

TO: BOARD OF DIRECTORS

REVIEWED: MARIO IGLESIAS
GENERAL MANAGER

FROM: LISA BOGNUDA
FINANCE DIRECTOR

DATE: JUNE 3, 2016

**AGENDA ITEM
E-5 (A)
JUNE 8, 2016**

ADOPT FISCAL YEAR 2016-2017 BUDGET

ITEM

Public hearing to consider adoption of Fiscal Year 2016-2017 Budget [RECOMMEND CONDUCT PUBLIC HEARING, CONSIDER TESTIMONY, ORDER EDITS IF ANY AND BY MOTION AND ROLL CALL VOTE ADOPT RESOLUTION APPROVING DISTRICT 2016-2017 FISCAL YEAR BUDGET]

BUDGET BACKGROUND

On April 20, 2016, the Finance and Audit Committee met and reviewed the draft Fiscal Year 2016-2017 Budget. The Finance and Audit Committee recommended changes and their recommendations have been included in the draft. The Board of Directors reviewed the draft Budget on May 11, 2016.

Total overall revenues are budgeted at 7.7% higher and total overall expenditures are budgeted at 10.3% higher. The increase in revenues is primarily due to collection of supplemental water fees from water customers that became effective July 1, 2015 and the expenditure increase is primarily due to the purchase of supplemental water from the City of Santa Maria.

The budget is projecting a net surplus of \$785,698 (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 \$88,353. 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 \$200,786 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 (\$45,805). Due to conservation, supplemental water usage revenue collections are estimated to be 25% below the rate study projections. It is estimated that \$200,786 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 \$188,166. 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 \$750. 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 (\$46,694). 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 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 deficit of (\$3,310). The District Engineer has prepared the annual Engineer's Report in May and this budget reflects the amounts in this report. Based on projections, the Street Landscape Maintenance District will be slightly under 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 placeholder 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 \$970,000. 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.

STRATEGIC PLAN

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

RECOMMENDATION

Conduct a Public Hearing, consider testimony, order edits, if any and by motion and roll call vote adopt Resolution approving the 2016-2017 District Budget and Appropriations Limitation for Fiscal Year 2016-2017.

ATTACHMENT

- A. Resolution 2016-XXXX (Budget Adoption)
- B. Resolution 2016-XXXX (Appropriations Limitation)
- C. Budget FY 2016-2017

June 8, 2016

ITEM E-5(A)

ATTACHMENT A

**NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION 2016-XXXX**

**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:
ABSTAIN:

the foregoing Resolution is hereby adopted this 8th 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

June 8, 2016

ITEM E-5(A)

ATTACHMENT B

RESOLUTION NO. 2016-XXXX

**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 1.0537% and the percent change in the population of the unincorporated area of San Luis Obispo County is 060% (Population converted to a ratio is computed as follows: {0.60.x+100} ÷100 = 1.006).

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:
1.006 X 1.0537 = 1.06
2. That the 2016-2017 appropriation limit is and is determined as follows:

2016 Limitation	\$5,386,837
2016 Ratio of Change	<u>1.06</u>
2016 Appropriations Limitation	\$5,710,047
Appropriations Limitation Subject to limitation	<u>(1,490)</u>
2016-2017 Appropriations Under Limit	<u>\$5,708,557</u>

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 ___th 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

June 8, 2016

ITEM E-5(A)

ATTACHMENT C

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

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR 2016-2017

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**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 and email is info@ncsd.ca.gov. All other emergency requests are handled through the 911 system.

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

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

BUDGET PREPARATION

1. OPERATING AND NON-OPERATING BUDGETS

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

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

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

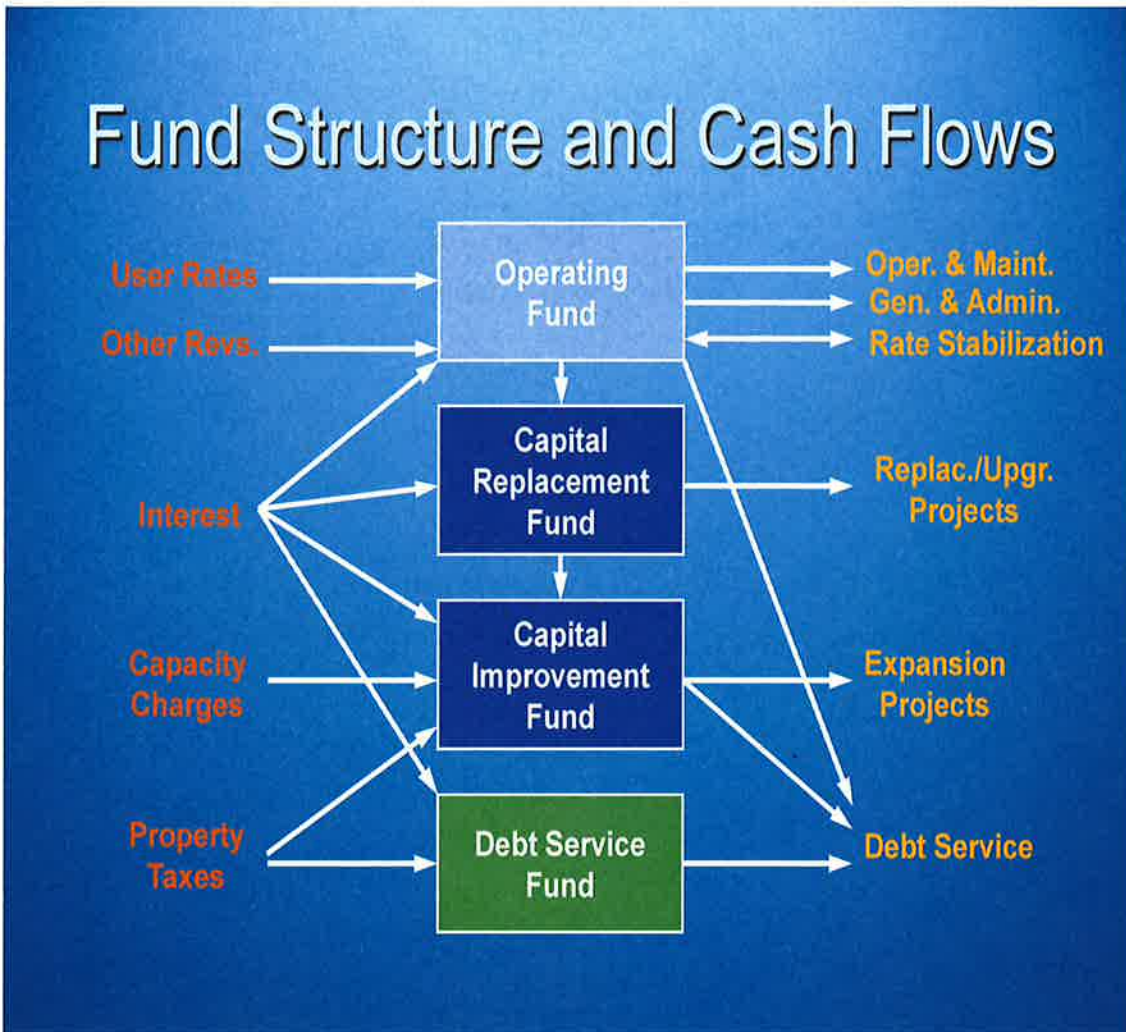
The Funds in the Non-Operating Budget are as follows:

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

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

2. FUND AND RESERVE STRUCTURES AND CASH FLOWS

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



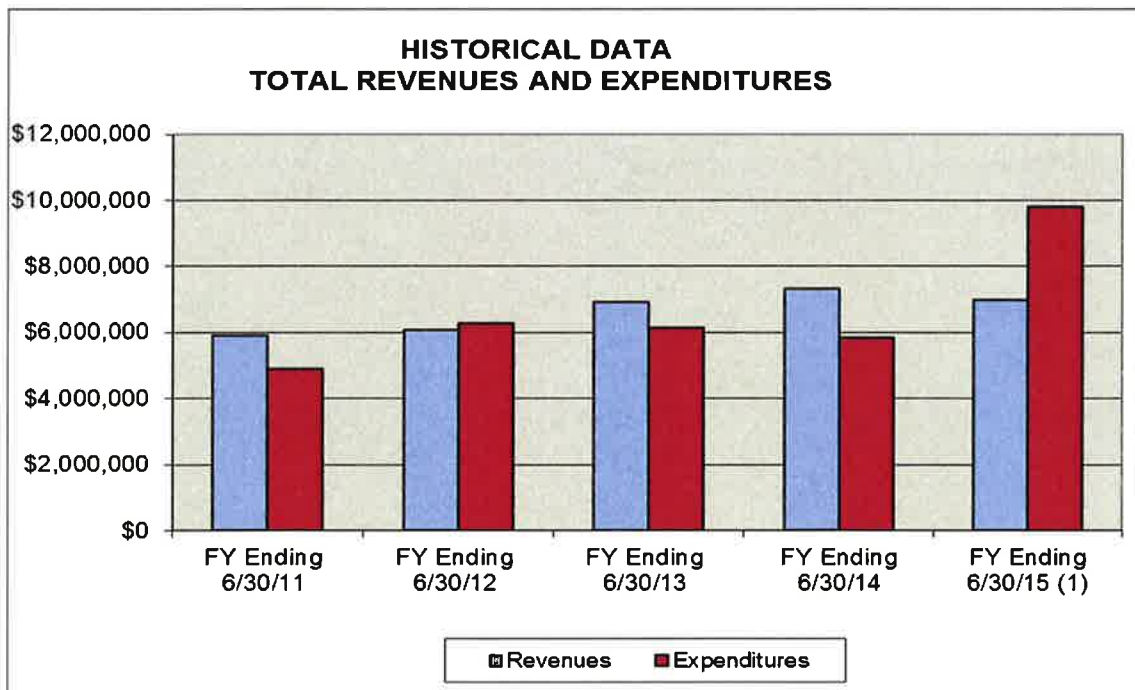
**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2016-2017**

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 \$8,187,159. 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.

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 more than 30% 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.

**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

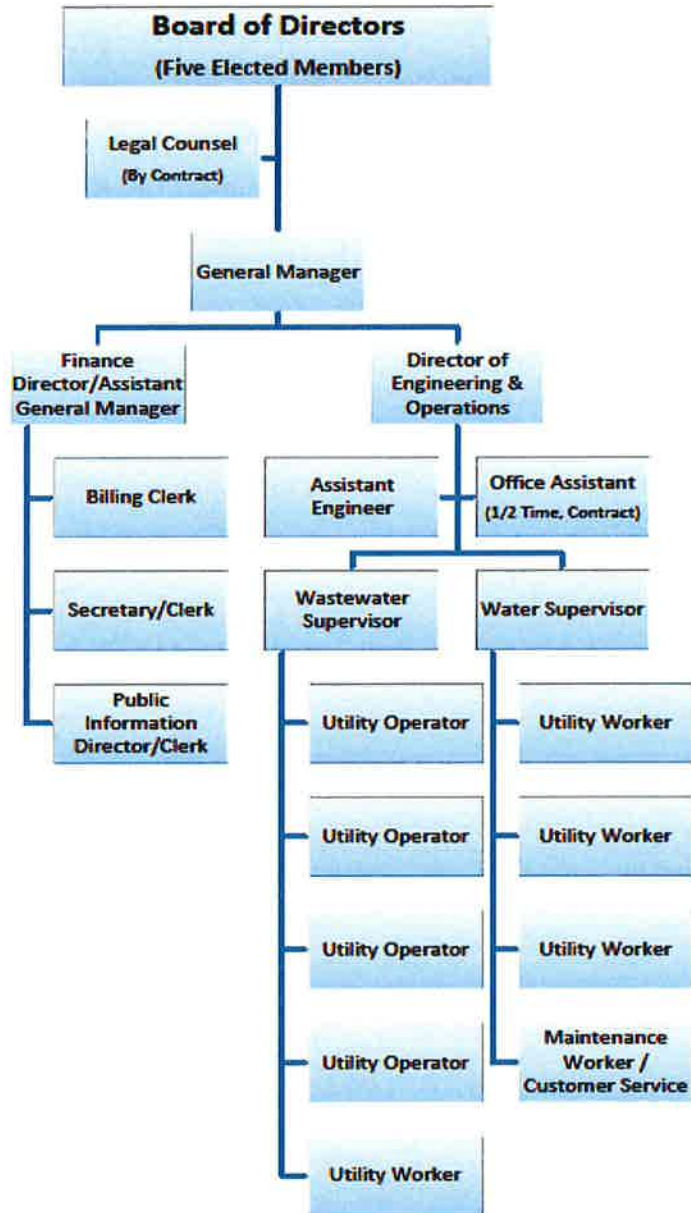
GENERAL AND ADMINISTRATIVE

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

NON-OPERATING REVENUES AND EXPENDITURES CATEGORIES

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

**NIPOMO COMMUNITY SERVICES DISTRICT
ORGANIZATIONAL STRUCTURE
2016-2017**



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2016-2017

ADMINISTRATION	Totals for FY 15-16	Proposed Additions for FY 16-17	Proposed Totals for FY 16-17
General Manager	1	0	1
Assist General Manager/Finance Director	1	0	1
Billing Clerk	1	0	1
Secretary/Clerk	1	0	1
Public Information Director/Clerk	<u>1</u>	<u>0</u>	<u>1</u>
ADMINISTRATION SUBTOTAL	<u>5</u>	<u>0</u>	<u>5</u>

OPERATIONS	Totals for FY 15-16, as amended	Proposed Additions for FY 16-17	Proposed Totals for FY 16-17
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>
OPERATIONS SUBTOTAL	<u>13.5</u>	<u>0</u>	<u>13.5</u>

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

MONTHLY SALARY RANGE

NO	Monthly Salary Range					Longevity Pay		NO	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%		Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
1	\$2,622	\$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								

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2016-2017

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE (FEB 2016)
1	FORD F250 4x4	2007	8/25/06	2007	85,903
2	FORD F150	2008	1/28/08	2008	71,389
3	FORD F150 4x4	2009	12/29/08	2009	75,119
4	FORD F150	2009	1/6/09	2009	64,883
5	FORD RANGER	2010	11/7/09	2010	17,159
6	FORD F250 4X4	2010	1/15/10	2010	33,065
7	FORD F150	2013	1/23/13	2013	37,916
8	FORD F150	2013	9/26/13	2014	24,291
9	FORD F250	2015	11/7/14	2015	5,107
10	FORD F250	2016	4/5/16	2016	New

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

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

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 ___th 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 1.0537% and the percent change in the population of the unincorporated area of San Luis Obispo County is 060% (Population converted to a ratio is computed as follows: $\{0.60 \cdot x + 100\} \div 100 = 1.006$).

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:
 $1.006 \times 1.0537 = 1.06$
2. That the 2016-2017 appropriation limit is and is determined as follows:

2016 Limitation	\$5,386,837
2016 Ratio of Change	<u>1.06</u>
2016 Appropriations Limitation	\$5,710,047
Appropriations Limitation Subject to Limitation	<u>(1,490)</u>
2016-2017 Appropriations Under Limit	<u>\$5,708,557</u>

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 ___th 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

OPERATING BUDGET SUMMARY

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

CONSOLIDATED - ALL FUNDS	2014-15	2015-16	2015-16	2016-17
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
OPERATING REVENUES				
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	35,148
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
TOTAL OPERATING REVENUES	7,458,168	7,986,944	8,216,540	8,896,393

OPERATING EXPENDITURES	2014-15	2015-16	2015-16	2016-17
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED
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	850,304
Supplemental Water O&M/Overhead/Replacement (See Page 67)	0	79,490	202,802	231,001
Electricity-pumping	587,845	521,150	545,120	555,050
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	11,600
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
TOTAL OPERATIONS & MAINTENANCE	3,601,815	5,328,104	4,743,422	5,412,655

Budgets by Fund can be found on Pages 34-65

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
TOTAL GENERAL & ADMINISTRATIVE	1,732,766	2,295,782	1,729,933	2,064,070
TOTAL OPERATING EXPENSES	5,334,581	7,623,886	6,473,355	7,476,725
NET OPERATING SURPLUS (DEFICIT)	2,123,587	363,058	1,743,185	1,419,668
NON-OPERATING REVENUES AND (EXPENDITURES)				
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)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(522,274)	(807,635)	(763,580)	(633,970)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	1,601,313	(444,577)	979,605	785,698

(1) See Page 23

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	#125 WATER	#126 SUPPL WATER	#128 WATER RATE	#130 TOWN SEWER	#135 TOWN SEWER RATE	#150 BLACKLAKE SEWER	#155 BLACKLAKE SEWER RATE	#200 BL STREET LIGHTING	#250 ST LANDSCAPE MAINT	#300 SOLID WASTE	#400 DRAINAGE	#605 FUNDED REP-WATER	#810 FUNDED REP-SEWER	#830 FUNDED REP-BL SEWER	#860 TOWN SEWER	TOTAL	
OPERATING REVENUES																		
Water - Availability Charges	0	1,221,000	0	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	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	0	362,000
Supplemental Water - Usage Charges	0	0	754,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	754,500
Sewer Revenues	0	0	1,980,000	0	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	0	95,000
Water and Connection Fees	0	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	0
Miscellaneous Income	7,000	32,700	0	0	0	0	0	0	24,508	10,640	0	16,600	0	0	0	0	0	56,300
Street Lighting/Landscape Maint Charges	0	0	0	0	0	0	0	0	0	0	103,000	0	0	0	0	0	0	103,000
Franchise Fee - Solid Waste	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Oper Transfers In-Funded Admin	392,445	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	392,445
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	0	0	0	0	0	566,000	395,000	168,000	0	0	1,129,000
	399,445	3,643,700	1,116,500	0	1,980,000	0	473,000	0	24,508	10,640	103,000	16,600	566,000	395,000	168,000	0	0	8,896,393

	#130 TOWN SEWER	#135 TOWN SEWER RATE	#150 BLACKLAKE SEWER	#155 BLACKLAKE SEWER RATE	#200 BL STREET LIGHTING	#250 ST LANDSCAPE MAINT	#300 SOLID WASTE	#400 DRAINAGE	#605 FUNDED REP-WATER	#810 FUNDED REP-SEWER	#830 FUNDED REP-BL SEWER	#860 TOWN SEWER	TOTAL	
OPERATING EXPENDITURES														
OPERATIONS & MAINTENANCE														
Wages	0	442,000	0	0	0	0	0	0	0	0	0	0	608,200	
Wages - Overtime	0	46,000	0	0	0	0	0	0	0	0	0	0	90,300	
Payroll Taxes	0	10,500	0	0	0	0	0	0	0	0	0	0	17,700	
Retirement	0	109,700	0	0	0	0	0	0	0	0	0	0	187,400	
Medical and Dental	0	134,300	0	0	0	0	0	0	0	0	0	0	266,900	
Workers Comp Insurance	0	11,800	0	0	0	0	0	0	0	0	0	0	25,800	
Wholesale Water Purchased	0	0	850,304	0	0	0	0	0	0	0	0	0	850,304	
Supplemental Water O & M and Overhead	0	0	231,001	0	0	0	0	0	0	0	0	0	231,001	
Electricity	0	357,000	0	0	25,900	150	0	0	0	0	0	0	555,050	
Water	0	0	12,000	0	0	0	0	0	0	0	0	0	12,000	
Chemicals	0	30,000	0	0	0	0	0	0	0	0	0	0	60,000	
Lab Tests and Sampling	0	40,000	0	0	0	0	0	0	0	0	0	0	80,000	
Operating Supplies	0	60,000	0	0	0	0	0	0	0	0	0	0	120,000	
Outside Services	0	120,000	0	0	0	0	0	0	0	0	0	0	240,000	
Permits and Operating Fees	0	14,000	0	0	0	0	0	0	0	0	0	0	28,000	
Repairs & Maintenance	0	100,000	0	0	0	0	0	0	0	0	0	0	200,000	
Repairs & Maintenance - Vehicles	0	15,000	0	0	0	0	0	0	0	0	0	0	30,000	
Engineering	0	10,000	0	0	0	0	0	0	0	0	0	0	20,000	
Fuel	0	22,000	0	0	0	0	0	0	0	0	0	0	44,000	
Paging and Cellular Service	0	6,000	0	0	0	0	0	0	0	0	0	0	12,000	
Meters	0	50,000	0	0	0	0	0	0	0	0	0	0	100,000	
Safety Program	0	7,000	0	0	0	0	0	0	0	0	0	0	14,000	
Uniforms	0	9,600	0	0	0	0	0	0	0	0	0	0	19,200	
Landscape Maintenance and Water	0	0	0	0	0	11,600	0	0	0	0	0	0	23,200	
Solid Waste Program	0	0	0	0	0	0	150,000	0	0	0	0	0	150,000	
Water Conservation Program	0	50,000	0	0	0	0	0	0	0	0	0	0	100,000	
Oper Transfer Out - Funded Replacement	0	566,000	0	0	0	0	0	0	0	0	0	0	1,132,000	
TOTAL OPERATIONS & MAINTENANCE	0	2,210,900	1,081,305	0	1,511,500	0	421,300	0	25,900	11,750	150,000	0	0	5,412,655

	#130 TOWN SEWER	#135 TOWN SEWER RATE	#150 BLACKLAKE SEWER	#155 BLACKLAKE SEWER RATE	#200 BL STREET LIGHTING	#250 ST LANDSCAPE MAINT	#300 SOLID WASTE	#400 DRAINAGE	#605 FUNDED REP-WATER	#810 FUNDED REP-SEWER	#830 FUNDED REP-BL SEWER	#860 TOWN SEWER	TOTAL
GENERAL & ADMINISTRATIVE													
Wages	80,500	301,900	0	0	25,700	0	4,400	0	0	0	0	0	412,500
Payroll Taxes	1,850	8,100	0	0	875	0	150	0	0	0	0	0	10,975
Retirement	16,575	67,400	0	0	6,000	0	1,000	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	224,785
Other Post Employment Benefits (OPEB)	17,450	52,400	0	0	14,900	0	2,620	0	0	0	0	0	87,370
Workers Comp Insurance	470	1,350	0	0	120	0	20	0	0	0	0	0	1,960
Audit	2,400	7,200	0	0	2,040	0	360	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	8,000
Computer Expense	18,000	54,000	0	0	15,300	0	2,700	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	17,100
Education and Training	2,500	7,500	0	0	2,125	0	375	0	0	0	0	0	12,500

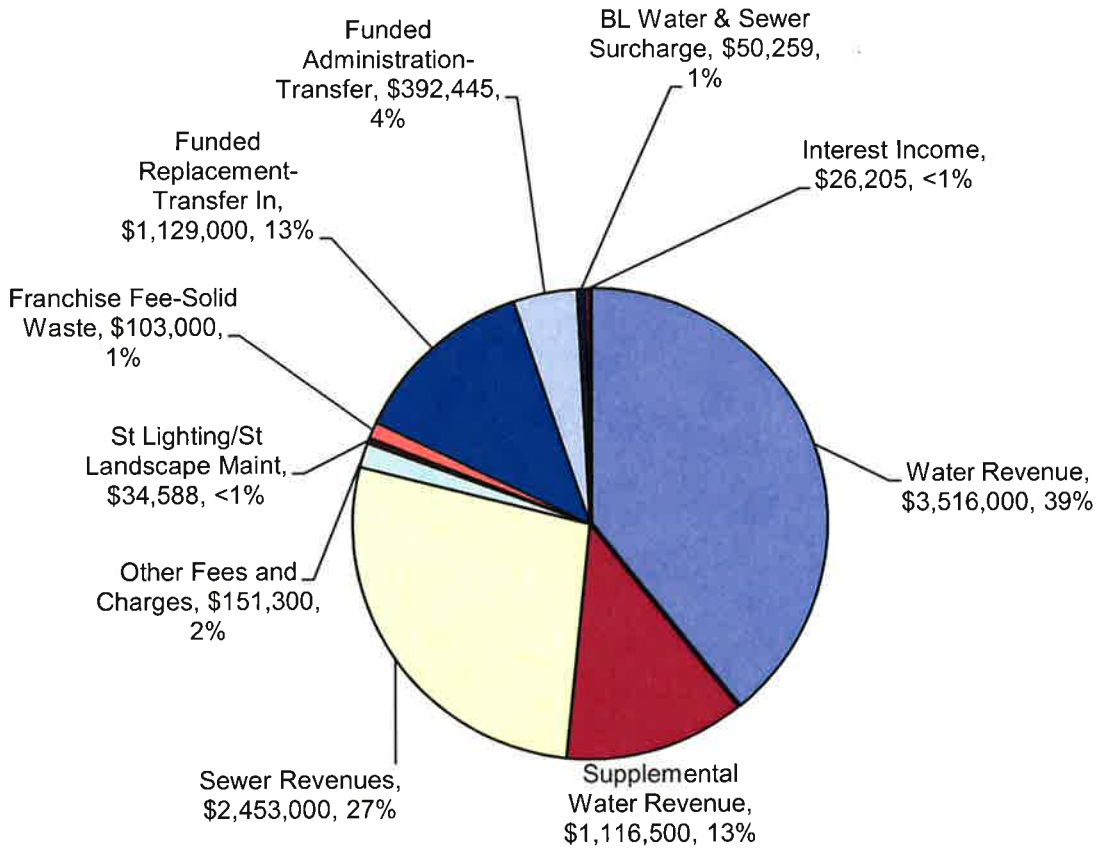
**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2016-2017**

	#110	#125	#126	#128	#130	#135	#155	#200	#250	#300	#400	#605	#810	#830	#880	TOTAL	
	ADMIN	WATER	SUPPL WATER	WATER RATE	TOWN SEWER	TOWN SEWER RATE	BLACKLAKE SEWER	BLACKLAKE SEWER RATE	BL STREET LIGHTING	ST LANDSCAPE MAINT	SOLID WASTE DIST	REPAIR WATER	FUNDED REPAIR SEWER	FUNDED REPAIR BL SEWER	TOWN SEWER SINKING FUND	BUDGET	
	BUDGET	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	2,000	0	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	0	150,000	0	0	0	0	25,000	0	0	0	0	0	0	0	0	0	175,000
Miscellaneous	4,000	1,000	0	0	500	0	880	0	0	0	0	0	0	0	0	0	6,000
Newsletter and Mails	2,200	6,600	0	0	1,870	0	880	0	0	0	0	0	0	0	0	0	11,550
Office Supplies	3,400	10,200	0	0	2,900	0	500	0	0	0	0	0	0	0	0	0	17,000
Outside Services	3,000	9,000	0	0	2,550	0	450	0	0	0	0	0	0	0	0	0	15,000
Postage	2,500	17,000	0	0	5,600	0	2,900	0	0	0	0	0	0	0	0	0	28,000
Public Notices	4,000	1,000	0	0	500	0	1,000	0	250	500	0	0	0	0	0	0	8,000
Repairs and Maintenance - Office	1,700	5,100	0	0	1,500	0	250	0	0	0	0	0	0	0	0	0	8,550
Repairs and Maintenance - Buildings	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,000
Property Taxes	0	1,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,700
Telephone	1,800	5,400	0	0	1,530	0	930	0	0	0	0	0	0	0	0	0	9,660
Travel and Mileage	2,700	8,100	0	0	2,300	0	400	0	0	0	0	0	0	0	0	0	13,500
Utilities - Gas, Electric and Trash	20,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,500
Oper Transfer Out - Funded Administration	0	247,497	0	0	82,499	0	44,999	0	500	1,500	15,450	0	0	0	0	0	392,445
TOTAL GENERAL & ADMINISTRATIVE	399,445	1,348,447	0	0	199,584	0	95,144	0	1,250	17,950	0	0	0	0	0	0	2,064,070
TOTAL OPERATING EXPENSES	399,445	3,559,347	1,081,305	0	1,711,084	0	516,444	0	27,150	14,000	167,950	0	0	0	0	0	7,476,725

	TOTAL OPERATING SURPLUS (DEFICIT)	#125	#126	#128	#130	#135	#155	#200	#250	#300	#400	#605	#810	#830	#880	TOTAL	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
TOTAL OPERATING SURPLUS (DEFICIT)	0	84,353	35,195	0	268,916	0	(43,444)	0	(2,642)	(64,950)	16,600	566,000	395,000	168,000	0	1,419,668	
NON-OPERATING REVENUES AND (EXPENDITURES)																	
Interest Income	0	4,000	0	1,000	3,000	750	500	125	70	50	670	140	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	50,259	
Interest Income/(Expense) - Debt Service	0	(1,917)	(81,000)	0	(382,454)	0	(1,979)	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	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	(2,500)	
Transfers In and out	0	0	0	0	517,454	0	(3,750)	0	0	0	0	0	0	0	0	(517,454)	
Fixed Assets	0	0	0	0	(81,250)	0	0	0	0	0	0	0	0	0	0	(85,000)	
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	0	4,000	(81,000)	1,000	(80,750)	750	(3,250)	125	70	50	670	140	5,500	1,900	(516,054)	(633,970)	
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	0	88,353	(45,805)	1,000	188,166	750	(46,694)	125	(2,572)	(3,310)	(64,280)	16,740	598,879	400,500	(516,054)	785,698	

	ESTIMATED FUNDS AVAILABLE	ESTIMATED ACCOUNT BALANCE 6/30/17	TOTAL
Estimated Account Balance 7/1/16	0	1,665,000	1,665,000
Net Results from Operations	0	88,353	88,353
Transfer to cover deficit in Fund #126	0	(200,786)	(200,786)
Funded Replacement Projects	0	0	0
Estimated Account Balance 6/30/17	0	1,552,567	1,552,567

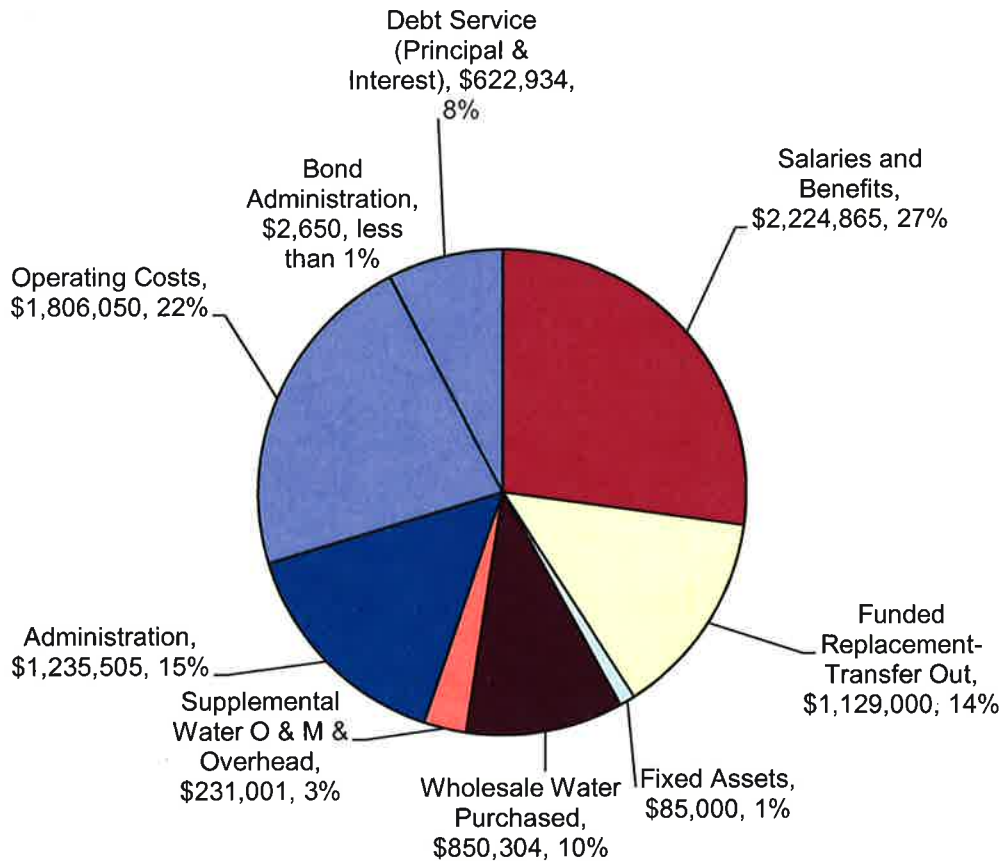
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2016-2017**



TOTAL REVENUES

\$8,972,857

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



TOTAL EXPENDITURES

\$8,187,159

FIXED ASSETS

NIPOMO COMMUNITY SERVICES DISTRICT
 FIXED ASSET PURCHASES
 2016-2017

<u>BUDGET ITEMS FOR 2016-2017</u>	#110 <u>ADMIN</u>	#125 <u>WATER</u>	#130 <u>TOWN SEWER</u>	#150 <u>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
	<u>0</u>	<u>0</u>	<u>81,250</u>	<u>3,750</u>	<u>85,000</u>

FUNDED REPLACEMENT PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2016-2017

<u>BUDGET ITEMS FOR 2016-2017</u>	#805 FUNDED REPLACEMENT WATER	#810 FUNDED REPLACEMENT TOWN SEWER	#830 FUNDED REPLACEMENT BLACKLAKE SEWER	TOTAL
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
Lower Orchard Road Waterline (7)	20,000	0	0	20,000
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
	<u>970,000</u>	<u>930,000</u>	<u>810,000</u>	<u>2,710,000</u>

- (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
- (6) Completion of Master Plan
- (7) San Luis Obispo County Public Works Project

CAPITAL PROJECTS

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

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

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

PROPOSED PROJECTS

	FY 6/30/17
Update Water Master Plan	200,000
	<u>200,000</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	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.

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
	100,000

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	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	
			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)

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
SOURCES	
INVESTMENT INCOME (1)	58
PROPERTY TAXES (2)	596,000
DEBT SERVICE (BLACKLAKE SEWER SURCHARGE)	24,480
TOTAL SOURCES	620,538
USES	
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)
TOTAL USES	(598,250)
NET SOURCES AND (USES)	22,288
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
626,553	632,629	614,284	620,420
(223,750)	(223,675)	(222,800)	(221,675)
(378,210)	(384,305)	(391,259)	(398,525)
(2,250)	(2,250)	(2,250)	(2,250)
(604,210)	(610,230)	(616,309)	(622,450)
22,343	22,399	(2,025)	(2,030)
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)

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

PROPOSED PROJECTS

	FY 6/30/17
Supplemental Water Project Phase 2A (A)	3,400,000
Supplemental Water Project Phase 2B (A)	0
Supplemental Water Project 3 (A)	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

(A) Woodlands Mutual Water Company and Golden State Water Company will participate in cost of these projects pursuant to the Supplemental Water Management and Groundwater Replenishment Agreement.

PROPOSED FUNDING

	FY 6/30/17
OPENING BALANCE, JULY 1	3,528,000
SOURCES	
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
TOTAL SOURCES	1,001,816
USES	
DEBT SERVICE - COP's 2013 (6)	(529,508)
BOND ADMINISTRATION	(2,785)
CAPITAL EXPENDITURES	(3,400,000)
TOTAL USES	(3,932,293)
NET SOURCES AND (USES)	(2,930,477)
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

APPENDICES

APPENDIX A

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

ADMINISTRATION FUND #110

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	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
TOTAL OPERATING REVENUES	381,768	487,896	435,156	399,445

**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	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

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

	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
TOTAL GENERAL & ADMINISTRATIVE	381,768	470,296	417,556	399,445
TOTAL OPERATING EXPENSES	381,768	470,296	417,556	399,445
NET OPERATING SURPLUS (DEFICIT)	0	17,600	17,600	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	0	0	0	0
Blacklake Water & Sewer Loan Surcharge	0	0	0	0
Interest Expense - Debt Service	0	0	0	0
Principal Portion - Debt Service	0	0	0	0
Bond Administration	0	0	0	0
Transfers In and Out	0	0	0	0
Fixed Asset Purchases (1)	(16,071)	(17,600)	(17,600)	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(16,071)	(17,600)	(17,600)	0
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(16,071)	0	0	0

(1) See Page 23

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

WATER FUND #125	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
OPERATING REVENUES				
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
TOTAL OPERATING REVENUES	3,441,487	3,896,500	3,404,675	3,643,700

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	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
TOTAL OPERATIONS & MAINTENANCE	1,943,344	2,197,610	2,059,200	2,210,900

**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	247,497
TOTAL GENERAL & ADMINISTRATIVE	1,060,018	1,449,718	999,970	1,348,447
TOTAL OPERATING EXPENSES	3,003,362	3,647,328	3,059,170	3,559,347
NET OPERATING SURPLUS (DEFICIT)	438,125	249,172	345,505	84,353
NON-OPERATING REVENUES AND (EXPENDITURES)				
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
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	7,482	(102,820)	(102,820)	4,000
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	445,607	146,352	242,685	88,353

(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	88,353
Transfer to Fund #126 (2)	(200,786)
Estimated Cash Balance 6/30/17	<u>1,552,567</u>
Cash Reserve Goal at 6/30/17	<u>2,993,347</u>

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

SUPPLEMENTAL WATER #126	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
OPERATING REVENUES				
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
TOTAL OPERATING REVENUES	0	1,227,618	786,821	1,116,500

(1) See Summary on Page 68

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	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	850,304
Supplemental Water O & M/Overhead/Funded Replacement (See Page 67)	0	79,490	202,802	231,001
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
TOTAL OPERATIONS & MAINTENANCE	0	1,178,054	860,802	1,081,305

**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
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	1,178,054	860,802	1,081,305
NET OPERATING SURPLUS (DEFICIT)	0	49,564	(73,981)	35,195
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	0	100	0	0
Blacklake Water Loan Surcharge	0	0	0	0
Debt Service (1)	0	0	(81,000)	(81,000)
	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
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	0	100	(81,000)	(81,000)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	0	49,664	(154,981)	(45,805)

(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	(45,805)
Transfer from Fund #125 (2)	200,786

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

Estimated Cash Balance 6/30/17	<u>0</u>
Cash Reserve Goal at 6/30/17 (3)	<u>120,000</u>

**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
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	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
OPERATING EXPENDITURES OPERATIONS & MAINTENANCE				
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
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
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

**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
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	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
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	1,017	1,000	1,000	1,000
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	1,017	1,000	1,000	1,000

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

Estimated Cash Balance 6/30/17 405,000

Cash Reserve Goal at 6/30/17 400,000

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

TOWN SEWER FUND #130

2014-15
ACTUAL

2015-16
BUDGET

2015-16
EST ACTUAL

2016-17
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
TOTAL OPERATING REVENUES	1,865,102	1,835,500	1,834,000	1,980,000

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2014-15
ACTUAL

2015-16
BUDGET

2015-16
EST ACTUAL

2016-17
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
TOTAL OPERATIONS & MAINTENANCE	1,064,484	1,320,870	1,218,700	1,511,500

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

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	82,499
TOTAL GENERAL & ADMINISTRATIVE	206,272	247,073	219,815	199,584
TOTAL OPERATING EXPENSES	1,270,756	1,567,943	1,438,515	1,711,084
NET OPERATING SURPLUS (DEFICIT)	594,346	267,557	395,485	268,916
NON-OPERATING REVENUES AND (EXPENDITURES)				
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)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(40,708)	(208,805)	(170,930)	(80,750)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	553,638	58,752	224,555	188,166
			Estimated Cash Balance 7/1/16	1,214,000
			Net Results from Operations	188,166
(1) See Page 23			Estimated Cash Balance 6/30/17	<u>1,402,166</u>
			Cash Reserve Goal at 6/30/17	<u>658,042</u>

**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
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	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
OPERATING EXPENDITURES OPERATIONS & MAINTENANCE				
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
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
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

**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
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	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
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	763	725	750	750
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	763	725	750	750

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

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

BLACKLAKE SEWER FUND #150	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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	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
TOTAL OPERATING REVENUES	473,833	472,500	473,000	473,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	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
TOTAL OPERATIONS & MAINTENANCE	387,357	414,220	411,000	421,300

**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	44,999
TOTAL GENERAL & ADMINISTRATIVE	58,140	106,221	70,117	95,144
TOTAL OPERATING EXPENSES	445,497	520,441	481,117	516,444
NET OPERATING SURPLUS (DEFICIT)	28,336	(47,941)	(8,117)	(43,444)
NON-OPERATING REVENUES AND (EXPENDITURES)				
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)
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	(45,099)	(12,100)	(43,350)	(3,250)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(16,763)	(60,041)	(51,467)	(46,694)

Estimated Cash Balance 7/1/16 207,000
Net Results from Operations (46,694)

(1) See Page 23

Estimated Cash Balance 6/30/17 160,306

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

Cash Reserve Goal at 6/30/16 174,222

**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
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	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 PROPOSED
OPERATING EXPENDITURES OPERATIONS & MAINTENANCE				
Wages	0	0	0	0
Wages - Overtime	0	0	0	0
Payroll Taxes	0	0	0	0
Retirement	0	0	0	0
Medical and Dental	0	0	0	0
Workers Comp Insurance	0	0	0	0
Wholesale Water Purchased	0	0	0	0
Supplemental Water O & M and Overhead	0	0	0	0
Electricity-Pumps and blowers	0	0	0	0
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
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

**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
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)				
Interest Income	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
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	127	125	125	125
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	127	125	125	125

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

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

STREET LIGHTING FUND #200	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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	24,508	24,508	24,508	24,508
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	24,508	24,508	24,508	24,508

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	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
TOTAL OPERATIONS & MAINTENANCE	22,328	23,000	24,000	25,900

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
TOTAL GENERAL & ADMINISTRATIVE	1,243	1,250	1,250	1,250
TOTAL OPERATING EXPENSES	23,571	24,250	25,250	27,150
NET OPERATING SURPLUS (DEFICIT)	937	258	(742)	(2,642)
NON-OPERATING REVENUES AND (EXPENDITURES)				
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
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	74	70	70	70
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	1,011	328	(672)	(2,572)

Estimated Cash Balance 7/1/16	28,000
Net Results from Operations	(2,572)

Estimated Cash Balance 6/30/17	<u>25,428</u>
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Cash Reserve Goal at 6/30/17	<u>30,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2016-2017**

STREET LANDSCAPE MAINT DISTRICT FUND #250 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	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	10,640
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	9,240	10,080	10,080	10,640

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	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	150
Chemicals	0	0	0	0
Lab Tests and Sampling	0	0	0	0
Operating Supplies	0	0	0	0
Outside Services	0	0	0	0
Permits and Operating Fees	0	0	0	0
Repairs & Maintenance	0	0	0	0
Repairs & Maintenance - Vehicles	0	0	0	0
Engineering	0	0	0	0
Fuel	0	0	0	0
Paging and Cellular Service	0	0	0	0
Meters	0	0	0	0
Safety Program	0	0	0	0
Uniforms	0	0	0	0
Landscape Maintenance and Water	10,897	9,200	4,500	11,600
Solid Waste Program	0	0	0	0
Water Conservation Program	0	0	0	0
Oper Transfer Out - Funded Replacement	0	0	0	0
TOTAL OPERATIONS & MAINTENANCE	11,017	9,350	4,620	11,750

**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	1,500
TOTAL GENERAL & ADMINISTRATIVE	1,206	1,250	1,250	2,250
TOTAL OPERATING EXPENSES	12,223	10,600	5,870	14,000
NET OPERATING SURPLUS (DEFICIT)	(2,983)	(520)	4,210	(3,360)
NON-OPERATING REVENUES AND (EXPENDITURES)				
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
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	45	30	50	50
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(2,938)	(490)	4,260	(3,310)

Estimated Cash Balance 7/1/16 22,500
Net Results from Operations (3,310)

Estimated Cash Balance 6/30/17 19,190

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

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

SOLID WASTE FUND #300

	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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
TOTAL OPERATING REVENUES	118,786	116,500	103,000	103,000

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

	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-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
TOTAL OPERATIONS & MAINTENANCE	157,590	170,000	150,000	150,000

**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
TOTAL GENERAL & ADMINISTRATIVE	24,119	19,975	19,975	17,950
TOTAL OPERATING EXPENSES	181,709	189,975	169,975	167,950
NET OPERATING SURPLUS (DEFICIT)	(62,923)	(73,475)	(66,975)	(64,950)
NON-OPERATING REVENUES AND (EXPENDITURES)				
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
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	976	1,025	800	670
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	(61,947)	(72,450)	(66,175)	(64,280)

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

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

DRAINAGE FUND #400	2014-15 ACTUAL	2015-16 BUDGET	2015-16 EST ACTUAL	2016-17 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	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
TOTAL OPERATING REVENUES	14,444	14,460	16,300	16,600

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	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 (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
TOTAL OPERATIONS & MAINTENANCE	0	15,000	15,100	0

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

**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
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0
TOTAL OPERATING EXPENSES	0	15,000	15,100	0
NET OPERATING SURPLUS (DEFICIT)	14,444	(540)	1,200	16,600
NON-OPERATING REVENUES AND (EXPENDITURES)				
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
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	99	90	150	140
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	14,543	(450)	1,350	16,740

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

Estimated Cash Balance 6/30/17	<u>63,240</u>
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Cash Reserve Goal at 6/30/17	<u>50,000</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2016-2017**

FUNDED REPLACEMENT - WATER FUND #805 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	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
TOTAL OPERATING REVENUES	566,000	566,000	566,000	566,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	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
TOTAL OPERATIONS & MAINTENANCE	15,695	0	0	0

**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
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0

TOTAL OPERATING EXPENSES	15,695	0	0	0
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NET OPERATING SURPLUS (DEFICIT)	550,305	566,000	566,000	566,000
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NON-OPERATING REVENUES AND (EXPENDITURES)

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	0
Fixed Asset Purchases	0	0	0	0
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	16,451	38,279	39,779	32,879

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	566,756	604,279	605,779	598,879
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Estimated Cash Balance 7/1/16 2,835,000
Net Results from Operations 598,879

Funded Replacement Projects (1) (970,000)
Estimated Cash Balance 6/30/17 2,463,879

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

(1) See Page 25

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

FUNDED REPLACEMENT - TOWN SEWER FUND #810 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	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/ Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	395,000	395,000	395,000	395,000
TOTAL OPERATING REVENUES	395,000	395,000	395,000	395,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	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
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

**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
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0

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

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
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	4,840	4,600	5,500	5,500

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	399,840	399,600	400,500	400,500
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Estimated Cash Balance 7/1/16	2,200,000
Net Results from Operations	400,500

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

Cash Reserve Goal at 6/30/17	<u>4,100,000</u>
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(1) See Page 25

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

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 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	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	168,000	168,000	168,000	168,000
TOTAL OPERATING REVENUES	168,000	168,000	168,000	168,000

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	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
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

**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
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0

TOTAL OPERATING EXPENSES	0	0	0	0
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NET OPERATING SURPLUS (DEFICIT)	168,000	168,000	168,000	168,000
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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
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)	59,397	1,100	36,850	1,900

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)	227,397	169,100	204,850	169,900
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Estimated Cash Balance 7/1/16	765,000
Net Results from Operations	169,900

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

Cash Reserve Goal at 6/30/17	<u>1,200,000</u>
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(1) See Page 25

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

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

TOWN SEWER SINKING FUND #880 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	0	0	0	0
Fees and Penalties	0	0	0	0
Meter and Connection Fees	0	0	0	0
Plan Check and Inspection Fees	0	0	0	0
Miscellaneous Income	0	0	0	0
Street Lighting/Landscape Maint Charges	0	0	0	0
Franchise Fee - Solid Waste	0	0	0	0
Oper Transfers In-Funded Admin	0	0	0	0
Oper Transfers In-Funded Replacement	0	0	0	0
TOTAL OPERATING REVENUES	0	0	0	0

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	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
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0

TOWN SEWER SINKING FUND #880		2014-15	2015-16	2015-16	2016-17
GENERAL & ADMINISTRATIVE		ACTUAL	BUDGET	EST ACTUAL	PROPOSED
Wages		0	0	0	0
Payroll Taxes		0	0	0	0
Retirement		0	0	0	0
Medical and Dental		0	0	0	0
Other Post Employment Benefits (OPEB)		0	0	0	0
Workers Comp Insurance		0	0	0	0
Audit		0	0	0	0
Bank Charges and Fees		0	0	0	0
Computer Expense		0	0	0	0
Dues and Subscriptions		0	0	0	0
Education and Training		0	0	0	0
Elections		0	0	0	0
Insurance - Liability		0	0	0	0
LAFCO Funding		0	0	0	0
Landscape and Janitorial		0	0	0	0
Legal - General and Special Counsel		0	0	0	0
Legal - Water Counsel		0	0	0	0
Professional Services		0	0	0	0
Miscellaneous		0	0	0	0
Newsletter and Mailers		0	0	0	0
Office Supplies		0	0	0	0
Outside Services		0	0	0	0
Postage		0	0	0	0
Public Notices		0	0	0	0
Repairs and Maintenance - Office Equip		0	0	0	0
Repairs and Maintenance - Office Bldg		0	0	0	0
Property Taxes		0	0	0	0
Telephone		0	0	0	0
Travel and Mileage		0	0	0	0
Utilities - Gas, Electric and Trash		0	0	0	0
Oper Transfer Out - Funded Administration		0	0	0	0
TOTAL GENERAL & ADMINISTRATIVE		0	0	0	0
TOTAL OPERATING EXPENSES		0	0	0	0
NET OPERATING SURPLUS (DEFICIT)		0	0	0	0
NON-OPERATING REVENUES AND (EXPENDITURES)					
Interest Income		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
TOTAL NON-OPERATING REVENUES AND (EXPENDITURES)		(510,523)	(513,454)	(513,954)	(516,054)
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES)		(510,523)	(513,454)	(513,954)	(516,054)

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

Estimated Cash Balance 6/30/17 51,946

APPENDIX B

**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	\$1,594.00	\$1,275,200.00	
NCSD Water O & M Cost per AF **		800	\$134.75	\$107,800.00	
NCSD Admin Fee per AF (15% of O & M per AF) **		800	\$20.21	\$16,168.00	
				<u>\$1,748.96</u>	<u>\$1,399,168.00</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	\$1,275,200	\$850,304	\$212,448	\$212,448
4	Supplemental Water O & M Cost	\$107,800	(A) \$71,882	\$17,959	\$17,959
5	Supplemental Water NCSD Admin Fee	\$16,168	(B) \$10,780	\$2,694	\$2,694
6	Total Annual Supplemental Water Volume Cost	\$1,399,168	\$932,966	\$233,101	\$233,101
		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	Total Annual Fixed Supplemental Charges	\$635,811	\$149,439	\$260,099	\$226,273
Total Volume and Annual Fixed Charges for Fiscal Year 2016-2017					
13	(Line 6 + Line 12)	\$2,034,979	\$1,082,405	\$493,200	\$459,374
14	Electrical Pumping Credit (\$100.57 per acre foot)	(\$26,808)	\$0	(\$13,404)	(\$13,404)
15	SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2016-2017	\$2,008,171	\$1,082,405	\$479,796	\$445,970

- (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) = \$231,301

NCSD - Nipomo Community Services District
WMWC = Woodlands Mutual Water Company
GSWC = Golden State Water Company

APPENDIX C

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

	July 1, 2016 <u>Beginning Balance</u>	Principal <u>Pay Down</u>	June 30, 2017 <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
TOTAL PRINCIPAL BALANCES	<u>\$21,955,374.65</u>	<u>(\$402,312.00)</u>	<u>\$21,096,014.05</u>

APPENDIX D

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

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

Ccf = Hundred Cubic Feet

PRESENTED FOR INFORMATIONAL PURPOSES

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

Fiscal Year	TOWN	
	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

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