



FISCAL YEAR 2013-14 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 2013-14**

CAPITAL IMPROVEMENT PLAN

Builds upon or improves existing equipment, infrastructure, or facilities.

Master Plan **\$50,000**
(Strategic Plan Item #3)

Develop a plan that would consider such issues as increasing the size of the iron/manganese filter or adding a second filter, expanding treatment equipment to improve water quality, assessing total tank storage capacity requirements, drilling replacement wells, possible intertie with Mission Hills' water system, and construction of a new District office. Including interest earned, developers have paid 37% of the developer share.

Water System Maps and Database Services **\$50,000**

This project was formerly included in the Master Plan. This revised project would create electronic utility drawings for the District's water and wastewater systems and provide a web-based database application that would allow District staff to view and update asset maps and associated data. The database application would be beneficial to planning the District's periodic engineering projects and would provide a valuable tool for monthly fixed asset accounting functions.

L/S #1 Replacement **\$200,000**
(Strategic Plan Item #5)

This project was formerly the L/S #1 Wet Well Expansion. Penfield & Smith's April 2005 capacity study indicated that a larger wet well would be required to service Clubhouse Estates (52 more connections) and development of the 44-acre Ebbert parcel. Due to the age of the existing lift station, it is more prudent to completely replace it than to simply expand the wet well portion. Including interest earned, developers have paid 52% of the developer share.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2013-14**

Clean and video sewer system **\$300,000**

This project will clean and video the entire wastewater collection system (\$2.00 per linear foot x 28 miles) and receive report of needed capital improvements in order to develop and prioritize sewer system rehabilitation projects.

Paint/Repair Exterior of Office Building **\$30,000**

This project will paint the exterior of the administrative office building and repair stucco and wood where needed. The exterior was last painted in 1995.

CAPITAL REPLACEMENT PLAN

Replaces existing equipment, infrastructure, or facilities.

75hp Electric Motor – Booster Station #1 **\$20,000**

This equipment will replace the 85hp Waukesha natural gas engine at site #1 that was acquired from Park Water Company in 1988.

Pump, Motor, VFD Drive for Booster Station #4 **\$25,000**

This project will purchase equipment to replace the pump and motor and install a VFD drive at booster station #4.

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

This equipment will replace the turbidity meter purchased in 2002 and the PH meter purchased in 2000.

Pipe Replacement – Booster Station #4 **\$15,000**

This project will replace the steel inlet and outlet piping installed at booster station #4 in 1994.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2013-14**

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

This project will replace the street valve installed at the intersection of Apollo Road and Constellation Road in 1960.

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

This project will replace the signs purchased in 1990 after the building is painted and repaired during the *Paint/Repair Exterior of Office Building* project.

Replace Bathroom Sinks and Vanities **\$3,000**

This project will replace the sinks and vanity in the office bathrooms with ADA compliant fixtures. These fixtures were installed in 1981.

Replace Chemical Tank Canopy **\$10,000**

This project will replace the chemical tank shed purchased in 1999 with a canopy to protect the new, larger chemical tanks installed in 2012.

SCADA Workstation **\$4,375**

This project will replace SCADA workstation purchased in 2007 with updated equipment.

Well 3A Rehabilitation **\$60,000**

During the inspection scheduled in the operating expense budget, this project will replace columns and bowls as required.

Well 3B Rehabilitation **\$70,000**

During the inspection scheduled in the operating expense budget, this project will replace columns and bowls as required.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2013-14**

Computer Workstations (2 ea) **\$3,150**

This project will replace two office computers. This is performed on a rotational basis.

***Pickup Truck
(Strategic Plan Item #14)*** **\$4,375**

This project will replace Unit #12 purchased in 2003.

***Sewer Jetter
(Strategic Plan Item #14)*** **\$75,000**

This project will replace the sewer jetter purchased in 1996.

CAPITAL OUTLAY PLAN

Purchases or constructs new equipment, infrastructure, or facilities.

SCADA Controls for B/S #4 and B/S #5 **\$50,000**

This project will 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. Developers have paid none of the developer share.

SCADA Tie-In for VFD Control **\$2,500**

This project will add a SCADA tie in for VFD control and includes plan updates.

SCADA Tie-In for Turbidity/PH Meter **\$2,000**

This project will add a SCADA tie in for the Turbidity/PH meters.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2013-14**

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

This project will add SCADA compatible level sensor equipment in Lift Stations #3 and #4.

SCADA Alarm for Lift Station #2 **\$15,000**

This project will add a SCADA alarm at Lift Station #2.

Covered Storage Area **\$25,000**

This project will add a covered storage area on the north side of the maintenance shop to protect inventory and equipment.

New Wells **\$75,000**
(Strategic Plan Item #11)

This budget item is designed to fund preliminary work, such as an archeological study, a biological study, and planning fees, at potential well site #4.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER CAPITAL BUDGET
FISCAL YEAR 2013-14**

FYE					AMOUNT	FUNDS RECEIVED FROM DEVELOPER
Approved	G/L Acct	CWIP Acct				
Capital Improvement Plan						
05-06 **	11-11171	11-11208-53	Master Plan @ 50% (without maps)		\$25,000	\$3,044
09-10	11-11154	11-11211-77	Chemical Pump Room		\$20,000	N/A
09-10	11-11154	11-11211-78	Chemical Tank Pad		\$18,000	N/A
09-10	11-11154	11-11211-79	Chemical Tank Retaining Wall		\$40,000	N/A
12-13	11-11171		Water System Maps and Database Services		\$25,000	N/A
12-13	11-11181		Paint/Repair Exterior of Office Building		\$30,000	N/A
Sub-Total Capital Improvement Plan					<u>\$80,000</u>	
Capital Replacement Plan						
10-11	11-11152	11-11211-74	Replace Engine at B/S #1 with 75hp Electric Motor		\$20,000	N/A
09-10	11-11152	11-11210-73	Replace pump and motor, install VFD - B/S #4		\$25,000	N/A
08-09	11-11160	11-11210-63	Turbidity Meter and PH Meter		\$10,000	N/A
10-11	11-11160	11-11211-76	Replace NaOCL and NaHSO3 tanks		\$40,000	N/A
09-10	11-11172		Pipe Replacement - B/S #4		\$15,000	N/A
09-10	11-11172		Valve Replacement - Apollo and Constellation		\$3,500	N/A
12-13	11-11172	11-11213-88	Site #2 Leak Repair (replace 80 feet of 12" water main)		\$40,000	N/A
07-08	11-11181		Office Exterior Signs		\$2,000	N/A
12-13	11-11181		Replace Bathroom Sinks and Vanities		\$3,000	N/A
12-13	11-11181	11-11213-87	Replace Access Road Gates (4 ea)		\$4,000	N/A
13-14	11-11151		Replace Chemical Tank Canopy		\$10,000	N/A
13-14	11-11152		Replace SCADA Workstation @ 80%		\$3,500	N/A
13-14	11-11140/11-11152		Well 3A Rehabilitation		\$60,000	N/A
13-14	11-11140/11-11152		Well 3B Rehabilitation		\$70,000	N/A
13-14	11-11182		Computer Workstations (2 ea)		\$3,150	N/A
13-14	11-11183		Replace pickup truck (Unit #12)		\$35,000	N/A
Sub-Total Capital Replacement Plan					<u>\$260,150</u>	
Capital Outlay Plan						
06-07	11-11152	11-11209-55	SCADA Controls for B/S #4 and #5		\$50,000	\$0
08-09	11-11152	11-11209-71	SCADA Tie-in for VFD Control		\$2,500	N/A
08-09	11-11152	11-11209-72	SCADA Tie-in for Turbidity/PH meter.		\$2,000	N/A
12-13 **	11-11140	11-11212-86	New wells		\$75,000	\$0
13-14	11-11151		Covered Storage Area @ 50%		\$12,500	N/A
Sub-Total Capital Outlay Plan					<u>\$142,000</u>	
Total Water Capital Budget					<u>\$482,150</u>	

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

Cash Reserves in Bank on 12/31/12	\$2,820,749
Less Total Reserve Requirement @ 6/30/14	(\$4,201,281)
Capital Reserve Requirement	(3,090,734)
Operating Reserve Requirement	(377,052)
Emergency Reserve Requirement (including budgeted capital purchases)	(733,495)
Net Reserves - available <shortfall>	(\$1,380,532)

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

Operating Reserve Requirement = 25% combined operating budget

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WASTEWATER CAPITAL BUDGET
FISCAL YEAR 2013-14**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan					
05-06 **	12-11171	12-11208-53	Master Plan @ 50% (without maps)	\$25,000	\$1,975
06-07 **	12-11152	12-11209-60	L/S #1 Replacement	\$200,000	\$11,628
08-09	12-11172		Clean and Video Sewer System	\$300,000	N/A
10-11	12-11172		Reline Sewer Main - Arneb Avenue	\$25,000	N/A
12-13	12-11171		Wastewater System Maps and Database Services	\$25,000	N/A
			Sub-Total Capital Improvement Plan	\$550,000	
Capital Replacement Plan					
13-14	12-11152		Replace SCADA Workstation @ 20%	\$875	N/A
13-14	12-11184		Replace Sewer Jetter	\$75,000	N/A
			Sub-Total Capital Replacement Plan	\$75,875	
Capital Outlay Plan					
10-11	12-11152		L/S #3 and #4 Level Transducers	\$10,000	N/A
13-14	12-11151		Covered Storage Area @ 50%	\$12,500	N/A
13-14	12-11152		L/S #2 SCADA Alarm	\$15,000	N/A
			Sub-Total Capital Outlay Plan	\$37,500	
Total Wastewater Capital Budget				\$663,375	

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

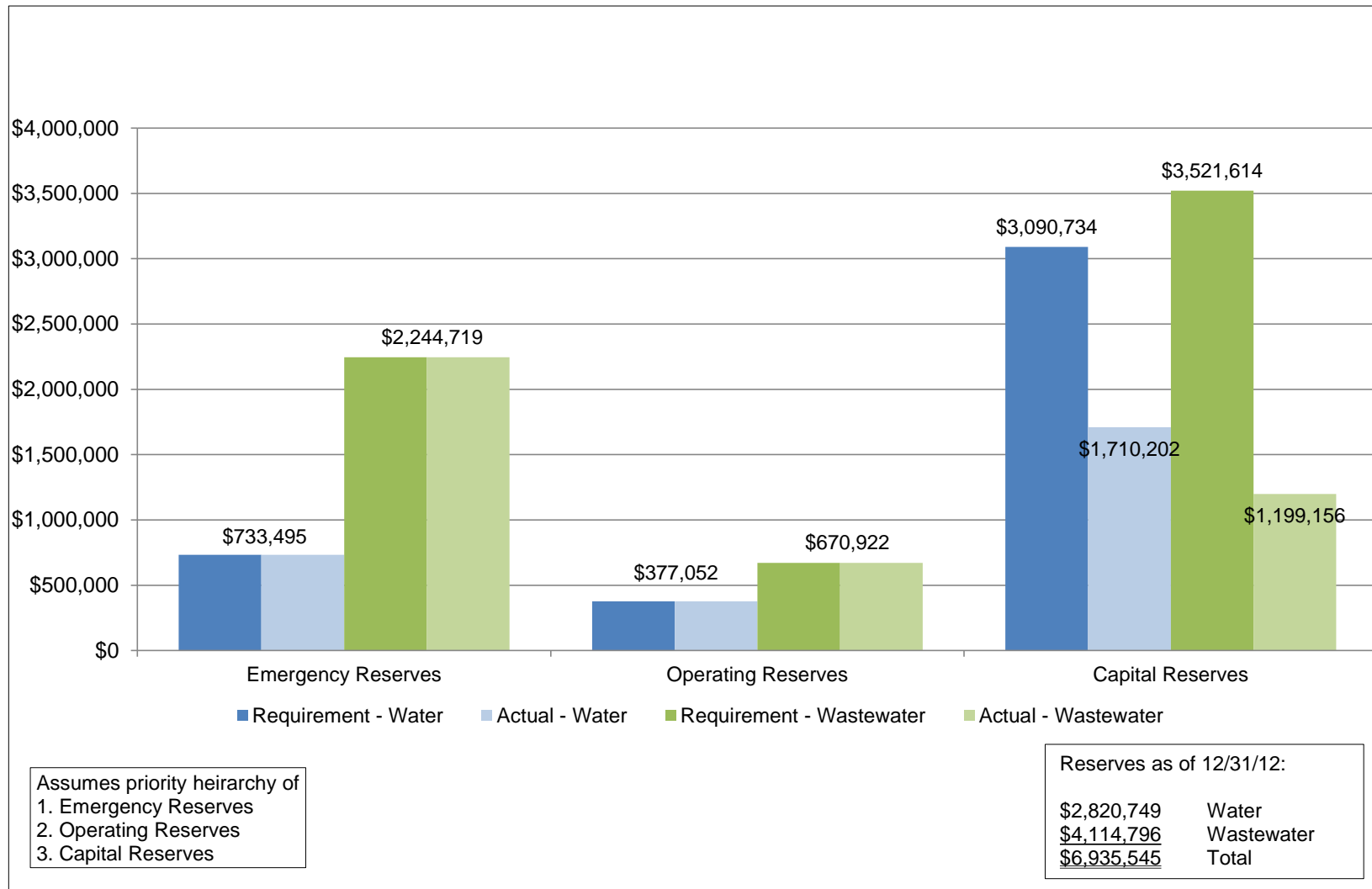
Cash Reserves in Bank on 12/31/12	\$4,114,796
Less Total Reserve Requirement @ 6/30/14	(\$6,437,254)
Capital Reserve Requirement	(3,521,614)
Operating Reserve Requirement	(670,922)
Emergency Reserve Requirement (including budgeted capital purchases)	(2,244,719)
Net Reserves - available <shortfall>	(\$2,322,458)

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

Operating Reserve Requirement = 25% combined operating budget

Emergency Reserve Requirement = 10% capital assets

RESERVE GOALS FISCAL YEAR 2013-14



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 2013-14

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 and the funds may not be comingled, 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 net water reserve replenishment contribution of approximately \$292,000 for Fiscal Year (FY) 2013-14.

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 Rabobank; and Wastewater Capital Reserve Fund (WCRF) at the City of Lompoc based on the following projections:

Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2013-14

		FY 12-13	FY 13-14
		Interest Rate	Projection
LAIF	Variable	0.27%	0.25%
Santa Barbara County	Variable	0.32%	0.25%
Money Market	Variable	0.34%	0.25%
WCRF	Variable	0.36%	0.25%

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, bill inserts) are allocated at 50% to each fund. Payroll for exempt staff and non-exempt office staff is allocated 60% water, 40% wastewater. Payroll for non-exempt field staff is charged to the fund in which the work is performed. Therefore, allocation is based on historical payroll accounting.

The following are significant changes in the budgets:

Source of Supply (Wells) – Budget includes \$16,000 to inspect and repair Well 3A and Well 3B. A portion of the repairs also appears on the capital budget. The operating budget also \$50,000 to demolish Tank 2 and Tank 4, and \$5,500 for contingencies involving the SYRWCD Recharge Basin Project and the NOAA Climate Change Study.

Pumping (Boosters) – Budget includes \$25,000 to repair Lift Station #2. Depending on the extent of the repairs, a portion of this amount may be capitalized. Also budgeted \$2,500 to repair the booster building telephone line.

Wastewater Treatment – Budgeted wastewater treatment costs increased \$71,000 from FY 2012-13 due to an increase in biochemical oxygen demand (BOD) and suspended solids (SS) averages.

WCRF – Although we earned more interest on our WCRF account with the City of Lompoc than was actually expended in FY 2012-

Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2013-14

13, the budget was not changed. This item represents the District's portion of capital improvements to the Lompoc Wastewater Reclamation Plant and VVCSD has little control over the annual capital expenditures. The District earns interest on the WCRF balance of \$742,558.

LRWRP Debt Service – Budgeted annual payment of \$742,558. This represents the District's portion of the LRWRP State Revolving Fund loan annual payment.

Insurance – Cost includes general liability and property casualty insurance.

Administrative & General – Budgeted administrative & general costs includes \$25,000 for vegetation management.

Director's Expense – Budget increased by \$1,800 to add attendance at the Special Districts Legislative Days and to account for increase in mileage rate.

Depreciation – Budget depreciation assumes new capital assets purchased in January. All assets are depreciated for the full month beginning the first month of ownership. LRWRP depreciation budget was increased \$80,000 to retroactively add the LRWRP blowers to the depreciation schedule effective July 1, 2010.

Although there is no cash outlay for depreciation expense, the Board adopted Resolution 99-94 in 1994 that directs staff 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 replacing capital equipment. The resolution was rescinded and replaced in 2006 by Resolution 176-06 with the same direction to staff.

Salaries & Benefits – Salaries and benefits have increased \$42,000 over FY 2012-13 budget. The anticipated employee salaries and benefits for working hours are:

Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2013-14

Water fund	\$ 695,330	(FY 2012-13: \$589,660)
Wastewater fund	\$ 340,400	(FY 2012-13: \$404,500)
Total	\$1,035,730	(FY 2012-13: \$994,160)

Budgeted salaries increased \$20,000 due to a 1.7% economic adjustment for all employees as well as salary adjustments to select employees in response to the compensation survey. The budget also assumes that employees who are not at the top of their pay scale will receive at least one merit increase.

Budgeted benefits increased by \$22,000 due to an increase in medical insurance as well as the increase due to those benefits, such as CalPERS and worker's compensation, calculated based on gross salaries. The additional cost for paid benefits such as insurance, retirement, etc. represents 58.22% of the total base salary the District pays its employees. This fiscal year, there is a 0.507 percent scheduled increase in the CalPERS employer contribution rate.

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
09-10	3.00% economic adjustment	563,100	558,884	(4,216)
10-11	1.30% economic adjustment	571,000	569,309	(1,691)
11-12	1.30% economic adjustment	583,320	587,490	4,170
12-13	2.73% economic adjustment	608,800	521,236 <i>(projected)</i>	(87,564) **
13-14	1.70% economic adjustment	628,400		

** As noted above, does not include vacation pay which is higher than projected for the year

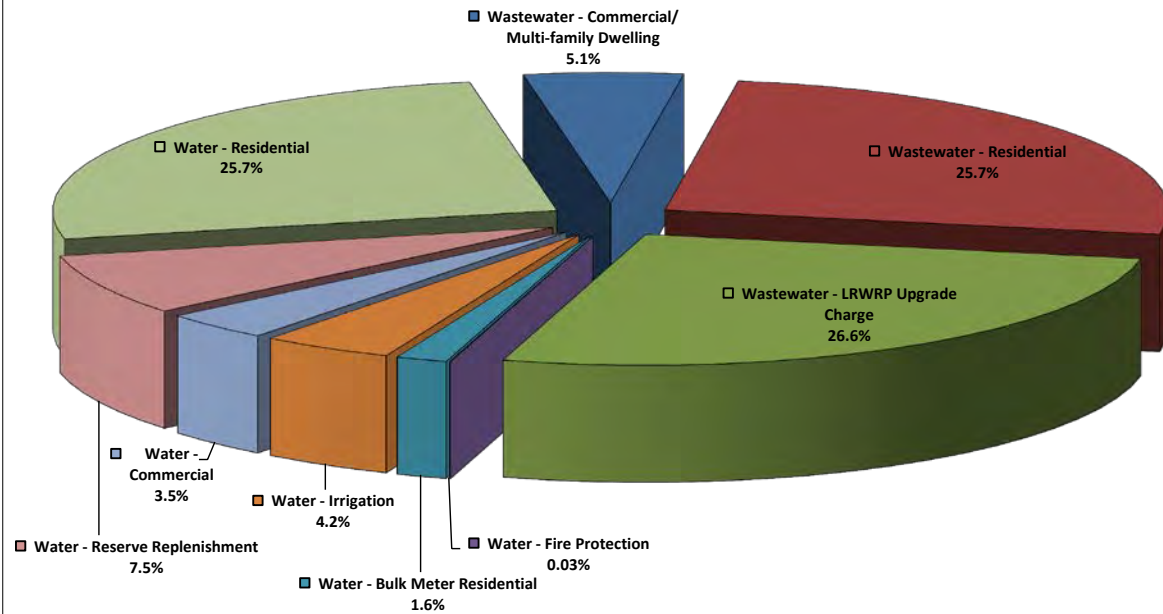
NET INCOME <LOSS>

Water Fund \$140,073

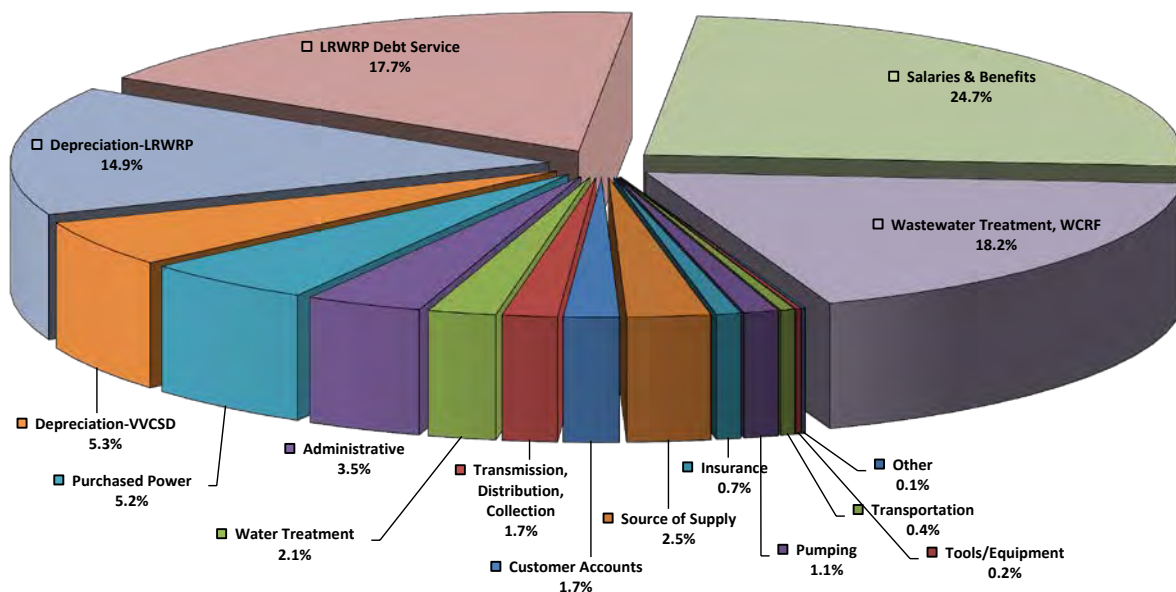
Wastewater Fund <\$457,000>

OPERATING BUDGET FISCAL YEAR 2013-14

Where Operating Dollars Come From



Where Operating Dollars Go



VVCSD SCHEDULE OF EMPLOYEE BENEFITS

BUDGET - FISCAL YEAR 2013-2014

A/C #	Description	Annual Expense	% Regular Payroll \$698,073	% Gross Payroll \$725,908	% Total Benefits
11-56401	Sick/Personal	\$22,800	3.27%		
11-56402	Vacation	40,600	5.82%		
11-56403	Holiday	31,515	4.51%		
11-56403 1	Floating Holiday	2,685	0.38%		
11-56406	Medical Insurance	88,000	12.61%		
11-56407	Long Term Disability	9,220	1.32%		
11-56408	Flex Spending Admin Fees	600	0.09%		
11-56410	Employee Educational	1,500	0.21%		
11-56417	PERS	165,000	23.64%		
11-56418	Dental Insurance	10,000	1.43%		
11-56419	Life Insurance	4,100	0.59%		
11-56430	Medicare FICA	11,000		1.52%	
11-56431	SUI	2,100		0.29%	
11-56421	Workers Compensation	13,900	1.92%		
11-56423	Vision Care	1,810	0.26%		
11-56424	Performance/Incentive Pay	2,500	0.36%		
	Total	\$407,330			58.22%

Note: CWIP employee benefit credit = total CWIP payroll x "% Total Benefits" on this spreadsheet. Debit CWIP payroll a/c.
 Regular payroll = Budget amount less the sum of overtime, standby and certification pay.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2013-14**

		Water	Wastewater	Combined
REVENUE				
41100	Residential	997,570	994,932	\$1,992,502
41200	Commercial	136,150	197,901	\$334,051
41300	Bulk Metered Residential	63,480		\$63,480
41400	Irrigation	163,810		\$163,810
41700	LRWRP Upgrade Charge		1,029,703	\$1,029,703
42100	Fire Protection	984		\$984
	Reserve Replenishment	292,110	0	\$292,110
		\$1,654,104	\$2,222,536	\$3,876,640

EXPENSES

Source of Supply

51105	Contract Services	3,700		\$3,700
51112	Pumping Equipment	76,000		\$76,000
51405	SYRWCD Pump Tax	16,870		\$16,870
51415	Groundwater Recharge	8,500		\$8,500

Pumping Equipment

52105	Contract Services	6,000		\$6,000
52112	Supplies & Repairs	6,730	27,845	\$34,575
52113	SCADA Supplies and Repairs	2,400	600	\$3,000
52300	Purchase Power	212,900	5,800	\$218,700
52310	Generator Fuel	300	200	\$500

Water/Wastewater Treatment

53105 1	Wastewater Treatment - LRWRP		711,000	\$711,000
53105 2	Wastewater Treatment - Plant Lease - WCRF		50,000	\$50,000
25220	Wastewater Treatment - Debt Service - LRWRP		742,558	\$742,558
53115	Regulatory Fees AB2995	5,600		\$5,600
53118	Water Treatment - Chemicals	65,000		\$65,000
53203	Water Treatment - Filter Media	2,500		\$2,500

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2013-14**

		Water	Wastewater	Combined
53205	Contract Services	4,950		\$4,950
53212	Supplies & Repairs	7,500		\$7,500
53214	Utility Services	630		\$630
 Transmission and Distribution				
54103	Waste Discharge Fee		1,500	\$1,500
54105	Contract Services	150		\$150
54132	Supplies & Repairs	1,500		\$1,500
54205	Contract Services - Reservoirs	1,300		\$1,300
54213	Supplies & Repairs - Reservoirs	1,000		\$1,000
54222	Supplies & Repairs - Mains	5,000	10,000	\$15,000
54232	Supplies & Repairs - Services	25,000	2,500	\$27,500
54232 1	Supplies & Repairs - Poly B	8,500		\$8,500
54242	Supplies & Repairs - Meters	10,500		\$10,500
54252	Supplies & Repairs - Hydrants	2,250		\$2,250
 Customer Accounts				
55102	Operating Supplies	5,375	5,225	\$10,600
55104	Utility Services	2,450	2,450	\$4,900
55105	Contract Services	19,050	17,550	\$36,600
55106	Postage	6,500	6,300	\$12,800
55200	Uncollectible Accounts	2,500	2,500	\$5,000
 Administrative and General				
56202	Office Supplies	1,800	1,200	\$3,000
56204	Utility Services	4,005	2,670	\$6,675
56205	Contract Services	9,525	6,350	\$15,875
56206	Postage	450	300	\$750
56208	Professional Services	8,770	4,680	\$13,450
56209	Membership Fees and Dues	13,792	4,238	\$18,030
56210	Employee Travel Expense (Direct Payment)	2,550	1,700	\$4,250

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2013-14**

		Water	Wastewater	Combined
56210 1	Employee Travel Expense (Reimbursed)	2,550	1,700	\$4,250
56211	Subscriptions and Books	480	320	\$800
56213	Equipment Rental	1,050	700	\$1,750
56214	Bank Service Charges	930	620	\$1,550
56215	LAFCO Mandatory Fees	1,500	1,000	\$2,500
56217	Director Expense (Direct Payment)	12,410	4,940	\$17,350
56217 1	Director Expense (Reimbursed)	8,090	2,060	\$10,150
56301	Property/General Liability Insurance	18,750	12,500	\$31,250
56704	Utility Services	1,620	1,080	\$2,700
56705	Contract Services	22,010	14,340	\$36,350
56712	Supplies & Repairs	2,610	1,740	\$4,350
56713	Computer Supplies & Repairs	2,130	1,420	\$3,550
56714	Furniture and Equipment	300	200	\$500
56810	Election Expense	0	0	\$0
57110	Depreciation	170,700	679,700	\$850,400
57302	Supplies & Repairs - Transportation	2,400	1,600	\$4,000
57303	Fuel - Vehicles	8,400	5,600	\$14,000
57312	Tools	2,400	4,600	\$7,000
57313	Fuel - Equipment	300	200	\$500
57320	Uniforms	360	240	\$600
57321	Uniforms - Reimbursed	480	320	\$800
57350	Safety Supplies	1,380	920	\$2,300
57351	Safety Boots	480	320	\$800
 Employee Salaries and Benefits				
Various	Salaries	425,000	203,400	\$628,400
56401	Sick/Personal	22,800		\$22,800
56402	Vacation	40,600		\$40,600
56403	Holiday	31,515		\$31,515
56403 1	Floating Holiday	2,685		\$2,685
56406	Medical Insurance	88,000		\$88,000

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2013-14**

	Water	Wastewater	Combined
56407 Long Term Disability	9,220		\$9,220
56408 Flex Spending Account Admin Fees	600		\$600
56410 Educational	1,500		\$1,500
56417 PERS	165,000		\$165,000
56418 Dental Insurance	10,000		\$10,000
56419 Life Insurance	4,100		\$4,100
56421 Workers Compensation	13,900		\$13,900
56423 Vision Care	1,810		\$1,810
56424 Performance/Incentive Pay	2,500		\$2,500
56430 Medicare FICA	11,000		\$11,000
56431 SUI	2,100		\$2,100
57363 WW Allocation - Workers Compensation		4,500	\$4,500
57364 WW Allocation - Employee Benefits		128,100	\$128,100
57372 WW Allocation - Payroll Taxes		4,400	\$4,400
57463 WW Allocation - Workers Compensation	(4,500)		(\$4,500)
57464 WW Allocation - Employee Benefits	(128,100)		(\$128,100)
57472 WW Allocation - Payroll Taxes	(4,400)		(\$4,400)
	<u>\$1,508,207</u>	<u>\$2,683,686</u>	<u>\$4,191,893</u>
Net Income	<u>\$145,897</u>	<u>(\$461,150)</u>	<u>(\$315,253)</u>
Add to Reserves	<u>\$316,597</u>	<u>\$218,550</u>	<u>\$535,147</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2013-14**

	Actual FY Ended 6/30/2012	Amended Budget 6/30/2013	Projected 6/30/2013	Staff Proposed 6/30/2014	% Total Revenue/ Expense
OPERATING REVENUE					
Water Sales	1,381,001	1,332,058	1,473,001	1,361,994	82.63%
Reserve Replenishment	171,311	290,350	292,297	292,110	17.72%
Sub-Total	<u>\$1,552,312</u>	<u>\$1,622,408</u>	<u>\$1,765,298</u>	<u>\$1,654,104</u>	<u>100.35%</u>
NON-OPERATING REVENUE					
Non-operating Revenue	13,079	13,900	8,987	6,800	0.41%
Non-operating Expenses	21,023	0	(1,550)	12,624	0.77%
Sub-Total	<u>(\$7,944)</u>	<u>\$13,900</u>	<u>\$10,537</u>	<u>(\$5,824)</u>	<u>-0.35%</u>
OPERATING EXPENSE					
Salaries & Benefits	688,060	589,660	647,273	695,330	46.10%
PERS Side Fund Lump Sum Payment	0	234,861	234,861	0	0.00%
Purchased Power	185,235	204,000	214,475	212,900	14.12%
Treatment	64,743	91,490	93,670	86,180	5.71%
Insurance	16,744	18,600	18,036	18,750	1.24%
Depreciation	146,166	134,500	159,331	170,700	11.32%
Source of Supply	24,534	57,055	44,328	105,070	6.97%
Pumping	17,323	16,230	18,694	15,430	1.02%
Transmission and Distribution	130,265	61,150	46,678	55,200	3.66%
Customer Accounts	34,991	36,470	35,316	35,875	2.38%
Administrative	74,359	97,775	88,400	96,572	6.40%
Transportation	10,878	10,800	13,800	10,800	0.72%
Tools/Equipment	2,019	2,700	2,800	2,700	0.18%
Other	1,444	2,730	2,625	2,700	0.18%
Sub-Total	<u>\$1,396,760</u>	<u>\$1,558,021</u>	<u>\$1,620,286</u>	<u>\$1,508,207</u>	<u>100.00%</u>
		+11.55%	+4.00%	-3.20%	
NET INCOME					
	<u>\$147,608</u>	<u>\$78,287</u>	<u>\$155,549</u>	<u>\$140,073</u>	
+ Depreciation	<u>\$146,166</u>	<u>\$134,500</u>	<u>\$159,331</u>	<u>\$170,700</u>	
ESTIMATED ADDITION TO CASH RESERVES					
	<u>\$301,718</u>	<u>\$198,887</u>	<u>\$304,343</u>	<u>\$316,597</u>	
Reserve Contribution Factor	22%	13%	19%	21%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2013-14**

	Actual FY Ended 6/30/2012	Amended Budget 6/30/2013	Projected 6/30/2013	Staff Proposed 6/30/2014	% Total Revenue/ Expense
OPERATING REVENUE					
Wastewater Services	1,189,339	1,188,978	1,187,331	1,192,833	53.57%
LRWRP Upgrade Charge	1,021,202	1,020,913	1,019,427	1,029,703	46.24%
Reserve Replenishment	0	0	0	0	0.00%
Sub-Total	<u>\$2,210,541</u>	<u>\$2,209,891</u>	<u>\$2,206,758</u>	<u>\$2,222,536</u>	<u>99.81%</u>
NON-OPERATING REVENUE (EXPENSES)					
Non-operating Revenue	46,268	21,500	14,879	10,600	0.48%
Non-operating Expenses	0	0	0	6,450	0.29%
Sub-Total	<u>\$46,268</u>	<u>\$21,500</u>	<u>\$14,879</u>	<u>\$4,150</u>	<u>0.25%</u>
OPERATING EXPENSE					
Salaries & Benefits	287,775	404,500	282,950	340,400	12.68%
Purchased Power	5,359	6,400	5,730	5,800	0.22%
Wastewater Treatment	567,102	640,000	710,000	711,000	26.49%
WCRF	28,787	50,000	(23,173)	50,000	1.86%
LRWRP Debt Service	742,558	742,558	742,558	742,558	27.67%
Insurance	11,162	12,400	12,024	12,500	0.47%
Depreciation	121,057	45,360	43,500	53,300	1.99%
Depreciation-LRWRP	546,309	546,310	546,300	626,400	23.34%
Pumping	2,648	3,145	2,865	28,645	1.07%
Collection	2,746	14,000	13,889	14,000	0.52%
Customer Accounts	31,248	30,440	32,806	34,025	1.27%
Administrative	37,494	50,900	45,497	51,258	1.91%
Transportation	7,252	7,200	9,200	7,200	0.27%
Tools/Equipment	2,262	4,800	4,900	4,800	0.18%
Other	760	1,820	1,442	1,800	0.07%
Sub-Total	<u>\$2,394,520</u>	<u>\$2,559,833</u>	<u>\$2,430,488</u>	<u>\$2,683,686</u>	<u>100.00%</u>
		+6.90%	-5.05%	+4.84%	
NET INCOME	<u>(\$137,711)</u>	<u>(\$328,442)</u>	<u>(\$208,851)</u>	<u>(\$457,000)</u>	
+ Depreciation	<u>\$667,366</u>	<u>\$591,670</u>	<u>\$589,800</u>	<u>\$679,700</u>	
ESTIMATED ADDITION TO CASH RESERVES	<u>\$483,387</u>	<u>\$241,728</u>	<u>\$366,070</u>	<u>\$218,550</u>	
Reserve Contribution Factor	20%	9%	15%	8%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2013-14**

		Amended Budget FYE 2013	Projected June 2013	Proposed Budget * FYE 2014 CURRENT RATES	Proposed Budget * FYE 2014 PROPOSED RATES
Water Revenue		\$ 1,583,654	\$ 1,765,298	\$ 1,654,104	\$ 1,732,404
11- 41100	Residential	988,500	1,083,029	997,570	1,045,090
11- 41200	Commercial	145,330	158,090	136,150	142,480
11- 41300	Bulk Meter Residential	60,990	77,453	63,480	65,680
11- 41400	Irrigation	97,500	153,445	163,810	172,050
11- 42100	Fire Protection	984	985	984	984
	Reserve Replenishment	290,350	292,297	292,110	306,120
Wastewater Revenue		\$ 2,209,891	\$ 2,206,758	\$ 2,222,536	\$ 2,337,715
12- 41100	Residential	982,105	995,061	994,932	1,083,451
12- 41200	Commercial/Multi-family Dwelling	206,873	192,270	197,901	224,561
12- 41700	LRWRP Upgrade Charge	1,020,913	1,019,427	1,029,703	1,029,703
	Reserve Replenishment	-	-	-	-
Non-Operating Revenue		\$ 35,400	\$ 23,866	\$ 17,400	\$ 17,400
11- 49200	Interest Earnings (Investments)	13,900	8,987	6,800	6,800
12- 49200	Interest Earnings (Investments)	17,700	13,199	8,700	8,700
12- 49201	Interest Earnings (WCRF)	3,800	1,680	1,900	1,900
Combined Revenue		\$ 3,828,945	\$ 3,995,921	\$ 3,894,040	\$ 4,087,519

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2013-14

		% of Budget Allocated TO Wastewater	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
SOURCE OF SUPPLY (WELLS)									
	USGS Groundwater Monitoring (booked in June)	0%	3,500	3,520	0.6%	3,700	200	5.7%	
11-51105	Contract Services		3,500	3,520	0.6%	3,700	200	5.7%	
	Contingencies	0%	10,000	2,000	(80.0%)	10,000	0	0.0%	
	Inspect and Repair Well 1B (5 years - next FY17-18)	0%	0	6,145	0.0%	0	0	(100.0%)	
	Inspect and Repair Well 3A (5 years - next FY13-14)	0%	0	0	0.0%	8,000	8,000	100.0%	
	Inspect and Repair Well 3B (5 years - next FY13-14)	0%	0	0	0.0%	8,000	8,000	100.0%	
	Repair Tank 1	0%	0	0	0.0%	20,000	20,000	100.0%	
	Demolish Tank 2 & Tank 4	0%	0	0	0.0%	30,000	30,000	100.0%	
	Demolish Well 2 & Well 2A	0%	10,000	10,000	0.0%	0	(10,000)	(100.0%)	
11-51112	Supplies/Repairs - Well Pumping Equipment		20,000	18,145	(9.3%)	76,000	56,000	280.0%	<i>Periodic and one-time maintenance projects increasing budget category</i>
	SYRWCD Pump Tax	0%	15,055	15,055	0.0%	16,870	1,815	12.1%	
11-51405	SYRWCD Pump Tax		15,055	15,055	0.0%	16,870	1,815	12.1%	
	Cloud Seeding	0%	3,000	2,108	(29.7%)	3,000	0	0.0%	<i>Two large agencies dropped out of program, increasing VV share</i>
	SYRWCD Recharge Basin Project	0%	3,000	3,000	0.0%	3,000	0	0.0%	<i>Contingency</i>
	Lompoc Water Facilities Feasibility Study	0%	10,000	0	(100.0%)	0	(10,000)	(100.0%)	<i>Contingency</i>
	Climate Change Study (GEI/NOAA)	0%	2,500	2,500	0.0%	2,500	0	0.0%	<i>Contingency</i>
11-51415	Groundwater Recharge		18,500	7,608	(58.9%)	8,500	(10,000)	(54.1%)	
	SOURCE OF SUPPLY (WELLS)		\$57,055	\$44,328	(22.3%)	\$105,070	\$48,015	84.2%	SOURCE OF SUPPLY (WELLS)
PUMPING (BOOSTERS)									
	Contingencies	0%	1,500	1,500	0.0%	1,500	0	0.0%	
	Debolt Electric	0%	4,500	4,500	0.0%	4,500	0	0.0%	
11-52105	Contract Services (Water only)		6,000	6,000	0.0%	6,000	0	0.0%	
	Routine Maintenance	50%	1,750	875	(50.0%)	1,750	0	0.0%	
	Soluble Oil	0%	0	750	0.0%	1,200	1,200	100.0%	
	SCADA telephone charges	20%	960	980	2.1%	960	0	0.0%	
	SCADA DSL charges	20%	620	600	(3.2%)	620	0	0.0%	
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	200	200	0.0%	200	0	0.0%	
	SBCAPCD Permit Reevaluation Fee (3 years - next FY14-15)	20%	0	0	0.0%	0	0	(100.0%)	
	Demolish 250kw Booster Pump (site #1)	0%	4,000	4,000	0.0%	0	(4,000)	(100.0%)	
	Repair Phone Line	20%	0	0	0.0%	2,000	2,000	100.0%	<i>Shop phone line causing alarm system errors</i>
	Soft Starter	20%	0	1,696	0.0%	0	0	(100.0%)	
11-52112	Supplies/Repairs-Pumping Equipment		7,530	9,101	20.9%	6,730	(800)	(10.6%)	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2013-14

		% of Budget Allocated TO Wastewater	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
	Maintenance/emergencies	20%	960	960	0.0%	960	0	0.0%	
	Software Support	20%	1,440	1,440	0.0%	1,440	0	0.0%	
11-52113	Supplies/Repairs-SCADA Computer Equipment		2,400	2,400	0.0%	2,400	0	0.0%	
	Southern California Gas	0%	800	750	(6.3%)	700	(100)	(12.5%)	
	PG&E (water only)	0%	203,200	213,725	5.2%	212,200	9,000	4.4%	
11-52300	Purchased Power		204,000	214,475	5.1%	212,900	8,900	4.4%	
	Generator Fuel (water only)	0%	300	1,193	297.7%	300	0	0.0%	
11-52310	Generator Fuel		300	1,193	297.7%	300	0	0.0%	
	PUMPING (BOOSTERS)		\$220,230	\$233,169	5.9%	\$228,330	\$8,100	3.7%	PUMPING (BOOSTERS)
WATER TREATMENT									
	Department of Public Health water system fees.	0%	10,760	4,000	(62.8%)	5,600	(5,160)	(48.0%)	
11-53115	Regulatory Fees AB2995		10,760	4,000	(62.8%)	5,600	(5,160)	(48.0%)	
	NaOCl	0%	53,800	60,100	11.7%	56,700	2,900	5.4%	
	NaHSO3	0%	9,100	12,000	31.9%	8,300	(800)	(8.8%)	
11-53118	Chemicals		62,900	72,100	14.6%	65,000	2,100	3.3%	
	Add filter media to water filtration	0%	2,500	2,500	0.0%	2,500	0	0.0%	
	Filter Inspection/ maintenance (5 years - next FY18-19)	0%	4,000	4,000	0.0%	0	(4,000)	(100.0%)	
11-53203	Contract Services		6,500	6,500	0.0%	2,500	(4,000)	(61.5%)	
	Monthly Bacteria Tests	0%	1,500	1,500	0.0%	1,500	0	0.0%	
	GenPhysical Water Tests	0%	700	700	0.0%	700	0	0.0%	
	CCR Water Tests	0%	1,000	1,000	0.0%	1,000	0	0.0%	
	Miscellaneous Water Tests	0%	750	750	0.0%	750	0	0.0%	
	Lead/Copper Testing (every 3 years - next FY 14-15)	0%	750	750	0.0%	0	(750)	(100.0%)	
	Test - Tank 2 & 4	0%	1,000	0	(100.0%)	1,000	0	0.0%	
11-53205	Contract Services		5,700	4,700	(17.5%)	4,950	(750)	(13.2%)	
	Routine maintenance	0%	5,000	3,500	(30.0%)	5,000	0	0.0%	
	Chlorine Sensor	0%	0	0	0.0%	0	0	(100.0%)	
	Support contract-Hach	0%	0	2,270	0.0%	2,500	2,500	100.0%	Annual support contract
11-53212	Supplies/Repairs		5,000	5,770	15.4%	7,500	2,500	50.0%	
	PG&E purchased power for workshop	0%	630	600	(4.8%)	630	0	0.0%	
11-53214	Utility Services		630	600	(4.8%)	630	0	0.0%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2013-14

		% of Budget Allocated TO Wastewater	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
WATER TREATMENT			\$91,490	\$93,670	2.4%	\$86,180	(\$5,310)	(5.8%)	WATER TREATMENT
TRANSMISSION & DISTRIBUTION									
	USA Tickets	0%	150	180	20.0%	150	0	0.0%	
11-54105	Contract Services		150	180	20.0%	150	0	0.0%	
	SBC encroachment fees(road permits for repairs)	0%	1,500	1,000	(33.3%)	1,500	0	0.0%	
11-54132	Supplies/Repairs-Miscellaneous		1,500	1,000	(33.3%)	1,500	0	0.0%	
	Contingencies	0%	1,000	220	(78.0%)	500	(500)	(50.0%)	
	Cathodic Protection Testing - Site 5 (annual)	0%	0	780	0.0%	800	800	100.0%	
	Inspect Tanks 1, 3 (every 3 years - next FY14-15)	0%	0	0	0.0%	0	0	(100.0%)	
	Inspect Tanks 5A, 5B (every 3 years - next FY14-15)	0%	0	0	0.0%	0	0	(100.0%)	
11-54205	Contract Services - Distribution Reservoirs		1,000	1,000	0.0%	1,300	300	30.0%	
	Contingencies	0%	1,000	1,000	0.0%	1,000	0	100.0%	
11-54213	Supplies/Repairs- Distribution Reservoirs		1,000	1,000	0.0%	1,000	0	0.0%	
	Routine maintenance (water only)	0%	2,500	2,500	0.0%	2,500	0	0.0%	
	Leak detection project	0%	2,500	1,200	0.0%	2,500	0	0.0%	Joint project with Lompoc and MHCS D (see Prop 84 application)
11-54222	Supplies/Repairs- Mains		5,000	3,700	(26.0%)	5,000	0	0.0%	
	Routine maintenance (W)	0%	10,000	10,000	0.0%	10,000	0	0.0%	
	Leak detection project	0%	15,000	6,994	0.0%	15,000	0	0.0%	Joint project with Lompoc and MHCS D (see Prop 84 application)
11-54232	Supplies/Repairs-Service Connections		25,000	16,994	(32.0%)	25,000	0	0.0%	
	Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)	0%	8,500	0	(100.0%)	0	(8,500)	(100.0%)	
	Leak detection project	0%	0	8,500	0.0%	8,500	8,500	100.0%	Joint project with Lompoc and MHCS D (see Prop 84 application)
11-54232 1	Supplies/Repairs-A/P Poly B		8,500	8,500	0.0%	8,500	0	0.0%	
	Routine maintenance	0%	3,000	3,000	0.0%	3,000	0	0.0%	
	Meters - Providence Landing (\$284/ea)	0%	15,000	10,000	(33.3%)	7,500	(7,500)	(200.0%)	24 meters remaining to be installed (as of 3/1/13)
11-54242	Supplies/Repairs-Meters		18,000	13,000	(27.8%)	10,500	(7,500)	(41.7%)	
	Dry barrel hydrant repairs	0%	0	0	0.0%	0	0	0.0%	
	Wet barrel hydrant repairs	0%	1,000	1,000	0.0%	1,000	0	0.0%	
	Clubhouse Estates hydrant retrofit parts	0%	0	304	0.0%	1,250	1,250	100.0%	One time cost to comply with fire department requirements
11-54252	Supplies/Repairs-Hydrants		1,000	1,304	30.4%	2,250	1,250	125.0%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2013-14

	% of Budget Allocated TO Wastewater	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
TRANSMISSION & DISTRIBUTION		\$61,150	\$46,678	(23.7%)	\$55,200	(\$5,950)	(9.7%)	TRANSMISSION & DISTRIBUTION
CUSTOMER ACCOUNTS								
bill inserts (3 months x 3,000 ea x color rate)	50%	570	375	(34.2%)	375	(195)	(34.2%)	
CCR (300 ea x color rate x 2-side) water only	0%	830	150	(81.9%)	150	(680)	(81.9%)	New EPA regulation allows CCRs to be emailed or linked on bill
Prop 218 notices (3,300 ea)	50%	205	250	22.0%	250	45	22.0%	
public meetings, public notices	50%	50	50	0.0%	50	0	0.0%	
billing stock, window envelopes, return envelopes	50%	1,750	1,500	(14.3%)	1,750	0	0.0%	
bill printing costs	50%	1,815	2,100	15.7%	2,250	435	24.0%	
candy, contingencies	50%	125	50	(60.0%)	50	(75)	(60.0%)	
customer forms	50%	500	500	0.0%	500	0	0.0%	
11-55102 Operating Supplies		5,845	4,975	(14.9%)	5,375	(470)	(8.0%)	
Cellular phone and Internet allowance	50%	900	1,250	38.9%	1,650	750	83.3%	
Verizon @ 30%	50%	675	675	0.0%	675	0	0.0%	
Miscellaneous	50%	0	125	0.0%	125	125	100.0%	
11-55104 Utility Services		1,575	2,050	30.2%	2,450	875	55.6%	
Datamatic	0%	5,000	660	(86.8%)	0	(5,000)	(100.0%)	Retired hand-held meter reading devices-canceled support contract
Vehicle Reading System	0%	0	1,500	0.0%	1,500	1,500	100.0%	Added vehicle meter reading system-added support contract
Melissa Software (barcoding)	50%	1,000	1,000	0.0%	1,000	0	0.0%	
Merchant Account Fees	50%	13,750	15,400	12.0%	15,500	1,750	12.7%	
Formsite subscription	50%	50	50	0.0%	50	0	0.0%	
Folder/Inserter service agreement	50%	0	700	0.0%	750	750	100.0%	Annual support contract
Contingencies	50%	250	250	0.0%	250	0	0.0%	
11-55105 Contract Services		20,050	19,560	(2.4%)	19,050	(1,000)	(5.0%)	
Postage for prop 218 notices	50%	200	200	0.0%	200	0	0.0%	
Postage for CCR	0%	200	200	0.0%	200	0	0.0%	
Postage meter @ 70%	50%	875	875	0.0%	875	0	0.0%	
Monthly bills	50%	5,000	4,766	(4.7%)	5,000	0	0.0%	
Permit fee	50%	100	95	(5.0%)	100	0	0.0%	
Postage meter supplies	50%	125	95	(24.0%)	125	0	0.0%	
11-55106 Postage		6,500	6,231	(4.1%)	6,500	0	0.0%	
Bad debt writeoffs-water	0%	2,500	2,500	0.0%	2,500	0	0.0%	
11-55200 Uncollectible Accounts		2,500	2,500	0.0%	2,500	0	0.0%	
CUSTOMER ACCOUNTS		\$36,470	\$35,316	(3.2%)	\$35,875	(\$595)	(1.6%)	CUSTOMER ACCOUNTS

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2013-14

		% of Budget Allocated TO Wastewater	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
INSURANCE									
	General Liability (term:October - September)	40%	16,500	15,936	(3.4%)	16,500	0	0.0%	
	Property Casualty (term:April - March)	40%	2,100	2,100	0.0%	2,250	150	7.1%	
11-56301	Property/Gen. Liability Insurance		18,600	18,036	(3.0%)	18,750	150	0.8%	
	INSURANCE		\$18,600	\$18,036	(3.0%)	\$18,750	\$150	0.8%	INSURANCE
ADMINISTRATIVE & GENERAL									
	Office supplies, ink, toner	40%	1,800	1,800	0.0%	1,800	0	0.0%	
11-56202	Office Supplies		1,800	1,800	0.0%	1,800	0	0.0%	
	Southern California Gas	40%	270	240	(11.1%)	270	0	0.0%	
	Verizon @ 70%	40%	1,890	1,890	0.0%	1,890	0	0.0%	
	PG&E (office)	40%	1,725	1,845	7.0%	1,845	120	7.0%	
11-56204	Utility Services-Office		3,885	3,975	2.3%	4,005	120	3.1%	
	CWS (MOM software)	40%	5,475	5,218	(4.7%)	5,475	0	0.0%	
	Office DSL Charges	40%	750	750	0.0%	750	0	0.0%	
	Copier contract	40%	2,295	2,970	29.4%	3,000	705	30.7%	
	Website hosting, domain registration	40%	90	90	0.0%	90	0	0.0%	
	Contingencies	40%	210	210	0.0%	210	0	0.0%	
11-56205	Contract Services-Office		8,820	9,238	4.7%	9,525	705	8.0%	
	Postage meter @ 30%	40%	450	450	0.0%	450	0	0.0%	
11-56206	Postage		450	450	0.0%	450	0	0.0%	
	Audit Services	40%	3,735	3,735	0.0%	3,900	165	4.4%	
	Legal Counsel	40%	3,000	3,000	0.0%	3,000	0	0.0%	
	Vaccines	40%	90	90	0.0%	90	0	0.0%	
	Compensation and Staffing Study	40%	18,000	8,528	(52.6%)	0	(18,000)	(100.0%)	Study completed and accepted
	Prop 84 Plan Share	0%	1,750	1,750	0.0%	1,750	0	0.0%	Lompoc Valley Leak Detection Study Project-contingency
	Contingencies	40%	0	0	0.0%	30	30	0.0%	
11-56208	Professional Services		26,575	17,103	(35.6%)	8,770	(17,805)	(67.0%)	
	CSDA (Dec)	40%	2,610	2,746	5.2%	2,880	270	10.3%	
	SBCSDA (Dec)	40%	180	180	0.0%	180	0	0.0%	
	Costco	40%	60	60	0.0%	60	0	0.0%	
	MSA	40%	21	21	0.0%	21	0	0.0%	
	Miscellaneous	40%	120	120	0.0%	120	0	0.0%	
	GFOA (Aug)	40%	96	96	0.0%	96	0	0.0%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2013-14

	% of Budget Allocated TO Wastewater	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
Below are water only:								
	0%	8,150	8,070	(1.0%)	8,475	325	4.0%	
	0%	750	807	7.6%	800	50	6.7%	
	0%	550	511	(7.1%)	550	0	0.0%	
	0%	350	180	(48.6%)	350	0	0.0%	
	0%	125	120	(4.0%)	125	0	0.0%	
	0%	100	100	0.0%	100	0	0.0%	
	0%	50	35	(30.0%)	35	(15)	(30.0%)	
11-56209	Membership & Dues	13,162	13,046	(0.9%)	13,792	630	4.8%	
	40%	3,000	4,005	33.5%	4,350	1,350	45.0%	
	40%	450	135	(70.0%)	300	(150)	(33.3%)	
	40%	180	285	58.3%	180	0	0.0%	
	40%	270	240	(11.1%)	270	0	0.0%	
11-56210	Employee Travel Expense (Direct Payment)	1,950	2,333	19.6%	2,550	600	30.8%	
11-56210-1	Employee Travel Expense (Reimbursed)	1,950	2,333	19.6%	2,550	600	30.8%	
		3,900	4,665	19.6%	5,100	1,200	30.8%	
	40%	60	60	0.0%	75	15	25.0%	
	40%	30	30	0.0%	30	0	0.0%	
	40%	60	60	0.0%	60	0	0.0%	
	40%	90	90	0.0%	90	0	0.0%	
	40%	120	120	0.0%	120	0	0.0%	
	40%	105	105	0.0%	105	0	0.0%	
11-56211	Subscription & Books	465	465	0.0%	480	15	3.2%	
	40%	900	900	0.0%	900	0	0.0%	
	40%	120	120	0.0%	120	0	0.0%	
	40%	30	30	0.0%	30	0	0.0%	
11-56213	Office Equipment Rentals	1,050	1,050	0.0%	1,050	0	0.0%	
	40%	300	375	25.0%	300	0	0.0%	<i>NSF bank fees are offset by NSF charge billed to customer</i>
	40%	(600)	(495)	(17.5%)	(600)	0	0.0%	
	40%	1,320	900	(31.8%)	1,200	(120)	(9.1%)	
	40%	0	0	0.0%	30	30	100.0%	
11-56214	Bank Service Charges	1,020	780	(23.5%)	930	(90)	(8.8%)	
	40%	2,200	1,362	(38.1%)	1,500	(700)	(31.8%)	
11-56215	AB2838 - LAFCO Mandatory Fees	2,200	1,362	(38.1%)	1,500	(700)	(31.8%)	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2013-14

		% of Budget Allocated TO Wastewater	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
	Meeting refreshments	40%	300	150	(50.0%)	300	0	0.0%	
	Training and mileage-water only	0%	9,700	8,000	(17.5%)	10,000	300	3.1%	
	Training and mileage	40%	3,360	3,600	7.1%	4,380	1,020	30.4%	
	SBCSDA meeting meals	40%	1,620	405	(75.0%)	1,200	(420)	(25.9%)	
	Meeting meals	40%	0	0	0.0%	300	300	100.0%	
	Salaries	40%	4,320	3,000	(30.6%)	4,320	0	0.0%	
11-56217	Director's Expense (Direct Payment)		11,810	9,078	(23.1%)	12,410	600	5.1%	
11-56217-1	Director's Expense (Reimbursed)		7,490	6,078	(18.9%)	8,090	600	8.0%	
			19,300	15,155	(21.5%)	20,500	1,200	6.2%	
	Trash	40%	345	255	(26.1%)	345	0	0.0%	
	Water/Wastewater Service	40%	825	825	0.0%	825	0	0.0%	
	Dump trips	40%	90	180	100.0%	90	0	0.0%	
	Document shredding service (13 x \$42)	40%	330	360	9.1%	360	30	9.1%	
11-56704	Utility Services-General Plant		1,590	1,620	1.9%	1,620	30	1.9%	
	Janitorial - monthly service + windows/carpet	40%	1,338	1,344	0.4%	1,500	162	12.1%	
	Office yard maint.	40%	1,020	1,008	(1.2%)	1,020	0	0.0%	
	Alarm service - office, shop	40%	525	555	5.7%	555	30	5.7%	
	Alarm service - Bstr bldg WATER ONLY	0%	500	500	0.0%	500	0	0.0%	
	Western Exterminator	40%	435	430	(1.2%)	435	0	0.0%	
	Vegetation Management	40%	3,000	8,874	195.8%	18,000	15,000	500.0%	Clear sites, roads, and creek
11-56705	Contract Services-General Plant		6,818	12,711	86.4%	22,010	15,192	222.8%	
	Towels	40%	810	750	(7.4%)	810	0	0.0%	
	Supplies and repairs	40%	1,800	1,800	0.0%	1,800	0	0.0%	
11-56712	Supplies and Repairs - General Plant		2,610	2,550	(2.3%)	2,610	0	0.0%	
	Software Upgrades	40%	1,200	1,200	0.0%	1,200	0	0.0%	
	Maintenance/emergencies	40%	420	420	0.0%	420	0	0.0%	
	Experts exchange subscription	40%	60	60	0.0%	60	0	0.0%	
	Flexbox Service	40%	414	414	0.0%	414	0	0.0%	
	Carbonite Service	40%	36	36	0.0%	36	0	0.0%	
11-56713	Supplies and Repairs - Computer Equip.		2,130	2,130	0.0%	2,130	0	0.0%	
	Office equipment	40%	300	300	0.0%	300	0	0.0%	
11-56714	Supplies and Repairs - Furniture & Equipment		300	300	0.0%	300	0	0.0%	
	Depreciation	0%	134,500	159,331	18.5%	170,700	36,200	26.9%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2013-14

		% of Budget Allocated TO Wastewater	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
11-57110	Depreciation		134,500	159,331	18.5%	170,700	36,200	26.9%	
	Elections - November 2014 (FY 14-15)	40%	1,500	0	(100.0%)	0	(1,500)	0.0%	
11-56810	Election Expense		1,500	0	(100.0%)	0	(1,500)	0.0%	
	ADMINISTRATIVE & GENERAL		\$232,075	\$247,730	6.7%	\$267,272	\$35,197	15.2%	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS									
Various	Salaries	0%	412,400	355,786	(13.7%)	425,000	12,600	3.1%	
<i>Benefits</i>									
11-56401	Sick/Personal	0%	22,100	13,320	(39.7%)	22,800	700	3.2%	
11-56402	Vacation	0%	39,400	51,132	29.8%	40,600	1,200	3.0%	
11-56403	Holiday	0%	30,501	25,650	(15.9%)	31,515	1,014	3.3%	
11-56403 1	Floating Holiday	0%	2,599	1,857	(28.6%)	2,685	86	3.3%	
11-56406	Medical Insurance	0%	79,300	86,544	9.1%	88,000	8,700	11.0%	
11-56407	Long Term Disability	0%	8,850	10,994	24.2%	9,220	370	4.2%	
11-56408	Flex Spending Account Admin Fees	0%	0	600	0.0%	600	600	100.0%	
11-56410	Employee Educational	0%	1,500	1,160	(22.7%)	1,500	0	0.0%	
11-56417	PERS (includes GASB 16 accrual of CTO/Vac Liability)	0%	157,000	181,080	15.3%	165,000	8,000	5.1%	
11-56417	PERS Side Fund Prepayment	0%	234,861	234,861	0.0%	0	(234,861)	(100.0%)	To be amortized over 13 years
11-56418	Dental Insurance	0%	9,800	10,544	7.6%	10,000	200	2.0%	
11-56419	Life Insurance	0%	3,000	3,614	20.5%	4,100	1,100	36.7%	
11-56421	Work.Comp.Ins. (includes GASB 16 accrual of CTO/Vac Liability)	0%	14,200	7,482	(47.3%)	13,900	(300)	(2.1%)	
11-56423	Vision Care	0%	1,810	2,036	12.5%	1,810	0	0.0%	
11-56424	Performance/Incentive Pay	0%	2,500	1,000	(60.0%)	2,500	0	0.0%	
<i>Payroll Taxes</i>									
11-56430	Medicare FICA	0%	10,700	10,469	(90.7%)	11,000	300	2.8%	
11-56431	SUI	0%	2,100	1,505	(28.3%)	2,100	0	0.0%	
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(4,600)	(4,000)	(13.0%)	(4,500)	100	(2.2%)	
11-57464	WW Alloc. Employ. Benefits	0%	(199,300)	(110,000)	(44.8%)	(128,100)	71,200	(35.7%)	
11-57472	WW Alloc. Payroll Taxes	0%	(4,200)	(3,500)	(16.7%)	(4,400)	(200)	4.8%	
	EMPLOYEE SALARIES AND BENEFITS		\$824,521	\$882,134	7.0%	\$695,330	(\$129,191)	(15.7%)	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES									
	Preventative maintenance, operating supplies	40%	2,400	2,400	0.0%	2,400	0	0.0%	
	Vehicle Repair	40%	0	3,000	0.0%	0	0	(100.0%)	
11-57302	Transportation (Field Vehicles)-Other		2,400	5,400	125.0%	2,400	0	0.0%	
	Gasoline	40%	8,400	8,400	0.0%	8,400	0	0.0%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2013-14

		% of Budget Allocated TO Wastewater	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
11-57303	Transportation (Field Vehicles)-Fuel		8,400	8,400	0.0%	8,400	0	0.0%	
	Tools and equipment	40%	1,200	1,200	0.0%	1,200	0	0.0%	
	Contingencies	40%	900	300	(66.7%)	900	0	0.0%	
	Tractor maintenance	40%	300	600	100.0%	300	0	0.0%	
11-57312	Tool/Work Equipment-Other		2,400	2,100	(12.5%)	2,400	0	0.0%	
	Diesel Fuel (water only-60% of total)	0%	300	700	133.3%	300	0	0.0%	
11-57313	Tool/Work Equipment-Fuel		300	700	133.3%	300	0	0.0%	
	5 shirts for each of the 3 field crew	40%	180	240	33.3%	240	60	33.3%	
	3 shirts for each of the 3 office crew	40%	120	120	0.0%	120	0	0.0%	
	1 sweatshirt for each of the 3 field crew (every other year - next FY14-15)	40%	90	120	33.3%	0	(90)	(100.0%)	
11-57320	Uniforms		390	480	23.1%	360	(30)	(7.7%)	
	Jeans-\$200/field crew + MD	40%	480	480	0.0%	480	0	0.0%	
11-57321	Uniforms Reimbursement		480	480	0.0%	480	0	0.0%	
	Safety Supplies	40%	900	450	(50.0%)	900	0	0.0%	
	Eyewash Station	40%	0	462	0.0%	0	0	(100.0%)	
	Annual Safety Dinner	40%	480	273	(43.1%)	480	0	0.0%	
11-57350	Safety Supplies		1,380	1,185	(14.1%)	1,380	0	0.0%	
	Safety boot allowance (\$200 ea x 4 (every 18 months))	40%	480	480	0.0%	480	0	0.0%	
11-57351	Safety Boot Reimbursement		480	480	0.0%	480	0	0.0%	
	OTHER OPERATING EXPENSES		\$16,230	\$19,225	18.5%	\$16,200	(\$30)	(0.2%)	OTHER OPERATING EXPENSES
	TOTAL OPERATING EXPENSES		\$1,557,821	\$1,620,286	4.0%	\$1,508,207	(\$49,614)	(3.2%)	TOTAL OPERATING EXPENSES
	<i>Budget Comparison</i>		<i>(percent)</i>	4.0%		(3.2%)	<i>Note: FYE 2013 includes PERS Side-Fund prepayment</i>		
	<i>Budget Comparison</i>		<i>(dollar)</i>	\$62,465		(\$49,614)			

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2013-14**

		% of Budget Allocated FROM Water	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
PUMPING (BOOSTERS)									
	Routine Maintenance	50%	1,750	875	(50.0%)	1,750	0	0.0%	
	SCADA telephone charges	20%	240	245	2.1%	240	0	0.0%	
	SCADA DSL charges	20%	155	150	(3.2%)	155	0	0.0%	
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	200	200	0.0%	200	0	0.0%	
	SBCAPCD Permit Reevaluation Fee (3 years - next FY14-15)	50%	0	0	0.0%	0	0	0.0%	
	Repair Lift Station #2	100%	0	0	0.0%	25,000	25,000	100.0%	May be capitalized depending on extent of repairs
	Repair Phone Line	20%	0	0	0.0%	500	500	100.0%	Shop phone line causing alarm system errors
12-52112	Supplies/Repairs-Pumping Equipment		2,345	1,470	(37.3%)	27,845	25,500	1087.4%	
	Maintenance/emergencies	20%	240	240	0.0%	240	0	0.0%	
	Software Support	20%	360	360	0.0%	360	0	0.0%	
12-52113	Supplies/Repairs-SCADA Computer Equipment		600	600	0.0%	600	0	0.0%	
	PG&E (sewer only)	100%	6,400	5,730	(10.5%)	5,800	(600)	(9.4%)	
12-52300	Purchased Power		6,400	5,730	(10.5%)	5,800	(600)	(9.4%)	
	Generator Fuel (sewer only)	100%	200	795	297.5%	200	0	0.0%	
12-52310	Generator Fuel		200	795	297.5%	200	0	0.0%	
	PUMPING (BOOSTERS)		\$9,545	\$8,595	(10.0%)	\$34,445	24,900	260.9%	PUMPING (BOOSTERS)
LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE									
	Estimated City of Lompoc treatment costs	100%	640,000	710,000	10.9%	711,000	71,000	11.1%	BOD and SS averages increasing
12-53105 1	Contract Services- Wastewater Treatment		640,000	710,000	10.9%	711,000	71,000	11.1%	
	Capital Improvements to LRWRP	100%	50,000	(23,173)	(146.3%)	50,000	0	0.0%	FYE 2013 interest earned exceeded expenses incurred
12-53105 2	Contract Services - Treatment Plant Lease		50,000	(23,173)	(146.3%)	50,000	0	0.0%	
	Debt Service for LRWRP Upgrade Project	100%	742,558	742,558	0.0%	742,558	0	0.0%	LRWRP SRF Loan Payment(annual for 20 years)
12-25220	Contract Services - Debt Service LRWRP		742,558	742,558	0.0%	742,558	0	0.0%	
	LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE		\$1,432,558	\$1,429,385	(0.2%)	\$1,503,558	71,000	5.0%	LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE
COLLECTION									
	California WRCB Waste Discharge Fee	100%	1,500	1,389	(7.4%)	1,500	0	0.0%	
12-54103	Waste Discharge Fee		1,500	1,389	(7.4%)	1,500	0	0.0%	
	Routine maintenance (wastewater only)	100%	10,000	10,000	0.0%	10,000	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2013-14**

		% of Budget Allocated FROM Water	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
12-54222	Supplies/Repairs- Mains		10,000	10,000	0.0%	10,000	0	0.0%	
	Routine maintenance (WW)	100%	500	500	0.0%	500	0	0.0%	
	\$250/Customer up to 4 cust. for damages; (WW only)	100%	1,000	1,000	0.0%	1,000	0	0.0%	
	Contingencies - repairs due to videoing (WW only)	100%	1,000	1,000	0.0%	1,000	0	0.0%	
12-54232	Supplies/Repairs-Service Connections		2,500	2,500	0.0%	2,500	0	0.0%	
	COLLECTION		\$14,000	\$13,889	(0.8%)	\$14,000	0	0.0% COLLECTION	
CUSTOMER ACCOUNTS									
	bill inserts (3 months x 3,000 ea x color rate)	50%	570	375	(34.2%)	375	(195)	(34.2%)	
	Prop 218 notices (3,300 ea)	50%	205	250	22.0%	250	45	22.0%	
	public meetings, public notices	50%	50	50	0.0%	50	0	0.0%	
	billing stock, window envelopes, return envelopes	50%	1,750	1,500	(14.3%)	1,750	0	0.0%	
	bill printing costs	50%	1,815	2,100	15.7%	2,250	435	24.0%	
	candy, contingencies	50%	125	50	(60.0%)	50	(75)	(60.0%)	
	customer forms	50%	500	500	0.0%	500	0	0.0%	
12-55102	Operating Supplies		5,015	4,825	(3.8%)	5,225	210	4.2%	
	Cellular phone and Internet allowance	50%	900	1,250	38.9%	1,650	750	83.3%	
	Verizon @ 30%	50%	675	675	0.0%	675	0	0.0%	
	Miscellaneous	50%	0	125	0.0%	125	125	100.0%	
12-55104	Utility Services		1,575	2,050	30.2%	2,450	875	55.6%	
	Melissa Software (barcoding)	50%	1,000	1,000	0.0%	1,000	0	0.0%	
	Merchant Account Fees	50%	13,750	15,400	12.0%	15,500	1,750	12.7%	
	Formsite subscription	50%	50	50	0.0%	50	0	0.0%	
	Folder/Inserter service agreement	50%	0	700	0.0%	750	750	100.0%	Annual support contract
	Contingencies	50%	250	250	0.0%	250	0	0.0%	
12-55105	Contract Services		15,050	17,400	15.6%	17,550	2,500	16.6%	
	Postage for prop 218 notices	50%	200	200	0.0%	200	0	0.0%	
	Postage meter @ 70%	50%	875	875	0.0%	875	0	0.0%	
	Monthly bills	50%	5,000	4,766	(4.7%)	5,000	0	0.0%	
	Permit fee	50%	100	95	(5.0%)	100	0	0.0%	
	Postage meter supplies	50%	125	95	(24.0%)	125	0	0.0%	
12-55106	Postage		6,300	6,031	(4.3%)	6,300	0	0.0%	
	Bad debt writeoffs-sewer	100%	2,500	2,500	0.0%	2,500	0	0.0%	
12-55200	Uncollectible Accounts		2,500	2,500	0.0%	2,500	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2013-14**

		% of Budget Allocated FROM Water	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
	CUSTOMER ACCOUNTS		\$30,440	\$32,806	7.8%	\$34,025	3,585	11.8%	CUSTOMER ACCOUNTS
INSURANCE									
	General Liability (term:October - September)	40%	11,000	10,624	(3.4%)	11,000	0	0.0%	
	Property Casualty (term:April - March)	40%	1,400	1,400	0.0%	1,500	100	7.1%	
12-56301	Property/Gen. Liability Insurance		12,400	12,024	(3.0%)	12,500	100	0.8%	
	INSURANCE		\$12,400	\$12,024	(3.0%)	\$12,500	100	0.8%	INSURANCE
ADMINISTRATIVE & GENERAL									
	Office supplies, ink, toner	40%	1,200	1,200	0.0%	1,200	0	0.0%	
12-56202	Office Supplies		1,200	1,200	0.0%	1,200	0	0.0%	
	Southern California Gas	40%	180	160	(11.1%)	180	0	0.0%	
	Verizon @ 70%	40%	1,260	1,260	0.0%	1,260	0	0.0%	
	PG&E (office)	40%	1,150	1,230	7.0%	1,230	80	7.0%	
12-56204	Utility Services-Office		2,590	2,650	2.3%	2,670	80	3.1%	
	CWS (MOM software)	40%	3,650	3,479	(4.7%)	3,650	0	0.0%	
	Office DSL Charges	40%	500	500	0.0%	500	0	0.0%	
	Copier contract	40%	1,530	1,980	29.4%	2,000	470	30.7%	
	Website hosting, domain registration	40%	60	60	0.0%	60	0	0.0%	
	Contingencies	40%	140	140	0.0%	140	0	0.0%	
12-56205	Contract Services-Office		5,880	6,159	4.7%	6,350	470	8.0%	
	Postage meter @ 30%	40%	300	300	0.0%	300	0	0.0%	
12-56206	Postage		300	300	0.0%	300	0	0.0%	
	Audit Services	40%	2,490	2,490	0.0%	2,600	110	4.4%	
	Legal Counsel	40%	2,000	2,000	0.0%	2,000	0	0.0%	
	Vaccines	40%	60	60	0.0%	60	0	0.0%	
	Compensation and Staffing Study	40%	12,000	5,685	(52.6%)	0	(12,000)	0.0%	Study completed and accepted
	Contingencies	40%	0	16	0.0%	20	20	100.0%	
12-56208	Professional Services		16,550	10,251	(38.1%)	4,680	(11,870)	(71.7%)	
	CSDA (Dec)	40%	1,740	1,830	5.2%	1,920	180	10.3%	
	SBCSDA (Dec)	40%	120	120	0.0%	120	0	0.0%	
	Costco	40%	40	40	0.0%	40	0	0.0%	
	MSA	40%	14	14	0.0%	14	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2013-14**

	% of Budget Allocated FROM Water	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
Miscellaneous	40%	80	80	0.0%	80	0	0.0%	
GFOA (Aug)	40%	64	64	0.0%	64	0	0.0%	
Below are wastewater only:								
CWEA	100%	1,200	350	(70.8%)	2,000	800	66.7%	
Certificate renewals	100%	0	100	0.0%	0	0	0.0%	
12-56209 Membership & Dues		3,258	2,598	(20.2%)	4,238	980	30.1%	
Extended travel expenses, registration, mileage	40%	2,000	2,670	33.5%	2,900	900	45.0%	
Local travel expenses, registration, mileage	40%	300	90	(70.0%)	200	(100)	(33.3%)	
Meeting meals	40%	120	190	58.3%	120	0	0.0%	
SBCSDA meeting meals	40%	180	160	(11.1%)	180	0	0.0%	
12-56210 Employee Travel Expense (Direct Payment)		1,300	1,555	19.6%	1,700	400	30.8%	
12-56210-1 Employee Travel Expense (Reimbursed)		1,300	1,555	19.6%	1,700	400	30.8%	
		2,600	3,110	19.6%	3,400	800	30.8%	
Lompoc Record (Dec)	40%	40	40	0.0%	50	10	25.0%	
Jobs Available	40%	20	20	0.0%	20	0	0.0%	
Problem Solver	40%	40	40	0.0%	40	0	0.0%	
Text books	40%	60	60	0.0%	60	0	0.0%	
Miscellaneous	40%	80	80	0.0%	80	0	0.0%	
Government tax manual	40%	70	70	0.0%	70	0	0.0%	
12-56211 Subscription & Books		310	310	0.0%	320	10	3.2%	
Mailing machine rental	40%	600	600	0.0%	600	0	0.0%	
Mailing machine agreement	40%	80	80	0.0%	80	0	0.0%	
Mailing machine equipment tax	40%	20	20	0.0%	20	0	0.0%	
12-56213 Office Equipment Rentals		700	700	0.0%	700	0	0.0%	
NSF Fees	40%	200	250	25.0%	200	0	0.0%	NSF bank fees are offset by NSF charge billed to customer
NSF Fees (Customer Offset)	40%	(400)	(330)	(17.5%)	(400)	0	0.0%	
Account Analysis Fees	40%	880	600	(31.8%)	800	(80)	(9.1%)	
Miscellaneous Bank Fees	40%	0	0	0.0%	20	20	100.0%	
12-56214 Bank Service Charges		680	520	(23.5%)	620	(60)	(8.8%)	
VVCS D share approx 2.15% of 1/3 of LAFCO's	40%	1,000	908	(9.2%)	1,000	0	0.0%	
12-56215 AB2838 - LAFCO Mandatory Fees		1,000	908	(9.2%)	1,000	0	0.0%	
Meeting refreshments	40%	200	100	(50.0%)	200	0	0.0%	
Training and mileage	40%	2,240	2,400	7.1%	2,920	680	30.4%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2013-14**

		% of Budget Allocated FROM Water	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
	SBCSDA meeting meals	40%	1,080	270	(75.0%)	800	(280)	(25.9%)	
	Meeting meals	40%	0	0	0.0%	200	200	100.0%	
	Salaries	40%	2,880	2,000	(30.6%)	2,880	0	0.0%	
12-56217	Director's Expense		4,640	3,385	(27.0%)	4,940	300	6.5%	
12-56217-1	Director's Expense (Reimbursed)		1,760	1,385	(21.3%)	2,060	300	17.0%	
			6,400	4,770	(25.5%)	7,000	600	9.4%	
	Trash	40%	230	170	(26.1%)	230	0	0.0%	
	Water/Wastewater Service	40%	550	550	0.0%	550	0	0.0%	
	Dump trips	40%	60	120	100.0%	60	0	0.0%	
	Document shredding service (13 x \$42)	40%	220	240	9.1%	240	20	9.1%	
12-56704	Utility Services-General Plant		1,060	1,080	1.9%	1,080	20	1.9%	
	Janitorial - monthly service + windows/carpet	40%	892	896	0.4%	1,000	108	12.1%	
	Office yard maint.	40%	680	672	(1.2%)	680	0	0.0%	
	Alarm service - office, shop	40%	350	370	5.7%	370	20	5.7%	
	Western Exterminator	40%	290	286	(1.2%)	290	0	0.0%	
	Vegetation Management	40%	2,000	5,916	195.8%	12,000	10,000	500.0%	Clear sites, roads, and creek
12-56705	Contract Services-General Plant		4,212	8,140	93.3%	14,340	10,128	240.5%	
	Towels	40%	540	500	(7.4%)	540	0	0.0%	
	Supplies and repairs	40%	1,200	1,200	0.0%	1,200	0	0.0%	
12-56712	Supplies and Repairs - General Plant		1,740	1,700	(2.3%)	1,740	0	0.0%	
	Software Upgrades	40%	800	800	0.0%	800	0	0.0%	
	Maintenance/emergencies	40%	280	280	0.0%	280	0	0.0%	
	Experts exchange subscription	40%	40	40	0.0%	40	0	0.0%	
	Flexbox Service	40%	276	276	0.0%	276	0	0.0%	
	Carbonite Service	40%	24	24	0.0%	24	0	0.0%	
12-56713	Supplies and Repairs - Computer Equip.		1,420	1,420	0.0%	1,420	0	0.0%	
	Office equipment	40%	200	200	0.0%	200	0	0.0%	
12-56714	Supplies and Repairs - Furniture & Equipment		200	200	0.0%	200	0	0.0%	
	Depreciation - excluding LRWRP	100%	45,360	43,500	(4.1%)	53,300	7,940	17.5%	
	Depreciation - LRWRP	100%	546,310	546,300	(0.0%)	626,400	80,090	14.7%	Add blowers to depreciation schedule effective 7/1/10
12-57110	Depreciation		591,670	589,800	(4.1%)	679,700	88,030	14.9%	
	Elections - November 2014 (FY 14-15)	40%	1,000	0	0.0%	0	(1,000)	0.0%	
12-56810	Election Expense		1,000	0	0.0%	0	(1,000)	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2013-14**

		% of Budget Allocated FROM Water	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
ADMINISTRATIVE & GENERAL			\$642,770	\$635,297	19.2%	\$730,958	88,248	13.7%	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS									
Various	Salaries	100%	196,400	165,450	(15.8%)	203,400	7,000	3.6%	
<i>Payroll Taxes</i>									
12-57463	WW Alloc. Worker's Comp.Ins.	100%	4,600	4,000	(13.0%)	4,500	(100)	(2.2%)	
12-57464	WW Alloc. Employ. Benefits	100%	199,300	110,000	(44.8%)	128,100	(71,200)	(35.7%)	
12-57472	WW Alloc. Payroll Taxes	100%	4,200	3,500	(16.7%)	4,400	200	4.8%	
EMPLOYEE SALARIES AND BENEFITS			\$404,500	\$282,950	(30.0%)	\$340,400	(64,100)	(15.8%)	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES									
	Preventative maintenance, operating supplies	40%	1,600	1,600	0.0%	1,600	0	0.0%	
	Vehicle Repair	40%	0	2,000	0.0%	0	0	(100.0%)	
12-57302	Transportation (Field Vehicles)-Other		1,600	3,600	125.0%	1,600	0	0.0%	
	Gasoline	40%	5,600	5,600	0.0%	5,600	0	0.0%	
12-57303	Transportation (Field Vehicles)-Fuel		5,600	5,600	0.0%	5,600	0	0.0%	
	Tools and equipment	40%	800	800	0.0%	800	0	0.0%	
	Sewer Equipment Maintenance (WW only)	100%	3,000	3,000	0.0%	3,000	0	0.0%	
	Contingencies	40%	600	200	(66.7%)	600	0	0.0%	
	Tractor maintenance	40%	200	400	100.0%	200	0	0.0%	
12-57312	Tool/Work Equipment-Other		4,600	4,400	(4.3%)	4,600	0	0.0%	
	Diesel Fuel (sewer only-40% of total)	100%	200	500	150.0%	200	0	0.0%	
12-57313	Tool/Work Equipment-Fuel		200	500	150.0%	200	0	0.0%	
	5 shirts for each of the 3 field crew	40%	120	160	33.3%	160	40	33.3%	
	3 shirts for each of the 3 office crew	40%	80	80	0.0%	80	0	0.0%	
	1 sweatshirt for each of the 3 field crew (every other year - next FY14-15)	40%	60	80	33.3%	0	(60)	(100.0%)	
12-57320	Uniforms		260	320	23.1%	240	(20)	(7.7%)	
	Jeans-\$200/field crew + MD	40%	320	320	0.0%	320	0	0.0%	
12-57321	Uniforms Reimbursement		320	320	0.0%	320	0	0.0%	
	Safety Supplies	40%	600	300	(50.0%)	600	0	0.0%	
	Annual Safety Dinner	40%	320	182	(43.1%)	320	0	0.0%	
12-57350	Safety Supplies		920	482	(47.6%)	920	0	0.0%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2013-14

	% of Budget Allocated FROM Water	Budget FYE 2013	Projected FYE 2013	Amount Over/Under Budget FYE 2013	Staff Proposed FYE 2014	Dollar Change	Percent Change	Notes
12-57351								
Safety boot allowance (\$200 ea x 4 (every 18 months))	40%	320	320	0.0%	320	0	0.0%	
Safety Boot Reimbursement		320	320	0.0%	320	0	0.0%	
OTHER OPERATING EXPENSES		\$13,820	\$15,542	12.5%	\$13,800	(20)	(0.1%)	OTHER OPERATING EXPENSES
TOTAL OPERATING EXPENSES		\$2,560,033	\$2,430,488	(5.1%)	\$2,683,686	123,713	4.8%	TOTAL OPERATING EXPENSES
<i>Budget Comparison</i>		<i>(percent)</i>	(5.1%)		4.8%			
<i>Budget Comparison</i>		<i>(dollar)</i>	(129,545)		123,653			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
ADMINISTRATIVE OVERHEAD FEES
 FISCAL YEAR 2013-14

	Budgeted Operating Expense
Water	\$1,508,207
Wastewater	2,683,686
Total	<u>\$4,191,893</u>

Administrative Salaries

Administrative Salaries (Total Annual PR)	\$416,351	
Employee Benefit, Payroll Taxes & Worker's Compensation @	58.22% <u>242,384</u>	% of Total Oper. Exp.
Total Administrative Salaries	<u>\$658,736</u>	15.71%

Other Operating Expenses

Vehicles	18,000	0.43%
Tools & Work Equipment	7,500	0.18%
Insurance - Property Casualty	3,750	0.09%
Uniforms	1,400	0.03%
Safety Equipment	3,100	0.07%
Utilities	6,675	0.16%
Office/Misc Expenses	<u>13,400</u>	0.32%
Total Other Operating Expenses	<u>53,825</u>	1.28%
Total		<u>16.99%</u>

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