TO: BOARD OF DIRECTORS

FROM: DON SPAGNOLO

DATE: JUNE 18, 2010

AGENDA ITEM
E-2
JUNE 23, 2010

PUBLIC HEARING – ADOPT FISCAL YEAR 2010-2011 BUDGET

ITEM

Public Hearing – Adopt Fiscal Year 2010-2011 Budget

BUDGET BACKGROUND

Attached is the proposed Budget for Fiscal Year 2010-2011. The Finance and Audit Committee met twice and the Board of Directors held a Special Meeting on May 19 to consider the draft Budget. The first Public Hearing was held on June 9, 2010, and there were no public comments.

The proposed budget is projecting an overall net deficit of ($842,329). This includes $1,103,500 in Funded Replacement. Each Fund has its own impact on the net deficit – whether positive or negative, therefore, each Fund must be looked at individually.

OPERATIONS AND MAINTENANCE FUNDS

Fund #125 – Water (Pages 30 & 31)
This Fund is budgeted to have a deficit of ($791,051). The rates and charges are not adequately covering all of the budgeted costs including funding $700,000 in Funded Replacement.

Fund #130 – Town Sewer (Pages 32 & 33)
This Fund is budged to have a deficit of ($160,404). The current rates and charges are adequately covering all of the operating budgeted costs (a result of the rate increase that went into effect on January 1, 2010). This includes funding $383,500 in Funded Replacement. Based on The Reed Group report, a portion of the revenue received as a result of the rate increase should be designated for future debt service for the Southland WWTF upgrade. Pursuant to The Reed Group report $699,585 is being transferred into Fund #130 from Fund #710-Town Sewer Capacity Charges and $978,979 is being transferred out into Fund #880-Town Sewer Sinking Fund.

Fund #150 – Blacklake Sewer (Pages 34 & 35)
This Fund is budgeted to have a surplus of $68,544. The current rates and charges are covering all of budgeted costs including funding $20,000 in Funded Replacement.

Fund #160 – Blacklake Street Lighting (Pages 36 & 37)
This Fund is budged to have a deficit of ($2,996). The current charges do not cover all of the budgeted costs, however, there are adequate reserves in this fund. In addition, there are no large unforeseen expenditures that need to be addressed. In addition, a Prop 218 election would be required to increase the charges.

Fund #250 – Street Landscape Maintenance District (Pages 38 & 39)
This Fund is budgeted to have a surplus of $100. The current charges cover all of the budgeted costs. 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 $51,958. The current Franchise Fee is funding solid waste collection in Olde Towne, community clean up days and projects and a portion of the Water Conservation and Public Outreach Specialist salary and benefits.

Fund #400 – Drainage (Pages 42 & 43)
This Fund is budgeted to have a surplus of $14,190. 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 deficit of ($115,100). The revenue is a transfer of $700,000 from Fund #125 – Water and interest income. The expenditures include replacement projects for the water system that can be found on page 53 of the draft budget.

Fund #810 – Funded Replacement Town Sewer (Pages 46 & 47)
This Fund is budgeted to have a deficit of ($856,050). The revenue is a transfer of $383,500 from Fund #130 – Town Sewer and interest income. The expenditures include replacement projects for the sewer system that can be found on page 53 of the draft budget.

Fund #830 – Funded Replacement Blacklake Sewer (Pages 48 & 49)
This Fund is budgeted to have a deficit of ($32,600). 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 $981,079. The revenue includes transfers from Town Sewer Fund #130 and Town Sewer Capacity Fund #710 to fund the Southland WWTF expansion.

NON-OPERATING BUDGETS

Fund #700 – Town Water Capacity (Pages 58 & 59)
This Fund includes budgeted capital improvement projects of $2,010,000. 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 $3,409,100. Funding for the Wastewater Treatment Facility upgrade needs to be secured in FY 2011-2012.

Fund #600 – Property Taxes (Pages 62 & 63)
This Fund does not include any budgeted capital improvement projects. This fund has adequate reserves to cover the debt service on the Certificates of Participation (COP's). This fund has been "raided" by the State of California numerous times of the past 15 years due to ERAF legislation in excess of $3.7M.

Fund #500 – Supplemental Water Fund (Pages 64 & 65)
This Fund includes budgeted expenditures relating to supplemental water of $11,597,250. Funding for the supplemental water project of approximately $16M is proposed through an assessment district vote in FY 2010-2011.

Cash Reserve Goals for Operating Funds #125, #130 and #150
The Operating Cash Reserve goal for the Water Fund is 50% (six months) of operating costs, net of the funded replacement reserve requirement. The Operating Reserve goal for the Town Sewer and Blacklake Sewer is 25% (four months) of operating costs, net of the funded replacement reserve requirement. On May 19, 2010, the Board of Directors unanimously agreed to review the Cash Reserves in September upon the completion of the rate study to be performed by Tuckfield & Associates.

RECOMMENDATION

It is recommended that the Board of Directors hold the second Public Hearing to adopt the Budget for Fiscal Year 2010-2011. The Resolution to adopt the 2010-2011 Fiscal Year Budget is found on Page 16 and the Resolution to adopt the Appropriations Limitation is found on Page 17.

ATTACHMENTS

Budget for Fiscal Year 2010-2011

NIPOMO COMMUNITY SERVICES DISTRICT

OPERATING AND NON-OPERATING BUDGETS

FISCAL YEAR 2010-2011

COMMUNITY SERVICES DISTRICT
NIPOMO
SINCE 1965

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INTRODUCTION

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

The District is currently staffed with fourteen full-time employees and one part-time employee: 1-General Manager; 1-Assistant General Manager; 1-District Engineer; 1-Utility Superintendent; 1-Secretary; 1-Billing Clerk; 1-Conservation/Public Outreach Specialist; 1-Utility Field Supervisor; 1-Utility Operator/Water Quality Technician; 4-Utility Workers, 1- Maintenance Workers and 1-Utility Office Assistant (part time). The District is represented by the law firm of Shipsey and Seitz.

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

BUDGET PREPARATION

1. OPERATING AND NON-OPERATING BUDGETS

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

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

#110	Administration Fund
#125	Water Fund
#130	Sewer Fund-Town Division
#150	Sewer Fund-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

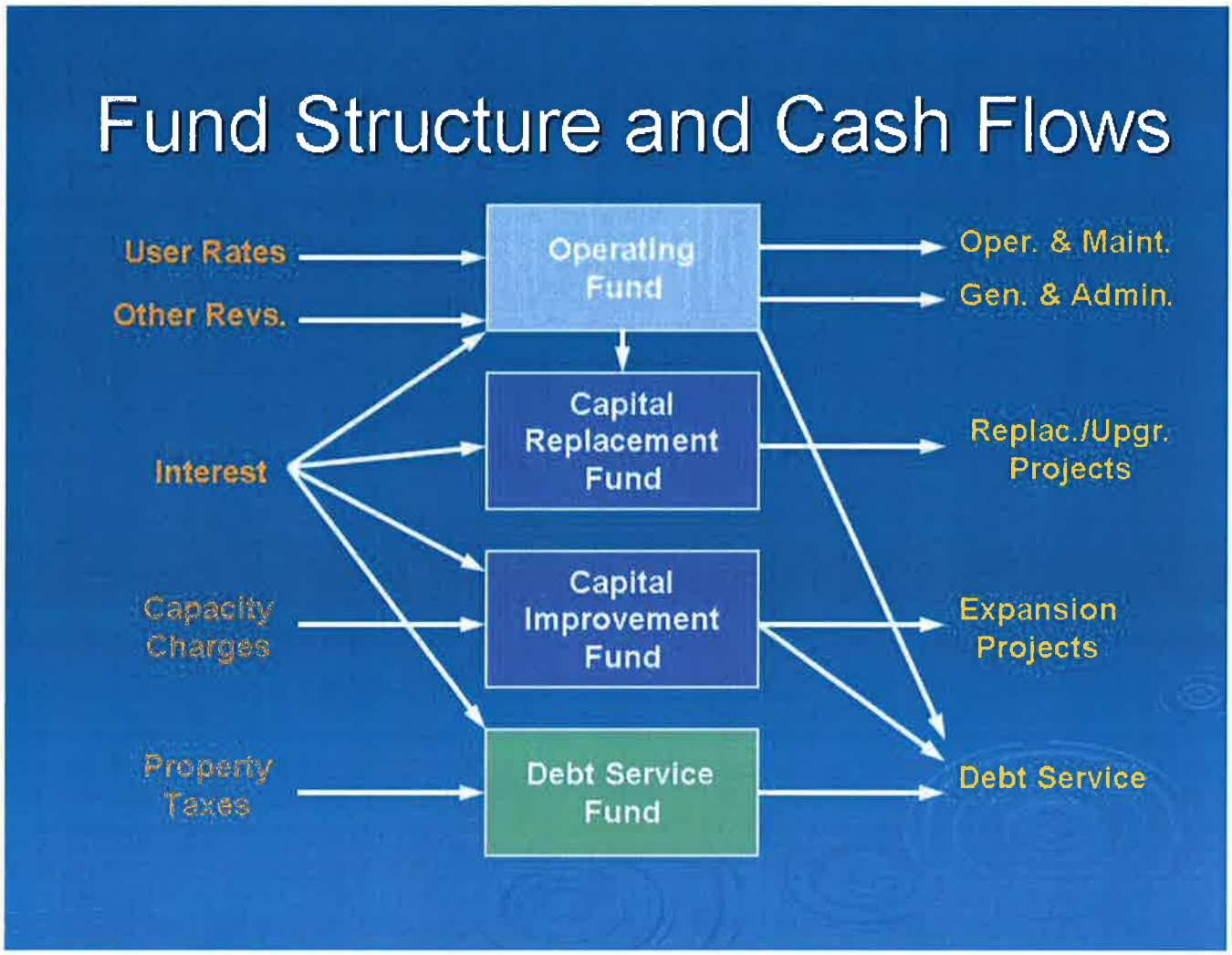
The Funds in the Non-Operating Budget are as follows:

#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.

2. FUND AND RESERVE STRUCTURES AND CASH FLOWS

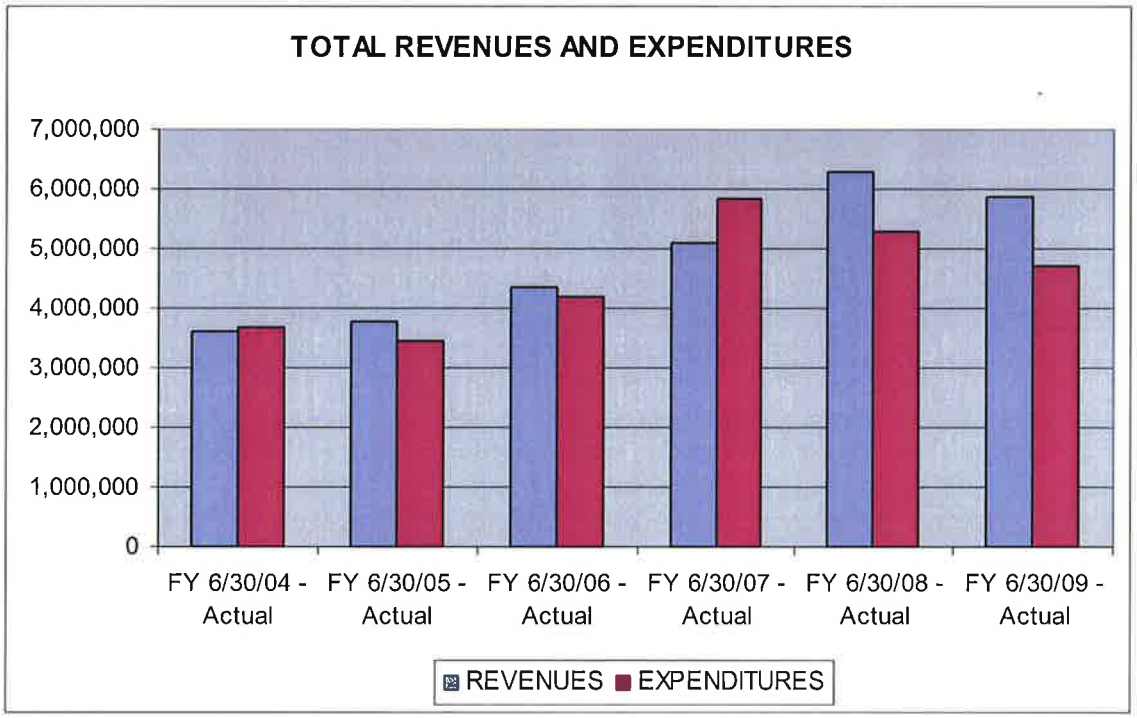
The model below provides a helpful overview of the fund and non-designated reserve structure and cash flows of the District. The revenues (sources) of funds include user rates, other revenues, interest income, capacity charges and property taxes. The expenditures (uses) of funds include operations and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



3. FINANCIAL OVERVIEW

- Total budgeted Revenues for fiscal year 2010-2011 is $7,647,368. This is an increase of 5.5% above the estimated actual Revenues for fiscal year 2009-2010. A graph depicting the revenues can be found on page 19. The increase is attributable to sewer rate increases.

- Total budgeted Expenditures for fiscal year 2010-2011 is $8,489,697. This is an increase of 5.2% over the budgeted Expenditures for fiscal year 2009-2010 (excluding Fixed Assets and Funded Replacement Projects). A graph depicting the expenditures can be found on page 20. The increase is attributable to increased costs of operations and maintenance and increase in District staffing including salary and benefits.



- As of June 30, 2009, the District's net assets exceeded $50 million dollars.

Total Assets	$55,640,135
Total Liabilities	$5,602,600
Total Net Assets	$50,037,535

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 the various customers of the District. Investment in collection, transmission, treatment and disposal facilities are required for wastewater service. Capital investments are necessary to maintain high-quality service to existing customers and to provide facilities for future growth and economic development.

The magnitude of investment required for the proper management of a utility system mandated the development of an effective long-range capital financing plan. The most important factor affecting capital expansion is growth in demand. As areas are developed or annexed, additional pressure is placed on a utility to provide water and wastewater services. The capital investment required to support this growth should be funded in such a way so that the financial risks relating to growth are minimized for the District. The Capital Financing Plan of the District will be funded with capacity charges, interest earned, property taxes, Certificates of Participation and Assessment Districts. A summary of the proposed Capital Improvement Projects may be found on page 55 and a description of each project may be found on page 56.

OPERATIONS AND MAINTENANCE

TITLE	DESCRIPTION
Wages	Provides wages for 10 full-time and 1 part-time employee (2 positions currently open)
Wages – Overtime	Provides for overtime for on-call personnel and overtime for emergency response
Payroll Taxes	Provides for the employer's portion of payroll taxes including Medicare, State Unemployment Tax and Training Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Workers Compensation Insurance	Provides for Workman's Compensation Insurance for the maintenance personnel
Electricity	Provides for electricity for offices, well sites, sewer plants and lift stations
Natural Gas	Provides for natural gas for Sundale Well
Chemicals	Provides for chlorine used in water and sewer systems
Lab Tests and Sampling	Provides for mandated testing of water supply and wastewater
Operating Supplies	Provides for necessary supplies to operate the water and wastewater systems
Outside Services	Provides for services provided outside the normal operation and function of district personnel
Permits and Operating Fees	Provides for Federal, State and County charges associated with operating the water and wastewater systems
Repairs and Maintenance	Provides for the repair and maintenance of all district facilities including buildings, vehicles, water systems and sewer systems
Engineering	Provides for general district engineering services
Fuel	Provides for district vehicles, backhoes, generators, etc
Paging and Cellular Service	Provides for emergency answering service during non business hours, weekends and holidays and cellular phones for crew
Meters-New Installations	Provides for the purchase of meters for installations in new homes
Meters-Replacement Program	Provides for the purchase of new meters to replace old and failing meters
Safety Program	Provides for training employees to ensure their health, safety and well-being
Uniforms	Provides for uniforms to maintenance personnel
Landscape Maintenance and Water	Provides for landscape maintenance service and water consumption for Tract 2409-Street Landscape Maint District #1
Street Sweeping & Trash Pickup	Provides for Board approved, trash collection along commercial area of Tefft St and street sweeping throughout the District
Water Conservation/ Recycling Program	Provides for Board approved water conservation and recycling programs developed by Water Conservation and Public Outreach Specialist
Operating Transfers Out – Funded Replacement	Provides for the funding of major refurbishment or replacement of aging water and sewer facilities

GENERAL AND ADMINISTRATIVE

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

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

OTHER EXPENDITURES

TITLE	DESCRIPTION
Interest Expense-Debt Service	Provides for interest expense on debt service
Debt Service – Principal Portion	Provides for principal payment on debt service
Blacklake Water & Sewer Loan Surcharge	Provides for the collection of the Blacklake Water & Sewer Surcharge
Sinking Fund Transfer In/Out	Provides for transfer of funds to pay for future debt service for the planned Southland Wastewater Treatment Facility upgrade
Sewer Capacity Fund Transfer	Provides for the transfer of funds from the Town Sewer Capacity Fund to fund the Sewer Sinking Fund (pursuant to adopted Reed Group Sewer Rate Study)
Fixed Asset Purchases	Provides for the purchase of new assets used in the day-to-day operations and maintenance of the district
Funded Replacement Projects	Provides for the major refurbishment or replacement of aging water and sewer facilities

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

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

WATER DIVISION

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

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

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

RESIDENTIAL USAGE RATES

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

NON-RESIDENTIAL USAGE RATES
(Multi-family, Commercial, Irrigation, Agriculture, Industry and Construction)

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

*One unit equals 748 gallons

ORDINANCE 2005-103 (Adopted June 8, 2005)

Note: Rates subject to change

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

NIPOMO COMMUNIY SERVICES DISTRICT

WATER CAPACITY CHARGES

METER SIZE	Effective date July 1, 2008	Effective date Nov 1, 2008	Effective date July 1, 2009	Effective date July 1, 2010
1 Inch or less*	$2,800	$3,022	$3,124	$3,192
Supplemental Water *	$12,452	$13,404	$13,858	$14,160
1 ½ Inch*	$8,392	$9,065	$9,732	$9,577
Supplemental Water *	$37,320	$40,211	$41,573	$42,479
2 Inch*	$13,432.	$14,503	$14,994	$15,321
Supplemental Water *	$59,735	$64,337	$66,516	$67,966
3 Inch*	$25,200	$27,194	$28,115	$28,728
Supplemental Water *	$112,071	$120,632	$124,719	$127,436
4 Inch*	$42,009	$45,323	$46,858	$47,879
Supplemental Water *	$186,823	$201,054	$207,866	$212,393
6 Inch*	$83,993	$90,646	$93,717	$95,758
Supplemental Water *	$373,534	$402,108	$415,731	$424,787

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

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-Citiies 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

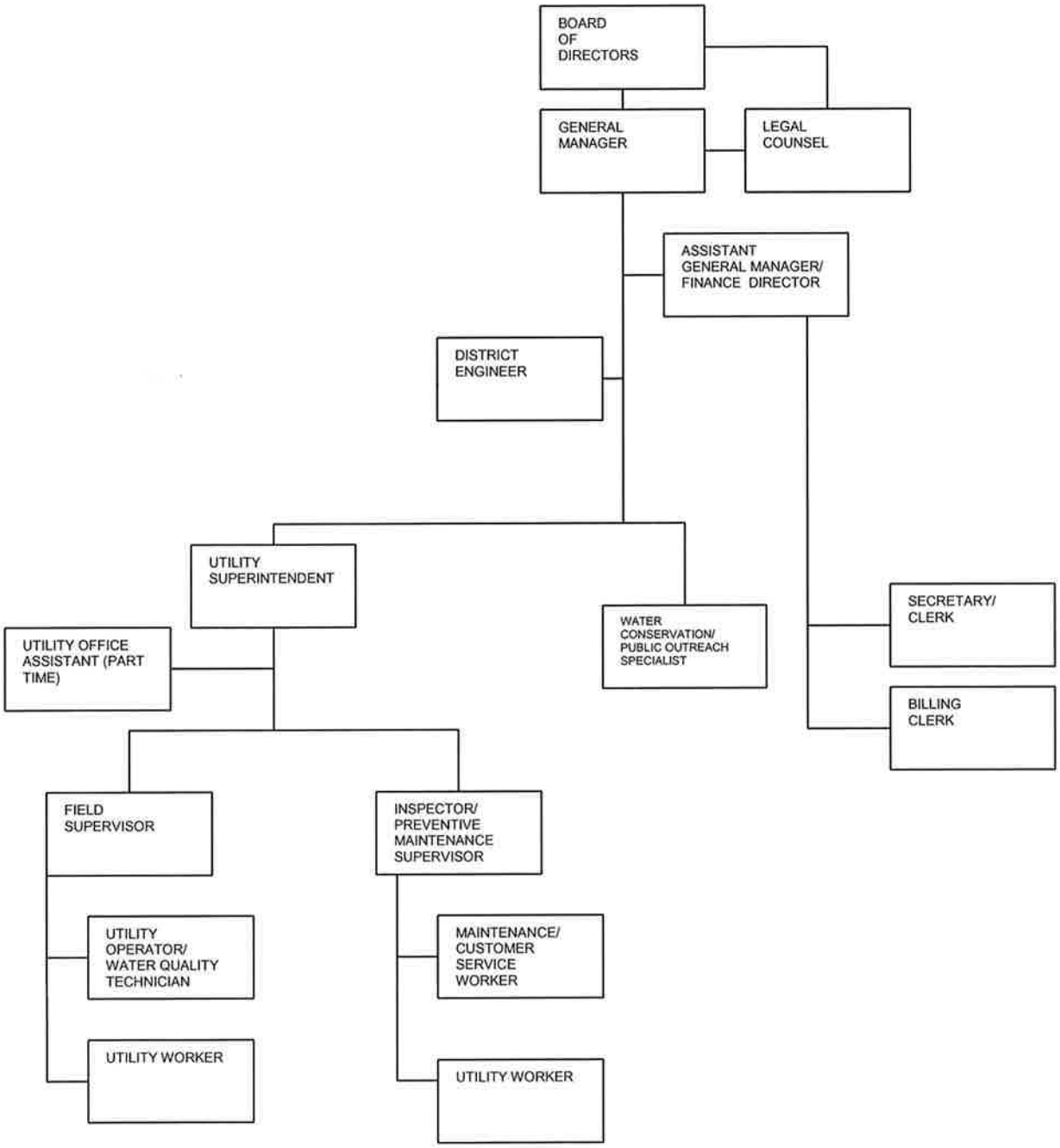
METER SIZE	Effective date July 1, 2007	Effective date July 1, 2008	Effective date July 1, 2009	Effective date July 1, 2010
1 Inch or less*	$4,314	$6,927	$7,462	$7,625
1 ½ Inch*	$12,927	$20,781	$22,387	$22,874
2 Inch*	$20,692	$33,250	$35,819	$36,598
3 Inch*	$38,823	$62,343	$67,160	$68,621
4 Inch*	$64,718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

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

RESOLUTION 2008-1063 (Adopted January 23, 2008)

Note: Rates subject to change

NIPOMO COMMUNITY SERVICES DISTRICT
ORGANIZATIONAL STRUCTURE
2010-2011



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2010-2011

OFFICE	CURRENT	PROPOSED
General Manager	1	1
Assist GM/Finance Director	1	1
District Engineer	1	1
Secretary	1	1
Billing Clerk	1	1
Water Conservation and Public Outreach Specialist	1	1
	6	6

MAINTENANCE	CURRENT	PROPOSED
Utility Superintendent	1	1
Utility Field Supervisor	1	1
Preventive Maintenance Supervisor (1)	1	1
Utility Operator/Water Quality Technician	1	1
Utility Worker	4	4
Maintenance/Customer Service Worker (2)	2	2
Utility Office Assistant (part time)	1	1
	11	11
TOTAL	17	17

(1) Position budgeted in 2009-2010 but position unfilled.

(2) Two positions budgeted in 2009-2010 but one position is unfilled.

NIPOMO COMMUNITY SERVICES DISTRICT
MONTHLY SALARY RANGE

NO	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
1	$1,791	$1,881	$1,975	$2,073	$2,177	$2,232	$2,286
2	$1,836	$1,928	$2,024	$2,125	$2,232	$2,287	$2,343
3	$1,880	$1,975	$2,073	$2,177	$2,286	$2,343	$2,400
4	$1,927	$2,024	$2,125	$2,232	$2,343	$2,402	$2,460
5	$1,974	$2,073	$2,177	$2,286	$2,400	$2,460	$2,520
6	$2,024	$2,125	$2,232	$2,343	$2,460	$2,522	$2,583
7	$2,074	$2,177	$2,286	$2,400	$2,520	$2,583	$2,646
8	$2,125	$2,232	$2,343	$2,460	$2,583	$2,648	$2,712
9	$2,177	$2,286	$2,400	$2,520	$2,646	$2,712	$2,779
10	$2,232	$2,343	$2,460	$2,583	$2,712	$2,780	$2,848
11	$2,286	$2,400	$2,520	$2,646	$2,779	$2,848	$2,917
12	$2,343	$2,460	$2,583	$2,712	$2,848	$2,919	$2,990
13	$2,400	$2,520	$2,646	$2,779	$2,917	$2,990	$3,063
14	$2,460	$2,583	$2,712	$2,848	$2,990	$3,065	$3,140
15	$2,520	$2,646	$2,779	$2,917	$3,063	$3,140	$3,217
16	$2,583	$2,712	$2,848	$2,990	$3,140	$3,218	$3,297
17	$2,646	$2,779	$2,917	$3,063	$3,217	$3,297	$3,377
18	$2,712	$2,848	$2,990	$3,140	$3,297	$3,379	$3,462
19	$2,779	$2,917	$3,063	$3,217	$3,377	$3,462	$3,546
20	$2,848	$2,990	$3,140	$3,297	$3,462	$3,548	$3,635
21	$2,917	$3,063	$3,217	$3,377	$3,546	$3,635	$3,724
22	$2,990	$3,140	$3,297	$3,462	$3,635	$3,726	$3,817
23	$3,063	$3,217	$3,377	$3,546	$3,724	$3,817	$3,910
24	$3,140	$3,297	$3,462	$3,635	$3,817	$3,912	$4,007
25	$3,217	$3,377	$3,546	$3,724	$3,910	$4,007	$4,105
26	$3,297	$3,462	$3,635	$3,817	$4,007	$4,108	$4,208
27	$3,377	$3,546	$3,724	$3,910	$4,105	$4,208	$4,310
28	$3,462	$3,635	$3,817	$4,007	$4,208	$4,313	$4,418
29	$3,546	$3,724	$3,910	$4,105	$4,310	$4,418	$4,526
30	$3,635	$3,817	$4,007	$4,208	$4,418	$4,529	$4,639
31	$3,724	$3,910	$4,105	$4,310	$4,526	$4,639	$4,752
32	$3,817	$4,007	$4,208	$4,418	$4,639	$4,755	$4,871

NO	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
33	$3,910	$4,105	$4,310	$4,526	$4,752	$4,871	$4,990
34	$4,007	$4,208	$4,418	$4,639	$4,871	$4,993	$5,115
35	$4,105	$4,310	$4,526	$4,752	$4,990	$5,115	$5,239
36	$4,208	$4,418	$4,639	$4,871	$5,115	$5,243	$5,370
37	$4,310	$4,526	$4,752	$4,990	$5,239	$5,370	$5,501
38	$4,418	$4,639	$4,871	$5,115	$5,370	$5,505	$5,639
39	$4,526	$4,752	$4,990	$5,239	$5,501	$5,639	$5,776
40	$4,639	$4,871	$5,115	$5,370	$5,639	$5,780	$5,921
41	$4,752	$4,990	$5,239	$5,501	$5,776	$5,921	$6,065
42	$4,871	$5,115	$5,370	$5,639	$5,921	$6,069	$6,217
43	$4,990	$5,239	$5,501	$5,776	$6,065	$6,217	$6,369
44	$5,115	$5,370	$5,639	$5,921	$6,217	$6,372	$6,528
45	$5,239	$5,501	$5,776	$6,065	$6,369	$6,528	$6,687
46	$5,370	$5,639	$5,921	$6,217	$6,528	$6,691	$6,854
47	$5,501	$5,776	$6,065	$6,369	$6,687	$6,854	$7,021
48	$5,639	$5,921	$6,217	$6,528	$6,854	$7,025	$7,197
49	$5,776	$6,065	$6,369	$6,687	$7,021	$7,197	$7,372
50	$5,921	$6,217	$6,528	$6,854	$7,197	$7,377	$7,557
51	$6,065	$6,369	$6,687	$7,021	$7,372	$7,557	$7,741
52	$6,217	$6,528	$6,854	$7,197	$7,557	$7,746	$7,934
53	$6,369	$6,687	$7,021	$7,372	$7,741	$7,934	$8,128
54	$6,528	$6,854	$7,197	$7,557	$7,934	$8,133	$8,331
55	$6,687	$7,021	$7,372	$7,741	$8,128	$8,331	$8,534
56	$6,854	$7,197	$7,557	$7,934	$8,331	$8,539	$8,748
57	$7,021	$7,372	$7,741	$8,128	$8,534	$8,748	$8,961
58	$7,197	$7,557	$7,934	$8,331	$8,748	$8,966	$9,185
59	$7,372	$7,741	$8,128	$8,534	$8,961	$9,185	$9,409
60	$7,557	$7,934	$8,331	$8,748	$9,185	$9,415	$9,644
61	$7,741	$8,128	$8,534	$8,961	$9,409	$9,644	$9,880
62	$7,934	$8,331	$8,748	$9,185	$9,644	$9,886	$10,127
63	$8,128	$8,534	$8,961	$9,409	$9,880	$10,127	$10,374
64	$8,331	$8,748	$9,185	$9,644	$10,127	$10,380	$10,633
65	$8,534	$8,961	$9,409	$9,880	$10,374	$10,633	$10,892
66	$8,748	$9,185	$9,644	$10,127	$10,633	$10,899	$11,165
67	$8,961	$9,409	$9,880	$10,374	$10,892	$11,165	$11,437
68	$9,185	$9,644	$10,127	$10,633	$11,165	$11,444	$11,723

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

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2010-2011

FIELD VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	ANTICIPATED YEAR OF REPLACEMENT
CHEVY ¾ TON 4X4	2000	3/2/00	2000	FY 2009-2010
TOYOTA TACOMA	2002	8/14/02	2003	FY 2009-2010
CHEVY 1 TON UTILITY	2004	12/18/03	2004	FY 2010-2011
FORD PICK UP	2004	7/8/04	2004	FY 2011-2012
FORD PICK UP	2004	7/8/04	2004	FY 2011-2012
FORD PICK UP	2006	6/25/06	2006	FY 2013-2014
FORD F250	2007	8/25/06	2007	FY 2014-2015
FORD F250	2008	1/28/08	2008	FY 2015-2016
FORD F150	2009	12/29/08	2009	FY 2016-2017
FORD F150	2009	1/6/09	2009	FY 2016-2017
FORD F250	2010	1/15/10	2010	FY 2017-2018

ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	ANTICIPATED YEAR OF REPLACEMENT
FORD ESCAPE	2007	12/1/06	2007	FY 2014-2015
FORD RANGER	2010	11/7/09	2010	FY 2017-2018

OTHER EQUIPMENT	DATE PURCHASED
FORD TRACTOR (1)	9/2/80
CASE BACKHOE (1)	9/27/90
JOHN DEERE LOADER/BACKHOE	1/2/08
JOHN DEERE BACKHOE	9/3/09
VACON	2/10/10

(1) Scheduled to be surplused

RESOLUTION 2010-BUDGET

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT ADOPTING THE 2010-2011 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 2010-2011; 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 2010-2011, 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, "2010-2011 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 23th day of June 2010.

_____
James Harrison, President
Nipomo Community Services District

ATTEST:

_____
Donna K. Johnson
Secretary to the Board

APPROVED AS TO FORM:

_____
Jon S. Seitz
District Legal Counsel

RESOLUTION NO. 2010-APPROP LIMITATION

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT DETERMINING THE APPROPRIATION LIMITATION FOR THE 2010-2011 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 .9746% and the percent change in the population of the unincorporated area of San Luis Obispo County is 1.73% (Population converted to a ratio is computed as follows: 1.73+100/100 = 1.0173).

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:
   .9746% x 1.0173 = .99146%

2. That the 2010-11 appropriation limit is and is determined as follows:

2010 Limitation	$4,529,130
2010 Ratio of Change	.99146%
2010 Appropriations Limitation	$4,490,451
Appropriations Limitation Subject to Limitation	($253,515)
2010-2011 Appropriations Under Limit	$4,236,936

3. No further adjustment to the 2010-11 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 2010-2011.

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 23th day of June 2010.

_____
James Harrison, President
Nipomo Community Services District

ATTEST:

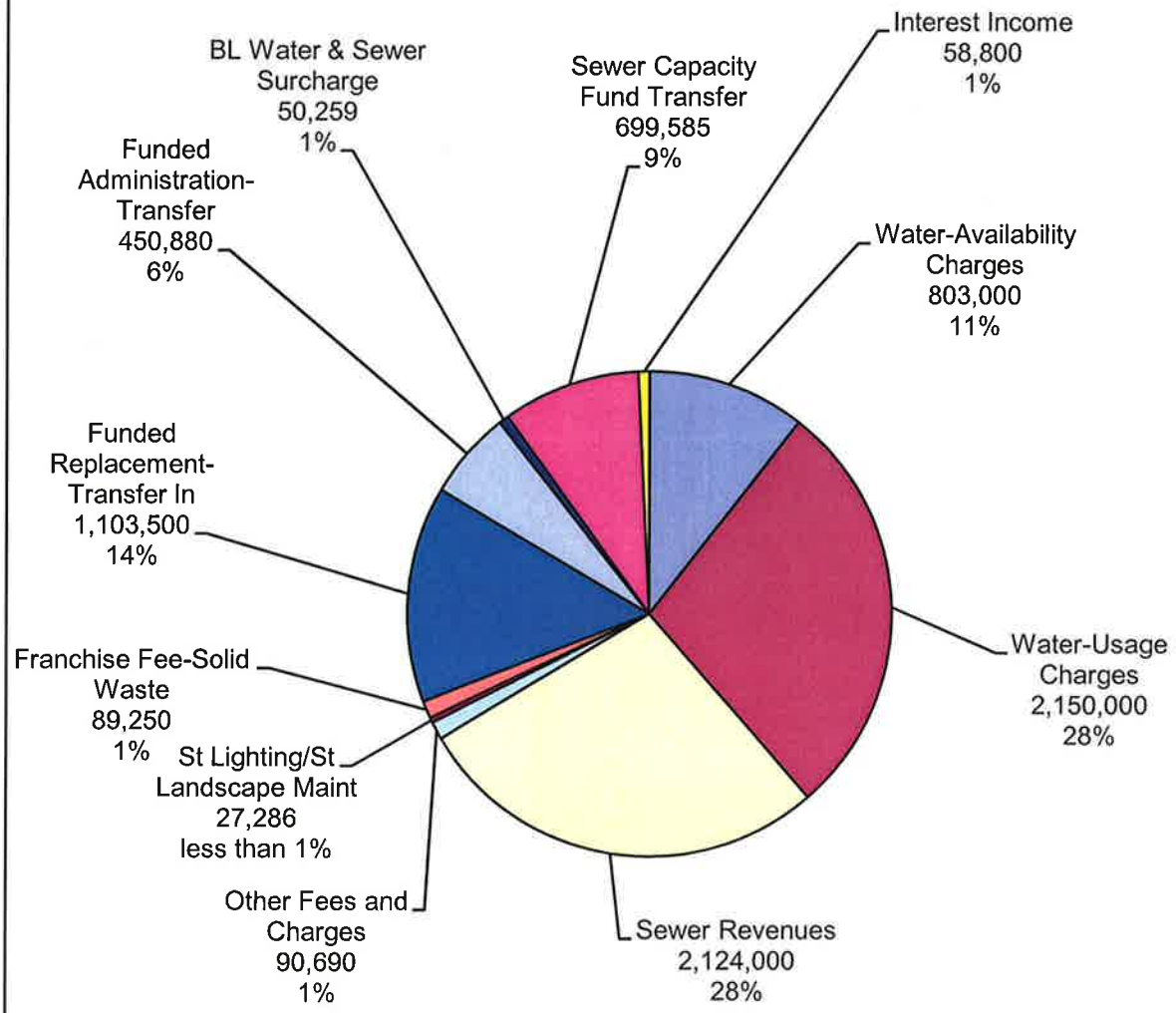
_____
Donna K. Johnson
Secretary to the Board

APPROVED AS TO FORM:

_____
Jon S. Seitz
General Counsel

OPERATING BUDGET

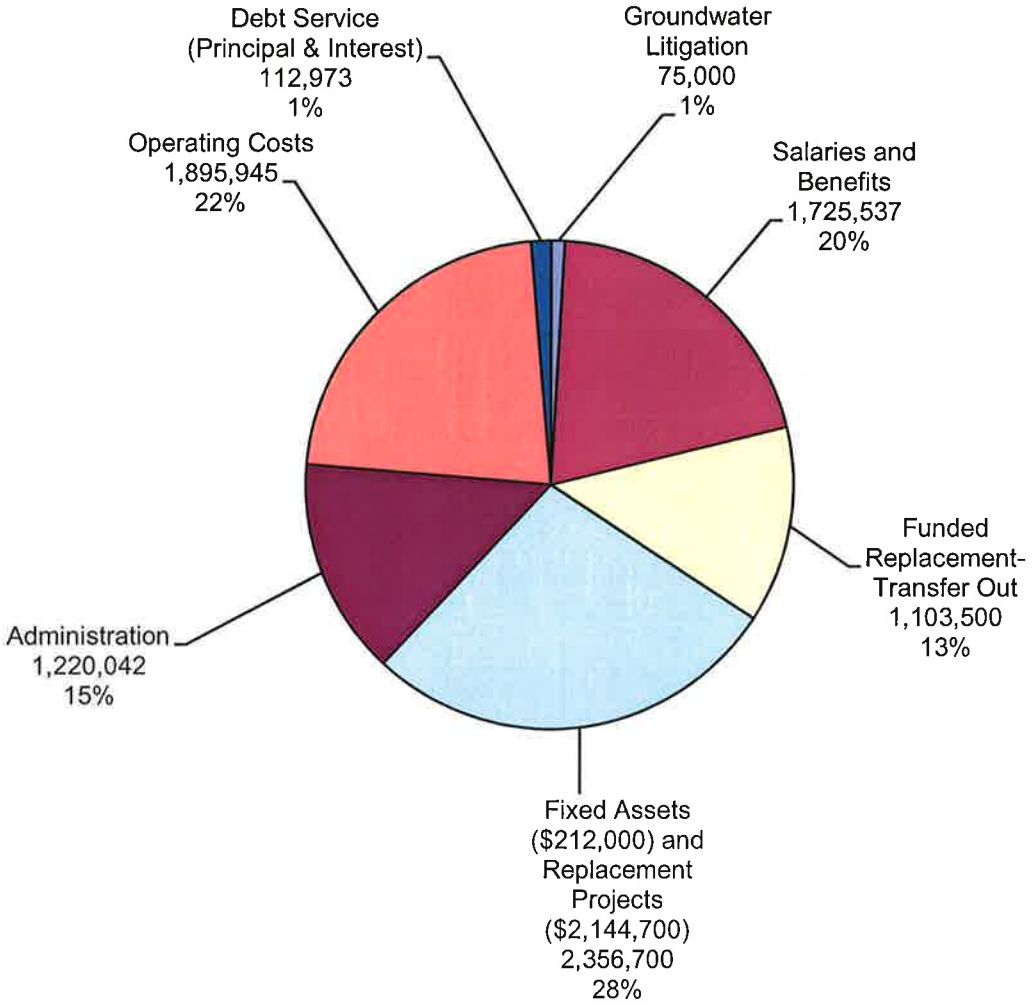
NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2010-2011



TOTAL REVENUES 7,647,368

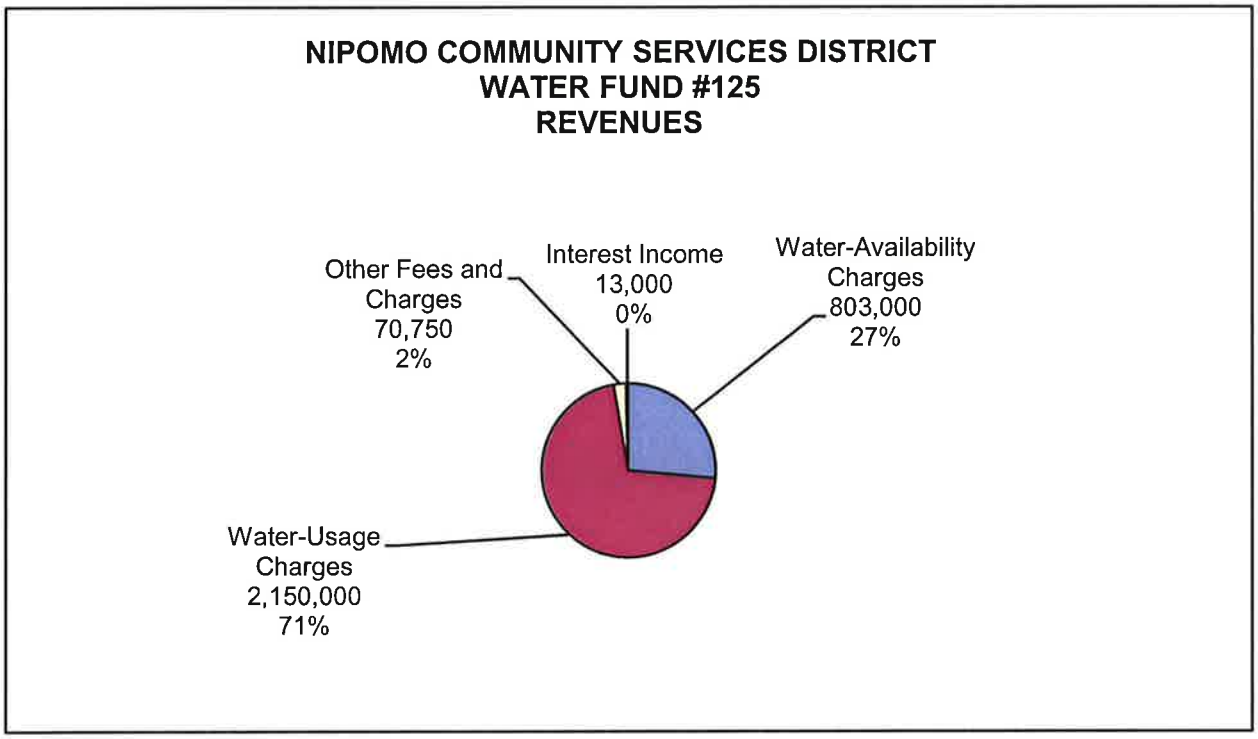
DETAIL FOUND ON PAGES 26-27

NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED EXPENDITURES OF ALL FUNDS
2010-2011

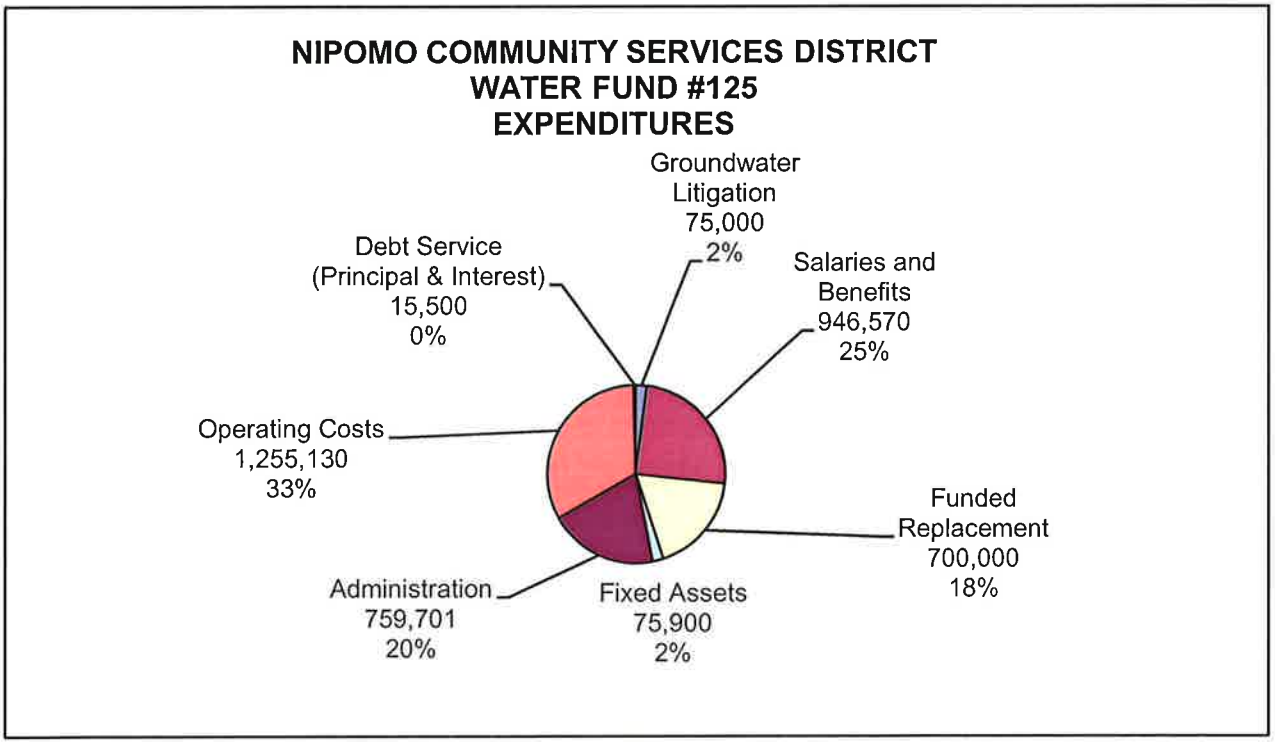


TOTAL EXPENDITURES 8,489,697

DETAIL FOUND ON PAGES 26-27

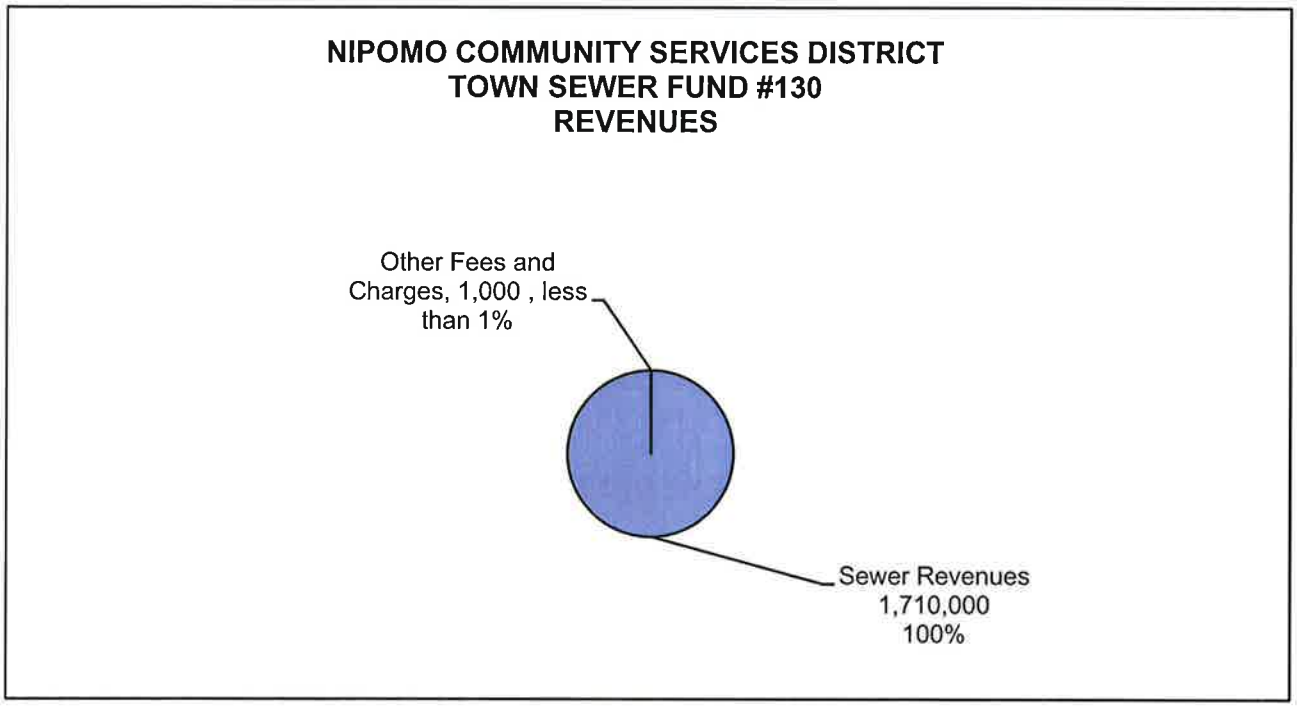


TOTAL REVENUE 3,036,750

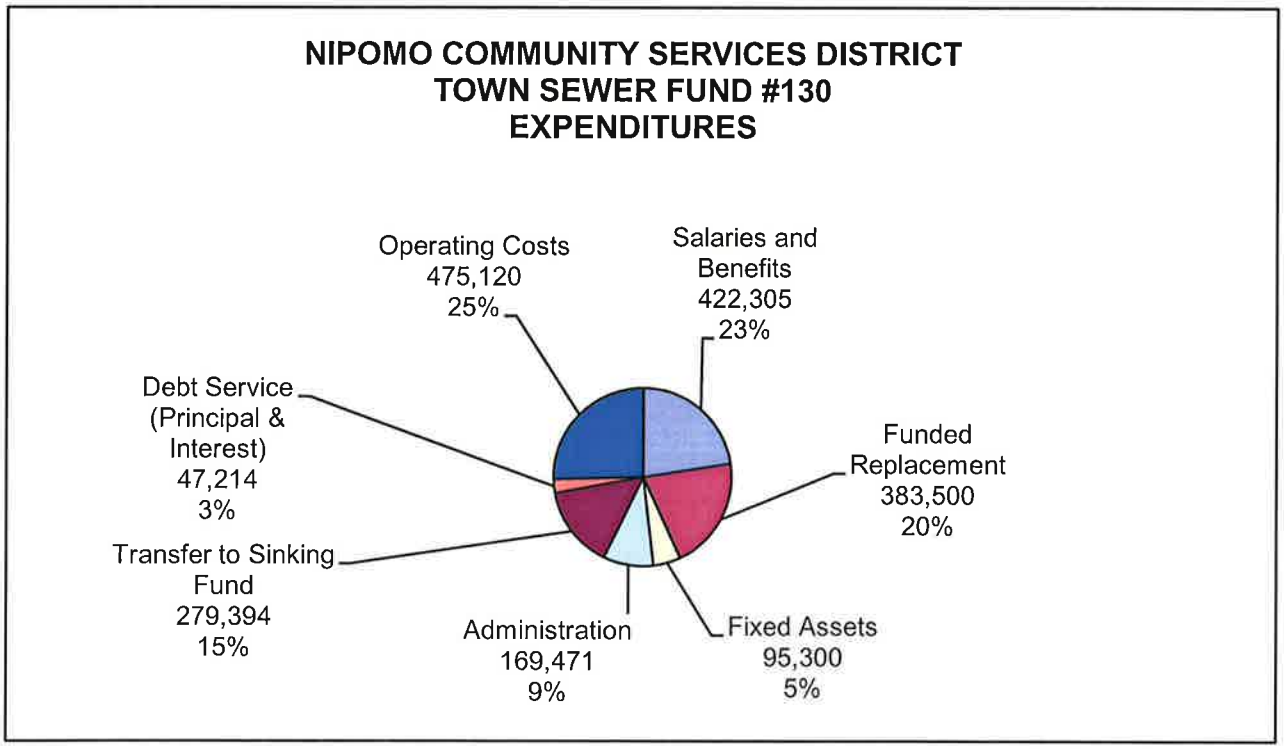


TOTAL EXPENDITURES 3,827,801

DETAIL FOUND ON PAGES 30-31



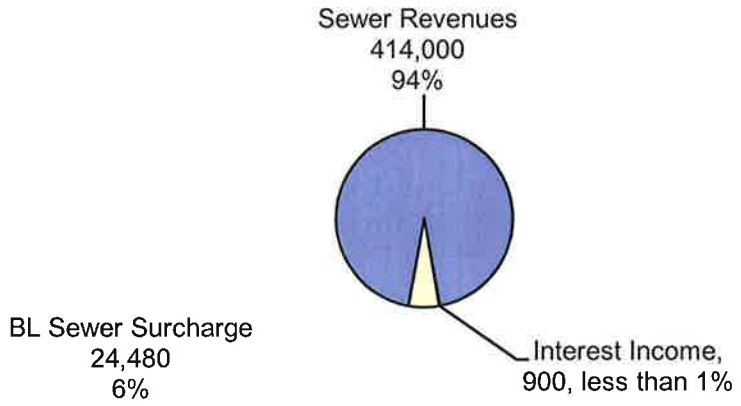
TOTAL REVENUE 1,711,900



TOTAL EXPENDITURES 1,872,304

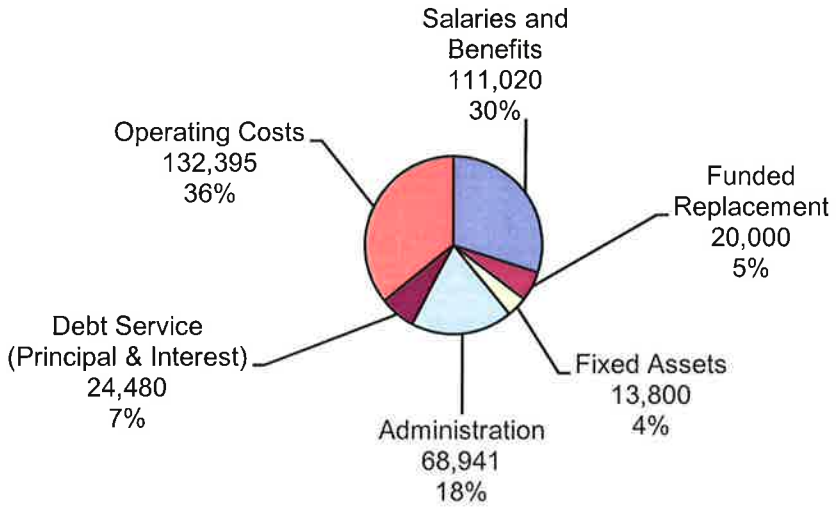
DETAIL FOUND ON PAGES 32-33

NIPOMO COMMUNITY SERVICES DISTRICT
BLACKLAKE SEWER FUND #150
REVENUES



TOTAL REVENUE 439,180

NIPOMO COMMUNITY SERVICES DISTRICT
BLACKLAKE SEWER FUND #150
EXPENDITURES



TOTAL EXPENDITURES 370,636

DETAIL FOUND ON PAGES 34-35

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2010-2011

	#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
REVENUES													
Water - Availability Charges	0	803,000	0	0	0	0	0	0	0	0	0	0	803,000
Water - Usage Charges	0	2,150,000	0	0	0	0	0	0	0	0	0	0	2,150,000
Sewer Revenues	0	0	1,710,000	414,000	0	0	0	0	0	0	0	0	2,124,000
Fees and Penalties	0	43,150	0	0	0	0	0	0	0	0	0	0	43,150
Meter and Connection Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	5,800	27,600	0	0	0	0	0	14,140	0	0	0	0	47,540
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	89,250	0	0	0	0	0	89,250
Oper Transfers In-Funded Admin	450,880	0	0	0	0	0	0	0	0	0	0	0	450,880
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	700,000	383,500	20,000	0	1,103,500
	456,680	3,023,750	1,710,000	414,000	18,904	8,500	89,250	14,140	700,000	383,500	20,000	0	6,838,724
EXPENDITURES													
OPERATIONS & MAINTENANCE													
Wages	0	289,850	155,725	48,300	0	0	0	0	0	0	0	0	493,875
Wages - Overtime	0	39,600	13,200	7,200	0	0	0	0	0	0	0	0	60,000
Payroll Taxes	0	7,580	4,170	1,225	0	0	0	0	0	0	0	0	12,975
Retirement	0	79,500	42,100	13,370	0	0	0	0	0	0	0	0	134,970
Medical and Dental	0	87,700	48,500	13,700	0	0	0	0	0	0	0	0	149,900
Workers Comp Insurance	0	16,500	8,260	2,785	0	0	0	0	0	0	0	0	27,545
Electricity	0	565,000	140,000	35,000	21,500	120	0	0	0	0	0	0	761,620
Natural Gas-pumping	0	0	0	0	0	0	0	0	0	0	0	0	0
Chemicals	0	9,000	0	25,000	0	0	0	0	0	0	0	0	34,000
Lab Tests and Sampling	0	31,500	36,750	13,650	0	0	0	0	0	0	0	0	81,900
Operating Supplies	0	110,000	30,000	10,000	0	0	0	0	0	0	0	0	150,000
Outside Services	0	42,000	660	360	0	0	0	0	0	0	0	0	43,020
Permits and Operating Fees	0	15,000	10,500	4,725	0	0	0	0	0	0	0	0	30,225
Repairs & Maintenance	0	200,000	175,000	25,000	0	0	0	0	0	0	0	0	400,000
Repairs & Maintenance - Vehicles	0	19,140	6,380	3,480	0	0	0	0	0	0	0	0	29,000
Engineering	0	35,000	59,000	6,000	0	0	0	0	0	0	0	0	100,000
Fuel	0	29,700	9,900	5,400	0	0	0	0	0	0	0	0	45,000
Paging and Cellular Service	0	6,930	2,310	1,260	0	0	0	0	0	0	0	0	10,500
Meters - New Installations	0	5,000	0	0	0	0	0	0	0	0	0	0	5,000
Meters - Replacement Program	0	48,000	0	0	0	0	0	0	0	0	0	0	48,000
Safety Program	0	6,600	2,200	1,200	0	0	0	0	0	0	0	0	10,000
Uniforms	0	7,260	2,420	1,320	0	0	0	0	0	0	0	0	11,000
Landscape Maintenance and Water	0	0	0	0	0	8,080	0	0	0	0	0	0	8,080
Street Sweeping & Trash Pickup	0	0	0	0	0	0	2,100	0	0	0	0	0	2,100
Water Conservation/Recycling Program	0	125,000	0	0	0	0	1,500	0	0	0	0	0	126,500
Oper Transfer Out - Funded Replacement	0	700,000	383,500	20,000	0	0	0	0	0	0	0	0	1,103,500
TOTAL OPERATIONS & MAINTENANCE	0	2,475,860	1,130,575	238,975	21,500	8,200	3,600	0	0	0	0	0	3,878,710
GENERAL & ADMINISTRATIVE													
Wages	98,275	240,800	89,650	14,470	0	0	17,775	0	0	0	0	0	460,970
Payroll Taxes	1,850	4,720	1,670	270	0	0	385	0	0	0	0	0	8,895
Retirement	28,000	67,420	25,100	4,050	0	0	4,977	0	0	0	0	0	129,547
Medical and Dental	68,525	49,700	15,900	2,475	0	0	4,450	0	0	0	0	0	141,050
Other Post Employment Benefits (OPEB)	20,600	61,800	17,510	3,090	0	0	0	0	0	0	0	0	103,000
Workers Comp Insurance	700	1,400	520	85	0	0	105	0	0	0	0	0	2,810
Audit	1,600	4,800	1,360	240	0	0	0	0	0	0	0	0	8,000
Bank Charges and Fees	3,750	300	0	0	0	0	0	0	0	0	0	0	4,050
Computer Expense	12,400	37,200	10,540	1,860	0	0	0	0	0	0	0	0	62,000
Director Fees	5,040	15,120	4,300	760	0	0	0	0	0	0	0	0	25,220

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2010-2011

	#110 ADMIN BUDGET	#125 WATER BUDGET	#130 SEWER BUDGET	#150 BL SEWER BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#805 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	#880 TOWN SEWER SINKING FUND BUDGET	TOTAL
Dues and Subscriptions	3,200	9,600	2,700	500	0	0	0	0	0	0	0	0	16,000
Education and Training	5,100	15,300	4,335	765	0	0	0	0	0	0	0	0	25,500
Elections	1,100	3,300	935	165	0	0	0	0	0	0	0	0	5,500
Insurance - Liability	14,500	43,500	12,325	2,175	500	0	2,000	0	0	0	0	0	75,000
LAFCO Funding	25,000	0	0	0	0	0	0	0	0	0	0	0	25,000
Landscape and Janitorial	2,800	8,400	2,380	420	0	0	0	0	0	0	0	0	14,000
Legal - General and Special Counsel	73,000	75,000	10,000	2,000	0	0	5,000	0	0	0	0	0	165,000
Legal - Water Counsel	0	75,000	0	0	0	0	0	0	0	0	0	0	75,000
Professional Services	7,000	170,000	0	0	0	0	0	0	0	0	0	0	177,000
Miscellaneous	5,000	1,500	500	500	0	0	0	0	0	0	0	0	7,500
Newsletter and Mailers	2,400	7,200	2,040	360	0	0	1,000	0	0	0	0	0	13,000
Office Supplies	4,000	12,000	3,400	600	0	0	0	0	0	0	0	0	20,000
Outside Services	2,700	8,100	2,300	405	0	0	0	0	0	0	0	0	13,505
Postage	2,200	18,400	5,830	2,490	0	0	1,000	0	0	0	0	0	29,920
Public Notices	5,000	9,000	1,000	0	100	300	300	0	0	0	0	0	15,700
Repairs and Maintenance - Office	1,800	5,400	1,530	270	0	0	0	0	0	0	0	0	9,000
Repairs and Maintenance - Buildings	13,000	0	0	0	0	0	0	0	0	0	0	0	13,000
Property Taxes	0	1,080	7	0	0	0	0	0	0	0	0	0	1,087
Telephone	1,940	5,820	1,650	770	0	0	0	0	0	0	0	0	10,180
Travel and Mileage	3,700	11,100	3,145	555	0	0	0	0	0	0	0	0	18,500
Utilities - Gas, Electric and Trash	15,500	0	0	0	0	0	0	0	0	0	0	0	15,500
Oper Transfer Out - Funded Administration	0	297,581	99,194	54,106	0	0	0	0	0	0	0	0	450,880
TOTAL GENERAL & ADMINISTRATIVE	429,680	1,260,541	319,821	93,381	600	300	36,992	0	0	0	0	0	2,141,314
OTHER REVENUES & EXPENDITURES													
Interest Expense - Debt Service	0	5,500	9,434	6,230	0	0	0	0	6,427	0	0	0	27,591
Debt Service - Principal Portion	0	10,000	37,780	18,250	0	0	0	0	19,352	0	0	0	85,382
Blacklake Water & Sewer Loan Surcharge	0	0	0	(24,480)	0	0	0	0	(25,779)	0	0	0	(50,259)
Transfers In and out	0	0	978,979	0	0	0	0	0	0	0	0	(978,979)	0
Sewer Capacity Fund Transfer	0	0	(699,585)	0	0	0	0	0	0	0	0	0	(699,585)
Fixed Assets	27,000	75,900	95,300	13,800	0	0	0	0	0	0	0	0	212,000
Funded Replacement Projects	0	0	0	0	0	0	0	0	833,100	1,259,000	52,600	0	2,144,700
TOTAL OTHER EXPENDITURES	27,000	91,400	421,908	13,800	0	0	0	0	833,100	1,259,000	52,600	(978,979)	1,719,829
TOTAL EXPENDITURES	456,680	3,827,801	1,872,304	346,156	22,100	8,500	40,592	0	833,100	1,259,000	52,600	(978,979)	7,739,853
SURPLUS (DEFICIT)	0	(804,051)	(162,304)	67,844	(3,196)	0	48,658	14,140	(133,100)	(875,500)	(32,600)	978,979	(901,129)
Interest Earnings	0	13,000	1,900	700	200	100	3,300	50	18,000	19,450	0	2,100	58,800
NET SURPLUS OR (DEFICIT)	0	(791,051)	(160,404)	68,544	(2,996)	100	51,958	14,190	(115,100)	(856,050)	(32,600)	981,079	(842,329)
ESTIMATED FUNDS AVAILABLE													
Estimated Account Balance 7/1/10	0	2,500,000	392,000	160,000	39,000	15,600	650,000	5,000	3,121,000	3,750,000	(5,000)	233,000	10,627,600
Net Surplus or (Deficit)	0	(791,051)	(160,404)	68,544	(2,996)	100	51,958	14,190	(115,100)	(856,050)	(32,600)	981,079	(842,329)
Estimated Account Balance 7/1/11	0	1,708,949	231,596	228,544	36,004	15,700	701,958	19,190	3,005,900	2,893,950	(37,600)	1,214,079	9,785,271

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2010-2011

CONSOLIDATED - ALL FUNDS	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	783,205	951,400	798,000	803,000	0.6%
Water - Usage Charges	2,274,759	2,400,000	2,200,000	2,150,000	-2.3%
Sewer Revenues	1,509,558	1,872,000	1,764,000	2,124,000	20.4%
Fees and Penalties	41,535	48,795	45,000	43,150	-4.1%
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	66,562	48,640	48,640	47,540	-2.3%
Street Lighting/Landscape Maint Charges	29,761	27,354	27,354	27,404	0.2%
Franchise Fee - Solid Waste	92,977	91,980	89,000	89,250	0.3%
Oper Transfers In-Funded Admin	383,119	485,440	418,928	450,880	7.6%
Oper Transfers In-Funded Replacement	802,083	1,092,300	1,092,300	1,103,500	1.0%
TOTAL REVENUES	5,983,559	7,017,909	6,483,222	6,838,724	5.5%

EXPENDITURES OPERATIONS & MAINTENANCE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	317,713	483,275	360,000	493,875	37.2%
Wages - Overtime	48,536	60,000	46,000	60,000	30.4%
Payroll Taxes	8,084	11,600	11,075	12,975	17.2%
Retirement	82,596	136,900	102,500	134,970	31.7%
Medical and Dental	93,549	154,195	107,100	149,900	40.0%
Workers Comp Insurance	12,858	30,785	18,700	27,545	47.3%
Electricity-pumping	484,644	623,620	661,120	761,620	15.2%
Natural Gas-pumping	36,150	0	11,556	0	-100.0%
Chemicals	31,678	32,000	31,000	34,000	9.7%
Lab Tests and Sampling	58,048	78,000	63,000	81,900	30.0%
Operating Supplies	84,324	150,000	105,000	150,000	42.9%
Outside Services	33,920	40,020	36,250	43,020	18.7%
Permits and Operating Fees	22,484	25,500	25,750	30,225	17.4%
Repairs & Maintenance	318,663	400,500	308,000	400,000	29.9%
Repairs & Maintenance - Vehicles	20,484	21,700	21,500	29,000	34.9%
Engineering	18,543	13,000	11,650	100,000	758.4%
Fuel	20,495	45,000	32,000	45,000	40.6%
Paging and Cellular Service	7,017	9,805	8,000	10,500	31.3%
Meters - New Installations	0	10,000	0	5,000	N/A
Meters-Replacement Program	15,026	48,000	45,000	48,000	6.7%
Safety Program	0	0	0	10,000	N/A
Uniforms	7,237	9,000	7,600	11,000	44.7%
Landscape Maintenance and Water	6,148	8,080	12,500	8,080	-35.4%
Street Sweeping & Trash Pickup	17,444	12,000	2,500	2,100	-16.0%
Water Conservation/Recycling Program	52,091	125,500	42,200	126,500	199.8%
Oper Transfer Out - Funded Replacement	802,083	1,092,300	1,092,300	1,103,500	1.0%
TOTAL OPERATIONS & MAINTENANCE	2,599,815	3,620,780	3,162,301	3,878,710	22.7%

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

CONSOLIDATED - ALL FUNDS
CONTINUED

GENERAL & ADMINISTRATIVE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	411,534	427,755	422,250	460,970	9.2%
Payroll Taxes	7,539	8,115	9,355	8,895	-4.9%
Retirement	110,607	124,520	110,010	129,547	17.8%
Medical and Dental	119,428	121,630	120,710	141,050	16.9%
Other Post Employment Benefits (OPEB)	113,000	113,000	113,000	103,000	-8.8%
Workers Comp Insurance	3,425	3,170	2,460	2,810	14.2%
Audit	8,000	8,500	8,000	8,000	0.0%
Bank Charges and Fees	1,322	1,500	2,800	4,050	44.6%
Computer Expense	46,665	49,000	51,000	62,000	21.6%
Director Fees	18,400	25,220	19,100	25,220	32.0%
Dues and Subscriptions	13,085	15,000	17,100	16,000	-6.4%
Education and Training	9,214	31,000	6,450	25,500	295.3%
Elections	484	0	0	5,500	N/A
Insurance - Liability	41,207	44,000	60,240	75,000	24.5%
LAFCO Funding	19,756	20,350	23,358	25,000	7.0%
Landscape and Janitorial	12,869	13,665	12,785	14,000	9.5%
Legal - General and Special Counsel	115,569	129,000	112,000	165,000	47.3%
Legal - Water Counsel	43,185	150,000	60,000	75,000	25.0%
Professional Services	341,726	187,000	196,005	177,000	-9.7%
Miscellaneous	4,056	6,000	5,700	7,500	31.6%
Newsletter and Mailers	6,502	11,000	2,900	13,000	348.3%
Office Supplies	17,866	23,000	13,900	20,000	43.9%
Outside Services	25,733	13,505	12,500	13,505	8.0%
Postage	18,548	19,465	21,154	29,920	41.4%
Public Notices	9,621	15,350	5,175	15,700	203.4%
Repairs and Maintenance - Office Equip	6,406	8,000	6,670	9,000	34.9%
Repairs and Maintenance - Office Bldg	30,316	75,000	30,600	13,000	-57.5%
Property Taxes	1,024	1,047	1,076	1,087	1.0%
Telephone	8,044	8,980	8,500	10,180	19.8%
Travel and Mileage	11,543	17,500	14,100	18,500	31.2%
Utilities-Gas, Electric, Trash	10,918	11,600	12,200	15,500	27.0%
Oper Transfer Out - Funded Administration	383,119	485,440	418,928	450,880	7.6%
TOTAL GENERAL & ADMINISTRATIVE	1,970,711	2,168,312	1,900,026	2,141,314	12.7%

OTHER REVENUES & EXPENDITURES					
Interest Expense - Debt Service	14,120	12,736	12,736	27,591	116.6%
Debt Service - Principal Portion	10,000	27,959	27,959	85,382	205.4%
Blacklake Water & Sewer Loan Surcharge	(68,949)	(24,480)	(24,480)	(50,259)	105.3%
Transfers In and Out	231,000	0	0	0	N/A
Sewer Capacity Fund Transfer	0	(454,490)	(454,490)	(699,585)	53.9%
Fixed Assets (1)	113,700	389,313	94,820	212,000	123.6%
Funded Replacement Projects (2)	114,200	990,300	747,000	2,144,700	187.1%
TOTAL OTHER EXPENDITURES	414,071	941,338	403,545	1,719,829	326.2%
TOTAL EXPENDITURES	4,984,597	6,730,430	5,465,872	7,739,853	41.6%
SURPLUS (DEFICIT)	998,962	287,479	1,017,350	(901,129)	-188.6%
Interest Earnings	202,627	252,750	57,210	58,800	2.8%
NET SURPLUS OR (DEFICIT)	1,201,589	540,229	1,074,560	(842,329)	-178.4%

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

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2010-2011

ADMINISTRATION FUND #110	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	17,121	7,500	7,500	5,800	-22.7%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	383,119	485,440	418,928	450,880	7.6%
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	400,240	492,940	426,428	456,680	7.1%

EXPENDITURES OPERATIONS & MAINTENANCE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

ADMINISTRATION FUND #110
CONTINUED

GENERAL & ADMINISTRATIVE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	95,712	85,200	90,000	98,275	9.2%
Payroll Taxes	2,193	1,600	1,900	1,850	-2.6%
Retirement	24,474	25,200	22,750	28,000	23.1%
Medical and Dental	61,533	61,000	60,000	68,525	14.2%
Other Post Employment Benefits (OPEB)	16,950	22,600	22,600	20,600	-8.8%
Workers Comp Insurance	773	750	500	700	40.0%
Audit	1,200	1,700	1,600	1,600	0.0%
Bank Charges and Fees	967	300	2,500	3,750	50.0%
Computer Expense	5,940	9,800	12,000	12,400	3.3%
Director Fees	2,760	5,040	4,000	5,040	26.0%
Dues and Subscriptions	1,580	3,000	3,000	3,200	6.7%
Education and Training	929	6,200	1,000	5,100	410.0%
Elections	73	0	0	1,100	N/A
Insurance - Liability	6,234	8,300	10,000	14,500	45.0%
LAFCO Funding	19,756	20,350	23,358	25,000	7.0%
Landscape and Janitorial	1,848	2,750	2,550	2,800	9.8%
Legal - General and Special Counsel	60,150	60,000	60,000	73,000	21.7%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	7,000	30,000	7,000	-76.7%
Miscellaneous	3,971	4,500	4,000	5,000	25.0%
Newsletter and Mailers	788	2,200	500	2,400	380.0%
Office Supplies	2,566	4,600	3,000	4,000	33.3%
Outside Services	2,988	2,700	2,500	2,700	8.0%
Postage	508	750	750	2,200	193.3%
Public Notices	5,361	5,000	2,500	5,000	100.0%
Repairs and Maintenance - Office Equip	1,033	1,600	1,500	1,800	20.0%
Repairs and Maintenance - Office Bldg	30,316	75,000	30,600	13,000	-57.5%
Property Taxes	0	0	0	0	N/A
Telephone	1,031	1,700	1,500	1,940	29.3%
Travel and Mileage	1,688	3,500	3,000	3,700	23.3%
Utilities - Gas, Electric and Trash	10,918	11,600	12,200	15,500	27.0%
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	364,240	433,940	409,808	429,680	4.8%
OTHER REVENUES & EXPENDITURES					
Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases (1)	36,000	59,000	16,620	27,000	62.5%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	36,000	59,000	16,620	27,000	62.5%
TOTAL EXPENDITURES	400,240	492,940	426,428	456,680	7.1%
SURPLUS (DEFICIT)	0	0	0	0	N/A
Interest Earnings	0	0	0	0	N/A
NET SURPLUS OR (DEFICIT)	0	0	0	0	N/A

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable
(1) See Detailed Sheet on Page 52

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2010-2011

WATER FUND #125	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	783,205	951,400	798,000	803,000	0.6%
Water - Usage Charges	2,274,759	2,400,000	2,200,000	2,150,000	-2.3%
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	41,535	48,795	45,000	43,150	-4.1%
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	35,210	27,000	27,000	27,600	2.2%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	3,134,709	3,427,195	3,070,000	3,023,750	-1.5%

EXPENDITURES OPERATIONS & MAINTENANCE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	215,250	323,900	244,000	289,850	18.8%
Wages - Overtime	33,762	39,600	31,000	39,600	27.7%
Payroll Taxes	5,537	7,750	7,000	7,580	8.3%
Retirement	56,305	92,300	70,000	79,500	13.6%
Medical and Dental	67,266	107,720	75,000	87,700	16.9%
Workers Comp Insurance	5,678	20,600	13,000	16,500	26.9%
Electricity-pumping	322,899	448,000	500,000	565,000	13.0%
Natural Gas-pumping	36,150	0	11,556	0	-100.0%
Chemicals	4,868	7,000	7,000	9,000	28.6%
Lab Tests and Sampling	18,373	30,000	20,000	31,500	57.5%
Operating Supplies	51,926	110,000	80,000	110,000	37.5%
Outside Services	33,380	39,000	35,000	42,000	20.0%
Permits and Operating Fees	7,938	11,000	14,000	15,000	7.1%
Repairs & Maintenance	178,995	200,000	150,000	200,000	33.3%
Repairs & Maintenance - Vehicles	13,910	13,200	14,000	19,140	36.7%
Engineering	12,481	10,000	10,000	35,000	250.0%
Fuel	13,936	29,700	21,000	29,700	41.4%
Paging and Cellular Service	4,771	6,470	5,100	6,930	35.9%
Meters - New Installations	0	10,000	0	5,000	N/A
Meters - Replacement Program	15,026	48,000	45,000	48,000	6.7%
Safety Program	0	0	0	6,600	N/A
Uniforms	4,921	5,940	5,000	7,260	45.2%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	47,409	124,000	40,000	125,000	212.5%
Oper Transfer Out - Funded Replacement	687,500	700,000	700,000	700,000	0.0%
TOTAL OPERATIONS & MAINTENANCE	1,838,281	2,384,180	2,097,656	2,475,860	18.0%

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

WATER FUND #125
CONTINUED

GENERAL & ADMINISTRATIVE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	167,010	227,000	216,000	240,800	11.5%
Payroll Taxes	2,873	4,360	5,000	4,720	-5.6%
Retirement	45,673	65,800	58,000	67,420	16.2%
Medical and Dental	32,825	42,000	42,000	49,700	18.3%
Other Post Employment Benefits (OPEB)	64,410	67,800	67,800	61,800	-8.8%
Workers Comp Insurance	1,392	1,600	1,300	1,400	7.7%
Audit	4,560	5,100	4,800	4,800	0.0%
Bank Charges and Fees	355	900	300	300	0.0%
Computer Expense	26,196	29,400	29,000	37,200	28.3%
Director Fees	10,488	15,120	11,000	15,120	37.5%
Dues and Subscriptions	8,107	9,000	10,000	9,600	-4.0%
Education and Training	6,353	18,600	4,000	15,300	282.5%
Elections	275	0	0	3,300	N/A
Insurance - Liability	21,776	24,900	34,575	43,500	25.8%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	7,571	8,185	7,650	8,400	9.8%
Legal - General and Special Counsel	45,845	62,000	50,000	75,000	50.0%
Legal - Water Counsel	43,185	150,000	60,000	75,000	25.0%
Professional Services	330,200	180,000	160,000	170,000	6.3%
Miscellaneous	85	500	1,600	1,500	-6.3%
Newsletter and Mailers	3,843	6,600	1,500	7,200	380.0%
Office Supplies	10,300	13,800	8,000	12,000	50.0%
Outside Services	16,675	8,100	8,000	8,100	1.3%
Postage	11,639	13,650	13,000	18,400	41.5%
Public Notices	3,130	8,000	2,000	9,000	350.0%
Repairs and Maintenance - Office Equip	3,444	4,800	4,000	5,400	35.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	1,017	1,040	1,069	1,080	1.0%
Telephone	4,781	5,100	5,000	5,820	16.4%
Travel and Mileage	6,644	10,500	9,000	11,100	23.3%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	257,760	320,390	276,493	297,581	7.6%
TOTAL GENERAL & ADMINISTRATIVE	1,138,412	1,304,245	1,091,087	1,260,541	15.5%
OTHER REVENUES & EXPENDITURES					
Interest Expense - Debt Service	6,000	5,750	5,750	5,500	-4.3%
Debt Service - Principal Portion	10,000	10,000	10,000	10,000	0.0%
Blacklake Water & Sewer Loan Surcharge	0	0	0		N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Assets Purchases (1)	51,000	204,044	66,900	75,900	13.5%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	67,000	219,794	82,650	91,400	10.6%
TOTAL EXPENDITURES	3,043,693	3,908,219	3,271,393	3,827,801	17.0%
SURPLUS (DEFICIT)	91,016	(481,024)	(201,393)	(804,051)	299.2%
Interest Earnings	43,078	37,500	8,500	13,000	52.9%
NET SURPLUS OR (DEFICIT)	134,094	(443,524)	(192,893)	(791,051)	310.1%

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable
(1) See Detailed Sheet on Page 52

Estimated Cash Balance 7/1/10	2,500,000
Net Surplus or (Deficit)	(791,051)
Estimated Cash Balance 6/30/11	1,708,949
Cash Reserve Goal at 6/30/11	887,930

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2010-2011

TOWN SEWER FUND #130	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	1,231,159	1,504,500	1,415,000	1,710,000	20.8%
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	1,231,159	1,504,500	1,415,000	1,710,000	20.8%

EXPENDITURES OPERATIONS & MAINTENANCE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	61,115	113,850	78,000	155,725	99.6%
Wages - Overtime	9,032	13,200	9,500	13,200	38.9%
Payroll Taxes	1,574	2,750	2,900	4,170	43.8%
Retirement	15,442	31,550	22,000	42,100	91.4%
Medical and Dental	16,613	33,600	21,100	48,500	129.9%
Workers Comp Insurance	4,209	7,200	3,700	8,260	123.2%
Electricity-Pumps and blowers	106,607	116,000	115,000	140,000	21.7%
Natural Gas	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	27,788	35,000	31,000	36,750	18.5%
Operating Supplies	26,476	30,000	17,000	30,000	76.5%
Outside Services	388	660	1,000	660	-34.0%
Permits and Operating Fees	10,341	10,000	7,500	10,500	40.0%
Repairs & Maintenance	128,469	175,000	150,000	175,000	16.7%
Repairs & Maintenance - Vehicles	4,725	5,500	5,000	6,380	27.6%
Engineering	1,007	2,500	1,500	59,000	3833.3%
Fuel	4,714	9,900	7,000	9,900	41.4%
Paging and Cellular Service	1,614	2,160	1,900	2,310	21.6%
Meters - New Installations	0	0	0		N/A
Meters - Replacement Program	0	0	0	0	N/A
Safety Program	0	0	0	2,200	N/A
Uniforms	1,665	1,980	1,600	2,420	51.3%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	114,583	372,300	372,300	383,500	3.0%
TOTAL OPERATIONS & MAINTENANCE	536,362	963,150	848,000	1,130,575	33.3%

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

TOWN SEWER FUND #130
CONTINUED

GENERAL & ADMINISTRATIVE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	117,790	85,025	86,500	89,650	3.6%
Payroll Taxes	1,889	1,550	1,800	1,670	-7.2%
Retirement	32,167	24,660	21,500	25,100	16.7%
Medical and Dental	18,278	12,250	12,300	15,900	29.3%
Other Post Employment Benefits (OPEB)	22,600	19,210	19,210	17,510	-8.8%
Workers Comp Insurance	999	600	500	520	4.0%
Audit	1,600	1,445	1,360	1,360	0.0%
Bank Charges and Fees	0	255	0	0	N/A
Computer Expense	11,361	8,330	8,000	10,540	31.8%
Director Fees	3,680	4,300	3,500	4,300	22.9%
Dues and Subscriptions	2,442	2,550	3,200	2,700	-15.6%
Education and Training	1,396	5,270	1,200	4,335	261.3%
Elections	97	0	0	935	N/A
Insurance - Liability	7,641	7,055	11,000	12,325	12.0%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	2,464	2,320	2,200	2,380	8.2%
Legal - General and Special Counsel	4,735	5,000	2,000	10,000	400.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	4,000	0	-100.0%
Miscellaneous	0	500	100	500	400.0%
Newsletter and Mailers	1,338	1,870	750	2,040	172.0%
Office Supplies	3,572	3,910	2,500	3,400	36.0%
Outside Services	4,443	2,300	2,000	2,300	15.0%
Postage	4,641	4,435	5,000	5,830	16.6%
Public Notices	143	2,000	0	1,000	N/A
Repairs and Maintenance - Office Equip	1,378	1,360	1,000	1,530	53.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	7	7	7	7	0.0%
Telephone	1,375	1,445	1,300	1,650	26.9%
Travel and Mileage	2,302	2,975	1,800	3,145	74.7%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	81,115	106,797	92,164	99,194	7.6%
TOTAL GENERAL & ADMINISTRATIVE	329,453	307,419	284,891	319,821	12.3%

OTHER REVENUES & EXPENDITURES					
Interest Expense - Debt Service (Vac Con)	0	0	0	9,434	N/A
Debt Service - Principal Portion (Vac Con)	0	0	0	37,780	N/A
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	231,000	636,000	636,000	978,979	53.9%
Sewer Capacity Fund Transfer In	0	(454,490)	(454,490)	(699,585)	53.9%
Fixed Asset Purchases (1)	20,000	92,269	7,300	95,300	1205.5%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	251,000	273,779	188,810	421,908	123.5%
TOTAL EXPENDITURES	1,116,815	1,544,348	1,321,701	1,872,304	41.7%
SURPLUS (DEFICIT)	114,344	(39,848)	93,299	(162,304)	177.8%
Interest Earnings	8,157	78,000	1,500	1,900	26.7%
NET SURPLUS OR (DEFICIT)	122,501	38,152	94,799	(160,404)	193.6%

**% Change compares the 2010-11 Proposed to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

(1) See Detailed Sheet on Page 52

Estimated Cash Balance 7/1/10	392,000
Net Surplus or (Deficit)	(160,404)
Estimated Cash Balance 6/30/11	231,596
Cash Reserve Goal at 6/30/11	186,769

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2010-2011

BLACKLAKE SEWER FUND #150	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	278,399	367,500	349,000	414,000	18.6%
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	278,399	367,500	349,000	414,000	18.6%

EXPENDITURES OPERATIONS & MAINTENANCE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	41,348	45,525	38,000	48,300	27.1%
Wages - Overtime	5,742	7,200	5,500	7,200	30.9%
Payroll Taxes	973	1,100	1,175	1,225	4.3%
Retirement	10,849	13,050	10,500	13,370	27.3%
Medical and Dental	9,670	12,875	11,000	13,700	24.5%
Workers Comp Insurance	2,971	2,985	2,000	2,785	39.3%
Electricity-Pumps and blowers	35,292	38,000	25,000	35,000	40.0%
Natural Gas	0	0	0	0	N/A
Chemicals	26,810	25,000	24,000	25,000	4.2%
Lab Tests and Sampling	11,887	13,000	12,000	13,650	13.8%
Operating Supplies	5,922	10,000	8,000	10,000	25.0%
Outside Services	152	360	250	360	44.0%
Permits and Operating Fees	4,205	4,500	4,250	4,725	11.2%
Repairs & Maintenance	9,404	25,500	8,000	25,000	212.5%
Repairs & Maintenance - Vehicles	1,849	3,000	2,500	3,480	39.2%
Engineering	5,055	500	150	6,000	3900.0%
Fuel	1,845	5,400	4,000	5,400	35.0%
Paging and Cellular Service	632	1,175	1,000	1,260	26.0%
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Safety Program	0	0	0	1,200	N/A
Uniforms	651	1,080	1,000	1,320	32.0%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	20,000	20,000	20,000	N/A
TOTAL OPERATIONS & MAINTENANCE	175,257	230,250	178,325	238,975	34.0%

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

BLACKLAKE SEWER FUND #150
CONTINUED

GENERAL & ADMINISTRATIVE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	18,129	13,580	14,000	14,470	3.4%
Payroll Taxes	309	250	280	270	-3.6%
Retirement	4,945	3,950	3,400	4,050	19.1%
Medical and Dental	3,066	2,080	2,100	2,475	17.9%
Other Post Employment Benefits (OPEB)	9,040	3,390	3,390	3,090	-8.8%
Workers Comp Insurance	154	100	70	85	21.4%
Audit	640	255	240	240	0.0%
Bank Charges and Fees	0	45	0	0	N/A
Computer Expense	3,168	1,470	2,000	1,860	-7.0%
Director Fees	1,472	760	600	760	26.7%
Dues and Subscriptions	956	450	900	500	-44.4%
Education and Training	536	930	250	765	206.0%
Elections	39	0	0	165	N/A
Insurance - Liability	3,056	1,245	2,165	2,175	0.5%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	986	410	385	420	9.1%
Legal - General and Special Counsel	3,060	2,000	0	2,000	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	11,526	0	2,005	0	-100.0%
Miscellaneous	0	500	0	500	N/A
Newsletter and Mailers	533	330	150	360	140.0%
Office Supplies	1,428	690	400	600	50.0%
Outside Services	1,627	405	0	405	N/A
Postage	1,589	630	1,000	2,490	149.0%
Public Notices	670	0	0	0	N/A
Repairs and Maintenance - Office Equip	551	240	170	270	58.8%
Repairs and Maintenance - Office Bldg	0	0	0		N/A
Property Taxes	0	0	0	0	N/A
Telephone	857	735	700	770	10.0%
Travel and Mileage	909	525	300	555	85.0%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	44,244	58,253	50,271	54,106	7.6%
TOTAL GENERAL & ADMINISTRATIVE	113,490	93,223	84,776	93,381	10.1%

OTHER REVENUES & EXPENDITURES					
Interest Expense - Debt Service	8,120	6,986	6,986	6,230	-10.8%
Debt Service - Principal Portion	0	17,959	17,959	18,250	1.6%
Blacklake Water & Sewer Loan Surcharge	(68,949)	(24,480)	(24,480)	(24,480)	0.0%
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases (1)	6,700	34,000	4,000	13,800	245.0%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	(54,129)	34,465	4,465	13,800	209.1%
TOTAL EXPENDITURES	234,618	357,938	267,566	346,156	29.4%
SURPLUS (DEFICIT)	43,781	9,562	81,434	67,844	-94.0%
Interest Earnings	598	1,400	455	700	53.8%
NET SURPLUS OR (DEFICIT)	44,379	10,962	81,889	68,544	-99.9%

**% Change compares the 2010-11 Proposed to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

(1) See Detailed Sheet on Page 52

Estimated Cash Balance 7/1/10	160,000
Net Surplus or (Deficit)	68,544
Estimated Cash Balance 6/30/11	228,544
Cash Reserve Goal at 6/30/11	54,744

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2010-2011

STREET LIGHTING FUND #200	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	18,904	18,904	18,904	18,904	0.0%
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	18,904	18,904	18,904	18,904	0.0%

EXPENDITURES OPERATIONS & MAINTENANCE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-Streetlights	19,752	21,500	21,000	21,500	2.4%
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	19,752	21,500	21,000	21,500	2.4%

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

STREET LIGHTING FUND #200
CONTINUED

GENERAL & ADMINISTRATIVE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	500	500	500	500	0.0%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	46	100	100	100	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	546	600	600	600	0.0%
OTHER REVENUES & EXPENDITURES					
Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A
TOTAL EXPENDITURES	20,298	22,100	21,600	22,100	2.3%
SURPLUS (DEFICIT)	(1,394)	(3,196)	(2,696)	(3,196)	-82.6%
Interest Earnings	862	700	140	200	42.9%
NET SURPLUS OR (DEFICIT)	(532)	(2,496)	(2,556)	(2,996)	-10714.3%

**% Change compares the 2010-11 Proposed to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/10	39,000
Net Surplus or (Deficit)	(2,996)
Estimated Cash Balance 6/30/11	36,004

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2010-2011

STREET LANDSCAPE MAINT DISTRICT FUND #250 REVENUES	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	10,857	8,450	8,450	8,500	0.6%
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	10,857	8,450	8,450	8,500	0.6%

EXPENDITURES OPERATIONS & MAINTENANCE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity	94	120	120	120	0.0%
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	6,148	8,080	12,500	8,080	-35.4%
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	6,242	8,200	12,620	8,200	-35.0%

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

STREET LANDSCAPE MAINT DISTRICT
FUND #250 CONTINUED

GENERAL & ADMINISTRATIVE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	271	250	275	300	9.1%
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	271	250	275	300	9.1%
OTHER REVENUES & EXPENDITURES					
Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A
TOTAL EXPENDITURES	6,513	8,450	12,895	8,500	-34.1%
SURPLUS (DEFICIT)	4,344	0	(4,445)	0	-100.0%
Interest Earnings	409	370	75	100	33.3%
NET SURPLUS OR (DEFICIT)	4,753	370	(4,370)	100	-102.3%

**% Change compares the 2010-11 Proposed to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/10	15,600
Net Surplus or (Deficit)	100
Estimated Cash Balance 6/30/11	15,700

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2010-2011

SOLID WASTE FUND #300	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	92,977	91,980	89,000	89,250	0.3%
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	92,977	91,980	89,000	89,250	0.3%

EXPENDITURES OPERATIONS & MAINTENANCE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	17,444	12,000	2,500	2,100	-16.0%
Water Conservation/Recycling Program	4,682	1,500	2,200	1,500	-31.8%
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	22,126	13,500	4,700	3,600	-23.4%

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

SOLID WASTE FUND #300
CONTINUED

GENERAL & ADMINISTRATIVE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	12,893	16,950	15,750	17,775	12.9%
Payroll Taxes	275	355	375	385	2.7%
Retirement	3,348	4,910	4,360	4,977	14.2%
Medical and Dental	3,726	4,300	4,310	4,450	3.2%
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	107	120	90	105	16.7%
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	2,000	2,000	2,000	2,000	0.0%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	1,779	0	0	5,000	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	1,000	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	171	0	1,404	1,000	-28.8%
Public Notices	0	0	300	300	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities -Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	24,299	28,635	28,589	36,992	29.4%
OTHER REVENUES & EXPENDITURES					
Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A
TOTAL EXPENDITURES	46,425	42,135	33,289	40,592	21.9%
SURPLUS (DEFICIT)	46,552	49,845	55,711	48,658	-12.7%
Interest Earnings	12,158	10,800	3,500	3,300	-5.7%
NET SURPLUS OR (DEFICIT)	58,710	60,645	59,211	51,958	-12.2%

**% Change compares the 2010-11 Proposed to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/10	650,000
Net Surplus or (Deficit)	51,958
Estimated Cash Balance 6/30/11	701,958

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2010-2011

DRAINAGE FUND #400	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	14,231	14,140	14,140	14,140	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	14,231	14,140	14,140	14,140	0.0%

EXPENDITURES OPERATIONS & MAINTENANCE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	1,795	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	1,795	0	0	0	N/A

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

DRAINAGE FUND #400
CONTINUED

GENERAL & ADMINISTRATIVE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER REVENUES & EXPENDITURES					
Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A
TOTAL EXPENDITURES	1,795	0	0	0	N/A
SURPLUS (DEFICIT)	12,436	14,140	14,140	14,140	0.0%
Interest Earnings	274	180	40	50	25.0%
NET SURPLUS OR (DEFICIT)	12,710	14,320	14,180	14,190	0.1%

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/10	5,000
Net Surplus or (Deficit)	14,190
Estimated Cash Balance 6/30/11	19,190

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2010-2011

FUNDED REPLACEMENT - WATER FUND #805	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	687,500	700,000	700,000	700,000	0.0%
TOTAL REVENUES	687,500	700,000	700,000	700,000	0.0%

EXPENDITURES OPERATIONS & MAINTENANCE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

FUNDED REPLACEMENT - WATER FUND #805 CONTINUED

GENERAL & ADMINISTRATIVE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER REVENUES & EXPENDITURES					
Interest Expense - Debt Service	0	0	0	6,427	N/A
Debt Service - Principal Portion	0	0	0	19,352	N/A
Blacklake Water & Sewer Loan Surcharge	0	0	0	(25,779)	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	105,000	705,500	600,000	833,100	38.9%
TOTAL OTHER EXPENDITURES	105,000	705,500	600,000	833,100	38.9%
TOTAL EXPENDITURES	105,000	705,500	600,000	833,100	38.9%
SURPLUS (DEFICIT)	582,500	(5,500)	100,000	(133,100)	-233.1%
Interest Earnings	64,705	50,800	20,500	18,000	-12.2%
NET SURPLUS OR (DEFICIT)	647,205	45,300	120,500	(115,100)	-195.5%

**% Change compares the 2010-11 Proposed to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

(1) See Detailed Sheet on Page 53

Estimated Cash Balance 7/1/10	3,121,000
Net Surplus or (Deficit)	(115,100)
Estimated Cash Balance 6/30/11	3,005,900

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2010-2011

FUNDED REPLACEMENT - TOWN SEWER FUND #810	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/ Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	114,583	372,300	372,300	383,500	3.0%
TOTAL REVENUES	114,583	372,300	372,300	383,500	3.0%

EXPENDITURES OPERATIONS & MAINTENANCE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

FUNDED REPLACEMENT-
TOWN SEWER FUND #810 CON'T

GENERAL & ADMINISTRATIVE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER REVENUES & EXPENDITURES					
Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	5,000	205,000	80,000	1,259,000	1473.8%
TOTAL OTHER EXPENDITURES	5,000	205,000	80,000	1,259,000	1473.8%
TOTAL EXPENDITURES	5,000	205,000	80,000	1,259,000	1473.8%
SURPLUS (DEFICIT)	109,583	167,300	292,300	(875,500)	-399.5%
Interest Earnings	72,386	65,000	22,500	19,450	-13.6%
NET SURPLUS OR (DEFICIT)	181,969	232,300	314,800	(856,050)	-371.9%

**% Change compares the 2010-11 Proposed to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/10	3,750,000
Net Surplus or (Deficit)	(856,050)
Estimated Cash Balance 6/30/11	2,893,950

(1) See Detailed Sheet on Page 53

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2010-2011

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	20,000	20,000	20,000	0.0%
TOTAL REVENUES	0	20,000	20,000	20,000	0.0%

EXPENDITURES OPERATIONS & MAINTENANCE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Safety Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintnenace and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

FUNDED REPLACEMENT - BL SEWER FUND #830 CON'T

GENERAL & ADMINISTRATIVE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER REVENUES & EXPENDITURES					
Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	0	0	0	0	N/A
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	4,200	79,800	67,000	52,600	-21.5%
TOTAL OTHER EXPENDITURES	4,200	79,800	67,000	52,600	-21.5%
TOTAL EXPENDITURES	4,200	79,800	67,000	52,600	-21.5%
SURPLUS (DEFICIT)	(4,200)	(59,800)	(47,000)	(32,600)	-30.6%
Interest Earnings	0	0	0	0	N/A
NET SURPLUS OR (DEFICIT)	(4,200)	(59,800)	(47,000)	(32,600)	-30.6%

**% Change compares the 2010-11 Proposed to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/10	(5,000)
Net Surplus or (Deficit)	(32,600)
Estimated Cash Balance 6/30/11	(37,600)

(1) See Detailed Sheet on Page 55

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2010-2011

TOWN SEWER SINKING FUND #880 REVENUES	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	0	0	0	0	N/A

EXPENDITURES OPERATIONS & MAINTENANCE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintnenace and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2010-11 Proposed
to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

TOWN SEWER SINKING FUND #880

GENERAL & ADMINISTRATIVE	2008-09 ACTUAL	2009-10 BUDGET	2009-10 EST ACTUAL	2010-11 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Other Post Employment Benefits (OPEB)	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A
OTHER EXPENDITURES					
Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	N/A
Transfers In and Out	(231,000)	(636,000)	(636,000)	(978,979)	53.9%
Sewer Capacity Fund Transfer	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	(231,000)	(636,000)	(636,000)	(978,979)	53.9%
TOTAL EXPENDITURES	(231,000)	(636,000)	(636,000)	(978,979)	53.9%
SURPLUS (DEFICIT)	231,000	636,000	636,000	978,979	53.9%
Interest Earnings	0	8,000	2,000	2,100	5.0%
NET SURPLUS OR (DEFICIT)	231,000	644,000	638,000	981,079	53.8%

**% Change compares the 2010-11 Proposed to the 2009-10 Estimated (Est) Actual, N/A=Not applicable

Estimated Cash Balance 7/1/10	233,000
Net Surplus or (Deficit)	981,079
Estimated Cash Balance 6/30/11	1,214,079

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2010-2011

BUDGET ITEMS FOR 2010-2011	#110 ADMIN	#125 WATER	#130 TOWN SEWER	#150 BL SEWER	TOTAL
GM Office Furniture	10,000	0	0	0	10,000
Lab Equipment and Set Up	0	9,900	3,300	1,800	15,000
Preventive Maintenance Program & Training	0	66,000	22,000	12,000	100,000
2 Generators (replacement of 1980's vintage)	0	0	70,000	0	70,000
Office partitions for Shop	5,000	0	0	0	5,000
Copy Machine for Shop	12,000	0	0	0	12,000
	27,000	75,900	95,300	13,800	212,000

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2010-2011

BUDGET ITEMS FOR 2010-2011	#805 FUNDED REPLACEMENT WATER	#810 FUNDED REPLACEMENT TOWN SEWER	#830 FUNDED REPLACEMENT BLACKLAKE SEWER	TOTAL
Fire Hydrant Replacements (1)	72,600	0		72,600
Valve Replacements (1)	184,000			184,000
Air Vac Replacements (1)	16,500	0		16,500
Manhole Rehabilitation (1)	0	90,000		90,000
Lift Station Rehabilitation (1)	0	100,000		100,000
Aerators	0	35,000		35,000
Well Refurbishment (1)	200,000	0		200,000
Cathodic Protection (Standpipe and Quad 1)	5,000	0		5,000
Well Buildings (Eureka, Bevington and Via Concha)	30,000	0		30,000
Tank Coating and Repairs	325,000	0		325,000
Frontage Road Trunk Sewer Replacement (47%) (2)	0	1,034,000		1,034,000
TOTAL	833,100	1,259,000	52,600 (3)	2,144,700

(1) Water and Sewer Master Plan Projects

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

(3) See Page 55

CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
SHARED PROJECT COST SUMMARY
2010-2011

BUDGET ITEMS FOR 2010-2011	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	#830 FUNDED REPLACEMENT BL SEWER	#500 SUPPLEMENTAL WATER CHARGES	TOTAL
Southland WWTF (1)	0	2,000,000	0	0	2,000,000
Bio-Solids Removal	0	100,000	0	0	100,000
SCADA Upgrades	140,000	120,000	40,000	0	300,000
Urban Water Management Plan Update	50,000	0	0	0	50,000
Shop Equipment Storage Building (carryover)	70,000	23,100	12,600	0	105,700
Standpipe Mixing (1)	150,000	0	0	0	150,000
Willow Road Water Line (Phase I) (1)	1,000,000	0	0	0	1,000,000
Willow Road Water Line (Phase 2) (1)	300,000	0	0	0	300,000
New Water Tank Site (1)	300,000	0	0	0	300,000
Frontage Road Trunk Sewer Upgrade (53%) (1) (2)	0	1,166,000	0	0	1,166,000
Subtotal	2,010,000	3,409,100	52,600	0	5,471,700
Supplemental Water Project					
Assessment District Formation/Funding	0	0	0	365,000	365,000
Design /Construction Management	0	0	0	500,000	500,000
Appraisals / Purchase	0	0	0	305,000	305,000
Lobbying	0	0	0	60,000	60,000
Construction	0	0	0	9,745,000	9,745,000
General Manager and District Engineer-Wages and Benefits Allocated	0	0	0	70,000	70,000
Subtotal for Supplemental Water Project	0	0	0	11,045,000	11,045,000
TOTAL	2,010,000	3,409,100	52,600	11,045,000	16,516,700

(1) Water and Sewer Master Plan Projects

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

NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
DESCRIPTION OF PROPOSED PROJECTS
2010-2011

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

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

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

Urban Water Management Plan Update - Prepare prepare Draft Plan; Circulate for Comment; Finalize Plan, Submit to State.

Shop Equipment Storage Building - Additional bays to house rolling stock, electrical and alarm.

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

Willow Road Water Line (Phase 1) - Implement Water and Sewer Master Plan Water Projects #22-#26.

Willow Road Water Line (Phase 2) - Prepare Design; Interact with County Projects #23-25.

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

Frontage Road Trunk Sewer Upgrade (53%) - Complete design, Advertise for Construction, Award Bids, Initiate Construction. (47% will be funded with Funded Replacement-Town Sewer Reserves) Projects #1-3.

Supplemental Water Project

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

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

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

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

Construction - Begin construction.

NON-OPERATING BUDGET

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

PLANNING PURPOSES ONLY
(NOT FOR BUDGET APPROVAL)

	FY 6/30/11	FY 6/30/12	FY 6/30/13	FY 6/30/14	FY 6/30/15
SCADA Upgrades	140,000	20,000	20,000	20,000	20,000
Urban Water Management Plan Update	50,000	0	0	0	0
Shop Project Completion (carryover)	70,000	0	0	0	0
Standpipe Mixing	150,000	0	0	0	0
Willow Road Water Line (Phase 1)	1,000,000	0	0	0	0
Willow Road Water Line (Phase 2)	300,000	1,050,000	0	0	0
New Water Tank Site	300,000	1,280,000	0	0	0
TOTAL - UNADJUSTED COST	2,010,000				
CONTINGENCY FACTOR @ 5%	100,500				
ADJUSTED TOTAL FOR PROJECTS	2,110,500	2,350,000	20,000	20,000	20,000
Transfer to Supplemental Water Project Fund #500	0	2,000,000			
GRAND TOTAL	2,110,500				

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

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

PLANNING PURPOSES ONLY
(NOT FOR BUDGET APPROVAL)

	FY 6/30/11	FY 6/30/12	FY 6/30/13	FY 6/30/14	FY 6/30/15
OPENING BALANCE, JULY 1,	4,100,000	2,030,500	(299,195)	(319,195)	(339,195)
SOURCES					
INVESTMENT INCOME (1)	41,000	20,305	0	0	0
CAPACITY CHARGES (2)	0	0	0	0	0
TOTAL SOURCES	41,000	20,305	0	0	0
USES					
CAPITAL EXPENDITURES	2,110,500	2,350,000	20,000	20,000	20,000
TRANSFER TO SUPPLEMENTAL WATER FUND #500	0	2,000,000	0	0	0
TOTAL USES	2,110,500	2,350,000	20,000	20,000	20,000
NET SOURCES AND USES	(2,069,500)	(2,329,695)	(20,000)	(20,000)	(20,000)
ENDING BALANCE AND RESERVE	2,030,500	(299,195)	(319,195)	(339,195)	(359,195)

(1) Interest income projected at 1.00% annually
(2) Estimate 0 new connections

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

PLANNING PURPOSES ONLY
(NOT FOR BUDGET APPROVAL)

	FY 6/30/11	FY 6/30/12	FY 6/30/13	FY 6/30/14	FY 6/30/15
Southland WWTF	2,000,000	8,997,000	0	0	0
Bio-Solids Disposal	100,000	0	0	0	0
SCADA Upgrades	120,000	20,000	20,000	20,000	20,000
Frontage Road Trunk Sewer (53%)	1,166,000	0	0	0	0
Shop Project Completion (carryover)	23,100	0	0	0	0
Reset facilities due to County Road Projects	0	25,000	25,000	25,000	25,000
Prohibition Zone Sewer Extension	0	0	0	50,000	0
TOTAL - UNADJUSTED COST	3,409,100				
CONTINGENCY FACTOR @ 5%	170,455				
ADJUSTED TOTAL	3,579,555	9,042,000	45,000	95,000	45,000

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

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

PLANNING PURPOSES ONLY
(NOT FOR BUDGET APPROVAL)

	FY 6/30/11	FY 6/30/12	FY 6/30/13	FY 6/30/14	FY 6/30/15
OPENING BALANCE, JULY 1	4,575,000	264,560	2,148,156	1,387,587	569,413
SOURCES					
INVESTMENT INCOME (1)	45,750	2,646	21,482	13,876	5,694
CAPACITY CHARGES (2)	0	0	0	0	0
CERTIFICATES OF PARTICIPATION (COP'S) (4)	0	11,000,000	0	0	0
TOTAL SOURCES	45,750	11,002,646	21,482	13,876	5,694
USES					
CAPITAL EXPENDITURES	3,579,555	9,042,000	45,000	95,000	45,000
DEBT SERVICE I=0% N=20 (3)	77,050	77,050	77,050	77,050	77,050
DEBT SERVICE - ESTIMATED FOR COP'S (4)	0	0	660,000	660,000	666,000
TRANSFER TO FUND #130 FOR COP DEBT SERVICE	699,585	0	0	0	0
TOTAL USES	4,356,190	9,119,050	782,050	832,050	788,050
NET SOURCES AND USES	(4,310,440)	1,883,596	(760,568)	(818,174)	(782,356)
ENDING BALANCE AND RESERVE	264,560	2,148,156	1,387,587	569,413	(212,943)

(1) Interest income projected at 1.00% annually
(2) Estimate 0 new connections
(3) Debt service on State Revolving Fund Loan (Phase I and II of Sewer Plant Expansion)
(4) Proposed funding mechanisim (assume 30 year bond @ 6% interest)

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

PLANNING PURPOSES ONLY
(NOT FOR BUDGET APPROVAL)

	FY 6/30/11	FY 6/30/12	FY 6/30/13	FY 6/30/14	FY 6/30/15
None Proposed	0	0	0	0	0
TOTAL - UNADJUSTED COST	0				
CONTINGENCY FACTOR @ 5%	0				
ADJUSTED TOTAL FOR PROJECTS	0				
Transfer to Supplemental Water Project Fund #500	0	2,000,000	0	0	0
GRAND TOTAL	0				

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

PLANNING PURPOSES ONLY
(NOT FOR BUDGET APPROVAL)

	FY 6/30/11	FY 6/30/12	FY 6/30/13	FY 6/30/13	FY 6/30/13
OPENING BALANCE, JULY 1	1,500,000	1,768,805	52,410	326,404	611,236
SOURCES					
INVESTMENT INCOME (1)	15,000	17,688	524	3,264	6,112
PROPERTY TAXES (2)	494,000	503,880	513,958	524,237	534,721
INTEREST INCOME ON BLACKLAKE SEWER SURCHARGE LOAN	6,230	5,582	4,910	4,216	3,496
TOTAL SOURCES	515,230	527,150	519,392	531,717	544,330
USES					
CAPITAL EXPENDITURES	0	0	0	0	0
CERTIFICATES OF PARTICIPATION DEBT SERVICE (3)	246,425	243,545	245,398	246,885	243,110
TRANSFER TO SUPPLEMENTAL WATER FUND #500	0	2,000,000	0	0	0
TOTAL USES	246,425	2,243,545	245,398	246,885	243,110
NET SOURCES AND USES	268,805	(1,716,395)	273,994	284,832	301,220
ENDING BALANCE AND RESERVE	1,768,805	52,410	326,404	611,236	912,455

(1) Interest income projected at 1.00% annually
(2) Assume 2% growth in Property Tax Revenue
(3) Debt service of Certificates of Participation secured by ad valorem property taxes

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

PLANNING PURPOSES ONLY
(NOT FOR BUDGET APPROVAL)

Supplemental Water Project	FY 6/30/11	FY 6/30/12	FY 6/30/13	FY 6/30/14	FY 6/30/15
Assessment District Formation/Funding	365,000				
Design/Construction Management	500,000	0	0	0	0
Appraisals/Purchase	305,000	0	0	0	0
Lobbying	60,000	0	0	0	0
Construction (1)	9,745,000	6,870,200	0	0	0
General Manager and District Engineer-Wages and Benefits Allocated	70,000	70,000	0	0	0
TOTAL - UNADJUSTED COST	11,045,000				
CONTINGENCY FACTOR @ 5%	552,250				
ADJUSTED TOTAL	11,597,250	6,940,200	0	0	0

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

NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL FUNDING PLAN
SUPPLEMENTAL WATER

PLANNING PURPOSES ONLY
(NOT FOR BUDGET APPROVAL)

	FY 6/30/11	FY 6/30/12	FY 6/30/13	FY 6/30/14	FY 6/30/15
OPENING BALANCE, JULY 1	2,000,000	2,622,750	(291,223)	(291,223)	(291,223)
	0				
CAPACITY CHARGES-SUPPLEMENTAL WATER (1)	0	0	0	0	0
INVESTMENT INCOME (2)	20,000	26,228	0	0	0
TRANSFER FROM FUND #600	0	0	0	0	0
ASSESSMENT DISTRICT - NCSD PORTION OF ISSUANCE(6)	16,615,200	0	0	0	0
NCSD COMMITMENT OF RESERVES-SUPPLEMENTAL WATER CAPACITY CHARGES (6)	(2,000,000)	0	0	0	0
NCSD COMMITMENT OF RESERVES-PROPERTY TAXES & WATER CAPACITY CHARGES (6) ($2M + $2M = $4M)	(4,000,000)	4,000,000	0	0	0
COST OF ISSUANCE (6)	1,584,800	0	0	0	0
ASSESSMENT DISTRICT - ANNUAL COLLECTIONS (6)		2,814,000	2,814,000	2,814,000	2,814,000
TOTAL SOURCES	12,220,000	6,840,228	2,814,000	2,814,000	2,814,000
USES					
CAPITAL EXPENDITURES (3) (6)	11,597,250	6,940,200	0	0	0
DEBT SERVICE - ESTIMATED (4) (6)	0	2,814,000	2,814,000	2,814,000	2,814,000
TOTAL USES	11,597,250	9,754,200	2,814,000	2,814,000	2,814,000
NET SOURCES AND USES	622,750	(2,913,973)	0	0	0
ENDING BALANCE AND RESERVE	2,622,750	(291,223)	(291,223)	(291,223)	(291,223)

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

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

NCSD Estimated Cost of Project	16,615,200
NCSD Reserves	(6,000,000)
	10,615,200
Cost of Issuance	1,584,800
NCSD Portion of Assessment Bond	12,200,000

APPENDIX

NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2010-2011

	July 1, 2010 Beginning Balance	Principal Pay Down	June 30, 2011 Ending Balance
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)	$101,000.00	($10,000.00)	$91,000.00
The District entered into a loan contract for $697,367 on April 30, 1998, with the State Water Resources Control Board for the construction of the Southland Wastewater Treatment Plan Expansion-Phase I. The loan was funded during the year ended June 30, 1999. The loan is zero interest, however, a loan fee of 16.667% was charged. The loan is payable over 20 years. It calls for annual payments of $34,868.35 starting on May 1, 2000. (Fund #710)	$313,815.15	($34,868.35)	$278,946.80
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)	$421,802.50	($42,180.25)	$379,622.25
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)	$3,510,000.00	($90,000.00)	$3,420,000.00
TOTAL DEBT SERVICE	$4,346,617.65	($177,048.60)	$4,169,569.05

NIPOMO COMMUNITY SERVICES DISTRICT
FIVE YEAR CAPITAL IMPROVEMENT PLAN
WATER DIVISION

		FOR PLANNING PURPOSES ONLY				
SUPPLEMENTAL WATER - FUND #500	**FY 10-11**	**FY 11-12**	**FY 12-13**	**FY 13-14**	**FY 14-15**	**Total**
WIP	9,745,000	6,870,200	0	0	0	16,615,200
Desalination	0	0	300,000	500,000	500,000	1,300,000
TOTAL	9,745,000	6,870,200	300,000	500,000	500,000	17,915,200
WATER CAPACITY - FUND #700						
Backbone Improvements						
Water Storage Tank	300,000	1,280,000	0	0	0	1,580,000
Willow Road Extension Improvements						
Misty Glen to Pomeroy to Hetrick	1,000,000	0	0	0	0	1,000,000
Hetrick to Sandydale	300,000	1,050,000	0	0	0	1,350,000
Operational Improvements						
SCADA Upgrades - Water Fund Share	140,000	20,000	20,000	20,000	20,000	220,000
Urban Water Management Plan Update	50,000	0	0	0	0	50,000
Shop Equipment Storage Building	70,000	0	0	0	0	70,000
Standpipe Mixing	150,000	0	0	0	0	150,000
TOTAL	2,010,000	2,350,000	20,000	20,000	20,000	4,420,000
FUNDED REPLACEMENT PROJECTS - FUND #805						
Fire Hydrants	72,600	72,600	72,600	72,600	72,600	363,000
Valves	184,000	184,000	184,000	184,000	184,000	920,000
Air/Vac's	16,500	16,500	16,500	16,500	16,500	82,500
Well Refurbishment	200,000	100,000	100,000	100,000	100,000	600,000
Cathodic Protection	5,000	0	0	0	0	5,000
Well Buildings	30,000	0	0	0	0	30,000
Tank Coating and Repairs	325,000	175,000	300,000	0	0	800,000
TOTAL	833,100	548,100	673,100	373,100	373,100	2,800,500

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

TOWN SEWER CAPACITY - FUND #710

Town Sewer Division	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	Total
		FOR PLANNING PURPOSES ONLY				
Southland WWTF	2,000,000	8,997,000	0	0	0	10,997,000
Bio-Solids Removal	100,000	0	0	0	0	100,000
Collection System - Town Sewer Division						
Frontage Road Trunk Sewer (53%)	1,166,000	0	0	0	0	1,166,000
Prohibition Zone Sewer Extensions	0	0	0	50,000	0	50,000
Operational Improvements - Town Sewer Division						
SCADA Upgrades - Wastewater Fund Share	120,000	20,000	20,000	20,000	20,000	200,000
Reset facilities for County Road Projects	25,000	25,000	25,000	25,000	25,000	125,000
Shop Equipment Storage Building	23,100	0	0	0	0	23,100
TOTAL	3,434,100	9,042,000	45,000	95,000	45,000	12,661,100

FUNDED REPLACEMENT PROJECTS - BL SEWER - FUND #830

		FY 11-12	FY 12-13	FY 13-14	FY 14-15	Total
Blacklake WWTF	0	0	0	0	0	0
Blacklake Golfcourse Trunk Sewer	0	0	0	90,000	0	90,000
Woodgreen Lift Station Access	0	0	0	15,000	0	15,000
Lift Station Rehabilitation	0	0	0	0	0	0
Shop Equipment Storage Building	12,600	0	0	0	0	12,600
SCADA Upgrades - Wastewater Fund Share	40,000	5,000	5,000	5,000	5,000	60,000
TOTAL	**52,600**	**5,000**	**5,000**	**110,000**	**5,000**	**177,600**