,637	60,660	41,600	13,925	-66.5%	
NON-OPERATING REVENUES AND EXPENDITURES						
Interest Income	2,420	2,050	900	1,150	27.8%	
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%	
Interest Expense - Debt Service	0	0	0	0	0.0%	
Principal Portion - Debt Service	0	0	0	0	0.0%	
Transfers In and Out	(505,155)	0	0	0	0.0%	
Sewer Capacity Fund Transfer	0	0	0	0	0.0%	
Fixed Asset Purchases	0	0	0	0	0.0%	
Funded Replacement Projects	0	0	0	0	0.0%	
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(502,735)	2,050	900	1,150	27.8%	
NET RESULTS FROM OPERATIONS	(437,098)	62,710	42,500	15,075	-64.5%	

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	255,000
Net Results from Operations	15,075
Estimated Cash Balance 6/30/13	<u>270,075</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

DRAINAGE FUND #400	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	13,185	14,280	14,280	13,814	-3.3%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	13,185	14,280	14,280	13,814	-3.3%

OPERATING EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE						
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

DRAINAGE FUND #400 CONTINUED		2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
GENERAL & ADMINISTRATIVE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)		
Wages	0	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	0	0	0	0	0.0%
--------------------------	---	---	---	---	------

NET OPERATING SURPLUS (DEFICIT)	13,185	14,280	14,280	13,814	-3.3%
---------------------------------	--------	--------	--------	--------	-------

NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	57	40	40	45	12.5%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	57	40	40	45	0.0%

NET RESULTS FROM OPERATIONS	13,242	14,320	14,320	13,859	-3.2%
-----------------------------	--------	--------	--------	--------	-------

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	5,000
Net Results from Operations	13,859
Estimated Cash Balance 6/30/13	<u>18,859</u>

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	700,000	566,000	566,000	566,000	0.0%
TOTAL OPERATING REVENUES	700,000	566,000	566,000	566,000	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

DRAFT

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

GENERAL & ADMINISTRATIVE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	0	0	0	0	0.0%
---------------------------------	----------	----------	----------	----------	-------------

NET OPERATING SURPLUS (DEFICIT)	700,000	586,000	586,000	586,000	0.0%
--	----------------	----------------	----------------	----------------	-------------

NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	23,617	17,630	15,600	19,900	27.6%
Blacklake Water & Sewer Loan Surcharge	0		0	0	0.0%
Interest Expense - Debt Service	0	(5,838)	(5,838)	(4,609)	-21.1%
Principal Portion - Debt Service	0	(19,941)	(19,941)	(21,170)	6.2%
Transfers In and Out	0	0	0	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects (1)	0	(473,100)	0	(473,100)	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	23,617	(481,249)	(10,179)	(478,979)	4605.6%

NET RESULTS FROM OPERATIONS	723,617	84,751	555,821	87,021	-84.3%
------------------------------------	----------------	---------------	----------------	---------------	---------------

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

(1) See Detailed Sheet on Page 53

Estimated Cash Balance 7/1/12	4,300,000
Net Results from Operations	87,021
Estimated Cash Balance 6/30/13	<u>4,387,021</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/ Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	383,500	395,000	395,000	395,000	0.0%
TOTAL OPERATING REVENUES	383,500	395,000	395,000	395,000	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	3,610	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	3,610	0	0	0	0.0%	0.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

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

% OF TOTAL
PROPOSED
OPERATING
EXPENDITURES

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	3,610	0	0	0	0.0%
---------------------------------	--------------	----------	----------	----------	-------------

NET OPERATING SURPLUS (DEFICIT)	379,890	395,000	395,000	395,000	0.0%
--	----------------	----------------	----------------	----------------	-------------

NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	19,793	18,320	17,400	21,470	23.4%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Transfers In and Out (2)	415,155	415,155	415,155	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects (1)	0	(1,244,000)	(1,034,000)	(390,000)	-62.3%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	434,948	(810,525)	(601,445)	(368,530)	-38.7%

NET RESULTS FROM OPERATIONS	814,838	(415,525)	(206,445)	26,470	-112.8%
------------------------------------	----------------	------------------	------------------	---------------	----------------

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	4,350,000
Net Results from Operations	26,470
Transfer to WWTF Upgrade Project	(2,600,000)
Estimated Cash Balance 6/30/13	<u>1,776,470</u>

(1) See Detailed Sheet on Page 53

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	20,000	168,000	168,000	168,000	0.0%
TOTAL OPERATING REVENUES	20,000	168,000	168,000	168,000	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

DRAFT

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

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	0	0	0	0	0.0%
---------------------------------	----------	----------	----------	----------	-------------

NET OPERATING SURPLUS (DEFICIT)	20,000	168,000	168,000	168,000	0.0%
--	---------------	----------------	----------------	----------------	-------------

NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	108	140	400	540	35.0%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Transfers In and Out	90,000	0	0	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects (1)	0	(203,000)	0	(200,000)	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	90,108	(202,860)	400	(199,460)	-49965.0%

NET RESULTS FROM OPERATIONS	110,108	(34,860)	168,400	(31,460)	-118.7%
------------------------------------	----------------	-----------------	----------------	-----------------	----------------

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

(1) See Detailed Sheet on Page 53

Estimated Cash Balance 7/1/12	165,000
Net Results from Operations	(31,460)
Estimated Cash Balance 6/30/13	<u>133,540</u>

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

TOWN SEWER SINKING FUND #880 OPERATING REVENUES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	0	0	0	0	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

DRAFT

TOWN SEWER SINKING FUND #880		2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
GENERAL & ADMINISTRATIVE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)		
Wages	0	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0	0.0%	0.0%
TOTAL OPERATING EXPENSES	0	0	0	0	0	0.0%	
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0	0	0.0%	
NON-OPERATING REVENUES AND EXPENDITURES							
Interest Income	5,502	19,700	7,800	10,130		29.9%	
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0	0.0%	
Interest Expense - Debt Service	0	0	0	0	0	0.0%	
Principal Portion - Debt Service	0	0	0	0	0	0.0%	
Transfers In and Out	978,979	978,979	978,979	0	0	0.0%	
Sewer Capacity Fund Transfer	0	0	0	0	0	0.0%	
Fixed Asset Purchases	0	0	0	0	0	0.0%	
Funded Replacement Projects	0	0	0	0	0	0.0%	
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	984,481	998,679	986,779	10,130		-99.0%	
NET RESULTS FROM OPERATIONS	984,481	998,679	986,779	10,130		-99.0%	

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	2,350,000
Net Results from Operations	10,130
Transfer to fund WWTF Debt Service	(523,689)
Estimated Cash Balance 6/30/13	<u>1,836,441</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2012-2013

<u>BUDGET ITEMS FOR 2012-2013</u>	#110 ADMIN	#125 WATER	#130 TOWN SEWER	#150 BL SEWER	TOTAL
Network Server Replacement/Upgrade	20,000	0	0	0	20,000
Utility Billing/Fund Accounting Software (Estimate)	25,000	75,000	21,250	3,750	125,000
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 from FY 2011-2012)	0	33,000	11,000	6,000	50,000
Utility Truck (Heavy Duty with Utility Body and Crane)	0	49,500	16,500	9,000	75,000
Utility Truck	0	16,500	5,500	3,000	25,000
	<u>45,000</u>	<u>183,900</u>	<u>57,550</u>	<u>23,550</u>	<u>310,000</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2012-2013

<u>BUDGET ITEMS FOR 2012-2013</u>	#805 FUNDED REPLACEMENT WATER	#810 FUNDED REPLACEMENT TOWN SEWER	#830 FUNDED REPLACEMENT BLACKLAKE SEWER	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-BL Well #4 (1) (carryover from FY 2011-2012)	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
Bio-Solids Removal (carryover from FY 2011-2012)	0	200,000	100,000	300,000
Blacklake Sewer Master Plan	0	0	60,000	60,000
SUBTOTAL	473,100	390,000	160,000	1,023,100
SCADA Upgrades (carryover from FY 2011-2012)	0	0	40,000	40,000
SUBTOTAL	0	0	40,000	40,000
TOTAL	473,100	390,000	200,000	1,063,100

(1) Water and Town Sewer Master Plan Projects

CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
SHARED PROJECT COST SUMMARY
2012-2013

<u>BUDGET ITEMS FOR 2012-2013</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	12,885,000	0	12,885,000
Bio-Solids Removal (1) (carryover from FY 2011-2012)	0	200,000	0	200,000
Willow Road Water Line (Phase 2) (1) (carryover from FY 2011-2012)	100,000	0	0	100,000
Standpipe Mixing (1) (carryover \$150,000 from FY 2011-2012)	200,000	0	0	200,000
New Water Tank Site (1) (carryover from FY 2011-2012)	400,000	0	0	400,000
SCADA Upgrades (1) (carryover \$300,000 from FY 2011-2012)	140,000	120,000	0	260,000
Subtotal	840,000	13,205,000	0	14,045,000

Per Draft Assessment Engineer's Report

Supplemental Water Project - If assessment vote fails, this project will be eliminated from Budget.

Construction	0	0	18,300,000	18,300,000
Engineering, Design and Incidental Costs	0	0	6,400,000	6,400,000
District Planning and Formation Costs	0	0	1,600,000	1,600,000
Financing Costs and Reserves	0	0	3,500,000	3,500,000
Total All Costs	0	0	29,800,000	29,800,000
Less: Expenditures previously incurred by NCSD			(3,600,000)	(3,600,000)
Subtotal for Supplemental Water Project	0	0	26,200,000	26,200,000
TOTAL	840,000	13,205,000	26,200,000	40,245,000

(1) Water and Town Sewer Master Plan Projects

**NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
DESCRIPTION OF PROPOSED PROJECTS
2012-2013**

Water Projects

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

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

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

Town Sewer Projects

Southland Wastewater Treatment Facility (WWTF) (Phase 1) - Construct facilities.

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

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 - Complete project in progress.

Supplemental Water Project

If assessment vote fails, project will be eliminated from Budget.

NON-OPERATING BUDGET

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

	FY 6/30/13
Willow Road Water Line (Phase 2)	100,000
Standpipe Mixing	200,000
New Tank Site	400,000
SCADA Upgrades	140,000
Other planned capital improvements provided adequate funding is available in future fiscal years - See page 68	0
TOTAL	840,000
Transfer to Supplemental Water Project Fund #500	2,000,000
GRAND TOTAL	2,840,000

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
0	0	0	0
0	0	0	0
1,200,000	400,000	0	0
20,000	20,000	20,000	20,000
635,000	512,300	179,000	0
1,855,000	932,300	199,000	20,000
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 6/30/13
OPENING BALANCE, JULY 1	3,333,000
SOURCES	
INVESTMENT INCOME (1)	16,665
CAPACITY CHARGES (2)	0
TOTAL SOURCES	16,665
USES	
CAPITAL EXPENDITURES	840,000
TRANSFER TO SUPPLEMENTAL WATER FUND #500	2,000,000
TOTAL USES	2,840,000
NET SOURCES AND USES	(2,823,335)
ENDING BALANCE AND RESERVE, JUNE 30	509,665

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
	509,665	(1,342,787)	(2,275,087)	(2,474,087)
SOURCES				
	2,548	0	0	0
	0	0	0	0
	2,548	0	0	0
USES				
	1,855,000	932,300	199,000	20,000
	0	0	0	0
	1,855,000	932,300	199,000	20,000
	(1,852,452)	(932,300)	(199,000)	(20,000)
	(1,342,787)	(2,275,087)	(2,474,087)	(2,494,087)

- (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 6/30/13
Southland WWTF (1)	12,885,000
Bio-Solids Disposal (1)	200,000
SCADA Upgrades (1)	120,000
Other planned capital improvements provided adequate funding is available in future fiscal years - See page 69	0
TOTAL	<u><u>13,205,000</u></u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
0	0	0	0
0	0	0	0
20,000	20,000	20,000	200,000
190,000	190,000	190,000	190,000
<u>210,000</u>	<u>210,000</u>	<u>210,000</u>	<u>390,000</u>

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

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

	FY 6/30/13
OPENING BALANCE, JULY 1	1,435,000
SOURCES	
INVESTMENT INCOME (1)	7,175
CAPACITY CHARGES (2)	0
CERTIFICATES OF PARTICIPATION (COP'S) (4)	9,785,000
TRANSFER IN FROM FUND #810-FUNDING CONTRIBUTION	2,600,000
TRANSFER IN FROM FUND #880 TO FUND COP DEBT SERVICE	523,689
TOTAL SOURCES	12,915,864
USES	
CAPITAL EXPENDITURES	13,205,000
DEBT SERVICE I=0% N=20 (3)	77,050
DEBT SERVICE - ESTIMATED FOR COP'S (4)	523,689
TOTAL USES	13,805,739
NET SOURCES AND USES	(889,875)
ENDING BALANCE AND RESERVE, JUNE 30	545,125

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
545,125	258,075	(28,975)	(316,025)
0	0	0	0
0	0	0	0
0	0	0	0
562,889	565,719	563,254	565,107
562,889	565,719	563,254	565,107
210,000	210,000	210,000	390,000
77,050	77,050	77,050	77,050
562,889	565,719	563,254	565,107
849,939	852,769	850,304	1,032,157
(287,050)	(287,050)	(287,050)	(467,050)
258,075	(28,975)	(316,025)	(783,075)

- (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 @ 4.85% interest)

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

	FY 6/30/12
None Proposed	0
TOTAL	<u>0</u>
Transfer to Supplemental Water Project Fund #500	<u>2,000,000</u>
GRAND TOTAL	<u><u>2,000,000</u></u>

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

If assessment vote fails, this will be removed from budget.

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

	FY 6/30/13
OPENING BALANCE, JULY 1	2,200,000
SOURCES	
INVESTMENT INCOME (1)	11,000
PROPERTY TAXES (2)	499,850
INTEREST INCOME ON BLACKLAKE SEWER SURCHARGE LOAN	4,910
TOTAL SOURCES	515,760
USES	
CAPITAL EXPENDITURES	0
CERTIFICATES OF PARTICIPATION DEBT SERVICE (3)	0
TRANSFER TO SUPPLEMENTAL WATER FUND #500	2,000,000
TOTAL USES	2,000,000
NET SOURCES AND USES	(1,484,240)
ENDING BALANCE AND RESERVE, JUNE 30	715,760

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
715,760	979,859	1,242,706	1,504,636
3,579	4,899	6,214	7,523
499,850	499,850	499,850	499,850
4,215	3,496	2,751	1,978
507,644	508,245	508,815	509,351
0	0	0	0
243,545	245,398	246,885	243,110
0	0	0	0
243,545	245,398	246,885	243,110
264,099	262,847	261,930	266,241
979,859	1,242,706	1,504,636	1,770,877

- (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

Copy of document found at www.NoNewMpdTax.com

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

Supplemental Water Project	FY 6/30/13
Construction	18,300,000
Engineering, Design and Incidental Costs	6,400,000
District Planning and Formation Costs	1,600,000
Financing Costs and Reserves	3,500,000
Less: Expenditures previously incurred by NCSD	(3,600,000)
	0
TOTAL	<u>26,200,000</u>

If assessment vote fails, project will be eliminated from Budget

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

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

	FY 6/30/13
OPENING BALANCE, JULY 1	1,400,000
	0
CAPACITY CHARGES-SUPPLEMENTAL WATER (1)	0
INVESTMENT INCOME (2)	7,000
ASSESSMENT DISTRICT ANNUAL COLLECTIONS (5)	0
ASSESSMENT DISTRICT - NCS D PORTION OF ISSUANCE(6)	20,851,290
NCS D COMMITMENT OF RESERVES-SUPPLEMENTAL WATER CAPACITY CHARGES (6)	(2,000,000)
NCS D COMMITMENT OF RESERVES-PROPERTY TAXES & WATER CAPACITY CHARGES (6) (\$2M + \$2M = \$4M)	(4,000,000)
NCS D PORTION OF GRANT	(1,661,290)
COST OF ISSUANCE (6)	2,195,005
REIMBURSEMENT FOR DISTRICT EXPENDITURES FROM ASSESSMENT PROCEEDS (ESTIMATED)	
TOTAL SOURCES	15,392,005
USES	
CAPITAL EXPENDITURES (3) (6)	18,656,285
DEBT SERVICE - ESTIMATED (4) (5) (6)	0
TOTAL USES	18,656,285
NET SOURCES AND USES	(3,264,280)
ENDING BALANCE AND RESERVE, JUNE 30	(1,864,280)

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
	(1,864,280)	1,135,720	1,135,720	1,135,720
	0	0	0	0
	0	0	0	0
	414,478	824,375	989,063	988,125
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	3,000,000	0	0	0
	3,414,478	824,375	989,063	988,125
	0	0	0	0
	414,478	824,375	989,063	988,125
	414,478	824,375	989,063	988,125
	3,000,000	0	0	0
	1,135,720	1,135,720	1,135,720	1,135,720

- (1) Estimate 0 new connections
- (2) Interest income projected at 0.50% annually
- (3) Supplemental Water Project
- (4) Proposed funding mechanism to be determined (assume 30 year bond)
- (5) Assume assessment district annual collections to cover annual debt service

If assessment vote fails, project will be eliminated from Budget.

APPENDIX

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2012-2013**

	<u>July 1, 2012 Beginning Balance</u>	<u>Principal Pay Down</u>	<u>June 30, 2013 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)	\$76,000.00	(\$76,000.00)	\$0.00
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)	\$244,078.45	(\$34,868.35)	\$209,210.10
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)	\$337,442.00	(\$42,180.25)	\$295,261.75
The District issued \$4,000,000 of Revenue Certificates of Participation (COP's) on May 1, 2003. The proceeds are to be used for pipeline and storage facility projects costs. The COP's bear interest ranging from 3% to 4.93% per annum. Principal is to be paid annually starting September 1, 2004 through September 2033. Annual principal payments range from \$75,000 to \$225,000. (Fund #600)	\$3,330,000.00	(\$95,000.00)	\$3,235,000.00
TOTAL DEBT SERVICE	\$3,987,520.45	(\$248,048.60)	\$3,739,471.85

DRAFT

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

SUPPLEMENTAL WATER - FUND #500 FY 12-13

Supplemental Water Project (1)	26,200,000
TOTAL	26,200,000

FOR PLANNING PURPOSES ONLY

FY 13-14	FY 14-15	FY 15-16	FY 16-17	Total
0	0	0	0	26,200,000
0	0	0	0	26,200,000

WATER CAPACITY - FUND #700

Backbone Improvements

Water Storage Tank	400,000
--------------------	---------

FY 12-13	FY 13-14	FY 14-15	FY 15-16	Total
1,200,000	400,000	0	0	2,000,000

Willow Road Extension Improvements

Phase 2	100,000
---------	---------

0	0	0	0	100,000
---	---	---	---	---------

Operational Improvements

SCADA Upgrades - Water Fund Share	140,000
Standpipe Mixing	200,000

20,000	20,000	20,000	20,000	220,000
0	0	0	0	200,000

Eliminate Existing Bottlenecks

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

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

Looping Dead-End Mains

Colt Lane	0
Grove	0
N. Blume	0
N. Crosby	0
Eve	0
Brytec Court	0
Branch	0
TOTAL	840,000

270,000	0	0	0	270,000
100,000	0	0	0	100,000
0	51,800	0	0	51,800
0	14,000	0	0	14,000
0	66,500	0	0	66,500
0	0	3,000	0	3,000
0	0	111,000	0	111,000
1,855,000	932,300	199,000	20,000	3,846,300

FUNDED REPLACEMENT PROJECTS - FUND #805

Fire Hydrants	72,600
Valves	184,000
Air Vacs	16,500
Well Refurbishment	200,000
TOTAL	473,100

FY 12-13	FY 13-14	FY 14-15	FY 15-16	Total
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
373,100	373,100	373,100	373,100	1,965,500

(1) If assessment vote fails, project will be eliminated from Budget.

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

TOWN SEWER CAPACITY - FUND #710		FOR PLANNING PURPOSES ONLY				
Town Sewer Division	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	Total
Southland WWTF (1)	9,400,000	0	0	0	0	9,400,000
Bio-Solids Removal	200,000	0	0	0	0	200,000
Collection System - Town Sewer Division						
Prohibition Zone Sewer Extensions	0	0	0	50,000	0	50,000
Division Street, Beverly to Frontage	0	0	0	390,000	0	390,000
Operational Improvements - Town Sewer Division						
SCADA Upgrades - Wastewater Fund Share	120,000	20,000	20,000	20,000	20,000	200,000
TOTAL	9,720,000	20,000	20,000	460,000	20,000	10,240,000

FUNDED REPLACEMENT PROJECTS - TOWN SEWER DIVISION - FUND #810		FY 12-13	FY 13-14	FY 14-15	FY 15-16	Total
Southland WWTF	2,600,000	0	0	0	0	2,600,000
Manhole Rehabilitation	90,000	90,000	90,000	90,000	90,000	450,000
Lift Station Rehabilitation	100,000	100,000	100,000	100,000	100,000	500,000
Bio-Solids Removal	200,000	0	0	0	0	200,000
TOTAL	2,990,000	190,000	190,000	190,000	190,000	3,750,000

FUNDED REPLACEMENT PROJECTS - BL SEWER - FUND #830		FY 12-13	FY 13-14	FY 14-15	FY 15-16	Total
Blacklake WWTF Sludge Removal	100,000	0	0	0	0	100,000
Blacklake Sewer Master Plan (2)	60,000	0	0	0	0	60,000
SCADA Upgrades - Wastewater Fund Share	40,000	5,000	5,000	5,000	5,000	60,000
TOTAL	200,000	5,000	5,000	5,000	5,000	220,000

- (1) Funding for construction is anticipated in FY 2012-2013. Construction is anticipated to begin FY 2012-2013 and be completed FY 2013-2014.
- (2) Blacklake Sewer Master Plan will provide information for planning/budgeting future capital improvement projects.

DRAFT