

TO: BOARD OF DIRECTORS

REVIEWED: MICHAEL S. LEBRUN *MSL*
GENERAL MANAGER

FROM: LISA BOGNUDA *LSB*
FINANCE DIRECTOR

DATE: JUNE 5, 2015

**AGENDA ITEM
E-4
JUNE 10, 2015**

ADOPT FISCAL YEAR 2015-2016 BUDGET

ITEM

Public hearing to consider adoption of Fiscal Year 2015-2016 Budget [RECOMMEND CONDUCT PUBLIC HEARING, CONSIDER TESTIMONY, ORDER EDITS IF ANY AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING DISTRICT 2015-2016 FISCAL YEAR BUDGET]

BUDGET BACKGROUND

On April 15, 2015, the Finance and Audit Committee met and reviewed the draft Fiscal Year 2015-2016 Budget, and on May 12, 2015 the Board of Directors reviewed the draft Budget. As a result of these meetings, the budget presented has been modified in accordance with Board direction.

The draft budget is projecting a net operating surplus of \$1,887,244 and an overall net deficit after non-operating revenues and expenditures of (\$90,016). Cash reserves will be transferred to offset the deficit. Each Fund has its own impact on the net deficit – whether positive or negative, therefore, each Fund must be looked at individually.

OPERATIONS AND MAINTENANCE FUNDS

Fund #125 – Water (Pages 32 & 33)

This Fund is budgeted to have a net operating surplus of \$249,172 and an overall net surplus after non-operating revenues and expenditures of \$146,352. This includes a transfer of \$566,000 to Funded Replacement and the budgeted purchase of \$107,220 in fixed assets. Water sales are budgeted to remain the same as FY 14-15, but the increase is attributable to the November 1, 2015 rate increase. Electricity is budgeted to decrease by \$120,000 due to proposed reduction in pumping of 645 acre feet less of water. Based on projections, the Water Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #126 – Supplemental Water (Pages 34 & 35)

This Fund is new this fiscal year in anticipation of the delivery of supplemental water. The budget assumes that supplemental water deliveries will begin on July 1, 2015, and reflects the anticipated income from supplemental water sales to District customers and area purveyors. As the actual start date of water deliveries and the terms and conditions of sales agreements with area purveyors remain subject to change, actual revenues may vary significantly from the amounts budgeted. Staff anticipates that it will be appropriate to amend the budget once the starting delivery date and purveyor contract issues are resolved.

Fund #128 – Water Rate Stabilization Fund (Pages 36 & 37)

This Fund is budgeted to have an overall surplus \$1,000. This Fund was established in December 2012. The purpose is to serve as a buffer to water rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Water Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #130 – Town Sewer (Pages 38 & 39)

This Fund is budgeted to have a net operating surplus of \$217,557 and an overall net surplus after non-operating revenues and expenditures of \$58,752. This includes a transfer of \$395,000 to Funded Replacement and the budgeted purchase of \$157,680 in fixed assets. In June 2012, the District issued Certificate of Participation to fund the Southland WWTF upgrade. The semi-annual principal and interest payments required for debt service repayments are funded from a transfer in from the Sewer Sinking Fund #880. Once the Sewer Sinking Fund #880 is exhausted, in approximately 1.5 years, sewer rates and charges will be used for repayment. A Town sewer rate study is in progress and it is anticipated the Prop 218 proceedings will occur in Summer/Fall 2015. The last Town sewer rate increase went into effect on January 1, 2010 (over five years ago). Based on projections, the Sewer Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #135 – Town Sewer Rate Stabilization Fund (Pages 40 & 41)

This Fund is budgeted to have an overall surplus \$725. This Fund was established in June 2012 as a requirement for issuance of Certificates of Participation. The purpose is to serve as a buffer to sewer rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Sewer Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #150 – Blacklake Sewer (Pages 42 & 43)

This Fund is budgeted to have a net operating deficit of (\$47,941) and overall net deficit after non-operating revenues and expenditures of (\$60,041). This includes a transfer of \$168,000 to Funded Replacement and the budgeted purchase of \$12,650 in fixed assets. Cash reserves will be used to cover the deficit. A sewer master plan is in progress and the results will be presented to the Board of Directors later in the year. Based on the findings of the master plan, budget amendments may be proposed. The budget includes \$25,000 for the preparation of a Blacklake Sewer Rate Study. The last Blacklake sewer rate increase went into effect on January 1, 2013. Based on projections, the Blacklake Sewer Fund will be below the Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #155 – Blacklake Sewer Rate Stabilization Fund (Pages 44 & 45)

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

Fund #200 – Blacklake Street Lighting (Pages 46 & 47)

This Fund is budgeted to have a net overall surplus of \$328. The current assessment of \$44.00 on 557 parcels covers all of the budgeted costs. There is no proposed assessment increase this fiscal year. The maximum allowable assessment of \$52.00 was established in FY 1993-94. Based on projections, the Blacklake Street Lighting will be slightly under its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #250 – Street Landscape Maintenance District (Pages 48 & 49)

This Fund is budgeted to have a net overall deficit of (\$490). The District Engineer has prepared the annual Engineer's Report, which is reflected in this draft Budget. Based on projections, the Street Landscape Maintenance District will not achieve its Cash Reserve Goal in FY 15-16 pursuant to the Cash Reserve Policy.

Fund #300 – Solid Waste (pages 50 & 51)

This Fund is budgeted to have a net overall deficit of (\$72,450). The Board of Directors' Solid Waste Committee is directed to recommend uses of the funds. Cash reserves will be used to cover the deficit. Staff has included a place-holder of \$50,000 for Solid Waste Programs and \$120,000 for one solid waste rate holiday. Based upon Committee recommendations and Board approval, this budget may be amended. Based on projections, the Solid Waste Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #400 – Drainage (Pages 52 & 53)

This Fund is budgeted to have a net overall surplus of \$13,050. The current ad valorem tax covers all of the budgeted costs. Based on projections, the Drainage Fund will continue to achieve its Cash Reserve Goal in FY 15-16 pursuant to the Cash Reserve Policy.

Fund #805 – Funded Replacement Water (Pages 54 & 55)

This Fund is budgeted to have a net deficit of (\$135,721). The revenue is a transfer in of \$566,000 from Fund #125 – Water and interest income. The expenditures include replacement projects of \$740,000 for the water system that can be found on page 66 of the budget.

Pursuant to the Cash Reserve Policy, the Cash Reserve Goal for this fund is based on the 2007 Replacement Study, and is currently \$20,260,000. The 2007 Replacement Study also determined that water rates would have had to be increased between \$90 and \$125 per customer on a bi-monthly basis, beginning in 2007, in order to achieve this level of reserves. The Board did not take action on the 2007 report recommendations.

Fund #806 – Funded Replacement Supplemental Water (Pages 56 & 57)

This Fund is new this fiscal year in anticipation of the delivery of supplemental water. The budget assumes that supplemental water deliveries will begin on July 1, 2015, and reflects the anticipated income from supplemental water sales to District customers and area purveyors. As the actual start date of water deliveries and the terms and conditions of sales agreements with area purveyors remain subject to change, actual revenues may vary significantly from the amounts budgeted. Staff anticipates that it will

be appropriate to amend the budget once the starting delivery date and purveyor contract issues are resolved.

Fund #810 – Funded Replacement Town Sewer (Pages 58 & 59)

This Fund is budgeted to have a net surplus of \$209,600. The revenue is a transfer in of \$395,000 from Fund #130 – Town Sewer and interest income. The expenditures include replacement projects of \$190,000 for the sewer system that can be found on page 66 of the budget.

Pursuant to the Cash Reserve Policy, the Cash Reserve Goal is based on 2007 Replacement Study, which is currently \$3,900,000. The 2007 Replacement Study also determined that sewer rates would have had to been increased between \$8 and \$12 per customer on a bi-monthly basis, beginning in 2007, in order to achieve this level of reserves. The Board did not take action on the 2007 report recommendations.

Fund #830 – Funded Replacement Blacklake Sewer (Pages 60 & 61)

This Fund is budgeted to have a deficit of (\$120,900). The revenue is a transfer in of \$168,000 from Fund #150 and interest income. The expenditures include replacement projects of \$290,000 for the sewer system that can be found on page 66 of the budget.

Pursuant to the Cash Reserve Policy, the Cash Reserve Goal is based on 2007 Replacement Study, which is currently \$1,140,000. The 2007 Replacement Study also determined that sewer rates would have had to been increased between \$44 and \$50 per customer on a bi-monthly basis, beginning in 2007, in order to achieve this level of reserves. The Board did not take action on the 2007 report recommendations.

Fund #880 – Town Sewer Sinking Fund (Pages 62 & 63)

This Fund is budgeted to have a deficit of (\$513,454) which includes a transfer to Town Sewer Fund #130 for payment of semi-annual principal and interest debt service on the 2012 Certificate of Participations. It is anticipated that this fund will be exhausted in approximately 1.5 years and will have served the purpose for which it was established-Southland WWTF upgrade.

NON-OPERATING BUDGETS

Fund #700 – Town Water Capacity (Page 24)

This Fund includes budgeted capital improvement projects of \$200,000. This fund has adequate reserves to cover the expenditures. Funding for future planned projects will need to be reviewed.

Fund #710 – Town Sewer Capacity (Page 25)

This Fund includes budgeted capital improvement projects of \$100,000. This fund has adequate reserves to cover the expenditures. Funding for future planned projects will need to be reviewed.

Fund #600 – Property Taxes (Page 26)

This Fund does not include any budgeted capital improvement projects. In 2013, the District refinanced \$2.8 million dollars in Revenue Bonds. In addition, in 2013, the District issued \$9.6 million dollars in Certificates of Participation (COP) to fund a portion

of the Supplemental Water Project. The District pledged the ad valorem taxes to pay all of the 2013 refunding and the remaining balance of the ad valorem taxes was pledged to pay a portion of the 2013 COPs.

Fund #500 – Supplemental Water Fund (Page 27)

This Fund includes budgeted expenditures for the completion of Phase 1 of the Supplemental Water Project of \$500,000. Phase 1 is fully funded and it is estimated to be complete July 2015. The construction of Phase 2A will be funded from transfers from Fund 600, Property Taxes and Fund 805, Funded Replacement-Water. The budget assumes that supplemental water deliveries will begin on July 1, 2015, and reflects the anticipated income from supplemental water sales to District customers and area purveyors. As the actual start date of water deliveries and the terms and conditions of sales agreements with area purveyors remain subject to change, actual revenues may vary significantly from the amounts budgeted. Staff anticipates that it will be appropriate to amend the budget once the starting delivery date and purveyor contract issues are resolved.

STRATEGIC PLAN

Strategic Plan Goal 4 – Maintain conservative, long-term financial management to minimize rate impacts on customers while meeting program financial needs.

RECOMMENDATION

Conduct a Public Hearing, consider testimony, order edits, if any and by motion and roll call vote adopt Resolution approving the 2015-2016 District Budget and Appropriations Limitation for Fiscal Year 2015-2016.

ATTACHMENT

- A. Resolution 2015-XXXX (Budget Adoption)
- B. Resolution 2015-XXXX (Appropriations Limitation)
- C. Budget FY 2015-2016

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June 10, 2015

E-4

ATTACHMENT A

**NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION 2015-**

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2015-2016 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 2015-2016; 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 2015-2016, 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, "2015-2016 Budget, Nipomo Community Services District," is hereby approved and adopted.
- 2. The budget be administered in accordance with generally accepted accounting principles and the past policies and practices established by the District.
- 3. The above Recitals are true and correct and incorporated herein by this reference.

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

AYES:
NOES:
ABSENT:
ABSTAIN:

the foregoing Resolution is hereby adopted this 10th day of June 2015.

CRAIG ARMSTRONG
President of the Board

ATTEST:

APPROVED AS TO FORM:

MICHAEL S. LEBRUN
Secretary to the Board

MICHAEL W. SEITZ
District Legal Counsel

June 10, 2015

E-4

ATTACHMENT B

RESOLUTION NO. 2015-XXXX

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION
FOR THE 2015-2016 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 1.0382% and the percent change in the population of the unincorporated area of San Luis Obispo County is 0.90% (Population converted to a ratio is computed as follows: $\{0.90+100\} \div 100 = 1.009$).

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:
 $1.009 \times 1.0382 = 1.0475$
2. That the 2015-2016 appropriation limit is and is determined as follows:

2015 Limitation	\$5,142,565
2015 Ratio of Change	<u>1.0475</u>
2015 Appropriations Limitation	\$5,386,837
Appropriations Limitation Subject to Limitation	<u>(\$312,682)</u>
2015-2016 Appropriations Under Limit	<u>\$5,074,155</u>

3. No further adjustment to the 2015-2016 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 2015-2016.

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

AYES:
NOES:
ABSENT:
ABSTAIN

the foregoing resolution is hereby adopted this 10th day of June 2015.

CRAIG ARMSTRONG
President of the Board

ATTEST:

APPROVED AS TO FORM:

MICHAEL S. LEBRUN
Secretary to the Board

MICHAEL W. SEITZ
District Legal Counsel

June 10, 2015

E-4

ATTACHMENT C

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR
2015-2016



MISSION STATEMENT

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

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR 2015-2016

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NOTE TO READER:

The 2015-2016 Budget assumes that Supplemental Water deliveries will begin on July 1, 2015, and reflects the anticipated income from supplemental water sales to District customers and area purveyors. As the actual start date of water deliveries and the terms and conditions of sales agreements with area purveyors remain subject to change, actual revenues may vary significantly from the amounts budgeted. Staff anticipates that it will be appropriate to amend the budget once the starting delivery date and purveyor contract issues are resolved.

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2015-2016**

INTRODUCTION

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

The legislative head of the District is an elected Board of Directors composed of five members. Each member serves a four-year term, and elections are held every two years, on even-number years. The terms for the Board of Directors are staggered. Regular meetings are held at the District Board Room, 148 South Wilson Street, Nipomo, California, at 9:00 a.m. on the second and fourth Wednesdays of each month.

BOARD OF DIRECTORS

Name	Title	Current Term
Craig Armstrong	President	12/12 – 12/16
Dan Gaddis	Vice President	12/14 - 12/18
Bob Blair	Director	12/12 – 12/16
Ed Eby	Director	12/14 – 12/18
Dan Woodson	Director	12/14 – 12/18

The District has eighteen full-time and one half-time staff positions budgeted in 2015-2016. Currently, the District is staffed at 17.5 positions and has one Utility Worker position vacant. The District is represented by the law firm of Shipsey & Seitz.

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

The District is pleased to announce the Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Excellence in Financial Reporting* to Nipomo Community Services Districts for its comprehensive annual financial report for the years ended June 30, 2014 and June 30, 2013. In order to be awarded a Certificate of Achievement, the District had to publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Copies of these reports may be found on the District web site.

BUDGET PREPARATION

1. OPERATING AND NON-OPERATING BUDGETS

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

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

- #110 Administration
- #125 Water
- #126 Supplemental Water
- #128 Water Rate Stabilization
- #130 Sewer Fund-Town Division
- #135 Sewer Rate Stabilization Fund-Town Division
- #150 Sewer Fund-Blacklake Division
- #155 Sewer Rate Stabilization Fund-Blacklake Division
- #200 Blacklake Street Lighting
- #250 Street Landscape Maintenance District
- #300 Solid Waste
- #400 Drainage
- #805 Funded Replacement-Water
- #806 Funded Replacement-Supplemental Water
- #810 Funded Replacement-Town Sewer
- #830 Funded Replacement-Blacklake Sewer
- #880 Town Sewer Sinking

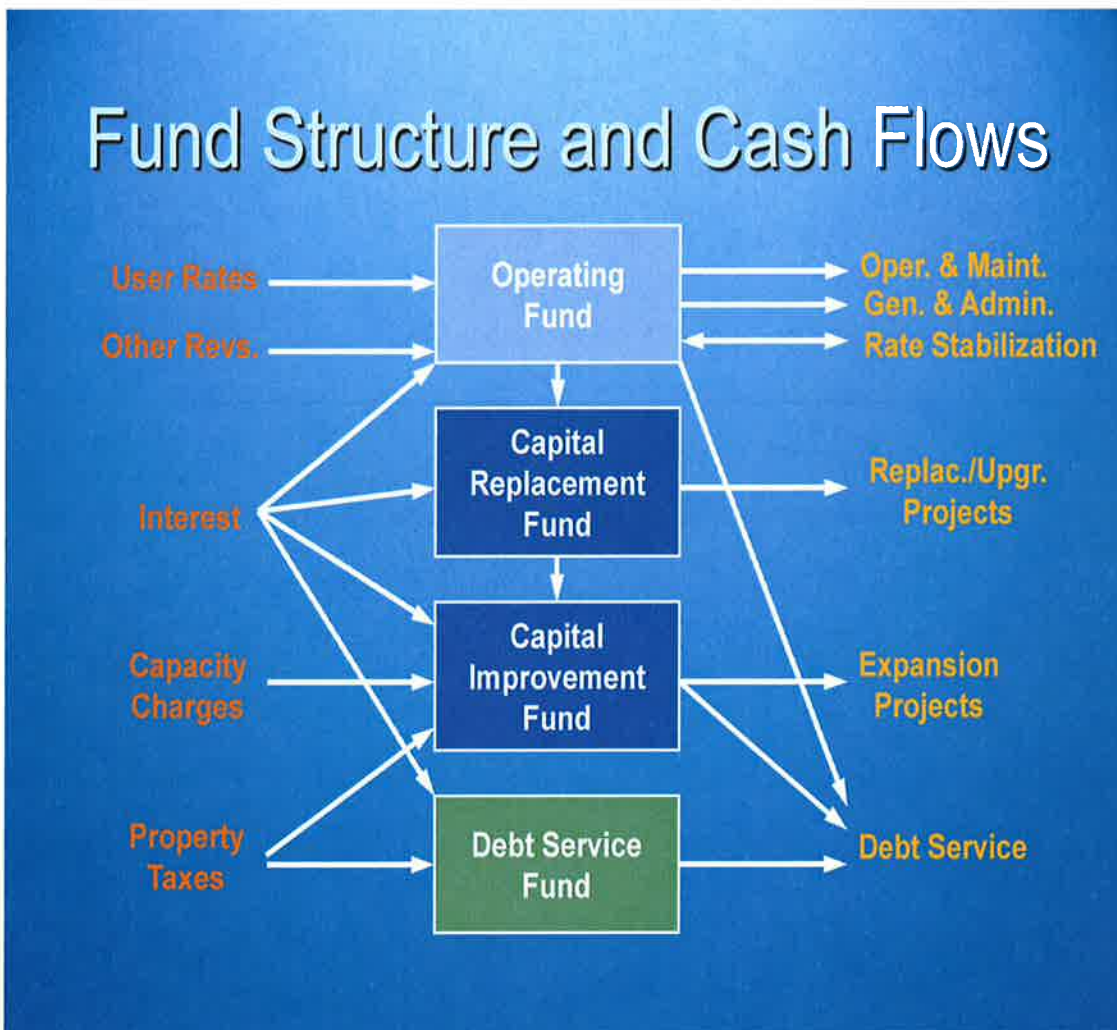
The Funds in the Non-Operating Budget are as follows:

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

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

2. FUND AND RESERVE STRUCTURES AND CASH FLOWS

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



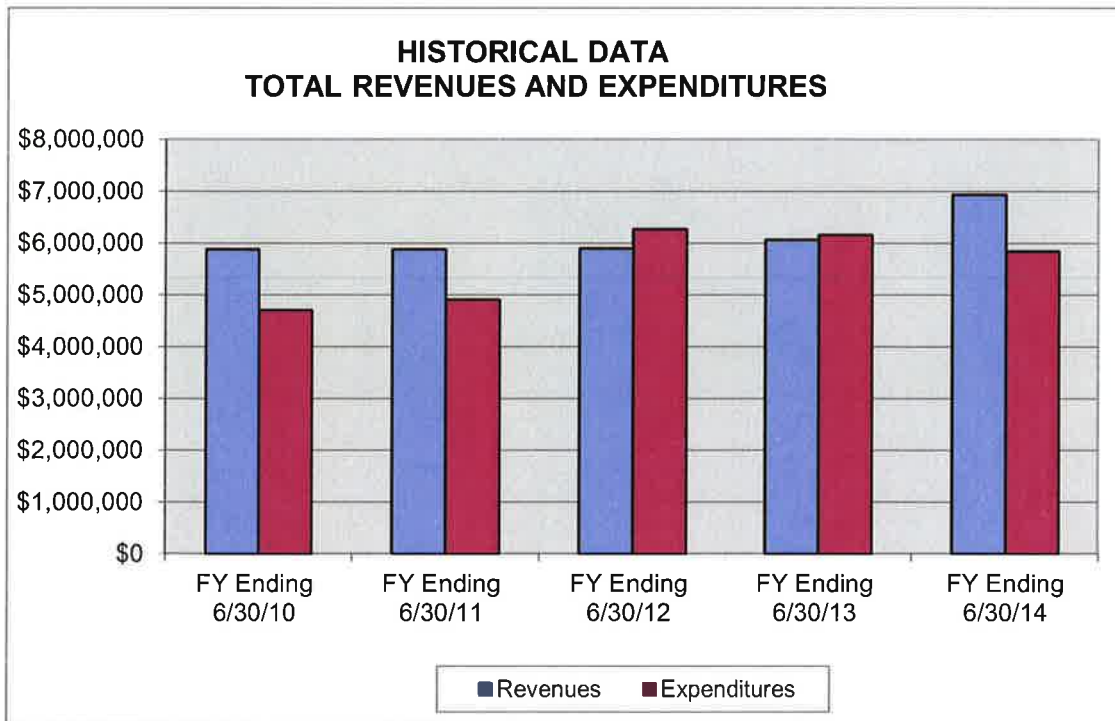
**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2015-2016**

3. FINANCIAL OVERVIEW

PROPOSED 2015-2016 BUDGET COMPARED TO ADOPTED 2014-2015 BUDGET

- Total budgeted Revenues for fiscal year 2015-2016 is \$9,629,604. This is an increase of 14.1% above the budgeted Revenues for fiscal year 2014-2015. The increase is primarily due to the sale of supplemental water to our customers and partner purveyors pursuant to the Stipulated Judgment. A graph depicting the revenues can be found on page 20.
- Total budgeted Expenditures for fiscal year 2015-2016 is \$8,204,470. This is a increase of 19.8% above the budgeted Expenditures for fiscal year 2014-2015 (excluding Fixed Assets and Funded Replacement Projects). The increase is primarily due to the purchase of supplemental water from the City of Santa Maria. A graph depicting the expenditures can be found on page 21.

ACTUAL TOTAL REVENUES AND EXPENDITURES



NET POSITION

- As of June 30, 2014, the District's net position exceeded \$62 million dollars.

Total Assets	\$86,760,250
Total Liabilities	\$24,687,378
Total Net Position	\$62,072,872

AUDIT

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

4. THE NON-OPERATING BUDGET - CAPITAL IMPROVEMENT PROJECTS

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

The magnitude of investment required for proper management of a utility system requires development of an effective long-range capital financing plan. The most important factor affecting capital expansion is growth in demand. As areas are developed or annexed, additional pressure is placed on a utility to provide water and wastewater services. The capital investment required to support this growth should be funded in such a way so that the financial risks relating to growth are minimized for the District and its customers. The Capital Financing Plan of the District will be funded with capacity charges paid for by new development, interest earned, property taxes, Certificates of Participation and Assessment Districts. A summary of the proposed Capital Improvement Projects and a description of each project may be found on page 23.

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2015-2016**

OPERATING EXPENDITURES CATEGORIES

OPERATIONS AND MAINTENANCE

TITLE	DESCRIPTION
Wages	Provides wages for 13 full-time and 1 half-time employee (One position currently open)
Wages – Overtime	Provides for overtime for on-call personnel and overtime for emergency response
Payroll Taxes	Provides for the employer’s portion of payroll taxes including Medicare and State Unemployment Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Workers Compensation Insurance	Provides for Workman’s Compensation Insurance for the maintenance personnel
Wholesale Water Purchased	Provides for purchase of supplemental water from the City of Santa Maria pursuant to Wholesale Water Agreement
Supplemental Water O & M and Overhead	Provides for accumulation of operations and maintenance costs and overhead of the Supplemental Water Project
Electricity	Provides for electricity for offices, well sites, sewer facilities
Chemicals	Provides for chlorine and other chemicals used in water and sewer systems
Lab Tests and Sampling	Provides for mandated testing of water supply and wastewater
Operating Supplies	Provides for necessary supplies to operate water and wastewater systems
Outside Services	Provides for services provided outside the normal operation and function of district personnel
Permits and Operating Fees	Provides for Federal, State and County charges associated with operating the water and wastewater systems
Repairs and Maintenance	Provides for the repair and maintenance of all district facilities including buildings, vehicles, water systems and sewer systems
Engineering	Provides for engineering services
Fuel	Provides for district vehicles, backhoes, generators, etc
Paging and Cellular Service	Provides for emergency answering service during non business hours, weekends and holidays and cellular phones for crew
Meters	Provides for the purchase of meters for new installation and replacement program
Safety Program	Provides for training employees to ensure their health, safety and well-being
Uniforms	Provides for uniforms to operations personnel
Landscape Maintenance and Water	Provides for landscape maintenance service and water consumption for Tract 2409-Street Landscape Maint District #1
Solid Waste Program	Provides for Board approved solid waste program
Water Conservation Program	Provides for Board approved water conservation program
Operating Transfers Out – Funded Replacement	Provides for the funding of major refurbishment or replacement of aging water and sewer facilities

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2015-2016**

OPERATING EXPENDITURES CATEGORIES

GENERAL AND ADMINISTRATIVE

TITLE	DESCRIPTION
Wages	Provides wages for 5 full-time employees
Payroll Taxes	Provides for the employer's portion of payroll taxes including Medicare, State Unemployment Tax and Training Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Other Post Employment Benefits (OPEB)	Provides for funding of medical benefits for retirees and future retirees of the District
Workers Compensation Insurance	Provides for Workman's Compensation Insurance for office staff and board members
Audit	Provides for annual audit based upon contract price
Bank Charges and Credit Card Fees	Provides for monthly bank charges and credit cards fees
Computer Expense	Provides for billing software technical support, computer consulting, computer upgrades and supplies, etc
Dues and Subscriptions	Provides for membership to California Special Districts Association (CSDA), water and wastewater organizations, various publications and dues
Education and Training	Provides for registration for personnel and board members to attend training classes, seminars and meetings
Elections	Provides for cost of elections
Insurance – Liability	Provides for fire and general liability insurance, errors and omissions coverage and employee dishonesty bond
LAFCO Funding	Provides for district's portion of funding SLO County Local Agency Formation Commission (LAFCO)
Landscape and Janitorial	Provides for weekly landscape and janitorial services for the office buildings
Legal – General Counsel	Provides for monthly retainer of Shipsey & Seitz for routine district legal counsel services plus additional legal services as needed or requested
Legal – Water Counsel	Provides for special water counsel contracted by District
Professional Services	Provides for professional services of attorneys, engineers and other professionals for special District matters
Miscellaneous	Provides for occasional minor expenses
Newsletters and Mailers	Provides for the preparation and printing of newsletters/mailers
Office Supplies	Provides for general office supplies and materials
Outside Services	Provides for services provided outside the normal operation and function of district personnel

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2015-2016**

OPERATING EXPENDITURES CATEGORIES

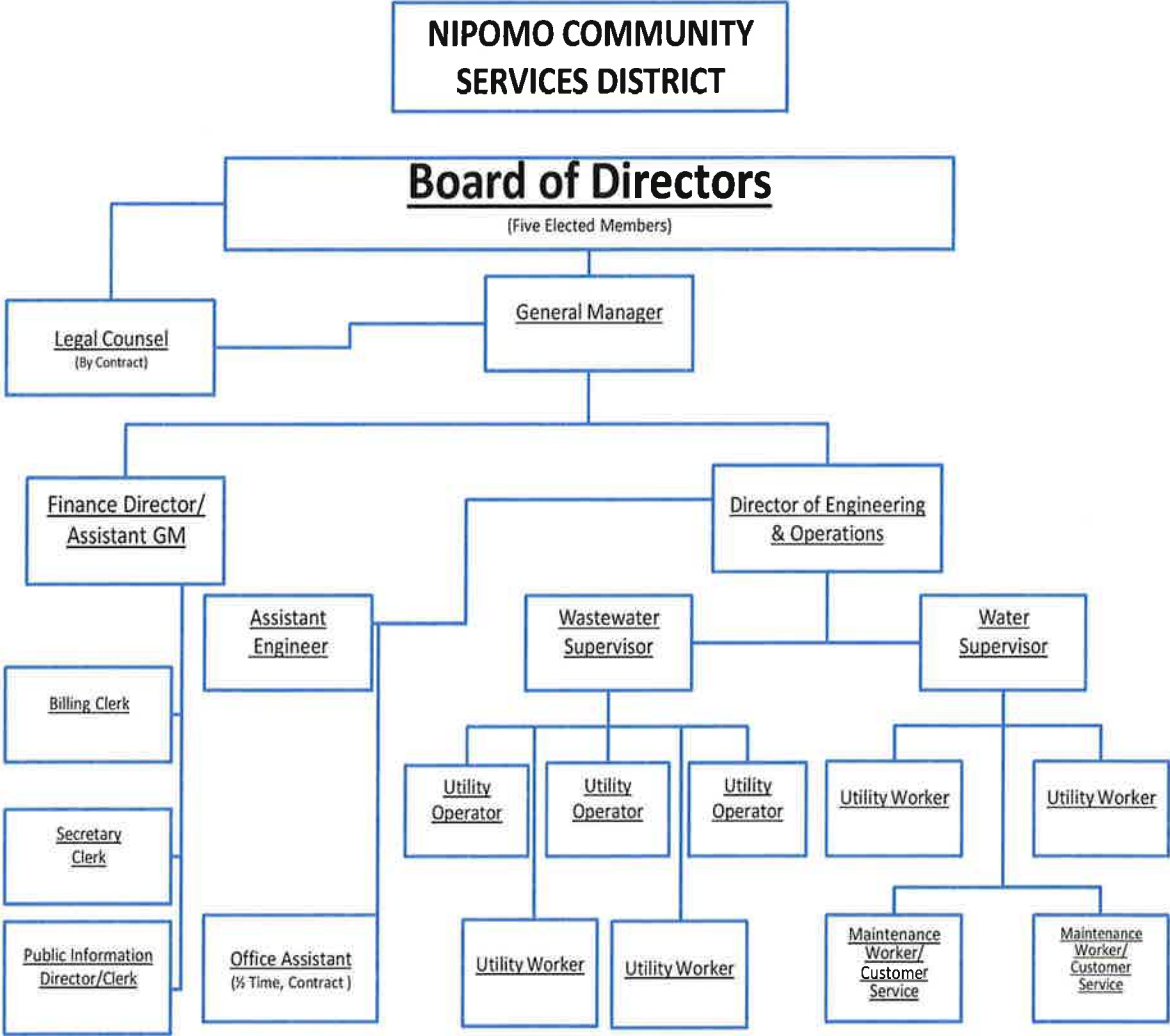
GENERAL AND ADMINISTRATIVE

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

NON-OPERATING REVENUES AND EXPENDITURES CATEGORIES

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

NIPOMO COMMUNITY SERVICES DISTRICT
 ORGANIZATIONAL STRUCTURE
 2015-2016



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2015-2016

ADMINISTRATION	Totals for FY 14-15, as amended	Proposed Additions for FY 15-16	Proposed Totals for FY 15-16
General Manager	1	0	1
Assist General Manager/Finance Director	1	0	1
Billing Clerk	1	0	1
Secretary/Clerk	1	0	1
Public Information Director/Clerk	<u>1</u>	<u>0</u>	<u>1</u>
ADMINISTRATION SUBTOTAL	<u>5</u>	<u>0</u>	<u>5</u>

OPERATIONS	Totals for FY 14-15, as amended	Proposed Additions for FY 15-16	Proposed Totals for FY 15-16
Director of Engineering and Operations	1	0	1
Assistant Engineer	1	0	1
Water Supervisor	1	0	1
Wastewater Supervisor	1	0	1
Utility Operator	3	0	3
Utility Worker	4	0	4
Maintenance/Customer Service Worker	2	0	2
Utility Office Assistant	<u>0.5</u>	<u>0</u>	<u>0.5</u>
OPERATIONS SUBTOTAL	<u>13.5</u>	<u>0</u>	<u>13.5</u>

TOTAL	<u>18.5</u>	<u>0</u>	<u>18.5</u>
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NIPOMO COMMUNITY SERVICES DISTRICT

MONTHLY SALARY RANGE

NO	Monthly Salary Range					Longevity Pay		NO	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%		Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
1	\$2,585	\$2,715	\$2,850	\$2,993	\$3,143	\$3,221	\$3,300	33	\$5,644	\$5,926	\$6,222	\$6,533	\$6,860	\$7,031	\$7,203
2	\$2,650	\$2,783	\$2,922	\$3,068	\$3,221	\$3,302	\$3,382	34	\$5,785	\$6,074	\$6,378	\$6,697	\$7,031	\$7,207	\$7,383
3	\$2,715	\$2,850	\$2,993	\$3,143	\$3,300	\$3,382	\$3,465	35	\$5,926	\$6,222	\$6,533	\$6,860	\$7,203	\$7,383	\$7,563
4	\$2,783	\$2,922	\$3,068	\$3,221	\$3,382	\$3,467	\$3,551	36	\$6,074	\$6,378	\$6,697	\$7,031	\$7,383	\$7,568	\$7,752
5	\$2,850	\$2,993	\$3,143	\$3,300	\$3,465	\$3,551	\$3,638	37	\$6,222	\$6,533	\$6,860	\$7,203	\$7,563	\$7,752	\$7,941
6	\$2,922	\$3,068	\$3,221	\$3,382	\$3,551	\$3,640	\$3,729	38	\$6,378	\$6,697	\$7,031	\$7,383	\$7,752	\$7,946	\$8,140
7	\$2,993	\$3,143	\$3,300	\$3,465	\$3,638	\$3,729	\$3,820	39	\$6,533	\$6,860	\$7,203	\$7,563	\$7,941	\$8,140	\$8,338
8	\$3,068	\$3,221	\$3,382	\$3,551	\$3,729	\$3,822	\$3,915	40	\$6,697	\$7,031	\$7,383	\$7,752	\$8,140	\$8,343	\$8,547
9	\$3,143	\$3,300	\$3,465	\$3,638	\$3,820	\$3,915	\$4,011	41	\$6,860	\$7,203	\$7,563	\$7,941	\$8,338	\$8,547	\$8,755
10	\$3,221	\$3,382	\$3,551	\$3,729	\$3,915	\$4,013	\$4,111	42	\$7,031	\$7,383	\$7,752	\$8,140	\$8,547	\$8,760	\$8,974
11	\$3,300	\$3,465	\$3,638	\$3,820	\$4,011	\$4,111	\$4,211	43	\$7,203	\$7,563	\$7,941	\$8,338	\$8,755	\$8,974	\$9,193
12	\$3,382	\$3,551	\$3,729	\$3,915	\$4,111	\$4,214	\$4,317	44	\$7,383	\$7,752	\$8,140	\$8,547	\$8,974	\$9,198	\$9,423
13	\$3,465	\$3,638	\$3,820	\$4,011	\$4,211	\$4,317	\$4,422	45	\$7,563	\$7,941	\$8,338	\$8,755	\$9,193	\$9,423	\$9,653
14	\$3,551	\$3,729	\$3,915	\$4,111	\$4,317	\$4,425	\$4,533	46	\$7,752	\$8,140	\$8,547	\$8,974	\$9,423	\$9,658	\$9,894
15	\$3,638	\$3,820	\$4,011	\$4,211	\$4,422	\$4,533	\$4,643	47	\$7,941	\$8,338	\$8,755	\$9,193	\$9,653	\$9,894	\$10,135
16	\$3,729	\$3,915	\$4,111	\$4,317	\$4,533	\$4,646	\$4,759	48	\$8,140	\$8,547	\$8,974	\$9,423	\$9,894	\$10,141	\$10,389
17	\$3,820	\$4,011	\$4,211	\$4,422	\$4,643	\$4,759	\$4,875	49	\$8,338	\$8,755	\$9,193	\$9,653	\$10,135	\$10,389	\$10,642
18	\$3,915	\$4,111	\$4,317	\$4,533	\$4,759	\$4,878	\$4,997	50	\$8,547	\$8,974	\$9,423	\$9,894	\$10,389	\$10,648	\$10,908
19	\$4,011	\$4,211	\$4,422	\$4,643	\$4,875	\$4,997	\$5,119	51	\$8,755	\$9,193	\$9,653	\$10,135	\$10,642	\$10,908	\$11,174
20	\$4,111	\$4,317	\$4,533	\$4,759	\$4,997	\$5,122	\$5,247	52	\$8,974	\$9,423	\$9,894	\$10,389	\$10,908	\$11,181	\$11,453
21	\$4,211	\$4,422	\$4,643	\$4,875	\$5,119	\$5,247	\$5,375	53	\$9,193	\$9,653	\$10,135	\$10,642	\$11,174	\$11,453	\$11,733
22	\$4,317	\$4,533	\$4,759	\$4,997	\$5,247	\$5,378	\$5,509	54	\$9,423	\$9,894	\$10,389	\$10,908	\$11,453	\$11,740	\$12,026
23	\$4,422	\$4,643	\$4,875	\$5,119	\$5,375	\$5,509	\$5,644	55	\$9,653	\$10,135	\$10,642	\$11,174	\$11,733	\$12,026	\$12,319
24	\$4,533	\$4,759	\$4,997	\$5,247	\$5,509	\$5,647	\$5,785	56	\$9,894	\$10,389	\$10,908	\$11,453	\$12,026	\$12,327	\$12,627
25	\$4,643	\$4,875	\$5,119	\$5,375	\$5,644	\$5,785	\$5,926	57	\$10,141	\$10,648	\$11,181	\$11,740	\$12,327	\$12,635	\$12,951
26	\$4,759	\$4,997	\$5,247	\$5,509	\$5,785	\$5,929	\$6,074	58	\$10,395	\$10,914	\$11,460	\$12,033	\$12,635	\$12,951	\$13,275
27	\$4,875	\$5,119	\$5,375	\$5,644	\$5,926	\$6,074	\$6,222	59	\$10,655	\$11,187	\$11,747	\$12,334	\$12,951	\$13,275	\$13,606
28	\$4,997	\$5,247	\$5,509	\$5,785	\$6,074	\$6,226	\$6,378	60	\$10,921	\$11,467	\$12,040	\$12,642	\$13,275	\$13,606	\$13,947
29	\$5,119	\$5,375	\$5,644	\$5,926	\$6,222	\$6,378	\$6,533								
30	\$5,247	\$5,509	\$5,785	\$6,074	\$6,378	\$6,537	\$6,697								
31	\$5,375	\$5,644	\$5,926	\$6,222	\$6,533	\$6,697	\$6,860								
32	\$5,509	\$5,785	\$6,074	\$6,378	\$6,697	\$6,864	\$7,031								

INCLUDES COLA ADJUSTMENT OF 1.9% EFFECTIVE 7/1/15

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2015-2016

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE (FEB 2015)
1	FORD F150 PICK UP (1)	2004	7/8/04	2004	109,552
2	FORD F250 DIESEL 4x4	2007	8/25/06	2007	75,522
3	FORD F150	2008	1/28/08	2008	59,647
4	FORD F150 4x4	2009	12/29/08	2009	63,681
5	FORD F150	2009	1/6/09	2009	49,463
6	FORD RANGER	2010	11/7/09	2010	14,417
7	FORD F250 DIESEL 4X4	2010	1/15/10	2010	21,193
8	FORD F150	2013	1/23/13	2013	29,291
9	FORD F150	2013	9/26/13	2014	11,847
10	FORD F250	2015	11/7/14	2015	384

	ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE (FEB 2015)
11	FORD ESCAPE	2007	12/1/06	2007	22,646

	OTHER OPERATIONS EQUIPMENT	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE/ HOURS
12	FORD DUMP TRUCK	6/25/06	2006	14,334
13	JOHN DEERE LOADER/BACKHOE JD110	1/2/08	2008	263 hrs
14	JOHN DEERE BACKHOE JD310	9/3/09	2010	271 hrs
15	VAC CON	2/10/10	2010	11,325
16	FORD F550 SERVICE TRUCK	04/16/13	2013	2,005
17	JOHN DEERE GATOR CART	4/18/14	2014	183.5 hrs

(1) Surplus FY 15-16

RESOLUTION 2015 - BUDGET
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2015-2016 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 2015-2016; 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 2015-2016, 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, "2015-2016 Budget, Nipomo Community Services District," is hereby approved and adopted.

2. The budget be administered in accordance with generally accepted accounting principles and the past policies and practices established by the District.

3. The above Recitals are true and correct and incorporated herein by this reference.

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

AYES:

NOES:

ABSENT:

the foregoing Resolution is hereby adopted this ___th day of June 2015.

CRAIG ARMSTRONG

President of the Board

ATTEST:

APPROVED AS TO FORM:

MICHAEL S. LEBRUN

Secretary to the Board

MICHAEL W SEITZ

District Legal Counsel

RESOLUTION NO. 2015-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2015-2016 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 1.0382% and the percent change in the population of the unincorporated area of San Luis Obispo County is 0.90% (Population converted to a ratio is computed as follows: {0.90+100} ÷100 = 1.009).

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:
1.009 X 1.0382 = 1.0475
2. That the 2015-2016 appropriation limit is and is determined as follows:

2015 Limitation	\$5,142,565
2015 Ratio of Change	<u>1.0475</u>
2015 Appropriations Limitation	\$5,386,837
Appropriations Limitation Subject to Limitation	<u>(\$312,682)</u>
2015-2016 Appropriations Under Limit	<u>\$5,074,155</u>

3. No further adjustment to the 2015-2016 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 2015-2016.

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

AYES:
NOES:
ABSENT:

the foregoing resolution is hereby adopted this ___th day of June 2015.

CRAIG ARMSTRONG
President of the Board

ATTEST:

APPROVED AS TO FORM:

MICHAEL S. LEBRUN
Secretary to the Board

MICHAEL W. SEITZ
District Legal Counsel

OPERATING BUDGET SUMMARY

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-16**

CONSOLIDATED - ALL FUNDS	2013-14	2014-15	2014-15	2015-16
OPERATING REVENUES	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Water - Availability Charges	998,915	1,009,000	1,082,000	1,234,000
Water - Usage Charges	2,721,752	3,130,700	2,350,000	2,575,000
Supplemental Water Revenue	0	0	0	1,560,686
Sewer Revenues	2,242,497	2,312,500	2,305,500	2,307,500
Fees and Penalties	43,819	43,000	42,500	45,000
Meter and Connection Fees	6,050	13,750	1,000	5,000
Plan Check and Inspection Fees	200	500	400	1,000
Miscellaneous Income	61,924	60,140	80,661	59,460
Street Lighting/Landscape Maint Charges	33,748	33,748	33,748	34,588
Franchise Fee - Solid Waste	140,928	143,000	116,500	116,500
Oper Transfers In-Funded Admin	412,798	463,960	381,310	479,896
Oper Transfers In-Funded Replacement	839,000	1,129,000	1,129,000	1,129,000
TOTAL OPERATING REVENUES	7,501,631	8,339,298	7,522,619	9,547,630

OPERATING EXPENDITURES	2013-14	2014-15	2014-15	2015-16
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	508,987	758,000	545,000	766,500
Wages - Overtime	46,510	40,000	67,000	75,600
Payroll Taxes	11,934	17,900	15,800	18,650
Retirement	112,729	145,700	124,500	182,850
Medical and Dental	155,500	225,400	161,000	237,200
Workers Comp Insurance	11,810	36,100	23,000	33,400
Wholesale Water Purchase	0	0	0	1,098,564
Supplemental Water O & M and Overhead	0	0	0	79,490
Electricity-pumping	652,896	639,650	633,118	521,150
Chemicals	56,864	86,000	49,000	71,000
Lab Tests and Sampling	82,731	97,000	90,500	96,000
Operating Supplies	39,321	62,000	84,000	72,000
Outside Services	124,216	153,000	150,000	161,500
Permits and Operating Fees	25,081	33,500	34,000	36,000
Repairs & Maintenance	159,451	220,000	105,000	390,000
Repairs & Maintenance - Vehicles	20,841	30,500	31,000	32,000
Engineering	26,318	20,000	13,000	18,000
Fuel	32,869	33,000	27,100	33,000
Paging and Cellular Service	6,556	9,000	8,100	9,000
Meters	44,980	50,000	50,000	50,000
Safety Program	6,974	11,000	7,500	11,000
Uniforms	9,834	10,600	12,500	13,500
Landscape Maintenance and Water	5,224	7,200	12,000	9,200
Solid Waste Program	27,938	50,000	165,000	170,000
Water Conservation Program	34,767	50,000	50,000	50,000
Oper Transfer Out - Funded Replacement	839,000	1,129,000	1,129,000	1,129,000
TOTAL OPERATIONS & MAINTENANCE	3,043,331	3,914,550	3,587,118	5,364,604

Budgets by Fund can be found on Pages 30-63

**CONSOLIDATED - ALL FUNDS
CONTINUED
GENERAL & ADMINISTRATIVE**

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	319,812	358,200	378,100	419,600
Payroll Taxes	8,505	10,000	9,510	9,625
Retirement	80,809	92,700	93,100	92,400
Medical and Dental	160,426	167,100	177,400	198,050
Other Post Employment Benefits (OPEB)	114,400	110,000	110,000	110,000
Workers Comp Insurance	1,353	1,850	1,915	2,050
Audit	7,800	7,800	7,800	7,800
Bank Charges and Credit Card Fees	7,849	8,900	7,300	8,500
Computer Expense	84,268	90,000	82,700	90,000
Dues and Subscriptions	16,500	14,000	18,870	17,000
Education and Training	6,881	14,000	13,100	16,500
Elections	0	10,000	653	0
Insurance - Liability	69,608	80,000	77,750	105,000
LAFCO Funding	21,231	22,000	22,625	23,756
Landscape and Janitorial	15,487	14,500	14,535	22,900
Legal - General and Special Counsel	108,188	125,000	85,000	125,000
Legal - Water Counsel	6,958	169,000	50,000	169,000
Professional Services	205,032	215,000	170,000	235,000
Miscellaneous	4,518	8,500	8,500	10,500
Newsletter and Mailers	4,607	14,000	5,900	13,000
Office Supplies	14,167	15,000	19,800	20,000
Outside Services	12,993	20,000	14,150	13,000
Postage	26,499	25,000	25,525	29,000
Public Notices	12,751	14,150	6,475	9,500
Repairs and Maintenance - Office Equip	9,379	10,000	11,605	12,000
Repairs and Maintenance - Office Bldg	4,764	10,000	10,000	12,000
Property Taxes	1,049	1,600	1,054	1,600
Telephone	7,693	10,100	8,905	9,105
Travel and Mileage	10,321	12,500	9,800	13,500
Utilities-Gas, Electric, Trash	16,557	20,000	19,500	20,500
Oper Transfer Out - Funded Administration	412,798	463,960	381,310	479,896
TOTAL GENERAL & ADMINISTRATIVE	1,773,203	2,134,860	1,842,882	2,295,782
TOTAL OPERATING EXPENSES	4,816,534	6,049,410	5,430,000	7,660,386
NET OPERATING SURPLUS (DEFICIT)	2,685,097	2,289,888	2,092,619	1,887,244
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	59,911	48,760	31,410	31,715
Blacklake Water & Sewer Loan Surcharge	49,667	50,259	50,259	50,259
Interest Income/(Expense) - Debt Service	(383,473)	(374,800)	(374,800)	(369,704)
Principal Portion - Debt Service	(186,485)	(165,984)	(165,984)	(171,730)
Bond Administration	(5,725)	(8,250)	(2,650)	(2,650)
Transfers In and Out	(1,067,602)	(250,000)	0	0
Fixed Assets (1)	(52,000)	(250,000)	(65,000)	(295,150)
Funded Replacement Projects (2)	(515,200)	(1,363,100)	(85,000)	(1,220,000)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(2,100,907)	(2,313,115)	(611,765)	(1,977,260)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	584,190	(23,227)	1,480,854	(90,016)

(1) See Page 65

(2) See Page 66

Budgets by Fund can be found on Pages 30-63

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2015-2016**

	#110 ADMIN BUDGET	#125 WATER BUDGET	#126 SUPPL WATER BUDGET	#128 WATER RATE BUDGET	#130 TOWN BUDGET	#135 TOWN BUDGET	#150 BLACKLAKE SEWER BUDGET	#155 BLACKLAKE SEWER RATE BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MANT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#505 FUNDED REP-WATER BUDGET	#606 FUNDED REP-SUP WTR BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER-SINKING FUND BUDGET	#880 TOWN SEWER BUDGET	TOTAL
OPERATING REVENUES																		
Water - Availability Charges	0	1,234,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,234,000
Water - Usage Charges	0	2,575,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,575,000
Supplemental Water Revenue	0	0	1,227,618	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,227,618
Sewer Revenues	0	0	0	0	1,835,000	0	472,500	0	0	0	0	0	0	0	0	0	0	1,560,686
Fees and Penalties	0	45,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,307,500
Meter and Connection Fees	0	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	45,000
Plan Check and Inspection Fees	0	500	0	0	500	0	0	0	0	0	0	0	0	0	0	0	0	5,000
Miscellaneous Income	8,000	37,000	0	0	0	0	0	0	0	0	0	14,460	0	0	0	0	0	1,000
Street Lighting/Landscape Maint Charges	0	0	0	0	0	0	0	24,508	10,080	0	0	0	0	0	0	0	0	59,460
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	0	0	116,500	0	0	0	0	0	0	0	116,500
Oper Transfers In-Funded Admin	479,896	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	479,896
Oper Transfers In-Funded Replacement	487,896	3,896,500	1,227,618	0	1,835,500	0	472,500	0	24,508	10,080	116,500	14,460	566,000	333,068	395,000	168,000	0	1,129,000
																		9,547,630

	#110 ADMIN BUDGET	#125 WATER BUDGET	#126 SUPPL WATER BUDGET	#128 WATER RATE BUDGET	#130 TOWN BUDGET	#135 TOWN BUDGET	#150 BLACKLAKE SEWER BUDGET	#155 BLACKLAKE SEWER RATE BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MANT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#505 FUNDED REP-WATER BUDGET	#606 FUNDED REP-SUP WTR BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER-SINKING FUND BUDGET	#880 TOWN SEWER BUDGET	TOTAL	
OPERATING EXPENDITURES																			
Wages - Overtime	0	462,000	0	0	238,000	0	66,500	0	0	0	0	0	0	0	0	0	0	0	766,500
Wages - Regular	0	44,000	0	0	25,000	0	6,600	0	0	0	0	0	0	0	0	0	0	0	75,600
Payroll Taxes	0	11,000	0	0	6,000	0	1,650	0	0	0	0	0	0	0	0	0	0	0	18,650
Retirement	0	127,700	0	0	44,400	0	10,750	0	0	0	0	0	0	0	0	0	0	0	182,850
Medical and Dental	0	137,000	0	0	79,500	0	20,700	0	0	0	0	0	0	0	0	0	0	0	237,200
Workers Comp Insurance	0	20,000	0	0	10,500	0	2,900	0	0	0	0	0	0	0	0	0	0	0	33,400
Wholesale Water Purchased	0	0	1,098,564	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,098,564
Supplemental Water O & M and Overhead	0	330,000	0	0	130,000	0	38,000	0	23,000	150	0	0	0	0	0	0	0	0	79,490
Electricity	0	27,000	0	0	15,000	0	29,000	0	0	0	0	0	0	0	0	0	0	0	521,150
Chemicals	0	40,000	0	0	35,000	0	21,000	0	0	0	0	0	0	0	0	0	0	0	71,000
Lab Tests and Sampling	0	30,000	0	0	40,000	0	2,000	0	0	0	0	0	0	0	0	0	0	0	96,000
Operating Supplies	0	120,000	0	0	33,000	0	7,000	0	0	0	0	1,500	0	0	0	0	0	0	72,000
Outside Services	0	14,000	0	0	13,000	0	9,000	0	0	0	0	0	0	0	0	0	0	0	161,500
Permits and Operating Fees	0	100,000	0	0	12,000	0	15,000	0	0	0	0	0	0	0	0	0	0	0	360,000
Repairs & Maintenance	0	15,000	0	0	5,000	0	3,000	0	0	0	0	0	0	0	0	0	0	0	30,000
Repairs & Maintenance - Vehicles	0	10,000	0	0	7,000	0	4,000	0	0	0	0	0	0	0	0	0	0	0	18,000
Engineering	0	22,000	0	0	2,000	0	1,000	0	0	0	0	0	0	0	0	0	0	0	33,000
Fuel	0	6,000	0	0	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	9,000
Paging and Cellular Service	0	7,000	0	0	2,500	0	1,500	0	0	0	0	0	0	0	0	0	0	0	50,000
Meters	0	8,910	0	0	2,970	0	1,620	0	0	0	0	0	0	0	0	0	0	0	11,000
Safety Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,500
Uniforms	0	0	0	0	0	0	0	0	9,200	0	0	0	0	0	0	0	0	0	9,200
Landscaping Maintenance and Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	170,000
Solid Waste Program	0	50,000	0	0	395,000	0	168,000	0	0	0	0	0	0	0	0	0	0	0	170,000
Water Conservation Program	0	586,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50,000
Oper Transfer Out - Funded Replacement	0	2,197,610	1,178,054	0	1,370,870	0	414,220	0	23,000	9,350	170,000	1,500	0	0	0	0	0	0	1,129,000
TOTAL OPERATIONS & MAINTENANCE																			5,364,604

	#110 ADMIN BUDGET	#125 WATER BUDGET	#126 SUPPL WATER BUDGET	#128 WATER RATE BUDGET	#130 TOWN BUDGET	#135 TOWN BUDGET	#150 BLACKLAKE SEWER BUDGET	#155 BLACKLAKE SEWER RATE BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MANT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#505 FUNDED REP-WATER BUDGET	#606 FUNDED REP-SUP WTR BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER-SINKING FUND BUDGET	#880 TOWN SEWER BUDGET	TOTAL	
GENERAL & ADMINISTRATIVE																			
Wages	84,600	304,000	0	0	26,400	0	4,600	0	0	0	0	0	0	0	0	0	0	0	419,600
Payroll Taxes	1,900	6,800	0	0	800	0	125	0	0	0	0	0	0	0	0	0	0	0	9,625
Retirement	34,600	52,700	0	0	4,100	0	1,000	0	0	0	0	0	0	0	0	0	0	0	92,400
Medical and Dental	113,000	76,000	0	0	8,050	0	1,000	0	0	0	0	0	0	0	0	0	0	0	198,050
Other Post Employment Benefits (OPEB)	22,000	66,000	0	0	18,700	0	3,300	0	0	0	0	0	0	0	0	0	0	0	110,000
Workers Comp Insurance	500	1,400	0	0	125	0	25	0	0	0	0	0	0	0	0	0	0	0	2,050
Audit	1,560	4,680	0	0	1,325	0	235	0	0	0	0	0	0	0	0	0	0	0	7,800
Bank Charges and Credit Card Fees	5,000	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,500
Computer Expense	18,000	54,000	0	0	15,300	0	2,700	0	0	0	0	0	0	0	0	0	0	0	90,000
Dues and Subscriptions	3,400	10,200	0	0	2,890	0	510	0	0	0	0	0	0	0	0	0	0	0	17,000
Education and Training	3,300	9,900	0	0	2,800	0	500	0	0	0	0	0	0	0	0	0	0	0	16,500
Elections	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Liability	20,500	61,500	0	0	17,425	0	3,075	0	500	0	2,000	0	0	0	0	0	0	0	105,000
LAFCO Funding	23,766	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23,766
Landscape and Janitorial	2,900	8,700	0	0	10,865	0	435	0	0	0	0	0	0	0	0	0	0	0	22,900

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2015-2016**

	#110 ADMIN	#125 WATER	#126 SUPPL WATER	#128 WATER RATE	#130 TOWN	#135 TOWN	#150 BLACKLAKE	#155 BLACKLAKE	#200 BL STREET	#250 ST LANDSCAPE	#900 SOLID WASTE	#400 DRAINAGE	#805 FUNDED	#806 FUNDED	#810 FUNDED	#630 FUNDED	#860 TOWN SEWER	TOTAL	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Legal - General and Special Counsel	75,000	45,000	0	0	4,000	0	1,000	0	0	0	0	0	0	0	0	0	0	0	125,000
Legal - Water Counsel	0	169,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	169,000
Professional Services	0	200,000	0	0	10,000	0	25,000	0	0	0	0	0	0	0	0	0	0	0	235,000
Miscellaneous	6,000	3,000	0	0	1,000	0	500	0	0	0	0	0	0	0	0	0	0	0	10,500
Newsletter and Mailers	1,200	8,600	0	0	2,520	0	680	0	0	0	0	0	0	0	0	0	0	0	13,000
Office Supplies	4,000	12,000	0	0	3,400	0	600	0	0	0	0	0	0	0	0	0	0	0	20,000
Outside Services	2,600	7,800	0	0	2,200	0	400	0	0	0	0	0	0	0	0	0	0	0	13,000
Postage	2,180	17,400	0	0	6,870	0	2,550	0	0	0	0	0	0	0	0	0	0	0	29,000
Public Notices	5,000	1,000	0	0	1,000	0	1,000	0	750	0	500	0	0	0	0	0	0	0	9,500
Repairs and Maintenance - Office	2,400	7,200	0	0	2,040	0	360	0	0	0	0	0	0	0	0	0	0	0	12,000
Repairs and Maintenance - Buildings	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,000
Property Taxes	0	1,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,600
Telephone	1,700	5,100	0	0	1,450	0	855	0	0	0	0	0	0	0	0	0	0	0	9,105
Travel and Mileage	2,700	8,100	0	0	2,300	0	400	0	0	0	0	0	0	0	0	0	0	0	13,500
Utilities - Gas, Electric and Trash	20,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,500
Oper. Transfer Out - Funded Administration	0	304,538	0	0	101,513	0	55,371	0	500	500	17,475	0	0	0	0	0	0	0	479,896
TOTAL GENERAL & ADMINISTRATIVE	470,296	1,449,718	0	0	247,073	0	106,221	0	1,250	1,250	19,975	0	0	0	0	0	0	0	2,295,782
TOTAL OPERATING EXPENSES	470,296	3,647,328	1,178,054	0	1,617,943	0	520,441	0	24,250	10,600	189,975	1,500	0	0	0	0	0	0	7,660,386

TOTAL OPERATING SURPLUS (DEFICIT)	17,600	249,172	49,564	0	217,557	0	(47,941)	0	258	(520)	(73,475)	12,960	566,000	333,068	395,000	168,000	0	0	1,887,244
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	0	4,400	100	1,000	1,525	725	550	125	70	30	1,025	90	12,500	375	4,600	1,100	3,500	31,715	
Blacklake Water & Sewer Loan Surcharge	0	25,779	0	0	0	0	24,480	0	0	0	0	0	0	0	0	0	0	0	50,259
Interest Income/(Expense) - Debt Service	0	(2,620)	0	0	(366,954)	0	(2,750)	0	0	0	0	0	2,620	0	0	0	0	0	(369,704)
Principal Portion - Debt Service	0	(23,159)	0	0	(150,000)	0	(21,730)	0	0	0	0	0	23,159	0	0	0	0	0	(171,730)
Bond Administration	0	0	0	0	(2,650)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,650)
Transfers In and out	0	0	0	0	516,954	0	(157,660)	0	0	0	0	0	0	0	0	0	0	0	(516,954)
Fixed Assets	(17,600)	(107,220)	0	0	(157,660)	0	(12,650)	0	0	0	0	0	(740,000)	0	(190,000)	(280,000)	0	0	(295,150)
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,220,000)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(17,600)	(102,820)	100	1,000	(158,805)	725	(12,100)	125	70	30	1,025	90	(701,721)	375	(185,400)	(288,900)	0	0	(1,977,260)

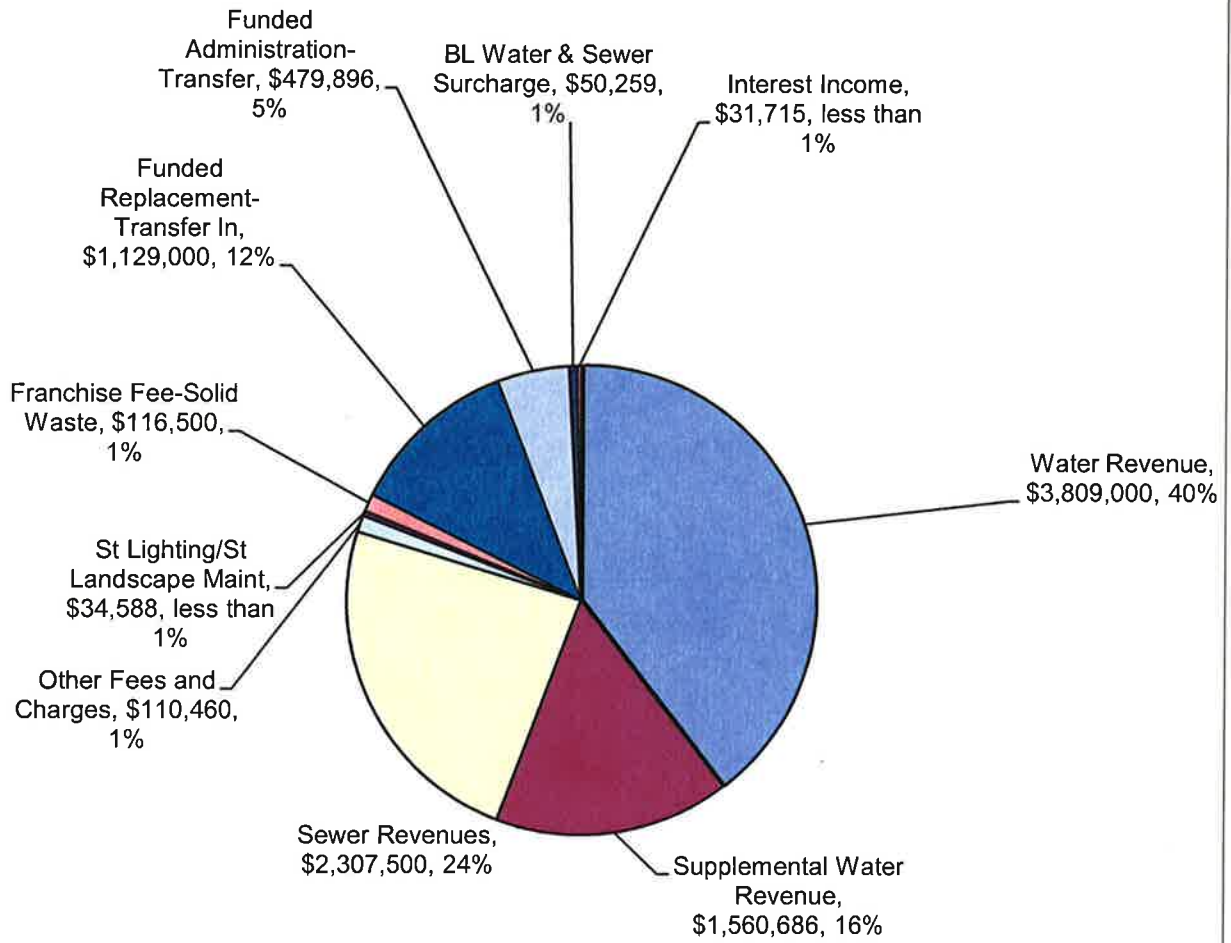
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)

	0	146,352	49,664	1,000	58,752	725	(60,041)	125	328	(490)	(72,450)	13,050	(135,721)	333,443	209,600	(120,900)	0	0	(513,454)
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ESTIMATED FUNDS AVAILABLE

Estimated Account Balance 7/1/15	0	1,767,000	0	402,000	850,000	302,000	225,000	50,300	29,000	18,000	330,000	41,300	5,350,000	0	1,935,000	630,000	1,228,000	11,929,600
Net Results from Operations	0	146,352	49,664	1,000	58,752	725	(60,041)	125	328	(490)	(72,450)	13,050	(135,721)	333,443	209,600	(120,900)	(513,454)	(60,016)
Estimated Account Balance 6/30/16	0	1,913,352	49,664	403,000	908,752	302,725	164,959	50,425	29,328	17,510	257,550	54,350	5,214,279	333,443	2,144,600	509,100	714,546	11,839,584

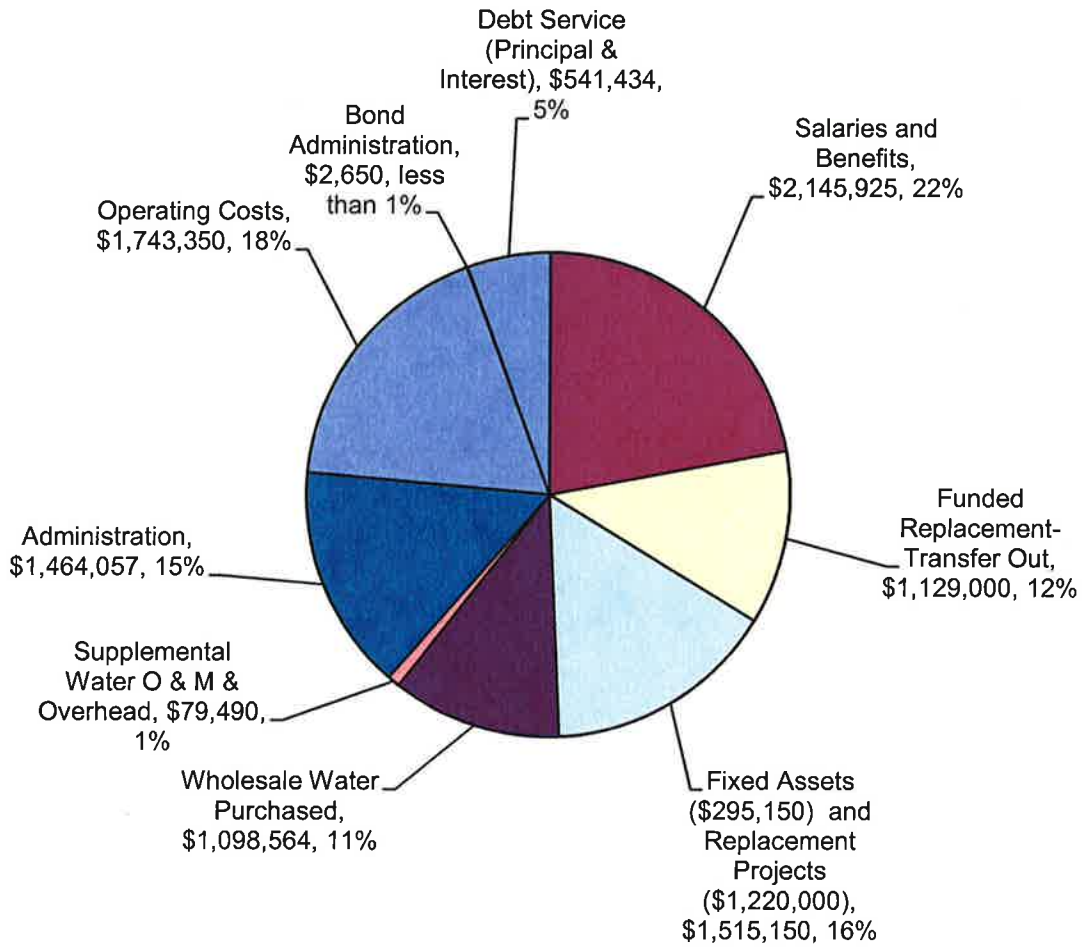
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2015-2016**



TOTAL REVENUES

\$9,629,604

**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED EXPENDITURES OF ALL FUNDS
2015-2016**



TOTAL EXPENDITURES

\$9,719,620

CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL IMPROVEMENTS
 PROJECT COST SUMMARY
 2015-2016

<u>BUDGET ITEMS FOR 2015-2016</u>	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	#500 SUPPLEMENTAL WATER CHARGES	TOTAL
Phased Supplemental Water Project Phase 1 - carryover from FY 14-15	0	0	500,000	500,000
Phased Supplemental Water Project Phase 2A (Joshua Road Tank Project)	0	0	2,500,000	2,500,000
Update Water Master Plan - carry over from FY 14-15	200,000	0	0	200,000
Southland WWTF	0	100,000	0	100,000
	<u>200,000</u>	<u>100,000</u>	<u>3,000,000</u>	<u>3,300,000</u>

Water Projects (Fund #700)

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

Supplemental Water Projects (Fund #500)

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

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

Town Sewer Projects (Fund #710)

Southland WWTF - Request for Proposals, bid and award contract for drying bed covers and safety surround for open aeration basin.

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

PROPOSED PROJECTS

	FY 6/30/16
Update Water Master Plan	200,000
Water Storage Tank	0
Third connection to Blacklake Pressure Zone	0
Camino Caballo - Blue Gum to exsiting 16 inch	0
	<u>200,000</u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/17	FY 6/30/18	FY 6/30/19	FY 6/30/20
0	0	0	0
400,000	1,200,000	400,000	0
100,000	0	0	0
0	0	0	265,000
<u>500,000</u>	<u>1,200,000</u>	<u>400,000</u>	<u>265,000</u>

PROPOSED FUNDING

	FY 6/30/16
OPENING BALANCE, JULY 1	1,500,000
SOURCES	
INVESTMENT INCOME (1)	3,750
CAPACITY CHARGES (2)	29,210
TOTAL SOURCES	32,960
USES	
CAPITAL EXPENDITURES	(200,000)
TOTAL USES	(200,000)
NET SOURCES AND (USES)	(167,040)
ENDING BALANCE AND RESERVE, JUNE 30	1,332,960

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/17	FY 6/30/18	FY 6/30/19	FY 6/30/20
1,332,960	865,502	(303,124)	(673,914)
3,332	2,164	0	0
29,210	29,210	29,210	29,210
32,542	31,374	29,210	29,210
(500,000)	(1,200,000)	(400,000)	(265,000)
(500,000)	(1,200,000)	(400,000)	(265,000)
(467,458)	(1,168,626)	(370,790)	(235,790)
865,502	(303,124)	(673,914)	(909,704)

(1) Interest income projected at 0.25% annually
 (2) Estimated based on proposed projects with active Intent-To-Serve Letters of 10 connections

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

PROPOSED PROJECTS

	FY 6/30/16
Southland WWTF	100,000
Sewer Collection System Master Plan	
Prohibition Zone Sewer Extensions	0
Division Street, Beverly to Frontage	0
	<u>100,000</u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
FY 6/30/17	FY 6/30/18	FY 6/30/19	FY 6/30/20	
0	0	0	0	0
200,000				
0	50,000	0	0	0
0	390,000			
200,000	440,000	0	0	0

PROPOSED FUNDING

	FY 6/30/16
OPENING BALANCE, JULY 1	254,000
SOURCES	
INVESTMENT INCOME (1)	635
CAPACITY CHARGES (2)	85,260
TOTAL SOURCES	85,895
USES	
CAPITAL EXPENDITURES	(100,000)
DEBT SERVICE (3)	(77,050)
TOTAL USES	(177,050)
NET SOURCES AND (USES)	(91,155)
ENDING BALANCE AND RESERVE, JUNE 30	162,845

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
FY 6/30/17	FY 6/30/18	FY 6/30/19	FY 6/30/20	
162,845	(28,538)	(460,328)	(452,118)	
407	0	0	0	0
85,260	85,260	85,260	85,260	85,260
				0
85,667	85,260	85,260	85,260	85,260
(200,000)	(440,000)	0	0	0
(77,050)	(77,050)	(77,050)	(77,050)	(77,050)
(277,050)	(517,050)	(77,050)	(77,050)	(77,050)
(191,383)	(431,790)	8,210	8,210	8,210
(28,538)	(460,328)	(452,118)	(443,908)	

- (1) Interest income projected at 0.25% annually
- (2) Estimate based on proposed projects with active Intent-To-Serve Letters of 10 connections
- (3) Debt service on State Revolving Fund Loan (Phase I and II of Sewer Plant Expansion 1998-1999)

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

PROPOSED PROJECTS

	FY 6/30/16
None	0

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/17	FY 6/30/18	FY 6/30/19	FY 6/30/20
0	0	0	0

PROPOSED FUNDING

	FY 6/30/16
OPENING BALANCE, JULY 1	525,000
SOURCES	
INVESTMENT INCOME (1)	1,313
PROPERTY TAXES (2)	533,000
DEBT SERVICE (BLACKLAKE SEWER SURCHARGE)	24,480
TOTAL SOURCES	558,793
USES	
DEBT SERVICE - REVENUE BONDS SERIES 2013A (REFUNDED) (3)	(223,150)
TRANSFER TO SUPPLEMENTAL WATER FUND FOR DEBT SERVICE - CERTIFICATES OF PARTICIPATION 2013B (4)	(309,850)
TRANSFER TO FUND #500	(525,000)
BOND ADMINISTRATION	(2,550)
TOTAL USES	(1,060,550)
NET SOURCES AND (USES)	(501,758)
ENDING BALANCE AND RESERVE, JUNE 30	23,243

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/17	FY 6/30/18	FY 6/30/19	FY 6/30/20
23,243	45,231	67,274	89,372
58	113	168	223
538,330	543,713	549,150	554,642
24,480	24,480	24,480	0
562,868	568,306	573,799	554,865
(225,150)	(225,950)	(226,550)	(225,800)
(313,180)	(317,763)	(322,600)	(328,842)
0	0	0	0
(2,550)	(2,550)	(2,550)	(2,550)
(540,880)	(546,263)	(551,700)	(557,192)
21,988	22,043	22,098	(2,327)
45,231	67,274	89,372	87,045

- (1) Interest income projected at 0.25% annually
- (2) Assume 1% growth in Property Tax Revenue - Pledged to debt service payments
- (3) Debt service on Revenue Bonds secured by ad valorem property taxes (Per Bond Indenture, irrevocably pledged as first source of repayment)
- (4) Debt Service on Certificates of Participation secured first by ad valorem property taxes and then by water revenues
 (Difference between Property Tax Collections and Debt Service for Revenue Bonds Series 2013A Refunding)

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

PROPOSED PROJECTS

	FY 6/30/16
Supplemental Water Project Phase 1	500,000
Supplemental Water Project Phase 2A	2,500,000
Supplemental Water Project 3	0
	<u>3,000,000</u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/17	FY 6/30/18	FY 6/30/19	FY 6/30/20
0	0	0	0
2,500,000	0	0	0
0	0	500,000	0
<u>2,500,000</u>	<u>0</u>	<u>500,000</u>	<u>0</u>

PROPOSED FUNDING

	FY 6/30/16
OPENING BALANCE, JULY 1	2,100,000
SOURCES	
INVESTMENT INCOME (1)	5,250
CAPACITY CHARGES-SUPPLEMENTAL WATER (2)	75,700
IRWM GRANT FUNDS RECEIVABLE	445,408
PARTNERS' PRINCIPAL AND INTEREST PAYMENTS ON SUPPLEMENTAL WATER PROJECT COSTS (3)	727,972
NCS D COLLECTIONS FROM RATE PAYERS(4)	81,102
TRANSFER IN FROM PROPERTY TAX FUND #600 FOR DEBT SERVICE PAYMENT ON COP 2013 (5)	309,850
TRANSFER IN FROM FUND #805	2,000,000
TRANSFER IN FROM FUND #600	525,000
TOTAL SOURCES	4,170,282
USES	
DEBT SERVICE - REVENUE BONDS 2013 (6)	(536,855)
BOND ADMINISTRATION	(2,400)
CAPITAL EXPENDITURES	(3,000,000)
TOTAL USES	(3,539,255)
NET SOURCES AND (USES)	631,027
ENDING BALANCE AND RESERVE, JUNE 30	2,731,027

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/17	FY 6/30/18	FY 6/30/19	FY 6/30/20
2,731,027	903,024	1,569,531	1,743,325
6,828	0	0	0
75,700	75,700	75,700	75,700
0	0	0	0
727,972	727,972	727,972	727,972
81,102	81,102	81,102	81,102
313,180	317,763	322,600	328,842
0	0	0	0
0	0		
<u>1,204,782</u>	<u>1,202,537</u>	<u>1,207,374</u>	<u>1,213,616</u>
(530,385)	(533,630)	(531,180)	(533,100)
(2,400)	(2,400)	(2,400)	(2,400)
(2,500,000)	0	(500,000)	0
<u>(3,032,785)</u>	<u>(536,030)</u>	<u>(1,033,580)</u>	<u>(535,500)</u>
<u>(1,828,003)</u>	<u>666,507</u>	<u>173,794</u>	<u>678,116</u>
<u>903,024</u>	<u>1,569,531</u>	<u>1,743,325</u>	<u>2,421,441</u>

- (1) Interest income projected at 0.25% annually
- (2) Estimated based on proposed projects with active Intent-To-Serve Letters 10 Connections
- (3) See Summary on Page 68
- (4) NCS D Customer portion of fixed charge to fund debt service collected to pay debt service
- (5) Portion of debt service pledged from Property Tax Fund #600
- (6) Debt service on 2013 COP to build Supplemental Water Project Phase 1

APPENDICES

APPENDIX A

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

ADMINISTRATION FUND #110	2013-14	2014-15	2014-15	2015-16
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	13,995	8,000	5,000	8,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	412,798	463,960	381,310	479,896
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	426,793	471,960	386,310	487,896

OPERATING EXPENDITURES	2013-14	2014-15	2014-15	2015-16
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

**ADMINISTRATION FUND #110
CONTINUED
GENERAL & ADMINISTRATIVE**

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	83,051	75,000	78,500	84,600
Payroll Taxes	1,931	2,100	1,800	1,900
Retirement	21,727	20,500	20,000	34,600
Medical and Dental	106,478	103,500	108,000	113,000
Other Post Employment Benefits (OPEB)	22,880	22,000	22,000	22,000
Workers Comp Insurance	351	500	475	500
Audit	1,560	1,560	1,560	1,560
Bank Charges and Fees	4,925	5,400	4,800	5,000
Computer Expense	13,955	18,000	17,000	18,000
Dues and Subscriptions	2,354	2,800	2,600	3,400
Education and Training	973	2,800	1,500	3,300
Elections	0	2,000	130	0
Insurance - Liability	12,061	15,500	15,000	20,500
LAFCO Funding	21,231	22,000	22,625	23,756
Landscape and Janitorial	3,097	2,900	2,900	2,900
Legal - General and Special Counsel	62,060	75,000	35,000	75,000
Legal - Water Counsel	0	0	0	0
Professional Services	21,074	0	0	0
Miscellaneous	3,724	5,000	5,000	6,000
Newsletter and Mailers	0	0	700	1,200
Office Supplies	3,046	3,000	3,800	4,000
Outside Services	1,852	4,000	2,900	2,600
Postage	1,510	3,000	1,700	2,180
Public Notices	9,590	6,000	2,000	5,000
Repairs and Maintenance - Office Equip	1,878	2,000	2,320	2,400
Repairs and Maintenance - Office Bldg	4,764	10,000	10,000	12,000
Property Taxes	0	0	0	0
Telephone	1,494	1,900	1,500	1,700
Travel and Mileage	2,670	2,500	3,000	2,700
Utilities - Gas, Electric and Trash	16,557	20,000	19,500	20,500
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	426,793	428,960	386,310	470,296
TOTAL OPERATING EXPENSES	426,793	428,960	386,310	470,296
NET OPERATING SURPLUS (DEFICIT)	0	43,000	0	17,600
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	0	0	0	0
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases (1)	0	(43,000)	0	(17,600)
Funded Replacement Projects	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	0	(43,000)	0	(17,600)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	0	0	0	0

(1) See Page 65

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

WATER FUND #125	2013-14	2014-15	2014-15	2015-16
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
OPERATING REVENUES				
Water - Availability Charges	998,915	1,009,000	1,082,000	1,234,000
Water - Usage Charges	2,721,752	3,130,700	2,350,000	2,575,000
Supplemental Water Revenues	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	43,819	43,000	42,500	45,000
Meter and Connection Fees	6,050	13,750	1,000	5,000
Plan Check and Inspection Fees	0	0	200	500
Miscellaneous Income	33,985	38,000	36,000	37,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	3,804,521	4,234,450	3,511,700	3,896,500

OPERATING EXPENDITURES	2013-14	2014-15	2014-15	2015-16
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages	334,609	475,000	325,000	462,000
Wages - Overtime	28,268	26,400	38,000	44,000
Payroll Taxes	7,424	11,200	9,000	11,000
Retirement	75,399	109,200	82,000	127,700
Medical and Dental	99,855	136,100	86,000	137,000
Workers Comp Insurance	6,868	22,800	13,000	20,000
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	464,444	450,000	450,000	330,000
Chemicals	25,944	27,000	21,000	27,000
Lab Tests and Sampling	30,542	32,000	38,000	40,000
Operating Supplies	20,555	30,000	48,000	30,000
Outside Services	93,462	120,000	85,000	120,000
Permits and Operating Fees	7,907	12,500	12,000	14,000
Repairs & Maintenance	92,132	110,000	50,000	100,000
Repairs & Maintenance - Vehicles	10,122	15,000	14,000	15,000
Engineering	19,447	17,000	10,000	10,000
Fuel	21,694	22,000	18,000	22,000
Paging and Cellular Service	4,327	6,000	5,500	6,000
Meters	44,980	50,000	50,000	50,000
Safety Program	4,603	7,000	5,000	7,000
Uniforms	6,655	7,000	8,300	8,910
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	34,767	50,000	50,000	50,000
Oper Transfer Out - Funded Replacement	276,000	566,000	566,000	566,000
TOTAL OPERATIONS & MAINTENANCE	1,710,004	2,302,200	1,983,800	2,197,610

**WATER FUND #125
CONTINUED**

GENERAL & ADMINISTRATIVE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	186,560	250,500	268,000	304,000
Payroll Taxes	5,004	7,000	6,700	6,800
Retirement	47,740	64,200	65,000	52,700
Medical and Dental	40,428	57,000	63,000	76,000
Other Post Employment Benefits (OPEB)	68,640	66,000	66,000	66,000
Workers Comp Insurance	783	1,200	1,300	1,400
Audit	4,680	4,680	4,680	4,680
Bank Charges and Credit Card Fees	2,924	3,500	2,500	3,500
Computer Expense	51,507	54,000	50,000	54,000
Dues and Subscriptions	11,115	8,400	10,800	10,200
Education and Training	3,738	8,400	6,000	9,900
Elections	0	6,000	392	0
Insurance - Liability	40,803	46,500	45,000	61,500
LAFCO Funding	0	0	0	0
Landscape and Janitorial	9,292	8,700	8,700	8,700
Legal - General and Special Counsel	45,436	45,000	45,000	45,000
Legal - Water Counsel	6,958	169,000	50,000	169,000
Professional Services	183,958	165,000	150,000	200,000
Miscellaneous	758	2,000	2,000	3,000
Newsletter and Mailers	3,644	9,960	4,000	8,600
Office Supplies	8,961	9,000	12,000	12,000
Outside Services	7,435	12,000	9,500	7,800
Postage	16,994	16,900	16,000	17,400
Public Notices	1,434	6,200	3,000	1,000
Repairs and Maintenance - Office Equip	5,626	6,000	6,960	7,200
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	1,049	1,600	1,054	1,600
Telephone	4,218	5,700	5,100	5,100
Travel and Mileage	4,577	7,500	5,000	8,100
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	258,795	291,397	236,848	304,538
TOTAL GENERAL & ADMINISTRATIVE	1,023,057	1,333,337	1,144,534	1,449,718

TOTAL OPERATING EXPENSES	2,733,061	3,635,537	3,128,334	3,647,328
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NET OPERATING SURPLUS (DEFICIT)	1,071,460	598,913	383,366	249,172
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NON-OPERATING REVENUES AND (EXPENDITURES)

Interest Income	17,077	6,700	4,300	4,400
Blacklake Water Loan Surcharge	25,173	25,779	25,779	25,779
Interest Expense - Debt Service	(3,966)	(3,303)	(3,303)	(2,620)
Principal Portion - Debt Service	(21,207)	(22,476)	(22,476)	(23,159)
Bond Administration	(3,225)	(4,000)	0	0
Transfers Out	(1,500,000)	(250,000)	0	0
Fixed Assets Purchases (1)	(16,500)	(92,100)	(23,100)	(107,220)
Funded Replacement Projects	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(1,502,648)	(339,400)	(18,800)	(102,820)

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(431,188)	259,513	364,566	146,352
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Estimated Cash Balance 7/1/15 1,767,000
Net Results from Operations 146,352

(1) See Page 65

Estimated Cash Balance 6/30/16 1,913,352

Cash Reserve Goal at 6/30/16 3,081,328

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

SUPPLEMENTAL WATER #126	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water Revenue (1)	0	0	0	1,227,618
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	1,227,618

(1) See Summary on Page 68

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchase (645 AF X \$1,703.20)	0	0	0	1,098,564
Supplemental Water O & M & Overhead (645 AF X (\$107.16+(107.16 X 15%))	0	0	0	79,490
Electricity-pumping	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	1,178,054

**SUPPLEMENTAL WATER #126
CONTINUED
GENERAL & ADMINISTRATIVE**

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Audit	0	0	0	0
Bank Charges and Credit Card Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip	0	0	0	0
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	1,178,054
NET OPERATING SURPLUS (DEFICIT)	0	0	0	49,664
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	0	0	0	100
Blacklake Water Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers to and From	0	0	0	0
Fixed Assets Purchases	0	0	0	0
Funded Replacement Projects	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	0	0	0	100
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	0	0	0	49,664

Estimated Cash Balance 7/1/15	0
Net Results from Operations	49,664
Estimated Cash Balance 6/30/16	<u>49,664</u>
Cash Reserve Goal at 6/30/16	<u>60,000</u>

(\$600,000 ÷ 10 x 1) estimated

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

**WATER RATE
STABILIZATION FUND #128**

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water Revenue	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
OPERATING EXPENDITURES OPERATIONS & MAINTENANCE				
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

**WATER RATE STABILIZATION FUND #128
CONTINUED**

GENERAL & ADMINISTRATIVE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Audit	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip	0	0	0	0
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	945	1,500	1,000	1,000
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases	0	0	0	0
Funded Replacement Projects	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	945	1,500	1,000	1,000
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	945	1,500	1,000	1,000

Estimated Cash Balance 7/1/15	402,000
Net Results from Operations	<u>1,000</u>
Estimated Cash Balance 6/30/16	<u><u>403,000</u></u>
Cash Reserve Goal at 6/30/16	<u><u>400,000</u></u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

TOWN SEWER FUND #130

2013-14
ACTUAL

2014-15
BUDGET

2014-15
EST ACTUAL

2015-16
PROPOSED

OPERATING REVENUES

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water Revenue	0	0	0	0
Sewer Revenues	1,769,796	1,840,000	1,833,000	1,835,000
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	200	500	200	500
Miscellaneous Income-Efficiency Rebate	0	0	25,341	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	1,769,996	1,840,500	1,858,541	1,835,500

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2013-14
ACTUAL

2014-15
BUDGET

2014-15
EST ACTUAL

2015-16
PROPOSED

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	131,640	219,000	175,000	238,000
Wages - Overtime	14,278	8,800	22,000	25,000
Payroll Taxes	3,501	5,200	5,500	6,000
Retirement	27,571	28,000	33,500	44,400
Medical and Dental	42,579	69,500	60,000	79,500
Workers Comp Insurance	3,748	10,500	8,000	10,500
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	131,873	130,000	124,500	130,000
Chemicals	0	30,000	3,000	15,000
Lab Tests and Sampling	34,948	48,000	32,000	35,000
Operating Supplies	18,231	30,000	35,000	40,000
Outside Services	26,695	25,500	60,000	33,000
Permits and Operating Fees	10,342	13,000	13,000	13,000
Repairs & Maintenance	42,235	95,000	40,000	275,000
Repairs & Maintenance - Vehicles	8,609	12,000	12,000	12,000
Engineering	6,151	3,000	3,000	5,000
Fuel	7,231	7,000	6,000	7,000
Paging and Cellular Service	1,442	2,000	1,700	2,000
Meters	0	0	0	0
Safety Program	1,534	2,500	1,500	2,500
Uniforms	2,057	2,300	2,700	2,970
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	395,000	395,000	395,000	395,000
TOTAL OPERATIONS & MAINTENANCE	909,665	1,136,300	1,033,400	1,370,870

**TOWN SEWER FUND #130
CONTINUED
GENERAL & ADMINISTRATIVE**

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	45,568	27,500	26,500	26,400
Payroll Taxes	1,402	750	850	800
Retirement	10,198	6,600	6,600	4,100
Medical and Dental	12,447	5,200	5,000	8,050
Other Post Employment Benefits (OPEB)	19,448	18,700	18,700	18,700
Workers Comp Insurance	200	125	115	125
Audit	1,326	1,325	1,325	1,325
Bank Charges and Fees	0	0	0	0
Computer Expense	15,835	15,300	13,000	15,300
Dues and Subscriptions	2,745	2,380	5,000	2,890
Education and Training	1,902	2,380	5,500	2,800
Elections	0	1,700	111	0
Insurance - Liability	12,154	13,175	13,000	17,425
LAFCO Funding	0	0	0	0
Landscape and Janitorial	2,633	2,465	2,500	10,865
Legal - General and Special Counsel	463	4,000	4,000	4,000
Legal - Water Counsel	0	0	0	0
Professional Services	0	50,000	20,000	10,000
Miscellaneous	36	1,000	1,000	1,000
Newsletter and Mailers	623	3,320	1,000	2,520
Office Supplies	1,836	2,550	3,400	3,400
Outside Services	3,209	3,400	1,500	2,200
Postage	6,783	3,300	6,700	6,870
Public Notices	92	350	0	1,000
Repairs and Maintenance - Office Equip	1,594	1,700	1,975	2,040
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	1,194	1,615	1,450	1,450
Travel and Mileage	2,845	2,125	1,000	2,300
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	86,265	97,132	78,949	101,513
TOTAL GENERAL & ADMINISTRATIVE	230,798	268,092	219,175	247,073
TOTAL OPERATING EXPENSES	1,140,463	1,404,392	1,252,575	1,617,943
NET OPERATING SURPLUS (DEFICIT)	629,533	436,108	605,966	217,557
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	10,119	2,000	1,500	1,525
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Exp - Debt Service (2012 COP)	(375,291)	(371,304)	(371,304)	(366,954)
Principal - Debt Service (2012 COP)	(145,000)	(145,000)	(145,000)	(150,000)
Bond Administration	(2,500)	(4,250)	(2,650)	(2,650)
Transfers In from Fund #880	949,213	516,304	516,304	516,954
Fixed Asset Purchases (1)	(32,500)	(103,200)	(33,200)	(157,680)
Funded Replacement Projects	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	404,041	(105,450)	(34,350)	(158,805)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	1,033,574	330,658	571,616	58,752

(1) See Page 65

Estimated Cash Balance 7/1/15	850,000
Net Results from Operations	58,752
Estimated Cash Balance 6/30/16	<u>908,752</u>
Cash Reserve Goal at 6/30/16	<u>611,471</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

**TOWN SEWER RATE
STABILIZATION FUND #135**

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

TOWN SEWER RATE STABILIZATION #135

CONTINUED

GENERAL & ADMINISTRATIVE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Audit	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip	0	0	0	0
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0

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

Interest Income	709	1,150	700	725
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases	0	0	0	0
Funded Replacement Projects	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	709	1,150	700	725

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	709	1,150	700	725
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Estimated Cash Balance 7/1/15	302,000
Net Results from Operations	725
Estimated Cash Balance 6/30/16	<u>302,725</u>
Cash Reserve Goal at 6/30/16	<u>300,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

BLACKLAKE SEWER FUND #150

2013-14 2014-15 2014-15 2015-16
ACTUAL BUDGET EST ACTUAL PROPOSED

OPERATING REVENUES

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water Revenue	0	0	0	0
Sewer Revenues	472,701	472,500	472,500	472,500
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	472,701	472,500	472,500	472,500

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2013-14 2014-15 2014-15 2015-16
ACTUAL BUDGET EST ACTUAL PROPOSED

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	42,738	64,000	45,000	66,500
Wages - Overtime	3,964	4,800	7,000	6,600
Payroll Taxes	1,009	1,500	1,300	1,650
Retirement	9,759	8,500	9,000	10,750
Medical and Dental	13,066	19,800	15,000	20,700
Workers Comp Insurance	1,194	2,800	2,000	2,900
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	35,748	38,000	36,000	38,000
Chemicals	30,920	29,000	25,000	29,000
Lab Tests and Sampling	17,241	17,000	20,500	21,000
Operating Supplies	535	2,000	1,000	2,000
Outside Services	4,059	6,000	5,000	7,000
Permits and Operating Fees	6,832	8,000	9,000	9,000
Repairs & Maintenance	25,084	15,000	15,000	15,000
Repairs & Maintenance - Vehicles	2,110	3,500	5,000	5,000
Engineering	0	0	0	3,000
Fuel	3,944	4,000	3,100	4,000
Paging and Cellular Service	787	1,000	900	1,000
Meters	0	0	0	0
Safety Program	837	1,500	1,000	1,500
Uniforms	1,122	1,300	1,500	1,620
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	168,000	168,000	168,000	168,000
TOTAL OPERATIONS & MAINTENANCE	368,949	395,700	370,300	414,220

**BLACKLAKE SEWER FUND #150
CONTINUED
GENERAL & ADMINISTRATIVE**

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	4,633	5,200	5,100	4,600
Payroll Taxes	168	150	160	125
Retirement	1,144	1,400	1,500	1,000
Medical and Dental	1,073	1,400	1,400	1,000
Other Post Employment Benefits (OPEB)	3,432	3,300	3,300	3,300
Workers Comp Insurance	19	25	25	25
Audit	234	235	235	235
Bank Charges and Fees	0	0	0	0
Computer Expense	2,971	2,700	2,700	2,700
Dues and Subscriptions	286	420	470	510
Education and Training	268	420	100	500
Elections	0	300	20	0
Insurance - Liability	2,090	2,325	2,250	3,075
LAFCO Funding	0	0	0	0
Landscape and Janitorial	465	435	435	435
Legal - General and Special Counsel	0	1,000	1,000	1,000
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	25,000
Miscellaneous	0	500	500	500
Newsletter and Mailers	340	720	200	680
Office Supplies	324	450	600	600
Outside Services	497	600	250	400
Postage	1,212	1,800	1,125	2,550
Public Notices	16	100	0	1,000
Repairs and Maintenance - Office Equip	281	300	350	360
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	787	885	855	855
Travel and Mileage	229	375	800	400
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	47,054	52,981	43,063	55,371
TOTAL GENERAL & ADMINISTRATIVE	67,523	78,021	66,438	106,221
TOTAL OPERATING EXPENSES	436,472	473,721	436,738	520,441
NET OPERATING SURPLUS (DEFICIT)	36,229	(1,221)	35,762	(47,941)
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	556	950	600	550
Blacklake Sewer Loan Surcharge	24,494	24,480	24,480	24,480
Interest Expense - Debt Service	(4,216)	(3,496)	(3,496)	(2,750)
Principal Portion - Debt Service	(20,278)	(20,984)	(20,984)	(21,730)
Bond Administration	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases (1)	(3,000)	(11,700)	(8,700)	(12,650)
Funded Replacement Projects	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(2,444)	(10,750)	(8,100)	(12,100)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	33,785	(11,971)	27,662	(60,041)

(1) See Page 65

Estimated Cash Balance 7/1/15	225,000
Net Results from Operations	<u>(60,041)</u>
Estimated Cash Balance 6/30/16	<u>164,959</u>
Cash Reserve Goal at 6/30/16	<u>176,220</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

**BLACKLAKE SEWER RATE
STABILIZATION FUND #155**

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

BLACKLAKE SEWER RATE STABILIZATION #155

CONTINUED

GENERAL & ADMINISTRATIVE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Audit	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip	0	0	0	0
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	118	190	120	125
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases	0	0	0	0
Funded Replacement Projects	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	118	190	120	125
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	118	190	120	125

Estimated Cash Balance 7/1/15	50,300
Net Results from Operations	125
Estimated Cash Balance 6/30/16	<u>50,425</u>
Cash Reserve Goal at 6/30/16	<u>50,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

STREET LIGHTING FUND #200	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water Revenue	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	24,508	24,508	24,508	24,508
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	24,508	24,508	24,508	24,508

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Streetlights	20,711	21,500	22,488	23,000
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	720	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	21,431	21,500	22,488	23,000

**STREET LIGHTING FUND #200
CONTINUED**

GENERAL & ADMINISTRATIVE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Audit	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	500	500	500	500
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	225	250	225	250
Repairs and Maintenance - Office Equip	0	0	0	0
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	500	500	500
TOTAL GENERAL & ADMINISTRATIVE	725	1,250	1,225	1,250
TOTAL OPERATING EXPENSES	22,156	22,750	23,713	24,250
NET OPERATING SURPLUS (DEFICIT)	2,352	1,758	795	258
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	64	100	70	70
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases	0	0	0	0
Funded Replacement Projects	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	64	100	70	70
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	2,416	1,858	865	328

Estimated Cash Balance 7/1/15	29,000
Net Results from Operations	328
Estimated Cash Balance 6/30/16	<u>29,328</u>
Cash Reserve Goal at 6/30/16	<u>30,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water Revenue	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	9,240	9,240	9,240	10,080
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	9,240	9,240	9,240	10,080

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity	120	150	130	150
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	5,224	7,200	12,000	9,200
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	5,344	7,350	12,130	9,350

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

GENERAL & ADMINISTRATIVE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Audit	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	666	750	750	750
Repairs and Maintenance - Office Equip	0	0	0	0
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	500	500	500
TOTAL GENERAL & ADMINISTRATIVE	666	1,250	1,250	1,250
TOTAL OPERATING EXPENSES	6,010	8,600	13,380	10,600
NET OPERATING SURPLUS (DEFICIT)	3,230	640	(4,140)	(520)
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	44	70	40	30
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases	0	0	0	0
Funded Replacement Projects	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	44	70	40	30
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	3,274	710	(4,100)	(490)

Estimated Cash Balance 7/1/15	18,000
Net Results from Operations	(490)
Estimated Cash Balance 6/30/16	<u>17,510</u>
Cash Reserve Goal at 6/30/16	<u>20,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

SOLID WASTE FUND #300	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	140,928	143,000	116,500	116,500
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	140,928	143,000	116,500	116,500

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program-incl Rate Holiday	27,938	50,000	165,000	170,000
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	27,938	50,000	165,000	170,000

**SOLID WASTE FUND #300
CONTINUED**

GENERAL & ADMINISTRATIVE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Audit	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	2,000	2,000	2,000	2,000
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	229	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	728	500	500	500
Repairs and Maintenance - Office Equip	0	0	0	0
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities -Trash	0	0	0	0
Oper Transfer Out - Funded Administration	20,684	21,450	21,450	17,475
TOTAL GENERAL & ADMINISTRATIVE	23,641	23,950	23,950	19,975
TOTAL OPERATING EXPENSES	51,579	73,950	188,950	189,975
NET OPERATING SURPLUS (DEFICIT)	89,349	69,050	(72,450)	(73,475)
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	830	1,400	1,000	1,025
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases	0	0	0	0
Funded Replacement Projects	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	830	1,400	1,000	1,025
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	90,179	70,450	(71,450)	(72,450)

Estimated Cash Balance 7/1/15	330,000
Net Results from Operations	(72,450)
Estimated Cash Balance 6/30/16	<u>257,550</u>
Cash Reserve Goal at 6/30/16	<u>115,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

DRAINAGE FUND #400	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
OPERATING REVENUES				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	13,944	14,140	14,320	14,460
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	13,944	14,140	14,320	14,460

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	1,500	0	1,500
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	1,500	0	1,500

**DRAINAGE FUND #400
CONTINUED**

GENERAL & ADMINISTRATIVE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Audit	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip	0	0	0	0
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	1,500	0	1,500
NET OPERATING SURPLUS (DEFICIT)	13,944	12,640	14,320	12,960
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	58	100	80	90
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases	0	0	0	0
Funded Replacement Projects	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	58	100	80	90
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	14,002	12,740	14,400	13,050

Estimated Cash Balance 7/1/15	41,300
Net Results from Operations	13,050
Estimated Cash Balance 6/30/16	<u>54,350</u>
Cash Reserve Goal at 6/30/16	<u>50,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water Revenue	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	276,000	566,000	566,000	566,000
TOTAL OPERATING REVENUES	276,000	566,000	566,000	566,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

**FUNDED REPLACEMENT -
WATER FUND #805 CONTINUED
GENERAL & ADMINISTRATIVE**

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Audit	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip	0	0	0	0
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0

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

Interest Income	15,946	19,000	12,300	12,500
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Income - Debt Service	0	3,303	3,303	2,620
Principal Portion - Debt Service	0	22,476	22,476	23,159
Bond Administration	0	0	0	0
Transfers In and Out		0	0	0
Fixed Asset Purchases	0	0	0	0
Funded Replacement Projects (1)	(350,000)	(593,100)	(65,000)	(740,000)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(334,054)	(548,321)	(26,921)	(701,721)

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(58,054)	17,679	539,079	(135,721)
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(1) See Page 66

Estimated Cash Balance 7/1/15	5,350,000
Net Results from Operations	(135,721)
Transfer to Fund #500	(2,000,000)
Estimated Cash Balance 6/30/16	<u>3,214,279</u>
Cash Reserve Goal at 6/30/16	<u>20,260,000</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

FUNDED REPLACEMENT - SUPPLEMENTAL WATER FUND #806 OPERATING REVENUES	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water Revenue (1)	0	0	0	333,068
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	333,068

(1) See Summary on Page 68

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

**FUNDED REPLACEMENT -
SUPPL WATER FUND #806 CONTINUED
GENERAL & ADMINISTRATIVE**

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Audit	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip	0	0	0	0
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	0	0	0	333,068
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	0	0	0	375
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Income - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers In and Out		0	0	0
Fixed Asset Purchases	0	0	0	0
Funded Replacement Projects (1)	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	0	0	0	375
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	0	0	0	333,443

Estimated Cash Balance 7/1/15	0
Net Results from Operations	333,443
Estimated Cash Balance 6/30/16	<u>333,443</u>

(\$33,890,270 ÷100 x 1) estimated

Cash Reserve Goal at 6/30/16	<u>338,907</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water Revenue	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/ Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	395,000	395,000	395,000	395,000
TOTAL OPERATING REVENUES	395,000	395,000	395,000	395,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

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

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Audit	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip	0	0	0	0
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	395,000	395,000	395,000	395,000
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	8,993	6,700	4,500	4,600
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases	0	0	0	0
Funded Replacement Projects (1)	(115,200)	(490,000)	0	(190,000)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(106,207)	(483,300)	4,500	(185,400)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	288,793	(88,300)	399,500	209,600

Estimated Cash Balance 7/1/15	1,935,000
Net Results from Operations	209,600
Estimated Cash Balance 6/30/16	<u>2,144,600</u>

(1) See Page 66

Cash Reserve Goal at 6/30/16	<u>3,900,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water Revenue	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	168,000	168,000	168,000	168,000
TOTAL OPERATING REVENUES	168,000	168,000	168,000	168,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

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

	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Audit	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip	0	0	0	0
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	168,000	168,000	168,000	168,000
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	901	1,500	1,200	1,100
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases	0	0	0	0
Funded Replacement Projects (1)	(50,000)	(280,000)	(20,000)	(290,000)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(49,099)	(278,500)	(18,800)	(288,900)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	118,901	(110,500)	149,200	(120,900)

Estimated Cash Balance 7/1/15	630,000
Net Results from Operations	(120,900)
Estimated Cash Balance 6/30/16	<u>509,100</u>

(1) See Page 66

Cash Reserve Goal at 6/30/16	<u>1,140,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016**

TOWN SEWER SINKING FUND #880 OPERATING REVENUES	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water Revenue	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

TOWN SEWER SINKING FUND #880				
GENERAL & ADMINISTRATIVE	2013-14 ACTUAL	2014-15 BUDGET	2014-15 EST ACTUAL	2015-16 PROPOSED
Wages	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Other Post Employment Benefits (OPEB)	0	0	0	0
Workers Comp Insurance	0	0	0	0
Audit	0	0	0	0
Bank Charges and Fees	0	0	0	0
Computer Expense	0	0	0	0
Dues and Subscriptions	0	0	0	0
Education and Training	0	0	0	0
Elections	0	0	0	0
Insurance - Liability	0	0	0	0
LAFCO Funding	0	0	0	0
Landscape and Janitorial	0	0	0	0
Legal - General and Special Counsel	0	0	0	0
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	0	0
Miscellaneous	0	0	0	0
Newsletter and Mailers	0	0	0	0
Office Supplies	0	0	0	0
Outside Services	0	0	0	0
Postage	0	0	0	0
Public Notices	0	0	0	0
Repairs and Maintenance - Office Equip	0	0	0	0
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	0	0	0	0
Travel and Mileage	0	0	0	0
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	4,614	7,400	4,000	3,500
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers Out to Fund #130	(516,815)	(516,304)	(516,304)	(516,954)
Fixed Asset Purchases	0	0	0	0
Funded Replacement Projects	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(512,201)	(508,904)	(512,304)	(513,454)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(512,201)	(508,904)	(512,304)	(513,454)

Estimated Cash Balance 7/1/15	1,228,000
Net Results from Operations	(513,454)
Estimated Cash Balance 6/30/16	<u>714,546</u>

APPENDIX B

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2015-2016

<u>BUDGET ITEMS FOR 2015-2016</u>	#110 ADMIN	#125 WATER	#130 TOWN SEWER	#150 BL SEWER	TOTAL
Utility Billing/Fund Accounting Software - Carry over from FY 14-15)	17,600	52,800	14,960	2,640	88,000
Wheel Loader for Southland WWTF - Carry over from FY 14-15	0	0	80,000	0	80,000
Shop Copy Machine	0	5,610	1,870	1,020	8,500
Plotter	0	5,710	1,900	1,040	8,650
Laboratory computer and software	0	0	21,250	3,750	25,000
Utility Pick Up Truck	0	23,100	7,700	4,200	35,000
Utility Cart for Southland WWTF	0	0	15,000	0	15,000
Diffuser Maintenance Platform for Southland WWTF	0	0	15,000	0	15,000
Trailer Mounted Air Compressor	0	15,000	0	0	15,000
Diaphragm Pump	0	5,000	0	0	5,000
	<u>17,600</u>	<u>107,220</u>	<u>157,680</u>	<u>12,650</u>	<u>295,150</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2015-2016

BUDGET ITEMS FOR 2015-2016	#805 FUNDED REPLACEMENT WATER	#806 FUNDED REPLACEMENT SUPP WATER	#810 FUNDED REPLACEMENT TOWN SEWER	#830 FUNDED REPLACEMENT BLACKLAKE SEWER	TOTAL
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Water Tank Mixing Project (1)	200,000	0	0	0	200,000
Water System Blow-Off Repair (1)	200,000	0	0	0	200,000
Fire Hydrant Replacements (2)	10,000	0	0	0	10,000
Valve Replacements (2)	20,000	0	0	0	20,000
Air Vac Replacements (2)	10,000	0	0	0	10,000
Well Refurbishment (2)	200,000	0	0	0	200,000
Branch Street Water Line Replacement (3)	100,000	0	0	0	100,000
Manhole Rehabilitation (2)	0	0	90,000	0	90,000
Lift Station Rehabilitation (2)	0	0	100,000	100,000	200,000
Blacklake WWRF Headworks	0	0	0	160,000	160,000
Blacklake Sewer Master Plan (carry over remaining balance from FY 14-15)	0	0	0	30,000	30,000
	740,000	0	190,000	290,000	1,220,000

- (1) Necessary for integration of Supplemental Water
- (2) Water and Town Sewer Master Plan Projects
- (3) Existing 6 inch diameter water line is failing

APPENDIX C

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2015-2016

SUPPLEMENTAL WATER PROJECT

	16.66% 107.46 AF WMWC (1)	8.33% 53.73 AF GSW (1)	8.33% 53.73 AF RURAL (1)	SUBTOTAL	66.68% 430.08 AF NCSD (2)	100% 645 AF TOTAL	FUND	Page #
Supplemental Water Revenue	194,541	97,270	97,270	389,081	838,537	1,227,618	126	34
Funded Replacement	45,166	22,583	22,583	90,332	242,736	333,068	806	56
Capital Recovery Cost	363,986	181,993	181,993	727,972	81,102	809,074	500	27
	<u>603,693</u>	<u>301,846</u>	<u>301,846</u>	<u>1,207,385</u>	<u>1,162,375</u>	<u>2,369,760</u>		

- (1) Assumptions based on model at minimum delivery schedule
(2) NCSD figures based on adopted Water Rate Study

WMWC = Woodlands Mutual Water Company
GSW = Golden State Water
RURAL = Rural Water Company
NCSD = Nipomo Community Services District

NOTE TO READER:

The 2015-2106 Budget assumes that Supplemental Water deliveries will begin on July 1, 2015, and reflects the anticipated income from supplemental water sales to District customers and area purveyors. As the actual start date of water deliveries and the terms and conditions of sales agreements with area purveyors remain subject to change, actual revenues may vary significantly from the amounts budgeted. Staff anticipates that it will be appropriate to amend the budget once the delivery date and purveyor contract issues are resolved.

APPENDIX D

**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2015-2016**

	July 1, 2015 <u>Beginning Balance</u>	Principal <u>Pay Down</u>	June 30, 2016 <u>Ending Balance</u>
The District entered into a loan contract for \$697,367 on April 30, 1998, with the State Water Resources Control Board for the construction of the Southland Wastewater Treatment Plan Expansion-Phase I. The loan was funded during the year ended June 30, 1999. The loan is zero interest, however, a loan fee of 16.667% was charged. The loan is payable over 20 years. It calls for annual payments of \$34,868.35 starting on May 1, 2000. (Fund #710)	\$174,341.75	(\$34,868.35)	\$139,473.40
The District entered into a loan contract for \$843,605 on February 24, 1999, with the State Water Resources Control Board for the construction of the Southland Wastewater Treatment Plan Expansion - Phase II. The loan was funded during the year ended June 30, 2000. The loan is zero interest, however, a loan fee of 16.667% was charged. The loan is payable over 20 years. It calls for annual payments of \$42,180.25 starting on May 1, 2001. (Fund #710)	\$253,081.50	(\$42,180.25)	\$210,901.25
The District refunded Revenue Bonds, Series 2013A on May 30, 2013 (original issue date was May 1, 2003). The proceeds of the original issue were used for pipeline and storage facility projects costs. The refunded Revenue Bonds bear interest ranging from 3.7% to 4.80% per annum. Principal is to be paid annually starting September 1, 2014 through September 2032. Annual principal payments range from \$100,000 to \$225,000. (Fund #600)	\$2,845,000.00	(\$100,000.00)	\$2,745,000.00
The District issued \$9,795,000 of Revenue Certificates of Participation (COP's) on June 21, 2012. The proceeds are to be used to upgrade the Southland Wastewater Treatment Facility. The COP's bear interest ranging from 2% to 4.125% per annum. Principal is to be paid annually starting December 1, 2012 through June 1, 2042. Annual principal payments range from \$145,000 to \$570,000. (Fund #130)	\$9,490,000.00	(\$145,000.00)	\$9,345,000.00
The District issued \$9,660,000 of Revenue Certificates of Participation (COP's) on June 21, 2013. The proceeds are to be used for the Supplemental Water Project Phase I. The COP's bear interest ranging from 1% to 4.625% per annum. Principal is to be paid annually starting September 1, 2014 through June 1, 2043. Annual principal payments range from \$135,000 to \$725,000. (Fund #500)	\$9,660,000.00	(\$145,000.00)	\$9,515,000.00
TOTAL PRINCIPAL BALANCES	<u>\$22,422,423.25</u>	<u>(\$467,048.60)</u>	<u>\$21,955,374.65</u>

APPENDIX E

PRESENTED FOR INFORMATIONAL PURPOSES

**NIPOMO COMMUNITY SERVICES DISTRICT
BI-MONTHLY WATER AVAILABILITY CHARGES
LAST 10 FISCAL YEARS**

Meter Size	FISCAL YEAR										
	2016 (1)	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
1 Inch and Less	\$44.92	\$41.57	\$38.51	\$35.72	\$33.17	\$30.84	\$30.84	\$30.84	\$29.03	\$26.96	\$24.75
1 ½ Inch	123.94	114.43	105.75	97.82	90.58	83.97	83.97	83.97	78.82	72.96	66.68
2 Inch	193.48	178.42	164.67	152.11	140.64	130.17	130.17	130.17	122.01	112.73	102.78
3 Inch	350.88	322.86	297.27	273.90	252.56	233.07	233.07	233.07	217.87	200.60	182.10
4 Inch	572.31	525.78	483.29	444.40	409.04	376.68	376.68	376.68	351.45	322.77	292.05
6 Inch	1,128.85	1,036.08	951.36	873.99	803.33	730.80	730.80	730.80	688.49	631.31	570.06
8 Inch	1,777.11	1,628.84	1,493.43	1,369.77	1,256.84	1,153.71	1,153.71	1,153.71	1,073.29	981.81	884.00

(1) Rates go into effect on November 1, 2016

**NIPOMO COMMUNITY SERVICES DISTRICT
BI-MONTHLY WATER RATES
LAST 10 FISCAL YEARS**

		2016 (1)	2015	2014	2013	2012
Single and Multi-Family	Tier I	\$2.37	\$2.16	\$1.97	\$1.80	\$1.64
	Tier II	2.95	2.69	2.46	2.25	2.05
	Tier III	4.14	3.78	3.45	3.15	2.88
	Tier IV	7.08	6.47	5.91	5.4	4.93
Commercial and Irrigation	Tier I	2.95	2.69	2.46	2.25	2.05
	Tier II	4.14	3.78	3.45	3.15	2.88
Agriculture and All Other		3.41	3.11	2.84	2.59	2.37

		2011	2010	2009	2008	2007	2006
Single Family	Tier I	\$1.64	\$1.64	\$1.64	\$1.52	\$1.38	\$1.23
	Tier II	2.80	2.80	2.80	2.59	2.35	2.10
All Other		2.06	2.06	2.06	1.91	1.74	1.55

(1) Rates go into effect on November 1, 2016

**NIPOMO COMMUNITY SERVICES DISTRICT
SUPPLEMENTAL WATER CHARGES**

FIXED CHARGES

Meter Size	EFFECTIVE DATES		
	1/1/2015	7/1/2016	7/1/2017
1 Inch and Less	\$13.20	\$13.20	\$13.20
1 ½ Inch	39.60	39.60	39.60
2 Inch	63.36	63.36	63.36
3 Inch	118.80	118.80	118.80
4 Inch	198.00	198.00	198.00
6 Inch	396.00	396.00	396.00

VOLUME CHARGES

Volume Charge (\$/Unit (Ccf))	EFFECTIVE DATES		
	1/1/2015	7/1/2016	7/1/2017
	\$0.774	\$1.003	\$1.041

Ccf = Hundred Cubic Feet

PRESENTED FOR INFORMATIONAL PURPOSES

**NIPOMO COMMUNITY SERVICES DISTRICT
SEWER RATES FOR SINGLE FAMILY AND MULTI-FAMILY
LAST 10 FISCAL YEARS**

Fiscal Year	TOWN		Fiscal Year	BLACKALKE	
	Single Family	Multi-Family		Single Family	Multi-Family
2015	\$88.32	\$67.33	2015	\$145.51	\$95.08
2014	88.32	67.33	2014	145.51	95.08
2013	88.32	67.33	2013	145.51	95.08
2012	88.32	67.33	2012	138.58	90.55
2011	88.32	67.33	2011	131.98	86.24
2010	88.32	67.33	2010	118.90	77.69
2009	70.66	53.86	2009	107.12	69.99
2008	56.53	43.09	2008	80.65	43.22
2007	45.00	34.80	2007	77.55	41.56
2006	38.78	38.78	2006	74.56	39.96

**NIPOMO COMMUNITY SERVICES DISTRICT
COMMERCIAL SEWER RATES TOWN DIVISION
LAST 10 FISCAL YEARS**

Fiscal Year	BI-MONTHLY SERVICE CHARGE									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
1 Inch and Less	\$18.81	\$18.81	\$18.81	\$18.81	\$18.81	\$18.81	\$18.09	\$17.39	\$16.72	\$16.08
1 ½ Inch	53.83	53.83	53.83	53.83	53.83	53.83	51.76	49.77	47.85	46.01
2 Inch	85.39	85.39	85.39	85.39	85.39	85.39	82.11	78.95	75.91	72.99
3 Inch	159.09	159.09	159.09	159.09	159.09	159.09	152.97	147.09	141.43	135.99
4 Inch	264.36	264.36	264.36	264.36	264.36	264.36	254.19	244.41	235.01	225.97
6 Inch	527.28	527.28	527.28	527.28	527.28	527.28	507.00	487.50	468.75	450.72

Fiscal Year	BI-MONTHLY USAGE RATE									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Low	\$1.43	\$1.43	\$1.43	\$1.43	\$1.43	\$1.43	\$1.37	\$1.32	\$1.27	\$1.22
Medium	1.58	1.58	1.58	1.58	1.58	1.58	1.52	1.46	1.40	4.35
High	2.05	2.05	2.05	2.05	2.05	2.05	1.97	1.89	1.82	1.75

**NIPOMO COMMUNITY SERVICES DISTRICT
COMMERCIAL SEWER RATES BLACKLAKE DIVISION
LAST 10 FISCAL YEARS**

Fiscal Year	BI-MONTHLY SERVICE CHARGE									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
1 Inch and Less	\$65.52	\$65.52	\$65.52	\$62.40	\$59.43	\$38.33	\$36.86	\$38.33	\$36.86	\$35.44
1 ½ Inch	186.50	186.50	186.50	177.62	169.16	110.25	106.01	110.25	106.01	101.93
2 Inch	295.38	295.38	295.38	281.31	267.91	175.08	168.34	175.08	168.34	161.87
3 Inch	549.43	549.43	549.43	523.26	498.35	326.45	313.89	326.45	313.89	301.82
4 Inch	912.36	912.36	912.36	868.91	827.54	542.64	521.77	542.64	521.77	501.70
6 Inch	1,819.68	1,819.68	1,819.68	1,733.03	1,650.51	1,082.64	1,041.00	1,082.64	1,041.00	1,000.96

Fiscal Year	BI-MONTHLY USAGE RATE									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Low	\$3.56	\$3.56	\$3.56	\$3.39	\$3.23	\$2.91	\$2.62	\$1.55	\$1.49	\$1.44
Medium	4.80	4.80	4.80	4.57	4.35	3.92	3.53	2.11	2.03	1.96
High	7.59	7.59	7.59	7.23	6.89	6.20	5.59	3.37	3.24	3.12

PRESENTED FOR INFORMATIONAL PURPOSES

**NIPOMO COMMUNITY SERVICES DISTRICT
WATER CAPACITY CHARGE
LAST 10 FISCAL YEARS**

Meter Size	FISCAL YEAR									
	2015 (1)	2014	2013	2012	2011	2010	2009	2008	2007	2006
1 Inch and Less	\$2,921	\$3,468	\$3,385	\$3,293	\$3,192	\$3,124	\$3,022	\$2,713	2,599	\$2,501
Supplemental Water	7,570	15,381	15,015	14,605	14,160	13,858	13,404	12,062	11,556	11,121
1 ½ Inch	8,764	10,402	10,155	9,877	9,577	9,372	9,065	8,129	7,788	7,495
Supplemental Water	22,710	46,141	45,045	43,814	42,479	41,573	40,211	36,151	34,634	33,331
2 Inch	14,022	16,642	16,247	15,802	15,321	14,994	14,503	13,011	12,465	11,996
Supplemental Water	36,336	73,825	72,072	70,101	67,966	66,516	64,337	57,864	55,436	53,350
3 Inch	26,291	31,204	30,463	29,630	28,728	28,115	27,194	24,411	23,387	22,507
Supplemental Water	68,130	138,422	135,135	131,440	127,436	124,719	120,632	108,562	104,007	100,093
4 Inch	43,819	52,007	50,772	49,384	47,879	46,858	45,323	40,694	38,986	37,519
Supplemental Water	113,550	230,704	225,225	219,067	212,393	207,866	201,054	180,973	173,379	166,855
6 Inch	87,638	104,014	101,544	98,767	95,758	93,717	90,646	81,363	77,949	75,016
Supplemental Water	227,100	461,408	450,450	438,134	424,787	415,731	402,108	361,838	346,654	333,610

(1) Effective
January 1, 2015

**NIPOMO COMMUNITY SERVICES DISTRICT
SEWER CAPACITY CHARGE TOWN DIVISION
LAST 10 FISCAL YEARS**

Meter Size	FISCAL YEAR									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
1 Inch and Less	\$8,526	\$8,282	\$8,085	\$7,864	\$7,625	\$7,462	\$6,927	\$4,314	\$6,927	\$3,977
1 ½ Inch	25,577	24,846	24,256	23,593	22,874	22,387	20,781	12,927	20,781	11,919
2 Inch	40,924	39,755	38,810	37,749	36,598	35,819	33,250	20,692	33,250	19,078
3 Inch	76,732	74,539	72,769	70,779	68,621	67,160	62,343	38,823	62,343	35,794
4 Inch	127,887	124,232	121,281	117,965	114,368	111,934	103,905	64,718	103,905	59,669
6 Inch	255,774	248,463	242,562	235,931	228,736	223,867	207,810	129,396	207,810	119,302

PRESENTED FOR INFORMATIONAL PURPOSES

**NIPOMO COMMUNITY SERVICES DISTRICT
ACTIVE WATER CONNECTIONS BY TYPE
LAST 10 FISCAL YEARS**

Fiscal Year	Single Family	%	Multi-Family	%	Commercial	%	Irrigation	%	Agriculture	%	Total	Total %
2014	3,580	84%	500	12%	97	2%	90	2%	1	>1%	4,268	100%
2013	3,556	84%	494	12%	94	2%	93	2%	1	>1%	4,238	100%
2012	3,504	84%	495	12%	95	2%	78	2%	1	>1%	4,173	100%
2011	3,492	84%	473	11%	95	2%	91	2%	2	>1%	4,153	100%
2010	3,484	84%	462	11%	97	2%	91	2%	2	>1%	4,136	100%
2009	3,479	85%	421	10%	100	2%	90	2%	2	>1%	4,092	100%
2008	3,481	85%	412	10%	93	2%	89	2%	2	>1%	4,077	100%
2007	3,445	86%	390	10%	96	2%	83	2%	3	>1%	4,017	100%
2006	3,426	86%	366	9%	98	2%	75	2%	3	>1%	3,968	100%
2005	3,366	89%	235	6%	83	2%	76	2%	3	>1%	3,763	100%

**NIPOMO COMMUNITY SERVICES DISTRICT
SEWER CONNECTIONS (TOWN DIVISION)
LAST 10 FISCAL YEARS**

Fiscal Year	Single Family		Single Family County		Multi-Family		Commercial		TOTAL	
	Accounts	DUE's	Accounts	DUE's	Accounts	DUE's	Accounts	DUE's	Accounts	DUE's
2014	2,096	2,096	463	463	375	766	80	80	3,014	3,407
2013	2,024	2,024	461	461	371	771	80	80	2,936	3,339
2012	2,008	2,008	460	460	367	766	79	82	2,914	3,316
2011	1,991	1,991	460	460	365	770	71	74	2,887	3,295
2010	1,995	1,995	460	460	349	764	71	65	2,875	3,284
2009	1,990	1,990	460	460	359	710	71	75	2,880	3,208
2008	1,966	1,966	460	460	336	684	66	69	2,828	3,179
2007	1,903	1,903	457	457	313	608	66	69	2,739	3,037
2006	1,887	1,887	454	454	310	605	63	63	2,714	3,009
2005	1,881	1,881	448	448	308	603	63	63	2,700	2,995

**NIPOMO COMMUNITY SERVICES DISTRICT
SEWER CONNECTIONS (BLACKLAKE DIVISION)
LAST 10 FISCAL YEARS**

Fiscal Year	Single Family		Multi-Family		Commercial		TOTAL	
	Accounts	DUE's	Accounts	DUE's	Accounts	DUE's	Accounts	DUE's
2014	487	487	68	68	4	4	559	559
2013	487	487	68	68	4	4	559	559
2012	485	485	67	67	3	3	555	555
2011	485	485	68	68	3	3	556	556
2010	484	484	69	69	4	4	557	557
2009	484	484	69	69	4	4	557	557
2008	487	487	69	69	2	2	558	558
2007	486	486	69	69	2	2	557	557
2006	483	483	68	68	2	2	553	553
2005	483	483	68	68	2	2	553	553

DUE=Dwelling Unit Equivalent