



FISCAL YEAR 2014-15 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 2014-15**

CAPITAL IMPROVEMENT PLAN

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

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

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

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

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

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

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

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

This project was formerly included in the Master Plan. This revised project would create electronic utility drawings for the District's water and wastewater systems and provide a web-based database application that would allow District staff to view and update asset maps and associated data. The database application would be

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2014-15**

beneficial to planning the District's periodic engineering projects and would provide a valuable tool for monthly fixed asset accounting functions.

CAPITAL REPLACEMENT PLAN

Replaces existing equipment, infrastructure, or facilities.

Reline Water Mains **\$200,000**

This project will reline two 12-inch water mains under Highway 1 and replace and install valves as required.

75hp Electric Motor – Booster Station #1 **\$54,000**

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

Replace Filter Media **\$35,750**

This project will replace the media in the filter vessel. This was last done in 2007.

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

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

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

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

Well Meters **\$15,000**

This project will replace the three well meters.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2014-15**

Line Meters **\$10,000**

This project will replace the two line meters.

Photocopier **\$10,000**

This project will replace the office photocopier that has been in service since 2007.

Hach Titrator **\$6,000**

This project will replace the Hach Titrator in the water treatment laboratory that has been in service since 1993.

Office Telephone System **\$5,750**

This project will replace the office telephone system that has been in service since 2001.

Network Server **\$5,000**

This project will replace the office network server that has been in service since 2004.

Tank 5 Solar Panel **\$5,000**

This project will replace the solar panels at Tank 5 that are used to power the SCADA system. The panels have been in service since 1993.

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

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

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2014-15**

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

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

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

This project will replace the signs purchased in 1990.

CAPITAL OUTLAY PLAN

Purchases or constructs new equipment, infrastructure, or facilities.

New Wells **\$175,000**
(Strategic Plan Item #11)

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

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

This project will add controls to booster stations #4 and #5 to monitor the pressure in the upper pressure zone and compensate for the additional connections proposed in the Clubhouse Estates and Ebbert's developments. Developers have paid none of the developer share.

Well 3A SCADA, Soft Start, Controls **\$42,000**

This project will add soft start, controls, and SCADA alarm to Well 3A.

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

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

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2014-15**

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

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

Level Transducer for Bisulfite Tank ***\$5,000***

This project will add a level transducer to the new bisulfite tank.

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

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

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER CAPITAL BUDGET
FISCAL YEAR 2014-15**

FYE	G/L Acct	CWIP Acct		AMOUNT	FUNDS RECEIVED FROM DEVELOPER
Approved					
Capital Improvement Plan					
05-06 **	11-11171	11-11208-53	Master Plan @ 50% (without maps)	\$25,000	\$3,313
12-13	11-11171		Water System Maps and Database Services	\$25,000	N/A
			Sub-Total Capital Improvement Plan	\$50,000	
Capital Replacement Plan					
07-08	11-11181		Office Exterior Signs	\$2,000	N/A
09-10	11-11152	11-11210-73	Replace Pump and Motor, Install VFD - B/S #4	\$25,000	N/A
09-10	11-11172	11-11214-93	Pipe Replacement - B/S #4	\$15,000	N/A
09-10	11-11172		Valve Replacement - Apollo and Constellation	\$3,500	N/A
10-11	11-11152	11-11211-74	Replace Engine at B/S #1 with 75hp Electric Motor	\$54,000	N/A
12-13	11-11181	11-11214-95	Replace Bathroom Sinks and Vanities	\$3,000	N/A
13-14	11-11172	11-11214-97	Reline Water Mains	\$200,000	N/A
14-15	11-11152		Well Meters (3 ea)	\$15,000	N/A
14-15	11-11152		Tank 5 Solar Panel	\$5,000	N/A
14-15	11-11160		Replace Filter Media	\$35,750	N/A
14-15	11-11171		Line Meters (2 ea)	\$10,000	N/A
14-15	11-11182		Photocopier	\$10,000	N/A
14-15	11-11182		Office Telephone System	\$5,750	N/A
14-15	11-11182		Network Server	\$5,000	N/A
14-15	11-11185		Replace Hach Titrator	\$6,000	N/A
			Sub-Total Capital Replacement Plan	\$395,000	
Capital Outlay Plan					
06-07	11-11152	11-11209-55	SCADA Controls for B/S #4 and #5	\$50,000	\$0
08-09	11-11152	11-11209-72	SCADA Tie-in for Turbidity/PH meter.	\$2,000	N/A
12-13 **	11-11140	11-11212-86	New Wells	\$175,000	\$0
14-15	11-11152		Well 3A SCADA, Soft Start, Controls	\$42,000	N/A
14-15	11-11160		Level Transducer for Bisulfite Tank	\$5,000	N/A
			Sub-Total Capital Outlay Plan	\$274,000	
Total Water Capital Budget				\$719,000	

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

Cash Reserves in Bank on 12/31/13	\$3,508,078
Less Total Reserve Requirement @ 6/30/15	(\$4,461,225)
Capital Reserve Requirement	(3,358,195)
Operating Reserve Requirement	(397,287)
Emergency Reserve Requirement (including budgeted capital purchases)	(705,743)
Net Reserves - available <shortfall>	(\$953,147)

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

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WASTEWATER CAPITAL BUDGET
FISCAL YEAR 2014-15**

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	\$2,297
06-07 **	12-11152	12-11209-60	L/S #1 Replacement	\$200,000	\$11,634
08-09	12-11172		Clean and Video Sewer System	\$300,000	N/A
12-13	12-11171		Wastewater System Maps and Database Services	<u>\$25,000</u>	N/A
			Sub-Total Capital Improvement Plan	\$550,000	
Capital Replacement Plan					
			Sub-Total Capital Replacement Plan	<u>\$0</u>	
Capital Outlay Plan					
10-11	12-11152		L/S #3 and #4 Level Transducers	\$10,000	N/A
13-14	12-11152		L/S #2 SCADA Alarm	<u>\$15,000</u>	N/A
			Sub-Total Capital Outlay Plan	\$25,000	
Total Wastewater Capital Budget				<u>\$575,000</u>	

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

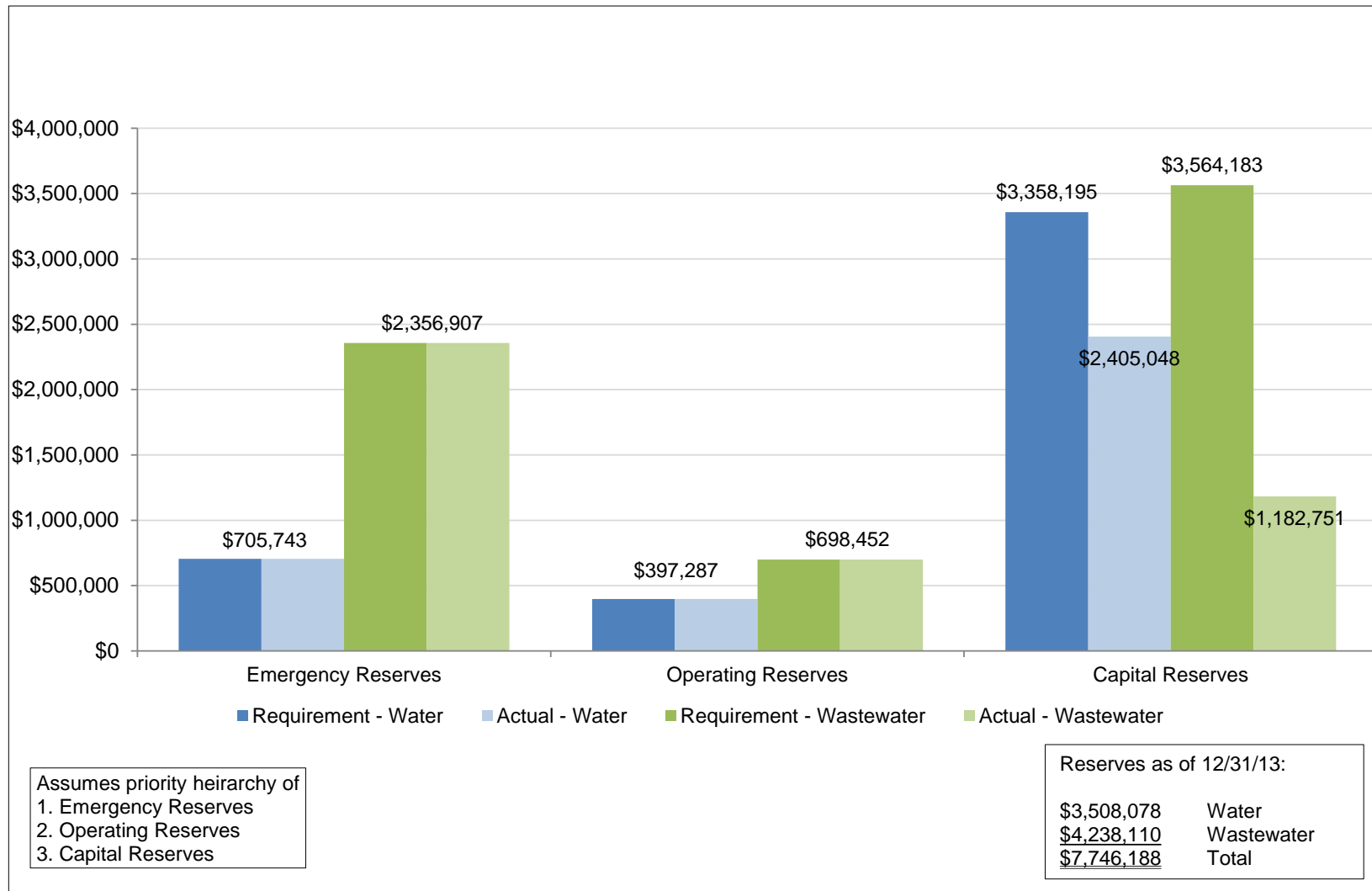
Cash Reserves in Bank on 12/31/13	\$4,238,110
Less Total Reserve Requirement @ 6/30/15	(\$6,619,542)
Capital Reserve Requirement	(3,564,183)
Operating Reserve Requirement	(698,452)
Emergency Reserve Requirement (including budgeted capital purchases)	<u>(2,356,907)</u>
Net Reserves - available <shortfall>	<u>(\$2,381,432)</u>

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

Operating Reserve Requirement = 25% combined operating budget

Emergency Reserve Requirement = 10% capital assets

RESERVE GOALS FISCAL YEAR 2014-15



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 (FY) 2014-15

Below is a summary explanation for each category of the proposed operating budget for the water and wastewater enterprise funds. Although each fund has its own budget and the funds may not be comingled, they are described together in the summary to better represent the operating activities of the District. More detailed information on each line item is available in the District Office for review.

OPERATING REVENUES

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

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

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

In addition to budgeted water and wastewater revenues, staff estimates a net water reserve replenishment contribution of approximately \$328,000 and wastewater reserve replenishment contribution of approximately \$64,000 for FY 2014-15.

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 (FY) 2014-15

		FY 13-14	FY 14-15
		Interest Rate	Projection
LAIF	Variable	0.26%	0.26%
Santa Barbara County	Variable	0.35%	0.35%
Money Market	Variable	0.26%	0.26%
WCRF	Variable	0.24%	0.24%

OPERATING EXPENSES

In general, operating expenses that are not exclusive to the water or wastewater funds (insurance, utilities, office supplies, administrative expenses) are allocated at 60% water, 40% wastewater. Customer related expenses (billing stock, postage, bill inserts) are allocated at 50% to each fund. Payroll for exempt staff and non-exempt office staff is allocated 60% water, 40% wastewater. Payroll for non-exempt field staff is charged to the fund in which the work is performed. Therefore, allocation is based on historical payroll accounting.

The following are significant changes in the budgets:

Source of Supply (Wells) – Budget includes \$20,000 to repair tank 1, \$30,000 to demolish Tank 2 and Tank 4, and \$5,500 for contingencies involving the SYRWCD Recharge Basin Project and the NOAA Climate Change Study.

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

Transmission and Distribution – Budget includes triennial inspection of all water reservoirs.

Wastewater Treatment – Budget includes \$725,000 for wastewater treatment costs.

WCRF – This item represents the District's portion of capital improvements to the Lompoc Wastewater Reclamation Plant and VVCSD has little control over the annual capital expenditures. The District earns interest on the WCRF balance of \$742,558.

Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year (FY) 2014-15

LRWRP Debt Service – Budget includes the annual SRF payment of \$742,558 and annual 07 bond interest payment of \$83,052. These represent the District’s portion of the LRWRP debt service obligations.

Insurance – Cost includes general liability and property casualty insurance.

Administrative and General – Budgeted administrative and general costs includes \$30,000 for ongoing vegetation management and \$4,250 for election expenses.

Director’s Expense – Budget includes \$28,680 for director’s travel expenses and salaries.

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 Resolution 99-94 in 1994 that directs staff to set cash aside based on depreciation expense and establish rates to provide sufficient cash to fund this depreciation expense in order to fund a replacement reserve for replacing capital equipment. The resolution was rescinded and replaced in 2006 by Resolution 176-06 with the same direction to staff.

Salaries and Benefits – Salaries and benefits have increased \$50,000 over FY 2013-14 budget. The anticipated employee salaries and benefits for working hours are:

Water fund	\$ 739,400	(FY 2013-14: \$712,800)
Wastewater fund	\$ 363,500	(FY 2013-14: \$340,400)
Total	\$1,102,900	(FY 2013-14: \$1,053,200)

Budgeted salaries increased \$39,000 due to a 1% economic adjustment plus a 2% salary adjustment for all employees in response to compensation negotiations with the Board of

Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year (FY) 2014-15

Directors. Additionally, select salary adjustments went into effect March 2014. Therefore, only four out of 12 months were captured in the FY 2013-14 budget. The FY 2014-15 budget includes 12 months at the adjusted rate. The budget also assumes that employees who are not at the top of their pay scale will receive at least one merit increase.

Budgeted benefits increased by \$11,000. This includes a decrease in medical insurance premiums due to dependents receiving separate coverage as well as the increase due to those benefits, such as CalPERS and worker's compensation, calculated based on gross salaries, and an increase to add a CalPERS Supplemental Income 457 Plan contribution benefit. The additional cost for paid benefits such as insurance, retirement, etc. represents 59.96% 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
10-11	1.30% economic adjustment	571,000	569,309	(1,691)
11-12	1.30% economic adjustment	583,320	587,490	4,170
12-13	2.73% economic adjustment	608,800	570,109	(38,691)*
13-14	1.70% economic adjustment + salary adjustments	628,400	569,783 <i>(projected)</i>	(58,617)*
14-15	1.00% economic adjustment + 2.00% salary adjustment	661,900		

* budgeted merit increase did not occur

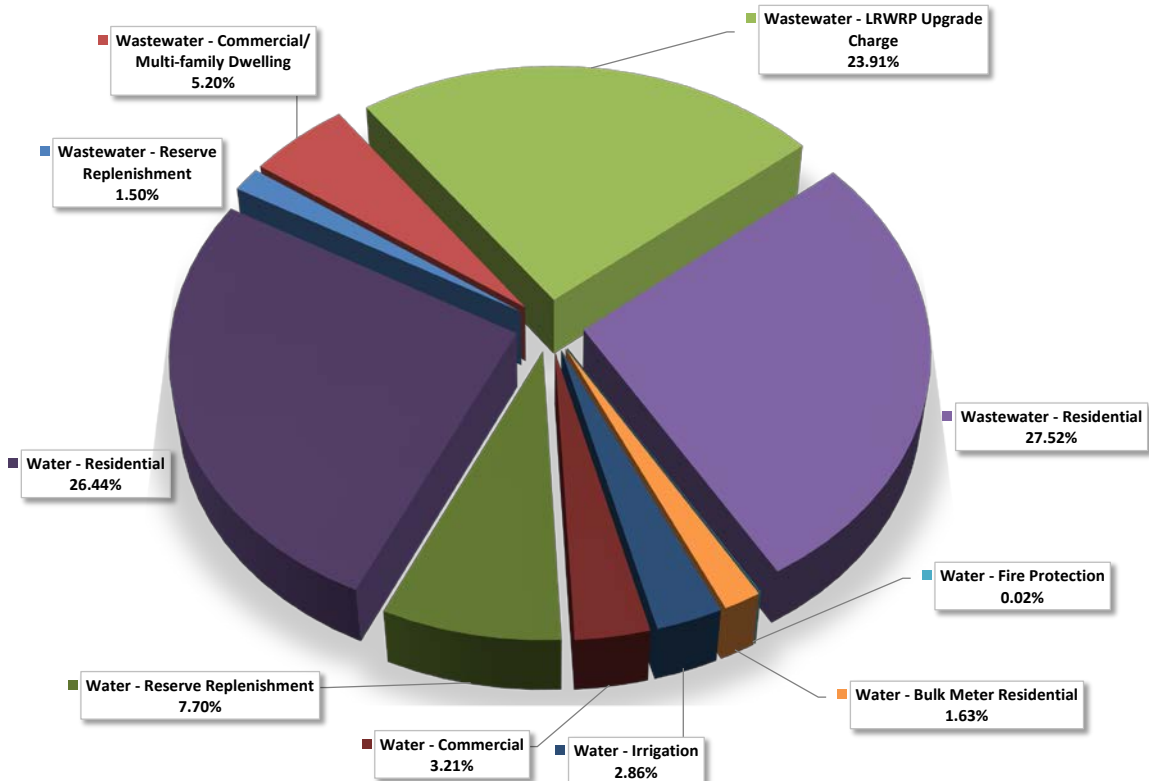
NET INCOME <LOSS>

Water Fund \$201,353

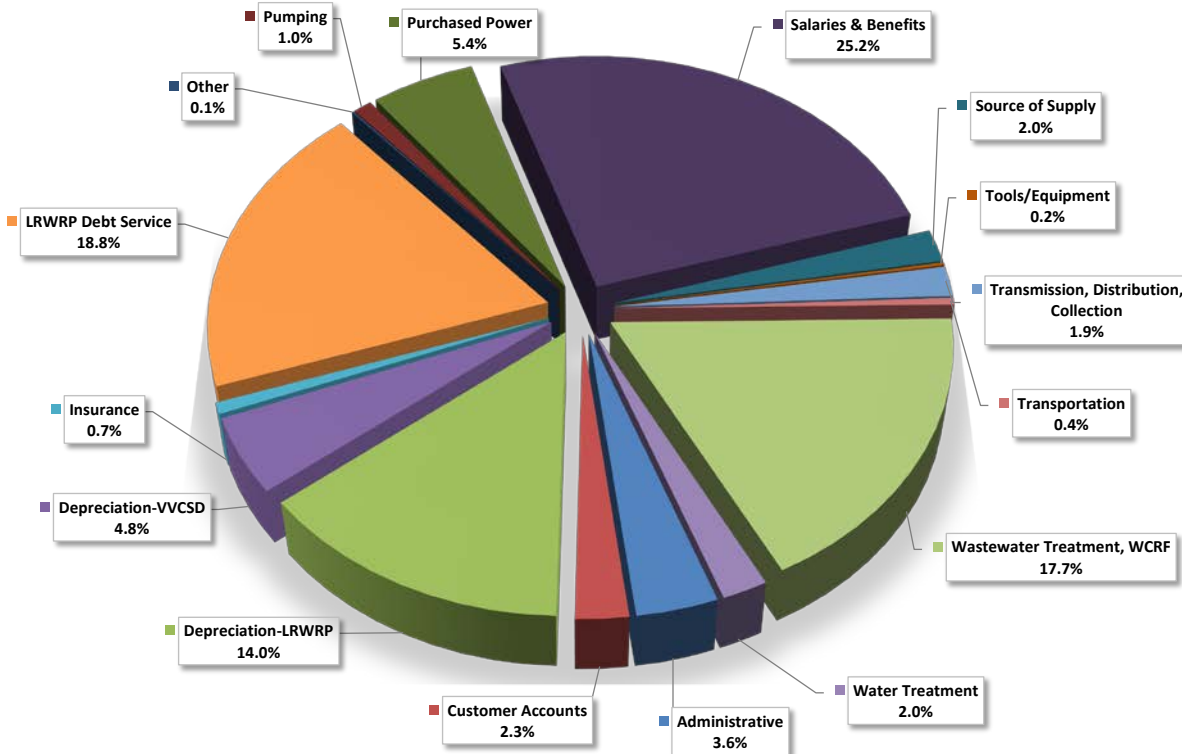
Wastewater Fund <\$246,658>

OPERATING BUDGET FISCAL YEAR 2014-15

Where Operating Dollars Come From



Where Operating Dollars Go



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2014-15**

		Amended Budget FYE 2014	Projected June 2014	Proposed Budget * FYE 2015
Water Revenue		\$ 1,659,710	\$ 1,953,007	\$ 1,783,375
11- 41100	Residential	1,049,882	1,159,466	1,126,340
11- 41200	Commercial	129,415	200,088	136,790
11- 41300	Bulk Meter Residential	64,627	125,805	69,330
11- 41400	Irrigation	107,087	153,507	121,960
11- 42100	Fire Protection	984	984	984
	Reserve Replenishment	307,714	313,157	327,971
Wastewater Revenue		\$ 2,364,473	\$ 2,311,332	\$ 2,532,951
12- 41100	Residential	1,096,308	1,047,733	1,195,240
12- 41200	Commercial/Multi-family Dwelling	211,169	209,519	232,965
12- 41700	LRWRP Upgrade Charge	1,043,306	1,037,187	1,040,804
	Reserve Replenishment	13,689	16,894	63,942
Non-Operating Revenue		\$ 17,228	\$ 23,799	\$ 24,400
11- 49200	Interest Earnings (Investments)	6,764	9,492	10,200
12- 49200	Interest Earnings (Investments)	8,608	12,092	12,400
12- 49201	Interest Earnings (WCRF)	1,856	2,215	1,800
Combined Revenue		\$ 4,041,411	\$ 4,288,138	\$ 4,340,726

** Budget based on rates adopted June 4, 2013 in effect July 1, 2014. 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 BUDGET
FISCAL YEAR 2014-15**

		Water	Wastewater	Combined
REVENUE				
41100	Residential	1,126,340	1,195,240	\$2,321,580
41200	Commercial	136,790	232,965	\$369,755
41300	Bulk Metered Residential	69,330		\$69,330
41400	Irrigation	121,960		\$121,960
41700	LRWRP Upgrade Charge		1,040,804	\$1,040,804
42100	Fire Protection	984		\$984
	Reserve Replenishment	327,971	63,942	\$391,913
		\$1,783,375	\$2,532,951	\$4,316,326

EXPENSES

Source of Supply

51105	Contract Services	3,700		\$3,700
51112	Pumping Equipment	60,000		\$60,000
51405	SYRWCD Pump Tax	17,000		\$17,000
51415	Groundwater Recharge	8,500		\$8,500

Pumping Equipment

52105	Contract Services	6,000		\$6,000
52112	Supplies & Repairs	5,050	27,575	\$32,625
52113	SCADA Supplies and Repairs	2,400	600	\$3,000
52300	Purchase Power	230,000	6,300	\$236,300
52310	Generator Fuel	750	500	\$1,250

Water/Wastewater Treatment

53105 1	Wastewater Treatment - LRWRP		725,000	\$725,000
53105 2	Wastewater Treatment - Plant Lease - WCRF		50,000	\$50,000
25220	Wastewater Treatment - Debt Service - LRWRP		824,143	\$824,143
53115	Regulatory Fees AB2995	10,625		\$10,625
53118	Water Treatment - Chemicals	66,700		\$66,700
53203	Water Treatment - Filter Media	0		\$0

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2014-15**

		Water	Wastewater	Combined
53205	Contract Services	4,630		\$4,630
53212	Supplies & Repairs	5,000		\$5,000
53214	Utility Services	630		\$630
Transmission and Distribution				
54103	Waste Discharge Fee		2,000	\$2,000
54105	Contract Services	150		\$150
54132	Supplies & Repairs	1,500		\$1,500
54205	Contract Services - Reservoirs	16,325		\$16,325
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	5,000		\$5,000
54242	Supplies & Repairs - Meters	13,000		\$13,000
54252	Supplies & Repairs - Hydrants	1,000		\$1,000
Customer Accounts				
55102	Operating Supplies	6,275	6,170	\$12,445
55104	Utility Services	2,525	2,525	\$5,050
55105	Contract Services	34,175	32,675	\$66,850
55106	Postage	6,350	6,100	\$12,450
55200	Uncollectible Accounts	2,500	2,500	\$5,000
Administrative and General				
56202	Office Supplies	2,100	1,400	\$3,500
56204	Utility Services	4,155	2,770	\$6,925
56205	Contract Services	9,940	6,627	\$16,567
56206	Postage	450	300	\$750
56208	Professional Services	8,827	4,718	\$13,545
56209	Membership Fees and Dues	14,107	4,098	\$18,205
56210	Employee Travel Expense (Direct Payment)	2,550	1,700	\$4,250

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2014-15**

	Water	Wastewater	Combined	
56210 1	Employee Travel Expense (Reimbursed)	2,550	1,700	\$4,250
56211	Subscriptions and Books	501	334	\$835
56213	Equipment Rental	1,050	700	\$1,750
56214	Bank Service Charges	1,275	850	\$2,125
56215	LAFCO Mandatory Fees	2,100	1,400	\$3,500
56217	Director Expense (Direct Payment)	12,730	5,120	\$17,850
56217 1	Director Expense (Reimbursed)	8,410	2,240	\$10,650
56301	Property/General Liability Insurance	18,645	12,430	\$31,075
56704	Utility Services	1,695	1,130	\$2,825
56705	Contract Services	22,095	14,380	\$36,475
56712	Supplies & Repairs	2,610	1,740	\$4,350
56713	Computer Supplies & Repairs	2,136	1,424	\$3,560
56714	Furniture and Equipment	300	200	\$500
56810	Election Expense	2,550	1,700	\$4,250
57110	Depreciation	170,700	650,500	\$821,200
57302	Supplies & Repairs - Transportation	2,400	1,600	\$4,000
57303	Fuel - Vehicles	9,000	6,000	\$15,000
57312	Tools	2,400	4,600	\$7,000
57313	Fuel - Equipment	300	200	\$500
57320	Uniforms	450	300	\$750
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	447,200	214,700	\$661,900
56401	Sick/Personal	24,000		\$24,000
56402	Vacation	42,800		\$42,800
56403	Holiday	33,271		\$33,271
56403 1	Floating Holiday	2,829		\$2,829
56406	Medical Insurance	86,300		\$86,300

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2014-15**

	Water	Wastewater	Combined
56407 Long Term Disability	11,080		\$11,080
56408 Flex Spending Account Admin Fees	600		\$600
56410 Educational	1,500		\$1,500
56416 PERS 457	18,000		\$18,000
56417 PERS	157,000		\$157,000
56417 PERS Side Fund Amortization	18,066		\$18,066
56418 Dental Insurance	8,800		\$8,800
56419 Life Insurance	4,600		\$4,600
56421 Workers Compensation	14,641		\$14,641
56423 Vision Care	1,910		\$1,910
56424 Performance/Incentive Pay	2,500		\$2,500
56430 Medicare FICA	11,600		\$11,600
56431 SUI	2,100		\$2,100
57363 WW Allocation - Workers Compensation		4,900	\$4,900
57364 WW Allocation - Employee Benefits		139,400	\$139,400
57372 WW Allocation - Payroll Taxes		4,500	\$4,500
57463 WW Allocation - Workers Compensation	(4,900)		(\$4,900)
57464 WW Allocation - Employee Benefits	(139,400)		(\$139,400)
57472 WW Allocation - Payroll Taxes	(4,500)		(\$4,500)
	<u>\$1,589,148</u>	<u>\$2,793,809</u>	<u>\$4,382,957</u>
Net Income	<u>\$194,227</u>	<u>(\$260,858)</u>	<u>(\$66,631)</u>
Add to Reserves	<u>\$364,927</u>	<u>\$389,642</u>	<u>\$754,569</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2014-15**

	Actual FY Ended 6/30/2013	Amended Budget 6/30/2014	Projected 6/30/2014	Staff Proposed 6/30/2015	Committee Recommended 6/30/2015
OPERATING REVENUE					
Water Sales	1,347,049	1,351,995	1,639,850	1,455,404	1,455,404
Reserve Replenishment	295,110	307,714	313,157	327,971	327,971
Sub-Total	<u>\$1,642,159</u>	<u>\$1,659,710</u>	<u>\$1,953,007</u>	<u>\$1,783,375</u>	<u>\$1,783,375</u>
NON-OPERATING REVENUE					
Non-operating Revenue	1,016	6,764	9,492	10,200	10,200
Non-operating Expenses	(16,995)	12,624	(1,550)	3,074	3,074
Sub-Total	<u>\$18,011</u>	<u>(\$5,860)</u>	<u>\$11,042</u>	<u>\$7,126</u>	<u>\$7,126</u>
OPERATING EXPENSE					
Salaries & Benefits	690,321	600,172	694,582	739,997	739,997
Purchased Power	195,367	212,900	230,309	230,000	230,000
Treatment	78,035	86,180	87,327	87,585	87,585
Insurance	18,019	18,750	17,890	18,645	18,645
Depreciation	166,883	170,700	159,331	170,700	170,700
Source of Supply	52,424	105,070	56,903	89,200	89,200
Pumping	13,501	15,430	17,810	14,200	14,200
Transmission and Distribution	(3,664)	55,200	51,208	67,975	67,975
Customer Accounts	34,916	35,875	41,121	51,825	51,825
Administrative	84,797	96,572	93,565	102,131	102,131
Transportation	14,670	10,800	9,180	11,400	11,400
Tools/Equipment	1,866	2,700	2,390	2,700	2,700
Other	1,060	2,700	2,751	2,790	2,790
Sub-Total	<u>\$1,348,195</u>	<u>\$1,413,049</u>	<u>\$1,464,366</u>	<u>\$1,589,148</u>	<u>\$1,589,148</u>
		+4.8%	+3.6%	+12.5%	+12.46%
NET INCOME					
	<u>\$311,975</u>	<u>\$240,800</u>	<u>\$499,683</u>	<u>\$201,353</u>	<u>\$201,353</u>
+ Depreciation	<u>\$166,883</u>	<u>\$170,700</u>	<u>\$159,331</u>	<u>\$170,700</u>	<u>\$170,700</u>
ESTIMATED ADDITION TO CASH RESERVES					
	<u>\$460,847</u>	<u>\$417,360</u>	<u>\$647,971</u>	<u>\$364,927</u>	<u>\$364,927</u>
Reserve Contribution Factor	34%	30%	44%	23%	23%

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2014-15**

	Actual FY Ended 6/30/2013	Amended Budget 6/30/2014	Projected 6/30/2014	Staff Proposed 6/30/2015	Committee Recommended 6/30/2015
OPERATING REVENUE					
Wastewater Services	1,189,633	1,307,477	1,257,251	1,428,205	1,428,205
LRWRP Upgrade Charge	1,021,413	1,043,306	1,037,187	1,040,804	1,040,804
Reserve Replenishment	0	13,689	16,894	63,942	63,942
Sub-Total	<u>\$2,211,047</u>	<u>\$2,364,473</u>	<u>\$2,311,332</u>	<u>\$2,532,951</u>	<u>\$2,532,951</u>
NON-OPERATING REVENUE (EXPENSES)					
Non-operating Revenue	11,898	10,465	14,307	14,200	14,200
Non-operating Expenses	18	6,450	0	0	0
Sub-Total	<u>\$11,880</u>	<u>\$4,015</u>	<u>\$14,307</u>	<u>\$14,200</u>	<u>\$14,200</u>
OPERATING EXPENSE					
Salaries & Benefits	306,386	457,100	295,075	363,500	363,500
Purchased Power	5,679	5,800	6,264	6,300	6,300
Wastewater Treatment	873,896	711,000	690,000	725,000	725,000
WCRF	1,827	50,000	12,670	50,000	50,000
LRWRP Debt Service	742,558	742,558	821,808	824,143	824,143
Insurance	12,013	12,500	11,926	12,430	12,430
Depreciation	41,725	53,300	43,500	39,000	39,000
Depreciation-LRWRP	546,309	626,400	802,581	611,500	611,500
Pumping	1,993	28,645	4,883	28,675	28,675
Collection	3,941	14,000	14,272	14,500	14,500
Customer Accounts	33,842	34,025	39,221	49,970	49,970
Administrative	43,827	51,258	48,492	54,531	54,531
Transportation	9,780	7,200	6,120	7,600	7,600
Tools/Equipment	5,683	4,800	5,040	4,800	4,800
Other	728	1,800	1,834	1,860	1,860
Sub-Total	<u>\$2,630,187</u>	<u>\$2,800,386</u>	<u>\$2,803,686</u>	<u>\$2,793,809</u>	<u>\$2,793,809</u>
		+6.5%	+0.1%	-0.2%	-0.23%
NET INCOME					
	<u>(\$407,261)</u>	<u>(\$431,899)</u>	<u>(\$478,047)</u>	<u>(\$246,658)</u>	<u>(\$246,658)</u>
+ Depreciation	<u>\$588,034</u>	<u>\$679,700</u>	<u>\$846,081</u>	<u>\$650,500</u>	<u>\$650,500</u>
ESTIMATED ADDITION TO CASH RESERVES					
Reserve Contribution Factor	<u>6%</u>	<u>8%</u>	<u>13%</u>	<u>14%</u>	<u>14%</u>

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2014-15

		% of Budget Allocated TO Wastewater	Budget FYE 2014	Projected FYE 2014	Amount Over/Under Budget FYE 2014	Staff Proposed FYE 2015	Dollar Change	Percent Change	Committee Recommended FYE 2015 3/3/2014	Notes
SOURCE OF SUPPLY (WELLS)										
	USGS Groundwater Monitoring (booked in June)	0%	3,700	3,520	(4.9%)	3,700	0	0.0%	3,700	
11-51105	Contract Services		3,700	3,520	(4.9%)	3,700	0	0.0%	3,700	
	Contingencies	0%	10,000	10,000	0.0%	10,000	0	0.0%	10,000	
	Inspect and Repair Well 1B (5 years - next FY17-18)	0%	0	0	0.0%	0	0	(100.0%)	0	
	Inspect and Repair Well 3A (5 years - next FY13-14)	0%	8,000	8,000	0.0%	0	(8,000)	(100.0%)	0	
	Inspect and Repair Well 3B (5 years - next FY13-14)	0%	8,000	8,000	0.0%	0	(8,000)	(100.0%)	0	
	Repair Tank 1	0%	20,000	0	(100.0%)	20,000	0	0.0%	20,000	
	Demolish Tank 2 & Tank 4	0%	30,000	0	(100.0%)	30,000	0	0.0%	30,000	
11-51112	Supplies/Repairs - Well Pumping Equipment		76,000	26,000	(65.8%)	60,000	(16,000)	(21.1%)	60,000	
	SYRWCD Pump Tax	0%	16,870	21,500	27.4%	17,000	130	0.8%	17,000	
11-51405	SYRWCD Pump Tax		16,870	21,500	27.4%	17,000	130	0.8%	17,000	
	Cloud Seeding	0%	3,000	2,883	(3.9%)	3,000	0	0.0%	3,000	
	SYRWCD Recharge Basin Project	0%	3,000	3,000	0.0%	3,000	0	0.0%	3,000	Contingency
	Lompoc Water Facilities Feasibility Study	0%	0	0	0.0%	0	0	(100.0%)	0	Contingency
	Climate Change Study (GEI/NOAA)	0%	2,500	0	(100.0%)	2,500	0	0.0%	2,500	Contingency
11-51415	Groundwater Recharge		8,500	5,883	(30.8%)	8,500	0	0.0%	8,500	
	SOURCE OF SUPPLY (WELLS)		\$105,070	\$56,903	(45.8%)	\$89,200	(\$15,870)	(15.1%)	\$89,200	SOURCE OF SUPPLY (WELLS)
PUMPING (BOOSTERS)										
	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	
11-52105	Contract Services (Water only)		6,000	6,000	0.0%	6,000	0	0.0%	6,000	
	Routine Maintenance	50%	1,750	3,100	77.1%	1,750	0	0.0%	1,750	
	Soluble Oil	0%	1,200	1,275	6.3%	1,200	0	0.0%	1,200	
	SCADA telephone charges	20%	960	1,020	6.3%	1,080	120	12.5%	1,080	
	SCADA DSL charges	20%	620	590	(4.8%)	620	0	0.0%	620	
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	200	200	0.0%	200	0	0.0%	200	
	SBCAPCD Permit Reevaluation Fee (3 years - next FY14-15)	50%	0	0	0.0%	200	200	100.0%	200	
	Demolish 250kw Booster Pump (site #1)	0%	0	1,405	0.0%	0	0	(100.0%)	0	
	Repair Phone Line	20%	2,000	2,000	0.0%	0	(2,000)	(100.0%)	0	
11-52112	Supplies/Repairs-Pumping Equipment		6,730	9,590	42.5%	5,050	(1,680)	(25.0%)	5,050	
	Maintenance/emergencies	20%	960	480	(50.0%)	960	0	0.0%	960	
	Software Support	20%	1,440	1,440	0.0%	1,440	0	0.0%	1,440	
11-52113	Supplies/Repairs-SCADA Computer Equipment		2,400	1,920	(20.0%)	2,400	0	0.0%	2,400	
	Southern California Gas	0%	700	841	20.1%	700	0	0.0%	700	
	PG&E (water only)	0%	212,200	229,469	8.1%	229,300	17,100	8.1%	229,300	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2014-15

		% of Budget Allocated TO Wastewater	Budget FYE 2014	Projected FYE 2014	Amount Over/Under Budget FYE 2014	Staff Proposed FYE 2015	Dollar Change	Percent Change	Committee Recommended FYE 2015 3/3/2014	Notes
11-52300	Purchased Power		212,900	230,309	8.2%	230,000	17,100	8.0%	230,000	
	Generator Fuel (water only)	0%	300	300	0.0%	750	450	150.0%	750	
11-52310	Generator Fuel		300	300	0.0%	750	450	150.0%	750	
	PUMPING (BOOSTERS)		\$228,330	\$248,120	8.7%	\$244,200	\$15,870	7.0%	\$244,200	PUMPING (BOOSTERS)
WATER TREATMENT										
	Department of Public Health water system fees.	0%	5,600	10,750	92.0%	10,625	5,025	89.7%	10,625	
11-53115	Regulatory Fees AB2995		5,600	10,750	92.0%	10,625	5,025	89.7%	10,625	
	NaOCl	0%	56,700	55,500	(2.1%)	56,700	0	0.0%	56,700	
	NaHSO3	0%	8,300	9,200	10.8%	10,000	1,700	20.5%	10,000	
11-53118	Chemicals		65,000	64,700	(0.5%)	66,700	1,700	2.6%	66,700	
	Add filter media to water filtration	0%	2,500	0	(100.0%)	0	(2,500)	(100.0%)	0	
	Filter Inspection/ maintenance (5 years - next FY18-19)	0%	0	0	0.0%	0	0	(100.0%)	0	
11-53203	Contract Services		2,500	0	(100.0%)	0	(2,500)	0.0%	0	
	Monthly Bacteria Tests w/ tray surcharge	0%	1,500	1,560	4.0%	1,810	310	20.7%	1,810	
	General Physical Water Tests	0%	700	720	2.9%	750	50	7.1%	750	
	CCR Water Tests	0%	1,000	500	(50.0%)	440	(560)	(56.0%)	440	
	Miscellaneous Water Tests	0%	750	220	(70.7%)	110	(640)	(85.3%)	110	
	Lead/Copper Testing (every 3 years - next FY 14-15)	0%	0	0	0.0%	520	520	100.0%	520	
	Test - Tank 2 & 4	0%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	
11-53205	Contract Services		4,950	4,000	(19.2%)	4,630	(320)	(6.5%)	4,630	
	Routine maintenance	0%	5,000	5,000	0.0%	2,500	(2,500)	(50.0%)	2,500	
	Support contract-Hach	0%	2,500	2,352	(5.9%)	2,500	0	0.0%	2,500	Annual support contract
11-53212	Supplies/Repairs		7,500	7,352	(2.0%)	5,000	(2,500)	(33.3%)	5,000	
	PG&E purchased power for workshop	0%	630	525	(16.7%)	630	0	0.0%	630	
11-53214	Utility Services		630	525	(16.7%)	630	0	0.0%	630	
	WATER TREATMENT		\$86,180	\$87,327	1.3%	\$87,585	\$1,405	1.6%	\$87,585	WATER TREATMENT
TRANSMISSION & DISTRIBUTION										
	USA Tickets	0%	150	150	0.0%	150	0	0.0%	150	
11-54105	Contract Services		150	150	0.0%	150	0	0.0%	150	
	SBC encroachment fees (road permits for repairs)	0%	1,500	750	(50.0%)	1,500	0	0.0%	1,500	
11-54132	Supplies/Repairs-Miscellaneous		1,500	750	(50.0%)	1,500	0	0.0%	1,500	
	Contingencies	0%	500	500	0.0%	500	0	0.0%	500	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2014-15

		% of Budget Allocated TO Wastewater	Budget FYE 2014	Projected FYE 2014	Amount Over/Under Budget FYE 2014	Staff Proposed FYE 2015	Dollar Change	Percent Change	Committee Recommended FYE 2015 3/3/2014	Notes
	Cathodic Protection Testing - Site 5 (annual)	0%	800	808	0.0%	825	25	3.1%	825	
	Inspect Tanks 1, 3 (every 3 years - next FY14-15)	0%	0	0	0.0%	7,500	7,500	100.0%	7,500	
	Inspect Tanks 5A, 5B (every 3 years - next FY14-15)	0%	0	0	0.0%	7,500	7,500	100.0%	7,500	
11-54205	Contract Services - Distribution Reservoirs		1,300	1,308	0.6%	16,325	15,025	1155.8%	16,325	
	Contingencies	0%	1,000	500	0.0%	1,000	0	100.0%	1,000	
11-54213	Supplies/Repairs- Distribution Reservoirs		1,000	500	(50.0%)	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 MHCS (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	10,000	0.0%	10,000	0	0.0%	10,000	
	Leak detection project	0%	15,000	15,000	0.0%	15,000	0	0.0%	15,000	Joint project with Lompoc and MHCS (see Prop 84 application)
11-54232	Supplies/Repairs-Service Connections		25,000	25,000	0.0%	25,000	0	0.0%	25,000	
	Contingencies	0%	0	0	0.0%	0	0	(100.0%)	0	Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)
	Leak detection project	0%	8,500	4,000	0.0%	5,000	(3,500)	(41.2%)	5,000	Joint project with Lompoc and MHCS (see Prop 84 application)
11-54232 1	Supplies/Repairs-A/P Poly B		8,500	4,000	(52.9%)	5,000	(3,500)	(41.2%)	5,000	
	Routine maintenance	0%	3,000	3,000	0.0%	3,000	0	0.0%	3,000	
	Meters for new development projects	0%	7,500	7,500	0.0%	10,000	2,500	(75.0%)	10,000	(30 ea assorted (1", 1-1/2", 2"))
11-54242	Supplies/Repairs-Meters		10,500	10,500	0.0%	13,000	2,500	23.8%	13,000	
	Dry barrel hydrant repairs	0%	0	0	0.0%	0	0	0.0%	0	
	Wet barrel hydrant repairs	0%	1,000	4,000	300.0%	1,000	0	0.0%	1,000	
	Clubhouse Estates hydrant retrofit parts	0%	1,250	0	(100.0%)	0	(1,250)	(100.0%)	0	One time cost to comply with fire department requirements
11-54252	Supplies/Repairs-Hydrants		2,250	4,000	77.8%	1,000	(1,250)	(55.6%)	1,000	
	TRANSMISSION & DISTRIBUTION		\$55,200	\$51,208	(7.2%)	\$67,975	\$12,775	23.1%	\$67,975	TRANSMISSION & DISTRIBUTION
CUSTOMER ACCOUNTS										
	bill inserts (3 months)	50%	375	375	0.0%	1,141	766	204.1%	1,141	
	CCR (300 ea x color rate x 2-side) water only	0%	150	150	0.0%	105	(45)	(30.0%)	105	New EPA regulation allows CCRs to be emailed or linked on bill
	Prop 218 notices (3,300 ea)	50%	250	0	(100.0%)	0	(250)	(100.0%)	0	
	public meetings, public notices	50%	50	50	0.0%	50	0	0.0%	50	
	billing stock, window envelopes, return envelopes	50%	1,750	1,750	0.0%	1,750	0	0.0%	1,750	
	bill printing costs	50%	2,250	2,388	6.1%	2,510	260	11.6%	2,510	
	candy, contingencies	50%	50	50	0.0%	50	0	0.0%	50	
	customer forms	50%	500	375	(25.0%)	670	170	33.9%	670	
11-55102	Operating Supplies		5,375	5,138	(4.4%)	6,275	900	16.7%	6,275	
	Cellular phone and Internet allowance	50%	1,650	1,650	0.0%	1,650	0	0.0%	1,650	
	Verizon @ 30%	50%	675	750	11.1%	750	75	11.1%	750	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2014-15

		% of Budget Allocated TO Wastewater	Budget FYE 2014	Projected FYE 2014	Amount Over/Under Budget FYE 2014	Staff Proposed FYE 2015	Dollar Change	Percent Change	Committee Recommended FYE 2015 3/3/2014	Notes
11-55104	Miscellaneous	50%	125	125	0.0%	125	0	0.0%	125	
	Utility Services		2,450	2,525	3.1%	2,525	75	3.1%	2,525	
	Vehicle Reading System	0%	1,500	1,500	0.0%	1,500	0	0.0%	1,500	
	Melissa Software (barcoding)	50%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	
	Merchant Account Fees	50%	15,500	21,000	35.5%	30,500	15,000	96.8%	30,500	
	Formsite subscription	50%	50	50	0.0%	50	0	0.0%	50	
	Folder/Inserter service agreement	50%	750	809	0.0%	875	125	16.7%	875	Annual support contract
11-55105	Contract Services		19,050	24,609	29.2%	34,175	15,125	79.4%	34,175	
	Postage for prop 218 notices	50%	200	0	(100.0%)	0	(200)	(100.0%)	0	
	Postage for CCR	0%	200	250	25.0%	250	50	25.0%	250	
	Postage meter @ 70%	50%	875	875	0.0%	875	0	0.0%	875	
	Monthly bills	50%	5,000	5,000	0.0%	5,000	0	0.0%	5,000	
	Permit fee	50%	100	100	0.0%	100	0	0.0%	100	
	Postage meter supplies	50%	125	125	0.0%	125	0	0.0%	125	
11-55106	Postage		6,500	6,350	(2.3%)	6,350	(150)	(2.3%)	6,350	
11-55200	Bad debt writeoffs-water	0%	2,500	2,500	0.0%	2,500	0	0.0%	2,500	
	Uncollectible Accounts		2,500	2,500	0.0%	2,500	0	0.0%	2,500	
	CUSTOMER ACCOUNTS		\$35,875	\$41,121	14.6%	\$51,825	\$15,950	44.5%	\$51,825	CUSTOMER ACCOUNTS
INSURANCE										
	General Liability (term:October - September)	40%	16,500	15,640	(5.2%)	16,395	(105)	(0.6%)	16,395	
	Property Casualty (term:April - March)	40%	2,250	2,250	0.0%	2,250	0	0.0%	2,250	
11-56301	Property/Gen. Liability Insurance		18,750	17,890	(4.6%)	18,645	(105)	(0.6%)	18,645	
	INSURANCE		\$18,750	\$17,890	(4.6%)	\$18,645	(\$105)	(0.6%)	\$18,645	INSURANCE
ADMINISTRATIVE & GENERAL										
11-56202	Office supplies, ink, toner	40%	1,800	1,800	0.0%	2,100	300	16.7%	2,100	
	Office Supplies		1,800	1,800	0.0%	2,100	300	16.7%	2,100	
	Southern California Gas	40%	270	240	(11.1%)	240	(30)	(11.1%)	240	
	Verizon @ 70%	40%	1,890	2,070	9.5%	2,070	180	9.5%	2,070	
	PG&E (office)	40%	1,845	1,845	0.0%	1,845	0	0.0%	1,845	
11-56204	Utility Services-Office		4,005	4,155	3.7%	4,155	150	3.7%	4,155	
	CWS (MOM software)	40%	5,475	5,475	0.0%	5,475	0	0.0%	5,475	
	Office DSL Charges	40%	750	810	8.0%	1,020	270	36.0%	1,020	
	Copier contract	40%	3,000	3,000	0.0%	3,145	145	4.8%	3,145	
	Website hosting, domain registration	40%	90	90	0.0%	90	0	0.0%	90	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2014-15

		% of Budget Allocated TO Wastewater	Budget	Projected	Amount Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Notes
			FYE 2014	FYE 2014	FYE 2014	FYE 2015			FYE 2015 3/3/2014	
	Contingencies	40%	210	210	0.0%	210	0	0.0%	210	
11-56205	Contract Services-Office		9,525	9,585	0.6%	9,940	415	4.4%	9,940	
	Postage meter @ 30%	40%	450	450	0.0%	450	0	0.0%	450	
11-56206	Postage		450	450	0.0%	450	0	0.0%	450	
	Audit Services	40%	3,900	3,822	(2.0%)	3,957	57	1.5%	3,957	
	Legal Counsel	40%	3,000	1,560	(48.0%)	3,000	0	0.0%	3,000	
	Vaccines	40%	90	0	(100.0%)	90	0	0.0%	90	
	Prop 84 Plan Share	0%	1,750	1,750	0.0%	1,750	0	0.0%	1,750	Lompoc Valley Leak Detection Study Project-contingency
	Contingencies	40%	30	0	(100.0%)	30	0	(100.0%)	30	
11-56208	Professional Services		8,770	7,132	(18.7%)	8,827	57	0.6%	8,827	
	CSDA (Dec)	40%	2,880	2,951	2.5%	3,030	150	5.2%	3,030	
	SBCSDA (Dec)	40%	180	180	0.0%	189	9	5.0%	189	
	Costco	40%	60	66	10.0%	66	6	10.0%	66	
	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%	8,475	8,230	(2.9%)	8,475	0	0.0%	8,475	
	CRWA (July)	0%	800	888	11.0%	900	100	12.5%	900	
	AWWA for GM & Martin (Aug)	0%	550	564	2.5%	600	50	9.1%	600	
	Certificate renewals (Field & Tina)	0%	350	350	0.0%	350	0	0.0%	350	
	Cross Connection Foundation (Dec)	0%	125	125	0.0%	125	0	0.0%	125	
	CCWUA (Feb)	0%	100	100	0.0%	100	0	0.0%	100	
	Groundwater Foundation (Sept)	0%	35	35	0.0%	35	0	0.0%	35	
11-56209	Membership & Dues		13,792	13,726	(0.5%)	14,107	315	2.3%	14,107	
	Extended travel expenses, registration, mileage	40%	4,350	4,350	0.0%	4,350	0	0.0%	4,350	
	Local travel expenses, registration, mileage	40%	300	219	(27.0%)	300	0	0.0%	300	
	Meeting meals	40%	180	180	0.0%	180	0	0.0%	180	
	SBCSDA meeting meals	40%	270	264	(2.2%)	270	0	0.0%	270	
11-56210	Employee Travel Expense (Direct Payment)		2,550	2,507	(1.7%)	2,550	0	0.0%	2,550	
11-56210-1	Employee Travel Expense (Reimbursed)		2,550	2,507	(1.7%)	2,550	0	0.0%	2,550	
			5,100	5,013	(1.7%)	5,100	0	0.0%	5,100	
	Lompoc Record (Dec)	40%	75	75	0.0%	75	0	0.0%	75	
	Jobs Available	40%	30	30	0.0%	30	0	0.0%	30	
	Problem Solver	40%	60	36	(40.0%)	36	(24)	(40.0%)	36	
	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	135	28.6%	150	45	42.9%	150	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2014-15

	% of Budget Allocated TO Wastewater	Budget	Projected	Amount Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Notes
		FYE 2014	FYE 2014	FYE 2014	FYE 2015			FYE 2015 3/3/2014	
11-56211		480	486	1.3%	501	21	4.4%	501	
	40%	900	900	0.0%	900	0	0.0%	900	
	40%	120	120	0.0%	120	0	0.0%	120	
	40%	30	18	(41.5%)	30	0	0.0%	30	
11-56213		1,050	1,038	(1.2%)	1,050	0	0.0%	1,050	
	40%	300	240	(20.0%)	300	0	0.0%	300	NSF bank fees are offset by NSF charge billed to customer
	40%	(600)	(630)	5.0%	(600)	0	0.0%	(600)	
	40%	1,200	1,540	28.3%	1,545	345	28.8%	1,545	
	40%	30	30	0.0%	30	0	0.0%	30	
11-56214		930	1,180	26.8%	1,275	345	37.1%	1,275	
	40%	1,500	1,818	21.2%	2,100	600	40.0%	2,100	
11-56215		1,500	1,818	21.2%	2,100	600	40.0%	2,100	
	40%	300	300	0.0%	300	0	0.0%	300	
	0%	10,000	10,000	0.0%	10,100	100	1.0%	10,100	
	40%	4,380	4,380	0.0%	4,920	540	12.3%	4,920	
	40%	1,200	720	(40.0%)	1,200	0	0.0%	1,200	
	40%	300	150	(50.0%)	300	0	0.0%	300	
	40%	4,320	2,820	(34.7%)	4,320	0	0.0%	4,320	
11-56217		12,410	10,595	(14.6%)	12,730	320	2.6%	12,730	
11-56217-1		8,090	7,775	(3.9%)	8,410	320	4.0%	8,410	
		20,500	18,370	(10.4%)	21,140	640	3.1%	21,140	
	40%	345	345	0.0%	345	0	0.0%	345	
	40%	825	840	1.8%	900	75	9.1%	900	
	40%	90	90	0.0%	90	0	0.0%	90	
	40%	360	360	0.0%	360	0	0.0%	360	
11-56704		1,620	1,635	0.9%	1,695	75	4.6%	1,695	
	40%	1,500	1,500	0.0%	1,500	0	0.0%	1,500	
	40%	1,020	1,020	0.0%	1,020	0	0.0%	1,020	
	40%	555	660	18.9%	600	45	8.1%	600	
	0%	500	540	8.0%	525	25	5.0%	525	
	40%	435	435	0.0%	450	15	3.4%	450	
	40%	18,000	18,000	0.0%	18,000	0	0.0%	18,000	Clear sites, roads, and creek
11-56705		22,010	22,155	0.7%	22,095	85	0.4%	22,095	
	40%	810	810	0.0%	810	0	0.0%	810	
	40%	1,800	1,800	0.0%	1,800	0	0.0%	1,800	
11-56712		2,610	2,610	0.0%	2,610	0	0.0%	2,610	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2014-15

		% of Budget Allocated TO Wastewater	Budget FYE 2014	Projected FYE 2014	Amount Over/Under Budget FYE 2014	Staff Proposed FYE 2015	Dollar Change	Percent Change	Committee Recommended FYE 2015 3/3/2014	Notes
	Software Upgrades	40%	1,200	1,200	0.0%	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	396	(4.3%)	420	6	1.4%	420	
	Carbonite Service	40%	36	36	(0.0%)	36	0	0.0%	36	
11-56713	Supplies and Repairs - Computer Equip.		2,130	2,112	(0.8%)	2,136	6	0.3%	2,136	
	Office equipment	40%	300	300	0.0%	300	0	0.0%	300	
11-56714	Supplies and Repairs - Furniture & Equipment		300	300	0.0%	300	0	0.0%	300	
	Depreciation	0%	170,700	159,331	(6.7%)	170,700	0	0.0%	170,700	
11-57110	Depreciation		170,700	159,331	(6.7%)	170,700	0	0.0%	170,700	
	Elections - November 2014 (FY 14-15)	40%	0	0	0.0%	2,550	2,550	100.0%	2,550	
11-56810	Election Expense		0	0	0.0%	2,550	2,550	100.0%	2,550	
	ADMINISTRATIVE & GENERAL		\$267,272	\$252,895	(5.4%)	\$272,831	\$5,559	2.1%	\$272,831	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS										
Various	Salaries	0%	425,000	392,208	(7.7%)	447,200	22,200	5.2%	447,200	
<i>Benefits</i>										
11-56401	Sick/Personal	0%	22,800	23,745	4.1%	24,000	1,200	5.3%	24,000	
11-56402	Vacation	0%	40,600	49,599	22.2%	42,800	2,200	5.4%	42,800	
11-56403	Holiday	0%	31,515	26,805	(14.9%)	33,271	1,756	5.6%	33,271	
11-56403 1	Floating Holiday	0%	2,685	1,571	(41.5%)	2,829	144	5.4%	2,829	
11-56406	Medical Insurance	0%	88,000	84,173	(4.3%)	86,300	(1,700)	(1.9%)	86,300	
11-56407	Long Term Disability	0%	9,220	9,593	4.0%	11,080	1,860	20.2%	11,080	
11-56408	Flex Spending Account Admin Fees	0%	600	600	0.0%	600	0	0.0%	600	
11-56410	Employee Educational	0%	1,500	2,317	54.5%	1,500	0	0.0%	1,500	
11-56416	PERS 457	0%	0	0	0.0%	18,000	18,000	100.0%	18,000	<i>New employee benefit</i>
11-56417	PERS	0%	165,000	156,214	(5.3%)	157,000	(8,000)	(4.8%)	157,000	<i>Does not include GASB 16 accrual of CTO/Vac Liability</i>
11-56417	PERS Side Fund Amortization	0%	18,066	18,066	0.0%	18,066	0	0.0%	18,066	<i>\$234,861 payment amortized over 13 years</i>
11-56418	Dental Insurance	0%	10,000	9,105	(8.9%)	8,800	(1,200)	(12.0%)	8,800	
11-56419	Life Insurance	0%	4,100	4,258	3.9%	4,600	500	12.2%	4,600	
11-56421	Work.Comp.Ins.	0%	13,900	15,152	9.0%	14,641	741	5.3%	14,641	<i>Does not include GASB 16 accrual of CTO/Vac Liability</i>
11-56423	Vision Care	0%	1,810	1,762	(2.7%)	1,910	100	5.5%	1,910	
11-56424	Performance/Incentive Pay	0%	2,500	0	(100.0%)	2,500	0	0.0%	2,500	
<i>Payroll Taxes</i>										
11-56430	Medicare FICA	0%	11,000	15,152	(100.0%)	11,600	600	5.5%	11,600	
11-56431	SUI	0%	2,100	1,762	(16.1%)	2,100	0	0.0%	2,100	
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(4,500)	(4,000)	(11.1%)	(4,900)	(400)	8.9%	(4,900)	
11-57464	WW Alloc. Employ. Benefits	0%	(128,100)	(110,000)	(14.1%)	(139,400)	(11,300)	8.8%	(139,400)	
11-57472	WW Alloc. Payroll Taxes	0%	(4,400)	(3,500)	(20.5%)	(4,500)	(100)	2.3%	(4,500)	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2014-15

	% of Budget Allocated TO Wastewater	Budget FYE 2014	Projected FYE 2014	Amount Over/Under Budget FYE 2014	Staff Proposed FYE 2015	Dollar Change	Percent Change	Committee Recommended FYE 2015 3/3/2014	Notes
EMPLOYEE SALARIES AND BENEFITS		\$713,396	\$694,582	(2.6%)	\$739,997	\$26,601	3.7%	\$739,997	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES									
	40%	2,400	600	(75.0%)	2,100	(300)	(12.5%)	2,100	
	40%	0	180	0.0%	300	300	100.0%	300	
11-57302		2,400	780	(67.5%)	2,400	0	0.0%	2,400	
	40%	8,400	8,400	0.0%	9,000	600	7.1%	9,000	
11-57303		8,400	8,400	0.0%	9,000	600	7.1%	9,000	
	40%	1,200	1,170	(2.5%)	1,200	0	0.0%	1,200	
	40%	900	450	(50.0%)	600	(300)	(33.3%)	600	
	40%	300	570	90.0%	600	300	100.0%	600	
11-57312		2,400	2,190	(8.8%)	2,400	0	0.0%	2,400	
	0%	300	200	(33.3%)	300	0	0.0%	300	
11-57313		300	200	(33.3%)	300	0	0.0%	300	
	40%	240	232	(3.4%)	255	15	6.3%	255	
	40%	120	140	16.8%	150	30	25.0%	150	
	40%	0	39	0.0%	45	45	100.0%	45	
11-57320		360	411	14.2%	450	90	25.0%	450	
	40%	480	480	0.0%	480	0	0.0%	480	
11-57321		480	480	0.0%	480	0	0.0%	480	
	40%	900	900	0.0%	900	0	0.0%	900	
	40%	480	480	0.0%	480	0	0.0%	480	
11-57350		1,380	1,380	0.0%	1,380	0	0.0%	1,380	
	40%	480	480	0.0%	480	0	0.0%	480	
11-57351		480	480	0.0%	480	0	0.0%	480	
OTHER OPERATING EXPENSES		\$16,200	\$14,321	(11.6%)	\$16,890	\$690	4.3%	\$16,890	OTHER OPERATING EXPENSES
TOTAL OPERATING EXPENSES		\$1,526,273	\$1,464,366	(4.1%)	\$1,589,148	\$62,875	4.1%	\$1,589,148	TOTAL OPERATING EXPENSES
<i>Budget Comparison</i>		<i>(percent)</i>	(4.1%)		4.1%			4.1%	
<i>Budget Comparison</i>		<i>(dollar)</i>	(\$61,907)		\$62,875			\$62,875	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2014-15**

		% of Budget Allocated FROM Water	Budget FYE 2014	Projected FYE 2014	Amount Over/Under Budget FYE 2014	Staff Proposed FYE 2015	Dollar Change	Percent Change	Committee Recommended FYE 2015 3/3/2014	Notes
PUMPING (BOOSTERS)										
	Routine Maintenance	50%	1,750	3,100	77.1%	1,750	0	0.0%	1,750	
	SCADA telephone charges	20%	240	255	6.3%	270	30	12.5%	270	
	SCADA DSL charges	20%	155	148	(4.8%)	155	0	0.0%	155	
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	200	200	0.0%	200	0	0.0%	200	
	SBCAPCD Permit Reevaluation Fee (3 years - next FY14-15)	50%	0	0	0.0%	200	200	100.0%	200	
	Repair Lift Station #2	100%	25,000	0	(100.0%)	25,000	0	0.0%	25,000	May be capitalized depending on extent of repairs
	Repair Phone Line	20%	500	500	0.0%	0	(500)	0.0%	0	
12-52112	Supplies/Repairs-Pumping Equipment		27,845	4,203	(84.9%)	27,575	(270)	(1.0%)	27,575	
	Maintenance/emergencies	20%	240	120	(50.0%)	240	0	0.0%	240	
	Software Support	20%	360	360	0.0%	360	0	0.0%	360	
12-52113	Supplies/Repairs-SCADA Computer Equipment		600	480	(20.0%)	600	0	0.0%	600	
	PG&E (sewer only)	100%	5,800	6,264	8.0%	6,300	500	8.6%	6,300	
12-52300	Purchased Power		5,800	6,264	8.0%	6,300	500	8.6%	6,300	
	Generator Fuel (sewer only)	100%	200	200	0.0%	500	300	150.0%	500	
12-52310	Generator Fuel		200	200	0.0%	500	300	150.0%	500	
	PUMPING (BOOSTERS)		\$34,445	\$11,147	(67.6%)	\$34,975	530	1.5%	\$34,975	PUMPING (BOOSTERS)
LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE										
	Estimated City of Lompoc treatment costs	100%	711,000	690,000	(3.0%)	725,000	14,000	2.0%	725,000	BOD and SS averages increasing
12-53105 1	Contract Services- Wastewater Treatment		711,000	690,000	(3.0%)	725,000	14,000	2.0%	725,000	
	Capital Improvements to LRWRP	100%	50,000	12,670	(74.7%)	50,000	0	0.0%	50,000	
12-53105 2	Contract Services - Treatment Plant Lease		50,000	12,670	(74.7%)	50,000	0	0.0%	50,000	
	Debt Service for LRWRP Upgrade Project-SRF	100%	742,558	742,558	0.0%	741,091	(1,467)	(0.2%)	741,091	LRWRP SRF Loan Payment (annual until 2029)
	Debt Service for LRWRP Upgrade Project-07 Bond Interest	100%	0	79,250	0.0%	83,052	83,052	100.0%	83,052	LRWRP 07 Bond Interest Payment (annual until 2018)
12-25220	Contract Services - Debt Service LRWRP		742,558	821,808	10.7%	824,143	81,585	11.0%	824,143	
	LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE		\$1,503,558	\$1,524,478	1.4%	\$1,599,143	95,585	6.4%	\$1,599,143	LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE
COLLECTION										
	California WRCB Waste Discharge Fee	100%	1,500	1,772	18.1%	2,000	500	33.3%	2,000	
12-54103	Waste Discharge Fee		1,500	1,772	18.1%	2,000	500	33.3%	2,000	
	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	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2014-15**

	% of Budget Allocated FROM Water	Budget FYE 2014	Projected FYE 2014	Amount Over/Under Budget FYE 2014	Staff Proposed FYE 2015	Dollar Change	Percent Change	Committee Recommended FYE 2015	Notes
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	1,000	0.0%	1,000	0	0.0%	1,000	
Contingencies - repairs due to videoing (WW only)	100%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	
12-54232 Supplies/Repairs-Service Connections		2,500	2,500	0.0%	2,500	0	0.0%	2,500	
COLLECTION		\$14,000	\$14,272	1.9%	\$14,500	500	3.6%	\$14,500 COLLECTION	
CUSTOMER ACCOUNTS									
bill inserts (3 months)	50%	375	375	0.0%	1,141	766	204.1%	1,141	
Prop 218 notices (3,300 ea)	50%	250	0	0.0%	0	(250)	0.0%	0	
public meetings, public notices	50%	50	50	0.0%	50	0	0.0%	50	
billing stock, window envelopes, return envelopes	50%	1,750	1,750	0.0%	1,750	0	0.0%	1,750	
bill printing costs	50%	2,250	2,388	6.1%	2,510	260	11.6%	2,510	
candy, contingencies	50%	50	50	0.0%	50	0	0.0%	50	
customer forms	50%	500	375	(25.0%)	670	170	33.9%	670	
12-55102 Operating Supplies		5,225	4,988	(4.5%)	6,170	945	18.1%	6,170	
Cellular phone and Internet allowance	50%	1,650	1,650	0.0%	1,650	0	0.0%	1,650	
Verizon @ 30%	50%	675	750	11.1%	750	75	11.1%	750	
Miscellaneous	50%	125	125	0.0%	125	0	0.0%	125	
12-55104 Utility Services		2,450	2,525	3.1%	2,525	75	3.1%	2,525	
Melissa Software (barcoding)	50%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	
Merchant Account Fees	50%	15,500	21,000	35.5%	30,500	15,000	96.8%	30,500	
Formsite subscription	50%	50	50	0.0%	50	0	0.0%	50	
Folder/Inserter service agreement	50%	750	809	7.8%	875	125	16.7%	875	Annual support contract
Contingencies	50%	250	250	0.0%	250	0	0.0%	250	
12-55105 Contract Services		17,550	23,109	31.7%	32,675	15,125	86.2%	32,675	
Postage for prop 218 notices	50%	200	0	0.0%	0	(200)	0.0%	0	
Postage meter @ 70%	50%	875	875	0.0%	875	0	0.0%	875	
Monthly bills	50%	5,000	5,000	0.0%	5,000	0	0.0%	5,000	
Permit fee	50%	100	100	0.0%	100	0	0.0%	100	
Postage meter supplies	50%	125	125	0.0%	125	0	0.0%	125	
12-55106 Postage		6,300	6,100	(3.2%)	6,100	(200)	(3.2%)	6,100	
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		\$34,025	\$39,221	15.3%	\$49,970	15,945	46.9%	\$49,970 CUSTOMER ACCOUNTS	
INSURANCE									
General Liability (term:October - September)	40%	11,000	10,426	(5.2%)	10,930	(70)	(0.6%)	10,930	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2014-15

		% of Budget Allocated FROM Water	Budget FYE 2014	Projected FYE 2014	Amount Over/Under Budget FYE 2014	Staff Proposed FYE 2015	Dollar Change	Percent Change	Committee Recommended FYE 2015	Notes
	Property Casualty (term:April - March)	40%	1,500	1,500	0.0%	1,500	0	0.0%	1,500	
12-56301	Property/Gen. Liability Insurance		12,500	11,926	(4.6%)	12,430	(70)	(0.6%)	12,430	
	INSURANCE		\$12,500	\$11,926	(4.6%)	\$12,430	(70)	(0.6%)	\$12,430 INSURANCE	
ADMINISTRATIVE & GENERAL										
	Office supplies, ink, toner	40%	1,200	1,200	0.0%	1,400	200	16.7%	1,400	
12-56202	Office Supplies		1,200	1,200	0.0%	1,400	200	16.7%	1,400	
	Southern California Gas	40%	180	160	(11.1%)	160	(20)	(11.1%)	160	
	Verizon @ 70%	40%	1,260	1,380	9.5%	1,380	120	9.5%	1,380	
	PG&E (office)	40%	1,230	1,230	0.0%	1,230	0	0.0%	1,230	
12-56204	Utility Services-Office		2,670	2,770	3.7%	2,770	100	3.7%	2,770	
	CWS (MOM software)	40%	3,650	3,650	0.0%	3,650	0	0.0%	3,650	
	Office DSL Charges	40%	500	540	8.0%	680	180	36.0%	680	
	Copier contract	40%	2,000	2,000	0.0%	2,097	97	4.8%	2,097	
	Website hosting, domain registration	40%	60	60	0.0%	60	0	0.0%	60	
	Contingencies	40%	140	140	0.0%	140	0	0.0%	140	
12-56205	Contract Services-Office		6,350	6,390	0.6%	6,627	277	4.4%	6,627	
	Postage meter @ 30%	40%	300	300	0.0%	300	0	0.0%	300	
12-56206	Postage		300	300	0.0%	300	0	0.0%	300	
	Audit Services	40%	2,600	2,548	(2.0%)	2,638	38	1.5%	2,638	
	Legal Counsel	40%	2,000	1,040	(48.0%)	2,000	0	0.0%	2,000	
	Vaccines	40%	60	0	0.0%	60	0	0.0%	60	
	Contingencies	40%	20	20	0.0%	20	0	0.0%	20	
12-56208	Professional Services		4,680	3,608	(22.9%)	4,718	38	0.8%	4,718	
	CSDA (Dec)	40%	1,920	1,968	2.5%	2,020	100	5.2%	2,020	
	SBCSDA (Dec)	40%	120	120	0.0%	126	6	5.0%	126	
	Costco	40%	40	44	10.0%	44	4	10.0%	44	
	MSA	40%	14	14	0.0%	14	0	0.0%	14	
	Miscellaneous	40%	80	80	0.0%	80	0	0.0%	80	
	GFOA (Aug)	40%	64	64	0.0%	64	0	0.0%	64	
	Below are wastewater only:									
	CWEA	100%	2,000	750	(62.5%)	750	(1,250)	(62.5%)	750	
	Certificate renewals	100%	0	400	0.0%	1,000	1,000	100.0%	1,000	
12-56209	Membership & Dues		4,238	3,440	(18.8%)	4,098	(140)	(3.3%)	4,098	
	Extended travel expenses, registration, mileage	40%	2,900	2,900	0.0%	2,900	0	0.0%	2,900	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2014-15**

		% of Budget Allocated FROM Water	Budget FYE 2014	Projected FYE 2014	Amount Over/Under Budget FYE 2014	Staff Proposed FYE 2015	Dollar Change	Percent Change	Committee Recommended FYE 2015	Notes
	Local travel expenses, registration, mileage	40%	200	146	(27.0%)	200	0	0.0%	200	
	Meeting meals	40%	120	120	0.0%	120	0	0.0%	120	
	SBCSDA meeting meals	40%	180	176	(2.2%)	180	0	0.0%	180	
12-56210	Employee Travel Expense (Direct Payment)		1,700	1,671	(1.7%)	1,700	0	0.0%	1,700	
12-56210-1	Employee Travel Expense (Reimbursed)		1,700	1,671	(1.7%)	1,700	0	0.0%	1,700	
			3,400	3,342	(1.7%)	3,400	0	0.0%	3,400	
	Lompoc Record (Dec)	40%	50	50	0.0%	50	0	0.0%	50	
	Jobs Available	40%	20	20	0.0%	20	0	0.0%	20	
	Problem Solver	40%	40	24	(40.0%)	24	(16)	(40.0%)	24	
	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	90	28.6%	100	30	42.9%	100	
12-56211	Subscription & Books		320	324	1.3%	334	14	4.4%	334	
	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	12	(41.5%)	20	0	0.0%	20	
12-56213	Office Equipment Rentals		700	692	(1.2%)	700	0	0.0%	700	
	NSF Fees	40%	200	160	(20.0%)	200	0	0.0%	200	NSF bank fees are offset by NSF charge billed to customer
	NSF Fees (Customer Offset)	40%	(400)	(420)	5.0%	(400)	0	0.0%	(400)	
	Account Analysis Fees	40%	800	1,026	28.3%	1,030	230	28.8%	1,030	
	Miscellaneous Bank Fees	40%	20	20	0.0%	20	0	0.0%	20	
12-56214	Bank Service Charges		620	786	26.8%	850	230	37.1%	850	
	VVCSD Share of LAFCO budget	40%	1,000	1,212	21.2%	1,400	400	40.0%	1,400	
12-56215	AB2838 - LAFCO Mandatory Fees		1,000	1,212	21.2%	1,400	400	40.0%	1,400	
	Meeting refreshments	40%	200	200	0.0%	200	0	0.0%	200	
	Training and mileage	40%	2,920	2,920	0.0%	3,280	360	12.3%	3,280	
	SBCSDA meeting meals	40%	800	480	(40.0%)	800	0	0.0%	800	
	Meeting meals	40%	200	100	(50.0%)	200	0	0.0%	200	
	Salaries	40%	2,880	1,880	(34.7%)	2,880	0	0.0%	2,880	
12-56217	Director's Expense		4,940	3,730	(24.5%)	5,120	180	3.6%	5,120	
12-56217-1	Director's Expense (Reimbursed)		2,060	1,850	(10.2%)	2,240	180	8.7%	2,240	
			7,000	5,580	(20.3%)	7,360	360	5.1%	7,360	
	Trash	40%	230	230	0.0%	230	0	0.0%	230	
	Water/Wastewater Service	40%	550	560	1.8%	600	50	9.1%	600	
	Dump trips	40%	60	60	0.0%	60	0	0.0%	60	
	Document shredding service	40%	240	240	0.0%	240	0	0.0%	240	
12-56704	Utility Services-General Plant		1,080	1,090	0.9%	1,130	50	4.6%	1,130	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2014-15**

		% of Budget Allocated FROM Water	Budget FYE 2014	Projected FYE 2014	Amount Over/Under Budget FYE 2014	Staff Proposed FYE 2015	Dollar Change	Percent Change	Committee Recommended FYE 2015	Notes
	Janitorial - monthly service + windows/carpet	40%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	
	Office yard maint.	40%	680	680	0.0%	680	0	0.0%	680	
	Alarm service - office, shop	40%	370	440	18.9%	400	30	8.1%	400	
	Western Exterminator	40%	290	290	0.0%	300	10	3.4%	300	
	Vegetation Management	40%	12,000	12,000	0.0%	12,000	0	0.0%	12,000	<i>Clear sites, roads, and creek</i>
12-56705	Contract Services-General Plant		14,340	14,410	0.5%	14,380	40	0.3%	14,380	
	Towels	40%	540	540	0.0%	540	0	0.0%	540	
	Supplies and repairs	40%	1,200	1,200	0.0%	1,200	0	0.0%	1,200	
12-56712	Supplies and Repairs - General Plant		1,740	1,740	0.0%	1,740	0	0.0%	1,740	
	Software Upgrades	40%	800	800	0.0%	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	264	(4.3%)	280	4	1.4%	280	
	Carbonite Service	40%	24	24	(0.0%)	24	0	0.0%	24	
12-56713	Supplies and Repairs - Computer Equip.		1,420	1,408	(0.8%)	1,424	4	0.3%	1,424	
	Office equipment	40%	200	200	0.0%	200	0	0.0%	200	
12-56714	Supplies and Repairs - Furniture & Equipment		200	200	0.0%	200	0	0.0%	200	
	Depreciation - excluding LRWRP	100%	53,300	43,500	(18.4%)	39,000	(14,300)	(26.8%)	39,000	
	Depreciation - LRWRP	100%	546,309	611,522	11.9%	611,500	65,191	11.9%	611,500	
	Depreciation - LRWRP Asset Adjustments	100%	80,091	191,059	138.6%	0	(80,091)	0.0%	0	<i>Added blowers effective 7/10, added B&C contributed capital</i>
12-57110	Depreciation		679,700	846,081	24.5%	650,500	(29,200)	(4.3%)	650,500	
	Elections - November 2014 (FY 14-15)	40%	0	0	0.0%	1,700	1,700	0.0%	1,700	
12-56810	Election Expense		0	0	0.0%	1,700	1,700	0.0%	1,700	
	ADMINISTRATIVE & GENERAL		\$730,958	\$894,573	22.4%	\$705,031	(25,927)	(3.5%)	\$705,031	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS										
Various	Salaries	100%	203,400	177,575	(12.7%)	214,700	11,300	5.6%	214,700	
<i>Payroll Taxes</i>										
12-57463	WW Alloc. Worker's Comp.Ins.	100%	4,500	4,000	(11.1%)	4,900	400	8.9%	4,900	
12-57464	WW Alloc. Employ. Benefits	100%	128,100	110,000	(14.1%)	139,400	11,300	8.8%	139,400	
12-57472	WW Alloc. Payroll Taxes	100%	4,400	3,500	(20.5%)	4,500	100	2.3%	4,500	
	EMPLOYEE SALARIES AND BENEFITS		\$340,400	\$295,075	(13.3%)	\$363,500	23,100	6.8%	\$363,500	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES										
	Preventative maintenance, operating supplies	40%	1,600	400	(75.0%)	1,400	(200)	(12.5%)	1,400	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2014-15

		% of Budget Allocated FROM Water	Budget FYE 2014	Projected FYE 2014	Amount Over/Under Budget FYE 2014	Staff Proposed FYE 2015	Dollar Change	Percent Change	Committee Recommended FYE 2015	Notes
12-57302	Vehicle Repair	40%	0	120	0.0%	200	200	100.0%	200	
	Transportation (Field Vehicles)-Other		1,600	520	(67.5%)	1,600	0	0.0%	1,600	
12-57303	Gasoline	40%	5,600	5,600	0.0%	6,000	400	7.1%	6,000	
	Transportation (Field Vehicles)-Fuel		5,600	5,600	0.0%	6,000	400	7.1%	6,000	
	Tools and equipment	40%	800	780	(2.5%)	800	0	0.0%	800	
	Sewer Equipment Maintenance (WW only)	100%	3,000	3,450	15.0%	3,000	0	0.0%	3,000	
	Contingencies	40%	600	300	(50.0%)	400	(200)	(33.3%)	400	
	Tractor maintenance	40%	200	380	90.0%	400	200	100.0%	400	
12-57312	Tool/Work Equipment-Other		4,600	4,910	6.7%	4,600	0	0.0%	4,600	
12-57313	Diesel Fuel (sewer only-40% of total)	100%	200	130	(35.0%)	200	0	0.0%	200	
	Tool/Work Equipment-Fuel		200	130	(35.0%)	200	0	0.0%	200	
	5 shirts for each of the 3 field crew	40%	160	155	(3.4%)	170	10	6.3%	170	
	3 shirts for each of the 3 office crew	40%	80	93	16.8%	100	20	25.0%	100	
	1 sweatshirt for each of the 3 field crew (every other year - next FY14-15)	40%	0	26	#DIV/0!	30	30	100.0%	30	
12-57320	Uniforms		240	274	14.2%	300	60	25.0%	300	
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	320	0.0%	320	0	0.0%	320	
12-57350	Safety Supplies		920	920	0.0%	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		\$13,800	\$12,994	(5.8%)	\$14,260	460	3.3%	\$14,260	OTHER OPERATING EXPENSES
	TOTAL OPERATING EXPENSES		\$2,683,686	\$2,803,686	4.5%	\$2,793,809	110,123	4.1%	\$2,793,809	TOTAL OPERATING EXPENSES
	<i>Budget Comparison</i>		<i>(percent)</i>	4.5%		4.1%			4.1%	
	<i>Budget Comparison</i>		<i>(dollar)</i>	120,000		110,123			110,123	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
ADMINISTRATIVE OVERHEAD FEES
 FISCAL YEAR 2014-15

	Budgeted Operating Expense
Water	\$1,589,148
Wastewater	2,793,809
Total	<u>\$4,382,957</u>

Administrative Salaries

Administrative Salaries (Total Annual PR)	\$442,081	% of Total Oper. Exp.
Employee Benefit, Payroll Taxes & Worker's Compensation @	59.96% <u>265,072</u>	
Total Administrative Salaries	<u>\$707,153</u>	16.13%

Other Operating Expenses

Vehicles	19,000	0.43%
Tools & Work Equipment	7,500	0.17%
Insurance - Property Casualty	31,075	0.71%
Uniforms	1,550	0.04%
Safety Equipment	3,100	0.07%
Utilities	6,925	0.16%
Office/Misc Expenses	<u>13,910</u>	0.32%
Total Other Operating Expenses	<u>83,060</u>	1.90%
Total		<u>18.03%</u>

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

VVCSD SCHEDULE OF EMPLOYEE BENEFITS

BUDGET - FISCAL YEAR 2014-2015

A/C #	Description	Annual Expense	% Regular Payroll \$735,603	% Gross Payroll \$764,771	% Total Benefits
11-56401	Sick/Personal	\$24,000	3.26%		
11-56402	Vacation	42,800	5.82%		
11-56403	Holiday	33,271	4.52%		
11-56403 1	Floating Holiday	2,829	0.38%		
11-56406	Medical Insurance	86,300	11.73%		
11-56407	Long Term Disability	11,080	1.51%		
11-56408	Flex Spending Admin Fees	600	0.08%		
11-56410	Employee Educational	1,500	0.20%		
11-56416	PERS 457	18,000	2.45%		
11-56417	PERS	157,000	21.34%		
11-56417	PERS Side Fund Amortization	18,066	2.46%		
11-56418	Dental Insurance	8,800	1.20%		
11-56419	Life Insurance	4,600	0.63%		
11-56421	Workers Compensation	14,641	1.99%		
11-56423	Vision Care	1,910	0.26%		
11-56424	Performance/Incentive Pay	2,500	0.34%		
11-56430	Medicare FICA	11,600		1.52%	
11-56431	SUI	2,100		0.27%	
Total		\$441,597			59.96%

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.