



# FISCAL YEAR 2008-09 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 2008-09**

**CAPITAL IMPROVEMENT PLAN**

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

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

***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 Ebberts developments. (This item is a carryover from fiscal year 2006-07.)

***Recoat Tank 5B walls and floor*** **\$120,000**

Recoat Tank 5B walls and floor. VOC Analysis. This is worst case scenario following inspection scheduled for 3/28/08.

***Reline manholes*** **\$80,000**

Reline manholes. Manhole numbers 49, 96, 97, 98, 104, 313, 94.  
Offsite manhole numbers O04, O19, O53.

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

Clean & Video whole system @ \$ 1.00 per ft. x 27miles, with reports of needed capital improvement projects.

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

2294' x \$70 per ft.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2008-09**

**CAPITAL REPLACEMENT PLAN**

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

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

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

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

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

Replacement is appropriate in keeping with our long term strategic plan and for complying with Santa Barbara County Air Pollution Control District's emissions requirements. (This item is a carryover from fiscal year 2007-08.)

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

To replace signs purchased in 1990. (This item is a carryover from fiscal year 2007-08.)

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2008-09**

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

To replace chairs purchased in 1999. (This item is a carryover from fiscal year 2007-08.)

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

To replace table purchased in 1999. (This item is a carryover from fiscal year 2007-08.)

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

To replace the Burglary-Fire Security System purchased in 1993. Repair parts are no longer available. (This item is a carryover from fiscal year 2007-08.)

***Computer Workstations (2 ea)*** **\$2,750**

To replace computers on a rotational basis.

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

Replace Unit 10 (2001 Dodge Ram) which has had transmission, rear axle, fuel tank sensor, and constant brake problems.

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

Two exterior office doors to replace existing weather-damaged doors.

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

Turbidity meter and PH meter.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2008-09**

***Water meters at Booster Station #4 and #5*** **\$6,000**

Replace 4-inch water meters at Booster Station #4 and Booster Station #5.

**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 Ebberts developments. (\$20,000 of this item is a carryover from fiscal year 2006-07.)

***SCADA Controls for Well 3A*** **\$2,000**

Add SCADA controls for Well 3A. (This item is a carryover from fiscal year 2007-08.)

***Billing Software Update*** **\$2,080**

Update billing software to accommodate laser bill printing.

***Inserting/Folding Machine*** **\$6,500**

Machine to fold laser printed bills and insert into envelopes for mailing. Customer complaints about present billing method initiated research for best alternative. Machine may also be used for newsletters, prop 218 notices, and special mailers.

***VFD Control to Filter Pump Motor*** **\$20,000**

VFD Control to Filter Pump Motor. Steady Filter GPM's, maintain effective chlorine dosages, electric savings in the long run.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2008-09**

***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 meter.

***Pneumatic Valve for Filter - backup*** **\$1,500**

Backup Pneumatic Valve for Filter.

***500 Gallon Vacuum Unit*** **\$65,000**

Portable Trailer Mounted 500 Gallon Vacuum Unit. To maintain valve cans, meter boxes, assist on leak repairs, can also be used for emergency sewer spills.

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

Replace Auto Dialer with Alarm Software WIN 911 compatible with ClearScada. MicroTel Dialer 500 now obsolete.

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

Installation Assistance for WIN 911 - includes drawing updates.

***Hypochloride Pump*** **\$2,500**

Hypochloride pump.

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

Lift station 3 & 4 Sonic start conversion for pumps, includes time for electrician to hook up sonic starts.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2008-09**

***Lompoc Regional Wastewater Reclamation Plant*                      **\$18,785,000****

The Lompoc Regional Wastewater Reclamation Plant (LRWRP) includes the scheduled Debt Service payments to the City of Lompoc totaling \$18,783,689 (per Rene Vise' of the City as of December 20, 2007) plus \$1,311 for related incidental expenses. When the LRWRP is completed, VVCSD will have 16.18% capacity rights.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
WATER CAPITAL BUDGET  
FISCAL YEAR 2008-09**

FYE Approved			AMOUNT	FUNDS RECEIVED FROM DEVELOPER
<b>Capital Improvement Plan</b>				
05-06 **	11-11171	Master Plan @ 50%	\$30,600	\$1,786
		Sub-Total Capital Improvement Plan	\$30,600	
<b>Capital Replacement Plan</b>				
05-06 **	11-11141	Site 3 Generator	\$90,000	N/A
07-08	11-11181	Office Exterior Signs	\$2,000	N/A
07-08	11-11182	Conference Room Chairs (9 ea)	\$2,500	N/A
07-08	11-11182	Conference Room Table	\$2,250	N/A
08-09	11-11182	Computer workstation (2 ea)	\$2,750	N/A
08-09	11-11182	Two exterior office doors	\$3,000	N/A
08-09	11-11160	Turbidity meter and PH meter	\$10,000	N/A
08-09	11-11152	Water meters at Booster Station #4 and #5	\$6,000	N/A
		Sub-Total Capital Replacement Plan	\$118,500	
<b>Capital Outlay Plan</b>				
06-07	11-11152	SCADA controls for B/S #4 and #5(revised 08-09 from \$20K)	\$40,000	\$0
07-08	11-11152	SCADA control for Well 3A	\$2,000	N/A
08-09	11-11182	Billing software update	\$2,080	N/A
08-09	11-11182	Inserting/Folding machine	\$6,500	N/A
08-09	11-11160	VFD Control to Filter Pump Motor	\$20,000	N/A
08-09	11-11152	SCADA tie in for VFD Control	\$2,500	N/A
08-09	11-11152	SCADA tie in for Turbidity/PH meter.	\$2,000	N/A
08-09	11-11160	Pneumatic valve for Filter - backup	\$1,500	N/A
08-09	11-11152	WIN 911 Alarm software	\$8,500	N/A
08-09	11-11152	Installation Assistance WIN 911	\$2,500	N/A
08-09	11-11160	Hypochloride pump	\$2,500	N/A
		Sub-Total Capital Outlay Plan	\$90,080	
<b>Total Water Capital Budget</b>			<b>\$239,180</b>	

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

<b>Cash Reserves in Bank on 2/29/08</b>	<b>\$ 2,019,070</b>
<b>Less Total Reserve Requirement</b>	<b>(3,320,059)</b>
Capital Reserve Requirement (\$2,489,805)	
Operating Reserve Requirement (\$292,160)	
Emergency Reserve Requirement (\$538,094)	
<b>Net Reserves - available &lt;shortfall&gt;</b>	<b>\$ (1,300,989)</b>

Capital Reserve Requirement = Accumulated Depreciation + 25% combined operating budget  
Operating Reserve Requirement = 25% combined operating budget  
Emergency Reserve Requirement = 10% capital assets

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
WASTEWATER CAPITAL BUDGET  
FISCAL YEAR 2008-09**

FYE Approved			AMOUNT	FUNDS RECEIVED FROM DEVELOPER
<b>Capital Improvement Plan</b>				
05-06 **	12-11171	Master Plan @ 50%	\$30,600	\$1,006
06-07 **	12-11152	L/S #1 Wet Well Expansion	\$30,000	\$11,249
08-09	12-11172	Reline manholes	\$80,000	N/A
08-09	12-11172	Clean and video sewer system	\$150,000	N/A
08-09	12-11172	Reline or repair sewer mains	\$162,000	N/A
Sub-Total Capital Improvement Plan			\$452,600	
<b>Capital Replacement Plan</b>				
06-07 **	12-11153	L/S #1 Backup Generator	\$50,000	N/A
07-08 **	12-11153	L/S #3 & 4 Portable Generator	\$37,500	N/A
08-09 **	12-11183	Pickup Truck	\$30,000	N/A
Sub-Total Capital Replacement Plan			\$117,500	
<b>Capital Outlay Plan</b>				
04-05	12-11131	Lompoc Regional Wastewater Reclamation Plant	\$18,785,000	\$38,427
08-09	12-11152	Sonic starts for Lift Station #3 and #4	\$2,500	N/A
Sub-Total Capital Outlay Plan			\$18,787,500	
<b>Total Wastewater Capital Budget</b>			<b>\$19,357,600</b>	

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

<b>Cash Reserves in Bank on 2/29/08</b>	<b>\$ 1,688,936</b>
<b>Less Total Reserve Requirement</b>	<b>(1,075,604)</b>
Capital Reserve Requirement (\$643,472)	
Operating Reserve Requirement (\$242,473)	
Emergency Reserve Requirement (\$189,659)	
<b>Net Reserves - available &lt;shortfall&gt;</b>	<b>\$ 613,332</b>

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

Operating Reserve Requirement = 25% combined operating budget

Emergency Reserve Requirement = 10% capital assets

# OPERATING BUDGET

The operating budget expenditures are presented in two categories:

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

The operating budget is funded by rates.

Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2008-09

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

## **OPERATING REVENUES**

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

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

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

In addition to budgeted water and wastewater revenues, staff estimates a reserve replenishment total in the amount of approximately \$443,417 for Fiscal Year 2008-09.

## **NON-OPERATING REVENUES**

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

Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2008-09

Projections are as follows:

LAIF	4.0% - Variable
Santa Barbara County	4.0% - Variable
Money Market	3.0% - Variable
WCRF	4.0% - Variable

## OPERATING EXPENSES

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

***Purchased Power*** - PG&E and Southern California Gas. Assumes a 2.0% increase over projected fiscal year 2007-08 costs.

***Water Treatment*** – Budgeted water treatment costs decreased \$12,100 from fiscal year 2007-08 budget.

- Chemical costs have not increased as anticipated in fiscal year 2007-08. Budget has been decreased by \$14,400 in this category.
- Water testing has increased by \$500, due to Lead and Copper testing which is completed once each three years.
- The Department of Health Services (DHS) regulatory fees have been increasing yearly. This year's budget is estimated at \$9,250.

***Transmission & Distribution*** – There is a \$15,000 budget increase to inspect Tanks 1, 3, and 5A. This inspection is completed once every three years.

Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2008-09

**Salaries & Benefits** – Salaries and benefits have increased \$59,945 over fiscal year 2007-08 budget. This includes the addition of \$7,882 for Director compensation and related benefit costs. The anticipated salaries and benefits for working hours are:

Water fund	\$564,645	(FY 2007-08: \$527,700)
Wastewater fund	\$328,300	(FY 2007-08: \$305,300)
Total benefits	\$892,945	(FY 2007-08: \$833,000)

The budget is based on an economic adjustment which ties into the ACWA Salary Survey and assumes that employees who are not at the top of their pay scale will receive at least one merit increase. Benefits such as PERS and worker's compensation which are based on gross salaries reflect this assumption.

The budgeted benefits expenses increased by \$12,845. The additional cost for paid benefits such as insurance, retirement, etc. represents 55.99% of the total base salary the District pays its employees.

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

Fiscal Year	Notes	Total Budgeted Salaries	Total Actual Salaries	Variance from budget
05-06	0.00% economic adjustment	442,200	427,099	(15,101)
06-07	3.75% economic adjustment	475,100	455,519	(19,581)
07-08	5.00% economic adjustment Projected based on actual expenses through December 2007 – some employees have not yet received merit increases; PERS and workers' compensation are below budgeted amounts.	514,000	469,887	(44,113)
08-09	Salary survey adjustments	553,500		

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

Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2008-09

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

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

**Professional/Contract Services** – Budget increased for Merchant Account Fees (for credit card/debit card payments by our customers) by \$2,000.

**Supplies and Repairs** – Budget decreased by \$2,000 for Utility Billing Stock as we plan to change the billing format for improved legibility.

**Director's Expense** – Budget increased by \$5,000 for training and mileage.

**Wastewater Treatment** – Budget increased by \$153,400. The budget is based on the projected actual expenses for fiscal year 2007-08. Treatment expenses have been much higher than anticipated due to higher than average measurements for Volume, Biological Oxygen Demand (BOD), and Suspended Solids.

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

**NET INCOME**

Water Fund	\$252,138	Wastewater Fund	\$169,052
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**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2008-09**

		Water	Wastewater	Combined
<b>REVENUE</b>				
41100	Residential	943,992	811,614	\$1,755,606
41200	Commercial	122,914	182,787	\$305,701
41300	Bulk Metered Residential	45,113		\$45,113
41400	Irrigation	93,444		\$93,444
41700	LRWRP Upgrade Charge		121,685	\$121,685
42100	Fire Protection	924		\$924
49200	Interest Earnings (Investments)	65,600	43,800	\$109,400
49201	Interest Earnings (WCRF)		13,400	\$13,400
	Reserve Replenishment	282,800	160,617	\$443,417
		<u>\$ 1,554,787</u>	<u>\$ 1,333,903</u>	<u>\$ 2,888,690</u>

<b>EXPENSES</b>				
<b>Source of Supply</b>				
51105	Contract Services	2,750		\$2,750
51112	Pumping Equipment	10,000		\$10,000
51405	SYRWCD Pump Tax	14,500		\$14,500
51415	Groundwater Recharge	3,000		\$3,000
<b>Pumping Equipment</b>				
52105	Contract Services	6,000		\$6,000
52112	Supplies & Repairs	4,620	2,980	\$7,600
52113	SCADA Supplies and Repairs	800	200	\$1,000
52300	Purchase Power	276,000	5,000	\$281,000
52310	Generator Fuel	2,000		\$2,000
<b>Water/Wastewater Treatment</b>				
53105 1	Wastewater Treatment - LRWRP		679,400	\$679,400
53105 2	Wastewater Treatment - Plant Lease - WCRF		10,600	\$10,600
53115	Regulatory Fees AB2995	9,250		\$9,250
53118	Water Treatment - Chemicals	79,600		\$79,600
53205	Contract Services	5,000		\$5,000
53212	Supplies & Repairs	2,000		\$2,000
53214	Utility Services	450		\$450
<b>Transmission and Distribution</b>				
54103	Waste Discharge Fee		1,000	\$1,000
54105	Contract Services	500		\$500
54132	Supplies & Repairs	3,000		\$3,000
54205	Contract Services - Reservoirs	26,000		\$26,000
54222	Supplies & Repairs - Mains	2,000	153,000	\$155,000
54232	Supplies & Repairs - Services	10,000	2,500	\$12,500
54232 1	Supplies & Repairs - Poly B	10,000		\$10,000
54242	Supplies & Repairs - Meters	20,000		\$20,000
54252	Supplies & Repairs - Hydrants	600		\$600

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2008-09**

		Water	Wastewater	Combined
<b>Customer Accounts</b>				
55102	Operating Supplies	4,800	4,300	\$9,100
55104	Utility Services	2,100	2,100	\$4,200
55105	Contract Services	7,425	3,925	\$11,350
55106	Postage	6,680	6,680	\$13,360
55200	Uncollectible Accounts	1,625	1,100	\$2,725
<b>Administrative and General</b>				
56202	Office Supplies	3,000	2,000	\$5,000
56204	Utility Services	3,270	2,180	\$5,450
56205	Contract Services	7,530	5,020	\$12,550
56206	Postage	285	190	\$475
56208	Professional Services	7,800	5,200	\$13,000
56209	Membership Fees and Dues	9,280	920	\$10,200
56210	Employee Travel Expense (Direct Payment)	2,940	1,960	\$4,900
56210 1	Employee Travel Expense (Reimbursed)	2,940	1,960	\$4,900
56211	Subscriptions and Books	540	360	\$900
56213	Equipment Rental	1,050	700	\$1,750
56215	LAFCO Mandatory Fees	1,500	650	\$2,150
56217	Director Expense (Direct Payment)	3,675	2,450	\$6,125
56217 1	Director Expense (Reimbursed)	3,675	2,450	\$6,125
56301	Property/General Liability Insurance	17,055	11,370	\$28,425
56704	Utility Services	1,110	740	\$1,850
56705	Contract Services	7,104	4,416	\$11,520
56712	Supplies & Repairs	4,860	3,240	\$8,100
56713	Computer Supplies & Repairs	1,560	1,040	\$2,600
56714	Furniture and Equipment	300	200	\$500
56810	Election Expense	1,350	900	\$2,250
57110	Depreciation	125,000	50,000	\$175,000
57302	Supplies & Repairs - Transportation	1,800	1,200	\$3,000
57303	Fuel - Vehicles	7,200	4,800	\$12,000
57312	Tools	6,300	5,700	\$12,000
57313	Fuel - Equipment	600	400	\$1,000
57320	Uniforms	390	260	\$650
57321	Uniforms - Reimbursed	480	320	\$800
57350	Safety Supplies	1,350	900	\$2,250
57351	Safety Boots	360	240	\$600
<b>Employee Salaries and Benefits</b>				
Various	Salaries	353,200	200,300	\$553,500
56401	Sick/Personal	19,700		\$19,700
56402	Vacation	35,200		\$35,200
56403	Holiday	27,276		\$27,276
56403 1	Floating Holiday	2,324		\$2,324

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET  
FISCAL YEAR 2008-09**

		<b>Water</b>	<b>Wastewater</b>	<b>Combined</b>
56406	Medical Insurance	51,800		\$51,800
56407	Long Term Disability	7,000		\$7,000
56410	Educational	11,300		\$11,300
56417	PERS	141,000		\$141,000
56418	Dental Insurance	7,200		\$7,200
56419	Life Insurance	2,600		\$2,600
56421	Workers Compensation	17,500		\$17,500
56423	Vision Care	1,745		\$1,745
56424	Performance/Incentive Pay	2,500		\$2,500
56430	Medicare FICA	9,800		\$9,800
56431	SUI	2,500		\$2,500
57363	WW Allocation - Workers Compensation		6,400	\$6,400
57364	WW Allocation - Employee Benefits		117,000	\$117,000
57372	WW Allocation - Payroll Taxes		4,600	\$4,600
57463	WW Allocation - Workers Compensation	(6,400)		(\$6,400)
57464	WW Allocation - Employee Benefits	(117,000)		(\$117,000)
57472	WW Allocation - Payroll Taxes	(4,600)		(\$4,600)
		<u>\$ 1,299,649</u>	<u>\$ 1,312,851</u>	<u>\$ 2,612,500</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - REVENUE  
FISCAL YEAR 2008-09**

		Amended Budget FYE 2008	Projected FYE 2008	Proposed Budget * FYE 2009	Amended Budget * FYE 2009
<b>Water Revenue</b>		<b>\$ 1,439,399</b>	<b>\$ 1,595,305</b>	<b>\$ 1,489,187</b>	<b>\$ 1,553,506</b>
11- 41100	Residential	912,097	1,022,051	943,992	1,007,295
11- 41200	Commercial	111,051	143,064	122,914	110,169
11- 41300	Bulk Meter Residential	46,338	56,610	45,113	53,172
11- 41400	Irrigation	87,541	89,952	93,444	92,666
11- 42100	Fire Protection	924	964	924	924
	Reserve Replenishment	281,449	282,664	282,800	289,280
<b>Wastewater Revenue</b>		<b>\$ 1,269,601</b>	<b>\$ 1,464,764</b>	<b>\$ 1,276,703</b>	<b>\$ 1,477,812</b>
12- 41100	Residential	805,146	783,760	811,614	972,968
12- 41200	Commercial/Multi-family Dwelling	183,866	401,124	182,787	208,595
12- 41700	LRWRP Upgrade Charge	121,007	120,290	121,685	135,819
	Reserve Replenishment	159,582	159,590	160,617	160,430
<b>Non-Operating Revenue</b>		<b>\$ 191,000</b>	<b>\$ 178,792</b>	<b>\$ 122,800</b>	<b>\$ 122,800</b>
11- 49200	Interest Earnings (Investments)	105,400	84,340	65,600	65,600
12- 49200	Interest Earnings (Investments)	70,300	80,302	43,800	43,800
12- 49201	Interest Earnings (WCRF)	15,300	14,150	13,400	13,400
<b>Combined Revenue</b>		<b>\$ 2,900,000</b>	<b>\$ 3,238,860</b>	<b>\$ 2,888,690</b>	<b>\$ 3,154,118</b>

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

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING BUDGET - WATER  
FISCAL YEAR 2008-09**

	Actual FY Ended 6/30/2007	Amended Budget 6/30/2008	Staff Proposed 6/30/2009	% Total Revenue/ Expense	Recommende d 6/30/2009	% Total Revenue/ Expense	Board Approved 6/30/2009	% Total Revenue/ Expense	Amended Budget 6/30/2009	% Total Revenue/ Expense
<b>OPERATING REVENUE</b>										
Water Sales	1,126,817	\$ 1,094,624	1,206,387	77.59%	1,206,387	77.59%	1,206,387	77.59%	1,264,226	81.31%
Reserve Replenishment	351,209	\$ 356,100	282,800	18.19%	282,800	18.19%	282,800	18.19%	289,280	18.61%
Sub-Total	<u>\$1,478,026</u>	<u>\$1,450,724</u>	<u>1,489,187</u>	<u>95.78%</u>	<u>\$1,489,187</u>	<u>95.78%</u>	<u>\$1,489,187</u>	<u>95.78%</u>	<u>\$1,553,506</u>	<u>99.92%</u>
<b>NON-OPERATING REVENUE</b>										
Non-operating Revenue	81,851	\$ 105,400	65,600	4.22%	65,600	4.22%	65,600	4.22%	65,600	4.22%
Non-operating Expenses	(20)	-	-	0.00%	-	0.00%	-	0.00%	0	0.00%
Sub-Total	<u>\$81,871</u>	<u>\$105,400</u>	<u>\$65,600</u>	<u>4.22%</u>	<u>\$65,600</u>	<u>4.22%</u>	<u>\$65,600</u>	<u>4.22%</u>	<u>\$65,600</u>	<u>4.22%</u>
<b>OPERATING EXPENSE</b>										
Salaries & Benefits	533,771	528,100	564,645	43.45%	564,645	43.35%	564,645	43.35%	564,645	43.35%
Purchased Power	187,788	205,950	276,000	21.24%	276,000	21.19%	276,000	21.19%	276,000	21.19%
Treatment	89,343	108,400	96,300	7.41%	96,300	7.39%	96,300	7.39%	96,300	7.39%
Insurance	14,936	17,055	17,055	1.31%	17,055	1.31%	17,055	1.31%	17,055	1.31%
Depreciation	102,804	133,000	125,000	9.62%	125,000	9.60%	125,000	9.60%	125,000	9.60%
Source of Supply	18,497	29,950	30,250	2.33%	30,250	2.32%	30,250	2.32%	30,250	2.32%
Pumping	27,487	8,600	13,420	1.03%	13,420	1.03%	13,420	1.03%	13,420	1.03%
Transmission and Distribution	147,069	39,600	72,100	5.55%	72,100	5.53%	72,100	5.53%	72,100	5.53%
Administrative	57,547	59,009	63,769	4.91%	66,769	5.13%	66,769	5.13%	66,769	5.13%
Customer Accounts	17,078	19,335	22,630	1.74%	22,630	1.74%	22,630	1.74%	22,630	1.74%
Transportation	8,601	7,800	9,000	0.69%	9,000	0.69%	9,000	0.69%	9,000	0.69%
Tools/Equipment	2,034	3,160	6,900	0.53%	6,900	0.53%	6,900	0.53%	6,900	0.53%
Other	2,888	2,580	2,580	0.20%	2,580	0.20%	2,580	0.20%	2,580	0.20%
Sub-Total	<u>\$1,209,842</u>	<u>\$1,162,539</u>	<u>\$1,299,649</u>	<u>100.00%</u>	<u>\$1,302,649</u>	<u>100.00%</u>	<u>\$1,302,649</u>	<u>100.23%</u>	<u>\$1,302,649</u>	<u>100.23%</u>
<b>NET INCOME</b>										
	<u>\$350,054</u>	<u>\$393,585</u>	<u>\$255,138</u>		<u>\$252,138</u>		<u>\$252,138</u>		<u>\$316,457</u>	
+ Depreciation	<u>\$102,804</u>	<u>\$133,000</u>	<u>\$125,000</u>		<u>\$125,000</u>		<u>\$125,000</u>		<u>\$125,000</u>	
<b>ESTIMATED ADDITION TO CASH</b>										
	<u>\$370,988</u>	<u>\$421,185</u>	<u>\$314,538</u>		<u>\$311,538</u>		<u>\$311,538</u>		<u>\$375,857</u>	
Reserve Contribution Factor	31%	36%	24%		24%		24%		29%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING BUDGET - WASTEWATER  
FISCAL YEAR 2008-09**

	Actual FY Ended 6/30/2007	Amended Budget 6/30/2008	Staff Proposed 6/30/2009	% Total Revenue/ Expense	Recommende d 6/30/2009	% Total Revenue/ Expense	Board Approved 6/30/2009	% Total Revenue/ Expense	Amended Budget 6/30/2009	% Total Revenue/ Expense
<b>OPERATING REVENUE</b>										
Wastewater Services	951,038	989,012	994,401	74.55%	994,401	74.55%	994,401	74.55%	1,181,563	88.58%
LRWRP Upgrade Charge	0	121,007	121,685	9.12%	121,685	9.12%	121,685		135,819	
Reserve Replenishment	127,414	160,617	160,617	12.04%	160,617	12.04%	160,617	12.04%	160,430	12.03%
Sub-Total	<u>\$1,078,452</u>	<u>\$1,270,636</u>	<u>1,276,703</u>	<u>95.71%</u>	<u>\$1,276,703</u>	<u>95.71%</u>	<u>\$1,276,703</u>	<u>95.71%</u>	<u>1,477,812</u>	<u>110.79%</u>
<b>NON-OPERATING REVENUE (EXPENSES)</b>										
Non-operating Revenue	27,334	175,700	57,200	4.29%	57,200	4.29%	57,200	4.29%	57,200	4.29%
Non-operating Expenses	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Sub-Total	<u>\$27,334</u>	<u>\$175,700</u>	<u>\$57,200</u>	<u>3.68%</u>	<u>\$57,200</u>	<u>3.68%</u>	<u>\$57,200</u>	<u>3.68%</u>	<u>\$57,200</u>	<u>3.68%</u>
<b>OPERATING EXPENSE</b>										
Salaries & Benefits	230,494	300,496	328,300	25.03%	328,300	28.18%	328,300	28.18%	328,300	28.18%
Purchased Power	4,020	5,400	5,000	0.38%	5,000	0.43%	5,000	0.43%	5,000	0.43%
Wastewater Treatment	509,102	450,000	679,400	51.79%	679,400	58.33%	679,400	58.33%	679,400	58.33%
WCRF	7,000	7,000	10,600	0.81%	10,600	0.91%	10,600	0.91%	10,600	0.91%
Insurance	9,957	10,850	11,370	0.87%	11,370	0.98%	11,370	0.98%	11,370	0.98%
Depreciation	21,121	30,000	50,000	3.81%	50,000	4.29%	50,000	4.29%	50,000	4.29%
Pumping	1,347	1,250	3,180	0.24%	3,180	0.27%	3,180	0.27%	3,180	0.27%
Collection	1,387	61,750	155,500	11.85%	6,500	0.56%	6,500	0.56%	6,500	0.56%
Customer Accounts	13,490	15,700	18,105	1.38%	18,105	1.55%	18,105	1.55%	18,105	1.55%
Administrative	24,479	31,490	36,576	2.79%	38,576	3.31%	38,576	3.31%	38,576	3.31%
Transportation	5,734	3,360	6,000	0.46%	6,000	0.52%	6,000	0.52%	6,000	0.52%
Tools/Equipment	1,153	2,040	6,100	0.46%	6,100	0.52%	6,100	0.52%	6,100	0.52%
Other	1,849	1,620	1,720	0.13%	1,720	0.15%	1,720	0.15%	1,720	0.15%
Sub-Total	<u>\$831,133</u>	<u>\$920,956</u>	<u>\$1,311,851</u>	<u>100.00%</u>	<u>\$1,164,851</u>	<u>100.00%</u>	<u>\$1,164,851</u>	<u>88.79%</u>	<u>1,164,851</u>	<u>88.79%</u>
<b>NET INCOME</b>	<u>\$274,653</u>	<u>\$525,380</u>	<u>\$22,052</u>		<u>\$169,052</u>		<u>\$169,052</u>		<u>370,161</u>	
+ Depreciation	<u>\$21,121</u>	<u>\$30,000</u>	<u>\$50,000</u>		<u>\$50,000</u>		<u>\$50,000</u>		<u>50,000</u>	
<b>ESTIMATED ADDITION TO CASH</b>	<u>\$268,440</u>	<u>\$379,680</u>	<u>\$14,852</u>		<u>\$161,852</u>		<u>\$161,852</u>		<u>362,961</u>	
Reserve Contribution Factor	32%	41%	1%		14%		14%		31%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2008-09**

		Budget FYE 2008	Projected FYE 2008	Proposed Budget FYE 2009	Dollar Change	Percent Change	Committee Recommended FYE 2009	Board Approved FYE 2009	Notes
<b>SOURCE OF SUPPLY (WELLS)</b>									
11-51105	USGS Groundwater Monitoring (booked in June) Contract Services	2,450	2,450	2,750	300	12.2%	2,750	2,750	Estimate 4% over prior year payment
		2,450	2,450	2,750	300	12.2%	2,750	2,750	
11-51112	Contingencies Supplies/Repairs - Well Pumping Equipment	10,000	10,000	10,000	0	0.0%	10,000	10,000	
		10,000	10,000	10,000	0	0.0%	10,000	10,000	
11-51405	SYRWCD Pump Tax SYRWCD Pump Tax	14,500	8,925	14,500	0	0.0%	14,500	14,500	Estimate based on historic data and projected water sold
		14,500	8,925	14,500	0	0.0%	14,500	14,500	
11-51415	Cloud Seeding Groundwater Recharge	3,000	0	3,000	0	0.0%	3,000	3,000	
		3,000	0	3,000	0	0.0%	3,000	3,000	
	<b>SOURCE OF SUPPLY (WELLS)</b>	<b>\$29,950</b>	<b>\$21,375</b>	<b>\$30,250</b>	<b>\$300</b>	<b>1.0%</b>	<b>\$30,250</b>	<b>\$30,250</b>	
<b>PUMPING (BOOSTERS)</b>									
11-52105	Contingencies Electrician services, as needed Contract Services	1,500	1,500	1,500	0	0.0%	1,500	1,500	
		1,000	1,354	4,500	3,500	350.0%	4,500	4,500	
		2,500	2,854	6,000	3,500	140.0%	6,000	6,000	
11-52112	Routine Maintenance Includes SCADA telephone charges SCADA DSL charges SBCAPCD Annual Emission Fee B/S #5 Dehumidifier Supplies/Repairs-Pumping Equipment	2,500	2,500	2,500	0	0.0%	2,500	2,500	
		420	359	420	0	0.0%	420	420	New expense beginning FYE 2006
		580	680	700	120	20.7%	700	700	
		200	200	200	0	0.0%	200	200	
		0	0	800	800	100.0%	800	800	
		3,700	3,739	4,620	920	24.9%	4,620	4,620	
11-52113	Maintenance/emergencies Supplies/Repairs-SCADA Computer Equipment	400	712	800	400	100.0%	800	800	
		400	712	800	400	100.0%	800	800	
11-52300	Southern California Gas PG&E (water only) PG&E (sewer only) Purchased Power	950	549	1,000	50	5.3%	1,000	1,000	PGE electric rate increase: 7.0% in 2007 over projected actual.
		205,000	269,807	275,000	70,000	34.1%	275,000	275,000	
		0	0	0	0	0.0%	0	0	
		205,950	270,357	276,000	70,050	34.0%	276,000	276,000	
11-52310	Estimated 750 gal diesel. (March/April) Generator Fuel	2,000	2,000	2,000	0	0.0%	2,000	2,000	Budget for increasing fuel costs
		2,000	2,000	2,000	0	0.0%	2,000	2,000	
	<b>PUMPING (BOOSTERS)</b>	<b>\$214,550</b>	<b>\$279,662</b>	<b>\$289,420</b>	<b>\$74,870</b>	<b>34.9%</b>	<b>\$289,420</b>	<b>\$289,420</b>	
<b>WATER TREATMENT</b>									
11-53115	Department of Health Services water system fees. Regulatory Fees AB2995	8,450	8,952	9,250	800	9.5%	9,250	9,250	Estimate 2.5% over last year actual
		8,450	8,952	9,250	800	9.5%	9,250	9,250	
11-53118	NaOCI (\$1.05/gal with fuel surcharge) NaHSO3 (\$1.37/gal with fuel surcharge) Chemicals	78,800	58,010	63,300	(15,500)	-19.7%	63,300	63,300	Budget 15% increase over projected actual
		15,200	17,918	16,300	1,100	7.2%	16,300	16,300	
		94,000	75,928	79,600	(14,400)	-15.3%	79,600	79,600	
11-53205	Water Testing Contract Services	4,500	2,496	5,000	500	11.1%	5,000	5,000	
		4,500	2,496	5,000	500	11.1%	5,000	5,000	
11-53212	Routine maintenance Supplies/Repairs	1,000	2,000	2,000	1,000	100.0%	2,000	2,000	
		1,000	2,000	2,000	1,000	100.0%	2,000	2,000	
11-53214	PG&E purchased power for workshop Utility Services	450	450	450	0	0.0%	450	450	PGE electric rate increase: 7.0% in 2007 over projected actual.
		450	450	450	0	0.0%	450	450	
	<b>WATER TREATMENT</b>	<b>\$108,400</b>	<b>\$89,826</b>	<b>\$96,300</b>	<b>(\$12,100)</b>	<b>-11.2%</b>	<b>\$96,300</b>	<b>\$96,300</b>	
<b>TRANSMISSION &amp; DISTRIBUTION</b>									
11-54105	USA Tickets Contract Services	500	165	500	0	0.0%	500	500	USA is called each time a hole is dug within Village boundaries by the District, residents, or contractors ( \$1.60 per USA ticket)
		500	165	500	0	0.0%	500	500	
11-54132	SBC encroachment fees Supplies/Repairs-Miscellaneous	1,000	1,497	3,000	2,000	200.0%	3,000	3,000	Road permits for repairs (\$50 each)
		1,000	1,497	3,000	2,000	200.0%	3,000	3,000	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WATER OPERATING EXPENSES  
 FISCAL YEAR 2008-09

	Budget FYE 2008	Projected FYE 2008	Proposed Budget FYE 2009	Dollar Change	Percent Change	Committee Recommended FYE 2009	Board Approved FYE 2009	Notes
Contingencies	1,000	1,000	1,000	0	0.0%	1,000	1,000	
Tank 2 recoating	10,000	10,000	10,000	0	0.0%	10,000	10,000	
Inspect Tanks 1, 3, 5A	0	0	15,000	15,000	100.0%	15,000	15,000	
<b>11-54205 Contract Services - Distribution Reservoirs</b>	<b>11,000</b>	<b>11,000</b>	<b>26,000</b>	<b>15,000</b>	<b>136.4%</b>	<b>26,000</b>	<b>26,000</b>	
	0	0	0	0	0.0%	0	0	
Recoat tank 5B	0	4,915	0	0	0.0%	0	0	
<b>11-54213 Supplies/Repairs- Distribution Reservoirs</b>	<b>0</b>	<b>4,915</b>	<b>0</b>	<b>0</b>	<b>100.0%</b>	<b>0</b>	<b>0</b>	
Routine maintenance	2,000	4,000	2,000	0	0.0%	2,000	2,000	
Repairs as a result of videoing (WW only)	0	0	0	0	0.0%	0	0	
<b>11-54222 Supplies/Repairs- Mains</b>	<b>2,000</b>	<b>4,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>	<b>2,000</b>	<b>2,000</b>	
Routine maintenance (W)	10,000	19,000	10,000	0	0.0%	10,000	10,000	
Routine maintenance (WW)	0	0	0	0	0.0%	0	0	
\$250/Customer up to 4 cust. for damages; (WW only)	0	0	0	0	0.0%	0	0	
contingencies- repairs due to videoing (WW only)	0	0	0	0	0.0%	0	0	
<b>11-54232 Supplies/Repairs-Service Connections</b>	<b>10,000</b>	<b>19,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>	<b>10,000</b>	<b>10,000</b>	
Services	5,500	9,250	5,500	0	0.0%	5,500	5,500	Replaced as they break (2" + Asphalt, Slurry)
Poly B Blowoffs	4,500	4,500	4,500	0	0.0%	4,500	4,500	
<b>11-54232 1 Supplies/Repairs-A/P Poly B</b>	<b>10,000</b>	<b>13,750</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>	<b>10,000</b>	<b>10,000</b>	
Routine maintenance	2,000	3,000	7,500	5,500	275.0%	7,500	7,500	
Meters - Providence Landing (\$284/ea)	12,500	11,500	12,500	0	0.0%	12,500	12,500	
<b>11-54242 Supplies/Repairs-Meters</b>	<b>14,500</b>	<b>14,500</b>	<b>20,000</b>	<b>5,500</b>	<b>37.9%</b>	<b>20,000</b>	<b>20,000</b>	
Hydrant parts	500	500	500	0	0.0%	500	500	Sufficient dry barrel hydrant parts in stock. Wet barrel hydrants require minimal maintenance.
Paint	100	100	100	0	0.0%	100	100	
<b>11-54252 Supplies/Repairs-Hydrants</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>0</b>	<b>0.0%</b>	<b>600</b>	<b>600</b>	
<b>TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$49,600</b>	<b>\$64,512</b>	<b>\$72,100</b>	<b>\$22,500</b>	<b>45.4%</b>	<b>\$72,100</b>	<b>\$72,100</b>	
<b>CUSTOMER ACCOUNTS</b>								
newsletters (1 ea)	1,100	1,100	1,250	150	13.6%	1,250	1,250	
CCR	500	500	500	0	0.0%	500	500	
Prop 218 notices	250	600	600	350	100.0%	600	600	
public meetings, public notices	250	250	250	0	0.0%	250	250	
billing stock	2,500	2,560	1,500	(1,000)	-40.0%	1,500	1,500	
candy, contingencies	100	200	200	100	100.0%	200	200	
reminders, hangers, receipts	500	500	500	0	0.0%	500	500	
<b>11-55102 Operating Supplies</b>	<b>5,200</b>	<b>5,710</b>	<b>4,800</b>	<b>(400)</b>	<b>-7.7%</b>	<b>4,800</b>	<b>4,800</b>	
Cellular phone service	1,100	1,246	1,500	400	36.4%	1,500	1,500	
Verizon	550	508	600	50	9.1%	600	600	
<b>11-55104 Utility Services</b>	<b>1,650</b>	<b>1,754</b>	<b>2,100</b>	<b>450</b>	<b>27.3%</b>	<b>2,100</b>	<b>2,100</b>	
Datamatic-5% cola	3,150	3,276	3,500	350	11.1%	3,500	3,500	Meter reading device software
Melissa Software (barcoding)	825	825	875	50	6.1%	875	875	Bill barcoding software
Merchant Account Fees	1,500	2,169	2,500	1,000	66.7%	2,500	2,500	
Formsite subscription	50	50	50	0	0.0%	50	50	
Contingencies	0	436	500	500	100.0%	500	500	
<b>11-55105 Contract Services</b>	<b>5,525</b>	<b>6,755</b>	<b>7,425</b>	<b>1,900</b>	<b>34.4%</b>	<b>7,425</b>	<b>7,425</b>	
postage for newsletters	415	413	415	0	0.0%	415	415	
postage for prop 218 notices	415	413	415	0	100.0%	415	415	
Postage meter	1,100	712	1,100	0	0.0%	1,100	1,100	First class rate \$0.39
Monthly bills	4,200	4,800	4,650	450	10.7%	4,650	4,650	
Permit fee	100	88	100	0	0.0%	100	100	
<b>11-55106 Postage</b>	<b>6,230</b>	<b>6,424</b>	<b>6,680</b>	<b>450</b>	<b>7.2%</b>	<b>6,680</b>	<b>6,680</b>	
Bad debt writeoffs	730	730	1,625	895	122.6%	1,625	1,625	Estimate based on historical data
<b>11-55200 Uncollectible Accounts</b>	<b>730</b>	<b>730</b>	<b>1,625</b>	<b>895</b>	<b>122.6%</b>	<b>1,625</b>	<b>1,625</b>	
<b>CUSTOMER ACCOUNTS</b>	<b>\$19,335</b>	<b>\$21,374</b>	<b>\$22,630</b>	<b>\$3,295</b>	<b>17.0%</b>	<b>\$22,630</b>	<b>\$22,630</b>	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WATER OPERATING EXPENSES  
 FISCAL YEAR 2008-09

	Budget FYE 2008	Projected FYE 2008	Proposed Budget FYE 2009	Dollar Change	Percent Change	Committee Recommended FYE 2009	Board Approved FYE 2009	Notes
<b>INSURANCE</b>								
	15,155	13,558	15,150	(5)	0.0%	15,150	15,150	
11-56301	1,905	1,624	1,905	0	0.0%	1,905	1,905	
	<b>17,060</b>	<b>15,182</b>	<b>17,055</b>	<b>(5)</b>	<b>0.0%</b>	<b>17,055</b>	<b>17,055</b>	
	<b>INSURANCE</b>							
	<b>\$17,060</b>	<b>\$15,182</b>	<b>\$17,055</b>	<b>(\$5)</b>	<b>0.0%</b>	<b>\$17,055</b>	<b>\$17,055</b>	
<b>ADMINISTRATIVE &amp; GENERAL</b>								
	3,000	2,791	3,000	0	0.0%	3,000	3,000	Budget 5% over projected actual.
11-56202	<b>3,000</b>	<b>2,791</b>	<b>3,000</b>	<b>0</b>	<b>0.0%</b>	<b>3,000</b>	<b>3,000</b>	
	270	190	270	0	0.0%	270	270	
	1,500	1,422	1,500	0	0.0%	1,500	1,500	
	1,500	1,465	1,500	0	0.0%	1,500	1,500	PGE electric rate increase: 7.0% in 2007 over projected actual.
11-56204	<b>3,270</b>	<b>3,078</b>	<b>3,270</b>	<b>0</b>	<b>0.0%</b>	<b>3,270</b>	<b>3,270</b>	
	5,000	5,073	5,400	400	8.0%	5,400	5,400	
	900	922	930	30	3.3%	930	930	
	600	0	600	0	0.0%	600	600	
	600	94	600	0	0.0%	600	600	
11-56205	<b>7,100</b>	<b>6,089</b>	<b>7,530</b>	<b>430</b>	<b>6.1%</b>	<b>7,530</b>	<b>7,530</b>	
	285	285	285	0	0.0%	285	285	First class rate \$0.39
11-56206	<b>285</b>	<b>285</b>	<b>285</b>	<b>0</b>	<b>0.0%</b>	<b>285</b>	<b>285</b>	
	3,090	3,090	3,090	0	0.0%	3,090	3,090	
	4,500	1,661	4,500	0	0.0%	4,500	4,500	
	60	60	60	0	0.0%	60	60	
	150	150	150	0	100.0%	150	150	
11-56208	<b>7,800</b>	<b>4,961</b>	<b>7,800</b>	<b>0</b>	<b>0.0%</b>	<b>7,800</b>	<b>7,800</b>	
	960	960	960	0	0.0%	960	960	
	120	120	120	0	0.0%	120	120	
	60	60	60	0	0.0%	60	60	
	30	30	30	0	0.0%	30	30	
	120	120	120	0	0.0%	120	120	
	90	90	90	0	0.0%	90	90	
	<b>Below are water only:</b>							
	6,000	6,060	6,000	0	0.0%	6,000	6,000	
	700	680	700	0	0.0%	700	700	
	400	376	400	0	0.0%	400	400	
	350	120	350	0	0.0%	350	350	
	100	100	100	0	0.0%	100	100	
	100	100	100	0	0.0%	100	100	
	200	200	200	0	0.0%	200	200	
	50	35	50	0	0.0%	50	50	
11-56209	<b>9,280</b>	<b>9,051</b>	<b>9,280</b>	<b>0</b>	<b>0.0%</b>	<b>9,280</b>	<b>9,280</b>	
	4,800	2,400	4,800	0	0.0%	4,800	4,800	
	480	240	480	0	0.0%	480	480	
	600	300	600	0	0.0%	600	600	
11-56210	<b>2,940</b>	<b>1,470</b>	<b>2,940</b>	<b>0</b>	<b>0.0%</b>	<b>2,940</b>	<b>2,940</b>	
11-56210-1	<b>2,940</b>	<b>1,470</b>	<b>2,940</b>	<b>0</b>	<b>0.0%</b>	<b>2,940</b>	<b>2,940</b>	
	60	53	60	0	0.0%	60	60	
	30	30	30	0	0.0%	30	30	
	75	73	75	0	0.0%	75	75	
	30	30	30	0	0.0%	30	30	
	120	0	99	(21)	-17.5%	99	99	
	120	216	156	36	30.0%	156	156	
	90	90	90	0	0.0%	90	90	
11-56211	<b>525</b>	<b>492</b>	<b>540</b>	<b>15</b>	<b>2.9%</b>	<b>540</b>	<b>540</b>	
	810	869	900	90	11.1%	900	900	
	120	120	120	0	0.0%	120	120	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WATER OPERATING EXPENSES  
 FISCAL YEAR 2008-09

	Budget FYE 2008	Projected FYE 2008	Proposed Budget FYE 2009	Dollar Change	Percent Change	Committee Recommended FYE 2009	Board Approved FYE 2009	Notes
11-56213	Mailing machine equipment tax Office Equipment Rentals	30 960	29 1,018	30 1,050	0 9.4%	30 1,050	30 1,050	
11-56215	VVCS D share approx 2.15% of 1/3 of LAFCO's AB2838 - LAFCO Mandatory Fees	1,000 1,000	1,552 1,552	1,500 1,500	500 50.0%	1,500 1,500	1,500 1,500	06/07 budget revenue requirement approx. \$230,000
11-56217	Meeting refreshments	150	150	150	0	150	150	
11-56217-1	Training and mileage Director's Expense Director's Expense (Reimbursed)	7,200 3,675 3,675	7,500 3,825 3,825	7,200 3,675 3,675	0 0.0% 0	10,200 5,175 5,175	10,200 5,175 5,175	
11-56704	Trash (40.61/mo) Water/Wastewater Service Dump trips Utility Services-General Plant	300 600 90 990	242 676 61 980	300 720 90 1,110	0 120 0 120	300 720 90 1,110	300 720 90 1,110	
11-56705	Janitorial (\$150/mo) and windows/carpet Office yard maint. (150/mo + misc) Alarm service - office, shop (210/qrt) Sylvester's sec. - Bstr bldg (120/qrt) WATER ONLY Western Exterminator Vegetation Management Contract Services-General Plant	1,380 1,050 504 480 90 3,600 7,104	1,265 1,008 504 480 90 3,600 6,947	1,380 1,050 504 480 90 3,600 7,104	0 0 0 0 0 0 0	1,380 1,050 504 480 90 3,600 7,104	1,380 1,050 504 480 90 3,600 7,104	
11-56712	Towels Supplies and repairs Front and side doors - office Supplies and Repairs - General Plant	660 2,400 0 3,060	554 2,400 0 2,954	660 2,400 1,800 4,860	0 0 1,800 1,800	660 2,400 1,800 4,860	660 2,400 1,800 4,860	
11-56713	Software Upgrades Maintenance/emergencies Experts exchange subscription Printer (3 ea) Supplies and Repairs - Computer Equip.	600 600 60 660 1,920	600 600 60 630 1,890	900 600 60 0 1,560	300 0 0 (660) (360)	900 600 60 0 1,560	900 600 60 0 1,560	
11-56714	Office equipment Supplies and Repairs - Furniture & Equipment	300 300	300 300	300 300	0 0	300 300	300 300	
11-57110	Depreciation Depreciation	133,000 133,000	104,571 104,571	125,000 125,000	(8,000) (8,000)	125,000 125,000	125,000 125,000	
11-56810	Elections - November 2008 Election Expense	0 0	0 0	1,350 1,350	1,350 100.0%	1,350 1,350	1,350 1,350	approx. 0.60/voter x 5,000 registered voters
	<b>ADMINISTRATIVE &amp; GENERAL</b>	<b>\$192,824</b>	<b>\$157,549</b>	<b>\$188,769</b>	<b>(\$4,055)</b>	<b>\$191,769</b>	<b>\$191,769</b>	
<b>EMPLOYEE SALARIES AND BENEFITS</b>								
Various	Salaries	329,100	323,113	353,200	24,100	353,200	353,200	
<i>Benefits</i>								
11-56401	Sick/Personal	18,200	19,074	19,700	1,500	19,700	19,700	
11-56402	Vacation	29,700	29,700	35,200	5,500	35,200	35,200	
11-56403	Holiday	23,052	23,052	27,276	4,224	27,276	27,276	
11-56403 1	Floating Holiday	2,148	2,148	2,324	176	2,324	2,324	
11-56406	Medical Insurance	51,500	49,478	51,800	300	51,800	51,800	
11-56407	Long Term Disability	6,300	6,664	7,000	700	7,000	7,000	
11-56410	Employee Educational 4 seminars @ 200, 3 @ 700 4 certificates @ 100 4 conferences @ 500 tuition reimbursement	11,300	6,500	11,300	0	11,300	11,300	
11-56417	PERS	124,000	108,334	141,000	17,000	141,000	141,000	
11-56418	Dental Insurance	7,200	7,154	7,200	0	7,200	7,200	
11-56419	Life Insurance	2,700	1,891	2,600	(100)	2,600	2,600	
11-56421	Workers Compensation	29,100	15,803	17,500	(11,600)	17,500	17,500	
11-56423	Vision Care	1,700	1,703	1,745	45	1,745	1,745	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WATER OPERATING EXPENSES  
 FISCAL YEAR 2008-09

		Budget FYE 2008	Projected FYE 2008	Proposed Budget FYE 2009	Dollar Change	Percent Change	Committee Recommended FYE 2009	Board Approved FYE 2009	Notes
11-56424	Performance/Incentive Pay	1,000	2,250	2,500	1,500	150.0%	2,500	2,500	
<i>Payroll Taxes</i>									
11-56430	Medicare FICA	8,600	6,638	9,800	1,200	14.0%	9,800	9,800	
11-56431	SUI	2,500	2,500	2,500	0	0.0%	2,500	2,500	
11-57463	WW Alloc. Worker's Comp.Ins.	(11,400)	(8,038)	(6,400)	5,000	-43.9%	(6,400)	(6,400)	
11-57464	WW Alloc. Employ. Benefits	(105,000)	(77,346)	(117,000)	(12,000)	11.4%	(117,000)	(117,000)	
11-57472	WW Alloc. Payroll Taxes	(4,000)	(2,910)	(4,600)	(600)	15.0%	(4,600)	(4,600)	
<b>EMPLOYEE SALARIES AND BENEFITS</b>		<b>\$527,700</b>	<b>\$517,709</b>	<b>\$564,645</b>	<b>\$36,945</b>	<b>7.0%</b>	<b>\$564,645</b>	<b>\$564,645</b>	
<b>OTHER OPERATING EXPENSES</b>									
11-57302	Preventative maintenance, operating supplies	1,800	2,100	1,800	0	0.0%	1,800	1,800	
	<b>Transportation (Field Vehicles)-Other</b>	<b>1,800</b>	<b>2,100</b>	<b>1,800</b>	<b>0</b>	<b>0.0%</b>	<b>1,800</b>	<b>1,800</b>	
	Gasoline	6,000	6,768	7,200	1,200	20.0%	7,200	7,200	Budget for increasing fuel costs
11-57303	<b>Transportation (Field Vehicles)-Fuel</b>	<b>6,000</b>	<b>6,768</b>	<b>7,200</b>	<b>1,200</b>	<b>20.0%</b>	<b>7,200</b>	<b>7,200</b>	
	Tools and equipment	1,200	1,200	1,200	0	0.0%	1,200	1,200	
	Sewer Jetter Parts (WW only)	0	0	0	0	0.0%	0	0	
	Contingency-heavy equipment rental (i.e. excavator, loader)	1,600	0	3,000	1,400	87.5%	3,000	3,000	
	Tractor maintenance	0	0	2,100	2,100	100.0%	2,100	2,100	
11-57312	<b>Tool/Work Equipment-Other</b>	<b>2,800</b>	<b>1,200</b>	<b>6,300</b>	<b>3,500</b>	<b>125.0%</b>	<b>6,300</b>	<b>6,300</b>	
	Fuel for tractor, tools, etc. No major projects planned	360	542	600	240	66.7%	600	600	Budget for increasing fuel costs
11-57313	<b>Tool/Work Equipment-Fuel</b>	<b>360</b>	<b>542</b>	<b>600</b>	<b>240</b>	<b>66.7%</b>	<b>600</b>	<b>600</b>	
	5 shirts for each of the 3 field crew	180	180	180	0	0.0%	180	180	
	3 shirts for each of the 3 office crew	120	120	120	0	0.0%	120	120	
	1 sweatshirt for each of the 3 field crew	90	52	90	0	0.0%	90	90	
11-57320	<b>Uniforms</b>	<b>390</b>	<b>352</b>	<b>390</b>	<b>0</b>	<b>0.0%</b>	<b>390</b>	<b>390</b>	
	Jeans-\$200/field crew + MD	480	480	480	0	0.0%	480	480	
11-57321	<b>Uniforms Reimbursement</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>0</b>	<b>0.0%</b>	<b>480</b>	<b>480</b>	
	Safety Supplies	900	900	900	0	0.0%	900	900	
	Annual Safety Dinner (\$750)	450	450	450	0	0.0%	450	450	
11-57350	<b>Safety Supplies</b>	<b>1,350</b>	<b>1,350</b>	<b>1,350</b>	<b>0</b>	<b>0.0%</b>	<b>1,350</b>	<b>1,350</b>	
	Safety boot allowance (\$150 ea x 4) (for 18 months beginning July 2005 by Ordinance)	360	360	360	0	0.0%	360	360	
11-57351	<b>Safety Boot Reimbursement</b>	<b>360</b>	<b>360</b>	<b>360</b>	<b>0</b>	<b>0.0%</b>	<b>360</b>	<b>360</b>	
<b>OTHER OPERATING EXPENSES</b>		<b>\$13,540</b>	<b>\$13,151</b>	<b>\$18,480</b>	<b>\$4,940</b>	<b>36.5%</b>	<b>\$18,480</b>	<b>\$18,480</b>	
<b>TOTAL OPERATING EXPENSES</b>		<b>\$1,172,959</b>	<b>\$1,180,339</b>	<b>\$1,299,649</b>	<b>\$126,690</b>	<b>10.8%</b>	<b>\$1,302,649</b>	<b>\$1,302,649</b>	
	Compare to FYE 08 Approved Budget	(percent)	0.6%	10.8%			11.1%	11.1%	
	Compare to FYE 08 Approved Budget	(dollar)	\$7,380	\$126,690			\$129,690	\$129,690	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2008-09**

	Budget FYE 2008	Projected FYE 2008	Proposed Budget FYE 2009	Dollar Change	Percent Change	Committee Recommended FYE 2009	Board Approved FYE 2009
<b>PUMPING (BOOSTERS)</b>							
	2,500	2,500	2,500	0	0.0%	2,500	2,500
	105	90	105	0	0.0%	105	105
	145	170	175	30	20.7%	175	175
	200	200	200	0	0.0%	200	200
<b>12-52112</b>	<b>2,950</b>	<b>2,960</b>	<b>2,980</b>	<b>30</b>	<b>1.0%</b>	<b>2,980</b>	<b>2,980</b>
	100	178	200	100	100.0%	200	200
<b>12-52113</b>	<b>100</b>	<b>178</b>	<b>200</b>	<b>100</b>	<b>100.0%</b>	<b>200</b>	<b>200</b>
	0	0	0	0	0.0%	0	0
	0	0	0	0	0.0%	0	0
	4,100	4,228	5,000	900	22.0%	5,000	5,000
<b>12-52300</b>	<b>4,100</b>	<b>4,228</b>	<b>5,000</b>	<b>900</b>	<b>22.0%</b>	<b>5,000</b>	<b>5,000</b>
	<b>7,150</b>	<b>7,366</b>	<b>8,180</b>	<b>1,030</b>	<b>14.4%</b>	<b>8,180</b>	<b>8,180</b>
<b>PUMPING (BOOSTERS)</b>							
	526,000	689,927	679,400	153,400	29.2%	679,400	679,400
<b>12-53105 1</b>	<b>526,000</b>	<b>689,927</b>	<b>679,400</b>	<b>153,400</b>	<b>29.2%</b>	<b>679,400</b>	<b>679,400</b>
	10,600	10,600	10,600	0	0.0%	10,600	10,600
<b>12-53105 2</b>	<b>10,600</b>	<b>10,600</b>	<b>10,600</b>	<b>0</b>	<b>0.0%</b>	<b>10,600</b>	<b>10,600</b>
	<b>536,600</b>	<b>700,527</b>	<b>690,000</b>	<b>153,400</b>	<b>28.6%</b>	<b>690,000</b>	<b>690,000</b>
<b>WASTEWATER TREATMENT</b>							
	925	581	1,000	75	8.1%	1,000	1,000
<b>12-54103</b>	<b>925</b>	<b>581</b>	<b>1,000</b>	<b>75</b>	<b>8.1%</b>	<b>1,000</b>	<b>1,000</b>
	2,000	4,000	2,000	0	0.0%	2,000	2,000
	1,000	5,024	1,000	0	0.0%	1,000	1,000
	0	0	150,000	150,000	100.0%	0	0
<b>12-54222</b>	<b>3,000</b>	<b>9,024</b>	<b>153,000</b>	<b>150,000</b>	<b>5000.0%</b>	<b>3,000</b>	<b>3,000</b>
	0	0	0	0	0.0%	0	0
	500	500	500	0	0.0%	500	500
	1,000	1,000	1,000	0	0.0%	1,000	1,000
	1,000	1,000	1,000	0	0.0%	1,000	1,000
<b>12-54232</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0.0%</b>	<b>2,500</b>	<b>2,500</b>
	<b>6,425</b>	<b>12,105</b>	<b>156,500</b>	<b>150,075</b>	<b>2335.8%</b>	<b>6,500</b>	<b>6,500</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>							
	1,100	1,100	1,250	150	13.6%	1,250	1,250
<b>CUSTOMER ACCOUNTS</b>	<b>1,100</b>	<b>1,100</b>	<b>1,250</b>	<b>150</b>	<b>13.6%</b>	<b>1,250</b>	<b>1,250</b>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2008-09**

		Budget FYE 2008	Projected FYE 2008	Proposed Budget FYE 2009	Dollar Change	Percent Change	Committee Recommended FYE 2009	Board Approved FYE 2009
	CCR	0	0	0	0	0.0%	0	0
	Prop 218 notices	250	600	600	350	100.0%	600	600
	public meetings, public notices	250	250	250	0	0.0%	250	250
	billing stock	2,500	2,560	1,500	(1,000)	-40.0%	1,500	1,500
	candy, contingencies	100	200	200	100	100.0%	200	200
	reminders, hangers, receipts	500	500	500	0	0.0%	500	500
<b>12-55102</b>	<b>Operating Supplies</b>	<b>4,700</b>	<b>5,210</b>	<b>4,300</b>	<b>(400)</b>	<b>-8.5%</b>	<b>4,300</b>	<b>4,300</b>
	Cellular phone service	1,100	1,246	1,500	400	36.4%	1,500	1,500
	Verizon	550	508	600	50	9.1%	600	600
<b>12-55104</b>	<b>Utility Services</b>	<b>1,650</b>	<b>1,754</b>	<b>2,100</b>	<b>450</b>	<b>27.3%</b>	<b>2,100</b>	<b>2,100</b>
	Datamatic-5% cola	0	0	0	0	0.0%	0	0
	Melissa Software (barcoding)	825	825	875	50	6.1%	875	875
	Merchant Account Fees	1,500	2,169	2,500	1,000	66.7%	2,500	2,500
	Formsite subscription	50	50	50	0	0.0%	50	50
	Repair OTC Printer	0	436	500	500		500	500
<b>12-55105</b>	<b>Contract Services</b>	<b>2,375</b>	<b>3,479</b>	<b>3,925</b>	<b>1,550</b>	<b>65.3%</b>	<b>3,925</b>	<b>3,925</b>
	postage for newsletters	415	413	415	0	0.0%	415	415
	postage for prop 218 notices	415	413	415	0	100.0%	415	415
	Postage meter	1,100	712	1,100	0	0.0%	1,100	1,100
	Monthly bills	4,200	4,800	4,650	450	10.7%	4,650	4,650
	Permit fee	100	88	100	0	0.0%	100	100
<b>12-55106</b>	<b>Postage</b>	<b>6,230</b>	<b>6,424</b>	<b>6,680</b>	<b>450</b>	<b>7.2%</b>	<b>6,680</b>	<b>6,680</b>
	Bad debt writeoffs	1,095	1,095	1,100	5	0.5%	1,100	1,100
<b>12-55200</b>	<b>Uncollectible Accounts</b>	<b>1,095</b>	<b>1,095</b>	<b>1,100</b>	<b>5</b>	<b>0.5%</b>	<b>1,100</b>	<b>1,100</b>
	<b>CUSTOMER ACCOUNTS</b>	<b>16,050</b>	<b>17,963</b>	<b>18,105</b>	<b>2,055</b>	<b>12.8%</b>	<b>18,105</b>	<b>18,105</b>
<b>INSURANCE</b>								
	General Liability (term:October - September)	10,100	9,039	10,100	0	0.0%	10,100	10,100
	Property Casualty (term:April - March)	1,270	1,082	1,270	0	0.0%	1,270	1,270
<b>12-56301</b>	<b>Property/Gen. Liability Insurance</b>	<b>11,370</b>	<b>10,121</b>	<b>11,370</b>	<b>0</b>	<b>0.0%</b>	<b>11,370</b>	<b>11,370</b>
	<b>INSURANCE</b>	<b>11,370</b>	<b>10,121</b>	<b>11,370</b>	<b>0</b>	<b>0.0%</b>	<b>11,370</b>	<b>11,370</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>								
	Office supplies	2,000	1,861	2,000	0	0.0%	2,000	2,000
<b>12-56202</b>	<b>Office Supplies</b>	<b>2,000</b>	<b>1,861</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>	<b>2,000</b>	<b>2,000</b>
	Southern California Gas	180	127	180	0	0.0%	180	180
	Verizon	1,000	948	1,000	0	0.0%	1,000	1,000
	PG&E	1,000	977	1,000	0	0.0%	1,000	1,000
<b>12-56204</b>	<b>Utility Services-Office</b>	<b>2,180</b>	<b>2,052</b>	<b>2,180</b>	<b>0</b>	<b>0.0%</b>	<b>2,180</b>	<b>2,180</b>
	CWS (MOM software)	3,330	3,382	3,600	270	8.1%	3,600	3,600
	Impulse (Internet)	600	615	620	20	3.3%	620	620

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2008-09**

	Budget FYE 2008	Projected FYE 2008	Proposed Budget FYE 2009	Dollar Change	Percent Change	Committee Recommended FYE 2009	Board Approved FYE 2009	
12-56205	Superior Office Machines (copier) Contingencies <b>Contract Services-Office</b>	400 62 <b>4,730</b>	0 62 <b>4,059</b>	400 400 <b>5,020</b>	0 0 <b>290</b>	0.0% 0.0% <b>6.1%</b>	400 400 <b>5,020</b>	400 400 <b>5,020</b>
12-56206	Postage meter <b>Postage</b>	190 <b>190</b>	190 <b>190</b>	190 <b>190</b>	0 <b>0</b>	0.0% <b>0.0%</b>	190 <b>190</b>	190 <b>190</b>
12-56208	ML&H - audit Legal Counsel Vaccines Contingencies <b>Professional Services</b>	2,060 3,000 40 100 <b>5,200</b>	2,060 1,107 40 100 <b>3,307</b>	2,060 3,000 40 100 <b>5,200</b>	0 0 0 0 <b>0</b>	0.0% 0.0% 0.0% 100.0% <b>0.0%</b>	2,060 3,000 40 100 <b>5,200</b>	2,060 3,000 40 100 <b>5,200</b>
12-56209	CSDA (Dec) SBCSDA (Dec) Costco MSA Miscellaneous GFOA (July) <b>Membership &amp; Dues</b>	640 80 40 20 80 60 <b>920</b>	640 80 40 20 80 60 <b>920</b>	640 80 40 20 80 60 <b>920</b>	0 0 0 0 0 0 <b>0</b>	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% <b>0.0%</b>	640 80 40 20 80 60 <b>920</b>	640 80 40 20 80 60 <b>920</b>
12-56210	Extended travel Local seminars Mileage, meeting meals <b>Employee Travel Expense (Direct Payment)</b>	3,200 320 400 <b>1,960</b>	1,600 160 200 <b>980</b>	3,200 320 400 <b>1,960</b>	0 0 0 <b>0</b>	0.0% 0.0% 0.0% <b>0.0%</b>	3,200 320 400 <b>1,960</b>	3,200 320 400 <b>1,960</b>
12-56210-1	<b>Employee Travel Expense (Reimbursed)</b>	<b>1,960</b>	<b>980</b>	<b>1,960</b>	<b>0</b>	<b>0.0%</b>	<b>1,960</b>	<b>1,960</b>
12-56211	Lompoc Record (Dec) Jobs Available Problem Solver ACWA salary survey Text books Miscellaneous Government tax manual <b>Subscription &amp; Books</b>	40 20 50 20 80 80 60 <b>350</b>	35 20 49 20 0 144 60 <b>328</b>	40 20 50 20 66 104 60 <b>360</b>	0 0 0 0 <b>(14)</b> 24 0 <b>10</b>	0.0% 0.0% 0.0% 0.0% <b>-17.5%</b> 30.0% 0.0% <b>2.9%</b>	40 20 50 20 66 104 60 <b>360</b>	40 20 50 20 66 104 60 <b>360</b>
12-56213	Mailing machine rental Mailing machine agreement Mailing machine equipment tax <b>Office Equipment Rentals</b>	540 80 20 <b>640</b>	579 80 19 <b>679</b>	600 80 20 <b>700</b>	60 0 0 <b>60</b>	11.1% 0.0% 0.0% <b>9.4%</b>	600 80 20 <b>700</b>	600 80 20 <b>700</b>
12-56215	VVCS D share approx 2.15% of 1/3 of LAFCO's <b>AB2838 - LAFCO Mandatory Fees</b>	650 <b>650</b>	621 <b>621</b>	650 <b>650</b>	0 <b>0</b>	0.0% <b>0.0%</b>	650 <b>650</b>	650 <b>650</b>
12-56217	Meeting refreshments Training and mileage	100 4,800	100 5,000	100 4,800	0 0	0.0% 0.0%	100 6,800	100 6,800
12-56217-1	<b>Director's Expense (Reimbursed)</b>	<b>2,450</b>	<b>2,550</b>	<b>2,450</b>	<b>0</b>	<b>0.0%</b>	<b>3,450</b>	<b>3,450</b>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2008-09**

	Budget FYE 2008	Projected FYE 2008	Proposed Budget FYE 2009	Dollar Change	Percent Change	Committee Recommended FYE 2009	Board Approved FYE 2009
12-56704	200	162	200	0	0.0%	200	200
	400	451	480	80	20.0%	480	480
	60	41	60	0	0.0%	60	60
	<b>660</b>	<b>654</b>	<b>740</b>	<b>80</b>	<b>12.1%</b>	<b>740</b>	<b>740</b>
12-56705	920	843	920	0	0.0%	920	920
	700	672	700	0	0.0%	700	700
	336	336	336	0	0.0%	336	336
	0	0	0	0	0.0%	0	0
	60	60	60	0	0.0%	60	60
	2,400	2,400	2,400	0	100.0%	2,400	2,400
	<b>4,416</b>	<b>4,311</b>	<b>4,416</b>	<b>0</b>	<b>0.0%</b>	<b>4,416</b>	<b>4,416</b>
12-56712	440	370	440	0	0.0%	440	440
	1,600	1,600	1,600	0	0.0%	1,600	1,600
	0	0	1,200	1,200	100.0%	1,200	1,200
	<b>2,040</b>	<b>1,970</b>	<b>3,240</b>	<b>1,200</b>	<b>58.8%</b>	<b>3,240</b>	<b>3,240</b>
12-56713	400	400	600	200	50.0%	600	600
	400	400	400	0	0.0%	400	400
	40	40	40	0	0.0%	40	40
	440	420	0	(440)	100.0%	0	0
	<b>1,280</b>	<b>1,260</b>	<b>1,040</b>	<b>(240)</b>	<b>-18.8%</b>	<b>1,040</b>	<b>1,040</b>
12-56714	200	200	200	0	0.0%	200	200
	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0.0%</b>	<b>200</b>	<b>200</b>
12-57110	42,000	21,250	50,000	8,000	19.0%	50,000	50,000
	<b>42,000</b>	<b>21,250</b>	<b>50,000</b>	<b>8,000</b>	<b>19.0%</b>	<b>50,000</b>	<b>50,000</b>
12-56810	0	0	900	900	100.0%	900	900
	<b>0</b>	<b>0</b>	<b>900</b>	<b>900</b>	<b>100.0%</b>	<b>900</b>	<b>900</b>
	<b>76,276</b>	<b>50,720</b>	<b>86,576</b>	<b>10,300</b>	<b>13.5%</b>	<b>88,576</b>	<b>88,576</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>							
<b>EMPLOYEE SALARIES AND BENEFITS</b>							
Various	184,900	146,774	200,300	15,400	8.3%	200,300	200,300
<i>Payroll Taxes</i>							
12-57463	11,400	8,038	6,400	(5,000)	-43.9%	6,400	6,400
12-57464	105,000	77,346	117,000	12,000	11.4%	117,000	117,000
12-57472	4,000	2,910	4,600	600	15.0%	4,600	4,600
	<b>305,300</b>	<b>235,068</b>	<b>328,300</b>	<b>23,000</b>	<b>7.5%</b>	<b>328,300</b>	<b>328,300</b>
<b>EMPLOYEE SALARIES AND BENEFITS</b>							
<b>OTHER OPERATING EXPENSES</b>							
12-57302	1,200	1,400	1,200	0	0.0%	1,200	1,200
	<b>1,200</b>	<b>1,400</b>	<b>1,200</b>	<b>0</b>	<b>0.0%</b>	<b>1,200</b>	<b>1,200</b>
	4,000	4,512	4,800	800	20.0%	4,800	4,800

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WASTEWATER OPERATING EXPENSES  
 FISCAL YEAR 2008-09**

	Budget FYE 2008	Projected FYE 2008	Proposed Budget FYE 2009	Dollar Change	Percent Change	Committee Recommended FYE 2009	Board Approved FYE 2009	
<b>12-57303</b>	<b>Transportation (Field Vehicles)-Fuel</b>	<b>4,000</b>	<b>4,512</b>	<b>4,800</b>	<b>800</b>	<b>20.0%</b>	<b>4,800</b>	<b>4,800</b>
	Tools and equipment	800	800	800	0	0.0%	800	800
	Sewer Jetter Parts (WW only)	1,500	1,500	1,500	0	0.0%	1,500	1,500
	Contingency-heavy equipment rental (i.e. excavator,loader)	1,600	640	2,000	400	25.0%	2,000	2,000
	Tractor maintenance	0	0	1,400	1,400	100.0%	1,400	1,400
<b>12-57312</b>	<b>Tool/Work Equipment-Other</b>	<b>3,900</b>	<b>2,940</b>	<b>5,700</b>	<b>1,800</b>	<b>46.2%</b>	<b>5,700</b>	<b>5,700</b>
	Fuel for tractor, tools, etc. No major projects planned	240	361	400	160	66.7%	400	400
<b>12-57313</b>	<b>Tool/Work Equipment-Fuel</b>	<b>240</b>	<b>361</b>	<b>400</b>	<b>160</b>	<b>66.7%</b>	<b>400</b>	<b>400</b>
	5 shirts for each of the 3 field crew	120	120	120	0	0.0%	120	120
	3 shirts for each of the 3 office crew	80	80	80	0	0.0%	80	80
	1 sweatshirt for each of the 3 field crew	60	34	60	0	0.0%	60	60
<b>12-57320</b>	<b>Uniforms</b>	<b>260</b>	<b>234</b>	<b>260</b>	<b>0</b>	<b>0.0%</b>	<b>260</b>	<b>260</b>
	Jeans-\$200/field crew + MD	320	320	320	0	0.0%	320	320
<b>12-57321</b>	<b>Uniforms Reimbursement</b>	<b>320</b>	<b>320</b>	<b>320</b>	<b>0</b>	<b>0.0%</b>	<b>320</b>	<b>320</b>
	Safety Supplies	600	600	600	0	0.0%	600	600
	Annual Safety Dinner (\$750)	300	300	300	0	0.0%	300	300
<b>12-57350</b>	<b>Safety Supplies</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>0</b>	<b>0.0%</b>	<b>900</b>	<b>900</b>
	Safety boot allowance (\$150 ea x 4)	240	240	240	0	0.0%	240	240
<b>12-57351</b>	<b>Safety Boot Reimbursement</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>0</b>	<b>0.0%</b>	<b>240</b>	<b>240</b>
	<b>OTHER OPERATING EXPENSES</b>	<b>11,060</b>	<b>10,907</b>	<b>13,820</b>	<b>2,760</b>	<b>25.0%</b>	<b>13,820</b>	<b>13,820</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>970,231</b>	<b>1,044,778</b>	<b>1,312,851</b>	<b>342,620</b>	<b>35.3%</b>	<b>1,164,851</b>	<b>1,164,851</b>
	<i>Compare to FYE 08 Approved Budget</i>	<i>(percent)</i>	<i>7.7%</i>	<i>35.3%</i>			<i>20.1%</i>	<i>20.1%</i>
	<i>Compare to FYE 08 Approved Budget</i>	<i>(dollar)</i>	<i>74,547</i>	<i>342,620</i>			<i>194,620</i>	<i>194,620</i>

