



# FISCAL YEAR 2007-08 BUDGET

## MISSION STATEMENT

To efficiently provide dependable drinking water delivery and wastewater collection services to Vandenberg Village residents, with a commitment to customer service.

# CAPITAL BUDGET

The capital budget expenditures are presented in the following categories:

- **Capital Replacement** – Replaces existing equipment, infrastructure, or facilities.
- **Capital Improvement** – Builds upon or improves existing equipment, infrastructure, or facilities.
- **Capital Outlay** – Purchases or constructs new equipment, infrastructure, or facilities.

The capital budget is funded by reserves.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2007-08**

**CAPITAL IMPROVEMENT PLAN**

***Water and Wastewater System Evaluation*** **\$61,200**  
***(Strategic Plan Item #3)***

\$21,208 of the budgeted amount is a carryover from fiscal year 2004-05 (AutoCAD System Plat Maps). The remainder was budgeted fiscal year 2005-06.

***Tank 3: 16" flange, 16" gate valve*** **\$20,000**

This item is a carryover from fiscal year 2005-06.

***L/S #1 Wet Well Expansion*** **\$30,000**  
***(Strategic Plan Item #5)***

This item is a carryover from fiscal year 2006-07.

***L/S #3 Impeller*** **\$2,500**

\$2,000 of the budgeted amount is a carryover from fiscal year 2006-07. The remainder is budgeted for fiscal year 2007-08. This is scheduled preventative maintenance. The impellers were last replaced in 1994.

***L/S #4 Impeller*** **\$2,500**

\$2,000 of the budgeted amount is a carryover from fiscal year 2006-07. The remainder is budgeted for fiscal year 2007-08. This is scheduled preventative maintenance. The impellers were last replaced in 1994.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2007-08**

**CAPITAL REPLACEMENT PLAN**

***Site 3 Generator*** **\$90,000**  
***(Strategic Plan Item #4)***

\$50,000 of the budgeted amount is a carryover from fiscal year 2005-06. The remainder is budgeted for fiscal year 2007-08. Replacement is appropriate in keeping with our long term strategic plan and for complying with Santa Barbara County Air Pollution Control District's emissions requirements.

***L/S #1 Generator*** **\$50,000**  
***(Strategic Plan Item #4)***

\$37,500 of the budgeted amount is a carryover from fiscal year 2005-06. The remainder is budgeted for fiscal year 2007-08. Replacement is appropriate in keeping with our long term strategic plan and for complying with Santa Barbara County Air Pollution Control District's emissions requirements.

***L/S #3 & 4 Portable Generator*** **\$37,500**  
***(Strategic Plan Item #4)***

Replacement is appropriate in keeping with our long term strategic plan and for complying with Santa Barbara County Air Pollution Control District's emissions requirements.

***Site 1 Booster Station 100 hp Pump*** **\$30,000**

Replacement of a 75 hp pump for the booster station at Site 1.

***Backwash Sensor*** **\$3,500**

6" Backwash Sensor meter with 100 feet of cable.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2007-08**

***Office Exterior Signs*** **\$2,000**

To replace signs purchased in 1990.

***Conference Room Chairs (9 ea)*** **\$2,500**

To replace chairs purchased in 1999.

***Conference Room Table*** **\$2,250**

To replace table purchased in 1999.

***Copy Machine*** **\$10,000**

To replace copy machine purchased in 2001.

***Color Laser Printer*** **\$5,000**

To replace individual color printers with a high-quality, high-speed shared printer.

***Computer Workstations (2 ea)*** **\$2,500**

To replace computers on a rotational basis.

***Office Security System*** **\$2,500**

To replace the Burglary-Fire Security System purchased in 1993.  
Repair parts are no longer available.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2007-08**

**CAPITAL OUTLAY PLAN**

***SCADA Controls for B/S #4 and B/S #5*** **\$20,000**

This item is a carryover from fiscal year 2006-07.

***Chlorine Analyzer*** **\$3,500**

An additional Chlorine Analyzer is needed for automatic monitoring by the SCADA system.

***SCADA Control for Backwash Sensor*** **\$1,500**

Add SCADA controls for the Backwash Sensor.

***SCADA Control for Chlorine Analyzer*** **\$1,500**

Add SCADA controls for the Chlorine Analyzer.

***SCADA Control for Well 3A*** **\$1,500**

Add SCADA controls for Well 3A.

***Pickup Truck*** **\$30,000**  
***(Strategic Plan Item #14)***

This item is a carryover from fiscal year 2006-07.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WATER CAPITAL  
FISCAL YEAR 2007-08**

FYE Approved			AMOUNT
<b>CAPITAL IMPROVEMENT PLAN</b>			
05-06 **	11-11171	Water and Wastewater System Evaluation @ 50%	30,600
05-06	11-11171	Tank 3: 16" flange, 16" gate valve	20,000
<b>CAPITAL IMPROVEMENT PLAN</b>			<b>50,600</b>
<b>CAPITAL REPLACEMENT PLAN</b>			
05-06 **	11-11141	Site 3 Generator	90,000
07-08	11-11152	Site 1 Booster Station 100 hp Pump	30,000
07-08	11-11160	Backwash sensor	3,500
07-08	11-11181	Office Exterior Signs	2,000
07-08	11-11182	Conference Room Chairs (9 ea)	2,500
07-08	11-11182	Conference Room Table	2,250
07-08	11-11182	Copy Machine	10,000
07-08	11-11182	Color Laser Printer	5,000
07-08	11-11182	Computer Workstations (2 ea)	2,500
07-08	11-11182	Office Security System	2,500
<b>CAPITAL REPLACEMENT PLAN</b>			<b>150,250</b>
<b>CAPITAL OUTLAY PLAN</b>			
06-07	11-11152	SCADA controls for B/S #4 and B/S #5	20,000
07-08	11-11160	Chlorine Analyzer	3,500
07-08	11-11152	SCADA controls for backwash sensor	1,500
07-08	11-11152	SCADA controls for chlorine analyzer	1,500
07-08	11-11152	SCADA control for Well 3A	1,500
<b>CAPITAL OUTLAY PLAN</b>			<b>28,000</b>
<b>TOTAL WATER CAPITAL BUDGET</b>			<b>228,850</b>

AVAILABLE RESERVES      \$1,489,699

\*\* Capital budget item is included in the Strategic Plan.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER CAPITAL  
FISCAL YEAR 2007-08**

FYE Approved			AMOUNT
<b>CAPITAL IMPROVEMENT PLAN</b>			
05-06 **	12-11171	Water and Wastewater System Evaluation @ 50%	30,600
06-07 **	12-11152	L/S #1 Wet Well Expansion	30,000
06-07	12-11152	L/S #3 Impeller	2,500
06-07	12-11152	L/S #4 Impeller	2,500
<b>CAPITAL IMPROVEMENT PLAN</b>			<b>\$65,600</b>
<b>CAPITAL REPLACEMENT PLAN</b>			
06-07 **	12-11153	L/S #1 Backup Generator	50,000
07-08 **	12-11153	L/S #3 & 4 Portable Generator	37,500
<b>CAPITAL REPLACEMENT PLAN</b>			<b>\$87,500</b>
<b>CAPITAL OUTLAY PLAN</b>			
06-07 **	12-11183	Pickup Truck	30,000
<b>CAPITAL OUTLAY PLAN</b>			<b>\$30,000</b>
<b>TOTAL WASTEWATER CAPITAL BUDGET</b>			<b>\$183,100</b>

AVAILABLE RESERVES      \$1,476,163

*\*\* Capital budget item is included in the Strategic Plan.*

# OPERATING BUDGET

The operating budget expenditures are presented in two categories:

- **Water Fund**
- **Wastewater Fund**

The operating budget is funded by rates.

# Vandenberg Village Community Services District Water and Wastewater Operating Budget Summary Fiscal Year 2007-08

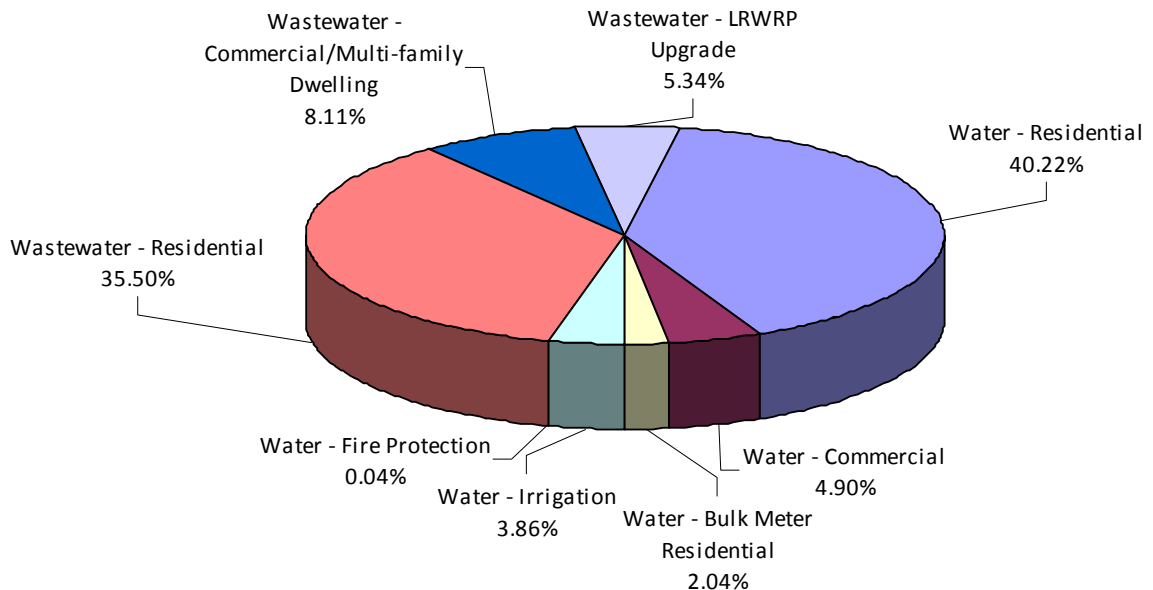
Below is a summary explanation for each category of the proposed operating budget for the water and wastewater enterprise funds. Although each fund has its own budget, they are described together in the summary to better represent the operating activities of the District. More detailed information on each line item is available in the District Office for review.

## OPERATING REVENUES

The proposed water and wastewater revenues reflect no changes in rates.

**Water** revenues are projected by using an average number of active customers for a calendar year and five-year historical average water consumption. Since revenue projection is based on historic performance, actual revenue could be better in some months and worse in others.

## Where Operating Dollars Come From



**Wastewater** revenues are projected by using an average number of active customers. The fees collected are fixed monthly charges; hence, actual performance does not vary greatly from budget projection.

Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2007-08

In addition to budgeted water and wastewater revenues, staff estimates a reserve replenishment total in the amount of approximately \$497,700 for Fiscal Year 2007-08.

## NON-OPERATING REVENUES

**Interest Earnings** are budgeted for the District's investment accounts with the Local Agency Investment Fund (LAIF), Santa Barbara County Treasury, Capital One Bank, Countrywide Bank, and the United States Treasury; money market account at Santa Barbara Bank & Trust; and Wastewater Capital Reserve Fund (WCRF) at the City of Lompoc.

Projections are as follows:

LAIF	5.00% - Variable
Santa Barbara County	4.15% - Variable
Money Market	5.10% - Variable
SBBT CD	3.70% - Fixed
Countrywide CD	4.76% - Fixed
Capital One CD	4.88% - Fixed
US Treasury T-Note	4.63% - Fixed
WCRF	4.50% - Variable

## OPERATING EXPENSES

In general, operating expenses that are not exclusive to the water or wastewater funds (insurance, utilities, office supplies, administrative expenses) are allocated at 60% water, 40% wastewater. Customer related expenses (billing stock, postage, newsletters) are allocated at 50% to each fund.

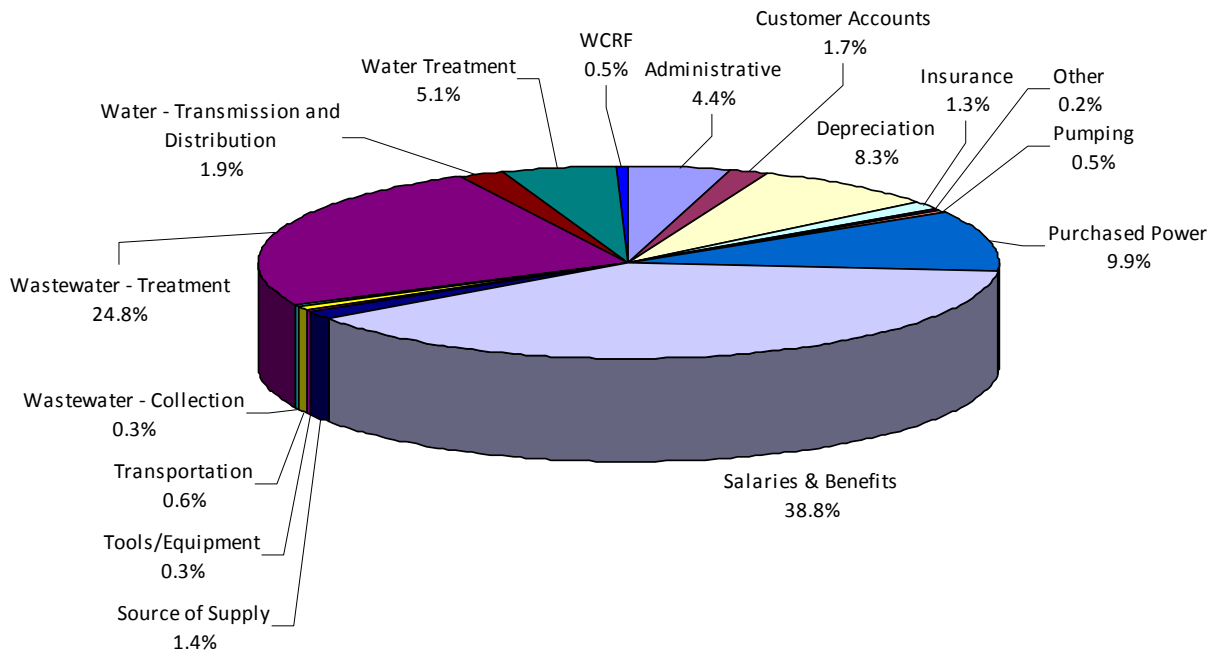
**Purchased Power** - PG&E and Southern California Gas. Assumes a 7.0% increase for calendar year 2007.

**Water Treatment** – Budgeted water treatment costs increased \$11,522 over fiscal year 2006-07 budget.

## Vandenberg Village Community Services District Water and Wastewater Operating Budget Summary Fiscal Year 2007-08

- Chemical costs are increasing by 15%.
- Water testing has increased by \$1,300, due in part to one additional testing site.
- The Department of Health Services (DHS) regulatory fees have been increasing yearly. This year's budget is estimated at \$8,450.

### Where Operating Dollars Go



**Salaries & Benefits** – Salaries and benefits have increased \$42,928 over fiscal year 2006-07 budget. The anticipated salaries and benefits for working hours are:

Water fund	\$521,400	(FY 2006-07: \$478,976)
Wastewater fund	\$300,800	(FY 2006-07: \$300,496)
<b>Total benefits</b>	<b>\$822,200</b>	<b>(FY 2006-07: \$779,472)</b>

The budget is based on a 3.75% economic adjustment and assumes that all employees will receive at least one merit increase. Benefits such as PERS and worker's compensation which are based on gross salaries reflect this assumption.

Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2007-08

The budgeted benefits expenses increased by \$13,028. Employee benefits represent 57.7% of base salaries. That is, the additional cost for paid benefits such as insurance, retirement, etc. is 57.7% of the total base salary the District pays its employees.

The table below shows a historical comparison of actual salaries to budget (does not include paid benefits such as holiday, sick and vacation):

Fiscal Year	Notes	Total Budgeted Salaries	Total Actual Salaries	Variance from budget
04-05		439,100	422,029	(17,071)
05-06		442,200	427,099	(15,101)
06-07	Projected based on actual expenses through December 2006 – some employees have not yet received merit increases; Sick Leave and Vacation expenses are higher than budgeted.	475,100	401,156	(73,944)
07-08		504,800		

**Insurance** – Cost includes general liability and property casualty insurance. The budget amount assumes no increase in rates charged by ACWA-JPIA.

**Depreciation** – Budget depreciation assumes new capital assets purchased in January. All assets are depreciated for the full month beginning the first month of ownership.

Although there is no cash outlay for depreciation expense, the Board adopted resolutions in 1994 and 2006 to set cash aside based on depreciation expense and establish rates to provide sufficient cash to fund this depreciation expense in order to fund a replacement reserve for the purpose of replacing capital equipment.

Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2007-08

**Transmission & Distribution** – Budget decreased overall by \$110,075. The significant expenditures including earthquake repairs to Reservoir 5B, relining sewer mains, and relining manholes are to be completed fiscal year 2006-07. Poly B blowoff repairs per the strategic plan, meters for Providence Landing, and routine maintenance remain in this year's budget.

**Professional/Contract Services** – Budget decreased for Merchant Account Fees (for credit card/debit card payments by our customers). This year's budget is more in line with last year's actual expenses.

This decrease was offset by an increase in Internet fees as a faster DSL connection is necessary for our customers to make automatic payments on our website.

There is also a new expense of \$6,000 for Vegetation Management. The fire department has increased the requirement for clearing vegetation away from structures from 30 feet to 100 feet.

**Supplies and Repairs** – Budget decreased as the projects for Asphalt Berm and Office Parking Lot Slurry Seal were completed.

**Employee Travel** – Budget increased by \$3,000 for extended travel to seminars.

**Director's Expense** – Budget increased by \$2,000 for training and mileage.

**Wastewater Treatment** – Budget increased by \$76,000. The monthly treatment payments are based on estimated rates set by the City of Lompoc. Yearly, the City's prior fiscal year audited actual costs are reconciled against the total monthly payments.

Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2007-08

**WCRF** represents the District's portion of capital improvements to the wastewater treatment plant. The budgeted cost is estimated at only \$10,600 since capital costs are temporarily down due to the focus on the wastewater treatment plant improvement project.

**NET INCOME**

Water Fund	\$400,285	Wastewater Fund	\$323,709
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**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
AMENDED BUDGET  
FISCAL YEAR 2007-08**

		Water	Wastewater	Combined
<b>REVENUE</b>				
41100	Residential	912,097	805,146	\$1,717,243
41200	Commercial	111,051	183,866	\$294,917
41300	Bulk Metered Residential	46,338		\$46,338
41400	Irrigation	87,541		\$87,541
41700	LRWRP Upgrade		121,007	\$121,007
42100	Fire Protection	924		\$924
49200	Interest Earnings (Investments)	105,400	70,300	\$175,700
49201	Interest Earnings (WCRF)		15,300	\$15,300
	Reserve Replenishment	281,449	159,582	\$441,031
		<b>\$ 1,544,799</b>	<b>\$ 1,355,201</b>	<b>\$ 2,900,000</b>
<b>EXPENSES</b>				
<b>Source of Supply</b>				
51105	Contract Services	2,450		\$2,450
51112	Pumping Equipment	10,000		\$10,000
51405	SYRWCD Pump Tax	14,500		\$14,500
51415	Cloud Seeding	3,000		\$3,000
<b>Pumping Equipment</b>				
52105	Contract Services	2,500		\$2,500
52112	Supplies & Repairs	3,700	2,950	\$6,650
52113	SCADA Supplies and Repairs	400	100	\$500
52300	Purchase Power	205,950	4,100	\$210,050
52310	Generator Fuel	2,000		\$2,000
<b>Water/Wastewater Treatment</b>				
53105 1	Wastewater Treatment - LRWRP		526,000	\$526,000
53105 2	Wastewater Treatment - Plant Lease - WCRF		10,600	\$10,600
53115	Regulatory Fees AB2995	8,450		\$8,450
53118	Water Treatment - Chemicals	94,000		\$94,000
53203	Water Treatment - Filter Media	0		\$0
53205	Contract Services	4,500		\$4,500
53212	Supplies & Repairs	1,000		\$1,000
53214	Utility Services	450		\$450
<b>Transmission and Distribution</b>				
54103	Waste Discharge Fee		925	\$925
54105	Contract Services	500		\$500
54132	Supplies & Repairs	1,000		\$1,000
54205	Contract Services - Reservoirs	1,000		\$1,000
54213	Supplies & Repairs - Reservoirs	0		\$0
54222	Supplies & Repairs - Mains	2,000	3,000	\$5,000
54232	Supplies & Repairs - Services	10,000	2,500	\$12,500

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
AMENDED BUDGET  
FISCAL YEAR 2007-08**

		Water	Wastewater	Combined
54232 1	Supplies & Repairs - Poly B	10,000		\$10,000
54242	Supplies & Repairs - Meters	14,500		\$14,500
54252	Supplies & Repairs - Hydrants	600		\$600
	<b>Customer Accounts</b>			
55102	Operating Supplies	5,200	4,700	\$9,900
55104	Utility Services	1,650	1,650	\$3,300
55105	Contract Services	5,525	2,375	\$7,900
55106	Postage	6,230	6,230	\$12,460
55200	Uncollectible Accounts	730	1,095	\$1,825
	<b>Administrative and General</b>			
56202	Office Supplies	3,000	2,000	\$5,000
56204	Utility Services	3,270	2,180	\$5,450
56205	Contract Services	7,095	4,730	\$11,825
56206	Postage	285	190	\$475
56208	Professional Services	7,650	5,100	\$12,750
56209	Membership Fees and Dues	9,280	920	\$10,200
56210	Employee Travel Expense (Direct Payment)	2,940	1,960	\$4,900
56210 1	Employee Travel Expense (Reimbursed)	2,940	1,960	\$4,900
56211	Subscriptions and Books	525	350	\$875
56213	Equipment Rental	960	640	\$1,600
56215	LAFCO Mandatory Fees	1,000	650	\$1,650
56217	Director Expense (Direct Payment)	3,675	2,450	\$6,125
56217 1	Director Expense (Reimbursed)	3,675	2,450	\$6,125
56301	Property/General Liability Insurance	17,055	11,370	\$28,425
56704	Utility Services	990	660	\$1,650
56705	Contract Services	7,104	4,416	\$11,520
56712	Supplies & Repairs	3,060	2,040	\$5,100
56713	Computer Supplies & Repairs	1,260	840	\$2,100
56714	Furniture and Equipment	300	200	\$500
56810	Election Expense	0	0	\$0
57110	Depreciation	133,000	42,000	\$175,000
57302	Supplies & Repairs - Transportation	1,800	1,200	\$3,000
57303	Fuel - Vehicles	6,000	4,000	\$10,000
57312	Tools	2,800	2,300	\$5,100
57313	Fuel - Equipment	360	240	\$600
57320	Uniforms	390	260	\$650
57321	Uniforms - Reimbursed	480	320	\$800
57350	Safety Supplies	1,350	900	\$2,250
57351	Safety Boots	360	240	\$600
	<b>Employee Salaries and Benefits</b>			
Various	Salaries	326,600	183,200	\$509,800

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
AMENDED BUDGET  
FISCAL YEAR 2007-08**

		Water	Wastewater	Combined
56401	Sick/Personal	18,000		\$18,000
56402	Vacation	29,400		\$29,400
56403	Holiday	22,871		\$22,871
56403 1	Floating Holiday	2,129		\$2,129
56406	Medical Insurance	51,500		\$51,500
56407	Long Term Disability	6,300		\$6,300
56410	Educational	11,300		\$11,300
56417	PERS	124,000		\$124,000
56418	Dental Insurance	7,200		\$7,200
56419	Life Insurance	2,700		\$2,700
56421	Workers Compensation	29,100		\$29,100
56423	Vision Care	1,700		\$1,700
56424	Performance/Incentive Pay	1,000		\$1,000
56430	Medicare FICA	8,500		\$8,500
56431	SUI	2,500		\$2,500
57363	WW Allocation - Workers Compensation		10,500	\$10,500
57364	WW Allocation - Employee Benefits		105,100	\$105,100
57372	WW Allocation - Payroll Taxes		4,000	\$4,000
57463	WW Allocation - Workers Compensation	(10,500)		(\$10,500)
57464	WW Allocation - Employee Benefits	(105,100)		(\$105,100)
57472	WW Allocation - Payroll Taxes	(4,000)		(\$4,000)
		<u>\$ 1,159,639</u>	<u>\$ 965,591</u>	<u>\$ 2,125,230</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - REVENUE  
FISCAL YEAR 2007-08**

	Amended Budget FYE 2007	Projected FYE 2007	Proposed Budget FYE 2008	Amended Budget FYE 2008
<b>Water Revenue</b>	<b>\$ 1,373,075</b>	<b>\$ 1,548,266</b>	<b>\$ 1,450,724</b>	<b>\$ 1,439,399</b>
11- 41100 Residential	805,743	924,906	860,100	912,097
11- 41200 Commercial	95,580	123,018	110,700	111,051
11- 41300 Bulk Meter Residential	41,114	50,818	44,400	46,338
11- 41400 Irrigation	78,505	88,840	78,500	87,541
11- 42100 Fire Protection	924	924	924	924
Reserve Replenishment	351,209	359,760	356,100	281,449
<b>Wastewater Revenue</b>	<b>\$ 1,059,731</b>	<b>\$ 1,089,496</b>	<b>\$ 1,201,700</b>	<b>\$ 1,269,601</b>
12- 41100 Residential	757,066	782,166	864,100	805,146
12- 41700 LRWRP Upgrade Charge-Residential	-	-	-	100,307
12- 41200 Commercial/Multi-family Dwelling	175,251	177,850	196,000	183,866
12- 41700 LRWRP Upgrade Charge-Comm,Multi	-	-	-	20,700
Reserve Replenishment	127,414	129,480	141,600	159,582
<b>Non-Operating Revenue</b>	<b>\$ 115,837</b>	<b>\$ 137,924</b>	<b>\$ 191,000</b>	<b>\$ 191,000</b>
11- 49200 Interest Earnings (Investments)	58,942	64,798	105,400	105,400
12- 49200 Interest Earnings (Investments)	39,295	58,975	70,300	70,300
12- 49201 Interest Earnings (WCRF)	17,600	14,151	15,300	15,300
<b>Combined Revenue</b>	<b>\$ 2,548,643</b>	<b>\$ 2,775,686</b>	<b>\$ 2,843,424</b>	<b>\$ 2,900,000</b>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING BUDGET - WATER  
FISCAL YEAR 2007-08**

	Actual FY Ended 6/30/2006	Amended Budget 6/30/2007	Staff Proposed 6/30/2008	% Total Revenue/ Expense	Board Approved 6/30/2008	% Total Revenue/ Expense
<b>OPERATING REVENUE</b>						
Water Sales	\$1,182,199	\$1,021,866	\$1,094,624	70.34%	\$ 1,094,624	70.34%
Reserve Replenishment	0	351,209	356,100	22.88%	\$ 356,100	22.88%
Sub-Total	<u>\$1,182,199</u>	<u>\$1,373,075</u>	<u>\$1,450,724</u>	<u>93.23%</u>	<u>\$1,450,724</u>	<u>93.23%</u>
<b>NON-OPERATING REVENUE</b>						
Non-operating Revenue	\$157,196	\$58,942	\$105,400	6.77%	\$ 105,400	6.77%
Non-operating Expenses	(\$128,686)	\$0	\$0	0.00%	\$ -	0.00%
Sub-Total	<u>\$28,510</u>	<u>\$58,942</u>	<u>\$105,400</u>	<u>6.77%</u>	<u>\$105,400</u>	<u>6.77%</u>
<b>OPERATING EXPENSE</b>						
Salaries & Benefits	\$490,485	\$478,976	\$528,100	45.43%	\$ 528,100	45.43%
Purchased Power	161,228	175,000	205,950	17.72%	205,950	17.72%
Treatment	73,896	111,450	108,400	9.32%	108,400	9.32%
Insurance	15,338	16,260	17,055	1.47%	17,055	1.47%
Depreciation	104,623	125,000	133,000	11.44%	133,000	11.44%
Source of Supply	16,837	30,500	29,950	2.58%	29,950	2.58%
Pumping	12,887	20,240	8,600	0.74%	8,600	0.74%
Transmission and Distribution	67,396	94,350	39,600	3.41%	39,600	3.41%
Administrative	56,390	56,805	59,009	5.08%	59,009	5.08%
Customer Accounts	21,164	19,210	19,335	1.66%	19,335	1.66%
Transportation	9,434	5,040	7,800	0.67%	7,800	0.67%
Tools/Equipment	1,909	2,310	3,160	0.27%	3,160	0.27%
Other	2,313	2,430	2,580	0.22%	2,580	0.22%
Sub-Total	<u>\$1,033,899</u>	<u>\$1,137,571</u>	<u>\$1,162,539</u>	<u>100.00%</u>	<u>\$1,162,539</u>	<u>100.00%</u>
<b>NET INCOME</b>						
	<u>\$176,810</u>	<u>\$294,446</u>	<u>\$393,585</u>		<u>\$393,585</u>	
+ Depreciation	<u>\$104,623</u>	<u>\$125,000</u>	<u>\$133,000</u>		<u>\$133,000</u>	
<b>ESTIMATED ADDITION TO CASH RESERVES</b>						
	<u>\$281,433</u>	<u>\$419,446</u>	<u>\$526,585</u>		<u>\$526,585</u>	
Reserve Contribution Factor	27%	37%	45%		45%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

		% of Budget Allocated TO Wastewater	Budget FYE 2007	Projected FYE 2007	Proposed Budget FYE 2008	Percent Change	Committee Recommended FYE 2008
<b>SOURCE OF SUPPLY (WELLS)</b>							
<b>11-51105</b>	<b>Contract Services</b>		<b>\$2,350</b>	<b>\$2,350</b>	<b>\$2,450</b>	<b>4.3%</b>	<b>\$2,450</b>
<b>Description:</b>	USGS Groundwater Monitoring Pymt will be booked for June	0%	2,350	2,350	2,450	4.3%	2,450
<b>11-51112</b>	<b>Supplies/Repairs - Well Pumping Equipment</b>		<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0.0%</b>	<b>\$10,000</b>
<b>Description:</b>	Contingencies	0%	10,000	10,000	10,000	0.0%	10,000
<b>11-51405</b>	<b>SYRWCD Pump Tax</b>		<b>\$15,150</b>	<b>\$13,800</b>	<b>\$14,500</b>	<b>-4.3%</b>	<b>\$14,500</b>
<b>Description:</b>	SYRWCD Pump Tax	0%	15,150	13,800	14,500	-4.3%	14,500
<b>11-51415</b>	<b>Cloud Seeding</b>		<b>\$3,000</b>	<b>\$2,719</b>	<b>\$3,000</b>	<b>0.0%</b>	<b>\$3,000</b>
<b>Description:</b>	Cloud Seeding	0%	3,000	2,719	3,000	0.0%	3,000
<b>SOURCE OF SUPPLY (WELLS)</b>			<b>\$30,500</b>	<b>\$28,869</b>	<b>\$29,950</b>	<b>-1.8%</b>	<b>\$29,950</b>
<b>PUMPING (BOOSTERS)</b>							
<b>11-52105</b>	<b>Contract Services</b>		<b>\$2,500</b>	<b>\$2,535</b>	<b>\$2,500</b>	<b>0.0%</b>	<b>\$2,500</b>
<b>Description:</b>	Contingencies	0%	1,500	750	1,500	0.0%	1,500
	Electrician services, as needed	0%	1,000	1,785	1,000	0.0%	1,000
<b>11-52112</b>	<b>Supplies/Repairs-Pumping Equipment</b>		<b>\$14,980</b>	<b>\$19,423</b>	<b>\$3,700</b>	<b>-75.3%</b>	<b>\$3,700</b>
<b>Description:</b>	Routine Maintenance	50%	500	1,651	2,500	400.0%	2,500
	SCADA telephone charges	20%	336	202	420	25.0%	420
	SCADA DSL charges	20%	814	288	580	-28.7%	580
	Booster pump control panel	0%	3,000	3,000	0	0.0%	-
	Pull and repair well 3B	0%	10,000	10,000	0	0.0%	-
	SBCAPCD Annual Emission Fee	50%	330	165	200	-39.4%	200
	Circuit boards	0%	0	4,117	0	0.0%	-
<b>11-52113</b>	<b>Supplies/Repairs-SCADA Computer Equipment</b>		<b>\$760</b>	<b>\$0</b>	<b>\$400</b>	<b>-47.4%</b>	<b>\$400</b>
<b>Description:</b>	Maintenance/emergencies	20%	760	0	400	-47.4%	400

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

		<b>% of Budget Allocated TO Wastewater</b>	<b>Budget FYE 2007</b>	<b>Projected FYE 2007</b>	<b>Proposed Budget FYE 2008</b>	<b>Percent Change</b>	<b>Committee Recommended FYE 2008</b>
<b>11-52300</b>	<b>Purchased Power</b>		<b>\$175,000</b>	<b>\$212,405</b>	<b>\$205,950</b>	<b>17.7%</b>	<b>\$950</b>
<b>Description:</b>	Southern California Gas	0%	950	916	950	0.0%	950
	PG&E (water only)	0%	174,050	211,489	205,000	17.8%	205,000
	PG&E (sewer only)	100%	0	0	0	0.0%	-
<b>11-52310</b>	<b>Generator Fuel</b>		<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0.0%</b>	<b>\$2,000</b>
<b>Description:</b>	Estimated 750 gal diesel. (March/April)	0%	2,000	2,000	2,000	0.0%	2,000
<b>PUMPING (BOOSTERS)</b>			<b>\$195,240</b>	<b>\$236,363</b>	<b>\$214,550</b>	<b>9.9%</b>	<b>\$9,550</b>
<b>WATER TREATMENT</b>							
<b>11-53115</b>	<b>Regulatory Fees AB2995</b>		<b>\$7,200</b>	<b>\$8,234</b>	<b>\$8,450</b>	<b>17.4%</b>	<b>\$8,450</b>
<b>Description:</b>	Department of Health Services water system fees.	0%	7,200	8,234	8,450	17.4%	8,450
<b>11-53118</b>	<b>Chemicals</b>		<b>\$62,000</b>	<b>\$88,284</b>	<b>\$94,000</b>	<b>51.6%</b>	<b>\$94,000</b>
<b>Description:</b>	NaOCl (Budget: \$1.59/gal with fuel surcharge)	0%	47,380	74,045	78,800	66.3%	78,800
	NaHSO3 (Budget: \$1.49/gal with fuel surcharge)	0%	14,548	14,239	15,200	4.5%	15,200
<b>11-53203</b>	<b>Filter Media</b>		<b>\$37,500</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>
<b>Description:</b>	Replace media (FY 2006)	0%	37,500	0	0	0.0%	0
<b>11-53205</b>	<b>Contract Services</b>		<b>\$3,200</b>	<b>\$4,388</b>	<b>\$4,500</b>	<b>40.6%</b>	<b>\$4,500</b>
<b>Description:</b>	Water Testing	0%	3,200	4,388	4,500	40.6%	4,500
<b>11-53212</b>	<b>Supplies/Repairs</b>		<b>\$1,000</b>	<b>\$88</b>	<b>\$1,000</b>	<b>0.0%</b>	<b>\$1,000</b>
<b>Description:</b>	Routine maintenance	0%	1,000	88	1,000	0.0%	1,000
<b>11-53214</b>	<b>Utility Services</b>		<b>\$550</b>	<b>\$339</b>	<b>\$450</b>	<b>-18.2%</b>	<b>\$450</b>
<b>Description:</b>	PG&E purchased power for workshop	0%	550	339	450	-18.2%	450
<b>WATER TREATMENT</b>			<b>\$111,450</b>	<b>\$101,333</b>	<b>\$108,400</b>	<b>-2.7%</b>	<b>\$108,400</b>

**TRANSMISSION & DISTRIBUTION**

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

		<b>% of Budget Allocated TO Wastewater</b>	<b>Budget FYE 2007</b>	<b>Projected FYE 2007</b>	<b>Proposed Budget FYE 2008</b>	<b>Percent Change</b>	<b>Committee Recommended FYE 2008</b>
<b>11-54105</b>	<b>Contract Services</b>		<b>\$500</b>	<b>\$179</b>	<b>\$500</b>	<b>0.0%</b>	<b>\$500</b>
<b>Description:</b>	USA Tickets	0%	500	179	500	0.0%	500
<b>11-54132</b>	<b>Supplies/Repairs-Miscellaneous</b>		<b>\$1,000</b>	<b>\$500</b>	<b>\$1,000</b>	<b>0.0%</b>	<b>\$1,000</b>
<b>Description:</b>	SBC encroachment fees	0%	1,000	500	1,000	0.0%	1,000
<b>11-54205</b>	<b>Contract Services - Distribution Reservoirs</b>		<b>\$1,000</b>	<b>\$500</b>	<b>\$1,000</b>	<b>0.0%</b>	<b>\$1,000</b>
<b>Description:</b>	Contingencies	0%	1,000	500	1,000	0.0%	1,000
<b>11-54213</b>	<b>Supplies/Repairs - Distribution Reservoirs</b>		<b>\$40,000</b>	<b>\$40,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>
<b>Description:</b>	Reservoir 5B earthquake repair (FY 2006)	0%	40,000	40,000	0	0.0%	0
<b>11-54222</b>	<b>Supplies/Repairs- Mains</b>		<b>\$4,250</b>	<b>\$5,200</b>	<b>\$2,000</b>	<b>-52.9%</b>	<b>\$2,000</b>
<b>Description:</b>	Routine maintenance	50%	2,000	2,950	2,000	0.0%	2,000
	Repairs as a result of videoing (WW only)	100%	0	0	0	0.0%	0
	Reline +/-730 ft sewer main	100%	0	0	0	0.0%	0
	Reline manholes (7)	100%	0	0	0	0.0%	0
	Pressure recorder (2)	0%	1,250	1,250	0	0.0%	0
	Pressure reducing station parts	0%	1,000	1,000	0	0.0%	0
<b>11-54232</b>	<b>Supplies/Repairs-Service Connections</b>		<b>\$10,000</b>	<b>\$12,979</b>	<b>\$10,000</b>	<b>0.0%</b>	<b>\$10,000</b>
<b>Description:</b>	Routine maintenance (W)	0%	10,000	12,979	10,000	0.0%	10,000
	Routine maintenance (WW)	100%	0	0	0	0.0%	0
	\$250/Customer up to 4 cust. for damages; (WW only)	100%	0	0	0	0.0%	0
	contingencies- repairs due to videoing (WW only)	100%	0	0	0	0.0%	0
<b>11-54232 1</b>	<b>Supplies/Repairs-A/P Poly B</b>		<b>\$10,000</b>	<b>\$5,680</b>	<b>\$10,000</b>	<b>0.0%</b>	<b>\$10,000</b>
<b>Description:</b>	Services	0%	5,500	3,430	5,500	0.0%	5,500
	Poly B Blowoffs	0%	4,500	2,250	4,500	0.0%	4,500
<b>11-54242</b>	<b>Supplies/Repairs-Meters</b>		<b>\$27,000</b>	<b>\$8,146</b>	<b>\$14,500</b>	<b>-46.3%</b>	<b>\$14,500</b>
<b>Description:</b>	Routine maintenance	0%	2,000	432	2,000	0.0%	2,000
	Meters - Providence Landing (\$284/ea)	0%	25,000	7,714	12,500	-50.0%	12,500

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

		<b>% of Budget Allocated TO Wastewater</b>	<b>Budget FYE 2007</b>	<b>Projected FYE 2007</b>	<b>Proposed Budget FYE 2008</b>	<b>Percent Change</b>	<b>Committee Recommended FYE 2008</b>
<b>11-54252</b>	<b>Supplies/Repairs-Hydrants</b>		<b>\$600</b>	<b>\$300</b>	<b>\$600</b>	<b>0.0%</b>	<b>\$600</b>
<b>Description:</b>	Hydrant parts	0%	500	250	500	0.0%	500
	Paint	0%	100	50	100	0.0%	100
<b>TRANSMISSION &amp; DISTRIBUTION</b>			<b>\$94,350</b>	<b>\$73,484</b>	<b>\$39,600</b>	<b>-58.0%</b>	<b>\$39,600</b>
<b>CUSTOMER ACCOUNTS</b>							
<b>11-55102</b>	<b>Operating Supplies</b>		<b>\$4,100</b>	<b>\$4,028</b>	<b>\$5,200</b>	<b>26.8%</b>	<b>\$5,200</b>
<b>Description:</b>	newsletters (1 ea)	50%	500	500	1,100	120.0%	1100
	CCR	0%	500	500	500	0.0%	500
	Prop 218 notices	50%	-	250	250	100.0%	250
	public meetings, public notices	50%	250	125	250	0.0%	250
	billing stock	50%	2,250	2,309	2,500	11.1%	2500
	candy, contingencies	50%	100	50	100	0.0%	100
	reminders, hangers, receipts	50%	500	294	500	0.0%	500
<b>11-55104</b>	<b>Utility Services</b>		<b>\$1,740</b>	<b>\$1,633</b>	<b>\$1,650</b>	<b>-5.2%</b>	<b>\$1,650</b>
<b>Description:</b>	Cellular phone service	50%	1,100	1,100	1,100	0.0%	1,100
	Verizon	50%	638	533	550	-13.7%	550
<b>11-55105</b>	<b>Contract Services</b>		<b>\$7,050</b>	<b>\$4,912</b>	<b>\$5,525</b>	<b>-21.6%</b>	<b>\$5,525</b>
<b>Description:</b>	Datamatic-5% cola	0%	3,000	2,979	3,150	5.0%	3,150
	Melissa Software (barcoding)	50%	900	900	825	-8.3%	825
	Merchant Account Fees	50%	3,100	983	1,500	-51.6%	1,500
	Formsite subscription	50%	50	50	50	0.0%	50
<b>11-55106</b>	<b>Postage</b>		<b>\$5,820</b>	<b>\$5,210</b>	<b>\$6,230</b>	<b>7.0%</b>	<b>\$6,230</b>
<b>Description:</b>	postage for newsletters	50%	413	413	413	0.0%	412.5
	postage for prop 218 notices	50%	-	325	413	100.0%	412.5
	Postage meter	50%	1,100	866	1,100	0.0%	1,100
	Monthly bills	50%	4,200	4,200	4,200	0.0%	4,200
	Permit fee	50%	100	80	100	0.0%	100

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

		% of Budget Allocated TO Wastewater	Budget FYE 2007	Projected FYE 2007	Proposed Budget FYE 2008	Percent Change	Committee Recommended FYE 2008
<b>11-55200</b>	<b>Uncollectible Accounts</b>		<b>\$500</b>	<b>\$919</b>	<b>\$730</b>	<b>46.0%</b>	<b>\$730</b>
<b>Description:</b>	Bad debt writeoffs	60%	500	919	730	46.0%	730
<b>CUSTOMER ACCOUNTS</b>			<b>\$19,210</b>	<b>\$16,702</b>	<b>\$19,335</b>	<b>0.7%</b>	<b>\$19,335</b>
<b>INSURANCE</b>							
<b>11-56301</b>	<b>Property/Gen. Liability Insurance</b>		<b>\$16,260</b>	<b>\$15,038</b>	<b>\$17,055</b>	<b>4.9%</b>	<b>\$17,060</b>
<b>Description:</b>	General Liability (term:October - September)	40%	14,400	13,465	15,150	5.2%	15,150
	Property Casualty (term:April - March)	40%	1,860	1,573	1,905	2.4%	1,905
<b>INSURANCE</b>			<b>\$16,260</b>	<b>\$15,038</b>	<b>\$17,055</b>	<b>4.9%</b>	<b>\$17,060</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>							
<b>11-56202</b>	<b>Office Supplies</b>		<b>\$3,000</b>	<b>\$3,354</b>	<b>\$3,000</b>	<b>0.0%</b>	<b>\$3,000</b>
<b>Description:</b>	Office supplies	40%	3,000	3,354	3,000	0.0%	3,000
<b>11-56204</b>	<b>Utility Services-Office</b>		<b>\$3,960</b>	<b>\$3,073</b>	<b>\$3,270</b>	<b>-17.4%</b>	<b>\$3,270</b>
<b>Description:</b>	Southern California Gas	40%	375	194	270	-28.0%	270
	Verizon	40%	1,785	1,492	1,500	-16.0%	1,500
	PG&E	40%	1,800	1,387	1,500	-16.7%	1,500
<b>11-56205</b>	<b>Contract Services-Office</b>		<b>\$5,430</b>	<b>\$5,677</b>	<b>\$7,095</b>	<b>30.7%</b>	<b>\$7,100</b>
<b>Description:</b>	CWS (MOM software)	40%	4,130	4,640	4,995	20.9%	4,995
	Impulse (Internet)	40%	220	558	900	309.1%	900
	Superior Office Machines (copier)	40%	480	480	600	25.0%	600
	Contingencies	40%	600	-	600	0.0%	600
<b>11-56206</b>	<b>Postage</b>		<b>\$270</b>	<b>\$270</b>	<b>\$285</b>	<b>5.6%</b>	<b>\$285</b>
<b>Description:</b>	Postage meter	40%	270	270	285	5.6%	285
<b>11-56208</b>	<b>Professional Services</b>		<b>\$6,150</b>	<b>\$6,103</b>	<b>\$7,650</b>	<b>24.4%</b>	<b>\$7,650</b>
<b>Description:</b>	ML&H - audit	40%	3,090	3,090	3,090	0.0%	3,090

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WATER OPERATING EXPENSES  
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	Legal Counsel	40%	3,000	2,998	4,500	50.0%	4,500
	Vaccines	40%	60	15	60	0.0%	60
	Contingencies	40%	-	52	150	100.0%	150
<b>11-56209</b>	<b>Membership &amp; Dues</b>		<b>\$9,140</b>	<b>\$8,503</b>	<b>\$9,280</b>	<b>1.5%</b>	<b>\$9,280</b>
<b>Description:</b>	CSDA (Dec)	40%	900	938	960	6.7%	960
	SBCSDA (Dec)	40%	240	108	120	-50.0%	120
	Costco	40%	60	60	60	0.0%	60
	MSA	40%	30	18	30	0.0%	30
	Miscellaneous	40%	120	-	120	0.0%	120
	GFOA (Aug)	40%	90	87	90	0.0%	90
			0	0	0	0.0%	0
	<b>Below are water only:</b>		0	0	0	0.0%	0
	ACWA (\$5940 Nov)	0%	6,000	5,793	6,000	0.0%	6,000
	CRWA (July)	0%	500	650	700	40.0%	700
	AWWA for GM & Martin (Aug)	0%	400	359	400	0.0%	400
	Certificate renewals	0%	350	60	350	0.0%	350
	Cross Connection Foundation (Dec)	0%	100	100	100	0.0%	100
	CCWUA (Feb)	0%	100	100	100	0.0%	100
	CWEA Tri-Counties Section (March)	0%	200	200	200	0.0%	200
	Groundwater Foundation (Sept)	0%	50	30	50	0.0%	50
<b>11-56210</b>	<b>Employee Travel Expense (Direct Payment)</b>		<b>\$2,040</b>	<b>\$2,341</b>	<b>\$2,940</b>	<b>44.1%</b>	<b>\$2,940</b>
<b>11-56210-1</b>	<b>Employee Travel Expense (Reimbursed)</b>		<b>\$2,040</b>	<b>\$2,341</b>	<b>\$2,940</b>	<b>44.1%</b>	<b>\$2,940</b>
<b>Description:</b>	Extended travel	40%	3,000	2,385	4,800	60.0%	4,800
	Local seminars	40%	480	230	480	0.0%	480
	Mileage, meeting meals	40%	600	2,066	600	0.0%	600
<b>11-56211</b>	<b>Subscription &amp; Books</b>		<b>\$525</b>	<b>\$332</b>	<b>\$525</b>	<b>0.0%</b>	<b>\$525</b>
<b>Description:</b>	Lompoc Record (Dec)	40%	60	53	60	0.0%	60
	Jobs Available	40%	30	30	30	0.0%	30
	Problem Solver	40%	75	54	75	0.0%	75
	ACWA salary survey	40%	30	30	30	0.0%	30

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WATER OPERATING EXPENSES  
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	Text books	40%	120	75	120	0.0%	120
	Miscellaneous	40%	120	-	120	0.0%	120
	Government tax manual	40%	90	90	90	0.0%	90
<b>11-56213</b>	<b>Office Equipment Rentals</b>		<b>\$1,050</b>	<b>\$1,014</b>	<b>\$960</b>	<b>-8.6%</b>	<b>\$960</b>
<b>Description:</b>	Mailing machine rental	40%	900	869	810	-10.0%	810
	Mailing machine agreement	40%	120	120	120	0.0%	120
	Mailing machine equipment tax	40%	30	25	30	0.0%	30
<b>11-56215</b>	<b>AB2838 - LAFCO Mandatory Fees</b>		<b>\$1,000</b>	<b>\$755</b>	<b>\$1,000</b>	<b>0.0%</b>	<b>\$1,000</b>
<b>Description:</b>	VVCS D share approx 2.15% of 1/3 of LAFCO's	40%	1,000	755	1,000	0.0%	1,000
<b>11-56217</b>	<b>Director's Expense</b>		<b>\$3,075</b>	<b>\$1,791</b>	<b>\$3,675</b>	<b>19.5%</b>	<b>\$3,675</b>
<b>11-56217-1</b>	<b>Director's Expense (Reimbursed)</b>		<b>\$3,075</b>	<b>\$1,791</b>	<b>\$3,675</b>	<b>19.5%</b>	<b>\$3,675</b>
<b>Description:</b>	Meeting refreshments	40%	150	110	150	0.0%	150
	Training and mileage	40%	6,000	3,472	7,200	20.0%	7,200
<b>11-56704</b>	<b>Utility Services-General Plant</b>		<b>\$980</b>	<b>\$1,114</b>	<b>\$990</b>	<b>1.0%</b>	<b>\$990</b>
<b>Description:</b>	Trash (40.61/mo)	40%	288	244	300	4.2%	300
	Water/Wastewater Service	40%	600	753	600	0.0%	600
	Dump trips	40%	90	117	90	0.0%	90
<b>11-56705</b>	<b>Contract Services-General Plant</b>		<b>\$3,530</b>	<b>\$4,603</b>	<b>\$7,104</b>	<b>101.2%</b>	<b>\$7,104</b>
<b>Description:</b>	Janitorial (\$150/mo) and windows/carpet	40%	1,380	1,260	1,380	0.0%	1,380
	Office yard maint. (150/mo + misc)	40%	960	958	1,050	9.4%	1050
	Alarm service - office, shop (210/qrt)	40%	600	504	504	-16.0%	504
	Sylvester's sec. - Bstr bldg (120/qrt) WATER ONLY	0%	500	480	480	-4.0%	480
	Western Exterminator	40%	90	90	90	0.0%	90
	Vegetation Management	40%	-	1,311	3,600	100.0%	3,600
<b>11-56712</b>	<b>Supplies and Repairs - General Plant</b>		<b>\$6,990</b>	<b>\$6,164</b>	<b>\$3,060</b>	<b>-56.2%</b>	<b>\$3,060</b>
<b>Description:</b>	Towels	40%	390	683	660	69.2%	660
	Supplies and repairs	40%	2,400	2,090	2,400	0.0%	2,400

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

		<b>% of Budget Allocated TO Wastewater</b>	<b>Budget FYE 2007</b>	<b>Projected FYE 2007</b>	<b>Proposed Budget FYE 2008</b>	<b>Percent Change</b>	<b>Committee Recommended FYE 2008</b>
	Asphalt berm (site #1, #3, #5) (FY 2006)	0%	3,000	2,865	-	0.0%	0
	Slurry Seal - Office Parking Lot (FY 2006)	40%	1,200	527	-	0.0%	-
<b>11-56713</b>	<b>Supplies and Repairs - Computer Equip.</b>		<b>\$2,450</b>	<b>\$2,438</b>	<b>\$1,260</b>	<b>-48.6%</b>	<b>\$1,260</b>
<b>Description:</b>	Software Upgrades	40%	600	950	600	0.0%	600
	Maintenance/emergencies	40%	600	270	600	0.0%	600
	Experts exchange subscription	40%	60	60	60	0.0%	60
	Projector	40%	597	597	-	0.0%	0
	RAID Controller	40%	360	360	-	0.0%	0
	Digital Scanner	40%	225	201	-	0.0%	0
	Printer (3 ea)	40%	-	-	660	100.0%	660
<b>11-56714</b>	<b>Supplies and Repairs - Furniture &amp; Equipment</b>		<b>\$300</b>	<b>\$162</b>	<b>\$300</b>	<b>0.0%</b>	<b>\$300</b>
<b>Description:</b>	Office equipment	40%	300	162	300	0.0%	300
<b>11-57110</b>	<b>Depreciation</b>		<b>\$125,000</b>	<b>\$105,159</b>	<b>\$133,000</b>	<b>6.4%</b>	<b>\$133,000</b>
<b>Description:</b>	Depreciation	0%	125,000	105,159	133,000	6.4%	133,000
<b>11-56810</b>	<b>Election Expense</b>		<b>\$1,800</b>	<b>\$1,352</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>
<b>Description:</b>	Elections - November 2006	40%	1,800	1,352	-	0.0%	-
<b>ADMINISTRATIVE &amp; GENERAL</b>			<b>\$181,805</b>	<b>\$158,337</b>	<b>\$192,009</b>	<b>5.6%</b>	<b>\$192,014</b>
<b>EMPLOYEE SALARIES AND BENEFITS</b>							
<b>Various</b>	Salaries	0%	307,800	300,910	329,100	6.9%	329,100
<i>Benefits</i>			-	-	-	0.0%	-
<b>11-56401</b>	Sick/Personal	0%	16,700	18,783	18,200	9.0%	18,200
<b>11-56402</b>	Vacation	0%	23,300	31,272	29,700	27.5%	29,700
<b>11-56403</b>	Holiday	0%	21,200	20,037	23,052	8.7%	23,052
<b>11-56403 1</b>	Floating Holiday	0%	1,972	1,868	2,148	8.9%	2,148
<b>11-56406</b>	Medical Insurance	0%	50,000	47,144	51,500	3.0%	51,500
<b>11-56407</b>	Long Term Disability	0%	6,000	6,474	6,300	5.0%	6,300
<b>11-56410</b>	Employee Educational	0%	8,800	6,506	11,300	28.4%	11,300

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

		<b>% of Budget Allocated TO Wastewater</b>	<b>Budget FYE 2007</b>	<b>Projected FYE 2007</b>	<b>Proposed Budget FYE 2008</b>	<b>Percent Change</b>	<b>Committee Recommended FYE 2008</b>
	4 seminars @ 200, 3 @ 700		2,900	-	-	0.0%	-
	4 certificates @ 100		400	-	-	0.0%	-
	4 conferences @ 500		2,000	-	-	0.0%	-
	tuition reimbursement		6,000	-	-	0.0%	-
<b>11-56417</b>	PERS	0%	123,000	92,487	124,000	0.8%	124,000
<b>11-56418</b>	Dental Insurance	0%	8,000	7,012	7,200	-10.0%	7,200
<b>11-56419</b>	Life Insurance	0%	2,000	1,650	2,700	35.0%	2,700
<b>11-56421</b>	Workers Compensation	0%	30,000	28,203	29,100	-3.0%	29,100
<b>11-56423</b>	Vision Care	0%	2,000	1,668	1,700	-15.0%	1,700
<b>11-56424</b>	Performance/Incentive Pay	0%	1,000	500	1,000	0.0%	1,000
	<i>Payroll Taxes</i>		-	-	-	0.0%	-
<b>11-56430</b>	Medicare FICA	0%	7,900	7,138	8,600	8.9%	8,600
<b>11-56431</b>	SUI	0%	2,500	2,500	2,500	0.0%	2,500
<b>11-57463</b>	WW Alloc. Worker's Comp.Ins.	0%	(11,100)	(9,238)	(10,500)	-5.4%	(10,500)
<b>11-57464</b>	WW Alloc. Employ. Benefits	0%	(109,100)	(72,957)	(105,500)	-3.3%	(105,500)
<b>11-57472</b>	WW Alloc. Payroll Taxes	0%	(3,100)	(2,559)	(4,000)	29.0%	(4,000)
<b>EMPLOYEE SALARIES AND BENEFITS</b>			<b>\$488,872</b>	<b>\$489,399</b>	<b>\$528,100</b>	<b>8.0%</b>	<b>\$528,100</b>
<b>OTHER OPERATING EXPENSES</b>							
<b>11-57302</b>	<b>Transportation (Field Vehicles)-Other</b>		<b>\$1,440</b>	<b>\$1,862</b>	<b>\$1,800</b>	<b>25.0%</b>	<b>\$1,800</b>
<b>Description:</b>	Preventative maintenance, operating supplies	40%	1,440	1,862	1,800	25.0%	1,800
<b>11-57303</b>	<b>Transportation (Field Vehicles)-Fuel</b>		<b>\$3,600</b>	<b>\$5,851</b>	<b>\$6,000</b>	<b>66.7%</b>	<b>\$6,000</b>
<b>Description:</b>	Gasoline	40%	3,600	5,851	6,000	66.7%	6,000
<b>11-57312</b>	<b>Tool/Work Equipment-Other</b>		<b>\$1,950</b>	<b>\$1,361</b>	<b>\$2,800</b>	<b>43.6%</b>	<b>\$2,800</b>
<b>Description:</b>	Tools and equipment	40%	1,200	561	1,200	0.0%	1,200
	Sewer Jetter Parts (WW only)	100%	0	0	0	0.0%	0
	Gate Key Valve Tool (2 ea)	0%	750	800	1,600	113.3%	1,600
<b>11-57313</b>	<b>Tool/Work Equipment-Fuel</b>		<b>\$360</b>	<b>\$671</b>	<b>\$360</b>	<b>0.0%</b>	<b>\$360</b>
<b>Description:</b>	Fuel for tractor, tools, etc. No major projects planned	40%	360	671	360	0.0%	360

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

		<b>% of Budget Allocated TO Wastewater</b>	<b>Budget FYE 2007</b>	<b>Projected FYE 2007</b>	<b>Proposed Budget FYE 2008</b>	<b>Percent Change</b>	<b>Committee Recommended FYE 2008</b>
<b>11-57320</b>	<b>Uniforms</b>		<b>\$390</b>	<b>\$384</b>	<b>\$390</b>	<b>0.0%</b>	<b>\$390</b>
<b>Description:</b>	5 shirts for each of the 3 field crew	40%	180	182	180	0.0%	180
	3 shirts for each of the 3 office crew	40%	120	120	120	0.0%	120
	1 sweatshirt for each of the 3 field crew	40%	90	82	90	0.0%	90
<b>11-57321</b>	<b>Uniforms Reimbursement</b>		<b>\$480</b>	<b>\$441</b>	<b>\$480</b>	<b>0.0%</b>	<b>\$480</b>
<b>Description:</b>	Jeans-\$200/field crew + MD	40%	480	441	480	0.0%	480
<b>11-57350</b>	<b>Safety Supplies</b>		<b>\$1,200</b>	<b>\$814</b>	<b>\$1,350</b>	<b>12.5%</b>	<b>\$1,350</b>
<b>Description:</b>	Safety Supplies	40%	900	476	900	0.0%	900
	Annual Safety Dinner (\$750)	40%	300	337	450	50.0%	450
<b>11-57351</b>	<b>Safety Boot Reimbursement</b>		<b>\$360</b>	<b>\$295</b>	<b>\$360</b>	<b>0.0%</b>	<b>\$360</b>
<b>Description:</b>	Safety boot allowance (\$150 ea x 4) (for 18 months beginning July 2005 by Ordinance)	40%	360	295	360	0.0%	360
<b>OTHER OPERATING EXPENSES</b>			<b>\$9,780</b>	<b>\$11,679</b>	<b>\$13,540</b>	<b>38.4%</b>	<b>\$13,540</b>
<b>TOTAL OPERATING EXPENSES</b>			<b>\$1,147,467</b>	<b>\$1,131,204</b>	<b>\$1,162,539</b>	<b>1.3%</b>	<b>\$957,549</b>
<i>Compare to FYE 07 Approved Budget</i>			<i>(percent)</i>	<i>-1.4%</i>	<i>1.3%</i>	<i>-17%</i>	
<i>Compare to FYE 07 Approved Budget</i>			<i>(dollar)</i>	<i>-\$16,263</i>	<i>\$15,072</i>	<i>-\$189,918</i>	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING BUDGET - WASTEWATER  
FISCAL YEAR 2007-08**

	Actual FY Ended 6/30/2006	Amended Budget 6/30/2007	Staff Proposed 6/30/2008	% Total Revenue/ Expense	Board Approved 06/30/08	% Total Revenue/ Expense
<b>OPERATING REVENUE</b>						
Wastewater Services	\$863,853	\$932,317	\$1,060,100	82.35%	\$1,060,100	82.35%
Reserve Replenishment		127,414	141,600	11.00%	141,600	11.00%
Sub-Total	<u>\$863,853</u>	<u>\$1,059,731</u>	<u>\$1,201,700</u>	<u>93.35%</u>	<u>\$1,201,700</u>	<u>93.35%</u>
<b>NON-OPERATING REVENUE (EXPENSES)</b>						
Non-operating Revenue	\$129,570	\$56,895	\$85,600	6.65%	\$85,600	6.65%
Non-operating Expenses	(46,995)	0	0	0.00%	0	0.00%
Sub-Total	<u>\$82,575</u>	<u>\$56,895</u>	<u>\$85,600</u>	<u>6.65%</u>	<u>\$85,600</u>	<u>6.65%</u>
<b>OPERATING EXPENSE</b>						
Salaries & Benefits	\$222,912	\$300,496	\$304,900	31.51%	\$304,900	31.51%
Purchased Power	3,773	5,400	4,100	0.42%	4,100	0.42%
Wastewater Treatment	395,907	450,000	526,000	54.36%	526,000	54.36%
WCRF	3,051	7,000	10,600	1.10%	10,600	1.10%
Insurance	10,225	10,850	11,370	1.17%	11,370	1.17%
Depreciation	21,707	30,000	42,000	4.34%	42,000	4.34%
Pumping	5,179	1,250	3,050	0.32%	3,050	0.32%
Collection	2,422	61,750	6,425	0.66%	6,425	0.66%
Customer Accounts	14,607	15,700	16,050	1.66%	16,050	1.66%
Administrative	26,975	31,490	33,736	3.49%	33,736	3.49%
Transportation	6,203	3,360	5,200	0.54%	5,200	0.54%
Tools/Equipment	2,437	2,040	2,540	0.26%	2,540	0.26%
Other	1,154	1,620	1,720	0.18%	1,720	0.18%
Sub-Total	<u>\$716,552</u>	<u>\$920,956</u>	<u>\$967,691</u>	<u>100.00%</u>	<u>\$967,691</u>	<u>100.00%</u>
<b>NET INCOME</b>	<u>\$229,877</u>	<u>\$195,670</u>	<u>\$319,609</u>		<u>\$319,609</u>	
+ Depreciation	<u>\$21,707</u>	<u>\$30,000</u>	<u>\$42,000</u>		<u>\$42,000</u>	
<b>ESTIMATED ADDITION TO CASH RESERVES</b>	<u>\$251,583</u>	<u>\$225,670</u>	<u>\$361,609</u>		<u>\$361,609</u>	
Reserve Contribution Factor	35%	25%	37%		37%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

		% of Budget Allocated FROM Water	Budget FYE 2007	Projected FYE 2007	Proposed Budget FYE 2008	Percent Change	Committee Recommended FYE 2008
<b>PUMPING (BOOSTERS)</b>							
<b>12-52112</b>	<b>Supplies/Repairs-Pumping Equipment</b>		<b>\$1,060</b>	<b>\$1,939</b>	<b>\$2,950</b>	<b>178.3%</b>	<b>\$2,950</b>
<b>Description:</b>	Routine Maintenance	50%	500	1,651	2,500	400.0%	2,500
	SCADA telephone charges	20%	84	50	105	25.0%	105
	SCADA DSL charges	20%	146	72	145	-0.7%	145
	Booster pump control panel	0%	0	0	0	0.0%	-
	Pull and repair well 3B	0%	0	0	0	0.0%	-
	SBCAPCD Annual Emission Fee	50%	330	165	200	-39.4%	200
	Circuit boards	0%	0	0	0	0.0%	-
<b>12-52113</b>	<b>Supplies/Repairs-SCADA Computer Equipment</b>		<b>\$190</b>	<b>\$0</b>	<b>\$100</b>	<b>-47.4%</b>	<b>\$100</b>
<b>Description:</b>	Maintenance/emergencies	20%	190	0	100	-47.4%	100
<b>12-52300</b>	<b>Purchased Power</b>		<b>\$5,400</b>	<b>\$4,111</b>	<b>\$4,100</b>	<b>-24.1%</b>	<b>\$0</b>
<b>Description:</b>	Southern California Gas	0%	0	0	0	0.0%	-
	PG&E (water only)	0%	0	0	0	0.0%	-
	PG&E (sewer only)	100%	5,400	4,111	4,100	-24.1%	4,100
<b>PUMPING (BOOSTERS)</b>			<b>\$6,650</b>	<b>\$6,049</b>	<b>\$7,150</b>	<b>7.5%</b>	<b>\$3,050</b>
<b>WASTEWATER TREATMENT</b>							
<b>12-53105 1</b>	<b>Contract Services- Wastewater Treatment</b>		<b>\$450,000</b>	<b>\$516,366</b>	<b>\$526,000</b>	<b>16.9%</b>	<b>\$526,000</b>
<b>Description:</b>	Estimated City of Lompoc treatment costs	100%	450,000	516,366	526,000	16.9%	526,000
<b>12-53105 2</b>	<b>Contract Services - Treatment Plant Lease</b>		<b>\$7,000</b>	<b>\$7,000</b>	<b>\$10,600</b>	<b>51.4%</b>	<b>\$10,600</b>
<b>Description:</b>	Capital Improvements to LRWRP	100%	7,000	7,000	10,600	51.4%	10,600
<b>WASTEWATER TREATMENT</b>			<b>\$457,000</b>	<b>\$523,366</b>	<b>\$536,600</b>	<b>17.4%</b>	<b>\$536,600</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>							
<b>12-54103</b>	<b>Waste Discharge Fee</b>		<b>\$800</b>	<b>\$872</b>	<b>\$925</b>	<b>15.6%</b>	<b>\$925</b>
<b>Description:</b>	California WRCB Waste Discharge Fee	100%	800	872	925	15.6%	925
<b>12-54222</b>	<b>Supplies/Repairs- Mains</b>		<b>\$58,450</b>	<b>\$59,400</b>	<b>\$3,000</b>	<b>-94.9%</b>	<b>\$3,000</b>
<b>Description:</b>	Routine maintenance	50%	2,000	2,950	2,000	0.0%	2,000
	Repairs as a result of videoing (WW only)	100%	1,000	1,000	1,000	0.0%	1,000

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

	% of Budget Allocated FROM Water	Budget FYE 2007	Projected FYE 2007	Proposed Budget FYE 2008	Percent Change	Committee Recommended FYE 2008
Reline +/-730 ft sewer main	100%	40,150	40,150	0	0.0%	0
Reline manholes (7)	100%	15,300	15,300	0	0.0%	0
Pressure recorder (2)	0%	0	0	0	0.0%	0
Pressure reducing station parts	0%	0	0	0	0.0%	0
<b>12-54232</b>	<b>Supplies/Repairs-Service Connections</b>	<b>\$2,500</b>	<b>\$1,250</b>	<b>\$2,500</b>	<b>0.0%</b>	<b>\$0</b>
<b>Description:</b>						
Routine maintenance (W)	0%	0	0	0	0.0%	0
Routine maintenance (WW)	100%	500	250	500	0.0%	500
\$250/Customer up to 4 cust. for damages; (WW only)	100%	1,000	500	1,000	0.0%	1,000
contingencies- repairs due to videoing (WW only)	100%	1,000	500	1,000	0.0%	1000
<b>TRANSMISSION &amp; DISTRIBUTION</b>		<b>\$61,750</b>	<b>\$61,522</b>	<b>\$6,425</b>	<b>-89.6%</b>	<b>\$3,000</b>
<b>CUSTOMER ACCOUNTS</b>						
<b>12-55102</b>	<b>Operating Supplies</b>	<b>\$3,600</b>	<b>\$3,528</b>	<b>\$4,700</b>	<b>30.6%</b>	<b>\$4,700</b>
<b>Description:</b>						
newsletters (1 ea)	50%	500	500	1,100	120.0%	1100
CCR	0%	-	-	-	0.0%	0
Prop 218 notices	50%	-	250	250	100.0%	250
public meetings, public notices	50%	250	125	250	0.0%	250
billing stock	50%	2,250	2,309	2,500	11.1%	2500
candy, contingencies	50%	100	50	100	0.0%	100
reminders, hangers, receipts	50%	500	294	500	0.0%	500
<b>12-55104</b>	<b>Utility Services</b>	<b>\$1,725</b>	<b>\$1,633</b>	<b>\$1,650</b>	<b>-4.3%</b>	<b>\$1,650</b>
<b>Description:</b>						
Cellular phone service	50%	1,100	1,100	1,100	0.0%	1,100
Verizon	50%	625	533	550	-11.9%	550
<b>12-55105</b>	<b>Contract Services</b>	<b>\$4,050</b>	<b>\$1,933</b>	<b>\$2,375</b>	<b>-41.4%</b>	<b>\$2,375</b>
<b>Description:</b>						
Datamatic-5% cola	0%	-	-	-	0.0%	0
Melissa Software (barcoding)	50%	900	900	825	-8.3%	825
Merchant Account Fees	50%	3,100	983	1,500	-51.6%	1,500
Formsite subscription	50%	50	50	50	0.0%	50
<b>12-55106</b>	<b>Postage</b>	<b>\$5,825</b>	<b>\$5,890</b>	<b>\$6,230</b>	<b>7.0%</b>	<b>\$6,230</b>
<b>Description:</b>						
postage for newsletters	50%	413	413	413	0.0%	412.5
postage for prop 218 notices	50%	-	325	413	100.0%	412.5

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

		% of Budget Allocated FROM Water	Budget FYE 2007	Projected FYE 2007	Proposed Budget FYE 2008	Percent Change	Committee Recommended FYE 2008
	Postage meter	50%	1,100	866	1,100	0.0%	1,100
	Monthly bills	50%	4,200	4,200	4,200	0.0%	4,200
	Permit fee	50%	112	80	100	-10.7%	100
<b>12-55200</b>	<b>Uncollectible Accounts</b>		<b>\$500</b>	<b>\$1,378</b>	<b>\$1,095</b>	<b>119.0%</b>	<b>\$1,095</b>
<b>Description:</b>	Bad debt writeoffs	60%	500	1,378	1,095	119.0%	1095
<b>CUSTOMER ACCOUNTS</b>			<b>\$15,700</b>	<b>\$14,363</b>	<b>\$16,050</b>	<b>2.2%</b>	<b>\$16,050</b>
<b>INSURANCE</b>							
<b>12-56301</b>	<b>Property/Gen. Liability Insurance</b>		<b>\$10,850</b>	<b>\$10,025</b>	<b>\$11,370</b>	<b>4.8%</b>	<b>\$11,370</b>
<b>Description:</b>	General Liability (term:10/07 - 9/08)	40%	9,600	8,977	10,100	5.2%	10,100
	Property Casualty (term:4/07-3/08)	40%	1,250	1,048	1,270	1.6%	1,270
<b>INSURANCE</b>			<b>\$10,850</b>	<b>\$10,025</b>	<b>\$11,370</b>	<b>4.8%</b>	<b>\$11,370</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>							
<b>12-56202</b>	<b>Office Supplies</b>		<b>\$2,000</b>	<b>\$2,236</b>	<b>\$2,000</b>	<b>0.0%</b>	<b>\$2,000</b>
<b>Description:</b>	Office supplies	40%	2,000	2,236	2,000	0.0%	2,000
<b>12-56204</b>	<b>Utility Services-Office</b>		<b>\$2,650</b>	<b>\$2,049</b>	<b>\$2,180</b>	<b>-17.7%</b>	<b>\$2,180</b>
<b>Description:</b>	Southern California Gas	40%	250	129	180	-28.0%	180
	Verizon	40%	1,200	994	1,000	-16.7%	1,000
	PG&E	40%	1,200	925	1,000	-16.7%	1,000
<b>12-56205</b>	<b>Contract Services-Office</b>		<b>\$3,635</b>	<b>\$3,785</b>	<b>\$4,730</b>	<b>30.1%</b>	<b>\$4,730</b>
<b>Description:</b>	CWS (MOM software)	40%	2,760	3,093	3,330	20.6%	3,330
	Impulse (Internet)	40%	150	372	600	300.9%	600
	Superior Office Machines (copier)	40%	325	320	400	23.1%	400
	Contingencies	40%	400	-	400	0.0%	400
<b>12-56206</b>	<b>Postage</b>		<b>\$180</b>	<b>\$180</b>	<b>\$190</b>	<b>5.6%</b>	<b>\$190</b>
<b>Description:</b>	Postage meter	40%	180	180	190	5.6%	190
<b>12-56208</b>	<b>Professional Services</b>		<b>\$4,100</b>	<b>\$4,069</b>	<b>\$5,100</b>	<b>24.4%</b>	<b>\$5,100</b>
<b>Description:</b>	ML&H - audit	40%	2,060	2,060	2,060	0.0%	2,060

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

		% of Budget Allocated FROM Water	Budget FYE 2007	Projected FYE 2007	Proposed Budget FYE 2008	Percent Change	Committee Recommended FYE 2008
	Legal Counsel	40%	2,000	1,999	3,000	50.0%	3,000
	Vaccines	40%	40	10	40	0.0%	40
	Contingencies	40%	-	35	100	100.0%	100
<b>12-56209</b>	<b>Membership &amp; Dues</b>		<b>\$950</b>	<b>\$808</b>	<b>\$920</b>	<b>-3.2%</b>	<b>\$920</b>
<b>Description:</b>	CSDA (Dec)	40%	600	626	640	6.7%	640
	SBCSDA (Dec)	40%	150	72	80	-46.7%	80
	Costco	40%	40	40	40	0.0%	40
	MSA	40%	20	12	20	0.0%	20
	Miscellaneous	40%	80	-	80	0.0%	80
	GFOA (Aug)	40%	60	58	60	0.0%	60
<b>12-56210</b>	<b>Employee Travel Expense (Direct Payment)</b>		<b>\$1,350</b>	<b>\$1,561</b>	<b>\$1,960</b>	<b>45.2%</b>	<b>\$1,960</b>
<b>12-56210-1</b>	<b>Employee Travel Expense (Reimbursed)</b>		<b>\$1,350</b>	<b>\$1,561</b>	<b>\$1,960</b>	<b>45.2%</b>	<b>\$1,960</b>
<b>Description:</b>	Extended travel	40%	2,000	1,590	3,200	60.0%	3,200
	Local seminars	40%	300	153	320	6.7%	320
	Mileage, meeting meals	40%	400	1,378	400	0.0%	400
<b>12-56211</b>	<b>Subscription &amp; Books</b>		<b>\$325</b>	<b>\$221</b>	<b>\$350</b>	<b>7.7%</b>	<b>\$350</b>
<b>Description:</b>	Lompoc Record (Dec)	40%	40	35	40	0.0%	40
	Jobs Available	40%	20	20	20	0.0%	20
	Problem Solver	40%	50	36	50	0.0%	50
	ACWA salary survey	40%	20	20	20	0.0%	20
	Text books	40%	80	50	80	0.0%	80
	Miscellaneous	40%	55	-	80	45.5%	80
	Government tax manual	40%	60	60	60	0.0%	60
<b>12-56213</b>	<b>Office Equipment Rentals</b>		<b>\$700</b>	<b>\$676</b>	<b>\$640</b>	<b>-8.6%</b>	<b>\$640</b>
<b>Description:</b>	Mailing machine rental	40%	600	579	540	-10.0%	540
	Mailing machine agreement	40%	80	80	80	0.0%	80
	Mailing machine equipment tax	40%	20	17	20	0.0%	20
<b>12-56215</b>	<b>AB2838 - LAFCO Mandatory Fees</b>		<b>\$650</b>	<b>\$503</b>	<b>\$650</b>	<b>0.0%</b>	<b>\$650</b>
<b>Description:</b>	VVCS D share approx 2.15% of 1/3 of LAFCO's	40%	650	503	650	0.0%	650
<b>12-56217</b>	<b>Director's Expense</b>		<b>\$2,050</b>	<b>\$1,194</b>	<b>\$2,450</b>	<b>19.5%</b>	<b>\$2,450</b>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

		% of Budget Allocated FROM Water	Budget FYE 2007	Projected FYE 2007	Proposed Budget FYE 2008	Percent Change	Committee Recommended FYE 2008
<b>12-56217-1</b>	<b>Director's Expense (Reimbursed)</b>		<b>\$2,050</b>	<b>\$1,194</b>	<b>\$2,450</b>	<b>19.5%</b>	<b>\$2,450</b>
<b>Description:</b>	Meeting refreshments	40%	100	73	100	0.0%	100
	Training and mileage	40%	4,000	2,315	4,800	20.0%	4,800
<b>12-56704</b>	<b>Utility Services-General Plant</b>		<b>\$630</b>	<b>\$742</b>	<b>\$660</b>	<b>4.8%</b>	<b>\$660</b>
<b>Description:</b>	Trash (40.61/mo)	40%	170	162	200	17.6%	200
	Water/Wastewater Service	40%	400	502	400	0.0%	400
	Dump trips	40%	60	78	60	0.0%	60
<b>12-56705</b>	<b>Contract Services-General Plant</b>		<b>\$2,000</b>	<b>\$2,748</b>	<b>\$4,416</b>	<b>120.8%</b>	<b>\$2,016</b>
<b>Description:</b>	Janitorial (\$150/mo) and windows/carpet	40%	900	840	920	2.2%	920
	Office yard maint. (150/mo + misc)	40%	640	638	700	9.4%	700
	Alarm service - office, shop (210/qrt)	40%	400	336	336	-16.0%	336
	Sylvester's sec. - Bstr bldg (120/qrt) WATER ONLY	0%	-	-	-	0.0%	0
	Western Exterminator	40%	60	60	60	0.0%	60
	Vegetation Management	40%	-	874	2,400	100.0%	2400
<b>12-56712</b>	<b>Supplies and Repairs - General Plant</b>		<b>\$3,850</b>	<b>\$2,200</b>	<b>\$2,040</b>	<b>-47.0%</b>	<b>\$2,040</b>
<b>Description:</b>	Towels	40%	250	455	440	76.0%	440
	Supplies and repairs	40%	1,600	1,393	1,600	0.0%	1,600
	Asphalt berm (site #1, #3, #5) (FY 2006)	0%	-	-	-	0.0%	0
	Slurry Seal - Office Parking Lot (FY 2006)	40%	2,000	351	-	0.0%	0
<b>12-56713</b>	<b>Supplies and Repairs - Computer Equip.</b>		<b>\$1,620</b>	<b>\$1,625</b>	<b>\$840</b>	<b>-48.1%</b>	<b>\$840</b>
<b>Description:</b>	Software Upgrades	40%	400	633	400	0.0%	400
	Maintenance/emergencies	40%	400	180	400	0.0%	400
	Experts exchange subscription	40%	40	40	40	0.0%	40
	Projector (FY 2006)	40%	390	398	-	0.0%	0
	RAID Controller (FY 2006)	40%	240	240	-	0.0%	0
	Digital Scanner (FY 2006)	40%	150	134	-	0.0%	0
<b>12-56714</b>	<b>Supplies and Repairs - Furniture &amp; Equipment</b>		<b>\$200</b>	<b>\$108</b>	<b>\$200</b>	<b>0.0%</b>	<b>\$200</b>
<b>Description:</b>	Office equipment	40%	200	108	200	0.0%	200
<b>12-57110</b>	<b>Depreciation</b>		<b>\$30,000</b>	<b>\$21,920</b>	<b>\$42,000</b>	<b>40.0%</b>	<b>\$42,000</b>
<b>Description:</b>	Depreciation	0%	30,000	21,920	42,000	40.0%	42,000

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
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<b>12-56810</b>	<b>Election Expense</b>		<b>\$1,200</b>	<b>\$902</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>
<b>Description:</b>	Elections - November 2006	40%	1,200	902	-	0.0%	-
<b>ADMINISTRATIVE &amp; GENERAL</b>			<b>\$61,490</b>	<b>\$50,281</b>	<b>\$75,736</b>	<b>23.2%</b>	<b>\$73,336</b>
<b>EMPLOYEE SALARIES AND BENEFITS</b>							
<b>Various</b>	Salaries	0%	167,300	100,246	184,900	10.5%	184,900
<i>Payroll Taxes</i>							
<b>12-57463</b>	WW Alloc. Worker's Comp.Ins.	0%	11,100	9,238	10,500	-5.4%	10,500
<b>12-57464</b>	WW Alloc. Employ. Benefits	0%	109,100	72,957	105,500	-3.3%	105,500
<b>12-57472</b>	WW Alloc. Payroll Taxes	0%	3,100	2,559	4,000	29.0%	4,000
<b>EMPLOYEE SALARIES AND BENEFITS</b>			<b>\$290,600</b>	<b>\$185,000</b>	<b>\$304,900</b>	<b>4.9%</b>	<b>\$304,900</b>
<b>OTHER OPERATING EXPENSES</b>							
<b>12-57302</b>	<b>Transportation (Field Vehicles)-Other</b>		<b>\$960</b>	<b>\$1,242</b>	<b>\$1,200</b>	<b>25.0%</b>	<b>\$1,200</b>
<b>Description:</b>	Preventative maintenance, operating supplies	40%	960	1,242	1,200	25.0%	1,200
<b>12-57303</b>	<b>Transportation (Field Vehicles)-Fuel</b>		<b>\$2,400</b>	<b>\$3,900</b>	<b>\$4,000</b>	<b>66.7%</b>	<b>\$4,000</b>
<b>Description:</b>	Gasoline	40%	2,400	3,900	4,000	66.7%	4,000
<b>12-57312</b>	<b>Tool/Work Equipment-Other</b>		<b>\$1,800</b>	<b>\$874</b>	<b>\$2,300</b>	<b>27.8%</b>	<b>\$2,300</b>
<b>Description:</b>	Tools and equipment	40%	800	374	800	0.0%	800
	Sewer Jetter Parts (WW only)	100%	1,000	500	1,500	50.0%	1,500
	Gate Key Valve Tool	0%	0	0	0	0.0%	0
<b>12-57313</b>	<b>Tool/Work Equipment-Fuel</b>		<b>\$240</b>	<b>\$447</b>	<b>\$240</b>	<b>0.0%</b>	<b>\$240</b>
<b>Description:</b>	Fuel for tractor, tools, etc. No major projects planned	40%	240	447	240	0.0%	240
<b>12-57320</b>	<b>Uniforms</b>		<b>\$260</b>	<b>\$256</b>	<b>\$260</b>	<b>0.0%</b>	<b>\$260</b>
<b>Description:</b>	5 shirts for each of the 3 field crew	40%	120	122	120	0.0%	120
	3 shirts for each of the 3 office crew (FY 2006)	40%	80	80	80	0.0%	80
	1 sweatshirt for each of the 3 field crew	40%	60	55	60	0.0%	60
<b>12-57321</b>	<b>Uniforms Reimbursement</b>		<b>\$320</b>	<b>\$294</b>	<b>\$320</b>	<b>0.0%</b>	<b>\$320</b>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2007-08**

		% of Budget Allocated FROM Water	Budget FYE 2007	Projected FYE 2007	Proposed Budget FYE 2008	Percent Change	Committee Recommended FYE 2008
<b>Description:</b>	Jeans-\$200/field crew + MD	40%	320	294	320	0.0%	320
<b>12-57350</b>	<b>Safety Supplies</b>		<b>\$800</b>	<b>\$543</b>	<b>\$900</b>	<b>12.5%</b>	<b>\$900</b>
<b>Description:</b>	Safety Supplies	40%	600	318	600	0.0%	600
	Annual Safety Dinner (\$550)	40%	200	225	300	50.0%	300
<b>12-57351</b>	<b>Safety Boot Reimbursement</b>		<b>\$240</b>	<b>\$196</b>	<b>\$240</b>	<b>0.0%</b>	<b>\$240</b>
<b>Description:</b>	Safety boot allowance (\$150 ea x 4)	40%	240	196	240	0.0%	240
	(for 18 months beginning July 2005 by Ordinance)		0	0	0	0.0%	0
<b>OTHER OPERATING EXPENSES</b>			<b>\$7,020</b>	<b>\$7,753</b>	<b>\$9,460</b>	<b>34.8%</b>	<b>\$9,460</b>
<b>TOTAL OPERATING EXPENSES</b>			<b>\$911,060</b>	<b>\$858,359</b>	<b>\$967,691</b>	<b>6.2%</b>	<b>\$957,766</b>
			<i>Compare to FYE 07 Approved Budget</i>	<i>(percent)</i>	<i>-5.78%</i>	<i>6.22%</i>	<i>5%</i>
			<i>Compare to FYE 07 Approved Budget</i>	<i>(dollar)</i>	<i>-\$52,701</i>	<i>\$56,632</i>	<i>\$46,707</i>