



FISCAL YEAR 2012-13 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 2012-13**

CAPITAL IMPROVEMENT PLAN

Master Plan **\$25,000**
(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. Including interest earned, developers have paid 37% of the developer share.

Water System Maps and Database Services **\$25,000**

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 the District with 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 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. Including interest earned, developers have paid 52% 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.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2012-13**

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

Increase security by replacing chemical shed purchased in 1999 with enclosed pump room.

Chemical Tank Pad **\$18,000**

Concrete pad for chemical pump room.

Chemical Tank Retaining Wall **\$40,000**

Retaining wall for chemical pump room.

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

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

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

Paint exterior of office building. Repair stucco and wood where needed. The exterior was last painted in 1995.

CAPITAL REPLACEMENT PLAN

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

Replace signs purchased in 1990.

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

Replace turbidity meter purchased in 2002 and PH meter purchased in 2000.

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

Replace street valve installed in 1960.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2012-13**

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

Replace steel inlet and outlet piping installed in 1994.

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

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

NaOCL and NaHSO3 Tanks **\$40,000**

Replace Sodium Hypochlorite (NaOCL) chemical tank purchased in 2005 and Sodium Bisulfite (NaHSO3) chemical tank purchased in 1995.

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

Replace computers on a rotational basis.

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

Replace sinks and vanity in office bathrooms with ADA compliant fixtures.

Replace Access Road Gates (4 ea) **\$4,000**

Replace access road gates. The gates have not been replaced since the District acquired the assets in 1988.

Replace Valve Operator **\$4,000**

Replace truck mounted valve operator purchased in 2001 with trailer mounted valve operator.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2012-13**

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. 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.

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

SCADA tie in for Turbidity/PH meters.

VFD Drive for Booster Station #4 or #5 **\$20,000**

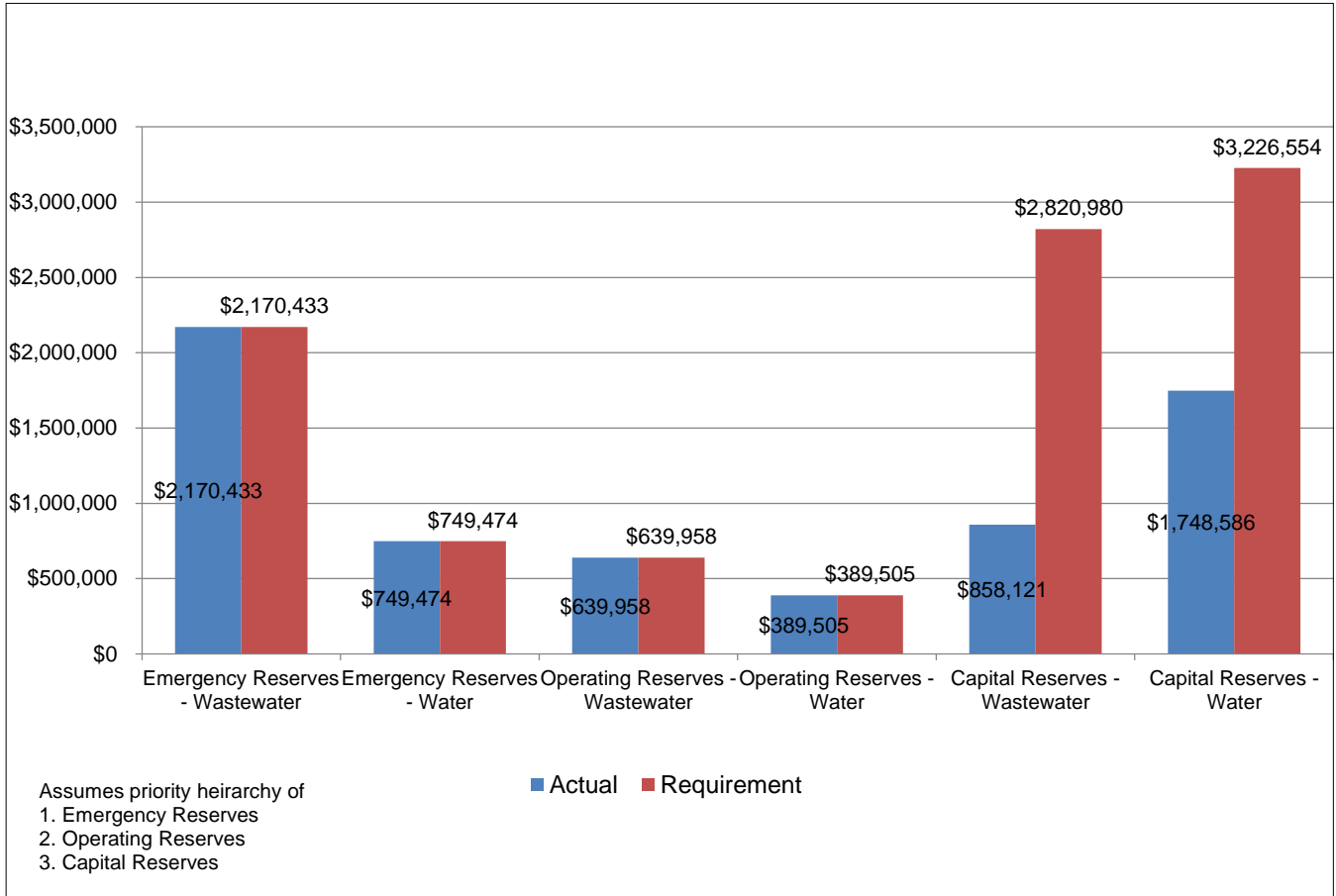
Install VFD drive at either booster station #4 or #5.

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

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

RESERVES

FISCAL YEAR 2012-13



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER CAPITAL BUDGET
FISCAL YEAR 2012-13**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan					
05-06 **	11-11171	11-11208-53	Master Plan @ 50% (without maps)	\$25,000	\$2,445
09-10	11-11151	11-11211-77	Chemical Pump Room	\$20,000	N/A
09-10	11-11151	11-11211-78	Chemical Tank Pad	\$18,000	N/A
09-10	11-11151	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				\$158,000	
Capital Replacement Plan					
07-08	11-11181		Office Exterior Signs	\$2,000	N/A
08-09	11-11160	11-11210-63	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
10-11	11-11152	11-11211-74	Replace Engine at B/S #1 with 75hp Electric Motor	\$20,000	N/A
10-11	11-11160	11-11211-76	Replace NaOCL and NaHSO3 tanks	\$40,000	N/A
12-13	11-11182		Computer Workstations (2 ea)	\$3,150	N/A
12-13	11-11181		Replace Bathroom Sinks and Vanities	\$3,000	N/A
12-13	11-11181		Replace Access Road Gates (4 ea)	\$4,000	N/A
12-13	11-11184		Trailer Mounted Valve Operator	\$70,000	N/A
Sub-Total Capital Replacement Plan				\$163,150	
Capital Outlay Plan					
06-07	11-11152	11-11209-55	SCADA Controls for B/S #4 and #5	\$40,000	\$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
09-10	11-11152	11-11210-73	VFD Drive for B/S #4 or #5	\$20,000	N/A
Sub-Total Capital Outlay Plan				\$64,500	
Total Water Capital Budget				\$385,650	

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

Cash Reserves in Bank on 12/31/11	\$2,887,565
Less Total Reserve Requirement @ 6/30/13	(\$4,365,533)
Capital Reserve Requirement	(3,226,554)
Operating Reserve Requirement	(389,505)
Emergency Reserve Requirement (including budgeted capital purchases)	(749,474)
Net Reserves - available <shortfall>	(\$1,477,968)

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 2012-13**

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	\$1,683
06-07 **	12-11152	12-11209-60	L/S #1 Wet Well Expansion	\$30,000	\$11,620
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
12-13	12-11171		Wastewater System Maps and Database Services	\$25,000	N/A
Sub-Total Capital Improvement Plan				\$255,000	
Capital Replacement Plan					
Sub-Total Capital Replacement Plan				\$0	
Capital Outlay Plan					
10-11	12-11152		L/S #3 and #4 Level Transducers	\$10,000	N/A
Sub-Total Capital Outlay Plan				\$10,000	
Total Wastewater Capital Budget				\$265,000	

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

Cash Reserves in Bank on 12/31/11	\$3,668,512
Less Total Reserve Requirement @ 6/30/13	(\$5,631,371)
Capital Reserve Requirement	(2,820,980)
Operating Reserve Requirement	(639,958)
Emergency Reserve Requirement (including budgeted capital purchases)	(2,170,433)
Net Reserves - available <shortfall>	(\$1,962,859)

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 2012-13

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 in the amount of approximately \$160,000 and tier four water sales (a portion of which may be contributed to the water conservation fund) of \$38,754 for Fiscal Year (FY) 2012-13.

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 2012-13

		FY 11-12	FY 12-13
		Interest Rate	Projection
LAIF	Variable	0.6%	0.5%
Santa Barbara County	Variable	0.4%	0.5%
Money Market	Variable	0.5%	0.5%
WCRF	Variable	0.5%	0.5%

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) – Budgeted \$10,000 to demolish abandoned Well 1A and Well 2. California Water Code §13750 requires the work be performed by a contractor possessing a C-57 Water Well Contractor's License. Budgeted \$12,500 for contingencies involving the Lompoc Water Facilities Feasibility Study and the Climate Change Study.

Water Treatment – Budgeted chemical costs decreased \$10,000 from FY 2011-12 due to adjustments in water treatment and blending.

Wastewater Treatment – Budgeted wastewater treatment costs decreased \$43,000 from FY 2011-12 due to a decrease in wastewater flow in recent years.

WCRF – Budget not changed. This item represents the District's portion of capital improvements to the wastewater treatment plant. The new WCRF requirement of \$742,558 went into effect on

Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2012-13

July 1, 2010 and the FY 2010-11 budget reflected the increase in WCRF requirement.

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

Transmission and Distribution – Budgeted transmission and distribution costs decreased \$21,000 from FY 2011-12 budget due to the termination of temporary employee contract for the AMR water meter installation project.

Customer Accounts – Budgeted costs associated with customer accounts increased \$4,000 due to increase in Merchant Account Fees in response to popularity of credit card payment option. This cost is offset by the benefit of staff time saved and data entry errors prevented by automatic posting of payment to customer account.

Insurance – Cost includes general liability and property casualty insurance. The budget amount estimates a \$2,700 increase in the premiums charged by ACWA-JPIA due to the value of the new equipment and inflationary premium increases.

Administrative & General – Budgeted administrative & general costs increased \$35,000 to include \$30,000 for the decennial compensation and staffing study, \$1,750 for Prop 84 administrative expenses, and \$3,500 for vegetation management.

Director's Expense – Budget increased by \$980 for training and mileage. Water/wastewater allocation changed to account for water-only ACWA conferences.

Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2012-13

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 increased \$107,000 due to an additional \$2 million of expenses being closed to the asset. The annual depreciation amount will increase one final time when the blower project cost is finalized.

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.

Other Operating – Budget increased by \$1,600 due to increase in gasoline prices.

Salaries & Benefits – Salaries and benefits have increased \$256,000 over FY 2011-12 budget of which \$234,861 is a one-time payment to CalPERS to eliminate the District's negative side fund balance.

The anticipated employee salaries and benefits for working hours (not including CalPERS side fund payment) are:

Water fund	\$668,560	(FY 2011-12: \$615,457)
Wastewater fund	\$325,600	(FY 2011-12: \$357,600)
Total	\$994,160	(FY 2011-12: \$973,057)

The budget is based on a 2.73% economic adjustment for all employees. The budget also assumes that employees who are not at the top of their pay scale will receive at least one merit increase. Benefits, such as CalPERS and worker's compensation that are based on gross salaries, reflect this assumption.

The budgeted benefits expenses, not including the CalPERS side fund payment, decreased by \$4,400 due to the decrease in

Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2012-13

CalPERS employer contribution rate. The additional cost for paid benefits such as insurance, retirement, etc. represents 56.89% of the total base salary the District pays its employees. This fiscal year, there is a 0.432 percent scheduled increase in the CalPERS employer contribution rate plus a 3.482 percent decrease in response to the side fund payment.

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
08-09	Salary survey adjustments	553,500	539,931	(13,569)
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	583,300	536,036 <i>(projected)</i>	(47,264) **
12-13	2.73% economic adjustment	608,800		

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

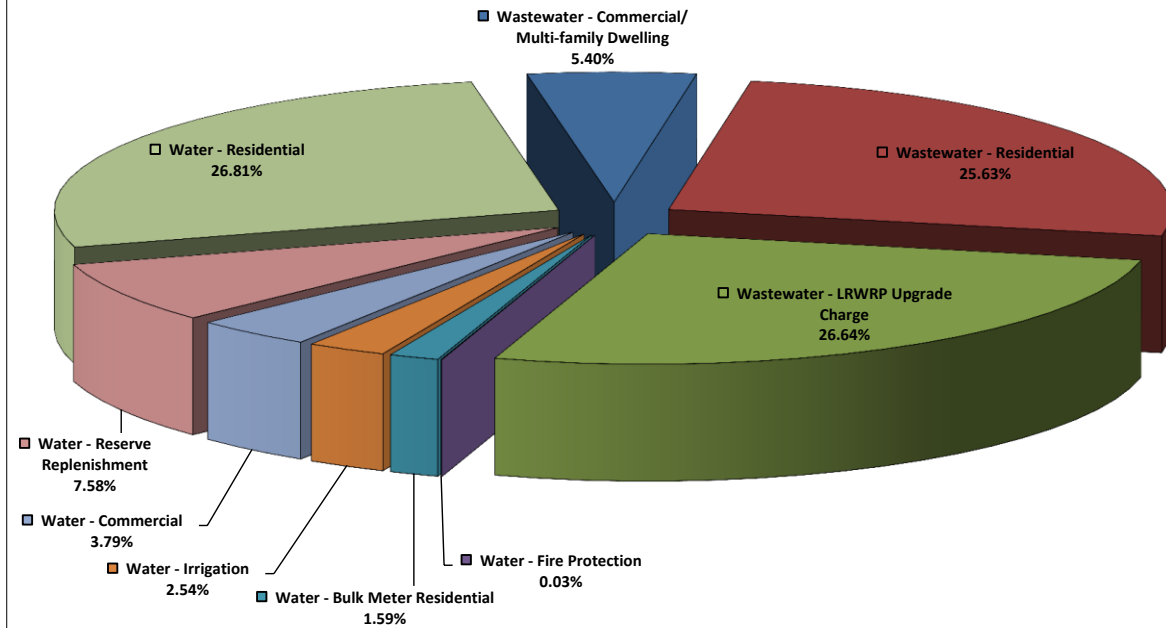
NET INCOME <LOSS>

Water Fund \$78,287

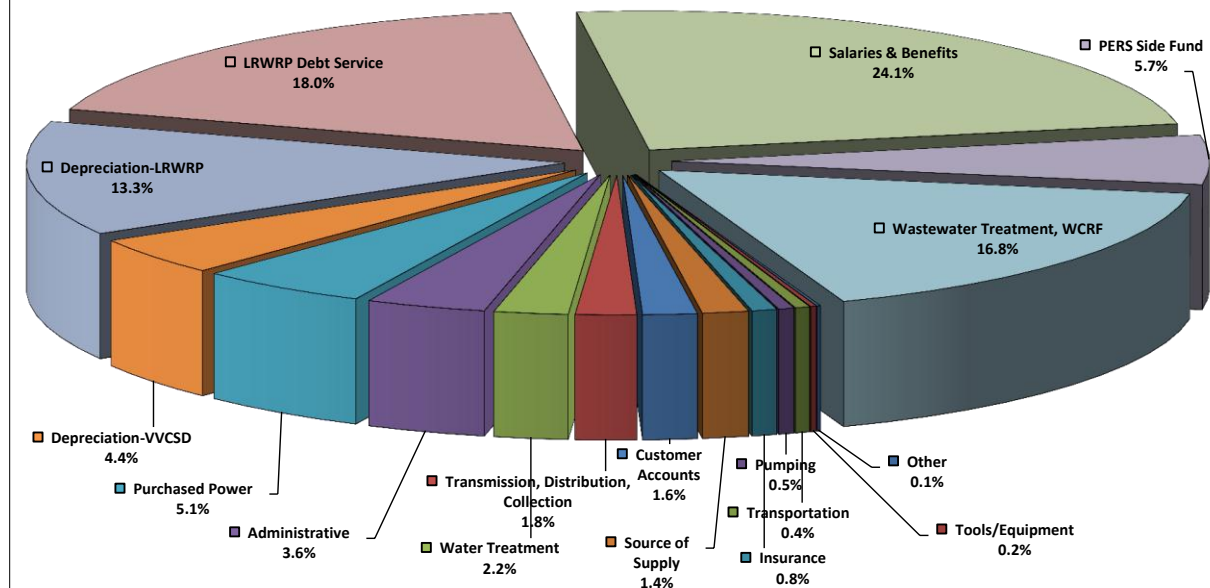
Wastewater Fund <\$328,442>

OPERATING BUDGET FISCAL YEAR 2012-13

Where Operating Dollars Come From



Where Operating Dollars Go



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2012-13**

		Water	Wastewater	Combined
REVENUE				
41100	Residential	988,500	982,105	\$1,970,605
41200	Commercial	145,330	206,873	\$352,203
41300	Bulk Metered Residential	60,990		\$60,990
41400	Irrigation	97,500		\$97,500
41700	LRWRP Upgrade Charge		1,020,913	\$1,020,913
42100	Fire Protection	984		\$984
	Water Sales-4th tier	38,754		\$38,754
	Reserve Replenishment	290,350	0	\$290,350
		\$1,622,408	\$2,209,891	\$3,832,300

EXPENSES

Source of Supply

51105	Contract Services	3,500		\$3,500
51112	Pumping Equipment	20,000		\$20,000
51405	SYRWCD Pump Tax	15,055		\$15,055
51415	Groundwater Recharge	18,500		\$18,500

Pumping Equipment

52105	Contract Services	6,000		\$6,000
52112	Supplies & Repairs	7,530	2,345	\$9,875
52113	SCADA Supplies and Repairs	2,400	600	\$3,000
52300	Purchase Power	204,000	6,400	\$210,400
52310	Generator Fuel	300	200	\$500

Water/Wastewater Treatment

53105 1	Wastewater Treatment - LRWRP		640,000	\$640,000
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	10,760		\$10,760
53118	Water Treatment - Chemicals	62,900		\$62,900

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2012-13**

		Water	Wastewater	Combined
53203	Water Treatment - Filter Media	6,500		\$6,500
53205	Contract Services	5,700		\$5,700
53212	Supplies & Repairs	5,000		\$5,000
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	1,000		\$1,000
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	18,000		\$18,000
54252	Supplies & Repairs - Hydrants	1,000		\$1,000
Customer Accounts				
55102	Operating Supplies	5,845	5,015	\$10,860
55104	Utility Services	1,575	1,575	\$3,150
55105	Contract Services	20,050	15,050	\$35,100
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	3,885	2,590	\$6,475
56205	Contract Services	8,820	5,880	\$14,700
56206	Postage	450	300	\$750
56208	Professional Services	26,575	16,550	\$43,125
56209	Membership Fees and Dues	13,362	3,058	\$16,420

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2012-13**

		Water	Wastewater	Combined
56210	Employee Travel Expense (Direct Payment)	1,950	1,300	\$3,250
56210 1	Employee Travel Expense (Reimbursed)	1,950	1,300	\$3,250
56211	Subscriptions and Books	465	310	\$775
56213	Equipment Rental	1,050	700	\$1,750
56214	Bank Service Charges	1,020	680	\$1,700
56215	LAFCO Mandatory Fees	2,200	1,000	\$3,200
56217	Director Expense (Direct Payment)	11,810	4,640	\$16,450
56217 1	Director Expense (Reimbursed)	7,490	1,760	\$9,250
56301	Property/General Liability Insurance	18,600	12,400	\$31,000
56704	Utility Services	1,590	1,060	\$2,650
56705	Contract Services	6,818	4,212	\$11,030
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	1,500	1,000	\$2,500
57110	Depreciation	134,500	591,670	\$726,170
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	390	260	\$650
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	412,400	196,400	\$608,800
56401	Sick/Personal	22,100		\$22,100
56402	Vacation	39,400		\$39,400
56403	Holiday	30,501		\$30,501
56403 1	Floating Holiday	2,599		\$2,599

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2012-13**

	Water	Wastewater	Combined
56406 Medical Insurance	79,300		\$79,300
56407 Long Term Disability	8,850		\$8,850
56410 Educational	1,500		\$1,500
56417 PERS	157,000		\$157,000
56417 PERS Side Fund Lump Sum Payment	234,861		\$234,861
56418 Dental Insurance	9,800		\$9,800
56419 Life Insurance	3,000		\$3,000
56421 Workers Compensation	14,200		\$14,200
56423 Vision Care	1,810		\$1,810
56424 Performance/Incentive Pay	2,500		\$2,500
56430 Medicare FICA	10,700		\$10,700
56431 SUI	2,100		\$2,100
57363 WW Allocation - Workers Compensation		4,600	\$4,600
57364 WW Allocation - Employee Benefits		199,300	\$199,300
57372 WW Allocation - Payroll Taxes		4,200	\$4,200
57463 WW Allocation - Workers Compensation	(4,600)		(\$4,600)
57464 WW Allocation - Employee Benefits	(199,300)		(\$199,300)
57472 WW Allocation - Payroll Taxes	(4,200)		(\$4,200)
	<u>\$1,558,021</u>	<u>\$2,559,833</u>	<u>\$4,117,854</u>
Net Income	<u>\$64,387</u>	<u>(\$349,942)</u>	<u>(\$285,554)</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2012-13**

		Amended Budget FYE 2012	Projected June 2012	Proposed Budget * FYE 2013
Water Revenue		\$ 1,657,071	\$ 1,640,531	\$ 1,622,408
11- 41100	Residential	981,270	970,960	988,500
11- 41200	Commercial	151,940	125,154	145,330
11- 41300	Bulk Meter Residential	62,300	68,987	60,990
11- 41400	Irrigation	115,380	134,848	97,500
11- 42100	Fire Protection	984	984	984
	4th Tier Water Sales	56,057	49,701	38,754
	Reserve Replenishment	289,140	289,897	290,350
Wastewater Revenue		\$ 2,189,180	\$ 2,205,635	\$ 2,209,891
12- 41100	Residential	973,982	980,225	982,105
12- 41200	Commercial/Multi-family Dwelling	203,773	206,451	206,873
12- 41700	LRWRP Upgrade Charge	1,011,425	1,018,959	1,020,913
	Reserve Replenishment	-	-	-
Non-Operating Revenue		\$ 34,000	\$ 38,584	\$ 35,400
11- 49200	Interest Earnings (Investments)	16,900	14,515	13,900
12- 49200	Interest Earnings (Investments)	13,300	17,880	17,700
12- 49201	Interest Earnings (WCRF)	3,800	6,188	3,800
Combined Revenue		\$ 3,880,250	\$ 3,884,750	\$ 3,867,700

** Approved Budget based on current rates. Amended Budget based on proposed rates. Rates are multiplied by the average number of customers per calendar year. Water revenue based on five year average water usage.*

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2012-13**

	Actual FY Ended 6/30/2011	Amended Budget 6/30/2012	Projected 6/30/2012	Staff Proposed 6/30/2013	% Total Revenue/ Expense
OPERATING REVENUE					
Water Sales	1,141,709	1,311,874	1,300,933	1,293,304	79.04%
Water Sales-4th Tier	41,776	56,057	49,701	38,754	2.37%
Reserve Replenishment	289,897	289,140	289,897	290,350	17.74%
Sub-Total	<u>\$1,473,381</u>	<u>\$1,657,071</u>	<u>\$1,640,531</u>	<u>\$1,622,408</u>	<u>99.15%</u>
NON-OPERATING REVENUE					
Non-operating Revenue	13,577	16,900	14,515	13,900	0.85%
Non-operating Expenses	(5,322)	0	0	0	0.00%
Sub-Total	<u>\$18,899</u>	<u>\$16,900</u>	<u>\$14,515</u>	<u>\$13,900</u>	<u>0.85%</u>
OPERATING EXPENSE					
Salaries & Benefits	644,558	615,457	569,517	589,660	37.85%
PERS Side Fund Lump Sum Payment	0	0	0	234,861	15.07%
Purchased Power	179,836	214,600	205,051	204,000	13.09%
Treatment	78,243	90,880	73,275	91,490	5.87%
Insurance	17,169	16,980	17,333	18,600	1.19%
Depreciation	141,370	161,200	145,535	134,500	8.63%
Source of Supply	19,526	32,660	48,400	57,055	3.66%
Pumping	15,457	11,290	11,662	16,230	1.04%
Transmission and Distribution	53,593	82,510	79,848	61,150	3.92%
Customer Accounts	27,988	34,213	38,413	36,470	2.34%
Administrative	74,923	71,736	76,688	97,775	6.28%
Transportation	9,869	9,600	10,615	10,800	0.69%
Tools/Equipment	1,833	3,030	2,700	2,700	0.17%
Other	1,601	2,730	2,503	2,730	0.18%
Sub-Total	<u>\$1,265,965</u>	<u>\$1,346,885</u>	<u>\$1,281,542</u>	<u>\$1,558,021</u>	<u>100.00%</u>
		+6.39%	-4.85%	+15.68%	
NET INCOME					
	<u>\$226,315</u>	<u>\$327,086</u>	<u>\$373,505</u>	<u>\$78,287</u>	
+ Depreciation	<u>\$141,370</u>	<u>\$161,200</u>	<u>\$145,535</u>	<u>\$134,500</u>	
ESTIMATED ADDITION TO CASH RESERVES					
	<u>\$348,786</u>	<u>\$471,386</u>	<u>\$504,525</u>	<u>\$198,887</u>	
Reserve Contribution Factor	28%	35%	39%	13%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2012-13

		% of Budget Allocated TO Wastewater	Budget FYE 2012	Projected FYE 2012	Amount Over/Under Budget FYE 2012	Staff Proposed FYE 2013	Dollar Change	Percent Change	Committee Recommended FYE 2013 3/2/2012	Notes
SOURCE OF SUPPLY (WELLS)										
11-51105	USGS Groundwater Monitoring (booked in June) Contract Services	0%	3,500	3,500	0.0%	3,500	0	0.0%	3,500	
			3,500	3,500	0.0%	3,500	0	0.0%	3,500	
	Contingencies	0%	10,000	10,000	0.0%	10,000	0	0.0%	10,000	
11-51112	Demolish Well 1A & Well 2 Supplies/Repairs - Well Pumping Equipment	0%	0	0	0.0%	10,000	10,000	100.0%	10,000	Requires C57 Licensed Contractor
			10,000	10,000	0.0%	20,000	10,000	100.0%	20,000	
11-51405	SYRWCD Pump Tax SYRWCD Pump Tax	0%	13,160	18,900	43.6%	15,055	1,895	14.4%	15,055	
			13,160	18,900	43.6%	15,055	1,895	14.4%	15,055	
	Cloud Seeding	0%	3,000	3,000	0.0%	3,000	0	0.0%	3,000	Two large agencies dropped out of program, increasing VV share
	SYRWCD Recharge Basin Project	0%	3,000	3,000	0.0%	3,000	0	0.0%	3,000	
	Lompoc Water Facilities Feasibility Study	0%	0	10,000	0.0%	10,000	10,000	100.0%	10,000	Contingency
	Climate Change Study (GEI/NOAA)	0%	0	0	0.0%	2,500	2,500	100.0%	2,500	Contingency
11-51415	Groundwater Recharge		6,000	16,000	166.7%	18,500	12,500	208.3%	18,500	
	SOURCE OF SUPPLY (WELLS)		\$32,660	\$48,400	48.2%	\$57,055	\$24,395	74.7%	\$57,055	SOURCE OF SUPPLY (WELLS)
PUMPING (BOOSTERS)										
11-52105	Contingencies	0%	1,500	1,500	0.0%	1,500	0	0.0%	1,500	
	Debolt Electric	0%	4,500	4,500	0.0%	4,500	0	0.0%	4,500	
	Contract Services (Water only)		6,000	6,000	0.0%	6,000	0	0.0%	6,000	
	Routine Maintenance	50%	1,750	1,750	0.0%	1,750	0	0.0%	1,750	
	SCADA telephone charges	20%	800	862	7.8%	960	160	20.0%	960	
	SCADA DSL charges	20%	620	590	(4.8%)	620	0	0.0%	620	
	SBCAPCD Annual Emission Fee	50%	200	200	0.0%	200	0	0.0%	200	
11-52112	Demolish 250kw Booster Pump (site #1) Supplies/Repairs-Pumping Equipment	0%	0	0	0.0%	4,000	4,000	100.0%	4,000	Pump no longer needed
			3,370	3,402	1.0%	7,530	160	123.4%	7,530	
	Maintenance/emergencies	20%	1,200	600	(50.0%)	960	(240)	(20.0%)	960	
11-52113	Software Support Supplies/Repairs-SCADA Computer Equipment	20%	0	1,360	0.0%	1,440	1,440	100.0%	1,440	New budget item
			1,200	1,960	63.3%	2,400	1,200	100.0%	2,400	
	Southern California Gas	0%	700	760	8.5%	800	100	14.3%	800	
11-52300	PG&E (water only) Purchased Power	0%	213,900	204,291	(4.5%)	203,200	(10,700)	(5.0%)	203,200	
			214,600	205,051	(4.4%)	204,000	(10,600)	(4.9%)	204,000	
11-52310	Generator Fuel (water only) Generator Fuel	0%	720	300	(58.3%)	300	(420)	(58.3%)	300	
			720	300	(58.3%)	300	(420)	(58.3%)	300	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2012-13

		% of Budget Allocated TO Wastewater	Budget FYE 2012	Projected FYE 2012	Amount Over/Under Budget FYE 2012	Staff Proposed FYE 2013	Dollar Change	Percent Change	Committee Recommended FYE 2013 3/2/2012	Notes
PUMPING (BOOSTERS)			\$225,890	\$216,713	(4.1%)	\$220,230	(\$5,660)	(2.5%)	\$220,230	PUMPING (BOOSTERS)
WATER TREATMENT										
11-53115	Department of Health Services water system fees. Regulatory Fees AB2995	0%	8,000	8,000	0.0%	10,760	2,760	34.5%	10,760	
			8,000	8,000	0.0%	10,760	2,760	34.5%	10,760	
11-53118	NaOCl NaHSO3 Chemicals	0%	58,000	46,305	(20.2%)	53,800	(4,200)	(7.2%)	53,800	
		0%	15,000	6,820	(54.5%)	9,100	(5,900)	(39.3%)	9,100	
			73,000	53,125	(27.2%)	62,900	(10,100)	(13.8%)	62,900	
11-53203	Add filter media to water filtration Filter Inspection Contract Services	0%	2,500	2,500	0.0%	2,500	0	0.0%	2,500	
		0%	0	0	0.0%	4,000	4,000	100.0%	4,000	<i>Periodic inspection</i>
			2,500	2,500	0.0%	6,500	4,000	160.0%	6,500	
11-53205	Monthly Bacteria Tests GenPhysical Water Tests CCR Water Tests Miscellaneous Water Tests Lead/Copper Testing (Oct 2014) (every 3 years) Lead Test - Tank 2 Contract Services	0%	1,500	1,288	(14.1%)	1,500	0	0.0%	1,500	
		0%	700	600	(14.3%)	700	0	0.0%	700	
		0%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	
		0%	0	532	0.0%	750	750	100.0%	750	
		0%	0	640	0.0%	750	750	100.0%	750	<i>Lead/Copper retest</i>
		0%	600	0	(100.0%)	1,000	400	66.7%	1,000	
			3,800	4,060	6.8%	5,700	1,900	50.0%	5,700	
11-53212	Routine maintenance Supplies/Repairs	0%	3,000	5,000	66.7%	5,000	2,000	66.7%	5,000	
			3,000	5,000	66.7%	5,000	2,000	66.7%	5,000	
11-53214	PG&E purchased power for workshop Utility Services	0%	580	591	1.8%	630	50	8.6%	630	
			580	591	1.8%	630	50	8.6%	630	
WATER TREATMENT			\$90,880	\$73,275	(19.4%)	\$91,490	\$610	0.7%	\$91,490	WATER TREATMENT
TRANSMISSION & DISTRIBUTION										
11-54105	USA Tickets Contract Services	0%	150	150	0.0%	150	0	0.0%	150	
			150	150	0.0%	150	0	0.0%	150	
11-54132	SBC encroachment fees(road permits for repairs) Supplies/Repairs-Miscellaneous	0%	3,500	1,500	(57.1%)	1,500	(2,000)	(57.1%)	1,500	
			3,500	1,500	(57.1%)	1,500	(2,000)	(57.1%)	1,500	
	Contingencies	0%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	
	Tank 2 recoating	0%	0	0	0.0%	0	0	(100.0%)	0	
	Res 5B maintenance, check cathodic protection	0%	960	960	0.0%	0	(960)	(100.0%)	0	
	Inspect Tanks 1, 3	0%	0	0	0.0%	0	0	(100.0%)	0	
	Inspect Tanks 5A, 5B	0%	7,000	7,000	0.0%	0	(7,000)	(100.0%)	0	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2012-13

		% of Budget Allocated TO Wastewater	Budget FYE 2012	Projected FYE 2012	Amount Over/Under Budget FYE 2012	Staff Proposed FYE 2013	Dollar Change	Percent Change	Committee Recommended FYE 2013 3/2/2012	Notes
11-54205	Contract Services - Distribution Reservoirs		8,960	8,960	0.0%	1,000	(7,960)	(88.8%)	1,000	
	Contingencies	0%	1,000	1,000	0.0%	1,000	0	100.0%	1,000	
11-54213	Supplies/Repairs- Distribution Reservoirs		1,000	1,000	0.0%	1,000	0	0.0%	1,000	
	Routine maintenance (water only)	0%	2,500	2,500	0.0%	2,500	0	0.0%	2,500	
	Leak detection project	0%	2,500	2,500	0.0%	2,500	0	0.0%	2,500	Joint project with Lompoc and MHCSD (see Prop 84 application)
11-54222	Supplies/Repairs- Mains		5,000	5,000	0.0%	5,000	0	0.0%	5,000	
	Routine maintenance (W)	0%	10,000	12,500	25.0%	10,000	0	0.0%	10,000	
	Leak detection project	0%	15,000	10,000	0.0%	15,000	0	0.0%	15,000	Joint project with Lompoc and MHCSD (see Prop 84 application)
11-54232	Supplies/Repairs-Service Connections		25,000	22,500	(10.0%)	25,000	0	0.0%	25,000	
	Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)	0%	8,500	8,500	0.0%	8,500	0	0.0%	8,500	
11-54232 1	Supplies/Repairs-A/P Poly B		8,500	8,500	0.0%	8,500	0	0.0%	8,500	
	Routine maintenance	0%	3,000	3,500	16.7%	3,000	0	0.0%	3,000	
	Radio Transmitters for Meters (See Capital Replacement Plan)	0%	400,000	325,000	(18.8%)	0	(400,000)	0.0%	0	
	Meters - Providence Landing (\$284/ea) (See Capital Replacement Plan)	0%	0	0	0.0%	15,000	15,000	0.0%	15,000	
	Temporary employee (1082 hours)	0%	26,400	27,738	5.1%	0	(26,400)	(100.0%)	0	Temporary employee to assist with AMR meter project including paperwork
11-54242	Supplies/Repairs-Meters		29,400	31,238	6.3%	18,000	(11,400)	(38.8%)	18,000	
	Dry barrel hydrant repairs completed - high maint.	0%	0	0	0.0%	0	0	0.0%	0	
	Wet barrel hydrants require minimal repairs.-Paint	0%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	
11-54252	Supplies/Repairs-Hydrants		1,000	1,000	0.0%	1,000	0	0.0%	1,000	
	TRANSMISSION & DISTRIBUTION		\$82,510	\$79,848	(3.2%)	\$61,150	(\$21,360)	(25.9%)	\$61,150	TRANSMISSION & DISTRIBUTION
CUSTOMER ACCOUNTS										
	bill inserts (3 months x 3,000 ea x color rate)	50%	495	378	(23.6%)	570	75	15.2%	570	
	CCR (3,000 ea x color rate x 2-side) water only	0%	660	756	14.5%	830	170	25.8%	830	
	Prop 218 notices (3,300 ea)	50%	188	214	13.9%	205	18	9.3%	205	
	public meetings, public notices	50%	175	50	(71.4%)	50	(125)	(71.4%)	50	
	billing stock, window envelopes, return envelopes	50%	1,625	1,750	7.7%	1,750	125	7.7%	1,750	
	bill printing costs	50%	1,550	1,740	12.3%	1,815	265	17.1%	1,815	
	candy, contingencies	50%	125	225	80.0%	125	0	0.0%	125	
	reminders, hangers, receipts	50%	650	425	(34.6%)	500	(150)	(23.1%)	500	
11-55102	Operating Supplies		5,468	5,538	1.3%	5,845	378	6.9%	5,845	
	Cellular phone allowance	50%	900	900	0.0%	900	0	0.0%	900	
	Verizon @ 30%	50%	675	644	(4.6%)	675	0	0.0%	675	
11-55104	Utility Services		1,575	1,544	(2.0%)	1,575	0	0.0%	1,575	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2012-13

		% of Budget Allocated TO Wastewater	Budget FYE 2012	Projected FYE 2012	Amount Over/Under Budget FYE 2012	Staff Proposed FYE 2013	Dollar Change	Percent Change	Committee Recommended FYE 2013 3/2/2012	Notes
	Datamatic-5% cola	0%	4,620	4,797	3.8%	5,000	380	8.2%	5,000	
	Melissa Software (barcoding)	50%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	
	Merchant Account Fees	50%	12,500	12,800	2.4%	13,750	1,250	10.0%	13,750	
	Formsite subscription	50%	50	50	0.0%	50	0	0.0%	50	
	Contingencies	50%	250	0	(100.0%)	250	0	0.0%	250	
11-55105	Contract Services		18,420	18,647	1.2%	20,050	1,630	8.8%	20,050	
	Postage for prop 218 notices	50%	200	200	0.0%	200	0	0.0%	200	
	Postage meter @ 70%	50%	875	750	(14.3%)	875	0	0.0%	875	
	Monthly bills	50%	4,850	4,970	2.5%	5,000	150	3.1%	5,000	
	Permit fee	50%	100	4,970	4869.9%	100	0	0.0%	100	
	Postage meter supplies	50%	125	95	(24.0%)	125	0	0.0%	125	
	Postage for CCR	0%	100	200	100.0%	200	100	100.0%	200	
11-55106	Postage		6,250	11,185	79.0%	6,500	250	4.0%	6,500	
	Bad debt writeoffs-water	0%	2,500	1,500	(40.0%)	2,500	0	0.0%	2,500	
11-55200	Uncollectible Accounts		2,500	1,500	(40.0%)	2,500	0	0.0%	2,500	
	CUSTOMER ACCOUNTS		\$34,213	\$38,413	12.3%	\$36,470	\$2,258	6.6%	\$36,470	CUSTOMER ACCOUNTS
INSURANCE										
	General Liability (term:October - September)	40%	15,000	15,353	2.4%	16,500	1,500	10.0%	16,500	
	Property Casualty (term:April - March)	40%	1,980	1,980	0.0%	2,100	120	6.1%	2,100	
11-56301	Property/Gen. Liability Insurance		16,980	17,333	2.1%	18,600	1,620	9.5%	18,600	
	INSURANCE		\$16,980	\$17,333	2.1%	\$18,600	\$1,620	9.5%	\$18,600	INSURANCE
ADMINISTRATIVE & GENERAL										
	Office supplies, ink, toner	40%	1,800	1,800	0.0%	1,800	0	0.0%	1,800	
11-56202	Office Supplies		1,800	1,800	0.0%	1,800	0	0.0%	1,800	
	Southern California Gas	40%	270	214	(20.9%)	270	0	0.0%	270	
	Verizon @ 70%	40%	1,890	1,800	(4.8%)	1,890	0	0.0%	1,890	
	PG&E (office)	40%	1,725	1,650	(4.3%)	1,725	0	0.0%	1,725	
11-56204	Utility Services-Office		3,885	3,664	(5.7%)	3,885	0	0.0%	3,885	
	CWS (MOM software)	40%	5,475	5,219	(4.7%)	5,475	0	0.0%	5,475	
	Office DSL Charges	40%	975	682	(30.0%)	750	(225)	(23.1%)	750	
	Copier contract	40%	1,500	2,267	51.1%	2,295	795	53.0%	2,295	
	Website hosting, domain registration	40%	90	90	0.0%	90	0	0.0%	90	
	Contingencies	40%	210	0	(100.0%)	210	0	0.0%	210	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2012-13

	% of Budget Allocated TO Wastewater	Budget	Projected	Amount Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Notes
		FYE 2012	FYE 2012	FYE 2012	FYE 2013			FYE 2013 3/2/2012	
11-56205 Contract Services-Office		8,250	8,258	0.1%	8,820	570	6.9%	8,820	
Postage meter @ 30%	40%	450	390	(13.3%)	450	0	0.0%	450	
11-56206 Postage		450	390	(13.3%)	450	0	0.0%	450	
ML&H - audit	40%	3,546	3,546	0.0%	3,735	189	5.3%	3,735	
Legal Counsel	40%	2,400	2,790	16.3%	3,000	600	25.0%	3,000	
Vaccines	40%	90	56	(37.3%)	90	0	0.0%	90	
Compensation and Staffing Study	40%	0	0	0.0%	18,000	18,000	100.0%	18,000	10 year Consultant Study
Prop 84 Plan Share	0%	0	0	0.0%	1,750	1,750	100.0%	1,750	Lompoc Valley Leak Detection Study Project
Contingencies	40%	0	0	0.0%	0	0	0.0%	0	
11-56208 Professional Services		6,036	6,392	5.9%	26,575	20,539	340.3%	26,575	
CSDA (Dec)	40%	2,610	2,554	(2.1%)	2,610	0	0.0%	2,610	
SBCSDA (Dec)	40%	300	300	0.0%	180	(120)	(40.0%)	180	
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%	96	0	0.0%	96	
Below are water only:									
ACWA (Nov)	0%	8,150	7,910	(2.9%)	8,150	0	0.0%	8,150	
CRWA (July)	0%	750	769	2.5%	750	0	0.0%	750	
AWWA for GM & Martin (Aug)	0%	450	511	13.6%	550	100	22.2%	550	
Certificate renewals	0%	350	295	(15.7%)	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	35	(30.0%)	50	0	0.0%	50	
11-56209 Membership & Dues		13,382	13,023	(2.7%)	13,362	(20)	(0.1%)	13,362	
Extended travel expenses, registration, mileage	40%	3,000	3,330	11.0%	3,000	0	0.0%	3,000	
Local travel expenses, registration, mileage	40%	450	120	(73.3%)	450	0	0.0%	450	
Meeting meals	40%	180	180	0.0%	180	0	0.0%	180	
SBCSDA meeting meals	40%	270	270	0.0%	270	0	0.0%	270	
11-56210 Employee Travel Expense (Direct Payment)		1,950	1,950	0.0%	1,950	0	0.0%	1,950	
11-56210-1 Employee Travel Expense (Reimbursed)		1,950	1,950	0.0%	1,950	0	0.0%	1,950	
		3,900	3,900	0.0%	3,900	0	0.0%	3,900	
Lompoc Record (Dec)	40%	60	60	0.0%	60	0	0.0%	60	
Jobs Available	40%	30	30	0.0%	30	0	0.0%	30	
Problem Solver	40%	45	59	30.7%	60	15	33.3%	60	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2012-13

		% of Budget Allocated TO Wastewater	Budget FYE 2012	Projected FYE 2012	Amount Over/Under Budget FYE 2012	Staff Proposed FYE 2013	Dollar Change	Percent Change	Committee Recommended FYE 2013 3/2/2012	Notes
	Text books	40%	90	90	0.0%	90	0	0.0%	90	
	Miscellaneous	40%	120	120	0.0%	120	0	0.0%	120	
	Government tax manual	40%	105	105	0.0%	105	0	0.0%	105	
11-56211	Subscription & Books		450	464	3.1%	465	15	3.3%	465	
	Mailing machine rental	40%	900	900	0.0%	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	
11-56213	Office Equipment Rentals		1,050	1,050	0.0%	1,050	0	0.0%	1,050	
	NSF Fees	40%	108	300	177.8%	300	192	177.8%	300	NSF bank fees are offset by NSF charge billed to customer
	NSF Fees (Customer Offset)	40%	(540)	(600)	11.1%	(600)	(60)	11.1%	(600)	
	Account Analysis Fees	40%	1,440	1,440	0.0%	1,320	(120)	(8.3%)	1,320	
	Miscellaneous Bank Fees	40%	0	(98)	0.0%	0	0	(100.0%)	0	
11-56214	Bank Service Charges		1,008	1,042	3.4%	1,020	12	1.2%	1,020	
	VVCSD share approx 2.15% of 1/3 of LAFCO's	40%	1,400	2,127	51.9%	2,200	800	57.1%	2,200	
11-56215	AB2838 - LAFCO Mandatory Fees		1,400	2,127	51.9%	2,200	800	57.1%	2,200	
	Meeting refreshments	40%	300	300	0.0%	300	0	0.0%	300	
	Training and mileage-water only	0%	6,000	10,290	71.5%	9,700	3,700	61.7%	9,700	Corrected water/wastewater allocation for ACWA conferences
	Training and mileage	40%	3,360	3,360	0.0%	3,360	0	0.0%	3,360	
	SBCSDA meeting meals	40%	900	900	0.0%	1,620	720	80.0%	1,620	
	Meeting meals	40%	0	45	0.0%	0	0	(100.0%)	0	
	Salaries	40%	4,320	3,600	(16.7%)	4,320	0	0.0%	4,320	
11-56217	Director's Expense (Direct Payment)		9,600	11,048	15.1%	11,810	2,210	23.0%	11,810	
11-56217-1	Director's Expense (Reimbursed)		5,280	7,448	41.1%	7,490	2,210	41.9%	7,490	
			14,880	18,495	24.3%	19,300	4,420	29.7%	19,300	
	Trash	40%	345	270	(21.7%)	345	0	0.0%	345	
	Water/Wastewater Service	40%	825	825	0.0%	825	0	0.0%	825	
	Dump trips	40%	90	60	(33.3%)	90	0	0.0%	90	
	Document shredding service (13 x \$42)	40%	330	302	(8.4%)	330	0	0.0%	330	
11-56704	Utility Services-General Plant		1,590	1,457	(8.3%)	1,590	0	0.0%	1,590	
	Janitorial - monthly service + windows/carpet	40%	1,338	1,338	0.0%	1,338	0	0.0%	1,338	
	Office yard maint.	40%	1,020	1,020	0.0%	1,020	0	0.0%	1,020	
	Alarm service - office, shop	40%	525	525	0.0%	525	0	0.0%	525	
	Alarm service - Bstr bldg WATER ONLY	0%	500	500	0.0%	500	0	0.0%	500	
	Western Exterminator	40%	105	349	232.3%	435	330	314.3%	435	Added monthly rodent control to contracted services
	Vegetation Management	40%	900	1,581	75.7%	3,000	2,100	233.3%	3,000	\$5,000 (\$3,000 water/\$2000 wastewater) approved by Board at 12/6/11 regular meeting
11-56705	Contract Services-General Plant		4,388	5,313	21.1%	6,818	2,430	55.4%	6,818	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2012-13

		% of Budget Allocated TO Wastewater	Budget FYE 2012	Projected FYE 2012	Amount Over/Under Budget FYE 2012	Staff Proposed FYE 2013	Dollar Change	Percent Change	Committee Recommended FYE 2013 3/2/2012	Notes
	Towels	40%	765	779	1.8%	810	45	5.9%	810	
	Supplies and repairs	40%	1,800	4,145	130.3%	1,800	0	0.0%	1,800	
	Temporary Employee (360 hours)	40%	5,280	3,754	(28.9%)	0	(5,280)	(100.0%)	0	Temporary employee to assist with AMR meter project including paperwork
11-56712	Supplies and Repairs - General Plant		7,845	8,678	10.6%	2,610	(5,235)	(66.7%)	2,610	
	Software Upgrades	40%	1,200	600	(50.0%)	1,200	0	0.0%	1,200	
	Maintenance/emergencies	40%	420	420	0.0%	420	0	0.0%	420	
	Experts exchange subscription	40%	60	60	0.0%	60	0	0.0%	60	
	Flexbox Service	40%	414	414	0.0%	414	0	0.0%	414	
	Carbonite Service	40%	36	33	(8.3%)	36	0	0.0%	36	
11-56713	Supplies and Repairs - Computer Equip.		2,130	1,527	(28.3%)	2,130	0	0.0%	2,130	
	Office equipment	40%	300	150	(50.0%)	300	0	0.0%	300	
11-56714	Supplies and Repairs - Furniture & Equipment		300	150	(50.0%)	300	0	0.0%	300	
	Depreciation	0%	161,200	145,535	(9.7%)	134,500	(26,700)	(16.6%)	134,500	
11-57110	Depreciation		161,200	145,535	(9.7%)	134,500	(26,700)	(16.6%)	134,500	
	Elections - November 2012	40%	0	0	0.0%	1,500	1,500	100.0%	1,500	
11-56810	Election Expense		0	0	0.0%	1,500	1,500	100.0%	1,500	
	ADMINISTRATIVE & GENERAL		\$232,936	\$222,223	(4.6%)	\$232,275	(\$661)	(0.3%)	\$232,275	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS										
Various	Salaries	0%	372,300	371,092	(0.3%)	412,400	40,100	10.8%	412,400	
<i>Benefits</i>										
11-56401	Sick/Personal	0%	21,200	19,179	(9.5%)	22,100	900	4.2%	22,100	
11-56402	Vacation	0%	37,600	42,769	13.7%	39,400	1,800	4.8%	39,400	
11-56403	Holiday	0%	29,210	25,899	(11.3%)	30,501	1,291	4.4%	30,501	
11-56403 1	Floating Holiday	0%	2,490	2,490	0.0%	2,599	109	4.4%	2,599	
11-56406	Medical Insurance	0%	77,300	76,399	(1.2%)	79,300	2,000	2.6%	79,300	
11-56407	Long Term Disability	0%	7,400	7,936	7.2%	8,850	1,450	19.6%	8,850	
11-56410	Employee Educational	0%	1,500	2,982	98.8%	1,500	0	0.0%	1,500	
11-56417	PERS	0%	170,000	132,781	(21.9%)	157,000	(13,000)	(7.6%)	157,000	
11-56417	PERS Side Fund Lump Sum Payment	0%	0	0	0.0%	234,861	234,861	100.0%	234,861	One time payment will reduce PERS employer rate by 3.482% per year
11-56418	Dental Insurance	0%	9,900	9,224	(6.8%)	9,800	(100)	(1.0%)	9,800	
11-56419	Life Insurance	0%	2,900	2,831	(2.4%)	3,000	100	3.4%	3,000	
11-56421	Workers Compensation	0%	13,600	8,366	(38.5%)	14,200	600	4.4%	14,200	
11-56423	Vision Care	0%	1,757	1,719	(2.1%)	1,810	53	3.0%	1,810	
11-56424	Performance/Incentive Pay	0%	2,500	50	(98.0%)	2,500	0	0.0%	2,500	

Payroll Taxes

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2012-13

		% of Budget Allocated TO Wastewater	Budget FYE 2012	Projected FYE 2012	Amount Over/Under Budget FYE 2012	Staff Proposed FYE 2013	Dollar Change	Percent Change	Committee Recommended FYE 2013 3/2/2012	Notes
11-56430	Medicare FICA	0%	10,300	10,300	0.0%	10,700	400	3.9%	10,700	
11-56431	SUI	0%	2,100	2,100	0.0%	2,100	0	0.0%	2,100	
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(5,000)	(5,000)	0.0%	(4,600)	400	(8.0%)	(4,600)	
11-57464	WW Alloc. Employ. Benefits	0%	(137,000)	(137,000)	0.0%	(199,300)	(62,300)	45.5%	(199,300)	
11-57472	WW Alloc. Payroll Taxes	0%	(4,600)	(4,600)	0.0%	(4,200)	400	(8.7%)	(4,200)	
EMPLOYEE SALARIES AND BENEFITS			\$615,457	\$569,517	(7.5%)	\$824,521	\$209,064	34.0%	\$824,521	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES										
	Preventative maintenance, operating supplies	40%	2,400	2,400	0.0%	2,400	0	0.0%	2,400	
11-57302	Transportation (Field Vehicles)-Other		2,400	2,400	0.0%	2,400	0	0.0%	2,400	
	Gasoline	40%	7,200	8,215	14.1%	8,400	1,200	16.7%	8,400	
11-57303	Transportation (Field Vehicles)-Fuel		7,200	8,215	14.1%	8,400	1,200	16.7%	8,400	
	Tools and equipment	40%	1,200	1,200	0.0%	1,200	0	0.0%	1,200	
	Contingencies	40%	900	900	0.0%	900	0	0.0%	900	
	Tractor maintenance	40%	300	300	0.0%	300	0	0.0%	300	
11-57312	Tool/Work Equipment-Other		2,400	2,400	0.0%	2,400	0	0.0%	2,400	
	Diesel Fuel (water only-60% of total)	0%	630	300	(52.4%)	300	(330)	(52.4%)	300	
11-57313	Tool/Work Equipment-Fuel		630	300	(52.4%)	300	(330)	(52.4%)	300	
	5 shirts for each of the 3 field crew	40%	180	190	5.7%	180	0	0.0%	180	
	3 shirts for each of the 3 office crew	40%	120	120	0.0%	120	0	0.0%	120	
	1 sweatshirt for each of the 3 field crew	40%	90	0	(100.0%)	90	0	0.0%	90	
11-57320	Uniforms		390	310	(20.5%)	390	0	0.0%	390	
	Jeans-\$200/field crew + MD	40%	480	480	0.0%	480	0	0.0%	480	
11-57321	Uniforms Reimbursement		480	480	0.0%	480	0	0.0%	480	
	Safety Supplies	40%	900	900	0.0%	900	0	0.0%	900	
	Annual Safety Dinner	40%	480	332	(30.8%)	480	0	0.0%	480	
11-57350	Safety Supplies		1,380	1,232	(10.7%)	1,380	0	0.0%	1,380	
	Safety boot allowance (\$200 ea x 4 (every 18 months))	40%	480	480	0.0%	480	0	0.0%	480	
11-57351	Safety Boot Reimbursement		480	480	0.0%	480	0	0.0%	480	
OTHER OPERATING EXPENSES			\$15,360	\$15,818	3.0%	\$16,230	\$870	5.7%	\$16,230	OTHER OPERATING EXPENSES
TOTAL OPERATING EXPENSES			\$1,346,885	\$1,281,542	(4.9%)	\$1,558,021	\$211,136	15.7%	\$1,558,021	TOTAL OPERATING EXPENSES

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2012-13

	% of Budget Allocated TO Wastewater	Budget FYE 2012	Projected FYE 2012	Amount Over/Under Budget FYE 2012	Staff Proposed FYE 2013	Dollar Change	Percent Change	Committee Recommended FYE 2013 3/2/2012	Notes
Compare to FYE 11 Approved Budget	(percent)		(4.9%)		15.7%		15.7%		
Compare to FYE 11 Approved Budget	(dollar)		(\$65,343)		\$211,136		\$211,136		

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2012-13**

	Actual FY Ended 6/30/2011	Amended Budget 6/30/2012	Projected 6/30/2012	Staff Proposed 6/30/2013	% Total Revenue/ Expense
OPERATING REVENUE					
Wastewater Services	1,207,117	1,177,755	1,186,676	1,188,978	53.28%
LRWRP Upgrade Charge	948,190	1,011,425	1,018,959	1,020,913	45.75%
Reserve Replenishment	0	0	0	0	0.00%
Sub-Total	<u>\$2,155,307</u>	<u>\$2,189,180</u>	<u>\$2,205,635</u>	<u>\$2,209,891</u>	<u>99.04%</u>
NON-OPERATING REVENUE (EXPENSES)					
Non-operating Revenue	16,175	17,100	24,068	21,500	0.96%
Non-operating Expenses	31	0	0	0	0.00%
Sub-Total	<u>\$16,144</u>	<u>\$17,100</u>	<u>\$24,068</u>	<u>\$21,500</u>	<u>1.31%</u>
OPERATING EXPENSE					
Salaries & Benefits	279,187	357,600	311,544	404,500	15.80%
Purchased Power	5,193	6,100	5,684	6,400	0.25%
Wastewater Treatment	609,171	683,000	608,927	640,000	25.00%
WCRF	39,120	50,000	50,000	50,000	1.95%
LRWRP Debt Service	742,558	742,558	742,558	742,558	29.01%
Insurance	11,762	11,320	11,556	12,400	0.48%
Depreciation	35,333	65,000	35,267	45,360	1.77%
Depreciation-LRWRP	461,099	438,700	589,791	546,310	21.34%
Pumping	1,763	2,785	3,003	3,145	0.12%
Collection	5,701	13,800	13,021	14,000	0.55%
Customer Accounts	28,727	28,933	28,790	30,440	1.19%
Administrative	34,701	40,694	37,076	50,900	1.99%
Transportation	6,418	6,400	7,077	7,200	0.28%
Tools/Equipment	9,234	4,870	4,800	4,800	0.19%
Other	733	1,820	1,668	1,820	0.07%
Sub-Total	<u>\$2,270,698</u>	<u>\$2,453,579</u>	<u>\$2,450,761</u>	<u>\$2,559,833</u>	<u>100.00%</u>
		+8.05%	-0.11%	+4.33%	
NET INCOME	<u>(\$99,247)</u>	<u>(\$247,300)</u>	<u>(\$221,058)</u>	<u>(\$328,442)</u>	
+ Depreciation	<u>\$496,432</u>	<u>\$503,700</u>	<u>\$625,058</u>	<u>\$591,670</u>	
ESTIMATED ADDITION TO CASH RESERVES	<u>\$381,040</u>	<u>\$239,300</u>	<u>\$379,932</u>	<u>\$241,728</u>	
Reserve Contribution Factor	17%	10%	16%	9%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2012-13**

		% of Budget Allocated FROM Water	Budget FYE 2012	Projected FYE 2012	Amount Over/Under Budget FYE 2012	Staff Proposed FYE 2013	Dollar Change	Percent Change	Committee Recommended FYE 2013 <i>3/2/2012</i>	Notes
PUMPING (BOOSTERS)										
	Routine Maintenance	50%	1,750	1,750	0.0%	1,750	0	0.0%	1,750	
	SCADA telephone charges	20%	200	216	7.8%	240	40	20.0%	240	
	SCADA DSL charges	20%	155	148	(4.8%)	155	0	0.0%	155	
	SBCAPCD Annual Emission Fee	50%	200	200	0.0%	200	0	0.0%	200	
12-52112	Supplies/Repairs-Pumping Equipment		2,305	2,313	0.3%	2,345	40	1.7%	2,345	
	Maintenance/emergencies	20%	300	150	(50.0%)	240	(60)	(20.0%)	240	
	Software Support	20%	0	340	0.0%	360	360	100.0%	360	<i>New budget item</i>
12-52113	Supplies/Repairs-SCADA Computer Equipment		300	490	63.3%	600	300	100.0%	600	
	PG&E (sewer only)	100%	6,100	5,684	(6.8%)	6,400	300	4.9%	6,400	
12-52300	Purchased Power		6,100	5,684	(6.8%)	6,400	300	4.9%	6,400	
	Generator Fuel (sewer only)	100%	180	200	11.1%	200	20	11.1%	200	
12-52310	Generator Fuel		180	200	11.1%	200	20	11.1%	200	
	PUMPING (BOOSTERS)		8,885	8,687	(2.2%)	9,545	660	7.4%	9,545	PUMPING (BOOSTERS)
LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE										
	Estimated City of Lompoc treatment costs	100%	683,000	608,927	(10.8%)	640,000	(43,000)	(6.3%)	640,000	
12-53105 1	Contract Services- Wastewater Treatment		683,000	608,927	(10.8%)	640,000	(43,000)	(6.3%)	640,000	
	Capital Improvements to LRWRP	100%	50,000	50,000	0.0%	50,000	0	0.0%	50,000	
12-53105 2	Contract Services - Treatment Plant Lease		50,000	50,000	0.0%	50,000	0	0.0%	50,000	
	Debt Service for LRWRP Upgrade Project	100%	742,558	742,558	0.0%	742,558	0	0.0%	742,558	<i>LRWRP SRF Loan Payment(annual for 20 years)</i>
12-25220	Contract Services - Debt Service LRWRP		742,558	742,558	0.0%	742,558	0	0.0%	742,558	
	LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE		1,475,558	1,401,485	(5.0%)	1,432,558	(43,000)	(2.9%)	1,432,558	LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE
COLLECTION										
	California WRCB Waste Discharge Fee	100%	1,300	1,521	17.0%	1,500	200	15.4%	1,500	
12-54103	Waste Discharge Fee		1,300	1,521	17.0%	1,500	200	15.4%	1,500	
	Routine maintenance (wastewater only)	100%	10,000	10,000	0.0%	10,000	0	0.0%	10,000	
12-54222	Supplies/Repairs- Mains		10,000	10,000	0.0%	10,000	0	0.0%	10,000	
	Routine maintenance (WW)	100%	500	500	0.0%	500	0	0.0%	500	
	\$250/Customer up to 4 cust. for damages; (WW only)	100%	1,000	500	(50.0%)	1,000	0	0.0%	1,000	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2012-13**

		% of Budget Allocated FROM Water	Budget FYE 2012	Projected FYE 2012	Amount Over/Under Budget FYE 2012	Staff Proposed FYE 2013	Dollar Change	Percent Change	Committee Recommended FYE 2013	Notes
	contingencies- repairs due to videoing (WW only)	100%	1,000	500	(50.0%)	1,000	0	0.0%	1,000	
12-54232	Supplies/Repairs-Service Connections		2,500	1,500	(40.0%)	2,500	0	0.0%	2,500	
	COLLECTION		13,800	13,021	(5.6%)	14,000	200	1.4%	14,000	COLLECTION
CUSTOMER ACCOUNTS										
	bill inserts (3 months x 3,000 ea x color rate)	50%	495	378	(23.6%)	570	75	15.2%	570	
	Prop 218 notices (3,300 ea)	50%	188	214	13.9%	205	18	9.3%	205	
	public meetings, public notices	50%	175	50	(71.4%)	50	(125)	(71.4%)	50	
	billing stock, window envelopes, return envelopes	50%	1,625	1,750	7.7%	1,750	125	7.7%	1,750	
	bill printing costs	50%	1,550	1,740	12.3%	1,815	265	17.1%	1,815	
	candy, contingencies	50%	125	225	80.0%	125	0	0.0%	125	
	reminders, hangers, receipts	50%	650	425	(34.6%)	500	(150)	(23.1%)	500	
12-55102	Operating Supplies		4,808	4,782	(0.5%)	5,015	208	4.3%	5,015	
	Cellular phone allowance	50%	900	900	0.0%	900	0	0.0%	900	
	Verizon @ 30%	50%	675	644	(4.6%)	675	0	0.0%	675	
12-55104	Utility Services		1,575	1,544	(2.0%)	1,575	0	0.0%	1,575	
	Melissa Software (barcoding)	50%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	
	Merchant Account Fees	50%	12,500	12,800	2.4%	13,750	1,250	10.0%	13,750	
	Formsite subscription	50%	50	50	0.0%	50	0	0.0%	50	
	Contingencies	50%	250	0	(100.0%)	250	0	0.0%	250	
12-55105	Contract Services		13,800	13,850	0.4%	15,050	1,250	9.1%	15,050	
	Postage for prop 218 notices	50%	300	200	(33.3%)	200	(100)	(33.3%)	200	
	Postage meter @ 70%	50%	875	750	(14.3%)	875	0	0.0%	875	
	Monthly bills	50%	4,850	4,970	2.5%	5,000	150	3.1%	5,000	
	Permit fee	50%	100	95	(5.0%)	100	0	0.0%	100	
	Postage meter supplies	50%	125	100	(20.0%)	125	0	0.0%	125	
12-55106	Postage		6,250	6,115	(2.2%)	6,300	50	0.8%	6,300	
	Bad debt writeoffs-sewer	100%	2,500	2,500	0.0%	2,500	0	0.0%	2,500	
12-55200	Uncollectible Accounts		2,500	2,500	0.0%	2,500	0	0.0%	2,500	
	CUSTOMER ACCOUNTS		28,933	28,790	(0.5%)	30,440	1,508	5.2%	30,440	CUSTOMER ACCOUNTS
INSURANCE										
	General Liability (term:October - September)	40%	10,000	10,236	2.4%	11,000	1,000	10.0%	11,000	
	Property Casualty (term:April - March)	40%	1,320	1,320	0.0%	1,400	80	6.1%	1,400	
12-56301	Property/Gen. Liability Insurance		11,320	11,556	2.1%	12,400	1,080	9.5%	12,400	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2012-13

		% of Budget Allocated FROM Water	Budget FYE 2012	Projected FYE 2012	Amount Over/Under Budget FYE 2012	Staff Proposed FYE 2013	Dollar Change	Percent Change	Committee Recommended FYE 2013	Notes
	INSURANCE		11,320	11,556	2.1%	12,400	1,080	9.5%	12,400	INSURANCE
ADMINISTRATIVE & GENERAL										
	Office supplies, ink, toner	40%	1,200	1,200	0.0%	1,200	0	0.0%	1,200	
12-56202	Office Supplies		1,200	1,200	0.0%	1,200	0	0.0%	1,200	
	Southern California Gas	40%	180	142	(20.9%)	180	0	0.0%	180	
	Verizon @ 70%	40%	1,260	1,200	(4.8%)	1,260	0	0.0%	1,260	
	PG&E (office)	40%	1,150	1,100	(4.3%)	1,150	0	0.0%	1,150	
12-56204	Utility Services-Office		2,590	2,442	(5.7%)	2,590	0	0.0%	2,590	
	CWS (MOM software)	40%	3,650	3,479	(4.7%)	3,650	0	0.0%	3,650	
	Office DSL Charges	40%	650	455	(30.0%)	500	(150)	(23.1%)	500	
	Copier contract	40%	1,000	1,511	51.1%	1,530	530	53.0%	1,530	
	Website hosting, domain registration	40%	60	60	0.0%	60	0	0.0%	60	
	Contingencies	40%	140	0	(100.0%)	140	0	0.0%	140	
12-56205	Contract Services-Office		5,500	5,505	0.1%	5,880	380	6.9%	5,880	
	Postage meter @ 30%	40%	300	260	(13.3%)	300	0	0.0%	300	
12-56206	Postage		300	260	(13.3%)	300	0	0.0%	300	
	ML&H - audit	40%	2,364	2,364	0.0%	2,490	126	5.3%	2,490	
	Legal Counsel	40%	1,600	1,860	16.3%	2,000	400	25.0%	2,000	
	Vaccines	40%	60	38	(37.3%)	60	0	0.0%	60	
	Compensation and Staffing Study	40%	0	0	0.0%	12,000	12,000	100.0%	12,000	10 year Consultant Study
	Contingencies	40%	0	0	0.0%	0	0	0.0%	0	
12-56208	Professional Services		4,024	4,262	5.9%	16,550	12,526	311.3%	16,550	
	CSDA (Dec)	40%	1,740	1,703	(2.1%)	1,740	0	0.0%	1,740	
	SBCSDA (Dec)	40%	200	200	0.0%	120	(80)	(40.0%)	120	
	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%	80	64	(20.0%)	64	(16)	(20.0%)	64	
	CWEA (Wastewater)	100%	1,000	292	(70.8%)	1,000	0	0.0%	1,000	
12-56209	Membership & Dues		3,154	2,393	(24.1%)	3,058	(96)	(3.0%)	3,058	
	Extended travel expenses, registration, mileage	40%	2,000	2,220	11.0%	2,000	0	0.0%	2,000	
	Local travel expenses, registration, mileage	40%	300	80	(73.3%)	300	0	0.0%	300	
	Meeting meals	40%	120	120	0.0%	120	0	0.0%	120	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2012-13**

		% of Budget Allocated FROM Water	Budget	Projected	Amount Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Notes
			FYE 2012	FYE 2012	FYE 2012	FYE 2013			FYE 2013	
	SBCSDA meeting meals	40%	180	180	0.0%	180	0	0.0%	180	
12-56210	Employee Travel Expense (Direct Payment)		1,300	1,300	0.0%	1,300	0	0.0%	1,300	
12-56210-1	Employee Travel Expense (Reimbursed)		1,300	1,300	0.0%	1,300	0	0.0%	1,300	
			2,600	2,600	0.0%	2,600	0	0.0%	2,600	
	Lompoc Record (Dec)	40%	40	40	0.0%	40	0	0.0%	40	
	Jobs Available	40%	20	20	0.0%	20	0	0.0%	20	
	Problem Solver	40%	30	39	30.7%	40	10	33.3%	40	
	Text books	40%	60	60	0.0%	60	0	0.0%	60	
	Miscellaneous	40%	80	80	0.0%	80	0	0.0%	80	
	Government tax manual	40%	70	70	0.0%	70	0	0.0%	70	
12-56211	Subscription & Books		300	309	3.1%	310	10	3.3%	310	
	Mailing machine rental	40%	600	600	0.0%	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	
12-56213	Office Equipment Rentals		700	700	0.0%	700	0	0.0%	700	
	NSF Fees	40%	72	200	177.8%	200	128	177.8%	200	<i>NSF bank fees are offset by NSF charge billed to customer</i>
	NSF Fees (Customer Offset)	40%	(360)	(400)	11.1%	(400)	(40)	11.1%	(400)	
	Account Analysis Fees	40%	960	960	0.0%	880	(80)	(8.3%)	880	
	Miscellaneous Bank Fees	40%	0	(65)	0.0%	0	0	0.0%	0	
12-56214	Bank Service Charges		672	695	3.4%	680	8	1.2%	680	
	VVCS D share approx 2.15% of 1/3 of LAFCO's	40%	1,000	851	(14.9%)	1,000	0	0.0%	1,000	
12-56215	AB2838 - LAFCO Mandatory Fees		1,000	851	(14.9%)	1,000	0	0.0%	1,000	
	Meeting refreshments	40%	200	200	0.0%	200	0	0.0%	200	
	Training and mileage-water only	0%	0	0	0.0%	0	0	0.0%	0	
	Training and mileage	40%	6,240	2,240	(64.1%)	2,240	(4,000)	(64.1%)	2,240	<i>Corrected water/wastewater allocation for ACWA conferences</i>
	SBCSDA meeting meals	40%	600	600	0.0%	1,080	480	80.0%	1,080	
	Meeting meals	40%	0	30	0.0%	0	0	0.0%	0	
	Salaries	40%	2,800	2,400	(14.3%)	2,880	80	2.9%	2,880	
12-56217	Director's Expense		6,320	3,935	(37.7%)	4,640	(1,680)	(26.6%)	4,640	
12-56217-1	Director's Expense (Reimbursed)		3,520	1,535	(56.4%)	1,760	(1,760)	(50.0%)	1,760	
			9,840	5,470	(44.4%)	6,400	(3,440)	(35.0%)	6,400	
	Trash	40%	230	180	(21.7%)	230	0	0.0%	230	
	Water/Wastewater Service	40%	550	550	0.0%	550	0	0.0%	550	
	Dump trips	40%	60	40	(33.3%)	60	0	0.0%	60	
	Document shredding service (13 x \$42)	40%	220	202	(8.4%)	220	0	0.0%	220	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2012-13**

		% of Budget Allocated FROM Water	Budget	Projected	Amount Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Notes
			FYE 2012	FYE 2012	FYE 2012	FYE 2013			FYE 2013	
12-56704	Utility Services-General Plant		1,060	972	(8.3%)	1,060	0	0.0%	1,060	
	Janitorial - monthly service + windows/carpet	40%	892	892	0.0%	892	0	0.0%	892	
	Office yard maint.	40%	680	680	0.0%	680	0	0.0%	680	
	Alarm service - office, shop	40%	350	350	0.0%	350	0	0.0%	350	
	Western Exterminator	40%	70	233	232.3%	290	220	314.3%	290	Added monthly rodent control to contracted services
	Vegetation Management	40%	600	1,054	75.7%	2,000	1,400	233.3%	2,000	\$5,000 (\$3,000 water/\$2000 wastewater) approved by Board at 12/6/11 regular meeting
12-56705	Contract Services-General Plant		2,592	3,209	23.8%	4,212	1,620	62.5%	4,212	
	Towels	40%	510	519	1.8%	540	30	5.9%	540	
	Supplies and repairs	40%	1,200	2,763	130.3%	1,200	0	0.0%	1,200	
	Temporary Employee (360 hours)	40%	3,520	2,503	(28.9%)	0	(3,520)	0.0%	0	
12-56712	Supplies and Repairs - General Plant		5,230	5,786	10.6%	1,740	(3,490)	(66.7%)	1,740	
	Software Upgrades	40%	800	400	(50.0%)	800	0	0.0%	800	
	Maintenance/emergencies	40%	280	280	0.0%	280	0	0.0%	280	
	Experts exchange subscription	40%	40	40	0.0%	40	0	0.0%	40	
	Flexbox Service	40%	276	276	0.0%	276	0	0.0%	276	
	Carbonite Service	40%	24	22	(8.3%)	24	0	0.0%	24	
12-56713	Supplies and Repairs - Computer Equip.		1,420	1,018	(28.3%)	1,420	0	0.0%	1,420	
	Office equipment	40%	200	100	(50.0%)	200	0	0.0%	200	
12-56714	Supplies and Repairs - Furniture & Equipment		200	100	(50.0%)	200	0	0.0%	200	
	Depreciation - excluding LRWRP	100%	65,000	35,267	(45.7%)	45,360	(19,640)	(30.2%)	45,360	
	Depreciation - LRWRP	100%	438,700	589,791	34.4%	546,310	107,610	24.5%	546,310	
12-57110	Depreciation		503,700	625,058	(11.3%)	591,670	87,970	17.5%	591,670	
	Elections - November 2012	40%	0	0	0.0%	1,000	1,000	0.0%	1,000	
12-56810	Election Expense		0	0	0.0%	1,000	1,000	0.0%	1,000	
	ADMINISTRATIVE & GENERAL		545,410	662,133	(206.7%)	642,570	96,480	17.8%	642,570	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS										
Various	Salaries	100%	211,000	164,944	(21.8%)	196,400	(14,600)	(6.9%)	196,400	
<i>Payroll Taxes</i>										
12-57463	WW Alloc. Worker's Comp.Ins.	100%	5,000	5,000	0.0%	4,600	(400)	(8.0%)	4,600	
12-57464	WW Alloc. Employ. Benefits	100%	137,000	137,000	0.0%	199,300	62,300	45.5%	199,300	
12-57472	WW Alloc. Payroll Taxes	100%	4,600	4,600	0.0%	4,200	(400)	(8.7%)	4,200	
	EMPLOYEE SALARIES AND BENEFITS		357,600	311,544	(12.9%)	404,500	46,900	13.1%	404,500	EMPLOYEE SALARIES AND BENEFITS

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2012-13

		% of Budget Allocated FROM Water	Budget FYE 2012	Projected FYE 2012	Amount Over/Under Budget FYE 2012	Staff Proposed FYE 2013	Dollar Change	Percent Change	Committee Recommended FYE 2013	Notes
OTHER OPERATING EXPENSES										
12-57302	Preventative maintenance, operating supplies	40%	1,600	1,600	0.0%	1,600	0	0.0%	1,600	
	Transportation (Field Vehicles)-Other		1,600	1,600	0.0%	1,600	0	0.0%	1,600	
12-57303	Gasoline	40%	4,800	5,477	14.1%	5,600	800	16.7%	5,600	
	Transportation (Field Vehicles)-Fuel		4,800	5,477	14.1%	5,600	800	16.7%	5,600	
	Tools and equipment	40%	800	800	0.0%	800	0	0.0%	800	
	Sewer Equipment Maintenance (WW only)	100%	3,000	3,000	0.0%	3,000	0	0.0%	3,000	
	Contingencies	40%	600	600	0.0%	600	0	0.0%	600	
	Tractor maintenance	40%	200	200	0.0%	200	0	0.0%	200	
12-57312	Tool/Work Equipment-Other		4,600	4,600	0.0%	4,600	0	0.0%	4,600	
12-57313	Diesel Fuel (sewer only-40% of total)	100%	270	200	(25.9%)	200	(70)	(25.9%)	200	
	Tool/Work Equipment-Fuel		270	200	(25.9%)	200	(70)	(25.9%)	200	
	5 shirts for each of the 3 field crew	40%	120	127	5.7%	120	0	0.0%	120	
	3 shirts for each of the 3 office crew	40%	80	80	0.0%	80	0	0.0%	80	
	1 sweatshirt for each of the 3 field crew	40%	60	0	0.0%	60	0	0.0%	60	
12-57320	Uniforms		260	207	(20.5%)	260	0	0.0%	260	
12-57321	Jeans-\$200/field crew + MD	40%	320	320	0.0%	320	0	0.0%	320	
	Uniforms Reimbursement		320	320	0.0%	320	0	0.0%	320	
	Safety Supplies	40%	600	600	0.0%	600	0	0.0%	600	
	Annual Safety Dinner	40%	320	222	(30.8%)	320	0	0.0%	320	
12-57350	Safety Supplies		920	822	(10.7%)	920	0	0.0%	920	
12-57351	Safety boot allowance (\$200 ea x 4 (every 18 months))	40%	320	320	0.0%	320	0	0.0%	320	
	Safety Boot Reimbursement		320	320	0.0%	320	0	0.0%	320	
OTHER OPERATING EXPENSES			13,090	13,545	3.5%	13,820	730	5.6%	13,820	OTHER OPERATING EXPENSES
TOTAL OPERATING EXPENSES			2,454,596	2,450,761	(227.4%)	2,559,833	104,558	4.3%	2,559,833	TOTAL OPERATING EXPENSES
Compare to FYE 11 Approved Budget			(percent)	(0.2%)		4.3%			4.3%	
Compare to FYE 11 Approved Budget			(dollar)	(3,834)		105,238			105,238	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
PAYROLL SCHEDULE
2.73% ECONOMIC ADJUSTMENT**

01-Jul-12

JOB TITLE		TRIAL PERIOD			STEP 1			STEP 2			STEP 3			STEP 4			STEP 5		
		Monthly	Hourly	Annual	Monthly	Hourly	Annual	Monthly	Hourly	Annual	Monthly	Hourly	Annual	Monthly	Hourly	Annual	Monthly	Hourly	Annual
OPERATIONS & MAINTENANCE MANAGER	EXEMPT	\$6,070.17	\$35.02	\$72,842.05	\$6,373.68	\$36.77	\$76,484.15	\$6,692.36	\$38.61	\$80,308.35	\$7,026.98	\$40.54	\$84,323.77	\$7,378.33	\$42.57	\$88,539.96	\$7,747.25	\$44.70	\$92,966.96
OFFICE MANAGER	EXEMPT	\$5,294.28	\$30.54	\$63,531.33	\$5,558.99	\$32.07	\$66,707.90	\$5,836.94	\$33.67	\$70,043.29	\$6,128.79	\$35.36	\$73,545.46	\$6,435.23	\$37.13	\$77,222.73	\$6,756.99	\$38.98	\$81,083.87
FINANCE ADMINISTRATOR I	NON-EXEMPT	\$5,119.87	\$29.54	\$61,438.46	\$5,375.87	\$31.01	\$64,510.39	\$5,644.66	\$32.57	\$67,735.90	\$5,926.89	\$34.19	\$71,122.70	\$6,223.24	\$35.90	\$74,678.83	\$6,534.40	\$37.70	\$78,412.78
SERVICE PERSON II	NON-EXEMPT	\$4,174.68	\$24.08	\$50,096.13	\$4,383.41	\$25.29	\$52,600.94	\$4,602.58	\$26.55	\$55,230.99	\$4,832.71	\$27.88	\$57,992.54	\$5,074.35	\$29.28	\$60,892.16	\$5,328.06	\$30.74	\$63,936.77
SERVICE PERSON I	NON-EXEMPT	\$3,690.60	\$21.29	\$44,287.15	\$3,875.13	\$22.36	\$46,501.50	\$4,068.88	\$23.47	\$48,826.58	\$4,272.33	\$24.65	\$51,267.91	\$4,485.94	\$25.88	\$53,831.30	\$4,710.24	\$27.17	\$56,522.87
ADMINISTRATIVE/ACCOUNTING ASSISTANT	NON-EXEMPT	\$3,716.97	\$21.44	\$44,603.63	\$3,902.82	\$22.52	\$46,833.81	\$4,097.96	\$23.64	\$49,175.50	\$4,302.86	\$24.82	\$51,634.28	\$4,518.00	\$26.07	\$54,215.99	\$4,743.90	\$27.37	\$56,926.79
CUSTOMER SERVICE REPRESENTATIVE II	NON-EXEMPT	\$3,450.81	\$19.91	\$41,409.71	\$3,623.35	\$20.90	\$43,480.19	\$3,804.52	\$21.95	\$45,654.20	\$3,994.74	\$23.05	\$47,936.91	\$4,194.48	\$24.20	\$50,333.76	\$4,404.20	\$25.41	\$52,850.45

NEW RATE

		Monthly	Hourly	Annual
GENERAL MANAGER	EXEMPT	\$10,328.93	\$59.59	\$123,947.20

VVCSD SCHEDULE OF EMPLOYEE BENEFITS

BUDGET - FISCAL YEAR 2012-2013

A/C #	Description	Annual Expense	% Regular Payroll \$675,708	% Gross Payroll \$703,491	% Total Benefits
11-56401	Sick/Personal	\$22,100	3.27%		
11-56402	Vacation	39,400	5.83%		
11-56403	Holiday	30,501	4.51%		
11-56403 1	Floating Holiday	2,599	0.38%		
11-56406	Medical Insurance	79,300	11.74%		
11-56407	Long Term Disability	8,850	1.31%		
11-56410	Employee Educational	1,500	0.22%		
11-56417	PERS	157,000	23.23%		
11-56417	PERS-Side Fund	234,861			
11-56418	Dental Insurance	9,800	1.45%		
11-56419	Life Insurance	3,000	0.44%		
11-56430	Medicare FICA	10,700		1.52%	
11-56431	SUI	2,100		0.30%	
11-56421	Workers Compensation	14,200	2.05%		
11-56423	Vision Care	1,810	0.27%		
11-56424	Performance/Incentive Pay	2,500	0.37%		
Total		\$620,221			56.89%

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
ADMINISTRATIVE OVERHEAD FEES
 FISCAL YEAR 2012-13

	Budgeted Operating Expense
Water	\$1,558,021
Wastewater	2,559,833
Total	\$4,117,854

Administrative Salaries

Administrative Salaries (Total Annual PR)	\$398,599	% of Total Oper. Exp.
Employee Benefit, Payroll Taxes & Worker's Compensation @	56.89% 226,763	
Total Administrative Salaries	<u>\$625,361</u>	15.19%

Other Operating Expenses

Vehicles	18,000	0.44%
Tools & Work Equipment	7,500	0.18%
Insurance - Property Casualty	3,500	0.08%
Uniforms	1,450	0.04%
Safety Equipment	3,100	0.08%
Utilities	6,475	0.16%
Office/Misc Expenses	13,400	0.33%
Total Other Operating Expenses	<u>53,425</u>	1.30%
Total		<u>16.49%</u>

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