



FISCAL YEAR 2009-10 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 2009-10**

CAPITAL IMPROVEMENT PLAN

Master Plan **\$61,200**
(Strategic Plan Item #3)

The study should consider such issues as construction of the water quality improvement project, increasing the size of the iron/manganese filter or adding a second filter, recommending total tank storage capacity, drilling replacement wells, and possible intertie with Mission Hills' water system. (This item was formerly titled *Water and Wastewater System Evaluation*. \$21,208 of the budgeted amount is a carryover from Fiscal Year (FY) 2004-05 (AutoCAD System Plat Maps). The remainder was budgeted FY 2005-06.) Developers have paid 48% of the developer share.

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

Penfield & Smith's April 2005 capacity study indicated that L/S #1 would need a larger wet well to service the additional connections proposed in the Clubhouse Estates and Ebbert's developments. (This item is a carryover from FY 2006-07.) Developers have paid 51% of the developer share.

Reline manholes **\$80,000**

Reline manholes. Manhole numbers 49, 96, 97, 98, 104, 313, 94. Offsite manhole numbers O04, O19, O53. (This item is a carryover from FY 2008-09.)

Clean and video sewer system **\$150,000**

Clean & Video whole system @ \$ 1.00 per ft. x 27miles, with reports of needed capital improvement projects. (This item is a carryover from FY 2008-09.)

Reline or repair sewer mains **\$162,000**

2294' x \$70 per ft. (This item is a carryover from FY 2008-09.)

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2009-10**

<i>Chemical Pump Room</i>	\$20,000
Increase security by replacing chemical shed purchased in 1999 with enclosed pump room.	
<i>Chemical Tank Pad</i>	\$4,500
Concrete pad for chemical pump room.	
<i>Chemical Tank Retaining Wall</i>	\$20,000
Retaining wall for chemical pump room.	
<i>Tank 3 Rehabilitation</i>	\$120,000
Paint and repair raw water tank at Site #3.	

CAPITAL REPLACEMENT PLAN

<i>Office Exterior Signs</i>	\$2,000
To replace signs purchased in 1990. (This item is a carryover from FY 2007-08.)	
<i>Conference Room Chairs (9 ea)</i>	\$2,500
To replace chairs purchased in 1999. (This item is a carryover from FY 2007-08.)	
<i>Conference Room Table</i>	\$2,250
To replace table purchased in 1999. (This item is a carryover from FY 2007-08.)	
<i>Pickup Truck</i> <i>(Strategic Plan Item #14)</i>	\$30,000
Replace Unit 10 (2001 Dodge Ram) which has had transmission, rear axle, fuel tank sensor, and constant brake problems. (This item is a carryover from FY 2008-09.)	

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2009-10**

Two Exterior Office Doors **\$3,000**

Two exterior office doors to replace existing weather-damaged doors.
(This item is a carryover from FY 2008-09.)

Turbidity Meter and PH Meter **\$10,000**

Turbidity meter and PH meter. (This item is a carryover from FY
2008-09.)

Network Server **\$7,500**

To replace network server purchased in 2004.

Computer Workstations (2 ea) **\$3,000**

To replace computers on a rotational basis.

Valve Replacement – Apollo and Constellation **\$3,500**

To replace street valve installed in 1960.

Pipe Replacement – Booster Station #4 **\$7,500**

Replace steel inlet and outlet piping installed in 1994.

Pipe Locator **\$3,500**

To replace pipe locator purchased in 1999.

Meter Reading Devices **\$20,000**
(Strategic Plan Item #13)

To replace three handheld meter reading devices purchased in 1998
with three new handheld devices or one truck mounted device.
Developers have paid 18% of the developer share.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2009-10**

Gas Analyzer **\$2,500**

To replace gas analyzer purchased in 1995.

CAPITAL OUTLAY PLAN

SCADA Controls for B/S #4 and B/S #5 **\$40,000**

Add controls to booster stations #4 and #5 to monitor the pressure in the upper pressure zone and compensate for the additional connections proposed in the Clubhouse Estates and Ebbert's developments. (\$20,000 of this item is a carryover from FY 2006-07.) Developers have paid none of the developer share.

SCADA tie in for VFD Control **\$2,500**

SCADA tie in for VFD Control. Includes drawing updates. (This item is a carryover from FY 2008-09.)

SCADA tie in for Turbidity/PH Meter **\$2,000**

SCADA tie in for Turbidity/PH meter. (This item is a carryover from FY 2008-09.)

WIN 911 Alarm Software **\$8,500**

Replace Auto Dialer with Alarm Software WIN 911 compatible with ClearScada. MicroTel Dialer 500 now obsolete. (This item is a carryover from FY 2008-09.)

Installation Assistance for WIN 911 Alarm Software **\$2,500**

Installation Assistance for WIN 911 - includes drawing updates. (This item is a carryover from FY 2008-09.)

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2009-10**

Sonic Starts for Lift Station #3 and #4 **\$2,500**

Lift station 3 & 4 Sonic start conversion for pumps, includes time for electrician to hook up sonic starts. (This item is a carryover from FY 2008-09.)

Lompoc Regional Wastewater Reclamation Plant **\$20,209,859**

The Lompoc Regional Wastewater Reclamation Plant (LRWRP) includes the scheduled Debt Service payments to the City of Lompoc. When the LRWRP is completed, VVCSD will have 16.18% capacity rights. Proposition 50 grant funds of \$4 million will be used to offset District share of expenditures. Developers have paid 14% of the developer share.

VFD Drive for Booster Station #4 or #5 **\$15,000**

Install VFD drive at either booster station #4 or #5.

Generator Shelter **\$25,000**

Install steel shelters to protect new generators at Site #1 (permanent and portable) and Lift Station #1.

Concrete Pad and Fencing for Generator Shelter **\$2,500**

Install concrete pad and fencing for generator at Lift Station #1.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER CAPITAL BUDGET
FISCAL YEAR 2009-10**

FYE Approved			AMOUNT	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan				
05-06 **	11-11171	Master Plan @ 50%	\$30,600	\$1,892
09-10	11-11151	Chemical Pump Room	\$20,000	N/A
09-10	11-11151	Chemical Tank Pad	\$4,500	N/A
09-10	11-11151	Chemical Tank Retaining Wall	\$20,000	N/A
09-10	11-11171	Tank 3 Rehab	\$120,000	N/A
Sub-Total Capital Improvement Plan			\$195,100	
Capital Replacement Plan				
07-08	11-11181	Office Exterior Signs	\$2,000	N/A
07-08	11-11182	Conference Room Chairs (9 ea)	\$2,500	N/A
07-08	11-11182	Conference Room Table	\$2,250	N/A
08-09	11-11182	Exterior Office Doors (2 ea)	\$3,000	N/A
08-09	11-11160	Turbidity Meter and PH Meter	\$10,000	N/A
09-10	11-11182	Network Server	\$7,500	N/A
09-10	11-11182	Computer Workstations (2 ea)	\$3,000	N/A
09-10	11-11172	Valve Replacement - Apollo and Constellation	\$3,500	N/A
09-10	11-11172	Pipe Replacement - B/S #4	\$7,500	N/A
09-10	11-11184	Pipe Locator	\$3,500	N/A
09-10 **	11-11182	Meter Reading Devices - three handheld or one truck mounted	\$20,000	\$906
Sub-Total Capital Replacement Plan			\$64,750	
Capital Outlay Plan				
06-07	11-11152	SCADA Controls for B/S #4 and #5 (revised 08-09 from \$20K)	\$40,000	\$0
08-09	11-11152	SCADA Tie-in for VFD Control	\$2,500	N/A
08-09	11-11152	SCADA Tie-in for Turbidity/PH meter.	\$2,000	N/A
08-09	11-11152	WIN 911 Alarm Software	\$8,500	N/A
08-09	11-11152	Installation Assistance WIN 911	\$2,500	N/A
09-10	11-11151	Generator Shelter	\$15,000	N/A
09-10	11-11152	VFD Drive for B/S #4 or #5	\$15,000	N/A
Sub-Total Capital Outlay Plan			\$85,500	
Total Water Capital Budget			\$345,350	

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

Cash Reserves in Bank on 12/31/08	\$ 2,427,569
Less Total Reserve Requirement @ 6/30/10	(3,518,103)
Capital Reserve Requirement	(2,599,463)
Operating Reserve Requirement	(318,645)
Emergency Reserve Requirement (including budgeted capital purchases)	(599,995)
Net Reserves - available <shortfall>	\$ (1,090,534)

Capital Reserve Requirement = Accumulated Depreciation + 25% combined operating budget

Operating Reserve Requirement = 25% combined operating budget

Emergency Reserve Requirement = 10% capital assets

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WASTEWATER CAPITAL BUDGET
FISCAL YEAR 2009-10**

FYE Approved			AMOUNT	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan				
05-06 **	12-11171	Master Plan @ 50%	\$30,600	\$1,049
06-07 **	12-11152	L/S #1 Wet Well Expansion	\$30,000	\$11,486
08-09	12-11172	Reline Manholes	\$80,000	N/A
08-09	12-11172	Clean and Video Sewer System	\$150,000	N/A
08-09	12-11172	Reline or Repair Sewer Mains	\$162,000	N/A
		Sub-Total Capital Improvement Plan	\$452,600	
Capital Replacement Plan				
08-09 **	12-11183	Pickup Truck	\$30,000	N/A
09-10	12-11184	Gas Analyzer	\$2,500	N/A
		Sub-Total Capital Replacement Plan	\$32,500	
Capital Outlay Plan				
04-05 **	12-11131	Lompoc Regional Wastewater Reclamation Plant	\$20,209,859	\$39,827
08-09	12-11152	Sonic Starts for L/S #3 and #4	\$2,500	N/A
09-10	12-11151	Concrete Pad, Fencing for Generator - L/S #1	\$2,500	N/A
09-10	12-11151	Steel Generator Shelter - L/S #1, Portable (2 ea)	\$10,000	N/A
		Sub-Total Capital Outlay Plan	\$20,224,859	
Total Wastewater Capital Budget			\$20,709,959	

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

Cash Reserves in Bank on 12/31/08	\$ 1,837,132
Less Total Reserve Requirement @ 6/30/10	(3,233,606)
Capital Reserve Requirement	(737,039)
Operating Reserve Requirement	(308,435)
Emergency Reserve Requirement (including budgeted capital purchases)	(2,188,132)
Net Reserves - available <shortfall>	\$ (1,396,474)

Capital Reserve Requirement = Accumulated Depreciation + 25% combined operating budget

Operating Reserve Requirement = 25% combined operating budget

Emergency Reserve Requirement = 10% capital assets

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 2009-10

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.

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.

In addition to budgeted water and wastewater revenues, staff estimates a reserve replenishment total in the amount of approximately \$441,470 for Fiscal Year (FY) 2009-10.

NON-OPERATING REVENUES

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

Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2009-10

Projections are as follows:

LAIF	2.0% - Variable
Santa Barbara County	2.0% - Variable
Money Market	2.0% - Variable
WCRF	2.0% - 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 – Budgeted PG&E and Southern California Gas costs decreased \$71,000 from FY 2008-09.

Water Treatment – Budgeted water treatment costs decreased \$500 from FY 2008-09 budget due to removal of Lead and Copper testing, which is completed once each three years

Transmission & Distribution – There is a \$14,200 budget decrease due to completion of the inspection of Tanks 1, 3, and 5A. This inspection is completed once every three years.

Salaries & Benefits – Salaries and benefits have increased \$22,840 over FY 2008-09 budget. The anticipated salaries and benefits for working hours are:

Water fund	\$579,485	(FY 2008-09: \$564,645)
Wastewater fund	\$336,300	(FY 2007-08: \$328,300)
Total benefits	\$915,785	(FY 2007-08: \$892,945)

The budget is based on a 3% economic adjustment and assumes that employees who are not at the top of their pay scale 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 2009-10

The budgeted benefits expenses increased by \$13,240. The additional cost for paid benefits such as insurance, retirement, etc. represents 56.48% 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
05-06	0.00% economic adjustment	442,200	427,099	(15,101)
06-07	3.75% economic adjustment	475,100	455,519	(19,581)
07-08	5.00% economic adjustment	514,000	495,900	(18,100)
08-09	Salary survey adjustments	553,500	498,398 <i>(projected)</i>	(55,102)
09-10	3.00% economic adjustment	563,100		

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.

Professional/Contract Services – Budget increased for Merchant Account Fees (for credit card/debit card payments by our customers) by \$7,576.

Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2009-10

Employee Travel Expense – Budget decreased by \$3,300 for training and mileage.

Director's Expense – Budget increased by \$2,400 for training and mileage.

Wastewater Treatment – Budget increased by \$57,300. The budget is based on the projected actual expenses for FY 2008-09.

WCRF represents the District's portion of capital improvements to the wastewater treatment plant.

NET INCOME

Water Fund	\$348,476	Wastewater Fund	\$292,913
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**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2009-10**

		Water	Wastewater	Combined
REVENUE				
41100	Residential	1,017,730	977,191	\$1,994,921
41200	Commercial	132,620	214,117	\$346,737
41300	Bulk Metered Residential	52,220		\$52,220
41400	Irrigation	93,420		\$93,420
41700	LRWRP Upgrade Charge		132,758	\$132,758
42100	Fire Protection	985		\$985
49200	Interest Earnings (Investments)	45,100	35,400	\$80,500
49201	Interest Earnings (WCRF)		6,700	\$6,700
	Reserve Replenishment	280,980	160,490	\$441,470
		<u>\$ 1,623,055</u>	<u>\$ 1,526,655</u>	<u>\$ 3,149,710</u>

EXPENSES				
Source of Supply				
51105	Contract Services	3,250		\$3,250
51112	Pumping Equipment	10,000		\$10,000
51405	SYRWCD Pump Tax	14,140		\$14,140
51415	Groundwater Recharge	6,000		\$6,000
Pumping Equipment				
52105	Contract Services	6,000		\$6,000
52112	Supplies & Repairs	6,300	2,975	\$9,275
52113	SCADA Supplies and Repairs	1,600	400	\$2,000
52300	Purchase Power	205,000	5,200	\$210,200
52310	Generator Fuel	2,000		\$2,000
Water/Wastewater Treatment				
53105 1	Wastewater Treatment - LRWRP		736,700	\$736,700
53105 2	Wastewater Treatment - Plant Lease - WCRF		35,000	\$35,000
53115	Regulatory Fees AB2995	9,250		\$9,250
53118	Water Treatment - Chemicals	79,600		\$79,600
53205	Contract Services	4,500		\$4,500
53212	Supplies & Repairs	2,000		\$2,000
53214	Utility Services	450		\$450
Transmission and Distribution				
54103	Waste Discharge Fee		1,300	\$1,300
54105	Contract Services	500		\$500
54132	Supplies & Repairs	3,000		\$3,000
54205	Contract Services - Reservoirs	11,800		\$11,800
54222	Supplies & Repairs - Mains	2,000	3,000	\$5,000
54232	Supplies & Repairs - Services	10,000	2,500	\$12,500
54232 1	Supplies & Repairs - Poly B	10,000		\$10,000
54242	Supplies & Repairs - Meters	65,000		\$65,000
54252	Supplies & Repairs - Hydrants	600		\$600

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2009-10**

		Water	Wastewater	Combined
Customer Accounts				
55102	Operating Supplies	8,120	7,620	\$15,740
55104	Utility Services	1,600	1,600	\$3,200
55105	Contract Services	11,563	7,763	\$19,325
55106	Postage	6,600	6,600	\$13,200
55200	Uncollectible Accounts	1,834	1,481	\$3,315
Administrative and General				
56202	Office Supplies	3,225	2,150	\$5,375
56204	Utility Services	3,285	2,190	\$5,475
56205	Contract Services	6,754	4,502	\$11,256
56206	Postage	450	300	\$750
56208	Professional Services	5,211	8,474	\$13,685
56209	Membership Fees and Dues	11,517	1,878	\$13,395
56210	Employee Travel Expense (Direct Payment)	1,950	1,300	\$3,250
56210 1	Employee Travel Expense (Reimbursed)	1,950	1,300	\$3,250
56211	Subscriptions and Books	531	354	\$885
56213	Equipment Rental	1,050	700	\$1,750
56215	LAFCO Mandatory Fees	1,500	650	\$2,150
56217	Director Expense (Direct Payment)	6,535	4,390	\$10,925
56217 1	Director Expense (Reimbursed)	2,235	1,490	\$3,725
56301	Property/General Liability Insurance	16,680	11,120	\$27,800
56704	Utility Services	1,125	750	\$1,875
56705	Contract Services	5,255	3,170	\$8,425
56712	Supplies & Repairs	5,260	1,840	\$7,100
56713	Computer Supplies & Repairs	1,560	1,040	\$2,600
56714	Furniture and Equipment	900	600	\$1,500
56810	Election Expense	0	0	\$0
57110	Depreciation	116,935	23,285	\$140,220
57302	Supplies & Repairs - Transportation	1,800	1,200	\$3,000
57303	Fuel - Vehicles	7,200	4,800	\$12,000
57312	Tools	6,300	5,700	\$12,000
57313	Fuel - Equipment	600	400	\$1,000
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
Employee Salaries and Benefits				
Various	Salaries	359,600	203,500	\$563,100
56401	Sick/Personal	20,400		\$20,400
56402	Vacation	36,200		\$36,200
56403	Holiday	28,105		\$28,105
56403 1	Floating Holiday	2,395		\$2,395

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET
FISCAL YEAR 2009-10**

		Water	Wastewater	Combined
56406	Medical Insurance	61,800		\$61,800
56407	Long Term Disability	7,140		\$7,140
56410	Educational	11,300		\$11,300
56417	PERS	145,000		\$145,000
56418	Dental Insurance	7,800		\$7,800
56419	Life Insurance	2,700		\$2,700
56421	Workers Compensation	14,300		\$14,300
56423	Vision Care	1,745		\$1,745
56424	Performance/Incentive Pay	2,500		\$2,500
56430	Medicare FICA	10,000		\$10,000
56431	SUI	1,300		\$1,300
57363	WW Allocation - Workers Compensation		5,200	\$5,200
57364	WW Allocation - Employee Benefits		123,400	\$123,400
57372	WW Allocation - Payroll Taxes		4,200	\$4,200
57463	WW Allocation - Workers Compensation	(5,200)		(\$5,200)
57464	WW Allocation - Employee Benefits	(123,400)		(\$123,400)
57472	WW Allocation - Payroll Taxes	(4,200)		(\$4,200)
		<u>\$ 1,274,579</u>	<u>\$ 1,233,742</u>	<u>\$ 2,508,321</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2009-10**

		Amended Budget FYE 2009	Projected FYE 2009	Proposed Budget * FYE 2010	Amended Budget * FYE 2010
Water Revenue		\$ 1,553,506	\$ 1,674,321	\$ 1,577,955	\$ -
11- 41100	Residential	1,007,295	1,066,686	1,017,730	
11- 41200	Commercial	110,169	149,602	132,620	
11- 41300	Bulk Meter Residential	53,172	55,802	52,220	
11- 41400	Irrigation	92,666	114,339	93,420	
11- 42100	Fire Protection	924	984	985	
	Reserve Replenishment	289,280	286,909	280,980	
Wastewater Revenue		\$ 1,477,812	\$ 1,497,716	\$ 1,484,555	\$ -
12- 41100	Residential	972,968	979,920	977,191	
12- 41200	Commercial/Multi-family Dwelling	208,595	222,789	214,117	
12- 41700	LRWRP Upgrade Charge	135,819	134,488	132,758	
	Reserve Replenishment	160,430	160,519	160,490	
Non-Operating Revenue		\$ 122,800	\$ 115,538	\$ 87,200	\$ -
11- 49200	Interest Earnings (Investments)	65,600	57,217	45,100	
12- 49200	Interest Earnings (Investments)	43,800	44,170	35,400	
12- 49201	Interest Earnings (WCRF)	13,400	14,151	6,700	
Combined Revenue		\$ 3,154,118	\$ 3,287,575	\$ 3,149,710	\$ -

* Revenue estimates based on current rates and average number of customers per calendar year.
Water revenue based on five year average water usage.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET - WATER
FISCAL YEAR 2009-10**

	Actual FY Ended 6/30/2008	Amended Budget 6/30/2009	Staff Proposed 6/30/2010	% Total Revenue/ Expense	Committee Recommended 6/30/2010	% Total Revenue/ Expense
OPERATING REVENUE						
Water Sales	1,233,756	1,264,226	1,296,975	79.91%	1,296,975	79.91%
Reserve Replenishment	282,838	289,280	280,980	17.31%	280,980	17.31%
Sub-Total	<u>\$1,516,594</u>	<u>\$1,553,506</u>	<u>\$1,577,955</u>	<u>97.22%</u>	<u>\$1,577,955</u>	<u>97.22%</u>
NON-OPERATING REVENUE						
Non-operating Revenue	74,163	65,600	45,100	2.78%	45,100	2.78%
Non-operating Expenses	0	0	0	0.00%	0	0.00%
Sub-Total	<u>\$74,163</u>	<u>\$65,600</u>	<u>\$45,100</u>	<u>2.78%</u>	<u>\$45,100</u>	<u>2.78%</u>
OPERATING EXPENSE						
Salaries & Benefits	561,045	564,645	579,485	45.46%	579,485	45.46%
Purchased Power	197,744	276,000	205,000	16.08%	205,000	16.08%
Treatment	80,687	96,300	95,800	7.52%	95,800	7.52%
Insurance	16,111	17,055	16,680	1.31%	16,680	1.31%
Depreciation	131,110	125,000	116,935	9.17%	116,935	9.17%
Source of Supply	21,410	30,250	33,390	2.62%	33,390	2.62%
Pumping	204,396	13,420	15,900	1.25%	15,900	1.25%
Transmission and Distribution	77,120	72,100	102,900	8.07%	102,900	8.07%
Administrative	56,195	66,769	60,293	4.73%	60,293	4.73%
Customer Accounts	24,470	22,630	29,717	2.33%	29,717	2.33%
Transportation	10,780	9,000	9,000	0.71%	9,000	0.71%
Tools/Equipment	2,039	6,900	6,900	0.54%	6,900	0.54%
Other	33,263	2,580	2,580	0.20%	2,580	0.20%
Sub-Total	<u>\$1,416,369</u>	<u>\$1,302,649</u>	<u>\$1,274,579</u>	<u>100.00%</u>	<u>\$1,274,579</u>	<u>100.00%</u>
		-8.03%	-2.15%		-2.15%	
NET INCOME	<u>\$174,388</u>	<u>\$316,457</u>	<u>\$348,476</u>		<u>\$348,476</u>	
+ Depreciation	<u>\$131,110</u>	<u>\$125,000</u>	<u>\$116,935</u>		<u>\$116,935</u>	
ESTIMATED ADDITION TO CASH RESERVES	<u>\$231,335</u>	<u>\$375,857</u>	<u>\$420,311</u>		<u>\$420,311</u>	
Reserve Contribution Factor	16%	29%	33%		33%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2009-10**

		Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
SOURCE OF SUPPLY (WELLS)								
	USGS Groundwater Monitoring (booked in June)	2,750	3,213	16.8%	3,250	500	18.2%	<i>Rates increasing</i>
11-51105	Contract Services	2,750	3,213	16.8%	3,250	500	18.2%	
	Contingencies	10,000	10,000	0.0%	10,000	0	0.0%	
11-51112	Supplies/Repairs - Well Pumping Equipment	10,000	10,000	0.0%	10,000	0	0.0%	
	SYRWCD Pump Tax	14,500	13,492	-7.0%	14,140	(360)	-2.5%	
11-51405	SYRWCD Pump Tax	14,500	13,492	-7.0%	14,140	(360)	-2.5%	
	Cloud Seeding	3,000	684	-77.2%	3,000	0	0.0%	
	SYRWCD Recharge Basin Project	0	30	0.0%	3,000	3,000	100.0%	<i>New budget item</i>
11-51415	Groundwater Recharge	3,000	714	-76.2%	6,000	3,000	100.0%	
	SOURCE OF SUPPLY (WELLS)	\$30,250	\$27,419	-9.4%	\$33,390	\$3,140	10.4%	SOURCE OF SUPPLY (WELLS)
PUMPING (BOOSTERS)								
	Contingencies	1,500	1,500	0.0%	1,500	0	0.0%	
	Debolt Electric	4,500	4,492	-0.2%	4,500	0	0.0%	
11-52105	Contract Services	6,000	5,992	-0.1%	6,000	0	0.0%	
	Routine Maintenance	2,500	2,500	0.0%	2,500	0	0.0%	
	SCADA telephone charges	420	452	7.6%	460	40	9.5%	
	SCADA DSL charges	700	590	-15.7%	640	(60)	-8.6%	
	SBCAPCD Annual Emission Fee	200	200	0.0%	200	0	0.0%	
	B/S #5 Dehumidifier	800	800	0.0%	0	(800)	-100.0%	<i>Special project complete</i>
	Evaluate Natural Gas Engine	0	0	0.0%	2,500	2,500	100.0%	<i>Special project to condition of the natural gas engine</i>
11-52112	Supplies/Repairs-Pumping Equipment	4,620	4,542	-1.7%	6,300	1,680	36.4%	
	Maintenance/emergencies	800	5,600	600.0%	1,600	800	100.0%	<i>New regular budget item</i>
11-52113	Supplies/Repairs-SCADA Computer Equipment	800	5,600	600.0%	1,600	800	100.0%	
	Southern California Gas	1,000	616	-38.4%	750	(250)	-25.0%	<i>FY 09 Budget too high based on projections</i>
	PG&E (water only)	275,000	202,374	-26.4%	204,250	(70,750)	-25.7%	<i>FY 09 Budget too high based on projections</i>
	PG&E (sewer only)	0	0	0.0%	0	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2009-10**

		Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
11-52300	Purchased Power	276,000	202,990	-26.5%	205,000	(71,000)	-25.7%	
	Estimated 750 gal diesel. (March/April)	2,000	1,930	-3.5%	2,000	0	0.0%	
11-52310	Generator Fuel	2,000	1,930	-3.5%	2,000	0	0.0%	
	PUMPING (BOOSTERS)	\$289,420	\$221,054	-23.6%	\$220,900	(\$68,520)	-23.7%	PUMPING (BOOSTERS)
WATER TREATMENT								
11-53115	Department of Health Services water system fees. Regulatory Fees AB2995	9,250	6,923	-25.2%	9,250	0	0.0%	
	NaOCl	63,300	63,306	0.0%	63,300	0	0.0%	
	NaHSO3	16,300	14,426	-11.5%	16,300	0	0.0%	
11-53118	Chemicals	79,600	77,732	-2.3%	79,600	0	0.0%	
	Water Testing (testing stations increased from three sites to four)	4,500	1,544	-65.7%	4,500	0	0.0%	
	Lead/Copper Testing (Oct 2011) (every 3 years)	500	375	-25.0%	0	(500)	-100.0%	Triennial expense, next due 2011
11-53205	Contract Services	5,000	1,919	-61.6%	4,500	(500)	-10.0%	
	Routine maintenance	2,000	1,970	-1.5%	2,000	0	0.0%	
11-53212	Supplies/Repairs	2,000	1,970	-1.5%	2,000	0	0.0%	
	PG&E purchased power for workshop	450	383	-14.9%	450	0	0.0%	
11-53214	Utility Services	450	383	-14.9%	450	0	0.0%	
	WATER TREATMENT	\$96,300	\$88,927	-7.7%	\$95,800	(\$500)	-0.5%	WATER TREATMENT
TRANSMISSION & DISTRIBUTION								
11-54105	USA Tickets Contract Services	500	165	-67.0%	500	0	0.0%	
	SBC encroachment fees(road permits for repairs)	3,000	1,041	-65.3%	3,000	0	0.0%	
11-54132	Supplies/Repairs-Miscellaneous	3,000	1,041	-65.3%	3,000	0	0.0%	
	Contingencies	1,000	1,000	0.0%	1,000	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2009-10**

		Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
	Tank 2 recoating	10,000	10,000	0.0%	10,000	0	0.0%	
	Res 5B maintenance, check cathodic protection	0	0	0.0%	800	800	100.0%	<i>Special maintenance project</i>
	Inspect Tanks 1, 3, 5B Oct/Nov	15,000	15,000	0.0%	0	(15,000)	-100.0%	<i>Special project complete</i>
11-54205	Contract Services - Distribution Reservoirs	26,000	26,000	0.0%	11,800	(14,200)	-54.6%	
		0	0	0.0%	0	0	0.0%	
11-54213	Supplies/Repairs- Distribution Reservoirs	0	0	0.0%	0	0	0.0%	
	Routine maintenance	2,000	1,500	-25.0%	2,000	0	0.0%	
	Repairs as a result of videoing (WW only)	0	0	0.0%	0	0	0.0%	
11-54222	Supplies/Repairs- Mains	2,000	1,500	-25.0%	2,000	0	0.0%	
	Routine maintenance (W)	10,000	12,043	20.4%	10,000	0	0.0%	
	Routine maintenance (WW)	0	0	0.0%	0	0	0.0%	
	\$250/Customer up to 4 cust. for damages; (WW only)	0	0	0.0%	0	0	0.0%	
	contingencies- repairs due to videoing (WW only)	0	0	0.0%	0	0	0.0%	
11-54232	Supplies/Repairs-Service Connections	10,000	12,043	20.4%	10,000	0	0.0%	
	Replaced as they break (2" + Asphalt, Slurry)	5,500	10,804	96.4%	5,500	0	0.0%	
	Poly B Blowoffs	4,500	0	-100.0%	4,500	0	0.0%	
11-54232 1	Supplies/Repairs-A/P Poly B	10,000	10,804	8.0%	10,000	0	0.0%	
	Routine maintenance	7,500	13,628	81.7%	7,500	0	0.0%	
	Radio Transmitters for Meters	0	0	0.0%	45,000	45,000	100.0%	<i>\$300,000/5 years less \$13,587 from developers' fees - Strategic Plan #13</i>
	Meters - Providence Landing (\$284/ea)	12,500	8,122	-35.0%	12,500	0	0.0%	
11-54242	Supplies/Repairs-Meters	20,000	21,750	8.7%	65,000	45,000	225.0%	
	Dry barrel hydrant repairs completed - high maint.	500	0	-100.0%	500	0	0.0%	
	Wet barrel hydrants require minimal repairs.-Paint	100	0	-100.0%	100	0	0.0%	
11-54252	Supplies/Repairs-Hydrants	600	0	-100.0%	600	0	0.0%	
	TRANSMISSION & DISTRIBUTION	\$72,100	\$73,302	1.7%	\$102,900	\$30,800	42.7%	TRANSMISSION & DISTRIBUTION
CUSTOMER ACCOUNTS								
	newsletters (3,000 ea)	1,250	1,250	0.0%	1,750	500	40.0%	<i>Printing costs increasing, alternative is to print in-house and mail with bill</i>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2009-10**

	Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
CCR (3,000 ea) water only	500	500	0.0%	500	0	0.0%	
Prop 218 notices (3,300 ea)	600	600	0.0%	875	275	45.8%	Printing costs increasing, alternative is to print in-house and mail with bill
public meetings, public notices	250	250	0.0%	175	(75)	-30.0%	FY 09 Budget too high based on projections
billing stock, window envelopes, return envelopes (30,000 each)	1,500	1,747	16.4%	1,750	250	16.7%	Extra budgeted for production overruns
bill printing costs	0	892	0.0%	2,170	2,170	100.0%	New budget item
candy, contingencies	200	100	-50.0%	200	0	0.0%	
reminders, hangers, receipts	500	500	0.0%	700	200	40.0%	Number of forms required is increasing due to increase in customer base
11-55102 Operating Supplies	4,800	5,839	21.6%	8,120	3,320	69.2%	
Cellular phone service	1,500	924	-38.4%	1,000	(500)	-33.3%	FY 09 Budget too high based on projections
Verizon @ 30%	600	577	-3.9%	600	0	0.0%	
11-55104 Utility Services	2,100	1,501	-28.5%	1,600	(500)	-23.8%	
Datamatic-5% cola	3,500	3,604	3.0%	3,800	300	8.6%	
Melissa Software (barcoding)	875	875	0.0%	925	50	5.7%	
Merchant Account Fees	2,500	5,951	138.0%	6,288	3,788	151.5%	Webpay is increasing in popularity
Formsite subscription	50	50	0.0%	50	0	0.0%	
Contingencies	500	500	0.0%	500	0	0.0%	
11-55105 Contract Services	7,425	10,980	47.9%	11,563	4,138	55.7%	
postage for newsletters	415	415	0.0%	375	(40)	-9.6%	Budget item will be zero if we can print in-house and mail with monthly bills
postage for prop 218 notices	415	415	0.0%	350	(65)	-15.7%	Budget item will be zero if we can print in-house and mail with monthly bills
Postage meter @ 70%	1,100	1,081	-1.7%	875	(225)	-20.5%	Accounting reallocation, see increase under 11-56206
Monthly bills	4,650	4,775	2.7%	4,800	150	3.2%	
Permit fee	100	90	-10.0%	100	0	0.0%	
Postage meter supplies	0	100	0.0%	100	100	100.0%	Annual expense, new itemized budget item
11-55106 Postage	6,680	6,876	2.9%	6,600	(80)	-1.2%	
Bad debt writeoffs	1,625	1,638	0.8%	1,834	209	12.9%	Increase in writeoffs due to economy and increase in monthly bill amounts
11-55200 Uncollectible Accounts	1,625	1,638	0.8%	1,834	209	12.9%	
CUSTOMER ACCOUNTS	\$22,630	\$26,834	18.6%	\$29,717	\$7,087	31.3%	CUSTOMER ACCOUNTS
INSURANCE							
General Liability (term:October - September)	15,150	14,384	-5.1%	15,000	(150)	-1.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2009-10**

		Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
	Property Casualty (term:April - March)	1,905	1,905	0.0%	1,680	(225)	-11.8%	<i>JPIA rates decreasing due to decrease in claims by pool</i>
11-56301	Property/Gen. Liability Insurance	17,055	16,289	-4.5%	16,680	(375)	-2.2%	
	INSURANCE	\$17,055	\$16,289	-4.5%	\$16,680	(\$375)	-2.2%	INSURANCE
ADMINISTRATIVE & GENERAL								
	Office supplies, ink, toner	3,000	2,271	-24.3%	2,400	(600)	-20.0%	<i>FY 09 Budget too high based on projections</i>
	Copier contract overages	0	443	100.0%	825	825	100.0%	<i>New budget item</i>
11-56202	Office Supplies	3,000	2,715	-9.5%	3,225	225	7.5%	
	Southern California Gas	270	214	-20.6%	270	0	0.0%	
	Verizon @ 70%	1,500	1,463	-2.4%	1,515	15	1.0%	
	PG&E	1,500	1,645	9.7%	1,500	0	0.0%	
11-56204	Utility Services-Office	3,270	3,323	1.6%	3,285	15	0.5%	
	CWS (MOM software)	5,400	5,218	-3.4%	5,250	(150)	-2.8%	
	Impulse (Internet)	930	922	-0.8%	930	0	0.0%	
	Copier contract	600	228	-62.0%	274	(326)	-54.4%	<i>Accounting reallocation, see new budget item under 11-56202 and 11-55102</i>
	Contingencies	600	600	0.0%	300	(300)	-50.0%	<i>FY 09 Budget too high based on projections</i>
11-56205	Contract Services-Office	7,530	6,969	-7.5%	6,754	(776)	-10.3%	
	Postage meter @ 30%	285	285	0.0%	450	165	57.9%	<i>Accounting reallocation, see decrease under 11-55106</i>
11-56206	Postage	285	285	0.0%	450	165	57.9%	
	ML&H - audit	3,090	3,198	3.5%	3,201	111	3.6%	
	SSMP Consulting	0	0	0.0%	0	0	0.0%	
	Legal Counsel	4,500	1,500	-66.7%	1,800	(2,700)	-60.0%	<i>FY 09 Budget too high based on projections</i>
	Vaccines	60	60	0.0%	60	0	0.0%	
	Contingencies	150	150	0.0%	150	0	0.0%	
11-56208	Professional Services	7,800	4,908	-37.1%	5,211	(2,589)	-33.2%	
	CSDA (Dec)	960	2,279	137.4%	2,400	1,440	150.0%	<i>CSDA dues increased substantially</i>
	SBCSDA (Dec)	120	120	0.0%	120	0	0.0%	
	Costco	60	60	0.0%	60	0	0.0%	
	MSA	30	21	-30.0%	21	(9)	-30.0%	<i>FY 09 Budget too high based on projections</i>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2009-10**

	Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
Miscellaneous	120	120	0.0%	120	0	0.0%	
GFOA (Aug)	90	93	3.3%	96	6	6.7%	
Below are water only:							
ACWA (Nov)	6,000	6,620	10.3%	6,725	725	12.1%	<i>ACWA dues increased</i>
CRWA (July)	700	732	4.6%	750	50	7.1%	
AWWA for GM & Martin (Aug)	400	393	-1.8%	400	0	0.0%	
Certificate renewals	350	295	-15.7%	350	0	0.0%	
Cross Connection Foundation (Dec)	100	120	20.0%	125	25	25.0%	<i>CCF dues increased</i>
CCWUA (Feb)	100	100	0.0%	100	0	0.0%	
CWEA Tri-Counties Section (March)	200	200	0.0%	200	0	0.0%	
Groundwater Foundation (Sept)	50	50	0.0%	50	0	0.0%	
11-56209 Membership & Dues	9,280	11,203	20.7%	11,517	2,237	24.1%	
Extended travel	4,800	2,611	-45.6%	3,000	(1,800)	-37.5%	<i>Employee travel reduced</i>
Local seminars	480	36	-92.4%	300	(180)	-37.5%	<i>Employee travel reduced</i>
Mileage, meeting meals	600	494	-17.7%	600	0	0.0%	
11-56210 Employee Travel Expense (Direct Payment)	2,940	1,570	-46.6%	1,950	(990)	-33.7%	
11-56210-1 Employee Travel Expense (Reimbursed)	2,940	1,570	-46.6%	1,950	(990)	-33.7%	
Lompoc Record (Dec)	60	53	-12.0%	60	0	0.0%	
Jobs Available	30	30	0.0%	30	0	0.0%	
Problem Solver	75	72	-4.0%	75	0	0.0%	
ACWA salary survey	30	30	0.0%	30	0	0.0%	
Text books	99	99	0.0%	90	(9)	-9.1%	
Miscellaneous	120	188	57.0%	120	0	0.0%	
Government tax manual	90	90	0.0%	90	0	0.0%	
Santa Barbara News-Press (Feb)	36	36	0.0%	36	0	0.0%	
11-56211 Subscription & Books	540	598	10.8%	531	(9)	-1.7%	
Mailing machine rental	900	869	-3.5%	900	0	0.0%	
Mailing machine agreement	120	120	0.0%	120	0	0.0%	
Mailing machine equipment tax	30	25	-16.8%	30	0	0.0%	
11-56213 Office Equipment Rentals	1,050	1,014	-3.4%	1,050	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2009-10**

		Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
11-56215	VVCS D share approx 2.15% of 1/3 of LAFCO's AB2838 - LAFCO Mandatory Fees	1,500 1,500	1,393 1,393	-7.2% -7.2%	1,500 1,500	0 0	0.0% 0.0%	
	Meeting refreshments	150	625	316.4%	150	0	0.0%	
	Training and mileage	2,880	5,403	87.6%	4,320	1,440	50.0%	Director travel increasing
	Salaries	4,320	3,420	-20.8%	4,300	(20)	-0.5%	
11-56217	Director's Expense	5,835	6,434	10.3%	6,535	700	12.0%	
11-56217-1	Director's Expense (Reimbursed)	1,515	3,014	98.9%	2,235	720	47.5%	
	Trash	300	314	4.7%	315	15	5.0%	
	Water/Wastewater Service	720	652	-9.4%	720	0	0.0%	
	Dump trips	90	45	-50.0%	90	0	0.0%	
11-56704	Utility Services-General Plant	1,110	1,011	-8.9%	1,125	15	1.4%	
	Janitorial - monthly service + windows/carpet	1,380	1,260	-8.7%	1,320	(60)	-4.3%	
	Office yard maint.	1,050	1,008	-4.0%	1,020	(30)	-2.9%	
	Alarm service - office, shop	504	524	4.0%	525	21	4.2%	
	Alarm service - Bstr bldg WATER ONLY	480	499	4.0%	500	20	4.2%	
	Western Exterminator	90	95	6.0%	90	0	0.0%	
	Vegetation Management	3,600	3,600	0.0%	1,800	(1,800)	-50.0%	Large projects complete
11-56705	Contract Services-General Plant	7,104	6,987	-1.7%	5,255	(1,849)	-26.0%	
	Towels	660	696	5.4%	660	0	0.0%	
	Fencing repairs, replace gates-water	0	0	0.0%	2,500	2,500	100.0%	Special projects
	Supplies and repairs	4,200	518	-87.7%	2,100	(2,100)	-50.0%	FY 09 Budget too high based on projections
11-56712	Supplies and Repairs - General Plant	4,860	1,213	-75.0%	5,260	400	8.2%	
	Software Upgrades	900	490	-45.5%	900	0	0.0%	
	Maintenance/emergencies	600	292	-51.3%	600	0	0.0%	
	Experts exchange subscription	60	60	0.0%	60	0	0.0%	
11-56713	Supplies and Repairs - Computer Equip.	1,560	842	-46.0%	1,560	0	0.0%	
	Office equipment	300	269	-10.2%	900	600	200.0%	Replace 18 year old televisions at shop and office
11-56714	Supplies and Repairs - Furniture & Equipment	300	269	-10.2%	900	600	200.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2009-10**

		Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
	Depreciation	125,000	116,495	-6.8%	116,935	(8,065)	-6.5%	
11-57110	Depreciation	125,000	116,495	-6.8%	116,935	(8,065)	-6.5%	
	Elections - November 2010	1,350	0	-100.0%	0	(1,350)	-100.0%	Biennial expense, next due 2010
11-56810	Election Expense	1,350	0	-100.0%	0	(1,350)	100.0%	
	ADMINISTRATIVE & GENERAL	\$188,769	\$171,814	-9.0%	\$177,228	(\$11,541)	-6.1%	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS								
	Various Salaries	353,200	340,904	-3.5%	359,600	6,400	1.8%	
<i>Benefits</i>								
11-56401	Sick/Personal	19,700	22,365	13.5%	20,400	700	3.6%	
11-56402	Vacation	35,200	42,673	21.2%	36,200	1,000	2.8%	
11-56403	Holiday	27,276	20,332	-25.5%	28,105	829	3.0%	
11-56403 1	Floating Holiday	2,324	2,200	-5.3%	2,395	71	3.1%	
11-56406	Medical Insurance	51,800	50,733	-2.1%	61,800	10,000	19.3%	5% increase budgeted
11-56407	Long Term Disability	7,000	7,269	3.8%	7,140	140	2.0%	
11-56410	Employee Educational	11,300	4,196	-62.9%	11,300	0	0.0%	4 seminars @ 200, 3 @ 700; 4 certificates @ 100; 4 conferences @ 500; tuition reimbursement
11-56417	PERS	141,000	110,276	-21.8%	145,000	4,000	2.8%	
11-56418	Dental Insurance	7,200	7,382	2.5%	7,800	600	8.3%	
11-56419	Life Insurance	2,600	2,330	-10.4%	2,700	100	3.8%	
11-56421	Workers Compensation	17,500	12,904	-26.3%	14,300	(3,200)	-18.3%	JPIA rates decreasing due to decrease in claims
11-56423	Vision Care	1,745	1,689	-3.2%	1,745	(0)	0.0%	
11-56424	Performance/Incentive Pay	2,500	250	-90.0%	2,500	0	0.0%	
<i>Payroll Taxes</i>								
11-56430	Medicare FICA	9,800	7,549	-23.0%	10,000	200	2.0%	
11-56431	SUI	2,500	2,500	0.0%	1,300	(1,200)	-48.0%	SUI rate decreased due to decrease in unemployment claims
11-57463	WW Alloc. Worker's Comp.Ins.	(6,400)	(4,663)	-27.1%	(5,200)	1,200	-18.8%	WW allocation of workers' compensation expense
11-57464	WW Alloc. Employ. Benefits	(117,000)	(85,011)	-27.3%	(123,400)	(6,400)	5.5%	WW allocation of employee benefits
11-57472	WW Alloc. Payroll Taxes	(4,600)	(3,236)	-29.7%	(4,200)	400	-8.7%	WW allocation of payroll taxes
	EMPLOYEE SALARIES AND BENEFITS	\$564,645	\$542,641	-3.9%	\$579,485	\$14,840	2.6%	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES								
	Preventative maintenance, operating supplies	1,800	1,800	0.0%	1,800	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2009-10**

		Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
11-57302	Transportation (Field Vehicles)-Other	1,800	1,800	0.0%	1,800	0	0.0%	
	Gasoline	7,200	6,345	-11.9%	7,200	0	0.0%	
11-57303	Transportation (Field Vehicles)-Fuel	7,200	6,345	-11.9%	7,200	0	0.0%	
	Tools and equipment	1,200	565	-53.0%	1,200	0	0.0%	
	Sewer Jetter Parts (WW only)	0	0	0.0%	0	0	0.0%	
	Contingency-heavy equipment rental (i.e. excavator,loader), generator maintenance	3,000	0	-100.0%	3,000	0	0.0%	
	Tractor maintenance	2,100	0	-100.0%	2,100	0	0.0%	
11-57312	Tool/Work Equipment-Other	6,300	565	-91.0%	6,300	0	0.0%	
	Fuel for tractor, tools, etc. No major projects planned	600	693	15.5%	600	0	0.0%	
11-57313	Tool/Work Equipment-Fuel	600	693	15.5%	600	0	0.0%	
	5 shirts for each of the 3 field crew	180	167	-7.3%	180	0	0.0%	
	3 shirts for each of the 3 office crew	120	124	3.6%	120	0	0.0%	
	1 sweatshirt for each of the 3 field crew	90	90	0.0%	90	0	0.0%	
11-57320	Uniforms	390	381	-2.3%	390	0	0.0%	
	Jeans-\$200/field crew + MD	480	422	-12.1%	480	0	0.0%	
11-57321	Uniforms Reimbursement	480	422	-12.1%	480	0	0.0%	
	Safety Supplies	900	0	-100.0%	900	0	0.0%	
	Annual Safety Dinner	450	397	-11.8%	450	0	0.0%	
11-57350	Safety Supplies	1,350	397	-70.6%	1,350	0	0.0%	
	Safety boot allowance (\$150 ea x 4) (for 18 months beginning July 2005 by Ordinance)	360	360	0.0%	360	0	0.0%	
11-57351	Safety Boot Reimbursement	360	360	0.0%	360	0	0.0%	
	OTHER OPERATING EXPENSES	\$18,480	\$10,962	-40.7%	\$18,480	\$0	0.0%	OTHER OPERATING EXPENSES
	TOTAL OPERATING EXPENSES	\$1,299,649	\$1,179,243	-9.3%	\$1,274,579	(\$25,070)	-1.9%	TOTAL OPERATING EXPENSES
	<i>Compare to FYE 09 Approved Budget</i>	<i>(percent)</i>	<i>-9.3%</i>	<i>-1.9%</i>				

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2009-10**

	Actual FY Ended 6/30/2008	Amended Budget 6/30/2009	Staff Proposed 6/30/2010	% Total Revenue/ Expense	Committee Recommended 6/30/2010	% Total Revenue/ Expense
OPERATING REVENUE						
Wastewater Services	978,944	1,181,563	1,191,307	78.03%	1,191,307	78.03%
LRWRP Upgrade Charge	110,423	135,819	132,758	8.70%	132,758	8.70%
Reserve Replenishment	159,847	160,430	160,490	10.51%	160,490	10.51%
Sub-Total	<u>\$1,249,214</u>	<u>\$1,477,812</u>	<u>\$1,484,555</u>	<u>97.24%</u>	<u>\$1,484,555</u>	<u>97.24%</u>
NON-OPERATING REVENUE (EXPENSES)						
Non-operating Revenue	99,724	57,200	42,100	2.76%	42,100	2.76%
Non-operating Expenses	0	0	0	0.00%	0	0.00%
Sub-Total	<u>\$99,724</u>	<u>\$57,200</u>	<u>\$42,100</u>	<u>2.59%</u>	<u>\$42,100</u>	<u>2.59%</u>
OPERATING EXPENSE						
Salaries & Benefits	247,188	328,300	336,300	27.26%	336,300	27.26%
Purchased Power	4,189	5,000	5,200	0.42%	5,200	0.42%
Wastewater Treatment	735,362	679,400	736,700	59.71%	736,700	59.71%
WCRF	82,941	10,600	35,000	2.84%	35,000	2.84%
Insurance	10,741	11,370	11,120	0.90%	11,120	0.90%
Depreciation	37,345	50,000	23,285	1.89%	23,285	1.89%
Pumping	5,650	3,180	3,375	0.27%	3,375	0.27%
Collection	10,618	6,500	6,800	0.55%	6,800	0.55%
Customer Accounts	20,214	18,105	25,064	2.03%	25,064	2.03%
Administrative	23,376	38,576	37,078	3.01%	37,078	3.01%
Transportation	7,186	6,000	6,000	0.49%	6,000	0.49%
Tools/Equipment	2,981	6,100	6,100	0.49%	6,100	0.49%
Other	2,212	1,720	1,720	0.14%	1,720	0.14%
Sub-Total	<u>\$1,190,002</u>	<u>\$1,164,851</u>	<u>\$1,233,742</u>	<u>100.00%</u>	<u>\$1,233,742</u>	<u>100.00%</u>
		-2.11%	+5.91%		+5.91%	
NET INCOME	<u>\$158,936</u>	<u>\$370,161</u>	<u>\$292,913</u>		<u>\$292,913</u>	
+ Depreciation	<u>\$37,345</u>	<u>\$50,000</u>	<u>\$23,285</u>		<u>\$23,285</u>	
ESTIMATED ADDITION TO CASH RESERVES	<u>\$96,558</u>	<u>\$362,961</u>	<u>\$274,098</u>		<u>\$274,098</u>	
Reserve Contribution Factor	8%	31%	22%		22%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2009-10**

		Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
PUMPING (BOOSTERS)								
	Routine Maintenance	2,500	2,500	0.0%	2,500	0	0.0%	
	SCADA telephone charges	105	113	7.6%	115	10	9.5%	
	SCADA DSL charges	175	148	-15.7%	160	(15)	-8.6%	
	SBCAPCD Annual Emission Fee	200	200	0.0%	200	0	0.0%	
12-52112	Supplies/Repairs-Pumping Equipment	2,980	2,961	-0.7%	2,975	(5)	-0.2%	
	Maintenance/emergencies	200	1,400	600.0%	400	200	100.0%	<i>New regular budget item</i>
12-52113	Supplies/Repairs-SCADA Computer Equipment	200	1,400	600.0%	400	200	100.0%	
	Southern California Gas	0	0	0.0%	0	0	0.0%	
	PG&E (water only)	0	0	0.0%	0	0	0.0%	
	PG&E (sewer only)	5,000	4,601	-8.0%	5,200	200	4.0%	
12-52300	Purchased Power	5,000	4,601	-8.0%	5,200	200	4.0%	
	PUMPING (BOOSTERS)	8,180	8,962	9.6%	8,575	395	4.8%	PUMPING (BOOSTERS)
WASTEWATER TREATMENT								
	Estimated City of Lompoc treatment costs	679,400	699,882	3.0%	736,700	57,300	8.4%	
12-53105 1	Contract Services- Wastewater Treatment	679,400	699,882	3.0%	736,700	57,300	8.4%	
	Capital Improvements to LRWRP	10,600	10,600	0.0%	35,000	24,400	230.2%	<i>Capital expenditures to old LRWRP plant increasing until new plant online</i>
12-53105 2	Contract Services - Treatment Plant Lease	10,600	10,600	0.0%	35,000	24,400	230.2%	
	WASTEWATER TREATMENT	690,000	710,482	3.0%	771,700	81,700	11.8%	WASTEWATER TREATMENT
TRANSMISSION & DISTRIBUTION								
	California WRCB Waste Discharge Fee	1,000	1,226	22.6%	1,300	300	30.0%	<i>New budget item underbudgeted in FY 09</i>
12-54103	Waste Discharge Fee	1,000	1,226	22.6%	1,300	300	30.0%	
	Routine maintenance	2,000	1,500	-25.0%	2,000	0	0.0%	
	Repairs as a result of videoing (WW only)	1,000	316	-68.4%	1,000	0	0.0%	
12-54222	Supplies/Repairs- Mains	3,000	1,816	-39.5%	3,000	0	0.0%	
	Routine maintenance (W)	0	0	0.0%	0	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2009-10**

	Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
Routine maintenance (WW)	500	0	0.0%	500	0	0.0%	
\$250/Customer up to 4 cust. for damages; (WW only)	1,000	314	-68.6%	1,000	0	0.0%	
contingencies- repairs due to videoing (WW only)	1,000	0	-100.0%	1,000	0	0.0%	
12-54232 Supplies/Repairs-Service Connections	2,500	314	-87.4%	2,500	0	0.0%	
TRANSMISSION & DISTRIBUTION	6,500	3,356	-48.4%	6,800	300	4.6%	TRANSMISSION & DISTRIBUTION
CUSTOMER ACCOUNTS							
newsletters (3,000 ea)	1,250	1,250	0.0%	1,750	500	40.0%	Printing costs increasing, alternative is to print in-house and mail with bill
CCR (3,000 ea) water only	0	0	0.0%	0	0	0.0%	
Prop 218 notices (3,300 ea)	600	600	0.0%	875	275	45.8%	Printing costs increasing, alternative is to print in-house and mail with bill
public meetings, public notices	250	250	0.0%	175	(75)	-30.0%	FY 09 Budget too high based on projections
billing stock, window envelopes, return envelopes (30,000 each)	1,500	1,747	16.4%	1,750	250	16.7%	Extra budgeted for production overruns
bill printing costs	0	892	100.0%	2,170	2,170	100.0%	New budget item
candy, contingencies	200	100	-50.0%	200	0	0.0%	
reminders, hangers, receipts	500	500	0.0%	700	200	40.0%	Number of forms required is increasing due to increase in customer base
12-55102 Operating Supplies	4,300	5,339	24.2%	7,620	3,320	77.2%	
Cellular phone service	1,500	924	-38.4%	1,000	(500)	-33.3%	FY 09 Budget too high based on projections
Verizon @ 30%	600	577	-3.9%	600	0	0.0%	
12-55104 Utility Services	2,100	1,501	-28.5%	1,600	(500)	-23.8%	
Datamatic-5% cola	0	0	0.0%	0	0	0.0%	
Melissa Software (barcoding)	875	875	0.0%	925	50	5.7%	
Merchant Account Fees	2,500	5,951	138.0%	6,288	3,788	151.5%	Webpay is increasing in popularity
Formsite subscription	50	50	0.0%	50	0	0.0%	
Contingencies	500	500	0.0%	500	0	0.0%	
12-55105 Contract Services	3,925	7,376	87.9%	7,763	3,838	97.8%	
postage for newsletters	415	415	0.0%	375	(40)	-9.6%	
postage for prop 218 notices	415	415	0.0%	350	(65)	-15.7%	Budget item will be zero if we can print in-house and mail with monthly bills
Postage meter @ 70%	1,100	1,081	-1.7%	875	(225)	-20.5%	Accounting reallocation, see increase under 11-56206
Monthly bills	4,650	4,775	2.7%	4,800	150	3.2%	
Permit fee	100	90	-10.0%	100	0	0.0%	
Postage meter supplies	0	100	100.0%	100	100	100.0%	Annual expense, new itemized budget item
12-55106 Postage	6,680	6,876	2.9%	6,600	(80)	-1.2%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2009-10**

		Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
	Bad debt writeoffs	1,100	1,481	34.6%	1,481	381	34.6%	Increase in writeoffs due to economy and increase in monthly bill amounts
12-55200	Uncollectible Accounts	1,100	1,481	34.6%	1,481	381	34.6%	
	CUSTOMER ACCOUNTS	18,105	22,572	24.7%	25,064	6,959	38.4%	CUSTOMER ACCOUNTS
INSURANCE								
	General Liability (term:October - September)	10,100	9,590	-5.1%	10,000	(100)	-1.0%	
	Property Casualty (term:April - March)	1,270	1,270	0.0%	1,120	(150)	-11.8%	JPIA rates decreasing due to decrease in claims by pool
12-56301	Property/Gen. Liability Insurance	11,370	10,860	-4.5%	11,120	(250)	-2.2%	
	INSURANCE	11,370	10,860	-4.5%	11,120	(250)	-2.2%	INSURANCE
ADMINISTRATIVE & GENERAL								
	Office supplies, ink, toner	2,000	1,514	-24.3%	1,600	(400)	-20.0%	FY 09 Budget too high based on projections
	Copier contract overages	0	296	100.0%	550	550	100.0%	New budget item
12-56202	Office Supplies	2,000	1,810	-9.5%	2,150	150	7.5%	
	Southern California Gas	180	143	-20.6%	180	0	0.0%	
	Verizon @ 70%	1,000	976	-2.4%	1,010	10	1.0%	
	PG&E	1,000	1,097	9.7%	1,000	0	0.0%	
12-56204	Utility Services-Office	2,180	2,215	1.6%	2,190	10	0.5%	
	CWS (MOM software)	3,600	3,479	-3.4%	3,500	(100)	-2.8%	
	Impulse (Internet)	620	615	-0.8%	620	0	0.0%	
	Copier contract	400	152	-62.0%	182	(218)	-54.4%	Accounting reallocation, see new budget item under 11-56202 and 11-55102
	Contingencies	400	400	0.0%	200	(200)	-50.0%	FY 09 Budget too high based on projections
12-56205	Contract Services-Office	5,020	4,646	-7.5%	4,502	(518)	-10.3%	
	Postage meter @ 30%	190	190	0.0%	300	110	57.9%	Accounting reallocation, see decrease under 11-55106
12-56206	Postage	190	190	0.0%	300	110	57.9%	
	ML&H - audit	2,060	2,132	3.5%	2,134	74	3.6%	
	SSMP Consulting	0	0	0.0%	5,000	5,000	100.0%	New budget item
	Legal Counsel	3,000	1,000	-66.7%	1,200	(1,800)	-60.0%	FY 09 Budget too high based on projections
	Vaccines	40	40	0.0%	40	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2009-10**

		Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
	Contingencies	100	100	0.0%	100	0	0.0%	
12-56208	Professional Services	5,200	3,272	-37.1%	8,474	3,274	63.0%	
	CSDA (Dec)	640	1,520	137.4%	1,600	960	150.0%	CSDA dues increased substantially
	SBCSDA (Dec)	80	80	0.0%	80	0	0.0%	
	Costco	40	40	0.0%	40	0	0.0%	
	MSA	20	14	-30.0%	14	(6)	-30.0%	
	Miscellaneous	80	80	0.0%	80	0	0.0%	
	GFOA (Aug)	60	62	3.3%	64	4	6.7%	
12-56209	Membership & Dues	920	1,796	95.2%	1,878	958	104.1%	
	Extended travel	3,200	1,741	-45.6%	2,000	(1,200)	-37.5%	Employee travel reduced
	Local seminars	320	24	-92.4%	200	(120)	-37.5%	Employee travel reduced
	Mileage, meeting meals	400	329	-17.7%	400	0	0.0%	
12-56210	Employee Travel Expense (Direct Payment)	1,960	1,047	-46.6%	1,300	(660)	-33.7%	
12-56210-1	Employee Travel Expense (Reimbursed)	1,960	1,047		1,300	(660)	-33.7%	
				0.0%				
	Lompoc Record (Dec)	40	35	-12.0%	40	0	0.0%	
	Jobs Available	20	20	0.0%	20	0	0.0%	
	Problem Solver	50	48	-4.0%	50	0	0.0%	
	ACWA salary survey	20	20	0.0%	20	0	0.0%	
	Text books	66	66	0.0%	60	(6)	-9.1%	
	Miscellaneous	80	126	57.0%	80	0	0.0%	
	Government tax manual	60	60	0.0%	60	0	0.0%	
	Santa Barbara News-Press (Feb)	24	24	0.0%	24	0	0.0%	
12-56211	Subscription & Books	360	399	10.8%	354	(6)	-1.7%	
	Mailing machine rental	600	579	-3.5%	600	0	0.0%	
	Mailing machine agreement	80	80	0.0%	80	0	0.0%	
	Mailing machine equipment tax	20	17	-16.8%	20	0	0.0%	
12-56213	Office Equipment Rentals	700	676	-3.4%	700	0	0.0%	
	VVCSA share approx 2.15% of 1/3 of LAFCO's	650	928	42.8%	650	0	0.0%	
12-56215	AB2838 - LAFCO Mandatory Fees	650	928	42.8%	650	0	0.0%	
	Meeting refreshments	100	416	316.4%	100	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2009-10**

		Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
	Training and mileage	1,920	3,602	87.6%	2,880	960	50.0%	Director travel increasing
	Salaries	2,880	2,280	-20.8%	2,900	20	0.7%	
12-56217	Director's Expense	3,890	4,289	10.3%	4,390	500	12.9%	
12-56217-1	Director's Expense (Reimbursed)	1,010	2,009	98.9%	1,490	480	47.5%	
	Trash	200	209	4.7%	210	10	5.0%	
	Water/Wastewater Service	480	435	-9.4%	480	0	0.0%	
	Dump trips	60	30	-50.0%	60	0	0.0%	
12-56704	Utility Services-General Plant	740	674	-8.9%	750	10	1.4%	
	Janitorial - monthly service + windows/carpet	920	840	-8.7%	880	(40)	-4.3%	
	Office yard maint.	700	672	-4.0%	680	(20)	-2.9%	
	Alarm service - office, shop	336	349	4.0%	350	14	4.2%	
	Alarm service - Bstr bldg WATER ONLY	0	0	0.0%	0	0	0.0%	
	Western Exterminator	60	64	6.0%	60	0	0.0%	
	Vegetation Management	2,400	2,400	0.0%	1,200	(1,200)	-50.0%	Large projects complete
12-56705	Contract Services-General Plant	4,416	4,325	-2.1%	3,170	(1,246)	-28.2%	
	Towels	440	464	5.4%	440	0	0.0%	
	Fencing repairs, replace gates-water	0	0	0.0%	0	0	0.0%	
	Supplies and repairs	2,800	345	-87.7%	1,400	(1,400)	-50.0%	FY 09 Budget too high based on projections
12-56712	Supplies and Repairs - General Plant	3,240	809	-75.0%	1,840	(1,400)	-43.2%	
	Software Upgrades	600	327	-45.5%	600	0	0.0%	
	Maintenance/emergencies	400	195	-51.3%	400	0	0.0%	
	Experts exchange subscription	40	40	0.0%	40	0	0.0%	
12-56713	Supplies and Repairs - Computer Equip.	1,040	570	-45.2%	1,040	0	0.0%	
	Office equipment	200	180	-10.2%	600	400	200.0%	Replace 18 year old televisions at shop and office
12-56714	Supplies and Repairs - Furniture & Equipment	200	180	-10.2%	600	400	200.0%	
	Depreciation	50,000	33,203	-33.6%	23,285	(26,715)	-53.4%	
12-57110	Depreciation	50,000	33,203	-33.6%	23,285	(26,715)	-53.4%	
	Elections - November 2008	900	0	0.0%	0	(900)	-100.0%	Biennial expense, next due 2010
12-56810	Election Expense	900	0	-100.0%	0	(900)	-100.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2009-10**

		Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
ADMINISTRATIVE & GENERAL		86,576	64,085	-26.0%	60,363	(26,213)	-30.3%	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS								
Various	Salaries	200,300	157,494	-21.4%	203,500	3,200	1.6%	
<i>Payroll Taxes</i>								
12-57463	WW Alloc. Worker's Comp.Ins.	6,400	4,663	-27.1%	5,200	(1,200)	-18.8%	WW allocation of workers' compensation expense
12-57464	WW Alloc. Employ. Benefits	117,000	85,011	-27.3%	123,400	6,400	5.5%	WW allocation of employee benefits
12-57472	WW Alloc. Payroll Taxes	4,600	3,236	-29.7%	4,200	(400)	-8.7%	WW allocation of payroll taxes
EMPLOYEE SALARIES AND BENEFITS		328,300	250,404	-23.7%	336,300	8,000	2.4%	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES								
	Preventative maintenance, operating supplies	1,200	1,200	0.0%	1,200	0	0.0%	
12-57302	Transportation (Field Vehicles)-Other	1,200	1,200	0.0%	1,200	0	0.0%	
	Gasoline	4,800	4,230	-11.9%	4,800	0	0.0%	
12-57303	Transportation (Field Vehicles)-Fuel	4,800	4,230	-11.9%	4,800	0	0.0%	
	Tools and equipment	800	376	-53.0%	800	0	0.0%	
	Sewer Jetter Parts (WW only)	1,500	770	-48.6%	1,500	0	0.0%	
	Contingency-heavy equipment rental (i.e. excavator,loader), generator maintenance	2,000	48	-97.6%	2,000	0	0.0%	
	Tractor maintenance	1,400	0	0.0%	1,400	0	0.0%	
12-57312	Tool/Work Equipment-Other	5,700	1,195	-79.0%	5,700	0	0.0%	
	Fuel for tractor, tools, etc. No major projects planned	400	462	15.5%	400	0	0.0%	
12-57313	Tool/Work Equipment-Fuel	400	462	15.5%	400	0	0.0%	
	5 shirts for each of the 3 field crew	120	111	-7.3%	120	0	0.0%	
	3 shirts for each of the 3 office crew	80	83	3.6%	80	0	0.0%	
	1 sweatshirt for each of the 3 field crew	60	60	0.0%	60	0	0.0%	
12-57320	Uniforms	260	254	-2.3%	260	0	0.0%	
	Jeans-\$200/field crew + MD	320	281	-12.1%	320	0	0.0%	
12-57321	Uniforms Reimbursement	320	281	-12.1%	320	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2009-10**

	Budget FYE 2009	Projected FYE 2009	Amount Over/Under Budget FYE 2009	Proposed Budget FYE 2010	Dollar Change	Percent Change	Notes
Safety Supplies	600	0	0.0%	600	0	0.0%	
Annual Safety Dinner	300	265	-11.8%	300	0	0.0%	
12-57350 Safety Supplies	900	265	-70.6%	900	0	0.0%	
Safety boot allowance (\$150 ea x 4)	240	240	0.0%	240	0	0.0%	
12-57351 Safety Boot Reimbursement	240	240	0.0%	240	0	0.0%	
OTHER OPERATING EXPENSES	13,820	8,127	-41.2%	13,820	0	0.0%	OTHER OPERATING EXPENSES
TOTAL OPERATING EXPENSES	1,162,851	1,078,848	-7.2%	1,233,742	70,891	6.1%	TOTAL OPERATING EXPENSES
<i>Compare to FYE 09 Approved Budget</i>	<i>(percent)</i>	<i>-7.2%</i>		<i>6.1%</i>			
<i>Compare to FYE 09 Approved Budget</i>	<i>(dollar)</i>	<i>(84,003)</i>		<i>70,891</i>			