

TO: FINANCE AND AUDIT  
COMMITTEE

REVIEWED: MARIO IGLESIAS  
GENERAL MANAGER

FROM: LISA BOGNUDA   
FINANCE DIRECTOR

**AGENDA ITEM**

**2**

**APRIL 20, 2016**

DATE: APRIL 15, 2016

**REVIEW THE DRAFT 2016-2017 FISCAL YEAR BUDGET FOR  
NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP)**

**ITEM**

Review the draft 2016-2017 fiscal year budget for Nipomo Supplemental Water Project (NSWP).

**BACKGROUND**

The Nipomo Community Services District (District), City of Santa Maria (City), Woodlands Mutual Water Company (WMWC), Golden State Water Company (GSWC), Rural Water Company (RWC), along with hundreds of other individuals and entities are parties to a certain groundwater adjudication commonly referred to as the Santa Maria Groundwater Litigation. The Judgment (through the Stipulation) requires the District to purchase and transmit to the Nipomo Mesa Management Area (NMMA) a minimum of 2,500 acre-feet of "Nipomo Supplemental Water" each year and to employ its best efforts to timely implement the Nipomo Supplemental Water Project (NSWP).

The Judgment further provides that once the Nipomo Supplemental Water is capable of being delivered, the Parties shall purchase the following portions of Nipomo Supplemental Water each year to offset groundwater pumping within the NMMA.

ENTITY	PERCENT ALLOCATION	AFY
NCSD	66.68	1,667.00
WMWC	16.66	416.50
GSWC	8.33	208.25
RWC	8.33	208.25
TOTAL	100.00	2,500.00

On May 3, 2013, the District entered into a Wholesale Water Supply Agreement with the City of Santa Maria to purchase supplemental water. Upon completion of the interconnection, the minimum quantity of purchase/delivery is as follows:

DELIVERY YEARS	MINIMUM DELIVERY VOLUME (AFY)
1	645
2-5	800
6-10	1,000
11- Term	2,500

On July 2, 2015, supplemental water began flowing from the City of Santa Maria into the Nipomo Community Services District system.

On October 16, 2015, the Supplemental Water Management and Groundwater Replenishment Agreement (Agreement) was approved by the District, WMWC, GSWC and RWC. The agreement outlines all parties' responsibilities and obligations relating to the delivery and payment of supplemental water. Section VIII of the agreement states in part as follows (See Attachment B for complete agreement):

- A. District shall operate the NSWP as an enterprise fund, separating all costs related to the NSWP within and only to that NSWP fund. Prudent Utility Practices shall apply to District's management of the NSWP Enterprise Fund.
- B. Each Fiscal Year District shall prepare a NSWP Enterprise Fund Budget (Budget) for all revenues and expenditures related to the NSWP Enterprise Fund. The Budget shall include a summary of projected NSW deliveries and Costs associated with those deliveries. A draft of the Budget shall be available to each Water Company for review by May 1<sup>st</sup> of each year. District shall make every reasonable effort to adopt the final Budget during June of each year at a regularly scheduled District board meeting. The Advisory Committee shall determine the most effective content, format and reporting frequency for financial and budget reports for the NSWP Enterprise Fund.
- C. The Budget shall provide the basis for and detail the cost allocations and quarterly billing described in Section IX.

The District receives and pays a quarterly invoice from the City for the cost of water. The District in turn invoices WMW and GSWC for their applicable percentages of the cost of water in addition to other applicable costs pursuant to the agreement. WMWC and GSWC are current on their quarterly payments.

Attached is the draft Budget based on purchase of 800 acre feet of supplemental water. The City has provided an estimate of the cost of water for FY 2016-17; however, the Base Energy Cost CPI will be adjusted based on the July index. The Operations and Maintenance (O&M) Budget has been estimated based on current fiscal year expenditures. Since the NSWP has only been in operation for 9 months, unanticipated expenditures may arise throughout the year as operations become more refined. The administrative fee is set at 15% of O & M costs.

#### RECOMMENDATION

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

#### ATTACHMENTS

- A. Draft Budget
- B. Supplemental Water Management and Groundwater Replenishment Agreement

April 20, 2016

ITEM 2

ATTACHMENT A

**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT  
DRAFT BUDGET FOR FISCAL YEAR 2016-2017**

	Acre Feet Purchase	Cost per Acre Foot (FY 16-17)		Total Cost
Water Purchase Fiscal Year 2016-2017	800	\$1,570.77		\$1,256,616.00
NCSD Water O & M Cost per AF **	800	\$133.44		\$106,752.00
NCSD Admin Fee per AF (15% of O & M per AF) **	800	\$20.02		\$16,016.00
		\$1,724.23		\$1,379,384.00
**To be adjusted annually based on actual costs				
	TOTAL	NCSD	WMWC	GSWC
1 Phase 1 Supplemental Water Annual Allocation (AF)	800	533.44	133.28	133.28
2 Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66%	16.66%
3 Pass-Through Supplemental Water Cost	\$1,256,616	\$837,912	\$209,352	\$209,352
4 Supplemental Water O & M Cost	\$106,752	\$71,182	\$17,785	\$17,785
5 Supplemental Water NCSD Admin Fee	\$16,016	\$10,679	\$2,668	\$2,668
<b>6 Total Annual Supplemental Water Volume Cost</b>	<b>\$1,379,384</b>	<b>\$919,773</b>	<b>\$229,805</b>	<b>\$229,805</b>

	TOTAL	NCSD	WMWC	GSWC
7 Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50	416.50
8 Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88%	13.88%
9 Yearly Capital Recovery Charge-Principal (1) (2)	\$74,343	\$0	\$32,524	\$41,819
10 Yearly Capital Recovery Charge-Interest (1) (2)	\$354,603	\$0	\$198,862	\$155,741
11 Supplemental Water Project Yearly Replacement(3)	\$206,865	\$149,439	\$28,713	\$28,713
<b>12 Total Annual Fixed Supplemental Charges</b>	<b>\$635,811</b>	<b>\$149,439</b>	<b>\$260,099</b>	<b>\$226,273</b>

<b>13 Total Volume and Annual Fixed Charges for Fiscal Year 2016-2017 (Line 6 + Line 12)</b>	<b>\$2,015,195</b>	<b>\$1,069,213</b>	<b>\$489,904</b>	<b>\$456,078</b>
--	--------------------	--------------------	------------------	------------------

14 Electrical Pumping Credit (\$100.57 per acre foot)	(\$26,808)	\$0	(\$13,404)	(\$13,404)
<b>15 SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2016-2017</b>	<b>\$1,988,387</b>	<b>\$1,069,213</b>	<b>\$476,500</b>	<b>\$442,674</b>

- (1) Per applicable amortization schedule as of June 30, 2016
- (2) To be re-amortized as of June 30, 2016 for project costs incurred between July 1, 2015 and June 30, 2016.
- (3) Monthly replacement contribution of total Supplemental Water Project cost of \$20,686,509 assuming a 100 year project life = \$206,865 per year not to exceed \$3,000,000 adjusted annually for CPI per agreement

<b>NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP) FUNDED REPLACEMENT RESERVES</b>			
Beginning Balance, July 1, 2015			0.00
Estimated Collections FY 15-16			
NCSD	149,439.00		
WMWC	28,713.00		
GSWC	28,713.00		
			206,865.00
Estimated interest earned			90.00
Estimated Ending Balance after collections of June 30, 2016 invoice			206,955.00

**NIPOMO SUPPLEMENTAL WATER PROJECT ENTERPRISE FUND  
BUDGET  
2016-2017**

**DRAFT**

OPERATIONS AND MAINTENANCE	2015-16 EST ACTUAL	2016-17 PROPOSED
Electricity (1)	27,000	50,000
Labor (fully weighted)	11,000	12,000
Water	550	700
Chemicals	18,000	20,000
Lab Tests	0	2,000
Operating Supplies	5,000	6,000
Permits and Operating Fees	1,700	2,000
Insurance	1,650	4,050
Repairs and Maintenance	2,500	10,000
<b>TOTAL OPERATIONS AND MAINTENANCE</b>	<b>67,400</b>	<b>106,750</b>
Cost per acre foot @ 645 acre feet	104.50	
Cost per acre foot @ 800 acre feet		133.44
Overhead allocation 15% of O and M	15.67	20.02

(1) Starting July 1, 2016, both pumps will be running a portion of every day

**CITY OF SANTA MARIA & NIPOMO COMMUNITY SERVICES DISTRICT**  
**Calculations based on May 2013 Wholesale Supply Agreement**

<b>Assumptions:</b>	
Year 1 Demand (AF):	645
Years 2-5 Demand (AF):	800
Base Costs of Delivery (AF):	\$206.85
CPI Escalator Energy:	-1.2%

CPI Index - Energy Services - Los Angeles-Riverside-Orange County, CA	
Current	258.017 Jul-15
Base	264.188 May 2013 - date of signed agreement

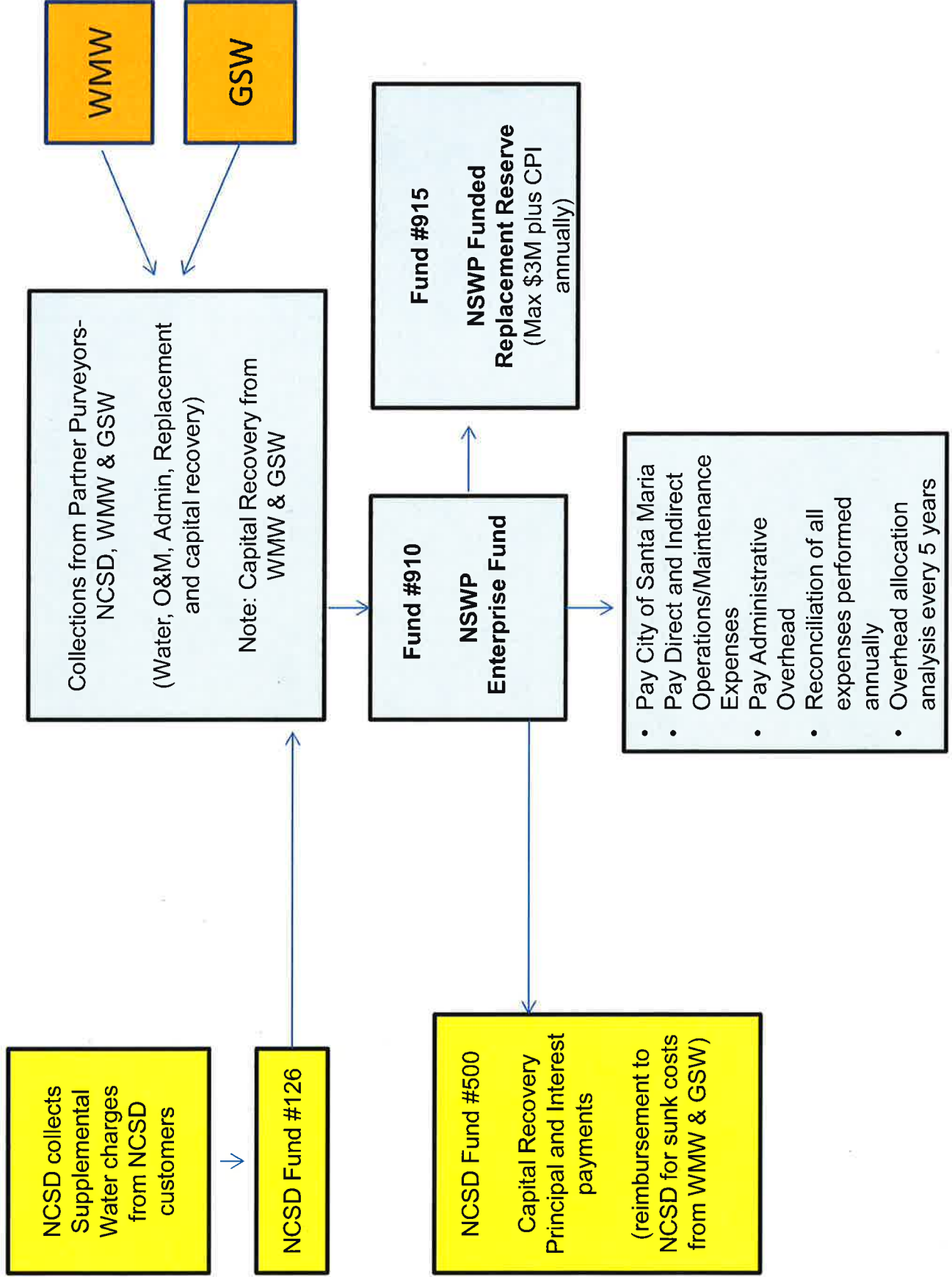
Year	Minimum Demand	Base Water Rate (Tier 1)	Base Energy Cost Adj by Energy CPI	Current Period Costs of Energy	Change in Costs of Energy	Net Water Rate	Minimum Invoice Amt
2015/16	645	\$ 1,496	\$ 204	\$ 227	\$ 23	\$ 1,519	\$ 979,553
2016/17	800	\$ 1,571	\$ 204	\$ 227	\$ 23	\$ 1,594	\$ 1,274,888
2017/18	800	\$ 1,649	\$ 204	\$ 227	\$ 23	\$ 1,672	\$ 1,337,614

<b>FY 2015/16 Rate - Tier 1 (Current)</b>
\$ 3.434 SM Tier 1 Water Rate (Base) per HCF
435.60 100 CF units per Acre-Foot
\$ 1,495.85 Water Rate per AF
<b>FY 2016/17 Rate - Tier 1 (Proposed)</b>
\$ 3.606 SM Tier 1 Water Rate (Base) per HCF
435.60 100 CF units per Acre-Foot
\$ 1,570.77 Water Rate per AF
<b>FY 2017/18 Rate - Tier 1 (Proposed)</b>
\$ 3.786 SM Tier 1 Water Rate (Base) per HCF
435.60 100 CF units per Acre-Foot
\$ 1,649.18 Water Rate per AF

**Notes:**

- 1 Base Water Rate (Tier One) to be adjusted quarterly based on rate approved by City Council at beginning of Quarter (Item 6 in Wholesale Supply Agreement)
- 2 Base Energy Cost adjusted by CPI Index (Item 7 in Wholesale Supply Agreement)  
CPI based on table found at: <http://www.bls.gov/data#>  
CPI adjusted annually based on July index
- 3 Base Energy Cost to be adjusted annually at beginning of FY (July 1)  
Invoices to be generated quarterly (Item 8 in Wholesale Supply Agreement)  
Qtr 1, 2, and 3 to be based on actual demand  
Qtr 4 to include true-up to minimum demand if actual demand is less than minimum

# NIPOMO SUPPLEMENTAL WATER PROJECT (NSWP) FLOW OF FUNDS



April 20, 2016

ITEM 2

ATTACHMENT B



**NIPOMO SUPPLEMENTAL WATER PROJECT**  
**SUPPLEMENTAL WATER MANAGEMENT AND GROUNDWATER**  
**REPLENISHMENT AGREEMENT**

This Nipomo Supplemental Water Project Supplemental Water Management and Groundwater Replenishment Agreement ("Agreement") is made this ~~16<sup>th</sup>~~ <sup>16<sup>th</sup></sup> day of ~~September~~ <sup>October</sup>, 2015, between the Nipomo Community Services District, Rural Water Company, The Woodlands Mutual Water Company of San Luis Obispo County and Golden State Water Company with regards to the following facts:

**I. RECITALS:**

A. The Nipomo Community Services District ("NCS D") is a public entity, independent special district organized and operated pursuant to Govt. Code section 61000 et seq. NCS D provides water and related services within the NCS D boundary located in the southern portion of San Luis Obispo County, within an area generally referred to as the Nipomo Mesa.

B. Golden State Water Company ("GSWC") is a California corporation and a public utility water corporation as defined by Public Utilities Code §§ 216 and 241 providing water service to customers within the Nipomo Mesa subject to California Public Utilities Commission ("PUC") regulation.

C. Rural Water Company ("RWC") is a California corporation and a public utility water corporation as defined by Public Utilities Code §§ 216 and 241 providing water service to customers within the Nipomo Mesa subject to PUC regulation.

D. The Woodlands Mutual Water Company of San Luis Obispo County ("WMWC") is a California corporation and a mutual water company providing water service to its shareholder – customers within the Nipomo Mesa.

E. Collectively, GSWC, RWC and WMWC, are referred to as the "Water Companies" and individually as a "Water Company". NCS D, GSWC, RWC and WMWC are collectively referred to as the "Parties" and individually as a "Party".

F. The Parties, along with hundreds of other individuals and entities are parties to a certain legal proceedings entitled "*Santa Maria Valley Water Conservation District v. City of Santa Maria, et al.*", Superior Court of the State of California, County of Santa Clara, Consolidated Cases CV770214 ("Santa Maria Litigation"), regarding the respective rights of the litigants to groundwater resources in the Santa Maria Groundwater Basin ("Basin").

G. After lengthy proceedings, the court entered an amended judgment

("Judgment") on April 17, 2014, which provides for the long-term management of the Basin water resources.

H. The court retained jurisdiction over the Judgment to ensure the parties manage the Basin water resources consistently with the Judgment.

I. Incorporated into and made a part of the Judgment is a Stipulation dated June 30, 2005 ("Stipulation"), which establishes a detailed management plan for three subareas within the Basin. The Nipomo Mesa is included in the subarea called the Nipomo Mesa Management Area ("NMMA").

J. The Judgment (through the Stipulation) requires NCSD to purchase and transmit to the NMMA a minimum of 2,500 acre-feet of "Nipomo Supplemental Water" each year. NCSD is further required to employ its best efforts to timely implement the Nipomo Supplemental Water Project (NSWP).

K. The Judgment further provides that once the Nipomo Supplemental Water is capable of being delivered, the Parties shall purchase the following portions of the Nipomo Supplemental Water each year to offset groundwater pumping within the NMMA.

<b>Entity</b>	<b>Percent Allocation</b>	<b>AFY (2,500 AF NSWP Yield)</b>
NCSD	66.68	1667.00
GSWC	8.33	208.25
RWC	8.33	208.25
WMWC	16.66	416.50
<b>Total</b>	<b>100.00</b>	<b>2500.00</b>

L. NCSD has entered into a Wholesale Water Supply Agreement with the City of Santa Maria (City), dated May 7, 2013, ("NCSD-City Agreement," attached and incorporated as Exhibit "A"). The NCSD-City Agreement provides a mechanism through which NCSD may purchase Nipomo Supplemental Water for sale and distribution in the NSWP, consistent with the obligations in the Judgment.

M. NCSD has completed construction of the first stage of the NSWP such that NCSD is taking delivery of Nipomo Supplemental Water as of July 1, 2015. The additional stages of the NSWP to allow increased water delivery of a minimum of 2,500 AFY, as required under the Judgment, are currently being planned.

N. On or about June 25, 2015, the PUC approved GSWC's acquisition of RWC. Upon completion of GSWC's acquisition of RWC, GSWC will assume the entirety of RWC's benefits and obligations under this Agreement.

O. NCSD has designed the NSWP to deliver 3,000 AFY. All costs associated with

**NSWP Supplemental Water Management and Groundwater Replenishment Agreement**

the capacity in excess of 2,500 AFY are solely assigned to NCSD. Should the Parties, or any faction thereof, elect to expand NSWP facilities to deliver water in excess of 3,000 AFY, further negotiation and agreement among the participating Parties will be required.

P. The purpose of this Agreement is to implement the Parties' obligations with respect to the NSWP as provided in the Stipulation and the Judgment.

In consideration of the foregoing recitals that are incorporated herein by reference and the mutual terms and conditions set forth herein, the Parties agree as follows:

## II. DEFINITIONS:

Terms used herein with initial capitalization, whether in singular or plural, shall have the following meanings:

A. "AFY" shall mean acre-feet per year.

B. "Costs" shall mean all the administrative, planning, design, permitting, capital, financing, construction, operation, maintenance, repair, replacement and overhead allocation costs associated with and arising out of the construction and ongoing operation of the NSWP, excluding costs of Points of Interconnection, which shall be funded as provided in Section VII. Costs shall include both actual expenses and reasonably anticipated NSWP related expenses expected to be incurred for the completion of the NSWP and for the ongoing operations of the NSWP. Costs include future financing of phases of the NSWP and future changes in water costs resulting from renegotiation of the NCSD-City Agreement.

C. "Effective Date" shall mean July 1, 2015.

D. "Fiscal Year" shall mean the twelve (12) month period commencing each July 1st during the term of this Agreement and ending the following June 30th.

E. "NSWP Enterprise Fund" shall mean the NSWP Enterprise Fund used by NCSD to account for, budget and track the Costs.

F. "Judgment" shall mean the amended judgment entered by the Court in that case entitled *Santa Maria Valley Water Conservation District v. City of Santa Maria, et al.*, Superior Court of the State of California, County of Santa Clara, consolidated cases CV770214.

G. "NCSD-City Agreement" shall mean the agreement between the City of Santa Maria and Nipomo Community Services District titled "Wholesale Water Supply Agreement," dated May 7, 2013.

H. "Nipomo Mesa Management Area" or "NMMA" shall mean the area so defined and described in the Judgment.

I. "Nipomo Supplemental Water" shall mean up to 2,500 AFY of water delivered within the NMMA to offset groundwater pumping.

J. "Nipomo Supplemental Water Project" or "NSWP" shall mean the facilities and appurtenances, including each Point of Interconnection, necessary to deliver Nipomo Supplemental Water as provided in Section VI.(A) of the Stipulation.

K. "NMMA Technical Group" is the group formed pursuant to the requirements of the Stipulation and Judgment.

L. "Point of Interconnection" shall mean those components of the NSWP extending from NCSD's water distribution system to each Water Company through which Nipomo Supplemental Water may be delivered to each Water Company.

M. "Prudent Utility Practice" shall mean the practices, methods, and acts which, in the exercise of reasonable judgment in light of the facts (including but not limited to the practices, methods, and acts engaged in or approved by a significant portion of the water utility industry prior thereto) known at the time the decision was made, would have been expected to accomplish the desired result at the lowest reasonable cost consistent with good business practices, reliability, safety, and expedition, taking into account the fact that Prudent Utility Practice is not intended to be limited to the optimum practice, method, or act to the exclusion of all others, but rather to be a spectrum of possible practices, methods, or acts which could have been expected to accomplish the desired result. Prudent Utility Practice includes due regard for manufacturers' warranties and requirements of agencies of competent jurisdiction.

N. "PUC" shall mean the California Public Utilities Commission, the entity with regulatory oversight responsibility for RWC and GSWC.

O. "PUC Application" shall mean those materials and testimony required so that GSWC and RWC may obtain PUC approval adequate to satisfy the conditions subsequent set forth in Section V below.

P. "Stipulation" shall mean the agreement dated June 30, 2005, by and between the majority of the litigants in the Santa Maria Litigation, settling their disputes and imposing a physical solution on the management of water resources in the Santa Maria Basin. The Stipulation is incorporated in and is a part of the Judgment.

Q. "Uncontrollable Force" shall mean any cause or event which is beyond the control of the Party affected, including, but not restricted to, failure of or threat of failure of facilities, flood, earthquake, storm, fire, lightning, epidemic, war, riot, civil disturbance or disobedience, labor dispute or strike, labor or material shortage, sabotage, restraint by court order or public authority and action or non-action by or

**NSWP Supplemental Water Management and Groundwater Replenishment Agreement**

failure to obtain the necessary authorizations or approvals from any governmental agency or authority which by exercise of due diligence such party could not reasonably have been expected to avoid and which by exercise of due diligence it shall be unable to overcome.

**III. PURPOSE:**

A. The purpose of this Agreement is to enable the Parties to meet their respective obligations under the Judgment, based on the percentage allocations presented in Section I.K, regarding the NSWP. In particular, the Parties intend this Agreement to provide for: (1) payment to NCSD for each Party's allocation of Costs, and (2) distribution and use of Nipomo Supplemental Water.

B. The underlying premise of the NSWP is to use Nipomo Supplemental Water within the NMMA to offset 2,500 AFY of groundwater pumping in those areas within the NMMA where groundwater levels are most depressed and thus augment the replenishment of groundwater in those critical areas within the NMMA. As described herein, the Parties will use the Nipomo Supplemental Water to increase groundwater replenishment within the NMMA and improve the long-term reliability and integrity of groundwater availability within the NMMA. The Nipomo Supplemental Water delivered to the Parties pursuant to this Agreement shall be used exclusively for the benefit of properties within the existing jurisdictions and service areas of the Parties and in accordance with the Judgment and Stipulation.

**IV. EFFECTIVE DATE AND TERM:**

A. This Agreement shall be effective on July 1, 2015 and shall terminate on June 30, 2035 ("Term").

B. Notwithstanding the Term, the delivery of Nipomo Supplemental Water to the Parties subsequent to June 30, 2035, is subject to the renewal of the contract for state water between the City and the Central Coast Water Authority. The NCSD-City Agreement provides that it is subject to renegotiation in the event that the City's contract with the Central Coast Water Authority is not renewed as of June 30, 2035 or if the renewal terms would create a significant financial burden to the City or impair the ability of the City to provide Nipomo Supplemental Water in the quantities set forth in the NCSD-City Agreement.

C. Should renegotiation of the NCSD-City Agreement be required, NCSD and the City are required to negotiate and use their best efforts to equitably amend the terms of the NCSD-City Agreement to allow for the continued delivery of Nipomo Supplemental Water on terms mutually beneficial to both parties for the duration of the Term. NCSD will consult and confer with the Water Companies prior to entering into any material amendments to the NCSD-City Agreement.

D. Obligations incurred hereunder but not satisfied prior to termination of this Agreement shall survive such termination until fully discharged, including any payments due by one Party to another Party hereunder.

**V. CONDITIONS SUBSEQUENT:**

This Agreement shall terminate and shall be of no further force and effect as to either or both GSWC and RWC, subject to the following conditions.

A. As promptly as is reasonably practicable and in no event later than October 30, 2015, GSWC shall apply for PUC approval for imposition of the necessary rate adjustments so that GSWC may meet its financial obligations provided under this Agreement. GSWC shall provide NCS D with written notice of the satisfaction or waiver of this provision. If GSWC fails to obtain this PUC approval, through a PUC decision or order that is no longer subject to appeal, on or before December 31, 2017, either NCS D or GSWC may, each in its sole discretion, declare a failure to satisfy this condition and terminate this agreement as to GSWC. If either NCS D or GSWC exercises this termination right, the provisions of Article X(D)(1) of the Stipulation shall apply.

B. As promptly as is reasonably practicable and in no event later than October 30, 2015, RWC shall apply to for PUC approval for imposition of the necessary rate adjustments so that RWC may meet its financial obligations provided under this Agreement. RWC shall provide NCS D with written notice of the satisfaction or waiver of this provision. If RWC fails to obtain this PUC approval, through a PUC decision or order that is no longer subject to appeal, on or before December 31, 2017, either NCS D or RWC may, each in its sole discretion, declare a failure to satisfy this condition and terminate this agreement as to RWC. If either NCS D or RWC exercises this termination right, the provisions of Article X(D)(1) of the Stipulation shall apply.

C. The Parties shall make every reasonable business effort to coordinate and cooperate in providing any necessary data, information and testimony to support the PUC approval processes contemplated in this Section.

D. GSWC and RWC shall each be responsible for its own PUC Application. However, each entity expects its PUC Application to be substantially the same in its content. Each PUC Application shall include a request for full financial participation in the NSWP as provided in this Agreement, as of the Effective Date. RWC and GSWC shall make their reasonable best efforts to obtain a prompt and reasonable response to the PUC Application from the PUC, including making every reasonable attempt to reach an acceptable settlement of the PUC Application in lieu of processing the PUC Application through a contested administrative hearing at the PUC. The Parties acknowledge that obtaining PUC approval of each PUC Application may take 12 months or more, following the date of submission of the PUC Application, and that neither GSWC nor RWC have control over the time it takes the PUC to process and

resolve each PUC Application. Notwithstanding the Effective Date, neither GSWC's, nor RWC's financial obligations provided in this Agreement accrue and are enforceable as to either entity, unless and until the PUC provides GSWC and RWC approval to make the necessary customer water rate adjustments equal to each entity's respective share of the Costs provided in this Agreement as of the Effective Date and otherwise consistent with Section IX.B.

E. Until the conditions subsequent in this section are satisfied with written notice, or waived, neither NCSD, RWC, nor GSWC waive their rights to exercise the provisions of Article X(D)(1) of the Stipulation.

**VI. USE OF NIPOMO SUPPLEMENTAL WATER.**

NCSD shall be responsible for the distribution and use of the Nipomo Supplemental Water between and among the Parties subject to the following:

A. Subject to the groundwater management and recharge protocols provided in this Agreement, the presumed quantity and rate of delivery of Nipomo Supplemental Water for each Party shall be as provided in the table below, based upon an assumed delivery of 2,500 AFY. To the extent Nipomo Supplemental Water is not available for delivery at the volumes or rates shown, each Party's deliveries shall be reduced on a proportional basis. To the extent the implementation of groundwater management and recharge protocols provide for alternative deliveries, each Party shall be responsible for its portion of the Costs as otherwise provided in this Agreement.

Entity	Annual (AF)	Quarterly (AF)	Maximum per Month (AF)
NCSD	1668	417	139
GSWC	208	52	17
RWC	208	52	17
WMWC	416	104	35

B. The highest priority use of Nipomo Supplemental Water shall be to offset groundwater pumping within those regions within the NMMA where depressed groundwater levels exist.

C. Provided that such reduction does not materially and adversely affect its ability to provide water for the reasonable and beneficial use of its customers, for each AF of the 2,500 AFY Nipomo Supplemental Water used within the NMMA, the user shall reduce its groundwater pumping by the same amount. The Parties shall develop a method of confirming this reduction in groundwater use.

D. Over the term of this Agreement, the Advisory Committee (as defined in XII.A) shall periodically meet and confer with the NMMA Technical Group regarding the distribution of the Nipomo Supplemental Water between the Parties, given the priority

specified in subsections VI.A and B, above. Based on the input from the Advisory Committee and the NMMA Technical Group, the status of Points of Interconnection as provided in the Section VII.A below and other relevant hydrologic conditions, NCSD shall determine the distribution of Nipomo Supplemental Water among the Parties. NCSD shall make its determination regarding the distribution of Nipomo Supplemental Water, following the consultation described in this subsection and based upon a reasonable, good faith interpretation of how best to manage the then existing hydrologic conditions within the NMMA, the availability of Nipomo Supplemental Water and the ability to rely on existing Points of Interconnection and establish a new Point of Interconnection with RWC, if one has not yet been established.

E. Pursuant to section VI(B)(3) of the Stipulation, provided WMWC is concurrently using or has made arrangements for other Parties to use within the NMMA the Nipomo Supplemental Water allocated to the WMWC under Section VI(A), above, WMWC shall not be subject to restriction in the reasonable and beneficial use of groundwater necessary for full development of its service area; provided however, nothing in this Agreement is intended to modify or amend the benefits and obligations provided in the Stipulation and the Judgment applicable to WMWC, or the court's retained jurisdiction pursuant to the Stipulation and the Judgment.

## **VII. POINTS OF INTERCONNECTION, CONTROL AND MEASUREMENT OF NIPOMO SUPPLEMENTAL WATER DELIVERIES.**

A. Point(s) of Interconnection. As of the Effective Date, NCSD's water system is interconnected with GSWC and WMWC water systems. Each of these existing interconnections will require improvements, and possibly reconstruction, to be fully functional "Point(s) of Interconnection." No Point of Interconnection is in place between NCSD and RWC. If, pursuant to Section VI.D, the Parties determine each or all Points of Interconnection are necessary to make optimal use of Nipomo Supplemental Water, NCSD and each Water Company shall develop the most cost effective design and arrange for the construction of the Points of Interconnection as promptly as practical. The Cost of each Point of Interconnection, including the improvements required for existing Points of Interconnection with WMWC and GSWC, shall be incorporated into the NSWP Costs and NSWP Enterprise Fund as provided in this Agreement. The Parties acknowledge and agree that the Point of Interconnection with RWC, if and when established, will be included as a component of the NSWP. However, the Parties agree that allocation of Costs for the pipeline portion of the RWC Point of Interconnection may differ from the allocation set forth in Section I.K above, to be agreed upon by the Parties once those Costs are determined. The Costs for the RWC Point of Interconnection, excluding the Costs of the pipeline portion of the RWC Point of Interconnection, shall be shared consistent with the allocation set forth in Section I.K in a magnitude equivalent to that included in the Costs for the WMWC and GSWC Points of Interconnection.

B. Each Point of Interconnection shall include flow control and metering devices



used to control and measure the delivery of Nipomo Supplemental Water at the Point of Interconnection. Each Point of Interconnection and the appurtenant facilities shall be considered part of the NSWP and shall be owned, operated and maintained by NCSD.

C. NCSD shall arrange for the inspection and testing of the metering devices at least once per calendar year, unless more frequent testing and inspection is appropriate as a result of repairs to or replacements of a metering device. NCSD shall provide reasonable advance notice to and coordinate with each Water Company to accomplish required testing or inspection activities.

D. The operation and maintenance of any Point of Interconnection will be detailed in an Operation Memorandum of Understanding that will be approved by the NCSD and other affected parties prior to connection. If the Parties cannot agree on the terms of the Operations Memorandum of Understanding then the disputed terms will be subject to the dispute resolution procedures referenced in XII of this Agreement.

### **VIII. NSWP ENTERPRISE FUND BUDGET:**

A. NCSD shall operate the NSWP as an enterprise fund ("NSWP Enterprise Fund"), separating all Costs related to the NSWP within and only to that NSWP Enterprise Fund. Prudent Utility Practices shall apply to NCSD's management of the NSWP Enterprise Fund and the NSWP.

B. Each Fiscal Year NCSD shall prepare a NSWP Enterprise Fund Budget ("Budget") for all revenues and expenditures related to the NSWP Enterprise Fund. The Budget shall include a summary of projected Nipomo Supplemental Water deliveries and the Costs associated with those deliveries. A draft of the Budget shall be available to each Water Company for review by May 1<sup>st</sup> of each year. NCSD shall make every reasonable effort to adopt the final Budget during June of each year at a regularly scheduled NCSD board meeting. The Advisory Committee shall determine the most effective content, format and reporting frequency for financial and budget reports for the NSWP Enterprise Fund.

C. The Budget shall provide the basis for and detail the cost allocations and quarterly billings described in Section IX.

D. Unless the Parties agree otherwise, every five years, a third party expert accounting firm shall perform an overhead allocation analysis for NCSD, including the NSWP Enterprise Fund. The overhead allocation recommendations of that study shall be applied in the next annual budgeting cycle for the NSWP Enterprise Fund. The cost of this study shall be included in the administrative overhead allocated to the NSWP Enterprise Fund. The Advisory Committee shall appoint the accounting firm to perform the overhead allocation analysis.

E. The Water Companies acknowledge and agree that NCSD has incurred

**NSWP Supplemental Water Management and Groundwater Replenishment Agreement**

Page 9 of 20

substantial Costs related to the completed portions of the NSWP as of the Effective Date and will incur additional Costs to complete the NSWP. These costs include, but are not limited to, planning, environmental reviews, legal fees, acquisition of easements, an assessment election, and the construction and financing of the primary distribution pipeline extending from the City to NCSD facilities and future stages of the NSWP project. These Costs have been funded by NCSD, with very limited contributions from the Water Companies.

F. The Budget shall include the amortized recovery of the NSWP capital costs (whether funded by NCSD with internal funds or borrowed funds) attributable to each Water Company, pursuant to Section I.K above, plus interest on the unamortized balance of such costs. The capital costs to be amortized in each Budget shall include amounts expended to date and the additional costs necessary to complete the NSWP. NCSD shall not recover interest on the capital portion of NSWP Costs that are funded through the use of NSWP Enterprise Fund assets or reserves.

G. The amortization period for capital costs shall be 30 years beginning July 1, 2015. Interest will be charged monthly on the remaining unamortized balance as of the prior month end.

H. Each Water Company may elect to make early payments of its amortized portion of the capital costs and such early payments shall be credited against the capital obligation of that Water Company.

I. The interest rates to be charged to each Water Company will be determined as follows:

1. For GSWC and RWC, the interest rate charged will be equal to the interest rate on amounts NCSD has borrowed to finance a portion of the project Costs plus one-half of one percent. In the event GSWC's credit rating drops materially below its current rating of A+, and such change would have a material impact on any expected borrowing or financial security related to the NSWP Enterprise Fund, the interest rate charged will be subject to renegotiation between GSWC, RWC and NCSD. The interest specified in this subsection applicable to RWC is predicated on expectation that GSWC will complete its acquisition of RWC prior to the PUC approval of this Agreement. The interest rate and security assurance applicable to RWC's capital obligation shall be subject to renegotiation should GSWC fail to complete its acquisition prior to the PUC's approval of this Agreement.

2. For WMWC, the interest rate charged will be equal to the interest rate on amounts NCSD has borrowed to finance a portion of the project Costs plus two percent. In the event there is a material change in WMWC's financial condition, the interest rate charged will be subject to renegotiation between NCSD and WMWC. WMWC acknowledges that its agreement to amend its bylaws to authorize recordation and enforcement of liens under Corporations

Code § 14304 ("Section 14304 Lien Rights") constitutes a material inducement to NCS D to forego other forms of security for repayment of WMWC's capital obligations, and agrees that it shall not subsequently revise its bylaws to relinquish its Section 14304 Lien Rights without having previously agreed to provide alternate security reasonably acceptable to NCS D.

3. In the event NCS D makes additional borrowings to finance subsequent stages of the NSWP, the interest rates charged GSWC, RWC and WMWC will be adjusted based on the weighted average of the interest rates attributable to unamortized balances of prior stages of the NSWP and the interest rate attributable to the capital costs of the new stage.

J. The NSWP Enterprise Fund shall include a funded replacement reserve ("NSWP Enterprise Fund Reserve") to accumulate funds for the future replacement of NSWP equipment and facilities. The initial NSWP Enterprise Fund Reserve amount shall be set at one percent of total project Costs. Thereafter, the NSWP Enterprise Fund Reserve shall be increased annually based upon the percentage increase in the Consumer Price Index (CPI) – All Urban Consumers (Los Angeles-Riverside-Orange Co., CA area) for the immediately preceding calendar year, subject to the following.

1. The maximum balance in the NSWP Enterprise Fund Reserve shall be \$3,000,000. The NSWP Enterprise Fund Reserve maximum shall be increased annually based upon the percentage increase in the Consumer Price Index (CPI) – All Urban Consumers (Los Angeles-Riverside-Orange Co., CA area) for the immediately preceding calendar year. Once the balance in the NSWP Enterprise Fund Reserve reaches the maximum then in effect, the annual reserve shall cease to be collected until such time as the NSWP Enterprise Fund Reserve balance drops below the maximum. Should required expenditures exceed the balance then in the NSWP Enterprise Fund Reserve, the Advisory Committee will establish a plan for funding the deficit in a timely manner. The maximum balance in the NSWP Enterprise Fund Reserve may be increased or decreased subject to unanimous approval by the Advisory Committee.

2. Subject to approval by the Advisory Committee, the balance in the NSWP Enterprise Fund Reserve can be used to fund extraordinary unbudgeted operations and maintenance expenses in those cases where the NSWP Enterprise Fund does not have sufficient operating funds to cover the expenditure.

3. Interest income earned on the NSWP Enterprise Fund Reserve shall remain in the NSWP Enterprise Fund.

**IX. RATES AND CHARGES:** Based on the Budget, NCS D shall allocate Costs to and invoice the Water Companies as follows:

**NSWP Supplemental Water Management and Groundwater Replenishment Agreement**

Page 11 of 20

A. Each Water Company shall be responsible for its share of the Costs of Nipomo Supplemental Water and the NSWHP based on the pro-rata shares of the NSWHP as provided in Section I.K and the Budget. The Cost allocations shall take into account all Costs for the NSWHP. An energy (pumping) credit shall be provided to each Party for any portion of its Nipomo Supplemental Water not delivered directly to that Party, but instead used by another Party pursuant to Section VI.

B. During the term of this Agreement, and where applicable subject to the jurisdiction and approval by the PUC, each Water Company shall charge and collect rates and charges for the water services furnished in its service area which will yield gross revenues sufficient to pay all costs of operating and maintaining the water system within the designated area, including all payments due under this Agreement, as they become due and payable.

C. Following each calendar quarter, NCSD shall provide a written invoice to each Water Company for its share of the Costs during the prior quarter. All invoices will be payable within thirty (30) days of delivery of the invoice. NCSD shall have the right to charge late fees of up to five (5) percent of the overdue amount for any invoice that is not paid within such period.

D. Until such time as GSWC and RWC receive approval from the PUC as provided in Section V, NCSD will not charge late fees on outstanding GSWC and RWC invoices; however, interest will accrue on outstanding charges at the rate specified in Section VIII.

E. In the event a Party disputes any charges on an invoice, the undisputed amount shall be paid and no late fee will be assessed pending resolution of the disputed amount. Along with payment of the undisputed amount, the Party shall provide a detailed written description of the nature and amount in dispute. NCSD and the Party with the dispute shall make every reasonable business effort to resolve the dispute promptly.

F. Within 90 days after the end of each fiscal year, NCSD shall compare prior year actual Costs to the total amount billed to the Parties for that year. If actual Costs exceed the amount billed for that year, each Party will be billed for its allocated share of the excess costs. If actual Costs are less than the amount billed for that year, each party will have the option to have its allocated share of the difference be (1) credited against any unamortized capital costs then due NCSD or (2) be refunded.

#### **X. CONTINUITY OF SERVICE:**

A. NCSD reserves the right to temporarily interrupt or curtail delivery of Nipomo Supplemental Water to make repairs, replacements, modifications, or to perform maintenance work on the NSWHP, or to respond to an existing or impending Uncontrollable Force, as determined in NCSD's sole judgment. NCSD shall use its

reasonable best business efforts to provide advance written notice to the Water Companies of any restriction or interruption in the use of the NSWP or planned deliveries of Nipomo Supplemental Water.

**B.** In addition to limitations specified in X.A. above, NCSD may interrupt or curtail the use of the NSWP to the extent that the continued use of the NSWP could: (i) materially and adversely affect the reliability of the NSWP; or (ii) cause NCSD to violate the terms of any rule, regulation, or binding obligation it may otherwise have with respect to the production, treatment or delivery of Nipomo Supplemental Water.

**XI. DEVELOPMENT OF EXPANDED GROUNDWATER MANAGEMENT AND RECHARGE CAPABILITY:**

The Parties acknowledge and agree that the availability of additional Nipomo Supplemental Water would be beneficial for use within the NMMA. The Parties agree to negotiate an amendment to this Agreement to include the expanded use of Nipomo Supplemental Water for the benefit of the groundwater resources water balance within the NMMA. The Parties shall use their reasonable best efforts to complete the negotiation as promptly as practical.

**XII. RESOLUTION OF DISPUTES:**

The Parties' shall attempt to amicably and promptly resolve any dispute arising between the Parties and under this Agreement. Nothing in this Agreement shall preclude any Party from taking any lawful action it deems appropriate to enforce its rights under this Agreement. The Parties shall initially attempt to resolve any dispute by the means set forth below:

**A. Advisory Committee.** The Parties shall exercise best efforts to resolve disputes through consensus. An Advisory Committee shall be established and be comprised of two representatives of each Party. The Advisory Committee shall be convened whenever necessary to ensure this Agreement is being administered and implemented consistent with the intentions of all the Parties. An NCSD representative shall chair the Advisory Committee. The Chair shall be responsible for scheduling all meetings under this section. Any Party may request a meeting of the Advisory Committee.

**B. Annual Meeting.** The Advisory Committee shall meet annually, or as often as necessary, to review the administration and implementation of this Agreement. The Advisory Committee shall use its best efforts to obtain consensus on the resolution of technical, administrative, financial, legal and operational issues that may arise from time to time with regard to this Agreement.

**C. Dispute Resolution Procedure.** The Parties shall submit any dispute related to or arising out of this Agreement to the Advisory Committee for consideration. The

Chair may request the Party or Parties to any dispute to submit a description of the dispute in writing prior to convening the Advisory Committee. As soon as practical, and within 14 days of the submission of a written description of a dispute, the Chair shall schedule a meeting of the Advisory Committee. The Advisory Committee shall convene within 30 days of the submission of a written description of a dispute and shall make every reasonable effort to resolve the dispute.

D. Failure of the Advisory Committee to Resolve the Dispute. If the Advisory Committee fails to resolve a dispute, the Parties may elect to refer the dispute to mediation. If the Parties are unable to agree promptly upon a mediator or a mediation process, each Party may freely pursue any equitable and legal remedy.

E. Emergencies. Where an unresolved dispute may pose an imminent danger to the public, health, safety or welfare, the Parties shall not be subject to the provisions of this Section.

### **XIII. LIABILITY AND INDEMNIFICATION:**

A. Limitation of Liability: Except as to the negligent or willful misconduct of a Party, each Party shall release and hold harmless the other Parties from and against any and all liability, loss, damage and expense arising from, alleged to arise from, in connection with, or incident to the services rendered under this Agreement.

B. Indemnification and Defense: Each Party shall indemnify, defend and hold harmless the other Parties, its directors, members, officers, employees and agents from and against any and all third-party claims, suits or actions instituted on account of personal injuries or death of any person (including but not limited to workers and the public) or physical damage to property resulting from or arising out of the indemnitor's willful misconduct or negligent act or omission while engaged in the performance of obligations or exercise of rights under this Agreement.

C. Limitation on Damages: No Party shall be liable to any other Party for any consequential, incidental, punitive, special or exemplary damages or lost opportunity costs, lost profit or other business interruption damages, by statute or in tort or contract, under any provision of this Agreement.

D. Water Quality. NCSD shall be responsible for ensuring that the quality of the Nipomo Supplemental Water made available for delivery is of the same pressure and quality of water that NCSD delivers to its residential customers. The quality of water which is delivered by NCSD to its residents shall comply with all federal, state and local laws, regulations and permit requirements which are applicable to NCSD, including standards applicable to wastewater discharge, as amended from time to time and subject to any compliance waiver granted to NCSD ("Quality Standards"). NCSD shall provide GSWC, RWC and WMWC with a copy of the Quality Standards (and any change thereto) which are applicable to NCSD and GSWC, RWC and WMWC shall be solely responsible for ensuring that the Quality Standards meet the federal, state and local laws, regulations and

permit requirements for potable water delivery by GSWC, RWC and WMWC to its customers, including the discharge of such water. To the extent that the quality standards which are applicable to GSWC, RWC and WMWC exceed the Quality Standards, then GSWC, RWC and WMWC shall be responsible for any necessary additional treatment of the Nipomo Supplemental Water. NCS D agrees to indemnify and hold GSWC, RWC and WMWC harmless from any liability which arises as a result of the failure of the Nipomo Supplemental Water which is delivered to the GSWC, RWC and WMWC to meet the Quality Standards. GSWC, RWC and WMWC shall be solely responsible for any actual liability resulting from a change in water quality following the Point of Interconnection (including any additional treatment undertaken by GSWC, RWC and WMWC) and shall indemnify and hold NCS D harmless from any actual liability which arises from any such change. NCS D and GSWC, RWC and WMWC shall promptly notify the other in the event that either becomes aware of a material adverse change in the quality of the Nipomo Supplemental Water and shall cooperate to identify the cause of such change.

#### **XIV RELATIONSHIP OF THE PARTIES:**

The covenants, obligations and liabilities of the Parties are intended to be several and not joint or collective and nothing herein contained shall ever be construed to create an association, joint venture, trust or partnership, or to impose a trust or partnership covenant, obligation or liability on or with regard to any Party. Each Party shall be individually responsible for its own covenants, obligations and liabilities as herein provided. No Party shall be under the control of or shall be deemed to control another Party. No Party shall be the agent of or have a right or power to bind another Party without such other Party's express written consent, except as provided in this Agreement.

#### **XV. UNCONTROLLABLE FORCES:**

If the existence of an Uncontrollable Force, as defined in Section II.Q above, disables a Party from performing its obligations under this Agreement (except for such Party's obligations to make payments hereunder), such Party shall not be considered to be in default in the performance of any such obligations while such disability of performance exists. A Party rendered unable to fulfill any of its obligations under this Agreement by reason of an Uncontrollable Force shall exercise due diligence to remove such inability with all reasonable dispatch. Nothing contained herein shall be construed so as to require a Party to settle any strike or labor dispute in which it may be involved.

#### **XVI. AUDITS:**

Each Party shall have the right to audit any costs, payments, settlements or other supporting information pertaining to this Agreement, including the Costs and the Budget. Any such audit shall be undertaken by the requesting Party or its representative at reasonable times and in conformance with generally accepted auditing standards. The audited Party shall fully cooperate with any such audit, the cost of which shall be paid by the requesting Party. The right to audit a billing shall extend for a period of three (3) years

following the rendering of the bill. Each Party shall retain all necessary records or documentation for the entire length of such three (3) year period and shall, to the extent permitted by law, take all steps reasonably available to assure the confidentiality of the audited Party's accounting records and supporting documents.

**XVII. THIRD PARTY BENEFICIARIES:**

There are no third Party beneficiaries to this Agreement. This Agreement shall not confer any right or remedy upon any person or entity other than the Parties and their respective successors and assigns permitted under Section XVIII. This Agreement shall not release or discharge any obligation or liability of any third party to any Party or give any third party any right of subrogation or action over or against a Party.

**XVIII. ASSIGNMENT OF INTERESTS:**

A. No Party shall assign this Agreement without the prior written consent of the other Parties, which consent shall not be unreasonably withheld or delayed. Each Water Company expressly understands and agrees that it shall not be unreasonable for NCSD to withhold or delay its consent to any proposed or purported assignment to any person or entity ("Assignee") that has not demonstrated to NCSD's reasonable satisfaction that NCSD's interests as contemplated herein will not be adversely affected thereby.

B. Any assignment by a Party of its interest in this Agreement which is made without the prior written consent of the other Parties shall not relieve the assigning Party from primary liability for any of its duties and obligations under this Agreement, and in the event of any such assignment, the assigning Party shall continue to remain primarily liable for payment of any and all money due the other Parties as provided under this Agreement, and for the performance and observance of all covenants, duties and obligations to be performed and observed under this Agreement by the Party to the same extent as though no assignment had been made.

C. Whenever an assignment of a Party's interest in this Agreement is made with the written consent of the other Parties, the assigning Party's assignee shall expressly assume in writing the duties and obligations under this Agreement of the assigning party and, within thirty (30) days after any such assignment and assumption of duties and obligations, the assigning Party shall furnish, or cause to be furnished, to the other Party a true and correct copy of such assignment and assumption of duties and obligations. Upon the effective date of such assignment, the assigning Party shall be relieved of its obligations and duties under this Agreement.

D. Subject to the foregoing restrictions on assignment, this Agreement shall be binding upon, inure to the benefit of and be enforceable by the Parties and their respective successors and assigns.



**XIX. NO DEDICATION OF FACILITIES:**

Any undertaking by a Party to another Party under this Agreement shall not constitute the dedication of the system, or any portion thereof, of that Party to the public or to another Party, nor affect the status of that Party as an independent system.

**XX. COMPLETE AGREEMENT:**

This Agreement contains the entire agreement and understanding between the Parties as to the subject matter of this Agreement and supersedes all prior commitments, representations and discussions between the Parties.

**XXI. CONSTRUCTION OF AGREEMENT:**

Ambiguities or uncertainties in the wording of this Agreement shall not be construed for or against any Party, but shall be construed in a manner that most accurately reflects the intent of the Parties when this Agreement was executed and is consistent with the nature of the rights and obligations of the Parties with respect to the matter being construed.

**XXII. NON-DISCRIMINATION:**

During the performance of this Agreement, no Party shall deny the Agreement's benefits to any person, nor shall any Party discriminate unlawfully against any employee or applicant for employment, on the grounds of or because of race, color, creed, national origin, ancestry, age, sex, sexual orientation, marital status or disability, including the medical condition of Acquired Immune Deficiency Syndrome (AIDS) or any condition related thereto. Each party shall insure that the evaluation and treatment of employees and applicants for employment are free of such discrimination.

**XXIII. EVENTS OF DEFAULT:**

In the event that a Party shall materially default in the performance of its obligations under this Agreement, the Authorized Representatives of the non-defaulting Parties may give written notice of the default to the Authorized Representative of the defaulting Party. If within thirty (30) days after the non-defaulting Parties' Authorized Representative shall have given such written notice to the defaulting Party's Authorized Representative, the defaulting Party shall have failed to cure the default in its performance of this Agreement, or if such default requires more than thirty (30) days to cure and the defaulting Party fails to commence such cure and diligently prosecute such cure to completion, in addition to any other remedies provided by law, the non-defaulting Parties may terminate this Agreement by written notice of termination as provided for in Section **XXVIII**. In addition to any other cause of default arising hereunder, a Party shall be in a default if:

- A. It becomes insolvent; or

B. It makes a general assignment of substantially all of its assets for the benefit of its creditors, files a petition for bankruptcy or reorganization or seeks other relief under any applicable insolvency laws; or

C. It has filed against it a petition for bankruptcy, reorganization or other relief under any applicable insolvency laws and such petition is not dismissed within sixty (60) days after it is filed.

D. In the event of a default and termination of the Agreement as to the defaulting Party, the non-defaulting Parties shall use commercially reasonable best efforts to negotiate any revisions to this Agreement that are necessary or appropriate in light of such termination, which revisions shall be consistent with the purpose and intent of this Agreement and shall preserve, to the maximum extent possible, all material consideration to the remaining parties. Termination of this Agreement, either in its entirety or as to one or more Parties, shall not affect the validity or enforceability of the Stipulation and Judgment or the rights and obligations of any Party thereunder.

#### **XXIV. AMENDMENTS:**

This Agreement may be modified, supplemented or amended only by a writing duly executed by the Parties.

#### **XXV. WAIVERS:**

A. Any waiver at any time by any Party of its rights with respect to a default under this Agreement, or with respect to any other matter arising in connection with this Agreement, shall not be deemed a waiver with respect to any subsequent default or other matter arising in connection therewith. Any delay, short of the statutory period of limitation in asserting or enforcing any right, shall not be deemed a waiver of such right.

B. Nothing in this Agreement shall limit, nor act as a waiver, of any Party's rights or defenses in pursuing or defending against any legal or equitable claim or remedy that may be asserted regarding each Party's rights and obligations to participate in the NSWP and bear its percentage allocation of the Costs of the NSWP (as presented in Recital K).

#### **XXVI. SECTION HEADINGS:**

All captions and headings appearing in this Agreement are inserted to facilitate reference and shall not govern, except where logically necessary, the interpretations of the provisions hereof.

#### **XXVII. GOVERNING LAW:**

This Agreement shall be interpreted, governed by and construed under the laws of the State of California or the laws of the United States as applicable, as if executed and to be performed wholly within the State of California.

**XXVIII. NOTICES:**

A. Any notice, demand or request provided for in this Agreement, or served, given or made in connection with it, shall be in writing and shall be deemed properly served, given or made if delivered in person, by email or sent by United States mail, postage prepaid, to the persons specified below, unless otherwise provided for in this Agreement:

Nipomo Community Services District  
Attention: General Manager  
P.O. Box 326  
Nipomo, California 93444-326  
generalmanager@ncsd.ca.gov

Golden State Water Company  
Attention: Senior Vice President of Regulated Utilities  
630 East Foothill Blvd  
San Dimas, CA 91773

Rural Water Company  
c/o Frank B. & Associates  
Attention: Frank Brommenschenkel  
134 Davis Street  
Santa Paula, CA 93060

Woodlands Mutual Water Company  
c/o Wallace Group  
Attention: Robert S. Miller  
612 Clarion Ct.  
San Luis Obispo, CA 93401

B. Any Party may at any time, by written notice to the other Parties, change the designation or address of the person so specified as the one to receive notices pursuant to this Agreement.

[signatures on following page]

**XXIX. SIGNATURE CLAUSE:**

The signatories hereto represent that they have been appropriately authorized to enter into this Agreement on behalf of the Party for whom they sign.

**NIPOMO COMMUNITY SERVICES DISTRICT**

*Michael S. LeBrun*  
Date: October 16, 2015  
By: MICHAEL S. LEBRUN  
GENERAL MANAGER

**GOLDEN STATE WATER COMPANY**

Date: \_\_\_\_\_, 2015  
BY:

**RURAL WATER COMPANY**

Date: \_\_\_\_\_, 2015  
BY:

**WOODLANDS MUTUAL WATER COMPANY**

Date: \_\_\_\_\_, 2015  
BY:

**XXIX. SIGNATURE CLAUSE:**

The signatories hereto represent that they have been appropriately authorized to enter into this Agreement on behalf of the Party for whom they sign.

**NIPOMO COMMUNITY SERVICES DISTRICT**

Date: \_\_\_\_\_, 2015  
By: MICHAEL S. LEBRUN  
GENERAL MANAGER

**GOLDEN STATE WATER COMPANY**

Date: Robert J. Spronks  
September 10, 2015  
BY: Robert J. Spronks  
PRESIDENT & CEO

**RURAL WATER COMPANY**

Date: \_\_\_\_\_, 2015  
BY:

**WOODLANDS MUTUAL WATER COMPANY**

Date: \_\_\_\_\_, 2015  
BY:

**XXIX. SIGNATURE CLAUSE:**

The signatories hereto represent that they have been appropriately authorized to enter into this Agreement on behalf of the Party for whom they sign.

**NIPOMO COMMUNITY SERVICES DISTRICT**

Date: \_\_\_\_\_, 2015  
By: MICHAEL S. LEBRUN  
GENERAL MANAGER

**GOLDEN STATE WATER COMPANY**

Date: \_\_\_\_\_, 2015  
BY:

**RURAL WATER COMPANY**

Date: Charles M Baker  
Sept 9, 2015  
BY: Chuck Baker

**WOODLANDS MUTUAL WATER COMPANY**

Date: \_\_\_\_\_, 2015  
BY:

**XXIX. SIGNATURE CLAUSE:**

The signatories hereto represent that they have been appropriately authorized to enter into this Agreement on behalf of the Party for whom they sign.

**NIPOMO COMMUNITY SERVICES DISTRICT**

Date: \_\_\_\_\_, 2015  
By: MICHAEL S. LEBRUN  
GENERAL MANAGER

**GOLDEN STATE WATER COMPANY**

Date: \_\_\_\_\_, 2015  
BY:

**RURAL WATER COMPANY**

Date: \_\_\_\_\_, 2015  
BY:

**WOODLANDS MUTUAL WATER COMPANY**

Date: 10 / 15, 2015  
BY: Don R. Go...

TO: FINANCE AND AUDIT  
COMMITTEE

REVIEWED: MARIO IGLESIAS  
GENERAL MANAGER

FROM: LISA BOGNUDA  
FINANCE DIRECTOR

DATE: APRIL 15, 2016

## AGENDA ITEM

### 3

APRIL 20, 2016

## DRAFT BUDGET FOR FISCAL YEAR 2016-2017

### ITEM

Draft budget for fiscal year 2016-2017

### BUDGET BACKGROUND

Attached is the first draft of the fiscal year 2016-2017 budget.

The first draft of the budget is projecting a net surplus of \$800,773 (Pages 16-17). Each Fund has its own impact on the net surplus – whether positive or negative, and therefore, each Fund must be looked at individually.

### OPERATIONS AND MAINTENANCE FUNDS

#### Fund #125 – Water (Pages 36 & 37)

This Fund is budgeted to have a net overall operating surplus of \$87,693. This includes a transfer of \$566,000 to Funded Replacement. Water consumption is budgeted to remain the same as FY 15-16, but the increase in revenue is attributable to the November 1, 2015 rate increase. It is estimated that \$188,781 in cash reserves will be transferred to the NCSD Supplemental Water Fund #126 to cover the deficit until water consumption/revenues increase. Based on projections, the Water Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

#### Fund #126 – Supplemental Water (Pages 38 & 39)

This Fund is budgeted to have an operating deficit of (\$33,800). Due to conservation, supplemental water usage revenue collections are estimated to be 25% below the rate study projections. It is estimated that \$188,781 will be transferred in from Water Fund #125 to cover the accumulated FY 15-16 and FY 16-17 cash deficit. The Nipomo Supplemental Water Project (NSWP) Budgeted expenditures can be found on Page 67. The expenditures on Page 38 represent NCSD's 66.68% share of the costs. Based on projections, the Supplemental Water Fund will be below its Cash Reserve Goal pursuant to the Water Rate Study.

#### Fund #128 – Water Rate Stabilization Fund (Pages 40 & 41)

This Fund is budgeted to have an overall surplus of \$1,000. 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 42 & 43)

This Fund is budgeted to have an overall net operating surplus of \$187,946. This includes a transfer of \$395,000 to Funded Replacement and the budgeted purchase of \$81,250 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 next fiscal year (FY 17-18), sewer rates and charges will be used for repayment. A Town sewer rate study was completed Fall 2015 and a Town sewer rate increase went into effect on January 1, 2016 (the first since 2010). Based on projections, the Sewer Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #135 – Town Sewer Rate Stabilization Fund (Pages 44 & 45)

This Fund is budgeted to have an overall surplus of \$725. This Fund was established in June 2012 as a requirement for issuance of Certificates of Participation and was funded by a transfer in from Fund #130. The purpose is to serve as a buffer to sewer rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Sewer Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #150 – Blacklake Sewer (Pages 46 & 47)

This Fund is budgeted to have an overall net operating deficit of (\$46,814). This includes a transfer of \$168,000 to Funded Replacement and the budgeted purchase of \$3,750 in fixed assets. 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 its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #155 – Blacklake Sewer Rate Stabilization Fund (Pages 48 & 49)

This Fund is budgeted to have an overall surplus of \$125. This Fund was established in December 2012 and funded by a transfer in from Fund #150. The purpose is to serve as a buffer to sewer rates during any period where there are unexpected increases in operating costs and/or decreases in revenues. Based on projections, the Blacklake Sewer Rate Stabilization Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #200 – Blacklake Street Lighting (Pages 50 & 41)

This Fund is budgeted to have a net overall deficit of (\$2,572). The current assessment of \$44.00 on 557 parcels does not cover all of the budgeted costs as a result of increased budget of electrical costs. The Board may consider increasing the assessment by \$5.00 per parcel to cover the costs. The maximum allowable assessment of \$52.00 was established in FY 1993-94 and a Prop 218 hearing is not required as long as the proposed assessment is not greater than \$52.00. 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 52 & 53)

This Fund is budgeted to have a net overall surplus of \$760. The District Engineer will be preparing the annual Engineer's Report in May and this budget will be adjusted accordingly. Based on projections, the Street Landscape Maintenance District will achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #300 – Solid Waste (pages 54 & 55)

This Fund is budgeted to have a net overall deficit of (\$64,280). The Board of Directors' Solid Waste Committee is directed to recommend uses of the funds. Staff has included a place-holder of \$50,000 for a Solid Waste Program and \$100,000 for a possible "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 56 & 57)

This Fund is budgeted to have a net overall surplus of \$16,740. The current ad valorem tax covers all of the budgeted costs. Based on projections, the Drainage Fund will reach its Cash Reserve Goal in FY 16-17 pursuant to the Cash Reserve Policy.

Fund #805 – Funded Replacement Water (Pages 58 & 59)

This Fund is budgeted to have a net surplus of \$598,879. The revenue is a transfer in of \$566,000 from Fund #125 – Water and interest income. Cash reserves will be used for Funded Replacement projects totaling \$950,000. The project descriptions can be found on page 25 of the draft budget.

Pursuant to the Cash Reserve Policy, the Cash Reserve Goal for this fund is based on the 2007 Replacement Study, and is currently \$21,520,000. The 2007 Replacement Study also determined that water rates would have 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 #810 – Funded Replacement Town Sewer (Pages 60 & 61)

This Fund is budgeted to have a net surplus of \$400,500. The revenue is a transfer in of \$395,000 from Fund #130 – Town Sewer and interest income. Cash reserves will be used for Funded Replacement projects totaling \$930,000. The project descriptions can be found on page 25 of the draft budget.

Pursuant to the Cash Reserve Policy, the Cash Reserve Goal is based on 2007 Replacement Study, which is currently \$4,100,000. The 2007 Replacement Study also determined that sewer rates would have to be 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 62 & 63)

This Fund is budgeted to have a net surplus of \$169,900. The revenue is a transfer in of \$168,000 from Fund #150 and interest income. Cash reserves will be used for Funded Replacement projects totaling \$810,000. The project descriptions can be found on page 25 of the draft budget.

Pursuant to the Cash Reserve Policy, the Cash Reserve Goal is based on 2007 Replacement Study, which is currently \$1,200,000. The 2007 Replacement Study also determined that sewer rates would have to be 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 64 & 65)

This Fund is budgeted to have a deficit of (\$516,054) 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 next fiscal year and will have served the purpose for which it was established-Southland WWTF upgrade.

NON-OPERATING BUDGETS

Fund #700 – Town Water Capacity (Page 28)

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 29)

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 30)

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 31)

This Fund includes budgeted expenditures for the completion of Phase 2A of the Supplemental Water Project, construction of the Joshua Station Reservoir totaling 3,400,000.

RECOMMENDATION

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

April 20, 2016

ITEM 3

ATTACHMENT A

# NIPOMO COMMUNITY SERVICES DISTRICT

## BUDGET

FISCAL YEAR  
2016-2017



### MISSION STATEMENT

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

## DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT**

**BUDGET**

**FISCAL YEAR 2016-2017**

**TABLE OF CONTENTS**

Introduction .....1-12

**RESOLUTIONS**

Resolution Adopting the 2016-17 Fiscal Year Budget ..... 13  
Resolution Adopting Appropriations Limitation for 2016-17 Fiscal Year ..... 14

**BUDGET**

Consolidated Operating Budget ..... 16-17  
Summary of Operating Budget by Fund ..... 18-19  
Graphical Presentation of Operating Budget ..... 20-21  
Fixed Assets ..... 23  
Funded Replacement Projects ..... 25  
Capital Projects and Funding Plan ..... 27-31

**APPENDICES**

Appendix A - Budgets by Fund ..... 34-65  
Appendix B – Nipomo Supplemental Water Project (NSWP) Budget ..... 67  
Appendix C - Debt Service Schedule ..... 69  
Appendix D - Historical Water/Sewer Rates and Charges and Connections ..... 71-74

**DRAFT**

**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2016-2017**

---

**INTRODUCTION**

The Nipomo Community Services District (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 2016-2017 . 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](http://ncsd.ca.gov) and email is [info@ncsd.ca.gov](mailto: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.

**DRAFT**

---

**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

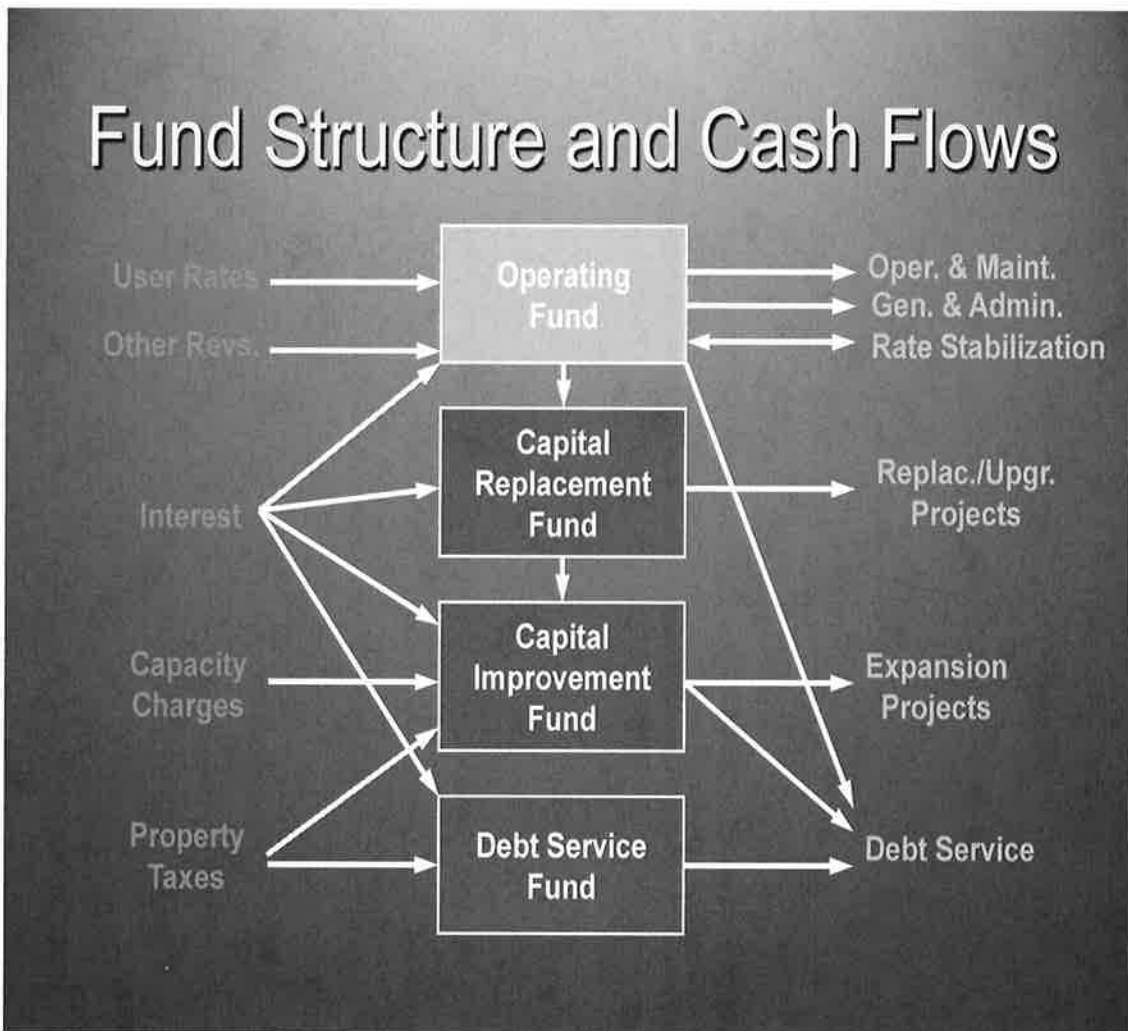
The Administration Fund accounts for all of the assets and resources used for the general administration of the District. The remaining operating funds are "enterprise funds". The purpose of enterprise funds is to account for operations in a manner similar to private business enterprises. The policy 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.

**DRAFT**



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.



DRAFT

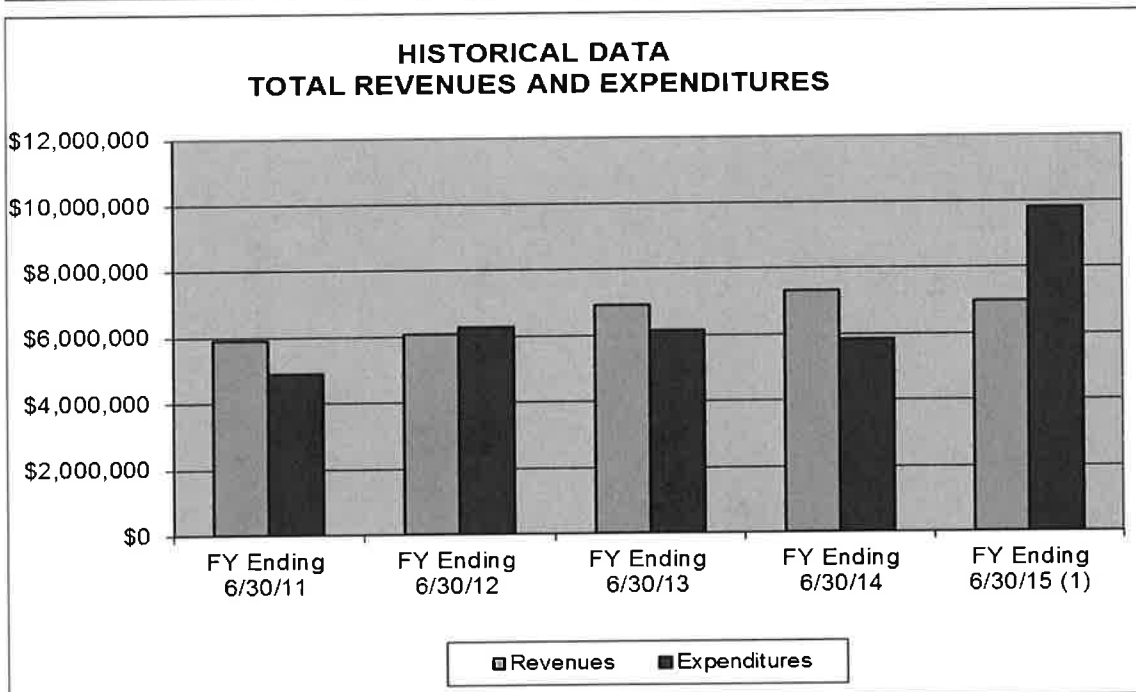
**NIPOMO COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2016-2017**

**3. FINANCIAL OVERVIEW**

**PROPOSED 2016-17 BUDGET COMPARTED TO ESTIMATED ACTUAL 2015-16 BUDGET**

- Total budgeted Revenues for fiscal year 2016-2017 is \$8,972,297. This is an increase of 7.7% above the Estimated Actual Revenues for fiscal year 2015-2016. The increase is primarily due to the sale of supplemental water to our customers, water rate increase that went into effect November 1, 2015 and a Town sewer rate increase that went into effect January 1, 2015. A graph depicting the revenues can be found on page 20.
- Total budgeted Expenditures for fiscal year 2016-2017 is \$8,168,927. This is an increase of 10.3% above the Estimated Actual Expenditures for fiscal year 2015-2016. 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**



(1) Includes loss of \$3,685,588 on disposal of capital assets as a result of the write off of the original Southland Wastewater Treatment Plant and related infrastructure that was taken out of service upon the completion of the upgraded wastewater treatment facility

**NET POSITION**

- As of June 30, 2015, the District's net position exceeded \$57 million dollars.

Total Assets	\$83,666,860
Total Liabilities	\$25,749,360
Total Net Position	\$57,917,500

**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](http://ncsd.ca.gov).

WATER SHORTAGE MANAGEMENT AND RESPONSE PLAN

On April 9, 2014, the Board of Directors adopted Resolution 2104-1335 approving the Water Shortage Management and Response Plan. On May 19, 2015, the Nipomo Mesa Management Area Technical Group (NMMA) announced the Spring 2015 Key Wells Index had entered Sever Water shortage condition. As a result of this condition and in accordance with the District's Water Shortage Management and Response Plan, the Board of Directors declared a Stage III condition.

In Stage III, the District targets a 30% reduction in production, encourages customers to conserve water and suspends accepting applications for new water service. Customers have responded by conserving on average XXXX% per month and as a result the District has experienced a reduction in water sales and revenues.

The District implemented an approved 9.5% water rate increase on November 1, 2015 (last of a five-year rate increase schedule). This rate increase will be used to help offset the reduction in water revenues until the drought ends and consumption increases. Supplemental Water usage charge collections are also directly affected by conservation efforts. Until consumption increases, the Water Division reserves will be used to support the costs and related expenses of purchasing supplemental water from the City of Santa Maria. It is not anticipated that the water rate stabilization fund will need to be accessed this fiscal year.

**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 (in accordance with District adopted Debt Management Policy) and Assessment Districts.

A summary of the proposed Capital Improvement Projects and a description of each project may be found on page 27.

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
ACCOUNT TITLE AND DESCRIPTION  
FISCAL YEAR 2016-2017**

**OPERATING EXPENDITURES CATEGORIES**

**OPERATIONS AND MAINTENANCE**

TITLE	DESCRIPTION
Wages	Provides wages for 13 full-time and 1 half-time employee
Wages – Overtime	Provides for overtime for on-call personnel and overtime for emergency response
Payroll Taxes	Provides for the employer's portion of payroll taxes including Medicare 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
Water	Provides for water used at the wastewater enterprises
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 2016-2017**

**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 2016-2017**

**OPERATING EXPENDITURES CATEGORIES**

**GENERAL AND ADMINISTRATIVE**

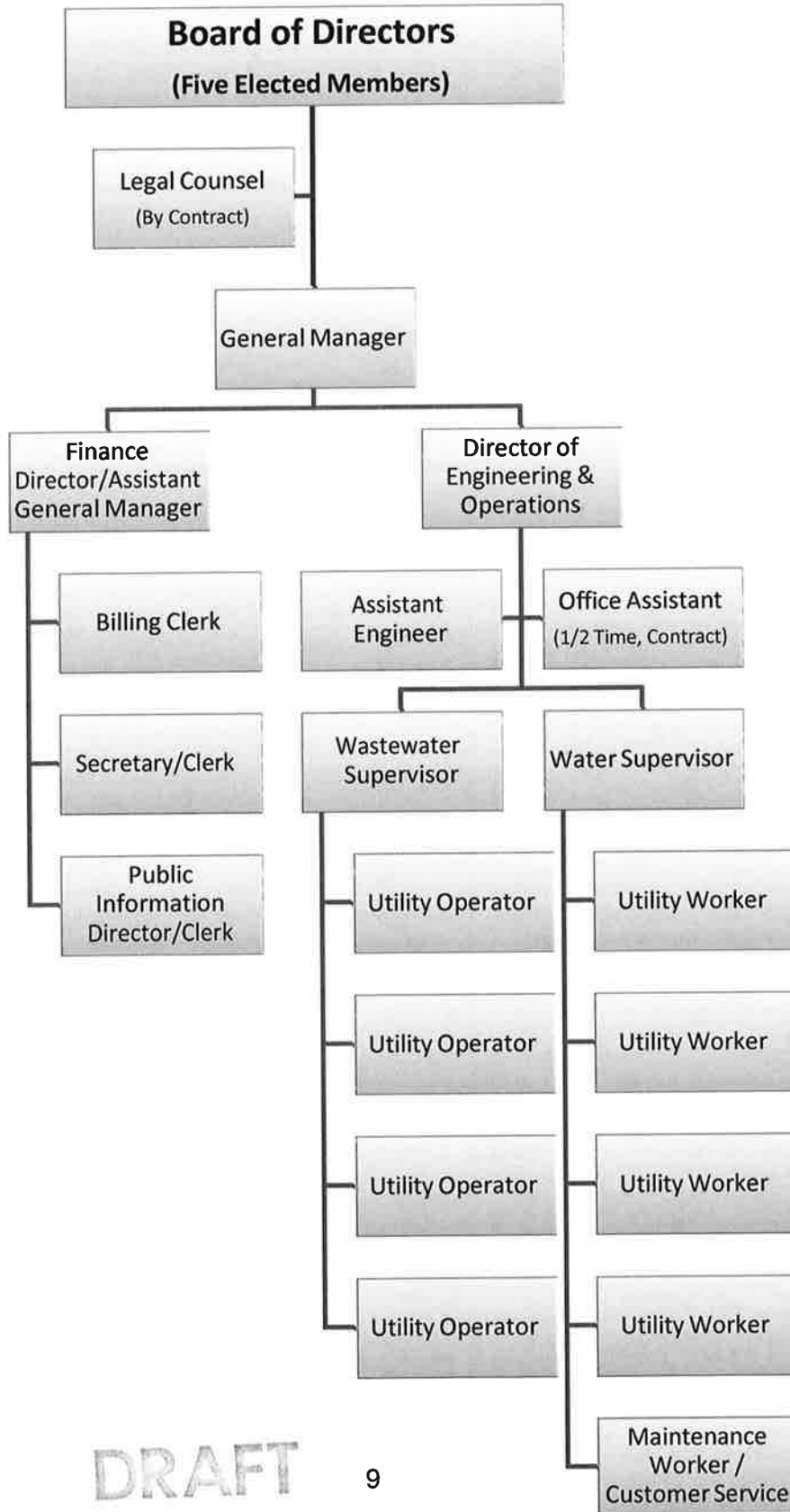
<b>TITLE</b>	<b>DESCRIPTION</b>
Public Notices	Provides for the publication of all legally required notices
Repairs and Maintenance	Provides for the repair and maintenance of office equipment and buildings
Property Taxes	Provides for the property tax assessments Sundale Well property
Telephone	Provides 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**

<b>TITLE</b>	<b>DESCRIPTION</b>
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

DRAFT

NIPOMO COMMUNITY SERVICES DISTRICT  
 ORGANIZATIONAL STRUCTURE 2016-2017



DRAFT

NIPOMO COMMUNITY SERVICES DISTRICT  
DISTRICT PERSONNEL  
2016-2017

<b>ADMINISTRATION</b>	<b>Totals for FY 15-16</b>	<b>Proposed Additions for FY 16-17</b>	<b>Proposed Totals for FY 16-17</b>
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>
<b>ADMINISTRATION SUBTOTAL</b>	<b><u>5</u></b>	<b><u>0</u></b>	<b><u>5</u></b>

<b>OPERATIONS</b>	<b>Totals for FY 15-16, as amended</b>	<b>Proposed Additions for FY 16-17</b>	<b>Proposed Totals for FY 16-17</b>
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	1	4
Utility Worker	5	(1)	4
Maintenance/Customer Service Worker	1	0	1
Utility Office Assistant	<u>0.5</u>	<u>0</u>	<u>0.5</u>
<b>OPERATIONS SUBTOTAL</b>	<b><u>13.5</u></b>	<b><u>0</u></b>	<b><u>13.5</u></b>

<b>TOTAL</b>	<b><u>18.5</u></b>	<b><u>0</u></b>	<b><u>18.5</u></b>
--------------	--------------------	-----------------	--------------------

DRAFT



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	\$2,622	\$2,753	\$2,890	\$3,035	\$3,187	\$3,266	\$3,346	33	\$5,723	\$6,009	\$6,309	\$6,625	\$6,956	\$7,130	\$7,304
2	\$2,687	\$2,822	\$2,963	\$3,111	\$3,266	\$3,348	\$3,430	34	\$5,866	\$6,159	\$6,467	\$6,790	\$7,130	\$7,308	\$7,486
3	\$2,753	\$2,890	\$3,035	\$3,187	\$3,346	\$3,430	\$3,513	35	\$6,009	\$6,309	\$6,625	\$6,956	\$7,304	\$7,486	\$7,669
4	\$2,822	\$2,963	\$3,111	\$3,266	\$3,430	\$3,515	\$3,601	36	\$6,159	\$6,467	\$6,790	\$7,130	\$7,486	\$7,673	\$7,861
5	\$2,890	\$3,035	\$3,187	\$3,346	\$3,513	\$3,601	\$3,689	37	\$6,309	\$6,625	\$6,956	\$7,304	\$7,669	\$7,861	\$8,052
6	\$2,963	\$3,111	\$3,266	\$3,430	\$3,601	\$3,691	\$3,781	38	\$6,467	\$6,790	\$7,130	\$7,486	\$7,861	\$8,057	\$8,254
7	\$3,035	\$3,187	\$3,346	\$3,513	\$3,689	\$3,781	\$3,873	39	\$6,625	\$6,956	\$7,304	\$7,669	\$8,052	\$8,254	\$8,455
8	\$3,111	\$3,266	\$3,430	\$3,601	\$3,781	\$3,876	\$3,970	40	\$6,790	\$7,130	\$7,486	\$7,861	\$8,254	\$8,460	\$8,666
9	\$3,187	\$3,346	\$3,513	\$3,689	\$3,873	\$3,970	\$4,067	41	\$6,956	\$7,304	\$7,669	\$8,052	\$8,455	\$8,666	\$8,878
10	\$3,266	\$3,430	\$3,601	\$3,781	\$3,970	\$4,069	\$4,169	42	\$7,130	\$7,486	\$7,861	\$8,254	\$8,666	\$8,883	\$9,100
11	\$3,346	\$3,513	\$3,689	\$3,873	\$4,067	\$4,169	\$4,270	43	\$7,304	\$7,669	\$8,052	\$8,455	\$8,878	\$9,100	\$9,322
12	\$3,430	\$3,601	\$3,781	\$3,970	\$4,169	\$4,273	\$4,377	44	\$7,486	\$7,861	\$8,254	\$8,666	\$9,100	\$9,327	\$9,555
13	\$3,513	\$3,689	\$3,873	\$4,067	\$4,270	\$4,377	\$4,484	45	\$7,669	\$8,052	\$8,455	\$8,878	\$9,322	\$9,555	\$9,788
14	\$3,601	\$3,781	\$3,970	\$4,169	\$4,377	\$4,487	\$4,596	46	\$7,861	\$8,254	\$8,666	\$9,100	\$9,555	\$9,794	\$10,032
15	\$3,689	\$3,873	\$4,067	\$4,270	\$4,484	\$4,596	\$4,708	47	\$8,052	\$8,455	\$8,878	\$9,322	\$9,788	\$10,032	\$10,277
16	\$3,781	\$3,970	\$4,169	\$4,377	\$4,596	\$4,711	\$4,826	48	\$8,254	\$8,666	\$9,100	\$9,555	\$10,032	\$10,283	\$10,534
17	\$3,873	\$4,067	\$4,270	\$4,484	\$4,708	\$4,826	\$4,943	49	\$8,455	\$8,878	\$9,322	\$9,788	\$10,277	\$10,534	\$10,791
18	\$3,970	\$4,169	\$4,377	\$4,596	\$4,826	\$4,946	\$5,067	50	\$8,666	\$9,100	\$9,555	\$10,032	\$10,534	\$10,797	\$11,061
19	\$4,067	\$4,270	\$4,484	\$4,708	\$4,943	\$5,067	\$5,191	51	\$8,878	\$9,322	\$9,788	\$10,277	\$10,791	\$11,061	\$11,330
20	\$4,169	\$4,377	\$4,596	\$4,826	\$5,067	\$5,194	\$5,320	52	\$9,100	\$9,555	\$10,032	\$10,534	\$11,061	\$11,337	\$11,614
21	\$4,270	\$4,484	\$4,708	\$4,943	\$5,191	\$5,320	\$5,450	53	\$9,322	\$9,788	\$10,277	\$10,791	\$11,330	\$11,614	\$11,897
22	\$4,377	\$4,596	\$4,826	\$5,067	\$5,320	\$5,453	\$5,586	54	\$9,555	\$10,032	\$10,534	\$11,061	\$11,614	\$11,904	\$12,194
23	\$4,484	\$4,708	\$4,943	\$5,191	\$5,450	\$5,586	\$5,723	55	\$9,788	\$10,277	\$10,791	\$11,330	\$11,897	\$12,194	\$12,492
24	\$4,596	\$4,826	\$5,067	\$5,320	\$5,586	\$5,726	\$5,866	56	\$10,032	\$10,534	\$11,061	\$11,614	\$12,194	\$12,499	\$12,804
25	\$4,708	\$4,943	\$5,191	\$5,450	\$5,723	\$5,866	\$6,009	57	\$10,283	\$10,797	\$11,337	\$11,904	\$12,499	\$12,812	\$13,132
26	\$4,826	\$5,067	\$5,320	\$5,586	\$5,866	\$6,012	\$6,159	58	\$10,540	\$11,067	\$11,621	\$12,202	\$12,812	\$13,132	\$13,460
27	\$4,943	\$5,191	\$5,450	\$5,723	\$6,009	\$6,159	\$6,309	59	\$10,804	\$11,344	\$11,911	\$12,507	\$13,132	\$13,460	\$13,797
28	\$5,067	\$5,320	\$5,586	\$5,866	\$6,159	\$6,313	\$6,467	60	\$11,074	\$11,628	\$12,209	\$12,819	\$13,460	\$13,797	\$14,142
29	\$5,191	\$5,450	\$5,723	\$6,009	\$6,309	\$6,467	\$6,625	INCLUDES COLA ADJUSTMENT OF 1.4% EFFECTIVE 7/1/16							
30	\$5,320	\$5,586	\$5,866	\$6,159	\$6,467	\$6,629	\$6,790								
31	\$5,450	\$5,723	\$6,009	\$6,309	\$6,625	\$6,790	\$6,956								
32	\$5,586	\$5,866	\$6,159	\$6,467	\$6,790	\$6,960	\$7,130								

DRAFT

NIPOMO COMMUNITY SERVICES DISTRICT  
FLEET SCHEDULE  
2016-2017

	<b>OPERATIONS VEHICLES</b>	<b>YEAR</b>	<b>DATE PURCHASED</b>	<b>FISCAL YR PURCHASED</b>	<b>MILEAGE (FEB 2016)</b>
1	FORD F150 PICK UP (1)	2004	7/8/04	2004	112,395
2	FORD F250 4x4	2007	8/25/06	2007	85,903
3	FORD F150	2008	1/28/08	2008	71,389
4	FORD F150 4x4	2009	12/29/08	2009	75,119
5	FORD F150	2009	1/6/09	2009	64,883
6	FORD RANGER	2010	11/7/09	2010	17,000
7	FORD F250 4X4	2010	1/15/10	2010	33,065
8	FORD F150	2013	1/23/13	2013	37,916
9	FORD F150	2013	9/26/13	2014	24,291
10	FORD F250	2015	11/7/14	2015	5,107
11	FORD F250	2016	4/5/16	2016	New

	<b>ADMIN VEHICLES</b>	<b>YEAR</b>	<b>DATE PURCHASED</b>	<b>FISCAL YR PURCHASED</b>	<b>MILEAGE (FEB 2015)</b>
12	FORD ESCAPE	2007	12/1/06	2007	25,074

	<b>OTHER OPERATIONS EQUIPMENT</b>	<b>DATE PURCHASED</b>	<b>FISCAL YR PURCHASED</b>	<b>MILEAGE/ HOURS</b>
13	FORD DUMP TRUCK	6/25/06	2006	19,446
14	JOHN DEERE LOADER/BACKHOE JD110	1/2/08	2008	418 hrs
15	JOHN DEERE BACKHOE JD310	9/3/09	2010	312 hrs
16	VAC CON	2/10/10	2010	13,187
17	FORD F550 SERVICE TRUCK	04/16/13	2013	4,374
18	JOHN DEERE GATOR CART	4/18/14	2014	364 hrs

(1) To be surplus FY 15-16

DRAFT

**RESOLUTION 2016 - BUDGET**  
**A RESOLUTION OF THE BOARD OF DIRECTORS**  
**OF THE NIPOMO COMMUNITY SERVICES DISTRICT**  
**ADOPTING THE 2016-2017 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 2016-2017; 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 2016-2017, 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, "2016-2017 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 \_\_\_<sup>th</sup> day of June 2016.

\_\_\_\_\_  
**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. 2016-APPROP LIMITATION**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE NIPOMO COMMUNITY SERVICES DISTRICT  
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2016-2017 FISCAL YEAR**

**WHEREAS**, Article XIII B of the California Constitution specifies that appropriations made by governmental entities may increase annually by the change in population and the California per-capita income, and

**WHEREAS**, it has been determined by the State Department of Finance that the California per-capita income increase shall be used; and

**WHEREAS**, the percent change in the California per-capita income is x.xxx% and the percent change in the population of the unincorporated area of San Luis Obispo County is 0.xx% (Population converted to a ratio is computed as follows: {0.x+100} ÷100 = 1.xx).

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

1. That the ratio of change is and is determined as follows:  
1.xx X 1.xx = 1.xx
2. That the 2015-2016 appropriation limit is and is determined as follows:

2016 Limitation  
2016 Ratio of Change

Info provided by State  
on May 1, 2016

2016 Appropriations Limitation

Appropriations Limitation Subject to  
Limitation  
2016-2017 Appropriations Under Limit

3. No further adjustment to the 2016-2017 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 2016-2017.

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 \_\_\_<sup>th</sup> day of June 2016.

\_\_\_\_\_  
**CRAIG ARMSTRONG**  
President of the Board

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
**MARIO IGLESIAS**  
Secretary to the Board

\_\_\_\_\_  
**MICHAEL W. SEITZ**  
District Legal Counsel

DRAFT

# OPERATING BUDGET SUMMARY

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-17**

<b>CONSOLIDATED - ALL FUNDS</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 BUDGET</b>	<b>2015-16 EST ACTUAL</b>	<b>2016-17 PROPOSED</b>
<b>OPERATING REVENUES</b>				
Water - Availability Charges	1,082,823	1,234,000	1,175,000	1,221,000
Water - Usage Charges	2,278,453	2,575,000	2,095,000	2,295,000
Supplemental Water - Availability Charges	0	0	301,321	362,000
Supplemental Water - Usage Charges	0	0	485,500	754,500
Sewer Revenues	2,311,400	2,307,500	2,307,000	2,453,000
Fees and Penalties	39,001	45,000	98,000	95,000
Meter and Connection Fees	1,105	5,000	4,675	0
Plan Check and Inspection Fees	2,264	1,000	0	0
Miscellaneous Income	129,761	59,460	65,300	56,300
Street Lighting/Landscape Maint Charges	33,748	34,588	34,588	34,588
Franchise Fee - Solid Waste	118,786	116,500	103,000	103,000
Oper Transfers In-Funded Admin	331,827	479,896	418,156	392,445
Oper Transfers In-Funded Replacement	1,129,000	1,129,000	1,129,000	1,129,000
<b>TOTAL OPERATING REVENUES</b>	<b>7,458,168</b>	<b>7,986,944</b>	<b>8,216,540</b>	<b>8,895,833</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 BUDGET</b>	<b>2015-16 EST ACTUAL</b>	<b>2016-17 PROPOSED</b>
Wages	575,247	766,500	704,000	808,200
Wages - Overtime	72,111	75,600	93,000	90,300
Payroll Taxes	13,401	18,650	16,500	17,700
Retirement	126,166	182,850	165,000	187,400
Medical and Dental	170,081	237,200	221,700	266,900
Workers Comp Insurance	18,705	33,400	22,900	25,800
Wholesale Water Purchase (See Page 67)	0	1,098,564	658,000	838,000
Supplemental Water O&M/Overhead/Replacement (See Page 67)	0	79,490	202,802	231,300
Electricity-pumping	587,845	521,150	545,120	555,020
Water	0	0	13,600	14,800
Chemicals	49,079	71,000	63,100	65,000
Lab Tests and Sampling	83,593	96,000	74,000	100,000
Operating Supplies	119,065	72,000	86,900	125,000
Outside Services	134,216	175,000	124,100	163,000
Permits and Operating Fees	31,800	36,000	37,000	36,000
Repairs & Maintenance	128,590	340,000	258,000	365,000
Repairs & Maintenance - Vehicles	39,885	32,000	19,500	35,000
Engineering	23,880	18,000	5,500	18,000
Fuel	33,044	33,000	32,000	33,000
Paging and Cellular Service	7,214	9,000	7,200	9,000
Meters	24,025	50,000	35,000	50,000
Safety Program	4,483	11,000	8,000	11,000
Uniforms	12,073	13,500	17,000	14,600
Landscape Maintenance and Water	10,897	9,200	4,500	8,000
Solid Waste Program	157,590	170,000	150,000	150,000
Water Conservation Program	49,825	50,000	50,000	50,000
Oper Transfer Out - Funded Replacement	1,129,000	1,129,000	1,129,000	1,129,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>3,601,815</b>	<b>5,328,104</b>	<b>4,743,422</b>	<b>5,397,020</b>

Budgets by Fund can be found on Pages 34-65

**DRAFT**

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

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Wages	391,628	419,600	414,150	412,500
Payroll Taxes	9,864	9,625	9,300	10,975
Retirement	98,529	92,400	92,500	90,975
Medical and Dental	182,411	198,050	197,900	224,785
Other Post Employment Benefits (OPEB)	114,400	110,000	114,420	87,370
Workers Comp Insurance	1,804	2,050	1,935	1,960
Audit	7,800	7,800	7,800	12,000
Bank Charges and Credit Card Fees	6,847	8,500	7,100	8,000
Computer Expense	65,972	90,000	103,500	90,000
Dues and Subscriptions	15,523	17,000	16,900	17,100
Education and Training	18,482	16,500	8,300	12,500
Elections	654	0	0	10,000
Insurance - Liability	76,012	105,000	77,750	80,000
LAFCO Funding	22,625	23,756	24,216	26,000
Landscape and Janitorial	13,657	22,900	13,700	15,000
Legal - General and Special Counsel	87,969	125,000	111,000	100,000
Legal - Water Counsel	19,039	169,000	60,000	150,000
Professional Services	134,275	235,000	160,500	175,000
Miscellaneous	5,892	10,500	16,500	6,000
Newsletter and Mailers	6,218	13,000	10,500	11,550
Office Supplies	16,827	20,000	13,800	17,000
Outside Services	16,640	13,000	16,800	15,000
Postage	24,822	29,000	28,500	28,000
Public Notices	8,940	9,500	10,250	8,000
Repairs and Maintenance - Office Equip	10,184	12,000	8,495	8,550
Repairs and Maintenance - Office Bldg	9,855	12,000	7,000	8,000
Property Taxes	1,054	1,600	1,200	1,700
Telephone	7,996	9,105	8,650	9,660
Travel and Mileage	7,975	13,500	12,900	13,500
Utilities-Gas, Electric, Trash	17,045	20,500	20,000	20,500
Oper Transfer Out - Funded Administration	331,827	479,896	154,367	392,445
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>1,732,766</b>	<b>2,295,782</b>	<b>1,729,933</b>	<b>2,064,070</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>5,334,581</b>	<b>7,623,886</b>	<b>6,473,355</b>	<b>7,461,090</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>2,123,587</b>	<b>363,058</b>	<b>1,743,185</b>	<b>1,434,743</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	38,948	31,340	35,245	26,205
Blacklake Water & Sewer Loan Surcharge	49,800	50,259	50,259	50,259
Interest Income/(Expense) - Debt Service	(377,740)	(369,704)	(450,704)	(445,433)
Principal Portion - Debt Service	(150,000)	(171,730)	(171,730)	(177,501)
Bond Administration	(3,250)	(2,650)	(2,500)	(2,500)
Transfers In and Out	0	0	0	0
Fixed Assets (1)	(80,032)	(345,150)	(305,150)	(85,000)
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(522,274)</b>	<b>(807,635)</b>	<b>(763,580)</b>	<b>(633,970)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>1,601,313</b>	<b>(444,577)</b>	<b>979,605</b>	<b>800,773</b>

(1) See Page 23

**DRAFT**

Budgets by Fund can be found on Pages 34-65

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND  
2016-2017**

	#110 ADMIN BUDGET	#125 WATER BUDGET	#126 SUPPL WATER BUDGET	#128 WATER RATE BUDGET	#130 TOWN SEWER BUDGET	#135 TOWN SEWER RATE BUDGET	#150 BLACKLAKE SEWER BUDGET	#155 BLACKLAKE SEWER RATE BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#605 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER-SINKING FUND BUDGET	#890 TOWN SEWER BUDGET	TOTAL
<b>OPERATING REVENUES</b>																	
Water - Availability Charges	0	1,221,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,221,000
Water - Usage Charges	0	2,295,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,295,000
Supplemental Water - Availability Charge	0	0	362,000	0	0	0	0	0	0	0	0	0	0	0	0	0	362,000
Supplemental Water - Usage Charges	0	0	754,500	0	0	0	0	0	0	0	0	0	0	0	0	0	754,500
Sewer Revenues	0	0	1,980,000	0	0	473,000	0	0	0	0	0	0	0	0	0	0	2,453,000
Fees and Penalties	0	95,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	95,000
Meter and Connection Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	7,000	32,700	0	0	0	0	0	0	24,508	10,080	0	16,600	0	0	0	0	56,300
Street Lighting/Landscape Maint Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34,588
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	0	0	0	103,000	0	0	0	0	0	103,000
Over Transfers In-Funded Admin	392,445	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	392,445
Over Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	0	0	0	566,000	395,000	168,000	0	1,129,000
	399,445	3,643,700	1,116,500	0	1,980,000	0	473,000	0	24,508	10,080	103,000	16,600	566,000	395,000	168,000	0	8,895,833

**OPERATING EXPENDITURES  
OPERATIONS & MAINTENANCE**

Wages	0	442,000	0	0	303,000	0	63,200	0	0	0	0	0	0	0	0	0	0	808,200
Wages - Overtime	0	46,000	0	0	37,000	0	7,300	0	0	0	0	0	0	0	0	0	0	90,300
Payroll Taxes	0	10,500	0	0	5,900	0	1,300	0	0	0	0	0	0	0	0	0	0	17,700
Retirement	0	109,700	0	0	64,500	0	13,200	0	0	0	0	0	0	0	0	0	0	187,400
Medical and Dental	0	134,300	0	0	111,600	0	21,000	0	0	0	0	0	0	0	0	0	0	266,900
Workers Comp Insurance	0	11,800	0	0	11,800	0	2,200	0	0	0	0	0	0	0	0	0	0	25,800
Wholesale Water Purchased	0	0	838,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	838,000
Supplemental Water O & M and Overhead	0	0	231,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	231,300
Electricity	0	357,000	0	0	130,000	0	42,000	0	25,900	120	0	0	0	0	0	0	0	555,020
Water	0	0	0	0	12,000	0	2,800	0	0	0	0	0	0	0	0	0	0	14,800
Chemicals	0	30,000	0	0	15,000	0	20,000	0	0	0	0	0	0	0	0	0	0	65,000
Lab Tests and Sampling	0	40,000	0	0	35,000	0	25,000	0	0	0	0	0	0	0	0	0	0	100,000
Operating Supplies	0	60,000	0	0	60,000	0	5,000	0	0	0	0	0	0	0	0	0	0	125,000
Outside Services	0	120,000	0	0	33,000	0	10,000	0	0	0	0	0	0	0	0	0	0	163,000
Permits and Operating Fees	0	14,000	0	0	13,000	0	9,000	0	0	0	0	0	0	0	0	0	0	36,000
Repairs & Maintenance	0	100,000	0	0	250,000	0	15,000	0	0	0	0	0	0	0	0	0	0	365,000
Repairs & Maintenance - Vehicles	0	15,000	0	0	15,000	0	5,000	0	0	0	0	0	0	0	0	0	0	35,000
Engineering	0	10,000	0	0	5,000	0	3,000	0	0	0	0	0	0	0	0	0	0	18,000
Fuel	0	22,000	0	0	7,000	0	4,000	0	0	0	0	0	0	0	0	0	0	33,000
Paving and Cellular Service	0	6,000	0	0	2,000	0	1,000	0	0	0	0	0	0	0	0	0	0	9,000
Meters	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50,000
Safety Program	0	7,000	0	0	2,500	0	1,500	0	0	0	0	0	0	0	0	0	0	11,000
Uniforms	0	9,600	0	0	3,200	0	1,800	0	0	0	0	0	0	0	0	0	0	14,600
Landscape Maintenance and Water	0	0	0	0	0	0	0	0	8,000	0	0	0	0	0	0	0	0	8,000
Solid Waste Program	0	0	0	0	0	0	0	0	0	150,000	0	0	0	0	0	0	0	150,000
Water Conservation Program	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50,000
Oper Transfer Out - Funded Replacement	0	566,000	0	0	395,000	0	168,000	0	0	0	0	0	0	0	0	0	0	1,129,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	0	2,210,900	1,069,300	0	1,511,500	0	421,300	0	25,900	8,120	150,000	0	0	0	0	0	0	5,397,020

**GENERAL & ADMINISTRATIVE**

Wages	80,500	301,900	0	0	25,700	0	4,400	0	0	0	0	0	0	0	0	0	0	412,500
Payroll Taxes	1,850	8,100	0	0	875	0	150	0	0	0	0	0	0	0	0	0	0	10,975
Retirement	16,575	67,400	0	0	6,000	0	1,000	0	0	0	0	0	0	0	0	0	0	90,975
Medical and Dental	127,000	87,300	0	0	9,350	0	1,135	0	0	0	0	0	0	0	0	0	0	224,785
Other Post Employment Benefits (OPEB)	17,450	52,400	0	0	14,900	0	2,620	0	0	0	0	0	0	0	0	0	0	87,370
Workers Comp Insurance	470	1,350	0	0	120	0	20	0	0	0	0	0	0	0	0	0	0	1,960
Audit	2,400	7,200	0	0	2,040	0	360	0	0	0	0	0	0	0	0	0	0	12,000
Bank Charges and Credit Card Fees	4,000	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,000
Computer Expense	18,000	54,000	0	0	15,300	0	2,700	0	0	0	0	0	0	0	0	0	0	90,000
Dues and Subscriptions	3,400	10,200	0	0	3,000	0	500	0	0	0	0	0	0	0	0	0	0	17,100
Education and Training	2,500	7,500	0	0	2,125	0	375	0	0	0	0	0	0	0	0	0	0	12,500

DRAFT



**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND  
2016-2017**

	#110 ADMIN	#125 WATER	#126 SUPPL WATER	#128 WATER RATE	#130 TOWN SEWER	#135 TOWN SEWER	#150 BLACKLAKE SEWER	#155 BLACKLAKE SEWER	#200 BL STREET LIGHTING	#250 ST LANDSCAPE MAINT DIST	#300 SOLID WASTE DRAINAGE	#400 REP-WATER	#405 REP-SEWER	#480 FUNDED TOWN SEWER	#580 FUNDED TOWN SEWER	TOTAL	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
Elections	2,000	6,000	0	0	1,700	0	300	0	0	0	0	0	0	0	0	0	10,000
Insurance - Liability	15,500	46,500	0	0	13,175	0	2,325	0	500	0	2,000	0	0	0	0	0	80,000
LAFCO Funding	26,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,000
Landscape and Janitorial	3,000	9,000	0	0	2,550	0	450	0	0	0	0	0	0	0	0	0	15,000
Legal - General and Special Counsel	25,000	73,000	0	0	1,000	0	1,000	0	0	0	0	0	0	0	0	0	100,000
Legal - Water Counsel	0	150,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	150,000
Professional Services	4,000	150,000	0	0	0	0	25,000	0	0	0	0	0	0	0	0	0	175,000
Miscellaneous	2,200	6,600	0	0	1,870	0	380	0	0	0	0	0	0	0	0	0	6,000
Newsletter and Mailers	3,400	10,200	0	0	2,900	0	500	0	0	0	0	0	0	0	0	0	11,550
Office Supplies	3,000	9,000	0	0	2,550	0	450	0	0	0	0	0	0	0	0	0	17,000
Outside Services	2,800	17,000	0	0	5,600	0	2,900	0	0	0	0	0	0	0	0	0	15,000
Postage	2,800	17,000	0	0	5,600	0	2,900	0	0	0	0	0	0	0	0	0	28,000
Public Notices	1,700	5,100	0	0	1,500	0	250	0	0	750	500	0	0	0	0	0	8,000
Repairs and Maintenance - Office	8,000	1,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,000
Repairs and Maintenance - Buildings	1,800	5,400	0	0	1,530	0	930	0	0	0	0	0	0	0	0	0	9,660
Telephone	2,700	8,100	0	0	2,300	0	400	0	0	0	0	0	0	0	0	0	13,500
Travel and Mileage	20,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,500
Utilities - Gas, Electric and Trash	0	248,157	0	0	82,719	0	45,119	0	500	500	15,450	0	0	0	0	0	392,445
Oper Transfer Out - Funded Administration	399,445	1,349,107	0	0	199,804	0	95,264	0	1,250	1,250	17,950	0	0	0	0	0	2,064,070
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>399,445</b>	<b>3,560,007</b>	<b>1,069,300</b>	<b>0</b>	<b>1,711,304</b>	<b>0</b>	<b>516,564</b>	<b>0</b>	<b>27,150</b>	<b>9,370</b>	<b>167,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,461,090</b>

<b>TOTAL OPERATING SURPLUS (DEFICIT)</b>	<b>0</b>	<b>83,693</b>	<b>47,200</b>	<b>0</b>	<b>268,696</b>	<b>0</b>	<b>(43,564)</b>	<b>0</b>	<b>(2,642)</b>	<b>710</b>	<b>(64,950)</b>	<b>16,600</b>	<b>566,000</b>	<b>395,000</b>	<b>168,000</b>	<b>0</b>	<b>1,434,743</b>
--	----------	---------------	---------------	----------	----------------	----------	-----------------	----------	----------------	------------	-----------------	---------------	----------------	----------------	----------------	----------	------------------

**NON-OPERATING REVENUES AND (EXPENDITURES)**

Interest Income	0	4,000	0	1,000	3,000	750	500	125	70	50	670	140	7,100	5,500	1,900	1,400	26,205
Blacklake Water & Sewer Loan Surcharge	0	25,779	0	0	0	0	24,480	0	0	0	0	0	0	0	0	0	50,259
Interest Income(Expense) - Debt Service	0	(1,917)	(81,000)	0	(362,454)	0	(7,979)	0	0	0	0	0	1,917	0	0	0	(445,433)
Principal Portion - Debt Service	0	(23,862)	0	0	(155,000)	0	(22,501)	0	0	0	0	0	23,862	0	0	0	(177,501)
Bond Administration	0	0	0	0	(2,500)	0	0	0	0	0	0	0	0	0	0	0	(2,500)
Transfers In and Out	0	0	0	0	517,454	0	81,250	0	0	0	0	0	0	0	0	0	(517,454)
Fixed Assets	0	0	0	0	(81,250)	0	(3,750)	0	0	0	0	0	0	0	0	0	(85,000)
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>0</b>	<b>4,000</b>	<b>(81,000)</b>	<b>1,000</b>	<b>(80,750)</b>	<b>750</b>	<b>(3,250)</b>	<b>125</b>	<b>70</b>	<b>50</b>	<b>670</b>	<b>140</b>	<b>32,879</b>	<b>5,500</b>	<b>1,900</b>	<b>(516,054)</b>	<b>(633,970)</b>

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

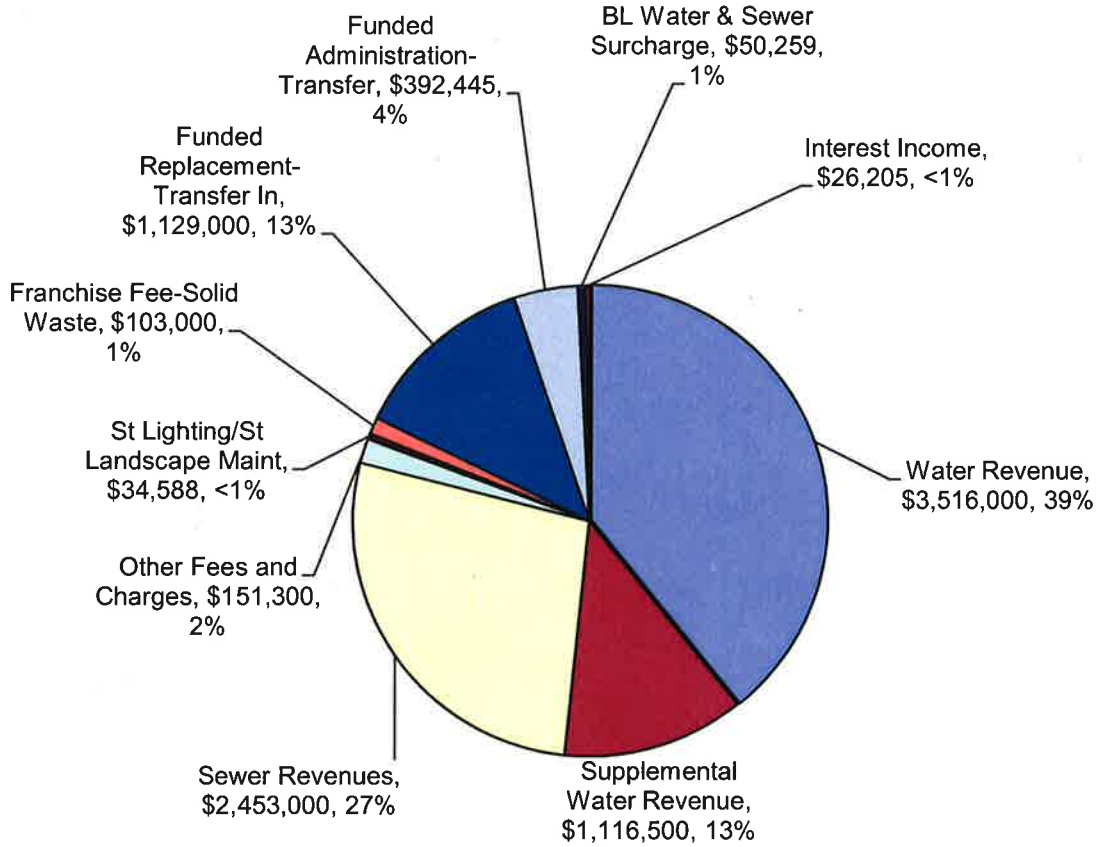
	0	87,693	(33,800)	1,000	187,946	750	(46,814)	125	(2,572)	760	(64,280)	16,740	598,679	400,500	169,900	(516,054)	800,773
--	---	--------	----------	-------	---------	-----	----------	-----	---------	-----	----------	--------	---------	---------	---------	-----------	---------

**ESTIMATED FUNDS AVAILABLE**

Estimated Account Balance 7/1/16	0	1,665,000	(154,981)	404,000	1,214,000	303,000	207,000	50,500	29,000	22,500	312,000	46,500	2,835,000	2,200,000	765,000	568,000	9,898,519
Net Results from Operations	0	87,693	(33,800)	1,000	187,946	750	(46,814)	125	(2,572)	760	(64,280)	16,740	598,679	400,500	169,900	(516,054)	800,773
Transfer to cover deficit in Fund #126	0	(188,781)	188,781	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Funded Replacement Projects	0	0	0	0	0	0	0	0	0	0	0	0	(850,000)	(930,000)	(810,000)	0	(2,690,000)
Estimated Account Balance 6/30/17	0	1,553,912	0	405,000	1,401,946	303,750	160,186	50,625	26,428	23,260	247,720	63,240	2,483,879	1,670,500	124,900	51,946	8,009,292

**DRAFT**

**NIPOMO COMMUNITY SERVICES DISTRICT  
COMBINED REVENUE OF ALL FUNDS  
2016-2017**

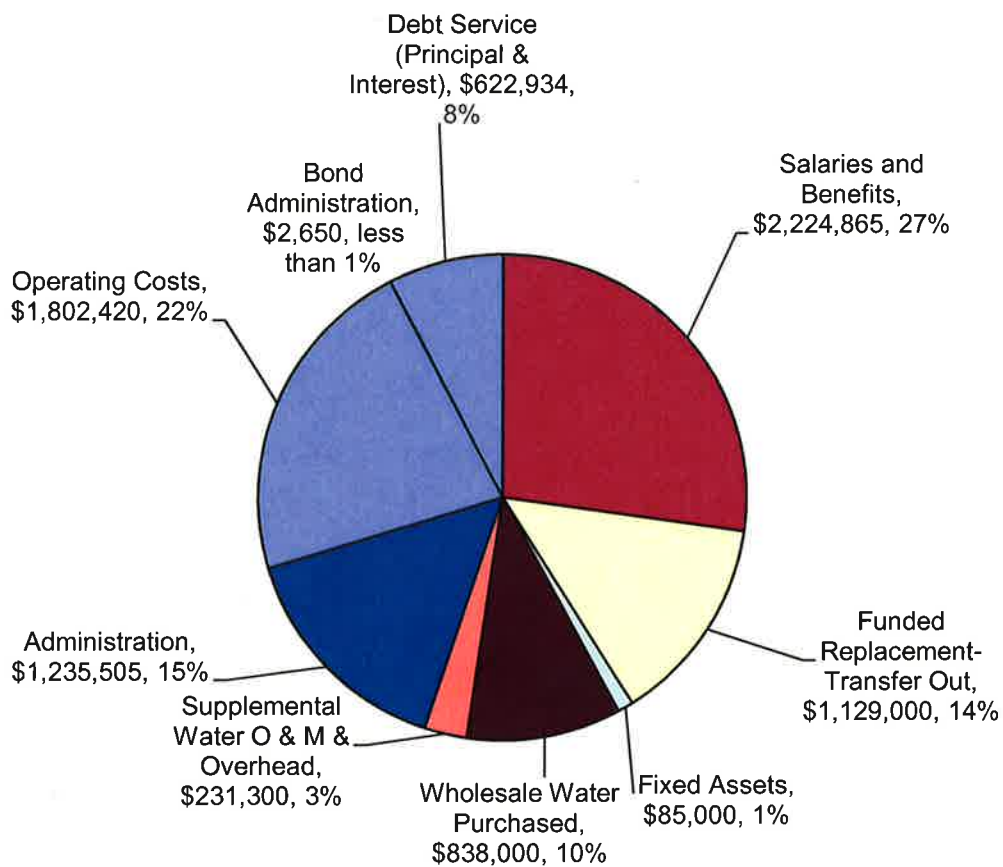


TOTAL REVENUES

\$8,972,297

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
COMBINED EXPENDITURES OF ALL FUNDS  
2016-2017**



TOTAL EXPENDITURES

\$8,171,524

DRAFT

# FIXED ASSETS

DRAFT

NIPOMO COMMUNITY SERVICES DISTRICT  
 FIXED ASSET PURCHASES  
 2016-2017

<u>BUDGET ITEMS FOR 2016-2017</u>	<u>#110 ADMIN</u>	<u>#125 WATER</u>	<u>#130 TOWN SEWER</u>	<u>#150 BL SEWER</u>	<u>TOTAL</u>
Computer Work Station for Wastewater Lab and Software (carryover from FY 15-16 Budget)	0	0	21,250	3,750	25,000
Portable Sewer Pump for Southland WWTF	0	0	60,000	0	60,000
	0	0	81,250	3,750	85,000

DRAFT

# FUNDED REPLACEMENT PROJECTS

DRAFT

NIPOMO COMMUNITY SERVICES DISTRICT  
FUNDED REPLACEMENT PROJECTS  
2016-2017

<b><u>BUDGET ITEMS FOR 2016-2017</u></b>	#805 FUNDED REPLACEMENT <u>WATER</u>	#810 FUNDED REPLACEMENT <u>TOWN SEWER</u>	#830 FUNDED REPLACEMENT <u>BLACKLAKE SEWER</u>	<u>TOTAL</u>
--	---	--	---	--------------

Branch Street Water Line Replacement (1)	250,000	0	0	250,000
Quad Tank Disinfection System (2)	300,000	0	0	300,000
Water System Blow-Off Repair (2)	50,000	0	0	50,000
Air Vac Replacement (3)	10,000	0	0	10,000
Fire Hydrant Replacement (3)	50,000	0	0	50,000
Valve Replacement (3)	90,000	0	0	90,000
Well Refurbishment (3)	200,000	0	0	200,000
Manhole Rehabilitation (3)	0	50,000	0	50,000
Lift Station Rehabilitation (4)	0	880,000	610,000	1,490,000
Blacklake WWRF Headworks (5)	0	0	160,000	160,000
Blacklake Sewer Master Plan (6)	0	0	40,000	40,000
	950,000	930,000	810,000	2,690,000

- (1) Existing 6 inch diameter water line is failing
- (2) Necessary for integration of Supplemental Water
- (3) Water and Town Sewer Master Plan Projects
- (4) Nipomo Palms Lift Station
- (4) Woodgreen Lift Station
- (5) Headworks repair

DRAFT

# CAPITAL PROJECTS

DRAFT



NIPOMO COMMUNITY SERVICES DISTRICT  
 CAPITAL IMPROVEMENTS  
 PROJECT COST SUMMARY  
 2016-2017

<u>BUDGET ITEMS FOR 2016-2017</u>	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	#500 SUPPLEMENTAL WATER CHARGES	<u>TOTAL</u>
Phased Supplemental Water Project Phase 2A (Joshua Road Tank Project-carryover from FY 15-16 \$2,500,000)	0	0	3,400,000	3,400,000
	200,000	0	0	200,000
Southland WWTF	0	100,000	0	100,000
	0	0	0	0
	<u>200,000</u>	<u>100,000</u>	<u>3,400,000</u>	<u>3,700,000</u>

**Supplemental Water Projects (Fund #500)**

Supplemental Water Project Phase 2A - Complete Joshua Road Pump Station Reservoir construction and place tank into service.

**Water Projects (Fund #700)**

Water Master Plan - Develop RFP, issue RFP, review proposals, award contract and develop plan.

**Town Sewer Projects (Fund #710)**

Southland WWTF - Design, bid, award contract and construct storage building.

DRAFT

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

PROPOSED PROJECTS

	FY 6/30/17
Update Water Master Plan	200,000
	200,000

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/18	FY 6/30/19	FY 6/30/20	FY 6/30/21
0	0	0	0
0	0	0	0

PROPOSED FUNDING

	FY 6/30/17
OPENING BALANCE, JULY 1	1,550,000
SOURCES	
INVESTMENT INCOME (1)	3,875
CAPACITY CHARGES (2)	0
TOTAL SOURCES	3,875
USES	
CAPITAL EXPENDITURES	(200,000)
TOTAL USES	(200,000)
NET SOURCES AND (USES)	(196,125)
ENDING BALANCE AND RESERVE, JUNE 30	1,353,875

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/18	FY 6/30/19	FY 6/30/20	FY 6/30/21
1,353,875	1,357,260	1,360,653	1,364,054
3,385	3,393	3,402	3,410
0	0	0	0
3,385	3,393	3,402	3,410
0	0	0	0
0	0	0	0
3,385	3,393	3,402	3,410
1,357,260	1,360,653	1,364,054	1,367,465

(1) Interest income projected at 0.25% annually

(2) Until Water Shortage Response and Management Plan State III no longer exists, assume no capacity charges will be collected.

DRAFT

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

PROPOSED PROJECTS

	FY 6/30/17
Southland WWTF	100,000
Sewer Collection System Master Plan	
	0
	0
	<u>100,000</u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/18	FY 6/30/19	FY 6/30/20	FY 6/30/21
0	0	0	2,000,000
150,000	0	0	0
0	0	0	0
0	0	0	0
150,000	0	0	2,000,000

PROPOSED FUNDING

	FY 6/30/17
OPENING BALANCE, JULY 1	325,000
SOURCES	
INVESTMENT INCOME (1)	813
CAPACITY CHARGES (2)	0
TOTAL SOURCES	813
USES	
CAPITAL EXPENDITURES	(100,000)
DEBT SERVICE (3)	(77,050)
TOTAL USES	(177,050)
NET SOURCES AND (USES)	(176,238)
ENDING BALANCE AND RESERVE, JUNE 30	148,763

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/18	FY 6/30/19	FY 6/30/20	FY 6/30/21
148,763	(77,916)	(155,160)	(197,728)
372	(195)	(388)	(494)
0	0	0	0
372	(195)	(388)	(494)
(150,000)	0	0	(2,000,000)
(77,050)	(77,050)	(42,180)	0
(227,050)	(77,050)	(42,180)	(2,000,000)
(226,678)	(77,245)	(42,568)	(2,000,494)
(77,916)	(155,160)	(197,728)	(2,198,223)

- (1) Interest income projected at 0.25% annually
- (2) Until Water Shortage Response and Management Plan State III no longer exists, assume no capacity charges will be collected.
- (3) Debt service on State Revolving Fund Loan (Phase I and II of Sewer Plant Expansion 1998-1999)

DRAFT

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

PROPOSED PROJECTS

	FY 6/30/17
None	0

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/18	FY 6/30/19	FY 6/30/20	FY 6/30/21
0	0	0	0

PROPOSED FUNDING

	FY 6/30/17
OPENING BALANCE, JULY 1	23,000
<b>SOURCES</b>	
INVESTMENT INCOME (1)	58
PROPERTY TAXES (2)	596,000
DEBT SERVICE (BLACKLAKE SEWER SURCHARGE)	24,480
<b>TOTAL SOURCES</b>	<b>620,538</b>
<b>USES</b>	
DEBT SERVICE - REVENUE BONDS SERIES 2013A REFUNDING (3)	(223,050)
TRANSFER TO SUPPLEMENTAL WATER FUND FOR DEBT SERVICE - CERTIFICATES OF PARTICIPATION 2013B (4)	(372,950)
BOND ADMINISTRATION	(2,250)
<b>TOTAL USES</b>	<b>(598,250)</b>
<b>NET SOURCES AND (USES)</b>	<b>22,288</b>
ENDING BALANCE AND RESERVE, JUNE 30	45,288

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/18	FY 6/30/19	FY 6/30/20	FY 6/30/21
45,288	67,631	90,030	88,005
113	169	225	220
601,960	607,980	614,059	620,200
24,480	24,480	0	0
<b>626,553</b>	<b>632,629</b>	<b>614,284</b>	<b>620,420</b>
(223,750)	(223,675)	(222,800)	(221,675)
(378,210)	(384,305)	(391,259)	(398,525)
(2,250)	(2,250)	(2,250)	(2,250)
<b>(604,210)</b>	<b>(610,230)</b>	<b>(616,309)</b>	<b>(622,450)</b>
<b>22,343</b>	<b>22,399</b>	<b>(2,025)</b>	<b>(2,030)</b>
67,631	90,030	88,005	85,975

- (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 2013B 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)

DRAFT

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

PROPOSED PROJECTS

	FY 6/30/17
Supplemental Water Project Phase 2A	3,400,000
Supplemental Water Project Phase 2B	0
Supplemental Water Project 3	0
	<u>3,400,000</u>

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/18	FY 6/30/19	FY 6/30/20	FY 6/30/21
0	0	0	0
0	2,400,000	0	0
0	0	0	5,000,000
0	2,400,000	0	5,000,000

PROPOSED FUNDING

	FY 6/30/17
OPENING BALANCE, JULY 1	3,528,000
<b>SOURCES</b>	
INVESTMENT INCOME (1)	8,820
CAPACITY CHARGES-SUPPLEMENTAL WATER (2)	0
IRWM GRANT FUNDS RECEIVABLE	110,000
PRINCIPAL AND INTEREST PAYMENTS FOR NSWP (Woodlands Mutual Water and Golden State Water) (3)	428,946
NCSD COLLECTIONS FROM RATE PAYERS(4)	81,100
TRANSFER IN FROM PROPERTY TAX FUND #600 FOR DEBT SERVICE PAYMENT ON COP 2013B (5)	372,950
<b>TOTAL SOURCES</b>	<b>1,001,816</b>
<b>USES</b>	
DEBT SERVICE - COP's 2013 (6)	(529,508)
BOND ADMINISTRATION	(2,785)
CAPITAL EXPENDITURES	(3,400,000)
<b>TOTAL USES</b>	<b>(3,932,293)</b>
<b>NET SOURCES AND (USES)</b>	<b>(2,930,477)</b>
ENDING BALANCE AND RESERVE, JUNE 30	597,523

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)			
FY 6/30/18	FY 6/30/19	FY 6/30/20	FY 6/30/21
597,523	952,083	(1,085,992)	(718,759)
1,494	0	0	0
0	0	0	0
0	0	0	0
428,946	428,946	428,946	428,946
81,100	81,100	81,100	81,100
378,210	384,305	391,259	398,525
889,750	894,351	901,305	908,571
(532,405)	(529,640)	(531,288)	(532,413)
(2,785)	(2,785)	(2,785)	(2,785)
0	(2,400,000)	0	(5,000,000)
(535,190)	(2,932,425)	(534,073)	(5,535,198)
354,560	(2,038,074)	367,232	(4,626,627)
952,083	(1,085,992)	(718,759)	(5,345,386)

- (1) Interest income projected at 0.25% annually
- (2) Until Water Shortage Response and Management Plan State III no longer exists, assume no capacity charges will be collected.
- (3) Pursuant to Supplemental Water Management and Groundwater Replenishment Agreement
- (4) NCSD Customer portion of Supplemental Water 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 2013B COP to build Supplemental Water Project Phase 1

DRAFT

# APPENDICES

DRAFT

# APPENDIX A

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

<b>ADMINISTRATION FUND #110</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage 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	49,941	8,000	17,000	7,000
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	331,827	479,896	418,156	392,445
Oper Transfers In-Funded Replacement	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>381,768</b>	<b>487,896</b>	<b>435,156</b>	<b>399,445</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
Water	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DRAFT



<b>ADMINISTRATION FUND #110</b>				
<b>CONTINUED</b>				
GENERAL & ADMINISTRATIVE	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Wages	81,884	84,600	89,650	80,500
Payroll Taxes	2,029	1,900	1,900	1,850
Retirement	23,327	34,600	20,000	16,575
Medical and Dental	109,133	113,000	115,000	127,000
Other Post Employment Benefits (OPEB)	22,880	22,000	22,880	17,450
Workers Comp Insurance	372	500	500	470
Audit	1,560	1,560	1,560	2,400
Bank Charges and Fees	4,171	5,000	4,000	4,000
Computer Expense	11,339	18,000	19,500	18,000
Dues and Subscriptions	2,219	3,400	3,400	3,400
Education and Training	3,347	3,300	2,500	2,500
Elections	131	0	0	2,000
Insurance - Liability	13,416	20,500	14,850	15,500
LAFCO Funding	22,625	23,756	24,216	26,000
Landscape and Janitorial	2,731	2,900	2,800	3,000
Legal - General and Special Counsel	28,754	75,000	30,000	25,000
Legal - Water Counsel	0	0	0	0
Professional Services	0	0	1,500	0
Miscellaneous	4,147	6,000	13,000	4,000
Newsletter and Mailers	729	1,200	1,000	2,200
Office Supplies	2,866	4,000	2,500	3,400
Outside Services	4,878	2,600	3,200	3,000
Postage	1,388	2,180	2,000	2,500
Public Notices	3,691	5,000	6,000	4,000
Repairs and Maintenance - Office Equip	2,097	2,400	1,700	1,700
Repairs and Maintenance - Office Bldg	9,855	12,000	7,000	8,000
Property Taxes	0	0	0	0
Telephone	1,475	1,700	1,400	1,800
Travel and Mileage	3,679	2,700	5,500	2,700
Utilities - Gas, Electric and Trash	17,045	20,500	20,000	20,500
Oper Transfer Out - Funded Administration	0	0	0	0
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>381,768</b>	<b>470,296</b>	<b>417,556</b>	<b>399,445</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>381,768</b>	<b>470,296</b>	<b>417,556</b>	<b>399,445</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0</b>	<b>17,600</b>	<b>17,600</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
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)	(16,071)	(17,600)	(17,600)	0
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(16,071)</b>	<b>(17,600)</b>	<b>(17,600)</b>	<b>0</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(16,071)</b>	<b>0</b>	<b>0</b>	<b>0</b>

(1) See Page 23

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

<b>WATER FUND #125</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	1,082,823	1,234,000	1,175,000	1,221,000
Water - Usage Charges	2,278,453	2,575,000	2,095,000	2,295,000
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage Charges	0	0	0	0
Sewer Revenues	0	0	0	0
Fees and Penalties	39,001	45,000	98,000	95,000
Meter and Connection Fees	1,105	5,000	4,675	0
Plan Check and Inspection Fees	1,267	500	0	0
Miscellaneous Income	38,838	37,000	32,000	32,700
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
<b>TOTAL OPERATING REVENUES</b>	<b>3,441,487</b>	<b>3,896,500</b>	<b>3,404,675</b>	<b>3,643,700</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Wages	342,867	462,000	410,000	442,000
Wages - Overtime	34,699	44,000	50,000	46,000
Payroll Taxes	7,935	11,000	10,000	10,500
Retirement	81,193	127,700	105,000	109,700
Medical and Dental	96,359	137,000	120,000	134,300
Workers Comp Insurance	9,948	20,000	10,500	11,800
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-pumping and pumping credit	399,135	330,000	350,000	357,000
Water	0	0	0	0
Chemicals	21,227	27,000	36,000	30,000
Lab Tests and Sampling	32,019	40,000	25,000	40,000
Operating Supplies	48,287	30,000	54,000	60,000
Outside Services	80,088	120,000	75,000	120,000
Permits and Operating Fees	9,676	14,000	15,000	14,000
Repairs & Maintenance	63,700	100,000	90,000	100,000
Repairs & Maintenance - Vehicles	17,995	15,000	10,000	15,000
Engineering	20,820	10,000	5,000	10,000
Fuel	21,807	22,000	21,500	22,000
Paging and Cellular Service	4,761	6,000	4,700	6,000
Meters	24,025	50,000	35,000	50,000
Safety Program	2,959	7,000	5,000	7,000
Uniforms	8,019	8,910	11,500	9,600
Landscape Maintenance and Water	0	0	0	0
Solid Waste Program	0	0	0	0
Water Conservation Program	49,825	50,000	50,000	50,000
Oper Transfer Out - Funded Replacement	566,000	566,000	566,000	566,000
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>1,943,344</b>	<b>2,197,610</b>	<b>2,059,200</b>	<b>2,210,900</b>

DRAFT

**WATER FUND #125  
CONTINUED**

GENERAL & ADMINISTRATIVE	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Wages	277,398	304,000	295,000	301,900
Payroll Taxes	6,920	6,800	6,500	8,100
Retirement	66,983	52,700	65,000	67,400
Medical and Dental	66,744	76,000	74,100	87,300
Other Post Employment Benefits (OPEB)	68,640	66,000	68,640	52,400
Workers Comp Insurance	1,289	1,400	1,300	1,350
Audit	4,680	4,680	4,680	7,200
Bank Charges and Credit Card Fees	2,676	3,500	3,100	4,000
Computer Expense	40,863	54,000	61,000	54,000
Dues and Subscriptions	8,805	10,200	10,000	10,200
Education and Training	11,077	9,900	5,000	7,500
Elections	392	0	0	6,000
Insurance - Liability	40,887	61,500	45,000	46,500
LAFCO Funding	0	0	0	0
Landscape and Janitorial	8,194	8,700	8,000	9,000
Legal - General and Special Counsel	55,657	45,000	80,000	73,000
Legal - Water Counsel	19,039	169,000	60,000	150,000
Professional Services	115,240	200,000	150,000	150,000
Miscellaneous	1,088	3,000	3,500	1,000
Newsletter and Mailers	4,544	8,600	8,000	6,600
Office Supplies	10,649	12,000	8,500	10,200
Outside Services	9,391	7,800	9,500	9,000
Postage	15,692	17,400	16,000	17,000
Public Notices	3,605	1,000	850	1,000
Repairs and Maintenance - Office Equip	6,065	7,200	5,100	5,100
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	1,054	1,600	1,200	1,700
Telephone	4,425	5,100	5,000	5,400
Travel and Mileage	3,832	8,100	5,000	8,100
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	204,189	304,538	0	248,157
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>1,060,018</b>	<b>1,449,718</b>	<b>999,970</b>	<b>1,349,107</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>3,003,362</b>	<b>3,647,328</b>	<b>3,059,170</b>	<b>3,560,007</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>438,125</b>	<b>249,172</b>	<b>345,505</b>	<b>83,693</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	4,564	4,400	4,400	4,000
Blacklake Water Loan Surcharge	25,234	25,779	25,779	25,779
Interest Expense - Debt Service	(3,303)	(2,620)	(2,620)	(1,917)
Principal Portion - Debt Service	0	(23,159)	(23,159)	(23,862)
Bond Administration	(750)	0	0	0
Transfers In and Out	0	0	0	0
Fixed Assets Purchases (1)	(18,263)	(107,220)	(107,220)	0
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>7,482</b>	<b>(102,820)</b>	<b>(102,820)</b>	<b>4,000</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>445,607</b>	<b>146,352</b>	<b>242,685</b>	<b>87,693</b>

(1) See Page 23

(2) Water Fund #125 to cover deficit in Supplemental Water Fund #126 (deficit due to conservation)

Estimated Cash Balance 7/1/16	1,665,000
Net Results from Operations	87,693
Transfer to Fund #126 (2)	(188,781)
	<u>1,563,912</u>
Estimated Cash Balance 6/30/17	1,563,912
Cash Reserve Goal at 6/30/17	<u>2,994,007</u>

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

<b>SUPPLEMENTAL WATER #126</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	383,882	301,321	362,000
Supplemental Water - Usage Charges	0	843,736	485,500	754,500
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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>1,227,618</b>	<b>786,821</b>	<b>1,116,500</b>

(1) See Summary on Page 68

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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 (See Page 67)	0	1,098,564	658,000	838,000
Supplemental Water O & M/Overhead/Funded Replacement (See Page 67)	0	79,490	202,802	231,300
Electricity-pumping	0	0	0	0
Water	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>1,178,054</b>	<b>860,802</b>	<b>1,069,300</b>

DRAFT

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

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>1,178,054</b>	<b>860,802</b>	<b>1,069,300</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0</b>	<b>49,564</b>	<b>(73,981)</b>	<b>47,200</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	0	100	0	0
Blacklake Water Loan Surcharge	0	0	0	0
Interest Expense - Debt Service (1)	0	0	(81,000)	(81,000)
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Assets Purchases	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>0</b>	<b>100</b>	<b>(81,000)</b>	<b>(81,000)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>0</b>	<b>49,664</b>	<b>(154,981)</b>	<b>(33,800)</b>

(1) Transfer to Fund #500 to cover a portion of debt service payment per rate study (portion included in fixed charge collections)

Estimated Cash Balance 7/1/16 (154,981)

Net Results from Operations (33,800)

Transfer from Fund #125 (2) 188,781

(2) Transfer from Fund #125-Water Fund Reserves to cover deficit in supplemental water collections fund

Estimated Cash Balance 6/30/17 0

(3) Reserve target of \$600,000 amortized over 10 years (\$600,000 ÷ 10 = \$60,000 x 2) 2nd year of 10 year period (Per adopted Rate Study September 2014)

Cash Reserve Goal at 6/30/17 (3) 120,000

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

**WATER RATE  
STABILIZATION FUND #128**

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage 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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>				
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
Water	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DRAFT

**WATER RATE STABILIZATION FUND #128  
CONTINUED**

GENERAL & ADMINISTRATIVE	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	1,017	1,000	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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>1,017</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>1,017</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

Estimated Cash Balance 7/1/16	404,000
Net Results from Operations	1,000

Estimated Cash Balance 6/30/17	<u>405,000</u>
--------------------------------	----------------

Cash Reserve Goal at 6/30/17	<u>400,000</u>
------------------------------	----------------

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

**TOWN SEWER FUND #130**

2014-15      2015-16      2015-16      2016-17  
ACTUAL      BUDGET      EST ACTUAL      PROPOSED

**OPERATING REVENUES**

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage Charges	0	0	0	0
Sewer Revenues	1,837,827	1,835,000	1,834,000	1,980,000
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	997	500	0	0
Miscellaneous Income-Efficiency Rebate	26,278	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
<b>TOTAL OPERATING REVENUES</b>	<b>1,865,102</b>	<b>1,835,500</b>	<b>1,834,000</b>	<b>1,980,000</b>

**OPERATING EXPENDITURES  
OPERATIONS & MAINTENANCE**

2014-15      2015-16      2015-16      2016-17  
ACTUAL      BUDGET      EST ACTUAL      PROPOSED

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Wages	184,807	238,000	232,000	303,000
Wages - Overtime	29,807	25,000	35,000	37,000
Payroll Taxes	4,357	6,000	5,200	5,900
Retirement	35,491	44,400	47,000	64,500
Medical and Dental	59,068	79,500	81,000	111,600
Workers Comp Insurance	7,163	10,500	10,300	11,800
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	131,069	130,000	130,000	130,000
Water	0	0	11,000	12,000
Chemicals	3,014	15,000	5,100	15,000
Lab Tests and Sampling	29,696	35,000	27,000	35,000
Operating Supplies	50,755	40,000	30,000	60,000
Outside Services	50,472	33,000	25,000	33,000
Permits and Operating Fees	12,972	13,000	13,000	13,000
Repairs & Maintenance (includes Bio Solids Removal) (2)	38,146	225,000	150,000	250,000
Repairs & Maintenance - Vehicles	17,142	12,000	8,000	15,000
Engineering	3,060	5,000	500	5,000
Fuel	7,269	7,000	6,500	7,000
Paging and Cellular Service	1,587	2,000	1,600	2,000
Meters	0	0	0	0
Safety Program	986	2,500	2,000	2,500
Uniforms	2,623	2,970	3,500	3,200
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>1,064,484</b>	<b>1,320,870</b>	<b>1,218,700</b>	<b>1,511,500</b>

(2) FY 15-16 Budget amendment 7-22-15 reduce by \$50,000

DRAFT



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

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Wages	27,112	26,400	25,000	25,700
Payroll Taxes	769	800	800	875
Retirement	6,778	4,100	6,000	6,000
Medical and Dental	5,137	8,050	7,700	9,350
Other Post Employment Benefits (OPEB)	19,448	18,700	19,500	14,900
Workers Comp Insurance	120	125	115	120
Audit	1,325	1,325	1,325	2,040
Bank Charges and Fees	0	0	0	0
Computer Expense	11,174	15,300	20,000	15,300
Dues and Subscriptions	4,141	2,890	3,000	3,000
Education and Training	4,013	2,800	500	2,125
Elections	111	0	0	1,700
Insurance - Liability	17,114	17,425	13,000	13,175
LAFCO Funding	0	0	0	0
Landscape and Janitorial	2,322	10,865	2,500	2,550
Legal - General and Special Counsel	3,312	4,000	1,000	1,000
Legal - Water Counsel	0	0	0	0
Professional Services	19,035	10,000	9,000	0
Miscellaneous	657	1,000	0	500
Newsletter and Mailers	803	2,520	1,200	1,870
Office Supplies	2,612	3,400	2,500	2,900
Outside Services	2,016	2,200	3,500	2,550
Postage	6,612	6,870	8,500	5,600
Public Notices	231	1,000	1,900	500
Repairs and Maintenance - Office Equip	1,719	2,040	1,445	1,500
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	1,254	1,450	1,400	1,530
Travel and Mileage	394	2,300	2,000	2,300
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	68,063	101,513	87,930	82,719
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>206,272</b>	<b>247,073</b>	<b>219,815</b>	<b>199,804</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,270,756</b>	<b>1,567,943</b>	<b>1,438,515</b>	<b>1,711,304</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>594,346</b>	<b>267,557</b>	<b>395,485</b>	<b>268,696</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	5,516	1,525	3,000	3,000
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Exp - Debt Service (2012 COP)	(370,941)	(366,954)	(366,954)	(362,454)
Principal - Debt Service (2012 COP)	(150,000)	(150,000)	(150,000)	(155,000)
Bond Administration	(2,500)	(2,650)	(2,500)	(2,500)
Transfers In from Fund #880	514,151	516,954	516,954	517,454
Fixed Asset Purchases (1)	(36,934)	(207,680)	(171,430)	(81,250)
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(40,708)</b>	<b>(208,805)</b>	<b>(170,930)</b>	<b>(80,750)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>553,638</b>	<b>58,752</b>	<b>224,555</b>	<b>187,946</b>

Estimated Cash Balance 7/1/16 1,214,000  
Net Results from Operations 187,946

(1) See Page 23

Estimated Cash Balance 6/30/17 1,401,946

Cash Reserve Goal at 6/30/17 658,152

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

**TOWN SEWER RATE  
STABILIZATION FUND #135**

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage 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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
Water	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DRAFT

**TOWN SEWER RATE STABILIZATION #135  
CONTINUED**

GENERAL & ADMINISTRATIVE	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	763	725	750	750
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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>763</b>	<b>725</b>	<b>750</b>	<b>750</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>763</b>	<b>725</b>	<b>750</b>	<b>750</b>

Estimated Cash Balance 7/1/16                      303,000  
Net Results from Operations                              750

Estimated Cash Balance 6/30/17                      303,750

Cash Reserve Goal at 6/30/17                      300,000

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

<b>BLACKLAKE SEWER FUND #150</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage Charges	0	0	0	0
Sewer Revenues	473,573	472,500	473,000	473,000
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	260	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
<b>TOTAL OPERATING REVENUES</b>	<b>473,833</b>	<b>472,500</b>	<b>473,000</b>	<b>473,000</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Wages	47,573	66,500	62,000	63,200
Wages - Overtime	7,605	6,600	8,000	7,300
Payroll Taxes	1,109	1,650	1,300	1,300
Retirement	9,482	10,750	13,000	13,200
Medical and Dental	14,654	20,700	20,700	21,000
Workers Comp Insurance	1,594	2,900	2,100	2,200
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	35,193	38,000	41,000	42,000
Water	0	0	2,600	2,800
Chemicals	24,838	29,000	22,000	20,000
Lab Tests and Sampling	21,878	21,000	22,000	25,000
Operating Supplies	4,328	2,000	2,900	5,000
Outside Services	3,656	7,000	9,000	10,000
Permits and Operating Fees	9,152	9,000	9,000	9,000
Repairs & Maintenance	26,744	15,000	18,000	15,000
Repairs & Maintenance - Vehicles	4,748	5,000	1,500	5,000
Engineering	0	3,000	0	3,000
Fuel	3,968	4,000	4,000	4,000
Paging and Cellular Service	866	1,000	900	1,000
Meters	0	0	0	0
Safety Program	538	1,500	1,000	1,500
Uniforms	1,431	1,620	2,000	1,800
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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>387,357</b>	<b>414,220</b>	<b>411,000</b>	<b>421,300</b>

DRAFT

**BLACKLAKE SEWER FUND #150  
CONTINUED**

GENERAL & ADMINISTRATIVE	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Wages	5,234	4,600	4,500	4,400
Payroll Taxes	146	125	100	150
Retirement	1,441	1,000	1,500	1,000
Medical and Dental	1,397	1,000	1,100	1,135
Other Post Employment Benefits (OPEB)	3,432	3,300	3,400	2,620
Workers Comp Insurance	23	25	20	20
Audit	235	235	235	360
Bank Charges and Fees	0	0	0	0
Computer Expense	2,596	2,700	3,000	2,700
Dues and Subscriptions	358	510	500	500
Education and Training	45	500	300	375
Elections	20	0	0	300
Insurance - Liability	2,095	3,075	2,400	2,325
LAFCO Funding	0	0	0	0
Landscape and Janitorial	410	435	400	450
Legal - General and Special Counsel	0	1,000	0	1,000
Legal - Water Counsel	0	0	0	0
Professional Services - Sewer Rate Study	0	25,000	0	25,000
Miscellaneous	0	500	0	500
Newsletter and Mailers	142	680	300	880
Office Supplies	700	600	300	500
Outside Services	355	400	600	450
Postage	1,130	2,550	2,000	2,900
Public Notices	41	1,000	0	1,000
Repairs and Maintenance - Office Equip	303	360	250	250
Repairs and Maintenance - Office Bldg	0	0	0	0
Property Taxes	0	0	0	0
Telephone	842	855	850	930
Travel and Mileage	70	400	400	400
Utilities - Gas, Electric and Trash	0	0	0	0
Oper Transfer Out - Funded Administration	37,125	55,371	47,962	45,119
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>58,140</b>	<b>106,221</b>	<b>70,117</b>	<b>95,264</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>445,497</b>	<b>520,441</b>	<b>481,117</b>	<b>516,564</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>28,336</b>	<b>(47,941)</b>	<b>(8,117)</b>	<b>(43,564)</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	595	550	550	500
Blacklake Sewer Loan Surcharge	24,566	24,480	24,480	24,480
Interest Expense - Debt Service	(3,496)	(2,750)	(2,750)	(1,979)
Principal Portion - Debt Service	0	(21,730)	(21,730)	(22,501)
Bond Administration	0	0	0	0
Transfers In and Out (2)	(58,000)	0	(35,000)	0
Fixed Asset Purchases (1)	(8,764)	(12,650)	(8,900)	(3,750)
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(45,099)</b>	<b>(12,100)</b>	<b>(43,350)</b>	<b>(3,250)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(16,763)</b>	<b>(60,041)</b>	<b>(51,467)</b>	<b>(46,814)</b>

Estimated Cash Balance 7/1/16                      207,000  
Net Results from Operations                      (46,814)

(1) See Page 23

Estimated Cash Balance 6/30/17                      160,186

(2) Transfer to BL Fund #830, per Board 10-14-15

Cash Reserve Goal at 6/30/16                      174,282

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

**BLACKLAKE SEWER RATE  
STABILIZATION FUND #155**

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage 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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>				
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
Water	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DRAFT

**BLACKLAKE SEWER RATE STABILIZATION #155  
CONTINUED**

GENERAL & ADMINISTRATIVE	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	127	125	125	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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>127</b>	<b>125</b>	<b>125</b>	<b>125</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>127</b>	<b>125</b>	<b>125</b>	<b>125</b>

Estimated Cash Balance 7/1/16 50,500  
Net Results from Operations 125

Estimated Cash Balance 6/30/17 50,625

Cash Reserve Goal at 6/30/17 50,000

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

<b>STREET LIGHTING FUND #200</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage 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	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
<b>TOTAL OPERATING REVENUES</b>	<b>24,508</b>	<b>24,508</b>	<b>24,508</b>	<b>24,508</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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	22,328	23,000	24,000	25,900
Water	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>22,328</b>	<b>23,000</b>	<b>24,000</b>	<b>25,900</b>

DRAFT



**STREET LIGHTING FUND #200  
CONTINUED**

GENERAL & ADMINISTRATIVE	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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	243	250	250	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	500	500	500	500
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>1,243</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>23,571</b>	<b>24,250</b>	<b>25,250</b>	<b>27,150</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>937</b>	<b>258</b>	<b>(742)</b>	<b>(2,642)</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	74	70	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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>74</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>1,011</b>	<b>328</b>	<b>(672)</b>	<b>(2,572)</b>

Estimated Cash Balance 7/1/16	29,000
Net Results from Operations	(2,572)

Estimated Cash Balance 6/30/17	<u>26,428</u>
--------------------------------	---------------

Cash Reserve Goal at 6/30/17	<u>30,000</u>
------------------------------	---------------

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

<b>STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage 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	9,240	10,080	10,080	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
<b>TOTAL OPERATING REVENUES</b>	<b>9,240</b>	<b>10,080</b>	<b>10,080</b>	<b>10,080</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
Water	0	0	0	0
Electricity	120	150	120	120
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	10,897	9,200	4,500	8,000
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>11,017</b>	<b>9,350</b>	<b>4,620</b>	<b>8,120</b>

DRAFT

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

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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	706	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	500	500	500	500
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>1,206</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>12,223</b>	<b>10,600</b>	<b>5,870</b>	<b>9,370</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>(2,983)</b>	<b>(520)</b>	<b>4,210</b>	<b>710</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	45	30	50	50
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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>45</b>	<b>30</b>	<b>50</b>	<b>50</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(2,938)</b>	<b>(490)</b>	<b>4,260</b>	<b>760</b>

Estimated Cash Balance 7/1/16 22,500  
Net Results from Operations 760

Estimated Cash Balance 6/30/17 23,260

Cash Reserve Goal at 6/30/17 20,000

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

**SOLID WASTE FUND #300**

2014-15      2015-16      2015-16      2016-17  
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
Supplemental Water - Usage 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	118,786	116,500	103,000	103,000
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>118,786</b>	<b>116,500</b>	<b>103,000</b>	<b>103,000</b>

**OPERATING EXPENDITURES  
OPERATIONS & MAINTENANCE**

2014-15      2015-16      2015-16      2016-17  
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
Water	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	157,590	170,000	150,000	150,000
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>157,590</b>	<b>170,000</b>	<b>150,000</b>	<b>150,000</b>

DRAFT

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

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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	246	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	423	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	21,450	17,475	17,475	15,450
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>24,119</b>	<b>19,975</b>	<b>19,975</b>	<b>17,950</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>181,709</b>	<b>189,975</b>	<b>169,975</b>	<b>167,950</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>(62,923)</b>	<b>(73,475)</b>	<b>(66,975)</b>	<b>(64,950)</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	976	1,025	800	670
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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>976</b>	<b>1,025</b>	<b>800</b>	<b>670</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(61,947)</b>	<b>(72,450)</b>	<b>(66,175)</b>	<b>(64,280)</b>

Estimated Cash Balance 7/1/16 312,000  
Net Results from Operations (64,280)

Estimated Cash Balance 6/30/17 247,720

Cash Reserve Goal at 6/30/17 115,000

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

<b>DRAINAGE FUND #400</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 BUDGET</b>	<b>2015-16 EST ACTUAL</b>	<b>2016-17 PROPOSED</b>
<b>OPERATING REVENUES</b>				
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage 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	14,444	14,460	16,300	16,600
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
<b>TOTAL OPERATING REVENUES</b>	<b>14,444</b>	<b>14,460</b>	<b>16,300</b>	<b>16,600</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 BUDGET</b>	<b>2015-16 EST ACTUAL</b>	<b>2016-17 PROPOSED</b>
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
Water	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 (1)	0	15,000	15,100	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>15,000</b>	<b>15,100</b>	<b>0</b>

(1) FY 15-16 Budget amendment 11-12-15

DRAFT

**DRAINAGE FUND #400  
CONTINUED**

GENERAL & ADMINISTRATIVE	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>15,000</b>	<b>15,100</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>14,444</b>	<b>(540)</b>	<b>1,200</b>	<b>16,600</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	99	90	150	140
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
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>99</b>	<b>90</b>	<b>150</b>	<b>140</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>14,543</b>	<b>(450)</b>	<b>1,350</b>	<b>16,740</b>

Estimated Cash Balance 7/1/16                      46,500  
Net Results from Operations                      16,740

Estimated Cash Balance 6/30/17                      63,240

Cash Reserve Goal at 6/30/17                      50,000

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

<b>FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage 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	566,000	566,000	566,000	566,000
<b>TOTAL OPERATING REVENUES</b>	<b>566,000</b>	<b>566,000</b>	<b>566,000</b>	<b>566,000</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
Water	0	0	0	0
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	15,695	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>15,695</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>15,695</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>550,305</b>	<b>566,000</b>	<b>566,000</b>	<b>566,000</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	16,451	12,500	14,000	7,100
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Income - Debt Service	0	2,620	2,620	1,917
Principal Portion - Debt Service	0	23,159	23,159	23,862
Bond Administration	0	0	0	0
Transfers In and Out		0	0	0
Fixed Asset Purchases	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>16,451</b>	<b>38,279</b>	<b>39,779</b>	<b>32,879</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>566,756</b>	<b>604,279</b>	<b>605,779</b>	<b>598,879</b>

Estimated Cash Balance 7/1/16 2,835,000  
Net Results from Operations 598,879

(1) See Page 25

Funded Replacement Projects (1) (950,000)  
Estimated Cash Balance 6/30/17 2,483,879

Cash Reserve Goal at 6/30/17 21,520,000

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

<b>FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage 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	395,000	395,000	395,000	395,000
<b>TOTAL OPERATING REVENUES</b>	<b>395,000</b>	<b>395,000</b>	<b>395,000</b>	<b>395,000</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
Water	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>395,000</b>	<b>395,000</b>	<b>395,000</b>	<b>395,000</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	4,840	4,600	5,500	5,500
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 In and Out	0	0	0	0
Fixed Asset Purchases	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>4,840</b>	<b>4,600</b>	<b>5,500</b>	<b>5,500</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>399,840</b>	<b>399,600</b>	<b>400,500</b>	<b>400,500</b>

Estimated Cash Balance 7/1/16 2,200,000  
Net Results from Operations 400,500

Funded Replacement Projects (1) (930,000)  
Estimated Cash Balance 6/30/17 1,670,500

Cash Reserve Goal at 6/30/17 4,100,000

(1) See Page 25

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

<b>FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage 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	168,000	168,000	168,000	168,000
<b>TOTAL OPERATING REVENUES</b>	<b>168,000</b>	<b>168,000</b>	<b>168,000</b>	<b>168,000</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
Water	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DRAFT

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

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
---------------------------------	----------	----------	----------	----------

<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>168,000</b>	<b>168,000</b>	<b>168,000</b>	<b>168,000</b>
--	----------------	----------------	----------------	----------------

**NON-OPERATING REVENUES AND (EXPENDITURES)**

Interest Income	1,397	1,100	1,850	1,900
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 (2)	58,000	0	35,000	0
Fixed Asset Purchases	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>59,397</b>	<b>1,100</b>	<b>36,850</b>	<b>1,900</b>

<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>227,397</b>	<b>169,100</b>	<b>204,850</b>	<b>169,900</b>
---	----------------	----------------	----------------	----------------

Estimated Cash Balance 7/1/16 765,000  
Net Results from Operations 169,900

Funded Replacement Projects (1) (810,000)  
Estimated Cash Balance 6/30/17 124,900

Cash Reserve Goal at 6/30/17 1,200,000

(1) See Page 25

(2) Transfer from BL Fund #150, per Board 10-14-15

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
PROPOSED BUDGET  
2016-2017**

<b>TOWN SEWER SINKING FUND #880 OPERATING REVENUES</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
Water - Availability Charges	0	0	0	0
Water - Usage Charges	0	0	0	0
Supplemental Water - Availability Charges	0	0	0	0
Supplemental Water - Usage 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
<b>TOTAL OPERATING REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>OPERATING EXPENDITURES OPERATIONS &amp; MAINTENANCE</b>	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
Water	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
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

DRAFT

**TOWN SEWER SINKING  
FUND #880  
GENERAL & ADMINISTRATIVE**

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUES AND (EXPENDITURES)</b>				
Interest Income	3,628	3,500	3,000	1,400
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	(514,151)	(516,954)	(516,954)	(517,454)
Fixed Asset Purchases	0	0	0	0
<b>TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(510,523)</b>	<b>(513,454)</b>	<b>(513,954)</b>	<b>(516,054)</b>
<b>NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)</b>	<b>(510,523)</b>	<b>(513,454)</b>	<b>(513,954)</b>	<b>(516,054)</b>

Estimated Cash Balance 7/1/16                      568,000  
Net Results from Operations                      (516,054)

Estimated Cash Balance 6/30/17                      51,946

DRAFT

# APPENDIX B

DRAFT



**NIPOMO COMMUNITY SERVICES DISTRICT  
NIPOMO SUPPLEMENTAL WATER PROJECT  
DRAFT BUDGET FOR FISCAL YEAR 2016-2017**

		Acre Feet	Cost per		
		Purchase	Acre Foot	Total Cost	
			(FY 16-17)		
Water Purchase Fiscal Year 2016-2017		800	\$1,570.77	\$1,256,616.00	
NCSD Water O & M Cost per AF **		800	\$133.44	\$106,752.00	
NCSD Admin Fee per AF (15% of O & M per AF) **		800	\$20.02	\$16,016.00	
				<u>\$1,718.41</u>	<u>\$1,374,728.00</u>
**To be adjusted annually based on actual costs					
		TOTAL	NCSD	WMWC	GSWC
1	Phase 1 Supplemental Water Annual Allocation (AF)	800	533.44	133.28	133.28
2	Phase 1 Supplemental Water Delivery Percentages	100.00%	66.68%	16.66%	16.66%
3	Pass-Through Supplemental Water Cost	\$1,256,616	\$837,912	\$209,352	\$209,352
4	Supplemental Water O & M Cost	\$106,752	(A) \$71,182	\$17,785	\$17,785
5	Supplemental Water NCSD Admin Fee	\$16,016	(B) \$10,679	\$2,668	\$2,668
6	<b>Total Annual Supplemental Water Volume Cost</b>	<b>\$1,379,384</b>	<b>\$919,773</b>	<b>\$229,805</b>	<b>\$229,805</b>
		TOTAL	NCSD	WMWC	GSWC
7	Allocated Project Capacity (AF)	3,000.00	2,167.00	416.50	416.50
8	Percentage of Fixed Capital Cost Allocation	100.00%	72.24%	13.88%	13.88%
9	Yearly Capital Recovery Charge-Principal (1) (2)	\$74,343	\$0	\$32,524	\$41,819
10	Yearly Capital Recovery Charge-Interest (1) (2)	\$354,603	\$0	\$198,862	\$155,741
11	Supplemental Water Project Yearly Replacement(3)	\$206,865	(C) \$149,439	\$28,713	\$28,713
12	<b>Total Annual Fixed Supplemental Charges</b>	<b>\$635,811</b>	<b>\$149,439</b>	<b>\$260,099</b>	<b>\$226,273</b>
<b>Total Volume and Annual Fixed Charges for Fiscal Year 2016-2017</b>					
13	<b>(Line 6 + Line 12)</b>	<b>\$635,831</b>	<b>\$1,069,213</b>	<b>\$260,119</b>	<b>\$226,293</b>
14	Electrical Pumping Credit (\$100.57 per acre foot)	(\$26,808)	\$0	(\$13,404)	(\$13,404)
15	<b>SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2016-2017</b>	<b>\$1,988,387</b>	<b>\$1,069,213</b>	<b>\$476,500</b>	<b>\$442,674</b>

- (1) Per applicable amortization schedule as of June 30, 2016
- (2) To be re-amortized as of June 30, 2016 for project costs incurred between July 1, 2015 and June 30, 2016.
- (3) Monthly replacement contribution of total Supplemental Water Project cost of \$20,686,509 assuming a 100 year project life = \$206,865 per year not to exceed \$3,000,000 adjusted annually for CPI per agreement

(A)+(B)+(C) = \$231,300

WMWC = Woodlands Mutual Water Company  
GSWC = Golden State Water Company

DRAFT

# APPENDIX C

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT  
DEBT SERVICE SCHEDULE  
2016-2017**

	<u>July 1, 2016</u> <u>Beginning Balance</u>	<u>Principal</u> <u>Pay Down</u>	<u>June 30, 2017</u> <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)	\$104,605.05	\$34,868.00	\$139,473.05
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)	\$168,721.00	(\$42,180.00)	\$126,541.00
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)	\$2,645,000.00	(\$105,000.00)	\$2,540,000.00
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)	\$9,195,000.00	(\$155,000.00)	\$9,040,000.00
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)	\$9,385,000.00	(\$135,000.00)	\$9,250,000.00
<b>TOTAL PRINCIPAL BALANCES</b>	<b>\$21,955,374.65</b>	<b>(\$402,312.00)</b>	<b>\$21,096,014.05</b>

DRAFT

# APPENDIX D

DRAFT

**PRESENTED FOR INFORMATIONAL PURPOSES**

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

Meter Size	FISCAL YEAR									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1 Inch and Less	\$44.92	\$41.57	\$38.51	\$35.72	\$33.17	\$30.84	\$30.84	\$30.84	\$29.03	\$26.96
1 ½ Inch	123.94	114.43	105.75	97.82	90.58	83.97	83.97	83.97	78.82	72.96
2 Inch	193.48	178.42	164.67	152.11	140.64	130.17	130.17	130.17	122.01	112.73
3 Inch	350.88	322.86	297.27	273.90	252.56	233.07	233.07	233.07	217.87	200.60
4 Inch	572.31	525.78	483.29	444.40	409.04	376.68	376.68	376.68	351.45	322.77
6 Inch	1,128.85	1,036.08	951.36	873.99	803.33	730.80	730.80	730.80	688.49	631.31
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

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

		2016	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
Single Family	Tier I	\$1.64	\$1.64	\$1.64	\$1.52	\$1.38
	Tier II	2.80	2.80	2.80	2.59	2.35
All Other		2.06	2.06	2.06	1.91	1.74

**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

DRAFT

**PRESENTED FOR INFORMATIONAL PURPOSES**

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

Fiscal Year	TOWN	
	Single Family	Multi-Family
2016 (1)	\$88.93	\$74.18
2015	88.32	67.33
2014	88.32	67.33
2013	88.32	67.33
2012	88.32	67.33
2011	88.32	67.33
2010	88.32	67.33
2009	70.66	53.86
2008	56.53	43.09
2007	45.00	34.80

Fiscal Year	BLACKALKE	
	Single Family	Multi-Family
2016	\$145.51	\$95.08
2015	145.51	95.08
2014	145.51	95.08
2013	145.51	95.08
2012	138.58	90.55
2011	131.98	86.24
2010	118.90	77.69
2009	107.12	69.99
2008	80.65	43.22
2007	77.55	41.56

(1) Rates went into effect January 1, 2016

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE									
	2016 (1)	2015	2014	2013	2012	2011	2010	2009	2008	2007
1 Inch and Less	\$35.12	\$34.07	\$34.07	\$34.07	\$34.07	\$34.07	\$34.07	\$27.25	\$21.80	\$16.72
1 ½ Inch	101.94	98.59	98.59	98.59	98.59	98.59	98.59	78.87	63.10	47.85
2 Inch	162.08	156.66	156.66	156.66	156.66	156.66	156.66	125.33	100.26	75.91
3 Inch	302.4	292.16	292.16	292.16	292.16	292.16	292.16	233.73	186.98	141.43
4 Inch	502.87	485.72	485.72	485.72	485.72	485.72	485.72	388.58	310.86	235.01
6 Inch	1004.03	969.64	969.64	969.64	969.64	969.64	969.64	775.71	620.57	468.75

Fiscal Year	BI-MONTHLY USAGE RATE									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Low	\$3.43	\$2.89	\$2.89	\$2.89	\$2.89	\$2.89	\$2.89	\$2.31	\$1.85	\$1.27
Medium	3.81	3.20	3.20	3.20	3.20	3.20	3.20	2.56	2.05	1.40
High	4.93	4.14	4.14	4.14	4.14	4.14	4.14	3.31	2.65	1.82

(1) Rates went into effect January 1, 2016

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

Fiscal Year	BI-MONTHLY SERVICE CHARGE									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1 Inch and Less	\$65.52	\$65.52	\$65.52	\$65.52	\$62.40	\$59.43	\$38.33	\$36.86	\$38.33	\$36.86
1 ½ Inch	186.50	186.50	186.50	186.50	177.62	169.16	110.25	106.01	110.25	106.01
2 Inch	295.38	295.38	295.38	295.38	281.31	267.91	175.08	168.34	175.08	168.34
3 Inch	549.43	549.43	549.43	549.43	523.26	498.35	326.45	313.89	326.45	313.89
4 Inch	912.36	912.36	912.36	912.36	868.91	827.54	542.64	521.77	542.64	521.77
6 Inch	1,819.68	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

Fiscal Year	BI-MONTHLY USAGE RATE									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Low	\$3.56	\$3.56	\$3.56	\$3.56	\$3.39	\$3.23	\$2.91	\$2.62	\$1.55	\$1.49
Medium	4.80	4.80	4.80	4.80	4.57	4.35	3.92	3.53	2.11	2.03
High	7.59	7.59	7.59	7.59	7.23	6.89	6.20	5.59	3.37	3.24

**PRESENTED FOR INFORMATIONAL PURPOSES**

NIPOMO COMMUNITY SERVICES DISTRICT  
 WATER CAPACITY CHARGE  
 LAST 10 FISCAL YEARS

Meter Size	FISCAL YEAR									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1 Inch and Less	\$2,976	\$2,921	\$3,468	\$3,385	\$3,293	\$3,192	\$3,124	\$3,022	\$2,713	2,599
Supplemental Water	7,711	7,570	15,381	15,015	14,605	14,160	13,858	13,404	12,062	11,556
1 ½ Inch	8,928	8,764	10,402	10,155	9,877	9,577	9,372	9,065	8,129	7,788
Supplemental Water	23,134	22,710	46,141	45,045	43,814	42,479	41,573	40,211	36,151	34,634
2 Inch	14,284	14,022	16,642	16,247	15,802	15,321	14,994	14,503	13,011	12,465
Supplemental Water	37,015	36,336	73,825	72,072	70,101	67,966	66,516	64,337	57,864	55,436
3 Inch	26,782	26,291	31,204	30,463	29,630	28,728	28,115	27,194	24,411	23,387
Supplemental Water	69,403	68,130	138,422	135,135	131,440	127,436	124,719	120,632	108,562	104,007
4 Inch	44,638	43,819	52,007	50,772	49,384	47,879	46,858	45,323	40,694	38,986
Supplemental Water	115,671	113,550	230,704	225,225	219,067	212,393	207,866	201,054	180,973	173,379
6 Inch	89,275	87,638	104,014	101,544	98,767	95,758	93,717	90,646	81,363	77,949
Supplemental Water	231,342	227,100	461,408	450,450	438,134	424,787	415,731	402,108	361,838	346,654

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

Meter Size	FISCAL YEAR									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1 Inch and Less	\$8,685	\$8,526	\$8,282	\$8,085	\$7,864	\$7,625	\$7,462	\$6,927	\$4,314	\$6,927
1 ½ Inch	26,055	25,577	24,846	24,256	23,593	22,874	22,387	20,781	12,927	20,781
2 Inch	41,689	40,924	39,755	38,810	37,749	36,598	35,819	33,250	20,692	33,250
3 Inch	78,166	76,732	74,539	72,769	70,779	68,621	67,160	62,343	38,823	62,343
4 Inch	130,276	127,887	124,232	121,281	117,965	114,368	111,934	103,905	64,718	103,905
6 Inch	260,552	255,774	248,463	242,562	235,931	228,736	223,867	207,810	129,396	207,810

DRAFT

**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 %
2015	3,592	84%	497	12%	99	2%	96	2%	1	>1%	4,285	100%
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%

**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
2015	2,098	2,098	468	468	374	777	82	82	3,022	3,425
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

**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
2015	487	487	68	68	4	4	559	559
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

DUE=Dwelling Unit Equivalent