



FISCAL YEAR 2017-18 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 2017-18**

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 2017-18**

Rehabilitate Well 1B **\$40,000**

During the inspection scheduled in the operating expense budget, this project will replace columns and bowls as required.

Rehabilitate Tank 1 **\$285,000**

This project will replace the roof and recoat Tank 1.

Rehabilitate Tank 3 **\$15,000**

This project will touch-up the coating on Tank 3.

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.

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

This project will replace 17 street valves from 6-inch to 12-inch 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 2017-18**

Hydrant Replacement Project **\$50,000**

This project will replace 28 obsolete wet barrel fire hydrants throughout the water distribution system. Some hydrants are more than 35 years old.

Upgrade Cla-Vals – Pressure Reducing Stations **\$12,000**

This project will replace all external copper cla-val fittings with stainless steel to reduce potential for breakage.

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

This project will replace the Sodium Hypochlorite pumps purchased in 1998.

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

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

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.

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

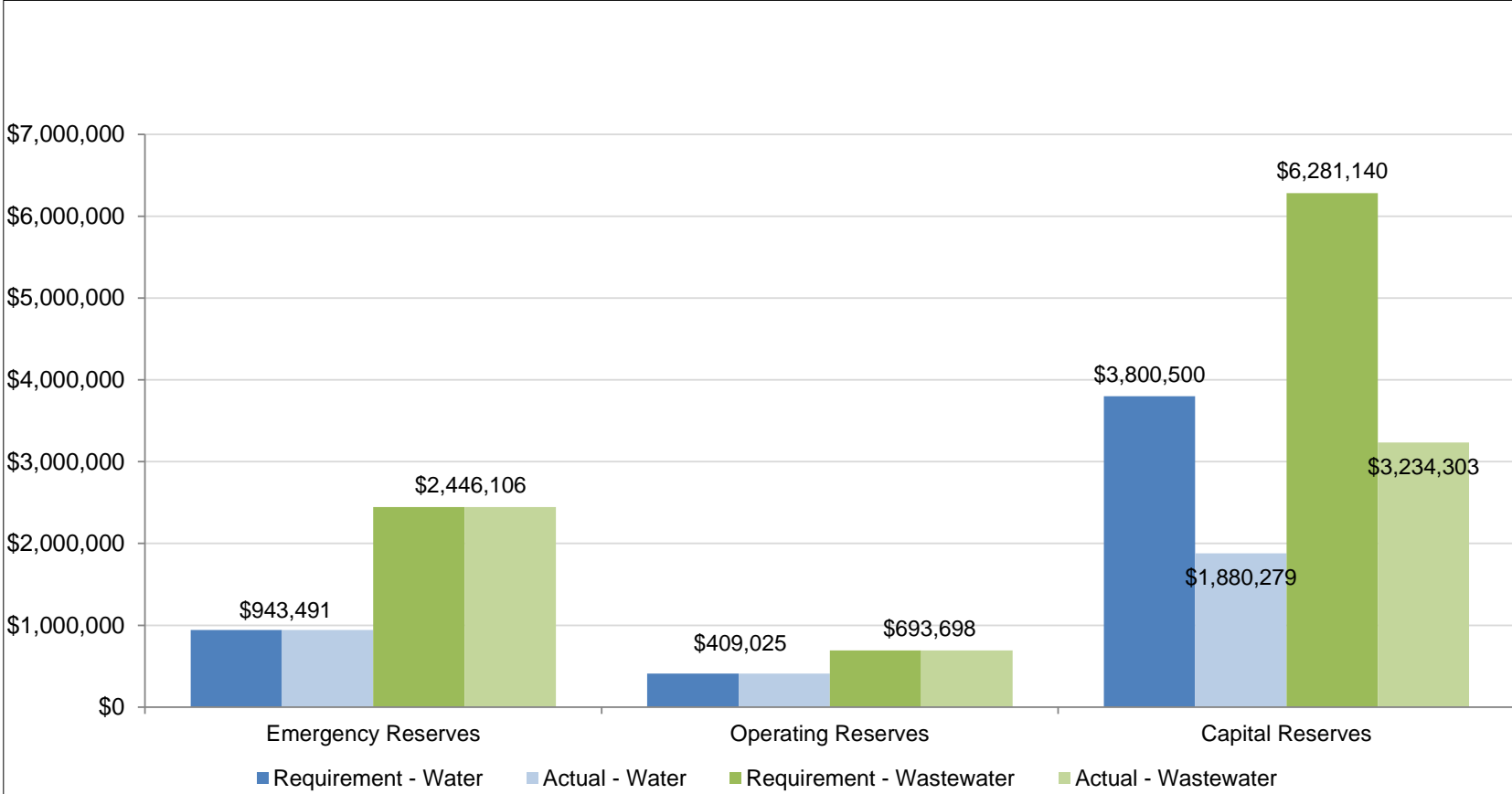
This project will add SCADA controls to lift stations #3 and #4.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2017-18**

New Wells **\$300,000**
(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.

RESERVE GOALS FISCAL YEAR 2017-18



Assumes priority heirarchy of
 1. Emergency Reserves
 2. Operating Reserves
 3. Capital Reserves

Reserves as of 12/31/16:	
\$3,232,794	Water
\$6,374,107	Wastewater
<u>\$9,606,901</u>	Total

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER CAPITAL BUDGET
FISCAL YEAR 2017-18**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
05-06 **	11-11171	11-11208-53	Geographic Information System (GIS) @ 50%	\$50,000	\$1,466	\$3,735
17-18	11-11140/11-11152		Rehabilitate Well 1B	\$40,000		N/A
17-18	11-11171		Rehabilitate Tank 1	\$285,000		N/A
17-18	11-11171		Rehabilitate Tank 3	\$15,000		N/A
Sub-Total Capital Improvement Plan				\$390,000	\$1,466	\$3,735
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 @ 50%	\$675,000	\$330,007	\$5,872
16-17	11-11151/11-11152	11-11217-15	Booster Station #5 Rehabilitation	\$50,000	\$41,491	N/A
16-17	11-11172	11-11215-04	Valve Replacement Project (Various)	\$90,000	\$46,411	N/A
16-17	11-11175	11-11217-16	Hydrant Replacement Project (Various)	\$24,000	\$15,724	N/A
16-17	11-11181	11-11217-21	Replace Electric Gate	\$7,000		N/A
17-18	11-11152		Upgrade Cla-Vals - Pressure Reducing Stations	\$12,000		N/A
17-18	11-11160		NaOCl Pumps (2 ea)	\$36,000		N/A
17-18	11-11172	11-11215-04	Valve Replacement Project (Various)	\$105,000		N/A
17-18	11-11175	11-11217-16	Hydrant Replacement Project (Various)	\$50,000		N/A
17-18	11-11182		Computer Workstations (2 ea)	\$3,150		N/A
17-18	11-11183		Fleet Vehicle - Administration	\$35,000		N/A
Sub-Total Capital Replacement Plan				\$1,105,150	\$433,633	\$5,872
Capital Outlay Plan						
06-07	11-11152	11-11209-55	SCADA Controls for B/S #4 and #5	\$50,000	\$37,894	\$0
12-13 **	11-11140	11-11212-86	New Wells/Test Well	\$300,000	\$77,024	\$11,851
Sub-Total Capital Outlay Plan				\$350,000	\$114,918	\$11,851
Total Water Capital Budget				\$1,845,150	\$550,016	\$21,458

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

Cash Reserves in Bank on 12/31/16	\$3,232,794
Less Total Reserve Requirement @ 6/30/18	(\$5,153,015)
Capital Reserve Requirement	(3,800,500)
Operating Reserve Requirement	(409,025)
Emergency Reserve Requirement (including budgeted capital purchases)	(943,491)
Net Reserves - available <shortfall>	(\$1,920,221)

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

Operating Reserve Requirement = 25% combined operating budget

Emergency Reserve Requirement = 10% capital assets

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WASTEWATER CAPITAL BUDGET
FISCAL YEAR 2017-18**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
05-06 **	12-11171	12-11208-53	Geographic Information System (GIS) @ 50%	\$50,000		\$2,795
06-07 **	12-11152	12-11209-60	L/S #1 Replacement	\$200,000	\$13,545	\$11,634
08-09	12-11172/12-11184		Clean and Video Sewer System	\$300,000		N/A
16-17	12-11152	12-11217-17	L/S #3 Upgrade	\$68,000	\$63,278	N/A
16-17	12-11152	12-11217-18	L/S #4 Upgrade	\$72,000	\$63,291	N/A
Sub-Total Capital Improvement Plan				\$690,000	\$140,114	\$14,429
Capital Replacement Plan						
15-16 **	12-11181	11-11214-96	Administrative Office @ 50%	\$675,000	\$330,007	\$0
16-17	12-11183	12-11217-19	Utility Pickup Truck - Replace Unit #14	\$40,000	\$2,377	N/A
Sub-Total Capital Replacement Plan				\$715,000	\$2,377	\$0
Capital Outlay Plan						
16-17	12-11152	12-11217-20	L/S #3 and #4 SCADA	\$5,000		N/A
Sub-Total Capital Outlay Plan				\$5,000	\$0	\$0
Total Wastewater Capital Budget				\$1,410,000	\$142,491	\$14,429

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

Cash Reserves in Bank on 12/31/16	\$6,374,107
Less Total Reserve Requirement @ 6/30/18	(\$9,420,944)
Capital Reserve Requirement	(6,281,140)
Operating Reserve Requirement	(693,698)
Emergency Reserve Requirement (including budgeted capital purchases)	(2,446,106)
Net Reserves - available <shortfall>	(\$3,046,837)

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) 2017-18

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

OPERATING REVENUES

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

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

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

For FY 2017-18, staff estimates a net **water reserve** contribution of approximately \$139,000 and **wastewater reserve** contribution of approximately \$586,000.

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) 2017-18

		2016	FY 17-18
		Interest Rate	Projection
LAIF	Variable	0.68%	0.68%
Santa Barbara County	Variable	0.61%	0.61%
Money Market	Variable	0.20%	0.20%
WCRF	Variable	0.59%	0.44%

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 \$10,000 to inspect and repair Well 1B, \$40,000 for the Sustainable Groundwater Management Act (SGMA), and \$3,500 for Cloud Seeding.

Pumping (Boosters) – Budget includes \$7,500 to inspect and repair Booster Station #1 pumps.

Wastewater Treatment – Budget includes \$650,000 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) 2017-18

LRWRP Debt Service – Budget includes the annual SRF payment of \$741,091 and annual 2007 bond interest payment of \$77,363. 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.

Transmission and Distribution – Budget includes \$7,500 for triennial inspection of Tanks 3, 5A, and 5B.

Customer Accounts – Budget includes employee cellular phone and internet allowances.

Insurance – Cost includes general liability and property casualty insurance.

Administrative and General – Budgeted administrative and general costs includes \$25,000 for ongoing vegetation management, \$25,000 for legal counsel, and \$20,000 for a temporary employee in the field.

Director's Expense – Budget includes \$23,200 for director's travel expenses and salaries.

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

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

Salaries and Benefits – Salaries and benefits have increased \$46,200 from the FY 2016-17 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) 2017-18

Water fund	\$ 774,338	(FY 2016-17: \$748,300)
Wastewater fund	\$ 392,800	(FY 2016-17: \$373,200)
Total	\$1,167,138	(FY 2016-17: \$1,121,500)

Budgeted salaries increased \$16,700 due to a 0.9% economic adjustment for all employees plus a merit increase for the General Manager. 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 \$29,500. The additional cost for paid benefits such as insurance, retirement, etc. represents 61.51% 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
13-14	1.70% economic adjustment + salary adjustments	628,400	631,486	3,086.00
14-15	1.00% economic adjustment + 2.00% salary adjustment	661,900	620,313	-41,587.00 *
15-16	1.30% to 3.30% economic adjustments	651,400	657,124	5,724.00 **
16-17	1.10% economic adjustment + 2.00% salary adjustment	676,800	655,000 <i>(projected)</i>	
17-18	0.90% economic adjustment	693,500		

* variance primarily due to retirement of management employee

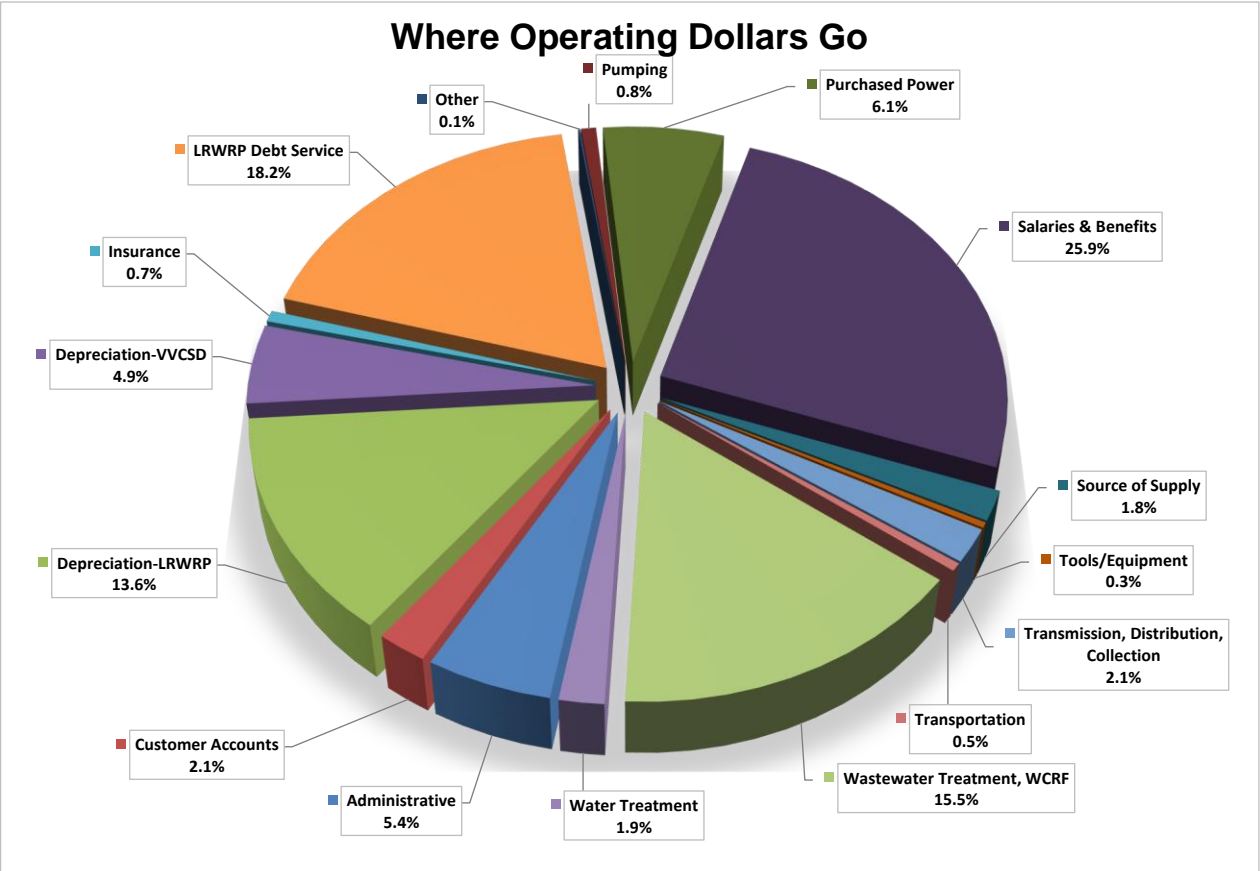
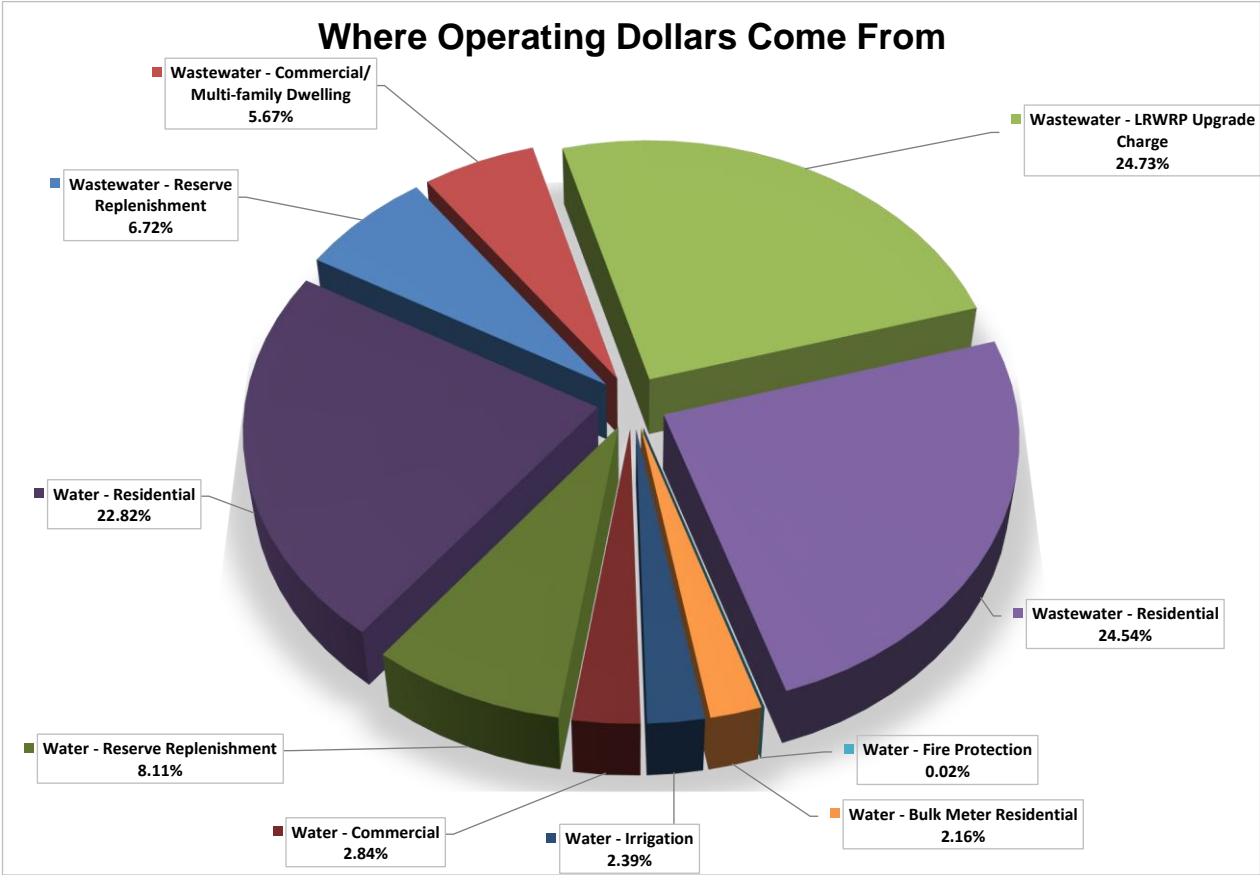
** variance due to O&M Manager replacement undecided at budget preparation

NET INCOME <LOSS>

Water Fund <\$11,725>

Wastewater Fund <\$95,794>

OPERATING BUDGET FISCAL YEAR 2017-18



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2017-18**

	Actual FY Ended 6/30/2016	Amended Budget 6/30/2017	Projected 6/30/2017	Staff Proposed 6/30/2018	Committee Recommended 6/30/2018	Board Approved 6/30/2018
OPERATING REVENUE						
Water Sales	1,269,006	1,309,774	1,434,639	1,321,464	1,321,464	1,321,464
Reserve Replenishment	354,865	345,710	354,256	354,410	354,410	354,410
Sub-Total	<u>\$1,623,871</u>	<u>\$1,655,484</u>	<u>\$1,788,894</u>	<u>\$1,675,874</u>	<u>\$1,675,874</u>	<u>\$1,675,874</u>
NON-OPERATING REVENUE						
Non-operating Revenue	15,222	8,700	17,759	18,500	18,500	18,500
Non-operating Expenses	13,892	20,000	20,000	4,850	20,000	20,000
Sub-Total	<u>\$1,330</u>	<u>(\$11,300)</u>	<u>(\$2,241)</u>	<u>\$13,650</u>	<u>(\$1,500)</u>	<u>(\$1,500)</u>
OPERATING EXPENSE						
Salaries & Benefits	733,162	748,300	751,545	774,900	774,900	774,900
Purchased Power	201,682	256,300	232,611	269,000	269,000	269,000
Treatment	52,069	90,425	81,217	86,740	86,740	86,740
Insurance	13,674	18,549	17,422	18,720	18,720	18,720
Depreciation	184,850	145,645	169,514	150,402	150,402	150,402
Source of Supply	68,845	108,200	83,633	53,200	83,200	83,200
Pumping	21,144	12,353	14,140	26,773	26,773	26,773
Transmission and Distribution	18,896	70,475	44,911	71,000	68,500	68,500
Customer Accounts	38,119	52,251	43,582	49,253	49,253	49,253
Administrative	118,089	113,414	97,985	113,346	137,346	152,346
Transportation	12,586	12,300	13,363	13,020	13,020	13,020
Tools/Equipment	6,125	7,005	7,005	7,000	7,000	7,000
Other	2,630	2,970	3,412	2,745	2,745	2,745
Sub-Total	<u>\$1,471,871</u>	<u>\$1,638,186</u>	<u>\$1,560,343</u>	<u>\$1,636,099</u>	<u>\$1,687,599</u>	<u>\$1,702,599</u>
		+11.3%	-4.8%	-0.1%	+3.02%	+3.93%
NET INCOME	<u>\$153,330</u>	<u>\$5,998</u>	<u>\$226,311</u>	<u>\$53,426</u>	<u>(\$13,225)</u>	<u>(\$28,225)</u>
+ Depreciation	<u>\$184,850</u>	<u>\$145,645</u>	<u>\$169,514</u>	<u>\$150,402</u>	<u>\$150,402</u>	<u>\$150,402</u>
ESTIMATED ADDITION TO CASH RESERVES	<u>\$336,850</u>	<u>\$162,943</u>	<u>\$398,066</u>	<u>\$190,178</u>	<u>\$138,678</u>	<u>\$123,678</u>
Reserve Contribution Factor	23%	10%	26%	12%	8%	7%

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2017-18**

	Actual FY Ended 6/30/2016	Amended Budget 6/30/2017	Projected 6/30/2017	Staff Proposed 6/30/2018	Committee Recommended 6/30/2018	Board Approved 6/30/2018
OPERATING REVENUE						
Wastewater Services	1,560,046	1,362,705	1,394,768	1,320,518	1,320,518	1,320,518
LRWRP Upgrade Charge	1,051,409	1,052,476	1,089,937	1,080,893	1,080,893	1,080,893
Reserve Replenishment	0	208,966	225,975	293,585	293,585	293,585
Sub-Total	<u>\$2,611,455</u>	<u>\$2,624,147</u>	<u>\$2,710,680</u>	<u>\$2,694,996</u>	<u>\$2,694,996</u>	<u>\$2,694,996</u>
NON-OPERATING REVENUE (EXPENSES)						
Non-operating Revenue	39,387	17,700	30,451	39,600	39,600	39,600
Non-operating Expenses	127	0	0	2,250	0	0
Sub-Total	<u>\$39,260</u>	<u>\$17,700</u>	<u>\$30,451</u>	<u>\$37,350</u>	<u>\$39,600</u>	<u>\$39,600</u>
OPERATING EXPENSE						
Salaries & Benefits	326,982	373,200	347,043	392,800	392,800	392,800
Purchased Power	6,155	8,400	6,719	7,800	7,800	7,800
Wastewater Treatment	527,828	700,000	515,771	650,000	650,000	650,000
WCRF	19,054	50,000	0	50,000	50,000	50,000
LRWRP Debt Service	742,558	820,433	820,433	818,454	818,454	818,454
Insurance	9,116	12,366	11,614	12,480	12,480	12,480
Depreciation	109,438	0	0	69,651	69,651	69,651
Depreciation-LRWRP	546,309	611,500	611,500	611,522	611,522	611,522
Pumping	5,562	8,573	6,982	7,487	7,487	7,487
Collection	2,446	17,000	9,925	24,800	24,800	24,800
Customer Accounts	36,831	50,328	41,859	47,328	47,328	47,328
Administrative	60,776	60,536	57,814	64,284	80,284	90,284
Transportation	8,391	8,200	8,909	8,680	8,680	8,680
Tools/Equipment	4,984	7,670	7,670	7,675	7,675	7,675
Other	1,754	1,980	2,275	1,830	1,830	1,830
Sub-Total	<u>\$2,408,184</u>	<u>\$2,730,185</u>	<u>\$2,448,514</u>	<u>\$2,774,790</u>	<u>\$2,790,790</u>	<u>\$2,800,790</u>
		+13.4%	-10.3%	+1.6%	+2.22%	+2.59%
NET INCOME	<u>\$242,531</u>	<u>(\$88,338)</u>	<u>\$292,617</u>	<u>(\$42,444)</u>	<u>(\$56,194)</u>	<u>(\$66,194)</u>
+ Depreciation	<u>\$655,748</u>	<u>\$611,500</u>	<u>\$611,500</u>	<u>\$681,173</u>	<u>\$681,173</u>	<u>\$681,173</u>
ESTIMATED ADDITION TO CASH RESERVES	<u>\$859,019</u>	<u>\$505,462</u>	<u>\$873,666</u>	<u>\$601,379</u>	<u>\$585,379</u>	<u>\$575,379</u>
Reserve Contribution Factor	36%	19%	36%	22%	21%	21%

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2017-18**

		Water	Wastewater	Combined
REVENUE				
41100	Residential	997,480	1,072,507	\$2,069,987
41200	Commercial	124,090	248,011	\$372,101
41300	Bulk Metered Residential	94,610		\$94,610
41400	Irrigation	104,300		\$104,300
41700	LRWRP Upgrade Charge		1,080,893	\$1,080,893
42100	Fire Protection	984		\$984
	Reserve Replenishment	354,410	293,585	\$647,995
		<u>\$1,675,874</u>	<u>\$2,694,996</u>	<u>\$4,370,870</u>

EXPENSES

Source of Supply

51105	Contract Services	3,700		\$3,700
51112	Pumping Equipment	20,000		\$20,000
51405	SYRWCD Pump Tax	16,000		\$16,000
51415	Groundwater Recharge	43,500		\$43,500

Pumping Equipment

52105	Contract Services	4,000		\$4,000
52112	Supplies & Repairs	14,583	5,127	\$19,710
52113	SCADA Supplies and Repairs	7,440	1,860	\$9,300
52300	Purchase Power	269,000	7,800	\$276,800
52310	Generator Fuel	750	500	\$1,250

Water/Wastewater Treatment

53105 1	Wastewater Treatment - LRWRP		650,000	\$650,000
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		77,363	\$77,363
53115	Regulatory Fees AB2995	11,050		\$11,050
53118	Water Treatment - Chemicals	62,300		\$62,300
53203	Water Treatment - Filter Media	0		\$0
53205	Contract Services	4,415		\$4,415

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2017-18**

		Water	Wastewater	Combined
53212	Supplies & Repairs	8,450		\$8,450
53214	Utility Services	525		\$525
Transmission and Distribution				
54103	Waste Discharge Fee		2,300	\$2,300
54105	Contract Services	175		\$175
54132	Supplies & Repairs	1,500		\$1,500
54205	Contract Services - Reservoirs	8,825		\$8,825
54213	Supplies & Repairs - Reservoirs	1,000		\$1,000
54222	Supplies & Repairs - Mains	5,000	20,000	\$25,000
54232	Supplies & Repairs - Services	25,000	2,500	\$27,500
54232 1	Supplies & Repairs - Poly B	5,000		\$5,000
54242	Supplies & Repairs - Meters	16,000		\$16,000
54252	Supplies & Repairs - Hydrants	6,000		\$6,000
Customer Accounts				
55102	Operating Supplies	4,525	4,500	\$9,025
55104	Utility Services	3,965	3,965	\$7,930
55105	Contract Services	29,200	27,500	\$56,700
55106	Postage	9,063	8,863	\$17,925
55200	Uncollectible Accounts	2,500	2,500	\$5,000
Administrative and General				
56202	Office Supplies	3,300	2,200	\$5,500
56204	Utility Services	6,180	4,120	\$10,300
56205	Contract Services	8,805	5,870	\$14,675
56206	Postage	540	360	\$900
56208	Professional Services	36,400	23,100	\$59,500
56209	Membership Fees and Dues	16,584	4,376	\$20,960
56210	Employee Travel Expense (Direct Payment)	5,025	3,500	\$8,525
56210 1	Employee Travel Expense (Reimbursed)	5,025	3,500	\$8,525
56211	Subscriptions and Books	735	490	\$1,225
56213	Equipment Rental	1,050	700	\$1,750

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2017-18**

		Water	Wastewater	Combined
56214	Bank Service Charges	2,130	1,420	\$3,550
56215	LAFCO Mandatory Fees	2,100	1,400	\$3,500
56217	Director Expense (Direct Payment)	10,420	5,280	\$15,700
56217 1	Director Expense (Reimbursed)	6,100	2,400	\$8,500
56301	Property/General Liability Insurance	18,720	12,480	\$31,200
56704	Utility Services	6,000	4,000	\$10,000
56705	Contract Services	35,280	23,120	\$58,400
56712	Supplies & Repairs	3,180	2,120	\$5,300
56713	Computer Supplies & Repairs	2,892	1,928	\$4,820
56714	Furniture and Equipment	600	400	\$1,000
56810	Election Expense	0	0	\$0
57110	Depreciation	150,402	681,173	\$831,575
57302	Supplies & Repairs - Transportation	3,300	2,200	\$5,500
57303	Fuel - Vehicles	9,720	6,480	\$16,200
57312	Tools	6,600	7,400	\$14,000
57313	Fuel - Equipment	400	275	\$675
57320	Uniforms	405	270	\$675
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	463,900	229,600	\$693,500
56401	Sick/Personal	25,100		\$25,100
56402	Vacation	44,400		\$44,400
56403	Holiday	34,800		\$34,800
56403 1	Floating Holiday	3,000		\$3,000
56406	Medical Insurance	111,600		\$111,600
56406	Employee Assistance Plan (EAP)	300		\$300
56407	Long Term Disability	11,400		\$11,400
56408	Flex Spending Account Admin Fees	1,200		\$1,200
56410	Educational	3,000		\$3,000
56416	PERS 457	21,200		\$21,200

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2017-18**

	Water	Wastewater	Combined
56417 PERS	168,900		\$168,900
56418 Dental Insurance	8,000		\$8,000
56419 Life Insurance	4,000		\$4,000
56421 Workers Compensation	18,600		\$18,600
56423 Vision Care	2,000		\$2,000
56424 Performance/Incentive Pay	2,500		\$2,500
56430 Medicare FICA	12,100		\$12,100
56431 SUI	2,100		\$2,100
57363 WW Allocation - Workers Compensation		6,400	\$6,400
57364 WW Allocation - Employee Benefits		152,000	\$152,000
57372 WW Allocation - Payroll Taxes		4,800	\$4,800
57463 WW Allocation - Workers Compensation	(6,400)		(\$6,400)
57464 WW Allocation - Employee Benefits	(152,000)		(\$152,000)
57472 WW Allocation - Payroll Taxes	(4,800)		(\$4,800)
	<u>\$1,702,599</u>	<u>\$2,800,790</u>	<u>\$4,503,389</u>
Net Income	<u>(\$26,725)</u>	<u>(\$105,794)</u>	<u>(\$132,518)</u>
Add to Reserves	<u>\$123,678</u>	<u>\$575,379</u>	<u>\$699,056</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2017-18**

		Amended Budget FYE 2017	Projected June 2017	Proposed Budget * FYE 2018	Approved Budget * FYE 2018
Water Revenue		\$ 1,655,484	\$ 1,788,894	\$ 1,675,874	\$ 1,675,874
11- 41100	Residential	1,007,780	1,059,720	997,480	997,480
11- 41200	Commercial	125,800	153,309	124,090	124,090
11- 41300	Bulk Meter Residential	73,520	75,491	94,610	94,610
11- 41400	Irrigation	101,690	145,135	104,300	104,300
11- 42100	Fire Protection	984	984	984	984
	Reserve Replenishment	345,710	354,256	354,410	354,410
Wastewater Revenue		\$ 2,624,147	\$ 2,710,680	\$ 2,694,996	\$ 2,694,996
12- 41100	Residential	1,121,535	1,125,524	1,072,507	1,072,507
12- 41200	Commercial/Multi-family Dwelling	241,170	269,244	248,011	248,011
12- 41700	LRWRP Upgrade Charge	1,052,476	1,089,937	1,080,893	1,080,893
	Reserve Replenishment	208,966	225,975	293,585	293,585
Non-Operating Revenue		\$ 26,400	\$ 48,210	\$ 58,100	\$ 58,100
11- 49200	Interest Earnings (Investments)	8,700	17,759	18,500	18,500
12- 49200	Interest Earnings (Investments)	16,100	25,831	36,400	36,400
12- 49201	Interest Earnings (WCRF)	1,600	4,620	3,200	3,200
Combined Revenue		\$ 4,306,031	\$ 4,547,784	\$ 4,428,970	\$ 4,428,970

* 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 2017-18

		% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Board Approved	Amount Change	Notes
			FYE 2017	FYE 2017	FYE 2017	FYE 2018			FYE 2018	FYE 2018		
									3/10/2017	4/4/2017		
SOURCE OF SUPPLY (WELLS)												
11-51105	USGS Groundwater Monitoring	0%	3,700	3,555	(3.9%)	3,700	0	0.0%	3,700	3,700		
	Contract Services		3,700	3,555	(3.9%)	3,700	0	0.0%	3,700	3,700		
	Contingencies	0%	10,000	5,000	(50.0%)	10,000	0	0.0%	10,000	10,000		
	Inspect and Repair Well 1B (5 years - next FY17-18)	0%	0	0	0.0%	10,000	10,000	100.0%	10,000	10,000		
	Inspect and Repair Well 3A (5 years - next FY18-19)	0%	0	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%	0	0		
11-51112	Demolish Tank 2	0%	72,000	56,700	(21.3%)	0	(72,000)	(100.0%)	0	0		
	Supplies/Repairs - Well Pumping Equipment		82,000	61,700	(24.8%)	20,000	(62,000)	(75.6%)	20,000	20,000		
11-51405	SYRWCD Pump Tax	0%	14,000	15,459	10.4%	16,000	2,000	14.3%	16,000	16,000		
	SYRWCD Pump Tax		14,000	15,459	10.4%	16,000	2,000	14.3%	16,000	16,000		
	Cloud Seeding	0%	3,500	2,919	(16.6%)	3,500	0	0.0%	3,500	3,500		
11-51415	Sustainable Groundwater Management Act (SGMA)	0%	5,000	0	(100.0%)	10,000	5,000	100.0%	40,000	40,000		
	Groundwater Management		8,500	2,919	(65.7%)	13,500	5,000	58.8%	43,500	43,500		
	SOURCE OF SUPPLY (WELLS)		\$108,200	\$83,633	(22.7%)	\$53,200	(\$55,000)	(50.8%)	\$83,200	\$83,200		SOURCE OF SUPPLY (WELLS)
PUMPING (BOOSTERS)												
	Contingencies	0%	1,500	1,500	0.0%	1,500	0	0.0%	1,500	1,500		
11-52105	Electrician	0%	2,500	2,500	0.0%	2,500	0	0.0%	2,500	2,500		
	Contract Services (Water only)		4,000	4,000	0.0%	4,000	0	0.0%	4,000	4,000		
	Routine Maintenance	50%	1,750	1,750	0.0%	1,750	0	0.0%	1,750	1,750		
	Inspect and Repair B/S #1 Pump 1 (75hp) (7 years - next FY17-18)	0%	0	0	0.0%	2,500	2,500	100.0%	2,500	2,500		
	Inspect and Repair B/S #1 Pump 2 (75hp) (7 years - next FY17-18)	0%	0	0	0.0%	2,500	2,500	100.0%	2,500	2,500		
	Inspect and Repair B/S #1 Pump 3 (100hp) (7 years - next FY17-18)	0%	0	0	0.0%	2,500	2,500	100.0%	2,500	2,500		
	Soluble Oil	0%	1,200	600	(50.0%)	1,200	0	0.0%	1,200	1,200		
	SCADA DSL charges	20%	1,000	960	(4.0%)	1,008	8	0.8%	1,008	1,008		
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	213	213	0.0%	213	0	0.0%	213	213		
	SBCAPCD Permit Reevaluation Fee (3 years - next FY17-18)	50%	0	0	0.0%	113	113	100.0%	113	113		
	Genset Maintenance	50%	0	0	0.0%	1,800	1,800	100.0%	1,800	1,800		
11-52112	Maintenance - Wells	0%	0	0	0.0%	1,000	1,000	100.0%	1,000	1,000		
	Supplies/Repairs-Pumping Equipment		4,163	3,522	(15.4%)	14,583	10,421	250.3%	14,583	14,583		
	Maintenance/emergencies	20%	2,000	4,882	144.1%	6,000	4,000	200.0%	6,000	6,000		
11-52113	Software Support	20%	1,440	1,236	(14.2%)	1,440	0	0.0%	1,440	1,440		
	Supplies/Repairs-SCADA Computer Equipment		3,440	6,118	77.8%	7,440	4,000	116.3%	7,440	7,440		
	Southern California Gas	0%	1,100	660	(40.0%)	800	(300)	(27.3%)	800	800		
11-52300	PG&E (water only)	0%	255,200	231,951	(9.1%)	268,200	13,000	5.1%	268,200	268,200		
	Purchased Power		256,300	232,611	(9.2%)	269,000	12,700	5.0%	269,000	269,000		
11-52310	Generator Fuel (water only)	0%	750	500	(33.3%)	750	0	0.0%	750	750		
	Generator Fuel		750	500	(33.3%)	750	0	0.0%	750	750		
	PUMPING (BOOSTERS)		\$268,653	\$246,751	(8.2%)	\$295,773	\$27,121	10.1%	\$295,773	\$295,773		PUMPING (BOOSTERS)
WATER TREATMENT												
	SWRCB Water System Fees (AB2995)	0%	10,625	9,165	(13.7%)	10,500	(125)	(1.2%)	10,500	10,500		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2017-18

	% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Board Approved	Amount Change	Notes
		FYE 2017	FYE 2017	FYE 2017	FYE 2018			FYE 2018	FYE 2018		
								3/10/2017	4/4/2017		
SBCEHS Hazardous Materials Permit-Site #1	0%	0	289	0.0%	300	300	100.0%	300	300		
SWRCB Water Discharge Fee	0%	0	208	0.0%	250	250	100.0%	250	250		
11-53115 Regulatory Fees		10,625	9,662	(9.1%)	11,050	425	4.0%	11,050	11,050		
NaOCL	0%	56,700	42,326	(25.4%)	49,000	(7,700)	(13.6%)	49,000	49,000		
NaHSO3	0%	10,000	11,477	14.8%	13,300	3,300	33.0%	13,300	13,300		
11-53118 Chemicals		66,700	53,803	(19.3%)	62,300	(4,400)	(6.6%)	62,300	62,300		
Add Filter Media (7 years - next FY21-22)	0%	0	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%	0	0		
11-53203 Contract Services - Filter		0	0	0.0%	0	0	0.0%	0	0		
Monthly Bacteria Tests	0%	1,850	2,000	8.1%	2,065	215	11.6%	2,065	2,065		
General Physical Water Tests	0%	750	720	(4.0%)	750	0	0.0%	750	750		
Iron/Manganese Tests	0%	1,250	960	(23.2%)	1,000	(250)	(20.0%)	1,000	1,000		
CCR Water Tests	0%	300	350	16.7%	300	0	0.0%	300	300		
Miscellaneous Water Tests	0%	300	0	(100.0%)	300	0	0.0%	300	300		
Lead/Copper Testing (3 years - next FY 18-19)	0%	0	0	0.0%	0	0	0.0%	0	0		
11-53205 Contract Services - Lab		4,450	4,030	(9.4%)	4,415	(35)	(0.8%)	4,415	4,415		
Routine maintenance	0%	5,000	10,000	100.0%	5,000	0	0.0%	5,000	5,000		
Support contract-Hach	0%	3,450	3,279	(5.0%)	3,450	(0)	(0.0%)	3,450	3,450		Annual support contract
11-53212 Supplies/Repairs		8,450	13,279	57.1%	8,450	(0)	(0.0%)	8,450	8,450		
PG&E purchased power for workshop	0%	500	444	(11.2%)	525	25	5.0%	525	525		
11-53214 Utility Services		500	444	(11.2%)	525	25	5.0%	525	525		
WATER TREATMENT		\$90,725	\$81,217	(10.5%)	\$86,740	(\$3,985)	(4.4%)	\$86,740	\$86,740		WATER TREATMENT
TRANSMISSION & DISTRIBUTION											
USA Tickets	0%	150	175	16.7%	175	25	16.7%	175	175		
11-54105 Contract Services		150	175	16.7%	175	25	16.7%	175	175		
SBC encroachment fees (road permits for repairs)	0%	1,500	1,140	(24.0%)	1,500	0	0.0%	1,500	1,500		
11-54132 Supplies/Repairs-Miscellaneous		1,500	1,140	(24.0%)	1,500	0	0.0%	1,500	1,500		
Contingencies	0%	500	500	0.0%	500	0	0.0%	500	500		
Cathodic Protection Testing - Site 5 (annual)	0%	825	830	0.7%	825	0	0.0%	825	825		
Inspect Tank 3 (3 years - next FY17-18)	0%	0	0	0.0%	2,500	2,500	100.0%	2,500	2,500		
Inspect Tanks 5A, 5B (3 years - next FY17-18)	0%	0	0	0.0%	5,000	5,000	100.0%	5,000	5,000		
Inspect Tanks 1 (3 years - next FY17-18)	0%	0	0	0.0%	2,500	2,500	100.0%	0	0		
11-54205 Contract Services - Distribution Reservoirs		1,325	1,330	0.4%	11,325	7,500	754.7%	8,825	8,825		
Contingencies	0%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	1,000		
11-54213 Supplies/Repairs- Distribution Reservoirs		1,000	1,000	0.0%	1,000	0	0.0%	1,000	1,000		
Routine maintenance (water only)	0%	5,000	6,007	20.1%	5,000	0	0.0%	5,000	5,000		
Restock inventory (water only)	0%	10,000	10,000	0.0%	0	(10,000)	(100.0%)	0	0		
11-54222 Supplies/Repairs- Mains		15,000	16,007	6.7%	5,000	(10,000)	(66.7%)	5,000	5,000		
Routine maintenance (water only)	0%	25,000	12,909	(48.4%)	25,000	0	0.0%	25,000	25,000		
Restock inventory (water only)	0%	2,500	7,137	185.5%	0	(2,500)	(100.0%)	0	0		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2017-18

	% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Board Approved	Amount Change	Notes
		FYE 2017	FYE 2017	FYE 2017	FYE 2018			FYE 2018	FYE 2018		
								3/10/2017	4/4/2017		
11-54232	Supplies/Repairs-Service Connections	27,500	20,046	(27.1%)	25,000	(2,500)	(9.1%)	25,000	25,000		
	Contingencies	0%	5,000	2,792	(44.2%)	5,000	0	0.0%	5,000	5,000	Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)
11-54232 1	Supplies/Repairs-A/P Poly B	5,000	2,792	(44.2%)	5,000	0	0.0%	5,000	5,000		
	Routine maintenance	0%	3,000	2,421	(19.3%)	3,000	0	0.0%	3,000	3,000	
	AMR fire hydrant meters	0%	0	0	0.0%	3,000	3,000	100.0%	3,000	3,000	
	Meters for new development projects	0%	10,000	0	(100.0%)	10,000	0	0.0%	10,000	10,000	
11-54242	Supplies/Repairs-Meters	13,000	2,421	(81.4%)	16,000	3,000	23.1%	16,000	16,000		
	Dry barrel hydrant repairs	0%	5,000	0	(100.0%)	5,000	0	0.0%	5,000	5,000	
	Wet barrel hydrant repairs	0%	1,000	0	(100.0%)	1,000	0	0.0%	1,000	1,000	
11-54252	Supplies/Repairs-Hydrants	6,000	0	(100.0%)	6,000	0	0.0%	6,000	6,000		
	TRANSMISSION & DISTRIBUTION	\$70,475	\$44,911	(36.3%)	\$71,000	\$525	0.7%	\$68,500	\$68,500		TRANSMISSION & DISTRIBUTION
CUSTOMER ACCOUNTS											
	Bill Inserts (3 months)	50%	200	200	0.0%	200	0	0.0%	200	200	
	CCR (300 ea x color rate x 2-side) (water only)	0%	23	23	0.0%	25	2	8.7%	25	25	
	Prop 218 Notices (3,300 ea)	50%	0	138	0.0%	0	0	0.0%	0	0	
	Public Meetings, Public Notices	50%	125	125	0.0%	125	0	0.0%	125	125	
	Billing Stock, Window Envelopes, Return Envelopes	50%	3,000	3,000	0.0%	2,500	(500)	(16.7%)	2,500	2,500	
	Bill Printing Costs	50%	1,150	1,150	0.0%	1,250	100	8.7%	1,250	1,250	
	Candy, Contingencies	50%	50	50	0.0%	50	0	0.0%	50	50	
	Customer Forms	50%	375	375	0.0%	375	0	0.0%	375	375	
11-55102	Operating Supplies	4,923	5,061	2.8%	4,525	(398)	(8.1%)	4,525	4,525		
	Cellular phone and Internet allowance	50%	1,650	1,650	0.0%	3,225	1,575	95.5%	3,225	3,225	
	Phone-Shop, Fax @ 30%	50%	440	440	0.0%	440	0	0.0%	440	440	
	Phone-Office @ 30%	50%	175	175	0.0%	175	0	0.0%	175	175	
	Miscellaneous	50%	125	125	0.0%	125	0	0.0%	125	125	
11-55104	Utility Services	2,390	2,390	0.0%	3,965	1,575	65.9%	3,965	3,965		
	Vehicle Reading System	0%	1,700	1,500	(11.8%)	1,700	0	0.0%	1,700	1,700	
	Melissa Software (barcoding)	50%	1,125	1,013	(10.0%)	1,063	(63)	(5.6%)	1,063	1,063	
	Merchant Account Fees	50%	30,000	22,695	(24.4%)	25,000	(5,000)	(16.7%)	25,000	25,000	
	Formsite subscription	50%	50	50	0.0%	50	0	0.0%	50	50	
	Folder/Inserter service agreement	50%	1,250	1,029	(17.6%)	1,138	(113)	(9.0%)	1,138	1,138	Annual support contract
	Contingencies	50%	250	250	0.0%	250	0	0.0%	250	250	
11-55105	Contract Services	34,375	26,537	(22.8%)	29,200	(5,175)	(15.1%)	29,200	29,200		
	Postage for prop 218 notices	50%	0	625	0.0%	625	625	100.0%	625	625	
	Postage for CCR	0%	200	200	0.0%	200	0	0.0%	200	200	
	Postage for separate mailers	50%	500	163	(67.5%)	875	375	75.0%	875	875	
	Postage meter @ 70%	50%	1,000	750	(25.0%)	1,000	0	0.0%	1,000	1,000	
	Monthly bills	50%	6,000	5,000	(16.7%)	6,000	0	0.0%	6,000	6,000	
	Permit fee	50%	113	108	(4.4%)	113	0	0.0%	113	113	
	Postage meter supplies	50%	250	250	0.0%	250	0	0.0%	250	250	
11-55106	Postage	8,063	7,095	(12.0%)	9,063	1,000	12.4%	9,063	9,063		
	Bad debt writeoffs-water	0%	2,500	2,500	0.0%	2,500	0	0.0%	2,500	2,500	
11-55200	Uncollectible Accounts	2,500	2,500	0.0%	2,500	0	0.0%	2,500	2,500		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2017-18

	% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Board Approved	Amount Change	Notes
		FYE 2017	FYE 2017	FYE 2017	FYE 2018			FYE 2018	FYE 2018		
								3/10/2017	4/4/2017		
CUSTOMER ACCOUNTS		\$52,251	\$43,582	(16.6%)	\$49,253	(\$2,998)	(5.7%)	\$49,253	\$49,253		CUSTOMER ACCOUNTS
INSURANCE											
General Liability (term:October - September)	40%	15,780	14,653	(7.1%)	16,140	360	2.3%	16,140	16,140		Premium is based on salaries
Property Casualty (term:April - March)	40%	2,769	2,769	0.0%	2,580	(189)	(6.8%)	2,580	2,580		
11-56301 Property/Gen. Liability Insurance		18,549	17,422	(6.1%)	18,720	171	0.9%	18,720	18,720		
INSURANCE		\$18,549	\$17,422	(6.1%)	\$18,720	\$171	0.9%	\$18,720	\$18,720		INSURANCE
ADMINISTRATIVE & GENERAL											
Office supplies, ink, toner	40%	3,000	3,000	0.0%	3,000	0	0.0%	3,000	3,000		
Envelopes	40%	300	300	0.0%	300	0	0.0%	300	300		
11-56202 Office Supplies		3,300	3,300	0.0%	3,300	0	0.0%	3,300	3,300		
Southern California Gas - 3757 & 3745 Constellation	40%	660	660	0.0%	540	(120)	(18.2%)	540	540		
Phone-Shop, Fax @ 70%	40%	1,200	1,200	0.0%	1,200	0	0.0%	1,200	1,200		
Phone-Office @ 70%	40%	450	450	0.0%	480	30	6.7%	480	480		
PG&E - 3757 & 3745 Constellation	40%	3,600	3,600	0.0%	3,960	360	10.0%	3,960	3,960		
11-56204 Utility Services-Office		5,910	5,910	0.0%	6,180	270	4.6%	6,180	6,180		
Corbin Willits Systems (MOM software)	40%	5,400	5,400	0.0%	5,550	150	2.8%	5,550	5,550		
Office High Speed Internet	40%	1,200	1,200	0.0%	1,200	0	0.0%	1,200	1,200		
Office Cable TV	40%	90	90	0.0%	105	15	16.7%	105	105		
Copier contract	40%	1,500	1,500	0.0%	1,560	60	4.0%	1,560	1,560		
Website hosting, domain registration	40%	90	86	(4.4%)	90	0	0.0%	90	90		
Contingencies	40%	210	300	42.9%	300	90	42.9%	300	300		
11-56205 Contract Services-Office		8,490	8,576	1.0%	8,805	315	3.7%	8,805	8,805		
Postage meter @ 30%	40%	540	540	0.0%	540	0	0.0%	540	540		
11-56206 Postage		540	540	0.0%	540	0	0.0%	540	540		
Audit Services	40%	4,140	2,295	(44.6%)	4,350	210	5.1%	4,350	4,350		
Legal Counsel	40%	3,000	1,500	(50.0%)	3,000	0	0.0%	15,000	30,000	15,000	
Prop 84 Plan Share	0%	1,750	1,750	0.0%	1,750	0	0.0%	1,750	1,750		Prop 84 Administration Costs
Contingencies	40%	30	30	0.0%	300	270	900.0%	300	300		
11-56208 Professional Services		8,920	5,575	(37.5%)	9,400	480	5.4%	21,400	36,400	15,000	
CSDA (Dec)	40%	3,540	3,616	2.1%	3,810	270	7.6%	3,810	3,810		
SBCCSDA (Dec)	40%	180	180	0.0%	180	0	0.0%	180	180		
Costco	40%	66	66	0.0%	66	0	0.0%	66	66		
MSA	40%	21	42	100.0%	42	21	100.0%	42	42		
Miscellaneous	40%	120	120	0.0%	120	0	0.0%	120	120		
GFOA (Aug)	40%	96	96	0.0%	96	0	0.0%	96	96		
Below are water only:											
ACWA (Nov)	0%	9,800	9,800	0.0%	10,250	450	4.6%	10,250	10,250		
CRWA (July)	0%	975	989	1.4%	1,025	50	5.1%	1,025	1,025		
AWWA (Aug)	0%	425	420	(1.2%)	425	0	0.0%	425	425		
License renewals	0%	350	350	0.0%	350	0	0.0%	350	350		
Cross Connection Foundation (Dec)	0%	125	120	(4.0%)	120	(5)	(4.0%)	120	120		
CCWUC (Feb)	0%	100	75	(25.0%)	100	0	0.0%	100	100		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2017-18

	% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Board Approved	Amount Change	Notes
		FYE 2017	FYE 2017	FYE 2017	FYE 2018			FYE 2018 3/10/2017	FYE 2018 4/4/2017		
Groundwater Foundation (Sept)	0%	35	35	0.0%	0	(35)	(100.0%)	0	0	0	
11-56209 Membership & Dues		15,833	15,909	0.5%	16,584	751	4.7%	16,584	16,584		
Extended travel expenses, registration, mileage	40%	9,000	9,000	0.0%	9,000	0	0.0%	9,000	9,000		
Local travel expenses, registration, mileage	40%	600	600	0.0%	600	0	0.0%	600	600		
Meeting meals	40%	180	180	0.0%	180	0	0.0%	180	180		
SBCCSDA meeting meals	40%	270	270	0.0%	270	0	0.0%	270	270		
11-56210 Employee Travel Expense (Direct Payment)		5,025	5,025	0.0%	5,025	0	0.0%	5,025	5,025		
11-56210-1 Employee Travel Expense (Reimbursed)		5,025	5,025	0.0%	5,025	0	0.0%	5,025	5,025		
		10,050	10,050	0.0%	10,050	0	0.0%	10,050	10,050		
Newspaper Subscriptions	40%	75	105	40.0%	105	30	40.0%	105	105		
Jobs Available	40%	30	30	0.0%	30	0	0.0%	30	30		
Text books	40%	180	360	100.0%	300	120	66.7%	300	300		
Miscellaneous	40%	150	150	0.0%	150	0	0.0%	150	150		
Government tax manual	40%	150	0	(100.0%)	150	0	0.0%	150	150		
11-56211 Subscription & Books		585	645	10.3%	735	150	25.6%	735	735		
Mailing machine rental	40%	900	1,020	13.3%	1,020	120	13.3%	1,020	1,020		
Mailing machine agreement	40%	120	0	(100.0%)	0	(120)	(100.0%)	0	0		
Mailing machine equipment tax	40%	30	30	0.0%	30	0	0.0%	30	30		
11-56213 Office Equipment Rentals		1,050	1,050	0.0%	1,050	0	0.0%	1,050	1,050		
NSF Fees	40%	300	300	0.0%	300	0	0.0%	300	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)	(600)		
Account Analysis Fees	40%	1,545	2,160	39.8%	2,280	735	47.6%	2,280	2,280		
Miscellaneous Bank Fees	40%	30	30	0.0%	150	120	400.0%	150	150		
11-56214 Bank Service Charges		1,275	1,890	48.2%	2,130	855	67.1%	2,130	2,130		
VVCS D Share of LAFCO budget	40%	2,100	1,902	(9.4%)	2,100	0	0.0%	2,100	2,100		
11-56215 AB2838 - LAFCO Mandatory Fees		2,100	1,902	(9.4%)	2,100	0	0.0%	2,100	2,100		
Meeting refreshments	40%	300	150	(50.0%)	300	0	0.0%	300	300		
Training and mileage-water	0%	11,550	11,550	0.0%	9,500	(2,050)	(17.7%)	9,500	9,500		
SBCCSDA meeting meals	40%	1,500	1,500	0.0%	2,100	600	40.0%	2,100	2,100		
Meeting meals	40%	300	300	0.0%	300	0	0.0%	300	300		
Salaries	40%	4,320	2,400	(44.4%)	4,320	0	0.0%	4,320	4,320		
11-56217 Director's Expense (Direct Payment)		11,145	9,150	(17.9%)	10,420	(725)	(6.5%)	10,420	10,420		
11-56217-1 Director's Expense (Reimbursed)		6,825	6,750	(1.1%)	6,100	(725)	(10.6%)	6,100	6,100		
		17,970	15,900	(11.5%)	16,520	(1,450)	(8.1%)	16,520	16,520		
Trash - 3757 & 3745 Constellation	40%	570	570	0.0%	660	90	15.8%	660	660		
Trash - Shop	40%	840	840	0.0%	900	60	7.1%	900	900		
Empty roll-off bins at shop	40%	600	300	(50.0%)	480	(120)	(20.0%)	480	480		
Water/Wastewater Service - 3757 & 3745 Constellation	40%	3,120	2,825	(9.5%)	3,000	(120)	(3.8%)	3,000	3,000		
Dump trips	40%	150	459	206.1%	540	390	260.0%	540	540		
Document shredding service	40%	600	393	(34.5%)	420	(180)	(30.0%)	420	420		
11-56704 Utility Services-General Plant		5,880	5,387	(8.4%)	6,000	120	2.0%	6,000	6,000		
Janitorial - monthly service + windows/carpet	40%	1,200	1,200	0.0%	1,260	60	5.0%	1,260	1,260		
Office yard maintenance - 3757 & 3745 Constellation	40%	2,100	2,100	0.0%	2,220	120	5.7%	2,220	2,220		
Alarm service - office, shop	40%	615	615	0.0%	660	45	7.3%	660	660		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2017-18

		% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Board Approved	Amount Change	Notes
			FYE 2017	FYE 2017	FYE 2017	FYE 2018			FYE 2018	FYE 2018		
									3/10/2017	4/4/2017		
	Alarm service - Bstr bldg WATER ONLY	0%	575	575	0.0%	600	25	4.3%	600	600		
	Exterminator	40%	495	495	0.0%	540	45	9.1%	540	540		
	Vegetation Management	40%	15,000	7,200	(52.0%)	15,000	0	0.0%	15,000	15,000		Labor and permit expenses to clear vegetation from sites, roads, and creek
	Temporary Employee-Field	40%	0	0	0.0%	0	0	0.0%	12,000	12,000		
	Contingencies	40%	0	1,620	0.0%	3,000	3,000	100.0%	3,000	3,000		Contingency
11-56705	Contract Services-General Plant		19,985	13,805	(30.9%)	23,280	3,295	16.5%	35,280	35,280		
	Towels	40%	900	1,800	100.0%	1,680	780	86.7%	1,680	1,680		
	Supplies and repairs	40%	1,800	900	(50.0%)	1,500	(300)	(16.7%)	1,500	1,500		
11-56712	Supplies and Repairs - General Plant		2,700	2,700	0.0%	3,180	480	17.8%	3,180	3,180		
	Software Upgrades	40%	1,500	750	(50.0%)	1,500	0	0.0%	1,500	1,500		
	Maintenance/emergencies	40%	600	600	0.0%	600	0	0.0%	600	600		
	Experts exchange subscription	40%	60	60	0.0%	60	0	0.0%	60	60		
	Microsoft 365 subscription	40%	0	432	0.0%	432	432	100.0%	432	432		
	Carbonite Service	40%	36	286	695.0%	300	264	733.3%	300	300		
11-56713	Supplies and Repairs - Computer Equip.		2,196	2,128	(3.1%)	2,892	696	31.7%	2,892	2,892		
	Office equipment	40%	300	600	100.0%	600	300	100.0%	600	600		
11-56714	Supplies and Repairs - Furniture & Equipment		300	600	100.0%	600	300	100.0%	600	600		
	Depreciation	0%	145,645	169,514	16.4%	150,402	4,757	3.3%	150,402	150,402		
11-57110	Depreciation		145,645	169,514	16.4%	150,402	4,757	3.3%	150,402	150,402		
	Elections - November 2018 (FY 18-19)	40%	1,800	2,118	17.7%	0	(1,800)	(100.0%)	0	0		
11-56810	Election Expense		1,800	2,118	17.7%	0	(1,800)	0.0%	0	0		
	ADMINISTRATIVE & GENERAL		\$254,529	\$267,500	5.1%	\$263,748	\$9,219	3.6%	\$287,748	\$302,748	\$15,000	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS												
Various	Salaries	0%	455,000	445,994	(2.0%)	463,900	8,900	2.0%	463,900	463,900		
Benefits												
11-56401	Sick/Personal	0%	24,700	29,087	17.8%	25,100	400	1.6%	25,100	25,100		
11-56402	Vacation	0%	43,800	53,028	21.1%	44,400	600	1.4%	44,400	44,400		
11-56403	Holiday	0%	34,100	28,537	(16.3%)	34,800	700	2.1%	34,800	34,800		
11-56403 1	Floating Holiday	0%	2,900	1,106	(61.9%)	3,000	100	3.4%	3,000	3,000		
11-56406	Medical Insurance	0%	99,700	97,465	(2.2%)	111,600	11,900	11.9%	111,600	111,600		
11-56406	Employee Assistance Plan (EAP)	0%	300	254	(15.4%)	300	0	0.0%	300	300		
11-56407	Long Term Disability	0%	11,800	10,939	(7.3%)	11,400	(400)	(3.4%)	11,400	11,400		
11-56408	Flex Spending Account Admin Fees	0%	600	1,200	100.0%	1,200	600	100.0%	1,200	1,200		
11-56410	Employee Educational	0%	3,000	250	(91.7%)	3,000	0	0.0%	3,000	3,000		
11-56416	PERS 457	0%	17,800	16,990	(4.6%)	21,200	3,400	19.1%	21,200	21,200		
11-56417	PERS	0%	157,200	152,380	(3.1%)	168,900	11,700	7.4%	168,900	168,900		Does not include GASB 16 accrual of CTO/Vac Liability
11-56418	Dental Insurance	0%	7,100	9,197	29.5%	8,000	900	12.7%	8,000	8,000		
11-56419	Life Insurance	0%	3,900	4,606	18.1%	4,000	100	2.6%	4,000	4,000		
11-56421	Work.Comp.Ins.	0%	19,400	19,244	(0.8%)	18,600	(800)	(4.1%)	18,600	18,600		Does not include GASB 16 accrual of CTO/Vac Liability
11-56423	Vision Care	0%	2,000	2,168	8.4%	2,000	0	0.0%	2,000	2,000		
11-56424	Performance/Incentive Pay	0%	2,500	4,500	80.0%	2,500	0	0.0%	2,500	2,500		
Payroll Taxes												
			0									
11-56430	Medicare FICA	0%	11,800	11,363	(61.9%)	12,100	300	2.5%	12,100	12,100		
11-56431	SUI	0%	2,100	1,275	(39.3%)	2,100	0	0.0%	2,100	2,100		
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(6,500)	(6,035)	(7.2%)	(6,400)	100	(1.5%)	(6,400)	(6,400)		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2017-18

	% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Board Approved	Amount Change	Notes	
		FYE 2017	FYE 2017	FYE 2017	FYE 2018			FYE 2018 3/10/2017	FYE 2018 4/4/2017			
11-57464	WW Alloc. Employ. Benefits	0%	(140,200)	(127,838)	(8.8%)	(152,000)	(11,800)	8.4%	(152,000)	(152,000)		
11-57472	WW Alloc. Payroll Taxes	0%	(4,700)	(4,164)	(11.4%)	(4,800)	(100)	2.1%	(4,800)	(4,800)		
	EMPLOYEE SALARIES AND BENEFITS		\$748,300	\$751,545	0.4%	\$774,900	\$26,600	3.6%	\$774,900	\$774,900	EMPLOYEE SALARIES AND BENEFITS	
OTHER OPERATING EXPENSES												
	Preventative maintenance, operating supplies	40%	1,500	1,500	0.0%	1,500	0	0.0%	1,500	1,500		
	Vehicle Repair	40%	1,800	2,863	59.1%	1,800	0	0.0%	1,800	1,800		
11-57302	Transportation (Field Vehicles)-Other		3,300	4,363	32.2%	3,300	0	0.0%	3,300	3,300		
	Gasoline	40%	9,000	9,000	0.0%	9,720	720	8.0%	9,720	9,720		
11-57303	Transportation (Field Vehicles)-Fuel		9,000	9,000	0.0%	9,720	720	8.0%	9,720	9,720		
	Tools and equipment	40%	3,000	3,000	0.0%	3,000	0	0.0%	3,000	3,000		
	Contingencies	40%	600	600	0.0%	600	0	0.0%	600	600		
	Tractor maintenance	40%	3,000	3,000	0.0%	3,000	0	0.0%	3,000	3,000		
11-57312	Tool/Work Equipment-Other		6,600	6,600	0.0%	6,600	0	0.0%	6,600	6,600		
	Diesel Fuel (water only-60% of total)	0%	405	405	0.0%	400	(5)	(1.2%)	400	400		
11-57313	Tool/Work Equipment-Fuel		405	405	0.0%	400	(5)	(1.2%)	400	400		
	5 shirts for each of the 3 field crew	40%	255	354	38.8%	255	0	0.0%	255	255		
	3 shirts for each of the 3 office crew	40%	150	150	0.0%	150	0	0.0%	150	150		
	1 sweatshirt for each of the 3 field crew (every other year - next FY18-19)	40%	45	45	0.0%	0	(45)	(100.0%)	0	0		
	1 jacket for each of the 3 field crew	40%	180	0	(100.0%)	0	(180)	(100.0%)	0	0		
	Hats	40%	0	0	0.0%	0	0	0.0%	0	0		
11-57320	Uniforms		630	549	(12.9%)	405	(225)	(35.7%)	405	405		
	Jeans-\$200/field crew + MG	40%	480	480	0.0%	480	0	0.0%	480	480		
11-57321	Uniforms Reimbursement		480	480	0.0%	480	0	0.0%	480	480		
	Safety Supplies	40%	900	1,438	59.8%	900	0	0.0%	900	900		
	Annual Safety Dinner	40%	480	465	(3.1%)	480	0	0.0%	480	480		
11-57350	Safety Supplies		1,380	1,903	37.9%	1,380	0	0.0%	1,380	1,380		
	Safety boot allowance (\$200 ea x 4 (every 18 months))	40%	480	480	0.0%	480	0	0.0%	480	480		
11-57351	Safety Boot Reimbursement		480	480	0.0%	480	0	0.0%	480	480		
	OTHER OPERATING EXPENSES		\$22,275	\$23,781	6.8%	\$22,765	\$490	2.2%	\$22,765	\$22,765	OTHER OPERATING EXPENSES	
	TOTAL OPERATING EXPENSES		\$1,633,956	\$1,560,343	(4.5%)	\$1,636,099	\$2,143	0.1%	\$1,687,599	\$1,702,599	\$15,000	TOTAL OPERATING EXPENSES
	Budget Comparison	(percent)		(4.5%)		0.1%		3.3%		4.2%		
	Budget Comparison	(dollar)		(\$73,613)		\$2,143		\$53,643		\$68,643		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2017-18

		% of Budget Allocated FROM Water	Budget FYE 2017	Projected FYE 2017	Percent Over/Under Budget FYE 2017	Staff Proposed FYE 2018	Dollar Change	Percent Change	Committee Recommended FYE 2018 3/10/2017	Board Approved FYE 2018 4/4/2017	Amount Change	Notes
PUMPING (BOOSTERS)												
	Routine Maintenance	50%	1,750	1,750	0.0%	1,750	0	0.0%	1,750	1,750		
	SCADA DSL charges	20%	250	240	(4.0%)	252	2	0.8%	252	252		
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	213	213	0.0%	213	0	0.0%	213	213		
	SBCAPCD Permit Reevaluation Fee (3 years - next FY17-18)	50%	0	0	0.0%	113	113	100.0%	113	113		
	Genset Maintenance	50%	0	0	0.0%	1,800	1,800	100.0%	1,800	1,800		
	Maintenance - Lift Stations	100%	5,000	3,000	(40.0%)	1,000	(4,000)	(80.0%)	1,000	1,000		
12-52112	Supplies/Repairs-Pumping Equipment		7,213	5,202	(27.9%)	5,127	(2,086)	(28.9%)	5,127	5,127		
	Maintenance/emergencies	20%	500	1,220	144.1%	1,500	1,000	200.0%	1,500	1,500		
	Software Support	20%	360	309	(14.2%)	360	0	0.0%	360	360		
12-52113	Supplies/Repairs-SCADA Computer Equipment		860	1,529	77.8%	1,860	1,000	116.3%	1,860	1,860		
	PG&E (sewer only)	100%	8,400	6,719	(20.0%)	7,800	(600)	(7.1%)	7,800	7,800		
12-52300	Purchased Power		8,400	6,719	(20.0%)	7,800	(600)	(7.1%)	7,800	7,800		
	Generator Fuel (sewer only)	100%	500	250	(50.0%)	500	0	0.0%	500	500		
12-52310	Generator Fuel		500	250	(50.0%)	500	0	0.0%	500	500		
	PUMPING (BOOSTERS)		\$16,973	\$13,701	(19.3%)	\$15,287	(1,686)	(9.9%)	\$15,287	\$15,287		PUMPING (BOOSTERS)
LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE												
	Estimated City of Lompoc treatment costs	100%	700,000	515,771	(26.3%)	650,000	(50,000)	(7.1%)	650,000	650,000		
12-53105 1	Contract Services- Wastewater Treatment		700,000	515,771	(26.3%)	650,000	(50,000)	(7.1%)	650,000	650,000		
	Capital Improvements to LRWRP	100%	50,000	0	(100.0%)	50,000	0	0.0%	50,000	50,000		
12-53105 2	Contract Services - Treatment Plant Lease (WCRF)		50,000	0	(100.0%)	50,000	0	0.0%	50,000	50,000		
	Debt Service for LRWRP Upgrade Project-SRF	100%	741,091	741,091	0.0%	741,091	0	0.0%	741,091	741,091		LRWRP SRF Loan Payment (annual until 2029)
12-25220	Contract Services - Debt Service LRWRP SRF		741,091	741,091	0.0%	741,091	0	0.0%	741,091	741,091		
	Debt Service for LRWRP Upgrade Project-07 Bond Interest	100%	79,342	79,342	0.0%	77,363	(1,979)	(2.5%)	77,363	77,363		LRWRP 07 Bond Interest Payment (annual through FY 2019). Actual will be less interest earned.
12-25222	Contract Services - Debt Service LRWRP 07 Bond		79,342	79,342	0.0%	77,363	(1,979)	(2.5%)	77,363	77,363		
	LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE		\$1,570,433	\$1,336,204	(14.9%)	\$1,518,454	(51,979)	(3.3%)	\$1,518,454	\$1,518,454		LRWRP - WASTEWATER TREATMENT, WCRF, DEBT SERVICE
COLLECTION												
	SBCEHS Hazardous Materials Permit-L/S #1	100%	0	289	0.0%	300	300	100.0%	300	300		
	SWRCB WDR Fee	100%	2,000	1,862	(6.9%)	2,000	0	0.0%	2,000	2,000		
12-54103	Regulatory Fees		2,000	2,151	7.5%	2,300	300	15.0%	2,300	2,300		
	Routine maintenance (wastewater only)	100%	10,000	2,944	(70.6%)	10,000	0	0.0%	10,000	10,000		
	Offsite Culvert Repair	100%	0	0	0.0%	10,000	10,000	100.0%	10,000	10,000		
	Restock inventory (wastewater only)	100%	2,500	2,500	0.0%	0	(2,500)	(100.0%)	0	0		
12-54222	Supplies/Repairs- Mains		12,500	5,444	(56.4%)	20,000	7,500	60.0%	20,000	20,000		
	Routine maintenance (wastewater only)	100%	500	330	(34.1%)	500	0	0.0%	500	500		
	\$250/Customer up to 4 cust. for damages; (wastewater only)	100%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	1,000		
	Contingencies - repairs due to videoing (wastewater only)	100%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	1,000		
12-54232	Supplies/Repairs-Service Laterals		2,500	2,330	(6.8%)	2,500	0	0.0%	2,500	2,500		
	COLLECTION		\$17,000	\$9,925	(41.6%)	\$24,800	7,800	45.9%	\$24,800	\$24,800		COLLECTION
CUSTOMER ACCOUNTS												
	Bill Inserts (3 months)	50%	200	200	0.0%	200	0	0.0%	200	200		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2017-18

	% of Budget Allocated FROM Water	Budget FYE 2017	Projected FYE 2017	Percent Over/Under Budget FYE 2017	Staff Proposed FYE 2018	Dollar Change	Percent Change	Committee Recommended FYE 2018	Board Approved FYE 2018	Amount Change	Notes
Prop 218 Notices (3,300 ea)	50%	0	138	0.0%	0	0	0.0%	0	0		
Public Meetings, Public Notices	50%	125	125	0.0%	125	0	0.0%	125	125		
Billing Stock, Window Envelopes, Return Envelopes	50%	3,000	3,000	0.0%	2,500	(500)	(16.7%)	2,500	2,500		
Bill Printing Costs	50%	1,150	1,150	0.0%	1,250	100	8.7%	1,250	1,250		
Candy, Contingencies	50%	50	50	0.0%	50	0	0.0%	50	50		
Customer Forms	50%	375	375	0.0%	375	0	0.0%	375	375		
12-55102 Operating Supplies		4,900	5,038	2.8%	4,500	(400)	(8.2%)	4,500	4,500		
Cellular phone and Internet allowance	50%	1,650	1,650	0.0%	3,225	1,575	95.5%	3,225	3,225		
Phone-Shop, Fax @ 30%	50%	440	440	0.0%	440	0	0.0%	440	440		
Phone-Office @ 30%	50%	175	175	0.0%	175	0	0.0%	175	175		
Miscellaneous	50%	125	125	0.0%	125	0	0.0%	125	125		
12-55104 Utility Services		2,390	2,390	0.0%	3,965	1,575	65.9%	3,965	3,965		
Melissa Software (barcoding)	50%	1,125	1,013	(10.0%)	1,063	(63)	(5.6%)	1,063	1,063		
Merchant Account Fees	50%	30,000	22,695	(24.4%)	25,000	(5,000)	(16.7%)	25,000	25,000		
Formsite subscription	50%	50	50	0.0%	50	0	0.0%	50	50		
Folder/Inserter service agreement	50%	1,250	1,029	(17.6%)	1,138	(113)	(9.0%)	1,138	1,138		Annual support contract
Contingencies	50%	250	250	0.0%	250	0	0.0%	250	250		
12-55105 Contract Services		32,675	25,037	(23.4%)	27,500	(5,175)	(15.8%)	27,500	27,500		
Postage for prop 218 notices	50%	0	625	0.0%	625	625	100.0%	625	625		
Postage for separate mailers	50%	500	163	(67.5%)	875	375	75.0%	875	875		
Postage meter @ 70%	50%	1,000	750	(25.0%)	1,000	0	0.0%	1,000	1,000		
Monthly bills	50%	6,000	5,000	(16.7%)	6,000	0	0.0%	6,000	6,000		
Permit fee	50%	113	108	(4.4%)	113	0	0.0%	113	113		
Postage meter supplies	50%	250	250	0.0%	250	0	0.0%	250	250		
12-55106 Postage		7,863	6,895	(12.3%)	8,863	1,000	12.7%	8,863	8,863		
Bad debt writeoffs-sewer	100%	2,500	2,500	0.0%	2,500	0	0.0%	2,500	2,500		
12-55200 Uncollectible Accounts		2,500	2,500	0.0%	2,500	0	0.0%	2,500	2,500		
CUSTOMER ACCOUNTS		\$50,328	\$41,859	(16.8%)	\$47,328	(3,000)	(6.0%)	\$47,328	47,328		CUSTOMER ACCOUNTS
INSURANCE											
General Liability (term:October - September)	40%	10,520	9,768	(7.1%)	10,760	240	2.3%	10,760	10,760		Premium is based on salaries
Property Casualty (term:April - March)	40%	1,846	1,846	0.0%	1,720	(126)	(6.8%)	1,720	1,720		
12-56301 Property/Gen. Liability Insurance		12,366	11,614	(6.1%)	12,480	114	0.9%	12,480	12,480		
INSURANCE		\$12,366	\$11,614	(6.1%)	\$12,480	114	0.9%	\$12,480	\$12,480		INSURANCE
ADMINISTRATIVE & GENERAL											
Office supplies, ink, toner	40%	2,000	2,000	0.0%	2,000	0	0.0%	2,000	2,000		
Envelopes	40%	200	200	0.0%	200	0	0.0%	200	200		
12-56202 Office Supplies		2,200	2,200	0.0%	2,200	0	0.0%	2,200	2,200		
Southern California Gas - 3757 & 3745 Constellation	40%	440	440	0.0%	360	(80)	(18.2%)	360	360		
Phone-Shop, Fax @ 70%	40%	800	800	0.0%	800	0	0.0%	800	800		
Phone-Office @ 70%	40%	300	300	0.0%	320	20	6.7%	320	320		
PG&E - 3757 & 3745 Constellation	40%	2,400	2,400	0.0%	2,640	240	10.0%	2,640	2,640		
12-56204 Utility Services-Office		3,940	3,940	0.0%	4,120	180	4.6%	4,120	4,120		
Corbin Willits Systems (MOM software)	40%	3,600	3,600	0.0%	3,700	100	2.8%	3,700	3,700		
Office High Speed Internet	40%	800	800	0.0%	800	0	0.0%	800	800		
Office Cable TV	40%	60	60	0.0%	70	10	16.7%	70	70		
Copier contract	40%	1,000	1,000	0.0%	1,040	40	4.0%	1,040	1,040		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2017-18

	% of Budget Allocated FROM Water	Budget FYE 2017	Projected FYE 2017	Percent Over/Under Budget FYE 2017	Staff Proposed FYE 2018	Dollar Change	Percent Change	Committee Recommended FYE 2018	Board Approved FYE 2018	Amount Change	Notes
Website hosting, domain registration	40%	60	57	(4.4%)	60	0	0.0%	60	60		
Contingencies	40%	140	200	42.9%	200	60	42.9%	200	200		
12-56205 Contract Services-Office		5,660	5,717	1.0%	5,870	210	3.7%	5,870	5,870		
Postage meter @ 30%	40%	360	360	0.0%	360	0	0.0%	360	360		
12-56206 Postage		360	360	0.0%	360	0	0.0%	360	360		
Audit Services	40%	2,760	1,530	(44.6%)	2,900	140	5.1%	2,900	2,900		
Legal Counsel	40%	2,000	1,000	(50.0%)	2,000	0	0.0%	10,000	20,000	10,000	
Contingencies	40%	20	20	0.0%	200	180	900.0%	200	200		
12-56208 Professional Services		4,780	2,550	(46.7%)	5,100	320	6.7%	13,100	23,100	10,000	
CSDA (Dec)	40%	2,360	2,410	2.1%	2,540	180	7.6%	2,540	2,540		
SBCCSDA (Dec)	40%	120	120	0.0%	120	0	0.0%	120	120		
Costco	40%	44	44	0.0%	44	0	0.0%	44	44		
MSA	40%	14	28	100.0%	28	14	100.0%	28	28		
Miscellaneous	40%	80	80	0.0%	80	0	0.0%	80	80		
GFOA (Aug)	40%	64	64	0.0%	64	0	0.0%	64	64		
Below are wastewater only:											
CWEA	100%	750	750	0.0%	1,000	250	33.3%	1,000	1,000		
Certificate renewals	100%	1,000	1,000	0.0%	500	(500)	(50.0%)	500	500		
12-56209 Membership & Dues		4,432	4,496	1.5%	4,376	(56)	(1.3%)	4,376	4,376		
Extended travel expenses, registration, mileage	40%	6,000	6,000	0.0%	6,000	0	0.0%	6,000	6,000		
Local travel expenses, registration, mileage	40%	400	400	0.0%	400	0	0.0%	400	400		
Meeting meals	40%	120	120	0.0%	120	0	0.0%	120	120		
SAMA Meeting	100%	300	300	0.0%	300	0	0.0%	300	300		
SBCCSDA meeting meals	40%	180	180	0.0%	180	0	0.0%	180	180		
12-56210 Employee Travel Expense (Direct Payment)		3,500	3,500	0.0%	3,500	0	0.0%	3,500	3,500		
12-56210-1 Employee Travel Expense (Reimbursed)		3,500	3,500	0.0%	3,500	0	0.0%	3,500	3,500		
		7,000	7,000	0.0%	7,000	0	0.0%	7,000	7,000		
Newspaper Subscriptions	40%	50	70	40.0%	70	20	40.0%	70	70		
Jobs Available	40%	20	20	0.0%	20	0	0.0%	20	20		
Text books	40%	120	240	100.0%	200	80	66.7%	200	200		
Miscellaneous	40%	100	100	0.0%	100	0	0.0%	100	100		
Government tax manual	40%	100	0	(100.0%)	100	0	0.0%	100	100		
12-56211 Subscription & Books		390	430	10.3%	490	100	25.6%	490	490		
Mailing machine rental	40%	600	680	13.3%	680	80	13.3%	680	680		
Mailing machine agreement	40%	80	0	0.0%	0	(80)	(100.0%)	0	0		
Mailing machine equipment tax	40%	20	20	0.0%	20	0	0.0%	20	20		
12-56213 Office Equipment Rentals		700	700	0.0%	700	0	0.0%	700	700		
NSF Fees	40%	200	200	0.0%	200	0	0.0%	200	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)	(400)		
Account Analysis Fees	40%	1,030	1,440	39.8%	1,520	490	47.6%	1,520	1,520		
Miscellaneous Bank Fees	40%	20	20	0.0%	100	80	400.0%	100	100		
12-56214 Bank Service Charges		850	1,260	48.2%	1,420	570	67.1%	1,420	1,420		
VVCS D Share of LAFCO budget	40%	1,400	1,268	(9.4%)	1,400	0	0.0%	1,400	1,400		
12-56215 AB2838 - LAFCO Mandatory Fees		1,400	1,268	(9.4%)	1,400	0	0.0%	1,400	1,400		
Meeting refreshments	40%	200	100	(50.0%)	200	0	0.0%	200	200		
Training and mileage-wastewater	100%	3,020	7,550	150.0%	3,000	(20)	(0.7%)	3,000	3,000		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2017-18

		% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Board Approved	Amount Change	Notes
			FYE 2017	FYE 2017	FYE 2017	FYE 2018			FYE 2018	FYE 2018		
	SBCCSDA meeting meals	40%	1,000	1,000	0.0%	1,400	400	40.0%	1,400	1,400		
	Meeting meals	40%	200	200	0.0%	200	0	0.0%	200	200		
	Salaries	40%	2,880	1,600	(44.4%)	2,880	0	0.0%	2,880	2,880		
12-56217	Director's Expense		5,090	6,025	18.4%	5,280	190	3.7%	5,280	5,280		
12-56217-1	Director's Expense (Reimbursed)		2,210	4,425	100.2%	2,400	190	8.6%	2,400	2,400		
			7,300	10,450	43.2%	7,680	380	5.2%	7,680	7,680		
	Trash - 3757 & 3745 Constellation	40%	380	380	0.0%	440	60	15.8%	440	440		
	Trash - Shop	40%	560	560	0.0%	600	40	7.1%	600	600		
	Empty roll-off bins at shop	40%	400	200	(50.0%)	320	(80)	(20.0%)	320	320		
	Water/Wastewater Service - 3757 & 3745 Constellation	40%	2,080	1,883	(9.5%)	2,000	(80)	(3.8%)	2,000	2,000		
	Dump trips	40%	100	306	206.1%	360	260	260.0%	360	360		
	Document shredding service	40%	400	262	(34.5%)	280	(120)	(30.0%)	280	280		
12-56704	Utility Services-General Plant		3,920	3,591	(8.4%)	4,000	80	2.0%	4,000	4,000		
	Janitorial - monthly service + windows/carpet	40%	800	800	0.0%	840	40	5.0%	840	840		
	Office yard maintenance - 3757 & 3745 Constellation	40%	1,400	1,400	0.0%	1,480	80	5.7%	1,480	1,480		
	Alarm service - office, shop	40%	410	410	0.0%	440	30	7.3%	440	440		
	Exterminator	40%	330	330	0.0%	360	30	9.1%	360	360		
	Vegetation Management	40%	10,000	4,800	(52.0%)	10,000	0	0.0%	10,000	10,000		Labor and permit expenses to clear vegetation from sites, roads, and creek
	Temporary Employee-Field	40%	0	0	0.0%	0	0	0.0%	8,000	8,000		
	Contingencies	40%	0	1,080	0.0%	2,000	2,000	100.0%	2,000	2,000		Contingency
12-56705	Contract Services-General Plant		12,940	8,820	(31.8%)	15,120	2,180	16.8%	23,120	23,120		
	Towels	40%	600	1,200	100.0%	1,120	520	86.7%	1,120	1,120		
	Supplies and repairs	40%	1,200	600	(50.0%)	1,000	(200)	(16.7%)	1,000	1,000		
12-56712	Supplies and Repairs - General Plant		1,800	1,800	0.0%	2,120	320	17.8%	2,120	2,120		
	Software Upgrades	40%	1,000	500	(50.0%)	1,000	0	0.0%	1,000	1,000		
	Maintenance/emergencies	40%	400	400	0.0%	400	0	0.0%	400	400		
	Experts exchange subscription	40%	40	40	0.0%	40	0	0.0%	40	40		
	Microsoft 365 subscription	40%	0	288	100.0%	288	288	100.0%	288	288		
	Carbonite Service	40%	24	191	695.0%	200	176	733.3%	200	200		
12-56713	Supplies and Repairs - Computer Equip.		1,464	1,419	(3.1%)	1,928	464	31.7%	1,928	1,928		
	Office equipment	40%	200	400	100.0%	400	200	100.0%	400	400		
12-56714	Supplies and Repairs - Furniture & Equipment		200	400	100.0%	400	200	100.0%	400	400		
	Depreciation - excluding LRWRP	100%	0	0	0.0%	69,651	69,651	100.0%	69,651	69,651		
	Depreciation - LRWRP	100%	611,500	611,500	0.0%	611,522	22	0.0%	611,522	611,522		
12-57110	Depreciation		611,500	611,500	0.0%	681,173	69,673	11.4%	681,173	681,173		
	Elections - November 2018 (FY 18-19)	40%	1,200	1,412	17.7%	0	(1,200)	(100.0%)	0	0		
12-56810	Election Expense		1,200	1,412	17.7%	0	(1,200)	(100.0%)	0	0		
	ADMINISTRATIVE & GENERAL		\$672,036	\$669,314	(0.4%)	\$745,457	73,421	10.9%	\$761,457	\$771,457	\$10,000	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS												
	Various Salaries	100%	221,800	209,006	(5.8%)	229,600	7,800	3.5%	229,600	229,600		
	Payroll Taxes											
12-57463	WW Alloc. Worker's Comp.Ins.	100%	6,500	6,035	(7.2%)	6,400	(100)	(1.5%)	6,400	6,400		
12-57464	WW Alloc. Employ. Benefits	100%	140,200	127,838	(8.8%)	152,000	11,800	8.4%	152,000	152,000		
12-57472	WW Alloc. Payroll Taxes	100%	4,700	4,164	(11.4%)	4,800	100	2.1%	4,800	4,800		
	EMPLOYEE SALARIES AND BENEFITS		\$373,200	\$347,043	(7.0%)	\$392,800	19,600	5.3%	\$392,800	\$392,800		EMPLOYEE SALARIES AND BENEFITS

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2017-18

		% of Budget Allocated FROM Water	Budget FYE 2017	Projected FYE 2017	Percent Over/Under Budget FYE 2017	Staff Proposed FYE 2018	Dollar Change	Percent Change	Committee Recommended FYE 2018	Board Approved FYE 2018	Amount Change	Notes
OTHER OPERATING EXPENSES												
	Preventative maintenance, operating supplies	40%	1,000	1,000	0.0%	1,000	0	0.0%	1,000	1,000		
	Vehicle Repair	40%	1,200	1,909	0.0%	1,200	0	0.0%	1,200	1,200		
12-57302	Transportation (Field Vehicles)-Other		2,200	2,909	32.2%	2,200	0	0.0%	2,200	2,200		
	Gasoline	40%	6,000	6,000	0.0%	6,480	480	8.0%	6,480	6,480		
12-57303	Transportation (Field Vehicles)-Fuel		6,000	6,000	0.0%	6,480	480	8.0%	6,480	6,480		
	Tools and equipment	40%	2,000	2,000	0.0%	2,000	0	0.0%	2,000	2,000		
	Sewer Equipment Maintenance (WW only)	100%	3,000	3,000	0.0%	3,000	0	0.0%	3,000	3,000		
	Contingencies	40%	400	400	0.0%	400	0	0.0%	400	400		
	Tractor maintenance	40%	2,000	2,000	0.0%	2,000	0	0.0%	2,000	2,000		
12-57312	Tool/Work Equipment-Other		7,400	7,400	0.0%	7,400	0	0.0%	7,400	7,400		
	Diesel Fuel (sewer only-40% of total)	100%	270	270	0.0%	275	5	1.9%	275	275		
12-57313	Tool/Work Equipment-Fuel		270	270	0.0%	275	5	1.9%	275	275		
	5 shirts for each of the 3 field crew	40%	170	236	38.8%	170	0	0.0%	170	170		
	3 shirts for each of the 3 office crew	40%	100	100	0.0%	100	0	0.0%	100	100		
	1 sweatshirt for each of the 3 field crew (every other year - next FY18-19)	40%	30	30	0.0%	0	(30)	(100.0%)	0	0		
	1 jacket for each of the 3 field crew	40%	120	0	(100.0%)	0	(120)	(100.0%)	0	0		
	Hats	40%	0	0	0.0%	0	0	0.0%	0	0		
12-57320	Uniforms		420	366	(12.9%)	270	(150)	(35.7%)	270	270		
	Jeans-\$200/field crew + MG	40%	320	320	0.0%	320	0	0.0%	320	320		
12-57321	Uniforms Reimbursement		320	320	0.0%	320	0	0.0%	320	320		
	Safety Supplies	40%	600	959	59.8%	600	0	0.0%	600	600		
	Annual Safety Dinner	40%	320	310	(3.1%)	320	0	0.0%	320	320		
12-57350	Safety Supplies		920	1,269	37.9%	920	0	0.0%	920	920		
	Safety boot allowance (\$200 ea x 4 (every 18 months))	40%	320	320	0.0%	320	0	0.0%	320	320		
12-57351	Safety Boot Reimbursement		320	320	0.0%	320	0	0.0%	320	320		
	OTHER OPERATING EXPENSES		\$17,850	\$18,854	5.6%	\$18,185	335	1.9%	\$18,185	\$18,185		OTHER OPERATING EXPENSES
	TOTAL OPERATING EXPENSES		\$2,730,185	\$2,448,514	(10.3%)	\$2,774,790	44,606	1.6%	\$2,790,790	\$2,800,790		\$10,000 TOTAL OPERATING EXPENSES
	Budget Comparison	(percent)		(10.3%)		1.6%			2.2%	2.6%		
	Budget Comparison	(dollar)		(281,671)		44,606			60,606	70,606		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
ADMINISTRATIVE OVERHEAD FEES
 FISCAL YEAR 2017-18

	Budgeted Operating Expense
Water	\$1,702,599
Wastewater	2,800,790
Total	\$4,503,389

Administrative Salaries

Administrative Salaries (Total Annual PR)	\$486,147		% of Total Oper. Exp.
Employee Benefit, Payroll Taxes & Worker's Compensation @	61.51%	<u>299,029</u>	
Total Administrative Salaries		<u><u>\$785,176</u></u>	17.44%

Other Operating Expenses

Vehicles	21,700		0.48%
Tools & Work Equipment	14,675		0.33%
Insurance - Property Casualty	31,200		0.69%
Uniforms	1,475		0.03%
Safety Equipment	3,100		0.07%
Utilities	10,300		0.23%
Office/Misc Expenses	<u>18,270</u>		<u>0.41%</u>
Total Other Operating Expenses		<u><u>100,720</u></u>	<u>2.24%</u>
		Total	<u><u>19.68%</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 2017-18

A/C #	Description	Annual Expense	% Regular Payroll \$770,098	% Gross Payroll \$800,783	% Total Benefits
11-56401	Sick/Personal	\$25,100	3.26%		
11-56402	Vacation	44,400	5.77%		
11-56403	Holiday	34,800	4.52%		
11-56403 1	Floating Holiday	3,000	0.39%		
11-56406	Medical Insurance	111,600	14.49%		
11-56406	EAP	300	0.04%		
11-56407	Long Term Disability	11,400	1.48%		
11-56408	Flex Spending Account Admin	1,200	0.16%		
11-56410	Employee Educational	3,000	0.39%		
11-56416	PERS 457	21,200	2.75%		
11-56417	PERS	168,900	21.93%		
11-56418	Dental Insurance	8,000	1.04%		
11-56419	Life Insurance	4,000	0.52%		
11-56421	Workers Compensation	18,600	2.42%		
11-56423	Vision Care	2,000	0.26%		
11-56424	Performance/Incentive Pay	2,500	0.32%		
11-56430	Medicare FICA	12,100		1.51%	
11-56431	SUI	2,100		0.26%	
Total		\$474,200			61.51%

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.