

NIPOMO COMMUNITY SERVICES DISTRICT

OPERATING AND NON-OPERATING BUDGETS

FISCAL YEAR
2007-2008



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**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2007-2008**

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 Black Lake 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:

Michael Winn	President
Larry Vierheilig	Vice President
Clifford Trotter	Director
Ed Eby	Director
James Harrison	Director

The District is currently staffed with eleven full time employees: 1-General Manager; 1-Assistant Administrator; 1-Utility Supervisor; 1-Secretary; 1-Billing Clerk; 1-Conservation/Public Outreach Specialist; 1-Utility Field Foreman; 1-Utility Operator; 2-Utility Workers and 1-Maintenance Worker. 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 www.ncsd.ca.gov. All other emergency requests are handled through the 911 system and CALFIRE dispatch.

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2007-2008**

BUDGET PREPARATION

1. OPERATING AND NON-OPERATING BUDGETS

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

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

#110	Administration Fund
#120	Water Fund-Town Division
#130	Sewer Fund-Town Division
#140	Water Fund-Black Lake Division
#150	Sewer Fund-Black Lake Division
#200	Black Lake Street Lighting Fund
#250	Street Landscape Maintenance District Fund
#300	Solid Waste Fund
#400	Drainage Fund
#800	Funded Replacement-Town Water Fund
#810	Funded Replacement-Town Sewer Fund
#820	Funded Replacement-Black Lake Water Fund
#830	Funded Replacement-Black Lake Sewer Fund

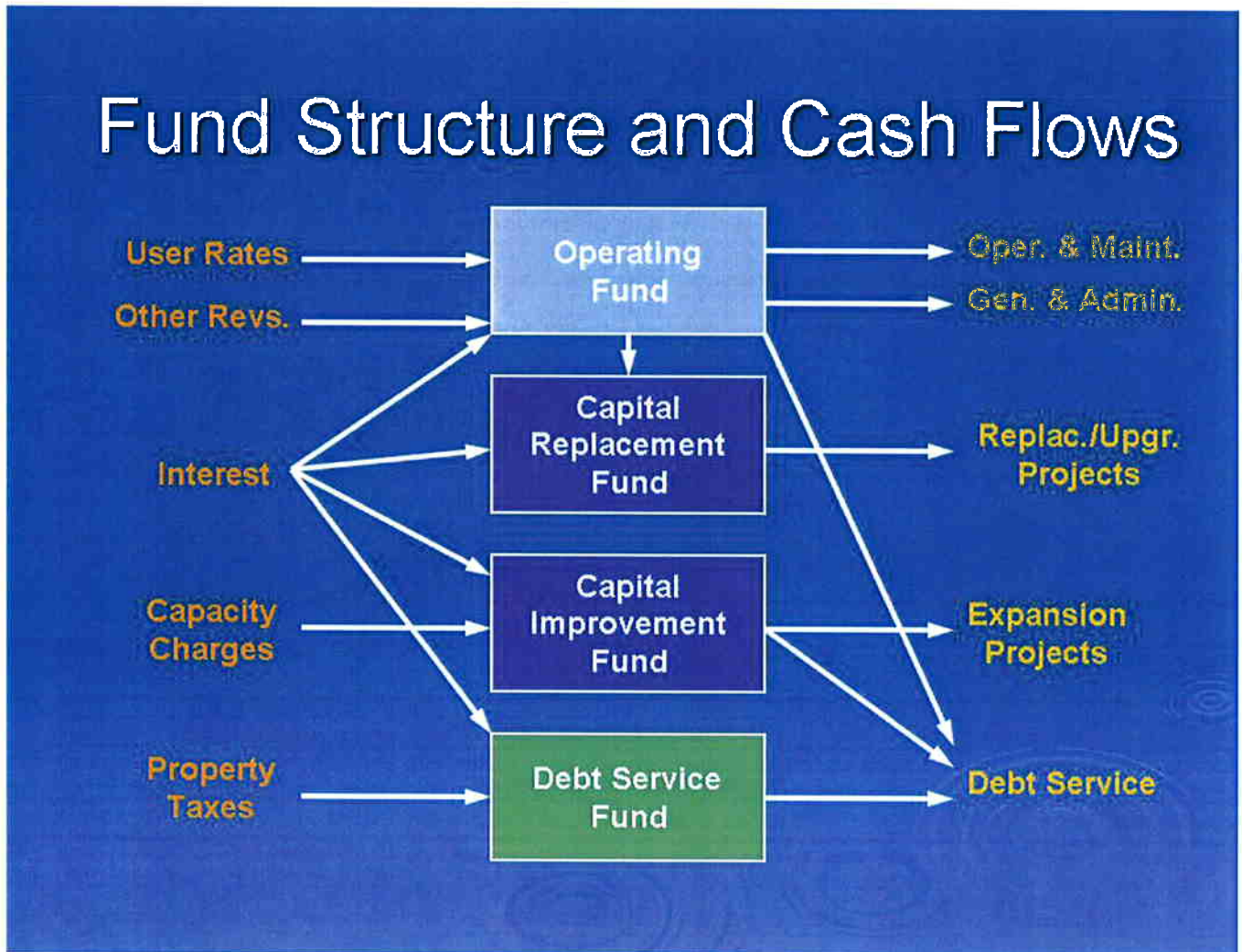
The Funds in the Non-Operating Budget are as follows:

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

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

2. FUND AND RESERVE STRUCTURES AND CASH FLOWS

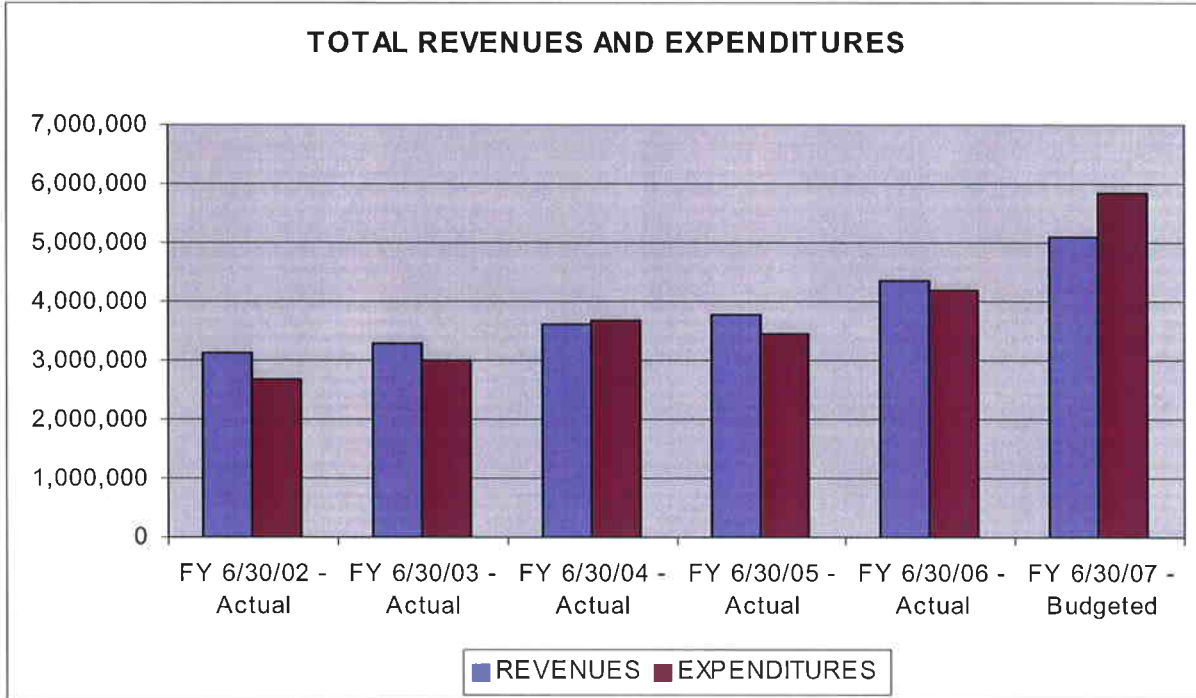
The model below provides a helpful overview of the fund and reserve structure and cash flows of the District. The revenues (sources) of funds include user rates, other revenues, interest income, capacity charges and property taxes. The expenditures (uses) of funds include operations and maintenance,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



**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2007-2008**

3. FINANCIAL OVERVIEW

- Total budgeted Revenues for fiscal year 2007-2008 is \$5,405,567. This is an increase of 24% over the budgeted Revenues for fiscal year 2006-2007. A graph depicting the revenues can be found on page 20. The increase is attributable to increased user rates and charges, higher interest earnings and increase in property tax revenues.
- Total budgeted Expenditures for fiscal year 2007-2008 is \$5,325,535. This is an increase of 26% over the budgeted Expenditures for fiscal year 2006-2007. A graph depicting the expenditures can be found on page 21. The increase is attributable to increased costs of operations and maintenance and increase in District staffing including salary and benefits.



- As of June 30, 2006, the District's net assets exceeded \$38 million dollars.

Total Assets	\$44,287,362
Total Liabilities	\$5,394,601
Total Net Assets	\$38,892,761

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 www.ncsd.ca.gov.

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2007-2008**

4. THE NON-OPERATING BUDGET - CAPITAL IMPROVEMENT PROJECTS

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

The magnitude of investment required for the proper management of a utility system mandated the development of an effective long-range capital financing plan. The most important factor affecting capital expansion is growth in demand. As areas are developed or annexed, additional pressure is placed on a utility to provide water and wastewater services. The capital investment required to support this growth should be funded in such a way so that the financial risks relating to growth are minimized for the District. The Capital Financing Plan of the District will be funded with capacity charges, interest earned, property taxes and Certificates of Participation. A summary of the proposed Capital Improvement Projects may be found on page 60 and a description of each project may be found on pages 61-63.

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2007-2008**

OPERATIONS AND MAINTENANCE

TITLE	DESCRIPTION
Wages	Provides wages for 7 full time and 1 part time employee
Wages – Overtime	Provides for overtime for on-call personnel and overtime for emergency response
Payroll Taxes	Provides for the employer's portion of payroll taxes including Medicare, State Unemployment Tax and Training Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Workers Compensation Insurance	Provides for Workman's Compensation Insurance for the maintenance personnel
Electricity	Provides for electricity for offices, well sites, sewer plants and lift stations
Natural Gas	Provides for natural gas for Sundale Well and Southland WWTP
Chemicals	Provides for chlorine used in water and sewer systems
Lab Tests and Sampling	Provides for mandated testing of water supply and wastewater
Operating Supplies	Provides for necessary supplies to operate the water and wastewater systems
Outside Services	Provides for services provided outside the normal operation and function of district personnel
Permits and Operating Fees	Provides for Federal, State and County charges associated with operating the water and wastewater systems
Repairs and Maintenance	Provides for the repair and maintenance of all district facilities including buildings, vehicles, water systems and sewer systems
Engineering	Provides for general district engineering services
Fuel	Provides for district vehicles, backhoes, generators, etc
Paging and Cellular Service	Provides for emergency answering service during non business hours, weekends and holidays and cellular phones for crew
Meters-New Installations	Provides for the purchase of meters for installations in new homes
Meters-Replacement Program	Provides for the purchase of new meters to replace old and failing meters
Uniforms	Provides for uniforms to maintenance personnel
Landscape Maintenance and Water	Provides for landscape maintenance service and water consumption for Tract 2409-Street Landscape Maint District #1
Street Sweeping & Trash Pickup	Provides for Board approved, trash collection along commercial area of Tefft St and street sweeping throughout the District
Water Conservation/ Recycling Program	Provides for Board approved water conservation and recycling programs developed by Water Conservation and Public Outreach Specialist
Operating Transfers Out – Funded Replacement	Provides for the funding of major refurbishment or replacement of aging water and sewer facilities

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2007-2008**

GENERAL AND ADMINISTRATIVE

TITLE	DESCRIPTION
Wages	Provides wages for 6 full time employees
Wages – Overtime	Provides for occasional overtime for office staff
Payroll Taxes	Provides for the employer's portion of payroll taxes including Medicare, State Unemployment Tax and Training Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Workers Compensation Insurance	Provides for Workman's Compensation Insurance for office staff and board members
Audit	Provides for annual audit based upon contract price
Bank Charges and Fees	Provides for bank charges for returned checks, ACH auto pay and automatic payroll deposit charges
Computer Expense	Provides for billing software technical support, computer consulting, computer upgrades and supplies, etc
Director Fees	Provides for board stipends for meetings, committee meetings attended and other time spent at board approved activities
Dues and Subscriptions	Provides for membership to California Special Districts Association (CSDA), various publications and dues
Education and Training	Provides for registration for personnel and board members to attend training classes, seminars and meetings
Elections	Provides for cost of elections
Insurance – Liability	Provides for fire and general liability insurance, errors and omissions coverage and employee dishonesty bond
LAFCO Funding	Provides for district's portion of funding SLO County Local Agency Formation Commission (LAFCO) pursuant to new legislation
Landscape and Janitorial	Provides for weekly landscape and janitorial services for the office building and Black Lake Water Treatment Plant
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
Postage	Provides for all district correspondence and mailing of all utility related billings

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2007-2008**

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

OTHER EXPENDITURES

TITLE	DESCRIPTION
Interest Expense-Debt Service	Provides for interest expense on debt service
Debt Service – Principal Portion	Provides for principal payment on 1978 Water Bond
Inter-Fund Loan To/From	Provides for short-term Inter-Fund Loans with accrued interest at the LAIF rate of interest-subject to Board Approval with an approved repayment plan
Fixed Asset Purchases	Provides for the purchase of new assets used in the day-to-day operations and maintenance of the district
Funded Replacement Projects	Provides for the major refurbishment or replacement of aging water and sewer facilities

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

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

TOWN DIVISION

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

BLACK LAKE DIVISION

SIZE OF METER	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
1 Inch or Less	\$11.54	\$15.09	\$18.10	\$22.08	\$26.06	\$30.75
Litigation Charge	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32
1 ½ Inch	\$21.94	\$41.73	\$50.07	\$61.09	\$72.08	\$85.06
Litigation Charge	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36
2 Inch	\$30.90	\$65.74	\$78.89	\$96.24	\$113.57	\$134.01
Litigation Charge	\$19.92	\$19.92	\$19.92	\$19.92	\$19.92	\$14.36
3 Inch	\$44.68	\$121.81	\$146.17	\$178.33	\$210.43	\$248.31
Litigation Charge	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92
4 Inch	\$72.90	\$201.90	\$242.28	\$295.58	\$348.78	\$411.56
Litigation Charge	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00
6 Inch	\$121.92	\$401.93	\$482.32	\$588.42	\$694.34	\$819.32
Litigation Charge	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58
8 Inch		\$642.06	\$770.48	\$939.98	\$1,109.18	\$1,308.83
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.

ORDINANCE 2005-103 (Adopted June 8, 2005)

Note: Rates subject to change

NIPOMO COMMUNITY SERVICES DISTRICT
WATER RATES AND CHARGES
BI-MONTHLY USAGE RATES

TOWN DIVISION

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

RESIDENTIAL USAGE RATES

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

NON-RESIDENTIAL USAGE RATES

(Multi-family, Commercial, Irrigation, Agriculture, Industry and Construction)

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

*One unit equals 748 gallons

BLACK LAKE DIVISION

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

RESIDENTIAL USAGE RATES

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
Tier 1 (0-40 Units)*	\$0.75	\$0.97	\$1.16	\$1.42	\$1.68	\$1.98
Tier 2 (> 40 Units)*	\$1.15	\$1.70	\$2.04	\$2.49	\$2.94	\$3.47

*One unit equals 748 gallons

NON-RESIDENTIAL USAGE RATES

(Multi-family, Commercial, Irrigation, Agriculture, Industry and Construction)

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
All Water Use	Same as Residential	\$1.18	\$1.42	\$1.73	\$2.04	\$2.41

ORDINANCE 2005-103 (Adopted June 8, 2005)

Note: Rates subject to change

BI-MONTHLY SEWER SERVICE CHARGES

TOWN DIVISION

(The bi-monthly sewer service charges shall take effect August 1, 2005, and future increases shall take effect on July 1 of each succeeding year.)

RESIDENTIAL (PER DWELLING UNIT)

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
Single Family	\$37.22	\$41.60	\$43.27	\$45.00	\$46.80	\$48.67
Multi-Family	\$37.22	\$32.17	\$33.46	\$34.80	\$36.19	\$37.63

NON-RESIDENTIAL (1) (2)

SIZE OF METER	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
1 Inch or Less	N/A	\$16.08	\$16.72	\$17.39	\$18.09	\$18.81
1 ½ Inch	N/A	\$46.01	\$47.85	\$49.77	\$51.76	\$53.83
2 Inch	N/A	\$72.99	\$75.91	\$78.95	\$82.11	\$85.39
3 Inch	N/A	\$135.99	\$141.43	\$147.09	\$152.97	\$159.09
4 Inch	N/A	\$225.97	\$235.01	\$244.41	\$254.19	\$264.36
6 Inch	N/A	\$450.72	\$468.75	\$487.50	\$507.00	\$527.28
8 Inch	N/A	\$720.53	\$749.35	\$779.32	\$810.49	\$842.91

NON-RESIDENTIAL (1) (2) COMMODITY RATE

	PRIOR	AUGUST 1, 2005	2006	2007	2008	2009
Low Strength	N/A	\$1.22	\$1.27	\$1.32	\$1.37	\$1.43
Medium Strength	N/A	\$1.35	\$1.40	\$1.46	\$1.52	\$1.58
High Strength	N/A	\$1.75	\$1.82	\$1.89	\$1.97	\$2.05

BLACK LAKE DIVISION

(The bi-monthly sewer service charges shall take effect August 1, 2005, and future increases shall take effect on July 1, of each succeeding year.)

RESIDENTIAL (PER DWELLING UNIT)

	PRIOR (1)	AUGUST 1, 2005	2006	2007	2008	2009
Single Family	\$63.66	\$71.70	\$74.56	\$77.55	\$80.65	\$83.87
Multi-Family	\$63.66	\$38.42	\$39.96	\$41.56	\$43.22	\$44.95

NON-RESIDENTIAL (1) (2) BI-MONTHLY SERVICE CHARGE

SIZE OF METER	PRIOR (1)	AUGUST 1, 2005	2006	2007	2008	2009
1 Inch or Less	N/A	\$32.76	\$34.07	\$35.44	\$36.86	\$38.33
1 ½ Inch	N/A	\$94.24	\$98.01	\$101.93	\$106.01	\$110.25
2 Inch	N/A	\$149.66	\$155.64	\$161.87	\$168.34	\$175.08
3 Inch	N/A	\$279.05	\$290.21	\$301.82	\$313.89	\$326.45
4 Inch	N/A	\$463.85	\$482.40	\$501.70	\$521.77	\$542.64
6 Inch	N/A	\$925.45	\$962.46	\$1,000.96	\$1,041.00	\$1,082.64
8 Inch	N/A	\$1,479.58	\$1,538.76	\$1,600.31	\$1,664.33	\$1,730.90

NON-RESIDENTIAL (1) (2) COMMODITY RATE

	PRIOR(1)	AUGUST 1, 2005	2006	2007	2008	2009
Low Strength	N/A	\$1.38	\$1.44	\$1.49	\$1.55	\$1.61
Medium Strength	N/A	\$1.88	\$1.96	\$2.03	\$2.11	\$2.20
High Strength	N/A	\$3.00	\$3.12	\$3.24	\$3.37	\$3.51

(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.

N/A Not Applicable

ORDINANCE 2005-103 (Adopted June 8, 2005)

Note: Rates subject to change

NIPOMO COMMUNITY SERVICES DISTRICT

WATER CAPACITY CHARGES

METER SIZE	Effective date July 1, 2005	Effective date July 1, 2006	Effective date July 1, 2007
1 Inch or less* (1)	\$2,501.00	\$2,599.00	\$2,713.00
Supplemental Water (2)	\$11,121.00	\$11,556.00	\$12,062.00
1 ½ Inch* (1)	\$7,495.00	\$7,788.00	\$8,129.00
Supplemental Water (2)	\$33,331.00	\$34,634.00	\$36,151.00
2 Inch*(1)	\$11,996.00	\$12,465.00	\$13,011.00
Supplemental Water (2)	\$53,350.00	\$55,436.00	\$57,864.00
3 Inch* (1)	\$22,507.00	\$23,387.00	\$24,411.00
Supplemental Water (2)	\$100,093.00	\$104,007.00	\$108,562.00
4 Inch*(1)	\$37,519.00	\$38,986.00	\$40,694.00
Supplemental Water (2)	\$166,855.00	\$173,379.00	\$180,973.00
6 Inch* (1)	\$75,016.00	\$77,949.00	\$81,363.00
Supplemental Water (2)	\$333,610.00	\$346,654.00	\$361,838.00

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, 2006, and each fiscal year thereafter, the meter portion of 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 average of the percentage changes in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at March 31st (or as soon thereafter as the data is available) of the current year over the previous year's index on the same date.

- (1) Charges applies to Town Division only
- (2) Charge applies to both Town Division and Black Lake Division

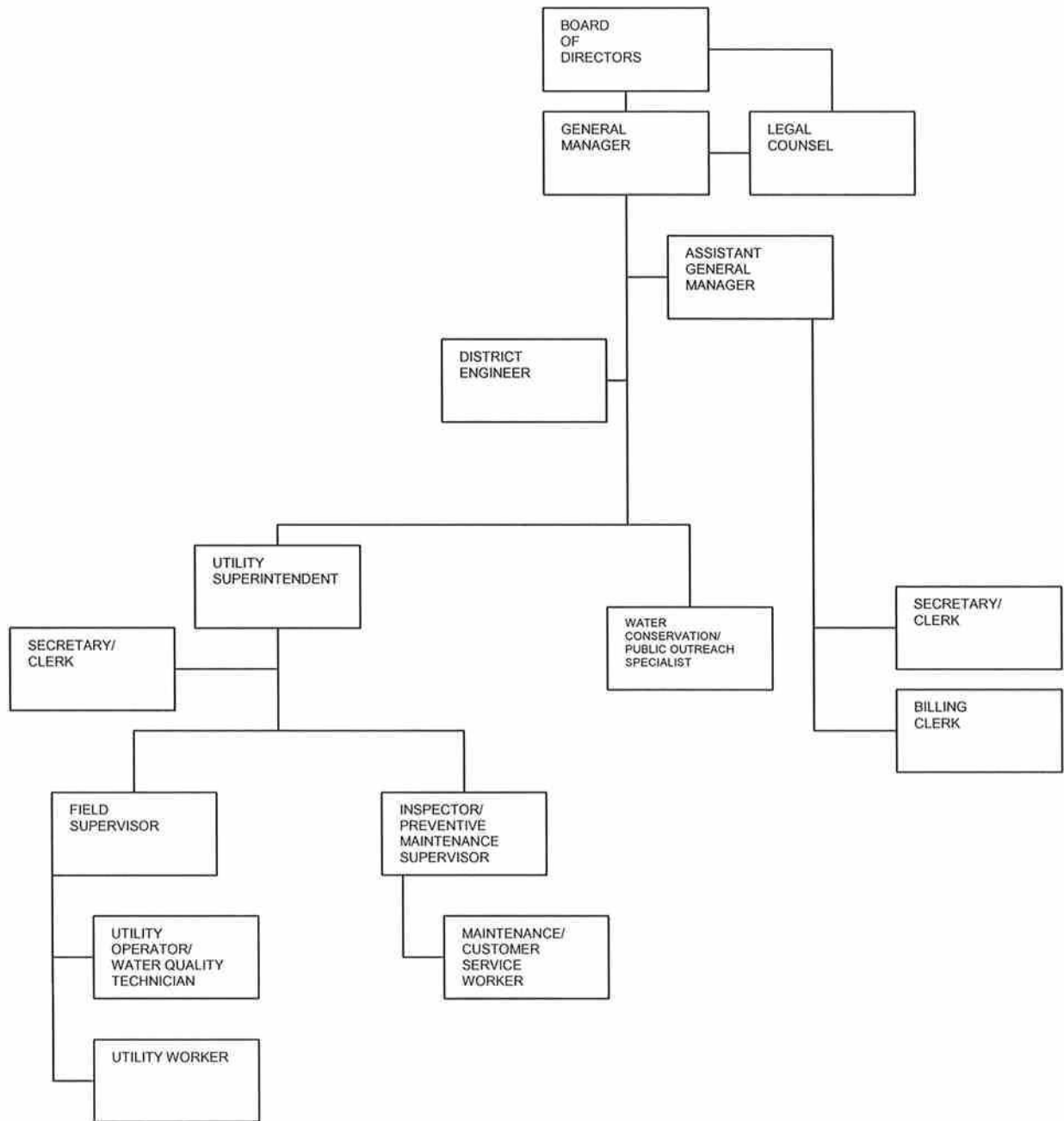
**TOWN DIVISION
SEWER CAPACITY CHARGE BASED ON METER SIZE**

METER SIZE	Effective date July 1, 2005	Effective date July 1, 2006	Effective date July 1, 2007
1 Inch or less*	\$3,977.00	\$4,133.00	\$4,314.00
1 ½ Inch*	\$11,919.00	\$12,385.00	\$12,927.00
2 Inch*	\$19,078.00	\$19,824.00	\$20,692.00
3 Inch*	\$35,794.00	\$37,194.00	\$38,823.00
4 Inch*	\$59,669.00	\$62,002.00	\$64,718.00
6 Inch*	\$119,302.00	\$123,967.00	\$129,396.00

***Annual Adjustment.** Commencing July 1, 2006, and each fiscal year thereafter, the meter portion of 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 average of the percentage changes in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at March 31st (or as soon thereafter as the data is available) of the current year over the previous year's index on the same date.

Note: Volunteers (properties within the Nipomo Sewer Project Assessment District) with existing structures or new construction replacing structures existing prior to 1985 and having no greater DUE will not have a sewer capacity charge. All other construction on volunteer property as zoned in 1985 shall have the option to pay the District sewer capacity charge, as defined above or \$2,100.00 per DUE.

NIPOMO COMMUNITY SERVICES DISTRICT
 ORGANIZATIONAL STRUCTURE
 2007-2008



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2007-2008

<u>OFFICE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
General Manager	1	1
District Engineer	0	1
Assistant Administrator	1	1
Secretary	1	1
Billing Clerk	1	1
Water Conservation and Public Outreach Specialist	<u>1</u>	<u>1</u>
	<u>5</u>	<u>6</u>
<u>MAINTENANCE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
Utility Superintendent	0	1
Utility Field Supervisor	1	1
Utility Field Foreman	1	0
Inspector/Preventive	0	1
Maintenance Supervisor		
Utility Operator	1	1
Utility Worker	2	2
Maintenance/Customer Service Worker	<u>1</u>	<u>1</u>
Secretary-Part-Time	<u>0</u>	<u>1</u>
	<u>6</u>	<u>8</u>
TOTAL	<u>11</u>	<u>14</u>

NIPOMO COMMUNITY SERVICES DISTRICT
MONTHLY SALARY RANGE

NO	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
1	\$1,675	\$1,758	\$1,846	\$1,939	\$2,036	\$2,087	\$2,137
2	\$1,717	\$1,802	\$1,893	\$1,987	\$2,087	\$2,139	\$2,191
3	\$1,758	\$1,846	\$1,939	\$2,036	\$2,137	\$2,191	\$2,244
4	\$1,802	\$1,893	\$1,987	\$2,087	\$2,191	\$2,246	\$2,300
5	\$1,846	\$1,939	\$2,036	\$2,137	\$2,244	\$2,300	\$2,357
6	\$1,893	\$1,987	\$2,087	\$2,191	\$2,300	\$2,358	\$2,415
7	\$1,939	\$2,036	\$2,137	\$2,244	\$2,357	\$2,415	\$2,474
8	\$1,987	\$2,087	\$2,191	\$2,300	\$2,415	\$2,476	\$2,536
9	\$2,036	\$2,137	\$2,244	\$2,357	\$2,474	\$2,536	\$2,598
10	\$2,087	\$2,191	\$2,300	\$2,415	\$2,536	\$2,600	\$2,663
11	\$2,137	\$2,244	\$2,357	\$2,474	\$2,598	\$2,663	\$2,728
12	\$2,191	\$2,300	\$2,415	\$2,536	\$2,663	\$2,730	\$2,796
13	\$2,244	\$2,357	\$2,474	\$2,598	\$2,728	\$2,796	\$2,864
14	\$2,300	\$2,415	\$2,536	\$2,663	\$2,796	\$2,866	\$2,936
15	\$2,357	\$2,474	\$2,598	\$2,728	\$2,864	\$2,936	\$3,008
16	\$2,415	\$2,536	\$2,663	\$2,796	\$2,936	\$3,009	\$3,083
17	\$2,474	\$2,598	\$2,728	\$2,864	\$3,008	\$3,083	\$3,158
18	\$2,536	\$2,663	\$2,796	\$2,936	\$3,083	\$3,160	\$3,237
19	\$2,598	\$2,728	\$2,864	\$3,008	\$3,158	\$3,237	\$3,316
20	\$2,663	\$2,796	\$2,936	\$3,083	\$3,237	\$3,318	\$3,399
21	\$2,728	\$2,864	\$3,008	\$3,158	\$3,316	\$3,399	\$3,482
22	\$2,796	\$2,936	\$3,083	\$3,237	\$3,399	\$3,484	\$3,569
23	\$2,864	\$3,008	\$3,158	\$3,316	\$3,482	\$3,569	\$3,656
24	\$2,936	\$3,083	\$3,237	\$3,399	\$3,569	\$3,658	\$3,747
25	\$3,008	\$3,158	\$3,316	\$3,482	\$3,656	\$3,747	\$3,839
26	\$3,083	\$3,237	\$3,399	\$3,569	\$3,747	\$3,841	\$3,935
27	\$3,158	\$3,316	\$3,482	\$3,656	\$3,839	\$3,935	\$4,030
28	\$3,237	\$3,399	\$3,569	\$3,747	\$3,935	\$4,033	\$4,131
29	\$3,316	\$3,482	\$3,656	\$3,839	\$4,030	\$4,131	\$4,232
30	\$3,399	\$3,569	\$3,747	\$3,935	\$4,131	\$4,235	\$4,338
31	\$3,482	\$3,656	\$3,839	\$4,030	\$4,232	\$4,338	\$4,444
32	\$3,569	\$3,747	\$3,935	\$4,131	\$4,338	\$4,446	\$4,555

NO	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
33	\$3,656	\$3,839	\$4,030	\$4,232	\$4,444	\$4,555	\$4,666
34	\$3,747	\$3,935	\$4,131	\$4,338	\$4,555	\$4,669	\$4,782
35	\$3,839	\$4,030	\$4,232	\$4,444	\$4,666	\$4,782	\$4,899
36	\$3,935	\$4,131	\$4,338	\$4,555	\$4,782	\$4,902	\$5,022
37	\$4,030	\$4,232	\$4,444	\$4,666	\$4,899	\$5,022	\$5,144
38	\$4,131	\$4,338	\$4,555	\$4,782	\$5,022	\$5,147	\$5,273
39	\$4,232	\$4,444	\$4,666	\$4,899	\$5,144	\$5,273	\$5,401
40	\$4,338	\$4,555	\$4,782	\$5,022	\$5,273	\$5,404	\$5,536
41	\$4,444	\$4,666	\$4,899	\$5,144	\$5,401	\$5,536	\$5,671
42	\$4,555	\$4,782	\$5,022	\$5,273	\$5,536	\$5,675	\$5,813
43	\$4,666	\$4,899	\$5,144	\$5,401	\$5,671	\$5,813	\$5,955
44	\$4,782	\$5,022	\$5,273	\$5,536	\$5,813	\$5,958	\$6,104
45	\$4,899	\$5,144	\$5,401	\$5,671	\$5,955	\$6,104	\$6,253
46	\$5,022	\$5,273	\$5,536	\$5,813	\$6,104	\$6,256	\$6,409
47	\$5,144	\$5,401	\$5,671	\$5,955	\$6,253	\$6,409	\$6,565
48	\$5,273	\$5,536	\$5,813	\$6,104	\$6,409	\$6,569	\$6,729
49	\$5,401	\$5,671	\$5,955	\$6,253	\$6,565	\$6,729	\$6,894
50	\$5,536	\$5,813	\$6,104	\$6,409	\$6,729	\$6,898	\$7,066
51	\$5,671	\$5,955	\$6,253	\$6,565	\$6,894	\$7,066	\$7,238
52	\$5,813	\$6,104	\$6,409	\$6,729	\$7,066	\$7,242	\$7,419
53	\$5,955	\$6,253	\$6,565	\$6,894	\$7,238	\$7,419	\$7,600
54	\$6,104	\$6,409	\$6,729	\$7,066	\$7,419	\$7,605	\$7,790
55	\$6,253	\$6,565	\$6,894	\$7,238	\$7,600	\$7,790	\$7,980
56	\$6,409	\$6,729	\$7,066	\$7,419	\$7,790	\$7,985	\$8,180
57	\$6,565	\$6,894	\$7,238	\$7,600	\$7,980	\$8,180	\$8,379
58	\$6,729	\$7,066	\$7,419	\$7,790	\$8,180	\$8,384	\$8,589
59	\$6,894	\$7,238	\$7,600	\$7,980	\$8,379	\$8,589	\$8,798
60	\$7,066	\$7,419	\$7,790	\$8,180	\$8,589	\$8,803	\$9,018
61	\$7,238	\$7,600	\$7,980	\$8,379	\$8,798	\$9,018	\$9,238
62	\$7,419	\$7,790	\$8,180	\$8,589	\$9,018	\$9,243	\$9,469
63	\$7,600	\$7,980	\$8,379	\$8,798	\$9,238	\$9,469	\$9,700
64	\$7,790	\$8,180	\$8,589	\$9,018	\$9,469	\$9,706	\$9,942
65	\$7,980	\$8,379	\$8,798	\$9,238	\$9,700	\$9,942	\$10,185
66	\$8,180	\$8,589	\$9,018	\$9,469	\$9,942	\$10,191	\$10,439
67	\$8,379	\$8,798	\$9,238	\$9,700	\$10,185	\$10,439	\$10,694
68	\$8,589	\$9,018	\$9,469	\$9,942	\$10,439	\$10,700	\$10,961

Adjusted for 3.53% COLA effective 7/1/07

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2007-2008

VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	ANTICIPATED YEAR OF REPLACEMENT
CHEVY ¾ TON 4X4 (1)	2000	3/2/00	2000	FY 2007-2008
TOYOTA TACOMA	2002	8/14/02	2003	FY 2008-2009
CHEVY 1 TON UTILITY	2004	12/18/03	2004	FY 2009-2010
FORD PICK UP	2004	7/8/04	2004	FY 2010-2011
FORD PICK UP	2004	7/8/04	2004	FY 2010-2011
FORD PICK UP	2006	6/25/06	2006	FY 2012-2013
FORD F250	2007	8/25/06	2007	FY 2013-2014
FORD ESCAPE	2007	12/1/06	2007	FY 2013-2014

(1) Scheduled for replacement

OTHER EQUIPMENT	DATE PURCHASED
FORD TRACTOR	9/2/80
CASE BACKHOE	9/27/90
DUMP TRUCK	5/25/06

**NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION 2007-1023**

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2007-2008 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 2007-2008; 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 2007-2008, 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, "2007-2008 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.

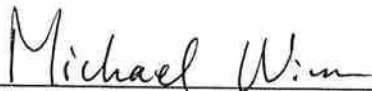
Upon motion of Director Trotter, seconded by Director Eby, and on the following roll call vote, to wit:

AYES: Directors Trotter, Eby, Harrison, and Vierheilig

NOES: None


ABSENT: Director Winn

the foregoing Resolution is hereby adopted this 20th day of June 2007.



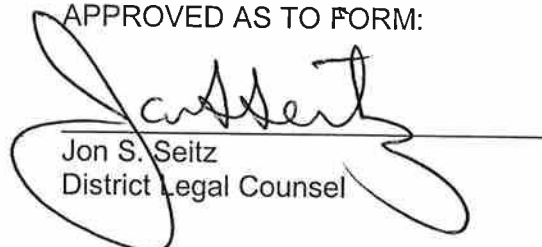
Michael Winn, President
Nipomo Community Services District

ATTEST:



Donna K. Johnson
Secretary to the Board

APPROVED AS TO FORM:



Jon S. Seitz
District Legal Counsel

**NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2007-1024**

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2007-2008 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 4.42% and the percent change in the population of the unincorporated area of San Luis Obispo County is 1.47%.

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

1. That the ratio of change is and is determined as follows:
 $1.0147\% \times 1.0442\% = 1.0595\%$
2. That the 2007-08 appropriation limit is and is determined as follows:


2006-2007 Limitation	\$3,961,230
2007-2008 Ratio of Change	<u>1.0595</u>
2007-2008 Appropriations Limitation	\$4,196,923
Appropriations Limitation Subject to Limitation	<u>(\$265,317)</u>
2007-2008 Appropriations Under Limit	<u>\$3,931,606</u>

3. No further adjustment to the 2007-08 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 2007-2008.

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

AYES: Directors Trotter, Eby, Harrison and Vierheilig
NOES: None
ABSENT: Director Winn

the foregoing resolution is hereby adopted this 20th day of June 2007.



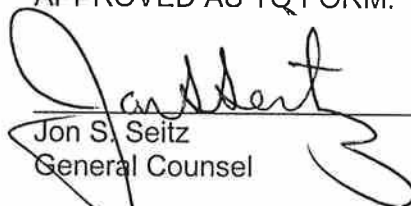
Michael Winn, President
Nipomo Community Services District

ATTEST:



Donna K. Johnson
Secretary to the Board

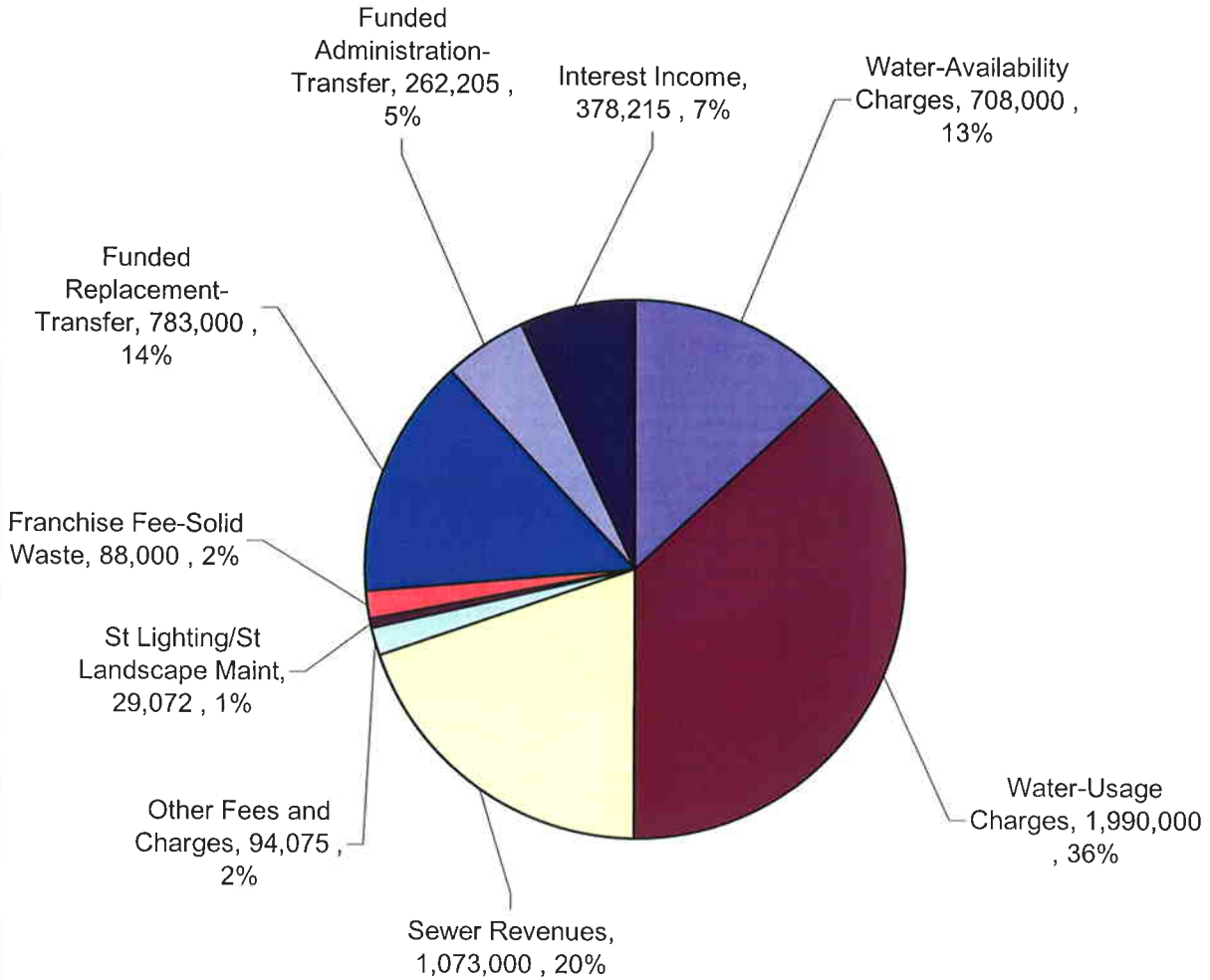
APPROVED AS TQ FORM:



Jon S. Seitz
General Counsel

OPERATING BUDGET

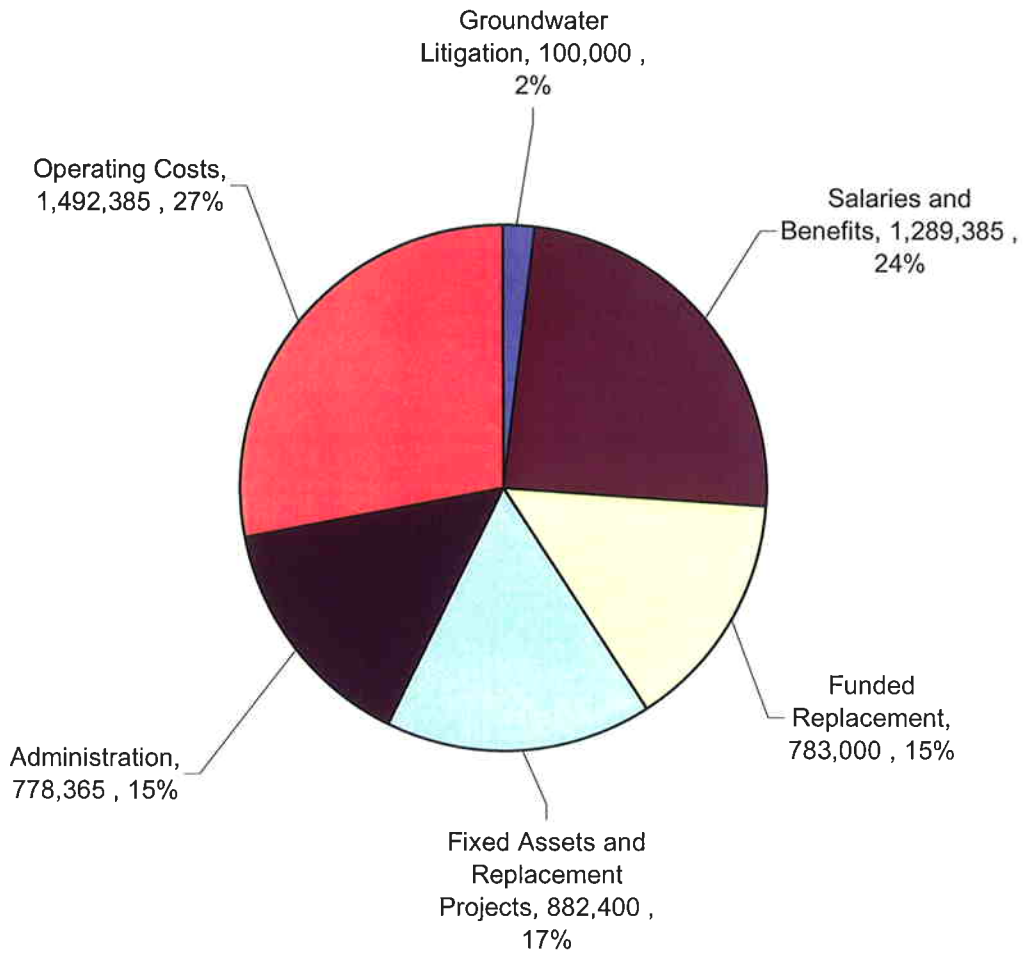
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2007-2008**



TOTAL REVENUES

5,405,567

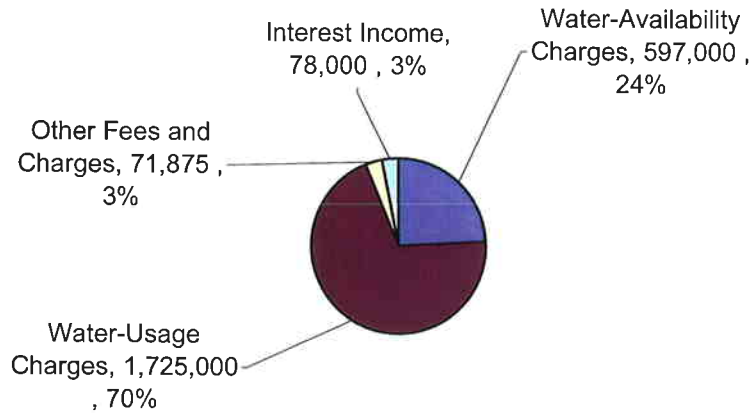
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED EXPENDITURES OF ALL FUNDS
2007-2008**



TOTAL EXPENDITURES

5,325,535

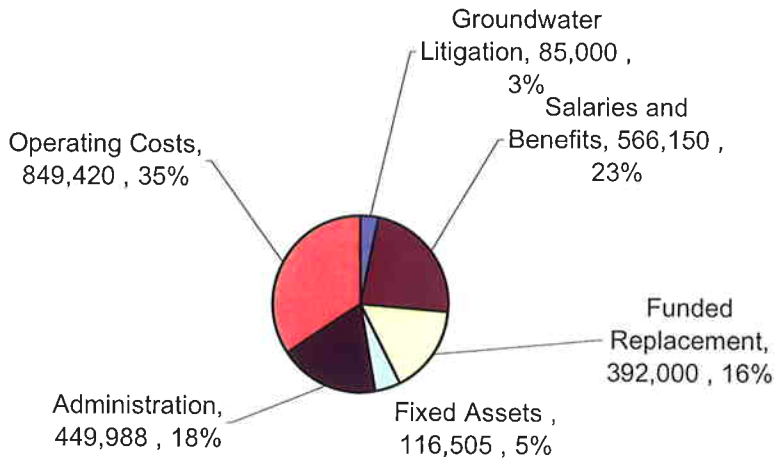
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN WATER FUND #120
REVENUES**



TOTAL REVENUE

2,471,875

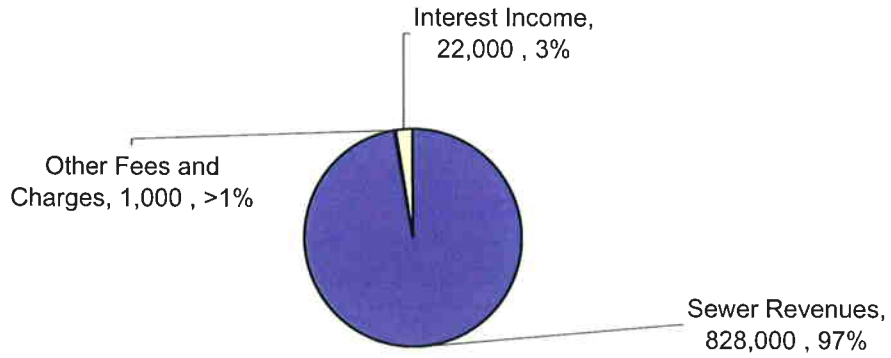
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN WATER FUND #120
EXPENDITURES**



TOTAL EXPENDITURES

2,459,063

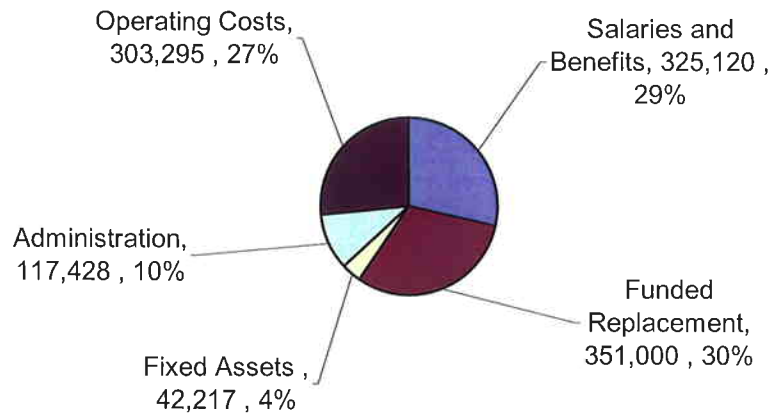
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
REVENUES**



TOTAL REVENUE

851,000

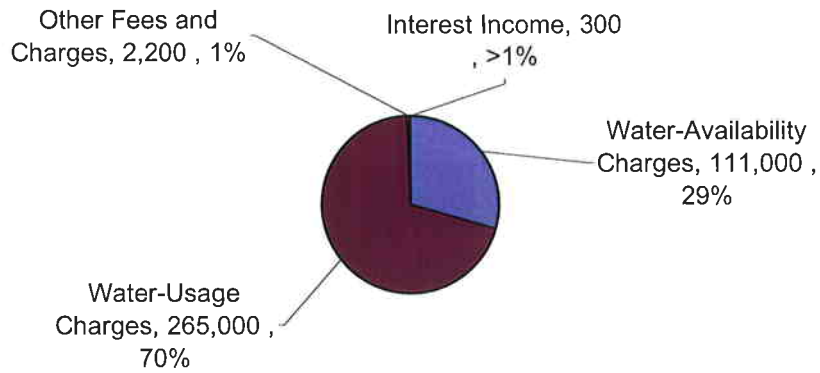
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
EXPENDITURES**



TOTAL EXPENDITURES

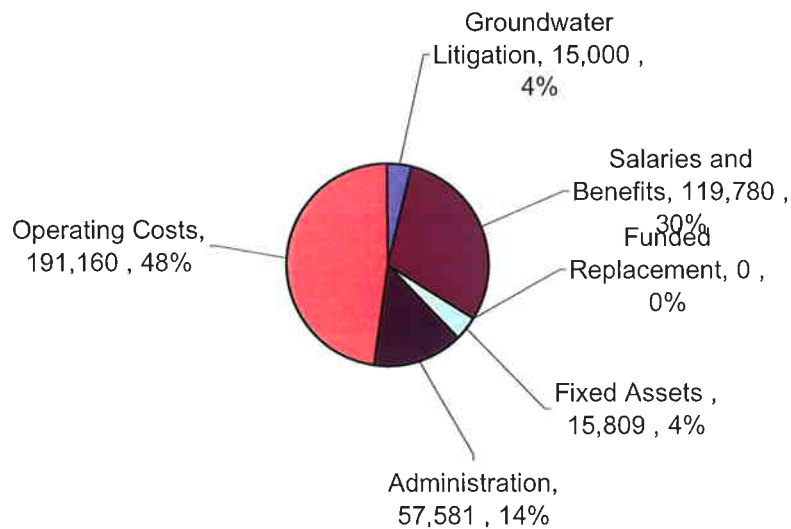
1,139,060

**NIPOMO COMMUNITY SERVICES DISTRICT
BLACK LAKE WATER FUND #140
REVENUES**



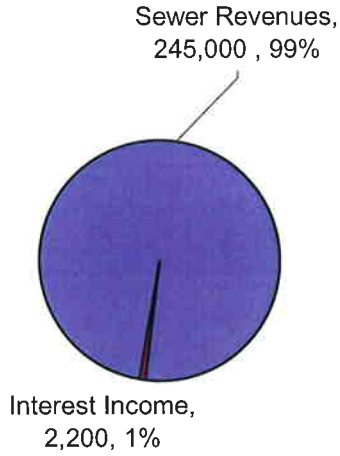
TOTAL REVENUE 378,500

**NIPOMO COMMUNITY SERVICES DISTRICT
BLACK LAKE WATER FUND #140
EXPENDITURES**



TOTAL EXPENDITURES 399,330

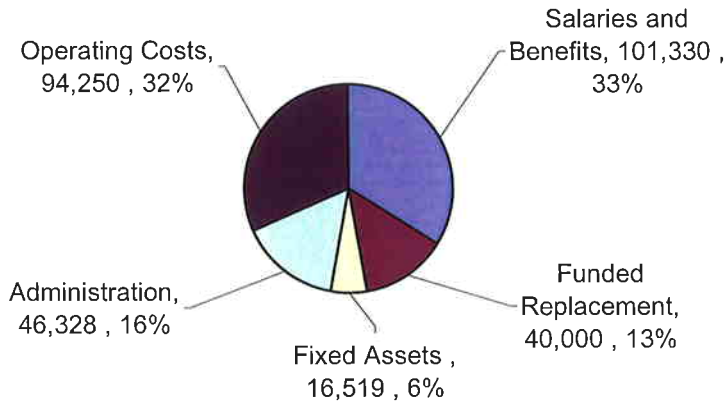
**NIPOMO COMMUNITY SERVICES DISTRICT
BLACK LAKE SEWER FUND #150
REVENUES**



TOTAL REVENUE

247,200

**NIPOMO COMMUNITY SERVICES DISTRICT
BLACK LAKE SEWER FUND #150
EXPENDITURES**



TOTAL EXPENDITURES

298,427

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2007-2008**

	#110 ADMIN BUDGET	#120 WATER BUDGET	#130 SEWER BUDGET	#140 BL WATER BUDGET	#150 BL SEWER BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#600 FUNDED REP-WATER BUDGET	#610 FUNDED REP-SEWER BUDGET	#620 FUNDED REP-BL WATER BUDGET	#630 FUNDED REP-BL SEWER BUDGET	TOTAL
REVENUES														
Water - Availability Charges	0	597,000	0	111,000	0	0	0	0	0	0	0	0	0	708,000
Water - Usage Charges	0	1,725,000	0	265,000	0	0	0	0	0	0	0	0	0	1,990,000
Sewer Revenues	0	0	828,000	0	245,000	0	0	0	0	0	0	0	0	1,073,000
Fees and Penalties	0	40,000	0	2,200	0	0	0	0	0	0	0	0	0	42,200
Meter and Connection Fees	0	6,875	0	0	0	0	0	0	0	0	0	0	0	6,875
Plan Check and Inspection Fees	0	0	1,000	0	0	0	0	0	0	0	0	0	0	1,000
Miscellaneous Income	5,000	25,000	0	0	0	0	0	0	14,000	0	0	0	0	44,000
Street Lighting/Landscape Maint Charges	0	0	0	0	0	18,836	10,236	0	0	0	0	0	0	29,072
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	88,000	0	0	0	0	0	88,000
Oper Transfers In-Funded Admin	262,205	0	0	0	0	0	0	0	0	0	0	0	0	262,205
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	392,000	351,000	0	0	743,000
	267,205	2,393,875	829,000	378,200	245,000	18,836	10,236	88,000	14,000	392,000	351,000	0	0	5,027,352

	#110 ADMIN BUDGET	#120 WATER BUDGET	#130 SEWER BUDGET	#140 BL WATER BUDGET	#150 BL SEWER BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#600 FUNDED REP-WATER BUDGET	#610 FUNDED REP-SEWER BUDGET	#620 FUNDED REP-BL WATER BUDGET	#630 FUNDED REP-BL SEWER BUDGET	TOTAL
EXPENDITURES														
OPERATIONS & MAINTENANCE														
Wages	0	171,000	118,200	51,500	44,700	0	0	0	0	0	0	0	0	385,400
Wages - Overtime	0	26,400	12,100	9,825	6,875	0	0	0	0	0	0	0	0	55,000
Payroll Taxes	0	3,610	2,400	1,110	935	0	0	0	0	0	0	0	0	8,055
Retirement	0	46,050	30,800	14,250	12,300	0	0	0	0	0	0	0	0	103,400
Medical and Dental	0	45,245	26,750	15,100	12,250	0	0	0	0	0	0	0	0	99,345
Workers Comp Insurance	0	11,500	8,000	3,500	3,000	0	0	0	0	0	0	0	0	26,000
Electricity	0	320,000	110,000	90,000	30,000	22,300	110	0	0	0	0	0	0	572,410
Natural Gas-pumping	0	135,000	12,000	0	0	0	0	0	0	0	0	0	0	147,000
Chemicals	0	12,000	15,000	4,000	15,000	0	0	0	0	0	0	0	0	46,000
Lab Tests and Sampling	0	25,000	20,000	6,000	15,000	0	0	0	0	0	0	0	0	66,000
Operating Supplies	0	40,000	26,000	16,000	5,000	0	0	0	0	0	0	0	0	87,000
Outside Services	0	50,000	40,000	20,000	2,000	0	0	0	0	0	0	0	0	112,000
Permits and Operating Fees	0	7,720	4,570	2,100	2,360	0	0	0	0	0	0	0	0	16,750
Repairs & Maintenance	0	118,000	55,000	32,000	18,000	0	0	0	0	0	0	0	0	223,000
Repairs & Maintenance - Vehicles	0	10,000	7,000	2,600	2,600	0	0	0	0	0	0	0	0	21,600
Engineering	0	10,000	2,500	500	500	0	0	0	0	0	0	0	0	13,500
Fuel	0	21,600	8,280	2,880	3,240	0	0	0	0	0	0	0	0	36,000
Paging and Cellular Service	0	3,720	1,425	495	560	0	0	0	0	0	0	0	0	6,200
Meters - New Installations	0	15,000	0	0	0	0	0	0	0	0	0	0	0	15,000
Meters - Replacement Program	0	16,000	0	6,000	0	0	0	0	0	0	0	0	0	22,000
Uniforms	0	3,960	1,520	530	590	0	0	0	0	0	0	0	0	6,600
Landscape Maintenance and Water	0	0	0	0	0	0	5,600	0	0	0	0	0	0	5,600
Street Sweeping & Trash Pickup	0	0	0	0	0	0	0	25,000	0	0	0	0	0	25,000
Water Conservation/Recycling Program	0	45,645	0	8,055	0	0	0	17,025	0	0	0	0	0	70,725
Oper Transfer Out - Funded Replacement	0	392,000	351,000	40,000	0	0	0	0	0	0	0	0	0	783,000
TOTAL OPERATIONS & MAINTENANCE	0	1,529,450	852,545	286,245	214,310	22,300	5,710	42,025	0	0	0	0	0	2,952,585

	#110 ADMIN BUDGET	#120 WATER BUDGET	#130 SEWER BUDGET	#140 BL WATER BUDGET	#150 BL SEWER BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#600 FUNDED REP-WATER BUDGET	#610 FUNDED REP-SEWER BUDGET	#620 FUNDED REP-BL WATER BUDGET	#630 FUNDED REP-BL SEWER BUDGET	TOTAL
GENERAL & ADMINISTRATIVE														
Wages	92,050	174,250	86,100	16,175	14,000	0	0	11,700	0	0	0	0	0	394,275
Wages - Overtime	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	1,565	3,110	1,500	280	250	0	0	225	0	0	0	0	0	6,930
Retirement	27,200	48,300	24,410	4,700	4,185	0	0	3,380	0	0	0	0	0	112,175
Medical and Dental	35,200	35,100	14,075	3,390	2,700	0	0	4,575	0	0	0	0	0	95,040
Workers Comp Insurance	1,000	1,585	785	150	135	0	0	110	0	0	0	0	0	3,765
Audit	1,200	4,000	1,600	560	640	0	0	0	0	0	0	0	0	8,000
Bank Charges and Fees	1,220	600	0	60	0	0	0	0	0	0	0	0	0	1,880
Computer Expense	4,800	16,000	6,400	2,240	2,560	0	0	0	0	0	0	0	0	32,000

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2007-2008

	#110 ADMIN	#120 WATER	#130 SEWER	#140 BL WATER	#150 BL SEWER	#200 BL STREET LIGHTING	#250 ST LANDSCAPE MAINT DIST	#300 SOLID WASTE	#400 DRAINAGE	#600 FUNDED REP-WATER	#610 FUNDED REP-SEWER	#620 FUNDED REP-BL WATER	#630 FUNDED REP-BL SEWER	TOTAL
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Director Fees	3,600	12,000	4,800	1,680	1,920	0	0	0	0	0	0	0	0	24,000
Dues and Subscriptions	1,455	4,850	1,940	680	975	0	0	0	0	0	0	0	0	9,900
Education and Training	825	2,750	1,100	385	440	0	0	0	0	0	0	0	0	5,500
Elections	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Liability	5,025	16,750	6,700	2,345	2,680	500	0	2,000	0	0	0	0	0	36,000
LAFCO Funding	17,800	0	0	0	0	0	0	0	0	0	0	0	0	17,800
Landscape and Janitorial	1,140	3,800	1,520	1,750	610	0	0	0	0	0	0	0	0	8,820
Legal - General and Special Counsel	28,000	95,000	5,000	1,000	1,000	0	1,000	0	0	0	0	0	0	135,000
Legal - Water Counsel	0	85,000	0	15,000	0	0	0	0	0	0	0	0	0	100,000
Professional Services	10,000	95,550	12,190	15,450	4,770	0	0	0	0	0	0	0	0	138,000
Miscellaneous	2,700	1,500	500	500	500	0	0	0	0	0	0	0	0	5,700
Newsletter and Mailing	450	1,500	600	240	270	0	0	0	0	0	0	0	0	3,060
Office Supplies	2,175	7,250	2,900	1,015	1,160	0	0	0	0	0	0	0	0	14,500
Outside Services	1,425	4,750	1,900	760	855	0	0	0	0	0	0	0	0	9,690
Postage	500	13,285	5,120	1,785	2,000	0	0	0	0	0	0	0	0	22,690
Public Notices	8,000	3,000	1,150	400	450	100	350	0	0	0	0	0	0	13,450
Repairs and Maintenance - Office	600	2,000	800	280	320	0	0	0	0	0	0	0	0	4,000
Repairs and Maintenance - Buildings	3,500	0	0	0	0	0	0	0	0	0	0	0	0	3,500
Property Taxes	0	830	0	0	0	0	0	0	0	0	0	0	0	830
Telephone	675	2,250	900	735	780	0	0	0	0	0	0	0	0	5,340
Travel and Mileage	1,500	5,000	2,000	700	800	0	0	0	0	0	0	0	0	10,000
Utilities - Gas, Electric and Trash	6,500	0	0	0	0	0	0	0	0	0	0	0	0	6,500
Oper Transfer Out - Funded Administration	0	157,323	60,308	20,976	23,598	0	0	0	0	0	0	0	0	262,205
TOTAL GENERAL & ADMINISTRATIVE	260,105	797,333	244,298	97,276	67,598	600	350	22,950	0	0	0	0	0	1,480,550

OTHER EXPENDITURES

Interest Expense - Debt Service	0	6,775	0	0	0	0	0	0	0	0	0	0	0	15,250
Debt Service - Principal Portion	0	9,000	0	0	0	0	0	0	0	0	0	0	0	9,000
Inter-Fund Loan To/From	0	0	0	0	0	0	0	0	0	261,475	0	0	0	(261,475)
Fixed Assets	7,100	116,505	42,217	15,809	16,519	0	0	0	0	0	0	0	0	198,150
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	170,000	60,000	200,000	230,000	660,000
TOTAL OTHER EXPENDITURES	7,100	132,280	42,217	15,809	16,519	0	0	0	0	170,000	321,475	200,000	(23,000)	882,400

TOTAL EXPENDITURES	267,205	2,459,063	1,139,060	399,330	298,427	22,900	6,060	65,015	0	170,000	321,475	200,000	(23,000)	5,325,535
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SURPLUS (DEFICIT)	0	(65,189)	(310,060)	(21,130)	(53,427)	(4,064)	4,176	22,965	14,000	222,000	29,525	(200,000)	63,000	(295,183)
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Interest Earnings	0	78,000	22,000	300	2,200	2,100	585	21,500	555	91,500	144,475	15,000	0	378,215
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NET SURPLUS OR (DEFICIT)	0	12,812	(288,060)	(20,830)	(51,227)	(1,964)	4,761	44,485	14,555	313,500	174,000	(185,000)	63,000	80,032
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ESTIMATED FUNDS AVAILABLE

Estimated Account Balance 7/1/07	0	1,535,000	585,000	39,000	52,000	46,000	13,000	445,000	5,000	1,931,000	2,715,000	430,000	(63,000)	7,733,000
Net Surplus or (Deficit)	0	12,812	(288,060)	(20,830)	(51,227)	(1,964)	4,761	44,485	14,555	313,500	174,000	(185,000)	63,000	80,032
Estimated Account Balance 7/1/08	0	1,547,812	296,940	18,170	773	44,036	17,761	489,485	19,555	2,244,500	2,889,000	245,000	0	7,813,032

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

CONSOLIDATED - ALL FUNDS	2005-06	2006-07	2006-07	2007-2008	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
REVENUES					
Water - Availability Charges	566,648	607,000	620,000	708,000	14.2%
Water - Usage Charges	1,619,511	1,622,000	1,955,000	1,990,000	1.8%
Sewer Revenues	995,634	1,021,000	1,024,500	1,073,000	4.7%
Fees and Penalties	49,703	57,200	40,000	42,200	5.5%
Meter and Connection Fees	10,905	13,750	5,300	6,875	29.7%
Plan Check and Inspection Fees	980	1,000	3,500	1,000	-71.4%
Miscellaneous Income	79,933	41,400	64,500	44,000	-31.8%
Street Lighting/Landscape Maint Charges	28,808	29,106	29,072	29,072	0.0%
Franchise Fee - Solid Waste	115,444	111,000	120,000	88,000	-26.7%
Oper Transfers In-Funded Admin	190,250	253,950	224,239	262,205	16.9%
Oper Transfers In-Funded Replacement	328,416	367,000	367,000	783,000	113.4%
TOTAL REVENUES	3,986,232	4,124,406	4,453,111	5,027,352	12.9%

EXPENDITURES	2005-06	2006-07	2006-07	2007-2008	% CHANGE**
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
Wages	250,366	254,905	254,500	385,400	51.4%
Wages - Overtime	43,318	41,000	51,600	55,000	6.6%
Payroll Taxes	6,292	5,930	6,950	8,055	15.9%
Retirement	72,154	72,495	65,800	103,400	57.1%
Medical and Dental	58,801	69,140	64,100	99,345	55.0%
Workers Comp Insurance	23,183	26,145	20,500	26,000	26.8%
Electricity-pumping	400,952	576,620	540,100	572,410	6.0%
Natural Gas-pumping	68,023	108,000	124,000	147,000	18.5%
Chemicals	15,096	24,000	26,150	46,000	75.9%
Lab Tests and Sampling	50,990	50,500	50,200	66,000	31.5%
Operating Supplies	74,744	70,000	70,000	87,000	24.3%
Outside Services	52,965	87,000	78,000	112,000	43.6%
Permits and Operating Fees	12,015	13,995	15,600	16,750	7.4%
Repairs & Maintenance (1)	212,161	254,500	198,000	223,000	12.6%
Repairs & Maintenance - Vehicles	20,196	18,050	12,300	21,600	75.6%
Engineering	12,398	13,500	0	13,500	N/A
Fuel	22,914	22,000	29,500	36,000	22.0%
Paging and Cellular Service	5,165	5,600	4,930	6,200	25.8%
Meters - New Installations	7,549	11,000	6,000	15,000	150.0%
Meters-Replacement Program	5,302	18,000	18,000	22,000	22.2%
Uniforms	3,852	5,300	5,450	6,600	21.1%
Landscape Maintenance and Water	8,011	9,600	6,300	5,600	-11.1%
Street Sweeping & Trash Pickup	3,005	39,200	24,000	25,000	4.2%
Water Conservation/Recycling Program	2,234	70,725	8,500	70,725	732.1%
Oper Transfer Out - Funded Replacement	328,416	367,000	367,000	783,000	113.4%
TOTAL OPERATIONS & MAINTENANCE	1,760,102	2,234,205	2,047,480	2,952,585	44.2%

(1) See Detailed Sheet on Page 56

**% Change compares the 2006-07 Proposed to the 2005-2006 Estimated (Est) Actual, N/A=Not applicable

**CONSOLIDATED - ALL FUNDS
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	235,932	270,485	223,900	394,275	76.1%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	4,494	4,915	4,600	6,930	50.7%
Retirement	64,656	78,860	59,300	112,175	89.2%
Medical and Dental	54,351	73,640	66,002	95,040	44.0%
Workers Comp Insurance	1,368	2,700	2,205	3,765	70.7%
Audit	4,625	5,000	4,732	8,000	69.1%
Bank Charges and Fees	879	1,795	1,600	1,880	17.5%
Computer Expense	32,678	25,000	20,000	32,000	60.0%
Director Fees	15,300	19,402	19,020	24,000	26.2%
Dues and Subscriptions	6,884	7,000	10,900	9,900	-9.2%
Education and Training	3,086	8,500	3,200	5,500	71.9%
Elections	0	6,000	4,172	0	-100.0%
Insurance - Liability	32,922	36,000	34,600	36,000	4.0%
LAFCO Funding	12,148	16,163	16,163	17,800	10.1%
Landscape and Janitorial	9,170	8,700	8,250	8,820	6.9%
Legal - General and Special Counsel	73,309	81,000	106,900	135,000	26.3%
Legal - Water Counsel	267,312	100,000	135,000	100,000	-25.9%
Professional Services	0	42,500	54,680	138,000	152.4%
Miscellaneous	51,578	5,700	3,250	5,700	75.4%
Newsletter and Mailers	0	0	0	3,060	N/A
Office Supplies	12,688	10,000	18,000	14,500	-19.4%
Outside Services	6,480	7,500	4,300	9,690	125.3%
Postage	14,500	14,000	13,600	22,690	66.8%
Public Notices	7,871	8,750	6,950	13,450	93.5%
Repairs and Maintenance - Office Equip	3,449	3,000	4,400	4,000	-9.1%
Repairs and Maintenance - Office Bldg	3,129	30,500	25,000	3,500	-86.0%
Property Taxes	670	690	815	830	1.8%
Telephone	4,372	5,340	5,150	5,340	3.7%
Travel and Mileage	6,239	10,000	9,050	10,000	10.5%
Utilities-Gas, Electric, Trash	6,902	5,800	5,900	6,500	10.2%
Oper Transfer Out - Funded Administration	190,250	253,950	224,239	262,205	16.9%
TOTAL GENERAL & ADMINISTRATIVE	1,127,242	1,142,890	1,095,878	1,490,550	36.0%

OTHER EXPENDITURES

Interest Expense - Debt Service	7,300	6,900	6,900	15,250	121.0%
Debt Service - Principal Portion	9,000	9,000	9,000	9,000	0.0%
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Assets (1)	108,594	73,200	38,520	198,150	414.4%
Funded Replacement Projects (2)	531,736	745,735	100,000	660,000	560.0%
TOTAL OTHER EXPENDITURES	656,630	834,835	154,420	882,400	471.4%

TOTAL EXPENDITURES	3,543,974	4,211,930	3,297,778	5,325,535	61.5%
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SURPLUS (DEFICIT)	442,258	(87,524)	1,155,333	(298,183)	-125.8%
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Interest Earnings	248,640	225,000	353,500	378,215	7.0%
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NET SURPLUS OR (DEFICIT)	690,898	137,476	1,508,833	80,032	-94.7%
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(1) See Detailed Sheet on Page 57

(2) See Detailed Sheet on Page 58

**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

ADMINISTRATION FUND #110	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	26,701	5,000	25,500	5,000	-80.4%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	190,250	253,950	224,239	262,205	16.9%
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	216,951	258,950	249,739	267,205	7.0%

EXPENDITURES	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

***% Change compares the 2007-08 Proposed
to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

**ADMINISTRATION FUND #110
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	75,334	76,955	70,500	92,050	30.6%
Wages - Overtime		0	0	0	N/A
Payroll Taxes	1,341	1,370	1,400	1,565	11.8%
Retirement	21,013	22,700	18,700	27,200	45.5%
Medical and Dental	24,157	33,810	34,800	35,200	1.1%
Workers Comp Insurance	(195)	770	665	1,000	50.4%
Audit	4,625	750	1,135	1,200	5.7%
Bank Charges and Fees	450	1,220	1,100	1,220	10.9%
Computer Expense	4,904	3,750	3,000	4,800	60.0%
Director Fees	2,295	2,910	2,900	3,600	24.1%
Dues and Subscriptions	1,294	1,050	1,400	1,455	3.9%
Education and Training	689	1,200	500	825	65.0%
Elections	0	900	626	0	-100.0%
Insurance - Liability	4,635	5,025	5,000	5,025	0.5%
LAFCO Funding	12,148	16,163	16,163	17,800	10.1%
Landscape and Janitorial	2,281	1,125	1,100	1,140	3.6%
Legal - General and Special Counsel	26,915	27,000	29,000	28,000	-3.4%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	750	2,000	10,000	400.0%
Miscellaneous	969	2,700	750	2,700	260.0%
Newsletter and Mailers	0	0	0	450	N/A
Office Supplies	2,221	1,500	2,400	2,175	-9.4%
Outside Services	887	1,125	800	1,425	78.1%
Postage	598	450	500	500	0.0%
Public Notices	5,414	3,500	6,500	8,000	23.1%
Repairs and Maintenance - Office Equip	2,021	450	3,200	600	-81.3%
Repairs and Maintenance - Office Bldg	3,129	30,500	25,000	3,500	-86.0%
Property Taxes	0	0	0	0	N/A
Telephone	596	675	650	675	3.8%
Travel and Mileage	842	1,500	1,550	1,500	-3.2%
Utilities - Gas, Electric and Trash	5,576	5,800	5,900	6,500	10.2%
Oper Transfer Out - Funded Administration	0		0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	204,139	245,648	237,239	260,105	9.6%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases	33,105	16,100	12,500	7,100	-43.2%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	33,105	16,100	12,500	7,100	-43.2%

TOTAL EXPENDITURES	237,244	261,748	249,739	267,205	7.0%
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SURPLUS (DEFICIT)	(20,293)	(2,798)	0	0	N/A
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Interest Earnings	0	0	0	0	N/A
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NET SURPLUS OR (DEFICIT)	(20,293)	(2,798)	0	0	N/A
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*** Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

TOWN WATER FUND #120

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	483,406	510,000	528,000	597,000	13.1%
Water - Usage Charges	1,417,899	1,360,000	1,700,000	1,725,000	1.5%
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	47,613	55,000	38,000	40,000	5.3%
Meter and Connection Fees	10,905	13,750	5,300	6,875	29.7%
Plan Check and Inspection Fees	100	0	0	0	N/A
Miscellaneous Income	39,793	24,400	25,000	25,000	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	1,999,716	1,963,150	2,296,300	2,393,875	4.2%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	129,097	123,735	131,500	171,000	30.0%
Wages - Overtime	23,463	19,680	26,500	26,400	-0.4%
Payroll Taxes	3,647	3,000	4,300	3,610	-16.0%
Retirement	36,883	34,450	30,600	46,050	50.5%
Medical and Dental	28,288	34,340	29,400	45,245	53.9%
Workers Comp Insurance	11,992	12,700	10,300	11,500	11.7%
Electricity-pumping	205,971	320,000	302,000	320,000	6.0%
Natural Gas-pumping	65,252	100,000	117,000	135,000	15.4%
Chemicals	1,454	2,000	2,550	12,000	370.6%
Lab Tests and Sampling	16,255	16,000	16,000	25,000	56.3%
Operating Supplies	36,777	30,000	41,000	40,000	-2.4%
Outside Services	37,119	40,000	40,000	50,000	25.0%
Permits and Operating Fees	3,980	6,195	6,600	7,720	17.0%
Repairs & Maintenance (1)	89,976	160,450	125,000	118,000	-5.6%
Repairs & Maintenance - Vehicles	10,908	10,800	7,000	10,000	42.9%
Engineering	8,918	10,000	0	10,000	N/A
Fuel	13,749	13,200	18,000	21,600	20.0%
Paging and Cellular Service	3,099	3,360	3,000	3,720	24.0%
Meters - New Installations	6,754	11,000	6,000	15,000	150.0%
Meters - Replacement Program	4,763	12,000	12,000	16,000	33.3%
Uniforms	2,324	3,180	3,400	3,960	16.5%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	1,848	45,645	5,000	45,645	812.9%
Oper Transfer Out - Funded Replacement	93,678	88,000	88,000	392,000	345.5%
TOTAL OPERATIONS & MAINTENANCE	836,195	1,099,735	1,025,150	1,529,450	49.2%

(1) See Detailed Sheet on Page 56

***% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Potential merger of Town Water Fund #120 and Black Lake Water Fund #140 may require budget modifications during FY 2007-08

**TOWN WATER FUND #120
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	84,865	99,900	77,200	174,250	125.7%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	1,662	1,835	1,700	3,110	82.9%
Retirement	23,224	28,965	21,000	48,300	130.0%
Medical and Dental	17,547	21,800	18,000	35,100	95.0%
Workers Comp Insurance	828	1,000	800	1,585	98.1%
Audit	0	2,500	2,112	4,000	89.4%
Bank Charges and Fees	429	500	500	600	20.0%
Computer Expense	16,338	12,500	10,000	16,000	60.0%
Director Fees	7,650	9,700	9,500	12,000	26.3%
Dues and Subscriptions	3,364	3,500	5,000	4,850	-3.0%
Education and Training	1,471	4,000	1,500	2,750	83.3%
Elections	0	3,000	2,086	0	-100.0%
Insurance - Liability	15,169	16,750	16,000	16,750	4.7%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	3,611	3,750	3,600	3,800	5.6%
Legal - General and Special Counsel	42,194	50,000	75,000	95,000	26.7%
Legal - Water Counsel	224,542	85,000	115,000	85,000	-26.1%
Professional Services	0	34,375	45,000	95,550	112.3%
Miscellaneous	10	1,500	1,000	1,500	50.0%
Newsletter and Mailers	0	0	0	1,500	N/A
Office Supplies	6,220	5,000	9,300	7,250	-22.0%
Outside Services	2,932	3,750	1,750	4,750	171.4%
Postage	8,234	8,100	8,000	13,285	66.1%
Public Notices	449	3,000	0	3,000	N/A
Repairs and Maintenance - Office Equip	840	1,500	700	2,000	185.7%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	663	680	815	830	1.8%
Telephone	1,804	2,250	2,200	2,250	2.3%
Travel and Mileage	3,306	5,000	4,500	5,000	11.1%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	114,151	152,274	134,544	157,323	16.9%
TOTAL GENERAL & ADMINISTRATIVE	581,503	562,129	566,807	797,333	40.7%

OTHER EXPENDITURES

Interest Expense - Debt Service	7,300	6,900	6,900	6,775	-1.8%
Debt Service - Principal Portion	9,000	9,000	9,000	9,000	0.0%
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Assets Purchases (1)	16,497	33,700	15,600	116,505	646.8%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	32,797	49,600	31,500	132,280	319.9%

TOTAL EXPENDITURES	1,450,495	1,711,464	1,623,457	2,459,063	51.5%
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SURPLUS (DEFICIT)	549,221	251,686	672,843	(65,188)	-109.7%
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Interest Earnings	31,403	25,500	61,000	78,000	27.9%
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NET SURPLUS OR (DEFICIT)	580,624	277,186	733,843	12,812	-98.3%
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***% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable
(1) See Detailed Sheet on Page 57

Potential merger of Town Water Fund #120 and Black Lake Water Fund #140 may require budget modifications during FY 2007-08

Estimated Cash Balance 7/1/07	1,535,000
Net Surplus or (Deficit)	12,812
Estimated Cash Balance 6/30/08	<u>1,547,812</u>
Cash Reserve Goal at 6/30/08	<u>568,725</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

TOWN SEWER FUND #130	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	765,735	787,000	787,000	828,000	5.2%
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	880	1,000	3,500	1,000	-71.4%
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	766,615	788,000	790,500	829,000	4.9%

EXPENDITURES	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
OPERATIONS & MAINTENANCE					
Wages	50,640	55,600	53,000	118,200	123.0%
Wages - Overtime	8,623	9,020	11,000	12,100	10.0%
Payroll Taxes	1,115	1,235	1,100	2,400	118.2%
Retirement	14,854	16,125	15,000	30,800	105.3%
Medical and Dental	11,982	13,000	14,500	26,750	84.5%
Workers Comp Insurance	4,726	5,700	4,500	8,000	77.8%
Electricity-Pumps and blowers	86,966	110,000	100,000	110,000	10.0%
Natural Gas	2,771	8,000	7,000	12,000	71.4%
Chemicals	0	5,000	0	15,000	N/A
Lab Tests and Sampling	18,139	15,000	17,000	20,000	17.6%
Operating Supplies	23,185	20,000	21,000	26,000	23.8%
Outside Services	5,725	25,000	25,000	40,000	60.0%
Permits and Operating Fees	4,737	3,950	3,900	4,570	17.2%
Repairs & Maintenance (1)	96,943	56,750	50,000	55,000	10.0%
Repairs & Maintenance - Vehicles	4,848	4,150	3,000	7,000	133.3%
Engineering	2,001	2,500	0	2,500	N/A
Fuel	5,270	5,060	7,000	8,280	18.3%
Paging and Cellular Service	1,188	1,290	1,100	1,425	29.5%
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	878	1,220	1,200	1,520	26.7%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	200,738	256,000	256,000	351,000	37.1%
TOTAL OPERATIONS & MAINTENANCE	545,329	614,600	591,300	852,545	44.2%

(1) See Detailed Sheet on Page 56

**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

**TOWN SEWER FUND #130
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	53,066	60,800	50,500	86,100	70.5%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	993	1,085	1,000	1,500	50.0%
Retirement	14,234	17,700	13,000	24,410	87.8%
Medical and Dental	8,302	10,500	8,000	14,075	75.9%
Workers Comp Insurance	517	600	500	785	57.0%
Audit	0	1,000	845	1,600	89.3%
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	6,535	5,000	4,000	6,400	60.0%
Director Fees	3,060	3,880	3,800	4,800	26.3%
Dues and Subscriptions	1,222	1,400	2,500	1,940	-22.4%
Education and Training	511	1,600	500	1,100	120.0%
Elections	0	1,200	834	0	-100.0%
Insurance - Liability	6,067	6,700	6,400	6,700	4.7%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	1,144	1,500	1,400	1,520	8.6%
Legal - General and Special Counsel	2,471	1,000	1,000	5,000	400.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	1,000	2,580	12,190	372.5%
Miscellaneous	287	500	500	500	0.0%
Newsletter and Mailers	0	0	0	600	N/A
Office Supplies	2,409	2,000	3,700	2,900	-21.6%
Outside Services	1,543	1,500	1,000	1,900	90.0%
Postage	3,317	3,130	2,900	5,120	76.6%
Public Notices	116	1,150	0	1,150	N/A
Repairs and Maintenance - Office Equip	336	600	300	800	166.7%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	7	10	0	0	N/A
Telephone	721	900	900	900	0.0%
Travel and Mileage	1,124	2,000	1,700	2,000	17.6%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	43,756	58,409	51,575	60,308	16.9%
TOTAL GENERAL & ADMINISTRATIVE	151,738	185,164	159,434	244,298	53.2%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases (1)	57,490	14,720	6,000	42,217	603.6%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	57,490	14,720	6,000	42,217	603.6%

TOTAL EXPENDITURES	754,557	814,484	756,734	1,139,060	50.5%
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SURPLUS (DEFICIT)	12,058	(26,484)	33,766	(310,060)	-1018.3%
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Interest Earnings	23,326	22,000	30,000	22,000	-26.7%
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NET SURPLUS OR (DEFICIT)	35,384	(4,484)	63,766	(288,060)	-551.7%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	585,000
Net Surplus or (Deficit)	(288,060)
Estimated Cash Balance 6/30/08	<u>296,940</u>
Cash Reserve Goal at 6/30/08	<u>125,386</u>

(1) See Detailed Sheet on Page 57

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

BLACK LAKE WATER FUND #140

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	83,242	97,000	92,000	111,000	20.7%
Water - Usage Charges	201,612	262,000	255,000	265,000	3.9%
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	2,090	2,200	2,000	2,200	10.0%
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	286,944	361,200	349,000	378,200	8.4%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	40,613	42,225	38,000	51,500	35.5%
Wages - Overtime	6,667	7,380	8,000	9,625	20.3%
Payroll Taxes	881	970	950	1,110	16.8%
Retirement	11,621	12,250	11,000	14,250	29.5%
Medical and Dental	10,708	12,800	11,400	15,100	32.5%
Workers Comp Insurance	3,689	4,345	3,100	3,500	12.9%
Electricity-pumping	58,323	95,000	88,000	90,000	2.3%
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	1,454	2,000	2,600	4,000	53.8%
Lab Tests and Sampling	3,948	4,500	4,200	6,000	42.9%
Operating Supplies	7,285	15,000	5,000	16,000	220.0%
Outside Services	2,089	20,000	12,000	20,000	66.7%
Permits and Operating Fees	1,103	1,575	2,000	2,100	5.0%
Repairs & Maintenance (1)	13,815	19,550	15,000	32,000	113.3%
Repairs & Maintenance - Vehicles	1,686	1,450	1,100	2,600	136.4%
Engineering	696	500	0	500	N/A
Fuel	1,833	1,760	2,000	2,880	44.0%
Paging and Cellular Service	413	450	400	495	23.8%
Meters - New Installations	795	0	0	0	N/A
Meters - Replacement Program	539	6,000	6,000	6,000	0.0%
Uniforms	306	425	400	530	32.5%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	386	8,055	2,500	8,055	222.2%
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	168,850	256,235	213,650	286,245	34.0%

(1) See Detailed Sheet on Page 56

**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Potential merger of Town Water Fund #120 and Black Lake Water Fund #140 may require budget modifications during FY 2007-08

**BLACK LAKE WATER FUND #140
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	9,644	11,975	10,500	16,175	54.0%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	202	225	200	280	40.0%
Retirement	2,604	3,470	2,800	4,700	67.9%
Medical and Dental	1,808	2,500	2,100	3,390	61.4%
Workers Comp Insurance	94	120	100	150	50.0%
Audit	0	350	300	560	86.7%
Bank Charges and Fees	0	75	0	60	N/A
Computer Expense	2,287	1,750	1,400	2,240	60.0%
Director Fees	1,071	1,360	1,320	1,680	27.3%
Dues and Subscriptions	490	490	1,000	680	-32.0%
Education and Training	221	560	300	385	28.3%
Elections	0	420	292	0	-100.0%
Insurance - Liability	2,124	2,345	2,200	2,345	6.6%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	1,366	1,725	1,600	1,750	9.4%
Legal - General and Special Counsel	0	2,000	1,200	5,000	316.7%
Legal - Water Counsel	42,770	15,000	20,000	15,000	-25.0%
Professional Services	0	5,975	4,000	15,490	287.3%
Miscellaneous	0	500	500	500	0.0%
Newsletter and Mailers	0	0	0	240	N/A
Office Supplies	878	700	1,300	1,015	-21.9%
Outside Services	448	525	400	760	90.0%
Postage	1,104	1,090	1,000	1,785	78.5%
Public Notices	40	400	0	400	N/A
Repairs and Maintenance - Office Equip	118	210	100	280	180.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	607	735	700	735	5.0%
Travel and Mileage	518	700	600	700	16.7%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	15,220	20,316	17,939	20,976	16.9%
TOTAL GENERAL & ADMINISTRATIVE	83,614	75,516	71,851	97,276	35.4%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases (1)	0	3,735	2,080	15,809	660.0%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	3,735	2,080	15,809	660.0%

TOTAL EXPENDITURES	252,464	335,486	287,581	399,330	38.9%
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SURPLUS (DEFICIT)	34,480	25,714	61,419	(21,130)	-134.4%
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Interest Earnings	227	350	200	300	50.0%
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NET SURPLUS OR (DEFICIT)	34,707	26,064	61,619	(20,830)	-133.8%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable
(1) See Detailed Sheet on Page 57

Potential merger of Town Water Fund #120 and Black Lake Water Fund #140 may require budget modifications during FY 2007-08

Estimated Cash Balance 7/1/07	39,000
Net Surplus or (Deficit)	(20,830)
Estimated Cash Balance 6/30/08	<u>18,170</u>
Cash Reserve Goal at 6/30/08	<u>143,123</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

BLACK LAKE SEWER FUND #150

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	229,899	234,000	237,500	245,000	3.2%
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	229,899	234,000	237,500	245,000	3.2%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	30,016	33,345	32,000	44,700	39.7%
Wages - Overtime	4,565	4,920	6,100	6,875	12.7%
Payroll Taxes	649	725	600	935	55.8%
Retirement	8,796	9,670	9,200	12,300	33.7%
Medical and Dental	7,823	9,000	8,800	12,250	39.2%
Workers Comp Insurance	2,776	3,400	2,600	3,000	15.4%
Electricity-Pumps and blowers	29,152	30,000	29,000	30,000	3.4%
Natural Gas	0	0	0	0	N/A
Chemicals	12,188	15,000	21,000	15,000	-28.6%
Lab Tests and Sampling	12,648	15,000	13,000	15,000	15.4%
Operating Supplies	7,497	5,000	3,000	5,000	66.7%
Outside Services	2,725	2,000	1,000	2,000	100.0%
Permits and Operating Fees	2,195	2,275	3,100	2,360	-23.9%
Repairs & Maintenance (1)	11,427	17,750	8,000	18,000	125.0%
Repairs & Maintenance - Vehicles	2,754	1,650	1,200	2,000	66.7%
Engineering	783	500	0	500	N/A
Fuel	2,062	1,980	2,500	3,240	29.6%
Paging and Cellular Service	465	500	430	560	30.2%
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	344	475	450	590	31.1%
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	34,000	23,000	23,000	40,000	73.9%
TOTAL OPERATIONS & MAINTENANCE	172,865	176,190	164,980	214,310	29.9%

(1) See Detailed Sheet on Page 56

**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

**BLACK LAKE SEWER FUND #150
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	9,068	10,500	9,200	14,000	52.2%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	185	190	200	250	25.0%
Retirement	2,430	3,020	2,400	4,185	74.4%
Medical and Dental	1,679	2,100	1,700	2,700	58.8%
Workers Comp Insurance	88	105	90	135	50.0%
Audit	0	400	340	640	88.2%
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	2,614	2,000	1,600	2,560	60.0%
Director Fees	1,224	1,552	1,500	1,920	28.0%
Dues and Subscriptions	514	560	1,000	975	-2.5%
Education and Training	194	640	400	440	10.0%
Elections	0	480	334	0	-100.0%
Insurance - Liability	2,427	2,680	2,500	2,680	7.2%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	768	600	550	610	10.9%
Legal - General and Special Counsel	819	500	500	1,000	100.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	400	1,100	4,770	333.6%
Miscellaneous	0	500	500	500	0.0%
Newsletter and Mailers	0	0	0	270	N/A
Office Supplies	960	800	1,300	1,160	-10.8%
Outside Services	320	600	350	855	144.3%
Postage	1,247	1,230	1,200	2,000	66.7%
Public Notices	45	450	0	450	N/A
Repairs and Maintenance - Office Equip	134	240	100	320	220.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	644	780	700	780	11.4%
Travel and Mileage	449	800	700	800	14.3%
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	17,123	22,951	20,181	23,598	16.9%
TOTAL GENERAL & ADMINISTRATIVE	42,932	54,078	48,445	67,598	39.5%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases (1)	1,502	4,945	2,340	16,519	605.9%
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	1,502	4,945	2,340	16,519	605.9%

TOTAL EXPENDITURES	217,299	235,213	215,765	298,427	38.3%
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SURPLUS (DEFICIT)	12,600	(1,213)	21,735	(53,427)	-345.8%
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Interest Earnings	1,777	1,500	2,300	2,200	-4.3%
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NET SURPLUS OR (DEFICIT)	14,377	287	24,035	(51,227)	-313.1%
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***% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	52,000
Net Surplus or (Deficit)	(51,227)
Estimated Cash Balance 6/30/08	<u>773</u>
Cash Reserve Goal at 6/30/08	<u><u>43,578</u></u>

(1) See Detailed Sheet on Page 57

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

STREET LIGHTING FUND #200

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	18,870	18,870	18,836	18,836	0.0%
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	18,870	18,870	18,836	18,836	0.0%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-Streetlights	20,447	21,500	21,000	22,300	6.2%
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	5,307	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	25,754	21,500	21,000	22,300	6.2%

**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

**STREET LIGHTING FUND #200
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	500	500	500	500	0.0%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	210	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	350	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	300	125	100	100	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	1,360	625	600	600	0.0%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A

TOTAL EXPENDITURES	27,114	22,125	21,600	22,900	6.0%
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SURPLUS (DEFICIT)	(8,244)	(3,255)	(2,764)	(4,064)	47.0%
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Interest Earnings	1,831	1,700	2,100	2,100	0.0%
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NET SURPLUS OR (DEFICIT)	(6,413)	(1,555)	(664)	(1,964)	195.8%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	46,000
Net Surplus or (Deficit)	(1,964)
Estimated Cash Balance 6/30/08	<u>44,036</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

STREET LANDSCAPE MAINT DISTRICT FUND #250 REVENUES	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	9,938	10,236	10,236	10,236	0.0%
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	9,938	10,236	10,236	10,236	0.0%

EXPENDITURES OPERATIONS & MAINTENANCE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity	93	120	100	110	10.0%
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Intertie Costs	0	0	0	0	N/A
Landscape Maintenance and Water	8,011	9,600	6,300	5,600	-11.1%
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	8,104	9,720	6,400	5,710	-10.8%

**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

**STREET LANDSCAPE MAINT DISTRICT
FUND #250 CONTINUED
GENERAL & ADMINISTRATIVE**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	314	125	350	350	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	314	125	350	350	0.0%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A

TOTAL EXPENDITURES	8,418	9,845	6,750	6,060	-10.2%
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SURPLUS (DEFICIT)	1,520	391	3,486	4,176	19.8%
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Interest Earnings	270	250	400	585	46.3%
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NET SURPLUS OR (DEFICIT)	1,790	641	3,886	4,761	22.5%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	13,000
Net Surplus or (Deficit)	4,761
Estimated Cash Balance 6/30/08	<u>17,761</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

SOLID WASTE FUND #300

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	115,444	111,000	120,000	88,000	-26.7%
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	115,444	111,000	120,000	88,000	-26.7%

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
EXPENDITURES					
OPERATIONS & MAINTENANCE					
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	3,005	39,200	24,000	25,000	4.2%
Water Conservation/Recycling Program	0	17,025	1,000	17,025	1602.5%
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	3,005	56,225	25,000	42,025	68.1%

**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

**SOLID WASTE FUND #300
CONTINUED
GENERAL & ADMINISTRATIVE**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	3,955	10,355	6,000	11,700	95.0%
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	111	210	100	225	125.0%
Retirement	1,151	3,005	1,400	3,380	141.4%
Medical and Dental	858	2,930	1,402	4,575	226.3%
Workers Comp Insurance	36	105	50	110	120.0%
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	500	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	2,000	2,000	2,000	2,000	0.0%
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	700	500	200	1,000	400.0%
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	50,312	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	1,193	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities -Trash	1,326	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	61,642	19,605	11,152	22,990	106.2%

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A

TOTAL EXPENDITURES	64,647	75,830	36,152	65,015	79.8%
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SURPLUS (DEFICIT)	50,797	35,170	83,848	22,985	-72.6%
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Interest Earnings	11,647	10,700	18,000	21,500	19.4%
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NET SURPLUS OR (DEFICIT)	62,444	45,870	101,848	44,485	-56.3%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	445,000
Net Surplus or (Deficit)	44,485
Estimated Cash Balance 6/30/08	<u>489,485</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

DRAINAGE FUND #400	2005-06	2006-07	2006-07	2007-2008	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
REVENUES					
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	13,439	12,000	14,000	14,000	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	13,439	12,000	14,000	14,000	0.0%

EXPENDITURES	2005-06	2006-07	2006-07	2007-2008	% CHANGE**
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

**DRAINAGE FUND #400
CONTINUED**

GENERAL & ADMINISTRATIVE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects	0	0	0	0	N/A
TOTAL OTHER EXPENDITURES	0	0	0	0	N/A

TOTAL EXPENDITURES	0	0	0	0	N/A
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SURPLUS (DEFICIT)	13,439	12,000	14,000	14,000	0.0%
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Interest Earnings	499	400	500	555	11.0%
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NET SURPLUS OR (DEFICIT)	13,938	12,400	14,500	14,555	0.4%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	5,000
Net Surplus or (Deficit)	14,555
Estimated Cash Balance 6/30/08	<u>19,555</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

FUNDED REPLACEMENT - TOWN WATER FUND #800 REVENUES	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	93,678	88,000	88,000	392,000	345.5%
TOTAL REVENUES	93,678	88,000	88,000	392,000	345.5%

EXPENDITURES OPERATIONS & MAINTENANCE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

**FUNDED REPLACEMENT - TOWN
WATER FUND #800 CONTINUED**
GENERAL & ADMINISTRATIVE

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	150,322	155,050	50,000	170,000	240.0%
TOTAL OTHER EXPENDITURES	150,322	155,050	50,000	170,000	240.0%

TOTAL EXPENDITURES	150,322	155,050	50,000	170,000	240.0%
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SURPLUS (DEFICIT)	(56,644)	(67,050)	38,000	222,000	484.2%
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Interest Earnings	67,762	62,000	91,000	91,500	0.5%
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NET SURPLUS OR (DEFICIT)	11,118	(5,050)	129,000	313,500	143.0%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable
(1) See Detailed Sheet on Page 58

Potential merger of Town Water Fund #120 and Black Lake Water Fund #140 may require budget modifications during FY 2007-08

Estimated Cash Balance 7/1/07	1,931,000
Net Surplus or (Deficit)	313,500
Estimated Cash Balance 6/30/08	<u>2,244,500</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2006-2007**

FUNDED REPLACEMENT - TOWN SEWER FUND #810 REVENUES	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/ Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	200,738	256,000	256,000	351,000	37.1%
TOTAL REVENUES	200,738	256,000	256,000	351,000	37.1%

EXPENDITURES OPERATIONS & MAINTENANCE	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

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

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To Fund #830	0	0	0	261,475	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	114,937	210,000	0	60,000	N/A
TOTAL OTHER EXPENDITURES	114,937	210,000	0	321,475	N/A

TOTAL EXPENDITURES	114,937	210,000	0	321,475	N/A
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SURPLUS (DEFICIT)	85,801	46,000	256,000	29,525	-88.5%
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Interest Earnings	88,653	80,000	125,000	144,475	15.6%
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NET SURPLUS OR (DEFICIT)	174,454	126,000	381,000	174,000	-54.3%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	2,715,000
Net Surplus or (Deficit)	174,000
Estimated Cash Balance 6/30/08	<u>2,889,000</u>

(1) See Detailed Sheet on Page 58

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

**FUNDED REPLACEMENT -
BLACK LAKE WATER FUND #820
REVENUES**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	0	0	0	0	N/A
TOTAL REVENUES	0	0	0	0	N/A

**EXPENDITURES
OPERATIONS & MAINTENANCE**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

***% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

**FUNDED REPLACEMENT -
BL WATER FUND #820 CON'T
GENERAL & ADMINISTRATIVE**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	0	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan To/From	0	0	0	0	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	27,638	375,564	50,000	200,000	300.0%
TOTAL OTHER EXPENDITURES	27,638	375,564	50,000	200,000	300.0%

TOTAL EXPENDITURES	27,638	375,564	50,000	200,000	300.0%
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SURPLUS (DEFICIT)	(27,638)	(375,564)	(50,000)	(200,000)	300.0%
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Interest Earnings	19,243	18,000	23,000	15,000	-34.8%
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NET SURPLUS OR (DEFICIT)	(8,395)	(357,564)	(27,000)	(185,000)	585.2%
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***% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	430,000
Net Surplus or (Deficit)	(185,000)
Estimated Cash Balance 6/30/08	<u>245,000</u>

(1) See Detailed Sheet on Page 58

Potential merger of Town Water Fund #120 and Black Lake Water Fund #140 may require budget modifications during FY 2007-08

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2007-2008**

**FUNDED REPLACEMENT -
BLACK LAKE SEWER FUND #830
REVENUES**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	N/A
Water - Usage Charges	0	0	0	0	N/A
Sewer Revenues	0	0	0	0	N/A
Fees and Penalties	0	0	0	0	N/A
Meter and Connection Fees	0	0	0	0	N/A
Plan Check and Inspection Fees	0	0	0	0	N/A
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	N/A
Franchise Fee - Solid Waste	0	0	0	0	N/A
Oper Transfers In-Funded Admin	0	0	0	0	N/A
Oper Transfers In-Funded Replacement	34,000	23,000	23,000	40,000	73.9%
TOTAL REVENUES	34,000	23,000	23,000	40,000	73.9%

**EXPENDITURES
OPERATIONS & MAINTENANCE**

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Electricity-pumping	0	0	0	0	N/A
Natural Gas-pumping	0	0	0	0	N/A
Chemicals	0	0	0	0	N/A
Lab Tests and Sampling	0	0	0	0	N/A
Operating Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Permits and Operating Fees	0	0	0	0	N/A
Repairs & Maintenance	0	0	0	0	N/A
Repairs & Maintenance - Vehicles	0	0	0	0	N/A
Engineering	0	0	0	0	N/A
Fuel	0	0	0	0	N/A
Paging and Cellular Service	0	0	0	0	N/A
Meters - New Installations	0	0	0	0	N/A
Meters - Replacement Program	0	0	0	0	N/A
Uniforms	0	0	0	0	N/A
Landscape Maintenance and Water	0	0	0	0	N/A
Street Sweeping & Trash Pickup	0	0	0	0	N/A
Water Conservation/Recycling Program	0	0	0	0	N/A
Oper Transfer Out - Funded Replacement	0	0	0	0	N/A
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	N/A

***% Change compares the 2007-08 Proposed
to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

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

	2005-06 ACTUAL	2006-07 BUDGET	2006-07 EST ACTUAL	2007-2008 PROPOSED	% CHANGE** INCR (DECR)
Wages	0	0	0	0	N/A
Wages - Overtime	0	0	0	0	N/A
Payroll Taxes	0	0	0	0	N/A
Retirement	0	0	0	0	N/A
Medical and Dental	0	0	0	0	N/A
Workers Comp Insurance	0	0	0	0	N/A
Audit	0	0	0	0	N/A
Bank Charges and Fees	0	0	0	0	N/A
Computer Expense	0	0	0	0	N/A
Director Fees	0	0	0	0	N/A
Dues and Subscriptions	0	0	0	0	N/A
Education and Training	0	0	0	0	N/A
Elections	0	0	0	0	N/A
Insurance - Liability	0	0	0	0	N/A
LAFCO Funding	0	0	0	0	N/A
Landscape and Janitorial	0	0	0	0	N/A
Legal - General and Special Counsel	0	0	0	0	N/A
Legal - Water Counsel	0	0	0	0	N/A
Professional Services	0	0	0	0	N/A
Miscellaneous	0	0	0	0	N/A
Newsletter and Mailers	0	0	0	0	N/A
Office Supplies	0	0	0	0	N/A
Outside Services	0	0	0	0	N/A
Postage	0	0	0	0	N/A
Public Notices	0	0	0	0	N/A
Repairs and Maintenance - Office Equip	0	0	0	0	N/A
Repairs and Maintenance - Office Bldg	0	0	0	0	N/A
Property Taxes	0	0	0	0	N/A
Telephone	0	0	0	0	N/A
Travel and Mileage	0	0	0	0	N/A
Utilities - Gas, Electric and Trash	0	0	0	0	N/A
Oper Transfer Out - Funded Administration	0	0	0	0	N/A
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	N/A

OTHER EXPENDITURES

Interest Expense - Debt Service	0	0	0	8,475	N/A
Debt Service - Principal Portion	0	0	0	0	N/A
Inter-Fund Loan From Fund #810	0	0	0	(261,475)	N/A
Fixed Asset Purchases	0	0	0	0	N/A
Funded Replacement Projects (1)	238,839	5,121	0	230,000	N/A
TOTAL OTHER EXPENDITURES	238,839	5,121	0	(23,000)	N/A

TOTAL EXPENDITURES	238,839	5,121	0	(23,000)	N/A
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SURPLUS (DEFICIT)	(204,839)	17,879	23,000	63,000	173.9%
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Interest Earnings	2,002	2,600	0	0	N/A
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NET SURPLUS OR (DEFICIT)	(202,837)	20,479	23,000	63,000	173.9%
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**% Change compares the 2007-08 Proposed to the 2006-2007 Estimated (Est) Actual, N/A=not applicable

Estimated Cash Balance 7/1/07	(63,000)
Net Surplus or (Deficit)	63,000
Estimated Cash Balance 6/30/08	<u>0</u>

(1) See Detailed Sheet on Page 58

NIPOMO COMMUNITY SERVICES DISTRICT
REPAIR AND MAINTENANCE SUMMARY
2007-2008

BUDGET ITEMS FOR 2006-2007

OPERATIONS & MAINTENANCE

	#110 ADMIN	#120 TOWN WATER	#130 TOWN SEWER	#140 BL WATER	#150 BL SEWER	TOTAL
<u>WATER DIVISIONS</u>						
Hydrant and Valve Maintenance Program	0	40,000	0	10,000	0	50,000
Quad Tank coating and maintenance	0	10,000	0	0	0	10,000
Fire Hydrant Painting and Numbering	0	8,000	0	2,000	0	10,000
Various Repairs and Maintenance	0	60,000	0	20,000	0	80,000

SEWER DIVISIONS

Various Repairs and Maintenance	0	0	55,000	0	18,000	73,000
	0	118,000	55,000	32,000	18,000	223,000

GENERAL & ADMINISTRATIVE

	#110 ADMIN	#120 TOWN WATER	#130 TOWN SEWER	#140 BL WATER	#150 BL SEWER	TOTAL
Various Repairs and Maintenance Office Building	3,500	0	0	0	0	3,500

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2007-2008

BUDGET ITEMS FOR 2007-2008	#110 ADMIN	#120 TOWN WATER	#130 TOWN SEWER	#140 BL WATER	#150 BL SEWER	TOTAL
eCopy Scan Station	6,000	0	0	0	0	6,000
Phone System Central Processor Upgrade	1,100	0	0	0	0	1,100
GEMS Computer and Training	0	8,400	3,220	1,120	1,260	14,000
Preventative Maintenance Software/Training	0	15,000	5,750	2,000	2,250	25,000
Tractor	0	30,510	11,696	4,068	4,576	50,850
Trailer to haul Tractor	0	5,220	2,001	696	783	8,700
Lab Equipment and Set up	0	4800	1840	640	720	8,000
Confined Space Entry Equipment	0	9,000	3,450	1,200	1,350	15,000
One Pick Up Truck	0	11,400	4,370	1,520	1,710	19,000
Cement Mixer on trailer	0	2,400	920	320	360	4,000
Office Furniture/Interior for Shop	0	21,000	8,050	2,800	3,150	35,000
Shop Equipmet	0	2,400	920	320	360	4,000
Leak Detection Equipment	0	6,375	0	1,125	0	7,500
	7,100	116,505	42,217	15,809	16,519	198,150

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2007-2008

<u>BUDGET ITEMS FOR 2007-2008</u>	#800 FUNDED REPLACEMENT TOWN WATER	#810 FUNDED REPLACEMENT TOWN SEWER	#820 FUNDED REPLACEMENT BL WATER	#830 FUNDED REPLACEMENT BL SEWER	TOTAL
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Fire Hydrant Replacements	50,000	0	0	0	50,000
Lift Station Upgrade	0	60,000	0	0	60,000
Well Refurbishment	45,000	0	0	0	45,000
Quad Tank Coating and Maintenance	75,000	0	0	0	75,000
Subtotal	170,000	60,000	0	0	230,000

Capital Improvement Projects

Shop Construction	0	0	68,000	0	68,000
Blacklake Booster Station Rebuild or Merge	0	0	112,000	0	112,000
Blacklake Well #3 Casing Rehabilitation	0	0	20,000	0	20,000
Blacklake WWTF Pond Liner 3 Replacement	0	0	0	215,000	215,000
Blacklake Woodgreen Lift Station Access	0	0	0	15,000	15,000
Subtotal	0	0	200,000	230,000	430,000
GRAND TOTAL	170,000	60,000	200,000	230,000	660,000

CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
SHARED PROJECT COST SUMMARY
2007-2008

BUDGET ITEMS FOR 2007-2008	#820 FUNDED REPLACEMENT BL WATER	#830 FUNDED REPLACEMENT BL SEWER	#700 TOWN WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES CHARGES	#500 SUPPLEMENTAL WATER CHARGES	TOTAL
Completion of Water and Sewer Master Plan	0	0	25,000	25,000	0	50,000
GIS Upgrades	0	0	15,000	15,000	0	30,000
SCADA Upgrades	0	0	15,000	15,000	0	30,000
Shop Construction	68,000	0	240,000	92,000	0	400,000
Reset Mains per County Drainage Project	0	0	100,000	100,000	0	200,000
Reset Facilities per County Roads Projects	0	0	50,000	50,000	0	100,000
Extend Water Line-Pomeroy from Willow to Aden	0	0	500,000	0	0	500,000
Security Upgrades per Master Plan	0	0	100,000	0	0	100,000
Replace Grande Main from Blume to Orchard	0	0	250,000	0	0	250,000
Standpipe Re-Plumb per Master Plan	0	0	950,000	0	0	950,000
Extend Water Line-Camino Caballo to Frontage	0	0	50,000	0	0	50,000
Southland WWTF Upgrade, Phase I	0	0	0	5,000,000	0	5,000,000
SSO Collection System Evaluation	0	0	0	100,000	0	100,000
East Side Lift Station & Plumbing per Master Plan	0	0	0	750,000	0	750,000
West Side Collector Installation per Master Plan	0	0	0	500,000	0	500,000
Sewer design and property acquisition for Orphan Area	0	0	0	100,000	0	100,000
Blacklake Booster Station Rebuild or Merge	112,000	0	0	0	0	112,000
Blacklake Well #3 Casing Rehabilitation	20,000	0	0	0	0	20,000
Blacklake WWTF Pond 3 Liner Replacement	0	215,000	0	0	0	215,000
Blacklake Woodgreen Lift Station Access	0	15,000	0	0	0	15,000
Supplemental Water Project						
Planning	0	0	0	0	300,000	300,000
CEQA	0	0	0	0	200,000	200,000
Design	0	0	0	0	400,000	400,000
Appraisals	0	0	0	0	50,000	50,000
Lobbying	0	0	0	0	50,000	50,000
General Manager Wages and Benefits Allocated	0	0	0	0	41,585	41,585
	200,000	230,000	2,295,000	6,747,000	1,041,585	10,513,585

Description of Proposed Capital Improvement Projects can be found on Pages 61-63

**NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
DESCRIPTION OF PROPOSED PROJECTS
2007-2008**

Completion of Water and Sewer Master Plan - Secure Administrative Draft; secure draft; adopt; finalize.

GIS Upgrades - Coordinate with Nobel to update data base.

SCADA Upgrades - Coordinate with Cannon to add new features.

Shop Construction - Complete design; process bids; award bids; file Notice of Determination; select construction manager; execute agreement; execute agreement with designer for ESDC; execute contract with contractor; construct; file Notice of Acceptance.

Reset Mains per County Drainage Project - Design relocation; file Notice of Exemption; solicit bids; award bids; and complete construction for each culvert.

Reset Facilities per County Roads Projects - Design reset; file Notice of Exemption; solicit bids; award bids; and complete construction

Extend Water Line - Pomeroy from Willow to Aden - Circulate design RFP; select consultant; execute agreement; prepare concept design; circulate environmental review RFP; select consultant; execute agreement; prepare initial study; complete environmental determination; complete design; award bids; select construction management firm; retain design engineer to perform ESDC; initiate construction.

Security Upgrades per Master Plan - Receive recommendations from Water and Sewer Master Plan; set priorities; circulate design RFP; select consultant, prepare concept design; file Notice of Exemption; secure bids; construct.

Replace Grande Main from Blume to Orchard - Receive recommendations from Water and Sewer Master Plan, agree on concept; circulate design RFP; select consultant; execute agreement; prepare concept design; circulate environmental review RFP; select consultant; execute agreement; prepare initial study; complete environmental determination; complete design; secure funding; award bids; select construction management firm; retain design engineer to perform ESDC; initiate construction.

Standpipe Re-Plumb per Master Plan - Receive recommendations from Water and Sewer Master Plan; agree on concept; circulate design RFP select consultant; execute agreement; prepare concept design; circulate environmental review RFP; select consultant; execute agreement; prepare initial study; complete environmental determination; complete design; secure funding; award bids; select construction management firm; retain design engineer to perform ESDC; initiate construction.

Extend Water Line-Camino Caballo to Frontage - File Notice of Exemption; circulate design RFP; select consultant; finalize design; secure bids; award bid; select construction management firm; retain design engineer to perform ESDC; complete construction; accept work.

**NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
DESCRIPTION OF PROPOSED PROJECTS
2007-2008**

Southland WWTF Upgrade, Phase I - Define proposed project; prepare initial study, define focused EIR; circulate environmental review RFP; select environmental consultant; execute agreement; conduct research; file petition with RWQCB; circulate design RFP; select design consultant; execute agreement; prepare concept design; conclude rate study; adopt funding plan; adopt rates, secure RWQCB Staff feedback; complete administrative draft EIR; complete draft EIR; circulate Notice of Completion; respond to comments; certify final EIR; file Notice of Determination; complete design; secure bids, award bid; select construction management firm; execute agreement with design engineer for ESDC; initiate construction.

SSO Collection System Evaluation - Circulate consultant RFP; select consultant; execute agreement; prepare administrative draft; publish draft; secure board approval; submit to state; fund work.

East Side Lift Station & Plumbing per Master Plan - Receive recommendations from Water and Sewer Master Plan; agree on concept; circulate design RFP; select consultant; execute agreement; prepare concept design; circulate environmental review RFP; select consultant; execute agreement; prepare initial study; complete environmental determination; complete design; secure funding; award bids; select construction management firm; retain design engineer to perform ESDC; initiate construction.

West Side Collector Installation per Master Plan - Receive recommendations from Water and Sewer Master Plan; agree on concept; circulate design RFP; select consultant; execute agreement; prepare concept design; circulate environmental review RFP; select consultant; execute agreement; prepare initial study; complete environmental determination; complete design; secure funding; award bids; select construction management firm; retain design engineer to perform ESDC; initiate construction.

Sewer Design and Property Acquisition for Properties Not Fronting NCSD Sewer Mains - Receive recommendations from Water and Sewer Master Plan; set priorities; agree on concept; circulate design RFP; select consultant; execute agreement; prepare concept design; identify potential property purchases; retain appraiser; prepare budget level appraisal; conduct initial negotiations; circulate environmental review RFP; select environmental consultant; prepare initial study; complete environmental determination; complete design.

Blacklake Water System Looping - Select concept and route for second Intertie with Town Water System on Pomeroy; circulate design RFP; select consultant; execute agreement; prepare concept design; circulate environmental review RFP; select consultant; execute agreement; prepare initial study; complete environmental determination; complete design; prepare bid documents; circulate RFP for construction management services; advertise for bids; open bids and retain consultant.

Black Lake Well #3 Casing Rehabilitation - File Notice of Exemption; retain contractor; clean screens.

Black Lake WWTF Pond 3 Liner Replacement - Complete liner replacement; dispose of sludge; accept work.

Black Lake Woodgreen Lift Station Access - Coordinate with the Fairways; file Notice of Exemption; select contractor; install driveway; accept work; file Notice of Acceptance.

**NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
DESCRIPTION OF PROPOSED PROJECTS
2007-2008**

Supplemental Water Project

Planning - Complete evaluation of options; select proposed project; initiate additional research; develop funding package and scope permit process.

CEQA - Define proposed project; prepare initial study; define focused EIR; circulate RFP; select consultant; execute agreement; circulate Notice of Preparation; prepare administrative draft EIR circulate Notice of Completion.

Design - Circulate RFP; select consultant; execute agreement; prepare concept design; prepare engineer's cost estimate.

Appraisals - Identify potential purchases and prepare budget level appraisals.

Lobbying - Circulate RFP; select consultant; execute agreement; interact with lobbyist; and interact with elected representatives/staff.

NON-OPERATING BUDGET

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

FY 6/30/08

Completion of Water and Sewer Master Plan	25,000
GIS Upgrades	15,000
SCADA Upgrades	15,000
Shop Construction	240,000
Reset Mains per County Drainage Project	100,000
Reset Facilities per County Roads Project	50,000
Extend Water Line-Pomeroy from Willow to Aden	500,000
Security Upgrades per Master Plan	100,000
Replace Grande Main from Blume to Orchard	250,000
Standpipe Re-Plumb per Master Plan	950,000
Extend Water Line-Camino Caballo to Frontage	50,000

TOTAL - UNADJUSTED COST 2,295,000
 CONTINGENCY FACTOR @ 5% 114,750
 ADJUSTED TOTAL 2,409,750

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

FY 6/30/09 FY 6/30/10

	0	0
	15,000	15,000
	15,000	15,000
	0	0
	0	0
	10,000	10,000
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0

40,000 40,000

(1) See Capital Improvements Shared Project Cost Summary on Page 60

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

	FY 6/30/08
OPENING BALANCE	4,750,000
SOURCES	
INVESTMENT INCOME (1)	237,500
CAPACITY CHARGES (2)	103,960
TOTAL SOURCES	341,460
USES	
CAPITAL EXPENDITURES	2,409,750
TOTAL USES	2,409,750
NET SOURCES AND USES	-2,068,290
ENDING BALANCE AND RESERVE	2,681,710

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

	FY 6/30/09	FY 6/30/10
	2,681,710	2,882,875
	134,086	144,144
	107,079	110,291
	241,165	254,435
	40,000	40,000
	40,000	40,000
	201,165	214,435
	2,882,875	3,097,309

- (1) Interest income projected at 5.00% annually
- (2) Project 1% increase in new connections per year (approx 40 new units)

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

FY 6/30/08

Completion of Water and Sewer Master Plan	25,000
GIS Upgrades	15,000
SCADA Upgrades	15,000
Shop Construction	92,000
Reset Mains per County Drainage Project	100,000
Reset Facilities per County Roads Projects	50,000
Southland WWTF Upgrade, Phase I	5,000,000
SSO Collection System Evaluation	100,000
East Side Lift Station & Plumbing per Master Plan	750,000
West Side Collector Installation per Master Plan	500,000
Sewer design and property acquisition for Orphan Area	100,000

TOTAL - UNADJUSTED COST 6,747,000
 CONTINGENCY FACTOR @ 5% 337,350
 ADJUSTED TOTAL 7,084,350

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

FY 6/30/09 FY 6/30/10

	0	0
	15,000	15,000
	15,000	15,000
	11,500	8,500
	0	0
	10,000	10,000
	7,000,000	100,000
	50,000	50,000
	200,000	200,000
	100,000	100,000
	100,000	100,000

7,501,500 598,500

(1) See Capital Improvements Shared Project Cost Summary on Page 60

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

	FY 6/30/08
OPENING BALANCE	5,375,000
SOURCES	
INVESTMENT INCOME (1)	268,750
CAPACITY CHARGES (2)	132,256
CERTIFICATES OF PARTICIPATION (COP'S) (4)	12,000,000
TOTAL SOURCES	12,401,006
USES	
CAPITAL EXPENDITURES	7,084,350
DEBT SERVICE I=0% N=20 (3)	77,050
DEBT SERVICE - ESTIMATED FOR COP'S (4)	0
TOTAL USES	7,161,400
NET SOURCES AND USES	5,239,606
ENDING BALANCE AND RESERVE	10,614,606

- (1) Interest income projected at 5.00% annually
- (2) Project 1% increase new connections per year (approx 32 new units)
- (3) Debt service on State Revolving Fund Loan (Phase I and II of Sewer Plant Expansion)
- (4) Proposed funding mechanism (assume 20 year bond @ 6% interest)

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

	FY 6/30/09	FY 6/30/10
	10,614,606	2,671,350
	530,730	133,568
	136,224	140,311
	0	0
	666,954	273,879
	7,501,500	598,500
	77,050	77,050
	1,031,660	1,031,660
	8,610,210	1,707,210
	-7,943,256	-1,433,331
	2,671,350	1,238,019

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

FY 6/30/08

Activation of Park Powers and Miller Park Design	30,000
Activation of Graffiti Removal and Set Up	20,000

TOTAL - UNADJUSTED COST 50,000
 CONTINGENCY FACTOR @ 5% 2,500
 ADJUSTED TOTAL 52,500

TBD = TO BE DETERMINED

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)	
FY 6/30/09	FY 6/30/10
TBD	TBD
TBD	TBD

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

	FY 6/30/08
OPENING BALANCE	950,000
SOURCES	
INVESTMENT INCOME (1)	47,500
PROPERTY TAXES (2)	489,000
TOTAL SOURCES	536,500
USES	
CAPITAL EXPENDITURES	52,500
CERTIFICATES OF PARTICIPATION DEBT SERVICE (3)	248,133
TOTAL USES	300,633
NET SOURCES AND USES	235,867
ENDING BALANCE AND RESERVE	1,185,867

- (1) Interest income projected at 5.00% annually
- (2) Assume 2% growth in Property Tax Revenue
- (3) Debt service of Certificates of Participation secured by ad valorem property taxes

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

	FY 6/30/09	FY 6/30/10
	1,185,867	1,512,411
	59,293	75,621
	513,450	539,123
	572,743	614,743
	0	0
	246,199	243,989
	246,199	243,989
	326,544	370,754
	1,512,411	1,883,165

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

FY 6/30/08

Supplemental Water	
Planning	300,000
CEQA	200,000
Design	400,000
Appraisals	50,000
Construction	0
Lobbyist	50,000
General Manager-Wages and benefits (allocated)	41,585

TOTAL - UNADJUSTED COST
 CONTINGENCY FACTOR @ 5%
 ADJUSTED TOTAL

1,041,585
 52,079
1,093,664

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

FY 6/30/09 FY 6/30/10

	300,000	50,000
	200,000	10,000
	1,500,000	800,000
	50,000	50,000
TBD		TBD

2,050,000 910,000

TBD = TO BE DETERMINED

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL FUNDING PLAN
 SUPPLEMENTAL WATER

	FY 6/30/08
OPENING BALANCE	2,300,000
	0
CAPACITY CHARGES-SUPPLEMENTAL WATER (1)	465,000
INVESTMENT INCOME (2)	103,500
ADDITIONAL FUNDING SOURCE (TO BE DETERMINED)	0
TOTAL SOURCES	568,500
USES	
CAPITAL EXPENDITURES (3)	1,093,664
TOTAL USES	1,093,664
NET SOURCES AND USES	-525,164
ENDING BALANCE AND RESERVE	1,774,836

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

	FY 6/30/09	FY 6/30/10
	1,774,836	274,353
	469,650	475,000
	79,868	12,346
	0	0
	549,518	487,346
	2,050,000	910,000
	2,050,000	910,000
	-1,500,482	-422,654
	274,353	-148,301

- (1) Supplemental Water Capacity Charge-project 1% increase in new connections per year (approx 40 new units)
- (2) Interest income projected at 4.50% annually (maximum allowable to avoid arbitrage)
- (3) Supplemental Water Project

APPENDIX

**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2007-2008**

	<u>July 1, 2007 Beginning Balance</u>	<u>Principal Pay Down</u>	<u>June 30, 2008 Ending Balance</u>
<p>In August of 1978, the District issued and sold Water Revenue Bonds amounting to \$270,000. The loan is payable over 40 years and bears interest at 5% per annum. Interest is paid semi-annually.</p>	\$129,000.00	(\$9,000.00)	\$120,000.00
<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.</p>	\$418,420.20	(\$34,868.35)	\$383,551.85
<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.</p>	\$548,343.25	(\$42,180.25)	\$506,163.00
<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.</p>	\$3,765,000.00	(\$85,000.00)	\$3,680,000.00
TOTAL DEBT SERVICE	\$4,860,763.45	(\$171,048.60)	\$4,689,714.85