



# FISCAL YEAR 2015-16 BUDGET

# 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 2015-16**

**CAPITAL IMPROVEMENT PLAN**

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

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

This project will clean and video the entire wastewater collection system (\$2.00 per linear foot x 28 miles) and receive report of needed capital improvements in order to develop and prioritize sewer system rehabilitation projects. This project has the potential to generate multiple capital improvement or capital replacement projects depending on the severity of any sewer line deterioration discovered.

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

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

***L/S #4 Rehabilitation*** **\$20,000**

This project will repair the concrete and coat the entire wet well with a polyurethane material is a proven method of rehabilitating and extends the life of the lift station another 20-30 years.

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

This project will develop a plan that would consider such issues as increasing the size of the iron/manganese filter or adding a second filter, expanding treatment equipment to improve water quality, assessing total tank storage capacity requirements, drilling replacement wells, possible intertie with Mission Hills' water system, and construction of a new District office. Including interest earned, developers have paid 48% of the developer share.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2015-16**

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

This project was formerly included in the Master Plan. This revised project would create electronic utility drawings for the District's water and wastewater systems and provide a web-based database application that would allow District staff to view and update asset maps and associated data. The database application would be beneficial to planning the District's periodic engineering projects and would provide a valuable tool for monthly fixed asset accounting functions.

***Upgrade AMR Meter Reading Software/Hardware*** **\$20,000**

This project will add a vehicle-mounted tablet computer to the AMR meter reading system and upgrade the software to the current version.

**CAPITAL REPLACEMENT PLAN**

*Replaces existing equipment, infrastructure, or facilities.*

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

This project will replace the signs purchased in 1990.

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

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

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

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

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2015-16**

***Well Meters*** **\$30,000**

This project will replace the three well meters with AMR capable meters which will increase water production readings and provide more accurate pumped vs. sold figures.

***Network Server*** **\$5,000**

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

***Security Systems*** **\$18,000**

This project will replace the security systems installed at the District Office in 2008, Shop Building in 1999, and the Booster Building in 1999.

***Filter and Backwash Meters*** **\$23,000**

This project will replace the filter and backwash meters with Octave AMR meters.

***Line Meters*** **\$23,000**

This project will replace the two line meters with Octave AMR meters.

***Air Relief Valves and Cans*** **\$37,000**

This project will replace 23 air relief valves and install composite cans throughout the water distribution system. Air Relief Valves release the air built-up in water mains to prevent water hammer surges.

***Valve Replacement Project*** **\$70,000**

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

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2015-16**

***Inventory Bins and Shelves*** **\$10,000**

This project will replace the bins and shelving, used to house water and wastewater replacement parts, purchased in 2001.

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

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

***SCADA Radios and Antennas*** **\$30,000**

This project will replace the radios and antennas on the lift stations to improve communication with the SCADA system.

**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 Clubhouse Estates and Ebbert's developments. Developers have paid none of the developer share.

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

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

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

This budget item is designed to fund preliminary work, such as an archeological study, a biological study, and planning fees, at potential well site #4. To date, \$1,485 has been collected from developers for this project.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2015-16**

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

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

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

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

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

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

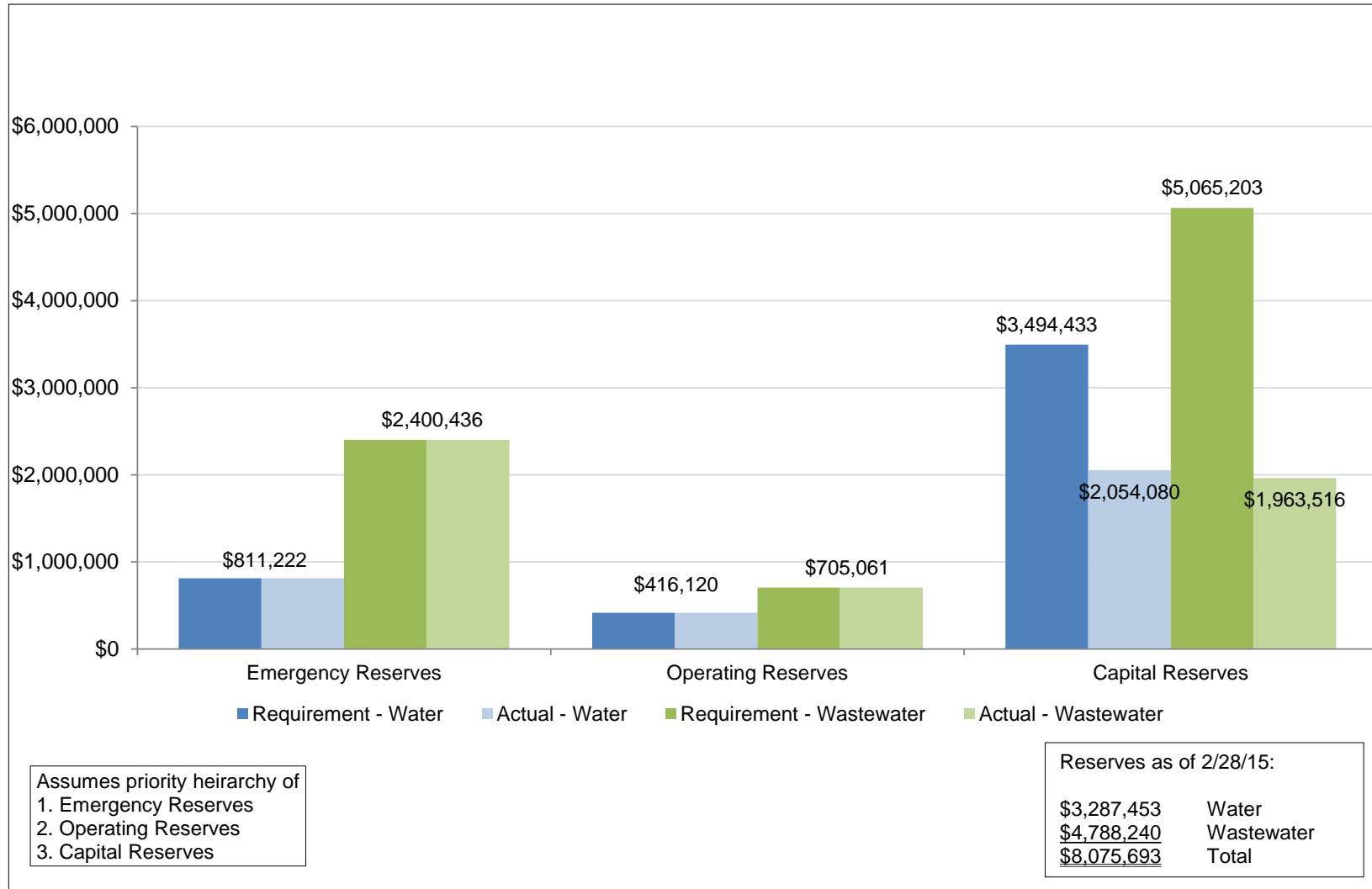
***Roll-off Bins for Scrap Metal and Concrete/Asphalt*** **\$10,000**

This project will purchase two roll-off bins for the shop to collect scrap metal and concrete/asphalt trimmings for bulk disposal. Contactor charges a flat fee per load so maximizing the amount of waste per load increases cost-efficiency.

***Feasibility Study – District Office  
(Strategic Plan Item #16)*** **\$5,000**

This budget item is designed to fund preliminary work, such as title search, appraisal, and site plan for future District Office. To date, \$2,997 has been collected from developers for the District Office project.

# RESERVE GOALS FISCAL YEAR 2015-16





**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
WATER CAPITAL BUDGET  
FISCAL YEAR 2015-16**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	FUNDS RECEIVED FROM DEVELOPER
<b>Capital Improvement Plan</b>					
05-06 **	11-11171	11-11208-53	Master Plan @ 50% (without maps)	\$25,000	\$3,416
12-13	11-11171		Water System Maps and Database Services	\$25,000	N/A
15-16	11-11182		Upgrade AMR Meter Reading Software/Hardware	\$20,000	N/A
			Sub-Total Capital Improvement Plan	\$70,000	
<b>Capital Replacement Plan</b>					
07-08	11-11181		Office Exterior Signs	\$2,000	N/A
09-10	11-11152	11-11210-73	Replace Pump and Motor, Install VFD - B/S #4	\$25,000	N/A
09-10	11-11172	11-11214-93	Pipe Replacement - B/S #4	\$15,000	N/A
09-10	11-11172		Valve Replacement - Apollo and Constellation	\$3,500	N/A
10-11	11-11152	11-11211-74	Replace Engine at B/S #1 with 75hp Electric Motor	\$54,000	N/A
12-13	11-11181	11-11214-95	Replace Bathroom Sinks and Vanities	\$3,000	N/A
13-14	11-11172	11-11214-97	Reline Water Mains	\$475,000	N/A
14-15	11-11152		Tank 5 Solar Panel	\$5,000	N/A
14-15	11-11152	11-11215-37	Well Meters (3 ea)	\$30,000	N/A
14-15	11-11172	11-11215-04	Valve Replacement Project (Aldebaran, Site #2)	\$18,000	N/A
14-15	11-11160	11-11215-03	Replace Filter Media	\$35,750	N/A
14-15	11-11182		Photocopier	\$10,000	N/A
14-15	11-11182	11-11215-36	Office Telephone System	\$5,750	N/A
14-15	11-11182		Network Server	\$5,000	N/A
14-15	11-11185		Replace Hach Titrator	\$6,000	N/A
15-16	11-11151/11-11182		Replace Security Systems at Office, Shop, Booster Building	\$18,000	N/A
15-16	11-11160		Replace Filter and Backwash Meters with Octave AMR	\$23,000	N/A
15-16	11-11172		Replace two Line Meters with Octave AMR	\$23,000	N/A
15-16	11-11172	11-11215-06	Replace Air Relief Valves and Cans	\$37,000	N/A
15-16	11-11172		Valve Replacement Project (Various)	\$70,000	N/A
15-16	11-11182		Replace inventory bins and shelves	\$10,000	N/A
15-16	11-11182		Computer Workstations (2 ea)	\$3,150	N/A
			Sub-Total Capital Replacement Plan	\$229,150	
<b>Capital Outlay Plan</b>					
06-07	11-11152	11-11209-55	SCADA Controls for B/S #4 and #5	\$50,000	\$0
08-09	11-11152	11-11209-72	SCADA Tie-in for Turbidity/PH meter.	\$2,000	N/A
12-13 **	11-11140	11-11212-86	New Wells/Test Well	\$250,000	\$1,485
14-15	11-11152	11-11215-01	Well 3A SCADA, Soft Start, Controls	\$42,000	N/A
14-15	11-11152		Well 3B Soft Start	\$3,468	N/A
14-15	11-11160		Level Transducer for Bisulfite Tank	\$5,000	N/A
15-16	11-11181		Roll-off bins for scrap metal and concrete/asphalt (2 ea)	\$10,000	N/A
15-16 **	11-11181	11-11214-96	Feasibility Study-District Office	\$5,000	\$2,997
			Sub-Total Capital Outlay Plan	\$322,000	

<b>Total Water Capital Budget</b>	<b>\$621,150</b>
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\*\* Capital budget item is included in the Strategic Plan.

<b>Cash Reserves in Bank on 2/28/15</b>	<b>\$3,281,423</b>
<b>Less Total Reserve Requirement @ 6/30/16</b>	<b>(\$4,721,716)</b>
Capital Reserve Requirement	(3,494,403)
Operating Reserve Requirement	(416,090)
Emergency Reserve Requirement (including budgeted capital purchases)	(811,222)
<b>Net Reserves - available &lt;shortfall&gt;</b>	<b>(\$1,440,293)</b>

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 2015-16**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	FUNDS RECEIVED FROM DEVELOPER
<b>Capital Improvement Plan</b>					
05-06 **	12-11171	12-11208-53	Master Plan @ 50% (without maps)	\$25,000	\$2,423
06-07 **	12-11152	12-11209-60	L/S #1 Replacement	\$200,000	\$11,634
08-09	12-11172		Clean and Video Sewer System	\$300,000	N/A
12-13	12-11171		Wastewater System Maps and Database Services	\$25,000	N/A
14-15	12-11152	12-11215-02	L/S #3 Rehabilitation	\$20,000	N/A
15-16	12-11152		L/S #4 Rehabilitation	\$20,000	N/A
Sub-Total Capital Improvement Plan				\$570,000	
<b>Capital Replacement Plan</b>					
15-16	12-11152		SCADA Radios and Antennas	\$30,000	N/A
Sub-Total Capital Replacement Plan				\$30,000	
<b>Capital Outlay Plan</b>					
10-11	12-11152		L/S #3 and #4 Level Transducers	\$10,000	N/A
13-14	12-11152		L/S #2 SCADA Alarm	\$15,000	N/A
Sub-Total Capital Outlay Plan				\$25,000	
<b>Total Wastewater Capital Budget</b>				<b>\$625,000</b>	

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

<b>Cash Reserves in Bank on 2/28/15</b>	<b>\$5,069,013</b>
<b>Less Total Reserve Requirement @ 6/30/16</b>	<b>(\$8,170,661)</b>
Capital Reserve Requirement	(5,065,183)
Operating Reserve Requirement	(705,041)
Emergency Reserve Requirement (including budgeted capital purchases)	(2,400,436)
<b>Net Reserves - available &lt;shortfall&gt;</b>	<b>(\$3,101,648)</b>

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

Operating Reserve Requirement = 25% combined operating budget

Emergency Reserve Requirement = 10% capital assets

# OPERATING BUDGET

The operating budget expenditures are presented in two categories:

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

The operating budget is funded by rates.

Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year (FY) 2015-16

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 \$344,000 and **wastewater reserve replenishment** contribution of approximately \$208,000 for FY 2015-16.

## **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) 2015-16

		FY 14-15	FY 15-16
		Interest Rate	Projection
LAIF	Variable	0.25%	0.25%
Santa Barbara County	Variable	0.34%	0.34%
Money Market	Variable	0.26%	0.26%
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 \$30,000 to demolish Tank 2 and Tank 4, \$30,000 to demolish Well 1 and Well 1A, \$5,500 for contingencies involving the SYRWCD Recharge Basin Project and the NOAA Climate Change Study, and \$4,000 for Cloud Seeding.

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

**Transmission and Distribution** – Budget includes \$21,500 to restock water and wastewater repair parts inventory.

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

**WCRF** – This item represents the District’s portion of capital improvements to the Lompoc Wastewater Reclamation Plant and

Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year (FY) 2015-16

VVCSD has little control over the annual capital expenditures. The District earns interest on the WCRF balance of \$742,558.

**LRWRP Debt Service** – Budget includes the annual SRF payment of \$741,091 and annual 07 bond interest payment of \$81,239. These represent the District’s portion of the LRWRP debt service obligations.

**Insurance** – Cost includes general liability and property casualty insurance.

**Administrative and General** – Budgeted administrative and general costs includes \$35,000 for ongoing vegetation management and \$30,000 to remove the trees along Clubhouse Road.

**Director’s Expense** – Budget includes \$28,700 for director’s travel expenses and salaries.

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

Although there is no cash outlay for depreciation expense, the Board adopted Resolution 99-94 in 1994 that directs staff to set cash aside based on depreciation expense and establish rates to provide sufficient cash to fund this depreciation expense in order to fund a replacement reserve for replacing capital equipment. The resolution was rescinded and replaced in 2006 by Resolution 176-06 with the same direction to staff.

**Salaries and Benefits** – Salaries and benefits have decreased \$14,000 from the FY 2014-15 budget. The anticipated employee salaries and benefits for working hours are:

Water fund	\$ 724,220	(FY 2014-15: \$739,400)
Wastewater fund	\$ 364,500	(FY 2014-15: \$363,500)
Total	\$1,088,720	(FY 2014-15: \$1,102,900)

Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year (FY) 2015-16

Because of staffing changes, budgeted salaries decreased \$14,000 even after a 1.3% economic adjustment for the staff and a 3.3% merit increase for the General Manager.

Budgeted benefits have not significantly changed from the FY 2014-15 budget. The additional cost for paid benefits such as insurance, retirement, etc. represents 60.47% 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
11-12	1.30% economic adjustment	583,320	587,490	4,170
12-13	2.73% economic adjustment	608,800	570,109	(38,691)*
13-14	1.70% economic adjustment + salary adjustments	628,400	631,486	3,086
14-15	1.00% economic adjustment + 2.00% salary adjustment	661,900	548,713 <i>(projected)</i>	(113,187)**
15-16	1.30% to 3.30% economic adjustments	651,400		

\* budgeted merit increase did not occur

\*\* variance primarily due to retirement of management employee

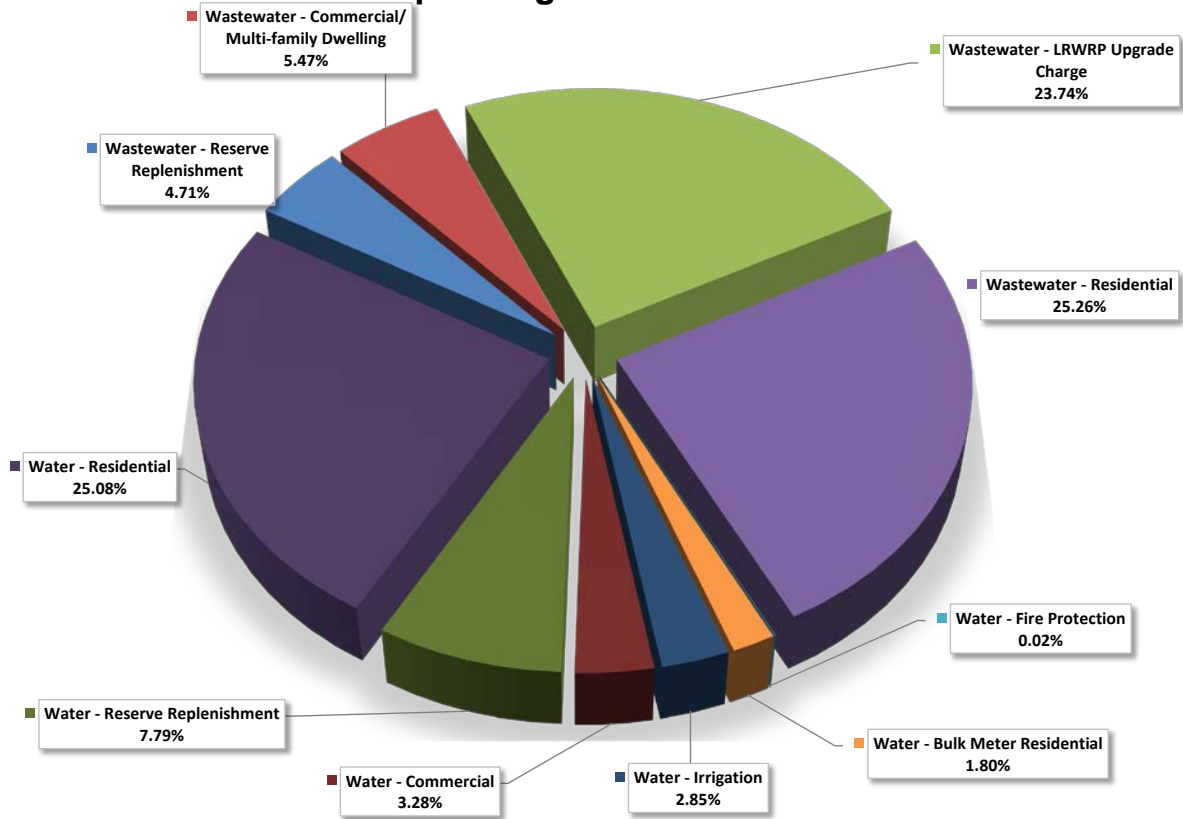
**NET INCOME <LOSS>**

Water Fund \$134,724

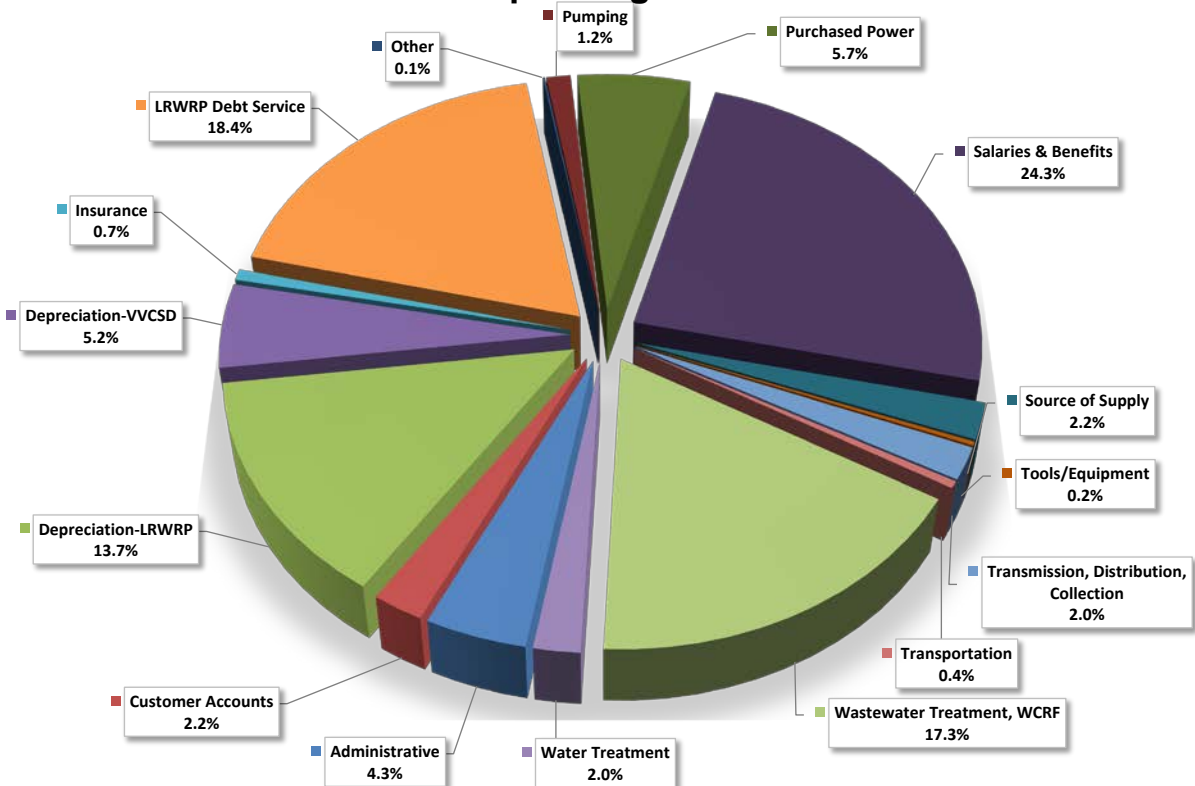
Wastewater Fund <\$194,226>

# OPERATING BUDGET FISCAL YEAR 2015-16

## Where Operating Dollars Come From



## Where Operating Dollars Go





**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING/NON-OPERATING BUDGET - WATER  
FISCAL YEAR 2015-16**

	Actual FY Ended 6/30/2014	Amended Budget 6/30/2015	Projected 6/30/2015	Staff Proposed 6/30/2016	Committee Recommended 6/30/2016
<b>OPERATING REVENUE</b>					
Water Sales	1,438,970	1,455,404	1,421,684	1,456,674	1,456,674
Reserve Replenishment	313,194	327,971	328,236	343,510	343,510
Sub-Total	<u>\$1,752,164</u>	<u>\$1,783,375</u>	<u>\$1,749,920</u>	<u>\$1,800,184</u>	<u>\$1,800,184</u>
<b>NON-OPERATING REVENUE</b>					
Non-operating Revenue	13,837	10,200	9,520	9,200	9,200
Non-operating Expenses	25,387	3,074	100	20,000	20,000
Sub-Total	<u>(\$11,550)</u>	<u>\$7,126</u>	<u>\$9,420</u>	<u>(\$10,800)</u>	<u>(\$10,800)</u>
<b>OPERATING EXPENSE</b>					
Salaries & Benefits	736,432	739,997	655,563	735,040	724,220
Purchased Power	211,955	230,000	233,347	248,300	248,300
Treatment	79,841	87,585	72,507	89,255	89,255
Insurance	17,643	18,645	17,075	17,760	17,760
Depreciation	165,192	170,700	169,080	185,300	185,300
Source of Supply	50,813	89,200	45,838	99,200	100,200
Pumping	22,631	14,200	24,431	21,753	21,753
Transmission and Distribution	34,204	67,975	68,799	72,975	72,975
Customer Accounts	38,253	51,825	58,306	50,350	50,350
Administrative	72,380	102,131	93,883	125,558	125,558
Transportation	9,960	11,400	10,528	11,400	11,400
Tools/Equipment	2,084	2,700	3,982	4,500	4,500
Other	2,697	2,790	3,082	2,970	2,970
Sub-Total	<u>\$1,444,085</u>	<u>\$1,589,148</u>	<u>\$1,456,421</u>	<u>\$1,664,361</u>	<u>\$1,654,540</u>
		+10.0%	-8.4%	+4.7%	+4.11%
<b>NET INCOME</b>	<u>\$296,529</u>	<u>\$201,353</u>	<u>\$302,919</u>	<u>\$125,024</u>	<u>\$134,844</u>
+ Depreciation	<u>\$165,192</u>	<u>\$170,700</u>	<u>\$169,080</u>	<u>\$185,300</u>	<u>\$185,300</u>
<b>ESTIMATED ADDITION TO CASH RESERVES</b>	<u>\$473,271</u>	<u>\$364,927</u>	<u>\$462,579</u>	<u>\$321,124</u>	<u>\$330,944</u>
Reserve Contribution Factor	33%	23%	32%	19%	20%

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING/NON-OPERATING BUDGET - WASTEWATER  
FISCAL YEAR 2015-16**

	Actual FY Ended 6/30/2014	Amended Budget 6/30/2015	Projected 6/30/2015	Staff Proposed 6/30/2016	Committee Recommended 6/30/2016
<b>OPERATING REVENUE</b>					
Wastewater Services	1,305,012	1,428,205	1,370,192	1,355,175	1,355,175
LRWRP Upgrade Charge	1,037,929	1,040,804	1,041,649	1,046,693	1,046,693
Reserve Replenishment	0	63,942	64,003	207,751	207,751
Sub-Total	<u>\$2,342,941</u>	<u>\$2,532,951</u>	<u>\$2,475,844</u>	<u>\$2,609,619</u>	<u>\$2,609,619</u>
<b>NON-OPERATING REVENUE (EXPENSES)</b>					
Non-operating Revenue	23,386	14,200	8,562	14,900	14,900
Non-operating Expenses	32	0	0	0	0
Sub-Total	<u>\$23,353</u>	<u>\$14,200</u>	<u>\$8,562</u>	<u>\$14,900</u>	<u>\$14,900</u>
<b>OPERATING EXPENSE</b>					
Salaries & Benefits	314,399	363,500	290,124	366,000	364,500
Purchased Power	5,977	6,300	6,396	6,800	6,800
Wastewater Treatment	638,984	725,000	518,676	725,000	725,000
WCRF	12,670	50,000	50,000	50,000	50,000
LRWRP Debt Service	742,558	824,143	819,697	822,330	822,330
Insurance	11,763	12,430	11,384	11,840	11,840
Depreciation	103,770	39,000	39,270	46,100	46,100
Depreciation-LRWRP	546,309	611,500	611,522	611,500	611,500
Pumping	2,965	28,675	14,033	32,573	32,573
Collection	3,568	14,500	6,909	16,000	16,000
Customer Accounts	38,782	49,970	56,701	48,400	48,400
Administrative	33,009	54,531	49,959	68,042	68,042
Transportation	6,640	7,600	7,019	7,600	7,600
Tools/Equipment	3,348	4,800	3,430	6,000	6,000
Other	1,695	1,860	2,055	1,980	1,980
Sub-Total	<u>\$2,466,439</u>	<u>\$2,793,809</u>	<u>\$2,487,173</u>	<u>\$2,820,164</u>	<u>\$2,818,664</u>
		+13.3%	-11.0%	+0.9%	+0.89%
<b>NET INCOME</b>					
	<u>(\$100,144)</u>	<u>(\$246,658)</u>	<u>(\$2,767)</u>	<u>(\$195,646)</u>	<u>(\$194,146)</u>
+ Depreciation	<u>\$650,080</u>	<u>\$650,500</u>	<u>\$650,792</u>	<u>\$657,600</u>	<u>\$657,600</u>
<b>ESTIMATED ADDITION TO CASH RESERVES</b>					
Reserve Contribution Factor	<u>21%</u>	<u>14%</u>	<u>26%</u>	<u>16%</u>	<u>16%</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING BUDGET  
FISCAL YEAR 2015-16**

		Water	Wastewater	Combined
<b>REVENUE</b>				
41100	Residential	1,106,110	1,114,005	\$2,220,115
41200	Commercial	144,740	241,170	\$385,910
41300	Bulk Metered Residential	79,380		\$79,380
41400	Irrigation	125,460		\$125,460
41700	LRWRP Upgrade Charge		1,046,693	\$1,046,693
42100	Fire Protection	984		\$984
	Reserve Replenishment	343,510	207,751	\$551,261
		<u>\$1,800,184</u>	<u>\$2,609,619</u>	<u>\$4,409,803</u>

<b>EXPENSES</b>				
<b>Source of Supply</b>				
51105	Contract Services	3,700		\$3,700
51112	Pumping Equipment	70,000		\$70,000
51405	SYRWCD Pump Tax	17,000		\$17,000
51415	Groundwater Recharge	9,500		\$9,500
<b>Pumping Equipment</b>				
52105	Contract Services	6,000		\$6,000
52112	Supplies & Repairs	4,363	29,413	\$33,775
52113	SCADA Supplies and Repairs	10,640	2,660	\$13,300
52300	Purchase Power	248,300	6,800	\$255,100
52310	Generator Fuel	750	500	\$1,250
<b>Water/Wastewater Treatment</b>				
53105 1	Wastewater Treatment - LRWRP		725,000	\$725,000
53105 2	Wastewater Treatment - Plant Lease - WCRF		50,000	\$50,000
25220	Wastewater Treatment - Debt Service - LRWRP SRF		741,091	\$741,091
25222	Wastewater Treatment - Debt Service - LRWRP 07 Bond		81,239	\$81,239
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 2015-16**

		Water	Wastewater	Combined
53205	Contract Services	3,800		\$3,800
53212	Supplies & Repairs	7,500		\$7,500
53214	Utility Services	630		\$630
<b>Transmission and Distribution</b>				
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	12,500	11,500	\$24,000
54232	Supplies & Repairs - Services	32,500	2,500	\$35,000
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
<b>Customer Accounts</b>				
55102	Operating Supplies	4,188	4,088	\$8,275
55104	Utility Services	2,350	2,350	\$4,700
55105	Contract Services	33,775	32,175	\$65,950
55106	Postage	7,538	7,288	\$14,825
55200	Uncollectible Accounts	2,500	2,500	\$5,000
<b>Administrative and General</b>				
56202	Office Supplies	3,300	2,200	\$5,500
56204	Utility Services	3,735	2,490	\$6,225
56205	Contract Services	8,205	5,470	\$13,675
56206	Postage	600	400	\$1,000
56208	Professional Services	8,800	4,700	\$13,500
56209	Membership Fees and Dues	15,053	4,312	\$19,365
56210	Employee Travel Expense (Direct Payment)	3,375	2,400	\$5,775
56210 1	Employee Travel Expense (Reimbursed)	3,375	2,400	\$5,775

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING BUDGET  
FISCAL YEAR 2015-16**

		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	2,310	1,540	\$3,850
56217	Director Expense (Direct Payment)	13,362	4,588	\$17,950
56217 1	Director Expense (Reimbursed)	9,042	1,708	\$10,750
56301	Property/General Liability Insurance	17,760	11,840	\$29,600
56704	Utility Services	2,955	1,970	\$4,925
56705	Contract Services	43,400	28,500	\$71,900
56712	Supplies & Repairs	2,700	1,800	\$4,500
56713	Computer Supplies & Repairs	2,136	1,424	\$3,560
56714	Furniture and Equipment	300	200	\$500
56810	Election Expense	0	0	\$0
57110	Depreciation	185,300	657,600	\$842,900
57302	Supplies & Repairs - Transportation	2,400	1,600	\$4,000
57303	Fuel - Vehicles	9,000	6,000	\$15,000
57312	Tools	4,200	5,800	\$10,000
57313	Fuel - Equipment	300	200	\$500
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
<b>Employee Salaries and Benefits</b>				
Various	Salaries	436,700	214,700	\$651,400
56401	Sick/Personal	23,600		\$23,600
56402	Vacation	40,400		\$40,400
56403	Holiday	32,642		\$32,642
56403 1	Floating Holiday	2,778		\$2,778
56406	Medical Insurance	100,200		\$100,200
56407	Long Term Disability	11,800		\$11,800
56408	Flex Spending Account Admin Fees	600		\$600

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING BUDGET  
FISCAL YEAR 2015-16**

	Water	Wastewater	Combined
56410 Educational	3,000		\$3,000
56416 PERS 457	18,000		\$18,000
56417 PERS	161,000		\$161,000
56417 PERS Side Fund Amortization	0		\$0
56418 Dental Insurance	8,400		\$8,400
56419 Life Insurance	3,900		\$3,900
56421 Workers Compensation	13,000		\$13,000
56423 Vision Care	2,000		\$2,000
56424 Performance/Incentive Pay	2,500		\$2,500
56430 Medicare FICA	11,400		\$11,400
56431 SUI	2,100		\$2,100
57363 WW Allocation - Workers Compensation		4,400	\$4,400
57364 WW Allocation - Employee Benefits		140,800	\$140,800
57372 WW Allocation - Payroll Taxes		4,600	\$4,600
57463 WW Allocation - Workers Compensation	(4,400)		(\$4,400)
57464 WW Allocation - Employee Benefits	(140,800)		(\$140,800)
57472 WW Allocation - Payroll Taxes	(4,600)		(\$4,600)
	<u>\$1,654,540</u>	<u>\$2,818,664</u>	<u>\$4,473,204</u>
Net Income	<u>\$145,644</u>	<u>(\$209,046)</u>	<u>(\$63,402)</u>
Add to Reserves	<u>\$330,944</u>	<u>\$448,554</u>	<u>\$779,498</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - REVENUE  
FISCAL YEAR 2015-16**

		<b>Amended Budget FYE 2015</b>	<b>Projected June 2015</b>	<b>Proposed Budget * FYE 2016</b>
<b>Water Revenue</b>		<b>\$ 1,783,375</b>	<b>\$ 1,749,920</b>	<b>\$ 1,800,184</b>
11- 41100	Residential	1,126,340	1,048,967	1,106,110
11- 41200	Commercial	136,790	159,700	144,740
11- 41300	Bulk Meter Residential	69,330	74,903	79,380
11- 41400	Irrigation	121,960	137,130	125,460
11- 42100	Fire Protection	984	984	984
	Reserve Replenishment	327,971	328,236	343,510
<b>Wastewater Revenue</b>		<b>\$ 2,479,835</b>	<b>\$ 2,475,844</b>	<b>\$ 2,609,619</b>
12- 41100	Residential	1,142,125	1,143,418	1,114,005
12- 41200	Commercial/Multi-family Dwelling	232,965	226,773	241,170
12- 41700	LRWRP Upgrade Charge	1,040,804	1,041,649	1,046,693
	Reserve Replenishment	63,942	64,003	207,751
<b>Non-Operating Revenue</b>		<b>\$ 24,400</b>	<b>\$ 18,082</b>	<b>\$ 24,100</b>
11- 49200	Interest Earnings (Investments)	10,200	9,520	9,200
12- 49200	Interest Earnings (Investments)	12,400	6,762	13,200
12- 49201	Interest Earnings (WCRF)	1,800	1,800	1,700
<b>Combined Revenue</b>		<b>\$ 4,287,610</b>	<b>\$ 4,243,846</b>	<b>\$ 4,433,903</b>

*\* 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 based on five-year average water usage.*

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2015-16

		% of Budget Allocated TO Wastewater	Budget FYE 2015	Projected FYE 2015	Amount Over/Under Budget FYE 2015	Staff Proposed FYE 2016	Dollar Change	Percent Change	Committee Recommended FYE 2016 <small>2/12/2015</small>	Amount Change	Notes
<b>SOURCE OF SUPPLY (WELLS)</b>											
	USGS Groundwater Monitoring (booked in June)	0%	3,700	3,520	(4.9%)	3,700	0	0.0%	3,700		
<b>11-51105</b>	<b>Contract Services</b>		<b>3,700</b>	<b>3,520</b>	<b>(4.9%)</b>	<b>3,700</b>	<b>0</b>	<b>0.0%</b>	<b>3,700</b>		
	Contingencies	0%	10,000	2,374	(76.3%)	10,000	0	0.0%	10,000		
	Inspect and Repair Well 1B (5 years - next FY17-18)	0%	0	0	0.0%	0	0	(100.0%)	0		
	Inspect and Repair Well 3A (5 years - next FY18-19)	0%	0	0	0.0%	0	0	(100.0%)	0		
	Inspect and Repair Well 3B (5 years - next FY18-19)	0%	0	0	0.0%	0	0	(100.0%)	0		
	Repair Tank 1	0%	20,000	20,000	0.0%	0	(20,000)	(100.0%)	0		
	Demolish Tank 2 & Tank 4	0%	30,000	0	(100.0%)	30,000	0	0.0%	30,000		
	Demolish Well 1 & Well 1A	0%	0	0	0.0%	30,000	30,000	100.0%	30,000		Cap off old wells to prevent cross-contamination
<b>11-51112</b>	<b>Supplies/Repairs - Well Pumping Equipment</b>		<b>60,000</b>	<b>22,374</b>	<b>(62.7%)</b>	<b>70,000</b>	<b>10,000</b>	<b>16.7%</b>	<b>70,000</b>		
	SYRWCD Pump Tax	0%	17,000	16,300	(4.1%)	17,000	0	0.0%	17,000		
<b>11-51405</b>	<b>SYRWCD Pump Tax</b>		<b>17,000</b>	<b>16,300</b>	<b>(4.1%)</b>	<b>17,000</b>	<b>0</b>	<b>0.0%</b>	<b>17,000</b>		
	Cloud Seeding	0%	3,000	3,036	1.2%	3,000	0	0.0%	4,000	1,000	
	SYRWCD Recharge Basin Project	0%	3,000	0	(100.0%)	3,000	0	0.0%	3,000		Contingency
	Freeport-McMoran Permit	0%	0	608	0.0%	0	0	(100.0%)	0		
	Climate Change Study (GEI/NOAA)	0%	2,500	0	(100.0%)	2,500	0	0.0%	2,500		Contingency
<b>11-51415</b>	<b>Groundwater Recharge</b>		<b>8,500</b>	<b>3,644</b>	<b>(57.1%)</b>	<b>8,500</b>	<b>0</b>	<b>0.0%</b>	<b>9,500</b>	1,000	
	<b>SOURCE OF SUPPLY (WELLS)</b>		<b>\$89,200</b>	<b>\$45,838</b>	<b>(48.6%)</b>	<b>\$99,200</b>	<b>\$10,000</b>	<b>11.2%</b>	<b>\$100,200</b>	1,000	<b>SOURCE OF SUPPLY (WELLS)</b>
<b>PUMPING (BOOSTERS)</b>											
	Contingencies	0%	1,500	1,500	0.0%	1,500	0	0.0%	1,500		
	Debolt Electric	0%	4,500	4,500	0.0%	4,500	0	0.0%	4,500		
<b>11-52105</b>	<b>Contract Services (Water only)</b>		<b>6,000</b>	<b>6,000</b>	<b>0.0%</b>	<b>6,000</b>	<b>0</b>	<b>0.0%</b>	<b>6,000</b>		
	Routine Maintenance	50%	1,750	5,440	210.9%	1,750	0	0.0%	1,750		
	Soluble Oil	0%	1,200	1,132	(5.7%)	1,200	0	0.0%	1,200		
	SCADA telephone charges	20%	1,080	0	(100.0%)	0	(1,080)	(100.0%)	0		SCADA telephone was not needed and removed when new DSL installed
	SCADA DSL charges	20%	620	808	30.4%	1,000	380	61.3%	1,000		
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	200	204	2.2%	213	13	6.3%	213		
	SBCAPCD Permit Reevaluation Fee (3 years - next FY14-15)	50%	200	204	1.8%	200	0	0.0%	200		
<b>11-52112</b>	<b>Supplies/Repairs-Pumping Equipment</b>		<b>5,050</b>	<b>7,788</b>	<b>54.2%</b>	<b>4,363</b>	<b>(688)</b>	<b>(13.6%)</b>	<b>4,363</b>		
	Maintenance/emergencies	20%	960	8,708	807.1%	1,200	240	25.0%	1,200		
	Software Support	20%	1,440	1,184	(17.8%)	1,440	0	0.0%	1,440		
	SCADA Audit and Cleanup	20%	0	0	0.0%	8,000	8,000	100.0%	8,000		Project to optimize SCADA system
<b>11-52113</b>	<b>Supplies/Repairs-SCADA Computer Equipment</b>		<b>2,400</b>	<b>9,892</b>	<b>312.2%</b>	<b>10,640</b>	<b>8,240</b>	<b>343.3%</b>	<b>10,640</b>		
	Southern California Gas	0%	700	1,150	64.3%	1,500	800	114.3%	1,500		
	PG&E (water only)	0%	229,300	232,197	1.3%	246,800	17,500	7.6%	246,800		
<b>11-52300</b>	<b>Purchased Power</b>		<b>230,000</b>	<b>233,347</b>	<b>1.5%</b>	<b>248,300</b>	<b>18,300</b>	<b>8.0%</b>	<b>248,300</b>		
	Generator Fuel (water only)	0%	750	750	0.0%	750	0	0.0%	750		
<b>11-52310</b>	<b>Generator Fuel</b>		<b>750</b>	<b>750</b>	<b>0.0%</b>	<b>750</b>	<b>0</b>	<b>0.0%</b>	<b>750</b>		



VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2015-16

		% of Budget Allocated TO Wastewater	Budget FYE 2015	Projected FYE 2015	Amount Over/Under Budget FYE 2015	Staff Proposed FYE 2016	Dollar Change	Percent Change	Committee Recommended FYE 2016 <small>2/12/2015</small>	Amount Change	Notes
<b>PUMPING (BOOSTERS)</b>			<b>\$244,200</b>	<b>\$257,778</b>	<b>5.6%</b>	<b>\$270,053</b>	<b>\$25,853</b>	<b>10.6%</b>	<b>\$270,053</b>		<b>PUMPING (BOOSTERS)</b>
<b>WATER TREATMENT</b>											
11-53115	Department of Public Health water system fees. <b>Regulatory Fees AB2995</b>	0%	10,625	10,000	(5.9%)	10,625	0	0.0%	10,625		
			<b>10,625</b>	<b>10,000</b>	<b>(5.9%)</b>	<b>10,625</b>	<b>0</b>	<b>0.0%</b>	<b>10,625</b>		
11-53118	NaOCl NaHSO3 <b>Chemicals</b>	0%	56,700	36,620	(35.4%)	56,700	0	0.0%	56,700		
		0%	10,000	8,250	(17.5%)	10,000	0	0.0%	10,000		
			<b>66,700</b>	<b>44,870</b>	<b>(32.7%)</b>	<b>66,700</b>	<b>0</b>	<b>0.0%</b>	<b>66,700</b>		
11-53203	Add filter media to water filtration Filter Inspection/ maintenance (5 years - next FY19-20) <b>Contract Services</b>	0%	0	0	0.0%	0	0	0.0%	0		
		0%	0	0	0.0%	0	0	0.0%	0		
			<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>		
11-53205	Monthly Bacteria Tests w/ tray surcharge General Physical Water Tests CCR Water Tests Miscellaneous Water Tests Lead/Copper Testing (every 3 years - next FY 15-16) Test - Tank 2 & 4 <b>Contract Services</b>	0%	1,810	1,664	(8.1%)	1,810	0	0.0%	1,810		
		0%	750	600	(20.0%)	750	0	0.0%	750		
		0%	440	440	0.0%	440	0	0.0%	440		
		0%	110	615	459.1%	300	190	172.7%	300		
		0%	520	520	0.0%	500	(20)	(3.8%)	500		
		0%	1,000	1,000	0.0%	0	(1,000)	(100.0%)	0		
			<b>4,630</b>	<b>4,839</b>	<b>4.5%</b>	<b>3,800</b>	<b>(830)</b>	<b>(17.9%)</b>	<b>3,800</b>		
11-53212	Routine maintenance Support contract-Hach <b>Supplies/Repairs</b>	0%	2,500	9,787	291.5%	5,000	2,500	100.0%	5,000		Annual support contract
		0%	2,500	2,436	(2.6%)	2,500	0	0.0%	2,500		
			<b>5,000</b>	<b>12,223</b>	<b>144.5%</b>	<b>7,500</b>	<b>2,500</b>	<b>50.0%</b>	<b>7,500</b>		
11-53214	PG&E purchased power for workshop <b>Utility Services</b>	0%	630	575	(8.7%)	630	0	0.0%	630		
			<b>630</b>	<b>575</b>	<b>(8.7%)</b>	<b>630</b>	<b>0</b>	<b>0.0%</b>	<b>630</b>		
<b>WATER TREATMENT</b>			<b>\$87,585</b>	<b>\$72,507</b>	<b>(17.2%)</b>	<b>\$89,255</b>	<b>\$1,670</b>	<b>1.9%</b>	<b>\$89,255</b>		<b>WATER TREATMENT</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>											
11-54105	USA Tickets <b>Contract Services</b>	0%	150	150	0.0%	150	0	0.0%	150		
			<b>150</b>	<b>150</b>	<b>0.0%</b>	<b>150</b>	<b>0</b>	<b>0.0%</b>	<b>150</b>		
11-54132	SBC encroachment fees (road permits for repairs) <b>Supplies/Repairs-Miscellaneous</b>	0%	1,500	998	(33.5%)	1,500	0	0.0%	1,500		
			<b>1,500</b>	<b>998</b>	<b>(33.5%)</b>	<b>1,500</b>	<b>0</b>	<b>0.0%</b>	<b>1,500</b>		
11-54205	Contingencies Cathodic Protection Testing - Site 5 (annual) Inspect Tanks 1, 3 (every 3 years - next FY17-18) Inspect Tanks 5A, 5B (every 3 years - next FY17-18) <b>Contract Services - Distribution Reservoirs</b>	0%	500	500	0.0%	500	0	0.0%	500		
		0%	825	805	(2.4%)	825	0	0.0%	825		
		0%	7,500	7,500	0.0%	0	(7,500)	(100.0%)	0		
		0%	7,500	7,500	0.0%	0	(7,500)	(100.0%)	0		
			<b>16,325</b>	<b>16,305</b>	<b>(0.1%)</b>	<b>1,325</b>	<b>(15,000)</b>	<b>(91.9%)</b>	<b>1,325</b>		
11-54213	Contingencies <b>Supplies/Repairs- Distribution Reservoirs</b>	0%	1,000	1,000	0.0%	1,000	0	100.0%	1,000		
			<b>1,000</b>	<b>1,000</b>	<b>0.0%</b>	<b>1,000</b>	<b>0</b>	<b>0.0%</b>	<b>1,000</b>		
	Routine maintenance (water only) Leak detection project	0%	2,500	3,647	45.9%	5,000	2,500	100.0%	5,000		Prop 84 project complete
		0%	2,500	2,500	0.0%	0	(2,500)	(100.0%)	0		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2015-16

		% of Budget Allocated TO Wastewater	Budget FYE 2015	Projected FYE 2015	Amount Over/Under Budget FYE 2015	Staff Proposed FYE 2016	Dollar Change	Percent Change	Committee Recommended FYE 2016 2/12/2015	Amount Change	Notes
	Restock inventory (water only)	0%	0	0	0.0%	7,500	7,500	100.0%	7,500		
11-54222	<b>Supplies/Repairs- Mains</b>		<b>5,000</b>	<b>6,147</b>	<b>22.9%</b>	<b>12,500</b>	<b>7,500</b>	<b>150.0%</b>	<b>12,500</b>		
	Routine maintenance (W)	0%	10,000	10,200	2.0%	25,000	15,000	150.0%	25,000		
	Leak detection project	0%	15,000	15,000	0.0%	0	(15,000)	(100.0%)	0		Prop 84 project complete
	Restock inventory (water only)	0%	0	0	0.0%	7,500	7,500	100.0%	7,500		
11-54232	<b>Supplies/Repairs-Service Connections</b>		<b>25,000</b>	<b>25,200</b>	<b>0.8%</b>	<b>32,500</b>	<b>7,500</b>	<b>30.0%</b>	<b>32,500</b>		
	Contingencies	0%	0	0	0.0%	5,000	5,000	100.0%	5,000		Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)
	Leak detection project	0%	5,000	5,000	0.0%	0	(5,000)	(100.0%)	0		Prop 84 project complete
11-54232 1	<b>Supplies/Repairs-A/P Poly B</b>		<b>5,000</b>	<b>5,000</b>	<b>0.0%</b>	<b>5,000</b>	<b>0</b>	<b>0.0%</b>	<b>5,000</b>		
	Routine maintenance	0%	3,000	3,000	0.0%	3,000	0	0.0%	3,000		
	Meters for new development projects	0%	10,000	10,000	0.0%	10,000	0	0.0%	10,000		
11-54242	<b>Supplies/Repairs-Meters</b>		<b>13,000</b>	<b>13,000</b>	<b>0.0%</b>	<b>13,000</b>	<b>0</b>	<b>0.0%</b>	<b>13,000</b>		
	Dry barrel hydrant repairs	0%	0	0	0.0%	5,000	5,000	0.0%	5,000		
	Wet barrel hydrant repairs	0%	1,000	1,000	0.0%	1,000	0	0.0%	1,000		
11-54252	<b>Supplies/Repairs-Hydrants</b>		<b>1,000</b>	<b>1,000</b>	<b>0.0%</b>	<b>6,000</b>	<b>5,000</b>	<b>500.0%</b>	<b>6,000</b>		
	<b>TRANSMISSION &amp; DISTRIBUTION</b>		<b>\$67,975</b>	<b>\$68,799</b>	<b>1.2%</b>	<b>\$72,975</b>	<b>\$5,000</b>	<b>7.4%</b>	<b>\$72,975</b>		<b>TRANSMISSION &amp; DISTRIBUTION</b>
<b>CUSTOMER ACCOUNTS</b>											
	bill inserts (3 months)	50%	1,141	500	(56.2%)	500	(641)	(56.2%)	500		New copier has reduced printing costs
	CCR (300 ea x color rate x 2-side) water only	0%	105	105	0.0%	100	(5)	(4.8%)	100		
	Prop 218 notices (3,300 ea)	50%	0	0	0.0%	113	113	100.0%	113		Contingency
	public meetings, public notices	50%	50	150	200.0%	50	0	0.0%	50		
	billing stock, window envelopes, return envelopes	50%	1,750	1,750	0.0%	1,750	0	0.0%	1,750		
	bill printing costs	50%	2,510	1,250	(50.2%)	1,250	(1,260)	(50.2%)	1,250		
	candy, contingencies	50%	50	50	0.0%	50	0	0.0%	50		
	customer forms	50%	670	275	(58.9%)	375	(295)	(44.0%)	375		
11-55102	<b>Operating Supplies</b>		<b>6,275</b>	<b>4,080</b>	<b>(35.0%)</b>	<b>4,188</b>	<b>(2,088)</b>	<b>(33.3%)</b>	<b>4,188</b>		
	Cellular phone and Internet allowance	50%	1,650	1,545	(6.4%)	1,650	0	0.0%	1,650		
	Verizon @ 30%	50%	500	438	(12.5%)	400	(100)	(20.0%)	400		Verizon replaced by Tierzero for new phone system
	Tierzero @ 30%	50%	250	125	(50.0%)	175	(75)	(30.0%)	175		New telephone service for new phone system
	Miscellaneous	50%	125	125	0.0%	125	0	0.0%	125		
11-55104	<b>Utility Services</b>		<b>2,525</b>	<b>2,233</b>	<b>(11.6%)</b>	<b>2,350</b>	<b>(175)</b>	<b>(6.9%)</b>	<b>2,350</b>		
	Vehicle Reading System	0%	1,500	1,500	0.0%	1,600	100	6.7%	1,600		
	Melissa Software (barcoding)	50%	1,000	1,000	0.0%	1,000	0	0.0%	1,000		
	Merchant Account Fees	50%	30,500	20,000	(34.4%)	30,000	(500)	(1.6%)	30,000		
	Formsite subscription	50%	50	50	0.0%	50	0	0.0%	50		
	Folder/Inserter service agreement	50%	875	833	(4.8%)	875	0	0.0%	875		Annual support contract
	Temporary Service Person	50%	0	20,000	0.0%	0	0	(100.0%)	0		
	Contingencies	50%	250	250	0.0%	250	0	0.0%	250		
11-55105	<b>Contract Services</b>		<b>34,175</b>	<b>43,633</b>	<b>27.7%</b>	<b>33,775</b>	<b>(400)</b>	<b>(1.2%)</b>	<b>33,775</b>		
	Postage for prop 218 notices	50%	0	0	0.0%	400	400	100.0%	400		Contingency

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2015-16

		% of Budget Allocated TO Wastewater	Budget FYE 2015	Projected FYE 2015	Amount Over/Under Budget FYE 2015	Staff Proposed FYE 2016	Dollar Change	Percent Change	Committee Recommended FYE 2016 2/12/2015	Amount Change	Notes
	Postage for CCR	0%	250	0	(100.0%)	250	0	0.0%	250		
	Postage for separate mailers	50%	0	0	0.0%	400	400	100.0%	400		Contingency
	Postage meter @ 70%	50%	875	1,000	14.3%	1,000	125	14.3%	1,000		
	Monthly bills	50%	5,000	4,500	(10.0%)	5,125	125	2.5%	5,125		
	Permit fee	50%	100	110	10.0%	113	13	12.5%	113		
	Postage meter supplies	50%	125	250	100.0%	250	125	100.0%	250		
<b>11-55106</b>	<b>Postage</b>		<b>6,350</b>	<b>5,860</b>	<b>(7.7%)</b>	<b>7,538</b>	<b>1,188</b>	<b>18.7%</b>	<b>7,538</b>		
	Bad debt writeoffs-water	0%	2,500	2,500	0.0%	2,500	0	0.0%	2,500		
<b>11-55200</b>	<b>Uncollectible Accounts</b>		<b>2,500</b>	<b>2,500</b>	<b>0.0%</b>	<b>2,500</b>	<b>0</b>	<b>0.0%</b>	<b>2,500</b>		
	<b>CUSTOMER ACCOUNTS</b>		<b>\$51,825</b>	<b>\$58,306</b>	<b>12.5%</b>	<b>\$50,350</b>	<b>(\$1,475)</b>	<b>(2.8%)</b>	<b>\$50,350</b>		<b>CUSTOMER ACCOUNTS</b>
<b>INSURANCE</b>											
	General Liability (term:October - September)	40%	16,395	14,825	(9.6%)	15,360	(1,035)	(6.3%)	15,360		Premium is based on salaries
	Property Casualty (term:April - March)	40%	2,250	2,250	0.0%	2,400	150	6.7%	2,400		
<b>11-56301</b>	<b>Property/Gen. Liability Insurance</b>		<b>18,645</b>	<b>17,075</b>	<b>(8.4%)</b>	<b>17,760</b>	<b>(885)</b>	<b>(4.7%)</b>	<b>17,760</b>		
	<b>INSURANCE</b>		<b>\$18,645</b>	<b>\$17,075</b>	<b>(8.4%)</b>	<b>\$17,760</b>	<b>(\$885)</b>	<b>(4.7%)</b>	<b>\$17,760</b>		<b>INSURANCE</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
	Office supplies, ink, toner	40%	1,800	2,400	33.3%	3,000	1,200	66.7%	3,000		
	Envelopes	40%	300	300	0.0%	300	0	0.0%	300		
<b>11-56202</b>	<b>Office Supplies</b>		<b>2,100</b>	<b>2,700</b>	<b>28.6%</b>	<b>3,300</b>	<b>1,200</b>	<b>57.1%</b>	<b>3,300</b>		
	Southern California Gas	40%	240	180	(25.0%)	240	0	0.0%	240		
	Verizon @ 70%	40%	1,260	1,224	(2.8%)	1,080	(180)	(14.3%)	1,080		Verizon replaced by Tierzero for new phone system
	Tierzero @ 70%	40%	810	360	(55.6%)	450	(360)	(44.4%)	450		New telephone service for new phone system
	PG&E (office)	40%	1,845	1,965	6.5%	1,965	120	6.5%	1,965		
<b>11-56204</b>	<b>Utility Services-Office</b>		<b>4,155</b>	<b>3,729</b>	<b>(10.2%)</b>	<b>3,735</b>	<b>(420)</b>	<b>(10.1%)</b>	<b>3,735</b>		
	CWS (MOM software)	40%	5,475	5,218	(4.7%)	5,400	(75)	(1.4%)	5,400		
	Office High Speed Internet	40%	1,005	928	(7.7%)	960	(45)	(4.5%)	960		
	Office Cable TV	40%	15	42	183.2%	45	30	200.0%	45		
	Copier contract	40%	3,145	1,500	(52.3%)	1,500	(1,645)	(52.3%)	1,500		New copier has reduced printing costs
	Website hosting, domain registration	40%	90	90	0.0%	90	0	0.0%	90		
	Hydrologic Review-Freeport McMoran	0%	0	2,079	0.0%	0	0	(100.0%)	0		
	Contingencies	40%	210	210	0.0%	210	0	0.0%	210		
<b>11-56205</b>	<b>Contract Services-Office</b>		<b>9,940</b>	<b>10,068</b>	<b>1.3%</b>	<b>8,205</b>	<b>(1,735)</b>	<b>(17.5%)</b>	<b>8,205</b>		
	Postage meter @ 30%	40%	450	540	20.0%	600	150	33.3%	600		
<b>11-56206</b>	<b>Postage</b>		<b>450</b>	<b>540</b>	<b>20.0%</b>	<b>600</b>	<b>150</b>	<b>33.3%</b>	<b>600</b>		
	Audit Services	40%	3,957	3,822	(3.4%)	4,020	63	1.6%	4,020		
	Legal Counsel	40%	3,000	3,000	0.0%	3,000	0	0.0%	3,000		
	Vaccines	40%	90	90	0.0%	0	(90)	(100.0%)	0		Vaccines now covered by health insurance
	Prop 84 Plan Share	0%	1,750	1,750	0.0%	1,750	0	0.0%	1,750		Prop 84 Administration Costs
	Contingencies	40%	30	0	(100.0%)	30	0	(100.0%)	30		
<b>11-56208</b>	<b>Professional Services</b>		<b>8,827</b>	<b>8,662</b>	<b>(1.9%)</b>	<b>8,800</b>	<b>(27)</b>	<b>(0.3%)</b>	<b>8,800</b>		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2015-16

	% of Budget Allocated TO Wastewater	Budget FYE 2015	Projected FYE 2015	Amount Over/Under Budget FYE 2015	Staff Proposed FYE 2016	Dollar Change	Percent Change	Committee Recommended FYE 2016 2/12/2015	Amount Change	Notes
CSDA (Dec)	40%	3,030	3,173	4.7%	3,360	330	10.9%	3,360		
SBCCSDA (Dec)	40%	189	180	(4.8%)	180	(9)	(4.8%)	180		
Costco	40%	66	66	0.0%	66	0	0.0%	66		
MSA	40%	21	21	0.0%	21	0	0.0%	21		
Miscellaneous	40%	120	120	0.0%	120	0	0.0%	120		
GFOA (Aug)	40%	96	96	0.0%	96	0	0.0%	96		
<b>Below are water only:</b>										
ACWA (Nov)	0%	8,475	8,685	2.5%	9,200	725	8.6%	9,200		
CRWA (July)	0%	900	915	1.7%	975	75	8.3%	975		
AWWA for GM & Martin (Aug)	0%	600	413	(31.2%)	425	(175)	(29.2%)	425		
Certificate renewals (Field & Tina)	0%	350	205	(41.4%)	350	0	0.0%	350		
Cross Connection Foundation (Dec)	0%	125	120	(4.0%)	125	0	0.0%	125		
CCWUA (Feb)	0%	100	75	(25.0%)	100	0	0.0%	100		
Groundwater Foundation (Sept)	0%	35	35	0.0%	35	0	0.0%	35		
<b>11-56209 Membership &amp; Dues</b>		<b>14,107</b>	<b>14,104</b>	<b>(0.0%)</b>	<b>15,053</b>	<b>946</b>	<b>6.7%</b>	<b>15,053</b>		
Extended travel expenses, registration, mileage	40%	4,350	4,350	0.0%	6,000	1,650	37.9%	6,000		
Local travel expenses, registration, mileage	40%	300	300	0.0%	300	0	0.0%	300		
Meeting meals	40%	180	180	0.0%	180	0	0.0%	180		
SBCCSDA meeting meals	40%	270	270	0.0%	270	0	0.0%	270		
<b>11-56210 Employee Travel Expense (Direct Payment)</b>		<b>2,550</b>	<b>2,550</b>	<b>0.0%</b>	<b>3,375</b>	<b>825</b>	<b>32.4%</b>	<b>3,375</b>		
<b>11-56210-1 Employee Travel Expense (Reimbursed)</b>		<b>2,550</b>	<b>2,550</b>	<b>0.0%</b>	<b>3,375</b>	<b>825</b>	<b>32.4%</b>	<b>3,375</b>		
		5,100	5,100	0.0%	6,750	1,650	32.4%	6,750		
Lompoc Record (Dec)	40%	75	75	0.0%	75	0	0.0%	75		
Jobs Available	40%	30	30	0.0%	30	0	0.0%	30		
Problem Solver	40%	36	0	(100.0%)	0	(36)	(100.0%)	0		
Text books	40%	90	180	100.0%	180	90	100.0%	180		
Miscellaneous	40%	120	210	75.0%	150	30	25.0%	150		
Government tax manual	40%	150	150	0.0%	150	0	0.0%	150		
<b>11-56211 Subscription &amp; Books</b>		<b>501</b>	<b>645</b>	<b>28.7%</b>	<b>585</b>	<b>84</b>	<b>16.8%</b>	<b>585</b>		
Mailing machine rental	40%	900	900	0.0%	900	0	0.0%	900		
Mailing machine agreement	40%	120	120	0.0%	120	0	0.0%	120		
Mailing machine equipment tax	40%	30	30	0.0%	30	0	0.0%	30		
<b>11-56213 Office Equipment Rentals</b>		<b>1,050</b>	<b>1,050</b>	<b>0.0%</b>	<b>1,050</b>	<b>0</b>	<b>0.0%</b>	<b>1,050</b>		
NSF Fees	40%	300	300	0.0%	300	0	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	0.0%	(600)		
Account Analysis Fees	40%	1,545	1,545	0.0%	1,545	0	0.0%	1,545		
Miscellaneous Bank Fees	40%	30	30	0.0%	30	0	0.0%	30		
<b>11-56214 Bank Service Charges</b>		<b>1,275</b>	<b>1,275</b>	<b>0.0%</b>	<b>1,275</b>	<b>0</b>	<b>0.0%</b>	<b>1,275</b>		
VVCSD Share of LAFCO budget	40%	2,100	2,201	4.8%	2,310	210	10.0%	2,310		
<b>11-56215 AB2838 - LAFCO Mandatory Fees</b>		<b>2,100</b>	<b>2,201</b>	<b>4.8%</b>	<b>2,310</b>	<b>210</b>	<b>10.0%</b>	<b>2,310</b>		
Meeting refreshments	40%	300	150	(50.0%)	300	0	0.0%	300		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2015-16

		% of Budget Allocated TO Wastewater	Budget FYE 2015	Projected FYE 2015	Amount Over/Under Budget FYE 2015	Staff Proposed FYE 2016	Dollar Change	Percent Change	Committee Recommended FYE 2016 2/12/2015	Amount Change	Notes
	Training and mileage-water only	0%	10,100	5,000	(50.5%)	12,960	2,860	28.3%	12,960		
	Training and mileage	40%	4,920	4,500	(8.5%)	3,024	(1,896)	(38.5%)	3,024		
	SBCCSDA meeting meals	40%	1,200	300	(75.0%)	1,500	300	25.0%	1,500		
	Meeting meals	40%	300	300	0.0%	300	0	0.0%	300		
	Salaries	40%	4,320	3,600	(16.7%)	4,320	0	0.0%	4,320		
<b>11-56217</b>	<b>Director's Expense (Direct Payment)</b>		<b>12,730</b>	<b>8,725</b>	<b>(31.5%)</b>	<b>13,362</b>	<b>632</b>	<b>5.0%</b>	<b>13,362</b>		
<b>11-56217-1</b>	<b>Director's Expense (Reimbursed)</b>		<b>8,410</b>	<b>5,125</b>	<b>(39.1%)</b>	<b>9,042</b>	<b>632</b>	<b>7.5%</b>	<b>9,042</b>		
			21,140	13,850	(34.5%)	22,404	1,264	6.0%	22,404		
	Trash - Office	40%	345	270	(21.7%)	285	(60)	(17.4%)	285		
	Trash - Shop	40%	900	780	(13.3%)	840	(60)	(6.7%)	840		New expense
	Water/Wastewater Service	40%	900	810	(10.0%)	900	0	0.0%	900		
	Dump trips	40%	90	300	233.3%	150	60	66.7%	150		
	Document shredding service	40%	360	360	0.0%	780	420	116.7%	780		
<b>11-56704</b>	<b>Utility Services-General Plant</b>		<b>2,595</b>	<b>2,520</b>	<b>(2.9%)</b>	<b>2,955</b>	<b>360</b>	<b>13.9%</b>	<b>2,955</b>		
	Janitorial - monthly service + windows/carpet	40%	1,500	1,500	0.0%	1,500	0	0.0%	1,500		
	Office yard maint.	40%	1,020	1,020	0.0%	1,020	0	0.0%	1,020		
	Alarm service - office, shop	40%	600	677	12.8%	780	180	30.0%	780		
	Alarm service - Bstr bldg WATER ONLY	0%	525	529	0.8%	650	125	23.8%	650		
	Exterminator	40%	450	450	0.0%	450	0	0.0%	450		
	Vegetation Management	40%	18,000	18,000	0.0%	21,000	3,000	16.7%	21,000		Labor and permit expenses to clear vegetation from sites, roads, and creek
	Remove trees on Clubhouse Road	40%	0	0	0.0%	18,000	18,000	100.0%	18,000		Remove remaining trees along Clubhouse Road on Lot 54
<b>11-56705</b>	<b>Contract Services-General Plant</b>		<b>22,095</b>	<b>22,176</b>	<b>0.4%</b>	<b>43,400</b>	<b>21,305</b>	<b>96.4%</b>	<b>43,400</b>		
	Towels	40%	810	825	1.9%	900	90	11.1%	900		
	Supplies and repairs	40%	1,800	946	(47.5%)	1,800	0	0.0%	1,800		
<b>11-56712</b>	<b>Supplies and Repairs - General Plant</b>		<b>2,610</b>	<b>1,771</b>	<b>(32.2%)</b>	<b>2,700</b>	<b>90</b>	<b>3.4%</b>	<b>2,700</b>		
	Software Upgrades	40%	1,200	1,200	0.0%	1,200	0	0.0%	1,200		
	Maintenance/emergencies	40%	420	420	0.0%	420	0	0.0%	420		
	Experts exchange subscription	40%	60	60	0.0%	60	0	0.0%	60		
	Flexbox Service	40%	420	420	0.0%	420	0	0.0%	420		
	Carbonite Service	40%	36	36	0.0%	36	0	0.0%	36		
<b>11-56713</b>	<b>Supplies and Repairs - Computer Equip.</b>		<b>2,136</b>	<b>2,136</b>	<b>0.0%</b>	<b>2,136</b>	<b>0</b>	<b>0.0%</b>	<b>2,136</b>		
	Office equipment	40%	300	300	0.0%	300	0	0.0%	300		
<b>11-56714</b>	<b>Supplies and Repairs - Furniture &amp; Equipment</b>		<b>300</b>	<b>300</b>	<b>0.0%</b>	<b>300</b>	<b>0</b>	<b>0.0%</b>	<b>300</b>		
	Depreciation	0%	170,700	169,080	(0.9%)	185,300	14,600	8.6%	185,300		
<b>11-57110</b>	<b>Depreciation</b>		<b>170,700</b>	<b>169,080</b>	<b>(0.9%)</b>	<b>185,300</b>	<b>14,600</b>	<b>8.6%</b>	<b>185,300</b>		
	Elections - November 2016 (FY 16-17)	40%	2,550	1,056	(58.6%)	0	(2,550)	0.0%	0		
<b>11-56810</b>	<b>Election Expense</b>		<b>2,550</b>	<b>1,056</b>	<b>(58.6%)</b>	<b>0</b>	<b>(2,550)</b>	<b>0.0%</b>	<b>0</b>		
	<b>ADMINISTRATIVE &amp; GENERAL</b>		<b>\$273,731</b>	<b>\$262,963</b>	<b>(3.9%)</b>	<b>\$310,858</b>	<b>\$37,127</b>	<b>13.6%</b>	<b>\$310,858</b>		<b>ADMINISTRATIVE &amp; GENERAL</b>
<b>EMPLOYEE SALARIES AND BENEFITS</b>											
<b>Various</b>	Salaries	0%	447,200	375,883	(15.9%)	444,400	(2,800)	(0.6%)	436,700	(7,700)	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2015-16

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<i>Benefits</i>											
11-56401	Sick/Personal	0%	24,000	19,668	(18.1%)	24,000	0	0.0%	23,600	(400)	
11-56402	Vacation	0%	42,800	45,723	6.8%	40,800	(2,000)	(4.7%)	40,400	(400)	
11-56403	Holiday	0%	33,271	24,709	(25.7%)	33,029	(242)	(0.7%)	32,642	(387)	
11-56403 1	Floating Holiday	0%	2,829	2,360	(16.6%)	2,811	(18)	(0.6%)	2,778	(33)	
11-56406	Medical Insurance	0%	86,300	83,125	(3.7%)	100,200	13,900	16.1%	100,200		
11-56407	Long Term Disability	0%	11,080	10,000	(9.7%)	11,800	720	6.5%	11,800		
11-56408	Flex Spending Account Admin Fees	0%	600	600	0.0%	600	0	0.0%	600		
11-56410	Employee Educational	0%	1,500	6,440	329.4%	3,000	1,500	100.0%	3,000		
11-56416	PERS 457	0%	18,000	12,361	(31.3%)	18,000	0	0.0%	18,000		<i>New employee benefit effective January 2015</i>
11-56417	PERS	0%	157,000	150,000	(4.5%)	162,500	5,500	3.5%	161,000	(1,500)	<i>Does not include GASB 16 accrual of CTO/Vac Liability</i>
11-56417	PERS Side Fund Amortization	0%	18,066	0	(100.0%)	0	(18,066)	(100.0%)	0		<i>Audit adjustment made amortization no longer necessary</i>
11-56418	Dental Insurance	0%	8,800	7,676	(12.8%)	8,400	(400)	(4.5%)	8,400		
11-56419	Life Insurance	0%	4,600	3,894	(15.4%)	4,000	(600)	(13.0%)	3,900	(100)	
11-56421	Work.Comp.Ins.	0%	14,641	15,256	4.2%	13,400	(1,241)	(8.5%)	13,000	(400)	<i>Does not include GASB 16 accrual of CTO/Vac Liability</i>
11-56423	Vision Care	0%	1,910	1,807	(5.4%)	2,000	90	4.7%	2,000		
11-56424	Performance/Incentive Pay	0%	2,500	2,077	(16.9%)	2,500	0	0.0%	2,500		
<i>Payroll Taxes</i>											
11-56430	Medicare FICA	0%	11,600	10,003	(82.1%)	11,500	(100)	(0.9%)	11,400	(100)	
11-56431	SUI	0%	2,100	1,275	(39.3%)	2,100	0	0.0%	2,100		
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(4,900)	(3,893)	(20.6%)	(4,500)	400	(8.2%)	(4,400)	100	
11-57464	WW Alloc. Employ. Benefits	0%	(139,400)	(109,900)	(21.2%)	(140,900)	(1,500)	1.1%	(140,800)	100	
11-57472	WW Alloc. Payroll Taxes	0%	(4,500)	(3,502)	(22.2%)	(4,600)	(100)	2.2%	(4,600)		
<b>EMPLOYEE SALARIES AND BENEFITS</b>			<b>\$739,997</b>	<b>\$655,563</b>	<b>(11.4%)</b>	<b>\$735,040</b>	<b>(\$4,957)</b>	<b>(0.7%)</b>	<b>\$724,220</b>	<b>(10,820)</b>	<b>EMPLOYEE SALARIES AND BENEFITS</b>
<b>OTHER OPERATING EXPENSES</b>											
	Preventative maintenance, operating supplies	40%	2,100	600	(71.4%)	600	(1,500)	(71.4%)	600		
	Vehicle Repair	40%	300	1,800	500.0%	1,800	1,500	500.0%	1,800		
11-57302	<b>Transportation (Field Vehicles)-Other</b>		<b>2,400</b>	<b>2,400</b>	<b>0.0%</b>	<b>2,400</b>	<b>0</b>	<b>0.0%</b>	<b>2,400</b>		
	Gasoline	40%	9,000	8,128	(9.7%)	9,000	0	0.0%	9,000		
11-57303	<b>Transportation (Field Vehicles)-Fuel</b>		<b>9,000</b>	<b>8,128</b>	<b>(9.7%)</b>	<b>9,000</b>	<b>0</b>	<b>0.0%</b>	<b>9,000</b>		
	Tools and equipment	40%	1,200	2,205	83.7%	2,400	1,200	100.0%	2,400		
	Contingencies	40%	600	600	0.0%	600	0	0.0%	600		
	Tractor maintenance	40%	600	878	46.3%	1,200	600	100.0%	1,200		
11-57312	<b>Tool/Work Equipment-Other</b>		<b>2,400</b>	<b>3,682</b>	<b>53.4%</b>	<b>4,200</b>	<b>1,800</b>	<b>75.0%</b>	<b>4,200</b>		
	Diesel Fuel (water only-60% of total)	0%	300	300	0.0%	300	0	0.0%	300		
11-57313	<b>Tool/Work Equipment-Fuel</b>		<b>300</b>	<b>300</b>	<b>0.0%</b>	<b>300</b>	<b>0</b>	<b>0.0%</b>	<b>300</b>		
	5 shirts for each of the 3 field crew	40%	255	232	(9.1%)	255	0	0.0%	255		
	3 shirts for each of the 3 office crew	40%	150	150	0.0%	150	0	0.0%	150		
	1 sweatshirt for each of the 3 field crew (every other year - next FY16-17)	40%	45	0	(100.0%)	45	0	0.0%	45		
	1 jacket for each of the 3 field crew	40%	0	0	0.0%	180	180	100.0%	180		<i>New expense</i>
11-57320	<b>Uniforms</b>		<b>450</b>	<b>382</b>	<b>(15.1%)</b>	<b>630</b>	<b>180</b>	<b>40.0%</b>	<b>630</b>		
	Jeans-\$200/field crew + MG	40%	480	480	0.0%	480	0	0.0%	480		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

BUDGET - WATER OPERATING EXPENSES

FISCAL YEAR 2015-16

		% of Budget Allocated TO Wastewater	Budget FYE 2015	Projected FYE 2015	Amount Over/Under Budget FYE 2015	Staff Proposed FYE 2016	Dollar Change	Percent Change	Committee Recommended FYE 2016 <small>2/12/2015</small>	Amount Change	Notes
11-57321	Uniforms Reimbursement		480	480	0.0%	480	0	0.0%	480		
	Safety Supplies	40%	900	1,260	40.0%	900	0	0.0%	900		
	Annual Safety Dinner	40%	480	480	0.0%	480	0	0.0%	480		
11-57350	<b>Safety Supplies</b>		<b>1,380</b>	<b>1,740</b>	<b>26.1%</b>	<b>1,380</b>	<b>0</b>	<b>0.0%</b>	<b>1,380</b>		
	Safety boot allowance (\$200 ea x 4 (every 18 months))	40%	480	480	0.0%	480	0	0.0%	480		
11-57351	<b>Safety Boot Reimbursement</b>		<b>480</b>	<b>480</b>	<b>0.0%</b>	<b>480</b>	<b>0</b>	<b>0.0%</b>	<b>480</b>		
	<b>OTHER OPERATING EXPENSES</b>		<b>\$16,890</b>	<b>\$17,592</b>	<b>4.2%</b>	<b>\$18,870</b>	<b>\$1,980</b>	<b>11.7%</b>	<b>\$18,870</b>		<b>OTHER OPERATING EXPENSES</b>
	<b>TOTAL OPERATING EXPENSES</b>		<b>\$1,590,048</b>	<b>\$1,456,421</b>	<b>(8.4%)</b>	<b>\$1,664,361</b>	<b>\$74,312</b>	<b>4.7%</b>	<b>\$1,654,540</b>	<b>(9,820)</b>	<b>TOTAL OPERATING EXPENSES</b>
	<i>Budget Comparison</i>		<i>(percent)</i>	<b>(8.4%)</b>		<b>4.7%</b>		<b>4.1%</b>		<b>(0)</b>	
	<i>Budget Comparison</i>		<i>(dollar)</i>	<b>(\$133,627)</b>		<b>\$74,312</b>		<b>\$64,492</b>		<b>(9,820)</b>	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WASTEWATER OPERATING EXPENSES  
 FISCAL YEAR 2015-16

	% of Budget Allocated FROM Water	Budget FYE 2015	Projected FYE 2015	Amount Over/Under Budget FYE 2015	Staff Proposed FYE 2016	Dollar Change	Percent Change	Committee Recommended FYE 2016 2/12/2015	Amount Change	Notes
<b>PUMPING (BOOSTERS)</b>										
	50%	1,750	5,440	210.9%	1,750	0	0.0%	1,750		
	20%	270	0	(100.0%)	0	(270)	0.0%	0		
	20%	155	202	30.4%	250	95	61.3%	250		
	50%	200	204	2.2%	213	13	6.3%	213		
	50%	200	204	1.8%	200	0	0.0%	200		
	100%	0	1,112	0.0%	2,000	2,000	100.0%	2,000		
	100%	0	3,898	0.0%	0	0	0.0%	0		
	100%	25,000	0	(100.0%)	25,000	0	0.0%	25,000		May be capitalized depending on extent of repairs
<b>12-52112</b>		<b>27,575</b>	<b>11,060</b>	<b>(59.9%)</b>	<b>29,413</b>	<b>1,838</b>	<b>6.7%</b>	<b>29,413</b>		
	20%	240	2,177	807.1%	300	60	25.0%	300		
	20%	360	296	(17.8%)	360	0	0.0%	360		
	20%	0	0	0.0%	2,000	2,000	100.0%	2,000		Project to optimize SCADA system
<b>12-52113</b>		<b>600</b>	<b>2,473</b>	<b>312.2%</b>	<b>2,660</b>	<b>2,060</b>	<b>343.3%</b>	<b>2,660</b>		
	100%	6,300	6,396	1.5%	6,800	500	7.9%	6,800		
<b>12-52300</b>		<b>6,300</b>	<b>6,396</b>	<b>1.5%</b>	<b>6,800</b>	<b>500</b>	<b>7.9%</b>	<b>6,800</b>		
	100%	500	500	0.0%	500	0	0.0%	500		
<b>12-52310</b>		<b>500</b>	<b>500</b>	<b>0.0%</b>	<b>500</b>	<b>0</b>	<b>0.0%</b>	<b>500</b>		
		<b>\$34,975</b>	<b>\$20,429</b>	<b>(41.6%)</b>	<b>\$39,373</b>	<b>4,398</b>	<b>12.6%</b>	<b>\$39,373</b>		<b>PUMPING (BOOSTERS)</b>
<b>LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE</b>										
	100%	725,000	518,676	(28.5%)	725,000	0	0.0%	725,000		
<b>12-53105 1</b>		<b>725,000</b>	<b>518,676</b>	<b>(28.5%)</b>	<b>725,000</b>	<b>0</b>	<b>0.0%</b>	<b>725,000</b>		
	100%	50,000	50,000	0.0%	50,000	0	0.0%	50,000		
<b>12-53105 2</b>		<b>50,000</b>	<b>50,000</b>	<b>0.0%</b>	<b>50,000</b>	<b>0</b>	<b>0.0%</b>	<b>50,000</b>		
	100%	741,091	741,091	0.0%	741,091	0	0.0%	741,091		LRWRP SRF Loan Payment (annual until 2029)
<b>12-25220</b>		<b>741,091</b>	<b>741,091</b>	<b>0.0%</b>	<b>741,091</b>	<b>0</b>	<b>0.0%</b>	<b>741,091</b>		
	100%	83,052	78,606	(5.4%)	81,239	(1,813)	(2.2%)	81,239		LRWRP 07 Bond Interest Payment (annual until 2018). Actual will be less interest earned
<b>12-25222</b>		<b>83,052</b>	<b>78,606</b>	<b>(5.4%)</b>	<b>81,239</b>	<b>(1,813)</b>	<b>(2.2%)</b>	<b>81,239</b>		
		<b>\$1,599,143</b>	<b>\$1,388,373</b>	<b>(13.2%)</b>	<b>\$1,597,330</b>	<b>(1,813)</b>	<b>(0.1%)</b>	<b>\$1,597,330</b>		<b>LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE</b>
<b>COLLECTION</b>										
	100%	2,000	1,852	(7.4%)	2,000	0	0.0%	2,000		
<b>12-54103</b>		<b>2,000</b>	<b>1,852</b>	<b>(7.4%)</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>	<b>2,000</b>		
	100%	10,000	2,557	(74.4%)	10,000	0	0.0%	10,000		
	100%	0	0	0.0%	1,500	1,500	100.0%	1,500		
<b>12-54222</b>		<b>10,000</b>	<b>2,557</b>	<b>(74.4%)</b>	<b>11,500</b>	<b>1,500</b>	<b>15.0%</b>	<b>11,500</b>		
	100%	500	500	0.0%	500	0	0.0%	500		
	100%	1,000	1,000	0.0%	1,000	0	0.0%	1,000		
	100%	1,000	1,000	0.0%	1,000	0	0.0%	1,000		



VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WASTEWATER OPERATING EXPENSES  
 FISCAL YEAR 2015-16

		% of Budget Allocated FROM Water	Budget FYE 2015	Projected FYE 2015	Amount Over/Under Budget FYE 2015	Staff Proposed FYE 2016	Dollar Change	Percent Change	Committee Recommended FYE 2016	Amount Change	Notes
12-54232	Supplies/Repairs-Service Connections		2,500	2,500	0.0%	2,500	0	0.0%	2,500		
	<b>COLLECTION</b>		<b>\$14,500</b>	<b>\$6,909</b>	<b>(52.4%)</b>	<b>\$16,000</b>	<b>1,500</b>	<b>10.3%</b>	<b>\$16,000</b>	<b>COLLECTION</b>	
<b>CUSTOMER ACCOUNTS</b>											
	bill inserts (3 months)	50%	1,141	500	(56.2%)	500	(641)	(56.2%)	500		New copier has reduced printing costs
	Prop 218 notices (3,300 ea)	50%	0	0	0.0%	113	113	100.0%	113		
	public meetings, public notices	50%	50	150	200.0%	50	0	0.0%	50		
	billing stock, window envelopes, return envelopes	50%	1,750	1,750	0.0%	1,750	0	0.0%	1,750		
	bill printing costs	50%	2,510	1,250	(50.2%)	1,250	(1,260)	(50.2%)	1,250		
	candy, contingencies	50%	50	50	0.0%	50	0	0.0%	50		
	customer forms	50%	670	275	(58.9%)	375	(295)	(44.0%)	375		
12-55102	<b>Operating Supplies</b>		<b>6,170</b>	<b>3,975</b>	<b>(35.6%)</b>	<b>4,088</b>	<b>(2,083)</b>	<b>(33.8%)</b>	<b>4,088</b>		
	Cellular phone and Internet allowance	50%	1,650	1,545	(6.4%)	1,650	0	0.0%	1,650		
	Verizon @ 30%	50%	500	438	(12.5%)	400	(100)	(20.0%)	400		Verizon replaced by Tierzero for new phone system
	Tierzero @ 30%	50%	250	125	(50.0%)	175	(75)	(30.0%)	175		New telephone service for new phone system
	Miscellaneous	50%	125	125	0.0%	125	0	0.0%	125		
12-55104	<b>Utility Services</b>		<b>2,525</b>	<b>2,233</b>	<b>(11.6%)</b>	<b>2,350</b>	<b>(175)</b>	<b>(6.9%)</b>	<b>2,350</b>		
	Melissa Software (barcoding)	50%	1,000	1,000	0.0%	1,000	0	0.0%	1,000		
	Merchant Account Fees	50%	30,500	20,000	(34.4%)	30,000	(500)	(1.6%)	30,000		
	Formsite subscription	50%	50	50	0.0%	50	0	0.0%	50		
	Folder/Inserter service agreement	50%	875	833	(4.8%)	875	0	0.0%	875		Annual support contract
	Temporary Service Person	50%	0	20,000	0.0%	0	0	0.0%	0		
	Contingencies	50%	250	250	0.0%	250	0	0.0%	250		
12-55105	<b>Contract Services</b>		<b>32,675</b>	<b>42,133</b>	<b>28.9%</b>	<b>32,175</b>	<b>(500)</b>	<b>(1.5%)</b>	<b>32,175</b>		
	Postage for prop 218 notices	50%	0	0	0.0%	400	400	100.0%	400		Contingency
	Postage for separate mailers	50%	0	0	0.0%	400	400	100.0%	400		Contingency
	Postage meter @ 70%	50%	875	1,000	14.3%	1,000	125	14.3%	1,000		
	Monthly bills	50%	5,000	4,500	(10.0%)	5,125	125	2.5%	5,125		
	Permit fee	50%	100	110	10.0%	113	13	12.5%	113		
	Postage meter supplies	50%	125	250	100.0%	250	125	100.0%	250		
12-55106	<b>Postage</b>		<b>6,100</b>	<b>5,860</b>	<b>(3.9%)</b>	<b>7,288</b>	<b>1,188</b>	<b>19.5%</b>	<b>7,288</b>		
	Bad debt writeoffs-sewer	100%	2,500	2,500	0.0%	2,500	0	0.0%	2,500		
12-55200	<b>Uncollectible Accounts</b>		<b>2,500</b>	<b>2,500</b>	<b>0.0%</b>	<b>2,500</b>	<b>0</b>	<b>0.0%</b>	<b>2,500</b>		
	<b>CUSTOMER ACCOUNTS</b>		<b>\$49,970</b>	<b>\$56,701</b>	<b>13.5%</b>	<b>\$48,400</b>	<b>(1,570)</b>	<b>(3.1%)</b>	<b>\$48,400</b>	<b>CUSTOMER ACCOUNTS</b>	
<b>INSURANCE</b>											
	General Liability (term:October - September)	40%	10,930	9,884	(9.6%)	10,240	(690)	(6.3%)	10,240		Premium is based on salaries
	Property Casualty (term:April - March)	40%	1,500	1,500	0.0%	1,600	100	6.7%	1,600		
12-56301	<b>Property/Gen. Liability Insurance</b>		<b>12,430</b>	<b>11,384</b>	<b>(8.4%)</b>	<b>11,840</b>	<b>(590)</b>	<b>(4.7%)</b>	<b>11,840</b>		
	<b>INSURANCE</b>		<b>\$12,430</b>	<b>\$11,384</b>	<b>(8.4%)</b>	<b>\$11,840</b>	<b>(590)</b>	<b>(4.7%)</b>	<b>\$11,840</b>	<b>INSURANCE</b>	
<b>ADMINISTRATIVE &amp; GENERAL</b>											
	Office supplies, ink, toner	40%	1,200	1,600	33.3%	2,000	800	66.7%	2,000		
	Envelopes	40%	200	200	0.0%	200	0	0.0%	200		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WASTEWATER OPERATING EXPENSES  
 FISCAL YEAR 2015-16

	% of Budget Allocated FROM Water	Budget	Projected	Amount Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Amount Change	Notes
		FYE 2015	FYE 2015	FYE 2015	FYE 2016			FYE 2016		
<b>12-56202 Office Supplies</b>		<b>1,400</b>	<b>1,800</b>	<b>28.6%</b>	<b>2,200</b>	<b>800</b>	<b>57.1%</b>	<b>2,200</b>		
Southern California Gas	40%	160	120	(25.0%)	160	0	0.0%	160		
Verizon @ 70%	40%	840	816	(2.8%)	720	(120)	(14.3%)	720		Verizon replaced by Tierzero for new phone system
Tierzero @ 70%	40%	540	240	(55.6%)	300	(240)	(44.4%)	300		New telephone service for new phone system
PG&E (office)	40%	1,230	1,310	6.5%	1,310	80	6.5%	1,310		
<b>12-56204 Utility Services-Office</b>		<b>2,770</b>	<b>2,486</b>	<b>(10.2%)</b>	<b>2,490</b>	<b>(280)</b>	<b>(10.1%)</b>	<b>2,490</b>		
CWS (MOM software)	40%	3,650	3,479	(4.7%)	3,600	(50)	(1.4%)	3,600		
Office High Speed Internet	40%	670	619	(7.7%)	640	(30)	(4.5%)	640		
Office Cable TV	40%	10	28	183.2%	30	20	200.0%	30		
Copier contract	40%	2,097	1,000	(52.3%)	1,000	(1,097)	(52.3%)	1,000		New copier has reduced printing costs
Website hosting, domain registration	40%	60	60	0.0%	60	0	0.0%	60		
Contingencies	40%	140	140	0.0%	140	0	0.0%	140		
<b>12-56205 Contract Services-Office</b>		<b>6,627</b>	<b>5,326</b>	<b>(19.6%)</b>	<b>5,470</b>	<b>(1,157)</b>	<b>(17.5%)</b>	<b>5,470</b>		
Postage meter @ 30%	40%	300	360	20.0%	400	100	33.3%	400		
<b>12-56206 Postage</b>		<b>300</b>	<b>360</b>	<b>20.0%</b>	<b>400</b>	<b>100</b>	<b>33.3%</b>	<b>400</b>		
Audit Services	40%	2,638	2,548	(3.4%)	2,680	42	1.6%	2,680		
Legal Counsel	40%	2,000	2,000	0.0%	2,000	0	0.0%	2,000		
Vaccines	40%	60	60	0.0%	0	(60)	0.0%	0		Vaccines now covered by health insurance
Contingencies	40%	20	20	0.0%	20	0	0.0%	20		
<b>12-56208 Professional Services</b>		<b>4,718</b>	<b>4,628</b>	<b>(1.9%)</b>	<b>4,700</b>	<b>(18)</b>	<b>(0.4%)</b>	<b>4,700</b>		
CSDA (Dec)	40%	2,020	2,115	4.7%	2,240	220	10.9%	2,240		
SBCCSDA (Dec)	40%	126	120	(4.8%)	120	(6)	(4.8%)	120		
Costco	40%	44	44	0.0%	44	0	0.0%	44		
MSA	40%	14	14	0.0%	14	0	0.0%	14		
Miscellaneous	40%	80	80	0.0%	80	0	0.0%	80		
GFOA (Aug)	40%	64	64	0.0%	64	0	0.0%	64		
<b>Below are wastewater only:</b>										
CWEA	100%	750	304	(59.5%)	750	0	0.0%	750		
Certificate renewals	100%	1,000	250	(75.0%)	1,000	0	0.0%	1,000		
<b>12-56209 Membership &amp; Dues</b>		<b>4,098</b>	<b>2,991</b>	<b>(27.0%)</b>	<b>4,312</b>	<b>214</b>	<b>5.2%</b>	<b>4,312</b>		
Extended travel expenses, registration, mileage	40%	2,900	2,900	0.0%	4,000	1,100	37.9%	4,000		
Local travel expenses, registration, mileage	40%	200	200	0.0%	200	0	0.0%	200		
Meeting meals	40%	120	120	0.0%	120	0	0.0%	120		
SAMA Meeting	100%	0	0	0.0%	300	300	100.0%	300		
SBCCSDA meeting meals	40%	180	180	0.0%	180	0	0.0%	180		
<b>12-56210 Employee Travel Expense (Direct Payment)</b>		<b>1,700</b>	<b>1,700</b>	<b>0.0%</b>	<b>2,400</b>	<b>700</b>	<b>41.2%</b>	<b>2,400</b>		
<b>12-56210-1 Employee Travel Expense (Reimbursed)</b>		<b>1,700</b>	<b>1,700</b>	<b>0.0%</b>	<b>2,400</b>	<b>700</b>	<b>41.2%</b>	<b>2,400</b>		
		3,400	3,400	0.0%	4,800	1,400	41.2%	4,800		
Lompoc Record (Dec)	40%	50	50	0.0%	50	0	0.0%	50		
Jobs Available	40%	20	20	0.0%	20	0	0.0%	20		
Problem Solver	40%	24	0	0.0%	0	(24)	0.0%	0		
Text books	40%	60	120	100.0%	120	60	100.0%	120		
Miscellaneous	40%	80	140	75.0%	100	20	25.0%	100		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WASTEWATER OPERATING EXPENSES  
 FISCAL YEAR 2015-16

		% of Budget Allocated FROM Water	Budget	Projected	Amount Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Amount Change	Notes
			FYE 2015	FYE 2015	FYE 2015	FYE 2016			FYE 2016		
	Government tax manual	40%	100	100	0.0%	100	0	0.0%	100		
12-56211	<b>Subscription &amp; Books</b>		<b>334</b>	<b>430</b>	<b>28.7%</b>	<b>390</b>	<b>56</b>	<b>16.8%</b>	<b>390</b>		
	Mailing machine rental	40%	600	600	0.0%	600	0	0.0%	600		
	Mailing machine agreement	40%	80	80	0.0%	80	0	0.0%	80		
	Mailing machine equipment tax	40%	20	20	0.0%	20	0	0.0%	20		
12-56213	<b>Office Equipment Rentals</b>		<b>700</b>	<b>700</b>	<b>0.0%</b>	<b>700</b>	<b>0</b>	<b>0.0%</b>	<b>700</b>		
	NSF Fees	40%	200	200	0.0%	200	0	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	0.0%	(400)		
	Account Analysis Fees	40%	1,030	1,030	0.0%	1,030	0	0.0%	1,030		
	Miscellaneous Bank Fees	40%	20	20	0.0%	20	0	0.0%	20		
12-56214	<b>Bank Service Charges</b>		<b>850</b>	<b>850</b>	<b>0.0%</b>	<b>850</b>	<b>0</b>	<b>0.0%</b>	<b>850</b>		
	VVCSD Share of LAFCO budget	40%	1,400	1,468	4.8%	1,540	140	10.0%	1,540		
12-56215	<b>AB2838 - LAFCO Mandatory Fees</b>		<b>1,400</b>	<b>1,468</b>	<b>4.8%</b>	<b>1,540</b>	<b>140</b>	<b>10.0%</b>	<b>1,540</b>		
	Meeting refreshments	40%	200	100	(50.0%)	200	0	0.0%	200		
	Training and mileage	40%	3,280	3,000	(8.5%)	2,016	(1,264)	(38.5%)	2,016		
	SBCCSDA meeting meals	40%	800	200	(75.0%)	1,000	200	25.0%	1,000		
	Meeting meals	40%	200	200	0.0%	200	0	0.0%	200		
	Salaries	40%	2,880	2,400	(16.7%)	2,880	0	0.0%	2,880		
12-56217	<b>Director's Expense</b>		<b>5,120</b>	<b>4,150</b>	<b>(18.9%)</b>	<b>4,588</b>	<b>(532)</b>	<b>(10.4%)</b>	<b>4,588</b>		
12-56217-1	<b>Director's Expense (Reimbursed)</b>		<b>2,240</b>	<b>1,750</b>	<b>(21.9%)</b>	<b>1,708</b>	<b>(532)</b>	<b>(23.8%)</b>	<b>1,708</b>		
			7,360	5,900	(19.8%)	6,296	(1,064)	(14.5%)	6,296		
	Trash - Office	40%	230	180	(21.7%)	190	(40)	(17.4%)	190		
	Trash - Shop	40%	0	520	0.0%	560	560	100.0%	560		New expense
	Water/Wastewater Service	40%	600	540	(10.0%)	600	0	0.0%	600		
	Dump trips	40%	60	200	233.3%	100	40	66.7%	100		
	Document shredding service	40%	240	240	0.0%	520	280	116.7%	520		
12-56704	<b>Utility Services-General Plant</b>		<b>1,130</b>	<b>1,680</b>	<b>48.7%</b>	<b>1,970</b>	<b>840</b>	<b>74.3%</b>	<b>1,970</b>		
	Janitorial - monthly service + windows/carpet	40%	1,000	1,000	0.0%	1,000	0	0.0%	1,000		
	Office yard maint.	40%	680	680	0.0%	680	0	0.0%	680		
	Alarm service - office, shop	40%	400	451	12.8%	520	120	30.0%	520		
	Exterminator	40%	300	300	0.0%	300	0	0.0%	300		
	Vegetation Management	40%	12,000	12,000	0.0%	14,000	2,000	16.7%	14,000		Labor and permit expenses to clear vegetation from sites, roads, and creek
	Remove trees on Clubhouse Road	40%	0	0	0.0%	12,000	12,000	100.0%	12,000		Remove remaining trees along Clubhouse Road on Lot 54
12-56705	<b>Contract Services-General Plant</b>		<b>14,380</b>	<b>14,431</b>	<b>0.4%</b>	<b>28,500</b>	<b>14,120</b>	<b>98.2%</b>	<b>28,500</b>		
	Towels	40%	540	550	1.9%	600	60	11.1%	600		
	Supplies and repairs	40%	1,200	630	(47.5%)	1,200	0	0.0%	1,200		
12-56712	<b>Supplies and Repairs - General Plant</b>		<b>1,740</b>	<b>1,181</b>	<b>(32.2%)</b>	<b>1,800</b>	<b>60</b>	<b>3.4%</b>	<b>1,800</b>		
	Software Upgrades	40%	800	800	0.0%	800	0	0.0%	800		
	Maintenance/emergencies	40%	280	280	0.0%	280	0	0.0%	280		
	Experts exchange subscription	40%	40	40	0.0%	40	0	0.0%	40		
	Flexbox Service	40%	280	280	0.0%	280	0	0.0%	280		
	Carbonite Service	40%	24	24	0.0%	24	0	0.0%	24		
12-56713	<b>Supplies and Repairs - Computer Equip.</b>		<b>1,424</b>	<b>1,424</b>	<b>0.0%</b>	<b>1,424</b>	<b>0</b>	<b>0.0%</b>	<b>1,424</b>		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WASTEWATER OPERATING EXPENSES  
 FISCAL YEAR 2015-16

		% of Budget Allocated FROM Water	Budget FYE 2015	Projected FYE 2015	Amount Over/Under Budget FYE 2015	Staff Proposed FYE 2016	Dollar Change	Percent Change	Committee Recommended FYE 2016	Amount Change	Notes
12-56714	Office equipment	40%	200	200	0.0%	200	0	0.0%	200		
	<b>Supplies and Repairs - Furniture &amp; Equipment</b>		<b>200</b>	<b>200</b>	<b>0.0%</b>	<b>200</b>	<b>0</b>	<b>0.0%</b>	<b>200</b>		
	Depreciation - excluding LRWRP	100%	39,000	39,270	0.7%	46,100	7,100	18.2%	46,100		
	Depreciation - LRWRP	100%	611,500	611,522	0.0%	611,500	0	0.0%	611,500		
12-57110	<b>Depreciation</b>		<b>650,500</b>	<b>650,792</b>	<b>0.0%</b>	<b>657,600</b>	<b>7,100</b>	<b>1.1%</b>	<b>657,600</b>		
12-56810	Elections - November 2016 (FY 16-17)	40%	1,700	704	(58.6%)	0	(1,700)	0.0%	0		
	<b>Election Expense</b>		<b>1,700</b>	<b>704</b>	<b>(58.6%)</b>	<b>0</b>	<b>(1,700)</b>	<b>0.0%</b>	<b>0</b>		
	<b>ADMINISTRATIVE &amp; GENERAL</b>		<b>\$705,031</b>	<b>\$700,751</b>	<b>(0.6%)</b>	<b>\$725,642</b>	<b>20,611</b>	<b>2.9%</b>	<b>\$725,642</b>		<b>ADMINISTRATIVE &amp; GENERAL</b>
<b>EMPLOYEE SALARIES AND BENEFITS</b>											
Various	Salaries	100%	214,700	172,830	(19.5%)	216,000	1,300	0.6%	214,700	(1,300)	
<i>Payroll Taxes</i>											
12-57463	WW Alloc. Worker's Comp.Ins.	100%	4,900	3,893	(20.6%)	4,500	(400)	(8.2%)	4,400	(100)	
12-57464	WW Alloc. Employ. Benefits	100%	139,400	109,900	(21.2%)	140,900	1,500	1.1%	140,800	(100)	
12-57472	WW Alloc. Payroll Taxes	100%	4,500	3,502	(22.2%)	4,600	100	2.2%	4,600		
	<b>EMPLOYEE SALARIES AND BENEFITS</b>		<b>\$363,500</b>	<b>\$290,124</b>	<b>(20.2%)</b>	<b>\$366,000</b>	<b>2,500</b>	<b>0.7%</b>	<b>\$364,500</b>	<b>(1,500)</b>	<b>EMPLOYEE SALARIES AND BENEFITS</b>
<b>OTHER OPERATING EXPENSES</b>											
	Preventative maintenance, operating supplies	40%	1,400	400	(71.4%)	400	(1,000)	(71.4%)	400		
	Vehicle Repair	40%	200	1,200	0.0%	1,200	1,000	500.0%	1,200		
12-57302	<b>Transportation (Field Vehicles)-Other</b>		<b>1,600</b>	<b>1,600</b>	<b>0.0%</b>	<b>1,600</b>	<b>0</b>	<b>0.0%</b>	<b>1,600</b>		
12-57303	Gasoline	40%	6,000	5,419	(9.7%)	6,000	0	0.0%	6,000		
	<b>Transportation (Field Vehicles)-Fuel</b>		<b>6,000</b>	<b>5,419</b>	<b>(9.7%)</b>	<b>6,000</b>	<b>0</b>	<b>0.0%</b>	<b>6,000</b>		
	Tools and equipment	40%	800	1,470	83.7%	1,600	800	100.0%	1,600		
	Sewer Equipment Maintenance (WW only)	100%	3,000	775	(74.2%)	3,000	0	0.0%	3,000		
	Contingencies	40%	400	400	0.0%	400	0	0.0%	400		
	Tractor maintenance	40%	400	585	46.3%	800	400	100.0%	800		
12-57312	<b>Tool/Work Equipment-Other</b>		<b>4,600</b>	<b>3,230</b>	<b>(29.8%)</b>	<b>5,800</b>	<b>1,200</b>	<b>26.1%</b>	<b>5,800</b>		
12-57313	Diesel Fuel (sewer only-40% of total)	100%	200	200	0.0%	200	0	0.0%	200		
	<b>Tool/Work Equipment-Fuel</b>		<b>200</b>	<b>200</b>	<b>0.0%</b>	<b>200</b>	<b>0</b>	<b>0.0%</b>	<b>200</b>		
	5 shirts for each of the 3 field crew	40%	170	155	(9.1%)	170	0	0.0%	170		
	3 shirts for each of the 3 office crew	40%	100	100	0.0%	100	0	0.0%	100		
	1 sweatshirt for each of the 3 field crew (every other year - next FY16-17)	40%	30	0	0.0%	30	0	0.0%	30		
	1 jacket for each of the 3 field crew	40%	0	0	0.0%	120	120	100.0%	120		<i>New expense</i>
12-57320	<b>Uniforms</b>		<b>300</b>	<b>255</b>	<b>(15.1%)</b>	<b>420</b>	<b>120</b>	<b>40.0%</b>	<b>420</b>		
12-57321	Jeans-\$200/field crew + MG	40%	320	320	0.0%	320	0	0.0%	320		
	<b>Uniforms Reimbursement</b>		<b>320</b>	<b>320</b>	<b>0.0%</b>	<b>320</b>	<b>0</b>	<b>0.0%</b>	<b>320</b>		
	Safety Supplies	40%	600	840	40.0%	600	0	0.0%	600		
	Annual Safety Dinner	40%	320	320	0.0%	320	0	0.0%	320		
12-57350	<b>Safety Supplies</b>		<b>920</b>	<b>1,160</b>	<b>26.1%</b>	<b>920</b>	<b>0</b>	<b>0.0%</b>	<b>920</b>		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WASTEWATER OPERATING EXPENSES  
 FISCAL YEAR 2015-16

	% of Budget Allocated FROM Water	Budget FYE 2015	Projected FYE 2015	Amount Over/Under Budget FYE 2015	Staff Proposed FYE 2016	Dollar Change	Percent Change	Committee Recommended FYE 2016	Amount Change	Notes
12-57351 Safety boot allowance (\$200 ea x 4 (every 18 months))	40%	320	320	0.0%	320	0	0.0%	320		
<b>Safety Boot Reimbursement</b>		<b>320</b>	<b>320</b>	<b>0.0%</b>	<b>320</b>	<b>0</b>	<b>0.0%</b>	<b>320</b>		
<b>OTHER OPERATING EXPENSES</b>		<b>\$14,260</b>	<b>\$12,503</b>	<b>(12.3%)</b>	<b>\$15,580</b>	<b>1,320</b>	<b>9.3%</b>	<b>\$15,580</b>		<b>OTHER OPERATING EXPENSES</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$2,793,809</b>	<b>\$2,487,173</b>	<b>(11.0%)</b>	<b>\$2,820,164</b>	<b>26,355</b>	<b>0.9%</b>	<b>\$2,818,664</b>	<b>(1,500)</b>	<b>TOTAL OPERATING EXPENSES</b>
<i>Budget Comparison</i>		<i>(percent)</i>	<b>(11.0%)</b>		<b>0.9%</b>			<b>0.9%</b>	<b>(0)</b>	
<i>Budget Comparison</i>		<i>(dollar)</i>	<b>(306,636)</b>		<b>26,355</b>			<b>24,855</b>	<b>(1,500)</b>	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
**ADMINISTRATIVE OVERHEAD FEES**  
 FISCAL YEAR 2015-16

	Budgeted Operating Expense
Water	\$1,654,540
Wastewater	2,818,664
<b>Total</b>	<b>\$4,473,204</b>

**Administrative Salaries**

Administrative Salaries (Total Annual PR)	\$452,673	% of Total Oper. Exp.
Employee Benefit, Payroll Taxes & Worker's Compensation @	60.47% <u>273,731</u>	
<b>Total Administrative Salaries</b>	<u><u>\$726,404</u></u>	16.24%

**Other Operating Expenses**

Vehicles	19,000	0.42%
Tools & Work Equipment	10,500	0.23%
Insurance - Property Casualty	29,600	0.66%
Uniforms	1,850	0.04%
Safety Equipment	3,100	0.07%
Utilities	6,225	0.14%
Office/Misc Expenses	<u>16,310</u>	0.36%
<b>Total Other Operating Expenses</b>	<u><u>86,585</u></u>	1.94%
<b>Total</b>		<u><u>18.18%</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 2015-16

A/C #	Description	Annual Expense	% Regular Payroll \$722,258	% Gross Payroll \$750,794	% Total Benefits
11-56401	Sick/Personal	\$23,600	3.27%		
11-56402	Vacation	40,400	5.59%		
11-56403	Holiday	32,642	4.52%		
11-56403 1	Floating Holiday	2,778	0.38%		
11-56406	Medical Insurance	100,200	13.87%		
11-56407	Long Term Disability	11,800	1.63%		
11-56408	Flex Spending Admin Fees	600	0.08%		
11-56410	Employee Educational	3,000	0.42%		
11-56416	PERS 457	18,000	2.49%		
11-56417	PERS	161,000	22.29%		
11-56417	PERS Side Fund Amortization	0	0.00%		
11-56418	Dental Insurance	8,400	1.16%		
11-56419	Life Insurance	3,900	0.54%		
11-56421	Workers Compensation	13,000	1.80%		
11-56423	Vision Care	2,000	0.28%		
11-56424	Performance/Incentive Pay	2,500	0.35%		
11-56430	Medicare FICA	11,400		1.52%	
11-56431	SUI	2,100		0.28%	
	<b>Total</b>	<b>\$437,320</b>			<b>60.47%</b>

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.