



FISCAL YEAR 2019-20 BUDGET AMENDED JUNE 21, 2019

MISSION STATEMENT

To efficiently provide dependable drinking water delivery and wastewater collection services to Vandenberg Village residents, with a commitment to customer service.

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
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2019-20**

		% of Budget Allocated TO Wastewater	Board Approved FYE 2020	Amended FYE 2020	Dollar Change	Percent Change
SOURCE OF SUPPLY (WELLS)						
11-51105	USGS Groundwater Monitoring Contract Services	0%	4,000 4,000	4,000 4,000		0.0% 0.0%
	Contingencies	0%	10,000	10,000		0.0%
	Inspect and Repair Well 1B (5 years - next FY22-23)	0%	0	0		(100.0%)
	Inspect and Repair Well 3A (5 years - next FY23-24)	0%	0	0		(100.0%)
	Inspect and Repair Well 3B (5 years - next FY23-24)	0%	0	0		(100.0%)
11-51112	Supplies/Repairs - Well Pumping Equipment		10,000	10,000		0.0%
11-51405	SYRWCD Pump Tax SYRWCD Pump Tax	0%	40,000 40,000	40,000 40,000		0.0% 0.0%
	Cloud Seeding	0%	3,500	3,500		0.0%
	Sustainable Groundwater Management Act (SGMA)	0%	43,000	43,000		0.0%
11-51415	Groundwater Management		46,500	46,500		0.0%
SOURCE OF SUPPLY (WELLS)			\$100,500	\$100,500		0.0%
PUMPING (BOOSTERS)						
11-52105	Contingencies Electrician Contract Services (Water only)	0% 0%	1,500 2,500 4,000	1,500 2,500 4,000		0.0% 0.0% 0.0%
	Routine Maintenance	50%	1,750	1,750		0.0%
	Inspect and Repair B/S #1 Pump 1 (75hp) (7 years - next FY24-25)	0%	0	0		(100.0%)
	Inspect and Repair B/S #1 Pump 2 (75hp) (7 years - next FY24-25)	0%	0	0		(100.0%)
	Inspect and Repair B/S #1 Pump 3 (100hp) (7 years - next FY24-25)	0%	0	0		(100.0%)
	Soluble Oil	0%	1,200	1,200		0.0%
	SCADA DSL charges	30%	1,008	882	(126)	(12.5%)
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	213	213		0.0%
	SBCAPCD Permit Reevaluation Fee (3 years - next FY20-21)	50%	0	0		(100.0%)
	Genset Maintenance (2 years - next FY20-21)	50%	0	0		(100.0%)
	Maintenance - Wells	0%	1,000	1,000		0.0%
11-52112	Supplies/Repairs-Pumping Equipment		5,171	5,045	(126)	(2.4%)
	Maintenance/emergencies	30%	6,000	5,250	(750)	(12.5%)
	Software Support	30%	4,000	3,500	(500)	(12.5%)
11-52113	Supplies/Repairs-SCADA Computer Equipment		10,000	8,750	(1,250)	(12.5%)
	Southern California Gas	0%	800	800		0.0%
	PG&E (water only)	0%	325,000	325,000		0.0%
11-52300	Purchased Power		325,800	325,800		0.0%
	Generator Fuel (water only)	0%	750	750		0.0%
11-52310	Generator Fuel		750	750		0.0%
PUMPING (BOOSTERS)			\$345,721	\$344,345	(1,376)	(0.4%)
WATER TREATMENT						
11-53115	SWRCB Water System Fees (AB2995) SWRCB Water System Enforcement Fees SBCEHS Hazardous Materials Permit-Site #1 Regulatory Fees	0% 0% 0%	12,000 500 300 12,800	12,000 500 300 12,800		0.0% 0.0% 0.0% 0.0%
	NaOCL	0%	52,300	52,300		0.0%

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 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2019-20**

		% of Budget Allocated TO Wastewater	Board Approved FYE 2020	Amended FYE 2020	Dollar Change	Percent Change
11-53118	NaHSO3 Chemicals	0%	14,000 66,300	14,000 66,300		0.0% 0.0%
	Add Filter Media (7 years - next FY21-22)	0%	0	0		(100.0%)
11-53203	Filter Inspection/ maintenance (5 years - next FY19-20) Contract Services - Filter	0%	5,000 5,000	5,000 5,000		0.0% 0.0%
	Monthly Bacteria Tests	0%	2,100	2,100		0.0%
	General Physical Water Tests	0%	1,000	1,000		0.0%
	Iron/Manganese Tests	0%	1,000	1,000		0.0%
	CCR Water Tests	0%	1,000	1,000		0.0%
	Miscellaneous Water Tests	0%	300	300		0.0%
11-53205	Lead/Copper Testing (3 years - next FY21-22) Contract Services - Lab	0%	0 5,400	0 5,400		(100.0%) 0.0%
	Routine maintenance	0%	5,000	5,000		0.0%
11-53212	Support contract-Hach Supplies/Repairs	0%	3,450 8,450	3,450 8,450		0.0% 0.0%
11-53214	PG&E purchased power for workshop Utility Services	0%	525 525	525 525		0.0% 0.0%
	WATER TREATMENT		\$98,475	\$98,475		0.0%
TRANSMISSION & DISTRIBUTION						
11-54103	SWRCB NPDES Drinking Water Discharge Fee Regulatory Fees	0%	550 550	550 550		0.0% 0.0%
11-54105	USA Tickets Contract Services	0%	275 275	275 275		0.0% 0.0%
11-54132	SBC encroachment fees (road permits for repairs) Supplies/Repairs-Miscellaneous	0%	1,500 1,500	1,500 1,500		0.0% 0.0%
	Contingencies	0%	500	500		0.0%
	Cathodic Protection Testing - Site 5 (annual)	0%	2,000	2,000		0.0%
	Inspect Tank 3 (3 years - next FY20-21)	0%	0	0		(100.0%)
	Inspect Tanks 5A, 5B (3 years - next FY20-21)	0%	0	0		(100.0%)
11-54205	Inspect Tanks 1 (3 years - next FY20-21) Contract Services - Distribution Reservoirs	0%	0 2,500	0 2,500		(100.0%) 0.0%
11-54213	Contingencies Supplies/Repairs- Distribution Reservoirs	0%	1,000 1,000	1,000 1,000		0.0% 0.0%
11-54222	Routine maintenance (water only) Supplies/Repairs- Mains	0%	10,000 10,000	10,000 10,000		0.0% 0.0%
11-54232	Routine maintenance (water only) Supplies/Repairs-Service Connections	0%	25,000 25,000	25,000 25,000		0.0% 0.0%
11-54232 1	Contingencies Supplies/Repairs-A/P Poly B	0%	5,000 5,000	5,000 5,000		0.0% 0.0%
	Routine maintenance	0%	3,000	3,000		0.0%
	Replace meter registers	0%	25,000	25,000		0.0%
	Meters for new development projects	0%	10,000	10,000		0.0%

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FISCAL YEAR 2019-20**

		% of Budget Allocated TO Wastewater	Board Approved FYE 2020	Amended FYE 2020	Dollar Change	Percent Change
11-54242	Supplies/Repairs-Meters		38,000	38,000		0.0%
	Dry barrel hydrant repairs	0%	5,000	5,000		0.0%
	Wet barrel hydrant repairs	0%	1,000	1,000		0.0%
11-54252	Supplies/Repairs-Hydrants		6,000	6,000		0.0%
	TRANSMISSION & DISTRIBUTION		\$89,825	\$89,825		0.0%
CUSTOMER ACCOUNTS						
	Bill Inserts (3 months)	50%	250	250		0.0%
	CCR (300 ea x color rate x 2-side) (water only)	0%	30	30		0.0%
	Prop 218 Notices (3,300 ea)	50%	165	165		0.0%
	Public Meetings, Public Notices	50%	250	250		0.0%
	Billing Stock, Window Envelopes, Return Envelopes	50%	3,250	3,250		0.0%
	Bill Printing Costs	50%	1,500	1,500		0.0%
	Candy, Contingencies	50%	50	50		0.0%
	Customer Forms	50%	375	375		0.0%
11-55102	Operating Supplies		5,870	5,870		0.0%
	Cellular phone and Internet allowance	50%	3,360	3,360		0.0%
	Phone-Shop, Office Fax @ 30% (Frontier)	50%	440	440		0.0%
	Phone-Office @ 30% (TierZero, Comcast)	50%	675	675		0.0%
	Miscellaneous	50%	125	125		0.0%
11-55104	Utility Services		4,600	4,600		0.0%
	Vehicle Reading System	0%	1,700	1,700		0.0%
	Melissa Software (barcoding)	50%	900	900		0.0%
	Merchant Account Fees	50%	25,000	25,000		0.0%
	Formsite subscription	50%	75	75		0.0%
	Folder/Inserter service agreement	50%	875	875		0.0%
	Contingencies	50%	250	250		0.0%
11-55105	Contract Services		28,800	28,800		0.0%
	Postage for prop 218 notices	50%	75	75		0.0%
	Postage for CCR	0%	150	150		0.0%
	Postage for separate mailers	50%	875	875		0.0%
	Postage meter @ 70%	50%	900	900		0.0%
	Monthly bills	50%	6,000	6,000		0.0%
	Permit fee	50%	113	113		0.0%
	Postage meter supplies	50%	250	250		0.0%
11-55106	Postage		8,363	8,363		0.0%
	Bad debt writeoffs-water	0%	2,500	2,500		0.0%
11-55200	Uncollectible Accounts		2,500	2,500		0.0%
	CUSTOMER ACCOUNTS		\$50,133	\$50,133		0.0%
INSURANCE						
	General Liability (term:October - September)	50%	16,740	13,950	(2,790)	(16.7%)
	Property Casualty (term:April - March)	50%	2,580	2,150	(430)	(16.7%)
11-56301	Property/Gen. Liability Insurance		19,320	16,100	(3,220)	(16.7%)
	INSURANCE		\$19,320	\$16,100	(3,220)	(16.7%)
ADMINISTRATIVE & GENERAL						
	Office supplies, ink, toner	50%	3,000	2,500	(500)	(16.7%)

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2019-20**

		% of Budget Allocated TO Wastewater	Board Approved FYE 2020	Amended FYE 2020	Dollar Change	Percent Change
	Envelopes	50%	600	500	(100)	(16.7%)
11-56202	Office Supplies		3,600	3,000	(600)	(16.7%)
	Southern California Gas - 3745 Constellation	50%	420	350	(70)	(16.7%)
	Phone-Shop, Office Fax @ 70% (Frontier)	50%	1,425	1,188	(238)	(16.7%)
	Phone-Office @ 70% (TierZero, Comcast)	50%	1,860	1,550	(310)	(16.7%)
	PG&E - 3745 Constellation	50%	2,700	2,250	(450)	(16.7%)
11-56204	Utility Services-Office		6,405	5,338	(1,068)	(16.7%)
	Corbin Willits Systems (MOM software)	50%	5,160	4,300	(860)	(16.7%)
	Office High Speed Internet	50%	1,050	875	(175)	(16.7%)
	Office Cable TV	50%	240	200	(40)	(16.7%)
	Copier contract	50%	1,866	1,555	(311)	(16.7%)
	Website hosting, domain registration	50%	120	100	(20)	(16.7%)
	Document Scanning Service	50%	300	250	(50)	(16.7%)
	Contingencies	50%	300	250	(50)	(16.7%)
11-56205	Contract Services-Office		9,036	7,530	(1,506)	(16.7%)
	Postage meter @ 30%	50%	480	400	(80)	(16.7%)
11-56206	Postage		480	400	(80)	(16.7%)
	Audit Services	50%	4,389	3,658	(732)	(16.7%)
	Legal Counsel	50%	9,000	7,500	(1,500)	(16.7%)
	IRWM Plan Share	0%	2,000	2,000		0.0%
	Contingencies	50%	300	250	(50)	(16.7%)
11-56208	Professional Services		15,689	13,408	(2,282)	(14.5%)
	CSDA (Dec)	50%	4,200	3,500	(700)	(16.7%)
	SBCCSDA (Dec)	50%	180	150	(30)	(16.7%)
	Costco	50%	66	55	(11)	(16.7%)
	MSA	50%	42	35	(7)	(16.7%)
	Miscellaneous	50%	120	100	(20)	(16.7%)
	GFOA (Aug)	50%	96	80	(16)	(16.7%)
	Below are water only:					
	ACWA (Nov)	0%	12,500	12,500		0.0%
	CRWA (July)	0%	1,100	1,100		0.0%
	AWWA (Aug)	0%	425	425		0.0%
	License renewals	0%	350	350		0.0%
	Cross Connection Foundation (Dec)	0%	120	120		0.0%
	CCWUC (Feb)	0%	100	100		0.0%
	Groundwater Foundation (Sept)	0%	0	0		(100.0%)
11-56209	Membership & Dues		19,299	18,515	(784)	(4.1%)
	Extended travel expenses, registration, mileage	50%	9,000	7,500	(1,500)	(16.7%)
	Local travel expenses, registration, mileage	50%	600	500	(100)	(16.7%)
	Meeting meals	50%	180	150	(30)	(16.7%)
	SBCCSDA meeting meals	50%	270	225	(45)	(16.7%)
11-56210	Employee Travel Expense (Direct Payment)		5,025	4,188	(838)	(16.7%)
11-56210-1	Employee Travel Expense (Reimbursed)		5,025	4,188	(838)	(16.7%)
			10,050	8,375	(1,675)	(16.7%)
	Newspaper Subscriptions	50%	105	88	(18)	(16.7%)
	Jobs Available	50%	30	25	(5)	(16.7%)
	Text books	50%	300	250	(50)	(16.7%)
	Miscellaneous	50%	150	125	(25)	(16.7%)

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2019-20**

		% of Budget Allocated TO Wastewater	Board Approved FYE 2020	Amended FYE 2020	Dollar Change	Percent Change
11-56211	Subscription & Books		585	488	(98)	(16.7%)
	Mailing machine rental	50%	1,044	870	(174)	(16.7%)
	Mailing machine agreement	50%	0	0		0.0%
	Mailing machine equipment tax	50%	30	25	(5)	(16.7%)
11-56213	Office Equipment Rentals		1,074	895	(179)	(16.7%)
	NSF Fees	50%	300	250	(50)	(16.7%)
	NSF Fees (Customer Offset)	50%	(600)	(500)	100	(16.7%)
	Account Analysis Fees	50%	3,300	2,750	(550)	(16.7%)
	Miscellaneous Bank Fees	50%	150	125	(25)	(16.7%)
11-56214	Bank Service Charges		3,150	2,625	(525)	(16.7%)
	VVCS D Share of LAFCO budget	50%	2,550	2,550		0.0%
11-56215	AB2838 - LAFCO Mandatory Fees		2,550	2,550		0.0%
	Meeting refreshments	50%	300	250	(50)	(16.7%)
	Training and mileage-water	0%	13,200	13,200		0.0%
	SBCCSDA meeting meals	50%	2,100	1,750	(350)	(16.7%)
	Meeting meals	50%	300	250	(50)	(16.7%)
	Miscellaneous Expenses	50%	150	125	(25)	(16.7%)
	Salaries	50%	4,320	3,600	(720)	(16.7%)
11-56217	Director's Expense (Direct Payment)		12,345	11,388	(958)	(7.8%)
11-56217-1	Director's Expense (Reimbursed)		8,025	7,788	(238)	(3.0%)
			20,370	19,175	(1,195)	(5.9%)
	Trash - 3745 Constellation	50%	330	275	(55)	(16.7%)
	Trash - Shop	50%	900	750	(150)	(16.7%)
	Empty roll-off bins at shop	50%	480	400	(80)	(16.7%)
	Water/Wastewater Service - 3745 Constellation	50%	2,700	2,250	(450)	(16.7%)
	Dump trips	50%	150	125	(25)	(16.7%)
	Document shredding service	50%	1,200	1,000	(200)	(16.7%)
11-56704	Utility Services-General Plant		5,760	4,800	(960)	(16.7%)
	Janitorial - monthly service + windows/carpet	50%	3,600	3,000	(600)	(16.7%)
	Office yard maintenance - 3745 Constellation	50%	1,080	900	(180)	(16.7%)
	Alarm service - office, shop	50%	432	360	(72)	(16.7%)
	Alarm service - Bstr bldg WATER ONLY	0%	360	360		0.0%
	Exterminator	50%	555	463	(93)	(16.7%)
	Vegetation Management	50%	12,000	10,000	(2,000)	(16.7%)
	Contingencies	50%	3,000	2,500	(500)	(16.7%)
11-56705	Contract Services-General Plant		21,027	17,583	(3,444)	(16.4%)
	Towels	50%	2,400	2,000	(400)	(16.7%)
	Supplies and repairs	50%	1,500	1,250	(250)	(16.7%)
	Pavement Assessment	50%	6,000	5,000	(1,000)	(16.7%)
11-56712	Supplies and Repairs - General Plant		9,900	8,250	(1,650)	(16.7%)
	Software Upgrades	50%	1,500	1,250	(250)	(16.7%)
	Maintenance/emergencies	50%	600	500	(100)	(16.7%)
	Experts exchange subscription	50%	60	50	(10)	(16.7%)
	Microsoft 365 subscription	50%	600	500	(100)	(16.7%)
	Carbonite Service	50%	390	325	(65)	(16.7%)
11-56713	Supplies and Repairs - Computer Equip.		3,150	2,625	(525)	(16.7%)
	Office equipment	50%	1,500	1,250	(250)	(16.7%)

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BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2019-20**

		% of Budget Allocated TO Wastewater	Board Approved FYE 2020	Amended FYE 2020	Dollar Change	Percent Change
11-56714	Supplies and Repairs - Furniture & Equipment		1,500	1,250	1,250	(16.7%)
	Depreciation	0%	185,000	185,000		0.0%
11-57110	Depreciation		185,000	185,000	185,000	0.0%
	Elections - November 2018 (FY 20-21)	50%	0	0		(100.0%)
11-56810	Election Expense		0	0		0.0%
	ADMINISTRATIVE & GENERAL		\$318,625	\$301,805	(\$16,820)	(5.3%)
EMPLOYEE SALARIES AND BENEFITS						
Various	Salaries	0%	540,700	503,000	503,000	(7.0%)
<i>Benefits</i>						
11-56401	Sick/Personal	0%	37,900	37,900	(16,400)	0.0%
11-56402	Vacation	0%	54,300	54,300	13,900	0.0%
11-56403	Holiday	0%	40,400	40,400	36,900	0.0%
11-56403 1	Floating Holiday	0%	3,500	3,500	(114,800)	0.0%
11-56406	Medical Insurance	0%	118,300	118,300	118,000	0.0%
11-56406	Employee Assistance Plan (EAP)	0%	300	300	(600)	0.0%
11-56407	Long Term Disability	0%	900	900	(300)	0.0%
11-56408	Flex Spending Account Admin Fees	0%	1,200	1,200	(1,800)	0.0%
11-56410	Employee Educational	0%	3,000	3,000	(21,000)	0.0%
11-56416	PERS 457	0%	24,000	24,000	(196,700)	0.0%
11-56417	PERS	0%	220,700	220,700	213,200	0.0%
11-56418	Dental Insurance	0%	7,500	7,500	2,300	0.0%
11-56419	Life Insurance	0%	5,200	5,200	(10,500)	0.0%
11-56421	Work.Comp.Ins.	0%	15,700	15,700	13,600	0.0%
11-56423	Vision Care	0%	2,100	2,100	(400)	0.0%
11-56424	Performance/Incentive Pay	0%	2,500	2,500	2,500	0.0%
<i>Payroll Taxes</i>						
11-56430	Medicare FICA	0%	13,900	13,900	11,800	0.0%
11-56431	SUI	0%	2,100	2,100	8,500	0.0%
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(6,400)	(8,000)	164,100	25.0%
11-57464	WW Alloc. Employ. Benefits	0%	(172,100)	(197,900)	(192,700)	15.0%
11-57472	WW Alloc. Payroll Taxes	0%	(5,200)	(6,000)	(6,000)	15.4%
	EMPLOYEE SALARIES AND BENEFITS		\$910,500	\$844,600	(\$65,900)	(7.2%)
OTHER OPERATING EXPENSES						
	Preventative maintenance, operating supplies	50%	1,500	1,250	1,250	(16.7%)
	Dump Truck Maintenance	50%	0	0	(1,800)	(100.0%)
	Vehicle Repair	50%	1,800	1,500	(1,800)	(16.7%)
11-57302	Transportation (Field Vehicles)-Other		3,300	2,750	2,750	(16.7%)
	Gasoline	50%	9,720	8,100	(1,620)	(16.7%)
11-57303	Transportation (Field Vehicles)-Fuel		9,720	8,100	8,100	(16.7%)
	Tools and equipment	50%	3,000	2,500	1,900	(16.7%)
	Contingencies	50%	600	500	500	(16.7%)
	Tractor maintenance (2 years - next FY20-21)	50%	0	0	(3,600)	(100.0%)
11-57312	Tool/Work Equipment-Other		3,600	3,000	3,000	(16.7%)
	Diesel Fuel (water only-60% of total)	0%	400	400		0.0%
11-57313	Tool/Work Equipment-Fuel		400	400	400	0.0%
	5 shirts for each of the 3 field crew	50%	390	325	175	(16.7%)

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			FYE 2020	FYE 2020		
	3 shirts for each of the 3 office crew	50%	150	125	50	(16.7%)
	1 sweatshirt for each of the 3 field crew (every other year - next FY20-21)	50%	75	63	63	(16.7%)
	1 jacket for each of the 3 field crew	50%	0	0	(615)	(100.0%)
11-57320	Uniforms		615	513	513	(16.7%)
	Jeans-\$200/field crew + MG	50%	600	500	(100)	(16.7%)
11-57321	Uniforms Reimbursement		600	500	500	(16.7%)
	Safety Supplies	50%	900	750	150	(16.7%)
	Annual Safety Dinner	50%	600	500	(1,000)	(16.7%)
11-57350	Safety Supplies		1,500	1,250	1,250	(16.7%)
	Safety boot allowance (\$200 ea x 4 (every 12 months))	50%	480	400	(80)	(16.7%)
11-57351	Safety Boot Reimbursement		480	400	400	(16.7%)
	OTHER OPERATING EXPENSES		\$20,215	\$16,913	(\$3,303)	(16.3%)
	TOTAL OPERATING EXPENSES		\$1,953,313	\$1,862,695	(\$90,619)	(4.6%)
	BUDGET CHANGE (dollar)			(\$90,619)		
	BUDGET CHANGE (percent)			-4.6%		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated FROM Water	Board Approved FYE 2020	Amended FYE 2020	Dollar Change	Percent Change
PUMPING (BOOSTERS)						
	Routine Maintenance	50%	1,750	1,750		0.0%
	SCADA DSL charges	30%	252	378	126	50.0%
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	213	213		0.0%
	SBCAPCD Permit Reevaluation Fee (3 years - next FY20-21)	50%	0	0		(100.0%)
	Genset Maintenance (2 years - next FY20-21)	50%	0	0		(100.0%)
	Maintenance - Lift Stations	100%	0	0		(100.0%)
12-52112	Supplies/Repairs-Pumping Equipment		2,215	2,341	126	5.7%
	Maintenance/emergencies	30%	1,500	2,250	750	50.0%
	Software Support	30%	1,000	1,500	500	50.0%
12-52113	Supplies/Repairs-SCADA Computer Equipment		2,500	3,750	1,250	50.0%
	PG&E (sewer only)	100%	8,000	8,000		0.0%
12-52300	Purchased Power		8,000	8,000		0.0%
	Generator Fuel (sewer only)	100%	500	500		0.0%
12-52310	Generator Fuel		500	500		0.0%
	PUMPING (BOOSTERS)		\$13,215	\$14,591	\$1,376	10.4%
WASTEWATER TREATMENT						
	Estimated City of Lompoc treatment costs	100%	600,000	600,000		0.0%
12-53105 1	Contract Services- Wastewater Treatment		600,000	600,000		0.0%
	WASTEWATER TREATMENT		\$600,000	\$600,000		0.0%
COLLECTION						
	SBCEHS Hazardous Materials Permit-L/S #1	100%	300	300		0.0%
	SWRCB Waste Discharge Fee	100%	2,000	2,000		0.0%
12-54103	Regulatory Fees		2,300	2,300		0.0%
	Routine maintenance (wastewater only)	100%	15,000	15,000		0.0%
	Offsite Culvert Repair	100%	15,000	15,000		0.0%
12-54222	Supplies/Repairs- Mains		30,000	30,000		0.0%
	Routine maintenance (wastewater only)	100%	500	500		0.0%
	\$250/Customer up to 4 cust. for damages; (wastewater only)	100%	1,000	1,000		0.0%
	Contingencies - repairs due to videoing (wastewater only)	100%	1,000	1,000		0.0%
12-54232	Supplies/Repairs-Service Laterals		2,500	2,500		0.0%
	COLLECTION		\$34,800	\$34,800		0.0%
CUSTOMER ACCOUNTS						
	Bill Inserts (3 months)	50%	250	250		0.0%
	Prop 218 Notices (3,300 ea)	50%	165	165		0.0%
	Public Meetings, Public Notices	50%	250	250		0.0%
	Billing Stock, Window Envelopes, Return Envelopes	50%	3,250	3,250		0.0%
	Bill Printing Costs	50%	1,500	1,500		0.0%
	Candy, Contingencies	50%	50	50		0.0%
	Customer Forms	50%	375	375		0.0%
12-55102	Operating Supplies		5,840	5,840		0.0%
	Cellular phone and Internet allowance	50%	3,360	3,360		0.0%
	Phone-Shop, Office Fax @ 30% (Frontier)	50%	440	440		0.0%
	Phone-Office @ 30% (TierZero, Comcast)	50%	675	675		0.0%

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated FROM Water	Board Approved FYE 2020	Amended FYE 2020	Dollar Change	Percent Change
	Miscellaneous	50%	125	125		0.0%
12-55104	Utility Services		4,600	4,600		0.0%
	Melissa Software (barcoding)	50%	900	900		0.0%
	Merchant Account Fees	50%	25,000	25,000		0.0%
	Formsite subscription	50%	75	75		0.0%
	Folder/Inserter service agreement	50%	875	875		0.0%
	Contingencies	50%	250	250		0.0%
12-55105	Contract Services		27,100	27,100		0.0%
	Postage for prop 218 notices	50%	75	75		0.0%
	Postage for separate mailers	50%	875	875		0.0%
	Postage meter @ 70%	50%	900	900		0.0%
	Monthly bills	50%	6,000	6,000		0.0%
	Permit fee	50%	113	113		0.0%
	Postage meter supplies	50%	250	250		0.0%
12-55106	Postage		8,213	8,213		0.0%
	Bad debt writeoffs-sewer	100%	2,500	2,500		0.0%
12-55200	Uncollectible Accounts		2,500	2,500		0.0%
	CUSTOMER ACCOUNTS		48,253	\$48,253		0.0%
INSURANCE						
	General Liability (term:October - September)	50%	11,160	13,950	2,790	25.0%
	Property Casualty (term:April - March)	50%	1,720	2,150	430	25.0%
12-56301	Property/Gen. Liability Insurance		12,880	16,100	3,220	25.0%
	INSURANCE		\$12,880	\$16,100	\$3,220	25.0%
ADMINISTRATIVE & GENERAL						
	Office supplies, ink, toner	50%	2,000	2,500	500	25.0%
	Envelopes	50%	400	500	100	25.0%
12-56202	Office Supplies		2,400	3,000	600	25.0%
	Southern California Gas - 3745 Constellation	50%	280	350	70	25.0%
	Phone-Shop, Office Fax @ 70% (Frontier)	50%	950	1,188	238	25.0%
	Phone-Office @ 70% (TierZero, Comcast)	50%	1,240	1,550	310	25.0%
	PG&E - 3745 Constellation	50%	1,800	2,250	450	25.0%
12-56204	Utility Services-Office		4,270	5,338	1,068	25.0%
	Corbin Willits Systems (MOM software)	50%	3,440	4,300	860	25.0%
	Office High Speed Internet	50%	700	875	175	25.0%
	Office Cable TV	50%	160	200	40	25.0%
	Copier contract	50%	1,244	1,555	311	25.0%
	Website hosting, domain registration	50%	80	100	20	25.0%
	Document Scanning Service	50%	200	250	50	25.0%
	Contingencies	50%	200	250	50	25.0%
12-56205	Contract Services-Office		6,024	7,530	1,506	25.0%
	Postage meter @ 30%	50%	320	400	80	25.0%
12-56206	Postage		320	400	80	25.0%
	Audit Services	50%	2,926	3,658	732	25.0%
	Legal Counsel	50%	6,000	7,500	1,500	25.0%
	Contingencies	50%	800	250	(550)	(68.8%)

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated FROM Water	Board Approved FYE 2020	Amended FYE 2020	Dollar Change	Percent Change
12-56208	Professional Services		9,726	11,408	1,682	17.3%
	CSDA (Dec)	50%	2,800	3,500	700	25.0%
	SBCCSDA (Dec)	50%	120	150	30	25.0%
	Costco	50%	44	55	11	25.0%
	MSA	50%	28	35	7	25.0%
	Miscellaneous	50%	80	100	20	25.0%
	GFOA (Aug)	50%	64	80	16	25.0%
	Below are wastewater only:					
	CWEA	100%	1,000	1,000		0.0%
	Certificate renewals	100%	500	500		0.0%
12-56209	Membership & Dues		4,636	5,420	784	16.9%
	Extended travel expenses, registration, mileage	50%	6,000	7,500	1,500	25.0%
	Local travel expenses, registration, mileage	50%	400	500	100	25.0%
	Meeting meals	50%	120	150	30	25.0%
	SAMA Meeting	100%	300	300		0.0%
	SBCCSDA meeting meals	50%	180	225	45	25.0%
12-56210	Employee Travel Expense (Direct Payment)		3,500	4,338	838	23.9%
12-56210-1	Employee Travel Expense (Reimbursed)		3,500	4,338	838	23.9%
			7,000	8,675	1,675	23.9%
	Newspaper Subscriptions	50%	70	88	18	25.0%
	Jobs Available	50%	20	25	5	25.0%
	Text books	50%	200	250	50	25.0%
	Miscellaneous	50%	100	125	25	25.0%
12-56211	Subscription & Books		390	488	98	25.0%
	Mailing machine rental	50%	696	870	174	25.0%
	Mailing machine agreement	50%	0	0		(100.0%)
	Mailing machine equipment tax	50%	20	25	5	25.0%
12-56213	Office Equipment Rentals		716	895	179	25.0%
	NSF Fees	50%	200	250	50	25.0%
	NSF Fees (Customer Offset)	50%	(400)	(500)	(100)	25.0%
	Account Analysis Fees	50%	2,200	2,750	550	25.0%
	Miscellaneous Bank Fees	50%	100	125	25	25.0%
12-56214	Bank Service Charges		2,100	2,625	525	25.0%
	VVCS D Share of LAFCO budget	50%	1,700	1,700		0.0%
12-56215	AB2838 - LAFCO Mandatory Fees		1,700	1,700		0.0%
	Meeting refreshments	50%	200	250	50	25.0%
	Training and mileage-wastewater	100%	4,000	4,000		0.0%
	SBCCSDA meeting meals	50%	1,400	1,750	350	25.0%
	Meeting meals	50%	200	250	50	25.0%
	Miscellaneous Expenses	50%	100	125	25	25.0%
	Salaries	50%	2,880	3,600	720	25.0%
12-56217	Director's Expense		5,830	6,788	958	16.4%
12-56217-1	Director's Expense (Reimbursed)		2,950	3,188	238	8.1%
			8,780	9,975	1,195	13.6%
	Trash - 3745 Constellation	50%	220	275	55	25.0%
	Trash - Shop	50%	600	750	150	25.0%
	Empty roll-off bins at shop	50%	320	400	80	25.0%

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated FROM Water	Board Approved FYE 2020	Amended FYE 2020	Dollar Change	Percent Change
	Water/Wastewater Service - 3745 Constellation	50%	1,800	2,250	450	25.0%
	Dump trips	50%	100	125	25	25.0%
	Document shredding service	50%	800	1,000	200	25.0%
12-56704	Utility Services-General Plant		3,840	4,800	960	25.0%
	Janitorial - monthly service + windows/carpet	50%	2,400	3,000	600	25.0%
	Office yard maintenance - 3745 Constellation	50%	720	900	180	25.0%
	Alarm service - office, shop	50%	288	360	72	25.0%
	Exterminator	50%	370	463	93	25.0%
	Vegetation Management	50%	8,000	10,000	2,000	25.0%
	Contingencies	50%	2,000	2,500	500	25.0%
12-56705	Contract Services-General Plant		13,778	17,223	3,445	25.0%
	Towels	50%	1,600	2,000	400	25.0%
	Supplies and repairs	50%	1,000	1,250	250	25.0%
	Pavement Assessment	50%	4,000	5,000	1,000	25.0%
12-56712	Supplies and Repairs - General Plant		6,600	8,250	1,650	25.0%
	Software Upgrades	50%	1,000	1,250	250	25.0%
	Maintenance/emergencies	50%	400	500	100	25.0%
	Experts exchange subscription	50%	40	50	10	25.0%
	Microsoft 365 subscription	50%	400	500	100	25.0%
	Carbonite Service	50%	260	325	65	25.0%
12-56713	Supplies and Repairs - Computer Equip.		2,100	2,625	525	25.0%
	Office equipment	50%	1,000	1,250	250	25.0%
12-56714	Supplies and Repairs - Furniture & Equipment		1,000	1,250	250	25.0%
	Depreciation	100%	50,500	50,500		0.0%
12-57110	Depreciation		50,500	50,500		0.0%
	Elections - November 2018 (FY 20-21)	50%	0	0		(100.0%)
12-56810	Election Expense		0	0		0.0%
ADMINISTRATIVE & GENERAL			\$125,880	\$142,100	\$16,220	12.9%
EMPLOYEE SALARIES AND BENEFITS						
	Various Salaries	100%	251,300	289,000	37,700	15.0%
<i>Payroll Taxes</i>						
12-57463	WW Alloc. Worker's Comp.Ins.	100%	6,400	8,000	1,600	25.0%
12-57464	WW Alloc. Employ. Benefits	100%	172,100	197,900	25,800	15.0%
12-57472	WW Alloc. Payroll Taxes	100%	5,200	6,000	800	15.4%
EMPLOYEE SALARIES AND BENEFITS			\$435,000	\$500,900	\$65,900	15.1%
OTHER OPERATING EXPENSES						
	Preventative maintenance, operating supplies	50%	1,000	1,250	250	25.0%
	Dump Truck Maintenance	50%	0	0		(100.0%)
	Vehicle Repair	50%	1,200	1,500	300	25.0%
12-57302	Transportation (Field Vehicles)-Other		2,200	2,750	550	25.0%
	Gasoline	50%	6,480	8,100	1,620	25.0%
12-57303	Transportation (Field Vehicles)-Fuel		6,480	8,100	1,620	25.0%
	Tools and equipment	50%	2,000	2,500	500	25.0%
	Sewer Equipment Maintenance (WW only)	100%	3,000	3,000		0.0%
	Contingencies	50%	400	500	100	25.0%

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated FROM Water	Board Approved FYE 2020	Amended FYE 2020	Dollar Change	Percent Change
12-57312	Tractor maintenance (2 years - next FY20-21) Tool/Work Equipment-Other	50%	0 5,400	0 6,000	600	(100.0%) 11.1%
12-57313	Diesel Fuel (sewer only-50% of total) Tool/Work Equipment-Fuel	100%	275 275	275 275		0.0% 0.0%
12-57320	5 shirts for each of the 3 field crew	50%	260	325	65	25.0%
	3 shirts for each of the 3 office crew	50%	100	125	25	25.0%
	1 sweatshirt for each of the 3 field crew (every other year - next FY20-21)	50%	50	63	13	25.0%
	1 jacket for each of the 3 field crew	50%	0	0		(100.0%)
	Uniforms		410	513	103	25.0%
12-57321	Jeans-\$200/field crew + MG Uniforms Reimbursement	50%	400 400	500 500	100 100	25.0% 25.0%
12-57350	Safety Supplies	50%	600	750	150	25.0%
	Annual Safety Dinner Safety Supplies	50%	400 1,000	500 1,250	100 250	25.0% 25.0%
12-57351	Safety boot allowance (\$200 ea x 4 (every 12 months)) Safety Boot Reimbursement	50%	320 320	400 400	80 80	25.0% 25.0%
OTHER OPERATING EXPENSES			\$16,485	\$19,788	\$3,303	20.0%
TOTAL OPERATING EXPENSES			\$1,286,512	\$1,376,531	\$90,019	7.0%
BUDGET CHANGE (dollar)				\$90,019		
BUDGET CHANGE (percent)				7.0%		

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2019-20**

	Actual FY Ended 6/30/2018	Amended Budget 6/30/2019	Projected 6/30/2019	Staff Proposed 6/30/2020	Committee Recommended 6/30/2020	Board Approved 6/30/2020	Amended Budget 6/30/2020	Dollar Change
OPERATING REVENUE								
Water Sales	1,527,795	1,631,584	1,794,143	1,668,644	1,668,644	1,668,644	1,668,651	37,060
Reserve Replenishment	252,612	150,500	150,567	128,370	128,370	128,370	150,602	(22,130)
Sub-Total	<u>\$1,780,407</u>	<u>\$1,782,084</u>	<u>\$1,944,709</u>	<u>\$1,797,014</u>	<u>\$1,797,014</u>	<u>\$1,797,014</u>	<u>\$1,819,253</u>	<u>\$14,930</u>
NON-OPERATING								
Non-operating Revenue	25,144	32,000	34,539	57,400	57,400	57,400	57,400	25,400
Non-operating Expenses	18,723	20,000	20,000	20,000	20,000	20,000	20,000	0
Sub-Total	<u>\$6,422</u>	<u>\$12,000</u>	<u>\$14,539</u>	<u>\$37,400</u>	<u>\$37,400</u>	<u>\$37,400</u>	<u>\$37,400</u>	<u>\$25,400</u>
OPERATING EXPENSE								
Salaries & Benefits	926,245	867,500	862,824	910,500	910,500	910,500	844,600	43,000
Purchased Power	247,083	270,800	260,650	325,800	325,800	325,800	325,800	55,000
Treatment	87,184	93,975	92,705	98,475	98,475	98,475	98,475	4,500
Insurance	15,834	19,320	15,166	19,320	19,320	19,320	16,100	0
Depreciation	188,158	178,538	187,683	185,000	185,000	185,000	185,000	6,462
Source of Supply	39,187	107,500	104,085	100,500	100,500	100,500	100,500	(7,000)
Pumping	101,592	24,921	25,274	19,921	19,921	19,921	18,545	(5,000)
Transmission and Distribution	53,946	99,775	86,025	89,825	89,825	89,825	89,825	(9,950)
Customer Accounts	31,812	49,578	47,040	50,133	50,133	50,133	50,133	555
Administrative	153,646	131,809	114,948	133,625	133,625	133,625	116,805	1,816
Transportation	15,442	16,020	13,567	13,020	13,020	13,020	10,850	(3,000)
Tools/Equipment	3,432	10,000	6,709	4,000	4,000	4,000	3,400	(6,000)
Other	2,600	2,820	2,884	3,195	3,195	3,195	2,663	375
Sub-Total	<u>\$1,866,161</u>	<u>\$1,872,555</u>	<u>\$1,819,560</u>	<u>\$1,953,313</u>	<u>\$1,953,313</u>	<u>\$1,953,313</u>	<u>\$1,862,695</u>	<u>\$80,758</u>
		+0.3%	-2.8%	+4.3%	+4.31%	+4.31%	-0.53%	
NET INCOME								
	<u>(\$79,332)</u>	<u>(\$78,471)</u>	<u>\$139,688</u>	<u>(\$118,899)</u>	<u>(\$118,899)</u>	<u>(\$118,899)</u>	<u>(\$6,042)</u>	
+ Depreciation	<u>\$188,158</u>	<u>\$178,538</u>	<u>\$187,683</u>	<u>\$185,000</u>	<u>\$185,000</u>	<u>\$185,000</u>	<u>\$185,000</u>	
ESTIMATED ADDITION TO CASH RESERVES								
	<u>\$102,404</u>	<u>\$88,067</u>	<u>\$312,832</u>	<u>\$28,701</u>	<u>\$28,701</u>	<u>\$28,701</u>	<u>\$141,558</u>	
Reserve Contribution Factor	5%	5%	17%	1%	1%	1%	8%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2019-20**

	Actual FY Ended 6/30/2018	Amended Budget 6/30/2019	Projected 6/30/2019	Staff Proposed 6/30/2020	Committee Recommended 6/30/2020	Board Approved 6/30/2020	Amended Budget 6/30/2020	Dollar Change
OPERATING REVENUE								
Wastewater Services	1,406,689	1,402,122	1,371,454	1,371,813	1,371,813	1,371,813	1,371,813	(30,309)
Reserve Replenishment	226,247	253,295	283,008	283,048	283,048	283,048	283,048	29,754
Sub-Total	<u>\$1,632,936</u>	<u>\$1,655,416</u>	<u>\$1,654,462</u>	<u>\$1,654,861</u>	<u>\$1,654,861</u>	<u>\$1,654,861</u>	<u>\$1,654,861</u>	<u>(\$555)</u>
NON-OPERATING								
Non-operating Revenue	60,651	68,500	134,093	121,900	121,900	121,900	121,900	53,400
Non-operating Expenses	25	0	0	2,250	0	0	0	0
Sub-Total	<u>\$60,626</u>	<u>\$68,500</u>	<u>\$134,093</u>	<u>\$119,650</u>	<u>\$121,900</u>	<u>\$121,900</u>	<u>\$121,900</u>	<u>\$53,400</u>
OPERATING EXPENSE								
Salaries & Benefits	412,616	418,700	420,970	435,000	435,000	435,000	500,900	16,300
Purchased Power	6,812	6,800	7,006	8,000	8,000	8,000	8,000	1,200
Wastewater Treatment	542,079	600,000	475,000	600,000	600,000	600,000	600,000	0
Insurance	8,539	12,880	10,111	12,880	12,880	12,880	16,100	0
Depreciation	(70,570)	50,546	51,042	50,500	50,500	50,500	50,500	(46)
Pumping	2,500	27,215	26,487	5,215	5,215	5,215	6,591	(22,000)
Collection	3,316	24,800	4,873	34,800	34,800	34,800	34,800	10,000
Customer Accounts	38,093	47,703	45,515	48,253	48,253	48,253	48,253	550
Administrative	86,845	74,476	62,332	75,380	75,380	75,380	91,600	904
Transportation	10,295	10,680	9,044	8,680	8,680	8,680	10,850	(2,000)
Tools/Equipment	5,343	9,675	7,442	5,675	5,675	5,675	6,275	(4,000)
Other	2,079	1,880	1,923	2,130	2,130	2,130	2,663	250
Sub-Total	<u>\$1,047,946</u>	<u>\$1,285,354</u>	<u>\$1,121,745</u>	<u>\$1,286,512</u>	<u>\$1,286,512</u>	<u>\$1,286,512</u>	<u>\$1,376,531</u>	<u>\$1,158</u>
		+22.7%	-12.7%	+0.1%	+0.09%	+0.09%	+7.09%	
NET INCOME								
	<u>\$645,616</u>	<u>\$438,562</u>	<u>\$666,810</u>	<u>\$487,999</u>	<u>\$490,249</u>	<u>\$490,249</u>	<u>\$400,230</u>	
+ Depreciation	<u>(\$70,570)</u>	<u>\$50,546</u>	<u>\$51,042</u>	<u>\$50,500</u>	<u>\$50,500</u>	<u>\$50,500</u>	<u>\$50,500</u>	
ESTIMATED ADDITION TO CASH RESERVES								
	<u>\$514,420</u>	<u>\$420,608</u>	<u>\$583,759</u>	<u>\$418,849</u>	<u>\$418,849</u>	<u>\$418,849</u>	<u>\$328,830</u>	
Reserve Contribution Factor	49%	33%	52%	33%	33%	33%	24%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - LRWRP UPGRADE
FISCAL YEAR 2019-20**

	Actual FY Ended 6/30/2018	Amended Budget 6/30/2019	Projected 6/30/2019	Staff Proposed 6/30/2020	Committee Recommended 6/30/2020	Board Approved 6/30/2020	Amended Budget 6/30/2020	Dollar Change
OPERATING REVENUE								
LRWRP Upgrade Charge	1,174,373	1,086,322	1,084,800	1,085,947	1,085,947	1,085,947	1,085,947	(376)
Sub-Total	<u>\$1,174,373</u>	<u>\$1,086,322</u>	<u>\$1,084,800</u>	<u>\$1,085,947</u>	<u>\$1,085,947</u>	<u>\$1,085,947</u>	<u>\$1,085,947</u>	<u>(\$376)</u>
OPERATING EXPENSE								
WCRF	(50,000)	250,000	0	250,000	250,000	250,000	250,000	0
Debt Service	916,611	741,091	741,091	741,091	741,091	741,091	741,091	0
Depreciation	611,522	490,403	490,403	490,403	490,403	490,403	490,403	0
Sub-Total	<u>\$1,478,133</u>	<u>\$1,481,494</u>	<u>\$1,231,494</u>	<u>\$1,481,494</u>	<u>\$1,481,494</u>	<u>\$1,481,494</u>	<u>\$1,481,494</u>	<u>\$0</u>
		+0.2%	-16.9%	+15.3%	+15.26%	+15.26%	+15.26%	
NET INCOME	<u>(\$303,760)</u>	<u>(\$395,172)</u>	<u>(\$146,695)</u>	<u>(\$395,548)</u>	<u>(\$395,548)</u>	<u>(\$395,548)</u>	<u>(\$395,548)</u>	
+ Depreciation	<u>\$611,522</u>	<u>\$490,403</u>	<u>\$490,403</u>	<u>\$490,403</u>	<u>\$490,403</u>	<u>\$490,403</u>	<u>\$490,403</u>	
ESTIMATED ADDITION TO CASH RESERVES	<u>\$307,762</u>	<u>\$95,231</u>	<u>\$343,709</u>	<u>\$94,856</u>	<u>\$94,856</u>	<u>\$94,856</u>	<u>\$94,856</u>	
Reserve Contribution Factor	21%	6%	28%	6%	6%	6%	6%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2019-20**

		Water	Wastewater	LRWRP	Combined
REVENUE					
41100	Residential	1,257,110	1,085,098		\$2,342,208
41200	Commercial	132,980	286,715		\$419,695
41300	Bulk Metered Residential	115,410			\$115,410
41400	Irrigation	162,160			\$162,160
41700	LRWRP Upgrade Charge			1,085,947	\$1,085,947
42100	Fire Protection	984			\$984
	Reserve Replenishment	128,370	283,048		\$411,418
		<u>\$1,797,014</u>	<u>\$1,654,861</u>	<u>\$1,085,947</u>	<u>\$4,537,821</u>

EXPENSES					
Source of Supply					
51105	Contract Services	4,000			\$4,000
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	5,045	2,341		\$7,385
52113	SCADA Supplies and Repairs	8,750	3,750		\$12,500
52300	Purchase Power	325,800	8,000		\$333,800
52310	Generator Fuel	750	500		\$1,250
Water/Wastewater Treatment					
53105 1	Wastewater Treatment		600,000		\$600,000
53105 2	Wastewater Treatment - Plant Lease - WCRF			250,000	\$250,000
25220	Wastewater Treatment - Debt Service - LRWRP SRF			741,091	\$741,091
53115	Regulatory Fees AB2995	12,800			\$12,800
53118	Water Treatment - Chemicals	66,300			\$66,300
53203	Water Treatment - Filter Media	5,000			\$5,000
53205	Contract Services	5,400			\$5,400
53212	Supplies & Repairs	8,450			\$8,450
53214	Utility Services	525			\$525
Transmission and Distribution					
54103	Waste Discharge Fee	550	2,300		\$2,850
54105	Contract Services	275			\$275
54132	Supplies & Repairs	1,500			\$1,500
54205	Contract Services - Reservoirs	2,500			\$2,500
54213	Supplies & Repairs - Reservoirs	1,000			\$1,000

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2019-20**

		Water	Wastewater	LRWRP	Combined
54222	Supplies & Repairs - Mains	10,000	30,000		\$40,000
54232	Supplies & Repairs - Services	25,000	2,500		\$27,500
54232 1	Supplies & Repairs - Poly B	5,000			\$5,000
54242	Supplies & Repairs - Meters	38,000			\$38,000
54252	Supplies & Repairs - Hydrants	6,000			\$6,000
Customer Accounts					
55102	Operating Supplies	5,870	5,840		\$11,710
55104	Utility Services	4,600	4,600		\$9,200
55105	Contract Services	28,800	27,100		\$55,900
55106	Postage	8,363	8,213		\$16,575
55200	Uncollectible Accounts	2,500	2,500		\$5,000
Administrative and General					
56202	Office Supplies	3,000	3,000		\$6,000
56204	Utility Services	5,338	5,338		\$10,675
56205	Contract Services	7,530	7,530		\$15,060
56206	Postage	400	400		\$800
56208	Professional Services	13,408	11,408		\$24,815
56209	Membership Fees and Dues	18,515	5,420		\$23,935
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	488	488		\$975
56213	Equipment Rental	895	895		\$1,790
56214	Bank Service Charges	2,625	2,625		\$5,250
56215	LAFCO Mandatory Fees	2,550	1,700		\$4,250
56217	Director Expense (Direct Payment)	11,388	6,788		\$18,175
56217 1	Director Expense (Reimbursed)	7,788	3,188		\$10,975
56301	Property/General Liability Insurance	16,100	16,100		\$32,200
56704	Utility Services	4,800	4,800		\$9,600
56705	Contract Services	17,583	17,223		\$34,805
56712	Supplies & Repairs	8,250	8,250		\$16,500
56713	Computer Supplies & Repairs	2,625	2,625		\$5,250
56714	Furniture and Equipment	1,250	1,250		\$2,500
56810	Election Expense	0	0		\$0
57110	Depreciation	185,000	50,500	490,403	\$725,903
57302	Supplies & Repairs - Transportation	2,750	2,750		\$5,500
57303	Fuel - Vehicles	8,100	8,100		\$16,200
57312	Tools	3,000	6,000		\$9,000
57313	Fuel - Equipment	400	275		\$675
57320	Uniforms	513	513		\$1,025

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2019-20**

		Water	Wastewater	LRWRP	Combined
57321	Uniforms - Reimbursed	500	500		\$1,000
57350	Safety Supplies	1,250	1,250		\$2,500
57351	Safety Boots	400	400		\$800
Employee Salaries and Benefits					
Various	Salaries	503,000	289,000		\$792,000
56401	Sick/Personal	37,900			\$37,900
56402	Vacation	54,300			\$54,300
56403	Holiday	40,400			\$40,400
56403 1	Floating Holiday	3,500			\$3,500
56406	Medical Insurance	118,300			\$118,300
56406	Employee Assistance Plan (EAP)	300			\$300
56407	Long Term Disability	900			\$900
56408	Flex Spending Account Admin Fees	1,200			\$1,200
56410	Educational	3,000			\$3,000
56416	PERS 457	24,000			\$24,000
56417	PERS	220,700			\$220,700
56418	Dental Insurance	7,500			\$7,500
56419	Life Insurance	5,200			\$5,200
56421	Workers Compensation	15,700			\$15,700
56423	Vision Care	2,100			\$2,100
56424	Performance/Incentive Pay	2,500			\$2,500
56430	Medicare FICA	13,900			\$13,900
56431	SUI	2,100			\$2,100
57363	WW Allocation - Workers Compensation		8,000		\$8,000
57364	WW Allocation - Employee Benefits		197,900		\$197,900
57372	WW Allocation - Payroll Taxes		6,000		\$6,000
57463	WW Allocation - Workers Compensation	(8,000)			(\$8,000)
57464	WW Allocation - Employee Benefits	(197,900)			(\$197,900)
57472	WW Allocation - Payroll Taxes	(6,000)			(\$6,000)
		<u>\$1,862,695</u>	<u>\$1,376,531</u>	<u>\$1,481,494</u>	<u>\$4,720,719</u>
Net Income		<u>(\$65,681)</u>	<u>\$278,330</u>	<u>(\$395,548)</u>	<u>(\$182,898)</u>
Add to Reserves		<u>\$119,320</u>	<u>\$328,830</u>	<u>\$94,856</u>	<u>\$543,005</u>

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
ADMINISTRATIVE OVERHEAD FEES
 FISCAL YEAR 2019-20

	Budgeted Operating Expense
Water	\$1,862,695
Wastewater	1,376,531
LRWRP	1,481,494
Total	\$4,720,719

Administrative Salaries

Administrative Salaries (Total Annual PR)	\$507,414	% of Total Oper. Exp.
Employee Benefit, Payroll Taxes & Worker's Compensation @	61.90% 314,089	
Total Administrative Salaries	<u><u>\$821,503</u></u>	

17.40%

Other Operating Expenses

Vehicles	21,700	0.46%
Tools & Work Equipment	9,675	0.20%
Insurance - Property Casualty	32,200	0.68%
Uniforms	2,025	0.04%
Safety	3,300	0.07%
Utilities	10,675	0.23%
Office/Misc Expenses	30,340	0.64%
Total Other Operating Expenses	<u><u>109,915</u></u>	<u>2.33%</u>

Total 19.73%

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