

NIPOMO COMMUNITY SERVICES DISTRICT

WEDNESDAY APRIL 17, 2013

10:00 A.M.

SPECIAL MEETING NOTICE & AGENDA FINANCE AND AUDIT COMMITTEE

COMMITTEE MEMBERS

LARRY VIERHEILIG, CHAIRMAN
CRAIG ARMSTRONG, MEMBER

PRINCIPAL STAFF

MICHAEL S. LEBRUN, GENERAL MANAGER
LISA BOGNUDA, FINANCE DIRECTOR
PETER SEVCIK, DIRECTOR OF ENG AND OPS

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

- 1. CALL TO ORDER, FLAG SALUTE AND ROLL CALL**
- 2. REVIEW FINANCING PLAN FOR PHASE 1 SUPPLEMENTAL WATER PROJECT**

ACTION RECOMMENDED: Provide direction to Staff
- 3. REVIEW THE DRAFT 2013-2014 FISCAL YEAR BUDGET**

ACTION RECOMMENDED: Provide direction to Staff
- 4. ADJOURN**

TO: MICHAEL S. LEBRUN *MSL*
 GENERAL MANAGER

FROM: LISA BOGNUDA *LSB*
 FINANCE DIRECTOR

DATE: APRIL 11, 2013

AGENDA ITEM

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APRIL 17, 2013

**REVIEW PROPOSED FINANCING PLAN FOR
 PHASE 1 SUPPLEMENTAL WATER PROJECT**

ITEM

Review proposed Financing Plan

BACKGROUND

On February 13, 2013, the Board of Directors authorized circulating bid documents for Supplemental Water Project Phase 1 and approved a Financing Plan based on the Engineer's Estimate for the Phase 1 project.

District received bids for the Phase 1 project the week of March 24. The total low bid exceeds the estimated project cost (including contingency) by 24%. Detailed analysis of the bid results is being conducted. Projected project costs, based on the apparent low bids, are presented below and compared to the estimated costs presented on February 13, 2013.

Description	Estimated Cost (as reported Feb. 2013)	Projected Cost (based on apparent low bidder)
Bid Package 1 - Santa Maria River Crossing	\$4,347,000	\$7,179,140
Bid Package 2 - Nipomo Area Pipeline Improvements	Not part of this Phase	Not part of this Phase
Bid Package 3 - Blosser Road Waterline and Flow Meter	\$2,418,000	\$2,575,710
Bid Package 4 - Joshua Street Pump Station and Wellhead Chloramination Systems	\$3,160,000	\$4,344,710
Construction Subtotal	\$9,925,000	\$14,099,560
Construction Contingency (15%)	\$1,485,000	
Construction Contingency BP1 (5%)		\$359,000
Construction Contingency BP3 (5%)		\$129,000
Construction Contingency BP4 (5%)		\$217,000
Construction Contingency Subtotal	\$1,485,000	\$705,000
Estimated Construction Total	\$11,410,000	\$14,804,560
Right-of-Way (ROW) Acquisition	\$250,000	\$250,000
Design Engineering	\$450,000	\$450,000
Construction Management	\$1,736,000	\$1,736,000
Non-Construction Subtotal	\$2,436,000	\$2,436,000
Non-Construction Contingency (10%)	\$ 243,000	\$243,600
Estimated Total Non-Construction Costs	\$ 2,679,000	\$2,679,600
Estimated Total Cost	\$14,089,000	\$17,484,160

Comparison of Funding Plan approved on February 13 to a revised Funding Plan for the project:

Fund Source	Funding Plan (Approved 2/13/13)	Funds (Presented 4/10/13)
DWR Proposition 84 Grant	\$2,200,000	\$2,200,000
Certificates of Participation secured by existing property tax revenue	\$5,000,000	\$5,000,000
Fund #500 Supplemental Water Fund	\$1,000,000	\$1,000,000
Fund #600 Property Tax Fund	\$2,400,000	\$2,400,000
Fund #805 Funded Replacement – Water Fund	\$3,489,000	\$4,000,000
Fund #125 Water Fund		\$1,500,000
Fund #700 Water Capacity		\$1,384,160
Total From All Funding Sources	\$14,089,000	\$17,484,160

DISCUSSION OF FUNDS

The \$2.2 million California Department of Water Resources (DWR) grant awarded to the District through San Luis Obispo County’s Integrated Regional Water Management Grant application is still available for the project if the project proceeds in a timely manner.

New Certificates of Participation (COP) would be issued, in coordination with the refinancing of the 2003 COPs to raise approximately \$5,000,000 in capital. The annual debt service for the combined issue would be approximately \$486,000. The District would pledge its annual property tax revenue stream of approximately \$500,000 per year for repayment of the debt.

The majority of Fund #500, Supplemental Water Fund, is designated for the project. Approximately \$75,000 of this fund is designated for desalinization supplemental water project. The desalinization designated funds are not reflected in the estimate above and would not be used on this project.

Fund #600, Property Tax Fund, is reserves generated by annual property tax revenues. Your Board made a finding on February 13, 2013, to use the reserves for the supplemental water project and pledge/dedicate the annual property tax revenue stream for repayment of the debt.

Fund #805, Funded Replacement – Water Fund, is designated for replacing existing water infrastructure. Use of this fund would be appropriate since the proposed supplemental water project would replace/offset current water sources (wells).

Fund #125 Water Fund, these funds represent current balance of the Water Fund in excess of District Reserve policy.

Fund #700 Water Capacity Fund, capacity funds are set aside for constructing new District infrastructure and adding capacity.

CERTIFICATES OF PARTICIPATION

Staff has been working with Bond Counsel, Financial Consultant and Rate Consultant to prepare the Preliminary Official Statement (POS) and rate projections in anticipation of the bond rating call and bond issuance. Staff will have a conference call with the financing team on Friday, April 11 and will provide an update to your Committee on Wednesday, April 17.

RECOMMENDATION

Staff recommends that your Committee review and discuss the Supplemental Water Project Phase 1 proposed Financing Plan and direct staff.

ATTACHMENT

None

TO: MICHAEL S. LEBRUN, *MSL*
GENERAL MANAGER

FROM: LISA BOGNUDA, *LB*
FINANCE DIRECTOR

DATE: APRIL 11, 2013



DRAFT BUDGET FOR FISCAL YEAR 2013-2014

ITEM

Draft budget for fiscal year 2013-2014

BUDGET BACKGROUND

Attached is the first draft of the fiscal year 2013-2014 budget.

The first draft of the budget is projecting a net operating surplus of \$1,992,758 and an overall net surplus after non-operating revenues and expenditures of \$93,249. 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 \$413,228 and an overall net surplus after non-operating revenues and expenditures of \$362,007. This includes a transfer of \$566,000 to Funded Replacement and the budgeted purchase of \$85,500 in fixed assets. The draft budget excludes the collection of Water Litigation Charge Revenue (approx \$169,000) since the Board of Directors may discontinue this charge as a result of the final groundwater adjudication decision. It is also proposed that \$1.5M be transferred to the Supplemental Water Project. Based on projections, the Water Fund will continue to achieve 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 \$1,300. 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 \$373,846 and an overall net surplus after non-operating revenues and expenditures of \$331,346. This includes a transfer of \$395,000 to Funded Replacement and the budgeted purchase of \$52,500 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 3.5 years,

sewer rates and charges will be used for repayment. A sewer rate and capacity charge study is included in this budget. The last 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 – Sewer Rate Stabilization Fund (Pages 36 & 37)

This Fund is budgeted to have an overall surplus \$1,000. 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 surplus of \$36 but an overall net deficit after non-operating revenues and expenditures of (\$5,164). This includes a transfer of \$168,000 to Funded Replacement and the budgeted purchase of \$6,000 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 \$150. 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 \$1,954. The current assessment of \$34.00 on 556 parcels does not cover all of the budgeted costs. It is proposed that the assessment be increased \$10.00 per year for an annual assessment of \$44.00. The maximum allowable assessment of \$52.00 was established in FY 1993-94. Based on projections and with the proposed increase in the assessment, the Blacklake Street Lighting could 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 \$430. 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 could achieve its Cash Reserve Goal in approximately six years.

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

This Fund is budgeted to have a net overall surplus of \$39,915. The Board of Directors recently appointed a Solid Waste Committee to determine uses of the funds. Staff has included a place-holder of \$75,000 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 \$12,545. The current ad valorem tax covers all of the budgeted costs. Based on projections, the Drainage Fund will achieve its Cash Reserve Goal in approximately two years.

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

This Fund is budgeted to have a deficit of (\$67,879). 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. It is also proposed that \$4M be transferred to the Supplemental Water Project. A five year schedule of proposed projects and cash flow projection has been added to the draft budget and can be found on page 60.

Pursuant to the Cash Reserve Policy, the Cash Reserve Goal is based on the 2007 Replacement Study, which is currently \$17,200,000. 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 (\$31,000). 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. In addition, \$3.5M will be transferred from cash reserves to the complete the funding of the Southland WWTF upgrade project. A five year schedule of proposed projects and cash flow projection has been added to the draft budget and can be found on page 61.

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 (\$41,100). 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. A five year schedule of proposed projects and cash flow projection has been added to the draft budget and can be found on page 62.

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 (\$512,254) 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 3.5 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 \$300,000. This fund has adequate reserves to cover the expenditures. It is also proposed that \$1.38M be transferred to the Supplemental Water Project to aide in funding the capital improvement to provide increased capacity. Future proposed projects will not be budgeted until the funds are available on a pay-as-you go method.

Fund #710 – Town Sewer Capacity (Page 68)

This Fund includes budgeted funds to complete the capital improvement project of \$11,160,000. Certificates of Participation (COP) were issued in June 2012 to fund the project. The balance of \$7.3M in COP Construction Funds as well as a transfer in from Sewer Funded Replacement #810 will be used to complete the project.

Fund #600 – Property Taxes (Page 69)

This Fund does not include any budgeted capital improvement projects. It is proposed that \$2.4M be transferred to the Supplemental Water Project to aid in funding the capital improvement. In 2003, the District issued \$4 million dollars in COP's and secured them with a portion of the ad valorem taxes. It is proposed that the District refund these COP's to obtain a lower interest rate and combine it with a new COP issue to raise funds for the Supplemental Water Project. The District will pledge 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 Supplemental Water Project of \$17,484,160. The funding plan was originally approved by the Board of Directors in February. An updated financing plan was presented to the Board of Directors on April 10, 2013 to reflect the bid amounts and changes to contingencies. Upon award of bids and sale of bonds, this budget will be modified to reflect Board action.

RECOMMENDATION

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

NIPOMO COMMUNITY SERVICES DISTRICT

OPERATING AND NON-OPERATING BUDGETS

FISCAL YEAR
2013-2014

DRAFT #1



MISSION STATEMENT

The Nipomo Community Services District's mission is to provide its 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:

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

The District has seventeen full-time and two half-time staff positions budgeted in 2013-2014. 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 2012-2013, four positions are unfilled. Those positions include 1-Wastewater Supervisor; 1-Utility Operator and 2-Utility Workers. The District envisions staffing all of those vacant positions in the coming fiscal year. The District is represented by the law firm of Shipsey and Seitz.

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

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BUDGET PREPARATION

1. OPERATING AND NON-OPERATING BUDGETS

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

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

#110	Administration
#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

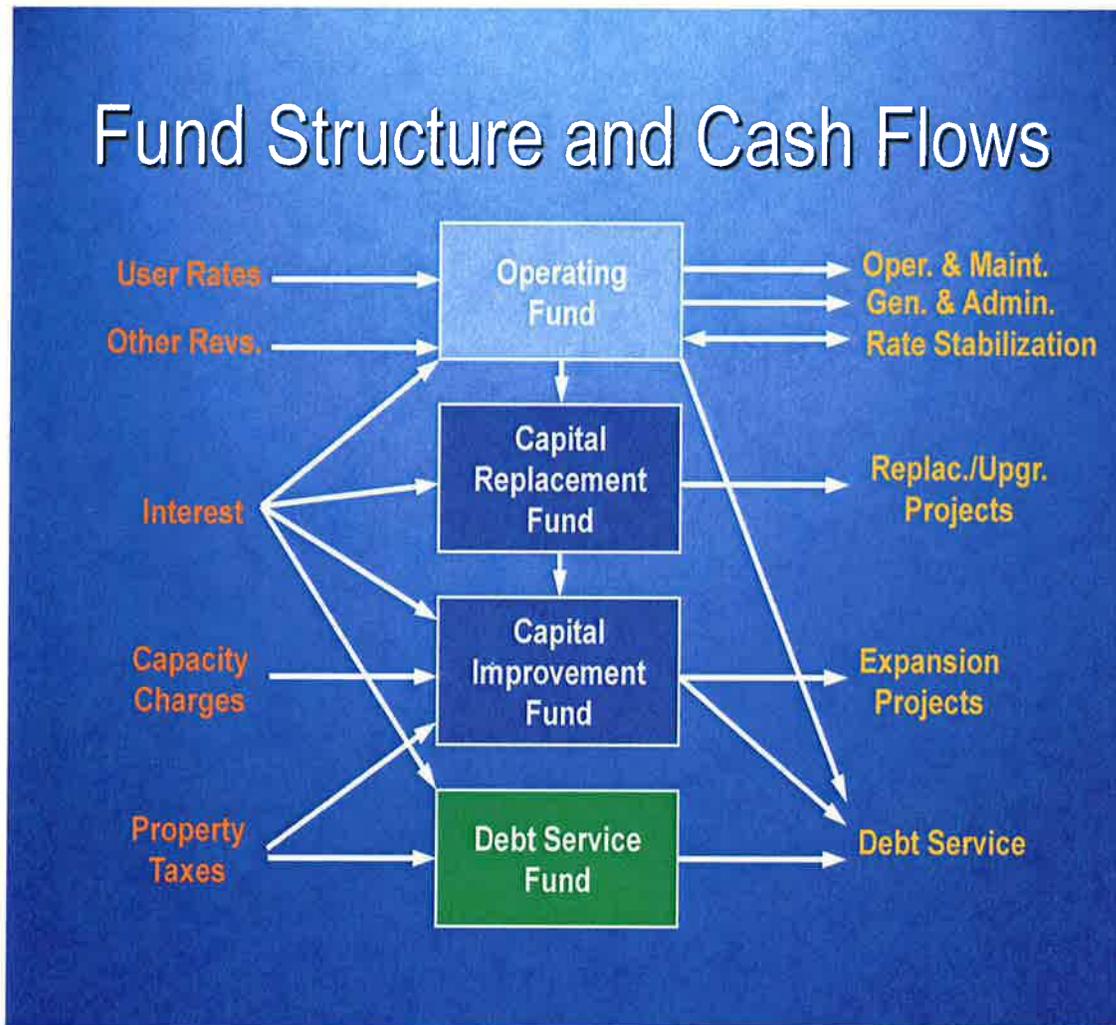
The Funds in the Non-Operating Budget are as follows:

#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.



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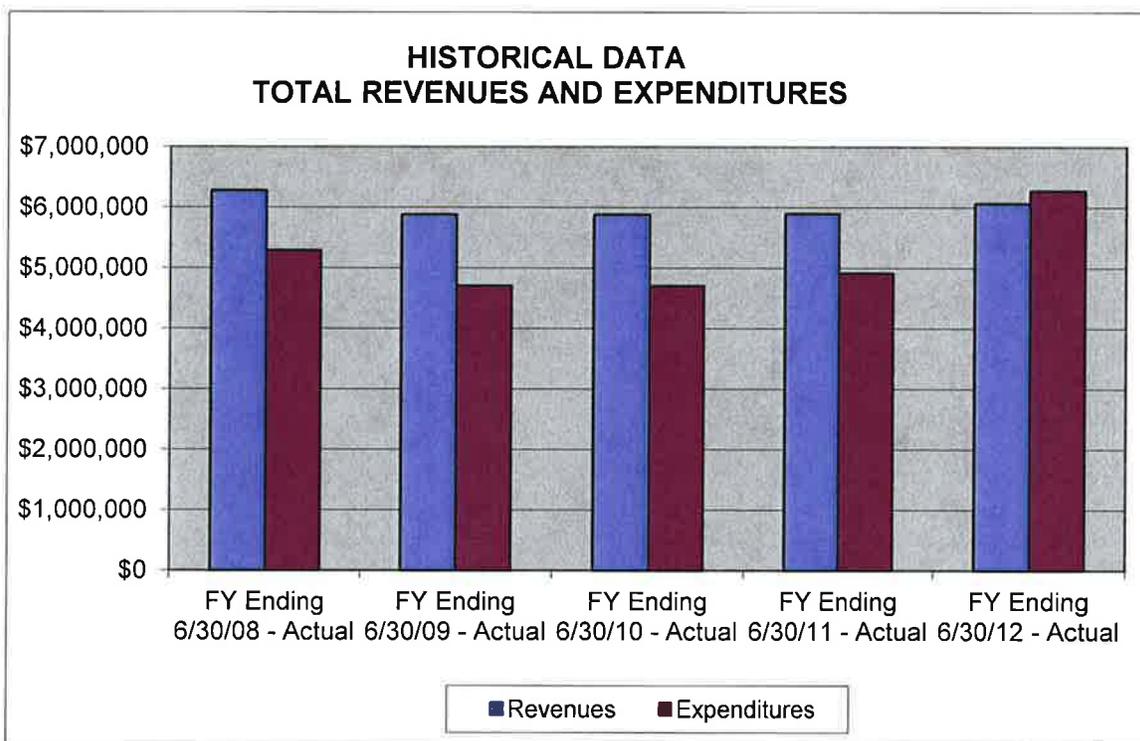
**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2013-2014**

3. FINANCIAL OVERVIEW

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

- Total budgeted Revenues for fiscal year 2013-2014 is \$7,853,348. This is an increase of 4.8% above the budgeted Revenues for fiscal year 2012-2013. A graph depicting the revenues can be found on page 19.
- Total budgeted Expenditures for fiscal year 2013-2014 is \$7,760,099. This is a increase of 7.4% above the budgeted Expenditures for fiscal year 2012-2013 (excluding Fixed Assets and Funded Replacement Projects). A graph depicting the expenditures can be found on page 20.

ACTUAL TOTAL REVENUES AND EXPENDITURES



- As of June 30, 2012, the District's net assets exceeded \$52 million dollars.

Total Assets	\$67,222,352
Total Liabilities	\$14,697,443
Total Net Assets	\$52,524,909

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

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2013-2014**

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 61 and a description of each project may be found on page 62.

5. ACTIVE WATER SERVICES AS OF DECEMBER 31, 2012

Customer Class	Metered Connections
Single Family Residential	3,506
Multi-Family Residential	492
Commercial	95
Landscape Irrigation	92
Agriculture	2
TOTAL	4,187

6. TOWN SEWER ACCOUNTS/CONNECTIONS AS OF DECEMBER 31, 2012

Customer Class	Number of Accounts	Number of Connections (Dwelling Unit Equivalent)
Single Family Residential	2,485	2,488
Multi-Family Residential	371	771
Commercial	80	80
TOTAL	2,936	3,339

7. BLACKLAKE SEWER ACCOUNTS/CONNECTIONS AS OF DECEMBER 31, 2012

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 2013-2014**

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 2013-2014**

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 for the Santa Maria Valley Water Conservation District (SMVWCD) vs NCSD
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 2013-2014**

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
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

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**BI-MONTHLY SEWER SERVICE CHARGES
TOWN DIVISION**

RESIDENTIAL (PER DWELLING UNIT)

	PRIOR	APRIL 1, 2008	JANUARY 1, 2009	JANUARY 1, 2010
Single Family	\$45.00	\$56.53	\$70.66	\$88.32
Multi-Family	\$34.80	\$43.09	\$53.86	\$67.33

NON-RESIDENTIAL (1) (2)

SIZE OF METER	PRIOR	APRIL 1, 2008	JANUARY 1, 2009	JANUARY 1, 2010
1 Inch or Less	\$17.39	\$21.80	\$27.25	\$34.07
1 ½ Inch	\$49.77	\$63.10	\$78.87	\$98.59
2 Inch	\$78.95	\$100.26	\$125.33	\$156.66
3 Inch	\$147.09	\$186.98	\$233.73	\$292.16
4 Inch	\$244.41	\$310.86	\$388.58	\$485.72
6 Inch	\$487.50	\$620.57	\$775.71	\$969.64
8 Inch	\$779.32	\$992.22	\$1,240.27	\$1,550.34

NON-RESIDENTIAL (1) (2) COMMODITY RATE

	PRIOR	APRIL 1, 2008	JANUARY 1, 2009	JANUARY 1, 2010
Low Strength	\$1.32	\$1.85	\$2.31	\$2.89
Medium Strength	\$1.46	\$2.05	\$2.56	\$3.20
High Strength	\$1.89	\$2.65	\$3.31	\$4.14

RESOLUTION 2008-1062 (Adopted January 23, 2008)

Note: Rates subject to change

**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 Nov 1, 2009	Effective date July 1, 2010	Effective date July 1, 2011	Effective date July 1, 2012
1 Inch or less*	\$3,124	\$3,192	\$3,293	\$3,385
Supplemental Water *	\$13,858	\$14,160	\$14,605	\$15,015
1 ½ Inch*	\$9,372	\$9,577	\$9,877	\$10,155
Supplemental Water *	\$41,573	\$42,479	\$43,814	\$45,045
2 Inch*	\$14,994	\$15,321	\$15,802	\$16,247
Supplemental Water *	\$66,516	\$67,966	\$70,101	\$72,072
3 Inch*	\$28,115	\$28,728	\$29,630	\$30,463
Supplemental Water *	\$124,719	\$127,436	\$131,4406	\$135,135
4 Inch*	\$46,858	\$47,879	\$49,384	\$50,772
Supplemental Water *	\$207,866	\$212,393	\$219,067	\$225,225
6 Inch*	\$93,717	\$95,758	\$98,767	\$101,544
Supplemental Water *	\$415,731	\$424,787	\$424,787	\$450,450

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

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

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

RESOLUTION 2008-1102 (Adopted September 10, 2008)

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

METER SIZE	Effective date July 1, 2009	Effective date July 1, 2010	Effective date July 1, 2011	Effective date July 1, 2012
1 Inch or less*	\$7,462	\$7,625	\$7,864	\$8,085
1 ½ Inch*	\$22,387	\$22,874	\$23,593	\$24,256
2 Inch*	\$35,819	\$36,598	\$37,749	\$38,810
3 Inch*	\$67,160	\$68,621	\$70,779	\$72,769
4 Inch*	\$111,934	\$114,368	\$117,965	\$121,281
6 Inch*	\$223,867	\$228,736	\$235,931	\$242,562

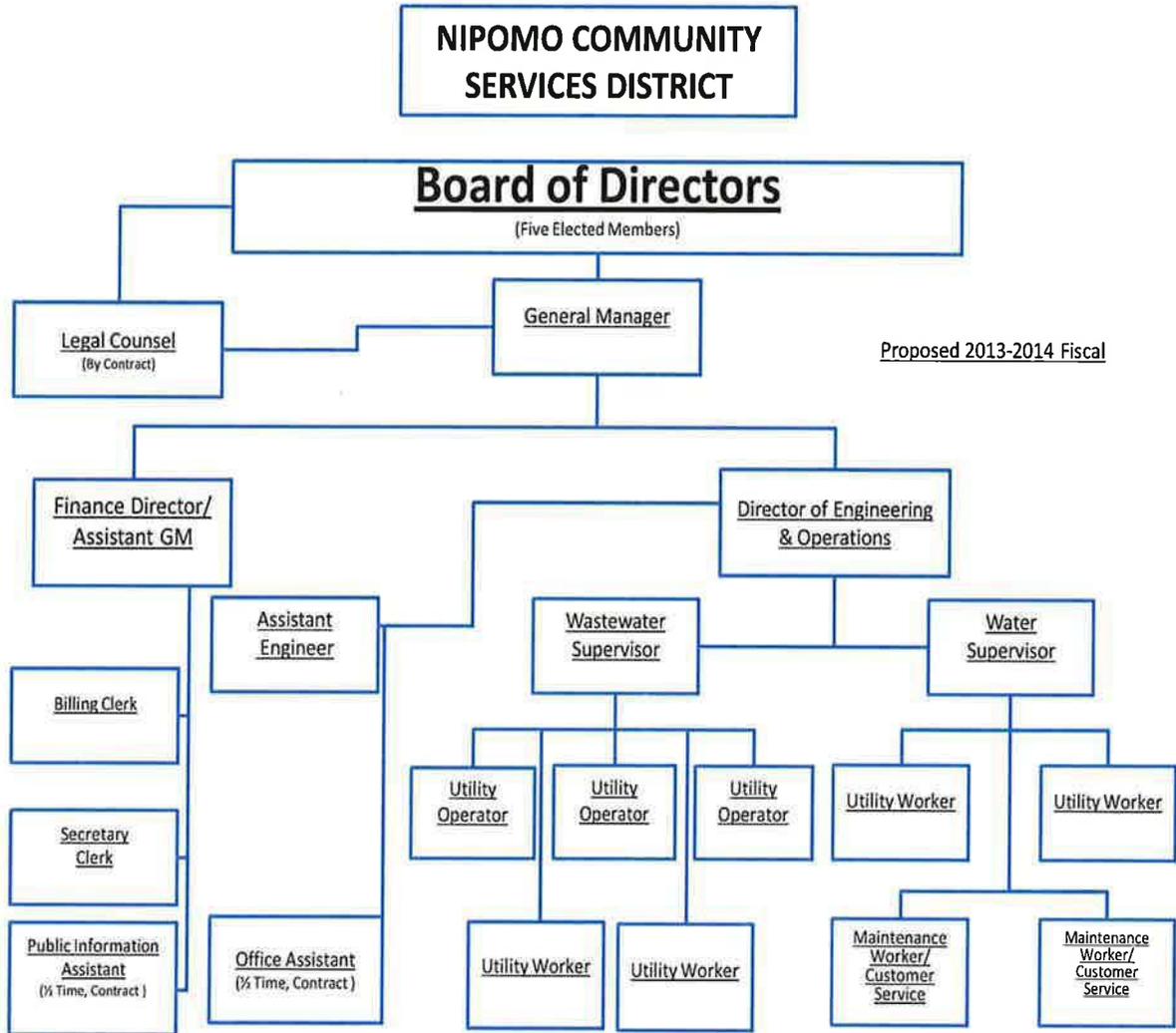
***Annual Adjustment.** Commencing July 1, 2009, and each fiscal year thereafter, the capacity charge shall be increased to reflect the increase in the costs of the construction of District facilities. The determination of whether there has been an increase in costs and the amount of the increase in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

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NIPOMO COMMUNITY SERVICES DISTRICT
 ORGANIZATIONAL STRUCTURE
 2013-2014



Proposed 2013-2014 Fiscal

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NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2013-2014

ADMINISTRATION	FY 12-13	Reorganization 2/13/13	Proposed Additions for FY 13-14	Proposed Totals for FY 13-14
General Manager	1	0	0	1
Assist General Manager/Finance Director	1	0	0	1
District Engineer (Moved to Operations)	1	(1)	0	0
Billing Clerk	1	0	0	1
Secretary/Clerk	1	0	0	1
Assistant Engineer (Moved to Operations)	1	(1)	0	0
Information Assistant	<u>0.5</u>	<u>0</u>	<u>0</u>	<u>0.5</u>
ADMINISTRATION SUBTOTAL	<u>6.5</u>	<u>(2.0)</u>	<u>0</u>	<u>4.50</u>

OPERATIONS	FY 12-13	Reorganization 2/13/13	Proposed Additions for FY 13-14	Proposed Totals for FY 13-14
Utility Superintendent	1	(1)	0	0
Director of Engineering and Operations (Moved from Administration)	0	1	0	1
Assistant Engineer (Moved from Administration)	0	1	0	1
Water Supervisor (Job Title changed from Preventive Maint Supervisor)	1	0	0	1
Wastewater Supervisor (Job Title changed from Utility Field Supervisor)	1	0	0	1
Utility Operator	1	1	1	3
Utility Worker	4	0	0	4
Water Maintenance/Customer Service Worker	2	0	0	2
Utility Office Assistant	<u>0.5</u>	<u>0</u>	<u>0</u>	<u>0.5</u>
OPERATIONS SUBTOTAL	<u>10.5</u>	<u>2.0</u>	<u>1.0</u>	<u>13.5</u>

TOTAL	<u>17.0</u>	<u>0.0</u>	<u>1.0</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	\$1,863	\$1,956	\$2,054	\$2,157	\$2,265	\$2,321	\$2,378	37	\$4,484	\$4,708	\$4,943	\$5,190	\$5,450	\$5,586	\$5,722
2	\$1,910	\$2,005	\$2,105	\$2,211	\$2,321	\$2,379	\$2,437	38	\$4,596	\$4,825	\$5,067	\$5,320	\$5,586	\$5,726	\$5,865
3	\$1,956	\$2,054	\$2,157	\$2,265	\$2,378	\$2,437	\$2,497	39	\$4,708	\$4,943	\$5,190	\$5,450	\$5,722	\$5,865	\$6,008
4	\$2,005	\$2,105	\$2,211	\$2,321	\$2,437	\$2,498	\$2,559	40	\$4,825	\$5,067	\$5,320	\$5,586	\$5,865	\$6,012	\$6,159
5	\$2,054	\$2,157	\$2,265	\$2,378	\$2,497	\$2,559	\$2,621	41	\$4,943	\$5,190	\$5,450	\$5,722	\$6,008	\$6,159	\$6,309
6	\$2,106	\$2,211	\$2,321	\$2,437	\$2,559	\$2,623	\$2,687	42	\$5,067	\$5,320	\$5,586	\$5,865	\$6,159	\$6,313	\$6,467
7	\$2,157	\$2,265	\$2,378	\$2,497	\$2,621	\$2,687	\$2,753	43	\$5,190	\$5,450	\$5,722	\$6,008	\$6,309	\$6,467	\$6,624
8	\$2,210	\$2,321	\$2,437	\$2,559	\$2,687	\$2,754	\$2,821	44	\$5,320	\$5,586	\$5,865	\$6,159	\$6,467	\$6,628	\$6,790
9	\$2,265	\$2,378	\$2,497	\$2,621	\$2,753	\$2,821	\$2,890	45	\$5,450	\$5,722	\$6,008	\$6,309	\$6,624	\$6,790	\$6,956
10	\$2,321	\$2,437	\$2,559	\$2,687	\$2,821	\$2,892	\$2,962	46	\$5,586	\$5,865	\$6,159	\$6,467	\$6,790	\$6,960	\$7,129
11	\$2,378	\$2,497	\$2,621	\$2,753	\$2,890	\$2,962	\$3,035	47	\$5,722	\$6,008	\$6,309	\$6,624	\$6,956	\$7,129	\$7,303
12	\$2,437	\$2,559	\$2,687	\$2,821	\$2,962	\$3,036	\$3,111	48	\$5,865	\$6,159	\$6,467	\$6,790	\$7,129	\$7,308	\$7,486
13	\$2,497	\$2,621	\$2,753	\$2,890	\$3,035	\$3,111	\$3,186	49	\$6,008	\$6,309	\$6,624	\$6,956	\$7,303	\$7,486	\$7,669
14	\$2,559	\$2,687	\$2,821	\$2,962	\$3,111	\$3,188	\$3,266	50	\$6,159	\$6,467	\$6,790	\$7,129	\$7,486	\$7,673	\$7,860
15	\$2,621	\$2,753	\$2,890	\$3,035	\$3,186	\$3,266	\$3,346	51	\$6,309	\$6,624	\$6,956	\$7,303	\$7,669	\$7,860	\$8,052
16	\$2,687	\$2,821	\$2,962	\$3,111	\$3,266	\$3,348	\$3,429	52	\$6,467	\$6,790	\$7,129	\$7,486	\$7,860	\$8,057	\$8,253
17	\$2,753	\$2,890	\$3,035	\$3,186	\$3,346	\$3,429	\$3,513	53	\$6,624	\$6,956	\$7,303	\$7,669	\$8,052	\$8,253	\$8,455
18	\$2,821	\$2,962	\$3,111	\$3,266	\$3,429	\$3,515	\$3,601	54	\$6,790	\$7,129	\$7,486	\$7,860	\$8,253	\$8,460	\$8,666
19	\$2,890	\$3,035	\$3,186	\$3,346	\$3,513	\$3,601	\$3,689	55	\$6,956	\$7,303	\$7,669	\$8,052	\$8,455	\$8,666	\$8,877
20	\$2,962	\$3,111	\$3,266	\$3,429	\$3,601	\$3,691	\$3,781	56	\$7,129	\$7,486	\$7,860	\$8,253	\$8,666	\$8,883	\$9,099
21	\$3,035	\$3,186	\$3,346	\$3,513	\$3,689	\$3,781	\$3,873	57	\$7,303	\$7,669	\$8,052	\$8,455	\$8,877	\$9,099	\$9,321
22	\$3,111	\$3,266	\$3,429	\$3,601	\$3,781	\$3,875	\$3,970	58	\$7,486	\$7,860	\$8,253	\$8,666	\$9,099	\$9,327	\$9,554
23	\$3,186	\$3,346	\$3,513	\$3,689	\$3,873	\$3,970	\$4,067	59	\$7,669	\$8,052	\$8,455	\$8,877	\$9,321	\$9,554	\$9,787
24	\$3,266	\$3,429	\$3,601	\$3,781	\$3,970	\$4,069	\$4,168	60	\$7,860	\$8,253	\$8,666	\$9,099	\$9,554	\$9,793	\$10,032
25	\$3,346	\$3,513	\$3,689	\$3,873	\$4,067	\$4,168	\$4,270	61	\$8,052	\$8,455	\$8,877	\$9,321	\$9,787	\$10,032	\$10,277
26	\$3,429	\$3,601	\$3,781	\$3,970	\$4,168	\$4,273	\$4,377	62	\$8,253	\$8,666	\$9,099	\$9,554	\$10,032	\$10,283	\$10,533
27	\$3,513	\$3,689	\$3,873	\$4,067	\$4,270	\$4,377	\$4,484	63	\$8,455	\$8,877	\$9,321	\$9,787	\$10,277	\$10,533	\$10,790
28	\$3,601	\$3,781	\$3,970	\$4,168	\$4,377	\$4,486	\$4,596	64	\$8,666	\$9,099	\$9,554	\$10,032	\$10,533	\$10,797	\$11,060
29	\$3,689	\$3,873	\$4,067	\$4,270	\$4,484	\$4,596	\$4,708	65	\$8,877	\$9,321	\$9,787	\$10,277	\$10,790	\$11,060	\$11,330
30	\$3,781	\$3,970	\$4,168	\$4,377	\$4,596	\$4,711	\$4,825	66	\$9,099	\$9,554	\$10,032	\$10,533	\$11,060	\$11,337	\$11,613
31	\$3,873	\$4,067	\$4,270	\$4,484	\$4,708	\$4,825	\$4,943	67	\$9,321	\$9,787	\$10,277	\$10,790	\$11,330	\$11,613	\$11,896
32	\$3,970	\$4,168	\$4,377	\$4,596	\$4,825	\$4,946	\$5,067	68	\$9,554	\$10,032	\$10,533	\$11,060	\$11,613	\$11,903	\$12,194
33	\$4,067	\$4,270	\$4,484	\$4,708	\$4,943	\$5,067	\$5,190	69	\$9,793	\$10,283	\$10,797	\$11,337	\$11,903	\$12,201	\$12,506
34	\$4,168	\$4,377	\$4,596	\$4,825	\$5,067	\$5,193	\$5,320	70	\$10,038	\$10,540	\$11,067	\$11,620	\$12,201	\$12,506	\$12,819
35	\$4,270	\$4,484	\$4,708	\$4,943	\$5,190	\$5,320	\$5,450	71	\$10,289	\$10,803	\$11,343	\$11,911	\$12,506	\$12,819	\$13,139
36	\$4,377	\$4,596	\$4,825	\$5,067	\$5,320	\$5,453	\$5,586	72	\$10,546	\$11,073	\$11,627	\$12,208	\$12,819	\$13,139	\$13,468

INCLUDES COLA ADJUSTMENT OF 2.48% EFFECTIVE 7/1/13

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NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2013-2014

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE (FEB 2013)
1	TOYOTA TACOMA (1)	2002	8/14/02	2003	84,938
2	FORD F150 PICK UP (1)	2004	7/8/04	2004	85,281
3	FORD F250 DIESEL 4x4	2007	8/25/06	2007	60,800
4	FORD F150	2008	1/28/08	2008	35,278
5	FORD F150 4x4	2009	12/29/08	2009	42,288
6	FORD F150	2009	1/6/09	2009	32,492
7	FORD RANGER	2010	11/7/09	2010	9,582
8	FORD F250 DIESEL 4X4	2010	1/15/10	2010	4,217
9	FORD F150	2013	1/23/13	2013	513

	ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE (FEB 2013)
10	FORD ESCAPE	2007	12/1/06	2007	18,992

	OTHER OPERATIONS EQUIPMENT	DATE PURCHASED	MILEAGE/ HOURS
11	FORD DUMP TRUCK	6/25/06	10,807
12	JOHN DEERE LOADER/BACKHOE JD110	1/2/08	212.2 hours
13	JOHN DEERE BACKHOE JD310	9/3/09	237.3 hours
14	VAC CON	2/10/10	8,276
15	FORD F550 SERVICE TRUCK	XX/XX/13	N/A

(1) Plan to surplus in FY 13-14

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RESOLUTION 2013-BUDGET
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2013-2014 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 2013-2014; 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 2013-2014, 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, "2013-2014 Budget, Nipomo Community Services District," is hereby approved and adopted.
- 2. The budget be administered in accordance with generally accepted accounting principals and the past policies and practices established by the District.
- 3. The above Recitals are true and correct and incorporated herein by this reference.

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

AYES:
NOES:
ABSENT:

the foregoing Resolution is hereby adopted this ___th day of June 2013.

JAMES HARRISON
President of the Board

ATTEST:

APPROVED AS TO FORM:

MICHAEL S. LEBRUN
Secretary to the Board

JON S. SEITZ
District Legal Counsel

RESOLUTION NO. 2013-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2013-2014 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 X.XX% and the percent change in the population of the unincorporated area of San Luis Obispo County is 0.XX% (Population converted to a ratio is computed as follows: {0.XX+100} ÷ 100 = X.XX).

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:
X.XX% X X.XX = X.XX%
2. That the 2013-2014 appropriation limit is and is determined as follows:

2013 Limitation	Info from
2013 Ratio of Change	<u>State in May</u>
2013 Appropriations Limitation	\$XXXX
Appropriations Limitation Subject to Limitation	<u>(\$XXXX)</u>
2013-2014 Appropriations Under Limit	<u>\$XXXX</u>

3. No further adjustment to the 2013-14 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 2013-2014.

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 2013.

JAMES HARRISON
President of the Board

ATTEST:

APPROVED AS TO FORM:

MICHAEL S. LEBRUN
Secretary to the Board

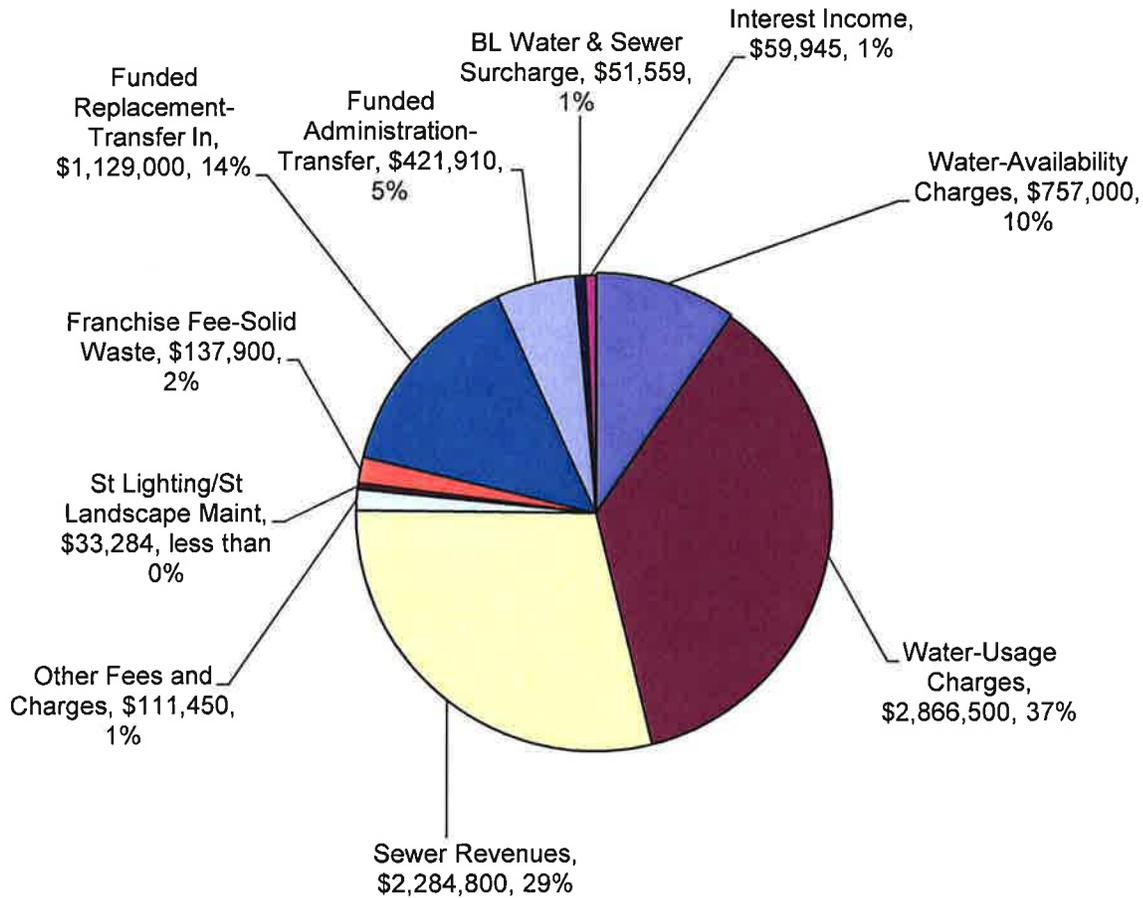
JON S. SEITZ
District Legal Counsel

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OPERATING BUDGET

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**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2013-2014**

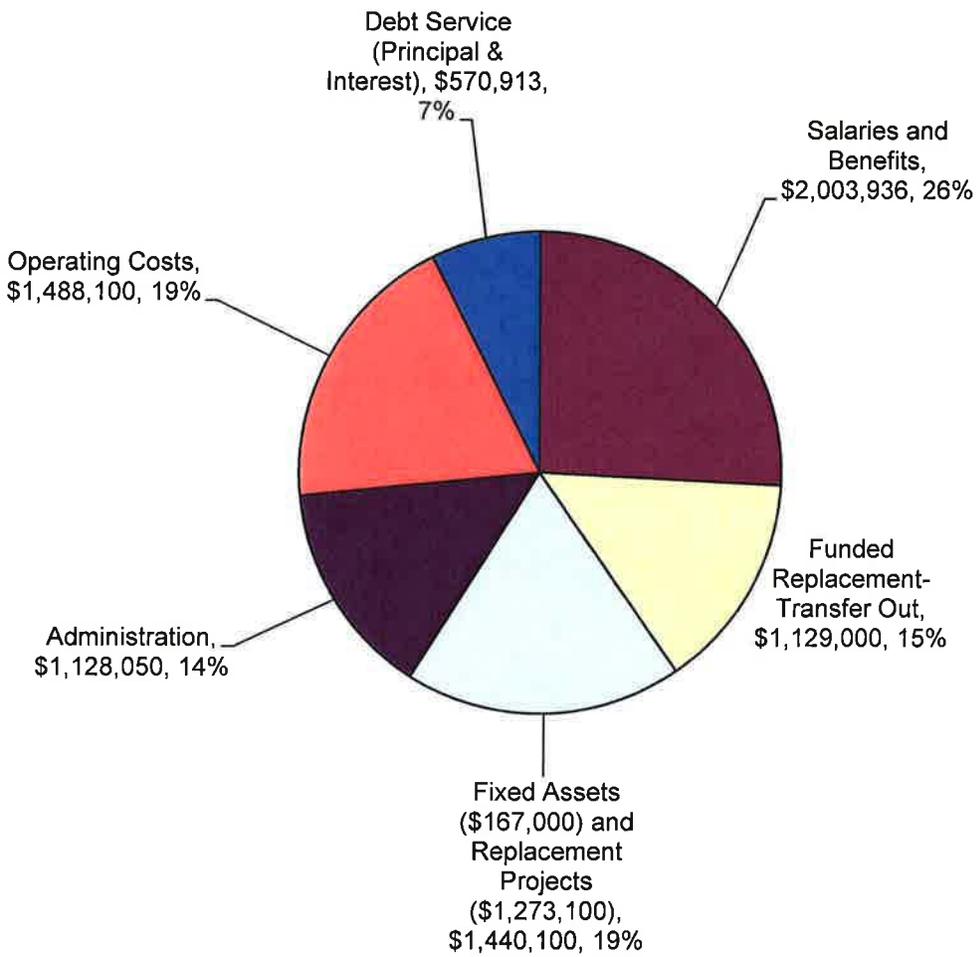


TOTAL REVENUES

\$7,853,348

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**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED EXPENDITURES OF ALL FUNDS
2013-2014**



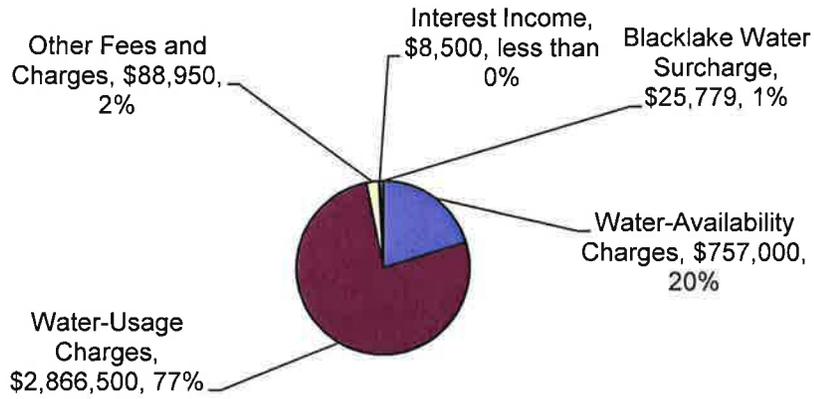
TOTAL EXPENDITURES

\$7,760,099

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DETAIL FOUND ON PAGES 26-27

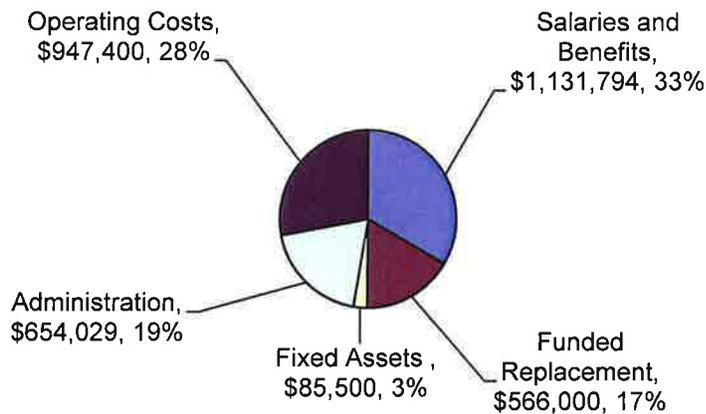
**NIPOMO COMMUNITY SERVICES DISTRICT
WATER FUND #125
REVENUES**



TOTAL REVENUE

\$3,746,729

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

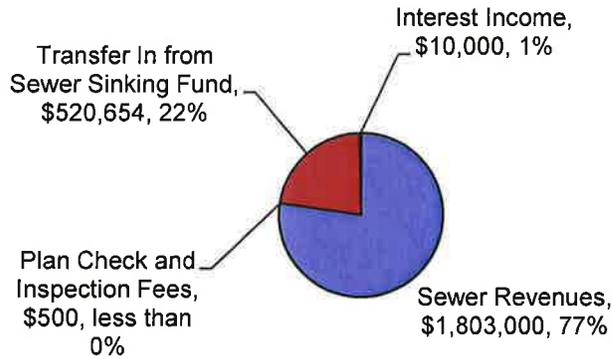


TOTAL EXPENDITURES

\$3,384,723

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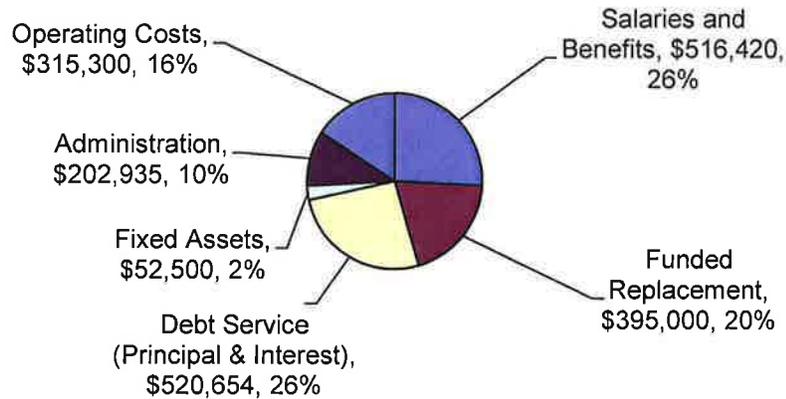
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
REVENUES**



TOTAL REVENUE

\$2,334,154

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



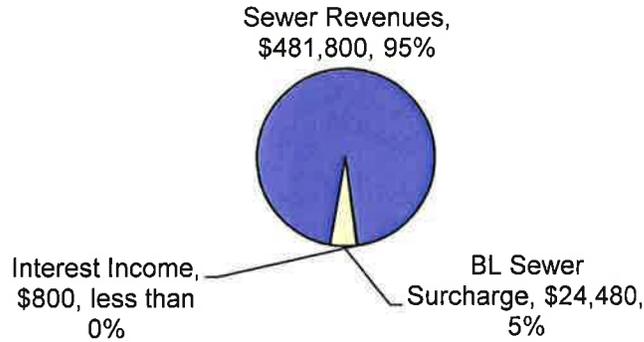
TOTAL EXPENDITURES

\$2,002,809

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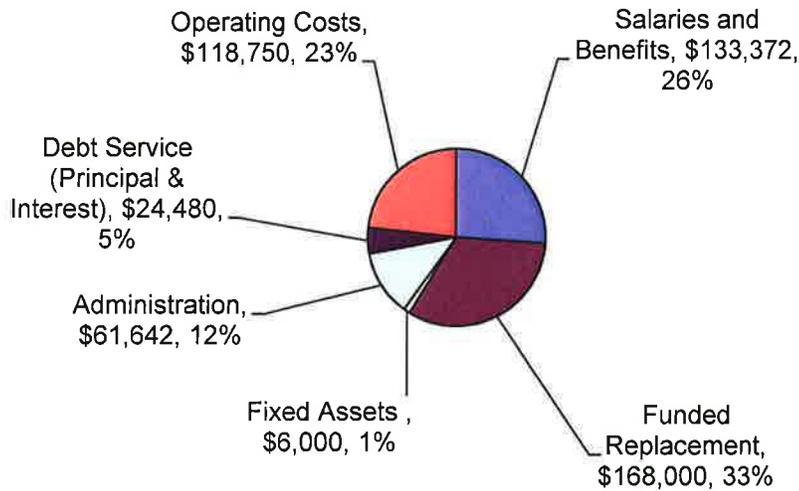
DETAIL FOUND ON PAGES 34-35

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



TOTAL REVENUE \$507,080

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



TOTAL EXPENDITURES \$512,244

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DETAIL FOUND ON PAGES 38-39

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2013-2014**

	#110 ADMIN BUDGET	#125 WATER BUDGET	#128 WATER RATE STABILIZATION BUDGET	#130 TOWN SEWER STABILIZATION BUDGET	#135 TOWN SEWER RATE STABILIZATION BUDGET	#150 BLACKLAKE SEWER STABILIZATION BUDGET	#155 BLACKLAKE SEWER RATE STABILIZATION BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#605 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	#860 TOWN SEWER SINKING FUND BUDGET	TOTAL
OPERATING REVENUES																
Water - Availability Charges	0	757,000	0	0	0	0	0	0	0	0	0	0	0	0	0	757,000
Water - Usage Charges	0	2,866,500	0	0	0	0	0	0	0	0	0	0	0	0	0	2,866,500
Sewer Revenues	0	0	1,803,000	0	0	481,800	0	0	0	0	0	0	0	0	0	2,284,800
Fees and Penalties	0	46,000	0	0	0	0	0	0	0	0	0	0	0	0	0	46,000
Meter and Connection Fees	0	4,950	0	0	0	0	0	0	0	0	0	0	0	0	0	4,950
Plan Check and Inspection Fees	0	0	500	0	0	0	0	0	0	0	0	0	0	0	0	500
Miscellaneous Income	8,000	38,000	0	0	0	0	0	0	0	0	14,000	0	0	0	0	60,000
Street Lighting/Landscape Maint Charges	0	0	0	0	0	0	24,464	8,820	0	137,900	0	0	0	0	0	33,284
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Oper Transfers In-Funded Admin	421,910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	421,910
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	429,910	3,712,450	0	1,803,500	0	481,800	0	24,464	8,820	137,900	14,000	566,000	395,000	168,000	0	1,129,000
																7,741,844

	#110 ADMIN BUDGET	#125 WATER BUDGET	#128 WATER RATE STABILIZATION BUDGET	#130 TOWN SEWER STABILIZATION BUDGET	#135 TOWN SEWER RATE STABILIZATION BUDGET	#150 BLACKLAKE SEWER STABILIZATION BUDGET	#155 BLACKLAKE SEWER RATE STABILIZATION BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#605 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	#860 TOWN SEWER SINKING FUND BUDGET	TOTAL
OPERATING EXPENDITURES																
OPERATIONS & MAINTENANCE																
Wages - Overtime	0	404,000	0	275,000	0	75,000	0	0	0	0	0	0	0	0	0	754,000
Wages - Fulltime	0	26,400	0	8,800	0	4,800	0	0	0	0	0	0	0	0	0	40,000
Payroll Taxes	0	9,000	0	6,500	0	1,750	0	0	0	0	0	0	0	0	0	17,250
Retirement	0	82,000	0	42,000	0	11,300	0	0	0	0	0	0	0	0	0	136,300
Medical and Dental	0	131,000	0	114,000	0	29,000	0	0	0	0	0	0	0	0	0	274,000
Workers Comp Insurance	0	13,700	0	11,000	0	2,850	0	0	0	0	0	0	0	0	0	27,550
Electricity	0	455,000	0	117,000	0	35,000	0	22,000	150	0	0	0	0	0	0	629,150
Chemicals	0	21,500	0	15,000	0	33,000	0	0	0	0	0	0	0	0	0	69,500
Lab Tests and Sampling	0	45,000	0	57,000	0	18,500	0	0	0	0	0	0	0	0	0	120,500
Operating Supplies	0	31,000	0	28,000	0	5,000	0	0	0	0	1,500	0	0	0	0	49,500
Outside Services	0	90,000	0	13,000	0	5,500	0	0	0	0	0	0	0	0	0	109,000
Permits and Operating Fees	0	14,000	0	50,000	0	6,000	0	0	0	0	0	0	0	0	0	70,000
Repairs and Maintenance - Vehicles	0	16,500	0	5,500	0	3,000	0	0	0	0	0	0	0	0	0	25,000
Repairs and Maintenance - Other	0	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	20,000
Fuel	0	23,100	0	7,700	0	4,200	0	0	0	0	0	0	0	0	0	35,000
Paging and Cellular Service	0	6,300	0	2,100	0	1,150	0	0	0	0	0	0	0	0	0	9,550
Meters	0	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	8,000
Safety Program	0	7,000	0	2,300	0	1,300	0	0	0	0	0	0	0	0	0	10,600
Uniforms	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Landscape Maintenance and Water	0	0	0	0	0	0	0	0	8,000	0	0	0	0	0	0	8,000
Solid Waste Program	0	25,000	0	0	0	0	0	0	75,000	0	0	0	0	0	0	100,000
Water Conservation Program	0	566,000	0	395,000	0	168,000	0	0	0	0	0	0	0	0	0	1,129,000
Oper Transfer Out - Funded Replacement	0	2,179,500	0	1,167,600	0	411,450	0	22,000	8,150	75,000	1,500	0	0	0	0	3,865,200

	#110 ADMIN BUDGET	#125 WATER BUDGET	#128 WATER RATE STABILIZATION BUDGET	#130 TOWN SEWER STABILIZATION BUDGET	#135 TOWN SEWER RATE STABILIZATION BUDGET	#150 BLACKLAKE SEWER STABILIZATION BUDGET	#155 BLACKLAKE SEWER RATE STABILIZATION BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#605 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	#860 TOWN SEWER SINKING FUND BUDGET	TOTAL
GENERAL & ADMINISTRATIVE																
Wages	73,000	258,500	0	27,000	0	3,600	0	0	0	0	0	0	0	0	0	362,100
Payroll Taxes	2,000	7,100	0	1,100	0	170	0	0	0	0	0	0	0	0	0	10,370
Retirement	20,000	68,200	0	6,400	0	850	0	0	0	0	0	0	0	0	0	95,450
Medical and Dental	104,000	52,000	0	5,050	0	600	0	0	0	0	0	0	0	0	0	171,650
Other Post Employment Benefits (OPEB)	22,880	68,644	0	19,450	0	3,432	0	0	0	0	0	0	0	0	0	114,406
Workers Comp Insurance	470	1,250	0	120	0	20	0	0	0	0	0	0	0	0	0	1,860
Audit	1,560	4,680	0	1,325	0	235	0	0	0	0	0	0	0	0	0	7,800
Bank Charges and Credit Card Fees	4,400	2,400	0	0	0	0	0	0	0	0	0	0	0	0	0	6,800
Computer Expense	19,500	58,800	0	16,660	0	2,940	0	0	0	0	0	0	0	0	0	98,000
Director Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dues and Subscriptions	3,300	9,900	0	2,800	0	500	0	0	0	0	0	0	0	0	0	15,500
Education and Training	2,200	6,600	0	1,870	0	330	0	0	0	0	0	0	0	0	0	11,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2013-2014**

	#110 ADMIN BUDGET	#125 WATER BUDGET	#128 WATER RATE STABILIZATION BUDGET	#130 TOWN SEWER RATE STABILIZATION BUDGET	#150 BLACKLAKE SEWER RATE STABILIZATION BUDGET	#155 BLACKLAKE SEWER RATE STABILIZATION BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#805 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BL-SEWER BUDGET	#860 TOWN SEWER BUDGET	TOTAL
Electronics	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Liability	15,500	46,500	0	13,175	0	2,325	0	0	2,000	0	0	0	0	0	80,000
LAFCO Funding	21,000	0	0	0	0	0	0	0	0	0	0	0	0	0	21,000
Landscape and Janitorial	2,900	8,700	0	2,465	0	435	0	0	0	0	0	0	0	0	14,500
Legal - General and Special Counsel	50,000	42,000	0	3,000	0	1,000	0	0	1,000	0	0	0	0	0	97,000
Legal - Water Counsel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Professional Services	15,000	145,000	0	50,000	0	0	0	0	0	0	0	0	0	0	210,000
Miscellaneous	4,000	2,000	0	5,000	0	500	0	0	0	0	0	0	0	0	11,500
Newsletter and Mailers	0	5,390	0	2,930	0	780	0	0	0	0	0	0	0	0	9,100
Office Supplies	2,800	8,400	0	2,380	0	420	0	0	0	0	0	0	0	0	14,000
Outside Services	4,000	11,000	0	3,400	0	600	0	0	0	0	0	0	0	0	19,000
Postage	3,000	16,900	0	3,300	0	1,800	0	0	0	0	0	0	0	0	25,000
Public Notices	4,000	1,000	0	1,000	0	200	0	300	0	0	0	0	0	0	6,900
Repairs and Maintenance - Office	1,800	5,400	0	1,530	0	270	0	0	0	0	0	0	0	0	9,000
Repairs and Maintenance - Buildings	7,000	0	0	0	0	0	0	0	0	0	0	0	0	0	7,000
Property Taxes	0	1,050	0	0	0	0	0	0	0	0	0	0	0	0	1,050
Telephone	1,800	5,400	0	1,530	0	810	0	0	0	0	0	0	0	0	9,540
Travel and Mileage	2,700	8,100	0	2,300	0	350	0	0	0	0	0	0	0	0	13,450
Utilities - Gas, Electric and Trash	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	18,000
Oper Transfer Out - Funded Administration	0	264,809	0	88,270	0	48,147	0	0	20,685	0	0	0	0	0	421,910
TOTAL GENERAL & ADMINISTRATIVE	406,910	1,119,723	0	262,055	0	70,314	0	300	23,985	0	0	0	0	0	1,883,886
TOTAL OPERATING EXPENSES	406,910	3,299,223	0	1,429,655	0	481,764	0	22,600	98,985	1,500	0	0	0	0	5,749,086

TOTAL OPERATING SURPLUS (DEFICIT)	23,000	413,228	0	373,846	0	36	0	1,864	370	38,915	12,500	566,000	395,000	166,000	0	1,992,758
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	0	8,500	1,300	10,000	1,000	800	150	90	60	1,000	45	15,000	14,000	900	8,400	61,245
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 Expense - Debt Service	0	0	0	(375,654)	0	(4,215)	0	0	0	0	(3,965)	0	0	0	0	(383,834)
Principal Portion - Debt Service	0	0	0	(145,000)	0	(20,265)	0	0	0	0	(21,814)	0	0	0	0	(187,079)
Transfers In and out	0	0	0	520,654	0	0	0	0	0	0	0	0	0	0	0	(520,654)
Fixed Assets	(23,000)	(85,500)	0	(52,500)	0	(6,000)	0	0	0	0	0	0	0	0	0	(167,000)
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	0	(623,100)	(440,000)	(210,000)	0	0	(1,273,100)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(23,000)	(51,221)	1,300	(42,500)	1,000	(5,200)	150	90	60	1,000	45	(633,879)	(426,000)	(209,100)	(512,254)	(1,889,509)

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES

	0	362,007	1,300	331,346	1,000	(5,164)	150	1,954	430	39,915	12,545	(67,879)	(31,000)	(41,100)	(512,254)	93,249
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ESTIMATED FUNDS AVAILABLE

Estimated Account Balance 7/1/13	0	2,510,000	400,200	465,000	300,500	225,000	50,050	26,100	17,000	315,000	14,000	5,000,000	4,350,000	2,996,000	2,290,000	13,968,850
Net Results from Operations	0	362,007	1,300	331,346	1,000	(5,164)	150	1,954	430	39,915	12,545	(67,879)	(31,000)	(41,100)	(512,254)	93,249
Transfer to Capital Projects	0	(1,500,000)	0	0	0	0	0	0	0	0	0	(4,000,000)	(3,500,000)	0	0	(9,000,000)
Estimated Account Balance 6/30/14	0	1,372,007	401,500	796,346	301,500	219,836	50,200	28,054	17,430	354,915	26,545	932,121	819,000	254,900	1,777,746	5,062,089

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2013-2014**

CONSOLIDATED - ALL FUNDS	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	843,449	925,000	895,000	757,000	-15.4%
Water - Usage Charges	2,135,108	2,450,000	2,504,000	2,866,500	14.5%
Sewer Revenues	2,212,658	2,228,500	2,240,000	2,284,800	2.0%
Fees and Penalties	46,089	43,000	45,000	46,000	2.2%
Meter and Connection Fees	1,170	1,700	2,200	4,950	125.0%
Plan Check and Inspection Fees	400	400	400	500	25.0%
Miscellaneous Income	69,244	51,814	62,612	60,000	-4.2%
Street Lighting/Landscape Maint Charges	27,404	27,724	27,724	33,284	20.1%
Franchise Fee - Solid Waste	44,183	25,000	70,500	137,900	95.6%
Oper Transfers In-Funded Admin	421,881	491,401	396,198	421,910	6.5%
Oper Transfers In-Funded Replacement	1,129,000	1,129,000	1,129,000	1,129,000	0.0%
TOTAL OPERATING REVENUES	6,930,586	7,373,539	7,372,634	7,741,844	5.0%

OPERATING EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE						
Wages	356,110	490,199	318,200	754,000	137.0%	13.1%
Wages - Overtime	37,146	40,000	40,500	40,000	-1.2%	0.7%
Payroll Taxes	9,062	12,570	10,200	17,250	69.1%	0.3%
Retirement	94,286	112,800	83,000	135,300	63.0%	2.4%
Medical and Dental	113,974	193,810	133,100	274,000	105.9%	4.8%
Workers Comp Insurance	14,124	24,050	17,900	27,550	53.9%	0.5%
Electricity-pumping	634,164	651,650	620,170	629,150	1.4%	10.9%
Chemicals	52,657	39,650	60,000	69,500	15.8%	1.2%
Lab Tests and Sampling	74,993	103,500	69,000	120,500	74.6%	2.1%
Operating Supplies	63,476	47,100	47,400	49,600	4.6%	0.9%
Outside Services	53,323	87,700	104,200	124,500	19.5%	2.2%
Permits and Operating Fees	30,508	31,800	31,000	33,500	8.1%	0.6%
Repairs & Maintenance	174,442	173,000	188,500	191,000	1.3%	3.3%
Repairs & Maintenance - Vehicles	31,295	40,000	24,000	25,000	4.2%	0.4%
Engineering	37,750	100,000	47,200	20,000	-57.6%	0.3%
Fuel	29,182	30,300	32,800	35,000	6.7%	0.6%
Paging and Cellular Service	8,630	11,100	9,400	9,550	1.6%	0.2%
Meters	40,833	51,000	50,000	50,000	0.0%	0.9%
Safety Program	12,918	12,140	11,900	12,200	2.5%	0.2%
Uniforms	7,249	11,000	11,100	10,600	-4.5%	0.2%
Landscape Maintenance and Water	8,288	10,550	11,000	8,000	-27.3%	0.1%
Solid Waste Program	2,029	2,100	15,000	75,000	400.0%	1.3%
Water Conservation Program	9,689	57,000	15,000	25,000	66.7%	0.4%
Oper Transfer Out - Funded Replacement	1,129,000	1,129,000	1,129,000	1,129,000	0.0%	19.6%
TOTAL OPERATIONS & MAINTENANCE	3,025,128	3,462,019	3,079,570	3,865,200	25.5%	67.2%

**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

**CONSOLIDATED - ALL FUNDS
CONTINUED**

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
GENERAL & ADMINISTRATIVE						
Wages	415,968	532,050	441,600	362,100	-18.0%	6.3%
Payroll Taxes	9,211	10,370	11,660	10,370	-11.1%	0.2%
Retirement	110,333	151,280	118,400	95,450	-19.4%	1.7%
Medical and Dental	155,312	193,550	180,500	171,650	-4.9%	3.0%
Other Post Employment Benefits (OPEB)	103,000	114,406	114,406	114,406	0.0%	2.0%
Workers Comp Insurance	1,632	3,295	2,245	1,860	-17.1%	0.0%
Audit	8,000	8,000	8,000	7,800	-2.5%	0.1%
Bank Charges and Credit Card Fees	6,436	8,800	6,800	6,800	0.0%	0.1%
Computer Expense	57,204	66,000	83,400	98,000	17.5%	1.7%
Director Fees	9,051	0	0	0	N/A	0.0%
Dues and Subscriptions	18,581	16,500	18,100	16,500	-8.8%	0.3%
Education and Training	8,360	10,000	7,700	11,000	42.9%	0.2%
Elections	0	6,000	9,374	0	0.0%	0.0%
Insurance - Liability	77,796	80,000	86,000	80,000	-7.0%	1.4%
LAFCO Funding	20,650	22,000	20,342	21,000	3.2%	0.4%
Landscape and Janitorial	12,064	15,000	14,120	14,500	2.7%	0.3%
Legal - General and Special Counsel	93,794	150,000	88,000	97,000	10.2%	1.7%
Legal - Water Counsel	3,630	10,000	25,000	0	-100.0%	0.0%
Professional Services	145,782	190,000	65,000	210,000	223.1%	3.7%
Miscellaneous	7,709	7,000	7,000	11,500	64.3%	0.2%
Newsletter and Mailers	2,039	7,070	4,750	9,100	91.6%	0.2%
Office Supplies	8,996	13,920	13,070	14,000	7.1%	0.2%
Outside Services	9,433	20,000	13,500	19,000	40.7%	0.3%
Postage	18,073	26,000	21,400	25,000	16.8%	0.4%
Public Notices	4,505	7,900	8,100	6,900	-14.8%	0.1%
Repairs and Maintenance - Office Equip	8,073	9,000	8,750	9,000	2.9%	0.2%
Repairs and Maintenance - Office Bldg	11,551	7,000	7,000	7,000	0.0%	0.1%
Property Taxes	1,033	1,045	1,011	1,050	3.9%	0.0%
Telephone	7,591	9,480	9,300	9,540	2.6%	0.2%
Travel and Mileage	7,694	12,000	10,600	13,450	26.9%	0.2%
Utilities-Gas, Electric, Trash	18,131	18,000	17,600	18,000	2.3%	0.3%
Oper Transfer Out - Funded Administration	421,882	491,401	396,198	421,910	6.5%	7.3%
TOTAL GENERAL & ADMINISTRATIVE	1,783,514	2,217,067	1,818,926	1,883,886	3.6%	32.8%

TOTAL OPERATING EXPENSES	4,808,642	5,679,086	4,898,496	5,749,086	17.4%
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NET OPERATING SURPLUS (DEFICIT)	2,121,944	1,694,453	2,474,138	1,992,758	-19.5%
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	51,441	68,790	64,985	59,945	-7.8%
Blacklake Water & Sewer Loan Surcharge	49,551	50,259	50,259	51,559	2.6%
Interest Expense - Debt Service	(11,754)	(9,519)	(9,519)	(383,834)	3932.3%
Principal Portion - Debt Service	0	(40,740)	(40,740)	(187,079)	359.2%
Transfers In and Out	(523,885)	0	0	0	0.0%
Fixed Assets (1)	0	(310,000)	(118,200)	(167,000)	41.3%
Funded Replacement Projects (2)	(950,800)	(1,063,100)	(114,680)	(1,273,100)	1010.1%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(1,385,447)	(1,304,310)	(167,895)	(1,899,509)	2186.0%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	736,497	390,143	2,306,243	93,249	-96.0%
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**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

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

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

ADMINISTRATION FUND #110	2011-12	2012-13	2012-13	2013-14	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	16,265	8,000	9,500	8,000	-15.8%
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	421,881	491,401	396,198	421,910	6.5%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	438,146	499,401	405,698	429,910	6.0%

OPERATING EXPENDITURES	2011-12	2012-13	2012-13	2013-14	% CHANGE**	% OF TOTAL
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	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 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

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**ADMINISTRATION FUND #110
CONTINUED**

GENERAL & ADMINISTRATIVE	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	93,946	88,500	85,000	73,000	-14.1%	17.9%
Payroll Taxes	2,060	1,720	2,200	2,000	-9.1%	0.5%
Retirement	25,090	25,750	24,000	20,000	-16.7%	4.9%
Medical and Dental	89,321	97,700	98,500	104,000	5.6%	25.6%
Other Post Employment Benefits (OPEB)	20,600	22,881	22,881	22,880	0.0%	5.6%
Workers Comp Insurance	373	650	500	470	-6.0%	0.1%
Audit	1,600	1,600	1,600	1,560	-2.5%	0.4%
Bank Charges and Fees	4,057	4,400	3,300	4,400	33.3%	1.1%
Computer Expense	9,623	13,200	15,000	19,600	30.7%	4.8%
Director Fees	1,810	0	0	0	0.0%	0.0%
Dues and Subscriptions	2,249	3,300	2,800	3,300	17.9%	0.8%
Education and Training	988	2,000	2,000	2,200	10.0%	0.5%
Elections	0	1,200	1,875	0	0.0%	0.0%
Insurance - Liability	14,394	15,500	16,200	15,500	-4.3%	3.8%
LAFCO Funding	20,650	22,000	20,342	21,000	3.2%	5.2%
Landscape and Janitorial	2,413	3,000	2,800	2,900	3.6%	0.7%
Legal - General and Special Counsel	70,398	77,000	45,000	50,000	11.1%	12.3%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	36,061	25,000	0	15,000	0.0%	3.7%
Miscellaneous	2,964	4,000	4,000	4,000	0.0%	1.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	3,871	2,800	3,200	2,800	-12.5%	0.7%
Outside Services	1,354	4,000	0	4,000	0.0%	1.0%
Postage	675	2,200	1,200	3,000	150.0%	0.7%
Public Notices	2,978	5,000	5,000	4,000	-20.0%	1.0%
Repairs and Maintenance - Office Equip	1,615	1,800	1,800	1,800	0.0%	0.4%
Repairs and Maintenance - Office Bldg	7,891	7,000	7,000	7,000	0.0%	1.7%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	1,423	1,800	1,700	1,800	5.9%	0.4%
Travel and Mileage	1,611	2,400	2,000	2,700	35.0%	0.7%
Utilities - Gas, Electric and Trash	18,131	18,000	17,600	18,000	2.3%	4.4%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	438,146	454,401	387,498	406,910	5.0%	100.0%

TOTAL OPERATING EXPENSES	438,146	454,401	387,498	406,910	5.0%
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NET OPERATING SURPLUS (DEFICIT)	0	45,000	18,200	23,000	26.4%
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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%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases (1)	0	(45,000)	(18,200)	(23,000)	26.4%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	0	(45,000)	(18,200)	(23,000)	26.4%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	0	0	0	0.0%
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**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

(1) See Detailed Sheet on Page 58

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2013-2014**

WATER FUND #125	2011-12	2012-13	2012-13	2013-14	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	843,449	925,000	895,000	757,000	-15.4%
Water - Usage Charges	2,135,108	2,450,000	2,504,000	2,866,500	14.5%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	46,089	43,000	45,000	46,000	2.2%
Meter and Connection Fees	1,170	1,700	2,200	4,950	125.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	36,809	30,000	37,693	38,000	0.8%
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	3,062,625	3,449,700	3,483,893	3,712,450	6.6%

OPERATING EXPENDITURES	2011-12	2012-13	2012-13	2013-14	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	227,118	315,775	194,000	404,000	108.2%	12.2%
Wages - Overtime	21,560	26,400	21,500	26,400	22.8%	0.8%
Payroll Taxes	5,770	8,050	6,300	9,000	42.9%	0.3%
Retirement	60,146	72,750	53,000	82,000	54.7%	2.5%
Medical and Dental	75,306	123,445	90,100	131,000	45.4%	4.0%
Workers Comp Insurance	8,946	15,550	11,300	13,700	21.2%	0.4%
Electricity-pumping	440,880	450,000	450,000	455,000	1.1%	13.8%
Chemicals	17,171	16,800	20,000	21,500	7.5%	0.7%
Lab Tests and Sampling	22,142	28,000	22,000	45,000	104.5%	1.4%
Operating Supplies	35,438	31,000	30,000	31,000	3.3%	0.9%
Outside Services	51,549	85,500	85,000	90,000	5.9%	2.7%
Permits and Operating Fees	12,402	14,000	13,000	14,000	7.7%	0.4%
Repairs & Maintenance	96,815	135,000	135,000	135,000	0.0%	4.1%
Repairs & Maintenance - Vehicles	14,406	26,400	15,000	16,500	10.0%	0.5%
Engineering	15,936	35,000	20,000	20,000	0.0%	0.6%
Fuel	19,260	20,000	22,000	23,100	5.0%	0.7%
Paging and Cellular Service	5,696	7,200	6,200	6,300	1.6%	0.2%
Meters	40,833	51,000	50,000	50,000	0.0%	1.5%
Safety Program	8,526	8,000	7,700	8,000	3.9%	0.2%
Uniforms	4,782	7,260	7,300	7,000	-4.1%	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	9,260	57,000	15,000	25,000	66.7%	0.8%
Oper Transfer Out - Funded Replacement	566,000	566,000	566,000	566,000	0.0%	17.2%
TOTAL OPERATIONS & MAINTENANCE	1,759,942	2,100,130	1,840,400	2,179,500	18.4%	66.1%

**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

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WATER FUND #125 CONTINUED		2011-12	2012-13	2012-13	2013-14	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
GENERAL & ADMINISTRATIVE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)		
Wages	217,973	331,800	269,000	258,500	-3.9%		7.8%
Payroll Taxes	4,938	6,450	7,200	7,100	-1.4%		0.2%
Retirement	58,189	93,900	71,000	68,200	-3.9%		2.1%
Medical and Dental	46,796	71,300	63,000	62,000	-1.6%		1.9%
Other Post Employment Benefits (OPEB)	61,800	68,644	68,644	68,644	0.0%		2.1%
Workers Comp Insurance	845	1,975	1,300	1,250	-3.8%		0.0%
Audit	4,800	4,800	4,800	4,680	-2.5%		0.1%
Bank Charges and Credit Card Fees	2,379	4,400	3,500	2,400	-31.4%		0.1%
Computer Expense	36,076	39,600	49,500	58,800	18.8%		1.8%
Director Fees	5,430	0	0	0	0.0%		0.0%
Dues and Subscriptions	11,533	9,900	12,000	9,900	-17.5%		0.3%
Education and Training	5,647	6,000	4,000	6,600	65.0%		0.2%
Elections	0	3,600	5,625	0	0.0%		0.0%
Insurance - Liability	44,823	46,500	50,500	46,500	-7.9%		1.4%
LAFCO Funding	0	0	0	0	0.0%		0.0%
Landscape and Janitorial	7,238	9,000	8,500	8,700	2.4%		0.3%
Legal - General and Special Counsel	23,290	65,000	40,000	42,000	5.0%		1.3%
Legal - Water Counsel	3,630	10,000	25,000	0	-100.0%		0.0%
Professional Services	109,721	165,000	65,000	145,000	123.1%		4.4%
Miscellaneous	1,461	2,000	2,000	2,000	0.0%		0.1%
Newsletter and Mailers	2,039	5,000	2,500	5,390	115.6%		0.2%
Office Supplies	3,844	8,400	7,400	8,400	13.5%		0.3%
Outside Services	5,591	12,000	10,000	11,000	10.0%		0.3%
Postage	11,150	16,500	15,000	16,900	12.7%		0.5%
Public Notices	842	1,000	1,500	1,000	-33.3%		0.0%
Repairs and Maintenance - Office Equip	4,844	5,400	5,200	5,400	3.8%		0.2%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%		0.0%
Property Taxes	1,033	1,045	1,011	1,050	3.9%		0.0%
Telephone	4,269	5,400	5,200	5,400	3.8%		0.2%
Travel and Mileage	4,478	7,200	6,500	8,100	24.6%		0.2%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%		0.0%
Oper Transfer Out - Funded Administration	278,442	324,325	261,491	264,809	1.3%		8.0%
TOTAL GENERAL & ADMINISTRATIVE	963,101	1,326,139	1,066,371	1,119,723	5.0%		33.9%
TOTAL OPERATING EXPENSES	2,723,043	3,426,269	2,906,771	3,299,223	13.5%		
NET OPERATING SURPLUS (DEFICIT)	339,582	23,431	577,122	413,228	-28.4%		
NON-OPERATING REVENUES AND EXPENDITURES							
Interest Income	8,202	9,990	7,800	8,500	9.0%		
Blacklake Water Loan Surcharge	25,094	25,779	25,779	25,779	0.0%		
Interest Expense - Debt Service	(6,172)	0	0	0	0.0%		
Principal Portion - Debt Service	0	0	0	0	0.0%		
Transfers In and Out	0	0	0	0	0.0%		
Fixed Assets Purchases (1)	0	(183,900)	(66,000)	(85,500)	0.0%		
Funded Replacement Projects	0	0	0	0	0.0%		
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	27,124	(148,131)	(32,421)	(51,221)	1013.2%		
NET RESULTS FROM OPERATING AND NON- OPERATING REVENUES AND EXPENDITURES	366,706	(124,700)	544,701	362,007	-33.5%		

**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

(1) See Detailed Sheet on Page 58

Estimated Cash Balance 7/1/13	2,510,000
Net Results from Operations	362,007
Transfer to Supplemental Water	(1,500,000)
Estimated Cash Balance 6/30/14	<u>1,372,007</u>
Cash Reserve Goal at 6/30/14	<u>1,366,611</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2013-2014**

**WATER RATE
STABILIZATION FUND #128**

	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

WATER RATE STABILIZATION FUND #128 CONTINUED	2011-12	2012-13	2012-13	2013-14	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	
TOTAL OPERATING EXPENSES	0	0	0	0	0.0%	
NET OPERATING SURPLUS (DEFICIT)						
NON-OPERATING REVENUES AND EXPENDITURES						
Interest Income	0	0	320	1,300	0.0%	
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%	
Interest Expense - Debt Service (Vac Con)	0	0	0	0	0.0%	
Principal Portion - Debt Service (Vac Con)	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	320		0.0%	
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	0	0	640	1,300	1013.2%	
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	0	640	1,300	103.1%	

**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

Estimated Cash Balance 7/1/13	400,200
Net Results from Operations	1,300
Estimated Cash Balance 6/30/14	<u>401,500</u>
Cash Reserve Goal at 6/30/14	<u>400,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2013-2014**

TOWN SEWER FUND #130	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	1,771,347	1,765,000	1,785,000	1,803,000	1.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	400	400	400	500	25.0%
Miscellaneous Income	2,764	0	1,500	0	-100.0%
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	1,774,511	1,765,400	1,786,900	1,803,500	0.9%

OPERATING EXPENDITURES	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE						
Wages	80,661	128,850	76,200	275,000	260.9%	19.2%
Wages - Overtime	9,202	8,800	12,000	8,800	-26.7%	0.6%
Payroll Taxes	2,030	3,300	2,400	6,500	170.8%	0.5%
Retirement	21,468	31,100	20,000	42,000	110.0%	2.9%
Medical and Dental	24,279	52,200	25,000	114,000	356.0%	8.0%
Workers Comp Insurance	3,220	6,200	4,000	11,000	175.0%	0.8%
Electricity-Pumps and blowers	128,616	128,000	115,000	117,000	1.7%	8.2%
Chemicals	7,958	5,000	10,000	15,000	50.0%	1.0%
Lab Tests and Sampling	36,527	57,000	29,000	57,000	96.6%	4.0%
Operating Supplies	21,565	12,500	14,000	15,000	7.1%	1.0%
Outside Services	1,497	2,000	2,200	28,000	1172.7%	2.0%
Permits and Operating Fees	12,015	11,500	12,000	13,000	8.3%	0.9%
Repairs & Maintenance	68,198	32,000	45,000	50,000	11.1%	3.5%
Repairs & Maintenance - Vehicles	13,289	8,800	6,000	5,500	-8.3%	0.4%
Engineering	20,438	59,000	25,000	0	-100.0%	0.0%
Fuel	6,420	6,700	7,000	7,700	10.0%	0.5%
Paging and Cellular Service	1,899	2,700	2,100	2,100	0.0%	0.1%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	2,842	2,700	2,700	2,700	0.0%	0.2%
Uniforms	1,596	2,420	2,400	2,300	-4.2%	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%	27.6%
TOTAL OPERATIONS & MAINTENANCE	858,720	955,770	807,000	1,167,600	44.7%	81.7%

**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

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**TOWN SEWER FUND #130
CONTINUED**

GENERAL & ADMINISTRATIVE	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	90,231	98,950	78,500	27,000	-65.6%	1.9%
Payroll Taxes	1,911	1,900	2,000	1,100	-45.0%	0.1%
Retirement	23,522	28,000	21,000	6,400	-69.5%	0.4%
Medical and Dental	16,763	21,600	17,000	5,050	-70.3%	0.4%
Other Post Employment Benefits (OPEB)	17,510	19,449	19,449	19,450	0.0%	1.4%
Workers Comp Insurance	359	590	400	120	-70.0%	0.0%
Audit	1,360	1,360	1,360	1,325	-2.6%	0.1%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	10,062	11,220	16,600	16,660	0.4%	1.2%
Director Fees	1,539	0	0	0	0.0%	0.0%
Dues and Subscriptions	4,462	2,800	2,900	2,800	-3.4%	0.2%
Education and Training	1,350	1,700	1,500	1,870	24.7%	0.1%
Elections	0	1,020	1,593	0	0.0%	0.0%
Insurance - Liability	13,751	13,175	14,300	13,175	-7.9%	0.9%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	2,051	2,550	2,400	2,465	2.7%	0.2%
Legal - General and Special Counsel	0	5,000	2,000	3,000	50.0%	0.2%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	50,000	0.0%	3.5%
Miscellaneous	3,284	500	500	5,000	900.0%	0.3%
Newsletter and Mailers	0	1,350	1,500	2,930	95.3%	0.2%
Office Supplies	1,089	2,300	2,100	2,380	13.3%	0.2%
Outside Services	2,091	3,400	3,000	3,400	13.3%	0.2%
Postage	5,281	5,200	4,000	3,300	-17.5%	0.2%
Public Notices	0	1,000	900	1,000	11.1%	0.1%
Repairs and Maintenance - Office Equip	1,372	1,530	1,500	1,530	2.0%	0.1%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	1,210	1,530	1,500	1,530	2.0%	0.1%
Travel and Mileage	1,381	2,040	1,800	2,300	27.8%	0.2%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	92,814	108,108	87,164	88,270	1.3%	6.2%
TOTAL GENERAL & ADMINISTRATIVE	293,393	336,272	284,966	262,055	-8.0%	18.3%

TOTAL OPERATING EXPENSES	1,152,113	1,292,042	1,091,966	1,429,655	30.9%
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NET OPERATING SURPLUS (DEFICIT)	622,398	473,358	694,934	373,846	-46.2%
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	2,992	3,925	15,000	10,000	-33.3%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Exp - Debt Service (2012 COP)	0	0	0	(375,654)	0.0%
Principal - Debt Service (2012 COP)	0	0	0	(145,000)	0.0%
Transfers In from Fund #880	(523,885)	0	0	520,654	0.0%
Fixed Asset Purchases (1)	0	(57,550)	(22,000)	(52,500)	138.6%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(520,893)	(53,625)	(7,000)	(42,500)	507.1%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	101,505	419,733	687,934	331,346	-51.8%
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***% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

(1) See Detailed Sheet on Page 58

Estimated Cash Balance 7/1/13	465,000
Net Results from Operations	331,346
Estimated Cash Balance 6/30/14	<u>796,346</u>
Cash Reserve Goal at 6/30/14	<u>517,327</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2013-2014**

**TOWN SEWER RATE
STABILIZATION FUND #135**

	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

TOWN SEWER RATE STABILIZATION #135
CONTINUED

GENERAL & ADMINISTRATIVE	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%
TOTAL OPERATING EXPENSES	0	0	0	0	0.0%	
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0	0.0%	
NON-OPERATING REVENUES AND EXPENDITURES						
Interest Income	0	0	750	1,000	33.3%	
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%	
Interest Expense - Debt Service (Vac Con)	0	0	0	0	0.0%	
Principal Portion - Debt Service (Vac Con)	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	0	0	750	1,000	33.3%	
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	0	750	1,000	33.3%	

**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

Estimated Cash Balance 7/1/13	300,500
Net Results from Operations	1,000
Estimated Cash Balance 6/30/14	<u>301,500</u>
Cash Reserve Goal at 6/30/14	<u>300,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2013-2014**

BLACKLAKE SEWER FUND #150	2011-12	2012-13	2012-13	2013-14	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	441,311	463,500	455,000	481,800	5.9%
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	441,311	463,500	455,000	481,800	5.9%

OPERATING EXPENDITURES	2011-12	2012-13	2012-13	2013-14	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	48,331	45,574	48,000	75,000	56.3%	15.6%
Wages - Overtime	6,384	4,800	7,000	4,800	-31.4%	1.0%
Payroll Taxes	1,262	1,220	1,500	1,750	16.7%	0.4%
Retirement	12,672	8,950	10,000	11,300	13.0%	2.3%
Medical and Dental	14,389	18,165	18,000	29,000	61.1%	6.0%
Workers Comp Insurance	1,958	2,300	2,600	2,850	9.6%	0.6%
Electricity-Pumps and blowers	41,362	51,500	34,000	35,000	2.9%	7.3%
Chemicals	27,528	17,850	30,000	33,000	10.0%	6.8%
Lab Tests and Sampling	16,324	18,500	18,000	18,500	2.8%	3.8%
Operating Supplies	6,473	3,600	3,400	3,600	5.9%	0.7%
Outside Services	277	200	17,000	5,000	-70.6%	1.0%
Permits and Operating Fees	6,091	6,300	6,000	6,500	8.3%	1.3%
Repairs & Maintenance	9,429	6,000	8,500	6,000	-29.4%	1.2%
Repairs & Maintenance - Vehicles	3,600	4,800	3,000	3,000	0.0%	0.6%
Engineering	1,376	6,000	2,200	0	0.0%	0.0%
Fuel	3,502	3,600	3,800	4,200	10.5%	0.9%
Paging and Cellular Service	1,035	1,200	1,100	1,150	4.5%	0.2%
Meters	0	0	0	0	0.0%	0.0%
Safety Program	1,550	1,440	1,500	1,500	0.0%	0.3%
Uniforms	871	1,320	1,400	1,300	-7.1%	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%	34.9%
TOTAL OPERATIONS & MAINTENANCE	372,414	371,319	385,000	411,450	6.9%	85.4%

**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

**BLACKLAKE SEWER FUND #150
CONTINUED**

GENERAL & ADMINISTRATIVE	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	13,818	9,300	9,100	3,600	-60.4%	0.7%
Payroll Taxes	302	200	260	170	-34.6%	0.0%
Retirement	3,532	2,630	2,400	850	-64.6%	0.2%
Medical and Dental	2,432	1,900	2,000	600	-70.0%	0.1%
Other Post Employment Benefits (OPEB)	3,090	3,432	3,432	3,432	0.0%	0.7%
Workers Comp Insurance	55	55	45	20	-55.6%	0.0%
Audit	240	240	240	235	-2.1%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	1,443	1,980	2,300	2,940	27.8%	0.6%
Director Fees	272	0	0	0	0.0%	0.0%
Dues and Subscriptions	337	500	400	500	25.0%	0.1%
Education and Training	375	300	200	330	65.0%	0.1%
Elections	0	180	281	0	0.0%	0.0%
Insurance - Liability	2,328	2,325	2,500	2,325	-7.0%	0.5%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	362	450	420	435	3.6%	0.1%
Legal - General and Special Counsel	0	2,000	500	1,000	100.0%	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	500	500	0.0%	0.1%
Newsletter and Mailers	0	720	750	780	4.0%	0.2%
Office Supplies	192	420	370	420	13.5%	0.1%
Outside Services	397	600	500	600	20.0%	0.1%
Postage	967	2,100	1,200	1,800	50.0%	0.4%
Public Notices	188	200	0	200	0.0%	0.0%
Repairs and Maintenance - Office Equip	242	270	250	270	8.0%	0.1%
Repairs and Maintenance - Office Bldg	3,660	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	689	750	900	810	-10.0%	0.2%
Travel and Mileage	224	360	300	350	16.7%	0.1%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	50,626	58,968	47,544	48,147	1.3%	10.0%
TOTAL GENERAL & ADMINISTRATIVE	85,771	90,380	78,392	70,314	-8.0%	14.6%

TOTAL OPERATING EXPENSES	458,185	461,699	461,392	481,764	4.4%
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NET OPERATING SURPLUS (DEFICIT)	(16,874)	1,801	(6,392)	36	-100.6%
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	1,124	1,400	900	800	-11.1%
Blacklake Sewer Loan Surcharge	24,457	24,480	24,480	24,480	0.0%
Interest Expense - Debt Service	(5,582)	(4,910)	(4,910)	(4,215)	-14.2%
Principal Portion - Debt Service	0	(19,570)	(19,570)	(20,265)	3.6%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases (1)	0	(23,550)	(12,000)	(6,000)	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	19,999	(22,150)	(11,100)	(5,200)	-53.2%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	3,125	(20,349)	(17,492)	(5,164)	-70.5%
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**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

(1) See Detailed Sheet on Page 58

Estimated Cash Balance 7/1/13	225,000
Net Results from Operations	(5,164)
Estimated Cash Balance 6/30/14	<u>219,836</u>
Cash Reserve Goal at 6/30/14	<u>156,882</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2013-2014**

**BLACKLAKE SEWER RATE
STABILIZATION FUND #155**

	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

BLACKLAKE SEWER RATE STABILIZATION #155

CONTINUED

GENERAL & ADMINISTRATIVE	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%
TOTAL OPERATING EXPENSES	0	0	0	0	0.0%	
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0	0.0%	
NON-OPERATING REVENUES AND EXPENDITURES						
Interest Income	0	0	40	150	275.0%	
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%	
Interest Expense - Debt Service (Vac Con)	0	0	0	0	0.0%	
Principal Portion - Debt Service (Vac Con)	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	0	0	40	150	275.0%	
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	0	40	150	275.0%	

**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

Estimated Cash Balance 7/1/13	50,050
Net Results from Operations	150
Estimated Cash Balance 6/30/14	<u>50,200</u>
Cash Reserve Goal at 6/30/14	<u>50,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2013-2014**

STREET LIGHTING FUND #200	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	18,904	18,904	18,904	24,464	29.4%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	18,904	18,904	18,904	24,464	29.4%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	23,176	22,000	21,050	22,000	4.5%	97.3%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters	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	23,176	22,000	21,050	22,000	4.5%	97.3%

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

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**STREET LIGHTING FUND #200
CONTINUED**

GENERAL & ADMINISTRATIVE	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	500	500	500	500	0.0%	2.2%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	47	100	100	100	0.0%	0.4%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	547	600	600	600	0.0%	2.7%

TOTAL OPERATING EXPENSES	23,723	22,600	21,650	22,600	4.4%
NET OPERATING SURPLUS (DEFICIT)	(4,819)	(3,696)	(2,746)	1,864	-167.9%

NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	113	150	80	90	12.5%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	113	150	80	90	0.0%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(4,706)	(3,546)	(2,666)	1,954	-173.3%
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**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

Estimated Cash Balance 7/1/13	26,100
Net Results from Operations	1,954
Estimated Cash Balance 6/30/14	<u>28,054</u>
Cash Reserve Goal at 6/30/14	<u>30,000</u>

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

STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	8,500	8,820	8,820	8,820	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	8,500	8,820	8,820	8,820	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	130	150	120	150	25.0%	1.8%
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	8,288	10,550	11,000	8,000	-27.3%	94.7%
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	8,418	10,700	11,120	8,150	-26.7%	96.4%

***% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

Note: Budget to be modified upon completion of Engineer's Report

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

GENERAL & ADMINISTRATIVE	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	275	300	300	300	0.0%	3.6%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	275	300	300	300	0.0%	3.6%

TOTAL OPERATING EXPENSES	8,693	11,000	11,420	8,450	-26.0%
NET OPERATING SURPLUS (DEFICIT)	(193)	(2,180)	(2,600)	370	-114.2%

NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	68	90	55	60	9.1%
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%
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	68	90	55	60	0.0%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(125)	(2,090)	(2,545)	430	-116.9%
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***% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

Estimated Cash Balance 7/1/13	17,000
Net Results from Operations	<u>430</u>
Estimated Cash Balance 6/30/14	<u><u>17,430</u></u>

Note: Budget to be modified upon completion of Engineer's Report

Cash Reserve Goal at 6/30/14	<u><u>20,000</u></u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

SOLID WASTE FUND #300	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	44,183	25,000	70,500	137,900	95.6%
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	44,183	25,000	70,500	137,900	95.6%

OPERATING EXPENDITURES	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	2,029	2,100	15,000	75,000	400.0%	75.8%
Water Conservation Program	429	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	2,458	2,100	15,000	75,000	400.0%	75.8%

***% Change compares the 2013-14 Proposed
to the 2012-13 Estimated (Est) Actual

**SOLID WASTE FUND #300
CONTINUED**

GENERAL & ADMINISTRATIVE	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	3,500	0	0	0.0%	0.0%
Payroll Taxes	0	100	0	0	0.0%	0.0%
Retirement	0	1,000	0	0	0.0%	0.0%
Medical and Dental	0	1,050	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	25	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	2,000	2,000	2,000	2,000	0.0%	2.0%
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	106	1,000	500	1,000	100.0%	1.0%
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	175	300	300	300	0.0%	0.3%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities -Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	20,685	0.0%	20.9%
TOTAL GENERAL & ADMINISTRATIVE	2,281	8,975	2,800	23,985	756.6%	24.2%

TOTAL OPERATING EXPENSES	4,739	11,075	17,800	98,985	456.1%
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NET OPERATING SURPLUS (DEFICIT)	39,444	13,925	52,700	38,915	-26.2%
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	927	1,150	900	1,000	11.1%
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%
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	927	1,150	900	1,000	11.1%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	40,371	15,075	53,600	39,915	-25.5%
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**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

Estimated Cash Balance 7/1/13	315,000
Net Results from Operations	39,915
Estimated Cash Balance 6/30/14	<u>354,915</u>
Cash Reserve Goal at 6/30/14	<u>115,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2013-2014**

DRAINAGE FUND #400	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	13,406	13,814	13,919	14,000	0.6%
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	13,406	13,814	13,919	14,000	0.6%

OPERATING EXPENDITURES	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	1,500	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	1,500	0.0%	0.0%

**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

DRAINAGE FUND #400							% OF TOTAL
CONTINUED							PROPOSED
GENERAL & ADMINISTRATIVE	2011-12	2012-13	2012-13	2013-14	% CHANGE**	OPERATING	
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	EXPENDITURES	
Wages	0	0	0	0	0.0%	0.0%	
Payroll Taxes	0	0	0	0	0.0%	0.0%	
Retirement	0	0	0	0	0.0%	0.0%	
Medical and Dental	0	0	0	0	0.0%	0.0%	
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%	
Workers Comp Insurance	0	0	0	0	0.0%	0.0%	
Audit	0	0	0	0	0.0%	0.0%	
Bank Charges and Fees	0	0	0	0	0.0%	0.0%	
Computer Expense	0	0	0	0	0.0%	0.0%	
Director Fees	0	0	0	0	0.0%	0.0%	
Dues and Subscriptions	0	0	0	0	0.0%	0.0%	
Education and Training	0	0	0	0	0.0%	0.0%	
Elections	0	0	0	0	0.0%	0.0%	
Insurance - Liability	0	0	0	0	0.0%	0.0%	
LAFCO Funding	0	0	0	0	0.0%	0.0%	
Landscape and Janitorial	0	0	0	0	0.0%	0.0%	
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%	
Legal - Water Counsel	0	0	0	0	0.0%	0.0%	
Professional Services	0	0	0	0	0.0%	0.0%	
Miscellaneous	0	0	0	0	0.0%	0.0%	
Newsletter and Mailers	0	0	0	0	0.0%	0.0%	
Office Supplies	0	0	0	0	0.0%	0.0%	
Outside Services	0	0	0	0	0.0%	0.0%	
Postage	0	0	0	0	0.0%	0.0%	
Public Notices	0	0	0	0	0.0%	0.0%	
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%	
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%	
Property Taxes	0	0	0	0	0.0%	0.0%	
Telephone	0	0	0	0	0.0%	0.0%	
Travel and Mileage	0	0	0	0	0.0%	0.0%	
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%	
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%	
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%	
TOTAL OPERATING EXPENSES	0	0	0	1,500	0.0%		
NET OPERATING SURPLUS (DEFICIT)	13,406	13,814	13,919	12,500	-10.2%		
NON-OPERATING REVENUES AND EXPENDITURES							
Interest Income	47	45	40	45	12.5%		
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%		
Interest Expense - Debt Service	0	0	0	0	0.0%		
Principal Portion - Debt Service	0	0	0	0	0.0%		
Transfers In and Out	0	0	0	0	0.0%		
Fixed Asset Purchases	0	0	0	0	0.0%		
Funded Replacement Projects	0	0	0	0	0.0%		
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	47	45	40	45	0.0%		
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	13,453	13,859	13,959	12,545	-10.1%		

**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

Estimated Cash Balance 7/1/13	14,000
Net Results from Operations	12,545
Estimated Cash Balance 6/30/14	<u>26,545</u>
Cash Reserve Goal at 6/30/14	<u>50,000</u>

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

FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	566,000	566,000	566,000	0.0%
TOTAL OPERATING REVENUES	566,000	566,000	566,000	566,000	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

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

GENERAL & ADMINISTRATIVE	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	0	0	0	0	0.0%
NET OPERATING SURPLUS (DEFICIT)	566,000	566,000	566,000	566,000	0.0%

NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	21,114	19,900	16,000	15,000	-6.3%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	(4,609)	(4,609)	(3,965)	-14.0%
Principal Portion - Debt Service	0	(21,170)	(21,170)	(21,814)	3.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects (1)	(946,000)	(473,100)	(100,000)	(623,100)	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(924,886)	(478,979)	(109,779)	(633,879)	477.4%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(358,886)	87,021	456,221	(67,879)	-114.9%
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**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

Estimated Cash Balance 7/1/13	5,000,000
Net Results from Operations	(67,879)
Transfer to Supplemental Water	(4,000,000)
Estimated Cash Balance 6/30/14	<u>932,121</u>

(1) See Detailed Sheet on Page 59

Cash Reserve Goal at 6/30/14	<u>17,200,000</u>
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See page 60 for five year proposed projects and proposed funding plan.

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2013-2014**

FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

FUNDED REPLACEMENT- TOWN SEWER FUND #810 CON'T GENERAL & ADMINISTRATIVE	2011-12	2012-13	2012-13	2013-14	% 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%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%
TOTAL OPERATING EXPENSES	0	0	0	0	0.0%	
NET OPERATING SURPLUS (DEFICIT)	395,000	395,000	395,000	395,000	0.0%	
NON-OPERATING REVENUES AND EXPENDITURES						
Interest Income	16,316	21,470	14,000	14,000	0.0%	
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%	
Interest Expense - Debt Service	0	0	0	0	0.0%	
Principal Portion - Debt Service	0	0	0	0	0.0%	
Transfers In and Out	0	0	0	0	0.0%	
Fixed Asset Purchases	0	0	0	0	0.0%	
Funded Replacement Projects (1)	0	(390,000)	(15,000)	(440,000)	2833.3%	
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	16,316	(368,530)	(1,000)	(426,000)	42500.0%	
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	411,316	26,470	394,000	(31,000)	-107.9%	

**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

Estimated Cash Balance 7/1/13	4,350,000
Net Results from Operations	(31,000)
Transfer to WWTF Upgrade Project	(3,500,000)
Estimated Cash Balance 6/30/14	<u>819,000</u>

(1) See Detailed Sheet on Page 59

Cash Reserve Goal at 6/30/14	<u>3,500,000</u>
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See page 61 for five year proposed projects and proposed funding plan.

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2013-2014**

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

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

GENERAL & ADMINISTRATIVE	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	0	0	0	0	0.0%
NET OPERATING SURPLUS (DEFICIT)	168,000	168,000	168,000	168,000	0.0%

NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	538	540	400	900	125.0%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects (1)	(4,800)	(200,000)	0	(210,000)	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(4,262)	(199,460)	400	(209,100)	-52375.0%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	163,738	(31,460)	168,400	(41,100)	-124.4%
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***% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

(1) See Detailed Sheet on Page 59

Estimated Cash Balance 7/1/13	296,000
Net Results from Operations	(41,100)
Estimated Cash Balance 6/30/14	<u>254,900</u>

Cash Reserve Goal at 6/30/14 1,020,000

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

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2013-2014**

TOWN SEWER SINKING FUND #880 OPERATING REVENUES	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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	2011-12 ACTUAL	2012-13 BUDGET	2012-13 EST ACTUAL	2013-14 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 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

TOWN SEWER SINKING FUND #880		2011-12	2012-13	2012-13	2013-14	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
GENERAL & ADMINISTRATIVE		ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	0	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0	0.0%	0.0%
TOTAL OPERATING EXPENSES	0	0	0	0	0	0.0%	
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0	0	0.0%	
NON-OPERATING REVENUES AND EXPENDITURES							
Interest Income	8,185	10,130	8,700	8,400	-3.4%		
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%		
Interest Expense - Debt Service	0	0	0	0	0.0%		
Principal Portion - Debt Service	0	0	0	0	0.0%		
Transfers Out to Fund #130	(737,234)	0	0	(520,654)	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	(729,049)	10,130	8,700	(512,254)	-5988.0%		
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(729,049)	10,130	8,700	(512,254)	-5988.0%		

**% Change compares the 2013-14 Proposed to the 2012-13 Estimated (Est) Actual

Estimated Cash Balance 7/1/13	2,290,000
Net Results from Operations	(512,254)
Estimated Cash Balance 6/30/14	<u>1,777,746</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2013-2014

<u>BUDGET ITEMS FOR 2013-2014</u>	<u>#110 ADMIN</u>	<u>#125 WATER</u>	<u>#130 TOWN SEWER</u>	<u>#150 BL SEWER</u>	<u>TOTAL</u>
Lab Hood for chemical fume removal	0	0	15,000	0	15,000
Utility Pick Up Truck	0	16,500	5,500	3,000	25,000
Utility Cart	0	0	12,000	0	12,000
Utility Billing/Fund Accounting Software	23,000	69,000	20,000	3,000	115,000
	<u>23,000</u>	<u>85,500</u>	<u>52,500</u>	<u>6,000</u>	<u>167,000</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2013-2014

<u>BUDGET ITEMS FOR 2013-2014</u>	#805 FUNDED REPLACEMENT <u>WATER</u>	#810 FUNDED REPLACEMENT <u>TOWN SEWER</u>	#830 FUNDED REPLACEMENT <u>BLACKLAKE SEWER</u>	<u>TOTAL</u>
Standpipe Upgrade and Rehabilitation	150,000	0	0	150,000
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
Manhole Rehabilitation (1)	0	90,000	0	90,000
Lift Station Rehabilitation (1)	0	100,000	0	100,000
Generator Replacement for Southland WWTF	0	250,000	0	250,000
Bio-Solids Removal	0	0	160,000	160,000
Blacklake Sewer Master Plan (carry over remaining balance from FY 12-13)	0	0	50,000	50,000
TOTAL	623,100	440,000	210,000	1,273,100

(1) Water and Town Sewer Master Plan Projects

NIPOMO COMMUNITY SERVICES DISTRICT
 FUNDED REPLACEMENT - WATER
 FUND #805

PROPOSED PROJECTS

	FY 6/30/14
Standpipe Upgrade and Rehabilitation	150,000
Fire Hydrant Replacements	72,600
Valve Replacements	184,000
Air Vacs	16,500
Well Refurbishment	200,000
TOTAL	623,100

PROPOSED FUNDING PLAN

	FY 6/30/14
OPENING BALANCE, JULY 1	5,000,000
SOURCES	
INVESTMENT INCOME	15,000
ANNUAL FUNDED REPLACEMENT TRANSFER FROM FUND #125	566,000
TOTAL SOURCES	581,000
USES	
CAPITAL EXPENDITURES	623,100
DEBT SERVICE (BLACKLAKE WATER SURCHARGE)	25,779
TRANSFER TO SUPPLEMENTAL WATER PROJECT	4,000,000
TOTAL USES	4,648,879
NET SOURCES AND USES	(4,067,879)
ENDING BALANCE AND RESERVE, JUNE 30	932,121

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

	FY 14-15	FY 15-16	FY 16-17	FY 17-18
	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
TOTAL	273,100	273,100	273,100	273,100

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

	FY 6/30/15	FY 6/30/16	FY 6/30/17	FY 6/30/18
OPENING BALANCE, JULY 1	932,121	1,202,504	1,473,834	1,746,114
SOURCES				
INVESTMENT INCOME	3,262	4,209	5,158	6,111
ANNUAL FUNDED REPLACEMENT TRANSFER FROM FUND #125	566,000	566,000	566,000	566,000
TOTAL SOURCES	569,262	570,209	571,158	572,111
USES				
CAPITAL EXPENDITURES	273,100	273,100	273,100	273,100
DEBT SERVICE (BLACKLAKE WATER SURCHARGE)	25,779	25,779	25,779	25,779
TRANSFER TO SUPPLEMENTAL WATER PROJECT	0	0	0	0
TOTAL USES	298,879	298,879	298,879	298,879
NET SOURCES AND USES	270,383	271,330	272,279	273,232
ENDING BALANCE AND RESERVE, JUNE 30	1,202,504	1,473,834	1,746,114	2,019,346

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

PROPOSED PROJECTS

	FY 6/30/14
Generator Replacement for Southland WWTF	250,000
Manhole Rehabilitation	90,000
Lift Station Rehabilitation	100,000
	440,000

PROPOSED FUNDING PLAN

	FY 6/30/14
OPENING BALANCE, JULY 1	4,350,000
SOURCES	
INVESTMENT INCOME	14,000
ANNUAL FUNDED REPLACEMENT TRANSFER FROM FUND #130	395,000
TOTAL SOURCES	409,000
USES	
CAPITAL EXPENDITURES	440,000
TRANSFER TO WWTF UPGRADE PROJECT - FUND #710	3,500,000
TOTAL USES	3,940,000
NET SOURCES AND USES	(3,531,000)
ENDING BALANCE AND RESERVE, JUNE 30	819,000

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

	FY 14-15	FY 15-16	FY 16-17	FY 17-18
	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
	819,000	1,026,867	1,235,461	1,444,785
	2,867	3,594	4,324	5,057
	395,000	395,000	395,000	395,000
	397,867	398,594	399,324	400,057
	190,000	190,000	190,000	190,000
	0	0	0	0
	190,000	190,000	190,000	190,000
	207,867	208,594	209,324	210,057
	1,026,867	1,235,461	1,444,785	1,654,841

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

PROPOSED PROJECTS

	FY 6/30/14
Blacklake WWTF Sludge Removal	160,000
Blacklake Sewer Master Plan (carry over from FY 12-13)	50,000
	<u>210,000</u>

PROPOSED FUNDING PLAN

	FY 6/30/14
OPENING BALANCE, JULY 1	296,000
SOURCES	
INVESTMENT INCOME	900
ANNUAL FUNDED REPLACEMENT TRANSFER FROM FUND #150	168,000
TOTAL SOURCES	168,900
USES	
CAPITAL EXPENDITURES	210,000
TOTAL USES	210,000
NET SOURCES AND USES	(41,100)
ENDING BALANCE AND RESERVE, JUNE 30	254,900

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 14-15	FY 15-16	FY 16-17	FY 17-18
	0	0	0	0
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/15	FY 6/30/16	FY 6/30/17	FY 6/30/18
	254,900	423,792	593,275	763,352
	892	1,483	2,076	2,672
	168,000	168,000	168,000	168,000
	168,892	169,483	170,076	170,672
	0	0	0	0
	0	0	0	0
	168,892	169,483	170,076	170,672
	423,792	593,275	763,352	934,024

NON-OPERATING BUDGET

CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL IMPROVEMENTS
 SHARED PROJECT COST SUMMARY
 2013-2014

<u>BUDGET ITEMS FOR 2013-2014</u>	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	#500 SUPPLEMENTAL WATER CHARGES	<u>TOTAL</u>
Phased Supplemental Water Project	0	0	17,484,160	17,484,160
SCADA Radio Network Upgrade	50,000	0	0	50,000
Standpipe Upgrade and Rehabilitation	250,000	0	0	250,000
Southland WWTF	0	11,160,000	0	11,160,000
TOTAL	300,000	11,160,000	17,484,160	28,944,160

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**NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
DESCRIPTION OF PROPOSED PROJECTS
2013-2014**

Water Projects

Phased Supplemental Water Project - Project to be awarded in May 2013.

SCADA Radio Network - Upgrade SCADA radio network.

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

Town Sewer Projects

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

Blacklake Sewer Projects

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

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

PROPOSED PROJECTS

	FY 6/30/14
SCADA Radio Network	50,000
Standpipe Upgrade and Rehabilitation	250,000
Water Master Plan	0
Water Storage Tank	0
Camino Caballo-Blue Gum pipeline bottleneck	0
TOTAL	300,000

PROPOSED FUNDING

	FY 6/30/14
OPENING BALANCE, JULY 1	3,180,000
SOURCES	
INVESTMENT INCOME (1)	11,130
CAPACITY CHARGES (2)	30,465
TOTAL SOURCES	41,595
USES	
CAPITAL EXPENDITURES	300,000
TRANSFER TO SUPPLEMENTAL WATER PROJECT #500	1,384,160
TOTAL USES	1,684,160
NET SOURCES AND USES	(1,642,565)
ENDING BALANCE AND RESERVE, JUNE 30	1,537,435

(1) Interest income projected at 0.35% annually

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

	FY 6/30/15	FY 6/30/16	FY 6/30/17	FY 6/30/18
	0	0	0	0
	0	0	0	0
	200,000	0	0	0
	400,000	1,200,000	400,000	0
	0	0	0	265,000
TOTAL	600,000	1,200,000	400,000	265,000

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

	FY 6/30/15	FY 6/30/16	FY 6/30/17	FY 6/30/18
	1,537,435	1,015,516	(54,430)	(429,030)

	5,381	3,554	0	0
	72,700	126,500	25,400	25,400
	78,081	130,054	25,400	25,400
	600,000	1,200,000	400,000	265,000
	0	0	0	0
	600,000	1,200,000	400,000	265,000
	(521,919)	(1,069,946)	(374,600)	(239,600)
	1,015,516	(54,430)	(429,030)	(668,630)

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

PROPOSED PROJECTS

Southland WWTF - Completion of construction	FY 6/30/14	11,160,000
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PROPOSED FUNDING

	FY 6/30/14
OPENING BALANCE, JULY 1	402,000
SOURCES	
INVESTMENT INCOME (1)	1,407
CAPACITY CHARGES (2)	72,765
CERTIFICATES OF PARTICIPATION - CONSTRUCTION FUNDS	7,300,000
TRANSFER OF RESERVES FROM FUNDED REPLACEMENT	3,500,000
TOTAL SOURCES	10,874,172
USES	
CAPITAL EXPENDITURES	11,160,000
DEBT SERVICE I=0% N=20 (3) (4)	77,050
TOTAL USES	11,237,050
NET SOURCES AND USES	(362,878)
ENDING BALANCE AND RESERVE, JUNE 30	39,122

- (1) Interest income projected at 0.35% annually
- (2) Estimate 9 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)

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/15	FY 6/30/16	FY 6/30/17	FY 6/30/18
	0	0	0	0
PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/15	FY 6/30/16	FY 6/30/17	FY 6/30/18
	39,122	34,974	30,811	26,634
	137	122	108	93
	72,765	72,765	72,765	72,765
	0	0	0	0
	0	0	0	0
	72,902	72,887	72,873	72,858
	0	0	0	0
	77,050	77,050	77,050	77,050
	77,050	77,050	77,050	77,050
	(4,148)	(4,163)	(4,177)	(4,192)
	34,974	30,811	26,634	22,442

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 6/30/15	FY 6/30/16	FY 6/30/17	FY 6/30/18
0	0	0	0

PROPOSED FUNDING

OPENING BALANCE, JULY 1	FY 6/30/14	2,400,000
SOURCES		
INVESTMENT INCOME (1)	8,400	
PROPERTY TAXES (2)	499,850	
INTEREST INCOME ON BLACKLAKE SEWER SURCHARGE LOAN	4,215	
TOTAL SOURCES	512,465	
USES		
TRANSFER TO PHASED SUPPLEMENTAL WATER PROJECT FUND #500	2,400,000	
CERTIFICATES OF PARTICIPATION DEBT SERVICE (3)	487,000	
TOTAL USES	2,887,000	
NET SOURCES AND USES	(2,374,535)	
ENDING BALANCE AND RESERVE, JUNE 30	25,465	

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/15	FY 6/30/16	FY 6/30/17	FY 6/30/18
25,465	46,899	72,711	102,939
89	164	254	360
504,849	509,897	514,996	520,146
3,496	2,751	1,978	1,180
508,434	512,812	517,228	521,686
0	0	0	0
487,000	487,000	487,000	487,000
487,000	487,000	487,000	487,000
21,434	25,812	30,228	34,686
46,899	72,711	102,939	137,625

- (1) Interest income projected at 0.35% annually
- (2) Assume 1% growth in Property Tax Revenue
- (3) Debt service of Certificates of Participation secured by ad valorem property taxes

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

PROPOSED PROJECTS

Phased Supplemental Water Project	FY 6/30/14
	17,484,160

PROPOSED FUNDING

OPENING BALANCE, JULY 1	FY 6/30/14	1,000,000
SOURCES		
INVESTMENT INCOME (1)		3,500
CAPACITY CHARGES-SUPPLEMENTAL WATER (2)		135,135
IRWM GRANT		2,200,000
TRANSFER IN FROM FUNDED REPLACEMENT-WATER #805		4,000,000
TRANSFER IN FROM PROPERTY TAX FUND #600		2,400,000
TRANSFER IN FROM WATER CAPACITY FUND #700		1,384,160
TRANSFER IN FROM TOWN WATER FUND #125		1,500,000
CERTIFICATES OF PARTICIPATION - NEW ISSUANCE		5,000,000
TOTAL SOURCES		16,622,795
USES		
CAPITAL EXPENDITURES		17,844,000
TOTAL USES		17,844,000
NET SOURCES AND USES		(1,221,205)
ENDING BALANCE AND RESERVE, JUNE 30		(221,205)

- (1) Interest income projected at 0.35% annually
- (2) Estimated based on proposed projects

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

	FY 6/30/15	FY 6/30/16	FY 6/30/17	FY 6/30/18
	0	0	0	0

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

	FY 6/30/15	FY 6/30/16	FY 6/30/17	FY 6/30/18
	(221,205)	100,844	662,758	777,690
	(774)	353	2,320	2,722
	322,823	561,561	112,613	112,613
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	322,049	561,914	114,933	115,335
	0	0	0	0
	0	0	0	0
	322,049	561,914	114,933	115,335
	100,844	662,758	777,690	893,025

APPENDIX

**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2013-2014**

	<u>July 1, 2013</u> <u>Beginning Balance</u>	<u>Principal</u> <u>Pay Down</u>	<u>June 30, 2014</u> <u>Ending Balance</u>
<p>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)</p>	\$209,210.00	(\$34,868.35)	\$174,341.65
<p>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)</p>	\$295,261.75	(\$42,180.25)	\$253,081.50
<p>The District issued \$4,000,000 of Revenue Certificates of Participation (COP's) on May 1, 2003. The proceeds are to be used for pipeline and storage facility projects costs. The COP's bear interest ranging from 3% to 4.93% per annum. Principal is to be paid annually starting September 1, 2004 through September 2033. Annual principal payments range from \$75,000 to \$225,000. (Fund #600)</p>	\$3,330,000.00	(\$95,000.00)	\$3,235,000.00
<p>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)</p>	\$9,635,000.00	(\$145,000.00)	\$9,490,000.00
TOTAL DEBT SERVICE	\$13,469,471.75	(\$317,048.60)	\$13,152,423.15

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

SUPPLEMENTAL WATER - FUND #500 **FY 13-14**

Supplemental Water Project	17,484,160
TOTAL	17,484,160

FOR PLANNING PURPOSES ONLY

FY 14-15	FY 15-16	FY 16-17	FY 17-18	Total
0	0	0	0	17,484,160
0	0	0	0	17,484,160

WATER CAPACITY - FUND #700

Backbone Improvements

Water Storage Tank	0
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FY 14-15	FY 15-16	FY 16-17	FY 17-18	Total
400,000	1,200,000	400,000	0	2,000,000

Operational Improvements

SCADA Radio Network Upgrade	50,000
Standpipe Upgrade and Rehabilitation	250,000
Water Master Plan	0

0	0	0	0	50,000
0	0	0	0	250,000
200,000	0	0	0	200,000

Eliminate Existing Bottlenecks

Camino Caballo - Blue Gum to existing 16 inch	0
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0	0	0	265,000	265,000
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TOTAL	300,000
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600,000	1,200,000	400,000	265,000	2,765,000
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**NIPOMO COMMUNITY SERVICES DISTRICT
 FIVE YEAR CAPITAL IMPROVEMENT PLAN
 TOWN AND BLACKLAKE SEWER DIVISIONS**

TOWN SEWER CAPACITY - FUND #710

Town Sewer Division	FY 13-14
Southland WWTF	11,160,000

Collection System - Town Sewer Division	
Prohibition Zone Sewer Extensions	0
Division Street, Beverly to Frontage	0

TOTAL 11,160,000

FOR PLANNING PURPOSES ONLY

FY 14-15	FY 15-16	FY 16-17	FY 17-18	Total
0	0	0	0	11,160,000

0	0	0	50,000	50,000
0	0	0	390,000	390,000

0	0	0	440,000	11,600,000
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