



FISCAL YEAR 2018-19 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 2018-19**

CAPITAL IMPROVEMENT PLAN

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

**Geographic Information System (GIS) \$100,000
(Strategic Plan Item #3)**

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. This will greatly improve maintenance, record-keeping, and accounting of infrastructure such as valves, hydrants, manholes, and pipelines. To date, \$6,530 has been collected from developers for this project.

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

Replace the old and wet and dry well configured lift station constructed in 1961, and the wet-well mounted pumps installed in 1996, with a completely new lift station facility that includes a larger wet well, Smith & Loveless equipment package, electrical panels, and an automatic transfer switch for the 56-kW standby generator. Penfield & Smith's April 2005 capacity study recommended a larger wet well to serve the Clubhouse Estates Project (52 additional connections) and future development of the vacant 44-acre Ebbert parcel. To date, \$11,634 has been collected from developers for the project. Including interest earned, developers have paid 52% of the developer share.

Rehabilitate Wells 3A and 3B \$105,000

Replace column pipe, refurbish or replace pump bowls, and replace appurtenances, as necessary, as part of the District's standard of rehabilitating wells every five years. Both wells were last rehabilitated in 2014. The \$10,000 cost to inspect each well is funded in the operating expense budget.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2018-19**

Rehabilitate Tanks 1, 3, 5A, and 5B **\$710,000**

Replace the roof and recoat the interior and exterior of Tank 1; repair and recoat the exterior of Tanks 5A & 5B; and touch-up the exterior coating on Tank 3. Consolidating tank work into one project makes more efficient use of staff and consultant time for preparation of plans and specifications, contract management, and construction management. It also reduces contractor mobilization/demobilization expenses and results in a better price for the work.

CAPITAL REPLACEMENT PLAN

Replaces existing equipment, infrastructure, or facilities.

Security Systems **\$25,000**

Replace the security systems that were installed in 1999 at the Shop Building and the Booster Building in conjunction and compatible with the security system at the new Administrative Office Building. There have been increasing problems with malfunctions and false alarms with current system. Surveillance systems are being considered.

Administrative Office **\$1,850,000**
(Strategic Plan Item #16)

Replace the existing administrative office at 3757 Constellation Road. In August 2015, the vacant Rabobank building at 3745 Constellation Road was purchased by the District and, in December 2015, an architect was selected to prepare plans to remodel the interior for use as an administrative office. Construction began January 2018 and is expected to be completed by June 2018. To date, \$6,698 has been collected from developers for the project.

Valve Replacement Project **\$105,000**

Replace 18 street valves (4-inch to 12-inch in size) throughout the water distribution system. Most of these valves are either broken or more than 50 years old.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2018-19**

Hydrant Replacement Project **\$130,000**

Replace 6 obsolete wet-barrel fire hydrants and 12 outdated dry-barrel hydrants throughout the water distribution system. The District is phasing out the dry-barrel hydrants due to age and the added cost of maintenance. Most of the hydrants to be replaced are more than 35 years old.

NaOCl (Sodium Hypochlorite) Pumps (2 ea) **\$36,000**

Replace 2 obsolete Sodium Hypochlorite pumps and associated piping. The old pumps were purchased in 1998 and have outlived their useful lives.

Laboratory Turbidity Meters (2 ea) **\$8,200**

Replace the obsolete flow-through and table-top turbidity meters in the laboratory. The current models, purchased in 2002 and 2011, will no longer be supported by the manufacturer (Hach) after 2019.

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

Replace 2 outdated office computers according to a scheduled replacement plan.

CAPITAL OUTLAY PLAN

Purchases or constructs new equipment, infrastructure, or facilities.

New Wells **\$300,000**
(Strategic Plan Item #11)

Fund preliminary work such as a cultural resources study, biological assessment, and environmental documents to obtain a future well site for the eventual replacement of the District's three wells which are now 30-40 years old. Drill a test well at the old County Fire Station. To date, \$11,851 has been collected from developers for this project.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2018-19**

Transfer Switch – Booster Station #5

\$5,000

Install an electrical transfer switch so the 25-kW portable generator can provide emergency power to Booster Station #5. This would allow the Field Crew to maintain water pressure to the upper pressure zone during power outages.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER CAPITAL BUDGET
FISCAL YEAR 2018-19**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
05-06 **	11-11171	11-11208-53	Geographic Information System (GIS) @ 50%	\$50,000	\$2,028	\$3,735
17-18	11-11171		Rehabilitate Tank 1	\$285,000		N/A
17-18	11-11171		Rehabilitate Tank 3	\$15,000		N/A
18-19	11-11140/11-11152		Rehabilitate Well 3A	\$40,000		N/A
18-19	11-11140/11-11152		Rehabilitate Well 3B	\$65,000		N/A
18-19	11-11171		Rehabilitate Tank 5A	\$200,000		N/A
18-19	11-11171		Rehabilitate Tank 5B	\$210,000		N/A
Sub-Total Capital Improvement Plan				\$865,000	\$2,028	\$3,735
Capital Replacement Plan						
15-16	11-11151/11-11182		Replace Security Systems at Office, Shop, Booster Building	\$25,000		N/A
15-16 **	11-11181	11-11214-96	Administrative Office Remodel @ 50%	\$925,000	\$78,972	\$3,349
17-18	11-11160		NaOCI Pumps (2 ea)	\$36,000		N/A
17-18	11-11183		Fleet Vehicle - Administration	\$35,000		N/A
18-19	11-11172	11-11215-04	Valve Replacement Project (Various)	\$105,000		N/A
18-19	11-11175	11-11217-16	Hydrant Replacement Project (Various)	\$130,000		N/A
18-19	11-11182		Computer Workstations (2 ea)	\$3,150		N/A
18-19	11-11185		Turbidity Meter (2 ea)	\$8,200		N/A
Sub-Total Capital Replacement Plan				\$1,267,350	\$78,972	\$3,349
Capital Outlay Plan						
12-13 **	11-11140	11-11212-86	New Wells/Test Well	\$300,000	\$276,002	\$11,851
18-19	11-11152		Transfer Switch - B/S #5	\$5,000		N/A
Sub-Total Capital Outlay Plan				\$305,000	\$276,002	\$11,851
Total Water Capital Budget				\$2,437,350	\$357,002	\$18,935

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

Cash Reserves in Bank on 12/31/17	\$3,418,935
Less Total Reserve Requirement @ 6/30/19	(\$5,367,879)
Capital Reserve Requirement	(4,024,666)
Operating Reserve Requirement	(468,089)
Emergency Reserve Requirement (including budgeted capital purchases)	(875,125)
Net Reserves - available <shortfall>	(\$1,948,944)

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 2018-19**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
05-06 **	12-11171	12-11208-53	Geographic Information System (GIS) @ 50%	\$50,000	\$2,013	\$2,795
06-07 **	12-11152	12-11209-60	L/S #1 Replacement	\$200,000	\$33,786	\$11,634
08-09	12-11172/12-11184		Clean and Video Sewer System	\$300,000		N/A
Sub-Total Capital Improvement Plan				\$250,000	\$35,799	\$14,429
Capital Replacement Plan						
15-16 **	12-11181	11-11214-96	Administrative Office Remodel @ 50%	\$925,000	\$78,972	\$3,349
Sub-Total Capital Replacement Plan				\$925,000	\$78,972	\$3,349
Capital Outlay Plan						
Sub-Total Capital Outlay Plan				\$0	\$0	\$0
Total Wastewater Capital Budget				\$1,175,000	\$114,771	\$17,778

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

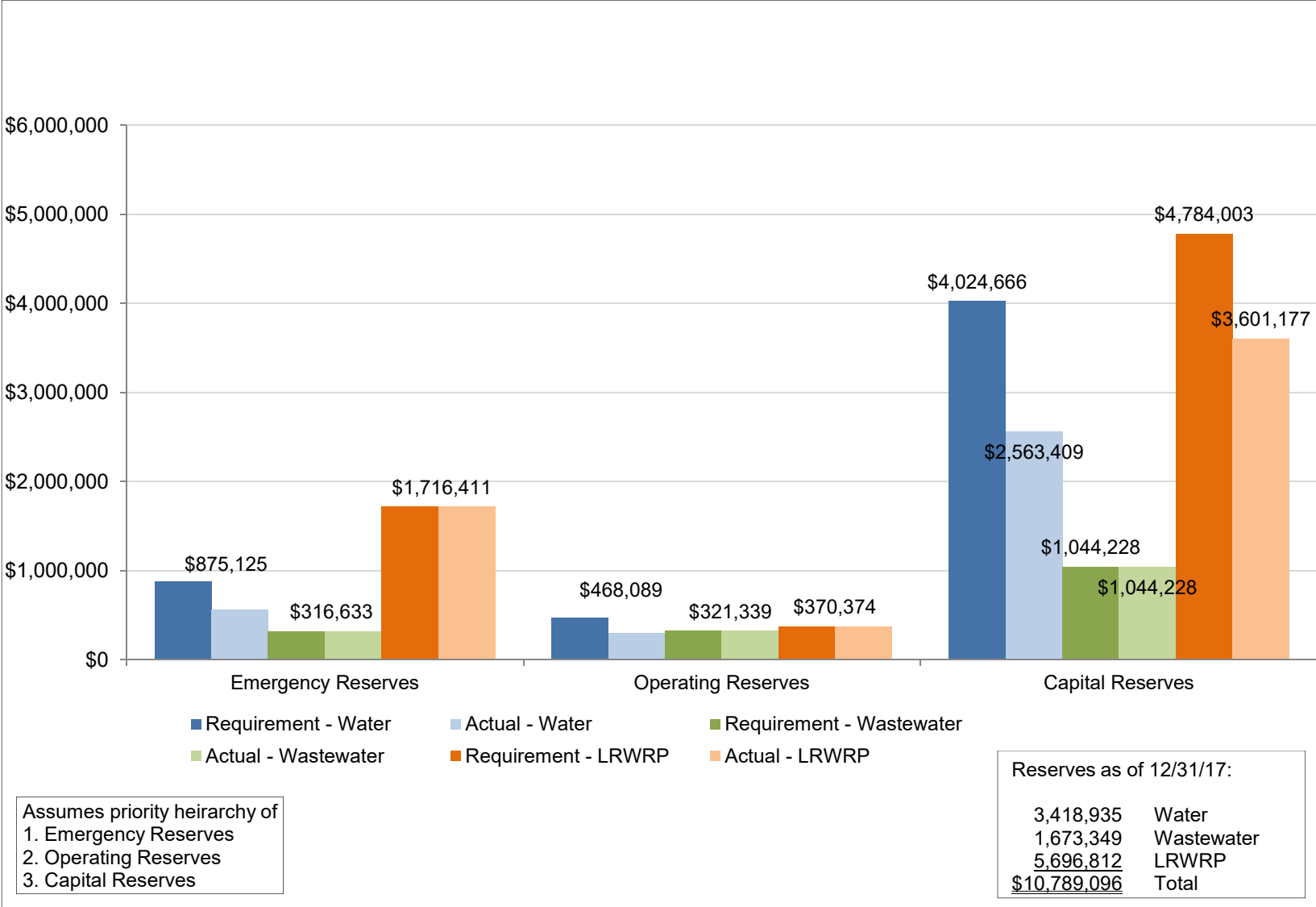
	Wastewater	Less LRWRP	LRWRP
Cash Reserves in Bank on 12/31/17	\$7,370,161	\$1,682,199	\$5,687,962
Less Total Reserve Requirement @ 6/30/19	(\$8,552,987)	(\$1,682,199)	(\$6,870,788)
Capital Reserve Requirement	(5,828,231)	(1,044,228)	(4,784,003)
Operating Reserve Requirement	(691,712)	(321,339)	(370,374)
Emergency Reserve Requirement (including budgeted capital purchases)	(2,033,044)	(316,633)	(1,716,411)
Net Reserves - available <shortfall>	(\$1,182,826)	\$0	(\$1,182,826)

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 2018-19



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 2018-19

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.

For FY 2018-19, staff estimates a net **water reserve** contribution of approximately \$91,000 and **wastewater reserve** contribution of approximately \$421,000 from wastewater service charges and \$95,000 from LRWRP upgrade charges.

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 2018-19**

		2017	FY 18-19
		Interest Rate	Projection
LAIF	Variable	1.20%	1.20%
Santa Barbara County	Variable	1.03%	1.03%
Money Market	Variable	0.20%	0.20%
WCRF	Variable	0.75%	0.75%

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 inspect and repair Wells 3A and 3B (this project also has capital expenditures on the water capital budget), \$40,000 for the Sustainable Groundwater Management Act (SGMA), \$30,000 for SYRWCD pump taxes, and \$3,500 for Cloud Seeding.

Pumping (Boosters) – Budget includes \$8,000 to for preventative maintenance on the SCADA operating system.

Wastewater Treatment – Budget includes \$600,000 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. \$200,000 has been budgeted for the design of the Floradale Bridge wastewater transmission line to be billed to VVCSD through the WCRF.

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2018-19**

LRWRP Debt Service – Budget includes the annual SRF payment of \$741,091. This represent the District’s portion of the LRWRP debt service obligations.

Transmission and Distribution – Budget includes \$10,000 for triennial inspection of Tanks 1, 3, 5A, and 5B. This project also has capital expenditures on the water capital budget. Budget also includes \$25,000 to replace meter registers not covered under the 10-year warranty.

Customer Accounts – Budget includes employee cellular phone and internet allowances and merchant account fees for customer transactions.

Insurance – Cost includes general liability and property casualty insurance.

Administrative and General – Budgeted administrative and general costs include \$35,000 for vegetation management, \$15,000 for legal counsel, and \$17,050 for employee travel expense.

Director’s Expense – Budget includes \$25,250 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.

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2018-19**

Salaries and Benefits – Many factors affect salaries and benefits in the FY 2018-19 budget which has resulted in an increase of \$118,500 from the FY 2017-18 budget. The anticipated employee salaries and benefits for working hours are:

Water fund	\$ 867,500	(FY 2016-17: \$774,900)
Wastewater fund	\$ 418,700	(FY 2016-17: \$392,800)
Total	\$1,286,200	(FY 2016-17: \$1,167,700)

Budgeted salaries increased \$24,600 due to a 2.4% economic adjustment for all employees and \$48,800 for the addition of a fourth field employee. 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 \$45,100 due to the increase resulting from those benefits, such as CalPERS, life insurance, long term disability, and worker’s compensation, calculated based on gross salaries and the additional benefits for the new employee. The additional cost for paid benefits such as insurance, retirement, etc. represents 64.82% 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
14-15	1.00% economic adjustment + 2.00% salary adjustment	661,900	620,313	-41,587.00 ¹
15-16	1.30% to 3.30% economic adjustments	651,400	657,124	5,724.00 ²
16-17	1.10% economic adjustment + 2.00% salary adjustment	676,800	668,187	8,613.00
17-18	0.90% economic adjustment	693,500	647,000 <i>(projected)</i>	-46,500.00 ³
18-19	2.40% economic adjustment + 4 th field employee	753,400		

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2018-19**

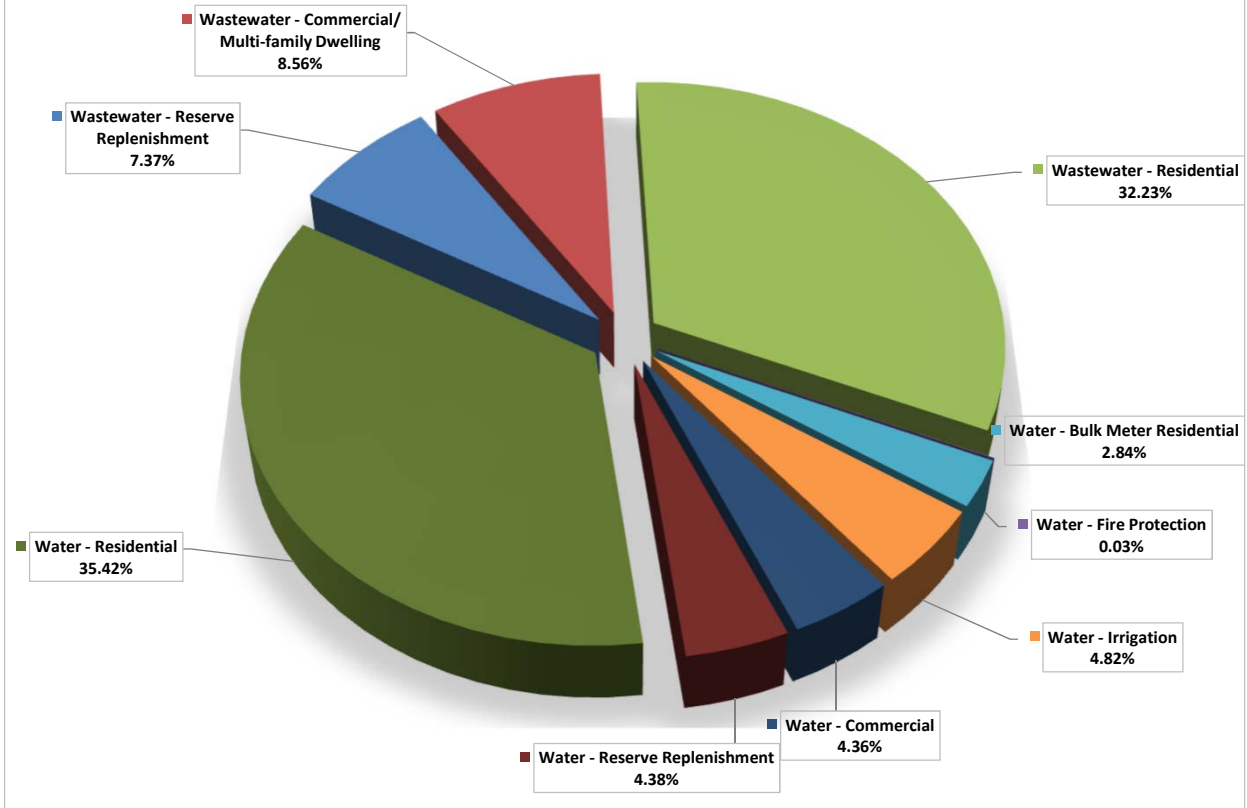
1. variance primarily due to retirement of management employee
2. variance due to O&M Manager replacement undecided at budget preparation
3. variance primarily due to employee medical leave from July 1 to November 6 (temp employee paid from administrative and general contract services budget)

NET INCOME <LOSS>

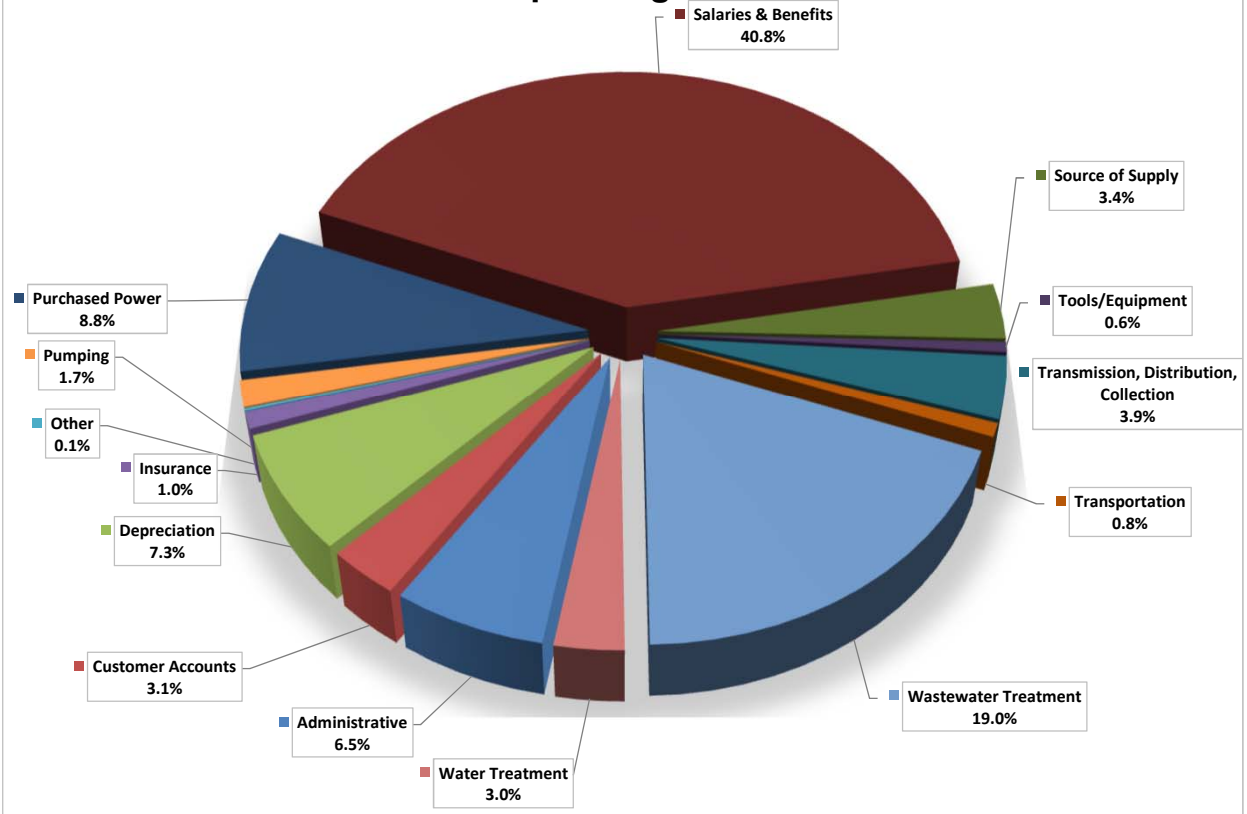
Water Fund	<\$87,471>
Wastewater Fund	\$370,062
LRWRP	<\$395,172>

OPERATING BUDGET FISCAL YEAR 2018-19

Where Operating Dollars Come From



Where Operating Dollars Go



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2018-19**

	Actual FY Ended 6/30/2017	Amended Budget 6/30/2018	Projected 6/30/2018	Staff Proposed 6/30/2019	Committee Recommended 6/30/2019	Board Approved 6/30/2019
OPERATING REVENUE						
Water Sales	1,279,755	1,321,464	1,372,560	1,631,584	1,631,584	1,631,584
Reserve Replenishment	354,303	354,410	252,623	150,500	150,500	150,500
Sub-Total	<u>\$1,634,058</u>	<u>\$1,675,874</u>	<u>\$1,625,183</u>	<u>\$1,782,084</u>	<u>\$1,782,084</u>	<u>\$1,782,084</u>
NON-OPERATING						
Non-operating Revenue	14,367	18,500	24,635	32,000	32,000	32,000
Non-operating Expenses	26,230	20,000	20,000	4,850	20,000	20,000
Sub-Total	<u>(\$11,863)</u>	<u>(\$1,500)</u>	<u>\$4,635</u>	<u>\$27,150</u>	<u>\$12,000</u>	<u>\$12,000</u>
OPERATING EXPENSE						
Salaries & Benefits	868,447	774,900	740,893	867,800	867,500	867,500
Purchased Power	223,037	269,000	270,114	270,800	270,800	270,800
Treatment	89,213	86,740	97,791	93,975	93,975	93,975
Insurance	10,890	18,720	18,157	19,320	19,320	19,320
Depreciation	191,513	150,402	183,564	178,538	178,538	178,538
Source of Supply	79,385	83,200	57,049	107,500	107,500	107,500
Pumping	11,657	26,773	17,236	24,921	24,921	24,921
Transmission and Distribution	31,842	68,500	52,923	99,275	99,275	96,775
Customer Accounts	49,114	49,253	44,111	49,578	49,578	49,578
Administrative	98,575	152,346	167,956	131,809	131,809	131,809
Transportation	11,270	13,020	13,020	16,020	16,020	16,020
Tools/Equipment	5,053	7,000	7,000	10,000	10,000	10,000
Other	2,910	2,745	2,721	2,820	2,820	2,820
Sub-Total	<u>\$1,672,907</u>	<u>\$1,702,599</u>	<u>\$1,672,536</u>	<u>\$1,872,355</u>	<u>\$1,872,055</u>	<u>\$1,869,555</u>
		+1.8%	-1.8%	+10.0%	+9.95%	+9.81%
NET INCOME	<u>(\$50,712)</u>	<u>(\$28,225)</u>	<u>(\$42,718)</u>	<u>(\$63,121)</u>	<u>(\$77,971)</u>	<u>(\$75,471)</u>
+ Depreciation	<u>\$191,513</u>	<u>\$150,402</u>	<u>\$183,564</u>	<u>\$178,538</u>	<u>\$178,538</u>	<u>\$178,538</u>
ESTIMATED ADDITION TO CASH	<u>\$152,664</u>	<u>\$123,678</u>	<u>\$136,210</u>	<u>\$88,267</u>	<u>\$88,567</u>	<u>\$91,067</u>
Reserve Contribution Factor	9%	7%	8%	5%	5%	5%

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2018-19**

	Actual FY Ended 6/30/2017	Amended Budget 6/30/2018	Projected 6/30/2018	Staff Proposed 6/30/2019	Committee Recommended 6/30/2019	Board Approved 6/30/2019
OPERATING REVENUE						
Wastewater Services	1,393,497	1,320,518	1,258,631	1,402,122	1,402,122	1,402,122
Reserve Replenishment	226,006	293,585	239,793	253,295	253,295	253,295
Sub-Total	<u>\$1,619,503</u>	<u>\$1,614,103</u>	<u>\$1,498,423</u>	<u>\$1,655,416</u>	<u>\$1,655,416</u>	<u>\$1,655,416</u>
NON-OPERATING						
Non-operating Revenue	50,119	39,600	50,484	68,500	68,500	68,500
Non-operating Expenses	44,968	0	0	2,250	0	0
Sub-Total	<u>\$5,151</u>	<u>\$39,600</u>	<u>\$50,484</u>	<u>\$66,250</u>	<u>\$68,500</u>	<u>\$68,500</u>
OPERATING EXPENSE						
Salaries & Benefits	347,665	392,800	327,692	401,000	418,700	418,700
Purchased Power	6,461	7,800	7,006	6,800	6,800	6,800
Wastewater Treatment	539,937	650,000	550,000	600,000	600,000	600,000
Insurance	642	12,480	12,105	12,880	12,880	12,880
Depreciation	55,245	69,651	50,549	50,546	50,546	50,546
Pumping	4,408	7,487	4,577	27,215	27,215	27,215
Collection	6,750	24,800	9,673	24,800	24,800	24,800
Customer Accounts	48,751	47,328	42,586	47,703	47,703	47,703
Administrative	56,141	90,284	101,193	74,476	74,476	74,476
Transportation	7,513	8,680	8,680	10,680	10,680	10,680
Tools/Equipment	3,237	7,675	7,675	9,675	9,675	9,675
Other	1,890	1,830	1,814	1,880	1,880	1,880
Sub-Total	<u>\$1,078,640</u>	<u>\$1,320,814</u>	<u>\$1,123,550</u>	<u>\$1,267,654</u>	<u>\$1,285,354</u>	<u>\$1,285,354</u>
		+22.5%	-14.9%	-4.0%	-2.68%	-2.68%
NET INCOME						
	<u>\$546,014</u>	<u>\$332,889</u>	<u>\$425,358</u>	<u>\$454,012</u>	<u>\$438,562</u>	<u>\$438,562</u>
+ Depreciation	<u>\$55,245</u>	<u>\$69,651</u>	<u>\$50,549</u>	<u>\$50,546</u>	<u>\$50,546</u>	<u>\$50,546</u>
ESTIMATED ADDITION TO CASH						
	<u>\$596,108</u>	<u>\$362,940</u>	<u>\$425,423</u>	<u>\$438,308</u>	<u>\$420,608</u>	<u>\$420,608</u>
Reserve Contribution Factor	55%	27%	38%	35%	33%	33%

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - LRWRP UPGRADE
FISCAL YEAR 2018-19**

	Actual FY Ended 6/30/2017	Amended Budget 6/30/2018	Projected 6/30/2018	Staff Proposed 6/30/2019	Committee Recommended 6/30/2019	Board Approved 6/30/2019
OPERATING REVENUE						
LRWRP Upgrade Charge	1,089,017	1,081,558	1,088,202	1,086,322	1,086,322	1,086,322
Sub-Total	<u>\$1,089,017</u>	<u>\$1,081,558</u>	<u>\$1,088,202</u>	<u>\$1,086,322</u>	<u>\$1,086,322</u>	<u>\$1,086,322</u>
OPERATING EXPENSE						
WCRF	7,867	50,000	(5,537)	250,000	250,000	250,000
Debt Service	916,611	818,454	741,091	741,091	741,091	741,091
Depreciation	611,522	611,522	490,403	490,403	490,403	490,403
Sub-Total	<u>\$1,536,000</u>	<u>\$1,479,976</u>	<u>\$1,225,958</u>	<u>\$1,481,494</u>	<u>\$1,481,494</u>	<u>\$1,481,494</u>
		-3.6%	-17.2%	+12.2%	+12.17%	+12.17%
NET INCOME	<u>(\$446,983)</u>	<u>(\$398,418)</u>	<u>(\$137,755)</u>	<u>(\$395,172)</u>	<u>(\$395,172)</u>	<u>(\$395,172)</u>
+ Depreciation	<u>\$611,522</u>	<u>\$611,522</u>	<u>\$490,403</u>	<u>\$490,403</u>	<u>\$490,403</u>	<u>\$490,403</u>
ESTIMATED ADDITION TO CASH	<u>\$164,539</u>	<u>\$213,104</u>	<u>\$352,648</u>	<u>\$95,231</u>	<u>\$95,231</u>	<u>\$95,231</u>
Reserve Contribution Factor	11%	14%	29%	6%	6%	6%

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2018-19**

		Water	Wastewater	LRWRP	Combined
REVENUE					
41100	Residential	1,217,420	1,107,863		\$2,325,283
41200	Commercial	149,820	294,258		\$444,078
41300	Bulk Metered Residential	97,540			\$97,540
41400	Irrigation	165,820			\$165,820
41700	LRWRP Upgrade Charge			1,086,322	\$1,086,322
42100	Fire Protection	984			\$984
	Reserve Replenishment	150,500	253,295		\$403,795
		<u>\$1,782,084</u>	<u>\$1,655,416</u>	<u>\$1,086,322</u>	<u>\$4,523,822</u>

EXPENSES					
Source of Supply					
51105	Contract Services	4,000			\$4,000
51112	Pumping Equipment	30,000			\$30,000
51405	SYRWCD Pump Tax	30,000			\$30,000
51415	Groundwater Recharge	43,500			\$43,500
Pumping Equipment					
52105	Contract Services	4,000			\$4,000
52112	Supplies & Repairs	6,171	23,215		\$29,385
52113	SCADA Supplies and Repairs	14,000	3,500		\$17,500
52300	Purchase Power	270,800	6,800		\$277,600
52310	Generator Fuel	750	500		\$1,250
Water/Wastewater Treatment					
53105 1	Wastewater Treatment		600,000		\$600,000
53105 2	Wastewater Treatment - Plant Lease - WCRF			250,000	\$250,000
25220	Wastewater Treatment - Debt Service - LRWRP SRF			741,091	\$741,091
53115	Regulatory Fees AB2995	12,800			\$12,800
53118	Water Treatment - Chemicals	66,300			\$66,300
53203	Water Treatment - Filter Media	0			\$0
53205	Contract Services	5,900			\$5,900
53212	Supplies & Repairs	8,450			\$8,450
53214	Utility Services	525			\$525
Transmission and Distribution					
54103	Waste Discharge Fee		2,300		\$2,300
54105	Contract Services	275			\$275
54132	Supplies & Repairs	1,500			\$1,500
54205	Contract Services - Reservoirs	10,000			\$10,000
54213	Supplies & Repairs - Reservoirs	1,000			\$1,000

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2018-19**

		Water	Wastewater	LRWRP	Combined
54222	Supplies & Repairs - Mains	10,000	20,000		\$30,000
54232	Supplies & Repairs - Services	25,000	2,500		\$27,500
54232 1	Supplies & Repairs - Poly B	5,000			\$5,000
54242	Supplies & Repairs - Meters	38,000			\$38,000
54252	Supplies & Repairs - Hydrants	6,000			\$6,000
Customer Accounts					
55102	Operating Supplies	5,475	5,450		\$10,925
55104	Utility Services	4,040	4,040		\$8,080
55105	Contract Services	29,200	27,500		\$56,700
55106	Postage	8,363	8,213		\$16,575
55200	Uncollectible Accounts	2,500	2,500		\$5,000
Administrative and General					
56202	Office Supplies	3,600	2,400		\$6,000
56204	Utility Services	5,760	3,840		\$9,600
56205	Contract Services	8,340	5,560		\$13,900
56206	Postage	480	320		\$800
56208	Professional Services	15,730	9,820		\$25,550
56209	Membership Fees and Dues	17,404	4,506		\$21,910
56210	Employee Travel Expense (Direct Payment)	5,025	3,500		\$8,525
56210 1	Employee Travel Expense (Reimbursed)	5,025	3,500		\$8,525
56211	Subscriptions and Books	585	390		\$975
56213	Equipment Rental	1,050	700		\$1,750
56214	Bank Service Charges	2,550	1,700		\$4,250
56215	LAFCO Mandatory Fees	2,550	1,700		\$4,250
56217	Director Expense (Direct Payment)	11,395	4,830		\$16,225
56217 1	Director Expense (Reimbursed)	7,075	1,950		\$9,025
56301	Property/General Liability Insurance	19,320	12,880		\$32,200
56704	Utility Services	5,790	3,860		\$9,650
56705	Contract Services	30,015	19,610		\$49,625
56712	Supplies & Repairs	3,180	2,120		\$5,300
56713	Computer Supplies & Repairs	2,955	1,970		\$4,925
56714	Furniture and Equipment	1,500	1,000		\$2,500
56810	Election Expense	1,800	1,200		\$3,000
57110	Depreciation	178,538	50,546	490,403	\$719,487
57302	Supplies & Repairs - Transportation	6,300	4,200		\$10,500
57303	Fuel - Vehicles	9,720	6,480		\$16,200
57312	Tools	9,600	9,400		\$19,000
57313	Fuel - Equipment	400	275		\$675
57320	Uniforms	480	320		\$800

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2018-19**

		Water	Wastewater	LRWRP	Combined
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	502,700	236,700		\$739,400
56401	Sick/Personal	36,300			\$36,300
56402	Vacation	57,200			\$57,200
56403	Holiday	38,100			\$38,100
56403 1	Floating Holiday	3,200			\$3,200
56406	Medical Insurance	127,800			\$127,800
56406	Employee Assistance Plan (EAP)	300			\$300
56407	Long Term Disability	10,600			\$10,600
56408	Flex Spending Account Admin Fees	1,200			\$1,200
56410	Educational	3,000			\$3,000
56416	PERS 457	21,900			\$21,900
56417	PERS	193,300			\$193,300
56418	Dental Insurance	8,200			\$8,200
56419	Life Insurance	4,100			\$4,100
56421	Workers Compensation	21,700			\$21,700
56423	Vision Care	2,100			\$2,100
56424	Performance/Incentive Pay	2,500			\$2,500
56430	Medicare FICA	13,200			\$13,200
56431	SUI	2,100			\$2,100
57363	WW Allocation - Workers Compensation		7,600		\$7,600
57364	WW Allocation - Employee Benefits		169,400		\$169,400
57372	WW Allocation - Payroll Taxes		5,000		\$5,000
57463	WW Allocation - Workers Compensation	(7,600)			(\$7,600)
57464	WW Allocation - Employee Benefits	(169,400)			(\$169,400)
57472	WW Allocation - Payroll Taxes	(5,000)			(\$5,000)
		<u>\$1,869,555</u>	<u>\$1,285,354</u>	<u>\$1,481,494</u>	<u>\$4,636,403</u>
Net Income		<u>(\$87,471)</u>	<u>\$370,062</u>	<u>(\$395,172)</u>	<u>(\$112,581)</u>
Add to Reserves		<u>\$91,067</u>	<u>\$420,608</u>	<u>\$95,231</u>	<u>\$606,906</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2018-19**

		Amended Budget FYE 2018	Projected June 2018	Proposed Budget * FYE 2019
Water Revenue		\$ 1,636,865	\$ 1,625,183	\$ 1,782,084
11- 41100	Residential	1,055,129	1,018,364	1,217,420
11- 41200	Commercial	125,423	139,183	149,820
11- 41300	Bulk Meter Residential	97,109	85,422	97,540
11- 41400	Irrigation	105,764	128,607	165,820
11- 42100	Fire Protection	984	984	984
	Reserve Replenishment	252,455	252,623	150,500
Wastewater Revenue		\$ 1,614,103	\$ 1,498,423	\$ 1,655,416
12- 41100	Residential	1,072,507	1,008,517	1,107,863
12- 41200	Commercial/Multi-family Dwelling	248,011	250,113	294,258
	Reserve Replenishment	293,585	239,793	253,295
Non-Operating Revenue		\$ 48,210	\$ 75,120	\$ 100,500
11- 49200	Interest Earnings (Investments)	17,759	24,635	32,000
12- 49200	Interest Earnings (Investments)	25,831	47,818	63,000
12- 49201	Interest Earnings (WCRF)	4,620	2,667	5,500
Combined Revenue		\$ 3,299,178	\$ 3,198,727	\$ 3,538,000

* Budget based on rates adopted December 5, 2017 in effect January 4, 2018. Rates are multiplied by the average number of customers per calendar year.

** FYE 2018 Amended Budget based on six months of rates approved December 5, 2017.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2018-19**

		% of Budget Allocated TO Wastewater	Budget FYE 2018	Projected FYE 2018	Percent Over/Under Budget FYE 2018	Staff Proposed FYE 2019	Dollar Change	Percent Change	Committee Recommended FYE 2019 3/10/2017	Amount Change	Notes
SOURCE OF SUPPLY (WELLS)											
	USGS Groundwater Monitoring	0%	3,700	3,817	3.2%	4,000	300	8.1%	4,000		
11-51105	Contract Services		3,700	3,817	3.2%	4,000	300	8.1%	4,000		
	Contingencies	0%	10,000	4,732	(52.7%)	10,000		0.0%	10,000		
	Inspect and Repair Well 1B (5 years - next FY22-23)	0%	10,000	10,000	0.0%	0	(10,000)	(100.0%)	0		
	Inspect and Repair Well 3A (5 years - next FY23-24)	0%	0	0	0.0%	10,000	10,000	100.0%	10,000		Scheduled maintenance
	Inspect and Repair Well 3B (5 years - next FY23-24)	0%	0	0	0.0%	10,000	10,000	100.0%	10,000		Scheduled maintenance
11-51112	Supplies/Repairs - Well Pumping Equipment		20,000	14,732	(26.3%)	30,000	10,000	50.0%	30,000		
	SYRWCD Pump Tax	0%	16,000	25,000	56.3%	30,000	14,000	87.5%	30,000		Pump tax rates increased and water production has increased.
11-51405	SYRWCD Pump Tax		16,000	25,000	56.3%	30,000	14,000	87.5%	30,000		
	Cloud Seeding	0%	3,500	3,500	0.0%	3,500		0.0%	3,500		
	Sustainable Groundwater Management Act (SGMA)	0%	40,000	10,000	(75.0%)	40,000		0.0%	40,000		
11-51415	Groundwater Management		43,500	13,500	(69.0%)	43,500		0.0%	43,500		
	SOURCE OF SUPPLY (WELLS)		\$83,200	\$57,049	(31.4%)	\$107,500	\$24,300	29.2%	\$107,500		SOURCE OF SUPPLY (WELLS)
PUMPING (BOOSTERS)											
	Contingencies	0%	1,500	0	(100.0%)	1,500		0.0%	1,500		
	Electrician	0%	2,500	2,500	0.0%	2,500		0.0%	2,500		
11-52105	Contract Services (Water only)		4,000	2,500	(37.5%)	4,000		0.0%	4,000		
	Routine Maintenance	50%	1,750	1,747	(0.2%)	1,750		0.0%	1,750		
	Inspect and Repair B/S #1 Pump 1 (75hp) (7 years - next FY24-25)	0%	2,500	2,500	0.0%	0	(2,500)	(100.0%)	0		
	Inspect and Repair B/S #1 Pump 2 (75hp) (7 years - next FY24-25)	0%	2,500	2,500	0.0%	0	(2,500)	(100.0%)	0		
	Inspect and Repair B/S #1 Pump 3 (100hp) (7 years - next FY24-25)	0%	2,500	2,500	0.0%	0	(2,500)	(100.0%)	0		
	Soluble Oil	0%	1,200	600	(50.0%)	1,200		0.0%	1,200		
	SCADA DSL charges	20%	1,008	960	(4.8%)	1,008		0.0%	1,008		
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	213	215	0.9%	213		0.0%	213		
	SBCAPCD Permit Reevaluation Fee (3 years - next FY20-21)	50%	113	113	0.0%	0	(113)	(100.0%)	0		
	Genset Maintenance (2 years - next FY20-21)	50%	1,800	900	(50.0%)	1,000	(800)	(44.4%)	1,000		
	Maintenance - Wells	0%	1,000	500	(50.0%)	1,000		0.0%	1,000		
11-52112	Supplies/Repairs-Pumping Equipment		14,583	12,534	(14.1%)	6,171	(8,413)	(57.7%)	6,171		
	Maintenance/emergencies	20%	6,000	218	(96.4%)	6,000		0.0%	6,000		
	Software Support	20%	1,440	1,234	(14.3%)	8,000	6,560	455.6%	8,000		Preventative maintenance on SCADA operating system
11-52113	Supplies/Repairs-SCADA Computer Equipment		7,440	1,452	(80.5%)	14,000	6,560	88.2%	14,000		
	Southern California Gas	0%	800	668	(16.5%)	800		0.0%	800		
	PG&E (water only)	0%	268,200	269,446	0.5%	270,000	1,800	0.7%	270,000		
11-52300	Purchased Power		269,000	270,114	0.4%	270,800	1,800	0.7%	270,800		
	Generator Fuel (water only)	0%	750	750	0.0%	750		0.0%	750		
11-52310	Generator Fuel		750	750	0.0%	750		0.0%	750		
	PUMPING (BOOSTERS)		\$295,773	\$287,350	(2.8%)	\$295,721	(\$53)	(0.0%)	\$295,721		PUMPING (BOOSTERS)

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2018-19**

		% of Budget Allocated TO Wastewater	Budget FYE 2018	Projected FYE 2018	Percent Over/Under Budget FYE 2018	Staff Proposed FYE 2019	Dollar Change	Percent Change	Committee Recommended FYE 2019 <small>3/10/2017</small>	Amount Change	Notes
WATER TREATMENT											
	SWRCB Water System Fees (AB2995)	0%	10,500	11,520	9.7%	12,000	1,500	14.3%	12,000		
	SWRCB Water System Enforcement Fees	0%	0	401	0.0%	500	500	100.0%	500		
	SBCEHS Hazardous Materials Permit-Site #1	0%	300	300	0.0%	300		0.0%	300		
11-53115	Regulatory Fees		10,800	12,220	13.2%	12,800	2,000	18.5%	12,800		
	NaOCL	0%	49,000	52,627	7.4%	52,300	3,300	6.7%	52,300		
	NaHSO3	0%	13,300	17,735	33.3%	14,000	700	5.3%	14,000		
11-53118	Chemicals		62,300	70,363	12.9%	66,300	4,000	6.4%	66,300		
	Add Filter Media (7 years - next FY21-22)	0%	0	0	0.0%	0		(100.0%)	0		
	Filter Inspection/ maintenance (5 years - next FY19-20)	0%	0	0	0.0%	0		(100.0%)	0		
11-53203	Contract Services - Filter		0	0	0.0%	0		0.0%	0		
	Monthly Bacteria Tests	0%	2,065	1,788	(13.4%)	2,100	35	1.7%	2,100		
	General Physical Water Tests	0%	750	900	20.0%	1,000	250	33.3%	1,000		
	Iron/Manganese Tests	0%	1,000	960	(4.0%)	1,000		0.0%	1,000		
	CCR Water Tests	0%	300	2,500	733.3%	1,000	700	233.3%	1,000		
	Miscellaneous Water Tests	0%	300	150	(50.0%)	300		0.0%	300		
	Lead/Copper Testing (3 years - next FY21-22)	0%	0	0	0.0%	500	500	100.0%	500		
11-53205	Contract Services - Lab		4,415	6,298	42.7%	5,900	1,485	33.6%	5,900		
	Routine maintenance	0%	5,000	5,000	0.0%	5,000		0.0%	5,000		
	Support contract-Hach	0%	3,450	3,406	(1.3%)	3,450		0.0%	3,450		Annual support contract
11-53212	Supplies/Repairs		8,450	8,406	(0.5%)	8,450		0.0%	8,450		
	PG&E purchased power for workshop	0%	525	504	(3.9%)	525		0.0%	525		
11-53214	Utility Services		525	504	(3.9%)	525		0.0%	525		
	WATER TREATMENT		\$86,490	\$97,791	13.1%	\$93,975	\$7,485	8.7%	\$93,975		WATER TREATMENT
TRANSMISSION & DISTRIBUTION											
	SWRCB NPDES Drinking Water Discharge Fee	0%	250	500	100.0%	500	250	100.0%	500		
11-54103	Regulatory Fees		250	500	100.0%	500	250	100.0%	500		
	USA Tickets	0%	175	175	0.0%	275	100	57.1%	275		
11-54105	Contract Services		175	175	0.0%	275	100	57.1%	275		
	SBC encroachment fees (road permits for repairs)	0%	1,500	750	(50.0%)	1,500		0.0%	1,500		
11-54132	Supplies/Repairs-Miscellaneous		1,500	750	(50.0%)	1,500		0.0%	1,500		
	Contingencies	0%	500	500	0.0%	500		0.0%	500		
	Cathodic Protection Testing - Site 5 (annual)	0%	825	825	0.0%	2,000	1,175	142.4%	2,000		Scheduled replacement of cathodic controller
	Inspect Tank 3 (3 years - next FY20-21)	0%	2,500	0	0.0%	2,500		0.0%	2,500		
	Inspect Tanks 5A, 5B (3 years - next FY20-21)	0%	5,000	0	0.0%	5,000		0.0%	5,000		
	Inspect Tanks 1 (3 years - next FY20-21)	0%	0	0	0.0%	2,500	2,500	100.0%	2,500		
11-54205	Contract Services - Distribution Reservoirs		8,825	1,325	(85.0%)	12,500	3,675	41.6%	12,500	(2,500)	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2018-19

		% of Budget Allocated TO Wastewater	Budget FYE 2018	Projected FYE 2018	Percent Over/Under Budget FYE 2018	Staff Proposed FYE 2019	Dollar Change	Percent Change	Committee Recommended FYE 2019 3/10/2017	Amount Change	Notes
11-54213	Contingencies	0%	1,000	500	(50.0%)	1,000		0.0%	1,000		
	Supplies/Repairs- Distribution Reservoirs		1,000	500	(50.0%)	1,000		0.0%	1,000		
11-54222	Routine maintenance (water only)	0%	5,000	2,500	(50.0%)	10,000	5,000	100.0%	10,000		
	Supplies/Repairs- Mains		5,000	2,500	(50.0%)	10,000	5,000	100.0%	10,000		
11-54232	Routine maintenance (water only)	0%	25,000	22,865	(8.5%)	25,000		0.0%	25,000		
	Supplies/Repairs-Service Connections		25,000	22,865	(8.5%)	25,000		0.0%	25,000		
11-54232 1	Contingencies	0%	5,000	2,276	(54.5%)	5,000		0.0%	5,000		Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)
	Supplies/Repairs-A/P Poly B		5,000	2,276	(54.5%)	5,000		0.0%	5,000		
	Routine maintenance	0%	3,000	6,555	118.5%	3,000		0.0%	3,000		
	AMR fire hydrant meters	0%	3,000	2,478	(17.4%)	0	(3,000)	(100.0%)	0		
	Replace meter registers	0%	0	0	0.0%	25,000	25,000	100.0%	25,000		Replacement of registers not covered by 10 year warranty
	Meters for new development projects	0%	10,000	10,000	0.0%	10,000		0.0%	10,000		
11-54242	Supplies/Repairs-Meters		16,000	19,033	19.0%	38,000	22,000	137.5%	38,000		
	Dry barrel hydrant repairs	0%	5,000	2,500	(50.0%)	5,000		0.0%	5,000		
	Wet barrel hydrant repairs	0%	1,000	1,000	0.0%	1,000		0.0%	1,000		
11-54252	Supplies/Repairs-Hydrants		6,000	3,500	(41.7%)	6,000		0.0%	6,000		
	TRANSMISSION & DISTRIBUTION		\$68,500	\$52,923	(22.7%)	\$99,275	\$30,775	44.9%	\$99,275	(\$2,500)	TRANSMISSION & DISTRIBUTION
CUSTOMER ACCOUNTS											
	Bill Inserts (3 months)	50%	200	100	(50.0%)	200		0.0%	200		
	CCR (300 ea x color rate x 2-side) (water only)	0%	25	25	0.0%	25		0.0%	25		
	Prop 218 Notices (3,300 ea)	50%	0	30	0.0%	75	75	100.0%	75		
	Public Meetings, Public Notices	50%	125	250	100.0%	250	125	100.0%	250		
	Billing Stock, Window Envelopes, Return Envelopes	50%	2,500	2,500	0.0%	3,250	750	30.0%	3,250		
	Bill Printing Costs	50%	1,250	1,250	0.0%	1,250		0.0%	1,250		
	Candy, Contingencies	50%	50	50	0.0%	50		0.0%	50		
	Customer Forms	50%	375	375	0.0%	375		0.0%	375		
11-55102	Operating Supplies		4,525	4,580	1.2%	5,475	950	21.0%	5,475		
	Cellular phone and Internet allowance	50%	3,225	3,225	0.0%	3,225		0.0%	3,225		
	Phone-Shop, Office Fax @ 30% (Frontier)	50%	440	440	0.0%	440		0.0%	440		
	Phone-Office @ 30% (TierZero)	50%	175	175	0.0%	250	75	42.9%	250		
	Miscellaneous	50%	125	125	0.0%	125		0.0%	125		
11-55104	Utility Services		3,965	3,965	0.0%	4,040	75	1.9%	4,040		
	Vehicle Reading System	0%	1,700	1,500	(11.8%)	1,700		0.0%	1,700		
	Melissa Software (barcoding)	50%	1,063	1,063	0.0%	1,063		0.0%	1,063		
	Merchant Account Fees	50%	25,000	20,487	(18.1%)	25,000		0.0%	25,000		
	Formsite subscription	50%	50	50	0.0%	50		0.0%	50		
	Folder/Inserter service agreement	50%	1,138	1,793	57.7%	1,138		0.0%	1,138		Annual support contract
	Contingencies	50%	250	250	0.0%	250		0.0%	250		
11-55105	Contract Services		29,200	25,143	(13.9%)	29,200		0.0%	29,200		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2018-19

	% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Amount Change	Notes
		FYE 2018	FYE 2018	FYE 2018	FYE 2019			FYE 2019 3/10/2017		
CSDA (Dec)	40%	3,810	3,815	0.1%	4,005	195	5.1%	4,005		
SBCSDA (Dec)	40%	180	180	0.0%	180		0.0%	180		
Costco	40%	66	66	0.0%	66		0.0%	66		
MSA	40%	42	42	0.0%	42		0.0%	42		
Miscellaneous	40%	120	120	0.0%	120		0.0%	120		
GFOA (Aug)	40%	96	96	0.0%	96		0.0%	96		
Below are water only:										
ACWA (Nov)	0%	10,250	10,290	0.4%	10,800	550	5.4%	10,800		
CRWA (July)	0%	1,025	1,038	1.3%	1,100	75	7.3%	1,100		
AWWA (Aug)	0%	425	420	(1.2%)	425		0.0%	425		
License renewals	0%	350	230	(34.3%)	350		0.0%	350		
Cross Connection Foundation (Dec)	0%	120	120	0.0%	120		0.0%	120		
CCWUC (Feb)	0%	100	100	0.0%	100		0.0%	100		
Groundwater Foundation (Sept)	0%	0	0	0.0%	0		(100.0%)	0		
11-56209 Membership & Dues		16,584	16,517	(0.4%)	17,404	820	4.9%	17,404		
Extended travel expenses, registration, mileage	40%	9,000	6,180	(31.3%)	9,000		0.0%	9,000		
Local travel expenses, registration, mileage	40%	600	600	0.0%	600		0.0%	600		
Meeting meals	40%	180	180	0.0%	180		0.0%	180		
SBCSDA meeting meals	40%	270	270	0.0%	270		0.0%	270		
11-56210 Employee Travel Expense (Direct Payment)		5,025	3,615	(28.1%)	5,025		0.0%	5,025		
11-56210-1 Employee Travel Expense (Reimbursed)		5,025	3,615	(28.1%)	5,025		0.0%	5,025		
		10,050	7,230	(28.1%)	10,050		0.0%	10,050		
Newspaper Subscriptions	40%	105	105	0.0%	105		0.0%	105		
Jobs Available	40%	30	27	(10.0%)	30		0.0%	30		
Text books	40%	300	300	0.0%	300		0.0%	300		
Miscellaneous	40%	150	150	0.0%	150		0.0%	150		
Government tax manual	40%	150	0	(100.0%)	0	(150)	(100.0%)	0		
11-56211 Subscription & Books		735	582	(20.8%)	585	(150)	(20.4%)	585		
Mailing machine rental	40%	1,020	1,020	0.0%	1,020		0.0%	1,020		
Mailing machine agreement	40%	0	0	0.0%	0		(100.0%)	0		
Mailing machine equipment tax	40%	30	30	0.0%	30		0.0%	30		
11-56213 Office Equipment Rentals		1,050	1,050	0.0%	1,050		0.0%	1,050		
NSF Fees	40%	300	300	0.0%	300		0.0%	300		NSF bank fees are offset by NSF charge billed to customer
NSF Fees (Customer Offset)	40%	(600)	(600)	0.0%	(600)		0.0%	(600)		
Account Analysis Fees	40%	2,280	2,953	29.5%	2,700	420	18.4%	2,700		
Miscellaneous Bank Fees	40%	150	0	(100.0%)	150		0.0%	150		
11-56214 Bank Service Charges		2,130	2,653	24.6%	2,550	420	19.7%	2,550		
VVCS Share of LAFCO budget	40%	2,100	2,426	15.5%	2,550	450	21.4%	2,550		
11-56215 AB2838 - LAFCO Mandatory Fees		2,100	2,426	15.5%	2,550	450	21.4%	2,550		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2018-19

	% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Amount Change	Notes
		FYE 2018	FYE 2018	FYE 2018	FYE 2019			FYE 2019 3/10/2017		
Meeting refreshments	40%	300	300	0.0%	300		0.0%	300		
Training and mileage-water	0%	9,500	9,500	0.0%	11,300	1,800	18.9%	11,300		
SBCCSDA meeting meals	40%	2,100	2,100	0.0%	2,100		0.0%	2,100		
Meeting meals	40%	300	300	0.0%	300		0.0%	300		
Miscellaneous Expenses	40%	0	0	0.0%	150	150	100.0%	150		
Salaries	40%	4,320	4,320	0.0%	4,320		0.0%	4,320		
11-56217 Director's Expense (Direct Payment)		10,420	10,420	0.0%	11,395	975	9.4%	11,395		
11-56217-1 Director's Expense (Reimbursed)		6,100	6,100	0.0%	7,075	975	16.0%	7,075		
		16,520	16,520	0.0%	18,470	1,950	11.8%	18,470		
Trash - 3757 & 3745 Constellation	40%	660	660	0.0%	660		0.0%	660		
Trash - Shop	40%	900	900	0.0%	900		0.0%	900		
Empty roll-off bins at shop	40%	480	480	0.0%	480		0.0%	480		
Water/Wastewater Service - 3757 & 3745 Constellation	40%	3,000	3,000	0.0%	3,000		0.0%	3,000		
Dump trips	40%	540	540	0.0%	300	(240)	(44.4%)	300		
Document shredding service	40%	420	420	0.0%	450	30	7.1%	450		
11-56704 Utility Services-General Plant		6,000	6,000	0.0%	5,790	(210)	(3.5%)	5,790		
Janitorial - monthly service + windows/carpet	40%	1,260	1,260	0.0%	2,100	840	66.7%	2,100		
Office yard maintenance - 3757 & 3745 Constellation	40%	2,220	2,220	0.0%	2,100	(120)	(5.4%)	2,100		
Alarm service - office, shop	40%	660	660	0.0%	660		0.0%	660		
Alarm service - Bstr bldg WATER ONLY	0%	600	600	0.0%	600		0.0%	600		
Exterminator	40%	540	540	0.0%	555	15	2.8%	555		
Vegetation Management	40%	15,000	36,000	140.0%	21,000	6,000	40.0%	21,000		Labor and permit expenses to clear vegetation from sites, roads, and creek
Temporary Employee-Field	40%	12,000	24,000	100.0%	0	(12,000)	(100.0%)	0		
Contingencies	40%	3,000	3,000	0.0%	3,000		0.0%	3,000		Contingency
11-56705 Contract Services-General Plant		35,280	68,280	93.5%	30,015	(5,265)	(14.9%)	30,015		
Towels	40%	1,680	1,680	0.0%	1,680		0.0%	1,680		
Supplies and repairs	40%	1,500	1,500	0.0%	1,500		0.0%	1,500		
11-56712 Supplies and Repairs - General Plant		3,180	3,180	0.0%	3,180		0.0%	3,180		
Software Upgrades	40%	1,500	1,500	0.0%	1,500		0.0%	1,500		
Maintenance/emergencies	40%	600	600	0.0%	600		0.0%	600		
Experts exchange subscription	40%	60	60	0.0%	60		0.0%	60		
Microsoft 365 subscription	40%	432	486	12.5%	495	63	14.6%	495		
Carbonite Service	40%	300	300	0.0%	300		0.0%	300		
11-56713 Supplies and Repairs - Computer Equip.		2,892	2,946	1.9%	2,955	63	2.2%	2,955		
Office equipment	40%	600	1,350	125.0%	1,500	900	150.0%	1,500		
11-56714 Supplies and Repairs - Furniture & Equipment		600	1,350	125.0%	1,500	900	150.0%	1,500		
Depreciation	0%	150,402	183,564	22.0%	178,538	28,136	18.7%	178,538		
11-57110 Depreciation		150,402	183,564	22.0%	178,538	28,136	18.7%	178,538		
Elections - November 2018 (FY 18-19)	40%	0	0	0.0%	1,800	1,800	100.0%	1,800		
11-56810 Election Expense		0	0	0.0%	1,800	1,800	100.0%	1,800		
ADMINISTRATIVE & GENERAL		\$302,748	\$351,519	16.1%	\$310,347	\$7,599	2.5%	\$310,347		ADMINISTRATIVE & GENERAL

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2018-19**

		% of Budget Allocated TO Wastewater	Budget FYE 2018	Projected FYE 2018	Percent Over/Under Budget FYE 2018	Staff Proposed FYE 2019	Dollar Change	Percent Change	Committee Recommended FYE 2019 3/10/2017	Amount Change	Notes
EMPLOYEE SALARIES AND BENEFITS											
Various	Salaries	0%	463,900	445,000	(4.1%)	500,500	36,600	8.4%	502,700		2.4% increase + additional service person thru JL retirement (staff proposal assumed additional Service Person II for five months; committee recommendation assumes additional Service Person I for eleven months)
<i>Benefits</i>											
11-56401	Sick/Personal	0%	25,100	23,734	(5.4%)	36,300	11,200	44.6%	36,300		
11-56402	Vacation	0%	44,400	46,464	4.6%	52,400	8,000	28.8%	57,200	4,800	Increased entitlement
11-56403	Holiday	0%	34,800	17,644	(49.3%)	36,100	1,300	9.5%	38,100	2,000	
11-56403 1	Floating Holiday	0%	3,000	2,206	(26.5%)	-	(3,000)	6.7%	3,200	3,200	
11-56406	Medical Insurance	0%	111,600	107,780	(3.4%)	127,800	16,200	14.5%	127,800		Assumes 5% increase for six months (Jan-Jun)
11-56406	Employee Assistance Plan (EAP)	0%	300	254	(15.4%)	300		0.0%	300		
11-56407	Long Term Disability	0%	11,400	9,978	(12.5%)	10,600	(800)	(7.0%)	10,600		
11-56408	Flex Spending Account Admin Fees	0%	1,200	1,200	0.0%	1,200		0.0%	1,200		
11-56410	Employee Educational	0%	3,000	500	(83.3%)	3,000		0.0%	3,000		
11-56416	PERS 457	0%	21,200	16,428	(22.5%)	21,900	700	3.3%	21,900		
11-56417	PERS	0%	168,900	152,204	(9.9%)	188,000	19,100	14.4%	193,300	5,300	Does not include GASB 16 accrual of CTO/Vac Liability
11-56418	Dental Insurance	0%	8,000	7,479	(6.5%)	8,200	200	2.5%	8,200		
11-56419	Life Insurance	0%	4,000	3,820	(4.5%)	4,100	100	2.5%	4,100		
11-56421	Work.Comp.Ins.	0%	18,600	15,890	(14.6%)	20,600	2,000	16.7%	21,700	1,100	Does not include GASB 16 accrual of CTO/Vac Liability
11-56423	Vision Care	0%	2,000	1,859	(7.1%)	2,100	100	5.0%	2,100		
11-56424	Performance/Incentive Pay	0%	2,500	4,500	80.0%	2,500		0.0%	2,500		
<i>Payroll Taxes</i>											
11-56430	Medicare FICA	0%	12,100	8,371	(62.8%)	13,100	1,000	9.1%	13,200	100	
11-56431	SUI	0%	2,100	1,275	(39.3%)	2,100		0.0%	2,100		
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(6,400)	(4,945)	(22.7%)	(6,400)		18.8%	(7,600)	(1,200)	
11-57464	WW Alloc. Employ. Benefits	0%	(152,000)	(117,130)	(22.9%)	(151,800)	200	11.4%	(169,400)	(17,600)	
11-57472	WW Alloc. Payroll Taxes	0%	(4,800)	(3,617)	(24.6%)	(4,800)		4.2%	(5,000)	(200)	
EMPLOYEE SALARIES AND BENEFITS			\$774,900	\$740,893	(4.4%)	\$867,800	\$92,900	12.0%	\$867,500	(\$300)	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES											
	Preventative maintenance, operating supplies	40%	1,500	1,500	0.0%	1,500		0.0%	1,500		
	Dump Truck Maintenance	40%	0	0	0.0%	3,000	3,000	100.0%	3,000		Scheduled maintenance
	Vehicle Repair	40%	1,800	1,800	0.0%	1,800		0.0%	1,800		
11-57302	Transportation (Field Vehicles)-Other		3,300	3,300	0.0%	6,300	3,000	90.9%	6,300		
	Gasoline	40%	9,720	9,720	0.0%	9,720		0.0%	9,720		
11-57303	Transportation (Field Vehicles)-Fuel		9,720	9,720	0.0%	9,720		0.0%	9,720		
	Tools and equipment	40%	3,000	3,000	0.0%	3,000		0.0%	3,000		
	Contingencies	40%	600	600	0.0%	600		0.0%	600		
	Tractor maintenance (2 years - next FY20-21)	40%	3,000	3,000	0.0%	6,000	3,000	100.0%	6,000		Scheduled maintenance; four new tires
11-57312	Tool/Work Equipment-Other		6,600	6,600	0.0%	9,600	3,000	45.5%	9,600		
	Diesel Fuel (water only-60% of total)	0%	400	400	0.0%	400		0.0%	400		
11-57313	Tool/Work Equipment-Fuel		400	400	0.0%	400		0.0%	400		
	5 shirts for each of the 3 field crew	40%	255	231	(9.3%)	255		0.0%	255		
	3 shirts for each of the 3 office crew	40%	150	150	0.0%	150		0.0%	150		
	1 sweatshirt for each of the 3 field crew (every other year - next FY20-21)	40%	0	0	0.0%	75	75	100.0%	75		
	1 jacket for each of the 3 field crew	40%	0	0	0.0%	0		(100.0%)	0		
	Hats	40%	0	0	0.0%	0		(100.0%)	0		
11-57320	Uniforms		405	381	(5.8%)	480	75	18.5%	480		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2018-19

		% of Budget Allocated TO Wastewater	Budget FYE 2018	Projected FYE 2018	Percent Over/Under Budget FYE 2018	Staff Proposed FYE 2019	Dollar Change	Percent Change	Committee Recommended FYE 2019 3/10/2017	Amount Change	Notes
	Jeans-\$200/field crew + MG	40%	480	480	0.0%	480		0.0%	480		
11-57321	Uniforms Reimbursement		480	480	0.0%	480		0.0%	480		
	Safety Supplies	40%	900	900	0.0%	900		0.0%	900		
	Annual Safety Dinner	40%	480	480	0.0%	480		0.0%	480		
11-57350	Safety Supplies		1,380	1,380	0.0%	1,380		0.0%	1,380		
	Safety boot allowance (\$200 ea x 4 (every 12 months))	40%	480	480	0.0%	480		0.0%	480		
11-57351	Safety Boot Reimbursement		480	480	0.0%	480		0.0%	480		
	OTHER OPERATING EXPENSES		\$22,765	\$22,741	(0.1%)	\$28,840	\$6,075	26.7%	\$28,840		OTHER OPERATING EXPENSES
	TOTAL OPERATING EXPENSES		\$1,702,349	\$1,672,536	(1.8%)	\$1,872,355	\$170,006	10.0%	\$1,872,055	(\$2,800)	TOTAL OPERATING EXPENSES
	<i>Budget Comparison</i>		<i>(percent)</i>	(1.8%)		10.0%			10.0%		
	<i>Budget Comparison</i>		<i>(dollar)</i>	(\$29,812)		\$170,006			\$169,706		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - LRWRP DEBT SERVICE
 FISCAL YEAR 2018-19

REVENUES		Amended Budget FYE 2018	Projected FYE 2018	Percent Over/Under Budget FYE 2018	Staff Proposed FYE 2019	Dollar Change	Percent Change	Committee Recommended FYE 2019	Amount Change	Notes	
FIXED CHARGE COLLECTED ON SBC PROPERTY TAX BILL											
	Residential	869,986	871,011	0.1%	870,709	723	0.1%	870,709			
	Commercial	35,551	32,442	(8.7%)	39,592	4,041	11.4%	39,592		Amount fluctuates due to changes in commercial water usage.	
	Bulk Meter Residential	176,021	184,749	5.0%	176,021		0.0%	176,021			
12-41700	LRWRP Upgrade Charge	1,081,558	1,088,202	0.6%	1,086,322	4,764	0.4%	1,086,322			
	LRWRP UPGRADE CHARGE	\$1,081,558	\$1,088,202		\$1,086,322	\$4,764		\$1,086,322			
EXPENSES		% of Budget Allocated FROM Water FYE 2018	Budget FYE 2018	Projected FYE 2018	Percent Over/Under Budget FYE 2018	Staff Proposed FYE 2019	Dollar Change	Percent Change	Committee Recommended FYE 2019	Amount Change	Notes
LRWRP - WCRF, DEBT SERVICE, DEPRECIATION											
	Capital Improvements to LRWRP	100%	50,000	(5,537)	(111.1%)	50,000		0.0%	50,000		
	Floradale Bridge Transmission Line Design	100%	0	0	0.0%	200,000	200,000	100.0%	200,000		Part of County of SB Floradale Bridge Replacement Project
12-53105 2	Contract Services - Treatment Plant Lease (WCRF)		50,000	(5,537)	(111.1%)	250,000	200,000	400.0%	250,000		
	Debt Service for LRWRP Upgrade Project-SRF	100%	741,091	741,091	0.0%	741,091		0.0%	741,091		LRWRP SRF Loan Payment (annual until 2029)
12-25220	Contract Services - Debt Service LRWRP SRF		741,091	741,091	0.0%	741,091		0.0%	741,091		
	Debt Service for LRWRP Upgrade Project-07 Bond Interest	100%	77,363	175,520	126.9%	0	(77,363)	(100.0%)	0		LRWRP 07 Bonds paid off June 2017
12-25222	Contract Services - Debt Service LRWRP 07 Bond		77,363	175,520	126.9%	0	(77,363)	(100.0%)	0		
	Depreciation - LRWRP	100%	611,522	490,403	(19.8%)	490,403	(121,119)	(19.8%)	490,403		SRF and bond interest removed from depreciation schedule per auditors thereby reducing depreciation expense.
12-57110	Depreciation		611,522	490,403	(19.8%)	490,403	(121,119)	(19.8%)	490,403		
	LRWRP - WCRF, DEBT SERVICE, DEPRECIATION		\$1,479,976	\$1,401,477	(5.3%)	\$1,481,494	\$1,518	0.1%	\$1,481,494		
	<i>Estimated Unfunded Depreciation</i>		<i>(398,418)</i>	<i>(313,275)</i>		<i>(395,172)</i>			<i>(395,172)</i>		
	<i>Budget Comparison</i>		<i>(percent)</i>	(5.3%)		0.1%			0.1%		
	<i>Budget Comparison</i>		<i>(dollar)</i>	(\$78,499)		\$1,518			\$1,518		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2018-19

		% of Budget Allocated FROM Water	Budget FYE 2018	Projected FYE 2018	Percent Over/Under Budget FYE 2018	Staff Proposed FYE 2019	Dollar Change	Percent Change	Committee Recommended FYE 2019 3/10/2017	Amount Change	Notes
PUMPING (BOOSTERS)											
	Routine Maintenance	50%	1,750	1,747	(0.2%)	1,750		0.0%	1,750		
	SCADA DSL charges	20%	252	240	(4.8%)	252		0.0%	252		
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	213	215	0.9%	213		0.0%	213		
	SBCAPCD Permit Reevaluation Fee (3 years - next FY20-21)	50%	113	113	0.0%	0	(113)	(100.0%)	0		
	Genset Maintenance (2 years - next FY20-21)	50%	1,800	900	(50.0%)	1,000	(800)	(44.4%)	1,000		
	Maintenance - Lift Stations	100%	1,000	500	(50.0%)	20,000	19,000	1900.0%	20,000		Retrofit Lift Station #2
12-52112	Supplies/Repairs-Pumping Equipment		5,127	3,714	(27.6%)	23,215	18,088	352.8%	23,215		
	Maintenance/emergencies	20%	1,500	55	(96.4%)	1,500		0.0%	1,500		
	Software Support	20%	360	308	(14.3%)	2,000	1,640	455.6%	2,000		
12-52113	Supplies/Repairs-SCADA Computer Equipment		1,860	363	(80.5%)	3,500	1,640	88.2%	3,500		
	PG&E (sewer only)	100%	7,800	7,006	(10.2%)	6,800	(1,000)	(12.8%)	6,800		
12-52300	Purchased Power		7,800	7,006	(10.2%)	6,800	(1,000)	(12.8%)	6,800		
	Generator Fuel (sewer only)	100%	500	500	0.0%	500		0.0%	500		
12-52310	Generator Fuel		500	500	0.0%	500	0	0.0%	500		
	PUMPING (BOOSTERS)		\$15,287	\$11,583	(24.2%)	\$34,015	18,728	122.5%	\$34,015		PUMPING (BOOSTERS)
WASTEWATER TREATMENT											
	Estimated City of Lompoc treatment costs	100%	650,000	550,000	(15.4%)	600,000	(50,000)	(7.7%)	600,000		
12-53105 1	Contract Services- Wastewater Treatment		650,000	550,000	(15.4%)	600,000	(50,000)	(7.7%)	600,000		
	WASTEWATER TREATMENT		\$650,000	\$550,000	(15.4%)	\$600,000	(50,000)	(7.7%)	\$600,000		WASTEWATER TREATMENT
COLLECTION											
	SBCEHS Hazardous Materials Permit-L/S #1	100%	300	300	0.0%	300		0.0%	300		
	SWRCB Waste Discharge Fee	100%	2,000	1,873	(6.4%)	2,000		0.0%	2,000		
12-54103	Regulatory Fees		2,300	2,173	(5.5%)	2,300	0	0.0%	2,300		
	Routine maintenance (wastewater only)	100%	10,000	5,000	(50.0%)	10,000		0.0%	10,000		
	Offsite Culvert Repair	100%	10,000	0	0.0%	10,000		0.0%	10,000		
12-54222	Supplies/Repairs- Mains		20,000	5,000	(75.0%)	20,000	0	0.0%	20,000		
	Routine maintenance (wastewater only)	100%	500	500	0.0%	500		0.0%	500		
	\$250/Customer up to 4 cust. for damages; (wastewater only)	100%	1,000	1,000	0.0%	1,000		0.0%	1,000		
	Contingencies - repairs due to videoing (wastewater only)	100%	1,000	1,000	0.0%	1,000		0.0%	1,000		
12-54232	Supplies/Repairs-Service Laterals		2,500	2,500	0.0%	2,500	0	0.0%	2,500		
	COLLECTION		\$24,800	\$9,673	(61.0%)	\$24,800	0	0.0%	\$24,800		COLLECTION

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2018-19

	% of Budget Allocated FROM Water	Budget FYE 2018	Projected FYE 2018	Percent Over/Under Budget FYE 2018	Staff Proposed FYE 2019	Dollar Change	Percent Change	Committee Recommended FYE 2019	Amount Change	Notes
CUSTOMER ACCOUNTS										
	50%	200	100	(50.0%)	200		0.0%	200		
	50%	0	30	0.0%	75	75	100.0%	75		
	50%	125	250	100.0%	250	125	100.0%	250		
	50%	2,500	2,500	0.0%	3,250	750	30.0%	3,250		
	50%	1,250	1,250	0.0%	1,250		0.0%	1,250		
	50%	50	50	0.0%	50		0.0%	50		
	50%	375	375	0.0%	375		0.0%	375		
12-55102		4,500	4,555	1.2%	5,450	950	21.1%	5,450		
	50%	3,225	3,225	0.0%	3,225		0.0%	3,225		
	50%	440	440	0.0%	440		0.0%	440		
	50%	175	175	0.0%	250	75	42.9%	250		
	50%	125	125	0.0%	125		0.0%	125		
12-55104		3,965	3,965	0.0%	4,040	75	1.9%	4,040		
	50%	1,063	1,063	0.0%	1,063		0.0%	1,063		
	50%	25,000	20,487	(18.1%)	25,000		0.0%	25,000		
	50%	50	50	0.0%	50		0.0%	50		
	50%	1,138	1,793	57.7%	1,138		0.0%	1,138		Annual support contract
	50%	250	250	0.0%	250		0.0%	250		
12-55105		27,500	23,643	(14.0%)	27,500	0	0.0%	27,500		
	50%	625	124	(80.1%)	75	(550)	(88.0%)	75		
	50%	875	438	(50.0%)	875		0.0%	875		
	50%	1,000	1,000	0.0%	900	(100)	(10.0%)	900		
	50%	6,000	6,000	0.0%	6,000		0.0%	6,000		
	50%	113	113	0.0%	113		0.0%	113		
	50%	250	250	0.0%	250		0.0%	250		
12-55106		8,863	7,924	(10.6%)	8,213	(650)	(7.3%)	8,213		
	100%	2,500	2,500	0.0%	2,500		0.0%	2,500		
12-55200		2,500	2,500	0.0%	2,500	0	0.0%	2,500		
		\$47,328	\$42,586	(10.0%)	\$47,703	375	0.8%	\$47,703		CUSTOMER ACCOUNTS
INSURANCE										
	40%	10,760	10,385	(3.5%)	11,160	400	3.7%	11,160		Premium is based on salaries
	40%	1,720	1,720	0.0%	1,720		0.0%	1,720		
12-56301		12,480	12,105	(3.0%)	12,880	400	3.2%	12,880		
		\$12,480	\$12,105	(3.0%)	\$12,880	400	3.2%	\$12,880		INSURANCE

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2018-19

		% of Budget Allocated FROM Water	Budget FYE 2018	Projected FYE 2018	Percent Over/Under Budget FYE 2018	Staff Proposed FYE 2019	Dollar Change	Percent Change	Committee Recommended FYE 2019	Amount Change	Notes
ADMINISTRATIVE & GENERAL											
	Office supplies, ink, toner	40%	2,000	2,000	0.0%	2,000		0.0%	2,000		
	Envelopes	40%	200	200	0.0%	400	200	100.0%	400		
12-56202	Office Supplies		2,200	2,200	0.0%	2,400	200	9.1%	2,400		
	Southern California Gas - 3757 & 3745 Constellation	40%	360	240	(33.3%)	280	(80)	(22.2%)	280		
	Phone-Shop, Office Fax @ 70% (Frontier)	40%	800	800	0.0%	800		0.0%	800		
	Phone-Office @ 70% (TierZero)	40%	320	320	0.0%	480	160	50.0%	480		
	PG&E - 3757 & 3745 Constellation	40%	2,640	2,640	0.0%	2,280	(360)	(13.6%)	2,280		
12-56204	Utility Services-Office		4,120	4,000	(2.9%)	3,840	(280)	(6.8%)	3,840		
	Corbin Willits Systems (MOM software)	40%	3,700	3,700	0.0%	3,440	(260)	(7.0%)	3,440		
	Office High Speed Internet	40%	800	701	(12.4%)	800		0.0%	800		
	Office Cable TV	40%	70	74	5.5%	80	10	14.3%	80		
	Copier contract	40%	1,040	1,040	0.0%	960	(80)	(7.7%)	960		
	Website hosting, domain registration	40%	60	60	0.0%	80	20	33.3%	80		
	Contingencies	40%	200	200	0.0%	200		0.0%	200		
12-56205	Contract Services-Office		5,870	5,775	(1.6%)	5,560	(310)	(5.3%)	5,560		
	Postage meter @ 30%	40%	360	360	0.0%	320	(40)	(11.1%)	320		
12-56206	Postage		360	360	0.0%	320	(40)	(11.1%)	320		
	Audit Services	40%	2,900	2,900	0.0%	3,120	220	7.6%	3,120		
	Legal Counsel	40%	20,000	10,000	(50.0%)	6,000	(14,000)	(70.0%)	6,000		
	Contingencies	40%	200	200	0.0%	700	500	250.0%	700		
12-56208	Professional Services		23,100	13,100	(43.3%)	9,820	(13,280)	(57.5%)	9,820		
	CSDA (Dec)	40%	2,540	2,543	0.1%	2,670	130	5.1%	2,670		
	SBCCSDA (Dec)	40%	120	120	0.0%	120		0.0%	120		
	Costco	40%	44	44	0.0%	44		0.0%	44		
	MSA	40%	28	28	0.0%	28		0.0%	28		
	Miscellaneous	40%	80	80	0.0%	80		0.0%	80		
	GFOA (Aug)	40%	64	64	0.0%	64		0.0%	64		
	Below are wastewater only:										
	CWEA	100%	1,000	1,000	0.0%	1,000		0.0%	1,000		
	Certificate renewals	100%	500	500	0.0%	500		0.0%	500		
12-56209	Membership & Dues		4,376	4,379	0.1%	4,506	130	3.0%	4,506		
	Extended travel expenses, registration, mileage	40%	6,000	4,120	(31.3%)	6,000		0.0%	6,000		
	Local travel expenses, registration, mileage	40%	400	400	0.0%	400		0.0%	400		
	Meeting meals	40%	120	120	0.0%	120		0.0%	120		
	SAMA Meeting	100%	300	300	0.0%	300		0.0%	300		
	SBCCSDA meeting meals	40%	180	180	0.0%	180		0.0%	180		
12-56210	Employee Travel Expense (Direct Payment)		3,500	2,560	(26.9%)	3,500	0	0.0%	3,500		
12-56210-1	Employee Travel Expense (Reimbursed)		3,500	2,560	(26.9%)	3,500	0	0.0%	3,500		
			7,000	5,120	(26.9%)	7,000	0	0.0%	7,000		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2018-19

		% of Budget Allocated FROM Water	Budget FYE 2018	Projected FYE 2018	Percent Over/Under Budget FYE 2018	Staff Proposed FYE 2019	Dollar Change	Percent Change	Committee Recommended FYE 2019	Amount Change	Notes
	Newspaper Subscriptions	40%	70	70	0.0%	70		0.0%	70		
	Jobs Available	40%	20	18	(10.0%)	20		0.0%	20		
	Text books	40%	200	200	0.0%	200		0.0%	200		
	Miscellaneous	40%	100	100	0.0%	100		0.0%	100		
	Government tax manual	40%	100	0	(100.0%)	0	(100)	(100.0%)	0		
12-56211	Subscription & Books		490	388	(20.8%)	390	(100)	(20.4%)	390		
	Mailing machine rental	40%	680	680	0.0%	680		0.0%	680		
	Mailing machine agreement	40%	0	0	0.0%	0		(100.0%)	0		
	Mailing machine equipment tax	40%	20	20	0.0%	20		0.0%	20		
12-56213	Office Equipment Rentals		700	700	0.0%	700	0	0.0%	700		
	NSF Fees	40%	200	200	0.0%	200		0.0%	200		NSF bank fees are offset by NSF charge billed to customer
	NSF Fees (Customer Offset)	40%	(400)	(400)	0.0%	(400)		0.0%	(400)		
	Account Analysis Fees	40%	1,520	1,969	29.5%	1,800	280	18.4%	1,800		
	Miscellaneous Bank Fees	40%	100	0	(100.0%)	100		0.0%	100		
12-56214	Bank Service Charges		1,420	1,769	24.6%	1,700	280	19.7%	1,700		
	VVCS D Share of LAFCO budget	40%	1,400	1,618	15.5%	1,700	300	21.4%	1,700		
12-56215	AB2838 - LAFCO Mandatory Fees		1,400	1,618	15.5%	1,700	300	21.4%	1,700		
	Meeting refreshments	40%	200	200	0.0%	200		0.0%	200		
	Training and mileage-wastewater	100%	3,000	3,000	0.0%	2,000	(1,000)	(33.3%)	2,000		
	SBCCSDA meeting meals	40%	1,400	1,400	0.0%	1,400		0.0%	1,400		
	Meeting meals	40%	200	200	0.0%	200		0.0%	200		
	Miscellaneous Expenses	40%	0	0	0.0%	100	100	100.0%	100		
	Salaries	40%	2,880	2,880	0.0%	2,880		0.0%	2,880		
12-56217	Director's Expense		5,280	5,280	0.0%	4,830	(450)	(8.5%)	4,830		
12-56217-1	Director's Expense (Reimbursed)		2,400	2,400	0.0%	1,950	(450)	(18.8%)	1,950		
			7,680	7,680	0.0%	6,780	(900)	(11.7%)	6,780		
	Trash - 3757 & 3745 Constellation	40%	440	440	0.0%	440		0.0%	440		
	Trash - Shop	40%	600	600	0.0%	600		0.0%	600		
	Empty roll-off bins at shop	40%	320	320	0.0%	320		0.0%	320		
	Water/Wastewater Service - 3757 & 3745 Constellation	40%	2,000	2,000	0.0%	2,000		0.0%	2,000		
	Dump trips	40%	360	360	0.0%	200	(160)	(44.4%)	200		
	Document shredding service	40%	280	280	0.0%	300	20	7.1%	300		
12-56704	Utility Services-General Plant		4,000	4,000	0.0%	3,860	(140)	(3.5%)	3,860		
	Janitorial - monthly service + windows/carpet	40%	840	840	0.0%	1,400	560	66.7%	1,400		
	Office yard maintenance - 3757 & 3745 Constellation	40%	1,480	1,480	0.0%	1,400	(80)	(5.4%)	1,400		
	Alarm service - office, shop	40%	440	440	0.0%	440		0.0%	440		
	Exterminator	40%	360	360	0.0%	370	10	2.8%	370		
	Vegetation Management	40%	10,000	24,000	140.0%	14,000	4,000	40.0%	14,000		Labor and permit expenses to clear vegetation from sites, roads, and creek
	Temporary Employee-Field	40%	8,000	16,000	100.0%	0	(8,000)	(100.0%)	0		
	Contingencies	40%	2,000	2,000	0.0%	2,000		0.0%	2,000		Contingency
12-56705	Contract Services-General Plant		23,120	45,120	95.2%	19,610	(3,510)	(15.2%)	19,610		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2018-19

		% of Budget Allocated FROM Water	Budget FYE 2018	Projected FYE 2018	Percent Over/Under Budget FYE 2018	Staff Proposed FYE 2019	Dollar Change	Percent Change	Committee Recommended FYE 2019	Amount Change	Notes
	Towels	40%	1,120	1,120	0.0%	1,120		0.0%	1,120		
	Supplies and repairs	40%	1,000	1,000	0.0%	1,000		0.0%	1,000		
12-56712	Supplies and Repairs - General Plant		2,120	2,120	0.0%	2,120	0	0.0%	2,120		
	Software Upgrades	40%	1,000	1,000	0.0%	1,000		0.0%	1,000		
	Maintenance/emergencies	40%	400	400	0.0%	400		0.0%	400		
	Experts exchange subscription	40%	40	40	0.0%	40		0.0%	40		
	Microsoft 365 subscription	40%	288	324	12.5%	330	42	14.6%	330		
	Carbonite Service	40%	200	200	0.0%	200		0.0%	200		
12-56713	Supplies and Repairs - Computer Equip.		1,928	1,964	1.9%	1,970	42	2.2%	1,970		
	Office equipment	40%	400	900	125.0%	1,000	600	150.0%	1,000		
12-56714	Supplies and Repairs - Furniture & Equipment		400	900	125.0%	1,000	600	150.0%	1,000		
	Depreciation	100%	69,651	50,549	(27.4%)	50,546	(19,104)	(27.4%)	50,546		
12-57110	Depreciation		69,651	50,549	(27.4%)	50,546	(19,104)	(27.4%)	50,546		
	Elections - November 2018 (FY 18-19)	40%	0	0	0.0%	1,200	1,200	100.0%	1,200		
12-56810	Election Expense		0	0	0.0%	1,200	1,200	100.0%	1,200		
	ADMINISTRATIVE & GENERAL		\$159,935	\$151,741	(5.1%)	\$125,022	(34,912)	(21.8%)	\$125,022		ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS											
Various	Salaries	100%	229,600	202,000	(12.0%)	238,000	8,400	3.1%	236,700	(1,300)	2.4% increase + additional service person thru JL retirement (staff proposal assumed additional Service Person II for five months; committee recommendation assumes additional Service Person I for eleven months)
<i>Payroll Taxes</i>											
12-57463	WW Alloc. Worker's Comp.Ins.	100%	6,400	4,945	(22.7%)	6,400		18.8%	7,600	1,200	
12-57464	WW Alloc. Employ. Benefits	100%	152,000	117,130	(22.9%)	151,800	(200)	11.4%	169,400	17,600	
12-57472	WW Alloc. Payroll Taxes	100%	4,800	3,617	(24.6%)	4,800		4.2%	5,000	200	
	EMPLOYEE SALARIES AND BENEFITS		\$392,800	\$327,692	(16.6%)	\$401,000	8,200	2.1%	\$418,700	17,700	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES											
	Preventative maintenance, operating supplies	40%	1,000	1,000	0.0%	1,000		0.0%	1,000		
	Dump Truck Maintenance	40%	0	0	0.0%	2,000	2,000	100.0%	2,000		Scheduled maintenance
	Vehicle Repair	40%	1,200	1,200	0.0%	1,200		0.0%	1,200		
12-57302	Transportation (Field Vehicles)-Other		2,200	2,200	0.0%	4,200	2,000	90.9%	4,200		
	Gasoline	40%	6,480	6,480	0.0%	6,480		0.0%	6,480		
12-57303	Transportation (Field Vehicles)-Fuel		6,480	6,480	0.0%	6,480	0	0.0%	6,480		
	Tools and equipment	40%	2,000	2,000	0.0%	2,000		0.0%	2,000		
	Sewer Equipment Maintenance (WW only)	100%	3,000	3,000	0.0%	3,000		0.0%	3,000		
	Contingencies	40%	400	400	0.0%	400		0.0%	400		
	Tractor maintenance (2 years - next FY20-21)	40%	2,000	2,000	0.0%	4,000	2,000	100.0%	4,000		Scheduled maintenance; four new tires
12-57312	Tool/Work Equipment-Other		7,400	7,400	0.0%	9,400	2,000	27.0%	9,400		
	Diesel Fuel (sewer only-40% of total)	100%	275	275	0.0%	275		0.0%	275		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2018-19

	% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Amount Change	Notes
		FYE 2018	FYE 2018	FYE 2018	FYE 2019			FYE 2019		
12-57313	Tool/Work Equipment-Fuel	275	275	0.0%	275	0	0.0%	275		
	5 shirts for each of the 3 field crew	40% 170	154	(9.3%)	170		0.0%	170		
	3 shirts for each of the 3 office crew	40% 100	100	0.0%	100		0.0%	100		
	1 sweatshirt for each of the 3 field crew (every other year - next FY20-21)	40% 0	0	0.0%	50	50	100.0%	50		
	1 jacket for each of the 3 field crew	40% 0	0	0.0%	0		(100.0%)	0		
	Hats	40% 0	0	0.0%	0		(100.0%)	0		
12-57320	Uniforms	270	254	(5.8%)	320	50	18.5%	320		
	Jeans-\$200/field crew + MG	40% 320	320	0.0%	320		0.0%	320		
12-57321	Uniforms Reimbursement	320	320	0.0%	320	0	0.0%	320		
	Safety Supplies	40% 600	600	0.0%	600		0.0%	600		
	Annual Safety Dinner	40% 320	320	0.0%	320		0.0%	320		
12-57350	Safety Supplies	920	920	0.0%	920	0	0.0%	920		
	Safety boot allowance (\$200 ea x 4 (every 12 months))	40% 320	320	0.0%	320		0.0%	320		
12-57351	Safety Boot Reimbursement	320	320	0.0%	320	0	0.0%	320		
	OTHER OPERATING EXPENSES	\$18,185	\$18,169	(0.1%)	\$22,235	4,050	22.3%	\$22,235		OTHER OPERATING EXPENSES
	TOTAL OPERATING EXPENSES	\$1,320,814	\$1,123,550	(14.9%)	\$1,267,654	(53,160)	(4.0%)	\$1,285,354		17,700 TOTAL OPERATING EXPENSES
	<i>Budget Comparison</i>	<i>(percent)</i>	(14.9%)		(4.0%)			(2.7%)		
	<i>Budget Comparison</i>	<i>(dollar)</i>	(197,265)		(53,160)			(35,460)		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
ADMINISTRATIVE OVERHEAD FEES
 FISCAL YEAR 2018-19

	Budgeted Operating Expense
Water	\$1,869,555
Wastewater	2,766,849
Total	\$4,636,403

Administrative Salaries

		% of Total Oper. Exp.
Administrative Salaries (Total Annual PR)	\$485,281	
Employee Benefit, Payroll Taxes & Worker's Compensation @	64.82% 314,559	
Total Administrative Salaries	<u><u>\$799,840</u></u>	17.25%

Other Operating Expenses

		% of Total Oper. Exp.
Vehicles	26,700	0.58%
Tools & Work Equipment	19,675	0.42%
Insurance - Property Casualty	32,200	0.69%
Uniforms	1,600	0.03%
Safety Equipment	3,100	0.07%
Utilities	9,600	0.21%
Office/Misc Expenses	18,775	0.40%
Total Other Operating Expenses	<u><u>111,650</u></u>	2.41%
Total		<u><u>19.66%</u></u>

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

VVCSD SCHEDULE OF EMPLOYEE BENEFITS
FISCAL YEAR 2018-19

A/C #	Description	Annual Expense	% Regular Payroll \$842,819	% Gross Payroll \$874,568	% Total Benefits
11-56401	Sick/Personal	\$36,300	4.31%		
11-56402	Vacation	57,200	6.79%		
11-56403	Holiday	38,100	4.52%		
11-56403 1	Floating Holiday	3,200	0.38%		
11-56406	Medical Insurance	127,800	15.16%		
11-56406	EAP	300	0.04%		
11-56407	Long Term Disability	10,600	1.26%		
11-56408	Flex Spending Account Admin	1,200	0.14%		
11-56410	Employee Educational	3,000	0.36%		
11-56416	PERS 457	21,900	2.60%		
11-56417	PERS	193,300	22.93%		
11-56418	Dental Insurance	8,200	0.97%		
11-56419	Life Insurance	4,100	0.49%		
11-56421	Workers Compensation	21,700	2.57%		
11-56423	Vision Care	2,100	0.25%		
11-56424	Performance/Incentive Pay	2,500	0.30%		
11-56430	Medicare FICA	13,200		1.51%	
11-56431	SUI	2,100		0.24%	
	Total	\$546,800	63.07%	1.75%	64.82%

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.