

**NIPOMO COMMUNITY SERVICES  
DISTRICT**

**Operating  
and  
Non-Operating  
Budgets**

**Fiscal Year 1998-99**

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**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 1998-99**

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**INTRODUCTION**

The Nipomo Community Services District is a multi-service special district formed on January 28, 1965, under the Community Services District Law, California Government Code Section 61000 et. seq. The Nipomo Community Services District serves the residents and property owners within the limits of its approximately six square miles service area with water and sewer services, streetlighting to the Black Lake Golf Course and limited drainage.

The legislative head of the District is a 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. Regular meetings are held at the District Board Room, 148 South Wilson Street, Nipomo, California at 7:00 p.m. on the first and third Wednesdays of each month. The current Directors are shown below:

Alex Mendoza	President
Kathleen Fairbanks	Vice President
Robert Blair	Director
Albert Simon	Director
Gene Kaye	Director

The District is staffed with nine full time employees: 1-General Manager; 1-Assistant Administrator; 1-Secretary; 1-Billing Clerk; 1-Maintenance Supervisor; 2-Maintenance Worker II and 2-Maintenance Worker I. The District is represented by counsel by the law firm of Shipsey and Seitz. Engineering services are provided by the firm of Garing, Taylor and Associates.

The 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. All other emergency requests are handled through the 911 system and California Department of Forestry dispatch.

**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

**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 1998-99**

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Operating Budget are funded from water and sewer use revenues. The Non-Operating Budget represents the long-term capital financing program of the District. The Non-Operating Budget is funded by capacity charges and general purpose property taxes.

Each Fund of NCSD has its own budget. The Funds are as follows:

#110	Administration Fund
#120	Water Fund
#130	Sewer Fund
#140	Black Lake Water Fund
#150	Black Lake Sewer Fund
#160	Streetlighting Fund
#170	Drainage Fund
#180	Sewer Maintenance District Fund
#190	Montecito Verde II Fund
#800	Funded Replacement-Water Fund
#801	Funded Replacement-Sewer Fund
#802	Funded Replacement-Black Lake Water Fund
#803	Funded Replacement-Black Lake Sewer Fund

## 2. REPLACEMENT RECOVERY

Replacement is of particular importance to water and wastewater utilities because of the relatively large investment in utility plant required to provide service. Replacement recovery of utility plant assets is an economic fact that must be given explicit and systematic recognition as a cost of rendering service. A failure to adequately fund the replacement of utility assets over their useful life will result in substantial financing requirement in the future.

A lack of adequate funding for a utility plant is, in fact, a form of deficit spending because replacement costs relating to current sales revenues will be financed with future debt to be paid for by future customers. The need for adequate replacement funding requires that the use of replacement reserves be restricted and utilized only for the replacement of aging facilities.

The District is currently funding a minimum amount of replacement. A replacement study is planned for the Town and Black Lake Divisions. These studies are included in this budget and are expected to be completed during this fiscal year.

**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 1998-99**

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### 3. METER CHANGE-OUT PROGRAM

The control of water produced and delivered to the distribution system is closely allied with the control of revenues. This control assists the utility in increasing the effectiveness and efficiency of its operation.

The ratio of total water used by customers to total water delivered to the distribution system provides one index to monitor the efficiency of the utility operation. The Master Plan identified material variations in the unaccounted water ratio. A program of systematic meter reading, testing and repair and control of unauthorized use will help attain acceptable levels of unaccounted for water. Increasing utility plant costs and limited water supplies makes it imperative that plant capacity be used efficiently.

In response to the concern for unaccounted water, the cost of a ten-year cycle meter change-out program has been included in the operating budget. It is projected that the meter change-out program will reduce water loss to less than 15%.

The meter change out program has been in place for two years and appears to be successful. The District has seen a decline in the unaccounted water ratio and believes that the change out program has been a contributing factor.

### 4. CAPITAL FACILITIES PLANNING

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

The magnitude of investment required for the proper management of a utility system mandated the development of an effective long-range capital financing plan. The most important factor affecting capital expansion is growth in demand. As areas are developed or annexed, additional pressure is placed on a utility to provide water and wastewater services. The capital investment required to support this growth should be funded in such a way so that the financing risks relating to growth are minimized for the District.

**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 1998-99**

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The Capital Financing Plan of the District will be funded with capacity charges. Due to the variable nature of these charges, it is recommended that utility investment relating to new development be funded on a pay-as-you-go basis. The District should not commit to investment related to new development until it has the cash in hand to complete the projects. Using the pay-as-you-go philosophy will shift the risk of financing new projects to the benefiting party or landowner.

An exception to the pay-as-you-go philosophy is the District's approval for a zero percent interest loan from the State Water Resources Control Board to finance the expansion of the Town Division sewer treatment facilities from .36 MGD to .90 MGD. The District has received award approval and is scheduled to commence Phase I of the expansion Summer 1998. Completion of Phase I is expected to be completed in December and at the same time Phase II is expected to begin. Phase II is expected to be completed in December 1999.

#### 5. BLACK LAKE ADVISORY COMMITTEE

In September 1996, the Black Lake Advisory Committee was established. The purpose of the advisory committee is to allow the NCSD Board of Directors and staff to seek and obtain input from representatives of the Black Lake community prior to making decisions which will directly impact their community.

#### 6. WATER RATES

##### TOWN DIVISION

No rate increase has been proposed in this budget pending the completion of the replacement study.

##### BLACK LAKE DIVISION

No rate increase has been proposed in this budget pending the completion of the replacement study.

#### 7. SEWER RATES

##### TOWN DIVISION

No rate increase has been proposed in this budget pending the completion of the replacement study.

**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 1998-99**

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BLACK LAKE DIVISION

The Black Lake Advisory Committee will review the rates and make a recommendation to the NCSD Board of Directors.

If a deficit occurs in this Division, a short-term loan will be made from the Black Lake Water Fund to the Black Lake Sewer Fund.

8. INVESTMENT POLICY

The Board of Directors reviews and adopts a written Investment Policy annually. The purpose of the Investment Policy is to establish the guidelines for the prudent investment of Nipomo Community Services District funds. The objectives of this policy are safety, liquidity, yield, and compliance with state and federal laws and policies. District investments and budgeted investment income meet the requirements of the Investment Policy.

**NIPOMO COMMUNITY SERVICES DISTRICT  
ACCOUNT TITLE AND DESCRIPTION  
1998-99**

TITLE	DESCRIPTION
ACCOUNTING	PROVIDES FOR ANNUAL AUDIT BASED UPON CONTRACT PRICE
BANK CHARGES	PROVIDES FOR BANK CHARGES, STOP PAYMENTS, ETC
BLACK LAKE ADVISORY COMMITTEE	PROVIDES FOR STAFF TIME TO PREPARE FOR AND ATTEND MEETINGS OF THE BLACK LAKE ADVISORY COMMITTEE
CHEMICALS	PROVIDES FOR CHLORINE USED IN WATER AND SEWER SYSTEM
COMPUTER	PROVIDES FOR COMPUTER SUPPLIES, SOFTWARE UPGRADES AND COMPUTER CONSULTING
CONSULTING	PROVIDES FOR PROFESSIONAL SERVICE
DIRECTOR FEES	PROVIDES FOR BOARD MEETINGS, COMMITTEE MEETINGS AND OTHER TIME SPENT IN BOARD APPROVED ATTENDANCE
DUES & SUBSCRIPTIONS	PROVIDES FOR MEMBERSHIP TO CSDA, VARIOUS PUBLICATIONS AND DUES
EDUCATION & TRAINING	PROVIDES FOR REGISTRATION FOR PERSONNEL AND BOARD MEMBERS TO ATTEND TRAINING CLASSES, SEMINARS AND MEETINGS
ENGINEERING	PROVIDES FOR GENERAL DISTRICT ENGINEERING SERVICES NOT RELATED TO ANY ONE PARTICULAR PROJECT
ELECTIONS	PROVIDES FOR COST OF GENERAL ELECTIONS
EQUIPMENT RENTAL	PROVIDES FOR MONTHLY RENTAL OF POSTAGE MACHINE AND OCCASIONAL EQUIPMENT RENTAL
FIRE ALARMS	PROVIDES FOR MONTHLY FIRE ALARM MONITORING
FUEL	PROVIDES FOR DISTRICT VEHICLES, BACKHOE, ETC
INSURANCE-LIABILITY	PROVIDES FOR FIRE AND GENERAL LIABILITY INSURANCE, ERRORS AND OMISSIONS COVERAGE AND EMPLOYEE DISHONESTY BOND
INSURANCE-MEDICAL/ DENTAL	PROVIDES FOR HEALTH AND DENTAL INSURANCE FOR EMPLOYEES AND THEIR DEPENDENTS



**NIPOMO COMMUNITY SERVICES DISTRICT  
ACCOUNT TITLE AND DESCRIPTION  
1998-99**

TITLE	DESCRIPTION
INSURANCE-WORKMAN'S COMPENSATION	PROVIDES FOR WORKMAN'S COMPENSATION INSURANCE FOR ALL EMPLOYEES AND BOARD MEMBERS
LAB TESTS & SUPPLIES	PROVIDES FOR MANDATED TESTING OF WATER SUPPLY AND WASTEWATER
LANDSCAPE & JANITORIAL	PROVIDES FOR JANITORIAL SERVICES AND LANDSCAPE MAINTENANCE FOR THE NEW OFFICE BUILDING
LEGAL	PROVIDES FOR MONTHLY RETAINER OF SHIPSEY & SEITZ FOR ROUTINE DISTRICT LEGAL COUNSEL SERVICES PLUS ADDITIONAL LEGAL SERVICES AS REQUESTED
LEGAL-SPECIAL COUNSEL	PROVIDES FOR SPECIAL COUNSEL CONTRACTED BY DISTRICT-NCSD VS SHELL OIL, ET AL
LEGAL-WATER COUNSEL	PROVIDES FOR SPECIAL WATER COUNSEL AS REQUESTED BY DISTRICT
MISCELLANEOUS	PROVIDES FOR OCCASIONAL MINOR EXPENSES
NEWSLETTER	PROVIDES FOR PUBLISHING THE NEWSLETTER
OFFICE SUPPLIES	PROVIDES FOR GENERAL OFFICE SUPPLIES AND MATERIALS FOR ALL DISTRICT ACTIVITIES
OUTSIDE SERVICES	PROVIDES FOR SERVICES PROVIDED OUTSIDE THE NORMAL OPERATION AND FUNCTION OF DISTRICT PERSONNEL
OUTSIDE SERVICES-PB	PROVIDES FOR OUTSIDE CONTRACTOR TO REPLACE FAILED AND YET TO FAIL POLYBUTYLENE WATER SERVICES
OPERATING SUPPLIES	PROVIDES FOR NECESSARY SUPPLIES TO OPERATE THE WATER AND WASTEWATER DEPARTMENTS
PAGING EXPENSE	PROVIDES FOR EMERGENCY ANSWERING SERVICE DURING NON BUSINESS HOURS, WEEKENDS & HOLIDAYS
PERMITS & OPERATING FEES	PROVIDES FOR STATE, FEDERAL AND COUNTY CHARGES ASSOCIATED WITH OPERATING THE DISTRICT
POSTAGE	PROVIDES FOR ALL DISTRICT CORRESPONDENCE AND MAILING OF BILLS

**NIPOMO COMMUNITY SERVICES DISTRICT  
ACCOUNT TITLE AND DESCRIPTION  
1998-99**

TITLE	DESCRIPTION
PRINTING	PROVIDES FOR PRINTING OF ANNUAL WATER QUALITY REPORT, NEWSLETTERS, DOOR HANGERS, ETC
PUBLIC & LEGAL NOTICES	PROVIDES FOR THE PUBLICATION OF ORDINANCES AND ALL LEGALLY REQUIRED NOTICES
RENT	PROVIDES FOR RENT OF OFFICE BUILDING FOR 1 MONTH AND DANA TANK SITES
REPAIRS & MAINTENANCE R&M-BUILDING	PROVIDES FOR THE REPAIR AND MAINTENANCE OF ALL DISTRICT FACILITIES INCLUDING BUILDINGS, VEHICLES, WATER SYSTEMS AND SEWER SYSTEMS
RETIREMENT BENEFITS	PROVIDES FOR THE CONTRIBUTION TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM
TAXES-PAYROLL	PROVIDES FOR THE EMPLOYER'S PORTION OF PAYROLL TAXES
TAXES-PROPERTY	PROVIDES FOR PROPERTY TAX ASSESSMENTS ON THE TOWN DIVISION SEWER PLANT AND SHOP AREA
TELEPHONE	PROVIDES FOR REGULAR PHONE SERVICES, FAX LINES, SCADA SYSTEM LINES AND CELLULAR PHONE
TRAVEL & MILEAGE	PROVIDES FOR AUTO ALLOWANCE, TRAVEL, MEALS AND LODGING FOR PERSONNEL AND BOARD MEMBERS TO ATTEND SEMINARS/CLASSES
UNDERGROUND NOTIFICATION	PROVIDES FOR ANNUAL MEMBERSHIP TO UNDERGROUND NOTIFICATION SERVICE
UNIFORMS	PROVIDES FOR UNIFORMS TO MAINTENANCE PERSONNEL
UTILITIES-ELECTRICITY	PROVIDES FOR ELECTRICITY FOR OFFICES, WELL SITES, LIFT STATIONS AND SEWER PLANTS
UTILITIES-ELECTRICITY (STREET LIGHTING)	PROVIDES FOR ELECTRICITY TO OPERATE BLACK LAKE STREET LIGHTING DISTRICT
UTILITIES-GAS/TRASH	PROVIDES FOR GAS AND TRASH PICKUP AT OFFICE AND SHOP
WAGES-OFFICE/MGMT	PROVIDES FOR WAGES FOR 4 FULL-TIME PERSONNEL

**NIPOMO COMMUNITY SERVICES DISTRICT  
ACCOUNT TITLE AND DESCRIPTION  
1998-99**

TITLE	DESCRIPTION
WAGES-O.T. OFFICE	PROVIDES FOR OCCASIONAL OVERTIME FOR OFFICE STAFF
WAGES-MAINTENANCE	PROVIDES FOR WAGES FOR 5 FULL-TIME PERSONNEL
WAGES-OT-MAINTENANCE	PROVIDES FOR OVERTIME FOR ON-CALL PERSONNEL AND OVERTIME FOR EMERGENCIES
INTEREST EXPENSE	PROVIDES FOR INTEREST EXPENSE ON 1978 WATER BOND
CONTINGENCY	PROVIDES FOR UNFORESEEN EXPENDITURES, NOT OTHERWISE BUDGETED
DEBT SERVICE	PROVIDES FOR THE PRINCIPAL PAYMENT ON 1978 WATER REVENUE BOND
METER INSTALLATIONS	PROVIDES FOR THE PURCHASE OF METERS FOR INSTALLATION IN NEW HOMES
FUNDED REPLACEMENT	PROVIDES FOR THE FUNDING MECHANISM TO REPLACE AGING AND WORN OUT WATER AND WASTEWATER FACILITIES
FIXED ASSETS	PROVIDES FOR THE PURCHASE OF NEW ASSETS USED IN THE DAY-TO-DAY OPERATIONS AND MAINTENANCE OF THE DISTRICT
METER REPLACEMENT PROGRAM	PROVIDES FOR THE PURCHASE OF NEW METERS TO REPLACE OLD AND FAILING METERS
ADMINISTRATION ALLOCATED	PROVIDES FOR THE FUNDING OF ADMINISTRATION OVERHEAD FROM THE ENTERPRISE FUNDS

NIPOMO COMMUNITY SERVICES DISTRICT  
DISTRICT PERSONNEL  
BUDGET  
FISCAL YEAR 1998-99

<u>OFFICE</u>	<u>Current</u>	<u>Proposed</u>
General Manager	1	1
Assistant Administrator	1	1
Secretary	1	1
Billing Clerk	1	1
	<u>4</u>	<u>4</u>
<u>MAINTENANCE</u>		
Utility Supervisor	1	1
Maintenance Worker II	2	2
Maintenance Worker I	2	2
	<u>5</u>	<u>5</u>
TOTAL	<u>9</u>	<u>9</u>

NIPOMO COMMUNITY SERVICES DISTRICT  
FLEET SCHEDULE  
1998-99

<b>VEHICLES</b>	<b>VEHICLE YEAR</b>	<b>MILEAGE</b>	<b>DATE PURCHASED</b>	<b>FISCAL YR PURCHASED</b>
CHEVY 1 TON PICKUP	1983	N/A	2/1/84	1984
CHEVY PICKUP	1990	93,700	2/20/91	1991
CHEVY S10	1992	77,362	7/15/92	1993
FORD PICKUP	1994	55,543	7/28/94	1995
FORD PICKUP	1996	32,516	10/17/95	1996

Staff recommends District vehicles be replaced every 7 (seven) years or 100,000 miles, whichever comes first. The proposed fleet replacement schedule is as follows:

<b>FISCAL YEAR</b>	<b>VEHICLE TO BE REPLACED</b>	
1998	NONE	
1999	1990 CHEVY PICKUP	Scheduled for replacement in 1998-99 fiscal year budget
2000	NONE	
2001	1992 CHEVY S10	
2002	NONE	
2003	1994 FORD PICKUP	

<b>OTHER EQUIPMENT</b>	<b>DATE PURCHASED</b>
CASE BACKHOE	9/27/90
DUMP TRUCK-USED	9/21/94
FORD TRACTOR	9/2/80

Staff does not propose a replacement schedule for this equipment. The replacement of this equipment will be budgeted on an "as need" basis.

**RESOLUTION 98- BUDGET**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
ADOPTING THE 1998-99 FISCAL YEAR BUDGET**

**WHEREAS**, pursuant to Government Code Section 53901, the District is required to file with the County Auditor a copy of its annual budget or a listing of its anticipated revenues, together with its expenditures and expenses for the fiscal year, and

**WHEREAS**, the District desires to make known its planned activities and associated costs for the 1998-99 Fiscal Year.

**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, "1998-99 Budget, Nipomo Community Services District," be adopted.
2. That the final budget be administered as established by past policies and practices.

Upon motion of Director \_\_\_\_\_, seconded by Director \_\_\_\_\_ and on the following roll call vote, to wit:

AYES: Directors  
NOES:  
ABSENT:  
ABSTAIN:

the foregoing Resolution is hereby adopted this \_\_\_ th day of June 1998.

\_\_\_\_\_  
Alex Mendoza, President  
Nipomo Community Services District

ATTEST:

APPROVED AS TO FORM:

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

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

**RESOLUTION NO. 98- approp**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
DETERMINING THE APPROPRIATION LIMITATION  
FOR THE 1998-1999 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 change in the U.S. Consumer Price Index or California per-capita income, whichever is less; and

**WHEREAS**, it has been determined by the State Department of finance that the California per-capita income increase shall be used; and

**WHEREAS**, the percent change in the California per-capita income is 1.0415% and the percent change in the population of the unincorporated area of San Luis Obispo County is 1.0302%.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** by the Board of Directors of the Nipomo Community Services District, San Luis Obispo County, California, as follows:

1. That the ratio of change is and is determined as follows:

$$1.0415 \times 1.0302 = 1.0729$$

2. That the 1998-99 appropriation limit is and is determined as follows:

1997-98 Limitation	\$1,653,732
1998-99 Ratio of Change	<u>x 1.0729</u>
1998-99 Appropriation Limitation	\$1,774,289
1998-99 Appropriation Subject to Limitation	<u>( 169,600)</u>
1998-99 Appropriations Under Limit	<u>\$1,604,689</u>

**RESOLUTION 98- approp**  
**PAGE TWO**

3. No further adjustment to the 1998-99 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 1998-99.

On the motion of Director \_\_\_\_\_, seconded by Director \_\_\_\_\_ and on the following roll call vote, to wit:

AYES:       Directors  
NOES:  
ABSENT:  
ABSTAIN:

the foregoing resolution is hereby adopted this \_\_\_\_ th day of June 1998.

\_\_\_\_\_  
Alex Mendoza, President  
Nipomo Community Services District

ATTEST:

APPROVED AS TO FORM:

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

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



**OPERATING BUDGET**

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET - TOTALS FOR EACH FUND  
1998-99**

	#110	#120	#130	#140	#150	#160	#170	#180	#190	#800	#801	#802	#803	TOTAL
	ADMIN	WATER	SEWER	BLACKLAKE	BLACKLAKE	BLACKLAKE	DRAINAGE	EWER MAINT	MONTECITO	FUNDED	FUNDED	FUNDED	FUNDED	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	REP-WATER	REP-SEWER	REP-BL W	REP-BL S	
<b>REVENUES</b>														
WATER SALES	0	810,000	0	160,000	0	0	0	0	0	0	0	0	0	970,000
FEES & PENALTIES	0	21,000	0	3,000	0	0	0	0	0	0	0	0	0	24,000
METER FEES	0	15,000	0	6,800	0	0	0	0	0	0	0	0	0	21,800
WATER CONNECTION	0	760	0	0	0	0	0	0	0	0	0	0	0	760
WATER PLAN, CHECK & INSPECTION	0	2,000	0	0	0	0	0	0	0	0	0	0	0	2,000
SEWER REVENUES	0	0	400,000	0	99,500	0	0	4,000	6,900	0	0	0	0	510,400
SEWER LIFT STATION	0	0	5,000	0	0	0	0	0	0	0	0	0	0	5,000
SEWER PLAN, CHECK & INSPECTION	0	0	3,000	0	0	0	0	0	0	0	0	0	0	3,000
MISCELLANEOUS INCOME	10,000	36,000	0	0	0	0	0	0	0	0	0	0	0	46,000
TAX REVENUES	0	0	0	0	0	0	6,500	6,500	0	0	0	0	0	13,000
STREET LIGHTING SERV CHARGE	0	0	0	0	0	16,320	0	0	0	0	0	0	0	16,320
<b>TOTAL OPERATING REVENUES</b>	<b>10,000</b>	<b>884,760</b>	<b>408,000</b>	<b>169,800</b>	<b>99,500</b>	<b>16,320</b>	<b>6,500</b>	<b>10,500</b>	<b>6,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,612,280</b>
<b>EXPENSES</b>														
ACCOUNTING	472	1,575	630	221	252	0	0	0	0	0	0	0	0	3,150
BANK CHARGES	70	235	95	35	40	0	0	0	0	0	0	0	0	475
BLACK LAKE ADVISORY COMMITTEE	0	0	0	500	0	0	0	0	0	0	0	0	0	500
CHEMICALS	0	7,000	0	1,700	6,300	0	0	0	0	0	0	0	0	15,000
COMPUTER EXPENSE	825	2,750	1,100	385	440	0	0	0	0	0	0	0	0	5,500
CONSULTING	0	9,600	3,680	1,280	1,440	0	0	0	0	0	0	0	0	16,000
DIRECTOR FEES	2,250	7,500	3,000	1,050	1,200	0	0	0	0	0	0	0	0	15,000
DUES & SUBSCRIPTIONS	645	2,150	860	300	345	0	0	0	0	0	0	0	0	4,300
EDUCATION & TRAINING	450	1,500	800	210	240	0	0	0	0	0	0	0	0	3,000
ENGINEERING	0	6,000	1,000	1,000	500	0	0	0	0	0	0	0	0	8,500
ELECTIONS	375	1,250	500	175	200	0	0	0	0	0	0	0	0	2,500
EQUIPMENT RENTAL	75	250	100	35	40	0	0	0	0	0	0	0	0	500
FIRE ALARM	120	375	150	55	60	0	0	0	0	0	0	0	0	760
FUEL	0	3,600	1,380	480	540	0	0	0	0	0	0	0	0	6,000
INSURANCE-LIABILITY	3,300	10,750	4,300	1,510	1,720	1,660	0	0	0	0	0	0	0	23,240
INSURANCE-MEDICAL/DENTAL	7,500	25,000	10,000	3,500	4,000	0	0	0	0	0	0	0	0	50,000
INSURANCE-WORKMAN'S COMP	1,450	4,750	1,900	670	800	0	0	0	0	0	0	0	0	9,570
LAB TESTS & SUPPLIES	0	5,000	4,000	700	4,000	0	0	200	100	0	0	0	0	14,000
LANDSCAPE & JANITORIAL	675	2,250	900	315	360	0	0	0	0	0	0	0	0	4,500
LEGAL	10,000	10,000	5,000	3,000	2,000	0	0	0	0	0	0	0	0	30,000
LEGAL-SPECIAL COUNSEL	0	100,000	0	0	0	0	0	0	0	0	0	0	0	100,000
LEGAL-WATER COUNSEL	0	8,500	0	1,500	0	0	0	0	0	0	0	0	0	10,000
MISCELLANEOUS	500	500	500	500	500	0	0	0	0	0	0	0	0	2,500
NEWSLETTER	75	250	100	35	40	0	0	0	0	0	0	0	0	500
OFFICE SUPPLIES	900	3,000	1,200	420	480	0	0	0	0	0	0	0	0	6,000
OUTSIDE SERVICES	2,000	12,000	5,000	1,000	1,000	0	0	300	300	0	0	0	0	21,600
OUTSIDE SERVICES-PB REPAIRS	0	85,000	0	0	0	0	0	0	0	0	0	0	0	85,000
OPERATING SUPPLIES	0	19,000	3,000	1,000	2,000	0	0	0	0	0	0	0	0	25,000
PAGING EXPENSE	0	975	360	125	140	0	0	0	0	0	0	0	0	1,600
PERMITS & OPERATING FEES	0	6,500	600	1,250	500	0	0	300	300	0	0	0	0	9,450
POSTAGE	1,000	3,500	1,400	500	600	0	0	0	0	0	0	0	0	7,000

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET - TOTALS FOR EACH FUND  
1998-99**

	#110	#120	#130	#140	#150	#160	#170	#180	#190	#800	#801	#802	#803	TOTAL
	ADMIN	WATER	SEWER	BLACKLAKE WATER	BLACKLAKE SEWER	BLACKLAKE ST LIGHTING	DRAINAGE MAINT DIST	EWER DISTRICT	MONTECITO VERDE II	FUNDED REP-WATER	FUNDED REP-SEWER	FUNDED REP-BL W	FUNDED REP-BL S	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
PRINTING	300	1,000	400	140	160	0	0	0	0	0	0	0	0	2,000
PUBLIC & LEGAL NOTICES	200	750	300	100	100	50	0	0	0	0	0	0	0	1,500
RENT	0	2,800	0	0	0	0	0	0	0	0	0	0	0	2,800
REPAIRS AND MAINTENANCE	1,000	24,800	56,840	3,140	21,720	0	0	0	0	0	0	0	0	107,500
RETIREMENT BENEFITS	3,600	11,865	4,750	1,670	1,900	0	0	0	0	0	0	0	0	23,785
TAXES-PAYROLL	1,950	6,500	2,600	910	1,040	0	0	0	0	0	0	0	0	13,000
TAXES-PROPERTY	0	0	710	0	0	0	0	0	80	0	0	0	0	790
TELEPHONE	750	2,500	1,000	350	400	0	0	0	0	0	0	0	0	5,000
TRAVEL & MILEAGE	825	2,750	1,100	385	440	0	0	0	0	0	0	0	0	5,500
UNDERGROUND NOTIFICATION	0	480	185	65	70	0	0	0	0	0	0	0	0	800
UNIFORMS	0	1,450	560	200	220	0	0	0	0	0	0	0	0	2,430
UTILITIES-ELECTRICITY	3,500	173,000	48,000	43,000	19,000	0	0	0	0	0	0	0	0	286,500
UTILITIES-STREETLIGHTING	0	0	0	0	0	17,500	0	0	0	0	0	0	0	17,500
UTILITIES-GAS/TRASH	240	28,000	320	11,000	130	0	0	0	0	0	0	0	0	39,690
WAGES-OFFICE/MGMT	57,525	69,000	37,700	6,700	6,700	500	0	0	0	0	0	0	0	178,125
WAGES-O.T.-OFFICE/MGMT	650	775	425	75	75	0	0	0	0	0	0	0	0	2,000
WAGE-MAINTENANCE	0	94,000	19,500	17,850	30,780	0	500	500	500	0	0	0	0	163,630
WAGES-O.T.-MAINTENANCE	0	20,300	4,200	3,850	6,650	0	0	0	0	0	0	0	0	35,000
INTEREST EXPENSE	0	10,000	0	0	0	0	0	0	0	0	0	0	0	10,000
CONTINGENCY	500	1,000	1,000	1,000	500	0	500	500	0	0	0	0	0	5,000
DEBT SERVICE	0	6,000	0	0	0	0	0	0	0	0	0	0	0	6,000
METER INSTALLATIONS	0	4,000	0	2,000	0	0	0	0	0	0	0	0	0	6,000
FUNDED REPLACEMENT	0	103,100	93,750	10,000	6,510	0	0	0	0	0	0	0	0	213,360
FIXED ASSETS	0	18,835	19,600	2,465	1,800	0	0	0	0	0	0	0	0	42,700
METER REPLACEMENT PROGRAM	0	15,750	0	2,415	0	0	0	0	0	0	0	0	0	18,165
ADMINISTRATION-ALLOCATED	(93,722)	56,233	21,556	7,498	8,435	0	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES	10,000	995,648	365,851	138,264	136,367	19,710	1,000	1,800	1,280	0	0	0	0	1,669,920
GAIN OR (LOSS) FROM OPERATIONS	0	(110,888)	42,149	31,536	(36,867)	(3,390)	5,500	8,700	5,620	0	0	0	0	(57,640)
INTEREST EARNINGS	0	16,000	17,000	26,000	0	2,800	5,800	7,800	2,100	13,000	18,000	1,500	900	110,900
FUNDED DEPRECIATION	0	0	0	0	0	0	0	0	0	103,100	93,750	10,000	6,510	213,360
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	0	(94,888)	59,149	57,536	(36,867)	(590)	11,300	16,500	7,720	116,100	111,750	11,500	7,410	266,620
<b>ESTIMATED FUNDS AVAILABLE</b>														
ESTIMATED ACCOUNT BAL 7/1/98	0	275,000	375,000	500,000	(1,000)	54,000	110,000	148,000	41,000	291,000	379,000	33,000	20,500	1,793,000
GAIN OR (LOSS) AND INTEREST INCOME	0	(94,888)	59,149	57,536	(36,867)	(590)	11,300	16,500	7,720	13,000	18,000	1,500	900	53,260
FUNDED REPLACEMENT	0	0	0	0	0	0	0	0	0	103,100	93,750	10,000	6,510	213,360
ESTIMATED ACCOUNT BAL 6/30/99	0	180,112	434,149	557,536	(37,867)	53,410	121,300	164,500	48,720	407,100	490,750	44,500	27,910	2,059,620

BUDGET99/COMBINE 123

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>CONSOLIDATED</b>				
<b>REVENUES</b>				
WATER SALES	996,609	975,000	895,000	970,000
FEES & PENALTIES	23,638	17,400	20,500	24,000
METER FEES	22,720	23,800	18,800	21,800
WATER CONNECTION	1,900	0	760	760
WATER PLAN, CHECK & INSPEC	450	0	6,100	2,000
SEWER REVENUES	434,197	484,856	504,900	510,400
SEWER LIFT STATION	13,000	0	4,500	5,000
SEWER PLAN, CHECK & INSPEC	200	0	6,300	3,000
MISCELLANEOUS INCOME	141,255	19,397	28,800	46,000
TAX REVENUES	12,209	12,600	12,600	13,000
STREET LIGHTING SERV CHARGE	13,158	14,586	14,600	16,320
TOTAL OPERATING REVENUES	1,659,336	1,547,639	1,512,860	1,612,280
<b>EXPENSES</b>				
ACCOUNTING	2,674	2,675	2,674	3,150
BANK CHARGES	63	160	300	475
BLACK LAKE ADVISORY COMMITTEE	960	500	300	500
CHEMICALS	6,557	10,000	7,350	15,000
COMPUTER EXPENSE	3,643	5,500	6,450	5,500
CONSULTING	0	15,000	0	16,000
DIRECTOR FEES	11,300	15,000	12,150	15,000
DUES & SUBSCRIPTIONS	3,408	3,000	3,650	4,300
EDUCATION & TRAINING	1,877	3,000	2,950	3,000
ENGINEERING	12,403	15,000	6,900	8,500
ELECTIONS	1,964	0	0	2,500
EQUIPMENT RENTAL	508	500	100	500
FIRE ALARM	421	850	665	760
FUEL	5,777	7,200	6,000	6,000
INSURANCE-LIABILITY	31,345	28,000	27,510	23,240
INSURANCE-MEDICAL/DENTAL	41,568	52,050	48,400	50,000
INSURANCE-WORKMAN'S COMP	10,411	10,100	10,000	9,570
LAB TESTS & SUPPLIES	16,450	24,450	18,750	14,000
LANDSCAPE & JANITORIAL	0	3,600	1,200	4,500
LEGAL-DISTRICT COUNSEL	31,209	35,500	20,200	30,000
LEGAL-SPECIAL COUNSEL	122,817	105,000	150,000	100,000
LEGAL-WATER COUNSEL	0	6,500	0	10,000
MISCELLANEOUS	1,659	2,500	900	2,500
NEWSLETTER	225	500	240	500
OFFICE SUPPLIES	4,390	6,000	5,250	6,000
OUTSIDE SERVICES	5,132	14,100	14,400	21,600
OUTSIDE SERVICES-PB REPAIRS	16,800	90,000	91,000	85,000
OPERATING SUPPLIES	26,582	31,500	23,950	25,000
PAGING EXPENSE	1,513	1,565	1,320	1,600
PERMITS & OPERATING FEES	11,719	9,125	7,885	9,450

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>CONSOLIDATED</b>				
POSTAGE	6,540	8,800	5,600	7,000
PRINTING	1,335	2,500	2,020	2,000
PUBLIC & LEGAL NOTICES	660	2,050	720	1,500
RENT	26,085	4,510	6,520	2,800
REPAIRS AND MAINTENANCE	67,714	99,120	81,500	107,500
RETIREMENT BENEFITS	0	23,000	22,870	23,785
TAXES-PAYROLL	12,344	13,000	13,450	13,000
TAXES-PROPERTY	3,413	690	775	790
TELEPHONE	3,722	4,300	4,950	5,000
TRAVEL & MILEAGE	6,079	6,000	5,590	5,500
UNDERGROUND NOTIFICATION	417	800	790	800
UNIFORMS	1,884	3,000	2,350	2,430
UTILITIES-ELECTRICITY	260,009	278,000	262,500	286,500
UTILITIES-ELEC (STREET LIGHT)	10,495	14,300	14,500	17,500
UTILITIES-GAS/TRASH	1,247	1,700	1,490	39,690
WAGES-OFFICE/MGMT	169,288	173,500	173,900	178,125
WAGES-O.T.-OFFICE/MGMT	988	2,000	1,540	2,000
WAGE-MAINTENANCE	135,982	152,000	153,600	163,630
WAGES-O.T.-MAINTENANCE	31,958	39,595	32,500	35,000
INTEREST EXPENSE	10,350	10,350	10,050	10,000
CONTINGENCY	0	5,000	0	5,000
DEBT SERVICE	0	6,000	6,000	6,000
METER INSTALLATIONS	7,654	6,600	3,300	6,000
FUNDED REPLACEMENT	213,360	213,360	213,360	213,360
FIXED ASSETS	27,150	40,470	30,796	42,700
METER REPLACEMENT PROGRAM	14,932	15,750	11,500	18,165
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	1,386,981	1,625,270	1,532,665	1,669,920
GAIN OR (LOSS) FROM OPERATIONS	272,355	(77,631)	(19,805)	(57,640)
INTEREST EARNINGS	86,297	88,250	107,300	110,900
FUNDED REPLACEMENT	213,360	213,360	213,360	213,360
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	0	0	0	0
	572,012	223,979	300,855	266,620

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>ADMINISTRATION (FUND #110)</b>				
<b>REVENUES</b>				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	27,488	10,000	14,500	10,000
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>27,488</b>	<b>10,000</b>	<b>14,500</b>	<b>10,000</b>
<b>EXPENSES</b>				
ACCOUNTING	401	401	401	472
BANK CHARGES	2	6	100	70
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	554	800	900	825
CONSULTING	0	0	0	0
DIRECTOR FEES	1,695	2,250	1,800	2,250
DUES & SUBSCRIPTIONS	443	450	600	645
EDUCATION & TRAINING	305	450	300	450
ENGINEERING	0	0	0	0
ELECTIONS	295	0	0	375
EQUIPMENT RENTAL	76	75	0	75
FIRE ALARM	0	130	0	120
FUEL	0	0	0	0
INSURANCE-LIABILITY	4,316	3,990	3,900	3,300
INSURANCE-MEDICAL/DENTAL	6,235	7,800	7,300	7,500
INSURANCE-WORKMAN'S COMP	1,562	1,515	1,500	1,450
LAB TESTS & SUPPLIES	0	0	0	0
LANDSCAPE & JANITORIAL	0	540	200	675
LEGAL	11,452	10,000	9,500	10,000
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MISCELLANEOUS	393	500	450	500
NEWSLETTER	0	0	0	75
OFFICE SUPPLIES	772	900	1,000	900
OUTSIDE SERVICES	0	2,500	1,300	2,000
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	129	0	50	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	16	0	20	0

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>ADMINISTRATION (FUND #110)</b>				
POSTAGE	972	1,300	850	1,000
PRINTING	155	375	250	300
PUBLIC & LEGAL NOTICES	30	300	50	200
RENT	3,542	300	600	0
REPAIRS AND MAINTENANCE	206	2,000	600	1,000
RETIREMENT BENEFITS	0	3,450	3,400	3,600
TAXES-PAYROLL	1,851	1,950	1,600	1,950
TAXES-PROPERTY	0	0	0	0
TELEPHONE	458	645	650	750
TRAVEL & MILEAGE	909	900	700	825
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	3,026	6,000	3,500	3,500
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	709	1,100	900	240
WAGES-OFFICE/MGMT	57,078	55,360	58,500	57,525
WAGES-O.T.-OFFICE/MGMT	324	650	500	650
WAGE-MAINTENANCE	0	0	0	0
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	500	0	500
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED REPLACEMENT	0	0	0	0
FIXED ASSETS	1,400	3,975	3,332	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	(79,078)	(101,112)	(90,253)	(93,722)
TOTAL OPERATING EXPENSES	20,228	10,000	14,500	10,000
GAIN OR (LOSS) FROM OPERATIONS	7,260	0	0	0
INTEREST EARNINGS	0	0	0	0
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	7,260	0	0	0

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>WATER (FUND #120)</b>				
<b>REVENUES</b>				
WATER SALES	833,382	800,000	750,000	810,000
FEES & PENALTIES	21,698	16,500	18,000	21,000
METER FEES	20,340	12,600	11,000	15,000
WATER CONNECTION	1,900	0	760	760
WATER PLAN, CHECK & INSPEC	450	0	3,700	2,000
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	111,550	0	500	36,000
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>989,320</b>	<b>829,100</b>	<b>783,960</b>	<b>884,760</b>
<b>EXPENSES</b>				
ACCOUNTING	1,337	1,338	1,337	1,575
BANK CHARGES	56	98	200	235
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0
CHEMICALS	1,049	1,500	3,500	7,000
COMPUTER EXPENSE	1,820	2,750	3,200	2,750
CONSULTING	0	15,000	0	9,600
DIRECTOR FEES	5,650	7,500	6,000	7,500
DUES & SUBSCRIPTIONS	1,703	1,500	1,600	2,150
EDUCATION & TRAINING	915	1,500	1,400	1,500
ENGINEERING	1,645	5,000	6,000	6,000
ELECTIONS	982	0	0	1,250
EQUIPMENT RENTAL	254	250	100	250
FIRE ALARM	252	420	400	375
FUEL	3,347	4,310	3,500	3,600
INSURANCE-LIABILITY	15,046	13,245	13,000	10,750
INSURANCE-MEDICAL/DENTAL	20,784	26,000	24,100	25,000
INSURANCE-WORKMAN'S COMP	5,205	5,050	5,000	4,750
LAB TESTS & SUPPLIES	3,567	9,000	7,500	5,000
LANDSCAPE & JANITORIAL	0	1,800	600	2,250
LEGAL	3,203	14,000	6,000	10,000
LEGAL-SPECIAL COUNSEL	122,817	105,000	150,000	100,000
LEGAL-WATER COUNSEL	0	5,000	0	8,500
MISCELLANEOUS	893	500	250	500
NEWSLETTER	135	300	150	250
OFFICE SUPPLIES	2,139	3,000	2,500	3,000
OUTSIDE SERVICES	4,337	7,000	6,500	12,000
OUTSIDE SERVICES-PB REPAIRS	16,800	90,000	91,000	85,000
OPERATING SUPPLIES	22,150	25,000	18,000	19,000
PAGING EXPENSE	908	940	800	975
PERMITS & OPERATING FEES	6,986	6,500	5,500	6,500



	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>WATER (FUND #120)</b>				
POSTAGE	3,384	4,400	2,800	3,500
PRINTING	646	1,250	1,100	1,000
PUBLIC & LEGAL NOTICES	334	1,000	500	750
RENT	14,278	3,500	4,500	2,800
REPAIRS AND MAINTENANCE	42,533	13,000	15,000	24,800
RETIREMENT BENEFITS	0	11,500	11,400	11,865
TAXES-PAYROLL	6,172	6,500	7,200	6,500
TAXES-PROPERTY	0	0	0	0
TELEPHONE	1,530	2,150	2,100	2,500
TRAVEL & MILEAGE	3,032	3,000	2,900	2,750
UNDERGROUND NOTIFICATION	355	480	450	480
UNIFORMS	1,130	1,800	1,400	1,450
UTILITIES-ELECTRICITY	167,151	173,000	165,000	173,000
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	317	350	350	28,000
WAGES-OFFICE/MGMT	59,998	67,470	62,000	69,000
WAGES-O.T.-OFFICE/MGMT	305	775	550	775
WAGE-MAINTENANCE	79,346	86,600	86,000	94,000
WAGES-O.T.-MAINTENANCE	17,526	22,900	19,000	20,300
INTEREST EXPENSE	10,350	10,350	10,050	10,000
CONTINGENCY	0	1,000	0	1,000
DEBT SERVICE	0	6,000	6,000	6,000
METER INSTALLATIONS	5,818	3,600	2,500	4,000
FUNDED REPLACEMENT	103,104	103,100	103,100	103,100
FIXED ASSETS	23,550	15,250	12,007	18,835
METER REPLACEMENT PROGRAM	13,750	15,225	11,500	15,750
ADMINISTRATION-ALLOCATED	47,447	60,668	54,152	56,233
TOTAL OPERATING EXPENSES	846,036	968,369	939,696	995,648
GAIN OR (LOSS) FROM OPERATIONS	143,284	(139,269)	(155,736)	(110,888)
INTEREST EARNINGS	12,076	13,500	15,000	16,000
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	155,360	(125,769)	(140,736)	(94,888)
ESTIMATED CASH BALANCE 7/1/98				275,000
GAIN OR (LOSS) AND INTEREST INCOME				(94,888)
ESTIMATED CASH BALANCE 6/30/99				180,112

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>SEWER (FUND #130)</b>				
<b>REVENUES</b>				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	350,481	378,000	397,000	400,000
SEWER LIFT STATION	13,000	0	4,500	5,000
SEWER PLAN, CHECK & INSPEC	200	0	6,300	3,000
MISCELLANEOUS INCOME	2,217	0	3,000	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	365,898	378,000	410,800	408,000
<b>EXPENSES</b>				
ACCOUNTING	535	535	535	630
BANK CHARGES	3	12	0	95
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	725	1,100	1,200	1,100
CONSULTING	0	0	0	3,680
DIRECTOR FEES	2,260	3,000	2,500	3,000
DUES & SUBSCRIPTIONS	653	600	800	860
EDUCATION & TRAINING	306	600	600	600
ENGINEERING	777	5,000	0	1,000
ELECTIONS	393	0	0	500
EQUIPMENT RENTAL	101	100	0	100
FIRE ALARM	97	170	150	150
FUEL	1,283	1,660	1,500	1,380
INSURANCE-LIABILITY	5,246	5,300	5,200	4,300
INSURANCE-MEDICAL/DENTAL	7,830	10,400	9,700	10,000
INSURANCE-WORKMAN'S COMP	2,082	2,020	2,000	1,900
LAB TESTS & SUPPLIES	6,097	5,500	4,700	4,000
LANDSCAPE & JANITORIAL	0	720	200	900
LEGAL	2,271	5,200	1,000	5,000
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MISCELLANEOUS	186	500	100	500
NEWSLETTER	52	115	50	100
OFFICE SUPPLIES	846	1,200	1,000	1,200
OUTSIDE SERVICES	795	2,000	6,000	5,000
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	849	2,000	2,200	3,000
PAGING EXPENSE	348	360	300	360
PERMITS & OPERATING FEES	457	500	550	600

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>SEWER (FUND #130)</b>				
POSTAGE	1,240	1,800	1,100	1,400
PRINTING	330	500	400	400
PUBLIC & LEGAL NOTICES	221	400	100	300
RENT	4,723	400	800	0
REPAIRS AND MAINTENANCE	5,327	56,200	56,000	56,840
RETIREMENT BENEFITS	0	4,600	4,000	4,750
TAXES-PAYROLL	2,422	2,600	2,500	2,600
TAXES-PROPERTY	3,413	690	700	710
TELEPHONE	611	860	850	1,000
TRAVEL & MILEAGE	1,228	1,200	1,000	1,100
UNDERGROUND NOTIFICATION	35	185	200	185
UNIFORMS	433	690	550	560
UTILITIES-ELECTRICITY	42,240	46,000	44,000	48,000
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	126	140	140	320
WAGES-OFFICE/MGMT	38,809	36,330	39,500	37,700
WAGES-O.T.-OFFICE/MGMT	305	425	400	425
WAGE-MAINTENANCE	16,947	18,800	19,500	19,500
WAGES-O.T.-MAINTENANCE	4,396	4,800	3,900	4,200
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	1,000	0	1,000
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED REPLACEMENT	93,756	93,750	93,750	93,750
FIXED ASSETS	1,050	9,745	8,871	19,600
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	18,188	23,255	20,758	21,556
TOTAL OPERATING EXPENSES	269,992	352,962	339,304	365,851
GAIN OR (LOSS) FROM OPERATIONS	95,906	25,038	71,496	42,149
INTEREST EARNINGS	16,407	11,600	16,000	17,000
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	112,313	36,638	87,496	59,149
ESTIMATED CASH BALANCE 7/1/98				375,000
GAIN OR (LOSS) AND INTEREST INCOME				59,149
ESTIMATED CASH BALANCE 6/30/99				434,149

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>BLACK LAKE WATER (FUND #140)</b>				
<b>REVENUES</b>				
WATER SALES	163,227	175,000	145,000	160,000
FEES & PENALTIES	1,940	900	2,500	3,000
METER FEES	2,380	11,200	7,800	6,800
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	2,400	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	4,500	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>167,547</b>	<b>187,100</b>	<b>162,200</b>	<b>169,800</b>
<b>EXPENSES</b>				
ACCOUNTING	187	187	187	221
BANK CHARGES	1	40	0	35
BLACK LAKE ADVISORY COMMITTEE	960	500	300	500
CHEMICALS	262	500	850	1,700
COMPUTER EXPENSE	254	400	550	385
CONSULTING	0	0	0	1,280
DIRECTOR FEES	791	1,050	850	1,050
DUES & SUBSCRIPTIONS	355	210	300	300
EDUCATION & TRAINING	229	210	400	210
ENGINEERING	6,508	3,000	600	1,000
ELECTIONS	137	0	0	175
EQUIPMENT RENTAL	36	35	0	35
FIRE ALARM	34	60	55	55
FUEL	645	580	500	480
INSURANCE-LIABILITY	2,419	1,855	1,800	1,510
INSURANCE-MEDICAL/DENTAL	3,071	3,650	3,400	3,500
INSURANCE-WORKMAN'S COMP	729	707	700	670
LAB TESTS & SUPPLIES	1,125	2,400	900	700
LANDSCAPE & JANITORIAL	0	250	100	315
LEGAL	9,237	1,800	2,500	3,000
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	1,500	0	1,500
MISCELLANEOUS	88	500	50	500
NEWSLETTER	18	40	20	35
OFFICE SUPPLIES	296	420	350	420
OUTSIDE SERVICES	0	1,000	100	1,000
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	3,145	4,000	700	1,000
PAGING EXPENSE	121	125	100	125
PERMITS & OPERATING FEES	3,364	1,225	900	1,250

	1996-97 ACTUAL	1996-97 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>BLACK LAKE WATER (FUND #140)</b>				
POSTAGE	462	600	400	500
PRINTING	116	175	120	140
PUBLIC & LEGAL NOTICES	14	140	10	100
RENT	1,653	150	300	0
REPAIRS AND MAINTENANCE	8,052	3,420	2,200	3,140
RETIREMENT BENEFITS	0	1,610	1,800	1,670
TAXES-PAYROLL	880	910	1,100	910
TAXES-PROPERTY	0	0	0	0
TELEPHONE	559	300	650	350
TRAVEL & MILEAGE	425	420	590	385
UNDERGROUND NOTIFICATION	13	65	70	65
UNIFORMS	151	240	200	200
UTILITIES-ELECTRICITY	40,459	43,000	36,000	43,000
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	44	50	50	11,000
WAGES-OFFICE/MGMT	6,545	6,920	6,700	6,700
WAGES-O.T.-OFFICE/MGMT	27	75	50	75
WAGE-MAINTENANCE	17,532	18,800	19,000	17,850
WAGES-O.T.-MAINTENANCE	4,518	4,800	3,600	3,850
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	1,000	0	1,000
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	1,836	3,000	800	2,000
FUNDED REPLACEMENT	9,996	10,000	10,000	10,000
FIXED ASSETS	700	7,620	3,175	2,465
METER REPLACEMENT PROGRAM	1,182	525	0	2,415
ADMINISTRATION-ALLOCATED	6,326	8,089	7,220	7,498
TOTAL OPERATING EXPENSES	135,502	138,153	110,247	138,264
GAIN OR (LOSS) FROM OPERATIONS	32,045	48,947	51,953	31,536
INTEREST EARNINGS	20,293	21,500	25,500	26,000
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	52,338	70,447	77,453	57,536
ESTIMATED CASH BALANCE 7/1/98				500,000
GAIN OR (LOSS) AND INTEREST INCOME				57,536
ESTIMATED CASH BALANCE 6/30/99				557,536

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>BLACK LAKE SEWER (FUND #150)</b>				
<b>REVENUES</b>				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	75,109	97,680	97,000	99,500
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	9,397	6,300	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>75,109</b>	<b>107,077</b>	<b>103,300</b>	<b>99,500</b>
<b>EXPENSES</b>				
ACCOUNTING	214	214	214	252
BANK CHARGES	1	4	0	40
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0
CHEMICALS	5,246	8,000	3,000	6,300
COMPUTER EXPENSE	290	450	600	440
CONSULTING	0	0	0	1,440
DIRECTOR FEES	904	1,200	1,000	1,200
DUES & SUBSCRIPTIONS	254	240	350	345
EDUCATION & TRAINING	122	240	250	240
ENGINEERING	3,473	2,000	300	500
ELECTIONS	157	0	0	200
EQUIPMENT RENTAL	41	40	0	40
FIRE ALARM	38	70	60	60
FUEL	502	650	500	540
INSURANCE-LIABILITY	2,998	2,100	2,100	1,720
INSURANCE-MEDICAL/DENTAL	3,648	4,200	3,900	4,000
INSURANCE-WORKMAN'S COMP	833	808	800	800
LAB TESTS & SUPPLIES	5,358	7,200	5,400	4,000
LANDSCAPE & JANITORIAL	0	290	100	360
LEGAL	4,969	2,000	1,200	2,000
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MISCELLANEOUS	99	500	50	500
NEWSLETTER	20	45	20	40
OFFICE SUPPLIES	337	480	400	480
OUTSIDE SERVICES	0	1,000	500	1,000
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	309	500	3,000	2,000
PAGING EXPENSE	136	140	120	140
PERMITS & OPERATING FEES	496	500	515	500

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>BLACK LAKE SEWER (FUND #150)</b>				
POSTAGE	482	700	450	600
PRINTING	88	200	150	160
PUBLIC & LEGAL NOTICES	16	160	10	100
RENT	1,889	160	320	0
REPAIRS & MAINTENANCE	11,596	24,500	6,500	21,720
RETIREMENT BENEFITS	0	1,840	2,270	1,900
TAXES-PAYROLL	1,019	1,040	1,050	1,040
TAXES-PROPERTY	0	0	0	0
TELEPHONE	564	345	700	400
TRAVEL & MILEAGE	485	480	400	440
UNDERGROUND NOTIFICATION	14	70	70	70
UNIFORMS	170	270	200	220
UTILITIES-ELECTRICITY	7,133	10,000	14,000	19,000
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	51	60	50	130
WAGES-OFFICE/MGMT	6,544	6,920	6,700	6,700
WAGES-O.T.-OFFICE/MGMT	27	75	40	75
WAGE-MAINTENANCE	21,628	26,300	27,600	30,780
WAGES-O.T.-MAINTENANCE	5,518	7,095	6,000	6,650
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	500	0	500
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED REPLACEMENT	6,504	6,510	6,510	6,510
FIXED ASSETS	450	3,880	3,411	1,800
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	7,117	9,100	8,123	8,435
TOTAL OPERATING EXPENSES	101,740	133,076	108,933	136,367
GAIN OR (LOSS) FROM OPERATIONS	(26,631)	(25,999)	(5,633)	(36,867)
INTEREST EARNINGS	772	0	0	0
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	(25,859)	(25,999)	(5,633)	(36,867)
ESTIMATED CASH BALANCE 7/1/98				(1,000)
GAIN OR (LOSS) AND INTEREST INCOME				(36,867)
ESTIMATED CASH BALANCE 6/30/99				(37,867)

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>BL STREETLIGHTING (FUND #160)</b>				
<b>REVENUES</b>				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	13,158	14,586	14,600	16,320
<b>TOTAL OPERATING REVENUES</b>	<b>13,158</b>	<b>14,586</b>	<b>14,600</b>	<b>16,320</b>
<b>EXPENSES</b>				
ACCOUNTING	0	0	0	0
BANK CHARGES	0	0	0	0
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
DUES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	1,320	1,510	1,510	1,660
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	0	0	0	0
LANDSCAPE & JANITORIAL	0	0	0	0
LEGAL	55	0	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	0	0	0	0
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	0	0	0	0



	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>BL STREETLIGHTING (FUND #160)</b>				
POSTAGE	0	0	0	0
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	45	50	50	50
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TAXES-PROPERTY	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	10,495	14,300	14,500	17,500
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	314	500	500	500
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	0	0	0	0
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	0	0	0
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED REPLACEMENT	0	0	0	0
FIXED ASSETS	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	12,229	16,360	16,560	19,710
GAIN OR (LOSS) FROM OPERATIONS	929	(1,774)	(1,960)	(3,390)
INTEREST EARNINGS	2,598	2,700	2,800	2,800
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	3,527	926	840	(590)

ESTIMATED CASH BALANCE 7/1/98	54,000
GAIN OR (LOSS) AND INTEREST INCOME	(590)
ESTIMATED CASH BALANCE 6/30/99	<u>53,410</u>

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>DRAINAGE (FUND #170)</b>				
<b>REVENUES</b>				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	6,109	6,300	6,300	6,500
STREET LIGHTING SERV CHARGE	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>6,109</b>	<b>6,300</b>	<b>6,300</b>	<b>6,500</b>
<b>EXPENSES</b>				
ACCOUNTING	0	0	0	0
BANK CHARGES	0	0	0	0
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
DUES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	0	0	0	0
LANDSCAPE & JANITORIAL	0	0	0	0
LEGAL	0	0	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	0	0	0	0
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	0	0	0	0

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>DRAINAGE (FUND #170)</b>				
POSTAGE	0	0	0	0
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TAXES-PROPERTY	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	0	500	500	500
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	500	0	500
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED REPLACEMENT	0	0	0	0
FIXED ASSETS	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	0	1,000	500	1,000
GAIN OR (LOSS) FROM OPERATIONS	6,109	5,300	5,800	5,500
INTEREST EARNINGS	5,145	5,400	5,800	5,800
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	11,254	10,700	11,600	11,300

ESTIMATED CASH BALANCE 7/1/98	110,000
GAIN OR (LOSS) AND INTEREST INCOME	11,300
ESTIMATED CASH BALANCE 6/30/99	<u>121,300</u>

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>SEWER MAINT DIST (FUND #180)</b>				
<b>REVENUES</b>				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	3,692	3,800	4,000	4,000
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	6,100	6,300	6,300	6,500
STREET LIGHTING SERV CHARGE	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>9,792</b>	<b>10,100</b>	<b>10,300</b>	<b>10,500</b>
<b>EXPENSES</b>				
ACCOUNTING	0	0	0	0
BANK CHARGES	0	0	0	0
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
DUES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	229	250	150	200
LANDSCAPE & JANITORIAL	0	0	0	0
LEGAL	22	1,500	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	0	300	0	300
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	200	200	200	300

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>SEWER MAINT DIST (FUND #180)</b>				
POSTAGE	0	0	0	0
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	1,200	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TAXES-PROPERTY	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	223	500	500	500
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	500	0	500
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED REPLACEMENT	0	0	0	0
FIXED ASSETS	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	674	3,250	2,050	1,800
GAIN OR (LOSS) FROM OPERATIONS	9,118	6,850	8,250	8,700
INTEREST EARNINGS	6,854	7,300	7,800	7,800
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	15,972	14,150	16,050	16,500

ESTIMATED CASH BALANCE 7/1/98	148,000
GAIN OR (LOSS) AND INTEREST INCOME	16,500
ESTIMATED CASH BALANCE 6/30/99	<u>164,500</u>

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>MONTECITO VERDE II (FUND #190)</b>				
<b>REVENUES</b>				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	4,915	5,376	6,900	6,900
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>4,915</b>	<b>5,376</b>	<b>6,900</b>	<b>6,900</b>
<b>EXPENSES</b>				
ACCOUNTING	0	0	0	0
BANK CHARGES	0	0	0	0
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
DUES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	74	100	100	100
LANDSCAPE & JANITORIAL	0	0	0	0
LEGAL	0	1,000	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	0	300	0	300
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	200	200	200	300

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>MONTECITO VERDE II (FUND #190)</b>				
POSTAGE	0	0	0	0
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TAXES-PROPERTY	0	0	75	80
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	306	500	500	500
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	0	0	0
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED REPLACEMENT	0	0	0	0
FIXED ASSETS	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	580	2,100	875	1,280
GAIN OR (LOSS) FROM OPERATIONS	4,335	3,276	6,025	5,620
INTEREST EARNINGS	1,818	2,000	2,000	2,100
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	6,153	5,276	8,025	7,720

ESTIMATED CASH BALANCE 7/1/97	41,000
GAIN OR (LOSS) AND INTEREST INCOME	7,720

ESTIMATED CASH BALANCE 6/30/99	<u>48,720</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>FUNDED REPLACE-WATER (FUND #800)</b>				
<b>REVENUES</b>				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0
<b>EXPENSES</b>				
ACCOUNTING	0	0	0	0
BANK CHARGES	0	0	0	0
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
DUES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	0	0	0	0
LANDSCAPE & JANITORIAL	0	0	0	0
LEGAL	0	0	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	0	0	0	0
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	0	0	0	0



	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>FUNDED REPLACE-WATER (FUND #800)</b>				
POSTAGE	0	0	0	0
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TAXES-PROPERTY	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	0	0	0	0
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	0	0	0
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED REPLACEMENT	0	0	0	0
FIXED ASSETS	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
GAIN OR (LOSS) FROM OPERATIONS	0	0	0	0
INTEREST EARNINGS	6,807	8,500	12,000	13,000
FUNDED REPLACEMENT	103,104	103,100	103,100	103,100
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	109,911	111,600	115,100	116,100

ESTIMATED CASH BALANCE 7/1/98	291,000
FUNDED REPLACEMENT AND INTEREST	116,100

ESTIMATED CASH BALANCE 6/30/99	<u>407,100</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>FUNDED REPLACE-SEWER (FUND #801)</b>				
<b>REVENUES</b>				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0
<b>EXPENSES</b>				
ACCOUNTING	0	0	0	0
BANK CHARGES	0	0	0	0
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
DUES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	0	0	0	0
LANDSCAPE & JANITORIAL	0	0	0	0
LEGAL	0	0	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	0	0	0	0
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	0	0	0	0

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>FUNDED REPLACE-SEWER (FUND #801)</b>				
POSTAGE	0	0	0	0
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TAXES-PROPERTY	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	0	0	0	0
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	0	0	0
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED REPLACEMENT	0	0	0	0
FIXED ASSETS	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
GAIN OR (LOSS) FROM OPERATIONS	0	0	0	0
INTEREST EARNINGS	12,064	14,000	18,000	18,000
FUNDED REPLACEMENT	93,756	93,750	93,750	93,750
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	105,820	107,750	111,750	111,750

ESTIMATED CASH BALANCE 7/1/98	379,000
FUNDED REPLACEMENT AND INTEREST	111,750

ESTIMATED CASH BALANCE 6/30/99	<u>490,750</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>FUNDED REPLACE-BL WATER (FUND #802)</b>				
<b>REVENUES</b>				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0
<b>EXPENSES</b>				
ACCOUNTING	0	0	0	0
BANK CHARGES	0	0	0	0
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
DUES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	0	0	0	0
LANDSCAPE & JANITORIAL	0	0	0	0
LEGAL	0	0	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	0	0	0	0
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	0	0	0	0

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>FUNDED REPLACE-BL WATER (FUND #802)</b>				
POSTAGE	0	0	0	0
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TAXES-PROPERTY	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	0	0	0	0
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	0	0	0
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED REPLACEMENT	0	0	0	0
FIXED ASSETS	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
GAIN OR (LOSS) FROM OPERATIONS	0	0	0	0
INTEREST EARNINGS	921	1,100	1,500	1,500
FUNDED REPLACEMENT	9,996	10,000	10,000	10,000
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	10,917	11,100	11,500	11,500

ESTIMATED CASH BALANCE 7/1/98	33,000
FUNDED REPLACEMENT AND INTEREST	11,500

ESTIMATED CASH BALANCE 6/30/99	<u>44,500</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
1998-99**

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>FUNDED REPLACE-BL SEWER (FUND #803)</b>				
<b>REVENUES</b>				
WATER SALES	0	0	0	0
FEES & PENALTIES	0	0	0	0
METER FEES	0	0	0	0
WATER CONNECTION	0	0	0	0
WATER PLAN, CHECK & INSPEC	0	0	0	0
SEWER REVENUES	0	0	0	0
SEWER LIFT STATION	0	0	0	0
SEWER PLAN, CHECK & INSPEC	0	0	0	0
MISCELLANEOUS INCOME	0	0	0	0
TAX REVENUES	0	0	0	0
STREET LIGHTING SERV CHARGE	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0
<b>EXPENSES</b>				
ACCOUNTING	0	0	0	0
BANK CHARGES	0	0	0	0
BLACK LAKE ADVISORY COMMITTEE	0	0	0	0
CHEMICALS	0	0	0	0
COMPUTER EXPENSE	0	0	0	0
CONSULTING	0	0	0	0
DIRECTOR FEES	0	0	0	0
DUES & SUBSCRIPTIONS	0	0	0	0
EDUCATION & TRAINING	0	0	0	0
ENGINEERING	0	0	0	0
ELECTIONS	0	0	0	0
EQUIPMENT RENTAL	0	0	0	0
FIRE ALARM	0	0	0	0
FUEL	0	0	0	0
INSURANCE-LIABILITY	0	0	0	0
INSURANCE-MEDICAL/DENTAL	0	0	0	0
INSURANCE-WORKMAN'S COMP	0	0	0	0
LAB TESTS & SUPPLIES	0	0	0	0
LANDSCAPE & JANITORIAL	0	0	0	0
LEGAL	0	0	0	0
LEGAL-SPECIAL COUNSEL	0	0	0	0
LEGAL-WATER COUNSEL	0	0	0	0
MISCELLANEOUS	0	0	0	0
NEWSLETTER	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
OUTSIDE SERVICES	0	0	0	0
OUTSIDE SERVICES-PB REPAIRS	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
PAGING EXPENSE	0	0	0	0
PERMITS & OPERATING FEES	0	0	0	0

	1996-97 ACTUAL	1997-98 BUDGET	1997-98 EST ACTUAL	1998-99 PROPOSED
<b>FUNDED REPLACE-BL SEWER (FUND #803)</b>				
POSTAGE	0	0	0	0
PRINTING	0	0	0	0
PUBLIC & LEGAL NOTICES	0	0	0	0
RENT	0	0	0	0
REPAIRS AND MAINTENANCE	0	0	0	0
RETIREMENT BENEFITS	0	0	0	0
TAXES-PAYROLL	0	0	0	0
TAXES-PROPERTY	0	0	0	0
TELEPHONE	0	0	0	0
TRAVEL & MILEAGE	0	0	0	0
UNDERGROUND NOTIFICATION	0	0	0	0
UNIFORMS	0	0	0	0
UTILITIES-ELECTRICITY	0	0	0	0
UTILITIES-ELEC (STREET LIGHT)	0	0	0	0
UTILITIES-GAS/TRASH	0	0	0	0
WAGES-OFFICE/MGMT	0	0	0	0
WAGES-O.T.-OFFICE/MGMT	0	0	0	0
WAGE-MAINTENANCE	0	0	0	0
WAGES-O.T.-MAINTENANCE	0	0	0	0
INTEREST EXPENSE	0	0	0	0
CONTINGENCY	0	0	0	0
DEBT SERVICE	0	0	0	0
METER INSTALLATIONS	0	0	0	0
FUNDED REPLACEMENT	0	0	0	0
FIXED ASSETS	0	0	0	0
METER REPLACEMENT PROGRAM	0	0	0	0
ADMINISTRATION-ALLOCATED	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
GAIN OR (LOSS) FROM OPERATIONS	0	0	0	0
INTEREST EARNINGS	542	650	900	900
FUNDED REPLACEMENT	6,504	6,510	6,510	6,510
NET SOURCES OR (USES) FROM OPERATING ACTIVITIES	7,046	7,160	7,410	7,410

ESTIMATED CASH BALANCE 7/1/98 20,500  
 FUNDED REPLACEMENT AND INTEREST 7,410

ESTIMATED CASH BALANCE 6/30/99 27,910

NIPOMO COMMUNITY SERVICES DISTRICT  
FIXED ASSET PURCHASES  
1998-99

<u>BUDGET ITEMS FOR 1998-99</u>	<u>#110 ADMIN FUND</u>	<u>#120 WATER FUND</u>	<u>#130 SEWER FUND</u>	<u>#140 BL WATER FUND</u>	<u>#150 BL SEWER FUND</u>	<u>TOTAL</u>
<b><u>COMPACTOR</u></b> Compactor will be used as part of the paving process after the repair of water services.	0	1,700	0	300	0	2,000
<b><u>RAMMER</u></b> Rammer will be used as part of the paving process after the repair of water services.	0	935	0	165	0	1,100
<b><u>METER TESTING/REPLACEMENT</u></b> Testing of the meters on the wells. The meters are read regularly and are used to compute the total water production of the District. Replacement of one well meter.	0 0	1,200 3,000	0 0	400 0	0 0	1,600 3,000
<b><u>DISTRICT VEHICLE</u></b> The 1990 Chevy pick up is scheduled for replacement. Included in budget figure is tool box, fuel tank, beam light and radio installation.	0	12,000	4,600	1,600	1,800	20,000
<b><u>GRANDE SEWER LINE REIMBURSEMENT</u></b> Reimburse owner of Tract 1901 for sewer line not previously extended across the front of property.	0	0	15,000	0	0	15,000
<b>GRAND TOTAL</b>	<u>0</u>	<u>18,835</u>	<u>19,600</u>	<u>2,465</u>	<u>1,800</u>	<u>42,700</u>

BUDGET98/ASSETS



**NON-OPERATING BUDGET**

NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL FINANCING PLAN  
 WATER - TOWN DIVISION  
 FUND #220

	BUDGET
FISCAL YEAR ENDING JUNE 30,	1 1999
Oakglen/Mallagh crossing	175,000
Sun Dale Well - Gas Engine, Building and SCADA (5/7 of cost)	160,875
Summit Station pressure pumps	20,000
Site acquisition-Storage facility	50,000
Design and Construction of 1 million gallon storage facility	465,000
Design and Construction of parallell inlet/outlet to Twin Tanks	660,000
 TOTAL-UNADJUSTED COST	 1,530,875
INFLATION FACTOR @ 5%	76,544
INFLATED TOTAL	<u>1,607,419</u>

BUDGET99\waterprojects.123

NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL FINANCING PLAN  
 WATER - TOWN DIVISION  
 FUND #220

FISCAL YEAR ENDING JUNE 30,	1 1999	2 2000	3 2001	4 2002	5 2003	TOTALS
OPENING BALANCE	675,121	(117,159)	(839)	115,481	238,442	675,121
<b>SOURCES</b>						
INVESTMENT INCOME (1)	38,819	0	0	6,640	13,710	59,170
CAPACITY CHARGES (2)	235,320	235,320	235,320	235,320	235,320	1,176,600
TRANSFER FROM PROPERTY TAX REVENUES	160,000	0	0	0	0	160,000
LOAN FROM SEWER CAPACITY FUND (3)	500,000	0	0	0	0	500,000
<b>TOTAL SOURCES</b>	<b>934,139</b>	<b>235,320</b>	<b>235,320</b>	<b>241,960</b>	<b>249,030</b>	<b>1,895,770</b>
<b>USES</b>						
CAPITAL EXPENDITURES (4)	1,607,419	0	0	0	0	1,607,419
REPAY SEWER CAPACITY FUND (5)	119,000	119,000	119,000	119,000	119,000	595,000
<b>TOTAL USES</b>	<b>1,726,419</b>	<b>119,000</b>	<b>119,000</b>	<b>119,000</b>	<b>119,000</b>	<b>2,202,419</b>
<b>NET SOURCES AND USES</b>	<b>(792,280)</b>	<b>116,320</b>	<b>116,320</b>	<b>122,960</b>	<b>130,030</b>	<b>(306,649)</b>
<b>ENDING BALANCE &amp; REPLACEMENT RESERVE</b>	<b>(117,159)</b>	<b>(839)</b>	<b>115,481</b>	<b>238,442</b>	<b>368,472</b>	<b>368,472</b>

- (1) Interest Income projected at 5.75% annually
- (2) Project 74 new connections per year
- (3) Loan from Sewer Capacity Fund i=6%, n=5
- (4) Cost of construction of various projects
- (5) Debt service including principal and interest

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NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL FINANCING PLAN  
 WATER - BLACKLAKE DIVISION  
 FUND #240

	BUDGET
	1
FISCAL YEAR ENDING JUNE 30,	1999
Interconnection and metering station	48,000
Sun Dale Well - Gas Engine, Building and SCADA (2/7 of cost)	64,125
TOTAL	112,125

BUDGET99/blwaterprojects

As approved by NCSD Board and Black Lake Advisory Committee:

A. In the event that the \$158,000 exceeds the cost of the inter-tie and the Black Lake Division's pro rata share of the cost to develop the well (the partnership well) the balance will be deposited in the Black Lake Division's reserve account; and

B. In the event the costs exceed \$158,000, the Black Lake Reserve Account will be debited, on a pro rata basis, with the difference

NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL FINANCING PLAN  
 WATER - BLACKLAKE DIVISION  
 FUND #240

FISCAL YEAR ENDING JUNE 30,	1 1999	2 2000	3 2001	4 2002	5 2003	TOTALS
OPENING BALANCE	127,000	22,178	23,453	24,801	26,227	127,000
<b>SOURCES</b>						
NEW MONEY	0	0	0	0	0	0
INVESTMENT INCOME (1)	7,303	1,275	1,349	1,426	1,508	12,860
CAPACITY CHARGES	0	0	0	0	0	0
TOTAL SOURCES	7,303	1,275	1,349	1,426	1,508	12,860
<b>USES</b>						
CAPITAL EXPENDITURES (2)	112,125	0	0	0	0	112,125
NEW DEBT SERVICE	0	0	0	0	0	0
TOTAL USES	112,125	0	0	0	0	112,125
NET SOURCES AND USES	(104,823)	1,275	1,349	1,426	1,508	(99,265)
ENDING BALANCE & REPLACEMENT RESERVE	22,178	23,453	24,801	26,227	27,735	27,735

(1) Interest Income projected at 5.75% annually

(2) Cost of construction

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NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL FINANCING PLAN  
 SEWER - TOWN DIVISION  
 FUND #230

	BUDGET
FISCAL YEAR ENDING JUNE 30,	1
	1999
State Revolving Fund for Sewer Expansion - State Approval received by NCSD	
1. Phase I Construction-estimated date construction to begin-Summer 1998	1,200,000
2. Phase II Construction-estimated date construction to begin-Winter 1999	700,000
Engineering for Phase II	43,000
<b>TOTAL-UNADJUSTED COST</b>	<b>1,943,000</b>
<b>INFLATION FACTOR @ 5%</b>	<b>97,150</b>
<b>INFLATED TOTAL</b>	<b>2,040,150</b>

BUDGET99\townsewerprojects.123

NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL FINANCING PLAN  
 SEWER - TOWN DIVISION  
 FUND #230

FISCAL YEAR ENDING JUNE 30,	1	2	3	4	5	TOTALS
	1999	2000	2001	2002	2003	
OPENING BALANCE	1,968,000	1,348,270	1,700,056	2,072,069	2,465,473	1,968,000
<b>SOURCES</b>						
NEW MONEY (1)	1,533,000	0	0	0	0	1,533,000
INVESTMENT INCOME (2)	113,160	77,526	97,753	119,144	141,765	549,347
CAPACITY CHARGES (3)	232,260	232,260	232,260	232,260	232,260	1,161,300
LOAN REPAYMENT FROM WATER CAPITAL (4)	119,000	119,000	119,000	119,000	119,000	595,000
TOTAL SOURCES	1,997,420	428,786	449,013	470,404	493,025	3,838,647
<b>USES</b>						
CAPITAL EXPENDITURES (5)	2,040,150	0	0	0	0	2,040,150
NEW DEBT SERVICE I=0% N=20 (6)	77,000	77,000	77,000	77,000	77,000	385,000
LOAN TO WATER CAPITAL FINANCE PLAN (7)	500,000	0	0	0	0	500,000
TOTAL USES	2,617,150	77,000	77,000	77,000	77,000	2,925,150
NET SOURCES AND USES	(619,730)	351,786	372,013	393,404	416,025	913,497
ENDING BALANCE & REPLACEMENT RESERVE	1,348,270	1,700,056	2,072,069	2,465,473	2,881,497	2,881,497

- (1) Proceeds from State Revolving Fund Loan
- (2) Interest Income projected at 5.75% annually
- (3) Project 98 new connections per year
- (4) Annual repayment of debt service including principal and interest
- (5) Cost of construction of various projects
- (6) Debt service on State Revolving Fund Loan
- (7) Loan to Water Capacity Fund i=6%, n=5

BUDGET99\townsewercapital.123

NIPOMO COMMUNITY SERVICES DISTRICT  
CAPITAL FINANCING PLAN  
PROPERTY TAXES  
FUND #210

	BUDGET
FISCAL YEAR ENDING JUNE 30,	1
	1999
Transfer to Town Division Water Capital Finance Plan	160,000

BUDGET99/propertytax.123



NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL FINANCING PLAN  
 PROPERTY TAXES  
 FUND #210

FISCAL YEAR ENDING JUNE 30,	1	2	3	4	5	TOTALS
	1999	2000	2001	2002	2003	
OPENING BALANCE	20,000	23,000	185,923	359,829	545,367	20,000
<b>SOURCES</b>						
PROPERTY TAXES (1)	160,000	161,600	163,216	164,848	166,497	816,161
INVESTMENT INCOME (2)	3,000	1,323	10,691	20,690	31,359	67,062
<b>TOTAL SOURCES</b>	<b>163,000</b>	<b>162,923</b>	<b>173,907</b>	<b>185,538</b>	<b>197,855</b>	<b>883,223</b>
<b>USES</b>						
TRANSFER TO WATER CAPITAL FINANCE PLAN	160,000	0	0	0	0	160,000
<b>TOTAL USES</b>	<b>160,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160,000</b>
<b>NET SOURCES AND USES</b>	<b>3,000</b>	<b>162,923</b>	<b>173,907</b>	<b>185,538</b>	<b>197,855</b>	<b>723,223</b>
<b>ENDING BALANCE IN RESERVE</b>	<b>23,000</b>	<b>185,923</b>	<b>359,829</b>	<b>545,367</b>	<b>743,223</b>	<b>743,223</b>

- (1) Increase 1% per year
- (2) Interest Income projected at 5.75% annually

BUDGET97/proptax