

**NIPOMO COMMUNITY
SERVICES DISTRICT**

**OPERATING
AND
NON-OPERATING
BUDGETS**

**FISCAL YEAR
2012-2013**



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INTRODUCTION

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

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

James Harrison	President
Larry Vierheilig	Vice President
Mike Winn	Director
Ed Eby	Director
Dan A. Gaddis	Director

The District has sixteen full-time and two half-time staff positions budgeted in 2012-2013. The current filled positions include 1-General Manager; 1-Assistant General Manager; 1-District Engineer; 1-Utility Superintendent; 1-Secretary; 1-Billing Clerk; 1-Maintenance Supervisor; 4-Utility Workers, 2- Maintenance Worker and 1-Utility Office Assistant (half-time). At the end of Fiscal Year 2011-2012, three and one-half positions are unfilled. Those positions include 1-Utility Field Supervisor; 1-Water Operator/Water Quality Technician; 1-Engineer's Assistant and 1-half-time Information Officer. The District envisions staffing all of those vacant positions in the coming fiscal year. The District is represented by the law firm of Shipsey and Seitz.

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

BUDGET PREPARATION

1. OPERATING AND NON-OPERATING BUDGETS

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

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

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

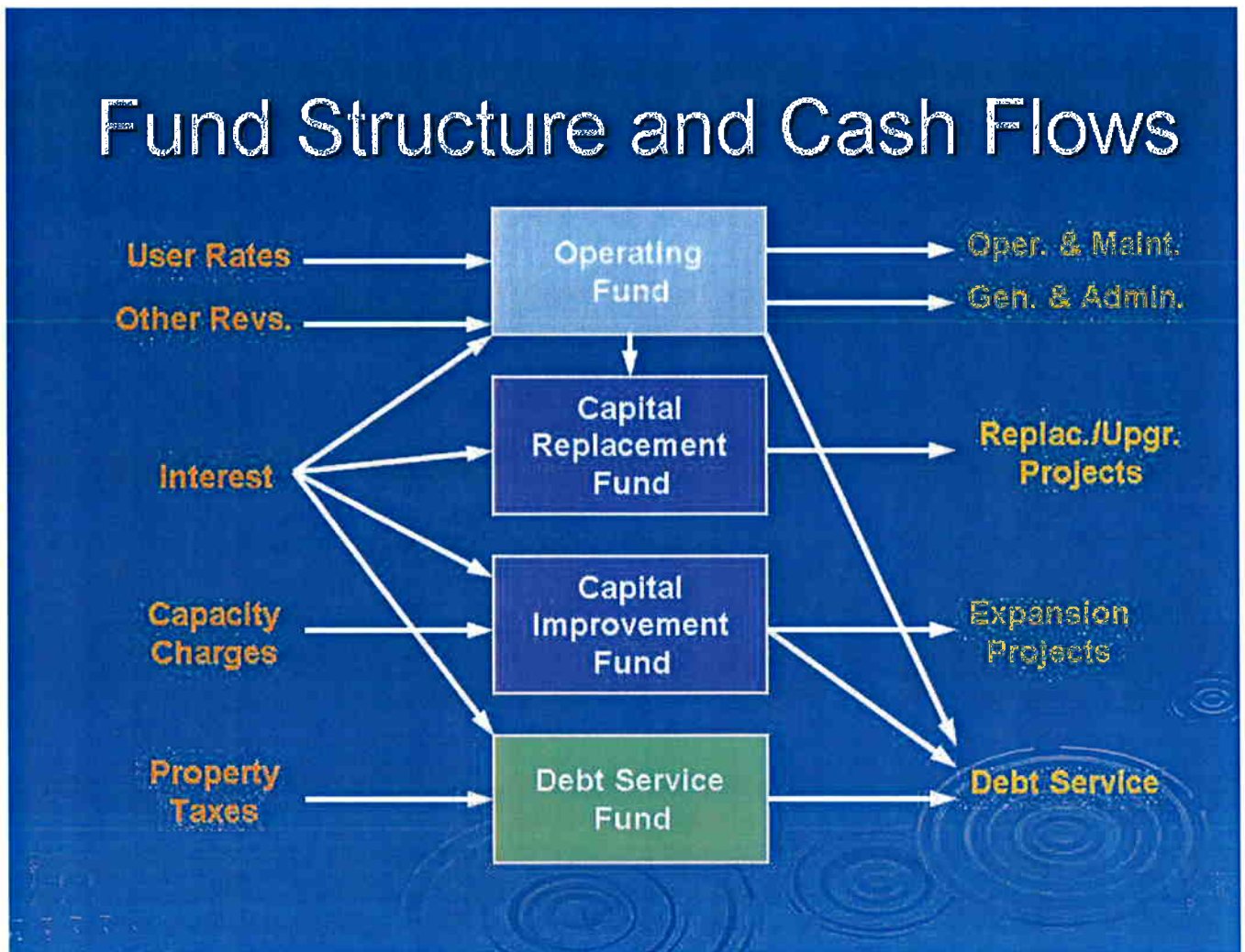
The Funds in the Non-Operating Budget are as follows:

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

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

2. FUND AND RESERVE STRUCTURES AND CASH FLOWS

The model below provides a helpful overview of the fund and 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.



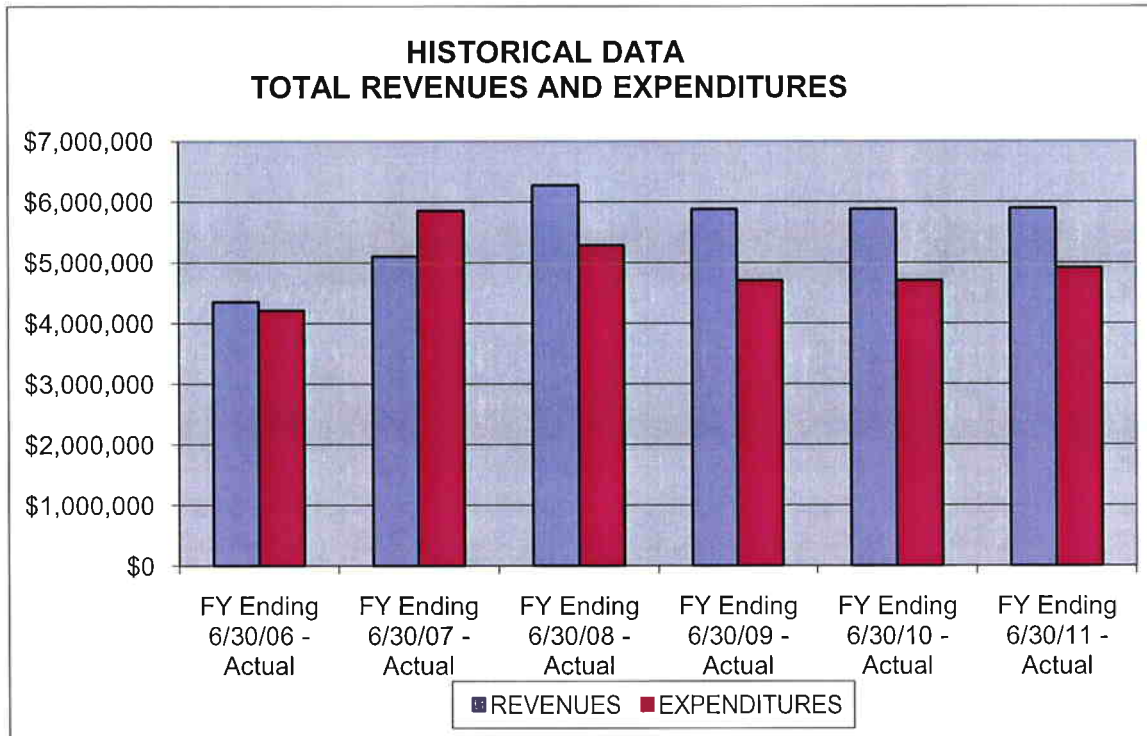
**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2012-2013**

3. FINANCIAL OVERVIEW

PROPOSED 2012-2013 BUDGET COMPARED TO PRIOR YEAR
ADOPTED 2011-2012 BUDGET

- Total budgeted Revenues for fiscal year 2012-2013 is \$7,492,588. This is an increase of 10.1% above the budgeted Revenues for fiscal year 2011-2012. A graph depicting the revenues can be found on page 19.
- Total budgeted Expenditures for fiscal year 2012-2013 is \$7,102,445. This is a decrease of 5.0% below the budgeted Expenditures for fiscal year 2011-2012 (excluding Fixed Assets and Funded Replacement Projects). A graph depicting the expenditures can be found on page 20.

ACTUAL TOTAL REVENUES AND EXPENDITURES



- As of June 30, 2011, the District's net assets exceeded \$52 million dollars.

Total Assets	\$57,970,518
Total Liabilities	\$5,328,190
Total Net Assets	\$52,642,328

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

**NIPOMO COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2012-2013**

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 the proper management of a utility system mandates the development of an effective long-range capital financing plan. The most important factor affecting capital expansion is growth in demand. As areas are developed or annexed, additional pressure is placed on a utility to provide water and wastewater services. The capital investment required to support this growth should be funded in such a way so that the financial risks relating to growth are minimized for the District. The Capital Financing Plan of the District will be funded with capacity charges paid for by new development, interest earned, property taxes, Certificates of Participation and Assessment Districts. A summary of the proposed Capital Improvement Projects may be found on page 55 and a description of each project may be found on page 56.

**5. ACTIVE WATER SERVICES AS OF DECEMBER 31, 2011
(Reported to Department of Water Resources)**

Customer Class	Metered Connections
Single Family Residential	3,504
Multi-Family Residential	495
Commercial	95
Landscape Irrigation	78
Agriculture	1
TOTAL	4,173

6. TOWN SEWER ACCOUNTS/CONNECTIONS AS OF DECEMBER 31, 2011

Customer Class	Number of Accounts	Number of Connections (Dwelling Unit Equivalent)
Single Family Residential	2,468	2,468
Multi-Family Residential	367	766
Commercial	79	82
TOTAL	2,914	3,316

7. BLACKLAKE SEWER ACCOUNTS/CONNECTIONS AS OF DECEMBER 31, 2011

Customer Class	Number of Accounts	Number of Connections (Dwelling Unit Equivalent)
Single Family Residential	487	487
Multi-Family Residential	68	68
Commercial	1	1
TOTAL	557	557

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2012-2013**

**OPERATING EXPENDITURES
OPERATIONS AND MAINTENANCE**

TITLE	DESCRIPTION
Wages	Provides wages for 10 full-time and 1 half-time employee (Two positions currently open)
Wages – Overtime	Provides for overtime for on-call personnel and overtime for emergency response
Payroll Taxes	Provides for the employer's portion of payroll taxes including Medicare, State Unemployment Tax and Training Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Workers Compensation Insurance	Provides for Workman's Compensation Insurance for the maintenance personnel
Electricity	Provides for electricity for offices, well sites, sewer plants and lift stations
Chemicals	Provides for chlorine used in water and sewer systems
Lab Tests and Sampling	Provides for mandated testing of water supply and wastewater
Operating Supplies	Provides for necessary supplies to operate the water and wastewater systems
Outside Services	Provides for services provided outside the normal operation and function of district personnel
Permits and Operating Fees	Provides for Federal, State and County charges associated with operating the water and wastewater systems
Repairs and Maintenance	Provides for the repair and maintenance of all district facilities including buildings, vehicles, water systems and sewer systems
Engineering	Provides for general district engineering services
Fuel	Provides for district vehicles, backhoes, generators, etc
Paging and Cellular Service	Provides for emergency answering service during non business hours, weekends and holidays and cellular phones for crew
Meters-New Installations	Provides for the purchase of meters for installations in new homes
Meters-Replacement Program	Provides for the purchase of new meters to replace old and failing meters
Safety Program	Provides for training employees to ensure their health, safety and well-being
Uniforms	Provides for uniforms to maintenance personnel
Landscape Maintenance and Water	Provides for landscape maintenance service and water consumption for Tract 2409-Street Landscape Maint District #1
Street Sweeping & Trash Pickup	Provides for Board approved, trash collection along commercial area of Tefft St and street sweeping throughout the District
Water Conservation/ Recycling Program	Provides for Board approved water conservation and recycling programs
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 2012-2013**

**OPERATING EXPENDITURES
GENERAL AND ADMINISTRATIVE**

TITLE	DESCRIPTION
Wages	Provides wages for 6 full-time and 1 half-time employee (One full-time and one part-time positions currently open)
Wages – Overtime	Provides for occasional overtime for office staff
Payroll Taxes	Provides for the employer's portion of payroll taxes including Medicare, State Unemployment Tax and Training Tax
Retirement	Provides for the contribution to the Public Employees Retirement system
Medical and Dental	Provides for health, dental and vision insurance for employees and their dependents
Other Post Employment Benefits (OPEB)	Provides for funding of medical benefits for retirees and future retirees of the District
Workers Compensation Insurance	Provides for Workman's Compensation Insurance for office staff and board members
Audit	Provides for annual audit based upon contract price
Bank Charges and Credit Card Fees	Provides for bank charges for returned checks, ACH auto pay and automatic payroll deposit charges
Computer Expense	Provides for billing software technical support, computer consulting, computer upgrades and supplies, etc
Director Fees	Provides for board stipends for meetings, committee meetings attended and other time spent at board approved activities
Dues and Subscriptions	Provides for membership to California Special Districts Association (CSDA), various publications and dues
Education and Training	Provides for registration for personnel and board members to attend training classes, seminars and meetings
Elections	Provides for cost of elections
Insurance – Liability	Provides for fire and general liability insurance, errors and omissions coverage and employee dishonesty bond
LAFCO Funding	Provides for district's portion of funding SLO County Local Agency Formation Commission (LAFCO)
Landscape and Janitorial	Provides for weekly landscape and janitorial services for the office buildings
Legal – General Counsel	Provides for monthly retainer of Shipsey & Seitz for routine district legal counsel services plus additional legal services as needed or requested
Legal – Water Counsel	Provides for special water counsel contracted by district for the Santa Maria Valley Water Conservation District (SMVWCD) vs NCSD
Professional Services	Provides for professional services of attorneys, engineers and other professionals for special District matters
Miscellaneous	Provides for occasional minor expenses
Newsletters and Mailers	Provides for the preparation and printing of newsletters/mailers
Office Supplies	Provides for general office supplies and materials
Outside Services	Provides for services provided outside the normal operation and function of district personnel
Public Notices	Provides for the publication of all legally required notices

**NIPOMO COMMUNITY SERVICES DISTRICT
ACCOUNT TITLE AND DESCRIPTION
FISCAL YEAR 2012-2013**

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

NON-OPERATING REVENUES AND EXPENDITURES

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
Funded Replacement Projects	Provides for the major refurbishment or replacement of aging water and sewer facilities

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

(The bi-monthly availability charge shall take effect November 1, 2011, and future increases shall take effect on November 1, of each succeeding year.)

WATER DIVISION

SIZE OF METER	Nov 1, 2011	Nov 1, 2012	Nov 1, 2013	Nov 1, 2014	Nov 1, 2015
1 Inch or Less	\$26.85	\$29.40	\$32.19	\$35.25	\$38.60
Litigation Charge	\$6.32	\$6.32	\$6.32	\$6.32	\$6.32
1 ½ Inch	\$76.22	\$83.46	\$91.39	\$100.07	\$109.58
Litigation Charge	\$14.36	\$14.36	\$14.36	\$14.36	\$14.36
2 Inch	\$120.72	\$132.19	\$144.75	\$158.50	\$173.56
Litigation Charge	\$19.92	\$19.92	\$19.92	\$19.92	\$19.92
3 Inch	\$224.64	\$245.98	\$269.35	\$294.94	\$322.96
Litigation Charge	\$27.92	\$27.92	\$27.92	\$27.92	\$27.92
4 Inch	\$373.04	\$408.48	\$447.29	\$489.78	\$536.31
Litigation Charge	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00
6 Inch	\$743.75	\$814.41	\$891.78	\$976.50	\$1,069.27
Litigation Charge	\$59.58	\$59.58	\$59.58	\$59.58	\$59.58
8 Inch	\$1,188.76	\$1,301.69	\$1,425.35	\$1,560.76	\$1,709.03
Litigation Charge	\$68.08	\$68.08	\$68.08	\$68.08	\$68.08

*The above bi-monthly minimum charge reflects the adjusted rate established by Ordinance 2003-95 to meet the District's financial obligations relating to the lawsuit entitled Santa Maria Valley Water Conservation District vs. the City of Santa Maria, the Nipomo Community Services District, et al. When the District's financial obligation regarding this lawsuit have been satisfied, the above litigation charge will be removed.

(The bi-monthly usage rates shall take effect November 1, 2011, and future increases shall take effect on November 1, of each succeeding year.)

Residential Water Commodity Rates ^{[1][2]}

Single-Family

4-Block Structure

	2011-12	2012-13	2013-14	2014-15	2015-16
0 to 24 Ccf	\$1.64	\$1.80	\$1.97	\$2.16	\$2.37
25 to 40 Ccf	\$2.05	\$2.25	\$2.46	\$2.69	\$2.95
41 to 100 Ccf	\$2.88	\$3.15	\$3.45	\$3.78	\$4.14
Over 100 Ccf	\$4.93	\$5.40	\$5.91	\$6.47	\$7.08

Multi-Family

4-Block Structure (per dwelling unit)

	2011-12	2012-13	2013-14	2014-15	2015-16
0 to 8 Ccf	\$1.64	\$1.80	\$1.97	\$2.16	\$2.37
9 to 12 Ccf	\$2.05	\$2.25	\$2.46	\$2.69	\$2.95
13 to 25 Ccf	\$2.88	\$3.15	\$3.45	\$3.78	\$4.14
Over 25 Ccf	\$4.93	\$5.40	\$5.91	\$6.47	\$7.08

^[1] Does not include fixed charges.

^[2] Does not include Blacklake Buy-In-Charge (NCSD Code § 3.40)

Commercial, Irrigation, Agriculture and All Other Commodity Rates can be found on our website at www.ncsd.ca.gov. Ccf = one unit=748 gallons.

RESOLUTION 2011-1235 (Adopted October 12, 2011)

Note: Rates subject to change

**BI-MONTHLY SEWER SERVICE CHARGES
TOWN DIVISION**

RESIDENTIAL (PER DWELLING UNIT)

	PRIOR	APRIL 1, 2008	JANUARY 1, 2009	JANUARY 1, 2010
Single Family	\$45.00	\$56.53	\$70.66	\$88.32
Multi-Family	\$34.80	\$43.09	\$53.86	\$67.33

NON-RESIDENTIAL (1) (2)

SIZE OF METER	PRIOR	APRIL 1, 2008	JANUARY 1, 2009	JANUARY 1, 2010
1 Inch or Less	\$17.39	\$21.80	\$27.25	\$34.07
1 ½ Inch	\$49.77	\$63.10	\$78.87	\$98.59
2 Inch	\$78.95	\$100.26	\$125.33	\$156.66
3 Inch	\$147.09	\$186.98	\$233.73	\$292.16
4 Inch	\$244.41	\$310.86	\$388.58	\$485.72
6 Inch	\$487.50	\$620.57	\$775.71	\$969.64
8 Inch	\$779.32	\$992.22	\$1,240.27	\$1,550.34

NON-RESIDENTIAL (1) (2) COMMODITY RATE

	PRIOR	APRIL 1, 2008	JANUARY 1, 2009	JANUARY 1, 2010
Low Strength	\$1.32	\$1.85	\$2.31	\$2.89
Medium Strength	\$1.46	\$2.05	\$2.56	\$3.20
High Strength	\$1.89	\$2.65	\$3.31	\$4.14

RESOLUTION 2008-1062 (Adopted January 23, 2008)

Note: Rates subject to change

**BI-MONTHLY SEWER SERVICE CHARGES
BLACKLAKE DIVISION**

(The bi-monthly sewer service charges shall take effect January 1, 2009, and future increases shall take effect on January 1, of each succeeding year.)

RESIDENTIAL (PER DWELLING UNIT)

	PRIOR	JAN 1, 2009	2010	2011	2012	2013
Single Family	\$80.65	\$107.12	\$118.90	\$131.98	\$138.58	\$145.51
Multi-Family	\$43.22	\$69.99	\$77.69	\$86.24	\$90.55	\$95.08

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

SIZE OF METER	PRIOR	JAN 1, 2009	2010	2011	2012	2013
1 Inch or Less	\$36.86	\$48.23	\$53.54	\$59.43	\$62.40	\$65.52
1 ½ Inch	\$106.01	\$137.29	\$152.39	\$169.16	\$177.62	\$186.50
2 Inch	\$168.34	\$217.45	\$241.36	\$267.91	\$281.31	\$295.38
3 Inch	\$313.89	\$404.47	\$448.96	\$498.35	\$523.26	\$549.43
4 Inch	\$521.77	\$671.65	\$745.53	\$827.54	\$868.91	\$912.36
6 Inch	\$1,041.00	\$1,339.59	\$1,486.94	\$1,650.51	\$1,733.03	\$1,819.68
8 Inch	\$1,664.33	\$2,141.12	\$2,376.64	\$2,638.07	\$2,769.98	\$2,908.48

NON-RESIDENTIAL (1) (2) COMMODITY RATE

	PRIOR	JAN 1, 2009	2010	2011	2012	2013
Low Strength	\$1.55	\$2.62	\$2.92	\$3.23	\$3.39	\$3.56
Medium Strength	\$2.11	\$3.53	\$3.92	\$4.35	\$4.57	\$4.80
High Strength	\$3.37	\$5.59	\$6.20	\$6.89	\$7.23	\$7.59

- (1) Sewer rates for non-residential customers include a service charge based on the size of the water meter and a commodity charge based on sewer strength category and metered water usage.
- (2) The District has established a category of users to determine strength of wastewater discharge. Said categories of uses are for reference only and establish minimum strength standards. The District retains the discretion to assign a higher strength category to individual discharges.

RESOLUTION 2009-1117 (Adopted January 14, 2009) Note: Rates subject to change

NIPOMO COMMUNITY SERVICES DISTRICT

WATER CAPACITY CHARGES

METER SIZE	Effective date Nov 1, 2008	Effective date July 1, 2009	Effective date July 1, 2010	Effective date July 1, 2011
1 Inch or less*	\$3,022	\$3,124	\$3,192	\$3,293
Supplemental Water *	\$13,404	\$13,858	\$14,160	\$14,605
1 ½ Inch*	\$9,065	\$9,372	\$9,577	\$9,877
Supplemental Water *	\$40,211	\$41,573	\$42,479	\$43,814
2 Inch*	\$14,503	\$14,994	\$15,321	\$15,802
Supplemental Water *	\$64,337	\$66,516	\$67,966	\$70,101
3 Inch*	\$27,194	\$28,115	\$28,728	\$29,630
Supplemental Water *	\$120,632	\$124,719	\$127,436	\$131,4406
4 Inch*	\$45,323	\$46,858	\$47,879	\$49,384
Supplemental Water *	\$201,054	\$207,866	\$212,393	\$219,067
6 Inch*	\$90,646	\$93,717	\$95,758	\$98,767
Supplemental Water *	\$402,108	\$415,731	\$424,787	\$424,787

Standard Schedule for Meter Fees and Account Fees are established as follows:

Meter Size	Meter Fee	Account Fee
1 Inch or Less	\$275.00	\$10.00
1 ½ Inch	\$555.00	\$10.00
2 Inch	\$615.00	\$10.00
3 Inch or larger	At Cost	\$10.00

***Annual Adjustment.** Commencing July 1, 2009, and each fiscal year thereafter, the capacity charge shall be increased to reflect the increase in the costs of the construction of District facilities. The determination of whether there has been an increase in costs and the amount of the increase in costs shall be determined by the percentage increase in the 20-Cities Construction Cost Index published by the Engineering News Record using the July, 2008, value of eight thousand two hundred ninety-three (8,293) as the basis and the Index value for May of each year to calculate the increase.

RESOLUTION 2008-1102 (Adopted September 10, 2008)

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

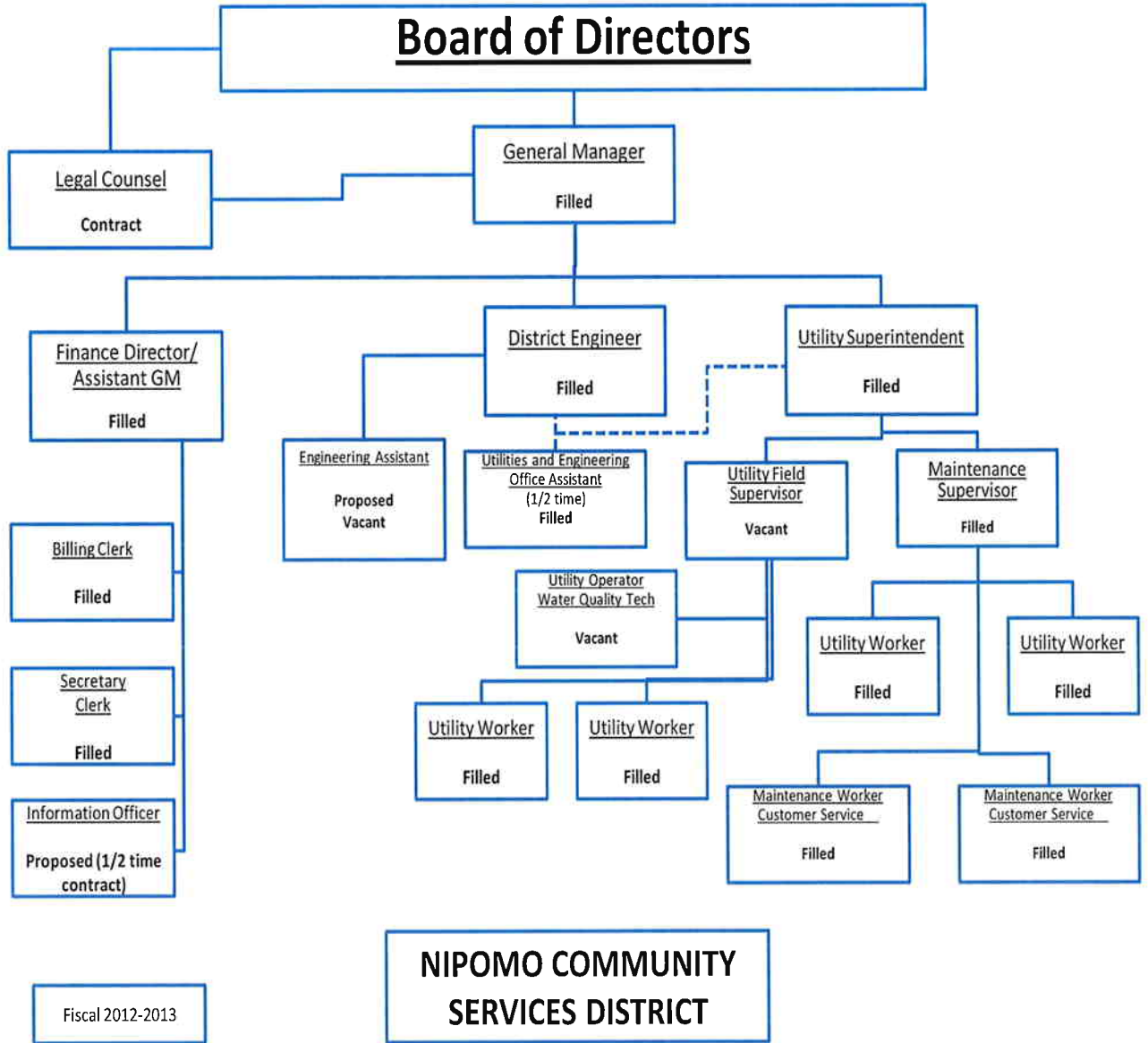
METER SIZE	Effective date July 1, 2008	Effective date July 1, 2009	Effective date July 1, 2010	Effective date July 1, 2011
1 Inch or less*	\$6,927	\$7,462	\$7,625	\$7,864
1 ½ Inch*	\$20,781	\$22,387	\$22,874	\$23,593
2 Inch*	\$33,250	\$35,819	\$36,598	\$37,749
3 Inch*	\$62,343	\$67,160	\$68,621	\$70,779
4 Inch*	\$103,905	\$111,934	\$114,368	\$117,965
6 Inch*	\$207,810	\$223,867	\$228,736	\$235,931

***Annual Adjustment.** Commencing July 1, 2009, and each fiscal year thereafter, the capacity charge shall be increased to reflect the increase in the costs of the construction of District facilities. The determination of whether there has been an increase in costs and the amount of the increase in costs shall be determined by the percentage increase in the 20-Cities Construction Cost Index published by the Engineering News Record using the July, 2007, value of seven thousand nine hundred fifty-nine (7,959) as the basis and the Index value for May of each year to calculate the increase.

RESOLUTION 2008-1063 (Adopted January 23, 2008)

Note: Rates subject to change

NIPOMO COMMUNITY SERVICES DISTRICT
 ORGANIZATIONAL STRUCTURE
 2012-2013



NIPOMO COMMUNITY SERVICES DISTRICT
DISTRICT PERSONNEL
2012-2013

<u>OFFICE</u>	<u>2011-2012 CURRENT</u>	<u>2012-2013 PROPOSED</u>
General Manager	1	1
Assist GM/Finance Director	1	1
District Engineer	1	1
Secretary	1	1
Billing Clerk	1	1
Engineer's Assistant (1)	1	1
Information Officer (half-time)	<u>0</u>	<u>0.5</u>
	<u>6</u>	<u>6.5</u>
<u>MAINTENANCE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
Utility Superintendent	1	1
Utility Field Supervisor (2)	1	1
Preventive Maintenance Supervisor	1	1
Utility Operator/Water Quality Technician (3)	1	1
Utility Worker	4	4
Maintenance/Customer Service Worker	2	2
Utility Office Assistant (half- time)	<u>0.5</u>	<u>0.5</u>
	<u>10.5</u>	<u>10.5</u>
TOTAL	<u>16.5</u>	<u>17.0</u>

- (1) Position budgeted as Conservation Specialist in 2011-2012, but will be replaced with Engineer's Assistant in 2012-2013.
- (2) Employee retired during FY 2011-2012. Position budgeted in FY 2011-2012 but currently unfilled.
- (3) Position budgeted in FY 2011-2012 but currently unfilled.

**NIPOMO COMMUNITY SERVICES DISTRICT
MONTHLY SALARY RANGE**

NO	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
1	\$1,818	\$1,909	\$2,004	\$2,105	\$2,210	\$2,265	\$2,320
2	\$1,864	\$1,957	\$2,054	\$2,157	\$2,265	\$2,322	\$2,378
3	\$1,908	\$2,004	\$2,105	\$2,210	\$2,320	\$2,378	\$2,436
4	\$1,956	\$2,054	\$2,157	\$2,265	\$2,378	\$2,438	\$2,497
5	\$2,004	\$2,105	\$2,210	\$2,320	\$2,436	\$2,497	\$2,558
6	\$2,055	\$2,157	\$2,265	\$2,378	\$2,497	\$2,560	\$2,622
7	\$2,105	\$2,210	\$2,320	\$2,436	\$2,558	\$2,622	\$2,686
8	\$2,157	\$2,265	\$2,378	\$2,497	\$2,622	\$2,688	\$2,753
9	\$2,210	\$2,320	\$2,436	\$2,558	\$2,686	\$2,753	\$2,820
10	\$2,265	\$2,378	\$2,497	\$2,622	\$2,753	\$2,822	\$2,891
11	\$2,320	\$2,436	\$2,558	\$2,686	\$2,820	\$2,891	\$2,961
12	\$2,378	\$2,497	\$2,622	\$2,753	\$2,891	\$2,963	\$3,035
13	\$2,436	\$2,558	\$2,686	\$2,820	\$2,961	\$3,035	\$3,109
14	\$2,497	\$2,622	\$2,753	\$2,891	\$3,035	\$3,111	\$3,187
15	\$2,558	\$2,686	\$2,820	\$2,961	\$3,109	\$3,187	\$3,265
16	\$2,622	\$2,753	\$2,891	\$3,035	\$3,187	\$3,267	\$3,346
17	\$2,686	\$2,820	\$2,961	\$3,109	\$3,265	\$3,346	\$3,428
18	\$2,753	\$2,891	\$3,035	\$3,187	\$3,346	\$3,430	\$3,514
19	\$2,820	\$2,961	\$3,109	\$3,265	\$3,428	\$3,514	\$3,599
20	\$2,891	\$3,035	\$3,187	\$3,346	\$3,514	\$3,602	\$3,689
21	\$2,961	\$3,109	\$3,265	\$3,428	\$3,599	\$3,689	\$3,779
22	\$3,035	\$3,187	\$3,346	\$3,514	\$3,689	\$3,782	\$3,874
23	\$3,109	\$3,265	\$3,428	\$3,599	\$3,779	\$3,874	\$3,968
24	\$3,187	\$3,346	\$3,514	\$3,689	\$3,874	\$3,971	\$4,068
25	\$3,265	\$3,428	\$3,599	\$3,779	\$3,968	\$4,068	\$4,167
26	\$3,346	\$3,514	\$3,689	\$3,874	\$4,068	\$4,169	\$4,271
27	\$3,428	\$3,599	\$3,779	\$3,968	\$4,167	\$4,271	\$4,375
28	\$3,514	\$3,689	\$3,874	\$4,068	\$4,271	\$4,378	\$4,484
29	\$3,599	\$3,779	\$3,968	\$4,167	\$4,375	\$4,484	\$4,594
30	\$3,689	\$3,874	\$4,068	\$4,271	\$4,484	\$4,597	\$4,709
31	\$3,779	\$3,968	\$4,167	\$4,375	\$4,594	\$4,709	\$4,824
32	\$3,874	\$4,068	\$4,271	\$4,484	\$4,709	\$4,826	\$4,944

NO	Monthly Salary Range					Longevity Pay	
	Step 1	Step 2	Step 3	Step 4	Step 5	15 Yrs - 2.5%	20 Yrs - 2.5%
33	\$3,968	\$4,167	\$4,375	\$4,594	\$4,824	\$4,944	\$5,065
34	\$4,068	\$4,271	\$4,484	\$4,709	\$4,944	\$5,068	\$5,191
35	\$4,167	\$4,375	\$4,594	\$4,824	\$5,065	\$5,191	\$5,318
36	\$4,271	\$4,484	\$4,709	\$4,944	\$5,191	\$5,321	\$5,451
37	\$4,375	\$4,594	\$4,824	\$5,065	\$5,318	\$5,451	\$5,584
38	\$4,484	\$4,709	\$4,944	\$5,191	\$5,451	\$5,587	\$5,723
39	\$4,594	\$4,824	\$5,065	\$5,318	\$5,584	\$5,723	\$5,863
40	\$4,709	\$4,944	\$5,191	\$5,451	\$5,723	\$5,867	\$6,010
41	\$4,824	\$5,065	\$5,318	\$5,584	\$5,863	\$6,010	\$6,156
42	\$4,944	\$5,191	\$5,451	\$5,723	\$6,010	\$6,160	\$6,310
43	\$5,065	\$5,318	\$5,584	\$5,863	\$6,156	\$6,310	\$6,464
44	\$5,191	\$5,451	\$5,723	\$6,010	\$6,310	\$6,468	\$6,626
45	\$5,318	\$5,584	\$5,863	\$6,156	\$6,464	\$6,626	\$6,787
46	\$5,451	\$5,723	\$6,010	\$6,310	\$6,626	\$6,791	\$6,957
47	\$5,584	\$5,863	\$6,156	\$6,464	\$6,787	\$6,957	\$7,127
48	\$5,723	\$6,010	\$6,310	\$6,626	\$6,957	\$7,131	\$7,305
49	\$5,863	\$6,156	\$6,464	\$6,787	\$7,127	\$7,305	\$7,483
50	\$6,010	\$6,310	\$6,626	\$6,957	\$7,305	\$7,487	\$7,670
51	\$6,156	\$6,464	\$6,787	\$7,127	\$7,483	\$7,670	\$7,857
52	\$6,310	\$6,626	\$6,957	\$7,305	\$7,670	\$7,862	\$8,054
53	\$6,464	\$6,787	\$7,127	\$7,483	\$7,857	\$8,054	\$8,250
54	\$6,626	\$6,957	\$7,305	\$7,670	\$8,054	\$8,255	\$8,456
55	\$6,787	\$7,127	\$7,483	\$7,857	\$8,250	\$8,456	\$8,662
56	\$6,957	\$7,305	\$7,670	\$8,054	\$8,456	\$8,668	\$8,879
57	\$7,127	\$7,483	\$7,857	\$8,250	\$8,662	\$8,879	\$9,096
58	\$7,305	\$7,670	\$8,054	\$8,456	\$8,879	\$9,101	\$9,323
59	\$7,483	\$7,857	\$8,250	\$8,662	\$9,096	\$9,323	\$9,550
60	\$7,670	\$8,054	\$8,456	\$8,879	\$9,323	\$9,556	\$9,789
61	\$7,857	\$8,250	\$8,662	\$9,096	\$9,550	\$9,789	\$10,028
62	\$8,054	\$8,456	\$8,879	\$9,323	\$9,789	\$10,034	\$10,279
63	\$8,250	\$8,662	\$9,096	\$9,550	\$10,028	\$10,279	\$10,529
64	\$8,456	\$8,879	\$9,323	\$9,789	\$10,279	\$10,536	\$10,792
65	\$8,662	\$9,096	\$9,550	\$10,028	\$10,529	\$10,792	\$11,056
66	\$8,879	\$9,323	\$9,789	\$10,279	\$10,792	\$11,062	\$11,332
67	\$9,096	\$9,550	\$10,028	\$10,529	\$11,056	\$11,332	\$11,608
68	\$9,323	\$9,789	\$10,279	\$10,792	\$11,332	\$11,615	\$11,899

COLA ADJUSTMENT OF 1.50% EFFECTIVE 7/1/12
 NO COLA ADJUSTMENT EFFECTIVE 7/1/11
 NO COLA ADJUSTMENT EFFECTIVE 7/1/10
 COLA ADJUSTMENT OF 3.610% (EFFECTIVE 7/1/09)

NIPOMO COMMUNITY SERVICES DISTRICT
FLEET SCHEDULE
2012-2013

	OPERATIONS VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE
1	TOYOTA TACOMA	2002	8/14/02	2003	78,500
2	CHEVY 1 TON 3500 UTILITY (USED AS ON-CALL VEHICLE)	2004	12/8/03	2004	107,900
3	FORD F150 PICK UP	2004	7/8/04	2004	106,900
4	FORD F150 PICK UP	2004	7/8/04	2004	85,900
5	FORD F250 DIESEL 4x4	2007	8/25/06	2007	51,800
6	FORD F150	2008	1/28/08	2008	25,600
7	FORD F150 4x4	2009	12/29/08	2009	32,000
8	FORD F150 2x4	2009	1/6/09	2009	25,000

	ADMIN VEHICLES	YEAR	DATE PURCHASED	FISCAL YR PURCHASED	MILEAGE
9	FORD ESCAPE	2007	12/1/06	2007	17,000
10	FORD RANGER	2010	11/7/09	2010	6,700

	OTHER OPERATIONS EQUIPMENT	DATE PURCHASED	MILEAGE/ HOURS
11	FORD DUMP TRUCK	6/25/06	9,800
12	JOHN DEERE LOADER/BACKHOE	1/2/08	194 hours
13	JOHN DEERE BACKHOE	9/3/09	174 hours
14	FORD F250 DIESEL 4x4 (TOWS VALVE EXERCISING MACHINE)	1/15/10	2,800
15	VAC CON	2/10/10	7,000

Surplus in FY 2012-2013

**NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION 2012-1264**

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
ADOPTING THE 2012-2013 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 2012-2013; 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 2012-2013, 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, "2012-2013 Budget, Nipomo Community Services District," is hereby approved and adopted.
- 2. The budget be administered in accordance with generally accepted accounting principals and the past policies and practices established by the District.
- 3. The above Recitals are true and correct and incorporated herein by this reference.

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

AYES: Vierheilg, Gaddis, Eby, Winn and Harrison
NOES: None
ABSENT: None
ABSTAIN: None

the foregoing Resolution is hereby adopted this 13th day of June 2012.



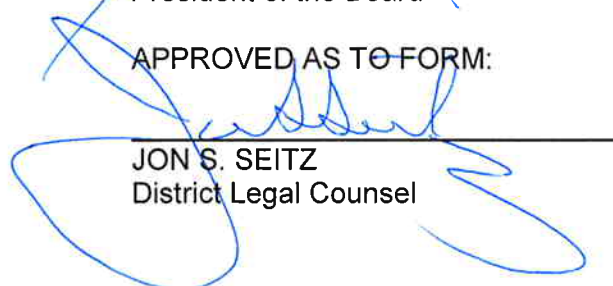
JAMES HARRISON
President of the Board

ATTEST:



MICHAEL S. LEBRUN
Secretary to the Board

APPROVED AS TO FORM:



JON S. SEITZ
District Legal Counsel

**NIPOMO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2012-1265**

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NIPOMO COMMUNITY SERVICES DISTRICT
DETERMINING THE APPROPRIATION LIMITATION FOR THE 2012-2013 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 1.0377% and the percent change in the population of the unincorporated area of San Luis Obispo County is 0.86% (Population converted to a ratio is computed as follows: $\{0.86+100\} \div 100 = 1.0086$).

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:
 $1.0377\% \times 1.0086 = 1.0466\%$
2. That the 2012-2013 appropriation limit is determined as follows:

2012 Limitation	\$4,642,228
2012 Ratio of Change	<u>1.0466%</u>
2012 Appropriations Limitation	\$4,858,556
Appropriations Limitation Subject to Limitation	<u>(\$256,951)</u>
2012-2013 Appropriations Under Limit	<u>\$4,601,605</u>

3. No further adjustment to the 2012-2013 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 2012-2013.

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

AYES: Vierheilg, Gaddis, Eby, Winn and Harrison
NOES: None
ABSENT: None
ABSTAIN: None

the foregoing resolution is hereby adopted this 13th day of June 2012.



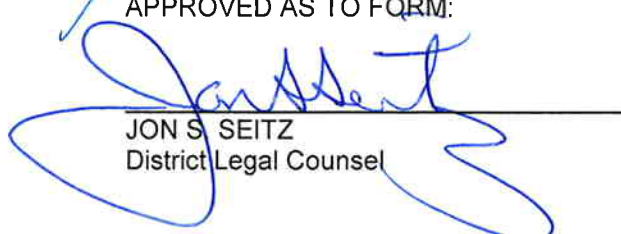
JAMES HARRISON
President of the Board

ATTEST:

APPROVED AS TO FORM:



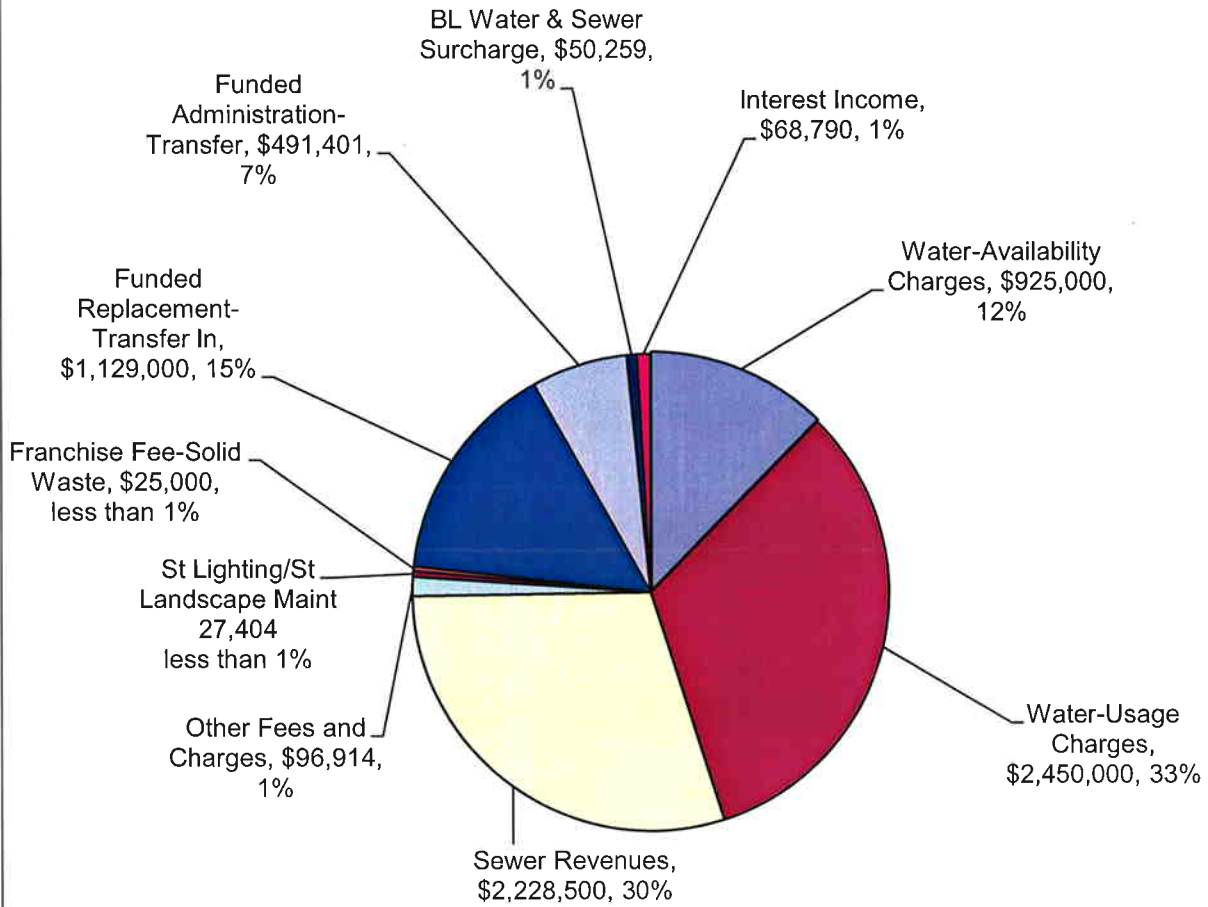
MICHAEL S. LEBRUN
Secretary to the Board



JON S. SEITZ
District Legal Counsel

OPERATING BUDGET

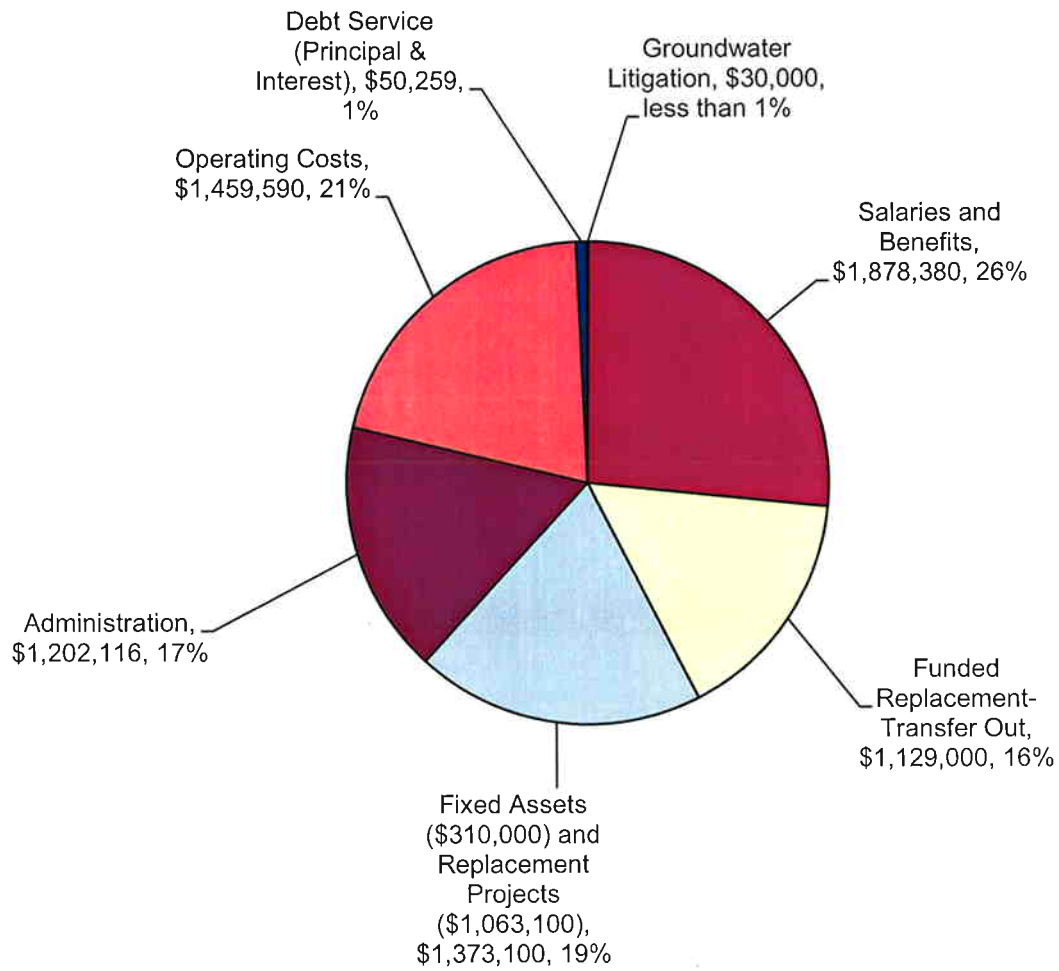
**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED REVENUE OF ALL FUNDS
2012-2013**



TOTAL REVENUES

\$7,492,588

**NIPOMO COMMUNITY SERVICES DISTRICT
COMBINED EXPENDITURES OF ALL FUNDS
2012-2013**

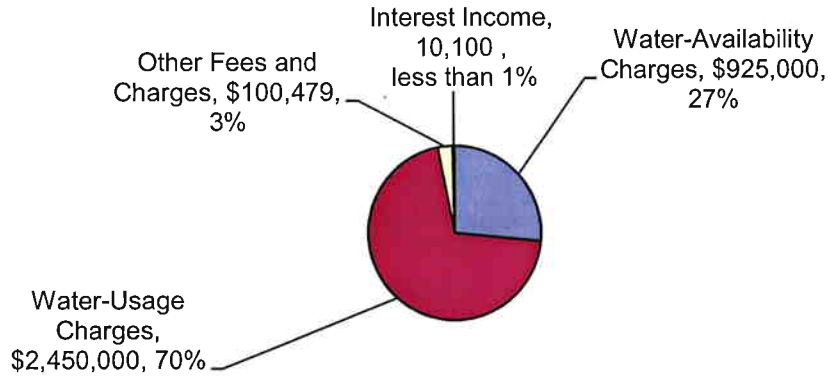


TOTAL EXPENDITURES

\$7,102,445

DETAIL FOUND ON PAGES 26-27

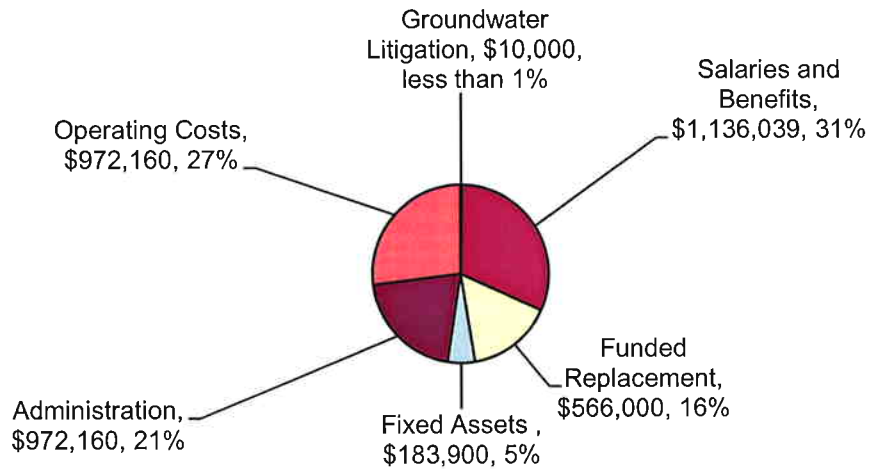
**NIPOMO COMMUNITY SERVICES DISTRICT
WATER FUND #125
REVENUES**



TOTAL REVENUE

\$3,485,469

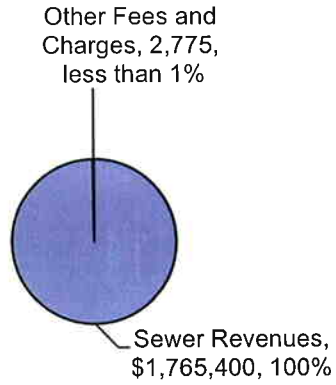
**NIPOMO COMMUNITY SERVICES DISTRICT
WATER FUND #125
EXPENDITURES**



TOTAL EXPENDITURES

\$3,610,169

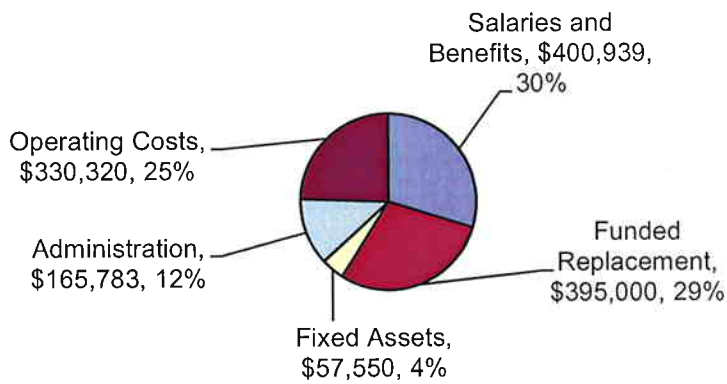
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
REVENUES**



TOTAL REVENUE

\$1,769,325

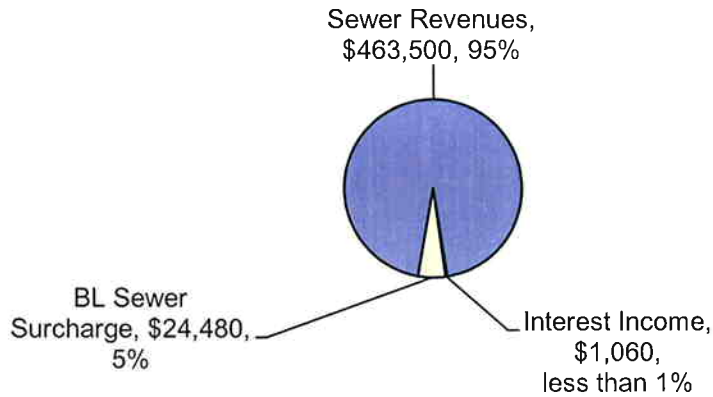
**NIPOMO COMMUNITY SERVICES DISTRICT
TOWN SEWER FUND #130
EXPENDITURES**



TOTAL EXPENDITURES

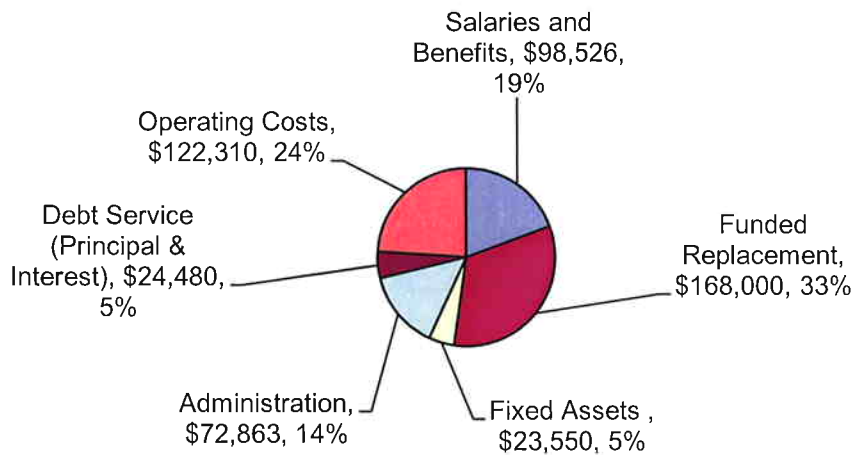
\$1,349,592

**NIPOMO COMMUNITY SERVICES DISTRICT
BLACKLAKE SEWER FUND #150
REVENUES**



TOTAL REVENUE \$489,380

**NIPOMO COMMUNITY SERVICES DISTRICT
BLACKLAKE SEWER FUND #150
EXPENDITURES**



TOTAL EXPENDITURES \$509,729

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2012-2013**

	#110 ADMIN BUDGET	#125 WATER BUDGET	#130 SEWER BUDGET	#150 BL SEWER BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE BUDGET	#400 DRAINAGE BUDGET	#605 FUNDED REP-WATER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-BLSEWER BUDGET	#880 TOWN SEWER BUDGET	TOTAL
OPERATING REVENUES													
Water - Availability Charges	0	925,000	0	0	0	0	0	0	0	0	0	0	925,000
Water - Usage Charges	0	2,450,000	0	0	0	0	0	0	0	0	0	0	2,450,000
Sewer Revenues	0	0	1,765,000	463,500	0	0	0	0	0	0	0	0	2,228,500
Fees and Penalties	0	43,000	0	0	0	0	0	0	0	0	0	0	43,000
Meter and Connection Fees	0	1,700	0	0	0	0	0	0	0	0	0	0	1,700
Plan Check and Inspection Fees	0	0	400	0	0	0	0	0	0	0	0	0	400
Miscellaneous Income	8,000	30,000	0	0	0	0	13,814	0	0	0	0	0	51,814
Street Lighting/Landscape Maint Charges	0	0	0	0	18,904	8,820	0	0	0	0	0	0	27,724
Franchise Fee - Solid Waste	0	0	0	0	0	0	25,000	0	0	0	0	0	25,000
Oper Transfers In-Funded Admin	491,401	0	0	0	0	0	0	0	0	0	0	0	491,401
Oper Transfers In-Funded Replacement	0	0	0	0	0	0	0	566,000	395,000	188,000	0	0	1,129,000
TOTAL	499,401	3,449,700	1,765,400	463,500	18,904	8,820	25,000	13,814	566,000	395,000	188,000	0	7,373,539

**OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE**

Wages	0	315,775	128,850	45,574	0	0	0	0	0	0	0	0	490,199
Wages - Overtime	0	26,400	8,800	4,800	0	0	0	0	0	0	0	0	40,000
Payroll Taxes	0	8,050	3,300	1,220	0	0	0	0	0	0	0	0	12,570
Retirement	0	72,750	31,700	8,950	0	0	0	0	0	0	0	0	112,800
Medical and Dental	0	123,445	52,200	18,165	0	0	0	0	0	0	0	0	193,810
Workers Comp Insurance	0	15,550	6,200	2,300	0	0	0	0	0	0	0	0	24,050
Electricity	0	450,000	128,000	51,500	22,000	150	0	0	0	0	0	0	651,650
Chemicals	0	16,800	5,000	17,850	0	0	0	0	0	0	0	0	39,650
Lab Tests and Sampling	0	28,000	57,000	18,500	0	0	0	0	0	0	0	0	103,500
Operating Supplies	0	31,000	12,500	3,600	0	0	0	0	0	0	0	0	47,100
Outside Services	0	85,500	2,000	200	0	0	0	0	0	0	0	0	87,700
Permits and Operating Fees	0	14,000	11,500	6,300	0	0	0	0	0	0	0	0	31,800
Repairs & Maintenance	0	135,000	32,000	6,000	0	0	0	0	0	0	0	0	173,000
Repairs & Maintenance - Vehicles	0	26,400	8,800	4,800	0	0	0	0	0	0	0	0	40,000
Engineering	0	35,000	59,000	6,000	0	0	0	0	0	0	0	0	100,000
Fuel	0	20,000	6,700	3,600	0	0	0	0	0	0	0	0	30,300
Paging and Cellular Service	0	7,200	2,700	1,200	0	0	0	0	0	0	0	0	11,100
Meters - New Installations	0	1,000	0	0	0	0	0	0	0	0	0	0	1,000
Meters - Replacement Program	0	50,000	0	0	0	0	0	0	0	0	0	0	50,000
Safety Program	0	8,000	2,700	1,440	0	0	0	0	0	0	0	0	12,140
Uniforms	0	7,260	2,420	1,320	0	0	0	0	0	0	0	0	11,000
Landscape Maintenance and Water	0	0	0	0	0	10,550	0	0	0	0	0	0	10,550
Street Sweeping & Trash Pickup	0	0	0	0	0	0	2,100	0	0	0	0	0	2,100
Water Conservation/Recycling Program	0	57,000	0	0	0	0	0	0	0	0	0	0	57,000
Oper Transfer Out - Funded Replacement	0	566,000	395,000	168,000	0	0	0	0	0	0	0	0	1,129,000
TOTAL OPERATIONS & MAINTENANCE	0	2,100,130	955,770	371,319	22,000	10,700	2,100	0	0	0	0	0	3,462,019

GENERAL & ADMINISTRATIVE

Wages	88,500	331,800	98,950	9,300	0	0	3,500	0	0	0	0	0	532,050
Payroll Taxes	1,720	6,450	1,900	200	0	100	0	0	0	0	0	0	10,370
Retirement	25,750	93,900	28,000	2,630	0	0	1,000	0	0	0	0	0	151,280
Medical and Dental	97,700	71,300	21,600	1,900	0	0	1,050	0	0	0	0	0	193,550
Other Post Employment Benefits (OPEB)	22,881	68,644	19,449	3,432	0	0	0	0	0	0	0	0	114,406
Workers Comp Insurance	650	1,975	590	55	0	0	25	0	0	0	0	0	3,295
Audit	1,600	4,800	1,360	240	0	0	0	0	0	0	0	0	8,000
Bank Charges and Credit Card Fees (new)	4,400	4,400	0	0	0	0	0	0	0	0	0	0	8,800
Computer Expense	13,200	39,600	11,220	1,980	0	0	0	0	0	0	0	0	66,000
Director Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Dues and Subscriptions	3,300	9,900	2,800	500	0	0	0	0	0	0	0	0	16,500
Education and Training	2,000	6,000	1,700	300	0	0	0	0	0	0	0	0	10,000

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED OPERATING BUDGET - TOTALS FOR EACH FUND
2012-2013**

	#110 ADMIN BUDGET	#125 WATER BUDGET	#130 SEWER BUDGET	#150 BL SEWER BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE DRAINAGE BUDGET	#400 REP-WATER BUDGET	#605 FUNDED REP-SEWER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-SEWER BUDGET	#890 TOWN SEWER SINKING FUND BUDGET	TOTAL BUDGET
Elections	1,200	3,600	1,020	180	0	0	0	0	0	0	0	0	6,000
Insurance - Liability	15,500	46,500	13,175	2,325	500	0	2,000	0	0	0	0	0	80,000
LAFCO Funding	22,000	0	0	0	0	0	0	0	0	0	0	0	22,000
Landscape and Janitorial	3,000	9,000	2,550	450	0	0	0	0	0	0	0	0	15,000
Legal - General and Special Counsel	77,000	65,000	5,000	2,000	0	0	1,000	0	0	0	0	0	150,000
Legal - Water Counsel	0	10,000	0	0	0	0	0	0	0	0	0	0	10,000
Professional Services	25,000	165,000	0	0	0	0	0	0	0	0	0	0	190,000
Miscellaneous	4,000	2,000	500	500	0	0	0	0	0	0	0	0	7,000
Newsletter and Mailers	0	5,000	1,350	720	0	0	0	0	0	0	0	0	7,070
Office Supplies	2,800	8,400	2,300	420	0	0	0	0	0	0	0	0	13,920
Outside Services	4,000	3,400	3,400	600	0	0	0	0	0	0	0	0	20,000
Postage	2,200	16,500	5,200	2,100	0	0	0	0	0	0	0	0	26,000
Public Notices	5,000	1,000	1,000	200	100	300	300	0	0	0	0	0	7,900
Repairs and Maintenance - Office	1,800	5,400	1,530	270	0	0	0	0	0	0	0	0	9,000
Repairs and Maintenance - Buildings	7,000	0	0	0	0	0	0	0	0	0	0	0	7,000
Property Taxes	0	1,045	0	0	0	0	0	0	0	0	0	0	1,045
Telephone	1,800	5,400	1,530	750	0	0	0	0	0	0	0	0	9,480
Travel and Mileage	2,400	7,200	2,040	360	0	0	0	0	0	0	0	0	12,000
Utilities - Gas, Electric and Trash	18,000	0	0	0	0	0	0	0	0	0	0	0	18,000
Oper Transfer Out - Funded Administration	0	324,325	108,108	58,968	0	0	0	0	0	0	0	0	491,401
TOTAL GENERAL & ADMINISTRATIVE	454,401	1,326,139	336,272	90,380	600	300	8,975	0	0	0	0	0	2,217,067
TOTAL OPERATING EXPENSES	454,401	3,426,269	1,292,042	461,699	22,600	11,000	11,075	0	0	0	0	0	5,679,086

TOTAL OPERATING SURPLUS (DEFICIT)	45,000	23,431	473,358	1,801	(3,696)	(2,180)	13,925	13,814	566,000	395,000	168,000	0	1,694,453
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	#110 ADMIN BUDGET	#125 WATER BUDGET	#130 SEWER BUDGET	#150 BL SEWER BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE DRAINAGE BUDGET	#400 REP-WATER BUDGET	#605 FUNDED REP-SEWER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-SEWER BUDGET	#890 TOWN SEWER SINKING FUND BUDGET	TOTAL BUDGET
NON-OPERATING REVENUES AND EXPENDITURES													
Interest Income	0	9,990	3,925	1,400	150	90	1,150	45	19,900	21,470	540	10,130	68,790
Blacklake Water & Sewer Loan Surcharge	0	25,779	0	24,480	0	0	0	0	0	0	0	0	50,259
Interest Expense - Debt Service	0	0	0	(4,910)	0	0	0	0	(4,609)	0	0	0	(9,519)
Principal Portion - Debt Service	0	0	0	(19,570)	0	0	0	0	(21,170)	0	0	0	(40,740)
Transfers In and out	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewer Capacity Fund Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
Fixed Assets	(45,000)	(183,900)	(57,650)	(23,650)	0	0	0	0	(473,100)	(390,000)	(200,000)	0	(310,000)
Funded Replacement Projects	0	0	0	0	0	0	0	0	(478,979)	(368,530)	(199,460)	10,130	(1,304,310)
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(45,000)	(148,131)	(53,625)	(22,150)	150	90	1,150	45	(478,979)	(368,530)	(199,460)	10,130	(1,304,310)

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	(124,700)	419,733	(20,349)	(3,546)	(2,090)	15,075	13,859	87,021	26,470	(31,460)	10,130	390,143
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	#110 ADMIN BUDGET	#125 WATER BUDGET	#130 SEWER BUDGET	#150 BL SEWER BUDGET	#200 BL STREET LIGHTING BUDGET	#250 ST LANDSCAPE MAINT DIST BUDGET	#300 SOLID WASTE DRAINAGE BUDGET	#400 REP-WATER BUDGET	#605 FUNDED REP-SEWER BUDGET	#810 FUNDED REP-SEWER BUDGET	#830 FUNDED REP-SEWER BUDGET	#890 TOWN SEWER SINKING FUND BUDGET	TOTAL BUDGET
ESTIMATED FUNDS AVAILABLE													
Estimated Account Balance 7/1/12	0	2,216,000	855,500	293,000	32,000	19,000	255,000	5,000	4,300,000	4,350,000	165,000	2,350,000	12,490,500
Net Results from Operations	0	(124,700)	419,733	(20,349)	(3,546)	(2,090)	15,075	13,859	87,021	26,470	(31,460)	10,130	390,143
Transfer to fund WWTF Upgrade	0	0	0	0	0	0	0	0	(2,600,000)	0	(523,689)	(3,123,689)	
Estimated Account Balance 7/1/13	0	2,091,300	1,275,233	272,651	28,454	16,910	270,075	18,859	4,387,021	1,776,470	133,540	1,836,441	9,756,954

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013

CONSOLIDATED - ALL FUNDS	2010-11	2011-12	2011-12	2012-13	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	807,398	805,000	845,000	925,000	9.5%
Water - Usage Charges	1,964,530	2,000,000	2,235,000	2,450,000	9.6%
Sewer Revenues	2,162,005	2,155,000	2,205,000	2,228,500	1.1%
Fees and Penalties	44,519	37,000	43,000	43,000	0.0%
Meter and Connection Fees	3,235	2,200	1,700	1,700	0.0%
Plan Check and Inspection Fees	1,070	300	400	400	0.0%
Miscellaneous Income	142,536	49,180	53,280	51,814	-2.8%
Street Lighting/Landscape Maint Charges	27,404	27,404	27,404	27,724	1.2%
Franchise Fee - Solid Waste	91,892	90,000	47,000	25,000	-46.8%
Oper Transfers In-Funded Admin	409,115	447,132	436,935	491,401	12.5%
Oper Transfers In-Funded Replacement	1,103,500	1,129,000	1,129,000	1,129,000	0.0%
TOTAL OPERATING REVENUES	6,757,204	6,742,216	7,023,719	7,373,539	5.0%

OPERATING EXPENDITURES	2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	PROPOSED
						OPERATING
						EXPENDITURES
Wages	387,007	500,800	390,000	490,199	25.7%	8.6%
Wages - Overtime	38,588	50,000	36,100	40,000	10.8%	0.7%
Payroll Taxes	10,302	12,600	10,700	12,570	17.5%	0.2%
Retirement	99,023	126,994	101,000	112,800	11.7%	2.0%
Medical and Dental	120,736	181,730	135,000	193,810	43.6%	3.4%
Workers Comp Insurance	19,656	26,990	19,600	24,050	22.7%	0.4%
Electricity-pumping	540,238	767,150	627,120	651,650	3.9%	11.5%
Chemicals	40,098	38,000	38,000	39,650	4.3%	0.7%
Lab Tests and Sampling	58,844	72,000	99,500	103,500	4.0%	1.8%
Operating Supplies	102,278	108,000	50,500	47,100	-6.7%	0.8%
Outside Services	43,797	46,000	57,200	87,700	53.3%	1.5%
Permits and Operating Fees	18,869	27,500	30,100	31,800	5.6%	0.6%
Repairs & Maintenance	265,494	375,000	168,000	173,000	3.0%	3.0%
Repairs & Maintenance - Vehicles	29,728	40,000	36,500	40,000	9.6%	0.7%
Engineering	54,962	100,000	33,500	100,000	198.5%	1.8%
Fuel	29,529	35,000	29,000	30,300	4.5%	0.5%
Paging and Cellular Service	9,396	11,000	9,600	11,100	15.6%	0.2%
Meters - New Installations	0	1,000	0	1,000	0.0%	0.0%
Meters-Replacement Program	62,634	48,000	48,000	50,000	4.2%	0.9%
Safety Program	12,641	12,000	11,940	12,140	1.7%	0.2%
Uniforms	7,721	11,000	10,000	11,000	10.0%	0.2%
Landscape Maintenance and Water	5,864	7,500	7,500	10,550	40.7%	0.2%
Street Sweeping & Trash Pickup	2,029	2,100	2,100	2,100	0.0%	0.0%
Water Conservation/Recycling Program	26,753	67,000	25,500	57,000	123.5%	1.0%
Oper Transfer Out - Funded Replacement	1,103,500	1,129,000	1,129,000	1,129,000	0.0%	19.9%
TOTAL OPERATIONS & MAINTENANCE	3,089,687	3,796,364	3,105,460	3,462,019	11.5%	61.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

**CONSOLIDATED - ALL FUNDS
CONTINUED**

GENERAL & ADMINISTRATIVE	2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	PROPOSED OPERATING EXPENDITURES
Wages	447,665	423,752	384,500	532,050	38.4%	9.4%
Payroll Taxes	12,389	8,825	6,850	10,370	51.4%	0.2%
Retirement	96,656	118,550	102,600	151,280	47.4%	2.7%
Medical and Dental	137,769	152,200	147,000	193,550	31.7%	3.4%
Other Post Employment Benefits (OPEB)	103,000	103,000	103,000	114,406	11.1%	2.0%
Workers Comp Insurance	2,482	2,675	2,030	3,295	62.3%	0.1%
Audit	8,000	8,000	8,000	8,000	0.0%	0.1%
Bank Charges and Credit Card Fees (new)	4,914	14,050	9,300	8,800	-5.4%	0.2%
Computer Expense	59,994	62,800	59,800	66,000	10.4%	1.2%
Director Fees	20,150	25,220	9,060	0	-100.0%	0.0%
Dues and Subscriptions	14,210	16,000	15,980	16,500	3.3%	0.3%
Education and Training	5,561	15,000	7,550	10,000	32.5%	0.2%
Elections	355	0	0	6,000	0.0%	0.1%
Insurance - Liability	79,754	80,000	78,200	80,000	2.3%	1.4%
LAFCO Funding	20,029	23,000	20,650	22,000	6.5%	0.4%
Landscape and Janitorial	15,266	14,000	13,950	15,000	7.5%	0.3%
Legal - General and Special Counsel	140,810	157,000	139,500	150,000	7.5%	2.6%
Legal - Water Counsel	32,366	30,000	5,000	10,000	100.0%	0.2%
Professional Services	164,425	218,000	175,000	190,000	8.6%	3.3%
Miscellaneous	4,389	8,050	6,500	7,000	7.7%	0.1%
Newsletter and Mailers	813	5,000	3,000	7,070	135.7%	0.1%
Office Supplies	10,741	15,000	14,330	13,920	-2.9%	0.2%
Outside Services	9,716	16,400	12,300	20,000	62.6%	0.4%
Postage	14,709	26,000	22,900	26,000	13.5%	0.5%
Public Notices	4,037	10,700	4,400	7,900	79.5%	0.1%
Repairs and Maintenance - Office Equip	9,098	9,000	8,950	9,000	0.6%	0.2%
Repairs and Maintenance - Office Bldg	12,613	11,500	8,000	7,000	-12.5%	0.1%
Property Taxes	1,025	1,035	1,033	1,045	1.2%	0.0%
Telephone	9,753	10,480	9,020	9,480	5.1%	0.2%
Travel and Mileage	4,373	13,500	7,100	12,000	69.0%	0.2%
Utilities-Gas, Electric, Trash	15,908	16,500	17,775	18,000	1.3%	0.3%
Oper Transfer Out - Funded Administration	409,115	447,132	436,935	491,401	12.5%	8.7%
TOTAL GENERAL & ADMINISTRATIVE	1,872,085	2,062,369	1,840,213	2,217,067	20.5%	39.0%

TOTAL OPERATING EXPENSES	4,961,772	5,858,733	4,945,673	5,679,086	14.8%
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NET OPERATING SURPLUS (DEFICIT)	1,795,432	883,483	2,078,046	1,694,453	-18.5%
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	64,188	70,020	53,175	68,790	29.4%
Blacklake Water & Sewer Loan Surcharge	49,509	50,259	50,259	50,259	0.0%
Interest Expense - Debt Service	(13,469)	(17,929)	(19,079)	(9,519)	-50.1%
Principal Portion - Debt Service	(68,983)	(154,435)	(248,679)	(40,740)	-83.6%
Transfers In and Out	(473,824)	415,155	415,155	0	0.0%
Sewer Capacity Fund Transfer	194,430	699,585	699,585	0	-100.0%
Fixed Assets (1)	0	(280,000)	(72,000)	(310,000)	330.6%
Funded Replacement Projects (2)	0	(1,920,100)	(1,034,000)	(1,063,100)	2.8%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(248,149)	(1,137,445)	(155,584)	(1,304,310)	2186.0%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	1,547,283	(253,962)	1,922,462	390,143	-79.7%
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**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

- (1) See Detailed Sheet on Page 52
(2) See Detailed Sheet on Page 53

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013

ADMINISTRATION FUND #110

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	15,656	6,100	10,000	8,000	-20.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	409,115	447,132	436,935	491,401	12.5%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	424,771	453,232	446,935	499,401	11.7%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

**ADMINISTRATION FUND #110
CONTINUED**

GENERAL & ADMINISTRATIVE	2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	97,093	92,552	90,000	88,500	-1.7%	19.5%
Payroll Taxes	2,986	2,000	1,800	1,720	-4.4%	0.4%
Retirement	18,306	27,000	24,000	25,750	7.3%	5.7%
Medical and Dental	72,062	78,200	80,500	97,700	21.4%	21.5%
Other Post Employment Benefits (OPEB)	20,600	20,600	20,600	22,881	11.1%	5.0%
Workers Comp Insurance	531	750	500	650	30.0%	0.1%
Audit	1,600	1,600	1,600	1,600	0.0%	0.4%
Bank Charges and Fees	3,806	4,050	4,300	4,400	2.3%	1.0%
Computer Expense	10,949	12,560	12,000	13,200	10.0%	2.9%
Director Fees	4,030	5,040	1,810	0	-100.0%	0.0%
Dues and Subscriptions	2,443	3,200	3,200	3,300	3.1%	0.7%
Education and Training	2,049	3,000	1,800	2,000	11.1%	0.4%
Elections	71	0	0	1,200	0.0%	0.3%
Insurance - Liability	15,141	15,500	15,000	15,500	3.3%	3.4%
LAFCO Funding	20,029	23,000	20,650	22,000	6.5%	4.8%
Landscape and Janitorial	3,053	2,800	2,800	3,000	7.1%	0.7%
Legal - General and Special Counsel	105,260	73,000	75,000	77,000	2.7%	16.9%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	18,000	35,000	25,000	-28.6%	5.5%
Miscellaneous	3,331	5,000	3,500	4,000	14.3%	0.9%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	3,010	3,000	3,000	2,800	-6.7%	0.6%
Outside Services	2,024	3,280	1,600	4,000	150.0%	0.9%
Postage	342	1,600	1,000	2,200	120.0%	0.5%
Public Notices	2,860	3,000	2,500	5,000	100.0%	1.1%
Repairs and Maintenance - Office Equip	2,025	1,800	1,800	1,800	0.0%	0.4%
Repairs and Maintenance - Office Bldg	12,613	11,500	8,000	7,000	-12.5%	1.5%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	1,774	2,000	1,700	1,800	5.9%	0.4%
Travel and Mileage	875	2,700	1,500	2,400	60.0%	0.5%
Utilities - Gas, Electric and Trash	15,908	16,500	17,775	18,000	1.3%	4.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	424,771	433,232	432,935	454,401	5.0%	100.0%

TOTAL OPERATING EXPENSES	424,771	433,232	432,935	454,401	5.0%
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NET OPERATING SURPLUS (DEFICIT)	0	20,000	14,000	45,000	221.4%
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	0	0	0	0	0.0%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Asset Purchases (1)	0	(20,000)	(14,000)	(45,000)	221.4%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	0	(20,000)	(14,000)	(45,000)	221.4%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	0	0	0	0	0.0%
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**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

(1) See Detailed Sheet on Page 52

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

WATER FUND #125	2010-11	2011-12	2011-12	2012-13	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	807,398	805,000	845,000	925,000	9.5%
Water - Usage Charges	1,964,530	2,000,000	2,235,000	2,450,000	9.6%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	44,519	37,000	43,000	43,000	0.0%
Meter and Connection Fees	3,235	2,200	1,700	1,700	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	113,695	28,800	29,000	30,000	3.4%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	2,933,377	2,873,000	3,153,700	3,449,700	9.4%

OPERATING EXPENDITURES	2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	PROPOSED
						OPERATING
						EXPENDITURES
Wages	265,916	295,000	260,000	315,775	21.5%	9.2%
Wages - Overtime	25,996	33,000	25,000	26,400	5.6%	0.8%
Payroll Taxes	7,236	7,500	7,000	8,050	15.0%	0.2%
Retirement	68,368	75,494	66,000	72,750	10.2%	2.1%
Medical and Dental	87,983	105,130	93,000	123,445	32.7%	3.6%
Workers Comp Insurance	13,425	16,165	13,000	15,550	19.6%	0.5%
Electricity-pumping	353,606	525,000	430,000	450,000	4.7%	13.1%
Chemicals	18,311	20,000	16,000	16,800	5.0%	0.5%
Lab Tests and Sampling	14,402	25,000	27,000	28,000	3.7%	0.8%
Operating Supplies	70,934	75,000	35,000	31,000	-11.4%	0.9%
Outside Services	41,820	45,000	55,000	85,500	55.5%	2.5%
Permits and Operating Fees	9,162	15,000	13,000	14,000	7.7%	0.4%
Repairs & Maintenance	162,920	175,000	132,000	135,000	2.3%	3.9%
Repairs & Maintenance - Vehicles	16,920	26,400	24,000	26,400	10.0%	0.8%
Engineering	28,526	35,000	15,000	35,000	133.3%	1.0%
Fuel	19,489	23,100	19,000	20,000	5.3%	0.6%
Paging and Cellular Service	5,890	7,260	6,000	7,200	20.0%	0.2%
Meters - New Installations	0	1,000	0	1,000	0.0%	0.0%
Meters - Replacement Program	62,634	48,000	48,000	50,000	4.2%	1.5%
Safety Program	8,343	7,920	7,900	8,000	1.3%	0.2%
Uniforms	5,096	7,260	6,600	7,260	10.0%	0.2%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	26,753	57,000	25,000	57,000	128.0%	1.7%
Oper Transfer Out - Funded Replacement	700,000	566,000	566,000	566,000	0.0%	16.5%
TOTAL OPERATIONS & MAINTENANCE	2,013,730	2,191,229	1,889,500	2,100,130	11.1%	61.3%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

**WATER FUND #125
CONTINUED**

GENERAL & ADMINISTRATIVE	2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	232,244	220,000	192,000	331,800	72.8%	9.7%
Payroll Taxes	5,732	4,600	3,100	6,450	108.1%	0.2%
Retirement	54,730	60,500	53,000	93,900	77.2%	2.7%
Medical and Dental	46,842	51,950	47,000	71,300	51.7%	2.1%
Other Post Employment Benefits (OPEB)	61,800	61,800	61,800	68,644	11.1%	2.0%
Workers Comp Insurance	1,293	1,275	1,000	1,975	97.5%	0.1%
Audit	4,800	4,800	4,800	4,800	0.0%	0.1%
Bank Charges and Credit Card Fees	1,108	10,000	5,000	4,400	-12.0%	0.1%
Computer Expense	35,661	37,680	36,000	39,600	10.0%	1.2%
Director Fees	12,090	15,120	5,430	0	-100.0%	0.0%
Dues and Subscriptions	8,571	9,600	9,600	9,900	3.1%	0.3%
Education and Training	2,628	9,000	4,000	6,000	50.0%	0.2%
Elections	213	0	0	3,600	0.0%	0.1%
Insurance - Liability	46,455	46,500	45,500	46,500	2.2%	1.4%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	9,160	8,400	8,400	9,000	7.1%	0.3%
Legal - General and Special Counsel	31,221	75,000	60,000	65,000	8.3%	1.9%
Legal - Water Counsel	32,366	30,000	5,000	10,000	100.0%	0.3%
Professional Services	164,425	170,000	140,000	165,000	17.9%	4.8%
Miscellaneous	1,058	1,500	2,500	2,000	-20.0%	0.1%
Newsletter and Mailers	651	3,300	2,000	5,000	150.0%	0.1%
Office Supplies	5,723	9,000	8,500	8,400	-1.2%	0.2%
Outside Services	5,326	9,840	8,000	12,000	50.0%	0.4%
Postage	8,699	16,680	15,000	16,500	10.0%	0.5%
Public Notices	689	7,000	1,000	1,000	0.0%	0.0%
Repairs and Maintenance - Office Equip	5,305	5,400	5,400	5,400	0.0%	0.2%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	1,025	1,035	1,033	1,045	1.2%	0.0%
Telephone	5,746	6,000	5,200	5,400	3.8%	0.2%
Travel and Mileage	2,624	8,100	4,200	7,200	71.4%	0.2%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	270,016	295,107	288,377	324,325	12.5%	9.5%
TOTAL GENERAL & ADMINISTRATIVE	1,058,201	1,179,187	1,022,840	1,326,139	29.7%	38.7%

TOTAL OPERATING EXPENSES	3,071,931	3,370,416	2,912,340	3,426,269	17.6%
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NET OPERATING SURPLUS (DEFICIT)	(138,554)	(497,416)	241,360	23,431	-90.3%
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	10,647	10,100	7,700	9,990	29.7%
Blacklake Water & Sewer Loan Surcharge	25,072	25,779	25,779	25,779	0.0%
Interest Expense - Debt Service	0	(940)	(940)	0	0.0%
Principal Portion - Debt Service (2)	(10,489)	(76,000)	(76,000)	0	-100.0%
Transfers In and Out	0	0	0	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Assets Purchases (1)	0	(105,600)	0	(183,900)	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	25,230	(146,661)	(43,461)	(148,131)	1013.2%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(113,324)	(644,077)	197,899	(124,700)	-163.0%
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**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

(1) See Detailed Sheet on Page 52

Estimated Cash Balance 7/1/12	2,216,000
Net Results from Operations	(124,700)
Estimated Cash Balance 6/30/13	<u>2,091,300</u>
Cash Reserve Goal at 6/30/13	<u>767,065</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

TOWN SEWER FUND #130

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	1,759,842	1,714,000	1,765,000	1,765,000	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	1,070	300	400	400	0.0%
Miscellaneous Income	0	0	0	0	N/A
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	1,760,912	1,714,300	1,765,400	1,765,400	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	78,878	159,000	85,000	128,850	51.6%	10.0%
Wages - Overtime	7,870	11,000	7,000	8,800	25.7%	0.7%
Payroll Taxes	2,033	3,875	2,500	3,300	32.0%	0.3%
Retirement	19,752	40,400	25,000	31,100	24.4%	2.4%
Medical and Dental	20,987	58,600	28,000	52,200	86.4%	4.0%
Workers Comp Insurance	4,011	8,200	4,500	6,200	37.8%	0.5%
Electricity-Pumps and blowers	125,160	170,000	125,000	128,000	2.4%	9.9%
Chemicals	5,523	0	5,000	5,000	0.0%	0.4%
Lab Tests and Sampling	29,840	32,000	54,500	57,000	4.6%	4.4%
Operating Supplies	25,129	25,000	12,000	12,500	4.2%	1.0%
Outside Services	1,279	500	2,000	2,000	0.0%	0.2%
Permits and Operating Fees	5,468	8,000	11,000	11,500	4.5%	0.9%
Repairs & Maintenance	84,859	175,000	30,000	32,000	6.7%	2.5%
Repairs & Maintenance - Vehicles	10,390	8,800	8,000	8,800	10.0%	0.7%
Engineering	24,965	59,000	16,000	59,000	268.8%	4.6%
Fuel	6,496	7,700	6,500	6,700	3.1%	0.5%
Paging and Cellular Service	2,435	2,420	2,600	2,700	3.8%	0.2%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	2,781	2,640	2,640	2,700	2.3%	0.2%
Uniforms	1,699	2,420	2,200	2,420	10.0%	0.2%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	383,500	395,000	395,000	395,000	0.0%	30.6%
TOTAL OPERATIONS & MAINTENANCE	843,055	1,169,555	824,440	955,770	15.9%	74.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

**TOWN SEWER FUND #130
CONTINUED**

GENERAL & ADMINISTRATIVE	2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	89,995	90,500	85,000	98,950	16.4%	7.7%
Payroll Taxes	2,827	1,750	1,700	1,900	11.8%	0.1%
Retirement	17,438	26,000	22,000	28,000	27.3%	2.2%
Medical and Dental	13,291	17,000	17,000	21,600	27.1%	1.7%
Other Post Employment Benefits (OPEB)	17,510	17,510	17,510	19,449	11.1%	1.5%
Workers Comp Insurance	498	525	450	590	31.1%	0.0%
Audit	1,360	1,360	1,360	1,360	0.0%	0.1%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	11,742	10,676	10,000	11,220	12.2%	0.9%
Director Fees	3,425	4,300	1,550	0	-100.0%	0.0%
Dues and Subscriptions	2,868	2,720	2,700	2,800	3.7%	0.2%
Education and Training	713	2,550	1,500	1,700	13.3%	0.1%
Elections	60	0	0	1,020	0.0%	0.1%
Insurance - Liability	13,381	13,175	13,000	13,175	1.3%	1.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	2,595	2,380	2,350	2,550	8.5%	0.2%
Legal - General and Special Counsel	3,502	2,000	2,000	5,000	150.0%	0.4%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	30,000	0	0	N/A	0.0%
Miscellaneous	0	500	500	500	0.0%	0.0%
Newsletter and Mailers	0	1,100	1,000	1,350	35.0%	0.1%
Office Supplies	1,649	2,550	2,400	2,300	-4.2%	0.2%
Outside Services	2,013	2,790	2,300	3,400	47.8%	0.3%
Postage	4,768	5,320	5,000	5,200	4.0%	0.4%
Public Notices	0	0	0	1,000	0.0%	0.1%
Repairs and Maintenance - Office Equip	1,439	1,530	1,500	1,530	2.0%	0.1%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	1,508	1,700	1,400	1,530	9.3%	0.1%
Travel and Mileage	743	2,295	1,200	2,040	70.0%	0.2%
Utilities - Gas, Electric and Trash		0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	90,005	98,369	96,126	108,108	12.5%	8.4%
TOTAL GENERAL & ADMINISTRATIVE	283,330	338,600	289,546	336,272	16.1%	26.0%

TOTAL OPERATING EXPENSES	1,126,385	1,508,155	1,113,986	1,292,042	16.0%
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NET OPERATING SURPLUS (DEFICIT)	634,527	206,145	651,414	473,358	-27.3%
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	3,088	2,775	2,950	3,925	33.1%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service (Vac Con)	(9,659)	(7,619)	(7,619)	0	-100.0%
Principal Portion - Debt Service (Vac Con)	(39,596)	(39,596)	(133,840)	0	-100.0%
Transfers In and Out	(978,979)	(978,979)	(978,979)	0	-100.0%
Sewer Capacity Fund Transfer In	699,585	699,585	699,585	0	-100.0%
Fixed Asset Purchases (1)	0	(135,200)	(58,000)	(57,550)	-0.8%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(325,561)	(459,034)	(475,903)	(53,625)	-88.7%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	308,966	(252,889)	175,511	419,733	139.1%
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** Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	855,500
Net Results from Operations	419,733
Estimated Cash Balance 6/30/13	<u>1,275,233</u>

(1) See Detailed Sheet on Page 52

Cash Reserve Goal at 6/30/13	<u>140,193</u>
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**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

BLACKLAKE SEWER FUND #150

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	402,163	441,000	440,000	463,500	5.3%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING	402,163	441,000	440,000	463,500	5.3%

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATING EXPENDITURES						
OPERATIONS & MAINTENANCE						
Wages	42,213	46,800	45,000	45,574	1.3%	9.9%
Wages - Overtime	4,722	6,000	4,100	4,800	17.1%	1.0%
Payroll Taxes	1,033	1,225	1,200	1,220	1.7%	0.3%
Retirement	10,903	11,100	10,000	8,950	-10.5%	1.9%
Medical and Dental	11,766	18,000	14,000	18,165	29.8%	3.9%
Workers Comp Insurance	2,220	2,625	2,100	2,300	9.5%	0.5%
Electricity-Pumps and blowers	39,629	50,000	50,000	51,500	3.0%	11.2%
Chemicals	16,264	18,000	17,000	17,850	5.0%	3.9%
Lab Tests and Sampling	14,602	15,000	18,000	18,500	2.8%	4.0%
Operating Supplies	6,215	8,000	3,500	3,600	2.9%	0.8%
Outside Services	698	500	200	200	0.0%	0.0%
Permits and Operating Fees	4,239	4,500	6,100	6,300	3.3%	1.4%
Repairs & Maintenance	14,105	25,000	6,000	6,000	0.0%	1.3%
Repairs & Maintenance - Vehicles	2,418	4,800	4,500	4,800	6.7%	1.0%
Engineering	1,471	6,000	2,500	6,000	140.0%	1.3%
Fuel	3,544	4,200	3,500	3,600	2.9%	0.8%
Paging and Cellular Service	1,071	1,320	1,000	1,200	20.0%	0.3%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	1,517	1,440	1,400	1,440	2.9%	0.3%
Uniforms	926	1,320	1,200	1,320	10.0%	0.3%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	20,000	168,000	168,000	168,000	0.0%	36.4%
TOTAL OPERATIONS & MAINTENANCE	199,556	393,830	359,300	371,319	3.3%	80.4%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

**BLACKLAKE SEWER FUND #150
CONTINUED**

GENERAL & ADMINISTRATIVE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	14,501	14,400	13,000	9,300	-28.5%	2.0%
Payroll Taxes	493	275	250	200	-20.0%	0.0%
Retirement	2,654	4,100	3,600	2,630	-26.9%	0.6%
Medical and Dental	1,980	2,600	2,500	1,900	-24.0%	0.4%
Other Post Employment Benefits (OPEB)	3,090	3,090	3,090	3,432	11.1%	0.7%
Workers Comp Insurance	80	85	80	55	-31.3%	0.0%
Audit	240	240	240	240	0.0%	0.1%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	1,642	1,884	1,800	1,980	10.0%	0.4%
Director Fees	605	760	270	0	-100.0%	0.0%
Dues and Subscriptions	328	480	480	500	4.2%	0.1%
Education and Training	171	450	250	300	20.0%	0.1%
Elections	11	0	0	180	0.0%	0.0%
Insurance - Liability	2,277	2,325	2,200	2,325	5.7%	0.5%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	458	420	400	450	12.5%	0.1%
Legal - General and Special Counsel	158	2,000	2,000	2,000	0.0%	0.4%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	500	0	500	0.0%	0.1%
Newsletter and Mailers	162	600	0	720	0.0%	0.2%
Office Supplies	359	450	430	420	-2.3%	0.1%
Outside Services	353	490	400	600	50.0%	0.1%
Postage	900	2,400	1,900	2,100	10.5%	0.5%
Public Notices	0	0	200	200	0.0%	0.0%
Repairs and Maintenance - Office Equip	329	270	250	270	8.0%	0.1%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	725	780	720	750	4.2%	0.2%
Travel and Mileage	131	405	200	360	80.0%	0.1%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	49,094	53,656	52,432	58,968	12.5%	12.8%
TOTAL GENERAL & ADMINISTRATIVE	80,741	92,660	86,692	90,380	4.3%	19.6%

TOTAL OPERATING EXPENSES	280,297	486,490	445,992	461,699	3.5%
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NET OPERATING SURPLUS (DEFICIT)	121,866	(45,490)	(5,992)	1,801	-130.1%
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	1,126	1,060	1,100	1,400	27.3%
Blacklake Water & Sewer Loan Surcharge	24,437	24,480	24,480	24,480	0.0%
Interest Expense - Debt Service	(6,230)	(5,582)	(5,582)	(4,910)	-12.0%
Principal Portion - Debt Service	(18,898)	(18,898)	(18,898)	(19,570)	3.6%
Transfers In and Out	0	0	0	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Asset Purchases (1)	0	(19,200)	0	(23,550)	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	435	(18,140)	1,100	(22,150)	-2113.6%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	122,301	(63,630)	(4,892)	(20,349)	316.0%
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**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

(1) See Detailed Sheet on Page 52

Estimated Cash Balance 7/1/12	293,000
Net Results from Operations	(20,349)
Estimated Cash Balance 6/30/13	<u>272,651</u>
Cash Reserve Goal at 6/30/13	<u>50,830</u>

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013

STREET LIGHTING FUND #200

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	18,904	18,904	18,904	18,904	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	18,904	18,904	18,904	18,904	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-Streetlights	21,725	22,000	22,000	22,000	0.0%	97.3%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	21,725	22,000	22,000	22,000	0.0%	97.3%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

**STREET LIGHTING FUND #200
CONTINUED**

GENERAL & ADMINISTRATIVE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	500	500	500	500	0.0%	2.2%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	46	100	100	100	0.0%	0.4%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	546	600	600	600	0.0%	2.7%

TOTAL OPERATING EXPENSES	22,271	22,600	22,600	22,600	0.0%
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NET OPERATING SURPLUS (DEFICIT)	(3,367)	(3,696)	(3,696)	(3,696)	0.0%
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	165	170	115	150	30.4%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	165	170	115	150	0.0%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(3,202)	(3,526)	(3,581)	(3,546)	-1.0%
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**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	32,000
Net Results from Operations	(3,546)
Estimated Cash Balance 6/30/13	<u>28,454</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

STREET LANDSCAPE MAINT DISTRICT FUND #250 OPERATING REVENUES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	8,500	8,500	8,500	8,820	3.8%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	8,500	8,500	8,500	8,820	3.8%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity	118	150	120	150	25.0%	1.4%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	5,864	7,500	7,500	10,550	40.7%	95.9%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	5,982	7,650	7,620	10,700	40.4%	97.3%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

STREET LANDSCAPE MAINT DISTRICT

FUND #250 CONTINUED

GENERAL & ADMINISTRATIVE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	550	0	0	N/A	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	270	300	300	300	0.0%	2.7%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	270	850	300	300	0.0%	2.7%

TOTAL OPERATING EXPENSES	6,252	8,500	7,920	11,000	38.9%
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NET OPERATING SURPLUS (DEFICIT)	2,248	0	580	(2,180)	-475.9%
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	85	85	70	90	28.6%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Transfers In and Out	0	0	0	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects	0	0	0	0	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	85	85	70	90	0.0%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	2,333	85	650	(2,090)	-421.5%
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**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	19,000
Net Results from Operations	(2,090)
Estimated Cash Balance 6/30/13	<u>16,910</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

SOLID WASTE FUND #300	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	91,892	90,000	47,000	25,000	-46.8%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	91,892	90,000	47,000	25,000	-46.8%

OPERATING EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE						
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	2,029	2,100	2,100	2,100	0.0%	19.0%
Recycling/Solid Waste Programs	0	10,000	500	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	2,029	12,100	2,600	2,100	-19.2%	19.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

**SOLID WASTE FUND #300
CONTINUED**

GENERAL & ADMINISTRATIVE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	13,832	6,300	0	3,500	0.0%	31.6%
Payroll Taxes	351	200	0	100	0.0%	0.9%
Retirement	3,528	950	0	1,000	0.0%	9.0%
Medical and Dental	3,594	2,450	0	1,050	0.0%	9.5%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	80	40	0	25	0.0%	0.2%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	2,000	2,000	2,000	2,000	0.0%	18.1%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	669	5,000	500	1,000	100.0%	9.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	172	300	300	300	0.0%	2.7%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities -Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	24,226	17,240	2,800	8,975	220.5%	81.0%
TOTAL OPERATING EXPENSES	26,255	29,340	5,400	11,075	105.1%	
NET OPERATING SURPLUS (DEFICIT)	65,637	60,660	41,600	13,925	-66.5%	
NON-OPERATING REVENUES AND EXPENDITURES						
Interest Income	2,420	2,050	900	1,150	27.8%	
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%	
Interest Expense - Debt Service	0	0	0	0	0.0%	
Principal Portion - Debt Service	0	0	0	0	0.0%	
Transfers In and Out	(505,155)	0	0	0	0.0%	
Sewer Capacity Fund Transfer	0	0	0	0	0.0%	
Fixed Asset Purchases	0	0	0	0	0.0%	
Funded Replacement Projects	0	0	0	0	0.0%	
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	(502,735)	2,050	900	1,150	27.8%	
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	(437,098)	62,710	42,500	15,075	-64.5%	

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	255,000
Net Results from Operations	<u>15,075</u>
Estimated Cash Balance 6/30/13	<u><u>270,075</u></u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

DRAINAGE FUND #400	2010-11	2011-12	2011-12	2012-13	% CHANGE**
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)
OPERATING REVENUES					
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	13,185	14,280	14,280	13,814	-3.3%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	13,185	14,280	14,280	13,814	-3.3%

OPERATING EXPENDITURES	2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
OPERATIONS & MAINTENANCE	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

DRAINAGE FUND #400 CONTINUED		2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
GENERAL & ADMINISTRATIVE		ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	0	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0	0.0%	0.0%
TOTAL OPERATING EXPENSES		0	0	0	0	0.0%	
NET OPERATING SURPLUS (DEFICIT)		13,185	14,280	14,280	13,814	-3.3%	
NON-OPERATING REVENUES AND EXPENDITURES							
Interest Income	57	40	40	45	12.5%		
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%		
Interest Expense - Debt Service	0	0	0	0	0.0%		
Principal Portion - Debt Service	0	0	0	0	0.0%		
Transfers In and Out	0	0	0	0	0.0%		
Sewer Capacity Fund Transfer	0	0	0	0	0.0%		
Fixed Asset Purchases	0	0	0	0	0.0%		
Funded Replacement Projects	0	0	0	0	0.0%		
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	57	40	40	45	0.0%		
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES		13,242	14,320	14,320	13,859	-3.2%	

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	5,000
Net Results from Operations	13,859
Estimated Cash Balance 6/30/13	<u>18,859</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

FUNDED REPLACEMENT - WATER FUND #805 OPERATING REVENUES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	700,000	566,000	566,000	566,000	0.0%
TOTAL OPERATING REVENUES	700,000	566,000	566,000	566,000	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

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

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	0	0	0	0	0.0%
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NET OPERATING SURPLUS (DEFICIT)	700,000	566,000	566,000	566,000	0.0%
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	23,617	17,630	15,600	19,900	27.6%
Blacklake Water & Sewer Loan Surcharge	0		0	0	0.0%
Interest Expense - Debt Service	0	(5,838)	(5,838)	(4,609)	-21.1%
Principal Portion - Debt Service	0	(19,941)	(19,941)	(21,170)	6.2%
Transfers In and Out	0	0	0	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects (1)	0	(473,100)	0	(473,100)	0.0%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	23,617	(481,249)	(10,179)	(478,979)	4605.6%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	723,617	84,751	555,821	87,021	-84.3%
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**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	4,300,000
Net Results from Operations	87,021
Estimated Cash Balance 6/30/13	<u>4,387,021</u>

(1) See Detailed Sheet on Page 53

**NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013**

FUNDED REPLACEMENT - TOWN SEWER FUND #810 OPERATING REVENUES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/ Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	383,500	395,000	395,000	395,000	0.0%
TOTAL OPERATING REVENUES	383,500	395,000	395,000	395,000	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	3,610	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	3,610	0	0	0	0.0%	0.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

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

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%

TOTAL OPERATING EXPENSES	3,610	0	0	0	0.0%
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NET OPERATING SURPLUS (DEFICIT)	379,890	395,000	395,000	395,000	0.0%
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NON-OPERATING REVENUES AND EXPENDITURES

Interest Income	19,793	18,320	17,400	21,470	23.4%
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%
Interest Expense - Debt Service	0	0	0	0	0.0%
Principal Portion - Debt Service	0	0	0	0	0.0%
Transfers In and Out (2)	415,155	415,155	415,155	0	0.0%
Sewer Capacity Fund Transfer	0	0	0	0	0.0%
Fixed Asset Purchases	0	0	0	0	0.0%
Funded Replacement Projects (1)	0	(1,244,000)	(1,034,000)	(390,000)	-62.3%
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	434,948	(810,525)	(601,445)	(368,530)	-38.7%

NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	814,838	(415,525)	(206,445)	26,470	-112.8%
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*** Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	4,350,000
Net Results from Operations	26,470
Transfer to WWTF Upgrade Project	<u>(2,600,000)</u>
Estimated Cash Balance 6/30/13	<u>1,776,470</u>

(1) See Detailed Sheet on Page 53

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013

FUNDED REPLACEMENT - BLACKLAKE SEWER FUND #830 OPERATING REVENUES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	20,000	168,000	168,000	168,000	0.0%
TOTAL OPERATING REVENUES	20,000	168,000	168,000	168,000	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintnenace and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

FUNDED REPLACEMENT - BL SEWER FUND #830 CON'T GENERAL & ADMINISTRATIVE	2010-11	2011-12	2011-12	2012-13	% CHANGE**	% OF TOTAL PROPOSED OPERATING EXPENDITURES
	ACTUAL	BUDGET	EST ACTUAL	PROPOSED	INCR (DECR)	
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%
TOTAL OPERATING EXPENSES	0	0	0	0	0.0%	
NET OPERATING SURPLUS (DEFICIT)	20,000	168,000	168,000	168,000	0.0%	
NON-OPERATING REVENUES AND EXPENDITURES						
Interest Income	108	140	400	540	35.0%	
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%	
Interest Expense - Debt Service	0	0	0	0	0.0%	
Principal Portion - Debt Service	0	0	0	0	0.0%	
Transfers In and Out	90,000	0	0	0	0.0%	
Sewer Capacity Fund Transfer	0	0	0	0	0.0%	
Fixed Asset Purchases	0	0	0	0	0.0%	
Funded Replacement Projects (1)	0	(203,000)	0	(200,000)	0.0%	
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	90,108	(202,860)	400	(199,460)	-49965.0%	
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	110,108	(34,860)	168,400	(31,460)	-118.7%	

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	165,000
Net Results from Operations	(31,460)
Estimated Cash Balance 6/30/13	<u>133,540</u>

(1) See Detailed Sheet on Page 53

NIPOMO COMMUNITY SERVICES DISTRICT
PROPOSED BUDGET
2012-2013

TOWN SEWER SINKING FUND #880 OPERATING REVENUES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)
Water - Availability Charges	0	0	0	0	0.0%
Water - Usage Charges	0	0	0	0	0.0%
Sewer Revenues	0	0	0	0	0.0%
Fees and Penalties	0	0	0	0	0.0%
Meter and Connection Fees	0	0	0	0	0.0%
Plan Check and Inspection Fees	0	0	0	0	0.0%
Miscellaneous Income	0	0	0	0	0.0%
Street Lighting/Landscape Maint Charges	0	0	0	0	0.0%
Franchise Fee - Solid Waste	0	0	0	0	0.0%
Oper Transfers In-Funded Admin	0	0	0	0	0.0%
Oper Transfers In-Funded Replacement	0	0	0	0	0.0%
TOTAL OPERATING REVENUES	0	0	0	0	0.0%

OPERATING EXPENDITURES OPERATIONS & MAINTENANCE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	% OF TOTAL PROPOSED OPERATING EXPENDITURES
Wages	0	0	0	0	0.0%	0.0%
Wages - Overtime	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Electricity-pumping	0	0	0	0	0.0%	0.0%
Chemicals	0	0	0	0	0.0%	0.0%
Lab Tests and Sampling	0	0	0	0	0.0%	0.0%
Operating Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Permits and Operating Fees	0	0	0	0	0.0%	0.0%
Repairs & Maintenance	0	0	0	0	0.0%	0.0%
Repairs & Maintenance - Vehicles	0	0	0	0	0.0%	0.0%
Engineering	0	0	0	0	0.0%	0.0%
Fuel	0	0	0	0	0.0%	0.0%
Paging and Cellular Service	0	0	0	0	0.0%	0.0%
Meters - New Installations	0	0	0	0	0.0%	0.0%
Meters - Replacement Program	0	0	0	0	0.0%	0.0%
Safety Program	0	0	0	0	0.0%	0.0%
Uniforms	0	0	0	0	0.0%	0.0%
Landscape Maintenance and Water	0	0	0	0	0.0%	0.0%
Street Sweeping & Trash Pickup	0	0	0	0	0.0%	0.0%
Water Conservation/Recycling Program	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Replacement	0	0	0	0	0.0%	0.0%
TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0.0%	0.0%

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

TOWN SEWER SINKING FUND #880						% OF TOTAL PROPOSED OPERATING EXPENDITURES
GENERAL & ADMINISTRATIVE	2010-11 ACTUAL	2011-12 BUDGET	2011-12 EST ACTUAL	2012-13 PROPOSED	% CHANGE** INCR (DECR)	
Wages	0	0	0	0	0.0%	0.0%
Payroll Taxes	0	0	0	0	0.0%	0.0%
Retirement	0	0	0	0	0.0%	0.0%
Medical and Dental	0	0	0	0	0.0%	0.0%
Other Post Employment Benefits (OPEB)	0	0	0	0	0.0%	0.0%
Workers Comp Insurance	0	0	0	0	0.0%	0.0%
Audit	0	0	0	0	0.0%	0.0%
Bank Charges and Fees	0	0	0	0	0.0%	0.0%
Computer Expense	0	0	0	0	0.0%	0.0%
Director Fees	0	0	0	0	0.0%	0.0%
Dues and Subscriptions	0	0	0	0	0.0%	0.0%
Education and Training	0	0	0	0	0.0%	0.0%
Elections	0	0	0	0	0.0%	0.0%
Insurance - Liability	0	0	0	0	0.0%	0.0%
LAFCO Funding	0	0	0	0	0.0%	0.0%
Landscape and Janitorial	0	0	0	0	0.0%	0.0%
Legal - General and Special Counsel	0	0	0	0	0.0%	0.0%
Legal - Water Counsel	0	0	0	0	0.0%	0.0%
Professional Services	0	0	0	0	0.0%	0.0%
Miscellaneous	0	0	0	0	0.0%	0.0%
Newsletter and Mailers	0	0	0	0	0.0%	0.0%
Office Supplies	0	0	0	0	0.0%	0.0%
Outside Services	0	0	0	0	0.0%	0.0%
Postage	0	0	0	0	0.0%	0.0%
Public Notices	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Equip	0	0	0	0	0.0%	0.0%
Repairs and Maintenance - Office Bldg	0	0	0	0	0.0%	0.0%
Property Taxes	0	0	0	0	0.0%	0.0%
Telephone	0	0	0	0	0.0%	0.0%
Travel and Mileage	0	0	0	0	0.0%	0.0%
Utilities - Gas, Electric and Trash	0	0	0	0	0.0%	0.0%
Oper Transfer Out - Funded Administration	0	0	0	0	0.0%	0.0%
TOTAL GENERAL & ADMINISTRATIVE	0	0	0	0	0.0%	0.0%
TOTAL OPERATING EXPENSES	0	0	0	0	0.0%	
NET OPERATING SURPLUS (DEFICIT)	0	0	0	0	0.0%	
NON-OPERATING REVENUES AND EXPENDITURES						
Interest Income	5,502	19,700	7,800	10,130	29.9%	
Blacklake Water & Sewer Loan Surcharge	0	0	0	0	0.0%	
Interest Expense - Debt Service	0	0	0	0	0.0%	
Principal Portion - Debt Service	0	0	0	0	0.0%	
Transfers In and Out	978,979	978,979	978,979	0	0.0%	
Sewer Capacity Fund Transfer	0	0	0	0	0.0%	
Fixed Asset Purchases	0	0	0	0	0.0%	
Funded Replacement Projects	0	0	0	0	0.0%	
TOTAL NON-OPERATING REVENUES AND EXPENDITURES	984,481	998,679	986,779	10,130	-99.0%	
NET RESULTS FROM OPERATING AND NON-OPERATING REVENUES AND EXPENDITURES	984,481	998,679	986,779	10,130	-99.0%	

**% Change compares the 2012-13 Proposed to the 2011-12 Estimated (Est) Actual

Estimated Cash Balance 7/1/12	2,350,000
Net Results from Operations	10,130
Transfer to fund WWTF Debt Service	(523,689)
Estimated Cash Balance 6/30/13	<u>1,836,441</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FIXED ASSET PURCHASES
2012-2013

<u>BUDGET ITEMS FOR 2012-2013</u>	#110 ADMIN	#125 WATER	#130 TOWN SEWER	#150 BL SEWER	TOTAL
Network Server Replacement/Upgrade	20,000	0	0	0	20,000
Utility Billing/Fund Accounting Software (Estimate)	25,000	75,000	21,250	3,750	125,000
Lab Equipment and Set Up for Process Control (carryover from FY 2010-2011)	0	9,900	3,300	1,800	15,000
Preventive Maintenance Program & Training (carryover from FY 2011-2012)	0	33,000	11,000	6,000	50,000
Utility Truck (Heavy Duty with Utility Body and Crane)	0	49,500	16,500	9,000	75,000
Utility Truck	0	16,500	5,500	3,000	25,000
	<u>45,000</u>	<u>183,900</u>	<u>57,550</u>	<u>23,550</u>	<u>310,000</u>

NIPOMO COMMUNITY SERVICES DISTRICT
FUNDED REPLACEMENT PROJECTS
2012-2013

BUDGET ITEMS FOR 2012-2013	#805 FUNDED REPLACEMENT WATER	#810 FUNDED REPLACEMENT TOWN SEWER	#830 FUNDED REPLACEMENT BLACKLAKE SEWER	TOTAL
Fire Hydrant Replacements (1)	72,600	0	0	72,600
Valve Replacements (1)	184,000	0	0	184,000
Air Vac Replacements (1)	16,500	0	0	16,500
Well Refurbishment-BL Well #4 (1) (carryover from FY 2011-2012)	200,000	0	0	200,000
Manhole Rehabilitation (1)	0	90,000	0	90,000
Lift Station Rehabilitation (1)	0	100,000	0	100,000
Bio-Solids Removal (carryover from FY 2011-2012)	0	200,000	100,000	300,000
Blacklake Sewer Master Plan	0	0	60,000	60,000
SUBTOTAL	473,100	390,000	160,000	1,023,100
SCADA Upgrades (carryover from FY 2011-2012)	0	0	40,000	40,000
SUBTOTAL	0	0	40,000	40,000
TOTAL	473,100	390,000	200,000	1,063,100

(1) Water and Town Sewer Master Plan Projects

CAPITAL PROJECTS

NIPOMO COMMUNITY SERVICES DISTRICT
 CAPITAL IMPROVEMENTS
 SHARED PROJECT COST SUMMARY
 2012-2013

<u>BUDGET ITEMS FOR 2012-2013</u>	#700 WATER CAPACITY CHARGES	#710 TOWN SEWER CAPACITY CHARGES	#500 SUPPLEMENTAL WATER CHARGES	TOTAL
Southland WWTF (1)	0	12,885,000	0	12,885,000
Bio-Solids Removal (1) (carryover from FY 2011-2012)	0	200,000	0	200,000
Willow Road Water Line (Phase 2) (1) (carryover from FY 2011-2012)	100,000	0	0	100,000
Standpipe Mixing (1) (carryover from FY 2011-2012)	200,000	0	0	200,000
New Water Tank Site (1) (carryover from FY 2011-2012)	400,000	0	0	400,000
SCADA Upgrades (1) (carryover from FY 2011-2012)	140,000	120,000	0	260,000
TOTAL	840,000	13,205,000	0	14,045,000

(1) Water and Town Sewer Master Plan Projects

**NIPOMO COMMUNITY SERVICES DISTRICT
CAPITAL IMPROVEMENTS
DESCRIPTION OF PROPOSED PROJECTS
2012-2013**

Water Projects

Willow Road Water Line (Phase 2) - Complete construction of Water and Sewer Master Plan Project #25.

New Water Tank Site - Discuss purchase of prospective site with respective owners, prepare appraisals; negotiate acquisition, acquire, preliminary and final design for water tank. Water and Sewer Master Plan Project #19.

Standpipe Mixing - Finalize design, bid and construct Water and Sewer Master Plan Project #27.

Town Sewer Projects

Southland Wastewater Treatment Facility (WWTF) (Phase 1) - Construct facilities.

Southland WWTF Bio-Solids Removal - Prepare bid specification; advertise for work, award work, manage removal operation.

Blacklake Sewer Projects

Blacklake WWTF Bio-Solids Removal - Prepare bid specification; advertise for work, award work, manage removal operation.

Water, Town Sewer and Blacklake Sewer Shared Projects

Supervisory Control And Data Acquisition (SCADA) Upgrades - Complete project in progress.

NON-OPERATING BUDGET

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

	FY 6/30/13
Willow Road Water Line (Phase 2)	100,000
Standpipe Mixing	200,000
New Tank Site	400,000
SCADA Upgrades	140,000
Other planned capital improvements provided adequate funding is available in future fiscal years - See page 68	0
TOTAL	840,000

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
	0	0	0	0
	0	0	0	0
	1,200,000	400,000	0	0
	20,000	20,000	20,000	20,000
	635,000	512,300	179,000	0
	1,855,000	932,300	199,000	20,000

(1) See Capital Improvements Shared Project Cost Summary on Page 55

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

	FY 6/30/13
OPENING BALANCE, JULY 1	3,333,000
SOURCES	
INVESTMENT INCOME (1)	16,665
CAPACITY CHARGES (2)	0
TOTAL SOURCES	16,665
USES	
CAPITAL EXPENDITURES	840,000
TOTAL USES	840,000
NET SOURCES AND USES	(823,335)
ENDING BALANCE AND RESERVE, JUNE 30	2,509,665

(1) Interest income projected at 0.50% annually

(2) Estimate 0 new connections

	FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
	2,509,665	667,213	(261,751)	(460,751)
	12,548	3,336	0	0
	0	0	0	0
	12,548	3,336	0	0
	1,855,000	932,300	199,000	20,000
	1,855,000	932,300	199,000	20,000
	(1,842,452)	(928,964)	(199,000)	(20,000)
	667,213	(261,751)	(460,751)	(480,751)

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

	FY 6/30/13
Southland WWTF (1) (2)	6,748,434
Southland WWTF-Management, Permit, Engineering and Contingency (1) (2) (3)	1,226,148
Bio-Solids Disposal (1)	200,000
SCADA Upgrades (1)	120,000
TOTAL	8,294,582

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
(2)	3,476,466	0	0	0
(3)	631,653			
	0	0	0	0
	20,000	20,000	20,000	200,000
	4,128,119	20,000	20,000	200,000

- (1) See Capital Improvements Shared Project Cost Summary on Page 55
- (2) Total Construction Bid Award of \$10,224,900. Construction to be completed during FY 13-14
- (3) Soft costs associated with construction of project (Note: District has previously incurred soft costs related to project)

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

	FY 6/30/13
OPENING BALANCE, JULY 1	1,435,000
SOURCES	
INVESTMENT INCOME (1)	7,175
CAPACITY CHARGES (2)	0
CERTIFICATES OF PARTICIPATION (COP'S) (4)	9,765,000
TRANSFER IN FROM FUND #810-FUNDING CONTRIBUTION	2,600,000
TRANSFER IN FROM FUND #880 TO FUND COP DEBT SERVICE	523,689
TOTAL SOURCES	12,895,864
USES	
CAPITAL EXPENDITURES	8,294,582
DEBT SERVICE I=0% N=20 (3)	77,050
DEBT SERVICE - ESTIMATED FOR COP'S (4)	523,689
TOTAL USES	8,895,321
NET SOURCES AND USES	4,000,543
ENDING BALANCE AND RESERVE, JUNE 30	5,435,543

- (1) Interest income projected at 0.50% annually
- (2) Estimate 0 new connections
- (3) Debt service on State Revolving Fund Loan (Phase I and II of Sewer Plant Expansion)
- (4) Proposed funding mechanism (assume 30 year bond @ 4.85% interest)

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
	5,435,543	1,257,552	1,166,789	1,075,573
	27,178	6,288	5,834	5,378
	0	0	0	0
	0	0	0	0
	0	0	0	0
	562,889	565,719	563,254	0
	590,067	572,007	569,088	5,378
	4,128,119	20,000	20,000	200,000
	77,050	77,050	77,050	77,050
	562,889	565,719	563,254	565,107
	4,768,058	662,769	660,304	842,157
	(4,177,991)	(90,762)	(91,216)	(836,779)
	1,257,552	1,166,789	1,075,573	238,794

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

None Proposed	FY 6/30/12	0
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PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/13	FY 6/30/14	FY 6/30/15	FY 6/30/16
	0	0	0	0

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

	FY 6/30/13
OPENING BALANCE, JULY 1	2,200,000
SOURCES	
INVESTMENT INCOME (1)	11,000
PROPERTY TAXES (2)	499,850
INTEREST INCOME ON BLACKLAKE SEWER SURCHARGE LOAN	4,910
TOTAL SOURCES	515,760
USES	
CAPITAL EXPENDITURES	0
CERTIFICATES OF PARTICIPATION DEBT SERVICE (3)	245,398
TOTAL USES	245,398
NET SOURCES AND USES	270,362
ENDING BALANCE AND RESERVE, JUNE 30	2,470,362

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

	FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
	2,470,362	2,739,894	3,013,829	3,287,361
	12,352	13,699	15,069	16,437
	499,850	499,850	499,850	499,850
	4,215	3,496	2,751	1,978
	516,417	517,045	517,670	518,265
	0	0	0	0
	246,885	243,110	244,138	244,835
	246,885	243,110	244,138	244,835
	269,532	273,935	273,532	273,430
	2,739,894	3,013,829	3,287,361	3,560,791

- (1) Interest income projected at 0.50% annually
- (2) Assume 0% growth in Property Tax Revenue
- (3) Debt service of Certificates of Participation secured by ad valorem property taxes

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

Supplemental Water Project	FY 6/30/13	0
To be determined		0
TOTAL		0

PLANNING PURPOSES ONLY (NOT FOR BUDGET APPROVAL)				
	FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
	0	0	0	0

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

	FY 6/30/13
OPENING BALANCE, JULY 1	1,400,000
CAPACITY CHARGES-SUPPLEMENTAL WATER (1)	0
INVESTMENT INCOME (2)	7,000
TOTAL SOURCES	7,000
USES	
CAPITAL EXPENDITURES	0
TOTAL USES	0
NET SOURCES AND USES	7,000
ENDING BALANCE AND RESERVE, JUNE 30	1,407,000

PLANNING PURPOSES ONLY
 (NOT FOR BUDGET APPROVAL)

	FY 6/30/14	FY 6/30/15	FY 6/30/16	FY 6/30/17
	1,407,000	1,414,035	1,421,105	1,428,211
	0	0	0	0
	7,035	7,070	7,106	7,141
	7,035	7,070	7,106	7,141
	0	0	0	0
	0	0	0	0
	7,035	7,070	7,106	7,141
	1,414,035	1,421,105	1,428,211	1,435,352

(1) Estimate 0 new connections
 (2) Interest income projected at 0.50% annually

APPENDIX

**NIPOMO COMMUNITY SERVICES DISTRICT
DEBT SERVICE SCHEDULE
2012-2013**

	<u>July 1, 2012</u> <u>Beginning Balance</u>	<u>Principal</u> <u>Pay Down</u>	<u>June 30, 2013</u> <u>Ending Balance</u>
In August of 1978, the District issued and sold Water Revenue Bonds amounting to \$270,000. The loan is payable over 40 years and bears interest at 5% per annum. Interest is paid semi-annually. (Fund #125)	\$76,000.00	(\$76,000.00)	\$0.00
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)	\$244,078.45	(\$34,868.35)	\$209,210.10
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)	\$337,442.00	(\$42,180.25)	\$295,261.75
The District issued \$4,000,000 of Revenue Certificates of Participation (COP's) on May 1, 2003. The proceeds are to be used for pipeline and storage facility projects costs. The COP's bear interest ranging from 3% to 4.93% per annum. Principal is to be paid annually starting September 1, 2004 through September 2033. Annual principal payments range from \$75,000 to \$225,000. (Fund #600)	\$3,330,000.00	(\$95,000.00)	\$3,235,000.00
TOTAL DEBT SERVICE	<u>\$3,987,520.45</u>	<u>(\$248,048.60)</u>	<u>\$3,739,471.85</u>

**NIPOMO COMMUNITY SERVICES DISTRICT
FIVE YEAR CAPITAL IMPROVEMENT PLAN
WATER DIVISION**

SUPPLEMENTAL WATER - FUND #500		FY 12-13
To be determined		0
TOTAL		0

FOR PLANNING PURPOSES ONLY				
FY 13-14	FY 14-15	FY 15-16	FY 16-17	Total
0	0	0	0	0
0	0	0	0	0

WATER CAPACITY - FUND #700

Backbone Improvements	
Water Storage Tank	400,000

FY 12-13	FY 13-14	FY 14-15	FY 15-16	Total
1,200,000	400,000	0	0	2,000,000

Willow Road Extension Improvements	
Phase 2	100,000

0	0	0	0	100,000
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Operational Improvements	
SCADA Upgrades - Water Fund Share	140,000
Standpipe Mixing	200,000

20,000	20,000	20,000	20,000	220,000
0	0	0	0	200,000

Eliminate Existing Bottlenecks	
Camino Caballo - Blue Gum to existing 16 inch	0
Grande-Cyclone to Orchard	0
S. Frontage - Hill to Grande	0
S. Frontage - Story to Banyon	0

265,000	0	0	0	265,000
0	120,000	0	0	120,000
0	260,000	0	0	260,000
0	0	65,000	0	65,000

Looping Dead-End Mains	
Colt Lane	0
Grove	0
N. Blume	0
N. Crosby	0
Eve	0
Brytec Court	0
Branch	0
TOTAL	840,000

270,000	0	0	0	270,000
100,000	0	0	0	100,000
0	51,800	0	0	51,800
0	14,000	0	0	14,000
0	66,500	0	0	66,500
0	0	3,000	0	3,000
0	0	111,000	0	111,000
1,855,000	932,300	199,000	20,000	3,846,300

FUNDED REPLACEMENT PROJECTS - FUND #805	
Fire Hydrants	72,600
Valves	184,000
Air Vacs	16,500
Well Refurbishment	200,000
TOTAL	473,100

FY 12-13	FY 13-14	FY 14-15	FY 15-16	Total
72,600	72,600	72,600	72,600	363,000
184,000	184,000	184,000	184,000	920,000
16,500	16,500	16,500	16,500	82,500
100,000	100,000	100,000	100,000	600,000
373,100	373,100	373,100	373,100	1,965,500

**NIPOMO COMMUNITY SERVICES DISTRICT
FIVE YEAR CAPITAL IMPROVEMENT PLAN
TOWN AND BLACKLAKE SEWER DIVISIONS**

TOWN SEWER CAPACITY - FUND #710

Town Sewer Division	FY 12-13
Southland WWTF (1)	6,748,434
Southland WWTF-Management, Permit,Engineering and Contingency (1) (2)	1,226,148
Bio-Solids Removal	200,000

Collection System - Town Sewer Division

Prohibition Zone Sewer Extensions	0
Division Street, Beverly to Frontage	0

Operational Improvements - Town Sewer Division

SCADA Upgrades - Wastewater Fund Share	120,000
TOTAL	8,294,582

FOR PLANNING PURPOSES ONLY

FY 13-14	FY 14-15	FY 15-16	FY 16-17	Total
3,476,466	0	0	0	10,224,900
631,653	0	0	0	1,857,801
0	0	0	0	200,000

0	0	50,000	0	50,000
0	0	390,000	0	390,000

20,000	20,000	20,000	20,000	200,000
4,128,119	20,000	460,000	20,000	12,922,701

FUNDED REPLACEMENT PROJECTS - TOWN SEWER DIVISION - FUND #810

Manhole Rehabilitation	90,000
Lift Station Rehabilitation	100,000
Bio-Solids Removal	200,000
TOTAL	390,000

FY 12-13	FY 13-14	FY 14-15	FY 15-16	Total
90,000	90,000	90,000	90,000	450,000
100,000	100,000	100,000	100,000	500,000
0	0	0	0	200,000
190,000	190,000	190,000	190,000	1,150,000

FUNDED REPLACEMENT PROJECTS - BL SEWER - FUND #830

Blacklake WWTF Sludge Removal	100,000
Blacklake Sewer Master Plan (3)	60,000
SCADA Upgrades - Wastewater Fund Share	40,000
TOTAL	200,000

FY 12-13	FY 13-14	FY 14-15	FY 15-16	Total
0	0	0	0	100,000
0	0	0	0	60,000
5,000	5,000	5,000	5,000	60,000
5,000	5,000	5,000	5,000	220,000

(1) Total Construction Bid Award of \$10,224,900. Construction to be complete during FY 13-14.

(2) Soft Costs associated with construction of project (Note: District has previously incurred soft costs related to project).