



FISCAL YEAR 2016-17 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 2016-17**

CAPITAL IMPROVEMENT PLAN

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

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

This project was formerly System Maps and Database Services and will create electronic utility drawings for the District's water and wastewater systems and provide a web-based database application that would allow District staff to view and update asset maps and associated data. The database application would be beneficial to planning the District's periodic engineering projects and would provide a valuable tool for monthly fixed asset accounting functions. To date, \$6,530 has been collected from developers for this project.

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. To date, \$11,634 has been collected from developers for the project. Including interest earned, developers have paid 52% of the developer share.

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. This project has the potential to generate multiple capital improvement or capital replacement projects depending on the severity of any sewer line deterioration discovered.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2016-17**

Lift Station #3 Upgrade **\$68,000**

This project will replace the sewer lift station installed in 1977 with updated technology, increased monitoring capabilities, and replacement parts standardization.

Lift Station #4 Upgrade **\$72,000**

This project will replace the sewer lift station installed in 1978 with updated technology, increased monitoring capabilities, and replacement parts standardization.

CAPITAL REPLACEMENT PLAN

Replaces existing equipment, infrastructure, or facilities.

Security Systems **\$18,000**

This project will replace the security systems installed at the Shop Building in 1999 and the Booster Building in 1999 and will install a new security system at the new Administrative Office Building.

Administrative Office **\$1,350,000**
(Strategic Plan Item #16)

This project will 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. To date, \$5,872 has been collected from developers for the project.

Booster Station #5 Rehabilitation **\$50,000**

This project will upgrade Booster Station #5 to the same specification as Booster Station #4. This will give the District the ability to alternate between the two booster stations to provide increased water pressure reliability.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2016-17**

Valve Replacement Project **\$90,000**

This project will replace 13 street valves from 6-inch to 12-inch throughout the water distribution system. Some valves are more than 50 years old.

Hydrant Replacement Project **\$24,000**

This project will replace 12 obsolete wet barrel fire hydrants throughout the water distribution system. Some hydrants are more than 35 years old.

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

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

Folding/Inserting Machine **\$25,000**

This project will replace the folding/inserting machine. Per month, this machine folds approximately 2,500 laser printed bills and inserts them into envelopes for mailing. It is also used for reminder notices and separate mailings.

Compactor **\$4,000**

This project will replace the 30-year-old compactor. This item of equipment is used to smooth asphalt.

Pickup Truck **\$40,000**
(Strategic Plan Item #14)

This project will replace Unit #14 purchased in 2007.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2016-17**

CAPITAL OUTLAY PLAN

Purchases or constructs new equipment, infrastructure, or facilities.

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

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

New Wells **\$250,000**
(Strategic Plan Item #11)

This budget item is designed to fund preliminary work such as a cultural resources study, a biological assessment, a test well, and planning fees for a new well site #4. To date, \$11,851 has been collected from developers for this project.

SCADA Laptop/Tablet **\$1,950**

This project will provide a laptop or tablet to the O&M Manager for offsite monitoring of the SCADA system.

Pipe Chain Saw **\$3,100**

This project will purchase a pipe chain saw to efficiently cut Asbestos-Cement, C-900, and ductile pipe.

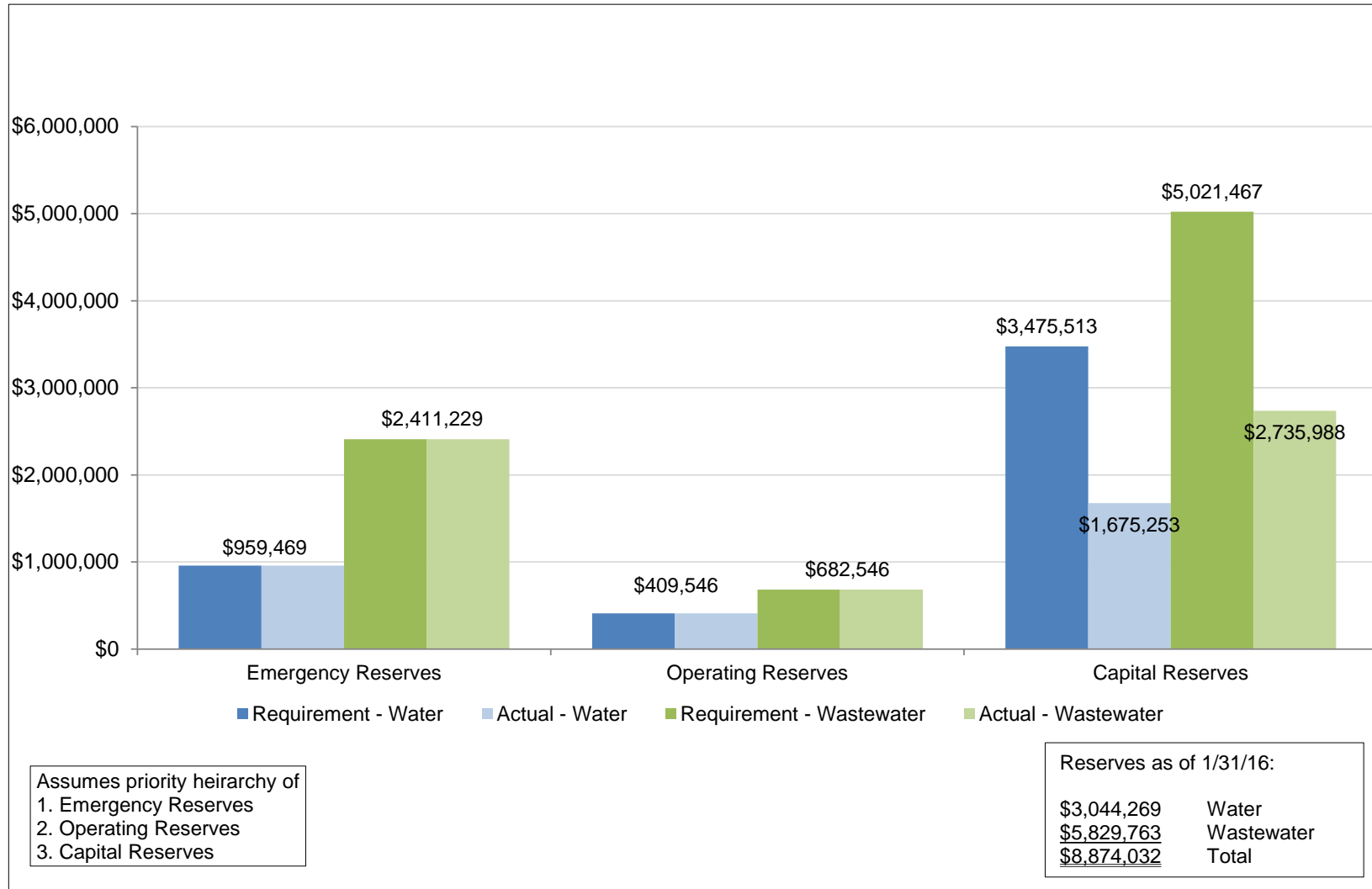
Utility Vehicle w/Sprayer **\$15,000**

This project will purchase a utility vehicle to access off-site locations. An optional sprayer attachment will be installed for vegetation management.

SCADA Controls for L/S #3 and L/S #4 **\$5,000**

This project will add SCADA controls to lift stations #3 and #4.

RESERVE GOALS FISCAL YEAR 2016-17



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER CAPITAL BUDGET
FISCAL YEAR 2016-17**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan					
05-06 **	11-11171	11-11208-53	Geographic Information System (GIS) @ 50%	\$50,000	\$3,735
			Sub-Total Capital Improvement Plan	\$50,000	
Capital Replacement Plan					
15-16	11-11151/11-11182		Replace Security Systems at Office, Shop, Booster Building	\$18,000	N/A
15-16 **	11-11181	11-11214-96	Administrative Office	\$1,350,000	\$5,872
16-17	11-11151/11-11152		Booster Station #5 Rehabilitation	\$50,000	N/A
16-17	11-11172	11-11215-04	Valve Replacement Project (Various)	\$90,000	N/A
16-17	11-11175		Hydrant Replacement Project (Various)	\$24,000	N/A
16-17	11-11182		Computer Workstations (2 ea)	\$3,150	N/A
16-17	11-11182		Folding/Inserting Machine	\$25,000	N/A
16-17	11-11184		Compactor	\$4,000	N/A
			Sub-Total Capital Replacement Plan	\$1,564,150	
Capital Outlay Plan					
06-07	11-11152	11-11209-55	SCADA Controls for B/S #4 and #5	\$50,000	\$0
12-13 **	11-11140	11-11212-86	New Wells/Test Well	\$250,000	\$11,851
16-17	11-11152		SCADA Laptop/Tablet @ 80%	\$1,550	N/A
16-17	11-11184		Pipe Chain Saw	\$3,100	N/A
16-17	11-11186		Utility Vehicle w/Sprayer	\$15,000	N/A
			Sub-Total Capital Outlay Plan	\$319,650	
Total Water Capital Budget				\$1,933,800	

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

Cash Reserves in Bank on 1/31/16	\$3,044,269
Less Total Reserve Requirement @ 6/30/17	(\$4,844,528)
Capital Reserve Requirement	(3,475,513)
Operating Reserve Requirement	(409,546)
Emergency Reserve Requirement (including budgeted capital purchases)	(959,469)
Net Reserves - available <shortfall>	(\$1,800,259)

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 2016-17**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan					
05-06 **	12-11171	12-11208-53	Geographic Information System (GIS) @ 50%	\$50,000	\$2,795
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
16-17	12-11152		L/S #3 Upgrade	\$68,000	N/A
16-17	12-11152		L/S #4 Upgrade	\$72,000	N/A
Sub-Total Capital Improvement Plan				\$690,000	
Capital Replacement Plan					
16-17	12-11183		Utility Pickup Truck - Replace Unit #14	\$40,000	N/A
Sub-Total Capital Replacement Plan				\$40,000	
Capital Outlay Plan					
16-17	12-11152		SCADA Laptop/Tablet @ 20%	\$400	N/A
16-17	12-11152		L/S #3 and #4 SCADA	\$5,000	N/A
Sub-Total Capital Outlay Plan				\$5,400	
Total Wastewater Capital Budget				\$735,400	

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

Cash Reserves in Bank on 1/31/16	\$5,829,763
Less Total Reserve Requirement @ 6/30/17	(\$8,115,242)
Capital Reserve Requirement	(5,021,467)
Operating Reserve Requirement	(682,546)
Emergency Reserve Requirement (including budgeted capital purchases)	(2,411,229)
Net Reserves - available <shortfall>	(\$2,285,479)

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

Operating Reserve Requirement = 25% combined operating budget

Emergency Reserve Requirement = 10% capital assets

OPERATING BUDGET

The operating budget expenditures are presented in two categories:

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

The operating budget is funded by rates.

Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year (FY) 2016-17

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 \$163,000 and **wastewater reserve replenishment** contribution of approximately \$505,000 for FY 2016-17.

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) 2016-17

		FY 15-16	FY 16-17
		Interest Rate	Projection
LAIF	Variable	0.26%	0.26%
Santa Barbara County	Variable	0.37%	0.37%
Money Market	Variable	0.20%	0.20%
WCRF	Variable	0.22%	0.22%

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 \$72,000 to demolish Tank 2, \$5,000 for contingencies involving the Sustainable Groundwater Management Act, and \$3,500 for Cloud Seeding.

Transmission and Distribution – Budget includes \$25,000 to restock water and wastewater repair parts inventory.

Wastewater Treatment – Budget includes \$700,000 for wastewater treatment costs.

WCRF – This item represents the District’s portion of capital improvements to the Lompoc Wastewater Reclamation Plant and VVCS D 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) 2016-17

LRWRP Debt Service – Budget includes the annual SRF payment of \$741,091 and annual 2007 bond interest payment of \$79,342. These represent the District's portion of the LRWRP debt service obligations. The actual 2007 bond interest payment will include credit for interest earned on our prepayment balance.

Insurance – Cost includes general liability and property casualty insurance.

Administrative and General – Budgeted administrative and general costs includes \$25,000 for ongoing vegetation management and increased expenses to add 3745 Constellation Road to our utility services.

Director's Expense – Budget includes \$29,800 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. Provided the Lift Station upgrades on the Capital Budget are completed as scheduled, staff anticipates no wastewater depreciation expense, except for the LRWRP, this budget year because the amount of the Journal Entries to retire the old Lift Stations are expected to exceed the annual depreciation expense on the remainder of the VVCSD wastewater collection system assets.

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 \$32,800 from the FY 2015-16 budget. The anticipated employee salaries and benefits for working hours are:

Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year (FY) 2016-17

Water fund	\$ 748,300	(FY 2015-16: \$724,220)
Wastewater fund	\$ 373,200	(FY 2015-16: \$364,500)
Total	\$1,121,500	(FY 2015-16: \$1,088,720)

Budgeted salaries increased \$18,300 due to a 1.1% economic adjustment plus a 2% salary adjustment for all employees in response to compensation negotiations with the Board of Directors. 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 \$14,500. The additional cost for paid benefits such as insurance, retirement, etc. represents 59.01% 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
12-13	2.73% economic adjustment	608,800	570,109	(38,691) *
13-14	1.70% economic adjustment + salary adjustments	628,400	631,486	3,086
14-15	1.00% economic adjustment + 2.00% salary adjustment	661,900	620,313	(41,587) **
15-16	1.30% to 3.30% economic adjustments	651,400	584,312 <i>(projected)</i>	(67,088) ***
16-17	1.10% economic adjustment + 2.00% salary adjustment	676,800		

* budgeted merit increase did not occur

** variance primarily due to retirement of management employee

*** variance due to O&M Manager replacement undecided at budget preparation

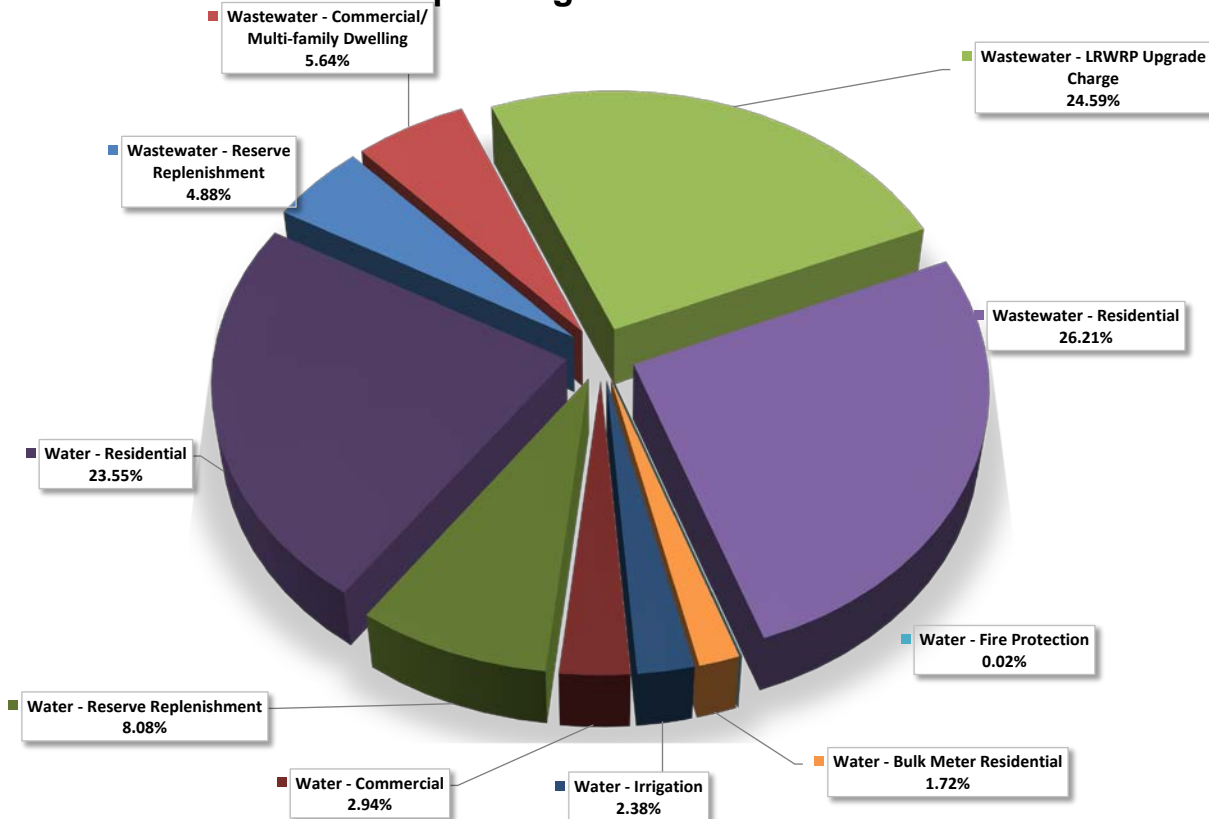
NET INCOME <LOSS>

Water Fund \$17,298

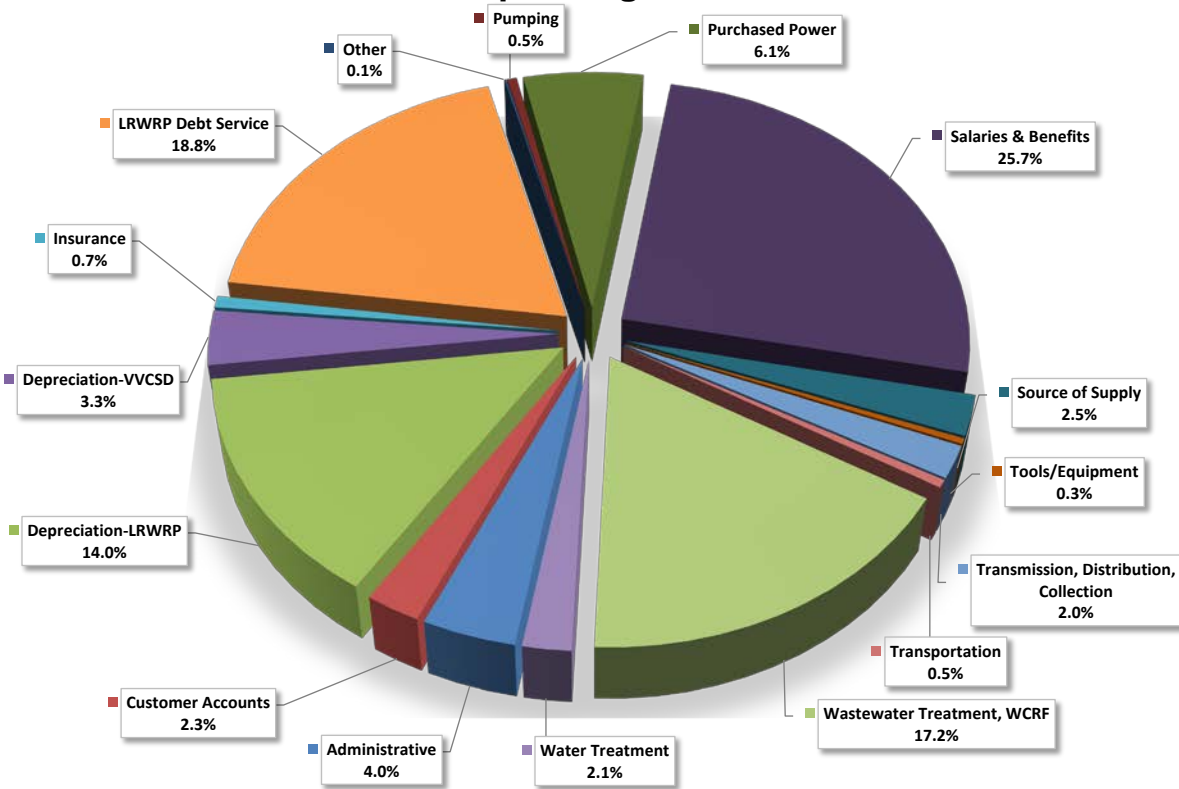
Wastewater Fund <\$106,038>

OPERATING BUDGET FISCAL YEAR 2016-17

Where Operating Dollars Come From



Where Operating Dollars Go



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2016-17**

	Actual FY Ended 6/30/2015	Amended Budget 6/30/2016	Projected 6/30/2016	Staff Proposed 6/30/2017
OPERATING REVENUE				
Water Sales	1,306,931	1,456,674	1,397,113	1,309,774
Reserve Replenishment	313,194	343,510	347,253	345,710
Sub-Total	<u>\$1,620,126</u>	<u>\$1,800,184</u>	<u>\$1,744,366</u>	<u>\$1,655,484</u>
NON-OPERATING REVENUE				
Non-operating Revenue	11,187	9,200	9,548	8,700
Non-operating Expenses	13,573	20,000	20,000	4,850
Sub-Total	<u>(\$2,386)</u>	<u>(\$10,800)</u>	<u>(\$10,452)</u>	<u>\$3,850</u>
OPERATING EXPENSE				
Salaries & Benefits	674,244	724,220	642,470	748,300
Purchased Power	203,332	248,300	217,643	256,300
Treatment	68,005	89,255	62,338	90,425
Insurance	14,801	17,760	16,913	18,549
Depreciation	180,987	185,300	164,771	145,645
Source of Supply	27,513	100,200	67,099	108,200
Pumping	17,746	21,753	25,210	12,353
Transmission and Distribution	70,329	72,975	72,235	70,475
Customer Accounts	62,053	50,350	50,510	52,251
Administrative	78,892	125,558	131,011	113,414
Transportation	11,164	11,400	12,691	12,300
Tools/Equipment	3,534	4,500	5,507	7,005
Other	3,448	2,970	3,304	2,970
Sub-Total	<u>\$1,416,047</u>	<u>\$1,654,540</u>	<u>\$1,471,701</u>	<u>\$1,638,186</u>
		+16.8%	-11.1%	-1.0%
NET INCOME	<u>\$201,692</u>	<u>\$134,844</u>	<u>\$262,212</u>	<u>\$21,148</u>
+ Depreciation	<u>\$180,987</u>	<u>\$185,300</u>	<u>\$164,771</u>	<u>\$145,645</u>
ESTIMATED ADDITION TO CASH RESERVES	<u>\$385,065</u>	<u>\$330,944</u>	<u>\$437,435</u>	<u>\$162,943</u>
Reserve Contribution Factor	27%	20%	30%	10%

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2016-17**

	Actual FY Ended 6/30/2015	Amended Budget 6/30/2016	Projected 6/30/2016	Staff Proposed 6/30/2017
OPERATING REVENUE				
Wastewater Services	1,423,953	1,355,175	1,391,252	1,362,705
LRWRP Upgrade Charge	1,051,173	1,046,693	1,052,795	1,052,476
Reserve Replenishment	0	207,751	219,328	208,966
Sub-Total	<u>\$2,475,126</u>	<u>\$2,609,619</u>	<u>\$2,663,375</u>	<u>\$2,624,147</u>
NON-OPERATING REVENUE (EXPENSES)				
Non-operating Revenue	18,080	14,900	10,511	17,700
Non-operating Expenses	0	0	0	2,250
Sub-Total	<u>\$18,080</u>	<u>\$14,900</u>	<u>\$10,511</u>	<u>\$15,450</u>
OPERATING EXPENSE				
Salaries & Benefits	293,021	364,500	324,694	373,200
Purchased Power	6,024	6,800	7,117	8,400
Wastewater Treatment	421,713	725,000	601,818	700,000
WCRF	3,768	50,000	0	50,000
LRWRP Debt Service	742,558	822,330	817,734	820,433
Insurance	7,772	11,840	11,275	12,366
Depreciation	109,709	46,100	44,200	0
Depreciation-LRWRP	546,309	611,500	611,522	611,500
Pumping	9,940	32,573	8,430	8,573
Collection	3,130	16,000	15,862	17,000
Customer Accounts	61,862	48,400	48,560	50,328
Administrative	37,304	68,042	71,512	60,536
Transportation	7,443	7,600	8,461	8,200
Tools/Equipment	2,196	6,000	7,590	7,670
Other	2,249	1,980	1,984	1,980
Sub-Total	<u>\$2,254,998</u>	<u>\$2,818,664</u>	<u>\$2,580,759</u>	<u>\$2,730,185</u>
		+25.0%	-8.4%	-3.1%
NET INCOME	<u>\$238,208</u>	<u>(\$194,146)</u>	<u>\$93,127</u>	<u>(\$90,588)</u>
+ Depreciation	<u>\$656,018</u>	<u>\$657,600</u>	<u>\$655,722</u>	<u>\$611,500</u>
ESTIMATED ADDITION TO CASH RESERVES	<u>\$876,146</u>	<u>\$448,554</u>	<u>\$738,338</u>	<u>\$505,462</u>
Reserve Contribution Factor	39%	16%	29%	19%

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2016-17**

		Water	Wastewater	Combined
REVENUE				
41100	Residential	1,007,780	1,121,535	\$2,129,315
41200	Commercial	125,800	241,170	\$366,970
41300	Bulk Metered Residential	73,520		\$73,520
41400	Irrigation	101,690		\$101,690
41700	LRWRP Upgrade Charge		1,052,476	\$1,052,476
42100	Fire Protection	984		\$984
	Reserve Replenishment	345,710	208,966	\$554,676
		<u>\$1,655,484</u>	<u>\$2,624,147</u>	<u>\$4,279,631</u>

EXPENSES				
Source of Supply				
51105	Contract Services	3,700		\$3,700
51112	Pumping Equipment	82,000		\$82,000
51405	SYRWCD Pump Tax	14,000		\$14,000
51415	Groundwater Recharge	8,500		\$8,500
Pumping Equipment				
52105	Contract Services	4,000		\$4,000
52112	Supplies & Repairs	4,163	7,213	\$11,375
52113	SCADA Supplies and Repairs	3,440	860	\$4,300
52300	Purchase Power	256,300	8,400	\$264,700
52310	Generator Fuel	750	500	\$1,250
Water/Wastewater Treatment				
53105 1	Wastewater Treatment - LRWRP		700,000	\$700,000
53105 2	Wastewater Treatment - Plant Lease - WCRF		50,000	\$50,000
25220	Wastewater Treatment - Debt Service - LRWRP SRF		741,091	\$741,091
25222	Wastewater Treatment - Debt Service - LRWRP 07 Bond		79,342	\$79,342
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 2016-17**

		Water	Wastewater	Combined
53205	Contract Services	4,150		\$4,150
53212	Supplies & Repairs	8,450		\$8,450
53214	Utility Services	500		\$500
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	1,325		\$1,325
54213	Supplies & Repairs - Reservoirs	1,000		\$1,000
54222	Supplies & Repairs - Mains	15,000	12,500	\$27,500
54232	Supplies & Repairs - Services	27,500	2,500	\$30,000
54232 1	Supplies & Repairs - Poly B	5,000		\$5,000
54242	Supplies & Repairs - Meters	13,000		\$13,000
54252	Supplies & Repairs - Hydrants	6,000		\$6,000
Customer Accounts				
55102	Operating Supplies	4,923	4,900	\$9,823
55104	Utility Services	2,390	2,390	\$4,780
55105	Contract Services	34,375	32,675	\$67,050
55106	Postage	8,063	7,863	\$15,925
55200	Uncollectible Accounts	2,500	2,500	\$5,000
Administrative and General				
56202	Office Supplies	3,300	2,200	\$5,500
56204	Utility Services	5,910	3,940	\$9,850
56205	Contract Services	8,490	5,660	\$14,150
56206	Postage	540	360	\$900
56208	Professional Services	8,920	4,780	\$13,700
56209	Membership Fees and Dues	15,833	4,432	\$20,265
56210	Employee Travel Expense (Direct Payment)	5,025	3,500	\$8,525
56210 1	Employee Travel Expense (Reimbursed)	5,025	3,500	\$8,525

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2016-17**

		Water	Wastewater	Combined
56211	Subscriptions and Books	585	390	\$975
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)	13,410	5,090	\$18,500
56217 1	Director Expense (Reimbursed)	9,090	2,210	\$11,300
56301	Property/General Liability Insurance	18,549	12,366	\$30,915
56704	Utility Services	5,880	3,920	\$9,800
56705	Contract Services	19,985	12,940	\$32,925
56712	Supplies & Repairs	2,700	1,800	\$4,500
56713	Computer Supplies & Repairs	2,196	1,464	\$3,660
56714	Furniture and Equipment	300	200	\$500
56810	Election Expense	1,800	1,200	\$3,000
57110	Depreciation	145,645	611,500	\$757,145
57302	Supplies & Repairs - Transportation	3,300	2,200	\$5,500
57303	Fuel - Vehicles	9,000	6,000	\$15,000
57312	Tools	6,600	7,400	\$14,000
57313	Fuel - Equipment	405	270	\$675
57320	Uniforms	630	420	\$1,050
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	455,000	221,800	\$676,800
56401	Sick/Personal	24,700		\$24,700
56402	Vacation	43,800		\$43,800
56403	Holiday	34,100		\$34,100
56403 1	Floating Holiday	2,900		\$2,900
56406	Medical Insurance	99,700		\$99,700
56406	Employee Assistance Plan (EAP)	300		\$300
56407	Long Term Disability	11,800		\$11,800

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2016-17**

	Water	Wastewater	Combined
56408 Flex Spending Account Admin Fees	600		\$600
56410 Educational	3,000		\$3,000
56416 PERS 457	17,800		\$17,800
56417 PERS	157,200		\$157,200
56418 Dental Insurance	7,100		\$7,100
56419 Life Insurance	3,900		\$3,900
56421 Workers Compensation	19,400		\$19,400
56423 Vision Care	2,000		\$2,000
56424 Performance/Incentive Pay	2,500		\$2,500
56430 Medicare FICA	11,800		\$11,800
56431 SUI	2,100		\$2,100
57363 WW Allocation - Workers Compensation		6,500	\$6,500
57364 WW Allocation - Employee Benefits		140,200	\$140,200
57372 WW Allocation - Payroll Taxes		4,700	\$4,700
57463 WW Allocation - Workers Compensation	(6,500)		(\$6,500)
57464 WW Allocation - Employee Benefits	(140,200)		(\$140,200)
57472 WW Allocation - Payroll Taxes	(4,700)		(\$4,700)
	<u>\$1,638,186</u>	<u>\$2,730,185</u>	<u>\$4,368,371</u>
Net Income	<u>\$17,298</u>	<u>(\$106,038)</u>	<u>(\$88,739)</u>
Add to Reserves	<u>\$162,943</u>	<u>\$505,462</u>	<u>\$668,405</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2016-17**

		Amended Budget FYE 2016	Projected June 2016	Proposed Budget * FYE 2017
Water Revenue		\$ 1,800,184	\$ 1,744,366	\$ 1,655,484
11- 41100	Residential	1,106,110	1,024,729	1,007,780
11- 41200	Commercial	144,740	124,927	125,800
11- 41300	Bulk Meter Residential	79,380	124,557	73,520
11- 41400	Irrigation	125,460	121,916	101,690
11- 42100	Fire Protection	984	984	984
	Reserve Replenishment	343,510	347,253	345,710
Wastewater Revenue		\$ 2,609,619	\$ 2,663,375	\$ 2,624,147
12- 41100	Residential	1,114,005	1,122,121	1,121,535
12- 41200	Commercial/Multi-family Dwelling	241,170	269,132	241,170
12- 41700	LRWRP Upgrade Charge	1,046,693	1,052,795	1,052,476
	Reserve Replenishment	207,751	219,328	208,966
Non-Operating Revenue		\$ 24,100	\$ 20,059	\$ 26,400
11- 49200	Interest Earnings (Investments)	9,200	9,548	8,700
12- 49200	Interest Earnings (Investments)	13,200	8,587	16,100
12- 49201	Interest Earnings (WCRF)	1,700	1,924	1,600
Combined Revenue		\$ 4,433,903	\$ 4,427,800	\$ 4,306,031

** Budget based on rates adopted June 4, 2013 in effect July 1, 2015. Rates are multiplied by the average number of customers per calendar year. Water revenue estimations based on mandatory water conservation goals.*

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2016-17

		% of Budget Allocated TO Wastewater	Budget FYE 2016	Projected FYE 2016	Amount Over/Under Budget FYE 2016	Staff Proposed FYE 2017	Dollar Change	Percent Change	Notes
SOURCE OF SUPPLY (WELLS)									
	USGS Groundwater Monitoring	0%	3,700	3,555	(3.9%)	3,700	0	0.0%	
11-51105	Contract Services		3,700	3,555	(3.9%)	3,700	0	0.0%	
	Contingencies	0%	10,000	5,000	(50.0%)	10,000	0	0.0%	
	Inspect and Repair Well 1B (5 years - next FY17-18)	0%	0	0	0.0%	0	0	0.0%	
	Inspect and Repair Well 3A (5 years - next FY18-19)	0%	0	0	0.0%	0	0	0.0%	
	Inspect and Repair Well 3B (5 years - next FY18-19)	0%	0	0	0.0%	0	0	0.0%	
	Repair Tank 1	0%	0	0	0.0%	0	0	0.0%	
	Demolish Tank 2	0%	15,000	0	(100.0%)	72,000	57,000	380.0%	
	Demolish Tank 4	0%	15,000	26,200	74.7%	0	(15,000)	(100.0%)	
	Demolish Well 1 & Well 1A	0%	30,000	15,334	(48.9%)	0	(30,000)	(100.0%)	
11-51112	Supplies/Repairs - Well Pumping Equipment		70,000	46,534	(33.5%)	82,000	12,000	17.1%	
	SYRWCD Pump Tax	0%	17,000	13,776	(19.0%)	14,000	(3,000)	(17.6%)	
11-51405	SYRWCD Pump Tax		17,000	13,776	(19.0%)	14,000	(3,000)	(17.6%)	
	Cloud Seeding	0%	4,000	3,234	(19.2%)	3,500	(500)	(12.5%)	
	SYRWCD Recharge Basin Project	0%	3,000	0	(100.0%)	0	(3,000)	(100.0%)	Contingency
	Sustainable Groundwater Management Act (SGMA)	0%	0	0	0.0%	5,000	5,000	100.0%	Contingency
	Climate Change Study (GEI/NOAA)	0%	2,500	0	(100.0%)	0	(2,500)	(100.0%)	Contingency
11-51415	Groundwater Management		9,500	3,234	(66.0%)	8,500	(1,000)	(10.5%)	
	SOURCE OF SUPPLY (WELLS)		\$100,200	\$67,099	(33.0%)	\$108,200	\$8,000	8.0%	SOURCE OF SUPPLY (WELLS)
PUMPING (BOOSTERS)									
	Contingencies	0%	1,500	750	(50.0%)	1,500	0	0.0%	
	Debolt Electric	0%	4,500	2,250	(50.0%)	2,500	(2,000)	(44.4%)	
11-52105	Contract Services (Water only)		6,000	3,000	(50.0%)	4,000	(2,000)	(33.3%)	
	Routine Maintenance	50%	1,750	1,197	(31.6%)	1,750	0	0.0%	
	Inspect and Repair B/S #1 Pump 1 (75hp) (7 years - next FY17-18)	0%	0	0	0.0%	0	0	0.0%	
	Inspect and Repair B/S #1 Pump 2 (75hp) (7 years - next FY17-18)	0%	0	0	0.0%	0	0	0.0%	
	Inspect and Repair B/S #1 Pump 3 (100hp) (7 years - next FY17-18)	0%	0	0	0.0%	0	0	0.0%	
	Soluble Oil	0%	1,200	1,125	(6.3%)	1,200	0	0.0%	
	SCADA DSL charges	20%	1,000	1,120	12.0%	1,000	0	0.0%	
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	213	213	0.0%	213	0	0.0%	
	SBCAPCD Permit Reevaluation Fee (3 years - next FY17-18)	50%	200	0	(100.0%)	0	(200)	(100.0%)	
11-52112	Supplies/Repairs-Pumping Equipment		4,363	3,654	(16.2%)	4,163	(200)	(4.6%)	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2016-17

		% of Budget Allocated TO Wastewater	Budget FYE 2016	Projected FYE 2016	Amount Over/Under Budget FYE 2016	Staff Proposed FYE 2017	Dollar Change	Percent Change	Notes
	Maintenance/emergencies	20%	1,200	2,912	142.7%	2,000	800	66.7%	
	Software Support	20%	1,440	1,156	(19.7%)	1,440	0	0.0%	
	SCADA Audit and Cleanup	20%	8,000	13,738	71.7%	0	(8,000)	(100.0%)	Project to optimize SCADA system
11-52113	Supplies/Repairs-SCADA Computer Equipment		10,640	17,806	67.3%	3,440	(7,200)	(67.7%)	
	Southern California Gas	0%	1,500	1,500	0.0%	1,100	(400)	(26.7%)	
	PG&E (water only)	0%	246,800	216,143	(12.4%)	255,200	8,400	3.4%	
11-52300	Purchased Power		248,300	217,643	(12.3%)	256,300	8,000	3.2%	
	Generator Fuel (water only)	0%	750	750	0.0%	750	0	0.0%	
11-52310	Generator Fuel		750	750	0.0%	750	0	0.0%	
	PUMPING (BOOSTERS)		\$270,053	\$242,853	(10.1%)	\$268,653	(\$1,400)	(0.5%)	PUMPING (BOOSTERS)
WATER TREATMENT									
	SWRCB Water System Fees (AB2995)	0%	10,625	5,000	(52.9%)	10,625	0	0.0%	
	Water Discharge Fee	0%	0	0	0.0%	0	0	0.0%	
11-53115	Regulatory Fees		10,625	5,000	(52.9%)	10,625	0	0.0%	
	NaOCL	0%	56,700	36,123	(36.3%)	56,700	0	0.0%	
	NaHSO3	0%	10,000	8,295	(17.1%)	10,000	0	0.0%	
11-53118	Chemicals		66,700	44,418	(33.4%)	66,700	0	0.0%	
	Add Filter Media (7 years - next FY21-22)	0%	0	0	0.0%	0	0	0.0%	
	Filter Inspection/ maintenance (5 years - next FY19-20)	0%	0	0	0.0%	0	0	0.0%	
11-53203	Contract Services - Filter		0	0	0.0%	0	0	0.0%	
	Monthly Bacteria Tests	0%	1,810	2,216	22.4%	1,850	40	2.2%	
	General Physical Water Tests	0%	750	840	12.0%	750	0	0.0%	
	CCR Water Tests	0%	440	1,120	154.5%	1,250	810	184.1%	
	Miscellaneous Water Tests	0%	300	0	(100.0%)	300	0	0.0%	
	Lead/Copper Testing (3 years - next FY 18-19)	0%	500	860	72.0%	0	(500)	(100.0%)	
11-53205	Contract Services - Lab		3,800	5,036	32.5%	4,150	350	9.2%	
	Routine maintenance	0%	5,000	4,247	(15.1%)	5,000	0	0.0%	
	Support contract-Hach	0%	2,500	3,137	25.5%	3,450	950	38.0%	Annual support contract
11-53212	Supplies/Repairs		7,500	7,383	(1.6%)	8,450	950	12.7%	
	PG&E purchased power for workshop	0%	630	500	(20.6%)	500	(130)	(20.6%)	
11-53214	Utility Services		630	500	(20.6%)	500	(130)	(20.6%)	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2016-17

		% of Budget Allocated TO Wastewater	Budget FYE 2016	Projected FYE 2016	Amount Over/Under Budget FYE 2016	Staff Proposed FYE 2017	Dollar Change	Percent Change	Notes
WATER TREATMENT			\$89,255	\$62,338	(30.2%)	\$90,425	\$1,170	1.3%	WATER TREATMENT
TRANSMISSION & DISTRIBUTION									
	USA Tickets	0%	150	150	0.0%	150	0	0.0%	
11-54105	Contract Services		150	150	0.0%	150	0	0.0%	
	SBC encroachment fees (road permits for repairs)	0%	1,500	760	(49.3%)	1,500	0	0.0%	
11-54132	Supplies/Repairs-Miscellaneous		1,500	760	(49.3%)	1,500	0	0.0%	
	Contingencies	0%	500	500	0.0%	500	0	0.0%	
	Cathodic Protection Testing - Site 5 (annual)	0%	825	825	0.0%	825	0	0.0%	
	Inspect Tanks 1, 3 (3 years - next FY17-18)	0%	0	0	0.0%	0	0	0.0%	
	Inspect Tanks 5A, 5B (3 years - next FY17-18)	0%	0	0	0.0%	0	0	0.0%	
11-54205	Contract Services - Distribution Reservoirs		1,325	1,325	0.0%	1,325	0	0.0%	
	Contingencies	0%	1,000	1,000	0.0%	1,000	0	0.0%	
11-54213	Supplies/Repairs- Distribution Reservoirs		1,000	1,000	0.0%	1,000	0	0.0%	
	Routine maintenance (water only)	0%	5,000	5,000	0.0%	5,000	0	0.0%	
	Restock inventory (water only)	0%	7,500	7,500	0.0%	10,000	2,500	33.3%	
11-54222	Supplies/Repairs- Mains		12,500	12,500	0.0%	15,000	2,500	20.0%	
	Routine maintenance (water only)	0%	25,000	25,000	0.0%	25,000	0	0.0%	
	Restock inventory (water only)	0%	7,500	7,500	0.0%	2,500	(5,000)	(66.7%)	
11-54232	Supplies/Repairs-Service Connections		32,500	32,500	0.0%	27,500	(5,000)	(15.4%)	
	Contingencies	0%	5,000	5,000	0.0%	5,000	0	0.0%	Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)
11-54232 1	Supplies/Repairs-A/P Poly B		5,000	5,000	0.0%	5,000	0	0.0%	
	Routine maintenance	0%	3,000	3,000	0.0%	3,000	0	0.0%	
	Meters for new development projects	0%	10,000	10,000	0.0%	10,000	0	0.0%	
11-54242	Supplies/Repairs-Meters		13,000	13,000	0.0%	13,000	0	0.0%	
	Dry barrel hydrant repairs	0%	5,000	5,000	0.0%	5,000	0	0.0%	
	Wet barrel hydrant repairs	0%	1,000	1,000	0.0%	1,000	0	0.0%	
11-54252	Supplies/Repairs-Hydrants		6,000	6,000	0.0%	6,000	0	0.0%	
TRANSMISSION & DISTRIBUTION			\$72,975	\$72,235	(1.0%)	\$70,475	(\$2,500)	(3.4%)	TRANSMISSION & DISTRIBUTION

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2016-17

		% of Budget Allocated TO Wastewater	Budget FYE 2016	Projected FYE 2016	Amount Over/Under Budget FYE 2016	Staff Proposed FYE 2017	Dollar Change	Percent Change	Notes
CUSTOMER ACCOUNTS									
	Bill Inserts (3 months)	50%	500	250	(50.0%)	200	(300)	(60.0%)	
	CCR (300 ea x color rate x 2-side) (water only)	0%	100	100	0.0%	23	(77)	(77.0%)	
	Prop 218 Notices (3,300 ea)	50%	113	0	(100.0%)	0	(113)	(100.0%)	
	Public Meetings, Public Notices	50%	50	50	0.0%	125	75	150.0%	
	Billing Stock, Window Envelopes, Return Envelopes	50%	1,750	2,500	42.9%	3,000	1,250	71.4%	
	Bill Printing Costs	50%	1,250	1,013	(19.0%)	1,150	(100)	(8.0%)	
	Candy, Contingencies	50%	50	50	0.0%	50	0	0.0%	
	Customer Forms	50%	375	375	0.0%	375	0	0.0%	
11-55102	Operating Supplies		4,188	4,338	3.6%	4,923	736	17.6%	
	Cellular phone and Internet allowance	50%	1,650	1,650	0.0%	1,650	0	0.0%	
	Verizon @ 30%	50%	400	400	0.0%	440	40	10.0%	
	Tierzero @ 30%	50%	175	175	0.0%	175	0	0.0%	
	Miscellaneous	50%	125	125	0.0%	125	0	0.0%	
11-55104	Utility Services		2,350	2,350	0.0%	2,390	40	1.7%	
	Vehicle Reading System	0%	1,600	1,600	0.0%	1,700	100	6.3%	
	Melissa Software (barcoding)	50%	1,000	1,000	0.0%	1,125	125	12.5%	
	Merchant Account Fees	50%	30,000	30,000	0.0%	30,000	0	0.0%	
	Formsite subscription	50%	50	50	0.0%	50	0	0.0%	
	Folder/Inserter service agreement	50%	875	1,030	17.7%	1,250	375	42.9%	Annual support contract
	Contingencies	50%	250	250	0.0%	250	0	0.0%	
11-55105	Contract Services		33,775	33,930	0.5%	34,375	600	1.8%	
	Postage for prop 218 notices	50%	400	0	(100.0%)	0	(400)	(100.0%)	
	Postage for CCR	0%	250	250	0.0%	200	(50)	(20.0%)	
	Postage for separate mailers	50%	400	400	0.0%	500	100	25.0%	
	Postage meter @ 70%	50%	1,000	1,255	25.5%	1,000	0	0.0%	
	Monthly bills	50%	5,125	5,125	0.0%	6,000	875	17.1%	
	Permit fee	50%	113	113	0.0%	113	0	0.0%	
	Postage meter supplies	50%	250	250	0.0%	250	0	0.0%	
11-55106	Postage		7,538	7,393	(1.9%)	8,063	525	7.0%	
	Bad debt writeoffs-water	0%	2,500	2,500	0.0%	2,500	0	0.0%	
11-55200	Uncollectible Accounts		2,500	2,500	0.0%	2,500	0	0.0%	
	CUSTOMER ACCOUNTS		\$50,350	\$50,510	0.3%	\$52,251	\$1,901	3.8%	CUSTOMER ACCOUNTS

INSURANCE

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2016-17

		% of Budget Allocated TO Wastewater	Budget FYE 2016	Projected FYE 2016	Amount Over/Under Budget FYE 2016	Staff Proposed FYE 2017	Dollar Change	Percent Change	Notes
	General Liability (term:October - September)	40%	15,360	14,513	(5.5%)	15,780	420	2.7%	Premium is based on salaries
	Property Casualty (term:April - March)	40%	2,400	2,400	0.0%	2,769	369	15.4%	
11-56301	Property/Gen. Liability Insurance		17,760	16,913	(4.8%)	18,549	789	4.4%	
	INSURANCE		\$17,760	\$16,913	(4.8%)	\$18,549	\$789	4.4%	INSURANCE
ADMINISTRATIVE & GENERAL									
	Office supplies, ink, toner	40%	3,000	3,000	0.0%	3,000	0	0.0%	
	Envelopes	40%	300	300	0.0%	300	0	0.0%	
11-56202	Office Supplies		3,300	3,300	0.0%	3,300	0	0.0%	
	Southern California Gas - 3757 & 3745 Constellation	40%	240	240	0.0%	660	420	175.0%	Add 3745 Constellation
	Verizon @ 70%	40%	1,080	1,080	0.0%	1,200	120	11.1%	
	Tierzero @ 70%	40%	450	450	0.0%	450	0	0.0%	
	PG&E - 3757 & 3745 Constellation	40%	1,965	3,195	62.6%	3,600	1,635	83.2%	Add 3745 Constellation
11-56204	Utility Services-Office		3,735	4,965	32.9%	5,910	2,175	58.2%	
	Corbin Willits Systems (MOM software)	40%	5,400	5,400	0.0%	5,400	0	0.0%	
	Office High Speed Internet	40%	960	960	0.0%	1,200	240	25.0%	
	Office Cable TV	40%	45	58	28.5%	90	45	100.0%	
	Copier contract	40%	1,500	1,500	0.0%	1,500	0	0.0%	
	Website hosting, domain registration	40%	90	90	0.0%	90	0	0.0%	
	Contingencies	40%	210	210	0.0%	210	0	0.0%	
11-56205	Contract Services-Office		8,205	8,218	0.2%	8,490	285	3.5%	
	Postage meter @ 30%	40%	600	387	(35.4%)	540	(60)	(10.0%)	
11-56206	Postage		600	387	(35.4%)	540	(60)	(10.0%)	
	Audit Services	40%	4,020	3,957	(1.6%)	4,140	120	3.0%	
	Legal Counsel	40%	3,000	3,000	0.0%	3,000	0	0.0%	
	Prop 84 Plan Share	0%	1,750	1,750	0.0%	1,750	0	0.0%	Prop 84 Administration Costs
	Contingencies	40%	30	30	0.0%	30	0	0.0%	
11-56208	Professional Services		8,800	8,737	(0.7%)	8,920	120	1.4%	
	CSDA (Dec)	40%	3,360	3,395	1.1%	3,540	180	5.4%	
	SBCCSDA (Dec)	40%	180	180	0.0%	180	0	0.0%	
	Costco	40%	66	66	0.0%	66	0	0.0%	
	MSA	40%	21	21	0.0%	21	0	0.0%	
	Miscellaneous	40%	120	120	0.0%	120	0	0.0%	
	GFOA (Aug)	40%	96	96	0.0%	96	0	0.0%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2016-17

	% of Budget Allocated TO Wastewater	Budget FYE 2016	Projected FYE 2016	Amount Over/Under Budget FYE 2016	Staff Proposed FYE 2017	Dollar Change	Percent Change	Notes
Below are water only:								
	0%	9,200	9,335	1.5%	9,800	600	6.5%	
	0%	975	942	(3.4%)	975	0	0.0%	
	0%	425	413	(2.8%)	425	0	0.0%	
	0%	350	350	0.0%	350	0	0.0%	
	0%	125	120	(4.0%)	125	0	0.0%	
	0%	100	75	(25.0%)	100	0	0.0%	
	0%	35	35	0.0%	35	0	0.0%	
11-56209		15,053	15,148	0.6%	15,833	780	5.2%	
	40%	6,000	7,894	31.6%	9,000	3,000	50.0%	
	40%	300	542	80.7%	600	300	100.0%	
	40%	180	180	0.0%	180	0	0.0%	
	40%	270	270	0.0%	270	0	0.0%	
11-56210		3,375	4,443	31.6%	5,025	1,650	48.9%	
11-56210-1		3,375	4,443	31.6%	5,025	1,650	48.9%	
		6,750	8,886	31.6%	10,050	3,300	48.9%	
	40%	75	75	0.0%	75	0	0.0%	
	40%	30	30	0.0%	30	0	0.0%	
	40%	180	180	0.0%	180	0	0.0%	
	40%	150	150	0.0%	150	0	0.0%	
	40%	150	150	0.0%	150	0	0.0%	
11-56211		585	585	0.0%	585	0	0.0%	
	40%	900	906	0.7%	900	0	0.0%	
	40%	120	0	(100.0%)	120	0	0.0%	
	40%	30	30	0.0%	30	0	0.0%	
11-56213		1,050	936	(10.9%)	1,050	0	0.0%	
	40%	300	300	0.0%	300	0	0.0%	NSF bank fees are offset by NSF charge billed to customer
	40%	(600)	(600)	0.0%	(600)	0	0.0%	
	40%	1,545	1,545	0.0%	1,545	0	0.0%	
	40%	30	30	0.0%	30	0	0.0%	
11-56214		1,275	1,275	0.0%	1,275	0	0.0%	
	40%	2,310	1,903	(17.6%)	2,100	(210)	(9.1%)	
11-56215		2,310	1,903	(17.6%)	2,100	(210)	(9.1%)	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2016-17

	% of Budget Allocated TO Wastewater	Budget FYE 2016	Projected FYE 2016	Amount Over/Under Budget FYE 2016	Staff Proposed FYE 2017	Dollar Change	Percent Change	Notes
Meeting refreshments	40%	300	300	0.0%	300	0	0.0%	
Training and mileage-water only	0%	12,960	12,960	0.0%	11,550	(1,410)	(10.9%)	
Training and mileage	40%	3,024	3,024	0.0%	4,530	1,506	49.8%	
SBCCSDA meeting meals	40%	1,500	1,500	0.0%	1,500	0	0.0%	
Meeting meals	40%	300	300	0.0%	300	0	0.0%	
Salaries	40%	4,320	4,320	0.0%	4,320	0	0.0%	
11-56217 Director's Expense (Direct Payment)		13,362	13,362	0.0%	13,410	48	0.4%	
11-56217-1 Director's Expense (Reimbursed)		9,042	9,042	0.0%	9,090	48	0.5%	
		22,404	22,404	0.0%	22,500	96	0.4%	
Trash - 3757 & 3745 Constellation	40%	285	468	64.0%	570	285	100.0%	Add 3745 Constellation
Trash - Shop	40%	840	815	(3.0%)	840	0	0.0%	
Empty roll-off bins at shop	40%	0	576	0.0%	600	600	100.0%	New expense
Water/Wastewater Service - 3757 & 3745 Constellation	40%	900	2,414	168.2%	3,120	2,220	246.7%	Add 3745 Constellation
Dump trips	40%	150	150	0.0%	150	0	0.0%	
Document shredding service	40%	780	600	(23.1%)	600	(180)	(23.1%)	
11-56704 Utility Services-General Plant		2,955	5,022	70.0%	5,880	2,925	99.0%	
Janitorial - monthly service + windows/carpet	40%	1,500	1,500	0.0%	1,200	(300)	(20.0%)	
Office yard maintenance - 3757 & 3745 Constellation	40%	1,020	1,728	69.4%	2,100	1,080	105.9%	Add 3745 Constellation
Alarm service - office, shop	40%	780	780	0.0%	615	(165)	(21.2%)	
Alarm service - Bstr bldg WATER ONLY	0%	650	650	0.0%	575	(75)	(11.5%)	
Exterminator	40%	450	450	0.0%	495	45	10.0%	
Vegetation Management	40%	21,000	21,000	0.0%	15,000	(6,000)	(28.6%)	Labor and permit expenses to clear vegetation from sites, roads, and creek
Remove trees on Clubhouse Road	40%	18,000	18,000	0.0%	0	(18,000)	(100.0%)	Remove remaining trees along Clubhouse Road on Lot 54
11-56705 Contract Services-General Plant		43,400	44,108	1.6%	19,985	(23,415)	(54.0%)	
Towels	40%	900	900	0.0%	900	0	0.0%	
Supplies and repairs	40%	1,800	1,800	0.0%	1,800	0	0.0%	
11-56712 Supplies and Repairs - General Plant		2,700	2,700	0.0%	2,700	0	0.0%	
Software Upgrades	40%	1,200	1,200	0.0%	1,500	300	25.0%	
Maintenance/emergencies	40%	420	543	29.3%	600	180	42.9%	
Experts exchange subscription	40%	60	60	0.0%	60	0	0.0%	
Flexbox Service	40%	420	298	(29.1%)	0	(420)	(100.0%)	Cancelled service
Carbonite Service	40%	36	36	(0.0%)	36	0	0.0%	
11-56713 Supplies and Repairs - Computer Equip.		2,136	2,137	0.0%	2,196	60	2.8%	
Office equipment	40%	300	300	0.0%	300	0	0.0%	
11-56714 Supplies and Repairs - Furniture & Equipment		300	300	0.0%	300	0	0.0%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2016-17

		% of Budget Allocated TO Wastewater	Budget FYE 2016	Projected FYE 2016	Amount Over/Under Budget FYE 2016	Staff Proposed FYE 2017	Dollar Change	Percent Change	Notes
11-57110	Depreciation	0%	185,300	164,771	(11.1%)	145,645	(39,655)	(21.4%)	
11-57110	Depreciation		185,300	164,771	(11.1%)	145,645	(39,655)	(21.4%)	
11-56810	Elections - November 2016 (FY 16-17)	40%	0	0	0.0%	1,800	1,800	100.0%	
11-56810	Election Expense		0	0	0.0%	1,800	1,800	100.0%	
	ADMINISTRATIVE & GENERAL		\$310,858	\$295,781	(4.9%)	\$259,059	(\$51,799)	(16.7%)	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS									
Various	Salaries	0%	436,700	393,159	(10.0%)	455,000	18,300	4.2%	
<i>Benefits</i>									
11-56401	Sick/Personal	0%	23,600	20,461	(13.3%)	24,700	1,100	4.7%	
11-56402	Vacation	0%	40,400	50,108	24.0%	43,800	3,400	8.4%	
11-56403	Holiday	0%	32,642	26,461	(18.9%)	34,100	1,458	4.5%	
11-56403 1	Floating Holiday	0%	2,778	1,182	(57.4%)	2,900	122	4.4%	
11-56406	Medical Insurance	0%	100,000	105,090	5.1%	99,700	(300)	(0.3%)	
11-56406	Employee Assistance Plan (EAP)	0%	200	127	(36.6%)	300	100	50.0%	<i>New employee benefit effective January 2016</i>
11-56407	Long Term Disability	0%	11,800	10,622	(10.0%)	11,800	0	0.0%	
11-56408	Flex Spending Account Admin Fees	0%	600	500	(16.7%)	600	0	0.0%	
11-56410	Employee Educational	0%	3,000	2,885	(3.8%)	3,000	0	0.0%	
11-56416	PERS 457	0%	18,000	18,000	0.0%	17,800	(200)	(1.1%)	<i>New employee benefit effective January 2015</i>
11-56417	PERS	0%	161,000	106,701	(33.7%)	157,200	(3,800)	(2.4%)	<i>Does not include GASB 16 accrual of CTO/Vac Liability</i>
11-56418	Dental Insurance	0%	8,400	8,375	(0.3%)	7,100	(1,300)	(15.5%)	
11-56419	Life Insurance	0%	3,900	4,195	7.6%	3,900	0	0.0%	
11-56421	Work.Comp.Ins.	0%	13,000	10,008	(23.0%)	19,400	6,400	49.2%	<i>Does not include GASB 16 accrual of CTO/Vac Liability</i>
11-56423	Vision Care	0%	2,000	2,168	8.4%	2,000	0	0.0%	
11-56424	Performance/Incentive Pay	0%	2,500	4,500	80.0%	2,500	0	0.0%	
<i>Payroll Taxes</i>									
11-56430	Medicare FICA	0%	11,400	10,193	(60.5%)	11,800	400	3.5%	
11-56431	SUI	0%	2,100	1,275	(39.3%)	2,100	0	0.0%	
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(4,400)	(3,975)	(9.7%)	(6,500)	(2,100)	47.7%	
11-57464	WW Alloc. Employ. Benefits	0%	(140,800)	(125,590)	(10.8%)	(140,200)	600	(0.4%)	
11-57472	WW Alloc. Payroll Taxes	0%	(4,600)	(3,975)	(13.6%)	(4,700)	(100)	2.2%	
	EMPLOYEE SALARIES AND BENEFITS		\$724,220	\$642,470	(11.3%)	\$748,300	\$24,080	3.3%	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES									
	Preventative maintenance, operating supplies	40%	600	2,800	366.6%	1,500	900	150.0%	
	Vehicle Repair	40%	1,800	1,209	(32.8%)	1,800	0	0.0%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2016-17

		% of Budget Allocated TO Wastewater	Budget FYE 2016	Projected FYE 2016	Amount Over/Under Budget FYE 2016	Staff Proposed FYE 2017	Dollar Change	Percent Change	Notes
11-57302	Transportation (Field Vehicles)-Other		2,400	4,009	67.0%	3,300	900	37.5%	
	Gasoline	40%	9,000	8,682	(3.5%)	9,000	0	0.0%	
11-57303	Transportation (Field Vehicles)-Fuel		9,000	8,682	(3.5%)	9,000	0	0.0%	
	Tools and equipment	40%	2,400	3,288	37.0%	3,000	600	25.0%	
	Contingencies	40%	600	600	0.0%	600	0	0.0%	
	Tractor maintenance	40%	1,200	1,215	1.2%	3,000	1,800	150.0%	
11-57312	Tool/Work Equipment-Other		4,200	5,102	21.5%	6,600	2,400	57.1%	
	Diesel Fuel (water only-60% of total)	0%	300	405	34.9%	405	105	35.0%	
11-57313	Tool/Work Equipment-Fuel		300	405	34.9%	405	105	35.0%	
	5 shirts for each of the 3 field crew	40%	255	288	12.8%	255	0	0.0%	
	3 shirts for each of the 3 office crew	40%	150	150	0.0%	150	0	0.0%	
	1 sweatshirt for each of the 3 field crew (every other year - next FY16-17)	40%	45	0	(100.0%)	45	0	0.0%	
	1 jacket for each of the 3 field crew	40%	180	199	10.4%	180	0	0.0%	
	Hats	40%	0	327	0.0%	0	0	0.0%	New expense
11-57320	Uniforms		630	964	53.0%	630	0	0.0%	
	Jeans-\$200/field crew + MG	40%	480	480	0.0%	480	0	0.0%	
11-57321	Uniforms Reimbursement		480	480	0.0%	480	0	0.0%	
	Safety Supplies	40%	900	900	0.0%	900	0	0.0%	
	Annual Safety Dinner	40%	480	480	0.0%	480	0	0.0%	
11-57350	Safety Supplies		1,380	1,380	0.0%	1,380	0	0.0%	
	Safety boot allowance (\$200 ea x 4 (every 18 months))	40%	480	480	0.0%	480	0	0.0%	
11-57351	Safety Boot Reimbursement		480	480	0.0%	480	0	0.0%	
	OTHER OPERATING EXPENSES		\$18,870	\$21,502	13.9%	\$22,275	\$3,405	18.0%	OTHER OPERATING EXPENSES
	TOTAL OPERATING EXPENSES		\$1,654,540	\$1,471,701	(11.1%)	\$1,638,186	(\$16,354)	(1.0%)	TOTAL OPERATING EXPENSES
	Budget Comparison		(percent)	(11.1%)		(1.0%)			
	Budget Comparison		(dollar)	(\$182,839)		(\$16,354)			

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2016-17**

	Budget	Projected	Amount Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Notes
	FYE 2016	FYE 2016	FYE 2016	FYE 2017			
PUMPING (BOOSTERS)							
Routine Maintenance	1,750	1,197	(31.6%)	1,750	0	0.0%	
SCADA DSL charges	250	280	12.0%	250	0	0.0%	
SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	213	213	0.0%	213	0	0.0%	
SBCAPCD Permit Reevaluation Fee (3 years - next FY17-18)	200	0	(100.0%)	0	(200)	(100.0%)	
Maintenance - Lift Stations	2,000	1,789	(10.5%)	5,000	3,000	150.0%	
Repair Lift Station #2	25,000	0	(100.0%)	0	(25,000)	(100.0%)	
12-52112 Supplies/Repairs-Pumping Equipment	29,413	3,479	(88.2%)	7,213	(22,200)	(75.5%)	
Maintenance/emergencies	300	728	142.7%	500	200	66.7%	
Software Support	360	289	(19.7%)	360	0	0.0%	
SCADA Audit and Cleanup	2,000	3,435	71.7%	0	(2,000)	(100.0%)	Project to optimize SCADA system
12-52113 Supplies/Repairs-SCADA Computer Equipment	2,660	4,451	67.3%	860	(1,800)	(67.7%)	
PG&E (sewer only)	6,800	7,117	4.7%	8,400	1,600	23.5%	
12-52300 Purchased Power	6,800	7,117	4.7%	8,400	1,600	23.5%	
Generator Fuel (sewer only)	500	500	0.0%	500	0	0.0%	
12-52310 Generator Fuel	500	500	0.0%	500	0	0.0%	
PUMPING (BOOSTERS)	\$39,373	\$15,547	(60.5%)	\$16,973	(22,400)	(56.9%)	PUMPING (BOOSTERS)
LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE							
Estimated City of Lompoc treatment costs	725,000	601,818	(17.0%)	700,000	(25,000)	(3.4%)	
12-53105 1 Contract Services- Wastewater Treatment	725,000	601,818	(17.0%)	700,000	(25,000)	(3.4%)	
Capital Improvements to LRWRP	50,000	0	(100.0%)	50,000	0	0.0%	
12-53105 2 Contract Services - Treatment Plant Lease (WCRF)	50,000	0	(100.0%)	50,000	0	0.0%	
Debt Service for LRWRP Upgrade Project-SRF	741,091	741,091	0.0%	741,091	(0)	(0.0%)	LRWRP SRF Loan Payment (annual until 2029)
12-25220 Contract Services - Debt Service LRWRP SRF	741,091	741,091	0.0%	741,091	(0)	(0.0%)	
Debt Service for LRWRP Upgrade Project-07 Bond Interest	81,239	76,643	(5.7%)	79,342	(1,897)	(2.3%)	LRWRP 07 Bond Interest Payment (annual until 2018). Actual will be less interest earned
12-25222 Contract Services - Debt Service LRWRP 07 Bond	81,239	76,643	(5.7%)	79,342	(1,897)	(2.3%)	
LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE	\$1,597,330	\$1,419,552	(11.1%)	\$1,570,433	(26,897)	(1.7%)	LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE
COLLECTION							
SWRCB WDR Fee	2,000	1,862	(6.9%)	2,000	0	0.0%	
12-54103 Waste Discharge Fee	2,000	1,862	(6.9%)	2,000	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2016-17**

	Budget	Projected	Amount Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Notes
	FYE 2016	FYE 2016	FYE 2016	FYE 2017			
Routine maintenance (wastewater only)	10,000	10,000	0.0%	10,000	0	0.0%	
Restock inventory (wastewater only)	1,500	1,500	0.0%	2,500	1,000	66.7%	
12-54222 Supplies/Repairs- Mains	11,500	11,500	0.0%	12,500	1,000	8.7%	
Routine maintenance (wastewater only)	500	500	0.0%	500	0	0.0%	
\$250/Customer up to 4 cust. for damages; (wastewater only)	1,000	1,000	0.0%	1,000	0	0.0%	
Contingencies - repairs due to videoing (wastewater only)	1,000	1,000	0.0%	1,000	0	0.0%	
12-54232 Supplies/Repairs-Service Laterals	2,500	2,500	0.0%	2,500	0	0.0%	
COLLECTION	\$16,000	\$15,862	(0.9%)	\$17,000	1,000	6.3% COLLECTION	
CUSTOMER ACCOUNTS							
Bill Inserts (3 months)	500	250	(50.0%)	200	(300)	(60.0%)	
Prop 218 Notices (3,300 ea)	113	0	0.0%	0	(113)	(100.0%)	
Public Meetings, Public Notices	50	50	0.0%	125	75	150.0%	
Billing Stock, Window Envelopes, Return Envelopes	1,750	2,500	42.9%	3,000	1,250	71.4%	
Bill Printing Costs	1,250	1,013	(19.0%)	1,150	(100)	(8.0%)	
Candy, Contingencies	50	50	0.0%	50	0	0.0%	
Customer Forms	375	375	0.0%	375	0	0.0%	
12-55102 Operating Supplies	4,088	4,238	3.7%	4,900	813	19.9%	
Cellular phone and Internet allowance	1,650	1,650	0.0%	1,650	0	0.0%	
Verizon @ 30%	400	400	0.0%	440	40	10.0%	
Tierzero @ 30%	175	175	0.0%	175	0	0.0%	
Miscellaneous	125	125	0.0%	125	0	0.0%	
12-55104 Utility Services	2,350	2,350	0.0%	2,390	40	1.7%	
Melissa Software (barcoding)	1,000	1,000	0.0%	1,125	125	12.5%	
Merchant Account Fees	30,000	30,000	0.0%	30,000	0	0.0%	
Formsite subscription	50	50	0.0%	50	0	0.0%	
Folder/Inserter service agreement	875	1,030	17.7%	1,250	375	42.9%	Annual support contract
Temporary Service Person	0	0	0.0%	0	0	0.0%	
Contingencies	250	250	0.0%	250	0	0.0%	
12-55105 Contract Services	32,175	32,330	0.5%	32,675	500	1.6%	
Postage for prop 218 notices	400	0	0.0%	0	(400)	(100.0%)	
Postage for separate mailers	400	400	0.0%	500	100	25.0%	
Postage meter @ 70%	1,000	1,255	25.5%	1,000	0	0.0%	
Monthly bills	5,125	5,125	0.0%	6,000	875	17.1%	
Permit fee	113	113	0.0%	113	0	0.0%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2016-17

		Budget	Projected	Amount Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Notes
		FYE 2016	FYE 2016	FYE 2016	FYE 2017			
	Postage meter supplies	250	250	0.0%	250	0	0.0%	
12-55106	Postage	7,288	7,143	(2.0%)	7,863	575	7.9%	
	Bad debt writeoffs-sewer	2,500	2,500	0.0%	2,500	0	0.0%	
12-55200	Uncollectible Accounts	2,500	2,500	0.0%	2,500	0	0.0%	
	CUSTOMER ACCOUNTS	\$48,400	\$48,560	0.3%	\$50,328	1,928	4.0%	CUSTOMER ACCOUNTS
INSURANCE								
	General Liability (term:October - September)	10,240	9,675	(5.5%)	10,520	280	2.7%	Premium is based on salaries
	Property Casualty (term:April - March)	1,600	1,600	0.0%	1,846	246	15.4%	
12-56301	Property/Gen. Liability Insurance	11,840	11,275	(4.8%)	12,366	526	4.4%	
	INSURANCE	\$11,840	\$11,275	(4.8%)	\$12,366	526	4.4%	INSURANCE
ADMINISTRATIVE & GENERAL								
	Office supplies, ink, toner	2,000	2,000	0.0%	2,000	0	0.0%	
	Envelopes	200	200	0.0%	200	0	0.0%	
12-56202	Office Supplies	2,200	2,200	0.0%	2,200	0	0.0%	
	Southern California Gas - 3757 & 3745 Constellation	160	160	0.0%	440	280	175.0%	Add 3745 Constellation
	Verizon @ 70%	720	720	0.0%	800	80	11.1%	
	Tierzero @ 70%	300	300	0.0%	300	0	0.0%	
	PG&E - 3757 & 3745 Constellation	1,310	2,130	62.6%	2,400	1,090	83.2%	
12-56204	Utility Services-Office	2,490	3,310	32.9%	3,940	1,450	58.2%	
	Corbin Willits Systems (MOM software)	3,600	3,600	0.0%	3,600	0	0.0%	
	Office High Speed Internet	640	640	0.0%	800	160	25.0%	
	Office Cable TV	30	39	28.5%	60	30	100.0%	
	Copier contract	1,000	1,000	0.0%	1,000	0	0.0%	
	Website hosting, domain registration	60	60	0.0%	60	0	0.0%	
	Contingencies	140	140	0.0%	140	0	0.0%	
12-56205	Contract Services-Office	5,470	5,479	0.2%	5,660	190	3.5%	
	Postage meter @ 30%	400	258	(35.4%)	360	(40)	(10.0%)	
12-56206	Postage	400	258	(35.4%)	360	(40)	(10.0%)	
	Audit Services	2,680	2,638	(1.6%)	2,760	80	3.0%	
	Legal Counsel	2,000	2,000	0.0%	2,000	0	0.0%	
	Contingencies	20	20	0.0%	20	0	0.0%	
12-56208	Professional Services	4,700	4,658	(0.9%)	4,780	80	1.7%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2016-17

	Budget	Projected	Amount	Staff Proposed	Dollar	Percent	Notes
	FYE 2016	FYE 2016	Over/Under	FYE 2017	Change	Change	
			Budget				
			FYE 2016				
CSDA (Dec)	2,240	2,264	1.1%	2,360	120	5.4%	
SBCCSDA (Dec)	120	120	0.0%	120	0	0.0%	
Costco	44	44	0.0%	44	0	0.0%	
MSA	14	14	0.0%	14	0	0.0%	
Miscellaneous	80	80	0.0%	80	0	0.0%	
GFOA (Aug)	64	64	0.0%	64	0	0.0%	
Below are wastewater only:							
CWEA	750	750	0.0%	750	0	0.0%	
Certificate renewals	1,000	1,000	0.0%	1,000	0	0.0%	
12-56209 Membership & Dues	4,312	4,336	0.5%	4,432	120	2.8%	
Extended travel expenses, registration, mileage	4,000	5,262	31.6%	6,000	2,000	50.0%	
Local travel expenses, registration, mileage	200	361	80.7%	400	200	100.0%	
Meeting meals	120	120	0.0%	120	0	0.0%	
SAMA Meeting	300	175	(41.7%)	300	0	0.0%	
SBCCSDA meeting meals	180	180	0.0%	180	0	0.0%	
12-56210 Employee Travel Expense (Direct Payment)	2,400	3,049	27.1%	3,500	1,100	45.8%	
12-56210-1 Employee Travel Expense (Reimbursed)	2,400	3,049	27.1%	3,500	1,100	45.8%	
	4,800	6,099	27.1%	7,000	2,200	45.8%	
Newspaper Subscriptions	50	50	0.0%	50	0	0.0%	
Jobs Available	20	20	0.0%	20	0	0.0%	
Text books	120	120	0.0%	120	0	0.0%	
Miscellaneous	100	100	0.0%	100	0	0.0%	
Government tax manual	100	100	0.0%	100	0	0.0%	
12-56211 Subscription & Books	390	390	0.0%	390	0	0.0%	
Mailing machine rental	600	604	0.7%	600	0	0.0%	
Mailing machine agreement	80	0	0.0%	80	0	0.0%	
Mailing machine equipment tax	20	20	0.0%	20	0	0.0%	
12-56213 Office Equipment Rentals	700	624	(10.9%)	700	0	0.0%	
NSF Fees	200	200	0.0%	200	0	0.0%	NSF bank fees are offset by NSF charge billed to customer
NSF Fees (Customer Offset)	(400)	(400)	0.0%	(400)	0	0.0%	
Account Analysis Fees	1,030	1,030	0.0%	1,030	0	0.0%	
Miscellaneous Bank Fees	20	20	0.0%	20	0	0.0%	
12-56214 Bank Service Charges	850	850	0.0%	850	0	0.0%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2016-17

	Budget	Projected	Amount Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Notes
	FYE 2016	FYE 2016	FYE 2016	FYE 2017			
VVCSD Share of LAFCO budget	1,540	1,268	(17.6%)	1,400	(140)	(9.1%)	
12-56215 AB2838 - LAFCO Mandatory Fees	1,540	1,268	(17.6%)	1,400	(140)	(9.1%)	
Meeting refreshments	200	200	0.0%	200	0	0.0%	
Training and mileage	2,016	2,016	0.0%	3,020	1,004	49.8%	
SBCCSDA meeting meals	1,000	1,000	0.0%	1,000	0	0.0%	
Meeting meals	200	200	0.0%	200	0	0.0%	
Salaries	2,880	2,880	0.0%	2,880	0	0.0%	
12-56217 Director's Expense	4,588	4,588	0.0%	5,090	502	10.9%	
12-56217-1 Director's Expense (Reimbursed)	1,708	1,708	0.0%	2,210	502	29.4%	
	6,296	6,296	0.0%	7,300	1,004	15.9%	
Trash - 3757 & 3745 Constellation	190	312	64.0%	380	190	100.0%	Add 3745 Constellation
Trash - Shop	560	543	(3.0%)	560	0	0.0%	
Empty roll-off bins at shop	0	384	0.0%	400	400	100.0%	New expense
Water/Wastewater Service - 3757 & 3745 Constellation	600	1,609	168.2%	2,080	1,480	246.7%	Add 3745 Constellation
Dump trips	100	100	0.0%	100	0	0.0%	
Document shredding service	520	400	(23.1%)	400	(120)	(23.1%)	
12-56704 Utility Services-General Plant	1,970	3,348	70.0%	3,920	1,950	99.0%	
Janitorial - monthly service + windows/carpet	1,000	1,000	0.0%	800	(200)	(20.0%)	
Office yard maintenance - 3757 & 3745 Constellation	680	1,152	69.4%	1,400	720	105.9%	Add 3745 Constellation
Alarm service - office, shop	520	520	0.0%	410	(110)	(21.2%)	
Exterminator	300	300	0.0%	330	30	10.0%	
Vegetation Management	14,000	14,000	0.0%	10,000	(4,000)	(28.6%)	Labor and permit expenses to clear vegetation from sites, roads, and creek
Remove trees on Clubhouse Road	12,000	12,000	0.0%	0	(12,000)	(100.0%)	Remove remaining trees along Clubhouse Road on Lot 54
12-56705 Contract Services-General Plant	28,500	28,972	1.7%	12,940	(15,560)	(54.6%)	
Towels	600	600	0.0%	600	0	0.0%	
Supplies and repairs	1,200	1,200	0.0%	1,200	0	0.0%	
12-56712 Supplies and Repairs - General Plant	1,800	1,800	0.0%	1,800	0	0.0%	
Software Upgrades	800	800	0.0%	1,000	200	25.0%	
Maintenance/emergencies	280	362	29.3%	400	120	42.9%	
Experts exchange subscription	40	40	0.0%	40	0	0.0%	
Flexbox Service	280	199	(29.1%)	0	(280)	(100.0%)	
Carbonite Service	24	24	(0.0%)	24	0	0.0%	
12-56713 Supplies and Repairs - Computer Equip.	1,424	1,425	0.0%	1,464	40	2.8%	
Office equipment	200	200	0.0%	200	0	0.0%	
12-56714 Supplies and Repairs - Furniture & Equipment	200	200	0.0%	200	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2016-17**

		Budget	Projected	Amount Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Notes
		FYE 2016	FYE 2016	FYE 2016	FYE 2017			
	Depreciation - excluding LRWRP	46,100	44,200	(4.1%)	0	(46,100)	(100.0%)	<i>Amount of Journal Entry to retire Lift Stations expected to exceed annual depreciation expense</i>
	Depreciation - LRWRP	611,500	611,522	0.0%	611,500	0	0.0%	
12-57110	Depreciation	657,600	655,722	(0.3%)	611,500	(46,100)	(7.0%)	
12-56810	Elections - November 2016 (FY 16-17) Election Expense	0	0	0.0%	1,200	1,200	100.0%	
	ADMINISTRATIVE & GENERAL	\$725,642	\$727,234	0.2%	\$672,036	(53,606)	(7.4%)	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS								
Various	Salaries	214,700	191,154	(11.0%)	221,800	7,100	3.3%	
<i>Payroll Taxes</i>								
12-57463	WW Alloc. Worker's Comp.Ins.	4,400	3,975	(9.7%)	6,500	2,100	47.7%	
12-57464	WW Alloc. Employ. Benefits	140,800	125,590	(10.8%)	140,200	(600)	(0.4%)	
12-57472	WW Alloc. Payroll Taxes	4,600	3,975	(13.6%)	4,700	100	2.2%	
	EMPLOYEE SALARIES AND BENEFITS	\$364,500	\$324,694	(10.9%)	\$373,200	8,700	2.4%	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES								
	Preventative maintenance, operating supplies	400	1,866	366.6%	1,000	600	150.0%	
	Vehicle Repair	1,200	806	0.0%	1,200	0	0.0%	
12-57302	Transportation (Field Vehicles)-Other	1,600	2,672	67.0%	2,200	600	37.5%	
	Gasoline	6,000	5,788	(3.5%)	6,000	0	0.0%	
12-57303	Transportation (Field Vehicles)-Fuel	6,000	5,788	(3.5%)	6,000	0	0.0%	
	Tools and equipment	1,600	2,192	37.0%	2,000	400	25.0%	
	Sewer Equipment Maintenance (WW only)	3,000	3,918	30.6%	3,000	0	0.0%	
	Contingencies	400	400	0.0%	400	0	0.0%	
	Tractor maintenance	800	810	1.2%	2,000	1,200	150.0%	
12-57312	Tool/Work Equipment-Other	5,800	7,320	26.2%	7,400	1,600	27.6%	
	Diesel Fuel (sewer only-40% of total)	200	270	34.9%	270	70	35.0%	
12-57313	Tool/Work Equipment-Fuel	200	270	34.9%	270	70	35.0%	
	5 shirts for each of the 3 field crew	170	192	12.8%	170	0	0.0%	
	3 shirts for each of the 3 office crew	100	100	0.0%	100	0	0.0%	
	1 sweatshirt for each of the 3 field crew (every other year - next FY16-17)	30	0	(100.0%)	30	0	0.0%	
	1 jacket for each of the 3 field crew	120	133	10.4%	120	0	0.0%	
	Hats	0	218	0.0%	0	0	0.0%	<i>New expense</i>

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2016-17

	Budget	Projected	Amount Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Notes
	FYE 2016	FYE 2016	FYE 2016	FYE 2017			
12-57320	Uniforms	420	424	1.0%	420	0	0.0%
	Jeans-\$200/field crew + MG	320	320	0.0%	320	0	0.0%
12-57321	Uniforms Reimbursement	320	320	0.0%	320	0	0.0%
	Safety Supplies	600	600	0.0%	600	0	0.0%
	Annual Safety Dinner	320	320	0.0%	320	0	0.0%
12-57350	Safety Supplies	920	920	0.0%	920	0	0.0%
	Safety boot allowance (\$200 ea x 4 (every 18 months))	320	320	0.0%	320	0	0.0%
12-57351	Safety Boot Reimbursement	320	320	0.0%	320	0	0.0%
	OTHER OPERATING EXPENSES	\$15,580	\$18,035	15.8%	\$17,850	2,270	14.6% OTHER OPERATING EXPENSES
	TOTAL OPERATING EXPENSES	\$2,818,664	\$2,580,759	(8.4%)	\$2,730,185	(88,479)	(3.1%) TOTAL OPERATING EXPENSES
	<i>Budget Comparison</i>	<i>(percent)</i>	(8.4%)		(3.1%)		
	<i>Budget Comparison</i>	<i>(dollar)</i>	(237,905)		(88,479)		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
ADMINISTRATIVE OVERHEAD FEES
 FISCAL YEAR 2016-17

	Budgeted Operating Expense
Water	\$1,638,186
Wastewater	2,730,185
Total	\$4,368,371

Administrative Salaries

Administrative Salaries (Total Annual PR)	\$466,705	% of Total Oper. Exp.
Employee Benefit, Payroll Taxes & Worker's Compensation @	59.01% <u>275,403</u>	
Total Administrative Salaries	<u>\$742,108</u>	16.99%

Other Operating Expenses

Vehicles	20,500	0.47%
Tools & Work Equipment	14,675	0.34%
Insurance - Property Casualty	30,915	0.71%
Uniforms	1,850	0.04%
Safety Equipment	3,100	0.07%
Utilities	9,850	0.23%
Office/Misc Expenses	<u>16,310</u>	<u>0.37%</u>
Total Other Operating Expenses	<u>97,200</u>	2.23%
Total		<u>19.22%</u>

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

VVCSD SCHEDULE OF EMPLOYEE BENEFITS

FISCAL YEAR 2016-17

A/C #	Description	Annual Expense	% Regular Payroll \$752,939	% Gross Payroll \$782,315	% Total Benefits
11-56401	Sick/Personal	\$24,700	3.28%		
11-56402	Vacation	43,800	5.82%		
11-56403	Holiday	34,100	4.53%		
11-56403 1	Floating Holiday	2,900	0.39%		
11-56406	Medical Insurance	99,700	13.24%		
11-56406	EAP	300	0.04%		
11-56407	Long Term Disability	11,800	1.57%		
11-56408	Flex Spending Account Admin	600	0.08%		
11-56410	Employee Educational	3,000	0.40%		
11-56416	PERS 457	17,800	2.36%		
11-56417	PERS	157,200	20.88%		
11-56418	Dental Insurance	7,100	0.94%		
11-56419	Life Insurance	3,900	0.52%		
11-56421	Workers Compensation	19,400	2.58%		
11-56423	Vision Care	2,000	0.27%		
11-56424	Performance/Incentive Pay	2,500	0.33%		
11-56430	Medicare FICA	11,800		1.51%	
11-56431	SUI	2,100		0.27%	
Total		\$444,700			59.01%

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.