



# FISCAL YEAR 2010-11 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 2010-11**

**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 46% 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.

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

Clean and video entire wastewater system (\$1.00 per ft. x 27 miles) and receive report of needed capital improvement projects. (This item is a carryover from FY 2008-09.)

***Chemical Pump Room*** **\$20,000**

Increase security by replacing chemical shed purchased in 1999 with enclosed pump room. (This item is a carryover from FY 2009-10.)

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2010-11**

***Chemical Tank Pad*** **\$4,500**

Concrete pad for chemical pump room. (This item is a carryover from FY 2009-10.)

***Chemical Tank Retaining Wall*** **\$20,000**

Retaining wall for chemical pump room. (This item is a carryover from FY 2009-10.)

***Tank 3 Rehabilitation*** **\$120,000**

Paint and repair raw water tank at Site #3. (This item is a carryover from FY 2009-10 and is scheduled to be complete by fiscal year end 2010.)

***Water Quality Improvement Project – Planning, Design, Pilot Project  
(Strategic Plan Item #7)*** **\$110,000**

Perform a pilot study to determine the feasibility of a pellet-softening plant and, if feasible, plan and design a permanent water treatment plant using the pellet-softening technology. (This item is a carryover from FY 2009-10.) Developers have paid 24% of the developer share.

***Booster Pump Maintenance – 100hp motor, 75hp motor*** **\$23,000**

Perform maintenance on the 100hp and 75hp booster pump motors.

***Pavement Maintenance Project*** **\$20,000**

Five year asphalt maintenance for access roads and parking at sites 1, 3, 5, and office.

***Reline sewer main – Arneb Avenue*** **\$25,000**

Reline known trouble area before the next major sewer main relining project is anticipated.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2010-11**

**CAPITAL REPLACEMENT PLAN**

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

Replace signs purchased in 1990. (This item is a carryover from FY 2007-08.)

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

Replace chairs purchased in 1999. (This item is a carryover from FY 2007-08.)

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

Replace table purchased in 1999. (This item is a carryover from FY 2007-08.)

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

Replace Unit 10 (2001 Dodge Ram) which has had transmission, rear axle, fuel tank sensor, and constant brake problems purchased in 2001. (This item is a carryover from FY 2008-09 and is scheduled to be complete by fiscal year end 2010.)

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

Replace two existing weather and termite damaged exterior office doors. (This item is a carryover from FY 2008-09.)

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

Replace turbidity meter purchased in 2002 and PH meter purchased in 2000. (This item is a carryover from FY 2008-09.)

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2010-11**

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

Replace street valve installed in 1960. (This item is a carryover from FY 2009-10.)

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

Replace steel inlet and outlet piping installed in 1994. (This item is a carryover from FY 2009-10.)

***Pipe Locator*** **\$3,500**

Replace pipe locator purchased in 1999. (This item is a carryover from FY 2009-10 and is scheduled to be complete by fiscal year end 2010.)

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

Replace three handheld meter reading devices purchased in 1998 with three new handheld devices or one truck mounted device. (This item is a carryover from FY 2009-10.) Developers have paid 19% of the developer share.

***Gas Analyzer*** **\$2,500**

Replace gas analyzer purchased in 1995. (This item is a carryover from FY 2009-10 and is scheduled to be complete by fiscal year end 2010.)

***AMR Compatible Meters (approx. 2,500 each)*** **\$400,000**  
***(Strategic Plan Item #13)***

Replace standard meters with Automatic Meter Reader (AMR) compatible meters. (This item is a carryover from FY 2009-10.) Developers have paid 19% of the developer share.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2010-11**

**75hp Electric Motor** **\$20,000**

Replace 85hp Waukesha engine acquired from Park Water Company in 1988.

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

Replace computers on a rotational basis.

**Backhoe Tractor** **\$150,000**  
**(Strategic Plan Item #14)**

Replace Case 580K Backhoe Tractor purchased in 1991.

**NaOCL and NaHSO3 Tanks** **\$27,000**

Replace Sodium Hypochlorite (NaOCL) chemical tank purchased in 2005 and Sodium Bisulfite (NaHSO3) chemical tank 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; additional \$20,000 is a carryover from FY 2008-09.) 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.)

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2010-11**

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

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

***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 and is scheduled to be complete by fiscal year end 2010.)

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

Install VFD drive at either booster station #4 or #5. (This item is a carryover from FY 2009-10.)

***Generator Shelter*** **\$25,000**

Install steel shelters to protect new generators at Site #1 (permanent and portable) and Lift Station #1. (This item is a carryover from FY 2009-10 and is scheduled to be complete by fiscal year end 2010.)

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

Install concrete pad and fencing for generator at Lift Station #1. (This item is a carryover from FY 2009-10 and is scheduled to be complete by fiscal year end 2010.)

***Level Transducers for Lift Stations #3 & #4*** **\$10,000**

Install SCADA compatible level sensor equipment in Lift Stations #3 and #4.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
WATER CAPITAL BUDGET  
FISCAL YEAR 2010-11**

FYE Approved			AMOUNT	FUNDS RECEIVED FROM DEVELOPER
<b>Capital Improvement Plan</b>				
05-06 **	11-11171	Master Plan @ 50%	\$30,600	\$4,552
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
09-10 **	11-11160	Water Quality Improvement Project - Planning, Design, Pilot Project	\$110,000	\$5,274
10-11	11-11152	Booster Pump Maintenance - 100hp motor, 75hp motor	\$23,000	N/A
10-11	11-11181	Pavement Maintenance Project	\$20,000	N/A
Sub-Total Capital Improvement Plan			\$348,100	
<b>Capital Replacement Plan</b>				
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	11-11172	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	\$947
09-10 **	11-54242	AMR Meters (approx. 2,500 each)	\$400,000	\$14,200
10-11	11-11152	Replace engine at B/S #1 with 75hp Electric Motor	\$20,000	N/A
10-11	11-11182	Computer Workstations (2 ea)	\$3,150	N/A
10-11 **	11-11186	Tractor replacement	\$150,000	N/A
10-11	11-11160	Replace NaOCL and NaHSO3 tanks	\$27,000	N/A
Sub-Total Capital Replacement Plan			\$654,400	
<b>Capital Outlay Plan</b>				
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
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			\$74,500	
<b>Total Water Capital Budget</b>			<b>\$1,077,000</b>	

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

<b>Cash Reserves in Bank on 12/31/09</b>	<b>\$ 2,839,376</b>
<b>Less Total Reserve Requirement @ 6/30/11</b>	<b>(3,749,141)</b>
Capital Reserve Requirement	(2,736,752)
Operating Reserve Requirement	(324,107)
Emergency Reserve Requirement (including budgeted capital purchases)	(688,281)
<b>Net Reserves - available &lt;shortfall&gt;</b>	<b>\$ (909,765)</b>

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 2010-11**

FYE Approved			AMOUNT	FUNDS RECEIVED FROM DEVELOPER
<b>Capital Improvement Plan</b>				
05-06 **	12-11171	Master Plan @ 50%	\$30,600	\$1,098
06-07 **	12-11152	L/S #1 Wet Well Expansion	\$30,000	\$11,583
08-09	12-11172	Clean and Video Sewer System	\$150,000	N/A
10-11	12-11172	Reline Sewer Main - Arneb Avenue	\$25,000	N/A
		Sub-Total Capital Improvement Plan	\$235,600	
<b>Capital Replacement Plan</b>				
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	
<b>Capital Outlay Plan</b>				
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
10-11	12-11152	L/S #3 and #4 Level Transducers	\$10,000	N/A
		Sub-Total Capital Outlay Plan	\$25,000	
<b>Total Wastewater Capital Budget</b>			<b>\$293,100</b>	

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

<b>Cash Reserves in Bank on 12/31/09</b>	<b>\$ 2,752,629</b>
<b>Less Total Reserve Requirement @ 6/30/11</b>	<b>(2,019,458)</b>
Capital Reserve Requirement	(1,155,627)
Operating Reserve Requirement	(710,211)
Emergency Reserve Requirement (including budgeted capital purchases)	(153,620)
<b>Net Reserves - available &lt;shortfall&gt;</b>	<b>\$ 733,171</b>

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 2010-11

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 water reserve replenishment total in the amount of approximately \$287,000 and a water conservation fund contribution of \$24,000 for Fiscal Year (FY) 2010-11.

## **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 2010-11

Projections are as follows:

LAIF	0.5% - Variable
Santa Barbara County	0.5% - Variable
Money Market	0.5% - Variable
WCRF	0.5% - 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.

**Water Treatment** – Budgeted water treatment costs decreased \$10,600 from FY 2009-10 budget due to reduction in budgeted chemical costs.

**Salaries & Benefits** – Salaries and benefits have increased \$14,515 over FY 2009-10 budget. The anticipated salaries and benefits for working hours are:

Water fund	\$588,700	(FY 2009-10: \$579,485)
Wastewater fund	\$341,600	(FY 2009-10: \$336,300)
Total	\$930,300	(FY 2009-10: \$915,785)

The budget is based on a 1.3% 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.

The budgeted benefits expenses increased by \$6,615. The additional cost for paid benefits such as insurance, retirement, etc. represents 56.83% of the total base salary the District pays its employees.

Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2010-11

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
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	539,931	(13,569)
09-10	3.00% economic adjustment	563,100	530,452 (projected)	(32,648)
10-11	1.30% economic adjustment	571,000		

**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 \$12,425.

**Employee Travel Expense** – Budget increased by \$1,200 for training and mileage.

**Director's Expense** – Budget increased by \$5,250 for training and mileage.

**Wastewater Treatment** – Budget decreased by \$55,900.

Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2010-11

**WCRF** – Budget increased by \$415,000. This represents the District's portion of capital improvements to the wastewater treatment plant. The new WCRF requirement of \$742,558 goes into effect on July 1, 2010.

**LRWRP Debt Service** – New budgeted annual payment of \$742,558. This represents the District's portion of the LRWRP State Revolving Fund loan annual payment. The payment for FY 2009-10 was paid from Prop 50 grant funds.

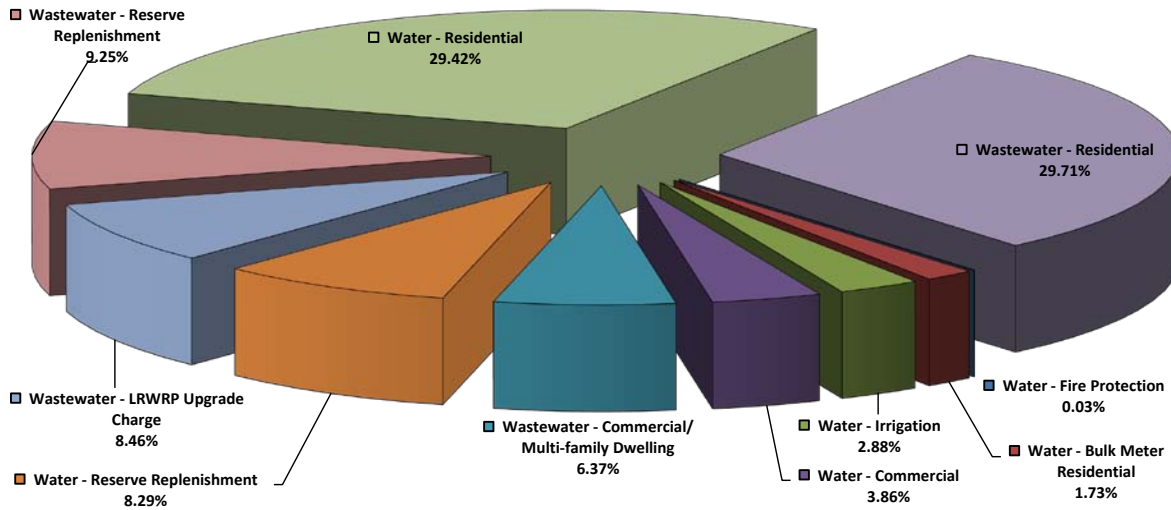
**NET INCOME <LOSS>**

Water Fund \$347,645

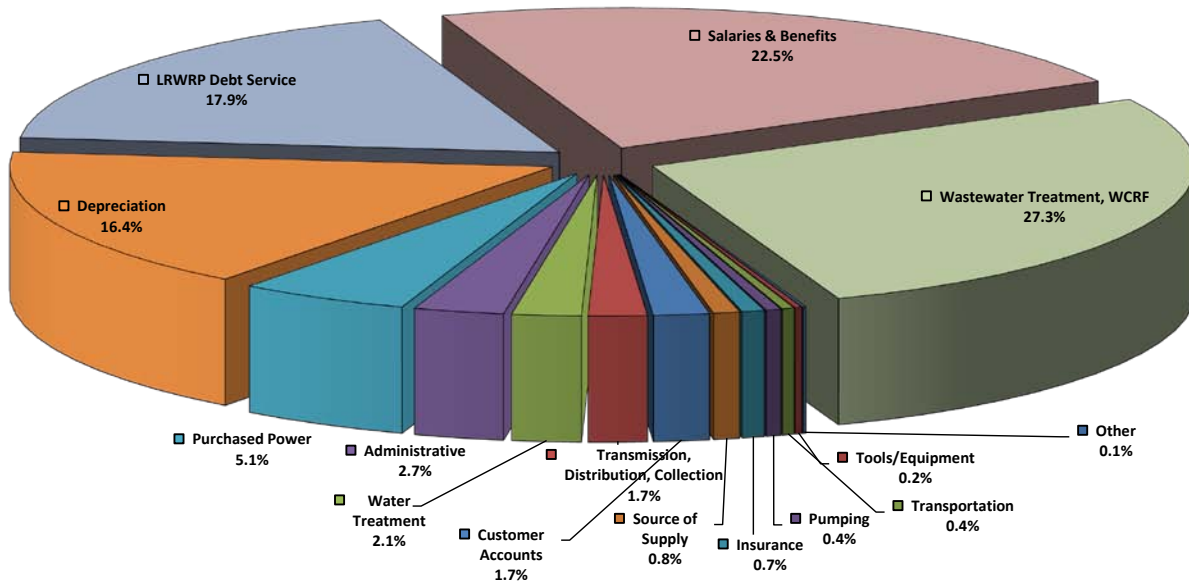
Wastewater Fund <\$933,666>

# OPERATING BUDGET FISCAL YEAR 2010-11

## Where Operating Dollars Come From



## Where Operating Dollars Go



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2010-11**

		Water	Wastewater	Combined
<b>REVENUE</b>				
41100	Residential	995,193	1,029,157	\$2,024,350
41200	Commercial	133,890	220,564	\$354,454
41300	Bulk Metered Residential	60,020		\$60,020
41400	Irrigation	99,850		\$99,850
41700	LRWRP Upgrade Charge		293,031	\$293,031
42100	Fire Protection	985		\$985
49200	Interest Earnings (Investments)	15,400	12,100	\$27,500
49201	Interest Earnings (WCRF)		3,800	\$3,800
	Reserve Replenishment	287,190	320,327	\$607,517
		<u>\$ 1,592,528</u>	<u>\$ 1,878,979</u>	<u>\$ 3,471,507</u>

<b>EXPENSES</b>				
<b>Source of Supply</b>				
51105	Contract Services	3,400		\$3,400
51112	Pumping Equipment	10,000		\$10,000
51405	SYRWCD Pump Tax	14,000		\$14,000
51415	Groundwater Recharge	5,000		\$5,000
<b>Pumping Equipment</b>				
52105	Contract Services	6,000		\$6,000
52112	Supplies & Repairs	5,270	4,280	\$9,550
52113	SCADA Supplies and Repairs	1,600	400	\$2,000
52300	Purchase Power	205,000	5,200	\$210,200
52310	Generator Fuel	1,050		\$1,050
<b>Water/Wastewater Treatment</b>				
53105 1	Wastewater Treatment - LRWRP		680,800	\$680,800
53105 2	Wastewater Treatment - Plant Lease - WCRF		450,000	\$450,000
53105 3	Wastewater Treatment - Debt Service - LRWRP		742,558	\$742,558
53115	Regulatory Fees AB2995	8,000		\$8,000
53118	Water Treatment - Chemicals	71,700		\$71,700
53205	Contract Services	2,500		\$2,500
53212	Supplies & Repairs	2,500		\$2,500
53214	Utility Services	500		\$500
<b>Transmission and Distribution</b>				
54103	Waste Discharge Fee		1,300	\$1,300
54105	Contract Services	250		\$250
54132	Supplies & Repairs	3,500		\$3,500
54205	Contract Services - Reservoirs	11,800		\$11,800
54222	Supplies & Repairs - Mains	2,000	3,000	\$5,000
54232	Supplies & Repairs - Services	20,000	2,500	\$22,500
54232 1	Supplies & Repairs - Poly B	7,500		\$7,500
54242	Supplies & Repairs - Meters	20,000		\$20,000

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2010-11**

		Water	Wastewater	Combined
54252	Supplies & Repairs - Hydrants	0		\$0
	<b>Customer Accounts</b>			
55102	Operating Supplies	5,625	5,575	\$11,200
55104	Utility Services	1,600	1,600	\$3,200
55105	Contract Services	18,200	14,050	\$32,250
55106	Postage	6,050	6,050	\$12,100
55200	Uncollectible Accounts	4,000	6,000	\$10,000
	<b>Administrative and General</b>			
56202	Office Supplies	2,100	1,400	\$3,500
56204	Utility Services	3,630	2,420	\$6,050
56205	Contract Services	8,040	5,360	\$13,400
56206	Postage	450	300	\$750
56208	Professional Services	5,175	3,450	\$8,625
56209	Membership Fees and Dues	12,595	1,880	\$14,475
56210	Employee Travel Expense (Direct Payment)	2,400	1,600	\$4,000
56210 1	Employee Travel Expense (Reimbursed)	2,400	1,600	\$4,000
56211	Subscriptions and Books	531	354	\$885
56213	Equipment Rental	1,050	700	\$1,750
56215	LAFCO Mandatory Fees	1,500	1,000	\$2,500
56217	Director Expense (Direct Payment)	8,100	5,400	\$13,500
56217 1	Director Expense (Reimbursed)	3,900	2,600	\$6,500
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	12,760	1,840	\$14,600
56713	Computer Supplies & Repairs	2,160	1,440	\$3,600
56714	Furniture and Equipment	300	200	\$500
56810	Election Expense	1,500	900	\$2,400
57110	Depreciation	162,243	516,088	\$678,331
57302	Supplies & Repairs - Transportation	1,800	1,200	\$3,000
57303	Fuel - Vehicles	7,200	4,800	\$12,000
57312	Tools	4,200	4,300	\$8,500
57313	Fuel - Equipment	360	240	\$600
57320	Uniforms	390	260	\$650
57321	Uniforms - Reimbursed	480	320	\$800
57350	Safety Supplies	1,380	920	\$2,300
57351	Safety Boots	480	320	\$800
	<b>Employee Salaries and Benefits</b>			
Various	Salaries	364,700	206,300	\$571,000
56401	Sick/Personal	20,400		\$20,400
56402	Vacation	36,400		\$36,400
56403	Holiday	28,473		\$28,473

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2010-11**

	<b>Water</b>	<b>Wastewater</b>	<b>Combined</b>
56403 1 Floating Holiday	2,427		\$2,427
56406 Medical Insurance	64,900		\$64,900
56407 Long Term Disability	7,130		\$7,130
56410 Educational	11,300		\$11,300
56417 PERS	146,000		\$146,000
56418 Dental Insurance	9,000		\$9,000
56419 Life Insurance	2,800		\$2,800
56421 Workers Compensation	14,300		\$14,300
56423 Vision Care	1,770		\$1,770
56424 Performance/Incentive Pay	2,500		\$2,500
56430 Medicare FICA	10,100		\$10,100
56431 SUI	1,800		\$1,800
57363 WW Allocation - Workers Compensation		5,200	\$5,200
57364 WW Allocation - Employee Benefits		125,700	\$125,700
57372 WW Allocation - Payroll Taxes		4,400	\$4,400
57463 WW Allocation - Workers Compensation	(5,200)		(\$5,200)
57464 WW Allocation - Employee Benefits	(125,700)		(\$125,700)
57472 WW Allocation - Payroll Taxes	(4,400)		(\$4,400)
	<u>\$ 1,296,430</u>	<u>\$ 2,840,845</u>	<u>\$ 4,137,274</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - REVENUE  
FISCAL YEAR 2010-11**

		<b>Amended Budget FYE 2010</b>	<b>Projected Jun-10</b>	<b>Proposed Budget * FYE 2011</b>
<b>Water Revenue</b>		<b>\$ 1,612,014</b>	<b>\$ 1,746,846</b>	<b>\$ 1,601,175</b>
11- 41100	Residential	962,236	1,011,889	995,193
11- 41200	Commercial	133,628	182,550	133,890
11- 41300	Bulk Meter Residential	63,588	88,274	60,020
11- 41400	Irrigation	91,767	123,482	99,850
11- 42100	Fire Protection	924	984	985
112- 23040	Water Conservation	70,410	52,241	24,047
	Reserve Replenishment	289,460	287,425	287,190
<b>Wastewater Revenue</b>		<b>\$ 1,851,300</b>	<b>\$ 1,869,767</b>	<b>\$ 1,863,079</b>
12- 41100	Residential	1,030,072	1,033,854	1,029,157
12- 41200	Commercial/Multi-family Dwelling	211,069	230,339	220,564
12- 41700	LRWRP Upgrade Charge	291,888	294,761	293,031
	Reserve Replenishment	318,271	310,813	320,327
<b>Non-Operating Revenue</b>		<b>\$ 87,200</b>	<b>\$ 84,321</b>	<b>\$ 31,300</b>
11- 49200	Interest Earnings (Investments)	45,100	41,171	15,400
12- 49200	Interest Earnings (Investments)	35,400	36,450	12,100
12- 49201	Interest Earnings (WCRF)	6,700	6,700	3,800
<b>Combined Revenue</b>		<b>\$ 3,550,514</b>	<b>\$ 3,700,934</b>	<b>\$ 3,495,554</b>

*\* 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 2010-11**

	Actual FY Ended 6/30/2009	Amended Budget 6/30/2010	Staff Proposed 6/30/2011	% Total Revenue/ Expense	Committee Recommended 6/30/2011	% Total Revenue/ Expense
<b>OPERATING REVENUE</b>						
Water Sales	1,277,503	1,252,144	1,289,938	79.79%	1,289,938	79.79%
Water Conservation	0	70,410	24,047	1.49%	24,047	1.49%
Reserve Replenishment	282,838	289,460	287,190	17.77%	287,190	17.77%
Sub-Total	<u>\$1,560,341</u>	<u>\$1,612,014</u>	<u>\$1,601,175</u>	<u>99.05%</u>	<u>\$1,601,175</u>	<u>99.05%</u>
<b>NON-OPERATING REVENUE</b>						
Non-operating Revenue	54,513	45,100	15,400	0.95%	15,400	0.95%
Non-operating Expenses	0	0	0	0.00%	0	0.00%
Sub-Total	<u>\$54,513</u>	<u>\$45,100</u>	<u>\$15,400</u>	<u>0.95%</u>	<u>\$15,400</u>	<u>0.95%</u>
<b>OPERATING EXPENSE</b>						
Salaries & Benefits	593,767	579,485	588,700	45.41%	588,700	45.41%
Purchased Power	183,174	205,000	205,000	15.81%	205,000	15.81%
Treatment	75,128	95,800	85,200	6.57%	85,200	6.57%
Insurance	15,097	16,680	16,680	1.29%	16,680	1.29%
Depreciation	117,883	116,935	162,243	12.51%	162,243	12.51%
Source of Supply	16,758	33,390	32,400	2.50%	32,400	2.50%
Pumping	18,979	15,900	13,920	1.07%	13,920	1.07%
Transmission and Distribution	48,879	102,900	65,550	5.06%	65,550	5.06%
Administrative	56,573	75,293	74,971	5.78%	74,971	5.78%
Customer Accounts	26,382	29,717	35,475	2.74%	35,475	2.74%
Transportation	7,796	9,000	9,000	0.69%	9,000	0.69%
Tools/Equipment	1,975	6,900	4,560	0.35%	4,560	0.35%
Other	6,285	2,580	2,730	0.21%	2,730	0.21%
Sub-Total	<u>\$1,168,677</u>	<u>\$1,289,579</u>	<u>\$1,296,430</u>	<u>100.00%</u>	<u>\$1,296,430</u>	<u>100.00%</u>
		+10.35%	+0.53%		+0.53%	
<b>NET INCOME</b>						
	<u>\$446,177</u>	<u>\$367,535</u>	<u>\$320,145</u>		<u>\$320,145</u>	
+ Depreciation	<u>\$117,883</u>	<u>\$116,935</u>	<u>\$162,243</u>		<u>\$162,243</u>	
<b>ESTIMATED ADDITION TO CASH RESERVES</b>						
	<u>\$509,547</u>	<u>\$439,370</u>	<u>\$466,989</u>		<u>\$466,989</u>	
Reserve Contribution Factor	44%	34%	36%		36%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WATER OPERATING EXPENSES  
 FISCAL YEAR 2010-11

		% of Budget Allocated TO Wastewater	Budget FYE 2010	Projected FYE 2010	Amount Over/Under Budget FYE 2010	Proposed Budget FYE 2011	Dollar Change	Percent Change	Committee Recommended FYE 2011	Notes
<b>SOURCE OF SUPPLY (WELLS)</b>										
	USGS Groundwater Monitoring (booked in June)	0%	3,250	3,362	3.4%	3,400	150	4.6%	3,400	
11-51105	<b>Contract Services</b>		<b>3,250</b>	<b>3,362</b>	<b>3.4%</b>	<b>3,400</b>	<b>150</b>	<b>4.6%</b>	<b>3,400</b>	
	Contingencies	0%	10,000	0	-100.0%	10,000	0	0.0%	10,000	
11-51112	<b>Supplies/Repairs - Well Pumping Equipment</b>		<b>10,000</b>	<b>0</b>	<b>-100.0%</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>	<b>10,000</b>	
	SYRWCD Pump Tax	0%	14,140	13,949	-1.4%	14,000	(140)	-1.0%	14,000	
11-51405	<b>SYRWCD Pump Tax</b>		<b>14,140</b>	<b>13,949</b>	<b>-1.4%</b>	<b>14,000</b>	<b>(140)</b>	<b>-1.0%</b>	<b>14,000</b>	
	Cloud Seeding	0%	3,000	1,407	-53.1%	2,000	(1,000)	-33.3%	2,000	
	SYRWCD Recharge Basin Project	0%	3,000	3,500	16.7%	3,000	0	0.0%	3,000	
11-51415	<b>Groundwater Recharge</b>		<b>6,000</b>	<b>4,907</b>	<b>-18.2%</b>	<b>5,000</b>	<b>(1,000)</b>	<b>-16.7%</b>	<b>5,000</b>	
	<b>SOURCE OF SUPPLY (WELLS)</b>		<b>\$33,390</b>	<b>\$22,218</b>	<b>-33.5%</b>	<b>\$32,400</b>	<b>(\$990)</b>	<b>-3.0%</b>	<b>\$32,400</b>	<b>SOURCE OF SUPPLY (WELLS)</b>
<b>PUMPING (BOOSTERS)</b>										
	Contingencies	0%	1,500	1,500	0.0%	1,500	0	0.0%	1,500	
	Debolt Electric	0%	4,500	2,376	-47.2%	4,500	0	0.0%	4,500	
11-52105	<b>Contract Services</b>		<b>6,000</b>	<b>3,876</b>	<b>-35.4%</b>	<b>6,000</b>	<b>0</b>	<b>0.0%</b>	<b>6,000</b>	
	Routine Maintenance (5 year dip,bake, check 100hp & 75hp Booster Pump Motors)	50%	2,500	2,161	-13.6%	3,750	1,250	50.0%	3,750	
	SCADA telephone charges	20%	460	675	46.8%	680	220	47.8%	680	
	SCADA DSL charges	20%	640	590	-7.8%	640	0	0.0%	640	
	SBCAPCD Annual Emission Fee	50%	200	200	0.0%	200	0	0.0%	200	
	Evaluate Natural Gas Engine	0%	2,500	2,141	0.0%	0	(2,500)	-100.0%	0	
11-52112	<b>Supplies/Repairs-Pumping Equipment</b>		<b>6,300</b>	<b>5,767</b>	<b>-8.5%</b>	<b>5,270</b>	<b>(1,030)</b>	<b>-16.3%</b>	<b>5,270</b>	
	Maintenance/emergencies	20%	1,600	1,600	0.0%	1,600	0	0.0%	1,600	
11-52113	<b>Supplies/Repairs-SCADA Computer Equipment</b>		<b>1,600</b>	<b>1,600</b>	<b>0.0%</b>	<b>1,600</b>	<b>0</b>	<b>0.0%</b>	<b>1,600</b>	
	Southern California Gas	0%	750	694	-7.4%	750	0	0.0%	750	
	PG&E (water only)	0%	204,250	201,703	-1.2%	204,250	0	0.0%	204,250	
	PG&E (sewer only)	100%	0	0	0.0%	0	0	0.0%	0	
11-52300	<b>Purchased Power</b>		<b>205,000</b>	<b>202,397</b>	<b>-1.3%</b>	<b>205,000</b>	<b>0</b>	<b>0.0%</b>	<b>205,000</b>	
	Generator Fuel (water only) (300 gallons)	0%	2,000	750	-62.5%	1,050	(950)	-47.5%	1,050	
11-52310	<b>Generator Fuel</b>		<b>2,000</b>	<b>750</b>	<b>-62.5%</b>	<b>1,050</b>	<b>(950)</b>	<b>-47.5%</b>	<b>1,050</b>	
	<b>PUMPING (BOOSTERS)</b>		<b>\$220,900</b>	<b>\$214,391</b>	<b>-2.9%</b>	<b>\$218,920</b>	<b>(\$1,980)</b>	<b>-0.9%</b>	<b>\$218,920</b>	<b>PUMPING (BOOSTERS)</b>

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WATER OPERATING EXPENSES  
 FISCAL YEAR 2010-11

		% of Budget Allocated TO Wastewater	Budget FYE 2010	Projected FYE 2010	Amount Over/Under Budget FYE 2010	Proposed Budget FYE 2011	Dollar Change	Percent Change	Committee Recommended FYE 2011	Notes
<b>WATER TREATMENT</b>										
11-53115	Department of Health Services water system fees. <b>Regulatory Fees AB2995</b>	0%	9,250	7,983	-13.7%	8,000	(1,250)	-13.5%	8,000	
			<b>9,250</b>	<b>7,983</b>	<b>-13.7%</b>	<b>8,000</b>	<b>(1,250)</b>	<b>-13.5%</b>	<b>8,000</b>	
11-53118	NaOCl NaHSO3 <b>Chemicals</b>	0%	63,300	57,000	-10.0%	58,000	(5,300)	-8.4%	58,000	
		0%	16,300	13,402	-17.8%	13,700	(2,600)	-16.0%	13,700	
			<b>79,600</b>	<b>70,402</b>	<b>-11.6%</b>	<b>71,700</b>	<b>(7,900)</b>	<b>-9.9%</b>	<b>71,700</b>	
11-53205	Water Testing Lead/Copper Testing (Oct 2011) (every 3 years) <b>Contract Services</b>	0%	4,500	2,000	-55.6%	2,500	(2,000)	-44.4%	2,500	
			0	0		0	0	-100.0%	0	<i>Triennial expense, next due FY11-12</i>
			<b>4,500</b>	<b>2,000</b>	<b>-55.6%</b>	<b>2,500</b>	<b>(2,000)</b>	<b>-44.4%</b>	<b>2,500</b>	
11-53212	Routine maintenance <b>Supplies/Repairs</b>	0%	2,000	1,743	-12.9%	2,500	500	25.0%	2,500	
			<b>2,000</b>	<b>1,743</b>	<b>-12.9%</b>	<b>2,500</b>	<b>500</b>	<b>25.0%</b>	<b>2,500</b>	
11-53214	PG&E purchased power for workshop <b>Utility Services</b>	0%	450	501	11.3%	500	50	11.1%	500	
			<b>450</b>	<b>501</b>	<b>11.3%</b>	<b>500</b>	<b>50</b>	<b>11.1%</b>	<b>500</b>	
	<b>WATER TREATMENT</b>		<b>\$95,800</b>	<b>\$82,628</b>	<b>-13.7%</b>	<b>\$85,200</b>	<b>(\$10,600)</b>	<b>-11.1%</b>	<b>\$85,200</b>	<b>WATER TREATMENT</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>										
11-54105	USA Tickets <b>Contract Services</b>	0%	500	147	-70.6%	250	(250)	-50.0%	250	
			<b>500</b>	<b>147</b>	<b>-70.6%</b>	<b>250</b>	<b>(250)</b>	<b>-50.0%</b>	<b>250</b>	
11-54132	SBC encroachment fees(road permits for repairs) <b>Supplies/Repairs-Miscellaneous</b>	0%	3,000	2,470	-17.7%	3,500	500	16.7%	3,500	
			<b>3,000</b>	<b>2,470</b>	<b>-17.7%</b>	<b>3,500</b>	<b>500</b>	<b>16.7%</b>	<b>3,500</b>	
11-54205	Contingencies Tank 2 recoating Res 5B maintenance, check cathodic protection Inspect Tanks 1, 3, 5A, 5B Oct/Nov due 2012 <b>Contract Services - Distribution Reservoirs</b>	0%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	
		0%	10,000	0	-100.0%	10,000	0	0.0%	10,000	
		0%	800	600	-25.0%	800	0	0.0%	800	<i>Annual inspection</i>
		0%	0	0	0.0%	0	0	-100.0%	0	<i>Next due FY12-13</i>
			<b>11,800</b>	<b>1,600</b>	<b>-86.4%</b>	<b>11,800</b>	<b>0</b>	<b>0.0%</b>	<b>11,800</b>	
11-54213	Contingencies - spot repairs, primer, paint <b>Supplies/Repairs- Distribution Reservoirs</b>	0%	0	0	0.0%	500	500	100.0%	500	
			<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>500</b>	<b>500</b>	<b>100.0%</b>	<b>500</b>	
11-54222	Routine maintenance Repairs as a result of videoing (WW only) <b>Supplies/Repairs- Mains</b>	50%	2,000	10,000	400.0%	2,000	0	0.0%	2,000	
		100%	0	0	0.0%	0	0	0.0%	0	
			<b>2,000</b>	<b>10,000</b>	<b>400.0%</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>	<b>2,000</b>	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WATER OPERATING EXPENSES  
 FISCAL YEAR 2010-11

	% of Budget Allocated TO Wastewater	Budget FYE 2010	Projected FYE 2010	Amount Over/Under Budget FYE 2010	Proposed Budget FYE 2011	Dollar Change	Percent Change	Committee Recommended FYE 2011	Notes
Routine maintenance (W)	0%	10,000	20,000	100.0%	20,000	10,000	100.0%	20,000	
Routine maintenance (WW)	100%	0	0	0.0%	0	0	0.0%	0	
\$250/Customer up to 4 cust. for damages; (WW only)	100%	0	0	0.0%	0	0	0.0%	0	
contingencies- repairs due to videoing (WW only)	100%	0	0	0.0%	0	0	0.0%	0	
<b>11-54232 Supplies/Repairs-Service Connections</b>		<b>10,000</b>	<b>20,000</b>	<b>100.0%</b>	<b>20,000</b>	<b>10,000</b>	<b>100.0%</b>	<b>20,000</b>	
Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)	0%	5,500	5,533	0.6%	7,500	2,000	36.4%	7,500	
Poly B Blowoffs - Done	0%	4,500	4,500	0.0%	0	(4,500)	-100.0%	0	
<b>11-54232 1 Supplies/Repairs-A/P Poly B</b>		<b>10,000</b>	<b>10,033</b>	<b>0.3%</b>	<b>7,500</b>	<b>(2,500)</b>	<b>-25.0%</b>	<b>7,500</b>	
Routine maintenance	0%	7,500	4,699	-37.4%	7,500	0	0.0%	7,500	
Radio Transmitters for Meters	0%	45,000	45,000	0.0%	0	(45,000)	-100.0%	0	See Capital Replacement Plan
Meters - Providence Landing (\$284/ea)	0%	12,500	12,500	0.0%	12,500	0	0.0%	12,500	
<b>11-54242 Supplies/Repairs-Meters</b>		<b>65,000</b>	<b>62,199</b>	<b>-4.3%</b>	<b>20,000</b>	<b>(45,000)</b>	<b>-69.2%</b>	<b>20,000</b>	
Dry barrel hydrant repairs completed - high maint.	0%	500	0	-100.0%	0	(500)	-100.0%	0	
Wet barrel hydrants require minimal repairs.-Paint	0%	100	0	-100.0%	0	(100)	-100.0%	0	
<b>11-54252 Supplies/Repairs-Hydrants</b>		<b>600</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>	<b>(600)</b>	<b>0.0%</b>	<b>0</b>	
<b>TRANSMISSION &amp; DISTRIBUTION</b>		<b>\$102,900</b>	<b>\$106,449</b>	<b>3.4%</b>	<b>\$65,550</b>	<b>(\$37,350)</b>	<b>-36.3%</b>	<b>\$65,550</b>	<b>TRANSMISSION &amp; DISTRIBUTION</b>
<b>CUSTOMER ACCOUNTS</b>									
newsletters (3,000 ea)	50%	1,750	1,750	0.0%	750	(1,000)	-57.1%	750	
CCR (3,000 ea) water only	0%	500	500	0.0%	550	50	10.0%	550	
Prop 218 notices (3,300 ea)	50%	875	875	0.0%	325	(550)	-62.9%	325	
public meetings, public notices	50%	175	175	0.0%	175	0	0.0%	175	
billing stock, window envelopes, return envelopes (30,000 each)	50%	1,750	1,750	0.0%	1,750	0	0.0%	1,750	
bill printing costs	50%	2,170	1,748	-19.4%	1,375	(795)	-36.6%	1,375	
candy, contingencies	50%	200	200	0.0%	200	0	0.0%	200	
reminders, hangers, receipts	50%	700	498	-28.9%	500	(200)	-28.6%	500	
customer drop box	50%	0	0	0.0%	500	500	100.0%	500	To replace drop box installed in 1990
<b>11-55102 Operating Supplies</b>		<b>8,120</b>	<b>7,496</b>	<b>-7.7%</b>	<b>5,625</b>	<b>(2,495)</b>	<b>-30.7%</b>	<b>5,625</b>	
Cellular phone service	50%	1,000	930	-7.0%	1,000	0	0.0%	1,000	
Verizon @ 30%	50%	600	604	0.7%	600	0	0.0%	600	
<b>11-55104 Utility Services</b>		<b>1,600</b>	<b>1,534</b>	<b>-4.1%</b>	<b>1,600</b>	<b>0</b>	<b>0.0%</b>	<b>1,600</b>	
Datamatic-5% cola	0%	3,800	3,946	3.9%	4,150	350	9.2%	4,150	
Melissa Software (barcoding)	50%	925	925	0.0%	1,000	75	8.1%	1,000	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WATER OPERATING EXPENSES  
 FISCAL YEAR 2010-11

		% of Budget Allocated TO Wastewater	Budget FYE 2010	Projected FYE 2010	Amount Over/Under Budget FYE 2010	Proposed Budget FYE 2011	Dollar Change	Percent Change	Committee Recommended FYE 2011	Notes
	Merchant Account Fees	50%	6,288	10,150	61.4%	12,500	6,213	98.8%	12,500	Webpay is increasing in popularity
	Formsite subscription	50%	50	50	-0.1%	50	0	0.0%	50	
	Contingencies	50%	500	620	23.9%	500	0	0.0%	500	
<b>11-55105</b>	<b>Contract Services</b>		<b>11,563</b>	<b>15,691</b>	<b>35.7%</b>	<b>18,200</b>	<b>6,638</b>	<b>57.4%</b>	<b>18,200</b>	
	postage for newsletters	50%	375	375	0.0%	0	(375)	-100.0%	0	
	postage for prop 218 notices	50%	350	350	0.0%	175	(175)	-50.0%	175	
	Postage meter @ 70%	50%	875	874	-0.1%	875	0	0.0%	875	Accounting reallocation, see increase under 11-56206
	Monthly bills	50%	4,800	3,923	-18.3%	4,800	0	0.0%	4,800	
	Permit fee	50%	100	100	0.0%	100	0	0.0%	100	
	Postage meter supplies	50%	100	100	0.0%	100	0	0.0%	100	
<b>11-55106</b>	<b>Postage</b>		<b>6,600</b>	<b>5,722</b>	<b>-13.3%</b>	<b>6,050</b>	<b>(550)</b>	<b>-8.3%</b>	<b>6,050</b>	
	Bad debt writeoffs	N/A	1,834	1,708	-6.9%	4,000	2,166	118.1%	4,000	Increase in writeoffs due to economy and increase in monthly bill amounts
<b>11-55200</b>	<b>Uncollectible Accounts</b>		<b>1,834</b>	<b>1,708</b>	<b>-6.9%</b>	<b>4,000</b>	<b>2,166</b>	<b>118.1%</b>	<b>4,000</b>	
	<b>CUSTOMER ACCOUNTS</b>		<b>\$29,717</b>	<b>\$32,151</b>	<b>8.2%</b>	<b>\$35,475</b>	<b>\$5,759</b>	<b>19.4%</b>	<b>\$35,475</b>	<b>CUSTOMER ACCOUNTS</b>
<b>INSURANCE</b>										
	General Liability (term:October - September)	40%	15,000	14,909	-0.6%	15,000	0	0.0%	15,000	
	Property Casualty (term:April - March)	40%	1,680	1,680	0.0%	1,680	0	0.0%	1,680	
<b>11-56301</b>	<b>Property/Gen. Liability Insurance</b>		<b>16,680</b>	<b>16,589</b>	<b>-0.5%</b>	<b>16,680</b>	<b>0</b>	<b>0.0%</b>	<b>16,680</b>	
	<b>INSURANCE</b>		<b>\$16,680</b>	<b>\$16,589</b>	<b>-0.5%</b>	<b>\$16,680</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$16,680</b>	<b>INSURANCE</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>										
	Office supplies, ink, toner	40%	2,400	1,921	-20.0%	2,100	(300)	-12.5%	2,100	
	Copier contract overages	40%	825	0	-100.0%	0	(825)	-100.0%	0	
<b>11-56202</b>	<b>Office Supplies</b>		<b>3,225</b>	<b>1,921</b>	<b>-40.4%</b>	<b>2,100</b>	<b>(1,125)</b>	<b>-34.9%</b>	<b>2,100</b>	
	Southern California Gas	40%	270	186	-31.1%	195	(75)	-27.8%	195	
	Verizon @ 70%	40%	1,515	1,691	11.6%	1,800	285	18.8%	1,800	
	PG&E	40%	1,500	1,622	8.2%	1,635	135	9.0%	1,635	
<b>11-56204</b>	<b>Utility Services-Office</b>		<b>3,285</b>	<b>3,500</b>	<b>6.5%</b>	<b>3,630</b>	<b>345</b>	<b>10.5%</b>	<b>3,630</b>	
	CWS (MOM software)	40%	5,250	4,349	-17.2%	5,520	270	5.1%	5,520	
	Impulse (Internet)	40%	930	1,080	16.1%	975	45	4.8%	975	
	Copier contract	40%	274	95	-65.2%	1,095	821	300.2%	1,095	
	Contingencies	40%	300	462	54.0%	450	150	50.0%	450	
<b>11-56205</b>	<b>Contract Services-Office</b>		<b>6,754</b>	<b>5,985</b>	<b>-11.4%</b>	<b>8,040</b>	<b>1,286</b>	<b>19.0%</b>	<b>8,040</b>	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WATER OPERATING EXPENSES  
 FISCAL YEAR 2010-11

		% of Budget Allocated TO Wastewater	Budget FYE 2010	Projected FYE 2010	Amount Over/Under Budget FYE 2010	Proposed Budget FYE 2011	Dollar Change	Percent Change	Committee Recommended FYE 2011	Notes
11-56206	Postage meter @ 30%	40%	450	453	0.6%	450	0	0.0%	450	
	<b>Postage</b>		<b>450</b>	<b>453</b>	<b>0.6%</b>	<b>450</b>	<b>0</b>	<b>0.0%</b>	<b>450</b>	
	ML&H - audit	40%	3,201	3,201	0.0%	3,300	99	3.1%	3,300	
	SSMP Consulting	100%	0	0	0.0%	0	0	0.0%	0	
	Legal Counsel	40%	1,800	924	-48.7%	1,800	0	0.0%	1,800	
	Vaccines	40%	60	76	27.0%	75	15	25.0%	75	
	Connection Fee Study (amended 9/1/09)	40%	15,000	15,000	0.0%	0	(15,000)	-100.0%	0	
	Contingencies	40%	150	150	0.0%	0	(150)	-100.0%	0	
11-56208	<b>Professional Services</b>		<b>20,211</b>	<b>19,351</b>	<b>-4.3%</b>	<b>5,175</b>	<b>(15,036)</b>	<b>-74.4%</b>	<b>5,175</b>	
	CSDA (Dec)	40%	2,400	2,279	-5.0%	2,400	0	0.0%	2,400	
	SBCSDA (Dec)	40%	120	108	-10.0%	120	0	0.0%	120	
	Costco	40%	60	60	0.0%	60	0	0.0%	60	
	MSA	40%	21	21	0.0%	21	0	0.0%	21	
	Miscellaneous	40%	120	120	0.0%	120	0	0.0%	120	
	GFOA (Aug)	40%	96	96	0.0%	99	3	3.1%	99	
	<b>Below are water only:</b>									
	ACWA (Nov)	0%	6,725	7,715	14.7%	7,750	1,025	15.2%	7,750	ACWA dues increased
	CRWA (July)	0%	750	732	-2.4%	750	0	0.0%	750	
	AWWA for GM & Martin (Aug)	0%	400	436	9.0%	450	50	12.5%	450	
	Certificate renewals	0%	350	60	-82.9%	350	0	0.0%	350	
	Cross Connection Foundation (Dec)	0%	125	120	-4.0%	125	0	0.0%	125	
	CCWUA (Feb)	0%	100	100	0.0%	100	0	0.0%	100	
	CWEA Tri-Counties Section (March)	0%	200	132	-34.0%	200	0	0.0%	200	
	Groundwater Foundation (Sept)	0%	50	50	0.0%	50	0	0.0%	50	
11-56209	<b>Membership &amp; Dues</b>		<b>11,517</b>	<b>12,029</b>	<b>4.4%</b>	<b>12,595</b>	<b>1,078</b>	<b>9.4%</b>	<b>12,595</b>	
	Extended travel	40%	3,000	3,000	0.0%	3,000	0	0.0%	3,000	
	Local seminars	40%	300	300	0.0%	600	300	100.0%	600	
	Mileage, meeting meals	40%	600	1,289	114.8%	1,200	600	100.0%	1,200	
11-56210	<b>Employee Travel Expense (Direct Payment)</b>		<b>1,950</b>	<b>2,295</b>	<b>17.7%</b>	<b>2,400</b>	<b>450</b>	<b>23.1%</b>	<b>2,400</b>	
11-56210-1	<b>Employee Travel Expense (Reimbursed)</b>		<b>1,950</b>	<b>2,295</b>	<b>17.7%</b>	<b>2,400</b>	<b>450</b>	<b>23.1%</b>	<b>2,400</b>	
	Lompoc Record (Dec)	40%	60	61	1.4%	60	0	0.0%	60	
	Jobs Available	40%	30	21	-30.0%	30	0	0.0%	30	
	Problem Solver	40%	75	18	-75.7%	75	0	0.0%	75	
	ACWA salary survey	40%	30	0	-100.0%	30	0	0.0%	30	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WATER OPERATING EXPENSES  
 FISCAL YEAR 2010-11

		% of Budget Allocated TO Wastewater	Budget FYE 2010	Projected FYE 2010	Amount Over/Under Budget FYE 2010	Proposed Budget FYE 2011	Dollar Change	Percent Change	Committee Recommended FYE 2011	Notes
	Text books	40%	90	20	-77.3%	90	0	0.0%	90	
	Miscellaneous	40%	120	271	126.2%	120	0	0.0%	120	
	Government tax manual	40%	90	90	0.0%	90	0	0.0%	90	
	Santa Barbara News-Press (Feb)	40%	36	36	0.0%	36	0	0.0%	36	
<b>11-56211</b>	<b>Subscription &amp; Books</b>		<b>531</b>	<b>518</b>	<b>-2.5%</b>	<b>531</b>	<b>0</b>	<b>0.0%</b>	<b>531</b>	
	Mailing machine rental	40%	900	877	-2.6%	900	0	0.0%	900	
	Mailing machine agreement	40%	120	120	0.0%	120	0	0.0%	120	
	Mailing machine equipment tax	40%	30	30	0.0%	30	0	0.0%	30	
<b>11-56213</b>	<b>Office Equipment Rentals</b>		<b>1,050</b>	<b>1,027</b>	<b>-2.2%</b>	<b>1,050</b>	<b>0</b>	<b>0.0%</b>	<b>1,050</b>	
	VVCS D share approx 2.15% of 1/3 of LAFCO's	40%	1,500	1,389	-7.4%	1,500	0	0.0%	1,500	
<b>11-56215</b>	<b>AB2838 - LAFCO Mandatory Fees</b>		<b>1,500</b>	<b>1,389</b>	<b>-7.4%</b>	<b>1,500</b>	<b>0</b>	<b>0.0%</b>	<b>1,500</b>	
	Meeting refreshments	40%	150	167	11.2%	600	450	300.0%	600	
	Training and mileage	40%	4,320	6,676	54.5%	7,200	2,880	66.7%	7,200	<i>Director travel increasing</i>
	Salaries	40%	4,300	2,640	-38.6%	4,200	(100)	-2.3%	4,200	<i>Reduced number of committee meetings</i>
<b>11-56217</b>	<b>Director's Expense</b>		<b>6,535</b>	<b>6,061</b>	<b>-7.2%</b>	<b>8,100</b>	<b>1,565</b>	<b>23.9%</b>	<b>8,100</b>	
<b>11-56217-1</b>	<b>Director's Expense (Reimbursed)</b>		<b>2,235</b>	<b>3,421</b>	<b>53.1%</b>	<b>3,900</b>	<b>1,665</b>	<b>74.5%</b>	<b>3,900</b>	
	Trash	40%	315	314	-0.3%	315	0	0.0%	315	
	Water/Wastewater Service	40%	720	737	2.4%	720	0	0.0%	720	
	Dump trips	40%	90	90	0.0%	90	0	0.0%	90	
<b>11-56704</b>	<b>Utility Services-General Plant</b>		<b>1,125</b>	<b>1,142</b>	<b>1.5%</b>	<b>1,125</b>	<b>0</b>	<b>0.0%</b>	<b>1,125</b>	
	Janitorial - monthly service + windows/carpet	40%	1,320	1,296	-1.8%	1,320	0	0.0%	1,320	
	Office yard maint.	40%	1,020	1,013	-0.6%	1,020	0	0.0%	1,020	
	Alarm service - office, shop	40%	525	524	-0.2%	525	0	0.0%	525	
	Alarm service - Bstr bldg WATER ONLY	0%	500	499	-0.2%	500	0	0.0%	500	
	Western Exterminator	40%	90	95	6.0%	90	0	0.0%	90	
	Vegetation Management	40%	1,800	1,575	-12.5%	1,800	0	0.0%	1,800	
<b>11-56705</b>	<b>Contract Services-General Plant</b>		<b>5,255</b>	<b>5,003</b>	<b>-4.8%</b>	<b>5,255</b>	<b>0</b>	<b>0.0%</b>	<b>5,255</b>	
	Towels	40%	660	738	11.8%	660	0	0.0%	660	
	Fencing repairs, replace gates-water	0%	2,500	2,500	0.0%	0	(2,500)	-100.0%	0	
	Fumigate for termites, repair roof, repair wood	0%	0	0	0.0%	10,000	10,000	100.0%	10,000	
	Supplies and repairs	40%	2,100	778	-62.9%	2,100	0	0.0%	2,100	
<b>11-56712</b>	<b>Supplies and Repairs - General Plant</b>		<b>5,260</b>	<b>4,016</b>	<b>-23.6%</b>	<b>12,760</b>	<b>7,500</b>	<b>142.6%</b>	<b>12,760</b>	
	Software Upgrades	40%	900	731	-18.7%	1,500	600	66.7%	1,500	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WATER OPERATING EXPENSES  
 FISCAL YEAR 2010-11

		% of Budget Allocated TO Wastewater	Budget FYE 2010	Projected FYE 2010	Amount Over/Under Budget FYE 2010	Proposed Budget FYE 2011	Dollar Change	Percent Change	Committee Recommended FYE 2011	Notes
	Maintenance/emergencies	40%	600	883	47.2%	600	0	0.0%	600	
	Experts exchange subscription	40%	60	60	0.0%	60	0	0.0%	60	
<b>11-56713</b>	<b>Supplies and Repairs - Computer Equip.</b>		<b>1,560</b>	<b>1,674</b>	<b>7.3%</b>	<b>2,160</b>	<b>600</b>	<b>38.5%</b>	<b>2,160</b>	
	Office equipment	40%	900	900	0.0%	300	(600)	-66.7%	300	
<b>11-56714</b>	<b>Supplies and Repairs - Furniture &amp; Equipment</b>		<b>900</b>	<b>900</b>	<b>0.0%</b>	<b>300</b>	<b>(600)</b>	<b>-66.7%</b>	<b>300</b>	
	Depreciation	0%	116,935	121,412	3.8%	162,243	45,308	38.7%	162,243	
<b>11-57110</b>	<b>Depreciation</b>		<b>116,935</b>	<b>121,412</b>	<b>3.8%</b>	<b>162,243</b>	<b>45,308</b>	<b>38.7%</b>	<b>162,243</b>	
	Elections - November 2010	40%	0	0	0.0%	1,500	1,500	100.0%	1,500	<i>Biennial expense, next due 2010</i>
<b>11-56810</b>	<b>Election Expense</b>		<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>1,500</b>	<b>1,500</b>	<b>100.0%</b>	<b>1,500</b>	
	<b>ADMINISTRATIVE &amp; GENERAL</b>		<b>\$192,228</b>	<b>\$194,391</b>	<b>1.1%</b>	<b>\$237,214</b>	<b>\$44,987</b>	<b>23.4%</b>	<b>\$237,214</b>	<b>ADMINISTRATIVE &amp; GENERAL</b>
<b>EMPLOYEE SALARIES AND BENEFITS</b>										
<b>Various</b>	Salaries	0%	359,600	362,000	0.7%	364,700	5,100	1.4%	364,700	
<i>Benefits</i>										
<b>11-56401</b>	Sick/Personal	0%	20,400	23,384	14.6%	20,400	0	0.0%	20,400	
<b>11-56402</b>	Vacation	0%	36,200	42,431	17.2%	36,400	200	0.6%	36,400	
<b>11-56403</b>	Holiday	0%	28,105	23,897	-15.0%	28,473	368	1.3%	28,473	
<b>11-56403 1</b>	Floating Holiday	0%	2,395	1,264	-47.2%	2,427	32	1.3%	2,427	
<b>11-56406</b>	Medical Insurance	0%	61,800	63,975	-3.4%	64,900	3,100	5.0%	64,900	
<b>11-56407</b>	Long Term Disability	0%	7,140	7,339	2.8%	7,130	(10)	-0.1%	7,130	
<b>11-56410</b>	Employee Educational	0%	11,300	8,524	-24.6%	11,300	0	0.0%	11,300	<i>4 seminars @ 200, 3 @ 700; 4 certificates @ 100; 4 conferences @ 500; tuition reimbursement</i>
<b>11-56417</b>	PERS	0%	145,000	116,331	-19.8%	146,000	1,000	0.7%	146,000	
<b>11-56418</b>	Dental Insurance	0%	7,800	7,610	2.5%	9,000	1,200	15.4%	9,000	
<b>11-56419</b>	Life Insurance	0%	2,700	2,533	-6.2%	2,800	100	3.7%	2,800	
<b>11-56421</b>	Workers Compensation	0%	14,300	5,197	-63.7%	14,300	0	0.0%	14,300	
<b>11-56423</b>	Vision Care	0%	1,745	1,693	3.1%	1,770	25	1.4%	1,770	
<b>11-56424</b>	Performance/Incentive Pay	0%	2,500	1,000	-60.0%	2,500	0	0.0%	2,500	
<i>Payroll Taxes</i>										
<b>11-56430</b>	Medicare FICA	0%	10,000	7,821	-21.8%	10,100	100	1.0%	10,100	
<b>11-56431</b>	SUI	0%	1,300	1,638	26.0%	1,800	500	38.5%	1,800	<i>UI rate increased to 2.7%</i>
<b>11-57463</b>	WW Alloc. Worker's Comp.Ins.	0%	(5,200)	(3,524)	-32.2%	(5,200)	0	0.0%	(5,200)	<i>WW allocation of workers' compensation expense</i>
<b>11-57464</b>	WW Alloc. Employ. Benefits	0%	(123,400)	(82,603)	-33.1%	(125,700)	(2,300)	1.9%	(125,700)	<i>WW allocation of employee benefits</i>
<b>11-57472</b>	WW Alloc. Payroll Taxes	0%	(4,200)	(2,633)	-37.3%	(4,400)	(200)	4.8%	(4,400)	<i>WW allocation of payroll taxes</i>
	<b>EMPLOYEE SALARIES AND BENEFITS</b>		<b>\$579,485</b>	<b>\$587,876</b>	<b>1.4%</b>	<b>\$588,700</b>	<b>\$9,215</b>	<b>1.6%</b>	<b>\$588,700</b>	<b>EMPLOYEE SALARIES AND BENEFITS</b>

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WATER OPERATING EXPENSES  
 FISCAL YEAR 2010-11

	% of Budget Allocated TO Wastewater	Budget FYE 2010	Projected FYE 2010	Amount Over/Under Budget FYE 2010	Proposed Budget FYE 2011	Dollar Change	Percent Change	Committee Recommended FYE 2011	Notes
<b>OTHER OPERATING EXPENSES</b>									
11-57302	40%	1,800	1,800	0.0%	1,800	0	0.0%	1,800	
		<b>1,800</b>	<b>1,800</b>	<b>0.0%</b>	<b>1,800</b>	<b>0</b>	<b>0.0%</b>	<b>1,800</b>	
						0			
11-57303	40%	7,200	5,522	-23.3%	7,200	0	0.0%	7,200	
		<b>7,200</b>	<b>5,522</b>	<b>-23.3%</b>	<b>7,200</b>	<b>0</b>	<b>0.0%</b>	<b>7,200</b>	
						0			
	40%	1,200	744	-38.0%	1,200	0	0.0%	1,200	
	100%	0	0	0.0%	0	0	0.0%	0	
	40%	3,000	706	-76.5%	1,500	(1,500)	-50.0%	1,500	
11-57312	40%	2,100	1,404	-33.1%	1,500	(600)	-28.6%	1,500	
		<b>6,300</b>	<b>2,854</b>	<b>-54.7%</b>	<b>4,200</b>	<b>(2,100)</b>	<b>-33.3%</b>	<b>4,200</b>	
11-57313	40%	600	360	-40.0%	360	(240)	-40.0%	360	
		<b>600</b>	<b>360</b>	<b>-40.0%</b>	<b>360</b>	<b>(240)</b>	<b>-40.0%</b>	<b>360</b>	
	40%	180	176	-2.1%	180	0	0.0%	180	
	40%	120	114	-5.0%	120	0	0.0%	120	
	40%	90	90	0.0%	90	0	0.0%	90	
11-57320		<b>390</b>	<b>380</b>	<b>-2.5%</b>	<b>390</b>	<b>0</b>	<b>0.0%</b>	<b>390</b>	
11-57321	40%	480	480	0.0%	480	0	0.0%	480	
		<b>480</b>	<b>480</b>	<b>0.0%</b>	<b>480</b>	<b>0</b>	<b>0.0%</b>	<b>480</b>	
	40%	900	450	-50.0%	900	0	0.0%	900	
	40%	450	575	27.8%	480	30	6.7%	480	
11-57350		<b>1,350</b>	<b>1,025</b>	<b>-24.1%</b>	<b>1,380</b>	<b>30</b>	<b>2.2%</b>	<b>1,380</b>	
	40%	360	180	-50.0%	480	120	33.3%	480	
11-57351		<b>360</b>	<b>180</b>	<b>-50.0%</b>	<b>480</b>	<b>120</b>	<b>33.3%</b>	<b>480</b>	
		<b>\$18,480</b>	<b>\$12,601</b>	<b>-31.8%</b>	<b>\$16,290</b>	<b>(\$2,190)</b>	<b>-11.9%</b>	<b>\$16,290</b>	<b>OTHER OPERATING EXPENSES</b>
		<b>\$1,289,579</b>	<b>\$1,269,294</b>	<b>-1.6%</b>	<b>\$1,296,430</b>	<b>\$6,850</b>	<b>0.5%</b>	<b>\$1,296,430</b>	<b>TOTAL OPERATING EXPENSES</b>
		(percent)	-1.6%		0.5%			0.5%	
		(dollar)	(\$20,285)		\$6,850			\$6,850	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING BUDGET - WASTEWATER  
FISCAL YEAR 2010-11**

	Actual FY Ended 6/30/2009	Amended Budget 6/30/2010	Staff Proposed 6/30/2011	% Total Revenue/ Expense	Committee Recommended 6/30/2011	% Total Revenue/ Expense
<b>OPERATING REVENUE</b>						
Wastewater Services	1,178,136	1,241,141	1,249,721	66.51%	1,249,721	66.51%
LRWRP Upgrade Charge	132,576	291,888	293,031	15.60%	293,031	15.60%
Reserve Replenishment	159,847	318,271	320,327	17.05%	320,327	17.05%
Sub-Total	<u>\$1,470,559</u>	<u>\$1,851,300</u>	<u>\$1,863,079</u>	<u>99.15%</u>	<u>\$1,863,079</u>	<u>99.15%</u>
<b>NON-OPERATING REVENUE (EXPENSES)</b>						
Grant Funds	0	4,000,000	0	0.00%	0	0.00%
Non-operating Revenue	59,986	42,100	15,900	0.85%	15,900	0.85%
Non-operating Expenses	0	0	0	0.00%	0	0.00%
Sub-Total	<u>\$59,986</u>	<u>\$4,042,100</u>	<u>\$15,900</u>	<u>0.98%</u>	<u>\$15,900</u>	<u>0.98%</u>
<b>OPERATING EXPENSE</b>						
Salaries & Benefits	270,424	336,300	341,600	12.02%	341,600	12.02%
Purchased Power	4,440	5,200	5,200	0.18%	5,200	0.18%
Wastewater Treatment	742,752	736,700	680,800	23.96%	680,800	23.96%
WCRF	60,000	35,000	450,000	15.84%	450,000	15.84%
LRWRP Debt Service	0	2,950,701	742,558	26.14%	742,558	26.14%
Insurance	9,039	11,120	11,120	0.39%	11,120	0.39%
Depreciation	23,469	23,285	516,088	18.17%	516,088	18.17%
Pumping	2,883	3,375	4,680	0.16%	4,680	0.16%
Collection	(5,716)	6,800	6,800	0.24%	6,800	0.24%
Customer Accounts	27,391	25,064	33,275	1.17%	33,275	1.17%
Administrative	26,992	47,078	36,364	1.28%	36,364	1.28%
Transportation	5,198	6,000	6,000	0.21%	6,000	0.21%
Tools/Equipment	5,334	6,100	4,540	0.16%	4,540	0.16%
Other	1,067	1,720	1,820	0.06%	1,820	0.06%
Sub-Total	<u>\$1,173,272</u>	<u>\$4,194,443</u>	<u>\$2,840,845</u>	<u>100.00%</u>	<u>\$2,840,845</u>	<u>100.00%</u>
		+257.50%	-32.27%		-32.27%	
<b>NET INCOME</b>	<u>\$357,273</u>	<u>\$1,698,958</u>	<u>(\$961,866)</u>		<u>(\$961,866)</u>	
+ Depreciation	<u>\$23,469</u>	<u>\$23,285</u>	<u>\$516,088</u>		<u>\$516,088</u>	
<b>ESTIMATED ADDITION TO CASH RESERVES</b>	<u>\$320,757</u>	<u>\$1,680,143</u>	<u>(\$461,678)</u>		<u>(\$461,678)</u>	
Reserve Contribution Factor	27%	40%	-16%		-16%	



VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WASTEWATER OPERATING EXPENSES  
 FISCAL YEAR 2010-11

	% of Budget Allocated FROM Wastewater	Budget FYE 2010	Projected FYE 2010	Amount Over/Under Budget FYE 2010	Proposed Budget FYE 2011	Dollar Change	Percent Change	Committee Recommended FYE 2011	Notes
<b>TRANSMISSION &amp; DISTRIBUTION</b>		<b>6,800</b>	<b>13,726</b>	<b>101.9%</b>	<b>6,800</b>	<b>0</b>	<b>0.0%</b>	<b>6,800</b>	<b>TRANSMISSION &amp; DISTRIBUTION</b>
<b>CUSTOMER ACCOUNTS</b>									
newsletters (3,000 ea)	50%	1,750	1,750	0.0%	750	(1,000)	-57.1%	750	
CCR (3,000 ea) water only	0%	0	0	0.0%	0	0	0.0%	0	
Prop 218 notices (3,300 ea)	50%	875	875	0.0%	325	(550)	-62.9%	325	
public meetings, public notices	50%	175	175	0.0%	175	0	0.0%	175	
billing stock, window envelopes, return envelopes (30,000 each)	50%	1,750	1,750	0.0%	1,750	0	0.0%	1,750	
bill printing costs	50%	2,170	1,748	-19.4%	1,375	(795)	-36.6%	1,375	
candy, contingencies	50%	200	200	0.0%	200	0	0.0%	200	
reminders, hangers, receipts	50%	700	498	-28.9%	500	(200)	-28.6%	500	
customer drop box	50%	0	0	0.0%	500	500	100.0%	500	To replace drop box installed in 1990
<b>12-55102 Operating Supplies</b>		<b>7,620</b>	<b>6,996</b>	<b>-8.2%</b>	<b>5,575</b>	<b>(2,045)</b>	<b>-26.8%</b>	<b>5,575</b>	
Cellular phone service	50%	1,000	930	-7.0%	1,000	0	0.0%	1,000	
Verizon @ 30%	50%	600	604	0.7%	600	0	0.0%	600	
<b>12-55104 Utility Services</b>		<b>1,600</b>	<b>1,534</b>	<b>-4.1%</b>	<b>1,600</b>	<b>0</b>	<b>0.0%</b>	<b>1,600</b>	
Datamatic-5% cola	0%	0	0	0.0%	0	0	0.0%	0	
Melissa Software (barcoding)	50%	925	925	0.0%	1,000	75	8.1%	1,000	
Merchant Account Fees	50%	6,288	10,150	61.4%	12,500	6,213	98.8%	12,500	Webpay is increasing in popularity
Formsite subscription	50%	50	50	-0.1%	50	0	0.0%	50	
Contingencies	50%	500	620	23.9%	500	0	0.0%	500	
<b>12-55105 Contract Services</b>		<b>7,763</b>	<b>11,745</b>	<b>51.3%</b>	<b>14,050</b>	<b>6,288</b>	<b>81.0%</b>	<b>14,050</b>	
postage for newsletters	50%	375	375	0.0%	0	(375)	0.0%	0	
postage for prop 218 notices	50%	350	350	0.0%	175	(175)	-50.0%	175	
Postage meter @ 70%	50%	875	874	-0.1%	875	0	0.0%	875	Accounting reallocation, see increase under 11-56206
Monthly bills	50%	4,800	3,923	-18.3%	4,800	0	0.0%	4,800	
Permit fee	50%	100	100	0.0%	100	0	0.0%	100	
Postage meter supplies	50%	100	100	0.0%	100	0	0.0%	100	
<b>12-55106 Postage</b>		<b>6,600</b>	<b>5,722</b>	<b>-13.3%</b>	<b>6,050</b>	<b>(550)</b>	<b>-8.3%</b>	<b>6,050</b>	
Bad debt writeoffs	N/A	1,481	2,563	73.0%	6,000	4,519	305.1%	6,000	Increase in writeoffs due to economy and increase in monthly bill amounts
<b>12-55200 Uncollectible Accounts</b>		<b>1,481</b>	<b>2,563</b>	<b>73.0%</b>	<b>6,000</b>	<b>4,519</b>	<b>305.1%</b>	<b>6,000</b>	
<b>CUSTOMER ACCOUNTS</b>		<b>25,064</b>	<b>28,559</b>	<b>13.9%</b>	<b>33,275</b>	<b>8,211</b>	<b>32.8%</b>	<b>33,275</b>	<b>CUSTOMER ACCOUNTS</b>
<b>INSURANCE</b>									
General Liability (term:October - September)	40%	10,000	9,940	-0.6%	10,000	0	0.0%	10,000	
Property Casualty (term:April - March)	40%	1,120	1,120	0.0%	1,120	0	0.0%	1,120	
<b>12-56301 Property/Gen. Liability Insurance</b>		<b>11,120</b>	<b>11,060</b>	<b>-0.5%</b>	<b>11,120</b>	<b>0</b>	<b>0.0%</b>	<b>11,120</b>	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
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	% of Budget Allocated FROM Wastewater	Budget FYE 2010	Projected FYE 2010	Amount Over/Under Budget FYE 2010	Proposed Budget FYE 2011	Dollar Change	Percent Change	Committee Recommended FYE 2011	Notes
<b>INSURANCE</b>		<b>11,120</b>	<b>11,060</b>	<b>-0.5%</b>	<b>11,120</b>	<b>0</b>	<b>0.0%</b>	<b>11,120</b>	<b>INSURANCE</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>									
Office supplies, ink, toner	40%	1,600	1,280	-20.0%	1,400	(200)	-12.5%	1,400	
Copier contract overages	40%	550	0	-100.0%	0	(550)	0.0%	0	
<b>12-56202 Office Supplies</b>		<b>2,150</b>	<b>1,280</b>	<b>-40.4%</b>	<b>1,400</b>	<b>(750)</b>	<b>-34.9%</b>	<b>1,400</b>	
Southern California Gas	40%	180	124	-31.1%	130	(50)	-27.8%	130	
Verizon @ 70%	40%	1,010	1,127	11.6%	1,200	190	18.8%	1,200	
PG&E	40%	1,000	1,082	8.2%	1,090	90	9.0%	1,090	
<b>12-56204 Utility Services-Office</b>		<b>2,190</b>	<b>2,333</b>	<b>6.5%</b>	<b>2,420</b>	<b>230</b>	<b>10.5%</b>	<b>2,420</b>	
CWS (MOM software)	40%	3,500	2,899	-17.2%	3,680	180	5.1%	3,680	
Impulse (Internet)	40%	620	720	16.1%	650	30	4.8%	650	
Copier contract	40%	182	63	-65.2%	730	548	300.2%	730	
Contingencies	40%	200	308	54.0%	300	100	50.0%	300	
<b>12-56205 Contract Services-Office</b>		<b>4,502</b>	<b>3,990</b>	<b>-11.4%</b>	<b>5,360</b>	<b>858</b>	<b>19.0%</b>	<b>5,360</b>	
Postage meter @ 30%	40%	300	302	0.6%	300	0	0.0%	300	
<b>12-56206 Postage</b>		<b>300</b>	<b>302</b>	<b>0.6%</b>	<b>300</b>	<b>0</b>	<b>0.0%</b>	<b>300</b>	
ML&H - audit	40%	2,134	2,134	0.0%	2,200	66	3.1%	2,200	
SSMP Consulting	100%	5,000	5,000	0.0%	0	(5,000)	0.0%	0	
Legal Counsel	40%	1,200	616	-48.7%	1,200	0	0.0%	1,200	
Vaccines	40%	40	51	27.0%	50	10	25.0%	50	
Connection Fee Study (amended 9/1/09)	40%	10,000	10,000	0.0%	0	(10,000)	0.0%	0	
Contingencies	40%	100	100	0.0%	0	(100)	0.0%	0	
<b>12-56208 Professional Services</b>		<b>18,474</b>	<b>17,901</b>	<b>-3.1%</b>	<b>3,450</b>	<b>(15,024)</b>	<b>-81.3%</b>	<b>3,450</b>	
CSDA (Dec)	40%	1,600	1,520	-5.0%	1,600	0	0.0%	1,600	
SBCSDA (Dec)	40%	80	72	-10.0%	80	0	0.0%	80	
Costco	40%	40	40	0.0%	40	0	0.0%	40	
MSA	40%	14	14	0.0%	14	0	0.0%	14	
Miscellaneous	40%	80	80	0.0%	80	0	0.0%	80	
GFOA (Aug)	40%	64	64	0.0%	66	2	3.1%	66	
<b>12-56209 Membership &amp; Dues</b>		<b>1,878</b>	<b>1,790</b>	<b>-4.7%</b>	<b>1,880</b>	<b>2</b>	<b>0.1%</b>	<b>1,880</b>	
Extended travel	40%	2,000	2,000	0.0%	2,000	0	0.0%	2,000	
Local seminars	40%	200	200	0.0%	400	200	100.0%	400	
Mileage, meeting meals	40%	400	859	114.8%	800	400	100.0%	800	
<b>12-56210 Employee Travel Expense (Direct Payment)</b>		<b>1,300</b>	<b>1,530</b>	<b>17.7%</b>	<b>1,600</b>	<b>300</b>	<b>23.1%</b>	<b>1,600</b>	
<b>12-56210-1 Employee Travel Expense (Reimbursed)</b>		<b>1,300</b>	<b>1,530</b>		<b>1,600</b>	<b>300</b>	<b>23.1%</b>	<b>1,600</b>	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WASTEWATER OPERATING EXPENSES  
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	% of Budget Allocated FROM Wastewater	Budget FYE 2010	Projected FYE 2010	Amount Over/Under Budget FYE 2010	Proposed Budget FYE 2011	Dollar Change	Percent Change	Committee Recommended FYE 2011	Notes
				0.0%					
Lompoc Record (Dec)	40%	40	41	1.4%	40	0	0.0%	40	
Jobs Available	40%	20	14	-30.0%	20	0	0.0%	20	
Problem Solver	40%	50	12	-75.7%	50	0	0.0%	50	
ACWA salary survey	40%	20	0	0.0%	20	0	0.0%	20	
Text books	40%	60	14	-77.3%	60	0	0.0%	60	
Miscellaneous	40%	80	181	126.2%	80	0	0.0%	80	
Government tax manual	40%	60	60	0.0%	60	0	0.0%	60	
Santa Barbara News-Press (Feb)	40%	24	24	0.0%	24	0	0.0%	24	
<b>12-56211 Subscription &amp; Books</b>		<b>354</b>	<b>345</b>	<b>-2.5%</b>	<b>354</b>	<b>0</b>	<b>0.0%</b>	<b>354</b>	
Mailing machine rental	40%	600	585	-2.6%	600	0	0.0%	600	
Mailing machine agreement	40%	80	80	0.0%	80	0	0.0%	80	
Mailing machine equipment tax	40%	20	20	0.0%	20	0	0.0%	20	
<b>12-56213 Office Equipment Rentals</b>		<b>700</b>	<b>685</b>	<b>-2.2%</b>	<b>700</b>	<b>0</b>	<b>0.0%</b>	<b>700</b>	
VVCS D share approx 2.15% of 1/3 of LAFCO's	40%	650	926	42.5%	1,000	350	53.8%	1,000	
<b>12-56215 AB2838 - LAFCO Mandatory Fees</b>		<b>650</b>	<b>926</b>	<b>42.5%</b>	<b>1,000</b>	<b>350</b>	<b>53.8%</b>	<b>1,000</b>	
Meeting refreshments	40%	100	111	11.2%	400	300	300.0%	400	
Training and mileage	40%	2,880	4,451	54.5%	4,800	1,920	66.7%	4,800	Director travel increasing
Salaries	40%	2,900	1,760	-39.3%	2,800	(100)	-3.4%	2,800	
<b>12-56217 Director's Expense</b>		<b>4,390</b>	<b>4,041</b>	<b>-8.0%</b>	<b>5,400</b>	<b>1,010</b>	<b>23.0%</b>	<b>5,400</b>	
<b>12-56217-1 Director's Expense (Reimbursed)</b>		<b>1,490</b>	<b>2,281</b>	<b>53.1%</b>	<b>2,600</b>	<b>1,110</b>	<b>74.5%</b>	<b>2,600</b>	
Trash	40%	210	209	-0.3%	210	0	0.0%	210	
Water/Wastewater Service	40%	480	492	2.4%	480	0	0.0%	480	
Dump trips	40%	60	60	0.0%	60	0	0.0%	60	
<b>12-56704 Utility Services-General Plant</b>		<b>750</b>	<b>761</b>	<b>1.5%</b>	<b>750</b>	<b>0</b>	<b>0.0%</b>	<b>750</b>	
Janitorial - monthly service + windows/carpet	40%	880	864	-1.8%	880	0	0.0%	880	
Office yard maint.	40%	680	676	-0.6%	680	0	0.0%	680	
Alarm service - office, shop	40%	350	349	-0.2%	350	0	0.0%	350	
Alarm service - Bstr bldg WATER ONLY	0%	0	0	0.0%	0	0	0.0%	0	
Western Exterminator	40%	60	64	6.0%	60	0	0.0%	60	
Vegetation Management	40%	1,200	1,050	-12.5%	1,200	0	0.0%	1,200	
<b>12-56705 Contract Services-General Plant</b>		<b>3,170</b>	<b>3,002</b>	<b>-5.3%</b>	<b>3,170</b>	<b>0</b>	<b>0.0%</b>	<b>3,170</b>	
Towels	40%	440	492	11.8%	440	0	0.0%	440	
Fencing repairs, replace gates-water	0%	0	0	0.0%	0	0	0.0%	0	
Supplies and repairs	40%	1,400	519	-62.9%	1,400	0	0.0%	1,400	
<b>12-56712 Supplies and Repairs - General Plant</b>		<b>1,840</b>	<b>1,011</b>	<b>-45.1%</b>	<b>1,840</b>	<b>0</b>	<b>0.0%</b>	<b>1,840</b>	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WASTEWATER OPERATING EXPENSES  
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		% of Budget Allocated FROM Wastewater	Budget FYE 2010	Projected FYE 2010	Amount Over/Under Budget FYE 2010	Proposed Budget FYE 2011	Dollar Change	Percent Change	Committee Recommended FYE 2011	Notes
	Software Upgrades	40%	600	488	-18.7%	1,000	400	66.7%	1,000	
	Maintenance/emergencies	40%	400	589	47.2%	400	0	0.0%	400	
	Experts exchange subscription	40%	40	40	0.0%	40	0	0.0%	40	
<b>12-56713</b>	<b>Supplies and Repairs - Computer Equip.</b>		<b>1,040</b>	<b>1,120</b>	<b>7.7%</b>	<b>1,440</b>	<b>400</b>	<b>38.5%</b>	<b>1,440</b>	
	Office equipment	40%	600	600	0.0%	200	(400)	-66.7%	200	
<b>12-56714</b>	<b>Supplies and Repairs - Furniture &amp; Equipment</b>		<b>600</b>	<b>600</b>	<b>0.0%</b>	<b>200</b>	<b>(400)</b>	<b>-66.7%</b>	<b>200</b>	
	Depreciation	0%	23,285	46,938	101.6%	516,088	492,803	2116.4%	516,088	<i>Lompoc Regional Wastewater Reclamation Plant added as of 6/1/10 (30 year depm)</i>
<b>12-57110</b>	<b>Depreciation</b>		<b>23,285</b>	<b>46,938</b>	<b>101.6%</b>	<b>516,088</b>	<b>492,803</b>	<b>2116.4%</b>	<b>516,088</b>	
	Elections - November 2008	40%	0	0	0.0%	900	900	100.0%	900	<i>Biennial expense, next due 2010</i>
<b>12-56810</b>	<b>Election Expense</b>		<b>0</b>	<b>0</b>		<b>900</b>	<b>900</b>		<b>900</b>	
	<b>ADMINISTRATIVE &amp; GENERAL</b>		<b>70,363</b>	<b>92,366</b>	<b>31.3%</b>	<b>552,452</b>	<b>482,088</b>	<b>685.1%</b>	<b>552,452</b>	<b>ADMINISTRATIVE &amp; GENERAL</b>
<b>EMPLOYEE SALARIES AND BENEFITS</b>										
	Various Salaries	0%	203,500	168,452	-17.2%	206,300	2,800	1.4%	206,300	
	<i>Payroll Taxes</i>									
<b>12-57463</b>	WW Alloc. Worker's Comp.Ins.	0%	5,200	3,524	-32.2%	5,200	0	0.0%	5,200	<i>WW allocation of workers' compensation expense</i>
<b>12-57464</b>	WW Alloc. Employ. Benefits	0%	123,400	82,603	-33.1%	125,700	2,300	1.9%	125,700	<i>WW allocation of employee benefits</i>
<b>12-57472</b>	WW Alloc. Payroll Taxes	0%	4,200	2,633	-37.3%	4,400	200	4.8%	4,400	<i>WW allocation of payroll taxes</i>
	<b>EMPLOYEE SALARIES AND BENEFITS</b>		<b>336,300</b>	<b>257,212</b>	<b>-23.5%</b>	<b>341,600</b>	<b>5,300</b>	<b>1.6%</b>	<b>341,600</b>	<b>EMPLOYEE SALARIES AND BENEFITS</b>
<b>OTHER OPERATING EXPENSES</b>										
	Preventative maintenance, operating supplies	40%	1,200	1,200	0.0%	1,200	0	0.0%	1,200	
<b>12-57302</b>	<b>Transportation (Field Vehicles)-Other</b>		<b>1,200</b>	<b>1,200</b>	<b>0.0%</b>	<b>1,200</b>	<b>0</b>	<b>0.0%</b>	<b>1,200</b>	
	Gasoline	40%	4,800	3,681	-23.3%	4,800	0	0.0%	4,800	
<b>12-57303</b>	<b>Transportation (Field Vehicles)-Fuel</b>		<b>4,800</b>	<b>3,681</b>	<b>-23.3%</b>	<b>4,800</b>	<b>0</b>	<b>0.0%</b>	<b>4,800</b>	
	Tools and equipment	40%	800	496	-38.0%	800	0	0.0%	800	
	Sewer Jetter Parts (WW only)	100%	1,500	2,471	64.7%	1,500	0	0.0%	1,500	
	Contingency-heavy equipment rental (i.e. excavator,loader), generator maintenance	40%	2,000	471	-76.5%	1,000	(1,000)	-50.0%	1,000	
	Tractor maintenance	40%	1,400	0	0.0%	1,000	(400)	-28.6%	1,000	
<b>12-57312</b>	<b>Tool/Work Equipment-Other</b>		<b>5,700</b>	<b>3,438</b>	<b>-39.7%</b>	<b>4,300</b>	<b>(1,400)</b>	<b>-24.6%</b>	<b>4,300</b>	
	Diesel Fuel (water only-60% of total)	40%	400	240	-40.0%	240	(160)	-40.0%	240	
<b>12-57313</b>	<b>Tool/Work Equipment-Fuel</b>		<b>400</b>	<b>240</b>	<b>-40.0%</b>	<b>240</b>	<b>(160)</b>	<b>-40.0%</b>	<b>240</b>	
	5 shirts for each of the 3 field crew	40%	120	117	-2.1%	120	0	0.0%	120	

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	3 shirts for each of the 3 office crew	40%	80	76	-5.0%	80	0	0.0%	80	
	1 sweatshirt for each of the 3 field crew	40%	60	60	0.0%	60	0	0.0%	60	
<b>12-57320</b>	<b>Uniforms</b>		<b>260</b>	<b>253</b>	<b>-2.5%</b>	<b>260</b>	<b>0</b>	<b>0.0%</b>	<b>260</b>	
	Jeans-\$200/field crew + MD	40%	320	320	0.0%	320	0	0.0%	320	
<b>12-57321</b>	<b>Uniforms Reimbursement</b>		<b>320</b>	<b>320</b>	<b>0.0%</b>	<b>320</b>	<b>0</b>	<b>0.0%</b>	<b>320</b>	
	Safety Supplies	40%	600	300	-50.0%	600	0	0.0%	600	
	Annual Safety Dinner	40%	300	383	27.8%	320	20	6.7%	320	
<b>12-57350</b>	<b>Safety Supplies</b>		<b>900</b>	<b>683</b>	<b>-24.1%</b>	<b>920</b>	<b>20</b>	<b>2.2%</b>	<b>920</b>	
	Safety boot allowance (\$200 ea x 4)	40%	240	120	-50.0%	320	80	33.3%	320	
<b>12-57351</b>	<b>Safety Boot Reimbursement</b>		<b>240</b>	<b>120</b>	<b>-50.0%</b>	<b>320</b>	<b>80</b>	<b>33.3%</b>	<b>320</b>	
	<b>OTHER OPERATING EXPENSES</b>		<b>13,820</b>	<b>9,936</b>	<b>-28.1%</b>	<b>12,360</b>	<b>(1,460)</b>	<b>-10.6%</b>	<b>12,360</b>	<b>OTHER OPERATING EXPENSES</b>
	<b>TOTAL OPERATING EXPENSES</b>		<b>1,986,300</b>	<b>1,811,984</b>	<b>-8.8%</b>	<b>2,840,845</b>	<b>854,545</b>	<b>43.0%</b>	<b>2,840,845</b>	<b>TOTAL OPERATING EXPENSES</b>
	<i>Compare to FYE 10 Approved Budget</i>		<i>(percent)</i>	<i>-8.8%</i>		<i>43.0%</i>			<i>43.0%</i>	
	<i>Compare to FYE 10 Approved Budget</i>		<i>(dollar)</i>	<i>(174,316)</i>		<i>854,545</i>			<i>854,545</i>	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
**ADMINISTRATIVE OVERHEAD FEES**  
 FISCAL YEAR 2010-11

	Budgeted Operating Expense
Water	\$1,296,430
Wastewater	2,840,845
<b>Total</b>	<b>\$4,137,274</b>

**Administrative Salaries**

Administrative Salaries(Total Annual PR)	\$368,289	% of Total Oper. Exp.
Employee Benefit, Payroll Taxes & Worker's Compensation @	56.83% <u>209,285</u>	
<b>Total Administrative Salaries</b>	<u><u>\$577,574</u></u>	13.96%

**Other Operating Expenses**

Vehicles	15,000	0.36%
Tools & Work Equipment	9,100	0.22%
Insurance -Property Casualty	2,800	0.07%
Uniforms	1,450	0.04%
Safety Equipment	3,100	0.07%
Utilities	6,050	0.15%
Office/Misc Expenses	<u>24,200</u>	0.58%
<b>Total Other Operating Expenses</b>	<u><u>61,700</u></u>	1.49%
<b>Total</b>		<u><u>15.45%</u></u>

Note: This percentage is used for CWIP Contra Account and for invoices sent to outside parties.