



FISCAL YEAR 2022-23 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 2022-23**

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.

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.

Computer Network Server \$10,000

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

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Replace two outdated office computers according to a scheduled replacement plan.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 2022-23**

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 SCADA Expert software and will no longer be supported.

Soft Starter **\$5,000**

Replace a soft starter, if required. (The District has six: one on each well and one on each booster pump.)

***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.

Sewer Main Replacement **\$73,000**

Replace cracked and deteriorated sewer line and three manholes from Constellation Road to Apollo Way constructed in 1960.

Manhole Ring Replacement **\$32,000**

Replace 16 cracked and loose manhole rings and covers on south side.

Raise Two Offsite Manholes **\$27,000**

Raise offsite manholes #O18 and #O24 which were buried when old sewer plant was removed in 1978.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2022-23**

Fence and Gate Repair-Site #1, #3, #5, L/S #1, Burton Mesa **\$42,000**

Repair fencing at all sites. Site #1 includes moving west fence out to property line. LS #1 road gate replacement to match Burton Mesa gate.

Ford F-150 Pickup Truck **\$45,500**
(Strategic Plan Item #14)

Replace Unit #17 F-150 pickup truck purchased in 2014.

Confined Space Safety Equipment **\$10,000**

Replace outdated confined space safety lift and harnesses.

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, \$19,456 has been collected from developers for this project.

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 2022-23**

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	\$23,471	\$3,903
			Sub-Total Capital Improvement Plan	\$50,000	\$23,471	\$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	\$5,076	N/A
19-20	11-11182	11-11220-37	Computer Network Server @ 50%	\$5,000	\$2,141	N/A
21-22	11-11152	11-11222-41	SCADA Upgrade @ 70%	\$71,400	\$18,580	N/A
21-22	11-11152	11-11222-42	SCADA Computer @ 70%	\$7,000	\$111	N/A
21-22	11-11152		Soft Starter	\$5,000		N/A
22-23	11-11181		Fence and Gate Repair-Site #1, #3, #5, Burton Mesa	\$37,000		N/A
22-23	11-11182		Computer Workstation (2 ea) @ 50%	\$1,250		N/A
22-23	11-11183		Ford F-150 Pickup (replace Unit #17, new Unit #25) @ 50%	\$22,750		N/A
			Sub-Total Capital Replacement Plan	\$161,900	\$25,907	\$0
Capital Outlay Plan						
12-13 **	11-11140	11-11212-86	New Wells/Test Well	\$350,000	\$302,189	\$19,456
21-22	11-11182	11-11222-43	Meter Reading Radio and Mounts	\$8,000	\$5,665	N/A
			Sub-Total Capital Outlay Plan	\$358,000	\$307,855	\$19,456
Total Water Capital Budget				\$569,900	\$357,233	\$23,359

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

	Water Reserves
Cash Reserves in Bank on 12/31/21	\$2,656,683
Less Total Reserve Requirement @ 6/30/23	(\$5,791,891)
Capital Reserve Requirement	(4,211,653)
Operating Reserve Requirement	(516,164)
Emergency Reserve Requirement (including budgeted capital purchases)	(1,064,074)
Net Reserves - available <shortfall>	(\$3,135,208)

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 2022-23**

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	\$23,456	\$3,075
			Sub-Total Capital Improvement Plan	\$50,000	\$23,456	\$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	\$5,076	N/A
19-20	12-11182	12-11220-37	Computer Network Server @ 50%	\$5,000	\$2,141	N/A
21-22	12-11152	12-11222-41	SCADA Upgrade @ 30%	\$30,600	\$20,807	N/A
21-22	12-11152	12-11222-42	SCADA Computer @ 30%	\$3,000	\$111	N/A
21-22 **	12-11152	12-11222-40	Lift Station #2 Replacement	\$135,000	\$80,322	N/A
22-23	12-11172		Sewer Main Replacement-Constellation @ Apollo Way	\$73,000		N/A
22-23	12-11172		Manhole Ring Replacement (16 ea)	\$32,000		N/A
22-23	12-11172		Raise Offsite Manholes (2 ea)	\$27,000		N/A
22-23	12-11181		Fence and Gate Repair-L/S #1	\$5,000		N/A
22-23	12-11182		Computer Workstation (2 ea) @ 50%	\$1,250		N/A
22-23	12-11183		Ford F-150 Pickup (replace Unit #17, new Unit #25) @ 50%	\$22,750		N/A
22-23	12-11184		Confined Space Safety Equipment	\$10,000		N/A
			Sub-Total Capital Replacement Plan	\$357,100	\$108,456	\$0
Capital Outlay Plan						
			Sub-Total Capital Outlay Plan	\$0	\$0	\$0
Total Wastewater Capital Budget				\$407,100	\$131,913	\$3,075

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

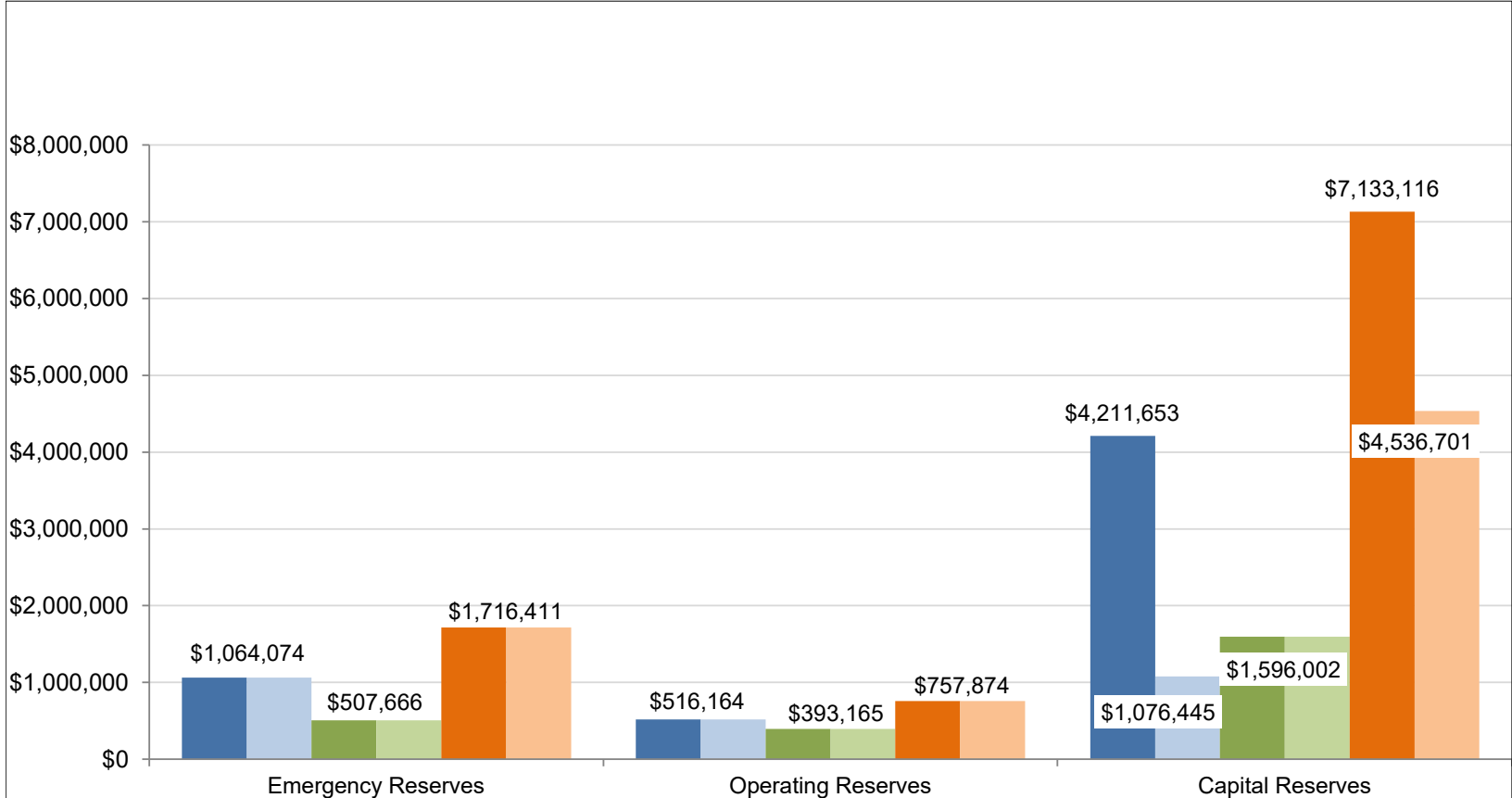
	Total Wastewater Reserves	VVCS Wastewater Reserves	LRWRP Wastewater Reserves
Cash Reserves in Bank on 12/31/21	\$9,507,819	\$2,496,833	\$7,010,986
Less Total Reserve Requirement @ 6/30/23	(\$12,104,234)	(\$2,496,833)	(\$9,607,401)
Capital Reserve Requirement	(8,729,118)	(1,596,002)	(7,133,116)
Operating Reserve Requirement	(1,151,038)	(393,165)	(757,874)
Emergency Reserve Requirement (including budgeted capital purchases)	(2,224,077)	(507,666)	(1,716,411)
Net Reserves - available <shortfall>	(\$2,596,415)	\$0	(\$2,596,415)

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 2022-23



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

■ Requirement - Water ■ Actual - Water
 ■ Requirement - Wastewater ■ Actual - Wastewater
 ■ Requirement - LRWRP ■ Actual - LRWRP

2,656,683	Water
2,496,833	Wastewater
7,010,986	LRWRP
<u>\$12,645,502</u>	Total

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 2022-23

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 2022-23, staff estimates a net **water reserve deduction** of approximately \$21,393 and **wastewater reserve contribution** of approximately \$259,766 from wastewater service charges and **deduction** of \$1,210,862 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 2022-23**

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

		December 2021	FY 22-23
		Interest Rate	Projection
LAIF	Variable	0.23%	0.23%
Santa Barbara County	Variable	0.30%	0.30%
Money Market	Variable	0.04%	0.04%
WCRF	Variable	0.52%	0.52%

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 \$40,000 for the estimated expenses for the Sustainable Groundwater Management Act (SGMA) governance formation; \$4,500 for USGS Groundwater Monitoring; \$33,000 for SYRWCD pump taxes; and \$3,500 for Cloud Seeding.

Pumping (Boosters) – Budget includes \$365,000 for purchased power.

Water Treatment – Budget includes \$18,000 for AB2995 SWRCB Water System Fees and \$120,000 for chemicals.

Wastewater Treatment – Budget includes \$650,000 for wastewater treatment costs.

WCRF – This item represents the District’s portion of capital improvements to the Lompoc Wastewater Reclamation Plant and VVCS 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 2022-23**

a portion of the wastewater reclamation plant capital expenditures. \$1,750,000 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 routine maintenance and contingencies.

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 \$13,850 for employee travel expense.

Director’s Expense – Budget includes \$30,150 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 2022-23**

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 2022-23 budget which has resulted in an increase of \$49,400 from the FY 2021-22 budget. The projected employee salaries and benefits for working hours are:

Water fund	\$ 897,800	(FY 2021-22: \$842,922)
Wastewater fund	\$ 512,300	(FY 2021-22: \$517,800)
Total	\$1,410,100	(FY 2021-22: \$1,360,722)

Budgeted salaries increased \$20,800. This includes a 5.5% 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 \$28,600. The additional cost for paid benefits such as insurance, retirement, etc. represents 69.27% 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
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	788,861	45,661
21-22	1.7% economic adjustment less six months of Service Person II plus six months of Service Person I	771,000	717,584	-53,416
22-23	5.5% economic adjustment	791,800		

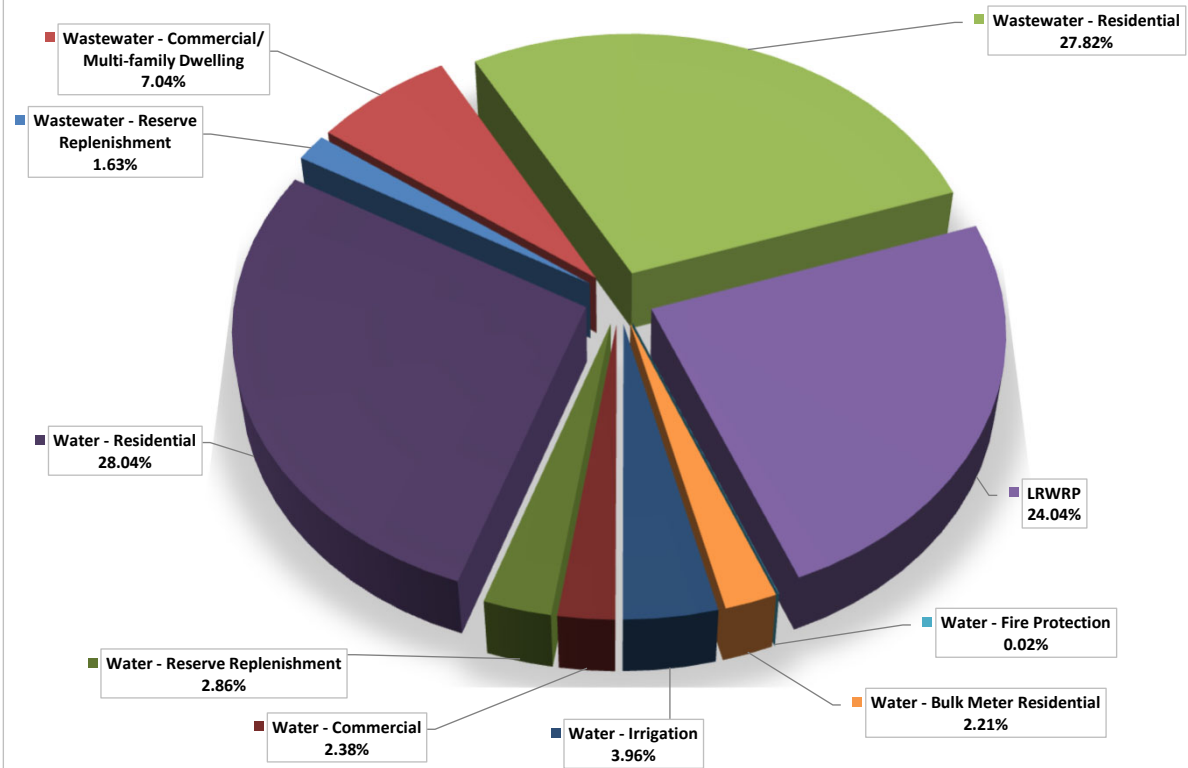
**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2022-23**

NET INCOME <LOSS>

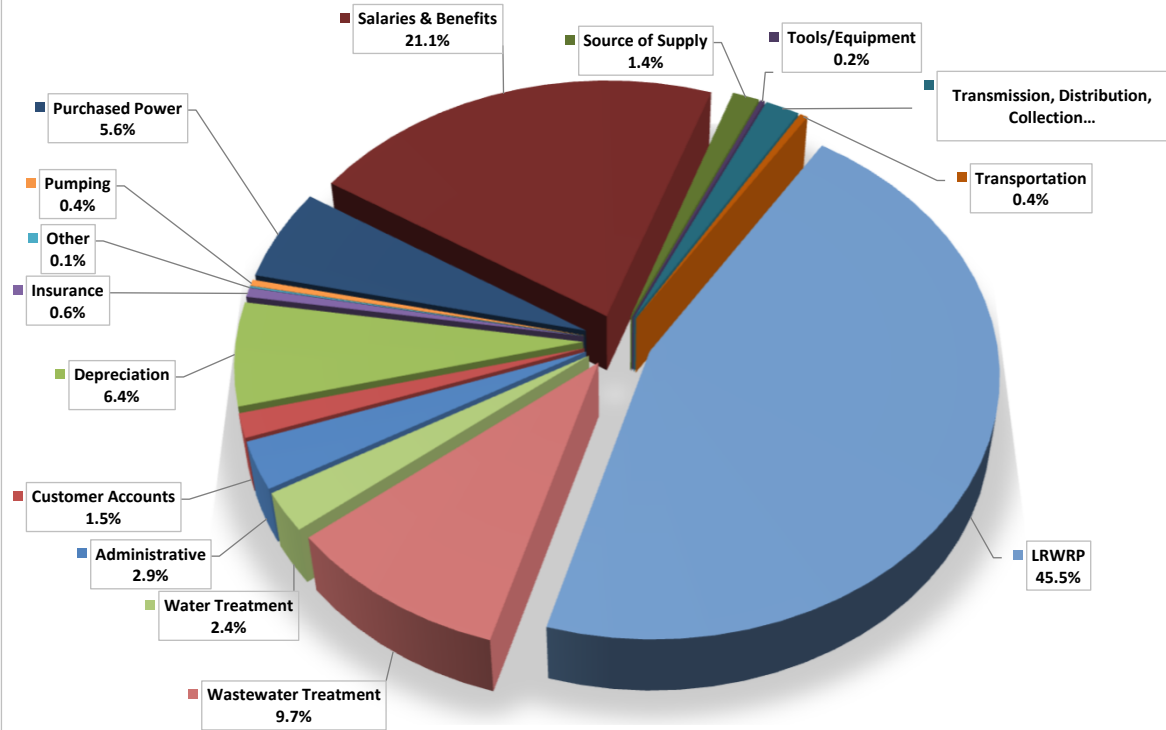
Water Fund	<\$266,193>
Wastewater Fund	\$107,466
LRWRP	<\$1,939,637>

OPERATING BUDGET FISCAL YEAR 2022-23

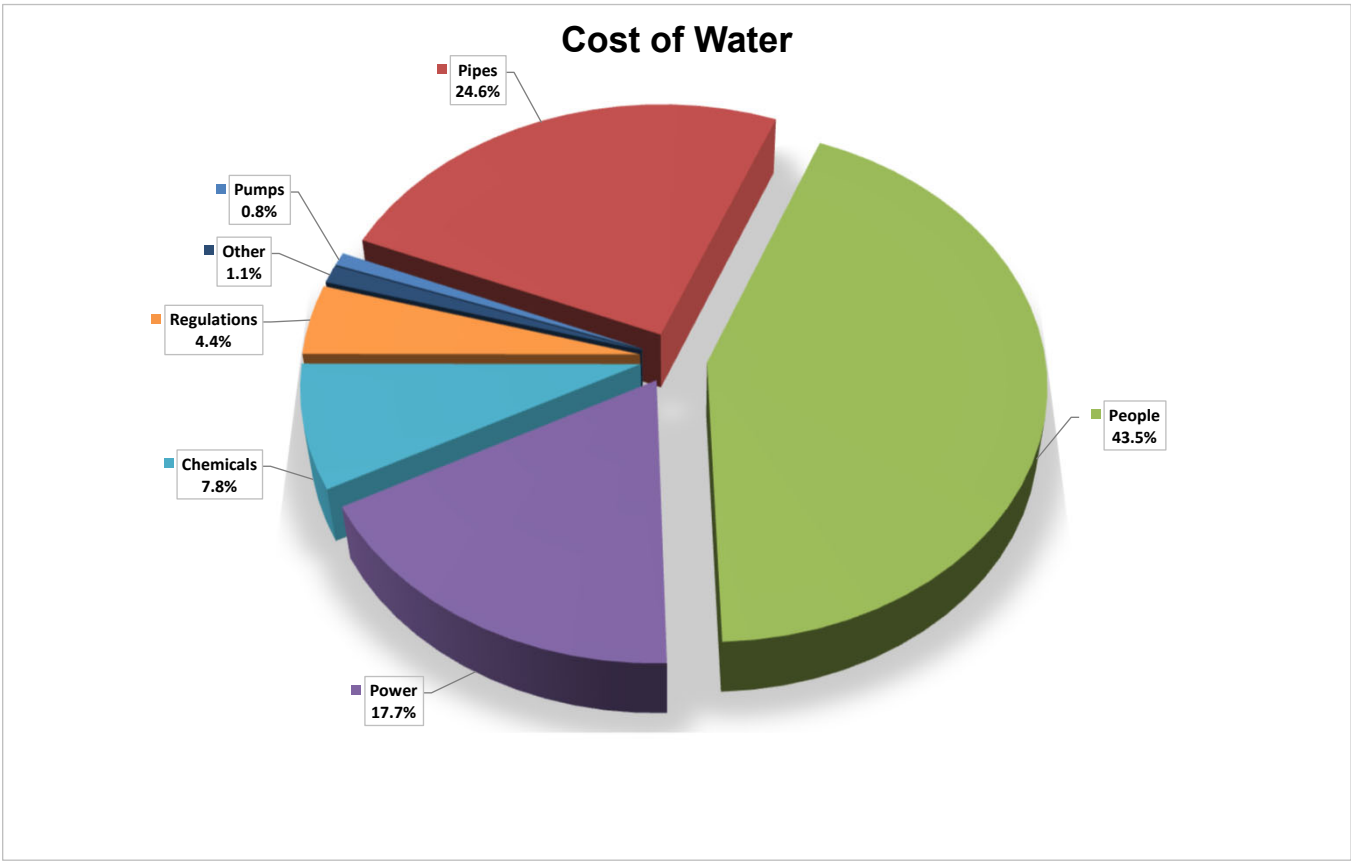
Where Operating Dollars Come From



Where Operating Dollars Go



OPERATING BUDGET FISCAL YEAR 2022-23



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2022-23**

	Actual FY Ended 6/30/2021	Adopted Budget 6/30/2022	Projected 6/30/2022	Committee Recommended 6/30/2023	Dollar Change
OPERATING REVENUE					
Water Sales	1,744,661	1,664,884	1,862,168	1,663,164	(1,720)
Reserve Replenishment	152,241	130,100	152,046	130,100	0
Sub-Total	<u>\$1,896,902</u>	<u>\$1,794,984</u>	<u>\$2,014,214</u>	<u>\$1,793,264</u>	<u>(\$1,720)</u>
NON-OPERATING					
Non-operating Revenue	122	12,400	20,120	5,200	(7,200)
Non-operating Expenses	4,200	0	100,000	0	0
Sub-Total	<u>(\$4,077)</u>	<u>\$12,400</u>	<u>(\$79,880)</u>	<u>\$5,200</u>	<u>(\$7,200)</u>
OPERATING EXPENSE					
Salaries & Benefits	943,919	842,900	842,001	897,800	54,900
Purchased Power	299,990	350,900	386,726	365,900	15,000
Treatment	112,384	109,725	107,536	161,525	51,800
Insurance	12,267	17,650	17,546	18,950	1,300
Depreciation	192,873	185,000	191,477	250,000	65,000
Source of Supply	52,070	100,700	89,491	91,000	(9,700)
Pumping	10,730	16,632	16,632	16,882	250
Transmission and Distribution	69,679	98,250	100,500	83,500	(14,750)
Customer Accounts	41,526	47,285	50,259	52,245	4,960
Administrative	78,801	116,280	96,080	104,905	(11,375)
Transportation	9,533	13,750	9,375	13,750	0
Tools/Equipment	4,118	6,250	6,000	5,150	(1,100)
Other	1,639	3,500	2,625	3,050	(450)
Sub-Total	<u>\$1,829,527</u>	<u>\$1,908,822</u>	<u>\$1,916,247</u>	<u>\$2,064,657</u>	<u>\$155,835</u>
		+4.3%	+0.4%	+8.16%	
NET INCOME	<u>\$63,298</u>	<u>(\$101,438)</u>	<u>\$18,087</u>	<u>(\$266,193)</u>	
+ Depreciation	<u>\$192,873</u>	<u>\$185,000</u>	<u>\$191,477</u>	<u>\$250,000</u>	
ESTIMATED ADDITION TO (WITHDRAWAL FROM) CASH RESERVES	<u>\$260,248</u>	<u>\$71,162</u>	<u>\$289,444</u>	<u>(\$21,393)</u>	
Reserve Contribution Factor	14%	4%	15%	-1%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2022-23**

	Actual FY Ended 6/30/2021	Adopted Budget 6/30/2022	Projected 6/30/2022	Committee Recommended 6/30/2023	Dollar Change
OPERATING REVENUE					
Wastewater Services	1,381,631	1,586,878	1,372,481	1,583,560	(3,318)
Reserve Replenishment	285,153	74,020	284,841	73,864	(156)
Sub-Total	<u>\$1,666,784</u>	<u>\$1,660,898</u>	<u>\$1,657,322</u>	<u>\$1,657,424</u>	<u>(\$3,474)</u>
NON-OPERATING					
Non-operating Revenue	15,031	53,300	23,896	22,700	(30,600)
Non-operating Expenses	8,927	0	25,000	0	0
Sub-Total	<u>\$6,104</u>	<u>\$53,300</u>	<u>(\$1,104)</u>	<u>\$22,700</u>	<u>(\$30,600)</u>
OPERATING EXPENSE					
Salaries & Benefits	533,821	517,800	484,953	512,300	(5,500)
Purchased Power	9,564	9,700	9,130	10,000	300
Wastewater Treatment	658,769	660,000	477,205	650,000	(10,000)
Insurance	12,267	17,650	17,546	18,950	1,300
Depreciation	12,932	80,000	149,542	175,000	95,000
Pumping	9,075	8,378	13,378	8,628	250
Collection	7,738	45,600	35,383	33,100	(12,500)
Customer Accounts	40,810	45,265	45,519	47,145	1,880
Administrative	67,539	88,250	73,165	90,485	2,235
Transportation	9,533	13,750	9,375	13,750	0
Tools/Equipment	4,121	9,250	9,000	10,250	1,000
Other	1,639	3,500	2,700	3,050	(450)
Sub-Total	<u>\$1,367,808</u>	<u>\$1,499,143</u>	<u>\$1,326,897</u>	<u>\$1,572,658</u>	<u>\$73,515</u>
		+9.6%	-11.5%	+4.90%	
NET INCOME	<u>\$305,079</u>	<u>\$215,055</u>	<u>\$329,321</u>	<u>\$107,466</u>	
+ Depreciation	<u>\$12,932</u>	<u>\$80,000</u>	<u>\$149,542</u>	<u>\$175,000</u>	
ESTIMATED ADDITION TO (WITHDRAWAL FROM) CASH	<u>\$311,908</u>	<u>\$241,755</u>	<u>\$454,967</u>	<u>\$259,766</u>	
Reserve Contribution Factor	23%	16%	34%	17%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - LRWRP UPGRADE
FISCAL YEAR 2022-23**

	Actual FY Ended 6/30/2021	Adopted Budget 6/30/2022	Projected 6/30/2022	Committee Recommended 6/30/2023	Dollar Change
OPERATING REVENUE					
LRWRP Upgrade Charge	1,077,454	1,090,160	1,092,640	1,091,857	1,697
Sub-Total	<u>\$1,077,454</u>	<u>\$1,090,160</u>	<u>\$1,092,640</u>	<u>\$1,091,857</u>	<u>\$1,697</u>
OPERATING EXPENSE					
WCRF	53,441	250,000	107,579	1,800,000	1,550,000
Debt Service	916,611	741,091	741,091	741,091	(97,953)
Depreciation	611,522	490,403	490,403	490,403	0
Sub-Total	<u>\$1,581,573</u>	<u>\$1,481,494</u>	<u>\$1,339,073</u>	<u>\$3,031,494</u>	<u>\$1,452,047</u>
		-6.3%	-9.6%	+102.22%	
NET INCOME	<u>(\$504,119)</u>	<u>(\$391,335)</u>	<u>(\$246,434)</u>	<u>(\$1,939,637)</u>	
+ Depreciation	<u>\$611,522</u>	<u>\$490,403</u>	<u>\$490,403</u>	<u>\$490,403</u>	
ESTIMATED ADDITION TO (WITHDRAWAL FROM) CASH RESERVES	<u>\$107,403</u>	<u>(\$142,686)</u>	<u>(\$210,997)</u>	<u>(\$1,449,234)</u>	
Reserve Contribution Factor	7%	-10%	-16%	-48%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2022-23**

		Water	Wastewater	LRWRP	Combined
REVENUE					
41100	Residential	1,273,910	1,263,822		\$2,537,732
41200	Commercial	107,970	319,739		\$427,709
41300	Bulk Metered Residential	100,270			\$100,270
41400	Irrigation	180,090			\$180,090
41700	LRWRP Upgrade Charge			1,091,857	\$1,091,857
42100	Fire Protection	924			\$924
	Reserve Replenishment	130,100	73,864		\$203,964
		<u>\$1,793,264</u>	<u>\$1,657,424</u>	<u>\$1,091,857</u>	<u>\$4,542,544</u>

EXPENSES					
Source of Supply					
51105	Contract Services	4,500			\$4,500
51112	Pumping Equipment	10,000			\$10,000
51405	SYRWCD Pump Tax	33,000			\$33,000
51415	Groundwater Recharge	43,500			\$43,500
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	365,900	10,000		\$375,900
52310	Generator Fuel	1,000	750		\$1,750
Water/Wastewater Treatment					
53105 1	Wastewater Treatment		650,000		\$650,000
53105 2	Wastewater Treatment - Plant Lease - WCRF			1,800,000	\$1,800,000
25220	Wastewater Treatment - Debt Service - LRWRP SRF			741,091	\$741,091
53115	Regulatory Fees AB2995	19,100			\$19,100
53118	Water Treatment - Chemicals	120,000			\$120,000
53203	Water Treatment - Filter Media	5,000			\$5,000
53205	Contract Services	7,900			\$7,900
53212	Supplies & Repairs	9,000			\$9,000
53214	Utility Services	525			\$525
Transmission and Distribution					
54103	Waste Discharge Fee	750	3,600		\$4,350
54105	Contract Services	500			\$500
54132	Supplies & Repairs	750			\$750
54205	Contract Services - Reservoirs	4,500			\$4,500

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2022-23**

		Water	Wastewater	LRWRP	Combined
54213	Supplies & Repairs - Reservoirs	1,000			\$1,000
54222	Supplies & Repairs - Mains	10,000	27,000		\$37,000
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	4,250	4,250		\$8,500
55104	Utility Services	4,713	4,713		\$9,425
55105	Contract Services	33,375	28,275		\$61,650
55106	Postage	7,408	7,408		\$14,815
55200	Uncollectible Accounts	2,500	2,500		\$5,000
Administrative and General					
56202	Office Supplies	2,750	2,750		\$5,500
56204	Utility Services	5,850	5,850		\$11,700
56205	Contract Services	9,650	9,650		\$19,300
56206	Postage	400	400		\$800
56208	Professional Services	9,683	7,183		\$16,865
56209	Membership Fees and Dues	21,803	6,243		\$28,045
56210	Employee Travel Expense (Direct Payment)	3,313	3,463		\$6,775
56210 1	Employee Travel Expense (Reimbursed)	3,313	3,463		\$6,775
56211	Subscriptions and Books	338	338		\$675
56213	Equipment Rental	750	750		\$1,500
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)	7,813	9,913		\$17,725
56217 1	Director Expense (Reimbursed)	5,163	7,263		\$12,425
56301	Property/General Liability Insurance	18,950	18,950		\$37,900
56704	Utility Services	4,375	4,375		\$8,750
56705	Contract Services	14,970	14,110		\$29,080
56712	Supplies & Repairs	3,250	3,250		\$6,500
56713	Computer Supplies & Repairs	3,138	3,138		\$6,275
56714	Furniture and Equipment	1,125	1,125		\$2,250
56810	Election Expense	2,000	2,000		\$4,000
57110	Depreciation	250,000	175,000	490,403	\$915,403
57302	Supplies & Repairs - Transportation	3,750	3,750		\$7,500
57303	Fuel - Vehicles	10,000	10,000		\$20,000
57312	Tools	4,650	9,750		\$14,400

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2022-23**

		Water	Wastewater	LRWRP	Combined
57313	Fuel - Equipment	500	500		\$1,000
57320	Uniforms	500	500		\$1,000
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	490,600	301,200		\$791,800
56401	Sick/Personal	37,900			\$37,900
56402	Vacation	52,700			\$52,700
56403	Holiday	43,700			\$43,700
56403 1	Floating Holiday	3,500			\$3,500
56406	Medical Insurance	112,000			\$112,000
56406	Employee Assistance Plan (EAP)	300			\$300
56407	Long Term Disability	10,700			\$10,700
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	281,500			\$281,500
56418	Dental Insurance	7,600			\$7,600
56419	Life Insurance	4,900			\$4,900
56421	Workers Compensation	12,800			\$12,800
56423	Vision Care	1,900			\$1,900
56424	Performance/Incentive Pay	2,500			\$2,500
56430	Medicare FICA	14,000			\$14,000
56431	SUI	2,100			\$2,100
57463	WW Allocation - Workers Compensation	(6,600)	6,600		\$0
57464	WW Allocation - Employee Benefits	(199,100)	199,100		\$0
57472	WW Allocation - Payroll Taxes	(5,400)	5,400		\$0
		<u>\$2,064,657</u>	<u>\$1,572,658</u>	<u>\$3,031,494</u>	<u>\$6,668,809</u>
Net Income		<u>(\$271,393)</u>	<u>\$84,766</u>	<u>(\$1,939,637)</u>	<u>(\$2,126,265)</u>
Deposit to (Withdrawal from) Reserves		<u>(\$21,393)</u>	<u>\$259,766</u>	<u>(\$1,449,234)</u>	<u>(\$1,210,862)</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2022-23**

		Adopted Budget FYE 2022	Projected June 2022	Proposed Budget * FYE 2023
Water Revenue		\$ 1,794,984	\$ 2,014,214	\$ 1,793,264
11- 41100	Residential	1,278,710	1,385,630	1,273,910
11- 41200	Commercial	114,600	148,041	107,970
11- 41300	Bulk Meter Residential	113,920	102,194	100,270
11- 41400	Irrigation	156,670	225,379	180,090
11- 42100	Fire Protection	984	924	924
	Reserve Replenishment	130,100	152,046	130,100
Wastewater Revenue		\$ 1,660,898	\$ 1,657,322	\$ 1,657,424
12- 41100	Residential	1,266,924	1,096,948	1,263,822
12- 41200	Commercial/Multi-family Dwelling	319,954	275,532	319,739
	Reserve Replenishment	74,020	284,841	73,864
LRWRP Upgrade Revenue		\$ 1,090,160	\$ 1,092,640	\$ 1,091,857
12- 41700	Residential	878,394	881,278	881,758
12- 41700	Commercial	35,198	34,332	33,172
12- 41700	Bulk Meter Residential	176,567	177,030	176,927
Operating Revenue		\$4,546,042	\$4,764,176	\$4,542,544
Non-Operating Revenue		\$ 65,700	\$ 29,830	\$ 27,900
11- 49200	Interest Earnings (Investments)	12,400	5,934	5,200
12- 49200	Interest Earnings (Investments)	36,000	20,120	18,800
12- 49201	Interest Earnings (WCRF)	17,300	3,776	3,900
Combined Revenue		\$4,611,742	\$4,794,006	\$4,570,444

* 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 2022-23**

		% of Budget Allocated TO Wastewater	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
SOURCE OF SUPPLY (WELLS)									
	USGS Groundwater Monitoring	0%	4,200	4,286	2.0%	4,500	300	7.1%	
11-51105	Contract Services		4,200	4,286	2.0%	4,500	300	7.1%	
	Contingencies	0%	10,000	4,709	(52.9%)	10,000			
	Inspect and Repair Well 1B (5 years - next FY23-24)	0%	0	0		0			
	Inspect and Repair Well 3A (5 years - next FY27-28)	0%	0	0		0			
	Inspect and Repair Well 3B (5 years - next FY25-26)	0%	0	0		0			
11-51112	Supplies/Repairs - Well Pumping Equipment		10,000	4,709	(52.9%)	10,000			
	SYRWCD Pump Tax	0%	40,000	35,167	(12.1%)	33,000	(7,000)	(17.5%)	Based on anticipated water pumped.
11-51405	SYRWCD Pump Tax		40,000	35,167	(12.1%)	33,000	(7,000)	(17.5%)	
	Cloud Seeding	0%	3,500	2,329	(33.5%)	3,500			
	Sustainable Groundwater Management Act (SGMA)	0%	43,000	43,000	0.0%	40,000	(3,000)	(7.0%)	Estimated share of WMA expenses until GSA funding source is established.
11-51415	Groundwater Management		46,500	45,329	(2.5%)	43,500	(3,000)	(6.5%)	
SOURCE OF SUPPLY (WELLS)			\$100,700	\$89,491	(11.1%)	\$91,000	(\$9,700)	(9.6%)	SOURCE OF SUPPLY (WELLS)
PUMPING (BOOSTERS)									
	Contingencies	0%	1,500	0	(100.0%)	1,500			
	Electrician	0%	2,500	2,500	0.0%	2,500			
11-52105	Contract Services (Water only)		4,000	2,500	(37.5%)	4,000			
	Routine Maintenance	50%	1,750	1,750	0.0%	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%	1,000	1,000	0.0%	1,000			
	SCADA DSL charges	30%	882	882	0.0%	882			
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	250	250	0.0%	250			
	SBCAPCD Permit Reevaluation Fee (3 years - next FY23-24)	50%	0	0		0			
	Genset Maintenance (2 years - next FY23-24)	50%	0	0		0			
	Maintenance - Wells	0%	1,000	1,000	0.0%	1,000			
11-52112	Supplies/Repairs-Pumping Equipment		4,882	4,882	0.0%	4,882			
	Maintenance/emergencies	30%	3,500	5,250	50.0%	3,500			
	Replace SonicWall	30%	0	0		0			
	Software Support	30%	3,500	3,500	0.0%	3,500			
11-52113	Supplies/Repairs-SCADA Computer Equipment		7,000	8,750	25.0%	7,000			

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2022-23**

		% of Budget Allocated TO Wastewater	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
	Southern California Gas	0%	900	752	(16.4%)	900			
	PG&E (water only)	0%	350,000	385,974	10.3%	365,000	15,000	4.3%	Based on anticipated water pumped.
11-52300	Purchased Power		350,900	386,726	10.2%	365,900	15,000	4.3%	
	Generator Fuel (water only)	0%	750	500	(33.3%)	1,000	250	33.3%	
11-52310	Generator Fuel		750	500	(33.3%)	1,000	250	33.3%	
	PUMPING (BOOSTERS)		\$367,532	\$403,358	9.7%	\$382,782	\$15,250	4.1%	PUMPING (BOOSTERS)
WATER TREATMENT									
	SWRCB Water System Fees (AB2995)	0%	13,750	16,059	16.8%	18,000	4,250	30.9%	
	SWRCB Water System Enforcement Fees	0%	500	500	0.0%	500			
	SBCEHS Hazardous Materials Permit-Site #1	0%	600	600	0.0%	600			
11-53115	Regulatory Fees		14,850	17,159	15.5%	19,100	4,250	28.6%	
	NaOCL	0%	55,000	55,011	0.0%	98,000	43,000	78.2%	Per gallon chlorine cost increasing 78% due to increased fuel costs
	NaHSO3	0%	22,500	17,894	(20.5%)	22,000	(500)	(2.2%)	Estimated bisulfite cost increase of 20%
11-53118	Chemicals		77,500	72,905	(5.9%)	120,000	42,500	54.8%	
	Replace Filter Media (10 years - next FY27-28)	0%	0	0		0			
	Filter Inspection/ maintenance (5 years - next FY22-23)	0%	0	0		5,000	5,000	100.0%	Scheduled maintenance
11-53203	Contract Services - Filter		0	0		5,000	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	1,000	0.0%	1,000			
	CCR Water Tests	0%	1,000	1,000	0.0%	1,000			
	Quarterly PFAS Tests	0%	2,000	2,200	10.0%	2,500	500	25.0%	
	Miscellaneous Water Tests	0%	300	300	0.0%	300			
	Lead/Copper Testing (3 years - next FY24-25)	0%	1,000	400	(60.0%)	0	(1,000)	(100.0%)	
11-53205	Contract Services - Lab		8,400	8,000	(4.8%)	7,900	(500)	(6.0%)	
	Routine maintenance	0%	5,000	5,000	0.0%	5,000			
	Support contract-Hach	0%	3,450	4,000	15.9%	4,000	550	15.9%	Annual support contract
11-53212	Supplies/Repairs		8,450	9,000	6.5%	9,000	550	6.5%	
	PG&E purchased power for workshop	0%	525	473	(10.0%)	525			
11-53214	Utility Services		525	473	(10.0%)	525			
	WATER TREATMENT		\$109,725	\$107,536	(2.0%)	\$161,525	\$51,800	47.2%	WATER TREATMENT

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2022-23**

	% of Budget Allocated TO Wastewater	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
TRANSMISSION & DISTRIBUTION								
11-54103	0%	750	750	0.0%	750			
		750	750	0.0%	750			
11-54105	0%	500	500	0.0%	500			
		500	500	0.0%	500			
11-54132	0%	1,500	250	(83.3%)	750	(750)	(50.0%)	
		1,500	250	(83.3%)	750	(750)	(50.0%)	
	0%	500	500	0.0%	500			
	0%	4,000	4,000	0.0%	4,000			Scheduled replacement of cathodic controller
	0%	3,500	46,500	1228.6%	0	(3,500)	(100.0%)	Scheduled triennial inspection completed FY21-22
	0%	7,000	7,000	0.0%	0	(7,000)	(100.0%)	Scheduled triennial inspection completed FY21-22
	0%	3,500	3,500	0.0%	0	(3,500)	(100.0%)	Scheduled triennial inspection completed FY21-22
11-54205		18,500	61,500	232.4%	4,500	(14,000)	(75.7%)	
11-54213	0%	1,000	1,000	0.0%	1,000			
		1,000	1,000	0.0%	1,000			
11-54222	0%	10,000	5,000	(50.0%)	10,000			
		10,000	5,000	(50.0%)	10,000			
11-54232	0%	25,000	12,500	(50.0%)	25,000			
		25,000	12,500	(50.0%)	25,000			
11-54232 1	0%	5,000	2,500	(50.0%)	5,000			Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)
		5,000	2,500	(50.0%)	5,000			
	0%	15,000	7,500	(50.0%)	15,000			
	0%	5,000	1,000	(80.0%)	5,000			Replacement of registers not covered by 10-year warranty
	0%	10,000	5,000	(50.0%)	10,000			
11-54242		30,000	13,500	(55.0%)	30,000			
	0%	5,000	2,500	(50.0%)	5,000			
	0%	1,000	500	(50.0%)	1,000			
11-54252		6,000	3,000	(50.0%)	6,000			
TRANSMISSION & DISTRIBUTION		\$98,250	\$100,500	2.3%	\$83,500	(\$14,750)	(15.0%)	TRANSMISSION & DISTRIBUTION

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2022-23**

	% of Budget Allocated TO Wastewater	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
CUSTOMER ACCOUNTS								
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			
Printing Costs	50%	1,210	550	(54.5%)	450	(760)	(62.8%)	
Candy, Contingencies	50%	50	50	0.0%	50			
Customer Forms	50%	375	375	0.0%	250	(125)	(33.3%)	
11-55102	Operating Supplies	5,135	4,475	(12.9%)	4,250	(885)	(17.2%)	
Cellular phone and Internet allowance	50%	3,250	3,250	0.0%	3,250			
Phone-Shop, Office Fax @ 30% (Frontier)	50%	475	475	0.0%	513	38	7.9%	
Phone-Office @ 30% (TierZero, Comcast)	50%	750	750	0.0%	825	75	10.0%	
Miscellaneous	50%	125	125	0.0%	125			
11-55104	Utility Services	4,600	4,600	0.0%	4,713	113	2.4%	
Vehicle Reading System	0%	1,850	1,500	(18.9%)	1,850			
Melissa Software (barcoding)	50%	1,125	898	(20.2%)	1,125			
Merchant Account Fees	50%	22,500	26,000	15.6%	26,000	3,500	15.6%	Percentage charged by merchant account to process credit card payments
Formsite subscription	50%	75	100	33.3%	100	25	33.3%	
Folder/Inserter service agreement	50%	875	764	(12.7%)	800	(75)	(8.6%)	Annual support contract
Backflow Software Subscription	0%	0	3,240		3,250	3,250	100.0%	Annual support contract
Contingencies	50%	250	250	0.0%	250			
11-55105	Contract Services	26,675	32,752	22.8%	33,375	6,700	25.1%	
Postage meter @ 70%	50%	900	900	0.0%	900			
Bulk mail postage	50%	7,100	6,025	(15.1%)	6,250	(850)	(12.0%)	
Permit fee	50%	125	133	6.0%	133	8	6.0%	
Postage meter supplies	50%	250	125	(50.0%)	125	(125)	(50.0%)	
11-55106	Postage	8,375	7,183	(14.2%)	7,408	(968)	(11.6%)	
Bad debt writeoffs-water	0%	2,500	1,250	(50.0%)	2,500			
11-55200	Uncollectible Accounts	2,500	1,250	(50.0%)	2,500			
CUSTOMER ACCOUNTS		\$47,285	\$50,259	6.3%	\$52,245	\$4,960	10.5%	CUSTOMER ACCOUNTS
INSURANCE								
General Liability (term:October - September)	50%	14,400	13,075	(9.2%)	14,350	(50)	(0.3%)	Premium is based on salaries
Property Casualty (term:April - March)	50%	3,250	4,472	37.6%	4,600	1,350	41.5%	
11-56301	Property/Gen. Liability Insurance	17,650	17,546	(0.6%)	18,950	1,300	7.4%	
INSURANCE		\$17,650	\$17,546	(0.6%)	\$18,950	\$1,300	7.4%	INSURANCE

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2022-23

	% of Budget Allocated TO Wastewater	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
Below are water only:								
ACWA (Nov)	0%	12,500	13,165	5.3%	14,500	2,000	16.0%	
AWWA (Aug)	0%	450	761	69.1%	775	325	72.2%	
CRWA (July)	0%	1,200	1,178	(1.8%)	1,200			
License renewals	0%	400	120	(70.0%)	650	250	62.5%	
Cross Connection Foundation (Dec)	0%	120	120	0.0%	120			
CCWUC (Feb)	0%	100	75	(25.0%)	75	(25)	(25.0%)	
11-56209	Membership & Dues	18,990	19,713	3.8%	21,803	2,813	14.8%	
Extended travel expenses, registration, mileage	50%	7,500	2,500	(66.7%)	5,000	(2,500)	(33.3%)	
Local travel expenses, registration, mileage, virtual	50%	500	1,250	150.0%	1,250	750	150.0%	
Meeting meals	50%	150	150	0.0%	150			
SBCCSDA meeting meals	50%	225	125	(44.4%)	225			
11-56210	Employee Travel Expense (Direct Payment)	4,188	2,013	(51.9%)	3,313	(875)	(20.9%)	
11-56210-1	Employee Travel Expense (Reimbursed)	4,188	2,013	(51.9%)	3,313	(875)	(20.9%)	
		8,375	4,025	(51.9%)	6,625	(1,750)	(20.9%)	
Newspaper Subscriptions	50%	113	113	0.0%	113			
Jobs Available	50%	25	25	0.0%	25			
Text books	50%	250	250	0.0%	75	(175)	(70.0%)	
Miscellaneous	50%	125	125	0.0%	125			
11-56211	Subscription & Books	513	513	0.0%	338	(175)	(34.1%)	
Mailing machine rental	50%	875	750	(14.3%)	750	(125)	(14.3%)	
Mailing machine equipment tax	50%	25	0	(100.0%)	0	(25)	(100.0%)	
11-56213	Office Equipment Rentals	900	750	(16.7%)	750	(150)	(16.7%)	
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)			NSF bank fees are offset by NSF charge billed to customer
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			
VCSD Share of LAFCO budget	50%	2,600	2,005	(22.9%)	2,600			
11-56215	AB2838 - LAFCO Mandatory Fees	2,600	2,005	(22.9%)	2,600			

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2022-23**

	% of Budget Allocated TO Wastewater	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
Meeting refreshments	50%	250	125	(50.0%)	250			
Training and mileage-water	0%	17,400	10,000	(42.5%)	7,400	(10,000)	(57.5%)	
SBCCSDA meeting meals	50%	1,750	80	(95.4%)	2,300	550	31.4%	
Meeting meals	50%	250	125	(50.0%)	250			
Miscellaneous Expenses	50%	125	125	0.0%	125			
Salaries	50%	3,900	2,750	(29.5%)	2,650	(1,250)	(32.1%)	
11-56217 Director's Expense (Direct Payment)		13,788	7,978	(42.1%)	7,813	(5,975)	(43.3%)	
11-56217-1 Director's Expense (Reimbursed)		9,888	5,228	(47.1%)	5,163	(4,725)	(47.8%)	
		23,675	13,205	(44.2%)	12,975	(10,700)	(45.2%)	
Trash - 3745 Constellation	50%	275	275	0.0%	275			
Trash - Shop	50%	825	825	0.0%	825			
Empty roll-off bins at shop	50%	500	500	0.0%	500			
Water/Wastewater Service - 3745 Constellation	50%	1,500	1,500	0.0%	1,500			
Dump trips	50%	125	125	0.0%	125			
Document shredding service	50%	1,150	1,250	8.7%	1,150			
11-56704 Utility Services-General Plant		4,375	4,475	2.3%	4,375			
Janitorial - monthly service + windows/carpet	50%	3,000	2,346	(21.8%)	2,500	(500)	(16.7%)	
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	571	23.4%	600	138	29.7%	
Vegetation Management	50%	5,000	5,000	0.0%	5,000			Labor and permit expenses to clear vegetation from sites, roads, and creek
Davis Creek Maintenance	50%	2,500	2,500	0.0%	2,500			
State Lands Leases	0%	300	473	57.7%	500	200	66.7%	
iWater GIS Software Annual Contract	50%	0	1,000		1,000	1,000	100.0%	Annual support contract
Contingencies	50%	2,350	1,250	(46.8%)	1,250	(1,100)	(46.8%)	Contingency
11-56705 Contract Services-General Plant		15,233	14,760	(3.1%)	14,970	(263)	(1.7%)	
Towels	50%	2,000	2,000	0.0%	2,000			
Supplies and repairs	50%	1,250	1,250	0.0%	1,250			
11-56712 Supplies and Repairs - General Plant		3,250	3,250	0.0%	3,250			
Software Upgrades	50%	1,250	750	(40.0%)	750	(500)	(40.0%)	
Maintenance/emergencies	50%	500	500	0.0%	500			
Experts exchange subscription	50%	50	50	0.0%	75	25	50.0%	
Adobe Acrobat subscription	50%	100	500	400.0%	513	413	412.5%	
Microsoft 365 Office subscription	50%	100	297	197.0%	300	200	200.0%	
Microsoft 365 Exchange subscription	50%	500	456	(8.8%)	500			
Carbonite Service	50%	600	450	(25.0%)	500	(100)	(16.7%)	
11-56713 Supplies and Repairs - Computer Equip.		3,100	3,003	(3.1%)	3,138	38	1.2%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2022-23**

		% of Budget Allocated TO Wastewater	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
	Office equipment	50%	1,250	250	(80.0%)	250	(1,000)	(80.0%)	
	Refrigerator	50%	0	0		875	875	100.0%	
11-56714	Supplies and Repairs - Furniture & Equipment		1,250	250	(80.0%)	1,125	(125)	(10.0%)	
	Depreciation	0%	185,000	191,477	3.5%	250,000	65,000	35.1%	Added tank rehabilitation projects to depreciable assets
11-57110	Depreciation		185,000	191,477	3.5%	250,000	65,000	35.1%	
	Elections - November 2022 (FY 22-23)	50%	0	0		2,000	2,000	100.0%	
11-56810	Election Expense		0	0		2,000	2,000	100.0%	
ADMINISTRATIVE & GENERAL			\$301,380	\$287,557	(4.6%)	\$354,905	\$53,525	17.8%	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS									
Various	Salaries	0%	483,900	438,348	(9.4%)	490,600	6,700	1.4%	1.7% increase
<i>Benefits</i>									
11-56401	Sick/Personal	0%	36,800	37,847	2.8%	37,900	1,100	3.0%	
11-56402	Vacation	0%	51,900	71,851	38.4%	52,700	800	1.5%	
11-56403	Holiday	0%	39,100	39,058	(0.1%)	43,700	4,600	11.8%	Added Juneteenth National Independence Day Holiday
11-56403 1	Floating Holiday	0%	3,300	3,324	0.7%	3,500	200	6.1%	
11-56406	Medical Insurance	0%	120,400	122,145	1.4%	112,000	(8,400)	(7.0%)	Assumes 5% increase for six months (Jan-Jun)
11-56406	Employee Assistance Plan (EAP)	0%	300	300	(0.0%)	300			
11-56407	Long Term Disability	0%	10,000	11,285	12.8%	10,700	700	7.0%	
11-56408	Flex Spending Account Admin Fees	0%	1,200	1,200	0.0%	1,200			
11-56410	Employee Educational	0%	3,000	164	(94.5%)	3,000			
11-56416	PERS 457	0%	26,000	15,760	(39.4%)	26,000			Employer match for voluntary employee contribution
11-56417	PERS (Does not include GASB 16 accrual of CTO/Vac Liability)	0%	252,400	272,963	8.1%	281,500	29,100	11.5%	Does not include GASB 16 accrual of CTO/Vac Liability
11-56418	Dental Insurance	0%	7,600	8,612	13.3%	7,600			
11-56419	Life Insurance	0%	4,900	5,134	4.8%	4,900			
11-56421	Work.Comp.Ins. (includes insurance refund)	0%	12,700	8,065	(36.5%)	12,800	100	0.8%	Does not include GASB 16 accrual of CTO/Vac Liability
11-56423	Vision Care	0%	1,900	2,168	14.1%	1,900			
11-56424	Performance/Incentive Pay	0%	2,500	0	(100.0%)	2,500			
<i>Payroll Taxes</i>									
11-56430	Medicare FICA	0%	13,600	7,395	(45.6%)	14,000	400	2.9%	
11-56431	SUI	0%	2,100	2,100	0.0%	2,100			
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(6,500)	(4,431)	(31.8%)	(6,600)	(100)	1.5%	Portion of benefits allocated to wastewater fund
11-57464	WW Alloc. Employ. Benefits	0%	(218,200)	(196,033)	(10.2%)	(199,100)	19,100	(8.8%)	Portion of benefits allocated to wastewater fund
11-57472	WW Alloc. Payroll Taxes	0%	(6,000)	(5,253)	(12.5%)	(5,400)	600	(10.0%)	Portion of benefits allocated to wastewater fund
EMPLOYEE SALARIES AND BENEFITS			\$842,900	\$842,001	(0.1%)	\$897,800	\$54,900	6.5%	EMPLOYEE SALARIES AND BENEFITS

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2022-23**

	% of Budget Allocated TO Wastewater	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
OTHER OPERATING EXPENSES								
Preventative maintenance, operating supplies	50%	1,250	625	(50.0%)	1,250			
Dump Truck Maintenance (Unit #24)	50%	1,000	500	(50.0%)	1,000			Scheduled maintenance
Vehicle Repair	50%	1,500	750	(50.0%)	1,500			
11-57302 Transportation (Field Vehicles)-Other		3,750	1,875	(50.0%)	3,750			
Gasoline	50%	10,000	7,500	(25.0%)	10,000			
11-57303 Transportation (Field Vehicles)-Fuel		10,000	7,500	(25.0%)	10,000			
Tools and equipment	50%	2,500	2,500	0.0%	2,500			
Concrete Saw	50%	250	250	0.0%	250			
Weather Station	50%	0	0		650	650	100.0%	
Contingencies	50%	1,250	1,250	0.0%	1,250			
Gator maintenance (2 years - next FY23-24)	50%	500	500	0.0%	0	(500)	(100.0%)	
Tractor maintenance (2 years - next FY24-25)	50%	1,250	1,000	(20.0%)	0	(1,250)	(100.0%)	Scheduled maintenance
11-57312 Tool/Work Equipment-Other		5,750	5,500	(4.3%)	4,650	(1,100)	(19.1%)	
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	375	15.4%	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%	0	75		0			
1 jacket for each of the 3 field crew	50%	0	0		0			
Hats	50%	0	0		50	50	100.0%	
11-57320 Uniforms		450	575	27.8%	500	50	11.1%	
Jeans-\$200/field crew + MG	50%	400	400	0.0%	400			
11-57321 Uniforms Reimbursement		400	400	0.0%	400			
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%	500	0	(100.0%)	0	(500)	(100.0%)	
11-57350 Safety Supplies		2,250	1,250	(44.4%)	1,750	(500)	(22.2%)	
Safety boot allowance (\$200 ea x 4 (every 12 months))	50%	400	400	0.0%	400			
11-57351 Safety Boot Reimbursement		400	400	0.0%	400			
OTHER OPERATING EXPENSES		\$23,500	\$18,000	(23.4%)	\$21,950	(\$1,550)	(6.6%)	OTHER OPERATING EXPENSES
TOTAL OPERATING EXPENSES		\$1,908,922	\$1,916,247	0.4%	\$2,064,657			TOTAL OPERATING EXPENSES
Budget Comparison		(percent)	0.4%		8.2%			
Budget Comparison		(dollar)	\$7,325		\$155,735			

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2022-23**

		% of Budget Allocated FROM Water	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
PUMPING (BOOSTERS)									
	Routine Maintenance	50%	1,750	1,750	0.0%	1,750			
	SCADA DSL charges	30%	378	378	0.0%	378			
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	250	250	0.0%	250			
	SBCAPCD Permit Reevaluation Fee (3 years - next FY23-24)	50%	0	0		0			
	Genset Maintenance (2 years - next FY23-24)	50%	0	0		0			
	Maintenance - Lift Stations	100%	2,500	7,000	180.0%	2,500			
12-52112	Supplies/Repairs-Pumping Equipment		4,878	9,378	92.3%	4,878			
	Maintenance/emergencies	30%	1,500	2,250	50.0%	1,500			
	Replace SonicWall	30%	0	0		0			
	Software Support	30%	1,500	1,500	0.0%	1,500			
12-52113	Supplies/Repairs-SCADA Computer Equipment		3,000	3,750	25.0%	3,000			
	PG&E (sewer only)	100%	9,700	9,130	(5.9%)	10,000	300	3.1%	
12-52300	Purchased Power		9,700	9,130	(5.9%)	10,000	300	3.1%	
	Generator Fuel (sewer only)	100%	500	250	(50.0%)	750	250	50.0%	
12-52310	Generator Fuel		500	250	(50.0%)	750	250	50.0%	
	PUMPING (BOOSTERS)		\$18,078	\$22,508	24.5%	\$18,628	550	3.0%	PUMPING (BOOSTERS)
WASTEWATER TREATMENT									
	Estimated City of Lompoc treatment costs	100%	660,000	477,205	(27.7%)	650,000	(10,000)	(1.5%)	
12-53105 1	Contract Services- Wastewater Treatment		660,000	477,205	(27.7%)	650,000	(10,000)	(1.5%)	
	WASTEWATER TREATMENT		\$660,000	\$477,205	(27.7%)	\$650,000	(10,000)	(1.5%)	WASTEWATER TREATMENT
COLLECTION									
	SBCEHS Hazardous Materials Permit-L/S #1	100%	350	350	0.0%	350			
	SWRCB Waste Discharge Fee	100%	2,750	3,033	10.3%	3,250	500	18.2%	
12-54103	Regulatory Fees		3,100	3,383	9.1%	3,600	500	16.1%	
	Routine maintenance (wastewater only)	100%	25,000	12,500	(50.0%)	25,000			Anticipated repairs as camera truck discovers problem areas
	Offsite Culvert Repair	100%	15,000	15,000	0.0%	0	(15,000)	(100.0%)	
	Camera van software support contracts	100%	0	2,000		2,000	2,000	100.0%	
12-54222	Supplies/Repairs- Mains		40,000	29,500	(26.3%)	27,000	(13,000)	(32.5%)	
	Routine maintenance (wastewater only)	100%	500	500	0.0%	500			
	\$250/Customer up to 4 cust. for damages; (wastewater only)	100%	1,000	1,000	0.0%	1,000			
	Contingencies - repairs due to videoing (wastewater only)	100%	1,000	1,000	0.0%	1,000			
12-54232	Supplies/Repairs-Service Laterals		2,500	2,500	0.0%	2,500			
	COLLECTION		\$45,600	\$35,383	(22.4%)	\$33,100	(12,500)	(27.4%)	COLLECTION

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2022-23**

	% of Budget Allocated FROM Water	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
CUSTOMER ACCOUNTS								
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			
Printing Costs	50%	1,190	550	(53.8%)	450	(740)	(62.2%)	
Candy, Contingencies	50%	50	50	0.0%	50			
Customer Forms	50%	375	375	0.0%	250	(125)	(33.3%)	
12-55102	Operating Supplies	5,115	4,475	(12.5%)	4,250	(865)	(16.9%)	
Cellular phone and Internet allowance	50%	3,250	3,250	0.0%	3,250			
Phone-Shop, Office Fax @ 30% (Frontier)	50%	475	475	0.0%	513	38	7.9%	
Phone-Office @ 30% (TierZero, Comcast)	50%	750	750	0.0%	825	75	10.0%	
Miscellaneous	50%	125	125	0.0%	125			
12-55104	Utility Services	4,600	4,600	0.0%	4,713	113	2.4%	
Melissa Software (barcoding)	50%	1,125	898	(20.2%)	1,125			
Merchant Account Fees	50%	22,500	26,000	15.6%	26,000	3,500	15.6%	Percentage charged by merchant account to process credit card payments
Formsite subscription	50%	75	100	33.3%	100	25	33.3%	
Folder/Inserter service agreement	50%	875	764	(12.7%)	800	(75)	(8.6%)	Annual support contract
Contingencies	50%	250	250	0.0%	250			
12-55105	Contract Services	24,825	28,012	12.8%	28,275	3,450	13.9%	
Postage meter @ 70%	50%	900	900	0.0%	900			
Bulk mail postage	50%	6,950	6,025	(13.3%)	6,250	(700)	(10.1%)	
Permit fee	50%	125	133	6.0%	133	8	6.0%	
Postage meter supplies	50%	250	125	(50.0%)	125	(125)	(50.0%)	
12-55106	Postage	8,225	7,183	(12.7%)	7,408	(818)	(9.9%)	
Bad debt writeoffs-sewer	100%	2,500	1,250	(50.0%)	2,500			
12-55200	Uncollectible Accounts	2,500	1,250	(50.0%)	2,500			
CUSTOMER ACCOUNTS		\$45,265	\$45,519	0.6%	\$47,145	1,880	4.2%	CUSTOMER ACCOUNTS
INSURANCE								
General Liability (term:October - September)	50%	14,400	13,075	(9.2%)	14,350	(50)	(0.3%)	Premium is based on salaries
Property Casualty (term:April - March)	50%	3,250	4,472	37.6%	4,600	1,350	41.5%	
12-56301	Property/Gen. Liability Insurance	17,650	17,546	(0.6%)	18,950	1,300	7.4%	
INSURANCE		\$17,650	\$17,546	(0.6%)	\$18,950	1,300	7.4%	INSURANCE

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2022-23**

	% of Budget Allocated FROM Water	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
ADMINISTRATIVE & GENERAL								
Office supplies, ink, toner	50%	2,500	2,500	0.0%	2,500			
Envelopes	50%	250	250	0.0%	250			
12-56202 Office Supplies		2,750	2,750	0.0%	2,750			
Southern California Gas - 3745 Constellation	50%	350	350	0.0%	400	50	14.3%	
Phone - Shop, Office Fax @ 70% (Frontier)	50%	1,188	1,188	0.0%	1,200	13	1.1%	
Phone - Office @ 70% (TierZero, Comcast)	50%	1,750	1,750	0.0%	2,000	250	14.3%	
PG&E - 3745 Constellation	50%	2,000	2,000	0.0%	2,250	250	12.5%	
12-56204 Utility Services-Office		5,288	5,288	0.0%	5,850	563	10.6%	
Corbin Willits Systems (MOM software)	50%	5,000	5,000	0.0%	4,750	(250)	(5.0%)	
Office High Speed Internet	50%	1,175	1,175	0.0%	1,250	75	6.4%	
Office Cable TV	50%	425	425	0.0%	500	75	17.6%	
Copier contract	50%	1,150	1,150	0.0%	2,300	1,150	100.0%	
Website hosting, domain registration, assessibility compliance	50%	125	125	0.0%	350	225	180.0%	
Document Scanning Service	50%	250	125		250			
Contingencies	50%	250	250	0.0%	250			
12-56205 Contract Services-Office		8,375	8,250	(1.5%)	9,650	1,275	15.2%	
Postage meter @ 30%	50%	400	400	0.0%	400			
12-56206 Postage		400	400	0.0%	400			
Audit Services	50%	4,058	3,920	(3.4%)	4,058			
Legal Counsel	50%	5,000	1,250	(75.0%)	2,500	(2,500)	(50.0%)	
Solar Carport Study	50%	2,500	2,500	0.0%	0	(2,500)	(100.0%)	
Contingencies	50%	625	375	(40.0%)	625			
12-56208 Professional Services		12,183	8,045	(34.0%)	7,183	(5,000)	(41.0%)	
CSDA (Dec)	50%	3,750	3,808	1.5%	4,000	250	6.7%	
SBCCSDA (Dec)	50%	150	150	0.0%	150			
Costco	50%	55	60	9.1%	60	5	9.1%	
MSA	50%	35	35	0.0%	35			
APWA (May)	50%	50	111	122.0%	108	58	115.0%	
Miscellaneous	50%	100	50	(50.0%)	50	(50)	(50.0%)	
GFOA (Aug)	50%	80	80	0.0%	80			
Below are wastewater only:								
CWEA Memberships	100%	1,000	524	(47.6%)	960	(40)	(4.0%)	
CWEA Certificate renewals	100%	500	288	(42.4%)	500			
NAASCO Membership	100%	300	300	0.0%	300			
12-56209 Membership & Dues		6,020	5,406	(10.2%)	6,243	223	3.7%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2022-23**

	% of Budget Allocated FROM Water	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
Extended travel expenses, registration, mileage	50%	7,500	2,500	(66.7%)	5,000	(2,500)	(33.3%)	
Local travel expenses, registration, mileage, virtual	50%	500	1,250	150.0%	1,250	750	150.0%	
Meeting meals	50%	150	150	0.0%	150			
SAMA Meeting	100%	300	0	(100.0%)	300			
SBCCSDA meeting meals	50%	225	125	(44.4%)	225			
12-56210 Employee Travel Expense (Direct Payment)		4,338	2,013	(53.6%)	3,463	(875)	(20.2%)	
12-56210-1 Employee Travel Expense (Reimbursed)		4,338	2,013	(53.6%)	3,463	(875)	(20.2%)	
		8,675	4,025	(53.6%)	6,925	(1,750)	(20.2%)	
Newspaper Subscriptions	50%	113	113	0.0%	113			
Jobs Available	50%	25	25	0.0%	25			
Text books	50%	250	250	0.0%	75	(175)	(70.0%)	
Miscellaneous	50%	125	125	0.0%	125			
12-56211 Subscription & Books		513	513	0.0%	338	(175)	(34.1%)	
Mailing machine rental	50%	875	750	(14.3%)	750	(125)	(14.3%)	
Mailing machine equipment tax	50%	25	0	(100.0%)	0	(25)	(100.0%)	
12-56213 Office Equipment Rentals		900	750	(16.7%)	750	(150)	(16.7%)	
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			
VVCSD Share of LAFCO budget	50%	2,600	2,005	(22.9%)	2,600			
12-56215 AB2838 - LAFCO Mandatory Fees		2,600	2,005	(22.9%)	2,600			
Meeting refreshments	50%	250	125	(50.0%)	250			
Training and mileage-wastewater	100%	5,200	5,000	(3.8%)	11,600	6,400	123.1%	
SBCCSDA meeting meals	50%	1,750	80	(95.4%)	2,300	550	31.4%	
Meeting meals	50%	250	125	(50.0%)	250			
Miscellaneous Expenses	50%	125	125	0.0%	125			
Salaries	50%	3,900	2,750	(29.5%)	2,650	(1,250)	(32.1%)	
12-56217 Director's Expense		7,688	5,478	(28.7%)	9,913	2,225	28.9%	
12-56217-1 Director's Expense (Reimbursed)		3,788	2,728	(28.0%)	7,263	3,475	91.7%	
		11,475	8,205	(28.5%)	17,175	5,700	49.7%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2022-23**

	% of Budget Allocated FROM Water	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
Trash - 3745 Constellation	50%	275	275	0.0%	275			
Trash - Shop	50%	825	825	0.0%	825			
Empty roll-off bins at shop	50%	500	500	0.0%	500			
Water/Wastewater Service - 3745 Constellation	50%	1,500	1,500	0.0%	1,500			
Dump trips	50%	125	125	0.0%	125			
Document shredding service	50%	1,150	1,250	8.7%	1,150			
12-56704 Utility Services-General Plant		4,375	4,475	2.3%	4,375			
Janitorial - monthly service + windows/carpet	50%	3,000	2,346	(21.8%)	2,500	(500)	(16.7%)	
Office yard maintenance - 3745 Constellation	50%	900	900	0.0%	900			
Alarm service - office, shop	50%	360	360	0.0%	360			
Exterminator	50%	463	571	23.4%	600	138	29.7%	
Vegetation Management	50%	5,000	5,000	0.0%	5,000			Labor and permit expenses to clear vegetation from sites, roads, and creek
Davis Creek Maintenance	50%	2,500	2,500		2,500			
State Lands Leases	0%	0	0		0			
iWater GIS Software Annual Contract	50%	0	1,000		1,000	1,000	100.0%	Annual support contract
Contingencies	50%	2,350	1,250	(46.8%)	1,250	(1,100)	(46.8%)	Contingency
12-56705 Contract Services-General Plant		14,573	13,927	(4.4%)	14,110	(463)	(3.2%)	
Towels	50%	2,000	2,000	0.0%	2,000			
Supplies and repairs	50%	1,250	1,250	0.0%	1,250			
12-56712 Supplies and Repairs - General Plant		3,250	3,250	0.0%	3,250			
Software Upgrades	50%	1,250	750	(40.0%)	750	(500)	(40.0%)	
Maintenance/emergencies	50%	500	500	0.0%	500			
Experts exchange subscription	50%	50	50	0.0%	75	25	50.0%	
Adobe Acrobat subscription	50%	0	500		513	513	100.0%	
Microsoft 365 Office subscription	50%	100	297	197.0%	300	200	200.0%	
Microsoft 365 Exchange subscription	50%	500	456	(8.8%)	500			
Carbonite Service	50%	600	450	(25.0%)	500	(100)	(16.7%)	
12-56713 Supplies and Repairs - Computer Equip.		3,000	3,003	0.1%	3,138	138	4.6%	
Office equipment	50%	1,250	250	(80.0%)	250	(1,000)	(80.0%)	
Refrigerator	50%	0	0		875	875	100.0%	
12-56714 Supplies and Repairs - Furniture & Equipment		1,250	250	(80.0%)	1,125	(125)	(10.0%)	
Depreciation	100%	80,000	149,542	86.9%	175,000	95,000	118.8%	Correction of nderestimation for FY21-22 and addition of new sewer assets
12-57110 Depreciation		80,000	149,542	86.9%	175,000	95,000	118.8%	
Elections - November 2022 (FY 22-23)	50%	0	0		2,000	2,000	100.0%	
12-56810 Election Expense		0	0		2,000	2,000	100.0%	
ADMINISTRATIVE & GENERAL		\$168,250	\$222,708	32.4%	\$265,485	97,235	57.8%	ADMINISTRATIVE & GENERAL

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2022-23**

		% of Budget Allocated FROM Water	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
EMPLOYEE SALARIES AND BENEFITS									
Various	Salaries	100%	287,100	279,236	(2.7%)	301,200	14,100	4.9%	1.7% increase
<i>Payroll Taxes</i>									
12-57463	WW Alloc. Worker's Comp.Ins.	100%	6,500	4,431	(31.8%)	6,600	100	1.5%	
12-57464	WW Alloc. Employ. Benefits	100%	218,200	196,033	(10.2%)	199,100	(19,100)	(8.8%)	
12-57472	WW Alloc. Payroll Taxes	100%	6,000	5,253	(12.5%)	5,400	(600)	(10.0%)	
EMPLOYEE SALARIES AND BENEFITS			\$517,800	\$484,953	(6.3%)	\$512,300	(5,500)	(1.1%)	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES									
	Preventative maintenance, operating supplies	50%	1,250	625	(50.0%)	1,250			
	Dump Truck Maintenance (Unit #24)	50%	1,000	500	(50.0%)	1,000			Scheduled maintenance
	Vehicle Repair	50%	1,500	750	(50.0%)	1,500			
12-57302	Transportation (Field Vehicles)-Other		3,750	1,875	(50.0%)	3,750			
	Gasoline	50%	10,000	7,500	(25.0%)	10,000			
12-57303	Transportation (Field Vehicles)-Fuel		10,000	7,500	(25.0%)	10,000			
	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%	250	250	0.0%	250			
	Weather Station	50%	0	0		650	650	100.0%	
	Gas Analyzer	100%	0	0		2,100	2,100	100.0%	
	Contingencies	50%	1,250	1,250	0.0%	1,250			
	Gator maintenance (2 years - next FY23-24)	50%	500	500	0.0%	0	(500)	(100.0%)	
	Tractor maintenance (2 years - next FY24-25)	50%	1,250	1,000	(20.0%)	0	(1,250)	(100.0%)	Scheduled maintenance
12-57312	Tool/Work Equipment-Other		8,750	8,500	(2.9%)	9,750	1,000	11.4%	
	Diesel Fuel (sewer only-50% of total)	100%	500	500	0.0%	500			
12-57313	Tool/Work Equipment-Fuel		500	500	0.0%	500			
	5 shirts for each of the 3 field crew	50%	325	375	15.4%	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%	0	75		0			
	1 jacket for each of the 3 field crew	50%	0	75		0			
	Hats	50%	0	0		50	50	100.0%	
12-57320	Uniforms		450	650	44.4%	500	50	11.1%	
	Jeans-\$200/field crew + MG	50%	400	400	0.0%	400			
12-57321	Uniforms Reimbursement		400	400	0.0%	400			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2022-23

	% of Budget Allocated FROM Water	Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
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%	500	0	(100.0%)	0	(500)	(100.0%)	
12-57350 Safety Supplies		2,250	1,250	(44.4%)	1,750	(500)	(22.2%)	
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			
OTHER OPERATING EXPENSES		\$26,500	\$21,075	(20.5%)	\$27,050	550	2.1%	OTHER OPERATING EXPENSES
TOTAL OPERATING EXPENSES		\$1,499,143	\$1,326,897	(11.5%)	\$1,572,658	73,515	4.9%	TOTAL OPERATING EXPENSES
<i>Budget Comparison</i>			<i>(percent)</i>	(11.5%)			4.9%	
<i>Budget Comparison</i>			<i>(dollar)</i>	(172,246)		73,515		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - LRWRP DEBT SERVICE
 FISCAL YEAR 2022-23

REVENUES		Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	Notes
FIXED CHARGE COLLECTED ON SBC PROPERTY TAX BILL								
	Residential	878,394	881,278	0.3%	881,758	3,364	0.4%	
	Commercial	35,198	34,332	(2.5%)	33,172	(2,026)	(5.8%)	Amount fluctuates due to changes in commercial water usage.
	Bulk Meter Residential	176,567	177,030	0.3%	176,927	359	0.2%	
12-41700	LRWRP Upgrade Charge	1,090,160	1,092,640	0.2%	1,091,857	1,697	0.2%	
LRWRP UPGRADE CHARGE		\$1,090,160	\$1,092,640		\$1,091,857	1,697	0.2%	
EXPENSES		Budget FYE 2022	Projected FYE 2022	Percent Over/Under Budget FYE 2022	Committee Recommended FYE 2023	Dollar Change	Percent Change	
LRWRP - WCRF, DEBT SERVICE, DEPRECIATION								
	Capital Improvements to LRWRP	100% 50,000	0	(100.0%)	50,000			
	Floradale Bridge Transmission Line Construction	100% 200,000	107,579		1,750,000	1,550,000	775.0%	Part of County of SB Floradale Bridge Replacement Project
12-53105 2	Contract Services - Treatment Plant Lease (WCRF)	250,000	107,579	(57.0%)	1,800,000	1,550,000	620.0%	
12-25220	Debt Service for LRWRP Upgrade Project-SRF-Principal	100% 631,842	631,842	0.0%	643,139	11,296	1.8%	
12-59120	Debt Service for LRWRP Upgrade Project-SRF-Interest	100% 109,249	109,249	0.0%	97,953	(11,296)	(10.3%)	
	Contract Services - Debt Service LRWRP SRF	741,091	741,091	0.0%	741,091	(0)	(0.0%)	LRWRP SRF Loan Payment (final payment due 8/31/2029)
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	\$1,339,073	(9.6%)	\$3,031,494	1,550,000	104.6%	
	Estimated Unfunded Depreciation	(391,335)	(246,434)		(1,939,637)			
	Budget Comparison	(percent)	(9.6%)		104.6%			
	Budget Comparison	(dollar)	(\$142,421)		\$1,550,000			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
ADMINISTRATIVE OVERHEAD FEES
 FISCAL YEAR 2022-23

	Budgeted Operating Expense
Water	\$2,064,657
Wastewater	1,572,658
LRWRP	3,031,494
Total	\$6,668,809

Administrative Salaries

Administrative Salaries (Total Annual PR)	\$557,465		% of Total Oper. Exp.
Employee Benefit, Payroll Taxes & Worker's Compensation @	69.27%	386,156	
Total Administrative Salaries		<u>\$943,622</u>	14.15%

Other Operating Expenses

Vehicles	27,500		0.41%
Tools & Work Equipment	15,400		0.23%
Insurance - Property Casualty	37,900		0.57%
Uniforms	1,800		0.03%
Safety	4,300		0.06%
Utilities	11,700		0.18%
Office/Misc Expenses	20,575		0.31%
Total Other Operating Expenses		<u>119,175</u>	1.79%
Total			<u>15.94%</u>

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

VVCSD SCHEDULE OF EMPLOYEE BENEFITS
 FISCAL YEAR 2022-23

A/C #	Description	Annual Expense	% Regular Payroll \$891,641	% Gross Payroll \$929,597	% Total Benefits
11-56401	Sick/Personal	\$37,900	4.25%		
11-56402	Vacation	52,700	5.91%		
11-56403	Holiday	43,700	4.90%		
11-56403 1	Floating Holiday	3,500	0.39%		
11-56406	Medical Insurance	112,000	12.56%		
11-56406	EAP	300	0.03%		
11-56407	Long Term Disability	10,700	1.20%		
11-56408	Flex Spending Account Admin Fees	1,200	0.13%		
11-56410	Employee Educational	3,000	0.34%		
11-56416	PERS 457	26,000	2.92%		
11-56417	PERS	281,500	31.57%		
11-56418	Dental Insurance	7,600	0.85%		
11-56419	Life Insurance	4,900	0.55%		
11-56421	Workers Compensation	12,800	1.44%		
11-56423	Vision Care	1,900	0.21%		
11-56424	Performance/Incentive Pay	2,500	0.28%		
11-56430	Medicare FICA	14,000		1.51%	
11-56431	SUI	2,100		0.23%	
	Total	\$618,300	67.53%	1.74%	69.27%

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 2009 - 2023

