

TO: MICHAEL S. LEBRUN,
GENERAL MANAGER

FROM: LISA BOGNUDA,
FINANCE DIRECTOR

DATE: MAY 5, 2014

AGENDA ITEM

2

MAY 7, 2014

DRAFT BUDGET FOR FISCAL YEAR 2014-2015

ITEM

Draft budget for fiscal year 2014-2015

BUDGET BACKGROUND

Attached is the first draft of the fiscal year 2014-2015 budget.

The first draft of the budget is projecting a net operating surplus of \$2,289,888 and an overall net deficit after non-operating revenues and expenditures of (\$23,227). Each Fund has its own impact on the net surplus – whether positive or negative, therefore, each Fund must be looked at individually.

OPERATIONS AND MAINTENANCE FUNDS

Fund #125 – Water (Pages 30 & 31)

This Fund is budgeted to have a net operating surplus of \$589,913 and an overall net surplus after non-operating revenues and expenditures of \$259,513. This includes a transfer of \$566,000 to Funded Replacement and the budgeted purchase of \$92,100 in fixed assets. In 2013, Certificates of Participation (COP) were issued as part of the financing plan to fund the supplemental water project. The COP's were first secured by available ad valorem property taxes and then water revenues. \$250,000 is being transferred to cover the remaining balance due on the current year debt service after property taxes have been used. It is also proposed that \$500,000 be transferred to the Supplemental Water Project. Based on projections, the Water Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #128 – Water Rate Stabilization Fund (Pages 32 & 33)

This Fund is budgeted to have an overall surplus \$1,500. This Fund was established in December 2012 and funded by a transfer in from Fund #125. The purpose is to serve as a buffer to water rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Water Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #130 – Town Sewer (Pages 34 & 35)

This Fund is budgeted to have a net operating surplus of \$436,108 and an overall net surplus after non-operating revenues and expenditures of \$330,658. This includes a transfer of \$395,000 to Funded Replacement and the budgeted purchase of \$103,200 in fixed assets. In June 2012, the District issued Certificate of Participation to fund the Southland WWTF upgrade. The semi-annual principal and interest payments required for debt service repayments are funded from a transfer in from the Sewer Sinking Fund

#880. Once the Sewer Sinking Fund #880 is exhausted, in approximately 2 years, sewer rates and charges will be used for repayment. A Town sewer rate and capacity charge study is included in this budget. The last Town sewer rate increase went into effect on January 1, 2010. Based on projections, the Sewer Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #135 – Town Sewer Rate Stabilization Fund (Pages 36 & 37)

This Fund is budgeted to have an overall surplus \$1,150. This Fund was established in June 2012 as a requirement for issuance of Certificates of Participation and was funded by a transfer in from Fund #130. The purpose is to serve as a buffer to sewer rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Sewer Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #150 – Blacklake Sewer (Pages 38 & 39)

This Fund is budgeted to have a net operating deficit of (\$1,221) and overall net deficit after non-operating revenues and expenditures of (\$11,971). This includes a transfer of \$168,000 to Funded Replacement and the budgeted purchase of \$11,700 in fixed assets. The cash reserves will be used for the fixed asset purchases. The last approved rate increase went into effect on January 1, 2013. A sewer master plan is in progress and the results will be presented to the Board of Directors later in the year. Based on the findings of the master plan, budget amendments may be proposed. Based on projections, the Blacklake Sewer Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #155 – Blacklake Sewer Rate Stabilization Fund (Pages 40 & 41)

This Fund is budgeted to have an overall surplus \$190. This Fund was established in December and funded by a transfer in from Fund #150. The purpose is to serve as a buffer to sewer rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Blacklake Sewer Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #160 – Blacklake Street Lighting (Pages 42 & 43)

This Fund is budgeted to have a net overall surplus of \$1,858. The current assessment of \$44.00 on 57 parcels covers all of the budgeted costs. There is no proposed assessment increase this fiscal year. The maximum allowable assessment of \$52.00 was established in FY 1993-94. Based on projections, the Blacklake Street Lighting will achieve its Cash Reserve Goal by the end of FY 14-15.

Fund #250 – Street Landscape Maintenance District (Pages 44 & 45)

This Fund is budgeted to have a net overall surplus of \$710. The District Engineer will be preparing the annual Engineer's Report in May and this budget may be adjusted. Based on projections, the Street Landscape Maintenance District will achieve its Cash Reserve Goal by the end of FY 14-15.

Fund #300 – Solid Waste (pages 46 & 47)

This Fund is budgeted to have a net overall surplus of \$70,450. The Board of Directors recently appointed a Solid Waste Committee to determine uses of the funds. Staff has included a place-holder of \$50,000 for a Solid Waste Program. Based upon Committee recommendations and Board approval, this budget may be amended. Based on projections, the Solid Waste Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #400 – Drainage (Pages 48 & 49)

This Fund is budgeted to have a net overall surplus of \$12,740. The current ad valorem tax covers all of the budgeted costs. Based on projections, the Drainage Fund will achieve its Cash Reserve Goal in two years.

Fund #805 – Funded Replacement Water (Pages 50 & 51)

This Fund is budgeted to have a surplus of \$17,679. The revenue is a transfer in of \$566,000 from Fund #125 – Water and interest income. The expenditures include replacement projects for the water system that can be found on page 59 of the draft budget.

Pursuant to the Cash Reserve Policy, the Cash Reserve Goal for this fund is based on the 2007 Replacement Study, and is currently \$18,820,000. The 2007 Replacement Study also determined that water rates would have had to been increased between \$90 and \$125 per customer on a bi-monthly basis, beginning in 2007, in order to achieve this level of reserves. The Board did not take action on the 2007 report recommendations.

Fund #810 – Funded Replacement Town Sewer (Pages 52 & 53)

This Fund is budgeted to have a net deficit of (\$88,300). The revenue is a transfer in of \$395,000 from Fund #130 – Town Sewer and interest income. The expenditures include replacement projects for the sewer system that can be found on page 59 of the draft budget.

Pursuant to the Cash Reserve Policy, the Cash Reserve Goal is based on 2007 Replacement Study, which is currently \$3,500,000. The 2007 Replacement Study also determined that sewer rates would have had to been increased between \$8 and \$12 per customer on a bi-monthly basis, beginning in 2007, in order to achieve this level of reserves. The Board did not take action on the 2007 report recommendations.

Fund #830 – Funded Replacement Blacklake Sewer (Pages 54 & 55)

This Fund is budgeted to have a deficit of (\$110,500). The revenue is a transfer in of \$168,000 from Fund #150 and interest income. The expenditures include replacement projects for the sewer system that can be found on page 59 of the draft budget.

Pursuant to the Cash Reserve Policy, the Cash Reserve Goal is based on 2007 Replacement Study, which is currently \$1,020,000. The 2007 Replacement Study also determined that sewer rates would have had to been increased between \$44 and \$50 per customer on a bi-monthly basis, beginning in 2007, in order to achieve this level of reserves. The Board did not take action on the 2007 report recommendations.

Fund #880 – Town Sewer Sinking Fund (Pages 56 & 57)

This Fund is budgeted to have a deficit of (\$508,904) which includes a transfer to Town Sewer Fund #130 for payment of semi-annual principal and interest debt service on the 2012 Certificate of Participations. It is anticipated that this fund will be exhausted in approximately 2 years and will have served the purpose for which it was established-Southland WWTF upgrade.

NON-OPERATING BUDGETS

Fund #700 – Town Water Capacity (Page 67)

This Fund includes budgeted capital improvement projects of \$350,000. This fund has adequate reserves to cover the expenditures.

Fund #710 – Town Sewer Capacity (Page 68)

This Fund includes does not include any budgeted capital expenditures. This fund will be used to fund future expansion of the Southland WWTF, as needed.

Fund #600 – Property Taxes (Page 69)

This Fund does not include any budgeted capital improvement projects. In 2013, the District refinanced \$2.8 million dollars in Revenue Bonds and secured them with a portion of the ad valorem taxes. The District pledged all of its current ad valorem tax to pay the debt service.

Fund #500 – Supplemental Water Fund (Page 70)

This Fund includes budgeted expenditures for the completion of Phase 1 of the Supplemental Water Project of \$11,000,000. Phase 1 is fully funded and it is estimated to be complete May 2015. Construction of Phase 2A is proposed; however, the funding will need to be determined and approved.

RECOMMENDATION

It is recommended the Finance and Audit Committee provide direction to Staff.

NIPOMO COMMUNITY SERVICES DISTRICT

OPERATING AND NON-OPERATING BUDGETS

FISCAL YEAR
2014-2015



MISSION STATEMENT

To provide our customers with reliable, quality,
and cost-effective services now and in the future.

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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:

Craig Armstrong	President
James Harrison	Vice President
Larry Vierheilig	Director
Dan Gaddis	Director
Bob Blair	Director

The District has seventeen full-time and two half-time staff positions budgeted in 2014-2015. The positions budgeted include 1-General Manager; 1-Assistant General Manager/Finance Director; 1-Director of Engineering and Operations; 1-Assistant Engineer; 1-Secretary; 1-Billing Clerk; 1-Water Supervisor; 1-Wastewater Supervisor; 3-Utility Operators, 4- Utility Workers; 2-Water Maintenance/Customer Service workers; 1-Information Assistant (half-time) and 1-Utility Office Assistant (half-time). At the end of Fiscal Year 2013-2014, four positions are unfilled. Those positions include 1-Wastewater Supervisor; 2-Utility Operator and 1-Water Maintenance/Customer Service Worker. The District envisions staffing all of those vacant positions in the coming fiscal year. The District is represented by the law firm of Shipsey and Seitz.

The District Office is open to the public from 8:00 a.m. to 4:30 p.m. Monday through Friday except holidays. In addition, the District has a 24-hour telephone number, (805) 929-1133. This number is answered by an answering service during non-business hours and service related emergency calls are forwarded to standby personnel. Facsimile transmissions may be made to (805) 929-1932, web site is ncsd.ca.gov and email is info@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
#125	Water
#128	Water Rate Stabilization
#130	Sewer Fund-Town Division
#135	Sewer Rate Stabilization Fund-Town Division
#150	Sewer Fund-Blacklake Division
#155	Sewer Rate Stabilization Fund-Blacklake Division
#200	Blacklake Street Lighting
#250	Street Landscape Maintenance District
#300	Solid Waste
#400	Drainage
#805	Funded Replacement-Water
#810	Funded Replacement-Town Sewer
#830	Funded Replacement-Blacklake Sewer
#880	Town Sewer Sinking

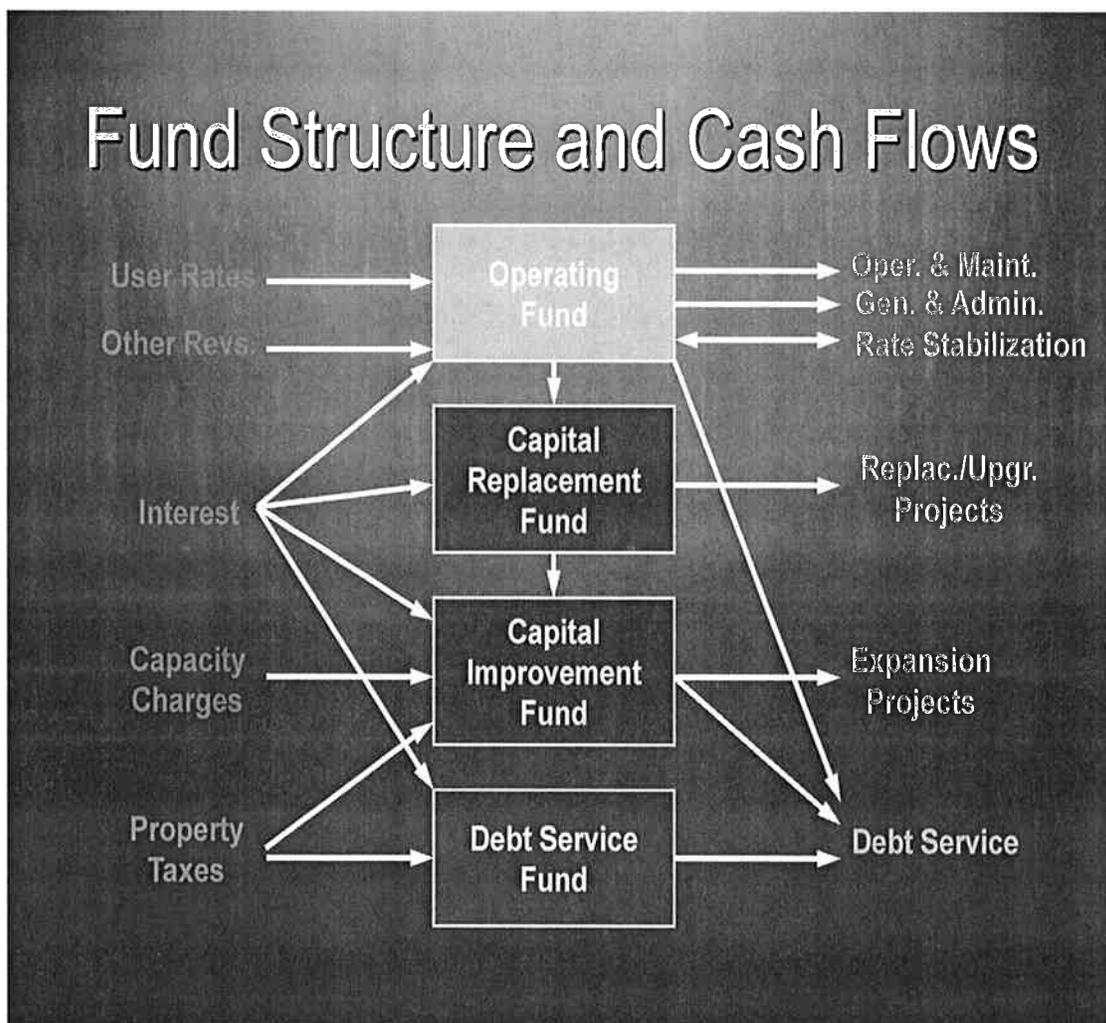
The Funds in the Non-Operating Budget are as follows:

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

The Administration Fund accounts for all of the assets and resources used for the general administration of the District. The remaining operating funds are "enterprise funds". The purpose of enterprise funds is to account for operations in a manner similar to private business enterprises. The policy defined by the elected Board of Directors is that the costs of providing service (expenses, including depreciation of providing goods and services) be financed or recovered primarily through user charges.

2. FUND AND RESERVE STRUCTURES AND CASH FLOWS

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



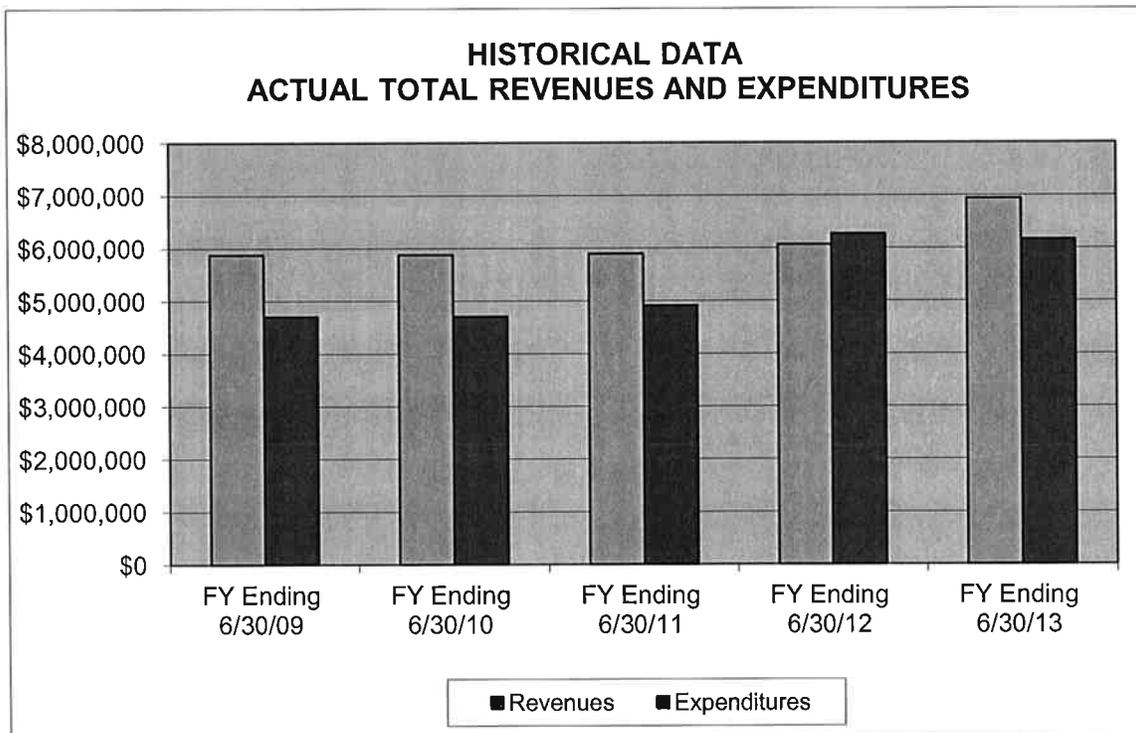
**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2014-2015**

3. FINANCIAL OVERVIEW

PROPOSED 2014-2015 BUDGET COMPARED TO ADOPTED 2012-2013 BUDGET

- Total budgeted Revenues for fiscal year 2014-2015 is \$8,438,317. This is an increase of 9.1% above the budgeted Revenues for fiscal year 2013-2014. A graph depicting the revenues can be found on page 19.
- Total budgeted Expenditures for fiscal year 2014-2015 is \$8,461,544. This is a increase of 5.5% above the budgeted Expenditures for fiscal year 2013-2014 (excluding Fixed Assets and Funded Replacement Projects). A graph depicting the expenditures can be found on page 20.

ACTUAL TOTAL REVENUES AND EXPENDITURES



NET POSITION

- As of June 30, 2013, the District's net position exceeded \$57 million dollars.

Total Assets	\$82,650,900
Total Liabilities	\$24,770,222
Total Net Position	\$57,880,678

AUDIT

An audit of the District's financial statements is conducted annually by an independent Certified Public Accountant. A copy of the most recent audit report may be found at the District's web site ncsd.ca.gov.

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2014-2015**

4. THE NON-OPERATING BUDGET - CAPITAL IMPROVEMENT PROJECTS

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

The magnitude of investment required for proper management of a utility system requires 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 and its customers. The Capital Financing Plan of the District will be funded with capacity charges paid for by new development, interest earned, property taxes, Certificates of Participation and Assessment Districts. A summary of the proposed Capital Improvement Projects may be found on page 65 and a description of each project may be found on page 66.

5. ACTIVE WATER SERVICES AS OF DECEMBER 31, 2013

Customer Class	Metered Connections
Single Family Residential	3,580
Multi-Family Residential	500
Commercial	97
Landscape Irrigation	90
Agriculture	1
TOTAL	4,268

6. TOWN SEWER ACCOUNTS/CONNECTIONS AS OF DECEMBER 31, 2013

Customer Class	Number of Accounts	Number of Connections (Dwelling Unit Equivalent)
Single Family Residential	2,559	2,561
Multi-Family Residential	375	766
Commercial	80	80
TOTAL	3,014	3,407

7. BLACKLAKE SEWER ACCOUNTS/CONNECTIONS AS OF DECEMBER 31, 2013

Customer Class	Number of Accounts	Number of Connections (Dwelling Unit Equivalent)
Single Family Residential	487	487
Multi-Family Residential	68	68
Commercial	1	1
TOTAL	557	557

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2014-2015**

OPERATING EXPENDITURES CATEGORIES

OPERATIONS AND MAINTENANCE

TITLE	DESCRIPTION
Wages	Provides wages for 13 full-time and 1 half-time employee (Four 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 and State Unemployment Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Workers Compensation Insurance	Provides for Workman's Compensation Insurance for the maintenance personnel
Electricity	Provides for electricity for offices, well sites, sewer plants and lift stations
Chemicals	Provides for chlorine and other chemicals 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 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 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	Provides for the purchase of meters for new installation and replacement program
Safety Program	Provides for training employees to ensure their health, safety and well-being
Uniforms	Provides for uniforms to operations personnel
Landscape Maintenance and Water	Provides for landscape maintenance service and water consumption for Tract 2409-Street Landscape Maint District #1
Solid Waste Program	Provides for Board approved solid waste program
Water Conservation Program	Provides for Board approved water conservation program
Operating Transfers Out – Funded Replacement	Provides for the funding of major refurbishment or replacement of aging water and sewer facilities

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2014-2015**

OPERATING EXPENDITURES CATEGORIES

GENERAL AND ADMINISTRATIVE

TITLE	DESCRIPTION
Wages	Provides wages for 4 full-time and 1 half-time employee
Payroll Taxes	Provides for the employer's portion of payroll taxes including Medicare, State Unemployment Tax and Training Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Other Post Employment Benefits (OPEB)	Provides for funding of medical benefits for retirees and future retirees of the District
Workers Compensation Insurance	Provides for Workman's Compensation Insurance for office staff and board members
Audit	Provides for annual audit based upon contract price
Bank Charges and Credit Card Fees	Provides for monthly bank charges and credit cards fees
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
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

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2014-2015**

OPERATING EXPENDITURES CATEGORIES

GENERAL AND ADMINISTRATIVE

TITLE	DESCRIPTION
Public Notices	Provides for the publication of all legally required notices
Repairs and Maintenance	Provides for the repair and maintenance of office equipment and buildings
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 to proportionately share in the general and administrative costs of the District

NON-OPERATING REVENUES AND EXPENDITURES CATEGORIES

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

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

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

WATER DIVISION

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

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

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

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

Single-Family

4-Block Structure

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

Multi-Family

4-Block Structure (per dwelling unit)

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

^[1] Does not include fixed charges.

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

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

RESOLUTION 2011-1235 (Adopted October 12, 2011)

Note: Rates subject to change

**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

**BI-MONTHLY SEWER SERVICE CHARGES
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 COMMUNITY SERVICES DISTRICT

WATER CAPACITY CHARGES

METER SIZE	Effective date July 1, 2010	Effective date July 1, 2011	Effective date July 1, 2012	Effective date July 1, 2013
1 Inch or less*	\$3,192	\$3,293	\$3,385	\$3,468
Supplemental Water *	\$14,160	\$14,605	\$15,015	\$15,381
1 ½ Inch*	\$9,577	\$9,877	\$10,155	\$10,402
Supplemental Water *	\$42,479	\$43,814	\$45,045	\$46,141
2 Inch*	\$15,321	\$15,802	\$16,247	\$16,642
Supplemental Water *	\$67,966	\$70,101	\$72,072	\$73,825
3 Inch*	\$28,728	\$29,630	\$30,463	\$31,204
Supplemental Water *	\$127,436	\$131,4406	\$135,135	\$138,422
4 Inch*	\$47,879	\$49,384	\$50,772	\$52,007
Supplemental Water *	\$212,393	\$219,067	\$225,225	\$230,704
6 Inch*	\$95,758	\$98,767	\$101,544	\$104,014
Supplemental Water *	\$424,787	\$424,787	\$450,450	\$461,408

***Annual Adjustment.** Commencing July 1, 2009, and each fiscal year thereafter, the capacity charge shall be increased to reflect the increase in the costs of the construction of District facilities. The determination of whether there has been an increase in costs and the amount of the increase in costs shall be determined by the percentage increase in the 20-Cities Construction Cost Index published by the Engineering News Record using the July, 2008, value of eight thousand two hundred ninety-three (8,293) as the basis and the Index value for May of each year to calculate the increase.

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

RESOLUTION 2008-1102 (Adopted September 10, 2008)

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

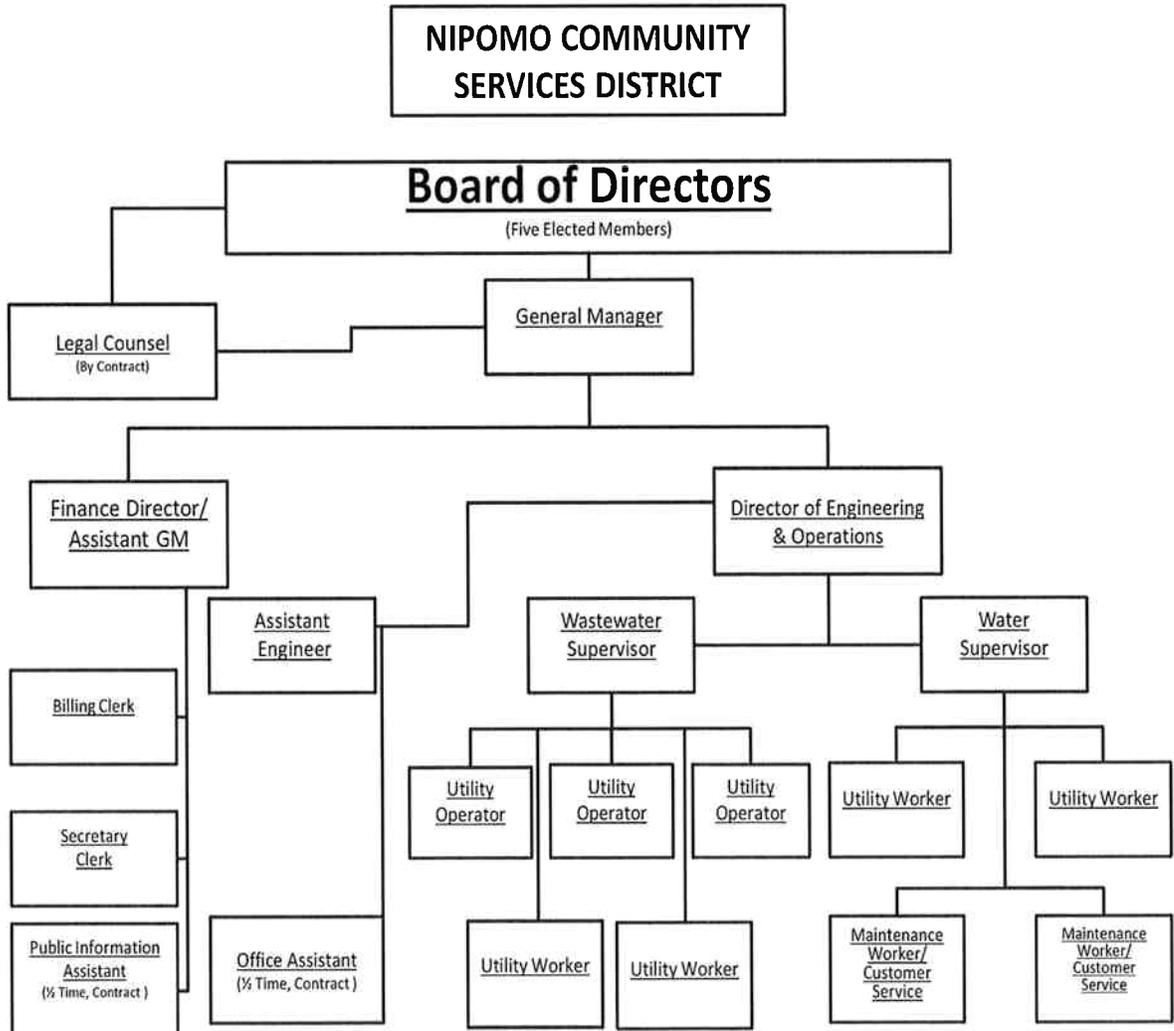
METER SIZE	Effective date July 1, 2010	Effective date July 1, 2011	Effective date July 1, 2012	Effective date July 1, 2013
1 Inch or less*	\$7,625	\$7,864	\$8,085	\$8,282
1 ½ Inch*	\$22,874	\$23,593	\$24,256	\$24,846
2 Inch*	\$36,598	\$37,749	\$38,810	\$39,755
3 Inch*	\$68,621	\$70,779	\$72,769	\$74,539
4 Inch*	\$114,368	\$117,965	\$121,281	\$124,232
6 Inch*	\$228,736	\$235,931	\$242,562	\$248,463

***Annual Adjustment.** Commencing July 1, 2009, and each fiscal year thereafter, the capacity charge shall be increased to reflect the increase in the costs of the construction of District facilities. The determination of whether there has been an increase in costs and the amount of the increase in costs shall be determined by the percentage increase in the 20-Cities Construction Cost Index published by the Engineering News Record using the July, 2007, value of seven thousand nine hundred fifty-nine (7,959) as the basis and the Index value for May of each year to calculate the increase.

RESOLUTION 2008-1063 (Adopted January 23, 2008)

Note: Rates subject to change

NIPOMO COMMUNITY SERVICES DISTRICT
 ORGANIZATIONAL STRUCTURE
 2014-2015



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2014-2015

ADMINISTRATION	Totals for FY 13-14	Proposed Additions for FY 14-15	Proposed Totals for FY 14-15
General Manager	1	0	1
Assist General Manager/Finance Director	1	0	1
Billing Clerk	1	0	1
Secretary/Clerk	1	0	1
Information Assistant	<u>0.5</u>	<u>0</u>	<u>0.5</u>
ADMINISTRATION SUBTOTAL	<u>4.5</u>	<u>0</u>	<u>4.5</u>

OPERATIONS	Totals for FY 13-14	Proposed Additions for FY 14-15	Proposed Totals for FY 14-15
Director of Engineering and Operations	1	0	1
Assistant Engineer	1	0	1
Water Supervisor	1	0	1
Wastewater Supervisor	1	0	1
Utility Operator	3	0	3
Utility Worker	4	0	4
Water Maintenance/Customer Service Worker	2	0	2
Utility Office Assistant	<u>0.5</u>	<u>0</u>	<u>0.5</u>
OPERATIONS SUBTOTAL	<u>13.5</u>	<u>0</u>	<u>13.5</u>

TOTAL	<u>18.0</u>	<u>0</u>	<u>18.0</u>
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NIPOMO COMMUNITY SERVICES DISTRICT

MONTHLY SALARY RANGE

NO	Monthly Salary Range					Longevity Pay		NO	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%		Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
1	\$2,537	\$2,664	\$2,797	\$2,937	\$3,084	\$3,161	\$3,238	33	\$5,538	\$5,815	\$6,106	\$6,411	\$6,732	\$6,900	\$7,069
2	\$2,601	\$2,731	\$2,867	\$3,011	\$3,161	\$3,240	\$3,319	34	\$5,677	\$5,961	\$6,259	\$6,572	\$6,900	\$7,073	\$7,245
3	\$2,664	\$2,797	\$2,937	\$3,084	\$3,238	\$3,319	\$3,400	35	\$5,815	\$6,106	\$6,411	\$6,732	\$7,069	\$7,245	\$7,422
4	\$2,731	\$2,867	\$3,011	\$3,161	\$3,319	\$3,402	\$3,485	36	\$5,961	\$6,259	\$6,572	\$6,900	\$7,245	\$7,426	\$7,608
5	\$2,797	\$2,937	\$3,084	\$3,238	\$3,400	\$3,485	\$3,570	37	\$6,106	\$6,411	\$6,732	\$7,069	\$7,422	\$7,608	\$7,793
6	\$2,867	\$3,011	\$3,161	\$3,319	\$3,485	\$3,572	\$3,659	38	\$6,259	\$6,572	\$6,900	\$7,245	\$7,608	\$7,798	\$7,988
7	\$2,937	\$3,084	\$3,238	\$3,400	\$3,570	\$3,659	\$3,749	39	\$6,411	\$6,732	\$7,069	\$7,422	\$7,793	\$7,988	\$8,183
8	\$3,011	\$3,161	\$3,319	\$3,485	\$3,659	\$3,751	\$3,842	40	\$6,572	\$6,900	\$7,245	\$7,608	\$7,988	\$8,188	\$8,387
9	\$3,084	\$3,238	\$3,400	\$3,570	\$3,749	\$3,842	\$3,936	41	\$6,732	\$7,069	\$7,422	\$7,793	\$8,183	\$8,387	\$8,592
10	\$3,161	\$3,319	\$3,485	\$3,659	\$3,842	\$3,938	\$4,034	42	\$6,900	\$7,245	\$7,608	\$7,988	\$8,387	\$8,597	\$8,807
11	\$3,238	\$3,400	\$3,570	\$3,749	\$3,936	\$4,034	\$4,133	43	\$7,069	\$7,422	\$7,793	\$8,183	\$8,592	\$8,807	\$9,022
12	\$3,319	\$3,485	\$3,659	\$3,842	\$4,034	\$4,135	\$4,236	44	\$7,245	\$7,608	\$7,988	\$8,387	\$8,807	\$9,027	\$9,247
13	\$3,400	\$3,570	\$3,749	\$3,936	\$4,133	\$4,236	\$4,340	45	\$7,422	\$7,793	\$8,183	\$8,592	\$9,022	\$9,247	\$9,473
14	\$3,485	\$3,659	\$3,842	\$4,034	\$4,236	\$4,342	\$4,448	46	\$7,608	\$7,988	\$8,387	\$8,807	\$9,247	\$9,478	\$9,709
15	\$3,570	\$3,749	\$3,936	\$4,133	\$4,340	\$4,448	\$4,556	47	\$7,793	\$8,183	\$8,592	\$9,022	\$9,473	\$9,709	\$9,946
16	\$3,659	\$3,842	\$4,034	\$4,236	\$4,448	\$4,559	\$4,670	48	\$7,988	\$8,387	\$8,807	\$9,247	\$9,709	\$9,952	\$10,195
17	\$3,749	\$3,936	\$4,133	\$4,340	\$4,556	\$4,670	\$4,784	49	\$8,183	\$8,592	\$9,022	\$9,473	\$9,946	\$10,195	\$10,444
18	\$3,842	\$4,034	\$4,236	\$4,448	\$4,670	\$4,787	\$4,904	50	\$8,387	\$8,807	\$9,247	\$9,709	\$10,195	\$10,450	\$10,705
19	\$3,936	\$4,133	\$4,340	\$4,556	\$4,784	\$4,904	\$5,024	51	\$8,592	\$9,022	\$9,473	\$9,946	\$10,444	\$10,705	\$10,966
20	\$4,034	\$4,236	\$4,448	\$4,670	\$4,904	\$5,027	\$5,149	52	\$8,807	\$9,247	\$9,709	\$10,195	\$10,705	\$10,972	\$11,240
21	\$4,133	\$4,340	\$4,556	\$4,784	\$5,024	\$5,149	\$5,275	53	\$9,022	\$9,473	\$9,946	\$10,444	\$10,966	\$11,240	\$11,514
22	\$4,236	\$4,448	\$4,670	\$4,904	\$5,149	\$5,278	\$5,407	54	\$9,247	\$9,709	\$10,195	\$10,705	\$11,240	\$11,521	\$11,802
23	\$4,340	\$4,556	\$4,784	\$5,024	\$5,275	\$5,407	\$5,538	55	\$9,473	\$9,946	\$10,444	\$10,966	\$11,514	\$11,802	\$12,090
24	\$4,448	\$4,670	\$4,904	\$5,149	\$5,407	\$5,542	\$5,677	56	\$9,709	\$10,195	\$10,705	\$11,240	\$11,802	\$12,097	\$12,392
25	\$4,556	\$4,784	\$5,024	\$5,275	\$5,538	\$5,677	\$5,815	57	\$9,952	\$10,450	\$10,972	\$11,521	\$12,097	\$12,399	\$12,709
26	\$4,670	\$4,904	\$5,149	\$5,407	\$5,677	\$5,819	\$5,961	58	\$10,201	\$10,711	\$11,247	\$11,809	\$12,399	\$12,709	\$13,027
27	\$4,784	\$5,024	\$5,275	\$5,538	\$5,815	\$5,961	\$6,106	59	\$10,456	\$10,979	\$11,528	\$12,104	\$12,709	\$13,027	\$13,353
28	\$4,904	\$5,149	\$5,407	\$5,677	\$5,961	\$6,110	\$6,259	60	\$10,717	\$11,253	\$11,816	\$12,407	\$13,027	\$13,353	\$13,687
29	\$5,024	\$5,275	\$5,538	\$5,815	\$6,106	\$6,259	\$6,411	INCLUDES COLA ADJUSTMENT OF 1.625% EFFECTIVE 7/1/14							
30	\$5,149	\$5,407	\$5,677	\$5,961	\$6,259	\$6,415	\$6,572								
31	\$5,275	\$5,538	\$5,815	\$6,106	\$6,411	\$6,572	\$6,732								
32	\$5,407	\$5,677	\$5,961	\$6,259	\$6,572	\$6,736	\$6,900								
33	\$5,538	\$5,815	\$6,106	\$6,411	\$6,732	\$6,900	\$7,069								
34	\$5,677	\$5,961	\$6,259	\$6,572	\$6,900	\$7,073	\$7,245								
35	\$5,815	\$6,106	\$6,411	\$6,732	\$7,069	\$7,245	\$7,422								
36	\$5,961	\$6,259	\$6,572	\$6,900	\$7,245	\$7,426	\$7,608								
37	\$6,106	\$6,411	\$6,732	\$7,069	\$7,422	\$7,608	\$7,793								
38	\$6,259	\$6,572	\$6,900	\$7,245	\$7,608	\$7,798	\$7,988								
39	\$6,411	\$6,732	\$7,069	\$7,422	\$7,793	\$7,988	\$8,183								
40	\$6,572	\$6,900	\$7,245	\$7,608	\$7,988	\$8,188	\$8,387								
41	\$6,732	\$7,069	\$7,422	\$7,793	\$8,183	\$8,387	\$8,592								
42	\$6,900	\$7,245	\$7,608	\$7,988	\$8,387	\$8,597	\$8,807								
43	\$7,069	\$7,422	\$7,793	\$8,183	\$8,592	\$8,807	\$9,022								
44	\$7,245	\$7,608	\$7,988	\$8,387	\$8,807	\$9,027	\$9,247								
45	\$7,422	\$7,793	\$8,183	\$8,592	\$9,022	\$9,247	\$9,473								
46	\$7,608	\$7,988	\$8,387	\$8,807	\$9,247	\$9,478	\$9,709								
47	\$7,793	\$8,183	\$8,592	\$9,022	\$9,473	\$9,709	\$9,946								
48	\$7,988	\$8,387	\$8,807	\$9,247	\$9,709	\$9,952	\$10,195								
49	\$8,183	\$8,592	\$9,022	\$9,473	\$9,946	\$10,195	\$10,444								
50	\$8,387	\$8,807	\$9,247	\$9,709	\$10,195	\$10,450	\$10,705								
51	\$8,592	\$9,022	\$9,473	\$9,946	\$10,444	\$10,705	\$10,966								
52	\$8,807	\$9,247	\$9,709	\$10,195	\$10,705	\$10,972	\$11,240								
53	\$9,022	\$9,473	\$9,946	\$10,444	\$10,966	\$11,240	\$11,514								
54	\$9,247	\$9,709	\$10,195	\$10,705	\$11,240	\$11,521	\$11,802								
55	\$9,473	\$9,946	\$10,444	\$10,966	\$11,514	\$11,802	\$12,090								
56	\$9,709	\$10,195	\$10,705	\$11,240	\$11,802	\$12,097	\$12,392								
57	\$9,952	\$10,450	\$10,972	\$11,521	\$12,097	\$12,399	\$12,709								
58	\$10,201	\$10,711	\$11,247	\$11,809	\$12,399	\$12,709	\$13,027								
59	\$10,456	\$10,979	\$11,528	\$12,104	\$12,709	\$13,027	\$13,353								
60	\$10,717	\$11,253	\$11,816	\$12,407	\$13,027	\$13,353	\$13,687								

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2014-2015

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE (April 2014)
1	FORD F150 PICK UP (1)	2004	7/8/04	2004	
2	FORD F250 DIESEL 4x4	2007	8/25/06	2007	
3	FORD F150	2008	1/28/08	2008	
4	FORD F150 4x4	2009	12/29/08	2009	
5	FORD F150	2009	1/6/09	2009	
6	FORD RANGER	2010	11/7/09	2010	
7	FORD F250 DIESEL 4X4	2010	1/15/10	2010	
8	FORD F150	2013	1/23/13	2013	
9	FORD F150	2013	9/26/13	2014	

	ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE (April 2014)
10	FORD ESCAPE	2007	12/1/06	2007	

	OTHER OPERATIONS EQUIPMENT	DATE PURCHASED	MILEAGE/ HOURS (April 2014)
11	FORD DUMP TRUCK	6/25/06	
12	JOHN DEERE LOADER/BACKHOE JD110	1/2/08	
13	JOHN DEERE BACKHOE JD310	9/3/09	
14	VAC CON	2/10/10	
15	FORD F550 SERVICE TRUCK	04/16/13	
16	JOHN DEERE GATOR CART	4/18/14	

(1) Surplus FY 14-15

RESOLUTION 2014-BUDGET

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2014-2015 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 2014-2015; 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 2014-2015, 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, "2014-2015 Budget, Nipomo Community Services District," is hereby approved and adopted.

2. The budget be administered in accordance with generally accepted accounting principles 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 ___th day of June 2014.

CRAIG ARMSTRONG
President of the Board

ATTEST:

APPROVED AS TO FORM:

MICHAEL S. LEBRUN
Secretary to the Board

MICHAEL W SEITZ
District Legal Counsel

RESOLUTION NO. 2014-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2014-2015 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 0.9977% and the percent change in the population of the unincorporated area of San Luis Obispo County is 0.51% (Population converted to a ratio is computed as follows: $\{0.51+100\} \div 100 = 1.0051$).

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

1. That the ratio of change is and is determined as follows:
 $1.0051 \times 0.9977 = 1.0028$
2. That the 2014-2015 appropriation limit is and is determined as follows:

2014 Limitation		\$5,128,206
2014 Ratio of Change	X	<u>1.0028</u>
2014 Appropriations Limitation		\$5,142,565
Appropriations Limitation Subject to Limitation		<u>(\$281,917)</u>
2014-2015 Appropriations Under Limit		<u>\$4,860,648</u>

3. No further adjustment to the 2014-2015 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 2014-2015.

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 ___th day of June 2014.

CRAIG ARMSTRONG
President of the Board

ATTEST:

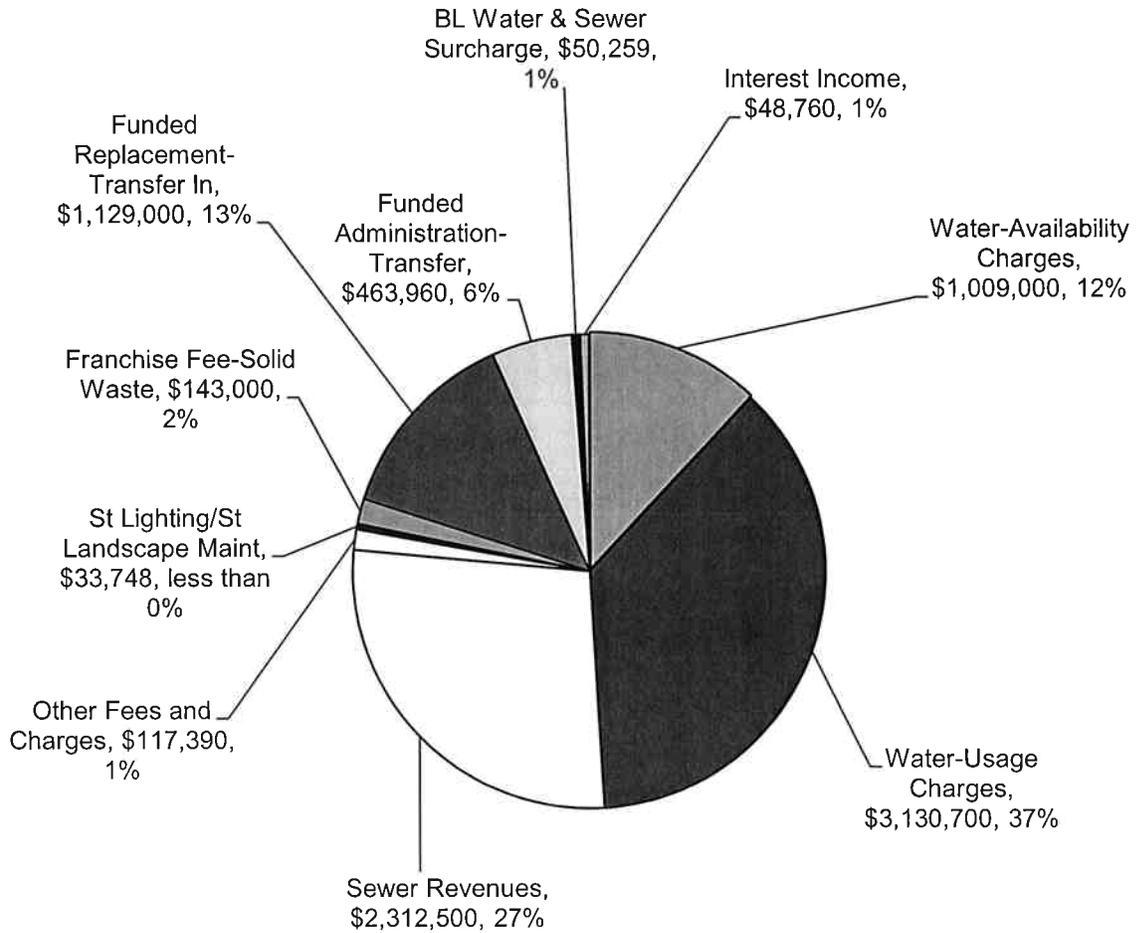
APPROVED AS TO FORM:

MICHAEL S. LEBRUN
Secretary to the Board

MICHAEL W. SEITZ
District Legal Counsel

OPERATING BUDGET

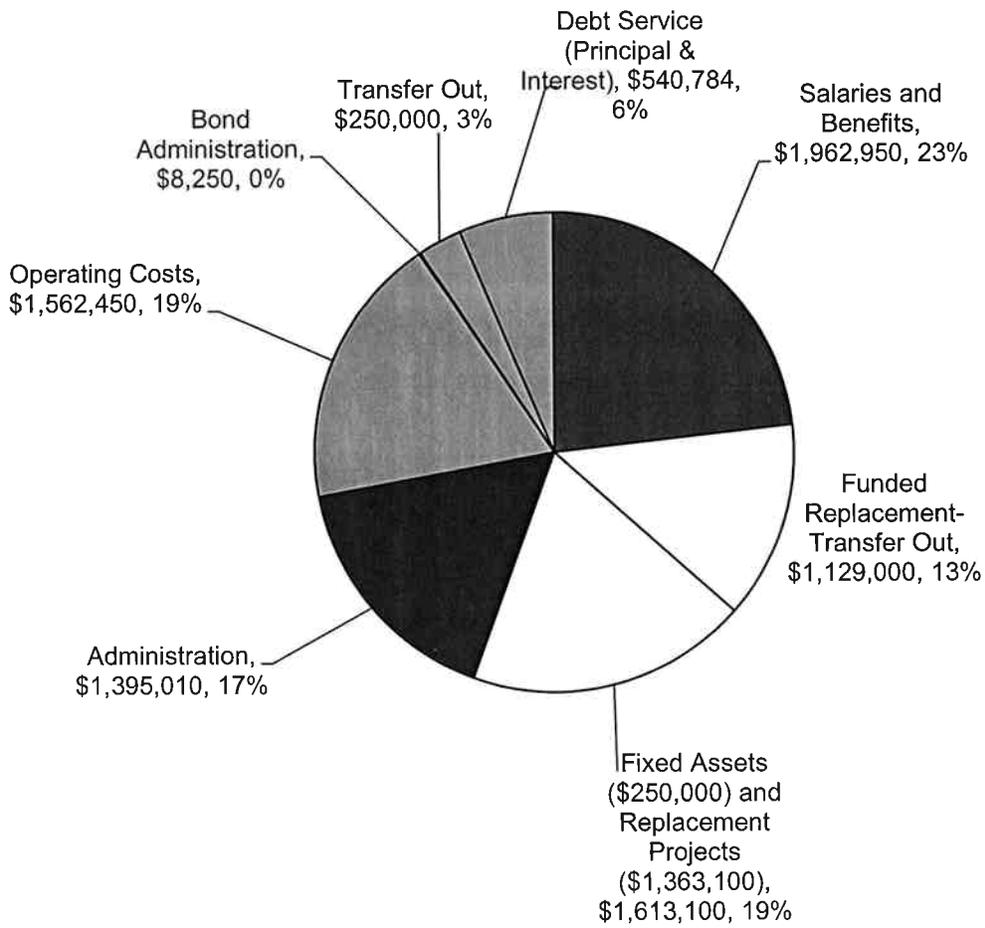
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2014-2015**



TOTAL REVENUES

\$8,438,317

**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED EXPENDITURES OF ALL FUNDS
2014-2015**

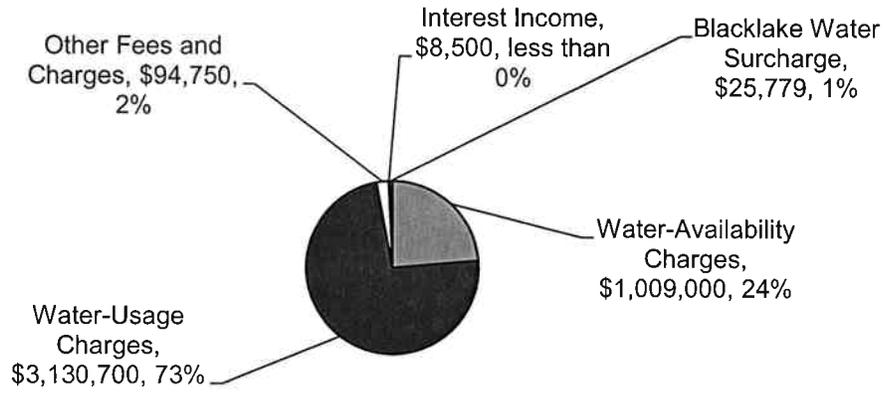


TOTAL EXPENDITURES

\$8,461,544

DETAIL FOUND ON PAGES 26-27

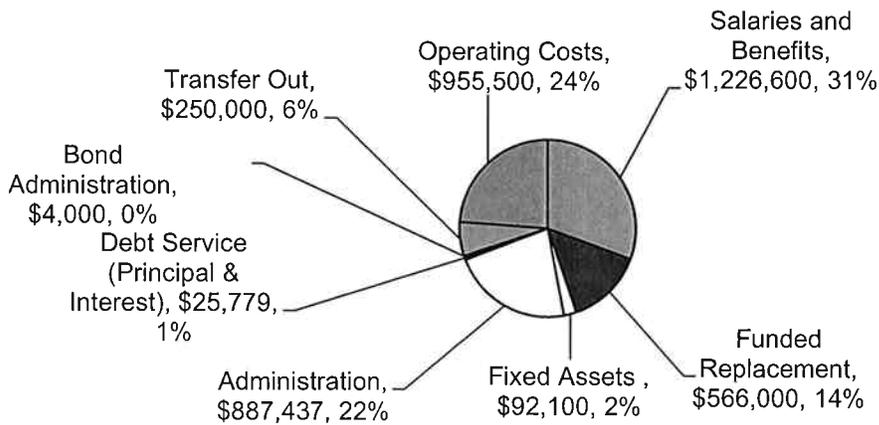
**NIPOMO COMMUNITY SERVICES DISTRICT
WATER FUND #125
REVENUES**



TOTAL REVENUE

\$4,266,929

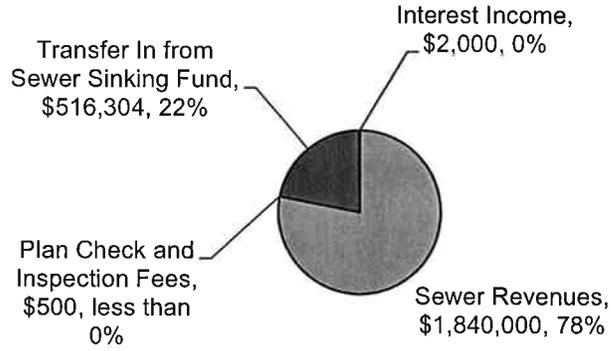
**NIPOMO COMMUNITY SERVICES DISTRICT
WATER FUND #125
EXPENDITURES**



TOTAL EXPENDITURES

\$4,007,416

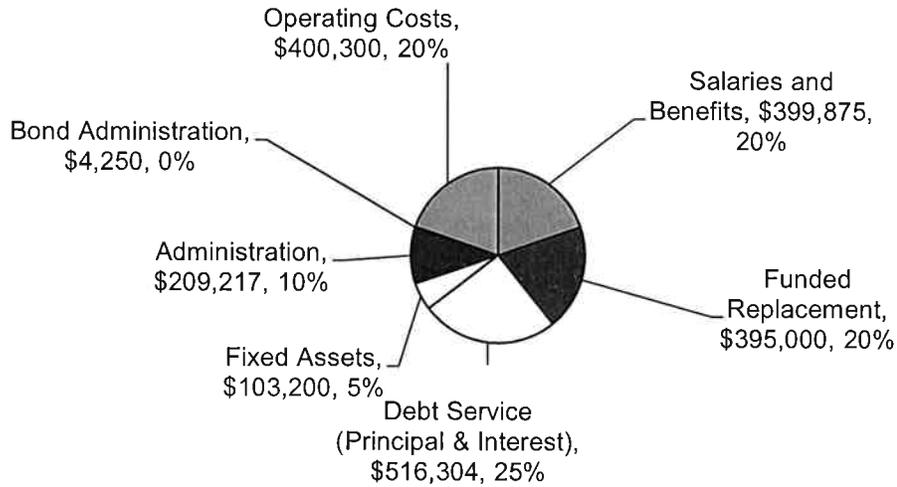
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
REVENUES**



TOTAL REVENUE

\$2,358,804

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

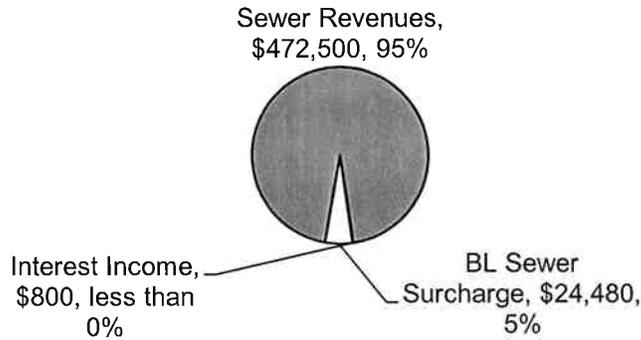


TOTAL EXPENDITURES

\$2,028,146

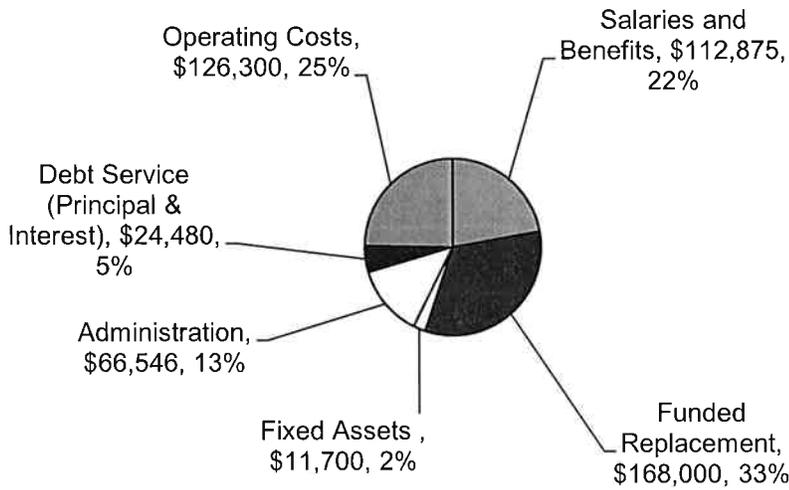
DETAIL FOUND ON PAGES 34-35

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



TOTAL REVENUE \$497,930

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



TOTAL EXPENDITURES \$509,901

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2014-2015**

	#110 ADMIN BUDGET	#125 WATER BUDGET	#128 WATER RATE STABILIZATION BUDGET	#130 TOWN SEWER RATE STABILIZATION BUDGET	#135 TOWN SEWER RATE STABILIZATION BUDGET	#150 BLACKLAKE SEWER BUDGET	#155 BLACKLAKE SEWER RATE STABILIZATION BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE DRAINAGE BUDGET	#400 REP-SEWER BUDGET	#405 REP-WATER BUDGET	#460 REP-BLSEWER BUDGET	#480 TOWN SEWER BUDGET	TOTAL
OPERATING REVENUES															
Water - Availability Charges	0	1,009,000	0	0	0	0	0	0	0	0	0	0	0	0	1,009,000
Water - Usage Charges	0	3,130,700	0	0	0	0	0	0	0	0	0	0	0	0	3,130,700
Sewer Revenues	0	0	0	1,840,000	0	472,500	0	0	0	0	0	0	0	0	2,312,500
Fees and Penalties	0	43,000	0	0	0	0	0	0	0	0	0	0	0	0	43,000
Meter and Connection Fees	0	13,750	0	0	0	0	0	0	0	0	0	0	0	0	13,750
Plan Check and Inspection Fees	0	0	0	500	0	0	0	0	0	0	0	0	0	0	500
Miscellaneous Income	8,000	38,000	0	0	0	0	0	0	0	14,140	0	0	0	0	60,140
Street Lighting/Landscape Maint Charges	0	0	0	0	0	0	0	24,508	9,240	0	0	0	0	0	33,748
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	0	0	143,000	0	0	0	0	143,000
Oper Transfers In-Funded Admin	463,960	0	0	0	0	0	0	0	0	0	0	0	0	0	463,960
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	0	0	566,000	0	0	566,000
	471,960	4,234,450	0	1,840,500	0	472,500	0	24,508	9,240	143,000	14,140	566,000	168,000	0	1,129,960

	#110 ADMIN BUDGET	#125 WATER BUDGET	#128 WATER RATE STABILIZATION BUDGET	#130 TOWN SEWER RATE STABILIZATION BUDGET	#135 TOWN SEWER RATE STABILIZATION BUDGET	#150 BLACKLAKE SEWER BUDGET	#155 BLACKLAKE SEWER RATE STABILIZATION BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE DRAINAGE BUDGET	#400 REP-SEWER BUDGET	#405 REP-WATER BUDGET	#460 REP-BLSEWER BUDGET	#480 TOWN SEWER BUDGET	TOTAL
OPERATING EXPENDITURES															
OPERATIONS & MAINTENANCE															
Wages	0	475,000	0	219,000	0	64,000	0	0	0	0	0	0	0	0	758,000
Wages - Overtime	0	26,400	0	8,800	0	4,800	0	0	0	0	0	0	0	0	40,000
Payroll Taxes	0	11,200	0	5,200	0	1,500	0	0	0	0	0	0	0	0	17,900
Retirement	0	109,200	0	28,000	0	8,500	0	0	0	0	0	0	0	0	145,700
Medical and Dental	0	136,100	0	69,500	0	19,800	0	0	0	0	0	0	0	0	225,400
Workers Comp Insurance	0	22,800	0	10,500	0	2,800	0	0	0	0	0	0	0	0	36,100
Electricity	0	450,000	0	130,000	0	38,000	0	21,500	150	0	0	0	0	0	639,650
Chemicals	0	27,000	0	30,000	0	29,000	0	0	0	0	0	0	0	0	86,000
Lab Tests and Sampling	0	32,000	0	48,000	0	17,000	0	0	0	0	0	0	0	0	97,000
Operating Supplies	0	30,000	0	30,000	0	2,000	0	0	0	0	0	0	0	0	62,000
Outside Services	0	120,000	0	25,500	0	6,000	0	0	0	1,500	0	0	0	0	153,000
Permits and Operating Fees	0	12,500	0	13,000	0	8,000	0	0	0	0	0	0	0	0	33,500
Repairs & Maintenance	0	110,000	0	95,000	0	15,000	0	0	0	0	0	0	0	0	220,000
Repairs & Maintenance - Vehicles	0	15,000	0	12,000	0	3,500	0	0	0	0	0	0	0	0	30,500
Engineering	0	17,000	0	3,000	0	0	0	0	0	0	0	0	0	0	20,000
Fuel	0	22,000	0	7,000	0	4,000	0	0	0	0	0	0	0	0	33,000
Paging and Cellular Service	0	6,000	0	2,000	0	1,000	0	0	0	0	0	0	0	0	9,000
Meters	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	50,000
Safety Program	0	7,000	0	2,500	0	1,500	0	0	0	0	0	0	0	0	11,000
Uniforms	0	7,000	0	2,300	0	1,300	0	0	0	0	0	0	0	0	10,600
Landscape Maintenance and Water	0	0	0	0	0	0	0	0	7,200	0	0	0	0	0	7,200
Solid Waste Program	0	0	0	0	0	0	0	0	0	50,000	0	0	0	0	50,000
Water Conservation Program	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	50,000
Oper Transfer Out - Funded Replacement	0	566,000	0	395,000	0	168,000	0	0	0	0	0	0	0	0	1,129,000
TOTAL OPERATIONS & MAINTENANCE	0	2,302,200	0	1,136,300	0	395,700	0	21,500	7,350	50,000	1,500	0	0	0	3,914,550

	#110 ADMIN BUDGET	#125 WATER BUDGET	#128 WATER RATE STABILIZATION BUDGET	#130 TOWN SEWER RATE STABILIZATION BUDGET	#135 TOWN SEWER RATE STABILIZATION BUDGET	#150 BLACKLAKE SEWER BUDGET	#155 BLACKLAKE SEWER RATE STABILIZATION BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE DRAINAGE BUDGET	#400 REP-SEWER BUDGET	#405 REP-WATER BUDGET	#460 REP-BLSEWER BUDGET	#480 TOWN SEWER BUDGET	TOTAL
GENERAL & ADMINISTRATIVE															
Wages	75,000	250,500	0	27,500	0	5,200	0	0	0	0	0	0	0	0	358,200
Payroll Taxes	2,100	7,000	0	750	0	150	0	0	0	0	0	0	0	0	10,000
Retirement	20,500	64,200	0	6,600	0	1,400	0	0	0	0	0	0	0	0	92,700
Medical and Dental	103,500	57,000	0	5,200	0	1,400	0	0	0	0	0	0	0	0	167,100
Other Post Employment Benefits (OPEB)	22,000	66,000	0	18,700	0	3,300	0	0	0	0	0	0	0	0	110,000
Workers Comp Insurance	500	1,200	0	125	0	25	0	0	0	0	0	0	0	0	1,850
Audit	1,560	4,680	0	1,325	0	235	0	0	0	0	0	0	0	0	7,800
Bank Charges and Credit Card Fees	5,400	3,500	0	0	0	0	0	0	0	0	0	0	0	0	8,900
Computer Expense	18,000	54,000	0	15,300	0	2,700	0	0	0	0	0	0	0	0	90,000
Dues and Subscriptions	2,800	8,400	0	2,380	0	420	0	0	0	0	0	0	0	0	14,000
Education and Training	2,800	8,400	0	2,380	0	420	0	0	0	0	0	0	0	0	14,000
Elections	2,000	6,000	0	1,700	0	300	0	0	0	0	0	0	0	0	10,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2014-2015**

	#110 ADMIN	#125 WATER	#128 WATER RATE STABILIZATION	#130 TOWN SEWER RATE STABILIZATION	#135 TOWN SEWER RATE STABILIZATION	#150 BLACKLAKE SEWER STABILIZATION	#155 BLACKLAKE SEWER RATE STABILIZATION	#200 BL STREET LIGHTING	#250 ST LANDSCAPE MAINT DIST	#300 SOLID WASTE DRAINAGE	#400 REP-WATER REP-SEWER	#805 FUNDED REP-WATER	#810 FUNDED REP-SEWER	#830 FUNDED TOWN SEWER	#880 FUNDED TOWN SEWER	TOTAL
Insurance - Liability	15,500	46,500	0	13,175	0	2,325	0	500	0	2,000	0	0	0	0	0	80,000
LAFCO Funding	22,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22,000
Landscape and Janitorial	2,900	8,700	0	2,465	0	435	0	0	0	0	0	0	0	0	0	14,500
Legal - General and Special Counsel	75,000	45,000	0	4,000	0	1,000	0	0	0	0	0	0	0	0	0	125,000
Legal - Water Counsel	0	169,000	0	0	0	0	0	0	0	0	0	0	0	0	0	169,000
Professional Services	0	165,000	0	50,000	0	0	0	0	0	0	0	0	0	0	0	215,000
Miscellaneous	5,000	2,000	0	1,000	0	500	0	0	0	0	0	0	0	0	0	8,500
Newsletter and Mailers	0	9,960	0	3,320	0	720	0	0	0	0	0	0	0	0	0	14,000
Office Supplies	3,000	9,000	0	2,550	0	450	0	0	0	0	0	0	0	0	0	15,000
Outside Services	4,000	12,000	0	3,400	0	600	0	0	0	0	0	0	0	0	0	20,000
Postage	3,000	16,900	0	3,300	0	1,800	0	0	0	0	0	0	0	0	0	25,000
Public Notices	6,000	6,200	0	350	0	100	0	250	750	500	0	0	0	0	0	14,150
Repairs and Maintenance - Office	2,000	6,000	0	1,700	0	300	0	0	0	0	0	0	0	0	0	10,000
Repairs and Maintenance - Buildings	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000
Property Taxes	0	1,600	0	0	0	0	0	0	0	0	0	0	0	0	0	1,600
Telephone	1,900	5,700	0	1,615	0	885	0	0	0	0	0	0	0	0	0	10,100
Travel and Mileage	2,500	7,500	0	2,125	0	375	0	0	0	0	0	0	0	0	0	12,500
Utilities - Gas, Electric and Trash	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,000
Oper Transfer Out - Funded Administration	0	291,397	0	97,132	0	52,981	0	500	500	21,450	0	0	0	0	0	463,960
TOTAL GENERAL & ADMINISTRATIVE	428,960	1,333,337	0	268,092	0	78,021	0	1,250	1,250	23,950	0	0	0	0	0	2,134,860
TOTAL OPERATING EXPENSES	428,960	3,635,537	0	1,404,392	0	473,721	0	22,750	8,600	73,950	1,500	0	0	0	0	6,049,410

	#110	#125	#128	#130	#135	#150	#155	#200	#250	#300	#400	#805	#810	#830	#880	TOTAL
TOTAL OPERATING SURPLUS (DEFICIT)	43,000	598,913	0	436,108	0	(1,221)	0	1,758	640	69,050	12,640	566,000	395,000	168,000	0	2,289,888
NON-OPERATING REVENUES AND (EXPENDITURES)																
Interest Income	0	6,700	1,500	2,000	1,150	950	190	100	70	1,400	100	19,000	6,700	1,500	7,400	48,760
Blacklake Water & Sewer Loan Surcharge	0	25,779	0	0	0	24,480	0	0	0	0	0	0	0	0	0	50,259
Interest Income/(Expense) - Debt Service	0	(3,303)	0	(371,304)	0	(3,496)	0	0	0	0	0	3,303	0	0	0	(374,800)
Principal Portion - Debt Service	0	(22,476)	0	(145,000)	0	(20,984)	0	0	0	0	0	22,476	0	0	0	(165,984)
Bond Administration	0	(4,000)	0	(4,250)	0	0	0	0	0	0	0	0	0	0	0	(8,250)
Transfers In and out	0	(250,000)	0	516,304	0	0	0	0	0	0	0	0	0	0	0	(250,000)
Fixed Assets	(43,000)	(92,100)	0	(103,200)	0	(11,700)	0	0	0	0	0	0	0	0	0	(250,000)
Funded Replacement Projects	0	0	0	0	0	(11,700)	0	0	0	0	0	0	0	0	0	(250,000)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(43,000)	(339,400)	1,500	(105,450)	1,150	(10,750)	190	100	70	1,400	100	(548,321)	(483,300)	(278,500)	(508,904)	(2,313,115)

	#110	#125	#128	#130	#135	#150	#155	#200	#250	#300	#400	#805	#810	#830	#880	TOTAL
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	0	259,513	1,500	330,658	1,150	(11,971)	190	1,858	710	70,450	12,740	17,679	(88,300)	(110,500)	(508,904)	(23,227)

	#110	#125	#128	#130	#135	#150	#155	#200	#250	#300	#400	#805	#810	#830	#880	TOTAL
ESTIMATED FUNDS AVAILABLE																
Estimated Account Balance 7/1/14	0	1,753,000	402,000	521,000	301,500	252,000	50,200	29,000	19,300	375,000	29,000	5,130,000	1,754,000	450,000	1,425,000	11,066,000
Net Results from Operations	0	259,513	1,500	330,658	1,150	(11,971)	190	1,858	710	70,450	12,740	17,679	(88,300)	(110,500)	(508,904)	(23,227)
Transfer to Capital Project	0	(500,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	(500,000)
Estimated Account Balance 6/30/15	0	1,512,513	403,500	851,658	302,650	240,029	50,390	30,858	20,010	445,450	41,740	5,147,679	1,665,700	339,500	916,096	10,342,773

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

CONSOLIDATED - ALL FUNDS	2012-13	2013-14	2013-14	2014-15	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	914,059	926,000	926,000	1,009,000	9.0%
Water - Usage Charges	2,404,172	2,866,500	2,900,000	3,130,700	8.0%
Sewer Revenues	2,311,889	2,284,800	2,298,500	2,312,500	0.6%
Fees and Penalties	43,075	46,000	42,000	43,000	2.4%
Meter and Connection Fees	2,750	4,950	5,500	13,750	150.0%
Plan Check and Inspection Fees	200	500	200	500	150.0%
Miscellaneous Income	100,333	60,000	59,000	60,140	1.9%
Street Lighting/Landscape Maint Charges	27,724	33,748	33,748	33,748	0.0%
Franchise Fee - Solid Waste	70,932	137,900	120,000	143,000	19.2%
Oper Transfers In-Funded Admin	366,564	421,910	439,821	463,960	5.5%
Oper Transfers In-Funded Replacement	1,129,000	839,000	839,000	1,129,000	34.6%
TOTAL OPERATING REVENUES	7,370,698	7,621,308	7,663,769	8,339,298	8.8%

OPERATING EXPENDITURES	2012-13	2013-14	2013-14	2014-15	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	357,556	754,000	482,000	758,000	57.3%	12.5%
Wages - Overtime	42,854	40,000	38,700	40,000	3.4%	0.7%
Payroll Taxes	10,169	17,250	13,300	17,900	34.6%	0.3%
Retirement	84,915	135,300	108,500	145,700	34.3%	2.4%
Medical and Dental	125,550	274,000	156,000	225,400	44.5%	3.7%
Workers Comp Insurance	14,368	27,550	17,000	36,100	112.4%	0.6%
Electricity-pumping	562,183	629,150	639,125	639,650	0.1%	10.6%
Chemicals	53,784	69,500	55,000	86,000	56.4%	1.4%
Lab Tests and Sampling	66,306	120,500	92,500	97,000	4.9%	1.6%
Operating Supplies	41,219	49,600	47,000	62,000	31.9%	1.0%
Outside Services	93,971	124,500	116,000	153,000	31.9%	2.5%
Permits and Operating Fees	21,648	33,500	29,800	33,500	12.4%	0.6%
Repairs & Maintenance	198,549	191,000	170,000	220,000	29.4%	3.6%
Repairs & Maintenance - Vehicles	15,702	25,000	27,000	30,500	13.0%	0.5%
Engineering	44,863	20,000	28,720	20,000	-30.4%	0.3%
Fuel	30,522	35,000	30,500	33,000	8.2%	0.5%
Paging and Cellular Service	8,949	9,550	8,000	9,000	12.5%	0.1%
Meters	18,460	50,000	50,000	50,000	0.0%	0.8%
Safety Program	9,900	12,200	11,000	11,000	0.0%	0.2%
Uniforms	8,794	10,600	9,100	10,600	16.5%	0.2%
Landscape Maintenance and Water	9,683	7,400	6,500	7,200	10.8%	0.1%
Solid Waste Program	15,336	75,000	30,000	50,000	66.7%	0.8%
Water Conservation Program	25,045	25,000	30,000	50,000	66.7%	0.8%
Oper Transfer Out - Funded Replacement	1,129,000	839,000	839,000	1,129,000	34.6%	18.7%
TOTAL OPERATIONS & MAINTENANCE	2,989,326	3,574,600	3,034,745	3,914,550	29.0%	64.7%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

**CONSOLIDATED - ALL FUNDS
CONTINUED**

GENERAL & ADMINISTRATIVE	2012-13	2013-14	2013-14	2014-15	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	487,660	362,100	337,400	358,200	6.2%	5.9%
Payroll Taxes	10,941	10,370	9,630	10,000	3.8%	0.2%
Retirement	129,172	95,450	85,900	92,700	7.9%	1.5%
Medical and Dental	177,430	171,650	163,200	167,100	2.4%	2.8%
Other Post Employment Benefits (OPEB)	114,400	114,406	114,402	110,000	-3.8%	1.8%
Workers Comp Insurance	2,132	1,860	1,785	1,850	3.6%	0.0%
Audit	8,000	7,800	7,800	7,800	0.0%	0.1%
Bank Charges and Credit Card Fees	5,453	6,800	8,350	8,900	6.6%	0.1%
Computer Expense	69,041	98,000	91,500	90,000	-1.6%	1.5%
Dues and Subscriptions	12,567	16,500	17,100	14,000	-18.1%	0.2%
Education and Training	6,578	11,000	10,700	14,000	30.8%	0.2%
Elections	9,373	0	0	10,000	0.0%	0.2%
Insurance - Liability	75,207	80,000	75,600	80,000	5.8%	1.3%
LAFCO Funding	20,342	21,000	21,231	22,000	3.6%	0.4%
Landscape and Janitorial	12,471	14,500	15,800	14,500	-8.2%	0.2%
Legal - General and Special Counsel	65,980	97,000	106,000	125,000	17.9%	2.1%
Legal - Water Counsel	34,879	169,000	6,000	169,000	2716.7%	2.8%
Professional Services	70,895	210,000	200,000	215,000	7.5%	3.6%
Miscellaneous	3,165	11,500	7,000	8,500	21.4%	0.1%
Newsletter and Mailers	3,752	9,100	6,350	14,000	120.5%	0.2%
Office Supplies	9,620	14,000	14,400	15,000	4.2%	0.2%
Outside Services	12,151	19,000	14,600	20,000	37.0%	0.3%
Postage	18,883	25,000	19,700	25,000	26.9%	0.4%
Public Notices	10,273	6,900	8,625	14,150	64.1%	0.2%
Repairs and Maintenance - Office Equip	8,463	9,000	10,000	10,000	0.0%	0.2%
Repairs and Maintenance - Office Bldg	6,986	7,000	7,000	10,000	42.9%	0.2%
Property Taxes	1,011	1,050	1,050	1,600	52.4%	0.0%
Telephone	8,116	9,540	8,300	10,100	21.7%	0.2%
Travel and Mileage	9,325	13,450	10,800	12,500	15.7%	0.2%
Utilities-Gas, Electric, Trash	16,583	18,000	18,000	20,000	11.1%	0.3%
Oper Transfer Out - Funded Administration	366,564	421,911	20,685	463,960	2143.0%	7.7%
TOTAL GENERAL & ADMINISTRATIVE	1,787,413	2,052,887	1,418,908	2,134,860	50.5%	35.3%
TOTAL OPERATING EXPENSES	4,776,739	5,627,487	4,453,653	6,049,410	35.8%	
NET OPERATING SURPLUS (DEFICIT)	2,593,959	1,993,821	3,210,116	2,289,888	-28.7%	
NON-OPERATING REVENUES AND (EXPENDITURES)						
Interest Income	68,990	61,245	43,460	48,760	12.2%	
Blacklake Water & Sewer Loan Surcharge	49,566	50,259	50,259	50,259	0.0%	
Interest Income/(Expense) - Debt Service	(396,534)	(379,869)	(379,869)	(374,800)	-1.3%	
Principal Portion - Debt Service	(179,570)	(165,265)	(165,265)	(165,984)	0.4%	
Bond Administration	0	0	(5,050)	(8,250)	63.4%	
Transfers In and Out	0	(290,000)	(308,000)	(250,000)	0.0%	
Fixed Assets (1)	(103,027)	(167,000)	(52,000)	(250,000)	380.8%	
Funded Replacement Projects (2)	(39,952)	(1,273,100)	(514,100)	(1,363,100)	165.1%	
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(600,527)	(2,163,730)	(1,331,790)	(2,313,115)	2186.0%	
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	1,993,432	(169,909)	1,878,326	(23,227)	-101.2%	

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

- (1) See Detailed Sheet on Page 58
(2) See Detailed Sheet on Page 59

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

ADMINISTRATION FUND #110

	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	13,790	8,000	8,000	8,000	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	366,564	421,910	439,821	463,960	5.5%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	380,354	429,910	447,821	471,960	5.4%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

**ADMINISTRATION FUND #110
CONTINUED**

GENERAL & ADMINISTRATIVE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	93,604	73,000	82,000	75,000	-8.5%	17.5%
Payroll Taxes	2,129	2,000	2,200	2,100	-4.5%	0.5%
Retirement	26,831	20,000	22,000	20,500	-6.8%	4.8%
Medical and Dental	100,029	104,000	105,500	103,500	-1.9%	24.1%
Other Post Employment Benefits (OPEB)	22,880	22,880	22,880	22,000	-3.8%	5.1%
Workers Comp Insurance	408	470	550	500	-9.1%	0.1%
Audit	1,600	1,560	1,560	1,560	0.0%	0.4%
Bank Charges and Fees	2,887	4,400	5,000	5,400	8.0%	1.3%
Computer Expense	12,040	19,600	16,000	18,000	12.5%	4.2%
Dues and Subscriptions	1,786	3,300	3,000	2,800	-6.7%	0.7%
Education and Training	998	2,200	2,000	2,800	40.0%	0.7%
Elections	1,875	0	0	2,000	0.0%	0.5%
Insurance - Liability	13,799	15,500	15,000	15,500	3.3%	3.6%
LAFCO Funding	20,342	21,000	21,231	22,000	3.6%	5.1%
Landscape and Janitorial	2,494	2,900	3,100	2,900	-6.5%	0.7%
Legal - General and Special Counsel	33,558	50,000	70,000	75,000	7.1%	17.5%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	15,000	25,000	0	0.0%	0.0%
Miscellaneous	2,415	4,000	5,000	5,000	0.0%	1.2%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	2,274	2,800	3,000	3,000	0.0%	0.7%
Outside Services	2,662	4,000	3,000	4,000	0.0%	0.9%
Postage	830	3,000	2,500	3,000	20.0%	0.7%
Public Notices	5,952	4,000	6,000	6,000	0.0%	1.4%
Repairs and Maintenance - Office Equip	1,995	1,800	2,000	2,000	0.0%	0.5%
Repairs and Maintenance - Office Bldg	6,986	7,000	7,000	10,000	42.9%	2.3%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	1,465	1,800	1,800	1,900	5.6%	0.4%
Travel and Mileage	1,932	2,700	2,500	2,500	0.0%	0.6%
Utilities - Gas, Electric and Trash	16,583	18,000	18,000	20,000	11.1%	4.7%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	380,354	406,910	447,821	428,960	-4.2%	100.0%

TOTAL OPERATING EXPENSES	380,354	406,910	447,821	428,960	-4.2%
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NET OPERATING SURPLUS (DEFICIT)	0	23,000	0	43,000	N/A
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	0	0	0	0	0.0%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Bond Administration	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases (1)	0	(23,000)	0	(43,000)	N/A
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	0	(23,000)	0	(43,000)	N/A

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	0	0	0	0	0.0%
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**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

(1) See Detailed Sheet on Page 58

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

WATER FUND #125	2012-13	2013-14	2013-14	2014-15	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	914,059	926,000	926,000	1,009,000	9.0%
Water - Usage Charges	2,404,172	2,866,500	2,900,000	3,130,700	8.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	43,075	46,000	42,000	43,000	2.4%
Meter and Connection Fees	2,750	4,950	5,500	13,750	150.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	65,343	38,000	37,000	38,000	2.7%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	3,429,399	3,881,450	3,910,500	4,234,450	8.3%

OPERATING EXPENDITURES	2012-13	2013-14	2013-14	2014-15	% CHANGE**	% OF TOTAL
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	PROPOSED
						OPERATING
						EXPENDITURES
Wages	224,606	404,000	315,000	475,000	50.8%	13.1%
Wages - Overtime	19,431	26,400	24,500	26,400	7.8%	0.7%
Payroll Taxes	6,712	9,000	8,100	11,200	38.3%	0.3%
Retirement	50,101	82,000	72,000	109,200	51.7%	3.0%
Medical and Dental	83,375	131,000	101,000	136,100	34.8%	3.7%
Workers Comp Insurance	8,507	13,700	10,000	22,800	128.0%	0.6%
Electricity-pumping	411,021	455,000	450,000	450,000	0.0%	12.4%
Chemicals	17,984	21,500	26,500	27,000	1.9%	0.7%
Lab Tests and Sampling	18,249	45,000	31,000	32,000	3.2%	0.9%
Operating Supplies	19,985	31,000	30,000	30,000	0.0%	0.8%
Outside Services	75,260	90,000	90,000	120,000	33.3%	3.3%
Permits and Operating Fees	7,322	14,000	12,000	12,500	4.2%	0.3%
Repairs & Maintenance	137,999	135,000	105,000	110,000	4.8%	3.0%
Repairs & Maintenance - Vehicles	8,808	16,500	14,000	15,000	7.1%	0.4%
Engineering	19,868	20,000	20,000	17,000	-15.0%	0.5%
Fuel	20,160	23,100	21,000	22,000	4.8%	0.6%
Paging and Cellular Service	5,906	6,300	5,500	6,000	9.1%	0.2%
Meters	18,460	50,000	50,000	50,000	0.0%	1.4%
Safety Program	6,264	8,000	7,000	7,000	0.0%	0.2%
Uniforms	5,804	7,000	6,000	7,000	16.7%	0.2%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	25,045	25,000	30,000	50,000	66.7%	1.4%
Oper Transfer Out - Funded Replacement	566,000	276,000	276,000	566,000	105.1%	15.6%
TOTAL OPERATIONS & MAINTENANCE	1,756,867	1,889,500	1,704,600	2,302,200	35.1%	63.3%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

**WATER FUND #125
CONTINUED**

GENERAL & ADMINISTRATIVE	2012-13	2013-14	2013-14	2014-15	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	297,003	258,500	205,000	250,500	22.2%	6.9%
Payroll Taxes	6,648	7,100	5,800	7,000	20.7%	0.2%
Retirement	76,882	68,200	51,000	64,200	25.9%	1.8%
Medical and Dental	58,152	62,000	45,000	57,000	26.7%	1.6%
Other Post Employment Benefits (OPEB)	68,640	68,644	68,640	66,000	-3.8%	1.8%
Workers Comp Insurance	1,300	1,250	1,000	1,200	20.0%	0.0%
Audit	4,800	4,680	4,680	4,680	0.0%	0.1%
Bank Charges and Credit Card Fees	2,566	2,400	3,350	3,500	4.5%	0.1%
Computer Expense	41,841	58,800	55,000	54,000	-1.8%	1.5%
Dues and Subscriptions	8,480	9,900	11,000	8,400	-23.6%	0.2%
Education and Training	3,618	6,600	6,000	8,400	40.0%	0.2%
Elections	5,624	0	0	6,000	0.0%	0.2%
Insurance - Liability	44,144	46,500	43,000	46,500	8.1%	1.3%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	7,483	8,700	9,300	8,700	-6.5%	0.2%
Legal - General and Special Counsel	32,105	42,000	35,000	45,000	28.6%	1.2%
Legal - Water Counsel	34,879	169,000	6,000	169,000	2716.7%	4.6%
Professional Services	70,895	145,000	175,000	165,000	-5.7%	4.5%
Miscellaneous	0	2,000	1,500	2,000	33.3%	0.1%
Newsletter and Mailers	1,934	5,390	5,000	9,960	99.2%	0.3%
Office Supplies	5,510	8,400	9,000	9,000	0.0%	0.2%
Outside Services	6,571	11,000	8,000	12,000	50.0%	0.3%
Postage	11,128	16,900	12,000	16,900	40.8%	0.5%
Public Notices	2,138	1,000	1,000	6,200	520.0%	0.2%
Repairs and Maintenance - Office Equip	4,851	5,400	6,000	6,000	0.0%	0.2%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	1,011	1,050	1,050	1,600	52.4%	0.0%
Telephone	4,589	5,400	4,500	5,700	26.7%	0.2%
Travel and Mileage	5,560	8,100	6,000	7,500	25.0%	0.2%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	241,932	264,809	0	291,397	N/A	8.0%
TOTAL GENERAL & ADMINISTRATIVE	1,050,284	1,288,723	778,820	1,333,337	71.2%	36.7%

TOTAL OPERATING EXPENSES	2,807,151	3,178,223	2,483,420	3,635,537	46.4%
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NET OPERATING SURPLUS (DEFICIT)	622,248	703,227	1,427,080	598,913	-58.0%
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	7,004	8,500	7,250	6,700	-7.6%
Blacklake Water Loan Surcharge	25,097	25,779	25,779	25,779	0.0%
Interest Expense - Debt Service	(19,033)	(3,965)	(3,965)	(3,303)	-16.7%
Principal Portion - Debt Service	(21,170)	(21,814)	(21,814)	(22,476)	3.0%
Bond Administration	0	0	(2,400)	(4,000)	66.7%
Transfers Out (Fund #600-COP debt serv)	0	(290,000)	(290,000)	(250,000)	-13.8%
Fixed Assets Purchases (1)	(67,998)	(85,500)	(16,500)	(92,100)	458.2%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(76,100)	(367,000)	(301,650)	(339,400)	1013.2%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	546,148	336,227	1,125,430	259,513	-76.9%
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**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

Estimated Cash Balance 7/1/14	1,753,000
Net Results from Operations	259,513
Transfer to Fund #500-Suppl Water	(500,000)
Estimated Cash Balance 6/30/15	<u>1,512,513</u>

(1) See Detailed Sheet on Page 58

Cash Reserve Goal at 6/30/15	<u>3,069,537</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

**WATER RATE
STABILIZATION FUND #128**

	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	0	0	0	0	0.0%

OPERATING EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE						
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-Pumps and blowers	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

WATER RATE STABILIZATION FUND #128
CONTINUED

GENERAL & ADMINISTRATIVE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	0	0	0	0	0.0%
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NET OPERATING SURPLUS (DEFICIT)	0	0	0	0	0.0%
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	678	1,300	1,100	1,500	36.4%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	N/A
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Bond Administration	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	1,100	0	-100.0%
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	678	1,300	2,200	1,500	-31.8%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	678	1,300	2,200	1,500	-31.8%
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**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

Estimated Cash Balance 7/1/14	402,000
Net Results from Operations	1,500
Estimated Cash Balance 6/30/15	<u>403,500</u>
Cash Reserve Goal at 6/30/15	<u>400,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

TOWN SEWER FUND #130

	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	1,849,609	1,803,000	1,826,000	1,840,000	0.8%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	200	500	200	500	150.0%
Miscellaneous Income	7,708	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	1,857,517	1,803,500	1,826,200	1,840,500	0.8%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	82,013	275,000	122,000	219,000	79.5%	15.6%
Wages - Overtime	13,795	8,800	11,000	8,800	-20.0%	0.6%
Payroll Taxes	2,142	6,500	4,000	5,200	30.0%	0.4%
Retirement	21,362	42,000	27,000	28,000	3.7%	2.0%
Medical and Dental	25,692	114,000	41,000	69,500	69.5%	4.9%
Workers Comp Insurance	3,539	11,000	5,000	10,500	110.0%	0.7%
Electricity-Pumps and blowers	100,177	117,000	130,000	130,000	0.0%	9.3%
Chemicals	8,977	15,000	0	30,000	N/A	2.1%
Lab Tests and Sampling	32,899	57,000	45,000	48,000	6.7%	3.4%
Operating Supplies	15,741	15,000	15,000	30,000	100.0%	2.1%
Outside Services	2,128	28,000	20,000	25,500	27.5%	1.8%
Permits and Operating Fees	9,044	13,000	11,000	13,000	18.2%	0.9%
Repairs & Maintenance	53,052	50,000	40,000	95,000	137.5%	6.8%
Repairs & Maintenance - Vehicles	4,896	5,500	10,000	12,000	20.0%	0.9%
Engineering	21,958	0	8,000	3,000	-62.5%	0.2%
Fuel	6,705	7,700	6,000	7,000	16.7%	0.5%
Paging and Cellular Service	1,969	2,100	1,600	2,000	25.0%	0.1%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	2,436	2,700	2,500	2,500	0.0%	0.2%
Uniforms	1,935	2,300	2,000	2,300	15.0%	0.2%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	395,000	395,000	395,000	395,000	0.0%	28.1%
TOTAL OPERATIONS & MAINTENANCE	805,460	1,167,600	896,100	1,136,300	26.8%	80.9%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

**TOWN SEWER FUND #130
CONTINUED**

GENERAL & ADMINISTRATIVE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	86,951	27,000	46,000	27,500	-40.2%	2.0%
Payroll Taxes	1,919	1,100	1,500	750	-50.0%	0.1%
Retirement	22,889	6,400	11,700	6,600	-43.6%	0.5%
Medical and Dental	17,228	5,050	11,700	5,200	-55.6%	0.4%
Other Post Employment Benefits (OPEB)	19,448	19,450	19,450	18,700	-3.9%	1.3%
Workers Comp Insurance	381	120	215	125	-41.9%	0.0%
Audit	1,360	1,325	1,325	1,325	0.0%	0.1%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	13,354	16,660	17,500	15,300	-12.6%	1.1%
Dues and Subscriptions	2,033	2,800	2,600	2,380	-8.5%	0.2%
Education and Training	1,668	1,870	2,200	2,380	8.2%	0.2%
Elections	1,593	0	0	1,700	0.0%	0.1%
Insurance - Liability	12,521	13,175	13,000	13,175	1.3%	0.9%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	2,120	2,465	2,900	2,465	-15.0%	0.2%
Legal - General and Special Counsel	0	3,000	1,000	4,000	300.0%	0.3%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	50,000	0	50,000	0.0%	3.6%
Miscellaneous	750	5,000	500	1,000	100.0%	0.1%
Newsletter and Mailers	1,215	2,930	750	3,320	342.7%	0.2%
Office Supplies	1,561	2,380	1,900	2,550	34.2%	0.2%
Outside Services	2,502	3,400	3,000	3,400	13.3%	0.2%
Postage	5,875	3,300	4,000	3,300	-17.5%	0.2%
Public Notices	825	1,000	100	350	250.0%	0.0%
Repairs and Maintenance - Office Equip	1,374	1,530	1,700	1,700	0.0%	0.1%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	1,300	1,530	1,200	1,615	34.6%	0.1%
Travel and Mileage	1,558	2,300	2,000	2,125	6.3%	0.2%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	80,644	88,270	0	97,132	N/A	6.9%
TOTAL GENERAL & ADMINISTRATIVE	281,069	262,055	146,240	268,092	83.3%	19.1%

TOTAL OPERATING EXPENSES	1,086,529	1,429,655	1,042,340	1,404,392	34.7%
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NET OPERATING SURPLUS (DEFICIT)	770,988	373,845	783,860	436,108	-44.4%
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	19,620	10,000	1,500	2,000	33.3%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Exp - Debt Service (2012 COP)	(377,199)	(375,654)	(375,654)	(371,304)	-1.2%
Principal - Debt Service (2012 COP)	(160,000)	(145,000)	(145,000)	(145,000)	0.0%
Bond Administration	0	0	(2,650)	(4,250)	60.4%
Transfers In from Fund #880	498,021	520,654	502,654	516,304	2.7%
Fixed Asset Purchases (1)	(22,666)	(52,500)	(32,500)	(103,200)	217.5%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(42,224)	(42,500)	(51,650)	(105,450)	104.2%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	728,764	331,345	732,210	330,658	-54.8%
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**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

(1) See Detailed Sheet on Page 58

Estimated Cash Balance 7/1/14	521,000
Net Results from Operations	330,658
Estimated Cash Balance 6/30/15	<u>851,658</u>
Cash Reserve Goal at 6/30/15	<u>504,696</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

**TOWN SEWER RATE
STABILIZATION FUND #135**

	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	0	0	0	0	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-Pumps and blowers	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

TOWN SEWER RATE STABILIZATION #135
CONTINUED

GENERAL & ADMINISTRATIVE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	0	0	0	0	0.0%
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NET OPERATING SURPLUS (DEFICIT)	0	0	0	0	0.0%
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	763	1,000	760	1,150	51.3%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Bond Administration	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	763	1,000	760	1,150	51.3%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	763	1,000	760	1,150	51.3%
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**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

Estimated Cash Balance 7/1/14	301,500
Net Results from Operations	1,150
Estimated Cash Balance 6/30/15	<u>302,650</u>
Cash Reserve Goal at 6/30/15	<u>300,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

BLACKLAKE SEWER FUND #150

	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	462,280	481,800	472,500	472,500	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	462,280	481,800	472,500	472,500	0.0%

	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATING EXPENDITURES						
OPERATIONS & MAINTENANCE						
Wages	50,937	75,000	45,000	64,000	42.2%	13.5%
Wages - Overtime	9,628	4,800	3,200	4,800	50.0%	1.0%
Payroll Taxes	1,315	1,750	1,200	1,500	25.0%	0.3%
Retirement	13,452	11,300	9,500	8,500	-10.5%	1.8%
Medical and Dental	16,483	29,000	14,000	19,800	41.4%	4.2%
Workers Comp Insurance	2,322	2,850	2,000	2,800	40.0%	0.6%
Electricity-Pumps and blowers	31,477	35,000	38,000	38,000	0.0%	8.0%
Chemicals	26,823	33,000	28,500	29,000	1.8%	6.1%
Lab Tests and Sampling	15,158	18,500	16,500	17,000	3.0%	3.6%
Operating Supplies	5,493	3,600	2,000	2,000	0.0%	0.4%
Outside Services	16,583	5,000	6,000	6,000	0.0%	1.3%
Permits and Operating Fees	5,282	6,500	6,800	8,000	17.6%	1.7%
Repairs & Maintenance	7,456	6,000	25,000	15,000	-40.0%	3.2%
Repairs & Maintenance - Vehicles	1,998	3,000	3,000	3,500	16.7%	0.7%
Engineering	3,037	0	0	0	0.0%	0.0%
Fuel	3,657	4,200	3,500	4,000	14.3%	0.8%
Paging and Cellular Service	1,074	1,150	900	1,000	11.1%	0.2%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	1,200	1,500	1,500	1,500	0.0%	0.3%
Uniforms	1,055	1,300	1,100	1,300	18.2%	0.3%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	168,000	168,000	168,000	168,000	0.0%	35.5%
TOTAL OPERATIONS & MAINTENANCE	382,430	411,450	375,700	395,700	5.3%	83.5%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

**BLACKLAKE SEWER FUND #150
CONTINUED**

GENERAL & ADMINISTRATIVE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	10,102	3,600	4,400	5,200	18.2%	1.1%
Payroll Taxes	245	170	130	150	15.4%	0.0%
Retirement	2,570	850	1,200	1,400	16.7%	0.3%
Medical and Dental	2,021	600	1,000	1,400	40.0%	0.3%
Other Post Employment Benefits (OPEB)	3,432	3,432	3,432	3,300	-3.8%	0.7%
Workers Comp Insurance	43	20	20	25	25.0%	0.0%
Audit	240	235	235	235	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	1,806	2,940	3,000	2,700	-10.0%	0.6%
Dues and Subscriptions	268	500	500	420	-16.0%	0.1%
Education and Training	294	330	500	420	-16.0%	0.1%
Elections	281	0	0	300	0.0%	0.1%
Insurance - Liability	2,243	2,325	2,100	2,325	10.7%	0.5%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	374	435	500	435	-13.0%	0.1%
Legal - General and Special Counsel	0	1,000	0	1,000	N/A	0.2%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	500	0	500	N/A	0.1%
Newsletter and Mailers	603	780	600	720	20.0%	0.2%
Office Supplies	275	420	500	450	-10.0%	0.1%
Outside Services	416	600	600	600	0.0%	0.1%
Postage	1,050	1,800	1,200	1,800	50.0%	0.4%
Public Notices	0	200	100	100	0.0%	0.0%
Repairs and Maintenance - Office Equip	243	270	300	300	0.0%	0.1%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	762	810	800	885	10.6%	0.2%
Travel and Mileage	275	350	300	375	25.0%	0.1%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	43,988	48,147	0	52,981	N/A	11.2%
TOTAL GENERAL & ADMINISTRATIVE	71,531	70,314	21,417	78,021	264.3%	16.5%

TOTAL OPERATING EXPENSES	453,961	481,764	397,117	473,721	19.3%
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NET OPERATING SURPLUS (DEFICIT)	8,319	36	75,383	(1,221)	-101.6%
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	741	800	550	950	72.7%
Blacklake Sewer Loan Surcharge	24,469	24,480	24,480	24,480	0.0%
Interest Expense - Debt Service	(4,911)	(4,215)	(4,215)	(3,496)	-17.1%
Principal Portion - Debt Service	(19,570)	(20,265)	(20,265)	(20,984)	3.5%
Bond Administration	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases (1)	(12,363)	(6,000)	(3,000)	(11,700)	290.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(11,634)	(5,200)	(2,450)	(10,750)	338.8%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(3,315)	(5,164)	72,933	(11,971)	-116.4%
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**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

(1) See Detailed Sheet on Page 58

Estimated Cash Balance 7/1/14	252,000
Net Results from Operations	(11,971)
Estimated Cash Balance 6/30/15	<u>240,029</u>
Cash Reserve Goal at 6/30/15	<u>152,861</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

**BLACKLAKE SEWER RATE
STABILIZATION FUND #155**

	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	0	0	0	0	0.0%

OPERATING EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE						
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-Pumps and blowers	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

BLACKLAKE SEWER RATE STABILIZATION #155

CONTINUED

GENERAL & ADMINISTRATIVE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	0	0	0	0	0.0%
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NET OPERATING SURPLUS (DEFICIT)	0	0	0	0	0.0%
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	85	150	125	190	52.0%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Bond Administration	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	85	150	125	190	52.0%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	85	150	125	190	52.0%
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***% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

Estimated Cash Balance 7/1/14	50,200
Net Results from Operations	190
Estimated Cash Balance 6/30/15	<u>50,390</u>
Cash Reserve Goal at 6/30/15	<u>50,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

STREET LIGHTING FUND #200

	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	18,904	24,508	24,508	24,508	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	18,904	24,508	24,508	24,508	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-Streetlights	19,398	22,000	21,000	21,500	2.4%	94.5%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	720	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	19,398	22,000	21,720	21,500	-1.0%	94.5%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

**STREET LIGHTING FUND #200
CONTINUED**

GENERAL & ADMINISTRATIVE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	500	500	500	500	0.0%	2.2%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	243	100	225	250	11.1%	1.1%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	500	N/A	2.2%
TOTAL GENERAL & ADMINISTRATIVE	743	600	725	1,250	72.4%	5.5%

TOTAL OPERATING EXPENSES	20,141	22,600	22,445	22,750	1.4%
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NET OPERATING SURPLUS (DEFICIT)	(1,237)	1,908	2,063	1,758	-14.8%
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	83	90	60	100	66.7%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Bond Administration	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	83	90	60	100	0.0%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(1,154)	1,998	2,123	1,858	-12.5%
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**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

Estimated Cash Balance 7/1/14	29,000
Net Results from Operations	1,858
Estimated Cash Balance 6/30/15	<u>30,858</u>

Cash Reserve Goal at 6/30/15	<u>30,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	8,820	9,240	9,240	9,240	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	8,820	9,240	9,240	9,240	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity	110	150	125	150	20.0%	1.7%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	42	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	9,683	7,400	6,500	7,200	10.8%	83.7%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	9,835	7,550	6,625	7,350	10.9%	85.5%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

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

GENERAL & ADMINISTRATIVE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	691	300	700	750	7.1%	8.7%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	500	N/A	5.8%
TOTAL GENERAL & ADMINISTRATIVE	691	300	700	1,250	78.6%	14.5%

TOTAL OPERATING EXPENSES	10,526	7,850	7,325	8,600	17.4%
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NET OPERATING SURPLUS (DEFICIT)	(1,706)	1,390	1,915	640	-66.6%
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	50	60	40	70	75.0%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Bond Administration	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	50	60	40	70	0.0%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(1,656)	1,450	1,955	710	-63.7%
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**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

Estimated Cash Balance 7/1/14	19,300
Net Results from Operations	710
Estimated Cash Balance 6/30/15	<u>20,010</u>

Cash Reserve Goal at 6/30/15	<u>20,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

SOLID WASTE FUND #300	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	70,932	137,900	120,000	143,000	19.2%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	70,932	137,900	120,000	143,000	19.2%

OPERATING EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE						
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	15,336	75,000	30,000	50,000	66.7%	67.6%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	15,336	75,000	30,000	50,000	66.7%	67.6%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

**SOLID WASTE FUND #300
CONTINUED**

GENERAL & ADMINISTRATIVE	2012-13	2013-14	2013-14	2014-15	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	2,000	2,000	2,000	2,000	0.0%	2.7%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	317	1,000	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	424	300	500	500	0.0%	0.7%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities -Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	20,685	20,685	21,450	3.7%	29.0%
TOTAL GENERAL & ADMINISTRATIVE	2,741	23,985	23,185	23,950	3.3%	32.4%

TOTAL OPERATING EXPENSES	18,077	98,985	53,185	73,950	39.0%
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NET OPERATING SURPLUS (DEFICIT)	52,855	38,915	66,815	69,050	3.3%
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	824	1,000	800	1,400	75.0%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Bond Administration	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	824	1,000	800	1,400	75.0%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	53,679	39,915	67,615	70,450	4.2%
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**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

Estimated Cash Balance 7/1/14	375,000
Net Results from Operations	<u>70,450</u>
Estimated Cash Balance 6/30/15	<u>445,450</u>
Cash Reserve Goal at 6/30/15	<u>115,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

DRAINAGE FUND #400

	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	13,492	14,000	14,000	14,140	1.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	13,492	14,000	14,000	14,140	1.0%

	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATING EXPENDITURES						
OPERATIONS & MAINTENANCE						
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	1,500	0	1,500	NA	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	1,500	0	1,500	NA	0.0%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

**DRAINAGE FUND #400
CONTINUED**

GENERAL & ADMINISTRATIVE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	0	1,500	0	1,500	N/A
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NET OPERATING SURPLUS (DEFICIT)	13,492	12,500	14,000	12,640	-9.7%
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	37	45	50	100	100.0%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Bond Administration	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	37	45	50	100	100.0%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	13,529	12,545	14,050	12,740	-9.3%
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***% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

Estimated Cash Balance 7/1/14	29,000
Net Results from Operations	<u>12,740</u>
Estimated Cash Balance 6/30/15	<u><u>41,740</u></u>
Cash Reserve Goal at 6/30/15	<u><u>50,000</u></u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	566,000	276,000	276,000	566,000	105.1%
TOTAL OPERATING REVENUES	566,000	276,000	276,000	566,000	105.1%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

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

GENERAL & ADMINISTRATIVE	2012-13	2013-14	2013-14	2014-15	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	0	0	0	0	0.0%
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NET OPERATING SURPLUS (DEFICIT)	566,000	276,000	276,000	566,000	105.1%
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	18,995	15,000	12,900	19,000	47.3%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Income - Debt Service	4,609	3,965	3,965	3,303	-16.7%
Principal Portion - Debt Service	21,170	21,814	21,814	22,476	3.0%
Bond Administration	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects (1)	(17,374)	(623,100)	(350,000)	(593,100)	69.5%
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	27,400	(582,321)	(311,321)	(548,321)	76.1%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	593,400	(306,321)	(35,321)	17,679	-150.1%
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**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

(1) See Detailed Sheet on Page 59

Estimated Cash Balance 7/1/14	5,130,000
Net Results from Operations	17,679
Estimated Cash Balance 6/30/15	<u>5,147,679</u>

Cash Reserve Goal at 6/30/15	<u>18,820,000</u>
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See page 60 for five year proposed projects and proposed funding plan.

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/ Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	395,000	395,000	395,000	395,000	0.0%
TOTAL OPERATING REVENUES	395,000	395,000	395,000	395,000	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

*** Change compares the 2014-15 Proposed
to the 2013-14 Estimated (Est) Actual

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

GENERAL & ADMINISTRATIVE	2012-13	2013-14	2013-14	2014-15	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	0	0	0	0	0.0%
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NET OPERATING SURPLUS (DEFICIT)	395,000	395,000	395,000	395,000	0.0%
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	12,687	14,000	11,000	6,700	-39.1%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Bond Administration	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects (1)	(15,071)	(440,000)	(115,200)	(490,000)	325.3%
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(2,384)	(426,000)	(104,200)	(483,300)	363.8%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	392,616	(31,000)	290,800	(88,300)	-130.4%
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**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

(1) See Detailed Sheet on Page 59

Estimated Cash Balance 7/1/14	1,754,000
Net Results from Operations	<u>(88,300)</u>
Estimated Cash Balance 6/30/15	<u>1,665,700</u>

Cash Reserve Goal at 6/30/15	<u>3,700,000</u>
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See page 61 for five year proposed projects and proposed funding plan.

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	168,000	168,000	168,000	168,000	0.0%
TOTAL OPERATING REVENUES	168,000	168,000	168,000	168,000	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintnenace and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

FUNDED REPLACEMENT - BL SEWER FUND #830 CON'T						% OF TOTAL PROPOSED OPERATING EXPENDITURES
GENERAL & ADMINISTRATIVE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%
TOTAL OPERATING EXPENSES	0	0	0	0	0.0%	
NET OPERATING SURPLUS (DEFICIT)	168,000	168,000	168,000	168,000	0.0%	
NON-OPERATING REVENUES AND (EXPENDITURES)						
Interest Income	801	900	900	1,500	66.7%	
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%	
Interest Expense - Debt Service	0	0	0	0	0.0%	
Principal Portion - Debt Service	0	0	0	0	0.0%	
Bond Administration	0	0	0	0	0.0%	
Transfers In and Out	0	0	0	0	0.0%	
Fixed Asset Purchases	0	0	0	0	0.0%	
Funded Replacement Projects (1)	(7,507)	(210,000)	(50,000)	(280,000)	460.0%	
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(6,706)	(209,100)	(49,100)	(278,500)	467.2%	
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	161,294	(41,100)	118,900	(110,500)	-192.9%	

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

(1) See Detailed Sheet on Page 59

Estimated Cash Balance 7/1/14	450,000
Net Results from Operations	(110,500)
Estimated Cash Balance 6/30/15	<u>339,500</u>

Cash Reserve Goal at 6/30/15 1,080,000

See page 62 for five year proposed projects and proposed funding plan.

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2014-2015**

TOWN SEWER SINKING FUND #880 OPERATING REVENUES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	0	0	0	0	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintnenace and Water	0	0	0	0	0.0%	0.0%
Solid Waste Program	0	0	0	0	0.0%	0.0%
Water Conservation Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

TOWN SEWER SINKING FUND #880						% OF TOTAL PROPOSED OPERATING EXPENDITURES
GENERAL & ADMINISTRATIVE	2012-13 ACTUAL	2013-14 BUDGET	2013-14 EST ACTUAL	2014-15 PROPOSED	% CHANGE** INCR (DECR)	
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%
TOTAL OPERATING EXPENSES	0	0	0	0	0.0%	
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0	0.0%	
NON-OPERATING REVENUES AND (EXPENDITURES)						
Interest Income	7,385	8,400	5,200	7,400	42.3%	
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%	
Interest Expense - Debt Service	0	0	0	0	0.0%	
Principal Portion - Debt Service	0	0	0	0	0.0%	
Bond Administration	0	0	0	0	0.0%	
Transfers Out to Fund #130	(498,021)	(520,654)	(520,654)	(516,304)	-0.8%	
Fixed Asset Purchases	0	0	0	0	0.0%	
Funded Replacement Projects	0	0	0	0	0.0%	
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(490,636)	(512,254)	(515,454)	(508,904)	-1.3%	
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(490,636)	(512,254)	(515,454)	(508,904)	-1.3%	

**% Change compares the 2014-15 Proposed to the 2013-14 Estimated (Est) Actual

Estimated Cash Balance 7/1/14	1,425,000
Net Results from Operations	(508,904)
Estimated Cash Balance 6/30/15	<u>916,096</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2014-2015

<u>BUDGET ITEMS FOR 2014-2015</u>	#110 ADMIN	#125 WATER	#130 TOWN SEWER	#150 BL SEWER	TOTAL
Copy Machine	20,000	0	0	0	20,000
Utility Billing/Fund Accounting Software - Carry over from FY 2013-14	23,000	69,000	20,000	3,000	115,000
Utility Pick Up Truck	0	23,100	7,700	4,200	35,000
Sewer Bypass Pump	0	0	25,500	4,500	30,000
Wheel Loader for Southland WWTF	0	0	50,000	0	50,000
	<u>43,000</u>	<u>92,100</u>	<u>103,200</u>	<u>11,700</u>	<u>250,000</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2014-2015

<u>BUDGET ITEMS FOR 2014-2015</u>	#805 FUNDED REPLACEMENT WATER	#810 FUNDED REPLACEMENT TOWN SEWER	#830 FUNDED REPLACEMENT BLACKLAKE SEWER	TOTAL
Standpipe Upgrade and Rehabilitation (carry over for completion)	20,000	0	0	20,000
Fire Hydrant Replacements (1)	72,600	0	0	72,600
Valve Replacements (1)	184,000	0	0	184,000
Air Vac Replacements (1)	16,500	0	0	16,500
Well Refurbishment (1)	200,000	0	0	200,000
Branch Street Water Line Replacement (2)	100,000	0	0	100,000
Manhole Rehabilitation (1)	0	90,000	0	90,000
Lift Station Rehabilitation (1)	0	100,000	100,000	200,000
Bio-Solids Removal - Decommission old Plant	0	300,000	0	300,000
Bio-Solids Removal - Remove, dewater & haul offsite	0	0	160,000	160,000
Blacklake Sewer Master Plan (carry over remaining balance from FY 13-14)	0	0	20,000	20,000
	<u>593,100</u>	<u>490,000</u>	<u>280,000</u>	<u>1,363,100</u>

(1) Water and Town Sewer Master Plan Projects

(2) Existing 6 inch diameter water line is failing

NIPOMO COMMUNITY SERVICES DISTRICT
 FUNDED REPLACEMENT - WATER
 FUND #805

PROPOSED PROJECTS

	FY 6/30/15
Standpipe Upgrade and Rehabilitation	20,000
Fire Hydrant Replacements	72,600
Valve Replacements	184,000
Air Vacs	16,500
Well Refurbishment	200,000
Branch Street Water Line Replacement	100,000
	<u>593,100</u>

PROPOSED FUNDING PLAN

	FY 6/30/15
OPENING BALANCE, JULY 1	5,130,000
SOURCES	
INVESTMENT INCOME	19,000
ANNUAL FUNDED REPLACEMENT TRANSFER FROM FUND #125	566,000
DEBT SERVICE-BL WATER SURCHARGE	25,779
TOTAL SOURCES	610,779
USES	
CAPITAL EXPENDITURES	(593,100)
TOTAL USES	(593,100)
NET SOURCES AND (USES)	17,679
ENDING BALANCE AND RESERVE, JUNE 30	5,147,679

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/16	FY 6/30/17	FY 6/30/18	FY 6/30/19
0	0	0	0
72,600	72,600	72,600	72,600
184,000	184,000	184,000	184,000
16,500	16,500	16,500	16,500
0	0	0	0
0	0	0	0
<u>273,100</u>	<u>273,100</u>	<u>273,100</u>	<u>273,100</u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/16	FY 6/30/17	FY 6/30/18	FY 6/30/19
5,147,679	5,484,375	5,822,249	6,161,306
18,017	19,195	20,378	21,565
566,000	566,000	566,000	566,000
25,779	25,779	25,779	25,779
609,796	610,974	612,157	613,344
(273,100)	(273,100)	(273,100)	(273,100)
(273,100)	(273,100)	(273,100)	(273,100)
336,696	337,874	339,057	340,244
5,484,375	5,822,249	6,161,306	6,501,550

NIPOMO COMMUNITY SERVICES DISTRICT
 FUNDED REPLACEMENT - TOWN SEWER
 FUND #810

PROPOSED PROJECTS

	FY 6/30/15
Bio-Solids Removal	300,000
Manhole Rehabilitation	90,000
Lift Station Rehabilitation	100,000
	<u>490,000</u>

PROPOSED FUNDING PLAN

	FY 6/30/15
OPENING BALANCE, JULY 1	1,754,000
SOURCES	
INVESTMENT INCOME	6,700
ANNUAL FUNDED REPLACEMENT TRANSFER FROM FUND #130	395,000
TOTAL SOURCES	401,700
USES	
CAPITAL EXPENDITURES	(490,000)
TOTAL USES	(490,000)
NET SOURCES AND (USES)	(88,300)
ENDING BALANCE AND RESERVE, JUNE 30	1,665,700

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/16	FY 6/30/17	FY 6/30/18	FY 6/30/19
	0	0	0	0
	90,000	90,000	90,000	90,000
	100,000	100,000	100,000	100,000
	190,000	190,000	190,000	190,000

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/15	FY 6/30/16	FY 6/30/17	FY 6/30/18
	1,665,700	1,876,530	2,088,098	2,300,406
	5,830	6,568	7,308	8,051
	395,000	395,000	395,000	395,000
	400,830	401,568	402,308	403,051
	(190,000)	(190,000)	(190,000)	(190,000)
	(190,000)	(190,000)	(190,000)	(190,000)
	210,830	211,568	212,308	213,051
	1,876,530	2,088,098	2,300,406	2,513,458

NIPOMO COMMUNITY SERVICES DISTRICT
 FUNDED REPLACEMENT - BLACKLAKE SEWER
 FUND #830

PROPOSED PROJECTS

	FY 6/30/15
Blacklake WWTF Sludge Removal	160,000
Woodgreen Lift Station	100,000
Sewer Master Plan (carry over from FY 13-14)	20,000
	<u>280,000</u>

PROPOSED FUNDING PLAN

	FY 6/30/15
OPENING BALANCE, JULY 1	450,000
SOURCES	
INVESTMENT INCOME	1,500
ANNUAL FUNDED REPLACEMENT TRANSFER FROM FUND #150	168,000
TOTAL SOURCES	169,500
USES	
CAPITAL EXPENDITURES	(280,000)
TOTAL USES	(280,000)
NET SOURCES AND (USES)	(110,500)
ENDING BALANCE AND RESERVE, JUNE 30	339,500

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
FY 6/30/16	FY 6/30/17	FY 6/30/18	FY 6/30/19	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
FY 6/30/16	FY 6/30/17	FY 6/30/18	FY 6/30/19	
339,500	508,688	678,469	848,843	
1,188	1,780	2,375	2,971	
168,000	168,000	168,000	168,000	
169,188	169,780	170,375	170,971	
0	0	0	0	
0	0	0	0	
169,188	169,780	170,375	170,971	
508,688	678,469	848,843	1,019,814	

NON-OPERATING BUDGET

CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL IMPROVEMENTS
 PROJECT COST SUMMARY
 2014-2015

<u>BUDGET ITEMS FOR 2014-2015</u>	<u>#700 WATER CAPACITY CHARGES</u>	<u>#710 TOWN SEWER CAPACITY CHARGES</u>	<u>#500 SUPPLEMENTAL WATER CHARGES</u>	<u>TOTAL</u>
Phased Supplemental Water Project Phase 1	0	0	11,000,000	11,000,000
Phased Supplemental Water Project Phase 2A	0	0	2,000,000	2,000,000
Water Master Plan	200,000	0	0	200,000
Standpipe Upgrade and Rehabilitation (carry over for completion)	50,000	0	0	50,000
Third connection to Blacklake Pressure Zone	100,000	0	0	100,000
	<u>350,000</u>	<u>0</u>	<u>13,000,000</u>	<u>13,350,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
DESCRIPTION OF PROPOSED PROJECTS
2014-2015**

Water Projects

Supplemental Water Project Phase 1 - Completion of project construction and begin water delivery.

Supplemental Water Project Phase 2A - Design, bid, award contract and begin construction.

Water Master Plan - Request for Proposals, bid, and award contract.

Standpipe Upgrade and Rehabilitation - Complete construction of Water and Sewer Master Plan Project #27.

Third connection to Blacklake Pressure Zone - Design, bid, award contract and begin construction.

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

PROPOSED PROJECTS

	FY 6/30/15
Water Master Plan	200,000
Standpipe Upgrade (carry over for completion)	50,000
Third connection to Blacklake Pressure Zone	100,000
Water Storage Tank	0
	<u>350,000</u>

PROPOSED FUNDING

	FY 6/30/15
OPENING BALANCE, JULY 1	1,750,000
SOURCES	
INVESTMENT INCOME (1)	6,125
CAPACITY CHARGES (2)	156,000
TOTAL SOURCES	162,125
USES	
CAPITAL EXPENDITURES	(350,000)
TOTAL USES	(350,000)
NET SOURCES AND (USES)	(187,875)
ENDING BALANCE AND RESERVE, JUNE 30	1,562,125

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
FY 6/30/16	FY 6/30/17	FY 6/30/18	FY 6/30/19	
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
400,000	1,200,000	4,500,000		0
400,000	1,200,000	4,500,000		0

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
FY 6/30/16	FY 6/30/17	FY 6/30/18	FY 6/30/19	
1,562,125	1,323,592	284,225	(4,058,780)	
5,467	4,633	995		0
156,000	156,000	156,000		156,000
161,467	160,633	156,995		156,000
(400,000)	(1,200,000)	(4,500,000)		0
(400,000)	(1,200,000)	(4,500,000)		0
(238,533)	(1,039,367)	(4,343,005)		156,000
1,323,592	284,225	(4,058,780)		(3,902,780)

(1) Interest income projected at 0.35% annually
 (2) Estimated based on proposed projects with active Intent-To-Serve Letters of 50 connections

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

PROPOSED PROJECTS

	FY 6/30/15
Prohibition Zone Sewer Extensions	0
Divison Street, Beverly to Frontage	0
	0

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/16	FY 6/30/17	FY 6/30/18	FY 6/30/19
	0	0	50,000	0
	0	0	390,000	0
	0	0	440,000	0

PROPOSED FUNDING

	FY 6/30/15
OPENING BALANCE, JULY 1	402,000
SOURCES	
INVESTMENT INCOME (1)	1,407
CAPACITY CHARGES (2)	414,000
TOTAL SOURCES	415,407
USES	
CAPITAL EXPENDITURES	0
DEBT SERVICE I=0% N=20 (3) (4)	(77,050)
TOTAL USES	(77,050)
NET SOURCES AND (USES)	338,357
ENDING BALANCE AND RESERVE, JUNE 30	740,357

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/16	FY 6/30/17	FY 6/30/18	FY 6/30/19
	740,357	1,079,898	1,420,628	1,322,550
	2,591	3,780	4,972	4,629
	414,000	414,000	414,000	414,000
				0
	416,591	417,780	418,972	418,629
	0	0	(440,000)	0
	(77,050)	(77,050)	(77,050)	(77,050)
	(77,050)	(77,050)	(517,050)	(77,050)
	339,541	340,730	(98,078)	341,579
	1,079,898	1,420,628	1,322,550	1,664,129

- (1) Interest income projected at 0.35% annually
- (2) Estimate 50 new connections at current capacity charge
- (3) Debt service on State Revolving Fund Loan (Phase I and II of Sewer Plant Expansion 1998-1999)
- (4) Debt service on 2012 COP is paid by Town Sewer Fund #130/Town Sewer Sinking Fund #880 (see page 35)

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

PROPOSED PROJECTS

None	FY 6/30/14	0
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PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/16	FY 6/30/17	FY 6/30/18	FY 6/30/19
0	0	0	0

PROPOSED FUNDING

	FY 6/30/14
OPENING BALANCE, JULY 1	200,000
SOURCES	
INVESTMENT INCOME (1)	700
PROPERTY TAXES (2)	504,800
TRANSFER IN FROM FUND #125 FOR COP DEBT SERVICE	250,000
DEBT SERVICE (BLACKLAKE SEWER SURCHARGE)	24,480
TOTAL SOURCES	779,980
USES	
DEBT SERVICE - REVENUE BONDS SERIES 2013A (REFUNDED) (3)	(226,150)
DEBT SERVICE - CERTIFICATES OF PARTICIPATION 2013B (4)	(533,205)
BOND ADMINISTRATION	(2,500)
TOTAL USES	(761,855)
NET SOURCES AND (USES)	18,125
ENDING BALANCE AND RESERVE, JUNE 30	218,125

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/16	FY 6/30/17	FY 6/30/18	FY 6/30/19
218,125	240,868	263,691	286,594
763	843	923	1,003
509,800	514,900	520,000	525,200
250,205	240,635	239,580	232,530
24,480	24,480	24,480	24,480
785,248	780,858	784,983	783,213
(223,150)	(225,150)	(225,950)	(226,550)
(536,855)	(530,385)	(533,630)	(531,180)
(2,500)	(2,500)	(2,500)	(2,500)
(762,505)	(758,035)	(762,080)	(760,230)
22,743	22,823	22,903	22,983
240,868	263,691	286,594	309,577

- (1) Interest income projected at 0.35% annually
- (2) Assume 1% growth in Property Tax Revenue
- (3) Debt service on Revenue Bonds secured by ad valorem property taxes and then by water revenues
- (4) Debt Service on Certificates of Participation secured first by ad valorem property taxes and then by water revenues

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

PROPOSED PROJECTS

	FY 6/30/15
Supplemental Water Project Phase 1	11,000,000
Supplemental Water Project Phase 2A	2,000,000
Supplemental Water Project Phase 2B	0
Supplemental Water Phase 3	0
	<u>13,000,000</u>

PROPOSED FUNDING

	FY 6/30/15
OPENING BALANCE, JULY 1	5,500,000
SOURCES	
INVESTMENT INCOME (1)	19,250
COP CONSTRUCTION FUNDS	2,680,000
IRWM GRANT	2,200,000
TRANSFER IN FROM FUND #125	500,000
CAPACITY CHARGES-SUPPLEMENTAL WATER (2)	370,000
	0
TOTAL SOURCES	5,769,250
USES	
CAPITAL EXPENDITURES	(13,000,000)
TOTAL USES	(13,000,000)
NET SOURCES AND (USES)	(7,230,750)
ENDING BALANCE AND RESERVE, JUNE 30	(1,730,750)

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
FY 6/30/16	FY 6/30/17	FY 6/30/18	FY 6/30/19	FY 6/30/19
0	0	0	0	0
0	0	0	0	0
2,500,000	0	0	0	0
0	0	4,500,000	0	0
2,500,000	0	4,500,000	0	0

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
FY 6/30/16	FY 6/30/17	FY 6/30/18	FY 6/30/19	FY 6/30/19
(1,730,750)	(3,860,750)	(3,490,750)	(7,620,750)	(7,620,750)
	0	0	0	0
0	0	0	0	0
0	0	0	0	0

370,000	370,000	370,000	370,000	370,000
370,000	370,000	370,000	370,000	370,000
(2,500,000)	0	(4,500,000)	0	0
(2,500,000)	0	(4,500,000)	0	0
(2,130,000)	370,000	(4,130,000)	370,000	370,000
(3,860,750)	(3,490,750)	(7,620,750)	(7,250,750)	(7,250,750)

(1) Interest income projected at 0.35% annually
 (2) Estimated based on proposed projects with active Intent-To-Serve Letters 50 Connections

APPENDIX

**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2014-2015**

	<u>July 1, 2014 Beginning Balance</u>	<u>Principal Pay Down</u>	<u>June 30, 2015 Ending Balance</u>
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)	\$209,210.10	(\$34,868.35)	\$174,341.75
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)	\$295,261.75	(\$42,180.25)	\$253,081.50
The District refunded Revenue Bonds, Series 2013A on May 30, 2013 (original issue date was May 1, 2003). The proceeds of the original issue were used for pipeline and storage facility projects costs. The refunded Revenue Bonds bear interest ranging from 3.7% to 4.80% per annum. Principal is to be paid annually starting September 1, 2014 through September 2032. Annual principal payments range from \$100,000 to \$225,000. (Fund #600)	\$2,845,000.00	(\$100,000.00)	\$2,745,000.00
The District issued \$9,795,000 of Revenue Certificates of Participation (COP's) on June 21, 2012. The proceeds are to be used to upgrade the Southland Wastewater Treatment Facility. The COP's bear interest ranging from 2% to 4.125% per annum. Principal is to be paid annually starting December 1, 2012 through June 1, 2042. Annual principal payments range from \$145,000 to \$570,000. (Fund #130)	\$9,490,000.00	(\$145,000.00)	\$9,345,000.00
The District issued \$9,660,000 of Revenue Certificates of Participation (COP's) on June 21, 2013. The proceeds are to be used for the Supplemental Water Project Phase I. The COP's bear interest ranging from 1% to 4.625% per annum. Principal is to be paid annually starting September 1, 2014 through June 1, 2043. Annual principal payments range from \$135,000 to \$725,000. (Fund #600 and #125)	\$9,660,000.00	(\$135,000.00)	\$9,525,000.00
TOTAL PRINCIPAL BALANCES	<u>\$22,499,471.85</u>	<u>(\$457,048.60)</u>	<u>\$22,042,423.25</u>

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

SUPPLEMENTAL WATER - FUND #500		FOR PLANNING PURPOSES ONLY				
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
Supplemental Water Project Phase 1	11,000,000	0	0	0	0	11,000,000
Supplemental Water Project Phase 2A	2,000,000	0	0	0	0	2,000,000
Supplemental Water Project Phase 2B	0	2,500,000	0	0	0	2,500,000
Supplemental Water Project Phase 3	0	0	0	4,500,000	0	4,500,000
TOTAL	13,000,000	2,500,000	0	4,500,000	0	20,000,000

WATER CAPACITY - FUND #700						
		FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
Backbone Improvements						
Water Storage Tank	0	400,000	1,200,000	400,000	0	2,000,000
Operational Improvements						
Standpipe Upgrade and Rehabilitation	50,000	0	0	0	0	50,000
Water Master Plan	200,000	0	0	0	0	200,000
Third connection to Blacklake Pressure Zone	100,000	0	0	0	0	100,000
Eliminate Existing Bottlenecks						
Camino Caballo - Blue Gum to existing 16 inch	0	0	0	0	265,000	265,000
TOTAL	350,000	400,000	1,200,000	400,000	265,000	2,615,000

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

TOWN SEWER CAPACITY - FUND #710

Town Sewer Division	FY 14-15
Prohibition Zone Sewer Extensions	0
Division Street, Beverly to Frontage	0
TOTAL	0

FOR PLANNING PURPOSES ONLY

FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
0	0	50,000	0	50,000
0	0	390,000	0	390,000
0	0	440,000	0	440,000

BLACKLAKE SEWER - FUNDED REPLACEMENT FUND #830

Blacklake Sewer Division	FY 14-15
Lift Station Rehabilitation	100,000
Bio-Solids Removal	160,000
To be determined after completion of Sewer Master Plan	0
TOTAL	260,000

FOR PLANNING PURPOSES ONLY

FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total
0	0	0	0	100,000
0	0	0	0	160,000
0	0	0	0	0
0	0	0	0	260,000