

TO: BOARD OF DIRECTORS

REVIEWED: MARIO IGLESIAS
GENERAL MANAGER

FROM: LISA BOGNUDA
FINANCE DIRECTOR

DATE: MAY 19, 2017

AGENDA ITEM
E-1 (A)
MAY 24, 2017

DRAFT BUDGET FOR FISCAL YEAR 2017-2018

ITEM

Draft budget for fiscal year 2017-2018 [RECOMMEND CONSIDER DRAFT BUDGET AND SCHEDULE FOR ADOPTION ON JUNE 14, 2017]

BUDGET BACKGROUND

On April 13, 2017, the Finance and Audit Committee met and reviewed the draft Fiscal Year 2017-2018 Budget. The Finance and Audit Committee recommended changes and their recommendations have been included in the draft.

Total overall revenues are budgeted at 0.1% higher and total overall expenditures are budgeted at 2.6% higher compared to the FY 2016-2017 budget.

The draft of the budget is projecting a net surplus of \$619,938. Each Fund has its own impact on the net surplus – whether positive or negative, and therefore, each Fund must be looked at individually. Pages 18 and 19 of the Budget have been placed as Attachment A to provide a summary to follow along with the narrative in the staff report. The Draft Fiscal Year 2017-2018 Budget in its entirety is Attachment B.

OPERATIONS AND MAINTENANCE FUNDS

Fund #125 – Water (Pages 36 & 37)

This Fund is budgeted to have a net overall operating deficit of (\$338,889). This includes a transfer of \$580,000 to Funded Replacement and budgeted fixed asset purchases of \$122,100. The District has experienced a 32% reduction in water consumption since FY 13-14, resulting in reduced water revenue. Water consumption is budgeted to remain the same as FY 16-17 as it is expected that consumers will continue to conserve. The budget also includes the purchase of 533.44 acre feet of supplemental water from the City of Santa Maria at a budgeted cost of \$891,912. A water rate study is in progress and a rate increase is expected to be approved and go into effect on December 1, 2017. The cash reserves will cover the operating deficit. Based on projections, the Water Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #128 – Water Rate Stabilization Fund (Pages 38 & 39)

This Fund is budgeted to have an overall surplus of \$2,500. 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 40 & 41)

This Fund is budgeted to have an overall net deficit of (\$197,403). This includes a transfer of \$395,000 to Funded Replacement and the budgeted purchase of \$40,700 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. The Sewer Sinking Fund #880 is exhausted this fiscal year and sewer rates and charges will be used for future repayment. Based on projections, the Sewer Fund will be below its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #135 – Town Sewer Rate Stabilization Fund (Pages 42 & 43)

This Fund is budgeted to have an overall surplus of \$1,800. 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 44 & 45)

This Fund is budgeted to have an overall net operating deficit of (\$52,752). This includes a transfer of \$168,000 to Funded Replacement and the budgeted purchase of \$22,200 in fixed assets. A sewer master plan is in progress and the results will be presented to the Board of Directors in the near future. 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 meet its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #155 – Blacklake Sewer Rate Stabilization Fund (Pages 46 & 47)

This Fund is budgeted to have an overall surplus of \$300. 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 48 & 49)

This Fund is budgeted to have a net overall deficit of (\$4,162). The current assessment of \$44.00 on 557 parcels does not cover all of the budgeted costs as a result of increased budget of electrical costs. The Board may consider increasing the assessment by \$8.00 per parcel to cover the costs in the future. 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 is below under its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #250 – Street Landscape Maintenance District (Pages 50 & 51)

This Fund is budgeted to have a net overall deficit of (\$1,310). The District Engineer prepared the annual Engineer's Report and was approved by the Board of Directors on May 10, 2017. Based on projections, the Street Landscape Maintenance District will achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #300 – Solid Waste (pages 52 & 53)

This Fund is budgeted to have a net overall surplus of \$38,475. The Board of Directors' Solid Waste Committee is directed to recommend uses of the funds. Staff has included a place-holder of \$15,000 for a Solid Waste Program. Based upon Committee recommendations and Board approval, this budget may be amended. Based on projections, the Solid Waste Fund will continue to achieve its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #400 – Drainage (Pages 54 & 55)

This Fund is budgeted to have a net overall surplus of \$17,600. The current ad valorem tax covers all of the budgeted costs. Based on projections, the Drainage Fund exceeds its Cash Reserve Goal pursuant to the Cash Reserve Policy.

Fund #805 – Funded Replacement Water (Pages 56 & 57)

This Fund is budgeted to have a net surplus of \$627,279. The revenue is a transfer in of \$580,000 from Fund #125 – Water and interest income. Cash reserves will be used for Funded Replacement projects totaling \$2,370,000. 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 \$22,973,000. 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 58 & 59)

This Fund is budgeted to have a net surplus of \$409,000. 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 \$900,000. 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 \$4,430,000. 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 60 & 61)

This Fund is budgeted to have a net surplus of \$173,500. 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 \$1,291,000. 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 62 & 63)

This Fund is budgeted to have a deficit of (\$59,000) 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 this fiscal year and will have served the purpose for which it was established-Southland WWTF upgrade. This fund will be closed out upon final transfer to Fund #130.

NON-OPERATING BUDGETS

Fund #700 – Town Water Capacity (Page 28)

This Fund includes budgeted capital improvement projects of \$350,000. 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 \$150,000. 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 of \$500,000 for the construction of the Interconnection phase of the Supplemental Water Project.

RECOMMENDATION

It is recommended your Honorable Board provide direction to Staff and set Wednesday, June 14, 2017, 9:00 a.m. as the date and time for a Public Hearing to consider adoption of the Fiscal Year 2017-2018 Budget.

ATTACHMENTS

- A. Pages 18-19 from the draft Fiscal Year 2017-2018 Budget
- B. Draft Fiscal Year 2017-2018 Budget

May 24, 2017

ITEM E-1(A)

ATTACHMENT A

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2017-2018**

| | #110 ADMIN BUDGET | #125 WATER BUDGET | #128 WATER RATE STABILIZATION BUDGET | #130 TOWN SEWER STABILIZATION BUDGET | #135 TOWN SEWER RATE STABILIZATION BUDGET | #150 BLACKLAKE SEWER STABILIZATION BUDGET | #155 BLACKLAKE SEWER RATE STABILIZATION BUDGET | #200 BL STREET LIGHTING BUDGET | #250 ST LANDSCAPE MAINT DIST BUDGET | #300 SOLID WASTE BUDGET | #400 DRAINAGE BUDGET | #605 FUNDED REP-WATER BUDGET | #610 FUNDED REP-SEWER BUDGET | #630 FUNDED REP-BLSEWER BUDGET | #680 TOWN SEWER SINKING FUND BUDGET | TOTAL |
|---|-------------------------|-------------------------|---|--|---|---|--|---|--|-------------------------------|----------------------------|---------------------------------------|---------------------------------------|---|--|-----------|
| OPERATING REVENUES | | | | | | | | | | | | | | | | |
| Water - Availability Charges | 0 | 1,480,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,480,000 |
| Water - Usage Charges | 0 | 3,004,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,004,000 |
| Sewer Revenues | 0 | 0 | 0 | 2,024,000 | 0 | 473,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,497,000 |
| Fees and Penalties | 0 | 120,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120,000 |
| Meter and Connection Fees | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| Plan Check and Inspection Fees | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| Miscellaneous Income | 15,000 | 37,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,200 | 0 | 0 | 0 | 0 | 69,200 |
| Street Lighting/Landscape Maint Charges | 0 | 0 | 0 | 0 | 0 | 0 | 24,508 | 10,640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,148 |
| Franchise Fee - Solid Waste | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63,500 | 0 | 0 | 0 | 0 | 0 | 63,500 |
| Oper Transfers In-Funded Admin | 477,310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 477,310 |
| Oper Transfers In-Funded Replacement | 0 | 0 | 0 | 2,024,000 | 0 | 473,000 | 0 | 24,508 | 10,640 | 63,500 | 17,200 | 580,000 | 395,000 | 168,000 | 0 | 1,143,310 |
| | 492,310 | 4,661,000 | 0 | 2,024,000 | 0 | 473,000 | 0 | 24,508 | 10,640 | 63,500 | 17,200 | 580,000 | 395,000 | 168,000 | 0 | 8,909,158 |

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

| | | | | | | | | | | | | | | | | |
|---|---|-----------|---|-----------|---|---------|---|--------|--------|--------|---|---|---|---|---|-----------|
| Wages | 0 | 498,000 | 0 | 327,000 | 0 | 66,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 891,300 |
| Wages - Overtime | 0 | 48,000 | 0 | 35,000 | 0 | 6,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 89,750 |
| Payroll Taxes | 0 | 9,800 | 0 | 6,500 | 0 | 1,350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,650 |
| Retirement | 0 | 123,000 | 0 | 69,000 | 0 | 13,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 205,800 |
| Medical and Dental | 0 | 187,000 | 0 | 140,000 | 0 | 27,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 354,100 |
| Workers Comp Insurance | 0 | 14,300 | 0 | 12,400 | 0 | 2,220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,920 |
| Wholesale Water Purchased | 0 | 891,900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 891,900 |
| Supplemental Water O & M and Overhead | 0 | 239,000 | 0 | 140,000 | 0 | 43,500 | 0 | 27,720 | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 239,000 |
| Electricity | 0 | 380,000 | 0 | 140,000 | 0 | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 591,370 |
| Water | 0 | 0 | 0 | 12,500 | 0 | 3,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,500 |
| Chemicals | 0 | 26,000 | 0 | 26,000 | 0 | 19,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 71,000 |
| Lab Tests and Sampling | 0 | 45,000 | 0 | 27,000 | 0 | 27,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 99,000 |
| Operating Supplies | 0 | 120,000 | 0 | 60,000 | 0 | 14,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 194,000 |
| Outside Services | 0 | 99,000 | 0 | 95,000 | 0 | 8,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 202,000 |
| Permits and Operating Fees | 0 | 14,000 | 0 | 13,000 | 0 | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36,000 |
| Repairs & Maintenance | 0 | 107,000 | 0 | 120,000 | 0 | 16,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 243,000 |
| Engineering | 0 | 10,000 | 0 | 5,000 | 0 | 3,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,000 |
| Fuel | 0 | 22,000 | 0 | 7,000 | 0 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,000 |
| Meters | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 |
| Safety Program | 0 | 6,600 | 0 | 2,200 | 0 | 1,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| Uniforms | 0 | 10,650 | 0 | 3,600 | 0 | 1,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,200 |
| Landscape Maintenance and Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| Solid Waste Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 |
| Water Conservation Program | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 |
| Oper Transfer Out - Funded Replacement | 0 | 580,000 | 0 | 395,000 | 0 | 168,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,143,000 |
| TOTAL OPERATIONS & MAINTENANCE | 0 | 3,531,250 | 0 | 1,496,200 | 0 | 433,170 | 0 | 27,720 | 10,150 | 15,000 | 0 | 0 | 0 | 0 | 0 | 5,515,490 |

GENERAL & ADMINISTRATIVE

| | | | | | | | | | | | | | | | | |
|---------------------------------------|---------|---------|---|--------|---|-------|---|---|---|---|---|---|---|---|---|---------|
| Wages | 83,250 | 309,500 | 0 | 27,700 | 0 | 4,610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425,060 |
| Payroll Taxes | 1,800 | 6,500 | 0 | 800 | 0 | 135 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,235 |
| Retirement | 17,500 | 72,500 | 0 | 6,550 | 0 | 975 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97,525 |
| Medical and Dental | 141,000 | 95,100 | 0 | 10,000 | 0 | 1,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 247,350 |
| Other Post Employment Benefits (OPEB) | 17,450 | 52,400 | 0 | 14,900 | 0 | 2,620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 87,370 |
| Workers Comp Insurance | 460 | 1,300 | 0 | 110 | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,890 |
| Bank Charges and Credit Card Fees | 5,000 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,000 |
| Computer Expense | 16,700 | 68,750 | 0 | 24,800 | 0 | 4,900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 115,150 |
| Dues and Subscriptions | 3,000 | 9,300 | 0 | 4,150 | 0 | 850 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,300 |
| Education and Training | 7,500 | 6,000 | 0 | 6,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,500 |

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2017-2018**

| | #110 ADMIN | #125 WATER | #126 WATER RATE STABILIZATION | #130 TOWN SEWER | #135 TOWN SEWER RATE STABILIZATION | #150 BLACKLAKE SEWER | #155 BLACKLAKE SEWER RATE STABILIZATION | #200 BL STREET LIGHTING | #250 ST LANDSCAPE MAINT DIST | #300 SOLID WASTE | #400 DRAINAGE | #805 FUNDED REP-WATER | #810 FUNDED REP-SEWER | #830 FUNDED TOWNSHIP | #860 TOWNSHIP SEWER | TOTAL | |
|---|---------------|---------------|-------------------------------------|-----------------------|---|----------------------------|--|-------------------------------|------------------------------------|---------------------|------------------|-----------------------------|-----------------------------|----------------------------|---------------------------|-------|-----------|
| Elections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Insurance - Liability | 15,900 | 47,700 | 0 | 13,515 | 0 | 2,385 | 0 | 500 | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 | 82,000 |
| LAFCO Funding | 27,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,300 |
| Landscape and Janitorial | 3,000 | 9,000 | 0 | 2,550 | 0 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 |
| Legal - General and Special Counsel | 73,000 | 50,000 | 0 | 1,000 | 0 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 125,000 |
| Legal - Water Counsel | 0 | 75,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75,000 |
| Professional Services | 25,000 | 130,000 | 0 | 2,550 | 0 | 25,450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 183,000 |
| Miscellaneous | 5,000 | 1,000 | 0 | 500 | 0 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,000 |
| Newsletters and Mailers | 2,000 | 7,500 | 0 | 1,700 | 0 | 800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,000 |
| Office Supplies | 3,400 | 10,200 | 0 | 2,900 | 0 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,000 |
| Outside Services | 3,350 | 7,650 | 0 | 4,670 | 0 | 380 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,050 |
| Postage | 2,500 | 17,500 | 0 | 4,400 | 0 | 2,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,000 |
| Public Notices | 2,000 | 2,000 | 0 | 500 | 0 | 1,000 | 0 | 150 | 500 | 300 | 0 | 0 | 0 | 0 | 0 | 0 | 6,450 |
| Repairs and Maintenance - Office/Bldgs | 9,700 | 5,100 | 0 | 1,500 | 0 | 250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,550 |
| Property Taxes | 0 | 1,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,800 |
| Telephone | 1,800 | 5,400 | 0 | 1,530 | 0 | 990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,720 |
| Travel and Mileage | 4,200 | 7,000 | 0 | 2,550 | 0 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,200 |
| 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 | 349,339 | 0 | 98,979 | 0 | 17,467 | 0 | 500 | 1,500 | 9,525 | 0 | 0 | 0 | 0 | 0 | 0 | 477,310 |
| TOTAL GENERAL & ADMINISTRATIVE | 492,310 | 1,351,539 | 0 | 233,854 | 0 | 69,582 | 0 | 1,150 | 2,000 | 11,825 | 0 | 0 | 0 | 0 | 0 | 0 | 2,162,260 |
| TOTAL OPERATING EXPENSES | 492,310 | 4,882,789 | 0 | 1,730,054 | 0 | 504,752 | 0 | 28,870 | 12,150 | 26,825 | 0 | 0 | 0 | 0 | 0 | 0 | 7,677,750 |

| | | | | | | | | | | | | | | | | | |
|-----------------------------------|---|-----------|---|---------|---|----------|---|---------|---------|--------|--------|---------|---------|---------|---|---|-----------|
| TOTAL OPERATING SURPLUS (DEFICIT) | 0 | (221,789) | 0 | 293,946 | 0 | (31,752) | 0 | (4,362) | (1,510) | 36,675 | 17,200 | 580,000 | 395,000 | 168,000 | 0 | 0 | 1,231,408 |
|-----------------------------------|---|-----------|---|---------|---|----------|---|---------|---------|--------|--------|---------|---------|---------|---|---|-----------|

| | #110 ADMIN | #125 WATER | #126 WATER RATE STABILIZATION | #130 TOWN SEWER | #135 TOWN SEWER RATE STABILIZATION | #150 BLACKLAKE SEWER | #155 BLACKLAKE SEWER RATE STABILIZATION | #200 BL STREET LIGHTING | #250 ST LANDSCAPE MAINT DIST | #300 SOLID WASTE | #400 DRAINAGE | #805 FUNDED REP-WATER | #810 FUNDED REP-SEWER | #830 FUNDED TOWNSHIP | #860 TOWNSHIP SEWER | TOTAL |
|---|---------------|---------------|-------------------------------------|-----------------------|---|----------------------------|--|-------------------------------|------------------------------------|---------------------|------------------|-----------------------------|-----------------------------|----------------------------|---------------------------|-----------|
| Interest Income | 0 | 5,000 | 2,500 | 8,000 | 1,800 | 1,200 | 300 | 200 | 200 | 1,800 | 400 | 21,500 | 14,000 | 5,500 | 0 | 62,400 |
| Blacklake Water & Sewer Loan Surcharge | 0 | 25,779 | 0 | 0 | 0 | 24,480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,259 |
| Interest Income/(Expense) - Debt Service | 0 | (1,192) | 0 | (357,849) | 0 | (1,180) | 0 | 0 | 0 | 0 | 0 | 1,192 | 0 | 0 | 0 | (358,829) |
| Principal Portion - Debt Service | 0 | (24,587) | 0 | (160,000) | 0 | (23,300) | 0 | 0 | 0 | 0 | 0 | 24,587 | 0 | 0 | 0 | (183,300) |
| Transfers In and out | 0 | 0 | 0 | 59,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (59,000) | 0 |
| Fixed Assets | 0 | (122,100) | 0 | (40,700) | 0 | (22,200) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (185,000) |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | 0 | (117,100) | 2,500 | (491,349) | 1,800 | (21,000) | 300 | 200 | 200 | 1,800 | 400 | 47,279 | 14,000 | 5,500 | (59,000) | (614,470) |

| | | | | | | | | | | | | | | | | |
|---|---|-----------|-------|-----------|-------|----------|-----|---------|---------|--------|--------|---------|---------|---------|----------|---------|
| NET RESULTS FROM OPERATING AND (EXPENDITURES) | 0 | (338,889) | 2,500 | (197,403) | 1,800 | (52,752) | 300 | (4,162) | (1,310) | 38,475 | 17,600 | 627,279 | 409,000 | 173,500 | (59,000) | 616,938 |
|---|---|-----------|-------|-----------|-------|----------|-----|---------|---------|--------|--------|---------|---------|---------|----------|---------|

| | #110 ADMIN | #125 WATER | #126 WATER RATE STABILIZATION | #130 TOWN SEWER | #135 TOWN SEWER RATE STABILIZATION | #150 BLACKLAKE SEWER | #155 BLACKLAKE SEWER RATE STABILIZATION | #200 BL STREET LIGHTING | #250 ST LANDSCAPE MAINT DIST | #300 SOLID WASTE | #400 DRAINAGE | #805 FUNDED REP-WATER | #810 FUNDED REP-SEWER | #830 FUNDED TOWNSHIP | #860 TOWNSHIP SEWER | TOTAL |
|-----------------------------------|---------------|---------------|-------------------------------------|-----------------------|---|----------------------------|--|-------------------------------|------------------------------------|---------------------|------------------|-----------------------------|-----------------------------|----------------------------|---------------------------|-------------|
| Estimated Account Balance 7/1/17 | 0 | 1,665,000 | 406,000 | 910,000 | 305,000 | 221,000 | 51,000 | 26,000 | 21,000 | 315,000 | 64,000 | 3,330,000 | 2,550,000 | 910,000 | 59,000 | 10,774,000 |
| Net Results from Operations | 0 | (338,889) | 2,500 | (197,403) | 1,800 | (52,752) | 300 | (4,162) | (1,310) | 38,475 | 17,600 | 627,279 | 409,000 | 173,500 | (59,000) | 616,938 |
| Funded Replacement Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,370,000) | (900,000) | (810,000) | 0 | (4,080,000) |
| Estimated Account Balance 6/30/18 | 0 | 1,326,111 | 408,500 | 712,597 | 306,800 | 168,248 | 51,300 | 21,838 | 19,690 | 353,475 | 81,600 | 1,587,279 | 2,059,000 | 273,500 | 0 | 7,310,938 |

DRAFT

May 24, 2017

ITEM E-1(A)

ATTACHMENT B

NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR
2017-2018



MISSION STATEMENT

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

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NIPOMO COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR 2017-2018

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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 |
|-----------------|----------------|---------------|
| Dan Gaddis | President | 12/14 – 12/18 |
| Ed Eby | Vice President | 12/14 - 12/18 |
| Craig Armstrong | Director | 12/16 – 12/20 |
| Bob Blair | Director | 12/16 – 12/20 |
| Dan Woodson | Director | 12/14 – 12/18 |

The District has nineteen full-time and one half-time staff positions budgeted in 2017-2018. Currently, the District is staffed at 17.5 positions and has one Utility Worker position vacant from the 2016-2017 budget and one Customer Service Specialist to be added in the 2017-2018 budget.

The District is represented by the law firm of Richards, Watson and Gershon.

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 last four consecutive fiscal years (2013 – 2016). In order to be awarded a Certificate of Achievement, the District had to publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Copies of these reports may be found on the District web site.

BUDGET PREPARATION

1. OPERATING AND NON-OPERATING BUDGETS

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

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

| | |
|------|--|
| #110 | Administration |
| #125 | Water |
| #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 |

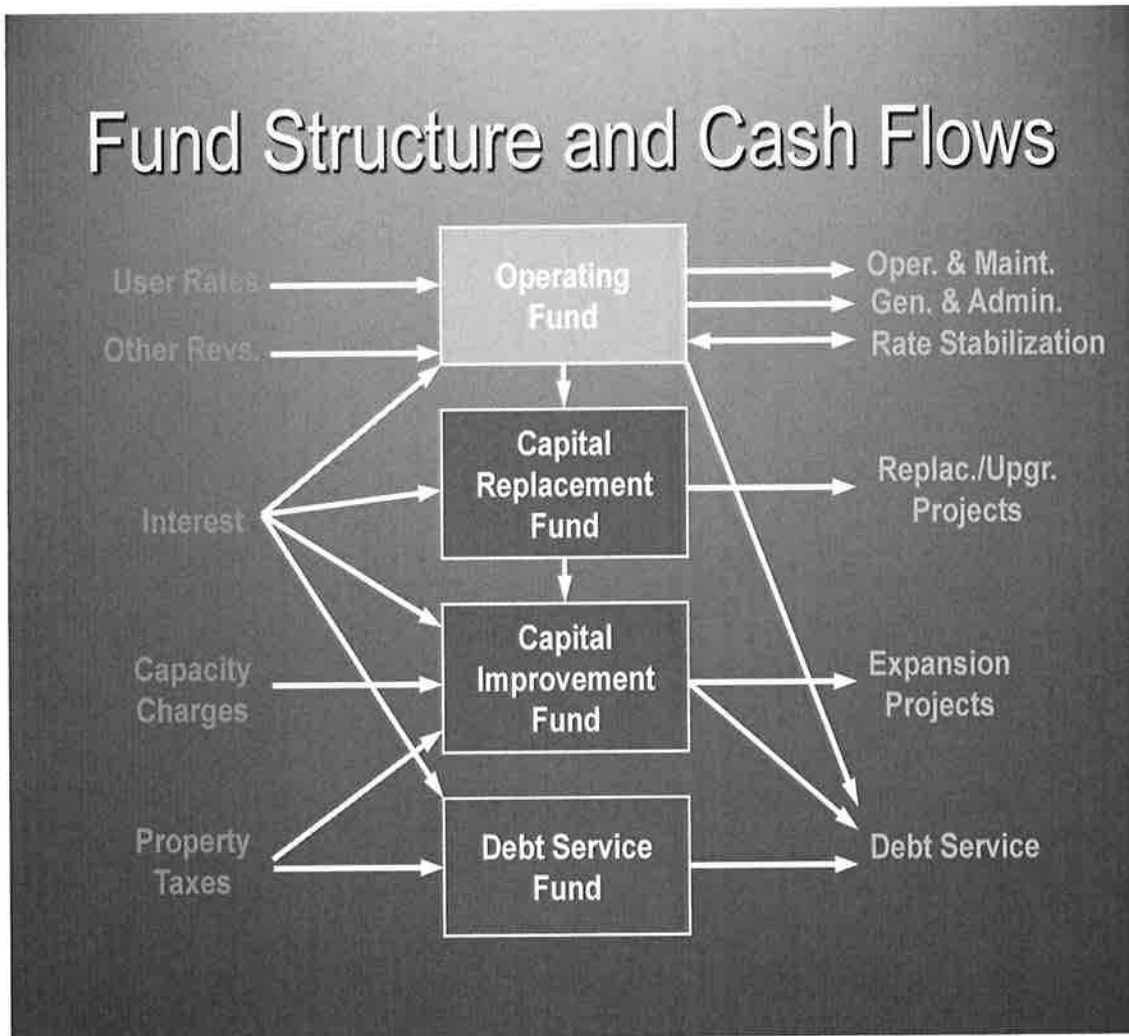
The Funds in the Non-Operating Budget are as follows:

| | |
|------|---------------------------------------|
| #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.



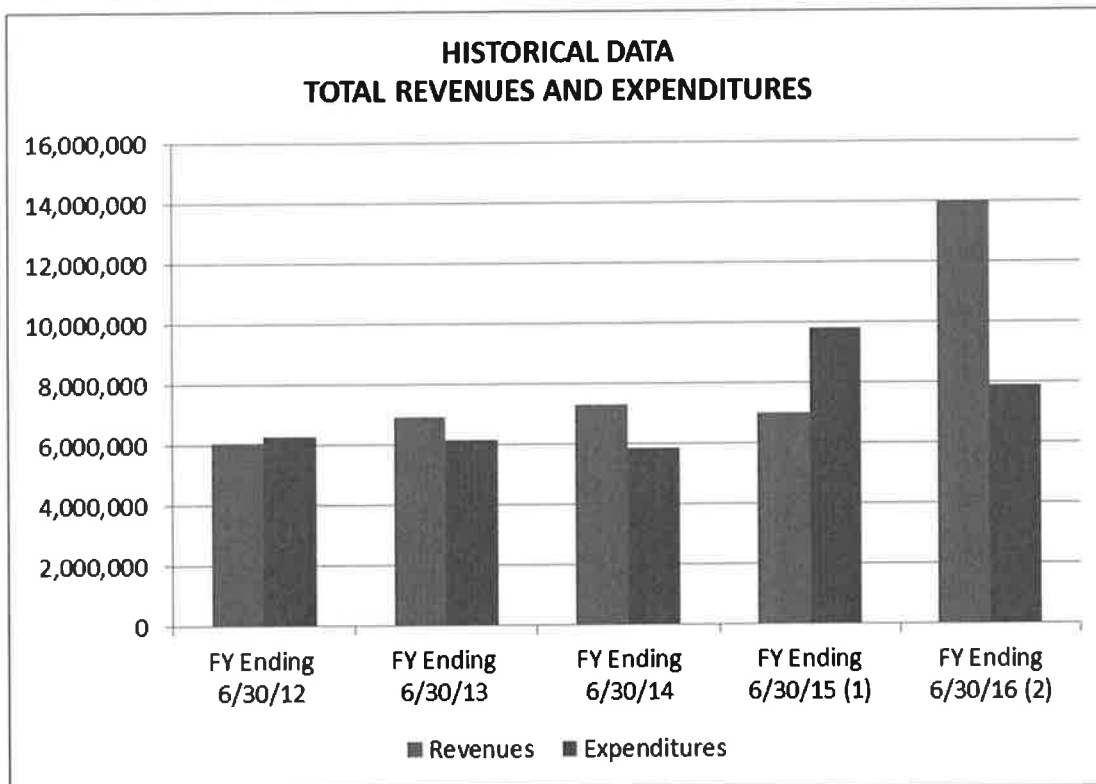
**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2017-2018**

3. FINANCIAL OVERVIEW

PROPOSED 2017-18 BUDGET COMPARED TO ESTIMATED ACTUAL 2016-17 BUDGET

- Total budgeted Revenues for fiscal year 2017-2018 is \$8,909,158. This is an increase of 2.9% above the Estimated Actual Revenues for fiscal year 2016-2017. A graph depicting the revenues can be found on page 20.
- Total budgeted Expenditures for fiscal year 2017-2018 is \$7,803,750. This is an increase of 11.5% above the Estimated Actual Expenditures for fiscal year 2016-2017. The increase is primarily due increased cost of operations. 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.
- (2) Includes Contracts Receivable income of \$5,742,576 from Golden State Water Company and Woodlands Mutual Water Company.

NET POSITION

- As of June 30, 2016, the District's net position exceeded \$65 million dollars.

| | |
|--------------------|--------------|
| Total Assets | \$90,182,160 |
| Total Liabilities | \$24,978,494 |
| Total Net Position | \$65,203,266 |

AUDIT

An audit of the District's financial statements is conducted annually by the independent Certified Public Accounting firm of Rogers, Anderson, Malody and Scott, LLP. 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 June 23, 2016, the Nipomo Mesa Management Area Technical Group (NMMA) announced the Spring 2016 Key Wells Index had entered Severe 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 IV condition.

In Stage IV, the District targets a 50% reduction in production, encourages customers to conserve water and suspends accepting applications for new water service. Customers have responded by conserving and as a result the District has experienced a decrease of 32% in water volume sales from FY 2013-14 to FY 2015-16. This has resulted in a loss of approximately \$1.2 million in annual water revenues.

The Spring 2017 Key Well Index has not been released (as of May 24, 2017).

A Water Rate Study is currently in process and will to be completed this summer. If adopted, rates are anticipated to go into effect January 1, 2018.

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 2017-2018**

**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 |
| 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 2017-2018**

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 |
| 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 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, auditors, 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 |

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**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2017-2018**

OPERATING EXPENDITURES CATEGORIES

GENERAL AND ADMINISTRATIVE

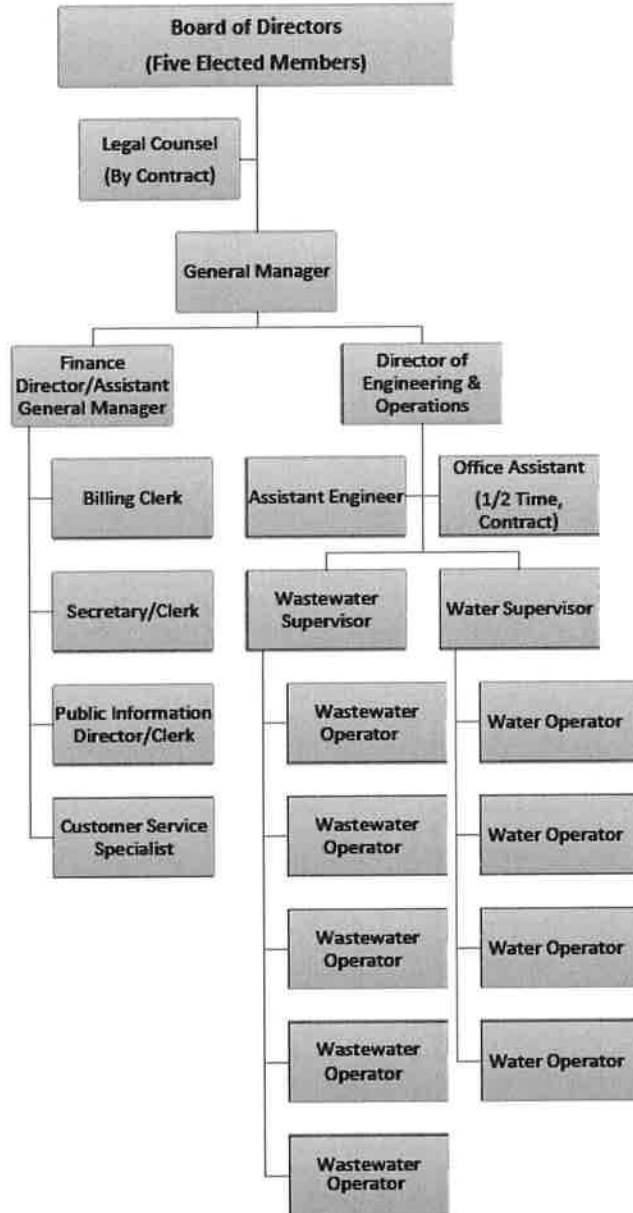
| TITLE | DESCRIPTION |
|--|--|
| Postage | Provides for postage for utility bills and District business |
| Public Notices | Provides for the publication of all legally required notices |
| Repairs and Maintenance | Provides for the repair and maintenance of office equipment and buildings |
| Property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

NON-OPERATING REVENUES AND EXPENDITURES CATEGORIES

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

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**NIPOMO COMMUNITY SERVICES DISTRICT
ORGANIZATIONAL STRUCTURE
2017-2018**



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NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2017-2018

| ADMINISTRATION | MONTHLY SALARY STEP/RANGE (PAGE 11) | Budgeted FY 16-17 | Budgeted FY 16-17 but unfilled | TOTAL BUDGET FY 16-17 | Proposed Additions/Modifications for FY 17-18 | Proposed Totals for FY 17-18 |
|---|-------------------------------------|-------------------|--------------------------------|-----------------------|---|------------------------------|
| General Manager | Contract | 1 | 0 | 1 | 0 | 1 |
| Assist General Manager/Finance Director | 42 | 1 | 0 | 1 | 0 | 1 |
| Billing Clerk | 13 | 1 | 0 | 1 | 0 | 1 |
| Secretary/Clerk | 5 | 1 | 0 | 1 | 0 | 1 |
| Public Information Director/Clerk | 10 | 1 | 0 | 1 | 0 | 1 |
| Customer Service Specialist | 21 | <u>0</u> | <u>0</u> | <u>0</u> | <u>1</u> | <u>1</u> |
| ADMINISTRATION SUBTOTAL | | <u>5</u> | <u>0</u> | <u>5</u> | <u>1</u> | <u>6</u> |

| OPERATIONS | | | | | | |
|--|----------|--------------------|-----------------|--------------------|-----------------|--------------------|
| Director of Engineering and Operations | 60 | 1 | 0 | 1 | 0 | 1 |
| Assistant Engineer | 29 | 1 | 0 | 1 | 0 | 1 |
| Water Supervisor | 32 | 1 | 0 | 1 | 0 | 1 |
| Wastewater Supervisor | 38 | 1 | 0 | 1 | 0 | 1 |
| Wastewater Operator III | 24 | 0 | 0 | 0 | 0 | 0 |
| Wastewater Operator II | 20 | 0 | 0 | 0 | 1 | 1 |
| Wastewater Operator I | 16 | 0 | 0 | 0 | 4 | 4 |
| Water Operator III | 17 | 0 | 0 | 0 | 0 | 0 |
| Water Operator II | 13 | 0 | 0 | 0 | 0 | 0 |
| Water Operator I | 9 | 0 | 0 | 0 | 4 | 4 |
| Utility Operator | 16 | 4 | 0 | 4 | (4) | 0 |
| Utility Worker | 9 | 3 | 1 | 4 | (4) | 0 |
| Maintenance/Customer Service Worker | 6 | 1 | 0 | 1 | (1) | 0 |
| Utility Office Assistant | Contract | <u>0.5</u> | <u>0</u> | <u>0.5</u> | <u>0</u> | <u>0.5</u> |
| OPERATIONS SUBTOTAL | | <u>12.5</u> | <u>1</u> | <u>13.5</u> | <u>0</u> | <u>13.5</u> |

| | | | | | | |
|--------------|--|--------------------|-----------------|--------------------|-----------------|--------------------|
| TOTAL | | <u>17.5</u> | <u>1</u> | <u>18.5</u> | <u>1</u> | <u>19.5</u> |
|--------------|--|--------------------|-----------------|--------------------|-----------------|--------------------|

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NIPOMO COMMUNITY SERVICES DISTRICT

MONTHLY SALARY STEP/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 | \$2,671 | \$2,804 | \$2,945 | \$3,092 | \$3,247 | \$3,328 | \$3,409 | 33 | \$5,830 | \$6,122 | \$6,428 | \$6,749 | \$7,087 | \$7,264 | \$7,441 |
| 2 | \$2,738 | \$2,875 | \$3,018 | \$3,169 | \$3,328 | \$3,411 | \$3,494 | 34 | \$5,976 | \$6,275 | \$6,589 | \$6,918 | \$7,264 | \$7,445 | \$7,627 |
| 3 | \$2,804 | \$2,945 | \$3,092 | \$3,247 | \$3,409 | \$3,494 | \$3,579 | 35 | \$6,122 | \$6,428 | \$6,749 | \$7,087 | \$7,441 | \$7,627 | \$7,813 |
| 4 | \$2,875 | \$3,018 | \$3,169 | \$3,328 | \$3,494 | \$3,581 | \$3,669 | 36 | \$6,275 | \$6,589 | \$6,918 | \$7,264 | \$7,627 | \$7,818 | \$8,008 |
| 5 | \$2,945 | \$3,092 | \$3,247 | \$3,409 | \$3,579 | \$3,669 | \$3,758 | 37 | \$6,428 | \$6,749 | \$7,087 | \$7,441 | \$7,813 | \$8,008 | \$8,204 |
| 6 | \$3,018 | \$3,169 | \$3,328 | \$3,494 | \$3,669 | \$3,760 | \$3,852 | 38 | \$6,589 | \$6,918 | \$7,264 | \$7,627 | \$8,008 | \$8,209 | \$8,409 |
| 7 | \$3,092 | \$3,247 | \$3,409 | \$3,579 | \$3,758 | \$3,852 | \$3,946 | 39 | \$6,749 | \$7,087 | \$7,441 | \$7,813 | \$8,204 | \$8,409 | \$8,614 |
| 8 | \$3,169 | \$3,328 | \$3,494 | \$3,669 | \$3,852 | \$3,948 | \$4,045 | 40 | \$6,918 | \$7,264 | \$7,627 | \$8,008 | \$8,409 | \$8,619 | \$8,829 |
| 9 | \$3,247 | \$3,409 | \$3,579 | \$3,758 | \$3,946 | \$4,045 | \$4,143 | 41 | \$7,087 | \$7,441 | \$7,813 | \$8,204 | \$8,614 | \$8,829 | \$9,045 |
| 10 | \$3,328 | \$3,494 | \$3,669 | \$3,852 | \$4,045 | \$4,146 | \$4,247 | 42 | \$7,264 | \$7,627 | \$8,008 | \$8,409 | \$8,829 | \$9,050 | \$9,271 |
| 11 | \$3,409 | \$3,579 | \$3,758 | \$3,946 | \$4,143 | \$4,247 | \$4,351 | 43 | \$7,441 | \$7,813 | \$8,204 | \$8,614 | \$9,045 | \$9,271 | \$9,497 |
| 12 | \$3,494 | \$3,669 | \$3,852 | \$4,045 | \$4,247 | \$4,353 | \$4,459 | 44 | \$7,627 | \$8,008 | \$8,409 | \$8,829 | \$9,271 | \$9,503 | \$9,734 |
| 13 | \$3,579 | \$3,758 | \$3,946 | \$4,143 | \$4,351 | \$4,459 | \$4,568 | 45 | \$7,813 | \$8,204 | \$8,614 | \$9,045 | \$9,497 | \$9,734 | \$9,972 |
| 14 | \$3,669 | \$3,852 | \$4,045 | \$4,247 | \$4,459 | \$4,571 | \$4,682 | 46 | \$8,008 | \$8,409 | \$8,829 | \$9,271 | \$9,734 | \$9,978 | \$10,221 |
| 15 | \$3,758 | \$3,946 | \$4,143 | \$4,351 | \$4,568 | \$4,682 | \$4,797 | 47 | \$8,204 | \$8,614 | \$9,045 | \$9,497 | \$9,972 | \$10,221 | \$10,470 |
| 16 | \$3,852 | \$4,045 | \$4,247 | \$4,459 | \$4,682 | \$4,799 | \$4,916 | 48 | \$8,409 | \$8,829 | \$9,271 | \$9,734 | \$10,221 | \$10,477 | \$10,732 |
| 17 | \$3,946 | \$4,143 | \$4,351 | \$4,568 | \$4,797 | \$4,916 | \$5,036 | 49 | \$8,614 | \$9,045 | \$9,497 | \$9,972 | \$10,470 | \$10,732 | \$10,994 |
| 18 | \$4,045 | \$4,247 | \$4,459 | \$4,682 | \$4,916 | \$5,039 | \$5,162 | 50 | \$8,829 | \$9,271 | \$9,734 | \$10,221 | \$10,732 | \$11,000 | \$11,269 |
| 19 | \$4,143 | \$4,351 | \$4,568 | \$4,797 | \$5,036 | \$5,162 | \$5,288 | 51 | \$9,045 | \$9,497 | \$9,972 | \$10,470 | \$10,994 | \$11,269 | \$11,544 |
| 20 | \$4,247 | \$4,459 | \$4,682 | \$4,916 | \$5,162 | \$5,291 | \$5,420 | 52 | \$9,271 | \$9,734 | \$10,221 | \$10,732 | \$11,269 | \$11,550 | \$11,832 |
| 21 | \$4,351 | \$4,568 | \$4,797 | \$5,036 | \$5,288 | \$5,420 | \$5,553 | 53 | \$9,497 | \$9,972 | \$10,470 | \$10,994 | \$11,544 | \$11,832 | \$12,121 |
| 22 | \$4,459 | \$4,682 | \$4,916 | \$5,162 | \$5,420 | \$5,556 | \$5,691 | 54 | \$9,734 | \$10,221 | \$10,732 | \$11,269 | \$11,832 | \$12,128 | \$12,424 |
| 23 | \$4,568 | \$4,797 | \$5,036 | \$5,288 | \$5,553 | \$5,691 | \$5,830 | 55 | \$9,972 | \$10,470 | \$10,994 | \$11,544 | \$12,121 | \$12,424 | \$12,727 |
| 24 | \$4,682 | \$4,916 | \$5,162 | \$5,420 | \$5,691 | \$5,834 | \$5,976 | 56 | \$10,221 | \$10,732 | \$11,269 | \$11,832 | \$12,424 | \$12,734 | \$13,045 |
| 25 | \$4,797 | \$5,036 | \$5,288 | \$5,553 | \$5,830 | \$5,976 | \$6,122 | 57 | \$10,477 | \$11,000 | \$11,550 | \$12,128 | \$12,734 | \$13,053 | \$13,379 |
| 26 | \$4,916 | \$5,162 | \$5,420 | \$5,691 | \$5,976 | \$6,125 | \$6,275 | 58 | \$10,738 | \$11,275 | \$11,839 | \$12,431 | \$13,053 | \$13,379 | \$13,713 |
| 27 | \$5,036 | \$5,288 | \$5,553 | \$5,830 | \$6,122 | \$6,275 | \$6,428 | 59 | \$11,007 | \$11,557 | \$12,135 | \$12,742 | \$13,379 | \$13,713 | \$14,056 |
| 28 | \$5,162 | \$5,420 | \$5,691 | \$5,976 | \$6,275 | \$6,432 | \$6,589 | 60 | \$11,282 | \$11,846 | \$12,438 | \$13,060 | \$13,713 | \$14,056 | \$14,408 |
| 29 | \$5,288 | \$5,553 | \$5,830 | \$6,122 | \$6,428 | \$6,589 | \$6,749 | INCLUDES COLA ADJUSTMENT OF 1.88% EFFECTIVE 7/1/17 | | | | | | | |
| 30 | \$5,420 | \$5,691 | \$5,976 | \$6,275 | \$6,589 | \$6,753 | \$6,918 | | | | | | | | |
| 31 | \$5,553 | \$5,830 | \$6,122 | \$6,428 | \$6,749 | \$6,918 | \$7,087 | | | | | | | | |
| 32 | \$5,691 | \$5,976 | \$6,275 | \$6,589 | \$6,918 | \$7,091 | \$7,264 | | | | | | | | |

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NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2017-2018

| | OPERATIONS VEHICLES | YEAR | DATE PURCHASED | FISCAL YR PURCHASED | MILEAGE (FEB 2017) |
|----|----------------------------|-------------|-----------------------|----------------------------|---------------------------|
| 1 | FORD F250 4x4 | 2007 | 8/25/06 | 2007 | 94,060 |
| 2 | FORD F150 (1) | 2008 | 1/28/08 | 2008 | 81,708 |
| 3 | FORD F150 4x4 | 2009 | 12/29/08 | 2009 | 90,140 |
| 4 | FORD F150 | 2009 | 1/6/09 | 2009 | 77,938 |
| 5 | FORD RANGER | 2010 | 11/7/09 | 2010 | 20,292 |
| 6 | FORD F250 4X4 | 2010 | 1/15/10 | 2010 | 44,331 |
| 7 | FORD F150 | 2013 | 1/23/13 | 2013 | 47,535 |
| 8 | FORD F150 | 2013 | 9/26/13 | 2014 | 30,058 |
| 9 | FORD F250 | 2015 | 11/7/14 | 2015 | 9,606 |
| 10 | FORD F250 | 2016 | 4/5/16 | 2016 | 8,061 |

(1) SURPLUS FY 17-18

| | ADMIN VEHICLES | YEAR | DATE PURCHASED | FISCAL YR PURCHASED | MILEAGE (FEB 2017) |
|----|-----------------------|-------------|-----------------------|----------------------------|---------------------------|
| 11 | FORD ESCAPE | 2007 | 12/1/06 | 2007 | 26,091 |

| | OTHER OPERATIONS EQUIPMENT | DATE PURCHASED | FISCAL YR PURCHASED | MILEAGE/ HOURS (FEB 2017) |
|----|-----------------------------------|-----------------------|----------------------------|----------------------------------|
| 12 | FORD DUMP TRUCK | 6/25/06 | 2006 | 22,699 |
| 13 | JOHN DEERE LOADER/BACKHOE JD110 | 1/2/08 | 2008 | 466.5 hrs |
| 14 | JOHN DEERE BACKHOE JD310 | 9/3/09 | 2010 | 362 hrs |
| 15 | VAC CON | 2/10/10 | 2010 | 14,560 |
| 16 | FORD F550 SERVICE TRUCK | 04/16/13 | 2013 | 6,842 |
| 17 | JOHN DEERE GATOR CART | 4/18/14 | 2014 | 607.6 hrs |

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RESOLUTION 2017 - BUDGET
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2017-2018 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 2017-2018; 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 2017-2018, 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, "2017-2018 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 2017.

DAN A. GADDIS
President of the Board

ATTEST:

APPROVED AS TO FORM:

MARIO IGLESIAS
Secretary to the Board

WHITNEY G. MCDONALD
District Legal Counsel

RESOLUTION NO. 2017-APPROP LIMITATION

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2017-2018 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 1.0369% and the percent change in the population of the unincorporated area of San Luis Obispo County is 0.33% (Population converted to a ratio is computed as follows: $\{0.33 \times 100\} \div 100 = 1.0033$).

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:
 $1.0369 \times 1.0033 = 1.04$
2. That the 2017-2018 appropriation limit is and is determined as follows:

| | | |
|---|---|--------------------|
| 2017 Limitation | | \$5,710,047 |
| 2017 Ratio of Change | X | <u>1.04</u> |
| 2017 Appropriations Limitation | | 5,938,449 |
| Appropriations Limitation Subject to Limitation | | (4,043) |
| 2017-2018 Appropriations Under Limit | | <u>\$5,934,406</u> |

3. No further adjustment to the 2017-2018 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 2017-2018.

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 2017.

DAN A. GADDIS
President of the Board

ATTEST:

APPROVED AS TO FORM:

MARIO IGLESIAS
Secretary to the Board

WHITNEY G. MCDONALD
District Legal Counsel

OPERATING BUDGET SUMMARY

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-18**

| CONSOLIDATED - ALL FUNDS | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-17 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|-----------------------|---------------------|
| OPERATING REVENUES | | | | |
| Water - Availability Charges | 1,478,324 | 1,583,000 | 1,631,000 | 1,480,000 |
| Water - Usage Charges | 2,575,848 | 3,049,500 | 2,860,000 | 3,004,000 |
| Sewer Revenues | 2,337,597 | 2,453,000 | 2,429,000 | 2,497,000 |
| Fees and Penalties | 105,900 | 95,000 | 120,000 | 120,000 |
| Meter and Connection Fees | 8,725 | 0 | 8,400 | 10,000 |
| Plan Check and Inspection Fees | 3,012 | 0 | 6,500 | 10,000 |
| Miscellaneous Income | 113,561 | 56,300 | 68,600 | 69,200 |
| Street Lighting/Landscape Maint Charges | 34,588 | 35,148 | 35,148 | 35,148 |
| Franchise Fee - Solid Waste | 95,454 | 103,000 | 63,500 | 63,500 |
| Oper Transfers In-Funded Admin | 383,002 | 392,445 | 385,651 | 477,310 |
| Oper Transfers In-Funded Replacement | 1,129,000 | 1,129,000 | 1,129,000 | 1,143,000 |
| TOTAL OPERATING REVENUES | 8,265,011 | 8,896,393 | 8,736,799 | 8,909,158 |

| OPERATING EXPENDITURES OPERATIONS & MAINTENANCE | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-17 EST ACTUAL | 2017-18 PROPOSED |
|--|-------------------|-------------------|-----------------------|---------------------|
| Wages | 723,390 | 808,200 | 737,000 | 891,300 |
| Wages - Overtime | 83,753 | 90,300 | 75,900 | 89,750 |
| Payroll Taxes | 15,317 | 17,700 | 16,800 | 17,650 |
| Retirement | 165,522 | 187,400 | 174,000 | 205,800 |
| Medical and Dental | 224,096 | 266,900 | 259,700 | 354,100 |
| Workers Comp Insurance | 20,729 | 25,800 | 21,400 | 28,920 |
| Wholesale Water Purchase (See Page 65) | 667,975 | 850,304 | 850,300 | 891,900 |
| Supplemental Water O&M/Overhead/Replacement (See Page 65) | 204,464 | 231,001 | 231,000 | 239,000 |
| Electricity-pumping | 516,501 | 554,900 | 571,000 | 591,220 |
| Water | 11,028 | 14,950 | 14,450 | 15,650 |
| Chemicals | 57,050 | 65,000 | 68,000 | 71,000 |
| Lab Tests and Sampling | 72,738 | 100,000 | 90,000 | 99,000 |
| Operating Supplies | 167,507 | 125,000 | 184,000 | 194,000 |
| Outside Services | 143,990 | 272,000 | 201,000 | 202,000 |
| Permits and Operating Fees | 36,938 | 36,000 | 36,000 | 36,000 |
| Repairs & Maintenance | 332,212 | 300,000 | 250,000 | 243,000 |
| Engineering | 7,141 | 18,000 | 7,000 | 18,000 |
| Fuel | 30,881 | 33,000 | 29,500 | 33,000 |
| Meters | 14,580 | 50,000 | 50,000 | 50,000 |
| Safety Program | 6,328 | 11,000 | 7,250 | 10,000 |
| Uniforms | 14,584 | 14,600 | 14,600 | 16,200 |
| Landscape Maintenance and Water | 4,677 | 11,600 | 10,000 | 10,000 |
| Solid Waste Program | 144,057 | 150,000 | 15,000 | 15,000 |
| Water Conservation Program | 35,992 | 50,000 | 50,000 | 50,000 |
| Oper Transfer Out - Funded Replacement | 1,129,000 | 1,129,000 | 1,129,000 | 1,143,000 |
| TOTAL OPERATIONS & MAINTENANCE | 4,830,450 | 5,412,655 | 5,092,900 | 5,515,490 |

Budgets by Fund can be found on Pages 34-63

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| CONSOLIDATED - ALL FUNDS CONTINUED GENERAL & ADMINISTRATIVE | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-17 EST ACTUAL | 2017-18 PROPOSED |
|---|--------------------|-------------------|-----------------------|---------------------|
| Wages | 439,439 | 412,500 | 383,600 | 425,060 |
| Payroll Taxes | 9,612 | 10,975 | 9,510 | 9,235 |
| Retirement | 96,126 | 90,975 | 90,875 | 97,525 |
| Medical and Dental | 200,385 | 224,785 | 221,200 | 247,350 |
| Other Post Employment Benefits (OPEB) | 114,400 | 87,370 | 87,370 | 87,370 |
| Workers Comp Insurance | 1,673 | 1,960 | 1,395 | 1,890 |
| Bank Charges and Credit Card Fees | 6,475 | 8,000 | 8,500 | 9,000 |
| Computer Expense | 100,007 | 90,000 | 104,000 | 115,150 |
| Dues and Subscriptions | 16,632 | 17,100 | 20,300 | 17,300 |
| Education and Training | 10,416 | 12,500 | 11,700 | 19,500 |
| Elections | 0 | 10,000 | 595 | 0 |
| Insurance - Liability | 77,296 | 80,000 | 74,300 | 82,000 |
| LAFCO Funding | 24,216 | 26,000 | 25,753 | 27,300 |
| Landscape and Janitorial | 14,171 | 15,000 | 13,350 | 15,000 |
| Legal - General and Special Counsel | 135,194 | 100,000 | 96,103 | 125,000 |
| Legal - Water Counsel | 84,009 | 150,000 | 50,000 | 75,000 |
| Professional Services | 124,068 | 187,000 | 158,000 | 183,000 |
| Miscellaneous | 12,042 | 6,000 | 6,000 | 7,000 |
| Newsletter and Mailers | 9,567 | 11,550 | 6,700 | 12,000 |
| Office Supplies | 14,980 | 17,000 | 13,900 | 17,000 |
| Outside Services | 16,511 | 17,500 | 13,300 | 16,050 |
| Postage | 25,696 | 28,000 | 24,550 | 27,000 |
| Public Notices | 4,905 | 8,000 | 1,450 | 6,450 |
| Repairs and Maintenance - Office Equip/Bldg | 16,966 | 16,550 | 13,300 | 16,550 |
| Property Taxes | 1,184 | 1,700 | 1,241 | 1,800 |
| Telephone | 8,528 | 9,660 | 8,250 | 9,720 |
| Travel and Mileage | 8,894 | 13,500 | 13,200 | 14,200 |
| Utilities-Gas, Electric, Trash | 20,505 | 20,500 | 20,000 | 20,500 |
| Oper Transfer Out - Funded Administration | 385,001 | 392,445 | 385,651 | 477,310 |
| TOTAL GENERAL & ADMINISTRATIVE | 1,978,898 | 2,066,570 | 1,864,093 | 2,162,260 |
| TOTAL OPERATING EXPENSES | 6,809,348 | 7,479,225 | 6,956,993 | 7,677,750 |
| NET OPERATING SURPLUS (DEFICIT) | 1,455,663 | 1,417,168 | 1,779,806 | 1,231,408 |
| NON-OPERATING REVENUES AND (EXPENDITURES) | | | | |
| Interest Income | 56,226 | 26,830 | 72,635 | 62,400 |
| Blacklake Water & Sewer Loan Surcharge | 50,365 | 50,259 | 50,259 | 50,259 |
| Interest Income/(Expense) - Debt Service | (371,950) | (364,433) | (364,433) | (358,829) |
| Principal Portion - Debt Service | (23,159) | (177,501) | (177,501) | (183,300) |
| Transfers In and Out | (2,900,000) | 0 | 0 | 0 |
| Fixed Assets (1) | (236,900) | (85,000) | (72,000) | (185,000) |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | (3,425,418) | (549,845) | (1,707,040) | (614,470) |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | (1,969,755) | 867,323 | 72,766 | 616,938 |

(1) See Page 23

Budgets by Fund can be found on Pages 34-63

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2017-2018**

| | #110 ADMIN BUDGET | #125 WATER BUDGET | #128 WATER RATE STABILIZATION BUDGET | #130 TOWN SEWER BUDGET | #135 TOWN SEWER RATE STABILIZATION BUDGET | #150 BLACKLAKE SEWER BUDGET | #155 BLACKLAKE SEWER RATE STABILIZATION BUDGET | #200 BL STREET LIGHTING BUDGET | #250 ST LANDSCAPE MAINT DIST BUDGET | #300 SOLID WASTE BUDGET | #400 DRAINAGE BUDGET | #605 FUNDED REP-WATER BUDGET | #610 FUNDED REP-SEWER BUDGET | #630 FUNDED REP-BLSEWER BUDGET | #680 TOWN SEWER SINKING FUND BUDGET | TOTAL |
|---|-------------------------|-------------------------|---|---------------------------------|---|--------------------------------------|--|---|--|-------------------------------|----------------------------|---------------------------------------|---------------------------------------|---|--|------------------|
| OPERATING REVENUES | | | | | | | | | | | | | | | | |
| Water - Availability Charges | 0 | 1,480,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,480,000 |
| Water - Usage Charges | 0 | 3,004,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,004,000 |
| Sewer Revenues | 0 | 0 | 0 | 2,024,000 | 0 | 473,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,497,000 |
| Fees and Penalties | 0 | 120,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120,000 |
| Meter and Connection Fees | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| Plan Check and Inspection Fees | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| Miscellaneous Income | 15,000 | 37,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,200 | 0 | 0 | 0 | 0 | 0 | 69,200 |
| Street Lighting/Landscape Maint Charges | 0 | 0 | 0 | 0 | 0 | 0 | 24,508 | 10,640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,148 |
| Franchise Fee - Solid Waste | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63,500 | 0 | 0 | 0 | 0 | 0 | 63,500 |
| Oper Transfers In-Funded Admin | 477,310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 477,310 |
| Oper Transfers In-Funded Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 580,000 | 395,000 | 168,000 | 0 | 1,143,000 |
| TOTAL | 492,310 | 4,661,000 | 0 | 2,024,000 | 0 | 473,000 | 0 | 24,508 | 10,640 | 63,500 | 17,200 | 580,000 | 395,000 | 168,000 | 0 | 8,909,158 |

| | #110 ADMIN BUDGET | #125 WATER BUDGET | #128 WATER RATE STABILIZATION BUDGET | #130 TOWN SEWER BUDGET | #135 TOWN SEWER RATE STABILIZATION BUDGET | #150 BLACKLAKE SEWER BUDGET | #155 BLACKLAKE SEWER RATE STABILIZATION BUDGET | #200 BL STREET LIGHTING BUDGET | #250 ST LANDSCAPE MAINT DIST BUDGET | #300 SOLID WASTE BUDGET | #400 DRAINAGE BUDGET | #605 FUNDED REP-WATER BUDGET | #610 FUNDED REP-SEWER BUDGET | #630 FUNDED REP-BLSEWER BUDGET | #680 TOWN SEWER SINKING FUND BUDGET | TOTAL |
|---|-------------------------|-------------------------|---|---------------------------------|---|--------------------------------------|--|---|--|-------------------------------|----------------------------|---------------------------------------|---------------------------------------|---|--|------------------|
| OPERATING EXPENDITURES | | | | | | | | | | | | | | | | |
| OPERATIONS & MAINTENANCE | | | | | | | | | | | | | | | | |
| Wages | 0 | 498,000 | 0 | 327,000 | 0 | 66,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 891,300 |
| Wages - Overtime | 0 | 48,000 | 0 | 35,000 | 0 | 6,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 89,750 |
| Payroll Taxes | 0 | 9,800 | 0 | 6,500 | 0 | 1,350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,650 |
| Retirement | 0 | 123,000 | 0 | 69,000 | 0 | 13,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 205,800 |
| Medical and Dental | 0 | 187,000 | 0 | 140,000 | 0 | 27,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 354,100 |
| Workers Comp Insurance | 0 | 14,300 | 0 | 12,400 | 0 | 2,220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,920 |
| Wholesale Water Purchased | 0 | 891,900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 891,900 |
| Supplemental Water O & M and Overhead | 0 | 239,000 | 0 | 140,000 | 0 | 43,500 | 0 | 27,720 | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 239,000 |
| Electricity | 0 | 380,000 | 0 | 140,000 | 0 | 3,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 591,370 |
| Water | 0 | 0 | 0 | 12,500 | 0 | 19,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,500 |
| Chemicals | 0 | 26,000 | 0 | 26,000 | 0 | 27,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 71,000 |
| Lab Tests and Sampling | 0 | 45,000 | 0 | 27,000 | 0 | 27,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 99,000 |
| Operating Supplies | 0 | 120,000 | 0 | 60,000 | 0 | 14,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 194,000 |
| Outside Services | 0 | 99,000 | 0 | 95,000 | 0 | 8,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 202,000 |
| Permits and Operating Fees | 0 | 14,000 | 0 | 13,000 | 0 | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36,000 |
| Repairs & Maintenance | 0 | 107,000 | 0 | 120,000 | 0 | 16,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 243,000 |
| Engineering | 0 | 10,000 | 0 | 5,000 | 0 | 3,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,000 |
| Fuel | 0 | 22,000 | 0 | 7,000 | 0 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,000 |
| Meters | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 |
| Safety Program | 0 | 6,600 | 0 | 2,200 | 0 | 1,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| Uniforms | 0 | 10,650 | 0 | 3,600 | 0 | 1,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,200 |
| Landscape Maintenance and Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| Solid Waste Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 | 0 | 0 | 15,000 |
| Water Conservation Program | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 |
| Oper Transfer Out - Funded Replacement | 0 | 580,000 | 0 | 395,000 | 0 | 168,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,143,000 |
| TOTAL OPERATIONS & MAINTENANCE | 0 | 3,531,250 | 0 | 1,496,200 | 0 | 435,170 | 0 | 27,720 | 10,150 | 15,000 | 0 | 0 | 0 | 0 | 0 | 5,515,490 |

| | #110 ADMIN BUDGET | #125 WATER BUDGET | #128 WATER RATE STABILIZATION BUDGET | #130 TOWN SEWER BUDGET | #135 TOWN SEWER RATE STABILIZATION BUDGET | #150 BLACKLAKE SEWER BUDGET | #155 BLACKLAKE SEWER RATE STABILIZATION BUDGET | #200 BL STREET LIGHTING BUDGET | #250 ST LANDSCAPE MAINT DIST BUDGET | #300 SOLID WASTE BUDGET | #400 DRAINAGE BUDGET | #605 FUNDED REP-WATER BUDGET | #610 FUNDED REP-SEWER BUDGET | #630 FUNDED REP-BLSEWER BUDGET | #680 TOWN SEWER SINKING FUND BUDGET | TOTAL |
|---------------------------------------|-------------------------|-------------------------|---|---------------------------------|---|--------------------------------------|--|---|--|-------------------------------|----------------------------|---------------------------------------|---------------------------------------|---|--|---------|
| GENERAL & ADMINISTRATIVE | | | | | | | | | | | | | | | | |
| Wages | 83,250 | 309,500 | 0 | 27,700 | 0 | 4,610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425,060 |
| Payroll Taxes | 1,800 | 6,500 | 0 | 800 | 0 | 135 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,235 |
| Retirement | 17,500 | 72,500 | 0 | 6,550 | 0 | 975 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97,525 |
| Medical and Dental | 141,000 | 95,100 | 0 | 10,000 | 0 | 1,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 247,350 |
| Other Post Employment Benefits (OPEB) | 17,450 | 52,400 | 0 | 14,900 | 0 | 2,620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 87,370 |
| Workers Comp Insurance | 460 | 1,300 | 0 | 110 | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,890 |
| Bank Charges and Credit Card Fees | 5,000 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,000 |
| Computer Expense | 16,700 | 68,750 | 0 | 24,800 | 0 | 4,900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 115,150 |
| Dues and Subscriptions | 3,000 | 9,300 | 0 | 4,150 | 0 | 850 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,300 |
| Education and Training | 7,500 | 6,000 | 0 | 6,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,500 |

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2017-2018**

| | #110 ADMIN | #125 WATER | #128 WATER RATE STABILIZATION | #130 TOWN SEWER | #135 TOWN SEWER RATE STABILIZATION | #150 BLACKLAKE SEWER RATE STABILIZATION | #200 BL STREET LIGHTING | #250 ST LANDSCAPE MAINT DIST | #300 SOLID WASTE | #400 DRAINAGE | #805 FUNDED REP-WATER | #810 FUNDED REP-SEWER | #830 FUNDED REP-BLSEWER | #880 TOWN SEWER SINKING FUND | TOTAL |
|---|---------------|---------------|-------------------------------------|-----------------------|---|--|-------------------------------|------------------------------------|---------------------|------------------|-----------------------------|-----------------------------|-------------------------------|------------------------------------|-----------|
| | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| Elections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Insurance - Liability | 15,900 | 47,700 | 0 | 13,515 | 0 | 2,385 | 0 | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 | 82,000 |
| LAFCO Funding | 27,300 | 0 | 0 | 0 | 0 | 0 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,300 |
| Landscape and Janitorial | 3,000 | 9,000 | 0 | 2,550 | 0 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 |
| Legal - General and Special Counsel | 73,000 | 50,000 | 0 | 1,000 | 0 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 125,000 |
| Legal - Water Counsel | 0 | 75,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75,000 |
| Professional Services | 25,000 | 130,000 | 0 | 2,550 | 0 | 25,450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 183,000 |
| Miscellaneous | 5,000 | 1,000 | 0 | 500 | 0 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,000 |
| Newsletter and Mailers | 2,000 | 7,500 | 0 | 1,700 | 0 | 800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,000 |
| Office Supplies | 3,400 | 10,200 | 0 | 2,900 | 0 | 2,900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,000 |
| Outside Services | 3,350 | 7,650 | 0 | 4,670 | 0 | 380 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,050 |
| Postage | 2,500 | 17,500 | 0 | 4,400 | 0 | 2,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,000 |
| Public Notices | 2,000 | 2,000 | 0 | 500 | 0 | 1,000 | 0 | 500 | 300 | 0 | 0 | 0 | 0 | 0 | 6,450 |
| Repairs and Maintenance - Office/Bldgs | 9,700 | 5,100 | 0 | 1,500 | 0 | 250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,550 |
| Property Taxes | 0 | 1,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,800 |
| Telephone | 1,800 | 5,400 | 0 | 1,530 | 0 | 990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,720 |
| Travel and Mileage | 4,200 | 7,000 | 0 | 2,550 | 0 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,200 |
| Utilities - Gas, Electric and Trash | 20,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,500 |
| Oper Transfer Out - Funded Administration | 0 | 349,339 | 0 | 98,979 | 0 | 17,467 | 0 | 500 | 9,525 | 0 | 0 | 0 | 0 | 0 | 477,310 |
| TOTAL GENERAL & ADMINISTRATIVE | 492,310 | 1,351,539 | 0 | 233,854 | 0 | 69,582 | 0 | 1,150 | 11,825 | 0 | 0 | 0 | 0 | 0 | 2,162,260 |
| TOTAL OPERATING EXPENSES | 492,310 | 4,882,789 | 0 | 1,730,054 | 0 | 504,752 | 0 | 28,870 | 26,825 | 0 | 0 | 0 | 0 | 0 | 7,677,750 |

| | | | | | | | | | | | | | | | |
|-----------------------------------|---|-----------|---|---------|---|----------|---|---------|--------|--------|---------|---------|---------|---|-----------|
| TOTAL OPERATING SURPLUS (DEFICIT) | 0 | (221,789) | 0 | 293,946 | 0 | (31,752) | 0 | (4,362) | 36,675 | 17,200 | 580,000 | 395,000 | 168,000 | 0 | 1,231,408 |
|-----------------------------------|---|-----------|---|---------|---|----------|---|---------|--------|--------|---------|---------|---------|---|-----------|

NON-OPERATING REVENUES AND (EXPENDITURES)

| | | | | | | | | | | | | | | | |
|---|---|-----------|-------|-----------|-------|----------|-----|-----|-------|-----|--------|--------|-------|----------|-----------|
| Interest Income | 0 | 5,000 | 2,500 | 8,000 | 1,800 | 1,200 | 300 | 200 | 1,800 | 400 | 21,500 | 14,000 | 5,500 | 0 | 62,400 |
| Blacklake Water & Sewer Loan Surcharge | 0 | 25,779 | 0 | 0 | 0 | 24,480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,259 |
| Interest Income/(Expense) - Debt Service | 0 | (1,192) | 0 | (357,649) | 0 | (1,180) | 0 | 0 | 0 | 0 | 1,192 | 0 | 0 | 0 | (358,829) |
| Principal Portion - Debt Service | 0 | (24,587) | 0 | (160,000) | 0 | (23,300) | 0 | 0 | 0 | 0 | 24,587 | 0 | 0 | 0 | (183,300) |
| Transfers In and out | 0 | 0 | 0 | 59,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (59,000) |
| Fixed Assets | 0 | (122,100) | 0 | (40,700) | 0 | (22,200) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (185,000) |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | 0 | (117,100) | 2,500 | (491,349) | 1,800 | (21,000) | 300 | 200 | 1,800 | 400 | 47,279 | 14,000 | 5,500 | (59,000) | (614,470) |

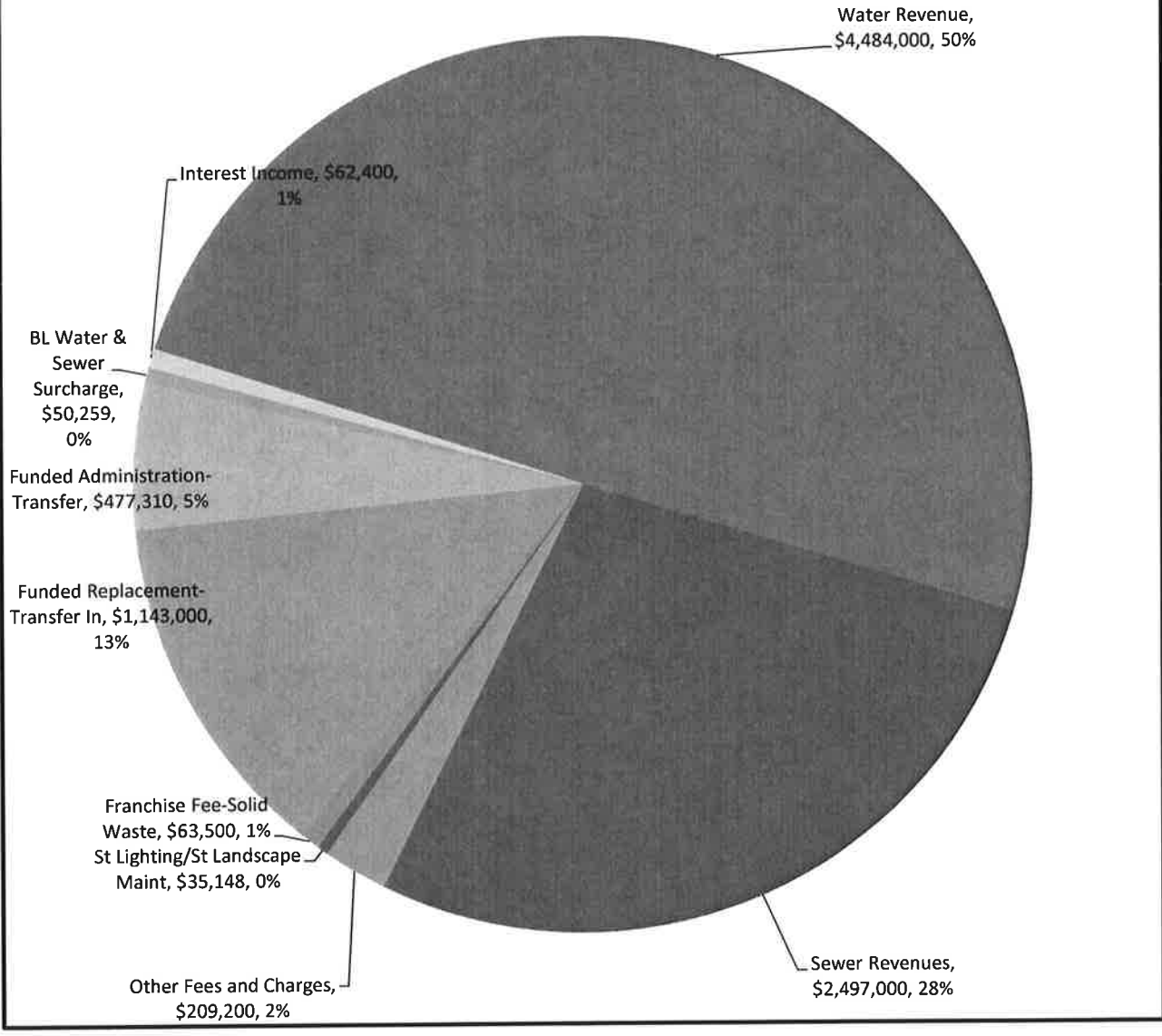
| | | | | | | | | | | | | | | | |
|--|---|-----------|-------|-----------|-------|----------|-----|---------|--------|--------|---------|---------|---------|----------|---------|
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | 0 | (338,889) | 2,500 | (197,403) | 1,800 | (52,752) | 300 | (4,162) | 38,475 | 17,600 | 627,279 | 409,000 | 173,500 | (59,000) | 616,938 |
|--|---|-----------|-------|-----------|-------|----------|-----|---------|--------|--------|---------|---------|---------|----------|---------|

ESTIMATED FUNDS AVAILABLE

| | | | | | | | | | | | | | | | |
|-----------------------------------|---|-----------|---------|-----------|---------|----------|--------|---------|---------|--------|-------------|-----------|-----------|----------|-------------|
| Estimated Account Balance 7/1/17 | 0 | 1,665,000 | 406,000 | 910,000 | 305,000 | 221,000 | 51,000 | 26,000 | 315,000 | 64,000 | 3,330,000 | 2,550,000 | 910,000 | 59,000 | 10,774,000 |
| Net Results from Operations | 0 | (338,889) | 2,500 | (197,403) | 1,800 | (52,752) | 300 | (4,162) | 38,475 | 17,600 | 627,279 | 409,000 | 173,500 | (59,000) | 616,938 |
| Funded Replacement Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,370,000) | (900,000) | (810,000) | 0 | (4,080,000) |
| Estimated Account Balance 6/30/18 | 0 | 1,326,111 | 408,500 | 712,597 | 306,800 | 168,248 | 51,300 | 21,838 | 353,475 | 81,600 | 1,587,279 | 2,059,000 | 273,500 | 0 | 7,310,938 |

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

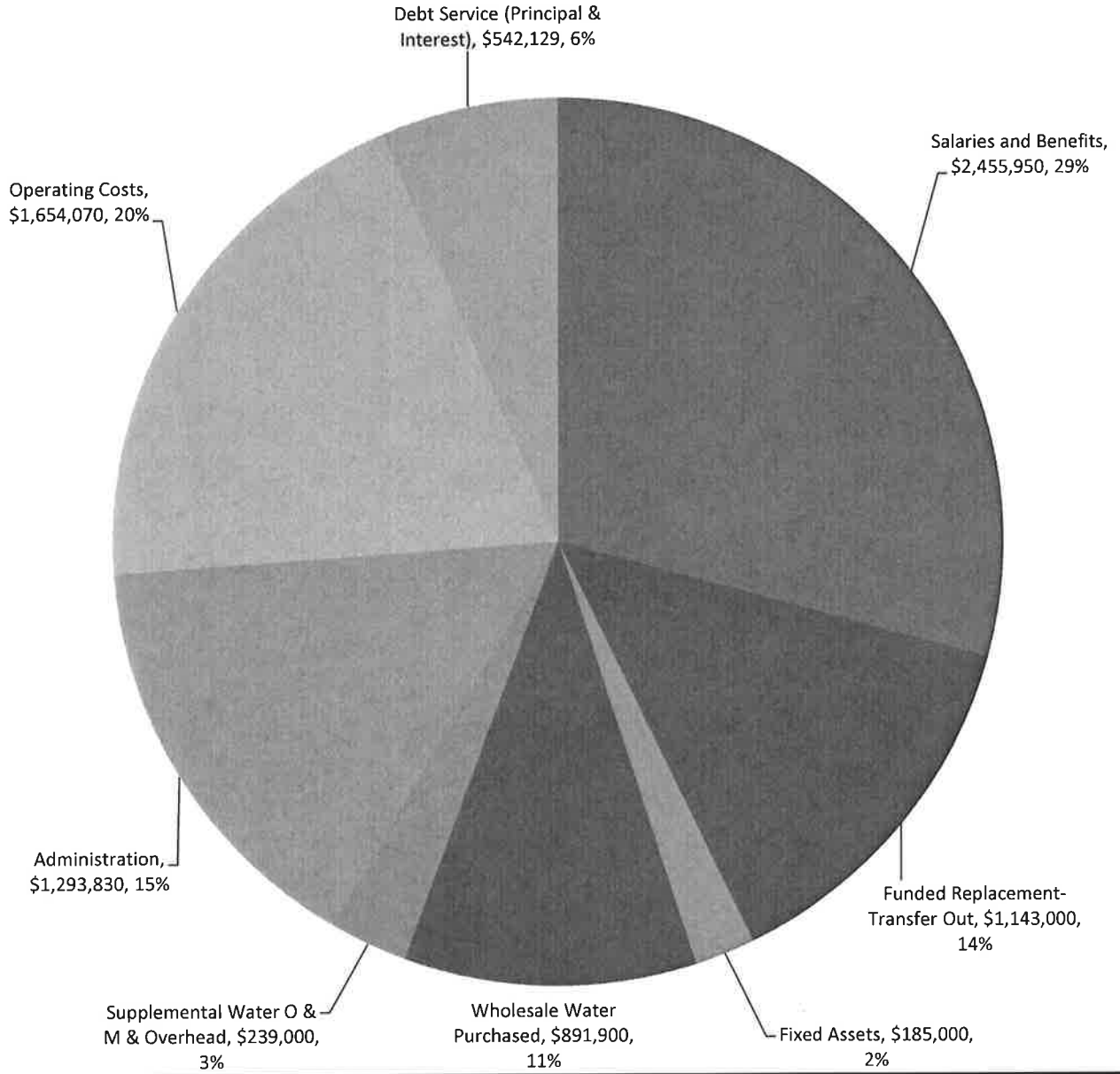


TOTAL REVENUES \$9,021,817

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**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINES EXPENDITURES OF ALL FUNDS**

2017-2018



TOTAL EXPENDITURES

\$8,404,879

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FIXED ASSETS

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NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2017-2018

| <u>BUDGET ITEMS FOR 2017-2018</u> | <u>#110 ADMIN</u> | <u>#125 WATER</u> | <u>#130 TOWN SEWER</u> | <u>#150 BL SEWER</u> | <u>TOTAL</u> |
|---|-----------------------|-----------------------|----------------------------|--------------------------|--------------|
| Shop Server replacement | 0 | 6,600 | 2,200 | 1,200 | 10,000 |
| SCADA Server replacement | 0 | 33,000 | 11,000 | 6,000 | 50,000 |
| Asset Management Software | 0 | 42,900 | 14,300 | 7,800 | 65,000 |
| Pick Up Truck (replacement of existing fleet vehicle) | 0 | 19,800 | 6,600 | 3,600 | 30,000 |
| Pick Up Truck (addition to fleet) | 0 | 19,800 | 6,600 | 3,600 | 30,000 |
| | 0 | 122,100 | 40,700 | 22,200 | 185,000 |

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FUNDED REPLACEMENT PROJECTS

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NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2017-2018

| <u>BUDGET ITEMS FOR 2017-2018</u> | #805 FUNDED REPLACEMENT WATER | #810 FUNDED REPLACEMENT TOWN SEWER | #830 FUNDED REPLACEMENT BLACKLAKE SEWER | TOTAL |
|---|--|---|--|------------------|
| Branch Street Water Line Replacement (1) | 650,000 | 0 | 0 | 650,000 |
| Quad Tank Disinfection System (2) | 300,000 | 0 | 0 | 300,000 |
| Water System Blow-Off Replacements (3) | 50,000 | 0 | 0 | 50,000 |
| Air Vac Replacement (3) | 20,000 | 0 | 0 | 20,000 |
| Fire Hydrant Replacement (3) | 70,000 | 0 | 0 | 70,000 |
| Valve Replacement (3) | 180,000 | 0 | 0 | 180,000 |
| Well Refurbishment (3) | 100,000 | 0 | 0 | 100,000 |
| Eureka Well Replacement (4) | 1,000,000 | 0 | 0 | 1,000,000 |
| Manhole Rehabilitation (3) | 0 | 100,000 | 0 | 100,000 |
| Lift Station Rehabilitation (5) | 0 | 800,000 | 0 | 800,000 |
| Blacklake Lift Station Rehabilitation (6) | 0 | 0 | 610,000 | 610,000 |
| Blacklake Sludge Removal (7) | 0 | 0 | 200,000 | 200,000 |
| | <u>2,370,000</u> | <u>900,000</u> | <u>810,000</u> | <u>4,080,000</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) Redrill and equip replacement well
- (5) Nipomo Palms Lift Station complete replacement
- (6) Woodgreen Lift Station complete replacement
- (7) Removal, dewatering and disposal of accumulated sludge

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CAPITAL PROJECTS

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NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL IMPROVEMENTS
 PROJECT COST SUMMARY
 2017-2018

| <u>BUDGET ITEMS FOR 2017-2018</u> | <u>#700 WATER CAPACITY CHARGES</u> | <u>#710 TOWN SEWER CAPACITY CHARGES</u> | <u>#500 SUPPLEMENTAL WATER CHARGES</u> | <u>TOTAL</u> |
|--|--|---|--|------------------|
| Supplemental Water Project Interconnects | 0 | 0 | 500,000 | 500,000 |
| Pressure Zone Connection | 150,000 | 0 | 0 | 150,000 |
| Water Master Plan | 200,000 | 0 | 0 | 200,000 |
| Southland WWTF - Carryover Work In Process | 0 | 150,000 | 0 | 150,000 |
| | <u>350,000</u> | <u>150,000</u> | <u>500,000</u> | <u>1,000,000</u> |

Supplemental Water Projects (Fund #500)

Supplemental Water Project Interconnects - Design and construct GSWC Primavera and WMWC Via Concha interconnects.

Water Projects (Fund #700)

Pressure Zone Connection - Design and construct pressure zone contingent upon completion by developer of Tract 2650.

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

Town Sewer Projects (Fund #710)

Southland WWTF - Construct storage building - Carryover Work In Process.

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

PROPOSED PROJECTS

| | FY 6/30/18 |
|--------------------------|----------------|
| Pressure Zone Connection | 150,000 |
| Update Water Master Plan | 200,000 |
| New Water Storage Tank | 0 |
| | <u>350,000</u> |

| PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL) | | | |
|---|------------|------------|------------|
| FY 6/30/19 | FY 6/30/20 | FY 6/30/21 | FY 6/30/22 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 300,000 | 2,300,000 |
| 0 | 0 | 300,000 | 2,300,000 |

PROPOSED FUNDING

| | FY 6/30/18 |
|-------------------------------------|------------|
| OPENING BALANCE, JULY 1 | 1,660,000 |
| | |
| SOURCES | |
| INVESTMENT INCOME (1) | 10,000 |
| CAPACITY CHARGES (2) | 0 |
| | |
| TOTAL SOURCES | 10,000 |
| | |
| USES | |
| CAPITAL EXPENDITURES | (350,000) |
| | |
| TOTAL USES | (350,000) |
| | |
| NET SOURCES AND (USES) | (340,000) |
| | |
| ENDING BALANCE AND RESERVE, JUNE 30 | 1,320,000 |

| PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL) | | | |
|---|------------|------------|-------------|
| FY 6/30/19 | FY 6/30/20 | FY 6/30/21 | FY 6/30/22 |
| 1,320,000 | 1,328,580 | 1,337,216 | 1,119,908 |
| | | | |
| | | | |
| 8,580 | 8,636 | 8,692 | 7,279 |
| 0 | 0 | 74,000 | 76,000 |
| 8,580 | 8,636 | 82,692 | 83,279 |
| | | | |
| | | | |
| 0 | 0 | (300,000) | (2,300,000) |
| 0 | 0 | (300,000) | (2,300,000) |
| 8,580 | 8,636 | (217,308) | (2,216,721) |
| 1,328,580 | 1,337,216 | 1,119,908 | (1,096,813) |

(1) Interest income projected at 0.65% annually

(2) Until Water Shortage Response and Management Plan State IV no longer exists, assume no capacity charges will be collected for 3 years, then 22 dwellings added annually

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

PROPOSED PROJECTS

| | FY 6/30/18 |
|--|----------------|
| Southland WWTF - Carryover Work In Process | 150,000 |
| Sewer Collection System Master Plan | 0 |
| Phase 2 of Southland WWTF improvements | 0 |
| | <u>150,000</u> |

| PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL) | | | | |
|---|------------|------------|------------|---|
| FY 6/30/19 | FY 6/30/20 | FY 6/30/21 | FY 6/30/22 | |
| 0 | 0 | 0 | 0 | 0 |
| 150,000 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 2,000,000 | 0 |
| 150,000 | 0 | 0 | 2,000,000 | 0 |

PROPOSED FUNDING

| | FY 6/30/18 |
|-------------------------------------|------------------|
| OPENING BALANCE, JULY 1 | 487,000 |
| SOURCES | |
| INVESTMENT INCOME (1) | 2,300 |
| CAPACITY CHARGES (2) | 0 |
| TOTAL SOURCES | 2,300 |
| USES | |
| CAPITAL EXPENDITURES | (150,000) |
| DEBT SERVICE (3) | (77,050) |
| TOTAL USES | (227,050) |
| NET SOURCES AND (USES) | (224,750) |
| ENDING BALANCE AND RESERVE, JUNE 30 | 262,250 |

| PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL) | | | | |
|---|------------|------------|-------------|--|
| FY 6/30/19 | FY 6/30/20 | FY 6/30/21 | FY 6/30/22 | |
| 262,250 | 36,905 | (39,905) | 132,655 | |
| | | | | |
| 1,705 | 240 | (259) | 862 | |
| 0 | 0 | 215,000 | 221,450 | |
| | | | 0 | |
| 1,705 | 240 | 214,741 | 222,312 | |
| | | | | |
| (150,000) | 0 | 0 | (2,000,000) | |
| (77,050) | (77,050) | (42,180) | 0 | |
| | | | | |
| (227,050) | (77,050) | (42,180) | (2,000,000) | |
| | | | | |
| (225,345) | (76,810) | 172,561 | (1,777,688) | |
| | | | | |
| 36,905 | (39,905) | 132,655 | (1,645,033) | |

- (1) Interest income projected at 0.65% annually
- (2) Until Water Shortage Response and Management Plan State IV no longer exists, assume no capacity charges will be collected for 3 years, then 22 dwellings added annually
- (3) Debt service on State Revolving Fund Loan (Phase I and II of Sewer Plant Expansion 1998-1999)

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

PROPOSED PROJECTS

| | FY 6/30/18 |
|------|------------|
| None | 0 |

| PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL) | | | |
|---|------------|------------|------------|
| FY 6/30/19 | FY 6/30/20 | FY 6/30/21 | FY 6/30/22 |
| 0 | 0 | 0 | 0 |

PROPOSED FUNDING

| | FY 6/30/18 |
|--|------------|
| OPENING BALANCE, JULY 1, 2017 | 260,000 |
| SOURCES | |
| INVESTMENT INCOME (1) | 1,100 |
| PROPERTY TAXES (2) | 622,000 |
| DEBT SERVICE (BLACKLAKE SEWER SURCHARGE) | 24,480 |
| TOTAL SOURCES | 647,580 |
| USES | |
| DEBT SERVICE - REVENUE BONDS SERIES 2013A REFUNDING (3) | (223,750) |
| TRANSFER TO SUPPLEMENTAL WATER FUND FOR DEBT SERVICE - CERTIFICATES OF PARTICIPATION 2013B (4) | (398,250) |
| BOND ADMINISTRATION | (2,250) |
| TOTAL USES | (624,250) |
| NET SOURCES AND (USES) | 23,330 |
| ENDING BALANCE AND RESERVE, JUNE 30, 2018 | 283,330 |

| PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL) | | | |
|---|------------|------------|------------|
| FY 6/30/19 | FY 6/30/20 | FY 6/30/21 | FY 6/30/22 |
| 283,330 | 307,402 | 307,150 | 306,896 |
| | | | |
| 1,842 | 1,998 | 1,996 | 1,995 |
| 628,220 | 634,502 | 640,847 | 647,256 |
| 24,480 | 0 | 0 | 0 |
| 654,542 | 636,500 | 642,844 | 649,251 |
| | | | |
| (223,675) | (222,800) | (221,675) | (220,300) |
| (404,545) | (411,702) | (419,172) | (426,956) |
| (2,250) | (2,250) | (2,250) | (2,250) |
| (630,470) | (636,752) | (643,097) | (649,506) |
| 24,072 | (252) | (254) | (255) |
| 307,402 | 307,150 | 306,896 | 306,641 |

- (1) Interest income projected at 0.65% 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)

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

PROPOSED PROJECTS

| | FY 6/30/18 |
|--|----------------|
| Supplemental Water Project Interconnects | 500,000 |
| Supplemental Water Project Phase 3 | 0 |
| | 0 |
| | <u>500,000</u> |

| PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL) | | | | |
|---|------------|------------|------------|---|
| FY 6/30/19 | FY 6/30/20 | FY 6/30/21 | FY 6/30/22 | |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 150,000 | 250,000 | 3,800,000 | |
| 0 | 0 | 0 | | |
| 0 | 150,000 | 250,000 | 3,800,000 | |

(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 6/30/18 |
|--|--------------------|
| OPENING BALANCE, JULY 1 | 1,800,000 |
| SOURCES | |
| INVESTMENT INCOME (1) | 11,700 |
| CAPACITY CHARGES-SUPPLEMENTAL WATER (2) | 0 |
| PRINCIPAL AND INTEREST PAYMENTS FOR NSWP (Woodlands Mutual Water and Golden State Water) (3) | 462,117 |
| TRANSFER IN FROM PROPERTY TAX FUND #600 FOR DEBT SERVICE PAYMENT ON COP 2013B (5) | 398,250 |
| TOTAL SOURCES | 872,067 |
| USES | |
| DEBT SERVICE - COP's 2013 (6) | (532,405) |
| BOND ADMINISTRATION | (2,785) |
| CAPITAL EXPENDITURES | (500,000) |
| TOTAL USES | (1,035,190) |
| NET SOURCES AND (USES) | (163,123) |
| ENDING BALANCE AND RESERVE, JUNE 30 | 1,636,877 |

| PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL) | | | | |
|---|------------|------------|-------------|--|
| FY 6/30/19 | FY 6/30/20 | FY 6/30/21 | FY 6/30/22 | |
| 1,636,877 | 1,981,754 | 2,184,381 | 2,485,671 | |
| | | | | |
| 10,640 | 12,881 | 14,198 | 16,157 | |
| 0 | 0 | 191,000 | 196,730 | |
| | | | | |
| 462,117 | 462,117 | 462,117 | 462,117 | |
| 404,545 | 411,702 | 419,172 | 426,956 | |
| 877,302 | 886,701 | 1,086,488 | 1,101,960 | |
| | | | | |
| (529,640) | (531,288) | (532,413) | (533,025) | |
| (2,785) | (2,785) | (2,785) | (2,785) | |
| 0 | (150,000) | (250,000) | (3,800,000) | |
| (532,425) | (684,073) | (785,198) | (4,335,810) | |
| 344,877 | 202,628 | 301,290 | (3,233,850) | |
| 1,981,754 | 2,184,381 | 2,485,671 | (748,179) | |

- (1) Interest income projected at 0.65% annually
- (2) Until Water Shortage Response and Management Plan State IV no longer exists, assume no capacity charges will be collected for 3 years, then 22 dwellings added annually
- (3) Pursuant to Supplemental Water Management and Groundwater Replenishment Agreement
- (4) NCS 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

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APPENDICES

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APPENDIX A

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

| ADMINISTRATION FUND #110 | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| OPERATING REVENUES | | | | |
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| 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 | 25,466 | 7,000 | 15,000 | 15,000 |
| Street Lighting/Landscape Maint Charges | 0 | 0 | 0 | 0 |
| Franchise Fee - Solid Waste | 0 | 0 | 0 | 0 |
| Oper Transfers In-Funded Admin | 383,002 | 392,445 | 385,651 | 477,310 |
| Oper Transfers In-Funded Replacement | 0 | 0 | 0 | 0 |
| TOTAL OPERATING REVENUES | 408,468 | 399,445 | 400,651 | 492,310 |

| OPERATING EXPENDITURES OPERATIONS & MAINTENANCE | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| Engineering | 0 | 0 | 0 | 0 |
| Fuel | 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 |

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

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Wages | 93,610 | 80,500 | 75,800 | 83,250 |
| Payroll Taxes | 1,956 | 1,850 | 1,700 | 1,800 |
| Retirement | 19,618 | 16,575 | 16,575 | 17,500 |
| Medical and Dental | 114,137 | 127,000 | 127,900 | 141,000 |
| Other Post Employment Benefits (OPEB) | 22,880 | 17,450 | 17,450 | 17,450 |
| Workers Comp Insurance | 334 | 470 | 300 | 460 |
| Bank Charges and Fees | 3,365 | 4,000 | 4,500 | 5,000 |
| Computer Expense | 16,619 | 18,000 | 18,000 | 16,700 |
| Dues and Subscriptions | 2,740 | 3,400 | 3,700 | 3,000 |
| Education and Training | 6,026 | 2,500 | 6,200 | 7,500 |
| Elections | 0 | 2,000 | 120 | 0 |
| Insurance - Liability | 14,895 | 15,500 | 15,500 | 15,900 |
| LAFCO Funding | 24,216 | 26,000 | 25,753 | 27,300 |
| Landscape and Janitorial | 2,834 | 3,000 | 2,650 | 3,000 |
| Legal - General and Special Counsel | 24,491 | 25,000 | 25,753 | 73,000 |
| Legal - Water Counsel | 0 | 0 | 0 | 0 |
| Professional Services | 5,010 | 2,400 | 5,050 | 25,000 |
| Miscellaneous | 10,790 | 4,000 | 4,000 | 5,000 |
| Newsletter and Mailers | 1,042 | 2,200 | 2,500 | 2,000 |
| Office Supplies | 3,009 | 3,400 | 2,500 | 3,400 |
| Outside Services | 2,275 | 3,000 | 3,700 | 3,350 |
| Postage | 1,237 | 2,500 | 2,500 | 2,500 |
| Public Notices | 1,119 | 4,000 | 500 | 2,000 |
| Repairs and Maintenance - Office Equip/Bldg | 11,176 | 9,700 | 8,000 | 9,700 |
| Property Taxes | 0 | 0 | 0 | 0 |
| Telephone | 1,659 | 1,800 | 1,500 | 1,800 |
| Travel and Mileage | 5,666 | 2,700 | 8,500 | 4,200 |
| Utilities - Gas, Electric and Trash | 17,764 | 20,500 | 20,000 | 20,500 |
| Oper Transfer Out - Funded Administration | 0 | 0 | 0 | 0 |
| TOTAL GENERAL & ADMINISTRATIVE | 408,468 | 399,445 | 400,651 | 492,310 |
| TOTAL OPERATING EXPENSES | 408,468 | 399,445 | 400,651 | 492,310 |
| NET OPERATING SURPLUS (DEFICIT) | 0 | 0 | 0 | 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 |
| Transfers In and Out | 0 | 0 | 0 | 0 |
| Fixed Asset Purchases (1) | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | 0 | 0 | 0 | 0 |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | 0 | 0 | 0 | 0 |

(1) See Page 23

DRAFT

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

WATER FUND #125

2015-16
ACTUAL

2016-17
BUDGET

2016-117
EST ACTUAL

2017-18
PROPOSED

OPERATING REVENUES

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Water - (Fixed) Availability Charges | 1,478,324 | 1,583,000 | 1,631,000 | 1,480,000 |
| Water - (Variable) Usage Charges | 2,575,848 | 3,049,500 | 2,860,000 | 3,004,000 |
| Sewer Revenues | 0 | 0 | 0 | 0 |
| Fees and Penalties | 105,900 | 95,000 | 120,000 | 120,000 |
| Meter and Connection Fees | 8,725 | 0 | 8,400 | 10,000 |
| Plan Check and Inspection Fees | 3,012 | 0 | 6,500 | 10,000 |
| Miscellaneous Income | 72,270 | 32,700 | 37,000 | 37,000 |
| Street Lighting/Landscape Maint Charges | 0 | 0 | 0 | 0 |
| Franchise Fee - Solid Waste | 0 | 0 | 0 | 0 |
| Oper Transfers In-Funded Admin | 0 | 0 | 0 | 0 |
| Oper Transfers In-Funded Replacement | 0 | 0 | 0 | 0 |
| TOTAL OPERATING REVENUES | 4,244,079 | 4,760,200 | 4,662,900 | 4,661,000 |

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2015-16
ACTUAL

2016-17
BUDGET

2016-117
EST ACTUAL

2017-18
PROPOSED

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|--|-------------------|-------------------|------------------------|---------------------|
| Wages | 421,068 | 442,000 | 429,000 | 498,000 |
| Wages - Overtime | 47,580 | 46,000 | 40,000 | 48,000 |
| Payroll Taxes | 8,840 | 10,500 | 9,600 | 9,800 |
| Retirement | 104,347 | 109,700 | 116,500 | 123,000 |
| Medical and Dental | 117,726 | 134,300 | 143,700 | 187,000 |
| Workers Comp Insurance | 10,314 | 11,800 | 10,600 | 14,300 |
| Wholesale Water Purchased (See Page 65) | 667,975 | 850,304 | 850,300 | 891,900 |
| Supplemental Water O & M/Overhead/Funded Replacement (See Page 65) | 204,464 | 231,001 | 231,000 | 239,000 |
| Electricity-pumping and pumping credit | 327,685 | 357,000 | 365,000 | 380,000 |
| Water | 0 | 0 | 0 | 0 |
| Chemicals | 34,960 | 30,000 | 25,000 | 26,000 |
| Lab Tests and Sampling | 25,482 | 40,000 | 40,000 | 45,000 |
| Operating Supplies | 107,151 | 60,000 | 115,000 | 120,000 |
| Outside Services | 74,594 | 126,000 | 95,000 | 99,000 |
| Permits and Operating Fees | 19,994 | 14,000 | 14,000 | 14,000 |
| Repairs & Maintenance | 143,381 | 115,000 | 115,000 | 107,000 |
| Engineering | 6,187 | 10,000 | 1,000 | 10,000 |
| Fuel | 20,382 | 22,000 | 20,000 | 22,000 |
| Meters | 14,580 | 50,000 | 50,000 | 50,000 |
| Safety Program | 4,177 | 7,000 | 5,000 | 6,600 |
| Uniforms | 9,625 | 9,600 | 9,600 | 10,650 |
| Landscape Maintenance and Water | 0 | 0 | 0 | 0 |
| Solid Waste Program | 0 | 0 | 0 | 0 |
| Water Conservation Program | 35,992 | 50,000 | 50,000 | 50,000 |
| Oper Transfer Out - Funded Replacement | 566,000 | 566,000 | 566,000 | 580,000 |
| TOTAL OPERATIONS & MAINTENANCE | 2,972,504 | 3,292,205 | 3,301,300 | 3,531,250 |

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**WATER FUND #125
CONTINUED
GENERAL & ADMINISTRATIVE**

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Wages | 315,147 | 301,900 | 280,000 | 309,500 |
| Payroll Taxes | 6,810 | 8,100 | 7,000 | 6,500 |
| Retirement | 68,699 | 67,400 | 67,400 | 72,500 |
| Medical and Dental | 77,304 | 87,300 | 83,200 | 95,100 |
| Other Post Employment Benefits (OPEB) | 68,640 | 52,400 | 52,400 | 52,400 |
| Workers Comp Insurance | 1,226 | 1,350 | 1,000 | 1,300 |
| Bank Charges and Credit Card Fees | 3,110 | 4,000 | 4,000 | 4,000 |
| Computer Expense | 61,940 | 54,000 | 60,000 | 68,750 |
| Dues and Subscriptions | 9,163 | 10,200 | 11,500 | 9,300 |
| Education and Training | 1,065 | 7,500 | 2,500 | 6,000 |
| Elections | 0 | 6,000 | 355 | 0 |
| Insurance - Liability | 44,357 | 46,500 | 41,000 | 47,700 |
| LAFCO Funding | 0 | 0 | 0 | 0 |
| Landscape and Janitorial | 8,503 | 9,000 | 8,000 | 9,000 |
| Legal - General and Special Counsel | 107,388 | 73,000 | 70,000 | 50,000 |
| Legal - Water Counsel | 84,009 | 150,000 | 50,000 | 75,000 |
| Professional Services | 112,944 | 157,200 | 150,000 | 130,000 |
| Miscellaneous | 1,252 | 1,000 | 1,000 | 1,000 |
| Newsletter and Mailers | 7,483 | 6,600 | 3,000 | 7,500 |
| Office Supplies | 9,445 | 10,200 | 9,000 | 10,200 |
| Outside Services | 7,578 | 9,000 | 5,000 | 7,650 |
| Postage | 16,163 | 17,000 | 14,000 | 17,500 |
| Public Notices | 1,191 | 1,000 | 0 | 2,000 |
| Repairs and Maintenance - Office Equip/Bldg | 4,343 | 5,100 | 4,000 | 5,100 |
| Property Taxes | 1,184 | 1,700 | 1,241 | 1,800 |
| Telephone | 4,710 | 5,400 | 4,500 | 5,400 |
| Travel and Mileage | 2,984 | 8,100 | 2,200 | 7,000 |
| Utilities - Gas, Electric and Trash | 0 | 0 | 0 | 0 |
| Oper Transfer Out - Funded Administration | 276,015 | 247,497 | 280,595 | 349,339 |
| TOTAL GENERAL & ADMINISTRATIVE | 1,302,653 | 1,348,447 | 1,212,891 | 1,351,539 |
| TOTAL OPERATING EXPENSES | 4,275,157 | 4,640,652 | 4,514,191 | 4,882,789 |
| NET OPERATING SURPLUS (DEFICIT) | (31,078) | 119,548 | 148,710 | (221,789) |
| NON-OPERATING REVENUES AND (EXPENDITURES) | | | | |
| Interest Income | 0 | 4,000 | 9,500 | 5,000 |
| Blacklake Water Loan Surcharge | 25,779 | 25,779 | 25,779 | 25,779 |
| Interest Expense - Debt Service | (2,620) | (1,917) | (1,917) | (1,192) |
| Principal Portion - Debt Service | (23,159) | (23,862) | (23,862) | (24,587) |
| Transfers In and Out | 0 | 0 | 0 | 0 |
| Fixed Assets Purchases (1) | (107,000) | 0 | 0 | (122,100) |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | (107,000) | 4,000 | 9,500 | (117,100) |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | (138,078) | 123,548 | 158,210 | (338,889) |

(1) See Page 23

| | |
|-------------------------------|-----------|
| Estimated Cash Balance 7/1/17 | 1,665,000 |
| Net Results from Operations | (338,889) |

| | |
|--------------------------------|------------------|
| Estimated Cash Balance 6/30/18 | <u>1,326,111</u> |
|--------------------------------|------------------|

| | |
|------------------------------|------------------|
| Cash Reserve Goal at 6/30/18 | <u>4,302,789</u> |
|------------------------------|------------------|

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

**WATER RATE
STABILIZATION FUND #128**

2015-16 2016-17 2016-117 2017-18
ACTUAL BUDGET EST ACTUAL PROPOSED

OPERATING REVENUES

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| 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**

2015-16 2016-17 2016-117 2017-18
ACTUAL BUDGET EST ACTUAL PROPOSED

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Wages | 0 | 0 | 0 | 0 |
| Wages - Overtime | 0 | 0 | 0 | 0 |
| Payroll Taxes | 0 | 0 | 0 | 0 |
| Retirement | 0 | 0 | 0 | 0 |
| Medical and Dental | 0 | 0 | 0 | 0 |
| Workers Comp Insurance | 0 | 0 | 0 | 0 |
| Wholesale Water Purchased | 0 | 0 | 0 | 0 |
| Supplemental Water O & M and Overhead | 0 | 0 | 0 | 0 |
| Electricity-Pumps and blowers | 0 | 0 | 0 | 0 |
| Water | 0 | 0 | 0 | 0 |
| Chemicals | 0 | 0 | 0 | 0 |
| Lab Tests and Sampling | 0 | 0 | 0 | 0 |
| Operating Supplies | 0 | 0 | 0 | 0 |
| Outside Services | 0 | 0 | 0 | 0 |
| Permits and Operating Fees | 0 | 0 | 0 | 0 |
| Repairs & Maintenance | 0 | 0 | 0 | 0 |
| Engineering | 0 | 0 | 0 | 0 |
| Fuel | 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 |

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**WATER RATE STABILIZATION FUND #128
CONTINUED**

| GENERAL & ADMINISTRATIVE | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| 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/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 | 1,925 | 1,000 | 2,500 | 2,500 |
| 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 |
| Transfers In and Out | 0 | 0 | 0 | 0 |
| Fixed Asset Purchases | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | 1,925 | 1,000 | 2,500 | 2,500 |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | 1,925 | 1,000 | 2,500 | 2,500 |

Estimated Cash Balance 7/1/17 406,000
Net Results from Operations 2,500

Estimated Cash Balance 6/30/18 408,500

Cash Reserve Goal at 6/30/18 400,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

| TOWN SEWER FUND #130 | 2015-16 | 2016-17 | 2016-117 | 2017-18 |
|---|------------------|------------------|------------------|------------------|
| | ACTUAL | BUDGET | EST ACTUAL | PROPOSED |
| OPERATING REVENUES | | | | |
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| Water - Usage Charges | 0 | 0 | 0 | 0 |
| Sewer Revenues | 1,862,404 | 1,980,000 | 1,956,000 | 2,024,000 |
| 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-Efficiency Rebate | 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 | 1,862,404 | 1,980,000 | 1,956,000 | 2,024,000 |

| OPERATING EXPENDITURES | 2015-16 | 2016-17 | 2016-117 | 2017-18 |
|---|------------------|------------------|------------------|------------------|
| OPERATIONS & MAINTENANCE | ACTUAL | BUDGET | EST ACTUAL | PROPOSED |
| Wages | 236,407 | 303,000 | 252,000 | 327,000 |
| Wages - Overtime | 28,938 | 37,000 | 25,000 | 35,000 |
| Payroll Taxes | 5,081 | 5,900 | 5,900 | 6,500 |
| Retirement | 47,787 | 64,500 | 45,000 | 69,000 |
| Medical and Dental | 84,400 | 111,600 | 97,000 | 140,000 |
| Workers Comp Insurance | 8,300 | 11,800 | 9,000 | 12,400 |
| Wholesale Water Purchased | 0 | 0 | 0 | 0 |
| Supplemental Water O & M and Overhead | 0 | 0 | 0 | 0 |
| Electricity-Pumps and blowers | 125,981 | 130,000 | 137,500 | 140,000 |
| Water | 8,413 | 12,000 | 11,500 | 12,500 |
| Chemicals | 3,583 | 15,000 | 25,000 | 26,000 |
| Lab Tests and Sampling | 24,515 | 35,000 | 25,000 | 27,000 |
| Operating Supplies | 52,695 | 60,000 | 55,000 | 60,000 |
| Outside Services | 45,787 | 135,000 | 100,000 | 95,000 |
| Permits and Operating Fees | 9,307 | 13,000 | 13,000 | 13,000 |
| Repairs & Maintenance | 173,135 | 165,000 | 120,000 | 120,000 |
| Engineering | 954 | 5,000 | 6,000 | 5,000 |
| Fuel | 6,556 | 7,000 | 6,000 | 7,000 |
| Meters | 0 | 0 | 0 | 0 |
| Safety Program | 1,392 | 2,500 | 1,500 | 2,200 |
| Uniforms | 3,209 | 3,200 | 3,200 | 3,600 |
| 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 | 1,261,440 | 1,511,500 | 1,332,600 | 1,496,200 |

| TOWN SEWER FUND #130 CONTINUED GENERAL & ADMINISTRATIVE | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Wages | 26,141 | 25,700 | 23,800 | 27,700 |
| Payroll Taxes | 724 | 875 | 700 | 800 |
| Retirement | 6,299 | 6,000 | 6,000 | 6,550 |
| Medical and Dental | 7,897 | 9,350 | 9,000 | 10,000 |
| Other Post Employment Benefits (OPEB) | 19,448 | 14,900 | 14,900 | 14,900 |
| Workers Comp Insurance | 96 | 120 | 80 | 110 |
| Bank Charges and Fees | 0 | 0 | 0 | 0 |
| Computer Expense | 17,251 | 15,300 | 21,000 | 24,800 |
| Dues and Subscriptions | 4,412 | 3,000 | 4,500 | 4,150 |
| Education and Training | 2,931 | 2,125 | 2,700 | 6,000 |
| Elections | 0 | 1,700 | 100 | 0 |
| Insurance - Liability | 13,307 | 13,175 | 13,000 | 13,515 |
| LAFCO Funding | 0 | 0 | 0 | 0 |
| Landscape and Janitorial | 2,409 | 2,550 | 2,300 | 2,550 |
| Legal - General and Special Counsel | 2,558 | 1,000 | 150 | 1,000 |
| Legal - Water Counsel | 0 | 0 | 0 | 0 |
| Professional Services | 5,880 | 2,040 | 2,500 | 2,550 |
| Miscellaneous | 0 | 500 | 500 | 500 |
| Newsletter and Mailers | 886 | 1,870 | 1,000 | 1,700 |
| Office Supplies | 2,147 | 2,900 | 2,000 | 2,900 |
| Outside Services | 6,059 | 5,050 | 4,300 | 4,670 |
| Postage | 7,313 | 5,600 | 5,650 | 4,400 |
| Public Notices | 1,820 | 500 | 0 | 500 |
| Repairs and Maintenance - Office Equip/Bldg | 1,230 | 1,500 | 1,100 | 1,500 |
| Property Taxes | 0 | 0 | 0 | 0 |
| Telephone | 1,334 | 1,530 | 1,300 | 1,530 |
| Travel and Mileage | 0 | 2,300 | 2,500 | 2,550 |
| Utilities - Gas, Electric and Trash | 2,741 | 0 | 0 | 0 |
| Oper Transfer Out - Funded Administration | 78,204 | 82,499 | 79,502 | 98,979 |
| TOTAL GENERAL & ADMINISTRATIVE | 211,087 | 202,084 | 198,582 | 233,854 |
| TOTAL OPERATING EXPENSES | 1,472,527 | 1,713,584 | 1,531,182 | 1,730,054 |
| NET OPERATING SURPLUS (DEFICIT) | 389,877 | 266,416 | 424,818 | 293,946 |
| NON-OPERATING REVENUES AND (EXPENDITURES) | | | | |
| Interest Income | 7,733 | 3,000 | 10,900 | 8,000 |
| Blacklake Water & Sewer Loan Surcharge | 0 | 0 | 0 | 0 |
| Interest Exp - Debt Service (2012 COP) | (366,579) | (362,454) | (362,454) | (357,649) |
| Principal - Debt Service (2012 COP) | 0 | (155,000) | (155,000) | (160,000) |
| Transfers In from Fund #880/Transfers Out to Fund #810 (2) | 514,848 | 517,454 | (682,546) | 59,000 |
| Fixed Asset Purchases (1) | (121,000) | (81,250) | (68,250) | (40,700) |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | 35,002 | (78,250) | (1,257,350) | (491,349) |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | 424,879 | 188,166 | (832,532) | (197,403) |

Estimated Cash Balance 7/1/17 910,000
Net Results from Operations (197,403)

(1) See Page 23

(2) Transfer to Funded Replacement Town Sewer Fund #810, per Board 11-9-16

Estimated Cash Balance 6/30/18 712,597

Cash Reserve Goal at 6/30/18 667,527

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

**TOWN SEWER RATE
STABILIZATION FUND #135**

2015-16 2016-17 2016-117 2017-18
ACTUAL BUDGET EST ACTUAL PROPOSED

OPERATING REVENUES

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| 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**

2015-16 2016-17 2016-117 2017-18
ACTUAL BUDGET EST ACTUAL PROPOSED

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Wages | 0 | 0 | 0 | 0 |
| Wages - Overtime | 0 | 0 | 0 | 0 |
| Payroll Taxes | 0 | 0 | 0 | 0 |
| Retirement | 0 | 0 | 0 | 0 |
| Medical and Dental | 0 | 0 | 0 | 0 |
| Workers Comp Insurance | 0 | 0 | 0 | 0 |
| Wholesale Water Purchased | 0 | 0 | 0 | 0 |
| Supplemental Water O & M and Overhead | 0 | 0 | 0 | 0 |
| Electricity-Pumps and blowers | 0 | 0 | 0 | 0 |
| Water | 0 | 0 | 0 | 0 |
| Chemicals | 0 | 0 | 0 | 0 |
| Lab Tests and Sampling | 0 | 0 | 0 | 0 |
| Operating Supplies | 0 | 0 | 0 | 0 |
| Outside Services | 0 | 0 | 0 | 0 |
| Permits and Operating Fees | 0 | 0 | 0 | 0 |
| Repairs & Maintenance | 0 | 0 | 0 | 0 |
| Engineering | 0 | 0 | 0 | 0 |
| Fuel | 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 | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| 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/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 | 1,445 | 750 | 1,800 | 1,800 |
| 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 |
| Transfers In and Out | 0 | 0 | 0 | 0 |
| Fixed Asset Purchases | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | 1,445 | 750 | 1,800 | 1,800 |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | 1,445 | 750 | 1,800 | 1,800 |

Estimated Cash Balance 7/1/17 305,000
Net Results from Operations 1,800

Estimated Cash Balance 6/30/18 306,800

Cash Reserve Goal at 6/30/18 300,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

BLACKLAKE SEWER FUND #150

2015-16
ACTUAL

2016-17
BUDGET

2016-117
EST ACTUAL

2017-18
PROPOSED

OPERATING REVENUES

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| Water - Usage Charges | 0 | 0 | 0 | 0 |
| Sewer Revenues | 475,193 | 473,000 | 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 | 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 | 475,193 | 473,000 | 473,000 | 473,000 |

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

2015-16
ACTUAL

2016-17
BUDGET

2016-117
EST ACTUAL

2017-18
PROPOSED

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Wages | 65,915 | 63,200 | 56,000 | 66,300 |
| Wages - Overtime | 7,235 | 7,300 | 10,900 | 6,750 |
| Payroll Taxes | 1,396 | 1,300 | 1,300 | 1,350 |
| Retirement | 13,388 | 13,200 | 12,500 | 13,800 |
| Medical and Dental | 21,970 | 21,000 | 19,000 | 27,100 |
| Workers Comp Insurance | 2,115 | 2,200 | 1,800 | 2,220 |
| Wholesale Water Purchased | 0 | 0 | 0 | 0 |
| Supplemental Water O & M and Overhead | 0 | 0 | 0 | 0 |
| Electricity-Pumps and blowers | 38,820 | 42,000 | 42,000 | 43,500 |
| Water | 2,495 | 2,800 | 2,800 | 3,000 |
| Chemicals | 18,507 | 20,000 | 18,000 | 19,000 |
| Lab Tests and Sampling | 22,741 | 25,000 | 25,000 | 27,000 |
| Operating Supplies | 7,661 | 5,000 | 14,000 | 14,000 |
| Outside Services | 8,509 | 11,000 | 6,000 | 8,000 |
| Permits and Operating Fees | 7,637 | 9,000 | 9,000 | 9,000 |
| Repairs & Maintenance | 15,696 | 20,000 | 15,000 | 16,000 |
| Engineering | 0 | 3,000 | 0 | 3,000 |
| Fuel | 3,943 | 4,000 | 3,500 | 4,000 |
| Meters | 0 | 0 | 0 | 0 |
| Safety Program | 759 | 1,500 | 750 | 1,200 |
| Uniforms | 1,750 | 1,800 | 1,800 | 1,950 |
| 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 | 408,537 | 421,300 | 407,350 | 435,170 |

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

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Wages | 4,541 | 4,400 | 4,000 | 4,610 |
| Payroll Taxes | 122 | 150 | 110 | 135 |
| Retirement | 1,510 | 1,000 | 900 | 975 |
| Medical and Dental | 1,047 | 1,135 | 1,100 | 1,250 |
| Other Post Employment Benefits (OPEB) | 3,432 | 2,620 | 2,620 | 2,620 |
| Workers Comp Insurance | 17 | 20 | 15 | 20 |
| Bank Charges and Fees | 0 | 0 | 0 | 0 |
| Computer Expense | 4,197 | 2,700 | 5,000 | 4,900 |
| Dues and Subscriptions | 317 | 500 | 600 | 850 |
| Education and Training | 394 | 375 | 300 | 0 |
| Elections | 0 | 300 | 20 | 0 |
| Insurance - Liability | 2,227 | 2,325 | 2,300 | 2,385 |
| LAFCO Funding | 0 | 0 | 0 | 0 |
| Landscape and Janitorial | 425 | 450 | 400 | 450 |
| Legal - General and Special Counsel | 757 | 1,000 | 200 | 1,000 |
| Legal - Water Counsel | 0 | 0 | 0 | 0 |
| Professional Services (including Rate Study) | 234 | 25,360 | 450 | 25,450 |
| Miscellaneous | 0 | 500 | 500 | 500 |
| Newsletter and Mailers | 156 | 880 | 200 | 800 |
| Office Supplies | 379 | 500 | 400 | 500 |
| Outside Services | 599 | 450 | 300 | 380 |
| Postage | 983 | 2,900 | 2,400 | 2,600 |
| Public Notices | 4 | 1,000 | 0 | 1,000 |
| Repairs and Maintenance - Office Equip/Bldg | 217 | 250 | 200 | 250 |
| Property Taxes | 0 | 0 | 0 | 0 |
| Telephone | 825 | 930 | 950 | 990 |
| Travel and Mileage | 244 | 400 | 0 | 450 |
| Utilities - Gas, Electric and Trash | 0 | 0 | 0 | 0 |
| Oper Transfer Out - Funded Administration | 13,801 | 44,999 | 14,030 | 17,467 |
| TOTAL GENERAL & ADMINISTRATIVE | 36,428 | 95,144 | 36,995 | 69,582 |
| TOTAL OPERATING EXPENSES | 444,965 | 516,444 | 444,345 | 504,752 |
| NET OPERATING SURPLUS (DEFICIT) | 30,228 | (43,444) | 28,655 | (31,752) |
| NON-OPERATING REVENUES AND (EXPENDITURES) | | | | |
| Interest Income | 963 | 500 | 1,200 | 1,200 |
| Blacklake Sewer Loan Surcharge | 24,586 | 24,480 | 24,480 | 24,480 |
| Interest Expense - Debt Service | (2,751) | (1,979) | (1,979) | (1,180) |
| Principal Portion - Debt Service | 0 | (22,501) | (22,501) | (23,300) |
| Transfers In and Out (2) | (35,000) | 0 | (29,000) | 0 |
| Fixed Asset Purchases (1) | (8,900) | (3,750) | (3,750) | (22,200) |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | (21,102) | (3,250) | (31,550) | (21,000) |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | 9,126 | (46,694) | (2,895) | (52,752) |

Estimated Cash Balance 7/1/17 221,000
Net Results from Operations (52,752)

(1) See Page 23

Estimated Cash Balance 6/30/18 168,248

(2) Transfer to BL Fund #830, per Board 11-9-16

Cash Reserve Goal at 6/30/18 168,376

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

**BLACKLAKE SEWER RATE
STABILIZATION FUND #155**

2015-16 2016-17 2016-117 2017-18
ACTUAL BUDGET EST ACTUAL PROPOSED

OPERATING REVENUES

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| 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**

2015-16 2016-17 2016-117 2017-18
ACTUAL BUDGET EST ACTUAL PROPOSED

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Wages | 0 | 0 | 0 | 0 |
| Wages - Overtime | 0 | 0 | 0 | 0 |
| Payroll Taxes | 0 | 0 | 0 | 0 |
| Retirement | 0 | 0 | 0 | 0 |
| Medical and Dental | 0 | 0 | 0 | 0 |
| Workers Comp Insurance | 0 | 0 | 0 | 0 |
| Wholesale Water Purchased | 0 | 0 | 0 | 0 |
| Supplemental Water O & M and Overhead | 0 | 0 | 0 | 0 |
| Electricity-Pumps and blowers | 0 | 0 | 0 | 0 |
| Water | 0 | 0 | 0 | 0 |
| Chemicals | 0 | 0 | 0 | 0 |
| Lab Tests and Sampling | 0 | 0 | 0 | 0 |
| Operating Supplies | 0 | 0 | 0 | 0 |
| Outside Services | 0 | 0 | 0 | 0 |
| Permits and Operating Fees | 0 | 0 | 0 | 0 |
| Repairs & Maintenance | 0 | 0 | 0 | 0 |
| Engineering | 0 | 0 | 0 | 0 |
| Fuel | 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 |

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**BLACKLAKE SEWER RATE STABILIZATION #155
CONTINUED**

| GENERAL & ADMINISTRATIVE | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| 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/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 | 241 | 125 | 300 | 300 |
| 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 |
| Transfers In and Out | 0 | 0 | 0 | 0 |
| Fixed Asset Purchases | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | 241 | 125 | 300 | 300 |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | 241 | 125 | 300 | 300 |

Estimated Cash Balance 7/1/17 51,000
Net Results from Operations 300

Estimated Cash Balance 6/30/18 51,300

Cash Reserve Goal at 6/30/18 50,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

| STREET LIGHTING FUND #200 | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| OPERATING REVENUES | | | | |
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| 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 | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 | 24,015 | 25,900 | 26,500 | 27,720 |
| 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 |
| Engineering | 0 | 0 | 0 | 0 |
| Fuel | 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 | 24,015 | 25,900 | 26,500 | 27,720 |

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**STREET LIGHTING FUND #200
CONTINUED
GENERAL & ADMINISTRATIVE**

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| 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 | 103 | 250 | 150 | 150 |
| Repairs and Maintenance - Office Equip/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 | 1,103 | 1,250 | 1,150 | 1,150 |
| TOTAL OPERATING EXPENSES | 25,118 | 27,150 | 27,650 | 28,870 |
| NET OPERATING SURPLUS (DEFICIT) | (610) | (2,642) | (3,142) | (4,362) |
| NON-OPERATING REVENUES AND (EXPENDITURES) | | | | |
| Interest Income | 145 | 70 | 300 | 200 |
| 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 |
| Transfers In and Out | 0 | 0 | 0 | 0 |
| Fixed Asset Purchases | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | 145 | 70 | 300 | 200 |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | (465) | (2,572) | (2,842) | (4,162) |

| | |
|--------------------------------|---------------|
| Estimated Cash Balance 7/1/17 | 26,000 |
| Net Results from Operations | (4,162) |
| Estimated Cash Balance 6/30/18 | <u>21,838</u> |
| Cash Reserve Goal at 6/30/18 | <u>30,000</u> |

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

| STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| 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 | 10,080 | 10,640 | 10,640 | 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 | 10,080 | 10,640 | 10,640 | 10,640 |

| OPERATING EXPENDITURES OPERATIONS & MAINTENANCE | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 | 150 | 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 |
| Engineering | 0 | 0 | 0 | 0 |
| Fuel | 0 | 0 | 0 | 0 |
| Meters | 0 | 0 | 0 | 0 |
| Safety Program | 0 | 0 | 0 | 0 |
| Uniforms | 0 | 0 | 0 | 0 |
| Landscape Maintenance and Water | 4,677 | 11,600 | 10,000 | 10,000 |
| 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 | 4,797 | 11,750 | 10,150 | 10,150 |

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

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| 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 | 411 | 750 | 500 | 500 |
| Repairs and Maintenance - Office Equip/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 | 1,500 | 1,500 | 1,500 | 1,500 |
| TOTAL GENERAL & ADMINISTRATIVE | 1,911 | 2,250 | 2,000 | 2,000 |
| TOTAL OPERATING EXPENSES | 6,708 | 14,000 | 12,150 | 12,150 |
| NET OPERATING SURPLUS (DEFICIT) | 3,372 | (3,360) | (1,510) | (1,510) |
| NON-OPERATING REVENUES AND (EXPENDITURES) | | | | |
| Interest Income | 99 | 50 | 135 | 200 |
| 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 |
| Transfers In and Out | 0 | 0 | 0 | 0 |
| Fixed Asset Purchases | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | 99 | 50 | 135 | 200 |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | 3,471 | (3,310) | (1,375) | (1,310) |

| | |
|--------------------------------|---------------|
| Estimated Cash Balance 7/1/17 | 21,000 |
| Net Results from Operations | (1,310) |
| Estimated Cash Balance 6/30/18 | <u>19,690</u> |
| Cash Reserve Goal at 6/30/18 | <u>20,000</u> |

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

| SOLID WASTE FUND #300 | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| OPERATING REVENUES | | | | |
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| 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 (1) | 95,454 | 103,000 | 63,500 | 63,500 |
| Oper Transfers In-Funded Admin | 0 | 0 | 0 | 0 |
| Oper Transfers In-Funded Replacement | 0 | 0 | 0 | 0 |
| TOTAL OPERATING REVENUES | 95,454 | 103,000 | 63,500 | 63,500 |

(1) Pursuant to Resolution 2015-1393, Franchise Fee reduced effective January 1, 2016 to offset Customer Fee Increase.

| OPERATING EXPENDITURES OPERATIONS & MAINTENANCE | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| Engineering | 0 | 0 | 0 | 0 |
| Fuel | 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 | 144,057 | 150,000 | 15,000 | 15,000 |
| Water Conservation Program | 0 | 0 | 0 | 0 |
| Oper Transfer Out - Funded Replacement | 0 | 0 | 0 | 0 |
| TOTAL OPERATIONS & MAINTENANCE | 144,057 | 150,000 | 15,000 | 15,000 |

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| SOLID WASTE FUND #300 CONTINUED GENERAL & ADMINISTRATIVE | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-17 EST ACTUAL | 2017-18 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 |
| 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 | 2,010 | 2,000 | 2,000 | 2,000 |
| 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 | 257 | 500 | 300 | 300 |
| Repairs and Maintenance - Office Equip/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 | 14,981 | 15,450 | 9,525 | 9,525 |
| TOTAL GENERAL & ADMINISTRATIVE | 17,248 | 17,950 | 11,825 | 11,825 |
| TOTAL OPERATING EXPENSES | 161,305 | 167,950 | 26,825 | 26,825 |
| NET OPERATING SURPLUS (DEFICIT) | (65,851) | (64,950) | 36,675 | 36,675 |
| NON-OPERATING REVENUES AND (EXPENDITURES) | | | | |
| Interest Income | 1,381 | 670 | 1,700 | 1,800 |
| 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 |
| Transfers In and Out | 0 | 0 | 0 | 0 |
| Fixed Asset Purchases | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | 1,381 | 670 | 1,700 | 1,800 |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | (64,470) | (64,280) | 38,375 | 38,475 |

| | |
|-------------------------------|---------|
| Estimated Cash Balance 7/1/17 | 315,000 |
| Net Results from Operations | 38,475 |

| | |
|--------------------------------|----------------|
| Estimated Cash Balance 6/30/18 | <u>353,475</u> |
|--------------------------------|----------------|

| | |
|------------------------------|----------------|
| Cash Reserve Goal at 6/30/18 | <u>115,000</u> |
|------------------------------|----------------|

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

| DRAINAGE FUND #400 | 2015-16 | 2016-17 | 2016-117 | 2017-18 |
|---|---------------|---------------|---------------|---------------|
| | ACTUAL | BUDGET | EST ACTUAL | PROPOSED |
| OPERATING REVENUES | | | | |
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| 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 | 15,825 | 16,600 | 16,600 | 17,200 |
| 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 | 15,825 | 16,600 | 16,600 | 17,200 |

| OPERATING EXPENDITURES | 2015-16 | 2016-17 | 2016-117 | 2017-18 |
|---|---------------|----------|------------|----------|
| OPERATIONS & MAINTENANCE | ACTUAL | BUDGET | EST ACTUAL | PROPOSED |
| Wages | 0 | 0 | 0 | 0 |
| Wages - Overtime | 0 | 0 | 0 | 0 |
| Payroll Taxes | 0 | 0 | 0 | 0 |
| Retirement | 0 | 0 | 0 | 0 |
| Medical and Dental | 0 | 0 | 0 | 0 |
| Workers Comp Insurance | 0 | 0 | 0 | 0 |
| Wholesale Water Purchased | 0 | 0 | 0 | 0 |
| Supplemental Water O & M and Overhead | 0 | 0 | 0 | 0 |
| Electricity-pumping | 0 | 0 | 0 | 0 |
| 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 | 15,100 | 0 | 0 | 0 |
| Permits and Operating Fees | 0 | 0 | 0 | 0 |
| Repairs & Maintenance | 0 | 0 | 0 | 0 |
| Engineering | 0 | 0 | 0 | 0 |
| Fuel | 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 | 15,100 | 0 | 0 | 0 |

| DRAINAGE FUND #400 CONTINUED GENERAL & ADMINISTRATIVE | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| 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/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 | 15,100 | 0 | 0 | 0 |
| NET OPERATING SURPLUS (DEFICIT) | 725 | 16,600 | 16,600 | 17,200 |
| NON-OPERATING REVENUES AND (EXPENDITURES) | | | | |
| Interest Income | 229 | 140 | 300 | 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 |
| Transfers In and Out | 0 | 0 | 0 | 0 |
| Fixed Asset Purchases | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | 229 | 140 | 300 | 400 |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | 954 | 16,740 | 16,900 | 17,600 |

Estimated Cash Balance 7/1/17 64,000
Net Results from Operations 17,600

Estimated Cash Balance 6/30/18 81,600

Cash Reserve Goal at 6/30/18 50,000

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

| FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|--|-------------------|-------------------|------------------------|---------------------|
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| 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 | 580,000 |
| TOTAL OPERATING REVENUES | 566,000 | 566,000 | 566,000 | 580,000 |

| OPERATING EXPENDITURES OPERATIONS & MAINTENANCE | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| Engineering | 0 | 0 | 0 | 0 |
| Fuel | 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 |

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| FUNDED REPLACEMENT - WATER FUND #805 CONTINUED GENERAL & ADMINISTRATIVE | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| 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/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) | 566,000 | 566,000 | 566,000 | 580,000 |
| NON-OPERATING REVENUES AND (EXPENDITURES) | | | | |
| Interest Income | 22,605 | 7,100 | 19,500 | 21,500 |
| Blacklake Water & Sewer Loan Surcharge | 0 | 0 | 0 | 0 |
| Interest Income - Debt Service | 0 | 1,917 | 1,917 | 1,192 |
| Principal Portion - Debt Service | 0 | 23,862 | 23,862 | 24,587 |
| Transfers In and Out | (2,900,000) | 0 | 0 | 0 |
| Fixed Asset Purchases | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | (2,877,395) | 32,879 | 45,279 | 47,279 |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | (2,311,395) | 598,879 | 611,279 | 627,279 |

Estimated Cash Balance 7/1/17 3,330,000
Net Results from Operations 627,279

Funded Replacement Projects (1) (2,370,000)
Estimated Cash Balance 6/30/18 1,587,279

Cash Reserve Goal at 6/30/18 21,520,000

(1) See Page 25

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

| FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|---|-------------------|-------------------|------------------------|---------------------|
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| 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 | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| Engineering | 0 | 0 | 0 | 0 |
| Fuel | 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 CONTINUED
GENERAL & ADMINISTRATIVE**

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| 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/Bldg | 0 | 0 | 0 | 0 |
| Property Taxes | 0 | 0 | 0 | 0 |
| Telephone | 0 | 0 | 0 | 0 |
| Travel and Mileage | 0 | 0 | 0 | 0 |
| Utilities - Gas, Electric and Trash | 0 | 0 | 0 | 0 |
| Oper Transfer Out - Funded Administration | 0 | 0 | 0 | 0 |
| TOTAL GENERAL & ADMINISTRATIVE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING EXPENSES | 0 | 0 | 0 | 0 |
| NET OPERATING SURPLUS (DEFICIT) | 395,000 | 395,000 | 395,000 | 395,000 |
| NON-OPERATING REVENUES AND (EXPENDITURES) | | | | |
| Interest Income | 10,441 | 5,500 | 14,500 | 14,000 |
| Blacklake Water & Sewer Loan Surcharge | 0 | 0 | 0 | 0 |
| Interest Income - Debt Service | 0 | 0 | 0 | 0 |
| Principal Portion - Debt Service | 0 | 0 | 0 | 0 |
| Transfers In and Out (2) | 0 | 0 | 1,200,000 | 0 |
| Fixed Asset Purchases | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | 10,441 | 5,500 | 1,214,500 | 14,000 |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | 405,441 | 400,500 | 1,609,500 | 409,000 |

Estimated Cash Balance 7/1/17 2,550,000
Net Results from Operations 409,000

Funded Replacement Projects (1) (900,000)
Estimated Cash Balance 6/30/18 2,059,000

(1) See Page 25

Cash Reserve Goal at 6/30/18 4,100,000

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

| FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|--|---------------------------|---------------------------|--------------------------------|-----------------------------|
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| 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 | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| Engineering | 0 | 0 | 0 | 0 |
| Fuel | 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 |

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

| | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| 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/Bldg | 0 | 0 | 0 | 0 |
| Property Taxes | 0 | 0 | 0 | 0 |
| Telephone | 0 | 0 | 0 | 0 |
| Travel and Mileage | 0 | 0 | 0 | 0 |
| Utilities - Gas, Electric and Trash | 0 | 0 | 0 | 0 |
| Oper Transfer Out - Funded Administration | 0 | 0 | 0 | 0 |
| TOTAL GENERAL & ADMINISTRATIVE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING EXPENSES | 0 | 0 | 0 | 0 |
| NET OPERATING SURPLUS (DEFICIT) | 168,000 | 168,000 | 168,000 | 168,000 |
| NON-OPERATING REVENUES AND (EXPENDITURES) | | | | |
| Interest Income | 3,595 | 1,900 | 5,300 | 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 |
| Transfers In and Out (2) | 35,000 | 0 | 29,000 | 0 |
| Fixed Asset Purchases | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | 38,595 | 1,900 | 34,300 | 5,500 |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | 206,595 | 169,900 | 202,300 | 173,500 |

(1) See Page 25

(2) Transfer from BL Fund #150, per Board 11-9-16

| | |
|---------------------------------|------------------|
| Estimated Cash Balance 7/1/17 | 910,000 |
| Net Results from Operations | 173,500 |
| Funded Replacement Projects (1) | <u>(810,000)</u> |
| Estimated Cash Balance 6/30/18 | <u>273,500</u> |
| Cash Reserve Goal at 6/30/18 | <u>1,200,000</u> |

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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2017-2018**

| TOWN SEWER SINKING FUND #880 OPERATING REVENUES | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 PROPOSED |
|--|-------------------|-------------------|------------------------|---------------------|
| Water - Availability Charges | 0 | 0 | 0 | 0 |
| 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 | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| Engineering | 0 | 0 | 0 | 0 |
| Fuel | 0 | 0 | 0 | 0 |
| Meters | 0 | 0 | 0 | 0 |
| Safety Program | 0 | 0 | 0 | 0 |
| Uniforms | 0 | 0 | 0 | 0 |
| Landscape Maintnenace and Water | 0 | 0 | 0 | 0 |
| Solid Waste Program | 0 | 0 | 0 | 0 |
| Water Conservation Program | 0 | 0 | 0 | 0 |
| Oper Transfer Out - Funded Replacement | 0 | 0 | 0 | 0 |
| TOTAL OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 0 |

| TOWN SEWER SINKING FUND #880 GENERAL & ADMINISTRATIVE | 2015-16 ACTUAL | 2016-17 BUDGET | 2016-117 EST ACTUAL | 2017-18 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 |
| 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/Bldg | 0 | 0 | 0 | 0 |
| Property Taxes | 0 | 0 | 0 | 0 |
| Telephone | 0 | 0 | 0 | 0 |
| Travel and Mileage | 0 | 0 | 0 | 0 |
| Utilities - Gas, Electric and Trash | 0 | 0 | 0 | 0 |
| Oper Transfer Out - Funded Administration | 0 | 0 | 0 | 0 |
| TOTAL GENERAL & ADMINISTRATIVE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING EXPENSES | 0 | 0 | 0 | 0 |
| NET OPERATING SURPLUS (DEFICIT) | 0 | 0 | 0 | 0 |
| NON-OPERATING REVENUES AND (EXPENDITURES) | | | | |
| Interest Income | 4,220 | 1,400 | 3,200 | 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 |
| Transfers Out to Fund #130 | (514,848) | (517,454) | (517,454) | (59,000) |
| Fixed Asset Purchases | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES AND (EXPENDITURES) | (510,628) | (516,054) | (514,254) | (59,000) |
| NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND (EXPENDITURES) | (510,628) | (516,054) | (514,254) | (59,000) |

| | |
|-------------------------------|----------|
| Estimated Cash Balance 7/1/17 | 59,000 |
| Net Results from Operations | (59,000) |

This fund will be closed out in December 2017 when the balance of the funds will be transferred to Fund #130 to fund debt service payment.

| | |
|--------------------------------|----------|
| Estimated Cash Balance 6/30/18 | <u>0</u> |
|--------------------------------|----------|

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APPENDIX B

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**NIPOMO COMMUNITY SERVICES DISTRICT
NIPOMO SUPPLEMENTAL WATER PROJECT
DRAFT BUDGET FOR FISCAL YEAR 2017-2018**

| | | Acre Feet Purchase | Cost per Acre Foot (FY 17-18) | Total Cost |
|--|--|-----------------------|-------------------------------------|-----------------------|
| Water Purchase Fiscal Year 2017-2018 | | 800 | \$1,672.00 | \$1,337,600.00 |
| NCSD Water O & M Cost per AF ** | | 800 | \$146.06 | \$116,848.00 |
| NCSD Admin Fee per AF (15% of O & M per AF) ** | | 800 | \$21.91 | \$17,528.00 |
| | | | <u>\$1,839.97</u> | <u>\$1,471,976.00</u> |
| **To be adjusted annually based on actual costs | | | | |
| | | TOTAL | NCSD | WMWC |
| 1 | Phase 1 Supplemental Water Annual Allocation (AF) | 800 | 533.44 | 133.28 |
| 2 | Phase 1 Supplemental Water Delivery Percentages | 100.00% | 66.68% | 16.66% |
| 3 | Pass-Through Supplemental Water Cost | \$1,337,600 | \$891,912 | \$222,844 |
| 4 | Supplemental Water O & M Cost | \$116,848 | (A) \$77,914 | \$19,467 |
| 5 | Supplemental Water NCSD Admin Fee | \$17,528 | (B) \$11,688 | \$2,920 |
| 6 | Total Annual Supplemental Water Volume Cost | \$1,471,976 | \$981,514 | \$245,231 |
| | | | | GSWC |
| 7 | Allocated Project Capacity (AF) | 3,000.00 | 2,167.00 | 416.50 |
| 8 | Percentage of Fixed Capital Cost Allocation | 100.00% | 72.24% | 13.88% |
| 9 | Yearly Capital Recovery Charge-Principal (1) (3) | \$74,343 | \$0 | \$32,524 |
| 10 | Yearly Capital Recovery Charge-Interest (1) ((3) | \$354,603 | \$0 | \$198,862 |
| 11 | Yearly Capital Recovery Charge-Principal (2) (3) | \$5,751 | \$0 | \$2,511 |
| 12 | Yearly Capital Recovery Charge-Interest (2) (3) | \$27,420 | \$0 | \$15,355 |
| 13 | Supplemental Water Project Yearly Replacement(4) | \$206,865 | (C) \$149,439 | \$28,713 |
| 14 | Total Annual Fixed Supplemental Charges | \$668,982 | \$149,439 | \$277,965 |
| | | | | \$241,578 |
| Total Volume and Annual Fixed Charges for Fiscal Year 2017-2018 | | | | |
| 15 | (Line 6 + Line 14) | \$2,140,958 | \$1,130,953 | \$523,196 |
| | | | | \$486,809 |
| 16 | Electrical Pumping Credit (\$249.85 per acre foot) | (\$66,600) | \$0 | (\$33,300) |
| 17 | SUPPLEMENTAL WATER BUDGET FISCAL YEAR 2017-2018 | \$2,074,358 | \$1,130,953 | \$489,896 |
| | | | | \$453,509 |

| | |
|-----|---|
| (1) | Per applicable amortization schedule as of June 30, 2015 |
| (2) | Per applicable amortization schedule as of June 30, 2016 |
| (3) | To be re-amortized as of June 30, 2017 for project costs incurred between July 1, 2016 and June 30, 2017. New Amortization schedules will be issued with September 30, 2018 invoice. |
| (4) | 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) = \$239,041

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

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APPENDIX C

CONFIDENTIAL

**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2017-2018**

| | <u>July 1, 2017 Beginning Balance</u> | <u>Principal Pay Down</u> | <u>June 30, 2018 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) | \$69,736 | (\$34,868) | \$34,868 |
| 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) | \$126,541 | (\$42,180) | \$84,361 |
| 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) | \$2,540,000 | (\$110,000) | \$2,430,000 |
| 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) | \$9,040,000 | (\$160,000) | \$8,880,000 |
| 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) | \$9,250,000 | (\$140,000) | \$9,110,000 |
| TOTAL PRINCIPAL BALANCES | <u>\$21,026,277</u> | <u>(\$487,048)</u> | <u>\$20,539,229</u> |

APPENDIX D

PRESENTED FOR INFORMATIONAL PURPOSES

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

| Meter Size | FISCAL YEAR | | | | | | | | | |
|-----------------|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| 1 Inch and Less | \$44.92 | \$44.92 | \$41.57 | \$38.51 | \$35.72 | \$33.17 | \$30.84 | \$30.84 | \$30.84 | \$29.03 |
| 1 ½ Inch | 123.94 | 123.94 | 114.43 | 105.75 | 97.82 | 90.58 | 83.97 | 83.97 | 83.97 | 78.82 |
| 2 Inch | 193.48 | 193.48 | 178.42 | 164.67 | 152.11 | 140.64 | 130.17 | 130.17 | 130.17 | 122.01 |
| 3 Inch | 350.88 | 350.88 | 322.86 | 297.27 | 273.90 | 252.56 | 233.07 | 233.07 | 233.07 | 217.87 |
| 4 Inch | 572.31 | 572.31 | 525.78 | 483.29 | 444.40 | 409.04 | 376.68 | 376.68 | 376.68 | 351.45 |
| 6 Inch | 1,128.85 | 1,128.85 | 1,036.08 | 951.36 | 873.99 | 803.33 | 730.80 | 730.80 | 730.80 | 688.49 |
| 8 Inch | 1,777.11 | 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 |

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

| | | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---------------------------|----------|--------|--------|--------|--------|--------|--------|
| Single and Multi-Family | Tier I | \$2.37 | \$2.37 | \$2.16 | \$1.97 | \$1.80 | \$1.64 |
| | Tier II | 2.95 | 2.95 | 2.69 | 2.46 | 2.25 | 2.05 |
| | Tier III | 4.14 | 4.14 | 3.78 | 3.45 | 3.15 | 2.88 |
| | Tier IV | 7.08 | 7.08 | 6.47 | 5.91 | 5.4 | 4.93 |
| Commercial and Irrigation | Tier I | 2.95 | 2.95 | 2.69 | 2.46 | 2.25 | 2.05 |
| | Tier II | 4.14 | 4.14 | 3.78 | 3.45 | 3.15 | 2.88 |
| Agriculture and All Other | | 3.41 | 3.41 | 3.11 | 2.84 | 2.59 | 2.37 |

| | | 2011 | 2010 | 2009 | 2008 |
|---------------|---------|--------|--------|--------|--------|
| Single Family | Tier I | \$1.64 | \$1.64 | \$1.52 | \$1.38 |
| | Tier II | 2.80 | 2.80 | 2.59 | 2.35 |
| All Other | | 2.06 | 2.06 | 1.91 | 1.74 |

**NIPOMO COMMUNITY SERVICES DISTRICT
SUPPLEMENTAL WATER CHARGES**

FIXED CHARGES

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

Ccf = Hundred Cubic Feet

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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 |
| 2017 | \$91.77 | \$76.55 |
| 2016 | 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 | 58.53 | 43.09 |

| Fiscal Year | BLACKALKE | |
|-------------|---------------|--------------|
| | Single Family | Multi-Family |
| 2017 | \$145.51 | \$95.08 |
| 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 |

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

| Fiscal Year | BI-MONTHLY SERVICE CHARGE | | | | | | | | | |
|-----------------|---------------------------|----------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| 1 Inch and Less | \$36.24 | \$35.12 | \$34.07 | \$34.07 | \$34.07 | \$34.07 | \$34.07 | \$34.07 | \$27.25 | \$17.39 |
| 1 ½ Inch | 105.20 | 101.94 | 98.59 | 98.59 | 98.59 | 98.59 | 98.59 | 98.59 | 78.87 | 49.77 |
| 2 Inch | 167.26 | 162.08 | 156.66 | 156.66 | 156.66 | 156.66 | 156.66 | 156.66 | 125.33 | 78.95 |
| 3 Inch | 312.08 | 302.40 | 292.16 | 292.16 | 292.16 | 292.16 | 292.16 | 292.16 | 233.73 | 147.09 |
| 4 Inch | 518.96 | 502.87 | 485.72 | 485.72 | 485.72 | 485.72 | 485.72 | 485.72 | 388.58 | 244.41 |
| 6 Inch | 1,036.16 | 1,004.03 | 969.64 | 969.64 | 969.64 | 969.64 | 969.64 | 969.64 | 775.71 | 487.5 |

| Fiscal Year | BI-MONTHLY USAGE RATE | | | | | | | | | |
|-------------|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| Low | \$3.54 | \$3.43 | \$2.89 | \$2.89 | \$2.89 | \$2.89 | \$2.89 | \$2.89 | \$2.31 | \$1.32 |
| Medium | 3.93 | 3.81 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 2.56 | 1.46 |
| High | 5.09 | 4.93 | 4.14 | 4.14 | 4.14 | 4.14 | 4.14 | 4.14 | 3.31 | 1.89 |

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

| Fiscal Year | BI-MONTHLY SERVICE CHARGE | | | | | | | | | |
|-----------------|---------------------------|----------|----------|----------|----------|----------|----------|----------|----------|---------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| 1 Inch and Less | \$65.52 | \$65.52 | \$65.52 | \$65.52 | \$65.52 | \$62.40 | \$59.43 | \$38.33 | \$36.86 | \$38.33 |
| 1 ½ Inch | 186.50 | 186.50 | 186.50 | 186.50 | 186.50 | 177.62 | 169.16 | 110.25 | 106.01 | 110.25 |
| 2 Inch | 295.38 | 295.38 | 295.38 | 295.38 | 295.38 | 281.31 | 267.91 | 175.08 | 168.34 | 175.08 |
| 3 Inch | 549.43 | 549.43 | 549.43 | 549.43 | 549.43 | 523.26 | 498.35 | 326.45 | 313.89 | 326.45 |
| 4 Inch | 912.36 | 912.36 | 912.36 | 912.36 | 912.36 | 868.91 | 827.54 | 542.64 | 521.77 | 542.64 |
| 6 Inch | 1,819.68 | 1,819.68 | 1,819.68 | 1,819.68 | 1,819.68 | 1,733.03 | 1,650.51 | 1,082.64 | 1,041.00 | 1082.64 |

| Fiscal Year | BI-MONTHLY USAGE RATE | | | | | | | | | |
|-------------|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| Low | \$3.56 | \$3.56 | \$3.56 | \$3.56 | \$3.56 | \$3.39 | \$3.23 | \$2.91 | \$2.62 | \$1.55 |
| Medium | 4.80 | 4.80 | 4.80 | 4.80 | 4.80 | 4.57 | 4.35 | 3.92 | 3.53 | 2.11 |
| High | 7.59 | 7.59 | 7.59 | 7.59 | 7.59 | 7.23 | 6.89 | 6.20 | 5.59 | 3.37 |

PRESENTED FOR INFORMATIONAL PURPOSES

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

| Meter Size | FISCAL YEAR | | | | | | | | | |
|--------------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| 1 Inch and Less | \$3,076 | \$2,976 | \$2,921 | \$3,468 | \$3,385 | \$3,293 | \$3,192 | \$3,124 | \$3,022 | \$2,713 |
| Supplemental Water | 7,971 | 7,711 | 7,570 | 15,381 | 15,015 | 14,605 | 14,160 | 13,858 | 13,404 | 12,062 |
| 1 ½ Inch | 9,228 | 8,928 | 8,764 | 10,402 | 10,155 | 9,877 | 9,577 | 9,372 | 9,065 | 8,129 |
| Supplemental Water | 23,913 | 23,134 | 22,710 | 46,141 | 45,045 | 43,814 | 42,479 | 41,573 | 40,211 | 36,151 |
| 2 Inch | 14,765 | 14,284 | 14,022 | 16,642 | 16,247 | 15,802 | 15,321 | 14,994 | 14,503 | 13,011 |
| Supplemental Water | 38,261 | 37,015 | 36,336 | 73,825 | 72,072 | 70,101 | 67,966 | 66,516 | 64,337 | 57,864 |
| 3 Inch | 27,684 | 26,782 | 26,291 | 31,204 | 30,463 | 29,630 | 28,728 | 28,115 | 27,194 | 24,411 |
| Supplemental Water | 71,740 | 69,403 | 68,130 | 138,422 | 135,135 | 131,440 | 127,436 | 124,719 | 120,632 | 108,562 |
| 4 Inch | 46,141 | 44,638 | 43,819 | 52,007 | 50,772 | 49,384 | 47,879 | 46,858 | 45,323 | 40,694 |
| Supplemental Water | 119,566 | 115,671 | 113,550 | 230,704 | 225,225 | 219,067 | 212,393 | 207,866 | 201,054 | 180,973 |
| 6 Inch | 92,281 | 89,275 | 87,638 | 104,014 | 101,544 | 98,767 | 95,758 | 93,717 | 90,646 | 81,363 |
| Supplemental Water | 239,132 | 231,342 | 227,100 | 461,408 | 450,450 | 438,134 | 424,787 | 415,731 | 402,108 | 361,838 |

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

| Meter Size | FISCAL YEAR | | | | | | | | | |
|-----------------|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| 1 Inch and Less | \$8,978 | \$8,685 | \$8,526 | \$8,282 | \$8,085 | \$7,864 | \$7,625 | \$7,462 | \$6,927 | \$4,314 |
| 1 ½ Inch | 26,933 | 26,055 | 25,577 | 24,846 | 24,256 | 23,593 | 22,874 | 22,387 | 20,781 | 12,927 |
| 2 Inch | 43,093 | 41,689 | 40,924 | 39,755 | 38,810 | 37,749 | 36,598 | 35,819 | 33,250 | 20,692 |
| 3 Inch | 80,798 | 78,166 | 76,732 | 74,539 | 72,769 | 70,779 | 68,621 | 67,160 | 62,343 | 38,823 |
| 4 Inch | 134,663 | 130,276 | 127,887 | 124,232 | 121,281 | 117,965 | 114,368 | 111,934 | 103,905 | 64,718 |
| 6 Inch | 269,325 | 260,552 | 255,774 | 248,463 | 242,562 | 235,931 | 228,736 | 223,867 | 207,810 | 129,396 |

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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 % |
|-------------|---------------|-----|--------------|-----|------------|----|------------|----|-------------|-----|-------|---------|
| 2016 | 3,603 | 84% | 497 | 12% | 102 | 2% | 97 | 2% | 1 | >1% | 4,300 | 100% |
| 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% |

**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 |
| 2016 | 2,109 | 2,109 | 469 | 469 | 374 | 816 | 110 | 110 | 3,062 | 3,504 |
| 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 |

**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 |
| 2016 | 487 | 487 | 68 | 68 | 4 | 4 | 559 | 559 |
| 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 |

DUE=Dwelling Unit Equivalent