



FISCAL YEAR 2021-22 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 2021-22**

CAPITAL IMPROVEMENT PLAN

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

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

Create electronic utility drawings for the District's water and wastewater systems and provide a web-based database application that would allow District staff to view and update asset maps and associated data. This will greatly improve maintenance, record-keeping, and accounting of infrastructure such as valves, hydrants, manholes, and pipelines. To date, \$6,978 has been collected from developers for this project.

Rehabilitate Tanks 1, 3, 5A & 5B \$700,000

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

CAPITAL REPLACEMENT PLAN

Replaces existing equipment, infrastructure, or facilities.

Security Systems \$25,000

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

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2021-22**

Computer Network Server **\$10,000**

Replace the office network server that has been in service since 2015.

***Valve Operator and Truck
(Strategic Plan Item #14)*** **\$220,000**

Replace valve operator purchased in 2001 and pickup truck (Unit #8) purchased in 1997.

Site #1/Site #3 Roof Repair **\$20,000**

Replace the metal roof on the well buildings, panel room, pump house, and shop; install rain gutters.

Hydrant Replacement Project **\$112,000**

Replace 10 outdated dry-barrel hydrants to finish the effort on the South side of the Village. The District is phasing out the dry-barrel hydrants due to age and the added cost of maintenance. Most of the hydrants to be replaced are more than 35 years old. Project will also replace two 4-inch gate valves in the water distribution system.

***Ford F-150 Pickup Truck
(Strategic Plan Item #14)*** **\$47,000**

Replace Unit #15 purchased in 2010. This project was deferred from FY 2019-20.

***Ford F-250 Pickup Truck
(Strategic Plan Item #14)*** **\$47,000**

Replace Unit #16 purchased in 2012.

Computer Workstations (2 each) **\$2,500**

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

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2021-22**

SCADA Computer **\$10,000**

Replace SCADA computer purchased in 2014 with updated equipment.

SCADA Upgrade **\$102,000**

Replace SCADA operating system purchased in 2007 with updated software. Current ClearSCADA software is being replaced by GEO and will no longer be supported.

Soft Starter **\$5,000**

Replace a soft starter, if required. (There are three soft starters on wells and three on booster pumps.)

Oak Hill Condos Water Service Lines **\$112,000**

Replace 40 each Schedule 40 PVC service lines with new polyethylene service lines and meter boxes before HOA repaves their private roads.

***L/S #2 Replacement
(Strategic Plan Item #5)*** **\$135,000**

Replace below-ground lift station constructed in 1968 with standard above-ground, Smith & Loveless unit eliminating confined space hazard and upgrading equipment.

***Ford F-650 Diesel Dump Truck
(Strategic Plan Item #14)*** **\$95,000**

Replace Unit #7 F800 dump truck purchased in 1996.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2021-22**

CAPITAL OUTLAY PLAN

Purchases or constructs new equipment, infrastructure, or facilities.

New Wells **\$350,000**
(Strategic Plan Item #11)

Fund preliminary work such as a cultural resources study, biological assessment, and environmental documents to obtain a future well site for the eventual replacement of the District's three wells which are now 35-45 years old. Drill a test well at the old County Fire Station. To date, \$19,455 has been collected from developers for this project.

Camera Truck **\$300,000**

Purchase a camera truck to systematically video the entire wastewater collection system. This will allow the Field Crew to identify maintenance, repair, and replacement work; and 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.

Meter Reading Radio and Mounts **\$8,000**

Add two vehicle mounts and one radio for the tablet computer to the AMR meter reading system so all field vehicles have the capability to electronically read meters.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER CAPITAL BUDGET
FISCAL YEAR 2021-22**

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	\$17,046	\$3,903
17-18	11-11171	11-11218-23	Rehabilitate Tank 1	\$285,000	\$250,546	N/A
17-18	11-11171	11-11218-24	Rehabilitate Tank 3	\$15,000	\$180,409	N/A
18-19	11-11171	11-11219-28	Rehabilitate Tank 5A	\$200,000	\$77,531	N/A
18-19	11-11171	11-11219-29	Rehabilitate Tank 5B	\$200,000	\$110,112	N/A
Sub-Total Capital Improvement Plan				\$750,000	\$635,644	\$3,903
Capital Replacement Plan						
15-16	11-11151/11-11182	11-11218-27	Replace Security Systems at Office, Shop, Booster Building @ 50%	\$12,500	\$10,151	N/A
19-20	11-11182	11-11220-37	Computer Network Server @ 50%	\$5,000	\$1,798	N/A
19-20 **	11-11183	11-11220-31	Valve Operator and Truck (new Unit #21)	\$220,000	\$39,844	N/A
20-21	11-11151	11-11221-35 11-11221-36	Site #1/Site #3 Roof Repair	\$20,000		N/A
20-21	11-11175/11-11172	11-11217-16	Hydrant Replacement Project (10 each)	\$112,000		N/A
20-21 **	11-11183	11-11221-33	Ford F-150 Pickup (replace Unit #15, new Unit #22) @ 50%	\$23,500		N/A
20-21 **	11-11183	11-11221-34	Ford F-250 Pickup (replace Unit #16, new Unit #23) @ 50%	\$23,500		N/A
21-22	11-11152		SCADA Upgrade @ 70%	\$71,400		N/A
21-22	11-11152		SCADA Computer @ 70%	\$7,000		N/A
21-22	11-11152		Soft Starter	\$5,000		N/A
21-22	11-11173		Oak Hill Condos Water Service Lines	\$112,000		N/A
21-22	11-11182		Computer Workstation (2 ea) @ 50%	\$1,250		N/A
21-22 **	11-11183		Ford F650 Diesel Dump Truck (replace Unit #7, new Unit #24) @ 50%	\$47,500		N/A
Sub-Total Capital Replacement Plan				\$660,650	\$51,793	\$0
Capital Outlay Plan						
12-13 **	11-11140	11-11212-86	New Wells/Test Well	\$350,000	\$298,704	\$19,456
21-22	11-11182		Meter Reading Radio and Mounts	\$8,000		N/A
Sub-Total Capital Outlay Plan				\$358,000	\$298,704	\$19,456
Total Water Capital Budget				\$1,768,650	\$986,141	\$23,359

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

	Water Reserves
Cash Reserves in Bank on 12/31/20	\$2,986,931
Less Total Reserve Requirement @ 6/30/22	(\$5,439,986)
Capital Reserve Requirement	(4,003,185)
Operating Reserve Requirement	(477,168)
Emergency Reserve Requirement (including budgeted capital purchases)	(959,633)
Net Reserves - available <shortfall>	(\$2,453,055)

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 2021-22**

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	\$17,031	\$3,075
Sub-Total Capital Improvement Plan				\$50,000	\$17,031	\$3,075
Capital Replacement Plan						
15-16	12-11151/12-11182	12-11218-27	Replace Security Systems at Office, Shop, Booster Building @ 50%	\$12,500		N/A
19-20	12-11182	12-11220-37	Computer Network Server @ 50%	\$5,000	\$1,798	N/A
20-21	12-11183	12-11221-33	Ford F-150 Pickup (replace Unit #15, new Unit #22) @ 50%	\$23,500		N/A
20-21	12-11183	12-11221-34	Ford F-250 Pickup (replace Unit #16, new Unit #23) @ 50%	\$23,500		N/A
21-22	12-11152		SCADA Upgrade @ 30%	\$30,600		N/A
21-22	12-11152		SCADA Computer @ 30%	\$3,000		N/A
21-22 **	12-11152		Lift Station #2 Replacement	\$135,000		N/A
21-22	12-11182		Computer Workstation (2 ea) @ 50%	\$1,250		N/A
21-22 **	11-11183		Ford F650 Diesel Dump Truck (replace Unit #7, new Unit #24) @ 50%	\$47,500		N/A
Sub-Total Capital Replacement Plan				\$281,850	\$1,798	\$0
Capital Outlay Plan						
19-20	12-11172/12-11184	12-11220-30	Camera Van (new Unit #20)	\$300,000	\$247,207	N/A
Sub-Total Capital Outlay Plan				\$300,000	\$247,207	\$0
Total Wastewater Capital Budget				\$631,850	\$266,036	\$3,075

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

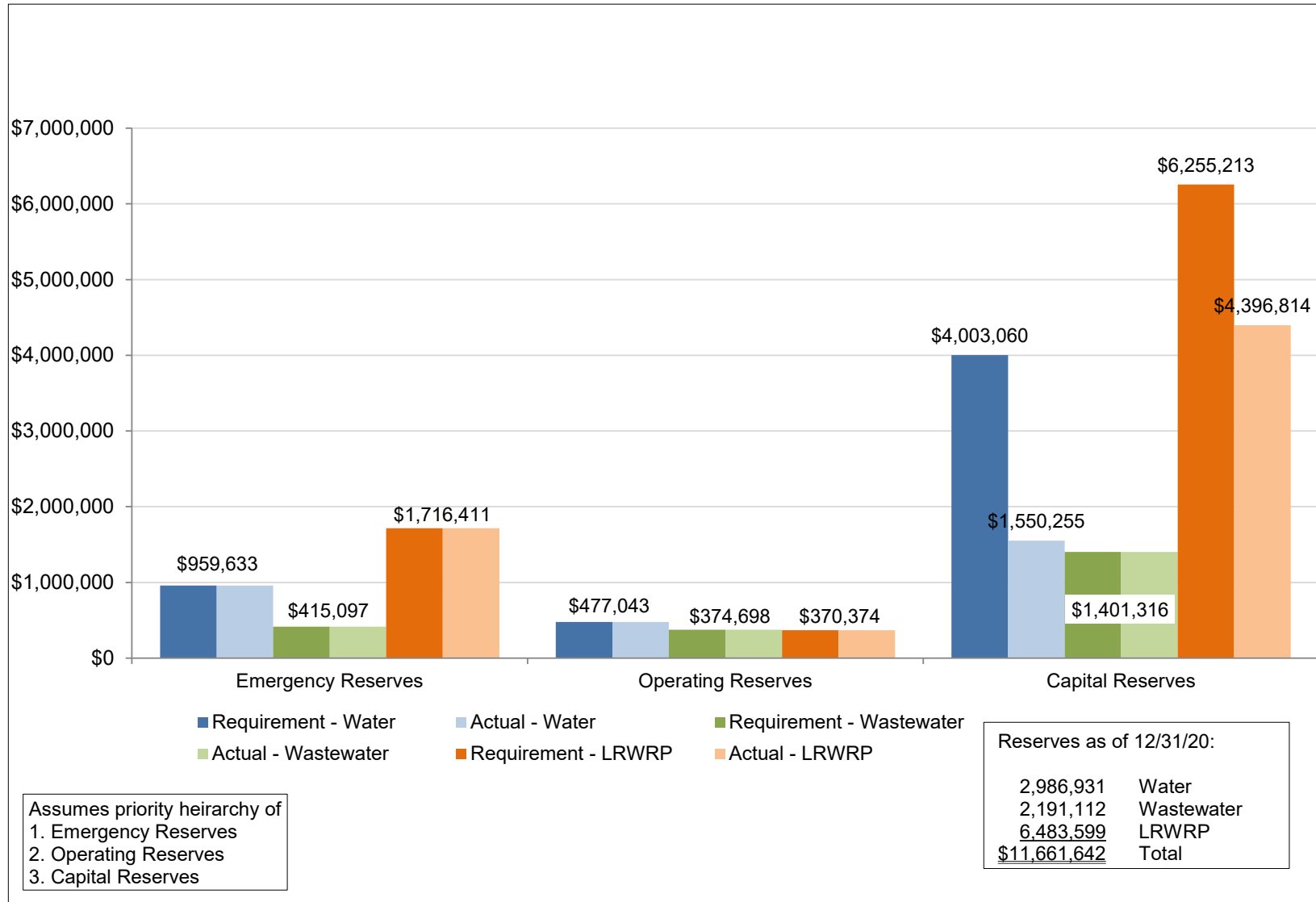
	Total Wastewater Reserves	WCSD Wastewater Reserves	LRWRP Wastewater Reserves
Cash Reserves in Bank on 12/31/20	\$8,674,711	\$2,191,112	\$6,483,599
Less Total Reserve Requirement @ 6/30/22	(\$10,533,110)	(\$2,191,112)	(\$8,341,998)
Capital Reserve Requirement	(7,656,529)	(1,401,316)	(6,255,213)
Operating Reserve Requirement	(745,072)	(374,698)	(370,374)
Emergency Reserve Requirement (including budgeted capital purchases)	(2,131,509)	(415,097)	(1,716,411)
Net Reserves - available <shortfall>	(\$1,858,399)	\$0	(\$1,858,399)

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

Operating Reserve Requirement = 25% combined operating budget

Emergency Reserve Requirement = 10% capital assets

RESERVE GOALS FISCAL YEAR 2021-22



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 2021-22

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; therefore, actual performance varies from budget projection primarily due to residential vacancies.

LRWRP revenues are projected by using number of wastewater connections. The fees are collected through the annual property tax statement and are fixed annual charges.

For FY 2021-22, staff estimates a net **water reserve** contribution of approximately \$71,812 and **wastewater reserve** contribution of approximately \$242,105 from wastewater service charges and \$99,069 from LRWRP upgrade charges.

NON-OPERATING REVENUES

Interest Earnings are budgeted for the District's investment accounts with the Local Agency Investment Fund (LAIF), Santa Barbara County Treasury; money market account at Rabobank; and Wastewater

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2021-22**

Capital Reserve Fund (WCRF) at the City of Lompoc based on the following projections:

		December 2020 Interest Rate	FY 21-22 Projection
LAIF	Variable	0.63%	0.63%
Santa Barbara County	Variable	0.46%	0.46%
Money Market	Variable	0.06%	0.06%
WCRF	Variable	2.03%	2.34%

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 50% water, 50% 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 \$43,000 for the final payment for the Sustainable Groundwater Management Act (SGMA) Groundwater Sustainability Plan (GSP); \$4,200 for USGS Groundwater Monitoring; \$40,000 for SYRWCD pump taxes; and \$3,500 for Cloud Seeding.

Pumping (Boosters) – Budget includes \$350,000 for purchased power.

Water Treatment – Budget includes \$13,750 for AB2995 SWRCB Water System Fees and \$77,500 for chemicals.

Wastewater Treatment – Budget includes \$660,000 for wastewater treatment costs.

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

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2021-22**

a portion of the wastewater reclamation plant capital expenditures. \$200,000 has been budgeted for the design of the Floradale Bridge wastewater transmission line which we expect to be billed to VVCSD through the WCRF.

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

Transmission and Distribution –Budget includes \$14,000 carryforward for the triennial tank inspections.

Wastewater Collection – Budget includes \$25,000 to repair minor wastewater main problem areas as discovered by camera van. Major repairs will be included in future capital budgets.

Customer Accounts – Budget includes merchant account fees for customer electronic payments as well as printing and postage costs for monthly bills.

Insurance – Cost includes general liability and property casualty insurance.

Administrative and General – Budgeted administrative and general costs include \$5,000 for legal counsel and \$17,050 for employee travel expense.

Director’s Expense – Budget includes \$35,150 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

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2021-22**

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 – Many factors affect salaries and benefits in the FY 2021-22 budget which has resulted in an increase of \$49,700 from the FY 2020-21 budget. The projected employee salaries and benefits for working hours are:

Water fund	\$ 837,045	(FY 2020-21: \$805,900)
Wastewater fund	\$ 523,100	(FY 2020-21: \$505,600)
Total	\$1,360,145	(FY 2020-21: \$1,311,500)

Budgeted salaries increased \$27,800. This includes a 1.7% economic adjustment for all employees. 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 \$21,900. The additional cost for paid benefits such as insurance, retirement, etc. represents 66.41% 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
17-18	0.90% economic adjustment	693,500	708,402	14,902
18-19	2.40% economic adjustment plus 4 th field employee	739,400	758,934	19,534
19-20	3% economic adjustment plus 4 th field employee	792,000	807,103	15,103
20-21	2.40% economic adjustment minus six months of 4 th field employee	743,200	724,523 <i>projected</i>	<18,677>
21-22	1.7% economic adjustment	771,000		

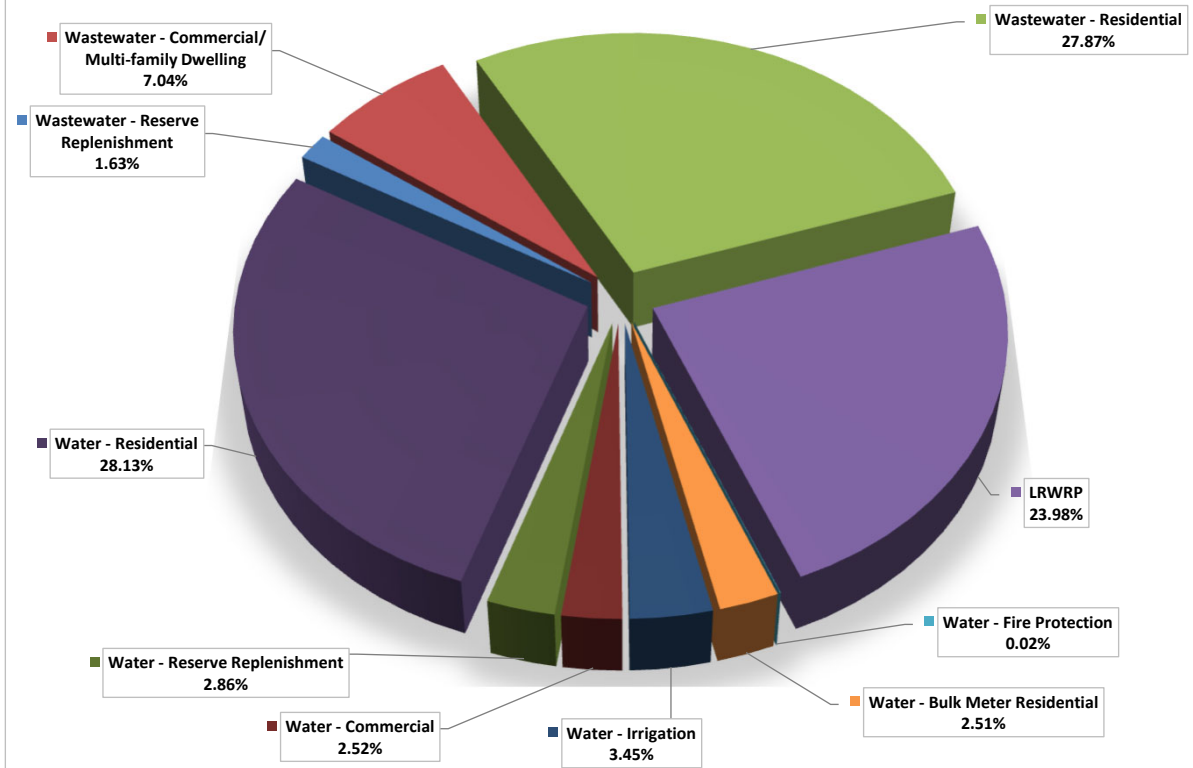
**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2021-22**

NET INCOME <LOSS>

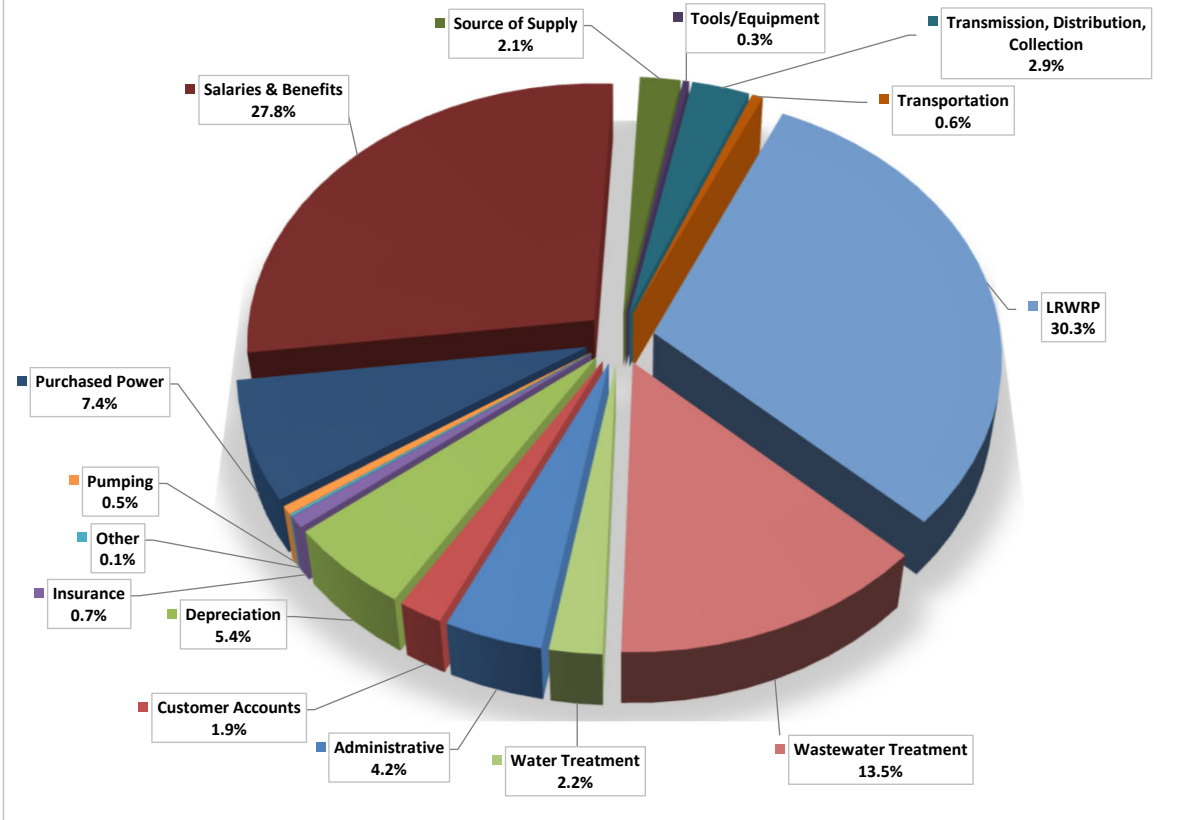
Water Fund	<\$113,188>
Wastewater Fund	\$162,105
LRWRP	<\$391,334>

OPERATING BUDGET FISCAL YEAR 2021-22

Where Operating Dollars Come From



Where Operating Dollars Go



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2021-22**

	Actual FY Ended 6/30/2020	Amended Budget 6/30/2021	Projected 6/30/2021	Staff Proposed 6/30/2022	Dollar Change
OPERATING REVENUE					
Water Sales	1,722,856	1,692,964	1,876,226	1,664,884	(28,080)
Reserve Replenishment	151,970	129,340	152,165	130,100	760
Sub-Total	<u>\$1,874,826</u>	<u>\$1,822,304</u>	<u>\$2,028,391</u>	<u>\$1,794,984</u>	<u>(\$27,320)</u>
NON-OPERATING					
Non-operating Revenue	55,174	57,900	41,800	12,400	(45,500)
Non-operating Expenses	37,175	20,000	20,000	0	0
Sub-Total	<u>\$17,999</u>	<u>\$37,900</u>	<u>\$21,800</u>	<u>\$12,400</u>	<u>(\$45,500)</u>
OPERATING EXPENSE					
Salaries & Benefits	1,020,398	805,900	841,136	842,900	37,000
Purchased Power	252,451	325,900	335,760	350,900	25,000
Treatment	80,430	103,425	104,505	109,725	6,300
Insurance	14,612	15,900	16,345	17,650	1,750
Depreciation	122,503	185,000	193,767	185,000	0
Source of Supply	79,353	100,700	92,197	100,700	0
Pumping	9,854	22,070	18,864	16,632	(5,438)
Transmission and Distribution	59,944	116,125	75,925	98,250	(17,875)
Customer Accounts	40,060	47,923	46,724	47,285	(638)
Administrative	82,193	122,355	93,847	116,130	(6,225)
Transportation	11,474	13,750	13,000	13,750	0
Tools/Equipment	7,720	10,000	10,000	6,250	(3,750)
Other	3,120	3,225	2,502	3,000	(225)
Sub-Total	<u>\$1,784,113</u>	<u>\$1,872,272</u>	<u>\$1,844,572</u>	<u>\$1,908,172</u>	<u>\$35,900</u>
		+4.9%	-1.5%	+1.9%	
NET INCOME					
	<u>\$108,712</u>	<u>(\$12,068)</u>	<u>\$205,619</u>	<u>(\$100,788)</u>	
+ Depreciation	<u>\$122,503</u>	<u>\$185,000</u>	<u>\$193,767</u>	<u>\$185,000</u>	
ESTIMATED ADDITION TO CASH					
	<u>\$213,216</u>	<u>\$135,032</u>	<u>\$377,586</u>	<u>\$71,812</u>	
Reserve Contribution Factor	12%	7%	20%	4%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2021-22**

	Actual FY Ended 6/30/2020	Amended Budget 6/30/2021	Projected 6/30/2021	Staff Proposed 6/30/2022	Dollar Change
OPERATING REVENUE					
Wastewater Services	1,383,985	1,412,135	1,382,508	1,586,878	174,743
Reserve Replenishment	285,414	284,763	285,122	74,020	(210,744)
Sub-Total	<u>\$1,669,398</u>	<u>\$1,696,898</u>	<u>\$1,667,629</u>	<u>\$1,660,898</u>	<u>(\$36,001)</u>
NON-OPERATING					
Non-operating Revenue	150,131	147,200	58,932	53,300	(93,900)
Non-operating Expenses	3,170	0	0	0	0
Sub-Total	<u>\$146,961</u>	<u>\$147,200</u>	<u>\$58,932</u>	<u>\$53,300</u>	<u>(\$93,900)</u>
OPERATING EXPENSE					
Salaries & Benefits	539,420	505,600	458,876	517,800	12,200
Purchased Power	8,497	9,700	9,700	9,700	0
Wastewater Treatment	602,064	600,000	650,000	660,000	60,000
Insurance	14,612	15,900	16,345	17,650	1,750
Depreciation	29,073	80,000	79,373	80,000	0
Pumping	6,162	13,066	10,860	8,378	(4,688)
Collection	4,473	45,350	28,424	45,600	250
Customer Accounts	39,407	46,043	44,844	45,265	(778)
Administrative	68,310	93,900	75,169	88,400	(5,500)
Transportation	11,474	13,750	13,000	13,750	0
Tools/Equipment	3,797	13,000	13,000	9,250	(3,750)
Other	3,120	3,225	2,502	3,000	(225)
Sub-Total	<u>\$1,330,409</u>	<u>\$1,439,533</u>	<u>\$1,402,093</u>	<u>\$1,498,793</u>	<u>\$59,260</u>
		+8.2%	-2.6%	+4.1%	
NET INCOME	<u>\$485,950</u>	<u>\$404,565</u>	<u>\$324,469</u>	<u>\$215,405</u>	
+ Depreciation	<u>\$29,073</u>	<u>\$80,000</u>	<u>\$79,373</u>	<u>\$80,000</u>	
ESTIMATED ADDITION TO CASH	<u>\$368,062</u>	<u>\$337,365</u>	<u>\$344,910</u>	<u>\$242,105</u>	
Reserve Contribution Factor	28%	23%	25%	16%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - LRWRP UPGRADE
FISCAL YEAR 2021-22**

	Actual FY Ended 6/30/2020	Amended Budget 6/30/2021	Projected 6/30/2021	Staff Proposed 6/30/2022	Dollar Change
OPERATING REVENUE					
LRWRP Upgrade Charge	1,105,530	1,092,218	1,092,218	1,090,160	(2,058)
Sub-Total	<u>\$1,105,530</u>	<u>\$1,092,218</u>	<u>\$1,092,218</u>	<u>\$1,090,160</u>	<u>(\$2,058)</u>
OPERATING EXPENSE					
WCRF	54,094	250,000	53,441	250,000	0
Debt Service	916,611	741,091	741,091	741,091	0
Depreciation	611,522	490,403	490,403	490,403	0
Sub-Total	<u>\$1,582,227</u>	<u>\$1,481,494</u>	<u>\$1,284,935</u>	<u>\$1,481,494</u>	<u>\$0</u>
		-6.4%	-13.3%	+2.9%	
NET INCOME	<u>(\$476,697)</u>	<u>(\$389,277)</u>	<u>(\$192,717)</u>	<u>(\$391,334)</u>	
+ Depreciation	<u>\$611,522</u>	<u>\$490,403</u>	<u>\$490,403</u>	<u>\$490,403</u>	
ESTIMATED ADDITION TO CASH	<u>\$134,825</u>	<u>\$101,127</u>	<u>\$297,686</u>	<u>\$99,069</u>	
Reserve Contribution Factor	9%	7%	23%	7%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2021-22**

		Water	Wastewater	LRWRP	Combined
REVENUE					
41100	Residential	1,278,710	1,266,924		\$2,545,634
41200	Commercial	114,600	319,954		\$434,554
41300	Bulk Metered Residential	113,920			\$113,920
41400	Irrigation	156,670			\$156,670
41700	LRWRP Upgrade Charge			1,090,160	\$1,090,160
42100	Fire Protection	984			\$984
	Reserve Replenishment	130,100	74,020		\$204,120
		<u>\$1,794,984</u>	<u>\$1,660,898</u>	<u>\$1,090,160</u>	<u>\$4,546,042</u>

EXPENSES					
Source of Supply					
51105	Contract Services	4,200			\$4,200
51112	Pumping Equipment	10,000			\$10,000
51405	SYRWCD Pump Tax	40,000			\$40,000
51415	Groundwater Recharge	46,500			\$46,500
Pumping Equipment					
52105	Contract Services	4,000			\$4,000
52112	Supplies & Repairs	4,882	4,878		\$9,760
52113	SCADA Supplies and Repairs	7,000	3,000		\$10,000
52300	Purchase Power	350,900	9,700		\$360,600
52310	Generator Fuel	750	500		\$1,250
Water/Wastewater Treatment					
53105 1	Wastewater Treatment		660,000		\$660,000
53105 2	Wastewater Treatment - Plant Lease - WCRF			250,000	\$250,000
25220	Wastewater Treatment - Debt Service - LRWRP SRF			741,091	\$741,091
53115	Regulatory Fees AB2995	14,850			\$14,850
53118	Water Treatment - Chemicals	77,500			\$77,500
53203	Water Treatment - Filter Media	0			\$0
53205	Contract Services	8,400			\$8,400
53212	Supplies & Repairs	8,450			\$8,450
53214	Utility Services	525			\$525
Transmission and Distribution					
54103	Waste Discharge Fee	750	3,100		\$3,850
54105	Contract Services	500			\$500
54132	Supplies & Repairs	1,500			\$1,500
54205	Contract Services - Reservoirs	18,500			\$18,500

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2021-22**

		Water	Wastewater	LRWRP	Combined
54213	Supplies & Repairs - Reservoirs	1,000			\$1,000
54222	Supplies & Repairs - Mains	10,000	40,000		\$50,000
54232	Supplies & Repairs - Services	25,000	2,500		\$27,500
54232 1	Supplies & Repairs - Poly B	5,000			\$5,000
54242	Supplies & Repairs - Meters	30,000			\$30,000
54252	Supplies & Repairs - Hydrants	6,000			\$6,000
Customer Accounts					
55102	Operating Supplies	5,135	5,115		\$10,250
55104	Utility Services	4,600	4,600		\$9,200
55105	Contract Services	26,675	24,825		\$51,500
55106	Postage	8,375	8,225		\$16,600
55200	Uncollectible Accounts	2,500	2,500		\$5,000
Administrative and General					
56202	Office Supplies	2,750	2,750		\$5,500
56204	Utility Services	5,288	5,288		\$10,575
56205	Contract Services	8,375	8,375		\$16,750
56206	Postage	400	400		\$800
56208	Professional Services	14,683	12,183		\$26,865
56209	Membership Fees and Dues	18,990	6,020		\$25,010
56210	Employee Travel Expense (Direct Payment)	4,188	4,338		\$8,525
56210 1	Employee Travel Expense (Reimbursed)	4,188	4,338		\$8,525
56211	Subscriptions and Books	513	513		\$1,025
56213	Equipment Rental	900	900		\$1,800
56214	Bank Service Charges	2,625	2,625		\$5,250
56215	LAFCO Mandatory Fees	2,600	2,600		\$5,200
56217	Director Expense (Direct Payment)	13,788	7,688		\$21,475
56217 1	Director Expense (Reimbursed)	9,888	3,788		\$13,675
56301	Property/General Liability Insurance	17,650	17,650		\$35,300
56704	Utility Services	4,375	4,375		\$8,750
56705	Contract Services	15,083	14,723		\$29,805
56712	Supplies & Repairs	3,250	3,250		\$6,500
56713	Computer Supplies & Repairs	3,000	3,000		\$6,000
56714	Furniture and Equipment	1,250	1,250		\$2,500
56810	Election Expense	0	0		\$0
57110	Depreciation	185,000	80,000	490,403	\$755,403
57302	Supplies & Repairs - Transportation	3,750	3,750		\$7,500
57303	Fuel - Vehicles	10,000	10,000		\$20,000
57312	Tools	5,750	8,750		\$14,500

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2021-22**

		Water	Wastewater	LRWRP	Combined
57313	Fuel - Equipment	500	500		\$1,000
57320	Uniforms	450	450		\$900
57321	Uniforms - Reimbursed	400	400		\$800
57350	Safety Supplies	1,750	1,750		\$3,500
57351	Safety Boots	400	400		\$800
Employee Salaries and Benefits					
Various	Salaries	483,900	287,100		\$771,000
56401	Sick/Personal	36,800			\$36,800
56402	Vacation	51,900			\$51,900
56403	Holiday	39,100			\$39,100
56403 1	Floating Holiday	3,300			\$3,300
56406	Medical Insurance	120,400			\$120,400
56406	Employee Assistance Plan (EAP)	300			\$300
56407	Long Term Disability	10,000			\$10,000
56408	Flex Spending Account Admin Fees	1,200			\$1,200
56410	Educational	3,000			\$3,000
56416	PERS 457	26,000			\$26,000
56417	PERS	252,400			\$252,400
56418	Dental Insurance	7,600			\$7,600
56419	Life Insurance	4,900			\$4,900
56421	Workers Compensation	12,700			\$12,700
56423	Vision Care	1,900			\$1,900
56424	Performance/Incentive Pay	2,500			\$2,500
56430	Medicare FICA	13,600			\$13,600
56431	SUI	2,100			\$2,100
57463	WW Allocation - Workers Compensation	(6,500)	6,500		\$0
57464	WW Allocation - Employee Benefits	(218,200)	218,200		\$0
57472	WW Allocation - Payroll Taxes	(6,000)	6,000		\$0
		<u>\$1,908,172</u>	<u>\$1,498,793</u>	<u>\$1,481,494</u>	<u>\$4,888,459</u>
Net Income		<u>(\$113,188)</u>	<u>\$162,105</u>	<u>(\$391,334)</u>	<u>(\$342,418)</u>
Add to Reserves		<u>\$71,812</u>	<u>\$242,105</u>	<u>\$99,069</u>	<u>\$412,986</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2021-22**

		Amended Budget FYE 2021	Projected June 2021	Proposed Budget * FYE 2022
Water Revenue		\$ 1,822,304	\$ 2,028,391	\$ 1,794,984
11- 41100	Residential	1,176,330	1,430,742	1,278,710
11- 41200	Commercial	107,250	166,340	114,600
11- 41300	Bulk Meter Residential	249,900	78,608	113,920
11- 41400	Irrigation	158,500	199,552	156,670
11- 42100	Fire Protection	984	984	984
	Reserve Replenishment	129,340	152,165	130,100
Wastewater Revenue		\$ 1,696,898	\$ 1,667,629	\$ 1,660,898
12- 41100	Residential	1,096,878	1,099,261	1,266,924
12- 41200	Commercial/Multi-family Dwelling	315,257	283,246	319,954
	Reserve Replenishment	284,763	285,122	74,020
LRWRP Upgrade Revenue		\$ 1,092,218	\$ 1,092,218	\$ 1,090,160
12- 41700	Residential	877,998	877,998	878,394
12- 41700	Commercial	37,652	37,652	35,198
12- 41700	Bulk Meter Residential	176,567	176,567	176,567
Operating Revenue		\$4,611,420	\$4,788,238	\$4,546,042
Non-Operating Revenue		\$ 205,100	\$ 76,527	\$ 65,700
11- 49200	Interest Earnings (Investments)	57,900	17,595	12,400
12- 49200	Interest Earnings (Investments)	138,300	41,800	36,000
12- 49201	Interest Earnings (WCRF)	8,900	17,132	17,300
Combined Revenue		\$4,816,520	\$4,864,765	\$4,611,742

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

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2021-22**

		% of Budget Allocated TO Wastewater	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
SOURCE OF SUPPLY (WELLS)									
11-51105	USGS Groundwater Monitoring	0%	4,200	4,097	(2.5%)	4,200			
	Contract Services		4,200	4,097	(2.5%)	4,200			
	Contingencies	0%	10,000	5,000	(50.0%)	10,000			
	Inspect and Repair Well 1B (5 years - next FY22-23)	0%	0	0		0			
	Inspect and Repair Well 3A (5 years - next FY23-24)	0%	0	0		0			
	Inspect and Repair Well 3B (5 years - next FY23-24)	0%	0	0		0			
11-51112	Supplies/Repairs - Well Pumping Equipment		10,000	5,000	(50.0%)	10,000			
11-51405	SYRWCD Pump Tax	0%	40,000	40,000	0.0%	40,000			
	SYRWCD Pump Tax		40,000	40,000	0.0%	40,000			
	Cloud Seeding	0%	3,500	100	(97.1%)	3,500			
	Sustainable Groundwater Management Act (SGMA)	0%	43,000	43,000	0.0%	43,000			
11-51415	Groundwater Management		46,500	43,100	(7.3%)	46,500			
	SOURCE OF SUPPLY (WELLS)		\$100,700	\$92,197	(8.4%)	\$100,700			SOURCE OF SUPPLY (WELLS)
PUMPING (BOOSTERS)									
	Contingencies	0%	1,500	0	(100.0%)	1,500			
	Electrician	0%	2,500	1,250	(50.0%)	2,500			
11-52105	Contract Services (Water only)		4,000	1,250	(68.8%)	4,000			
	Routine Maintenance	50%	1,750	875	(50.0%)	1,750			
	Inspect and Repair B/S #1 Pump 1 (75hp) (7 years - next FY24-25)	0%	0	0		0			
	Inspect and Repair B/S #1 Pump 2 (75hp) (7 years - next FY24-25)	0%	0	0		0			
	Inspect and Repair B/S #1 Pump 3 (100hp) (7 years - next FY24-25)	0%	0	0		0			
	Soluble Oil	0%	750	750	0.0%	1,000	250	33.3%	
	SCADA DSL charges	30%	882	882	0.0%	882			
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	213	230	8.1%	250	38	17.6%	
	SBCAPCD Permit Reevaluation Fee (3 years - next FY23-24)	50%	225	225	0.0%	0	(225)	(100.0%)	
	Genset Maintenance (2 years - next FY23-24)	50%	3,750	3,028	(19.3%)	0	(3,750)	(100.0%)	
	Maintenance - Wells	0%	1,000	3,000	200.0%	1,000			
11-52112	Supplies/Repairs-Pumping Equipment		8,570	8,989	4.9%	4,882	(3,688)	(43.0%)	
	Maintenance/emergencies	30%	3,500	2,625	(25.0%)	3,500			
	Replace SonicWall	30%	1,750	1,750	0.0%	0	(1,750)	(100.0%)	
	Software Support	30%	3,500	3,500	0.0%	3,500			
11-52113	Supplies/Repairs-SCADA Computer Equipment		8,750	7,875	(10.0%)	7,000	(1,750)	(20.0%)	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2021-22**

		% of Budget Allocated TO Wastewater	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
	Southern California Gas	0%	900	760	(15.6%)	900			
	PG&E (water only)	0%	325,000	335,000	3.1%	350,000	25,000	7.7%	
11-52300	Purchased Power		325,900	335,760	3.0%	350,900	25,000	7.7%	
	Generator Fuel (water only)	0%	750	750	0.0%	750			
11-52310	Generator Fuel		750	750	0.0%	750			
	PUMPING (BOOSTERS)		\$347,970	\$354,624	1.9%	\$367,532	\$19,563	5.6%	PUMPING (BOOSTERS)
WATER TREATMENT									
	SWRCB Water System Fees (AB2995)	0%	13,000	12,591	(3.1%)	13,750	750	5.8%	
	SWRCB Water System Enforcement Fees	0%	500	0	(100.0%)	500			
	SBCEHS Hazardous Materials Permit-Site #1	0%	550	534	(2.9%)	600	50	9.1%	
11-53115	Regulatory Fees		14,050	13,125	(6.6%)	14,850	800	5.7%	
	NaOCL	0%	51,700	50,500	(2.3%)	55,000	3,300	6.4%	
	NaHSO3	0%	18,300	22,500	23.0%	22,500	4,200	23.0%	
11-53118	Chemicals		70,000	73,000	4.3%	77,500	7,500	10.7%	
	Replace Filter Media (15 years - next FY22-23)	0%	0	0		0			
	Filter Inspection/ maintenance (5 years - next FY22-23)	0%	5,000	5,000	0.0%	0	(5,000)	(100.0%)	
11-53203	Contract Services - Filter		5,000	5,000	0.0%	0	(5,000)	(100.0%)	
	Monthly Bacteria Tests	0%	2,100	2,100	0.0%	2,100			
	General Physical Water Tests	0%	1,000	1,000	0.0%	1,000			
	Iron/Manganese Tests	0%	1,000	480	(52.0%)	1,000			
	CCR Water Tests	0%	1,000	1,000	0.0%	1,000			
	Quarterly PFAS Tests	0%	0	0		2,000	2,000	100.0%	
	Miscellaneous Water Tests	0%	300	300	0.0%	300			
	Lead/Copper Testing (3 years - next FY24-25)	0%	0	0		1,000	1,000	100.0%	
11-53205	Contract Services - Lab		5,400	4,880	(9.6%)	8,400	3,000	55.6%	
	Routine maintenance	0%	5,000	5,000	0.0%	5,000			
	Support contract-Hach	0%	3,450	3,000	(13.0%)	3,450			Annual support contract
11-53212	Supplies/Repairs		8,450	8,000	(5.3%)	8,450			
	PG&E purchased power for workshop	0%	525	500	(4.8%)	525			
11-53214	Utility Services		525	500	(4.8%)	525			
	WATER TREATMENT		\$103,425	\$104,505	1.0%	\$109,725	\$6,300	6.1%	WATER TREATMENT

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2021-22**

		% of Budget Allocated TO Wastewater	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
TRANSMISSION & DISTRIBUTION									
11-54103	SWRCB NPDES Drinking Water Discharge Fee Regulatory Fees	0%	625	682	9.1%	750	125	20.0%	
			625	682	9.1%	750	125	20.0%	
11-54105	USA Tickets Contract Services	0%	500	425	(15.0%)	500			
			500	425	(15.0%)	500			
11-54132	SBC encroachment fees (road permits for repairs) Supplies/Repairs-Miscellaneous	0%	1,500	500	(66.7%)	1,500			
			1,500	500	(66.7%)	1,500			
	Contingencies	0%	500	500	0.0%	500			
	Cathodic Protection Testing - Site 5 (annual)	0%	2,000	2,000	0.0%	4,000	2,000	100.0%	<i>Scheduled replacement of cathodic controller</i>
	Inspect Tank 3 (3 years - next FY24-25)	0%	3,500	3,500	0.0%	3,500			<i>Scheduled triennial inspection</i>
	Inspect Tanks 5A, 5B (3 years - next FY24-25)	0%	7,000	7,000	0.0%	7,000			<i>Scheduled triennial inspection</i>
	Inspect Tanks 1 (3 years - next FY24-25)	0%	3,500	3,500	0.0%	3,500			<i>Scheduled triennial inspection</i>
11-54205	Contract Services - Distribution Reservoirs		16,500	16,500	0.0%	18,500	2,000	12.1%	
11-54213	Contingencies Supplies/Repairs- Distribution Reservoirs	0%	1,000	500	(50.0%)	1,000			
			1,000	500	(50.0%)	1,000			
11-54222	Routine maintenance (water only) Supplies/Repairs- Mains	0%	10,000	5,000	(50.0%)	10,000			
			10,000	5,000	(50.0%)	10,000			
11-54232	Routine maintenance (water only) Supplies/Repairs-Service Connections	0%	25,000	25,000	0.0%	25,000			
			25,000	25,000	0.0%	25,000			
11-54232 1	Contingencies Supplies/Repairs-A/P Poly B	0%	5,000	5,000	0.0%	5,000			<i>Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)</i>
			5,000	5,000	0.0%	5,000			
	Routine maintenance	0%	15,000	15,000	0.0%	15,000			
	Replace meter registers	0%	25,000	0	(100.0%)	5,000	(20,000)	(80.0%)	<i>Replacement of registers not covered by 10-year warranty</i>
	Meters for new development projects	0%	10,000	5,000	(50.0%)	10,000			
11-54242	Supplies/Repairs-Meters		50,000	20,000	(60.0%)	30,000	(20,000)	(40.0%)	
	Dry barrel hydrant repairs	0%	5,000	2,500	(50.0%)	5,000			
	Wet barrel hydrant repairs	0%	1,000	500	(50.0%)	1,000			
11-54252	Supplies/Repairs-Hydrants		6,000	3,000	(50.0%)	6,000			
			6,000	3,000	(50.0%)	6,000			
	TRANSMISSION & DISTRIBUTION		\$116,125	\$76,607	(34.0%)	\$98,250	(\$17,875)	(15.4%)	TRANSMISSION & DISTRIBUTION

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2021-22**

		% of Budget Allocated TO Wastewater	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
CUSTOMER ACCOUNTS									
	Bill Inserts (3 months)	50%	275	250	(9.1%)	155	(120)	(43.6%)	
	CCR (300 ea x color rate x 2-side) (water only)	0%	30	30	0.0%	20	(10)	(33.3%)	
	Prop 218 Notices (3,300 ea)	50%	180	0	(100.0%)	105	(75)	(41.7%)	
	Public Meetings, Public Notices	50%	250	250	0.0%	250			
	Billing Stock, Window Envelopes, Return Envelopes	50%	3,250	3,250	0.0%	3,250			
	Bill Printing Costs	50%	1,650	1,250	(24.2%)	930	(720)	(43.6%)	
	Candy, Contingencies	50%	50	50	0.0%	50			
	Customer Forms	50%	375	375	0.0%	375			
11-55102	Operating Supplies		6,060	5,455	(10.0%)	5,135	(925)	(15.3%)	
	Cellular phone and Internet allowance	50%	3,360	3,360	0.0%	3,250	(110)	(3.3%)	
	Phone-Shop, Office Fax @ 30% (Frontier)	50%	440	475	8.0%	475	35	8.0%	
	Phone-Office @ 30% (TierZero, Comcast)	50%	675	750	11.1%	750	75	11.1%	
	Miscellaneous	50%	125	125	0.0%	125			
11-55104	Utility Services		4,600	4,710	2.4%	4,600			
	Vehicle Reading System	0%	1,700	1,700	0.0%	1,850	150	8.8%	
	Melissa Software (barcoding)	50%	1,000	1,000	0.0%	1,125	125	12.5%	
	Merchant Account Fees	50%	22,500	22,500	0.0%	22,500			
	Formsite subscription	50%	75	75	0.0%	75			
	Folder/Inserter service agreement	50%	875	764	(12.7%)	875			Annual support contract
	Contingencies	50%	250	250	0.0%	250			
11-55105	Contract Services		26,400	26,289	(0.4%)	26,675	275	1.0%	
	Postage for prop 218 notices	50%	75	75	0.0%	75			
	Postage for CCR	0%	150	150	0.0%	150			
	Postage for separate mailers	50%	875	875	0.0%	875			
	Postage meter @ 70%	50%	900	300	(66.7%)	900			
	Monthly bills	50%	6,000	6,000	0.0%	6,000			
	Permit fee	50%	113	120	6.7%	125	13	11.1%	
	Postage meter supplies	50%	250	250	0.0%	250			
11-55106	Postage		8,363	7,770	(7.1%)	8,375	13	0.1%	
	Bad debt writeoffs-water	0%	2,500	2,500	0.0%	2,500			
11-55200	Uncollectible Accounts		2,500	2,500	0.0%	2,500			
	CUSTOMER ACCOUNTS		\$47,923	\$46,724	(2.5%)	\$47,285	(\$638)	(1.3%)	CUSTOMER ACCOUNTS

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2021-22

		% of Budget Allocated TO Wastewater	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
INSURANCE									
	General Liability (term:October - September)	50%	13,700	13,217	(3.5%)	14,400	700	5.1%	Premium is based on salaries
	Property Casualty (term:April - March)	50%	2,200	3,128	42.2%	3,250	1,050	47.7%	
11-56301	Property/Gen. Liability Insurance		15,900	16,345	2.8%	17,650	1,750	11.0%	
	INSURANCE		\$15,900	\$16,345	2.8%	\$17,650	\$1,750	11.0%	INSURANCE
ADMINISTRATIVE & GENERAL									
	Office supplies, ink, toner	50%	2,500	2,500	0.0%	2,500			
	Envelopes	50%	500	500	0.0%	250	(250)	(50.0%)	
11-56202	Office Supplies		3,000	3,000	0.0%	2,750	(250)	(8.3%)	
	Southern California Gas - 3745 Constellation	50%	350	225	(35.7%)	350			
	Phone - Shop, Office Fax @ 70% (Frontier)	50%	1,188	1,113	(6.3%)	1,188			
	Phone - Office @ 70% (TierZero, Comcast)	50%	1,550	1,750	12.9%	1,750	200	12.9%	
	PG&E - 3745 Constellation	50%	2,000	2,063	3.1%	2,000			
11-56204	Utility Services-Office		5,088	5,150	1.2%	5,288	200	3.9%	
	Corbin Willits Systems (MOM software)	50%	5,000	5,000	0.0%	5,000			
	Office High Speed Internet	50%	875	1,125	28.6%	1,175	300	34.3%	
	Office Cable TV	50%	200	325	62.5%	425	225	112.5%	
	Copier contract	50%	1,700	1,250	(26.5%)	1,150	(550)	(32.4%)	
	Website hosting, domain registration	50%	100	125	25.0%	125	25	25.0%	
	Document Scanning Service	50%	250	250	0.0%	250			
	Contingencies	50%	250	250	0.0%	250			
11-56205	Contract Services-Office		8,375	8,325	(0.6%)	8,375			
	Postage meter @ 30%	50%	400	400	0.0%	400			
11-56206	Postage		400	400	0.0%	400			
	Audit Services	50%	3,788	3,788	0.0%	4,058	270	7.1%	
	Legal Counsel	50%	5,000	1,250	(75.0%)	5,000			
	IRWM Plan Share	0%	2,000	2,000	0.0%	2,500	500	25.0%	Integrated Regional Water Management Plan Administration Costs
	Solar Carport Study	0%	0	0		2,500	2,500	100.0%	
	Contingencies	50%	250	250	0.0%	625	375	150.0%	
11-56208	Professional Services		11,038	7,288	(34.0%)	14,683	3,645	33.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2021-22**

	% of Budget Allocated TO Wastewater	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
CSDA (Dec)	50%	3,500	3,627	3.6%	3,750	250	7.1%	
SBCCSDA (Dec)	50%	150	150	0.0%	150			
Costco	50%	55	55	0.0%	55			
MSA	50%	35	35	0.0%	35			
APWA (May)	50%	0	50		50	50	100.0%	
Miscellaneous	50%	100	50	(50.0%)	100			
GFOA (Aug)	50%	80	80	0.0%	80			
Below are water only:								
ACWA (Nov)	0%	12,500	11,900	(4.8%)	12,500			
AWWA (Aug)	0%	425	445	4.7%	450	25	5.9%	
CRWA (July)	0%	1,100	1,178	7.1%	1,200	100	9.1%	
License renewals	0%	350	400	14.3%	400	50	14.3%	
Cross Connection Foundation (Dec)	0%	120	120	0.0%	120			
CCWUC (Feb)	0%	100	75	(25.0%)	100			
11-56209 Membership & Dues		18,515	18,165	(1.9%)	18,990	475	2.6%	
Extended travel expenses, registration, mileage	50%	7,500	3,750	(50.0%)	7,500			
Local travel expenses, registration, mileage	50%	500	750	50.0%	500			
Meeting meals	50%	150	0	(100.0%)	150			
SBCCSDA meeting meals	50%	225	0	(100.0%)	225			
11-56210 Employee Travel Expense (Direct Payment)		4,188	2,250	(46.3%)	4,188			
11-56210-1 Employee Travel Expense (Reimbursed)		4,188	2,250	(46.3%)	4,188			
		8,375	4,500	(46.3%)	8,375			
Newspaper Subscriptions	50%	88	105	20.0%	113	25	28.6%	
Jobs Available	50%	25	23	(10.0%)	25			
Text books	50%	250	250	0.0%	250			
Miscellaneous	50%	125	125	0.0%	125			
11-56211 Subscription & Books		488	503	3.1%	513	25	5.1%	
Mailing machine rental	50%	870	870	0.0%	875	5	0.6%	
Mailing machine equipment tax	50%	25	25	0.0%	25			
11-56213 Office Equipment Rentals		895	895	0.0%	900	5	0.6%	
NSF Fees	50%	250	250	0.0%	250			NSF bank fees are offset by NSF charge billed to customer
NSF Fees (Customer Offset)	50%	(500)	(500)	0.0%	(500)			
Account Analysis Fees	50%	2,750	2,750	0.0%	2,750			
Miscellaneous Bank Fees	50%	125	125	0.0%	125			
11-56214 Bank Service Charges		2,625	2,625	0.0%	2,625			

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2021-22**

		% of Budget Allocated TO Wastewater	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
	VVCSD Share of LAFCO budget	50%	2,600	1,177	(54.7%)	2,600			
11-56215	AB2838 - LAFCO Mandatory Fees		2,600	1,177	(54.7%)	2,600			
	Meeting refreshments	50%	250	0	(100.0%)	250			
	Training and mileage-water	0%	16,500	5,000	(69.7%)	17,400	900	5.5%	
	SBCCSDA meeting meals	50%	1,750	0	(100.0%)	1,750			
	Meeting meals	50%	250	0	(100.0%)	250			
	Miscellaneous Expenses	50%	125	125	0.0%	125			
	Salaries	50%	3,900	3,000	(23.1%)	3,900			
11-56217	Director's Expense (Direct Payment)		13,338	5,563	(58.3%)	13,788	450	3.4%	
11-56217-1	Director's Expense (Reimbursed)		9,438	2,563	(72.8%)	9,888	450	4.8%	
			22,775	8,125	(64.3%)	23,675	900	4.0%	
	Trash - 3745 Constellation	50%	275	250	(9.1%)	275			
	Trash - Shop	50%	750	800	6.7%	825	75	10.0%	
	Empty roll-off bins at shop	50%	400	400	0.0%	500	100	25.0%	
	Water/Wastewater Service - 3745 Constellation	50%	2,250	825	(63.3%)	1,500	(750)	(33.3%)	
	Dump trips	50%	125	50	(60.0%)	125			
	Document shredding service	50%	1,000	1,100	10.0%	1,150	150	15.0%	
11-56704	Utility Services-General Plant		4,800	3,425	(28.6%)	4,375	(425)	(8.9%)	
	Janitorial - monthly service + windows/carpet	50%	3,000	2,346	(21.8%)	3,000			
	Office yard maintenance - 3745 Constellation	50%	900	900	0.0%	900			
	Alarm service - office, shop	50%	360	360	0.0%	360			
	Alarm service - Bstr bldg WATER ONLY	0%	360	360	0.0%	360			
	Exterminator	50%	463	463	0.0%	463			
	Vegetation Management	50%	15,000	7,500	(50.0%)	5,000	(10,000)	(66.7%)	Labor and permit expenses to clear vegetation from sites, roads, and creek
	Davis Creek Maintenance	50%	0	0		2,500	2,500	100.0%	
	State Lands Leases	50%	0	142		150	150	100.0%	
	Contingencies	50%	2,350	2,250	(4.3%)	2,350			Contingency
11-56705	Contract Services-General Plant		22,433	14,321	(36.2%)	15,083	(7,350)	(32.8%)	
	Towels	50%	2,000	2,000	0.0%	2,000			
	Supplies and repairs	50%	1,250	1,250	0.0%	1,250			
	Storage Container	50%	1,750	2,145	22.6%	0	(1,750)	(100.0%)	
	Pavement Assessment	50%	0	7,500		0			
11-56712	Supplies and Repairs - General Plant		5,000	12,895	157.9%	3,250	(1,750)	(35.0%)	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2021-22**

		% of Budget Allocated TO Wastewater	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
	Software Upgrades	50%	1,250	1,250	0.0%	1,250			
	Maintenance/emergencies	50%	500	500	0.0%	500			
	Experts exchange subscription	50%	50	50	0.0%	50			
	Microsoft 365 Office subscription	50%	0	99		100	100	100.0%	
	Microsoft 365 Exchange subscription	50%	500	456	(8.8%)	500			
	Carbonite Service	50%	400	450	12.5%	600	200	50.0%	
11-56713	Supplies and Repairs - Computer Equip.		2,700	2,805	3.9%	3,000	300	11.1%	
	Office equipment	50%	1,250	250	(80.0%)	1,250			
11-56714	Supplies and Repairs - Furniture & Equipment		1,250	250	(80.0%)	1,250			
	Depreciation	0%	185,000	193,767	4.7%	185,000			
11-57110	Depreciation		185,000	193,767	4.7%	185,000			
	Elections - November 2022 (FY 22-23)	50%	2,000	0	(100.0%)	0	(2,000)	(100.0%)	
11-56810	Election Expense		2,000	0	(100.0%)	0	(2,000)	(100.0%)	
	ADMINISTRATIVE & GENERAL		\$307,355	\$287,614	(6.4%)	\$301,130	(\$6,225)	(2.0%)	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS									
Various	Salaries	0%	461,500	459,195	(0.5%)	483,900	22,400	4.9%	1.7% increase
<i>Benefits</i>									
11-56401	Sick/Personal	0%	35,800	51,169	42.9%	36,800	1,000	2.8%	
11-56402	Vacation	0%	50,800	63,389	24.8%	51,900	1,100	2.2%	
11-56403	Holiday	0%	38,000	38,140	0.4%	39,100	1,100	2.9%	
11-56403 1	Floating Holiday	0%	3,200	3,246	1.4%	3,300	100	3.1%	
11-56406	Medical Insurance	0%	118,200	131,012	10.8%	120,400	2,200	1.9%	Assumes 5% increase for six months (Jan-Jun)
11-56406	Employee Assistance Plan (EAP)	0%	300	307	2.2%	300			
11-56407	Long Term Disability	0%	9,400	12,578	33.8%	10,000	600	6.4%	
11-56408	Flex Spending Account Admin Fees	0%	1,200	1,200	0.0%	1,200			
11-56410	Employee Educational	0%	3,000	251	(91.6%)	3,000			
11-56416	PERS 457	0%	26,000	22,750	(12.5%)	26,000			
11-56417	PERS (Does not include GASB 16 accrual of CTO/Vac Liability)	0%	236,300	217,234	(8.1%)	252,400	16,100	6.8%	Does not include GASB 16 accrual of CTO/Vac Liability
11-56418	Dental Insurance	0%	7,600	8,453	11.2%	7,600			
11-56419	Life Insurance	0%	5,000	5,461	9.2%	4,900	(100)	(2.0%)	
11-56421	Work.Comp.Ins.	0%	13,800	7,188	(47.9%)	12,700	(1,100)	(8.0%)	Does not include GASB 16 accrual of CTO/Vac Liability
11-56423	Vision Care	0%	1,900	2,134	12.3%	1,900			
11-56424	Performance/Incentive Pay	0%	2,500	0	(100.0%)	2,500			

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2021-22**

		% of Budget Allocated TO Wastewater	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
<i>Payroll Taxes</i>									
11-56430	Medicare FICA	0%	13,200	8,878	(32.7%)	13,600	400	3.0%	
11-56431	SUI	0%	2,100	2,100	0.0%	2,100			
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(7,000)	(4,689)	(33.0%)	(6,500)	500	(7.1%)	
11-57464	WW Alloc. Employ. Benefits	0%	(211,000)	(183,796)	(12.9%)	(218,200)	(7,200)	3.4%	
11-57472	WW Alloc. Payroll Taxes	0%	(5,900)	(5,063)	(14.2%)	(6,000)	(100)	1.7%	
	EMPLOYEE SALARIES AND BENEFITS		\$805,900	\$841,136	4.4%	\$842,900	\$37,000	4.6%	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES									
	Preventative maintenance, operating supplies	50%	1,250	1,250	0.0%	1,250			
	Dump Truck Maintenance (Unit #7)	50%	1,000	1,000	0.0%	1,000			<i>Scheduled maintenance</i>
	Vehicle Repair	50%	1,500	750	(50.0%)	1,500			
11-57302	Transportation (Field Vehicles)-Other		3,750	3,000	(20.0%)	3,750			
	Gasoline	50%	10,000	10,000	0.0%	10,000			
11-57303	Transportation (Field Vehicles)-Fuel		10,000	10,000	0.0%	10,000			
	Tools and equipment	50%	2,500	2,500	0.0%	2,500			
	Concrete Saw	50%	2,000	2,000	0.0%	250	(1,750)	(87.5%)	
	Contingencies	50%	1,250	1,250	0.0%	1,250			
	Gator maintenance (2 years - nextFY21-22)	50%	0	0		500	500	100.0%	
	Tractor maintenance (2 years - next FY22-23)	50%	3,750	3,750	0.0%	1,250	(2,500)	(66.7%)	<i>Scheduled maintenance</i>
11-57312	Tool/Work Equipment-Other		9,500	9,500	0.0%	5,750	(3,750)	(39.5%)	
	Diesel Fuel (water only-50% of total)	0%	500	500	0.0%	500			
11-57313	Tool/Work Equipment-Fuel		500	500	0.0%	500			
	5 shirts for each of the 3 field crew	50%	325	278	(14.5%)	325			
	3 shirts for each of the 3 office crew	50%	125	125	0.0%	125			
	1 sweatshirt for each of the 3 field crew (every other year - next FY22-23)	50%	125	49	(61.0%)	0	(125)	(100.0%)	
	1 jacket for each of the 3 field crew	50%	0	0		0			
11-57320	Uniforms		575	452	(21.4%)	450	(125)	(21.7%)	
	Jeans-\$200/field crew + MG	50%	500	400	(20.0%)	400	(100)	(20.0%)	
11-57321	Uniforms Reimbursement		500	400	(20.0%)	400	(100)	(20.0%)	
	Safety Supplies	50%	1,250	1,250	0.0%	1,250			
	Annual Safety Dinner	50%	500	0	(100.0%)	500			
	COVID-19 Supplies (11-11220-19)	50%	0	750		500	500	100.0%	
11-57350	Safety Supplies		1,750	2,000	14.3%	2,250	500	28.6%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2021-22

		% of Budget Allocated TO Wastewater	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
11-57351	Safety boot allowance (\$200 ea x 4 (every 12 months))	50%	400	400	0.0%	400			
	Safety Boot Reimbursement		400	400	0.0%	400			
	OTHER OPERATING EXPENSES		\$26,975	\$26,252	(2.7%)	\$23,500	(\$3,475)	(12.9%)	OTHER OPERATING EXPENSES
	TOTAL OPERATING EXPENSES		\$1,872,272	\$1,846,004	(1.4%)	\$1,908,672	\$36,400	1.9%	TOTAL OPERATING EXPENSES
	<i>Budget Comparison</i>		<i>(percent)</i>	(1.4%)		1.9%			
	<i>Budget Comparison</i>		<i>(dollar)</i>	(\$26,268)		\$36,400			

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2021-22**

		% of Budget Allocated FROM Water	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
PUMPING (BOOSTERS)									
	Routine Maintenance	50%	1,750	875	(50.0%)	1,750			
	SCADA DSL charges	30%	378	378	0.0%	378			
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	213	230	8.1%	250	38	17.6%	
	SBCAPCD Permit Reevaluation Fee (3 years - next FY23-24)	50%	225	225	0.0%	0	(225)	(100.0%)	
	Genset Maintenance (2 years - next FY23-24)	50%	3,750	3,028	(19.3%)	0	(3,750)	(100.0%)	
	Maintenance - Lift Stations	100%	2,500	2,500	0.0%	2,500			
12-52112	Supplies/Repairs-Pumping Equipment		8,816	7,235	(17.9%)	4,878	(3,938)	(44.7%)	
	Maintenance/emergencies	30%	1,500	1,125	(25.0%)	1,500			
	Replace SonicWall	30%	750	750	0.0%	0	(750)	(100.0%)	
	Software Support	30%	1,500	1,500	0.0%	1,500			
12-52113	Supplies/Repairs-SCADA Computer Equipment		3,750	3,375	(10.0%)	3,000	(750)	(20.0%)	
	PG&E (sewer only)	100%	9,700	9,700	0.0%	9,700			
12-52300	Purchased Power		9,700	9,700	0.0%	9,700	0	0.0%	
	Generator Fuel (sewer only)	100%	500	250	(50.0%)	500			
12-52310	Generator Fuel		500	250	(50.0%)	500	0	0.0%	
	PUMPING (BOOSTERS)		\$22,766	\$20,560	(9.7%)	\$18,078	(4,688)	(20.6%)	PUMPING (BOOSTERS)
WASTEWATER TREATMENT									
	Estimated City of Lompoc treatment costs	100%	600,000	650,000	8.3%	660,000	60,000	10.0%	
12-53105 1	Contract Services- Wastewater Treatment		600,000	650,000	8.3%	660,000	60,000	10.0%	
	WASTEWATER TREATMENT		\$600,000	\$650,000	8.3%	\$660,000	60,000	10.0%	WASTEWATER TREATMENT
COLLECTION									
	SBCEHS Hazardous Materials Permit-L/S #1	100%	350	324	(7.4%)	350			
	SWRCB Waste Discharge Fee	100%	2,500	2,600	4.0%	2,750	250	10.0%	
12-54103	Regulatory Fees		2,850	2,924	2.6%	3,100	250	8.8%	
	Routine maintenance (wastewater only)	100%	25,000	10,000	(60.0%)	25,000			<i>Anticipated repairs as camera truck discovers problem areas</i>
	Offsite Culvert Repair	100%	15,000	15,000	0.0%	15,000			
12-54222	Supplies/Repairs- Mains		40,000	25,000	(37.5%)	40,000	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2021-22**

		% of Budget Allocated FROM Water	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
	Routine maintenance (wastewater only)	100%	500	500	0.0%	500			
	\$250/Customer up to 4 cust. for damages; (wastewater only)	100%	1,000	0	(100.0%)	1,000			
	Contingencies - repairs due to videoing (wastewater only)	100%	1,000	0	(100.0%)	1,000			
12-54232	Supplies/Repairs-Service Laterals		2,500	500	(80.0%)	2,500	0	0.0%	
	COLLECTION		\$45,350	\$28,424	(37.3%)	\$45,600	250	0.6% COLLECTION	
CUSTOMER ACCOUNTS									
	Bill Inserts (3 months)	50%	275	250	(9.1%)	155	(120)	(43.6%)	
	Prop 218 Notices (3,300 ea)	50%	180	0	(100.0%)	105	(75)	(41.7%)	
	Public Meetings, Public Notices	50%	250	250	0.0%	250			
	Billing Stock, Window Envelopes, Return Envelopes	50%	3,250	3,250	0.0%	3,250			
	Bill Printing Costs	50%	1,650	1,250	(24.2%)	930	(720)	(43.6%)	
	Candy, Contingencies	50%	50	50	0.0%	50			
	Customer Forms	50%	375	375	0.0%	375			
12-55102	Operating Supplies		6,030	5,425	(10.0%)	5,115	(915)	(15.2%)	
	Cellular phone and Internet allowance	50%	3,360	3,360	0.0%	3,250	(110)	(3.3%)	
	Phone-Shop, Office Fax @ 30% (Frontier)	50%	440	475	8.0%	475	35	8.0%	
	Phone-Office @ 30% (TierZero, Comcast)	50%	675	750	11.1%	750	75	11.1%	
	Miscellaneous	50%	125	125	0.0%	125			
12-55104	Utility Services		4,600	4,710	2.4%	4,600	0	0.0%	
	Melissa Software (barcoding)	50%	1,000	1,000	0.0%	1,125	125	12.5%	
	Merchant Account Fees	50%	22,500	22,500	0.0%	22,500			
	Formsite subscription	50%	75	75	0.0%	75			
	Folder/Inserter service agreement	50%	875	764	(12.7%)	875			Annual support contract
	Contingencies	50%	250	250	0.0%	250			
12-55105	Contract Services		24,700	24,589	(0.4%)	24,825	125	0.5%	
	Postage for prop 218 notices	50%	75	75	0.0%	75			
	Postage for separate mailers	50%	875	875	0.0%	875			
	Postage meter @ 70%	50%	900	300	(66.7%)	900			
	Monthly bills	50%	6,000	6,000	0.0%	6,000			
	Permit fee	50%	113	120	6.7%	125	13	11.1%	
	Postage meter supplies	50%	250	250	0.0%	250			
12-55106	Postage		8,213	7,620	(7.2%)	8,225	13	0.2%	
	Bad debt writeoffs-sewer	100%	2,500	2,500	0.0%	2,500			
12-55200	Uncollectible Accounts		2,500	2,500	0.0%	2,500	0	0.0%	
	CUSTOMER ACCOUNTS		\$46,043	\$44,844	(2.6%)	\$45,265	(778)	(1.7%) CUSTOMER ACCOUNTS	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2021-22**

		% of Budget Allocated FROM Water	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
INSURANCE									
	General Liability (term:October - September)	50%	13,700	13,217	(3.5%)	14,400	700	5.1%	Premium is based on salaries
	Property Casualty (term:April - March)	50%	2,200	3,128	42.2%	3,250	1,050	47.7%	
12-56301	Property/Gen. Liability Insurance		15,900	16,345	2.8%	17,650	1,750	11.0%	
	INSURANCE		\$15,900	\$16,345	2.8%	\$17,650	1,750	11.0%	INSURANCE
ADMINISTRATIVE & GENERAL									
	Office supplies, ink, toner	50%	2,500	2,500	0.0%	2,500			
	Envelopes	50%	500	500	0.0%	250	(250)	(50.0%)	
12-56202	Office Supplies		3,000	3,000	0.0%	2,750	(250)	(8.3%)	
	Southern California Gas - 3745 Constellation	50%	350	225	(35.7%)	350			
	Phone - Shop, Office Fax @ 70% (Frontier)	50%	1,188	1,113	(6.3%)	1,188			
	Phone - Office @ 70% (TierZero, Comcast)	50%	1,550	1,750	12.9%	1,750	200	12.9%	
	PG&E - 3745 Constellation	50%	2,000	2,063	3.1%	2,000			
12-56204	Utility Services-Office		5,088	5,150	1.2%	5,288	200	3.9%	
	Corbin Willits Systems (MOM software)	50%	5,000	5,000	0.0%	5,000			
	Office High Speed Internet	50%	875	1,125	28.6%	1,175	300	34.3%	
	Office Cable TV	50%	200	325	62.5%	425	225	112.5%	
	Copier contract	50%	1,700	1,250	(26.5%)	1,150	(550)	(32.4%)	
	Website hosting, domain registration	50%	100	125	25.0%	125	25	25.0%	
	Document Scanning Service	50%	250	250	0.0%	250			
	Contingencies	50%	250	250	0.0%	250			
12-56205	Contract Services-Office		8,375	8,325	(0.6%)	8,375	0	0.0%	
	Postage meter @ 30%	50%	400	400	0.0%	400			
12-56206	Postage		400	400	0.0%	400	0	0.0%	
	Audit Services	50%	3,788	3,788	0.0%	4,058	270	7.1%	
	Legal Counsel	50%	5,000	1,250	(75.0%)	5,000			
	Solar Carport Study	50%	0	0		2,500	2,500	100.0%	
	Contingencies	50%	1,000	250	(75.0%)	625	(375)	(37.5%)	
12-56208	Professional Services		9,788	5,288	(46.0%)	12,183	2,395	24.5%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2021-22**

		% of Budget Allocated FROM Water	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
	CSDA (Dec)	50%	3,500	3,627	3.6%	3,750	250	7.1%	
	SBCCSDA (Dec)	50%	150	150	0.0%	150			
	Costco	50%	55	55	0.0%	55			
	MSA	50%	35	35	0.0%	35			
	APWA (May)	50%	0	50		50	50	100.0%	
	Miscellaneous	50%	100	50	(50.0%)	100			
	GFOA (Aug)	50%	80	80	0.0%	80			
	Below are wastewater only:								
	CWEA Memberships	100%	1,000	1,000	0.0%	1,000			
	CWEA Certificate renewals	100%	500	500	0.0%	500			
	NAASCO Membership	100%	300	300	0.0%	300			
12-56209	Membership & Dues		5,720	5,847	2.2%	6,020	300	5.2%	
	Extended travel expenses, registration, mileage	50%	7,500	3,750	(50.0%)	7,500			
	Local travel expenses, registration, mileage	50%	500	750	50.0%	500			
	Meeting meals	50%	150	0	(100.0%)	150			
	SAMA Meeting	100%	300	0	(100.0%)	300			
	SBCCSDA meeting meals	50%	225	0	(100.0%)	225			
12-56210	Employee Travel Expense (Direct Payment)		4,338	2,250	(48.1%)	4,338	0	0.0%	
12-56210-1	Employee Travel Expense (Reimbursed)		4,338	2,250	(48.1%)	4,338	0	0.0%	
			8,675	4,500	(48.1%)	8,675	0	0.0%	
	Newspaper Subscriptions	50%	88	105	20.0%	113	25	28.6%	
	Jobs Available	50%	25	23	(10.0%)	25			
	Text books	50%	250	250	0.0%	250			
	Miscellaneous	50%	125	125	0.0%	125			
12-56211	Subscription & Books		488	503	3.1%	513	25	5.1%	
	Mailing machine rental	50%	870	870	0.0%	875	5	0.6%	
	Mailing machine equipment tax	50%	25	25	0.0%	25			
12-56213	Office Equipment Rentals		895	895	0.0%	900	5	0.6%	
	NSF Fees	50%	250	250	0.0%	250			NSF bank fees are offset by NSF charge billed to customer
	NSF Fees (Customer Offset)	50%	(500)	(500)	0.0%	(500)			
	Account Analysis Fees	50%	2,750	2,750	0.0%	2,750			
	Miscellaneous Bank Fees	50%	125	125	0.0%	125			
12-56214	Bank Service Charges		2,625	2,625	0.0%	2,625	0	0.0%	
	VVCSD Share of LAFCO budget	50%	2,600	1,177	(54.7%)	2,600			
12-56215	AB2838 - LAFCO Mandatory Fees		2,600	1,177	(54.7%)	2,600	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2021-22**

		% of Budget Allocated FROM Water	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
	Meeting refreshments	50%	250	0	(100.0%)	250			
	Training and mileage-wastewater	100%	3,900	1,000	(74.4%)	5,200	1,300	33.3%	
	SBCCSDA meeting meals	50%	1,750	0	(100.0%)	1,750			
	Meeting meals	50%	250	0	(100.0%)	250			
	Miscellaneous Expenses	50%	125	125	0.0%	125			
	Salaries	50%	3,900	3,000	(23.1%)	3,900			
12-56217	Director's Expense		7,038	3,563	(49.4%)	7,688	650	9.2%	
12-56217-1	Director's Expense (Reimbursed)		3,138	563	(82.1%)	3,788	650	20.7%	
			10,175	4,125	(59.5%)	11,475	1,300	12.8%	
	Trash - 3745 Constellation	50%	275	250	(9.1%)	275			
	Trash - Shop	50%	750	800	6.7%	825	75	10.0%	
	Empty roll-off bins at shop	50%	400	400	0.0%	500	100	25.0%	
	Water/Wastewater Service - 3745 Constellation	50%	2,250	825	(63.3%)	1,500	(750)	(33.3%)	
	Dump trips	50%	125	50	(60.0%)	125			
	Document shredding service	50%	1,000	1,100	10.0%	1,150	150	15.0%	
12-56704	Utility Services-General Plant		4,800	3,425	(28.6%)	4,375	(425)	(8.9%)	
	Janitorial - monthly service + windows/carpet	50%	3,000	2,346	(21.8%)	3,000			
	Office yard maintenance - 3745 Constellation	50%	900	900	0.0%	900			
	Alarm service - office, shop	50%	360	360	0.0%	360			
	Exterminator	50%	463	463	0.0%	463			
	Vegetation Management	50%	15,000	7,500	(50.0%)	5,000	(10,000)	(66.7%)	Labor and permit expenses to clear vegetation from sites, roads, and creek
	Davis Creek Maintenance	50%	0	0	0.0%	2,500	2,500	100.0%	
	State Lands Leases	50%	0	142	0.0%	150	150	100.0%	
	Contingencies	50%	2,350	2,250	(4.3%)	2,350			Contingency
12-56705	Contract Services-General Plant		22,073	13,961	(36.8%)	14,723	(7,350)	(33.3%)	
	Towels	50%	2,000	2,000	0.0%	2,000			
	Supplies and repairs	50%	1,250	1,250	0.0%	1,250			
	Storage Container	50%	0	2,145		0			
	Pavement Assessment	50%	0	7,500		0			
12-56712	Supplies and Repairs - General Plant		3,250	12,895	296.8%	3,250	0	0.0%	
	Software Upgrades	50%	1,250	1,250	0.0%	1,250			
	Maintenance/emergencies	50%	500	500	0.0%	500			
	Experts exchange subscription	50%	50	50	0.0%	50			
	Microsoft 365 Office subscription	50%	0	99		100	100	100.0%	
	Microsoft 365 Exchange subscription	50%	500	456	(8.8%)	500			
	Carbonite Service	50%	400	450	12.5%	600	200	50.0%	
12-56713	Supplies and Repairs - Computer Equip.		2,700	2,805	3.9%	3,000	300	11.1%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2021-22**

		% of Budget Allocated FROM Water	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
12-56714	Office equipment Supplies and Repairs - Furniture & Equipment	50%	1,250	250	(80.0%)	1,250	0	0.0%	
12-57110	Depreciation Depreciation	100%	80,000	79,373	(0.8%)	80,000	0	0.0%	
12-56810	Elections - November 2022 (FY 22-23) Election Expense	50%	2,000	0	(100.0%)	0	(2,000)	(100.0%)	
ADMINISTRATIVE & GENERAL			\$173,900	\$154,542	(11.1%)	\$168,400	(5,500)	(3.2%)	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS									
Various	Salaries	100%	281,700	265,328	(5.8%)	287,100	5,400	1.9%	1.7% increase
<i>Payroll Taxes</i>									
12-57463	WW Alloc. Worker's Comp.Ins.	100%	7,000	4,689	(33.0%)	6,500	(500)	(7.1%)	
12-57464	WW Alloc. Employ. Benefits	100%	211,000	183,796	(12.9%)	218,200	7,200	3.4%	
12-57472	WW Alloc. Payroll Taxes	100%	5,900	5,063	(14.2%)	6,000	100	1.7%	
EMPLOYEE SALARIES AND BENEFITS			\$505,600	\$458,876	(9.2%)	\$517,800	12,200	2.4%	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES									
	Preventative maintenance, operating supplies	50%	1,250	1,250	0.0%	1,250			
	Dump Truck Maintenance (Unit #7)	50%	1,000	1,000	0.0%	1,000			Scheduled maintenance
	Vehicle Repair	50%	1,500	750	(50.0%)	1,500			
12-57302	Transportation (Field Vehicles)-Other		3,750	3,000	(20.0%)	3,750	0	0.0%	
12-57303	Gasoline Transportation (Field Vehicles)-Fuel	50%	10,000	10,000	0.0%	10,000	0	0.0%	
	Tools and equipment	50%	2,500	2,500	0.0%	2,500			
	Sewer Equipment Maintenance (WW only)	100%	3,000	3,000	0.0%	3,000			
	Concrete Saw	50%	2,000	2,000	0.0%	250	(1,750)	(87.5%)	
	Contingencies	50%	1,250	1,250	0.0%	1,250			
	Gator maintenance (2 years - nextFY21-22)	50%	0	0		500	500	100.0%	
	Tractor maintenance (2 years - next FY22-23)	50%	3,750	3,750	0.0%	1,250	(2,500)	(66.7%)	Scheduled maintenance
12-57312	Tool/Work Equipment-Other		12,500	12,500	0.0%	8,750	(3,750)	(30.0%)	
12-57313	Diesel Fuel (sewer only-50% of total) Tool/Work Equipment-Fuel	100%	500	500	0.0%	500	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2021-22**

		% of Budget Allocated FROM Water	Budget FYE 2021	Projected FYE 2021	Percent Over/Under Budget FYE 2021	Committee Recommended FYE 2022	Dollar Change	Percent Change	Notes
	5 shirts for each of the 3 field crew	50%	325	278	(14.5%)	325			
	3 shirts for each of the 3 office crew	50%	125	125	0.0%	125			
	1 sweatshirt for each of the 3 field crew (every other year - next FY22-23)	50%	125	49	(61.0%)	0	(125)	(100.0%)	
	1 jacket for each of the 3 field crew	50%	0	0		0			
12-57320	Uniforms		575	452	(21.4%)	450	(125)	(21.7%)	
	Jeans-\$200/field crew + MG	50%	500	400	(20.0%)	400	(100)	(20.0%)	
12-57321	Uniforms Reimbursement		500	400	(20.0%)	400	(100)	(20.0%)	
	Safety Supplies	50%	1,250	1,250	0.0%	1,250			
	Annual Safety Dinner	50%	500	0	(100.0%)	500			
	COVID-19 Supplies (11-11220-19)	50%	0	750		500	500	100.0%	
12-57350	Safety Supplies		1,750	2,000	14.3%	2,250	500	28.6%	
	Safety boot allowance (\$200 ea x 4 (every 12 months))	50%	400	400	0.0%	400			
12-57351	Safety Boot Reimbursement		400	400	0.0%	400	0	0.0%	
	OTHER OPERATING EXPENSES		\$29,975	\$29,252	(2.4%)	\$26,500	(3,475)	(11.6%)	OTHER OPERATING EXPENSES
	TOTAL OPERATING EXPENSES		\$1,439,533	\$1,402,843	(2.5%)	\$1,499,293	59,760	4.2%	TOTAL OPERATING EXPENSES
	<i>Budget Comparison</i>		<i>(percent)</i>	(2.5%)		4.2%			
	<i>Budget Comparison</i>		<i>(dollar)</i>	(36,690)		59,760			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - LRWRP DEBT SERVICE
 FISCAL YEAR 2021-22

REVENUES		Budget	Projected	Percent Over/Under Budget	Committee Recommended	Dollar Change	Percent Change	Notes
		FYE 2021	FYE 2021	FYE 2021	FYE 2022			
FIXED CHARGE COLLECTED ON SBC PROPERTY TAX BILL								
	Residential	877,998	877,998	0.0%	878,394	396	0.0%	
	Commercial	37,652	37,652	0.0%	35,198	(2,454)	(6.5%)	Amount fluctuates due to changes in commercial water usage.
	Bulk Meter Residential	176,567	176,567	0.0%	176,567	(0)	(0.0%)	
12-41700	LRWRP Upgrade Charge	1,092,218	1,092,218	0.0%	1,090,160	(2,058)	(0.2%)	
	LRWRP UPGRADE CHARGE	\$1,092,218	\$1,092,218		\$1,090,160	(\$2,058)	(0.2%)	
EXPENSES								
		% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change
			FYE 2021	FYE 2021	FYE 2021	FYE 2022		
LRWRP - WCRF, DEBT SERVICE, DEPRECIATION								
	Capital Improvements to LRWRP	100%	50,000	0	(100.0%)	50,000		
	Floradale Bridge Transmission Line Design	100%	200,000	53,441	0.0%	200,000		Part of County of SB Floradale Bridge Replacement Project
12-53105 2	Contract Services - Treatment Plant Lease (WCRF)		250,000	53,441	(78.6%)	250,000		
12-59120	Debt Service for LRWRP Upgrade Project-SRF	100%	741,091	741,091	0.0%	741,091		LRWRP SRF Loan Payment (final payment due 8/31/2029)
12-25220	Contract Services - Debt Service LRWRP SRF		741,091	741,091	0.0%	741,091		
12-57110	Depreciation - LRWRP	100%	490,403	490,403	0.0%	490,403		
	Depreciation		490,403	490,403	0.0%	490,403		
	LRWRP - WCRF, DEBT SERVICE, DEPRECIATION		\$1,481,494	\$1,284,935	(13.3%)	\$1,481,494		
	<i>Estimated Unfunded Depreciation</i>		<i>(389,277)</i>	<i>(192,717)</i>		<i>(391,334)</i>		
	<i>Budget Comparison</i>		<i>(percent)</i>	<i>(13.3%)</i>		<i>0.0%</i>		
	<i>Budget Comparison</i>		<i>(dollar)</i>	<i>(\$196,559)</i>		<i>\$0</i>		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
ADMINISTRATIVE OVERHEAD FEES
 FISCAL YEAR 2021-22

	Budgeted Operating Expense
Water	\$1,908,172
Wastewater	1,498,793
LRWRP	1,481,494
Total	\$4,888,459

Administrative Salaries

Administrative Salaries (Total Annual PR)	\$528,417			% of Total Oper. Exp.
Employee Benefit, Payroll Taxes & Worker's Compensation @	68.15%	360,116		
Total Administrative Salaries		<u>\$888,533</u>		18.18%

Other Operating Expenses

Vehicles		27,500		0.56%
Tools & Work Equipment		15,500		0.32%
Insurance - Property Casualty		35,300		0.72%
Uniforms		1,700		0.03%
Safety		4,300		0.09%
Utilities		10,575		0.22%
Office/Misc Expenses		20,600		0.42%
Total Other Operating Expenses		<u>115,475</u>		2.36%

Total 20.54%

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

VVCSD SCHEDULE OF EMPLOYEE BENEFITS
FISCAL YEAR 2021-22

A/C #	Description	Annual Expense	% Regular Payroll \$864,306	% Gross Payroll \$902,096	% Total Benefits
11-56401	Sick/Personal	\$36,800	4.26%		
11-56402	Vacation	51,900	6.00%		
11-56403	Holiday	39,100	4.52%		
11-56403 1	Floating Holiday	3,300	0.38%		
11-56406	Medical Insurance	120,400	13.93%		
11-56406	EAP	300	0.03%		
11-56407	Long Term Disability	10,000	1.16%		
11-56408	Flex Spending Account Admin Fees	1,200	0.14%		
11-56410	Employee Educational	3,000	0.35%		
11-56416	PERS 457	26,000	3.01%		
11-56417	PERS	252,400	29.20%		
11-56418	Dental Insurance	7,600	0.88%		
11-56419	Life Insurance	4,900	0.57%		
11-56421	Workers Compensation	12,700	1.47%		
11-56423	Vision Care	1,900	0.22%		
11-56424	Performance/Incentive Pay	2,500	0.29%		
11-56430	Medicare FICA	13,600		1.51%	
11-56431	SUI	2,100		0.23%	
	Total	\$589,700	66.41%	1.74%	68.15%

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.

History of Administrative Overhead Fees FYE 2007 - 2022

