FISCAL YEAR 2020-21 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 2020-21

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.

L/S #1 Replacement ***$275,000***
(Strategic Plan Item #5)

Replace the old and wet and dry well configured lift station constructed in 1961, and the wet-well mounted pumps installed in 1996, with a completely new lift station facility that includes a larger, Armorock wet well, Smith & Loveless equipment package, electrical panels, and an automatic transfer switch for the 56-kW standby generator. Penfield & Smith's April 2005 capacity study recommended a larger wet well to serve the Falcon Heights Project (52 additional connections) and future development of the vacant 44-acre Ebbert parcel. To date, $11,634 has been collected from developers for the project. Including interest earned, developers have paid 52% of the developer share.

Rehabilitate Tanks 1, 3, 5A, and 5B ***$700,000***

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

Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2020-21

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.

Valve Replacement Project ***$86,000***

Replace 10 street valves (4-inch to 12-inch in size) throughout the water distribution system.

Computer Workstations (3 ea) ***$3,500***

Replace three outdated office computers according to a scheduled replacement plan.

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

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

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

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

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

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

Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2020-21

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

Replace 10 outdated dry-barrel hydrants to finish the project on the South side of the Village.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

Photocopier ***$10,000***

Replace the office photocopier that has been in service since 2014.

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

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

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

Replace Unit #16 purchased in 2012.

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 30-40 years old. Drill a test well at the old County Fire Station. To date, $19,455 has been collected from developers for this project.

Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2020-21

Camera Truck ***$300,000***

Purchase a camera truck to systematically video the entire wastewater collection system. This will allow the Field Crew to identify maintenance, repair, and replacement work; and develop and prioritize sewer system rehabilitation projects. This project has the potential to generate multiple capital improvement or capital replacement projects depending on the severity of any sewer line deterioration discovered.

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER CAPITAL BUDGET
FISCAL YEAR 2020-21

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	$4,478	$3,903
17-18	11-11171	11-11218-23	Rehabilitate Tank 1	$285,000		N/A
17-18	11-11171	11-11218-24	Rehabilitate Tank 3	$15,000		N/A
18-19	11-11171	11-11219-28	Rehabilitate Tank 5A	$200,000		N/A
18-19	11-11171	11-11219-29	Rehabilitate Tank 5B	$200,000		N/A
			Sub-Total Capital Improvement Plan	$750,000	$4,478	$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	$5,074	N/A
19-20	11-11172	11-11215-04	Valve Replacement Project (10 each)	$86,000	$11,596	N/A
19-20	11-11182		Computer Workstation (1 ea) @ 50%	$500		N/A
19-20	11-11182		Computer Network Server @ 50%	$5,000		N/A
19-20	11-11183	11-11220-31	Valve Operator and Truck	$220,000		N/A
20-21	11-11151		Site #1/Site #3 Roof Repair	$20,000		N/A
20-21	11-11175/11-11172	11-11217-16	Hydrant Replacement Project (10 each)	$112,000		N/A
20-21	11-11182		Computer Workstation (2 ea) @ 50%	$1,250		N/A
20-21	11-11182		Photocopier @ 50%	$5,000		N/A
20-21	11-11183		Ford F-150 Pickup (replace Unit #15) @ 50%	$23,500		N/A
20-21	11-11183		Ford F-250 Pickup (replace Unit #16) @ 50%	$23,500		N/A
			Sub-Total Capital Replacement Plan	$509,250	$16,670	$0
Capital Outlay Plan						
12-13 **	11-11140	11-11212-86	New Wells/Test Well	$350,000	$297,981	$19,455
			Sub-Total Capital Outlay Plan	$350,000	$297,981	$19,455
			Total Water Capital Budget	$1,609,250	$319,129	$23,359

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

	Water Reserves
Cash Reserves in Bank on 12/31/19	**$3,335,308**
Less Total Reserve Requirement @ 6/30/21	**($5,504,533)**
Capital Reserve Requirement	(4,081,373)
Operating Reserve Requirement	(468,006)
Emergency Reserve Requirement (including budgeted capital purchases)	(955,155)
Net Reserves - available <shortfall>	**($2,169,225)**

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 2020-21

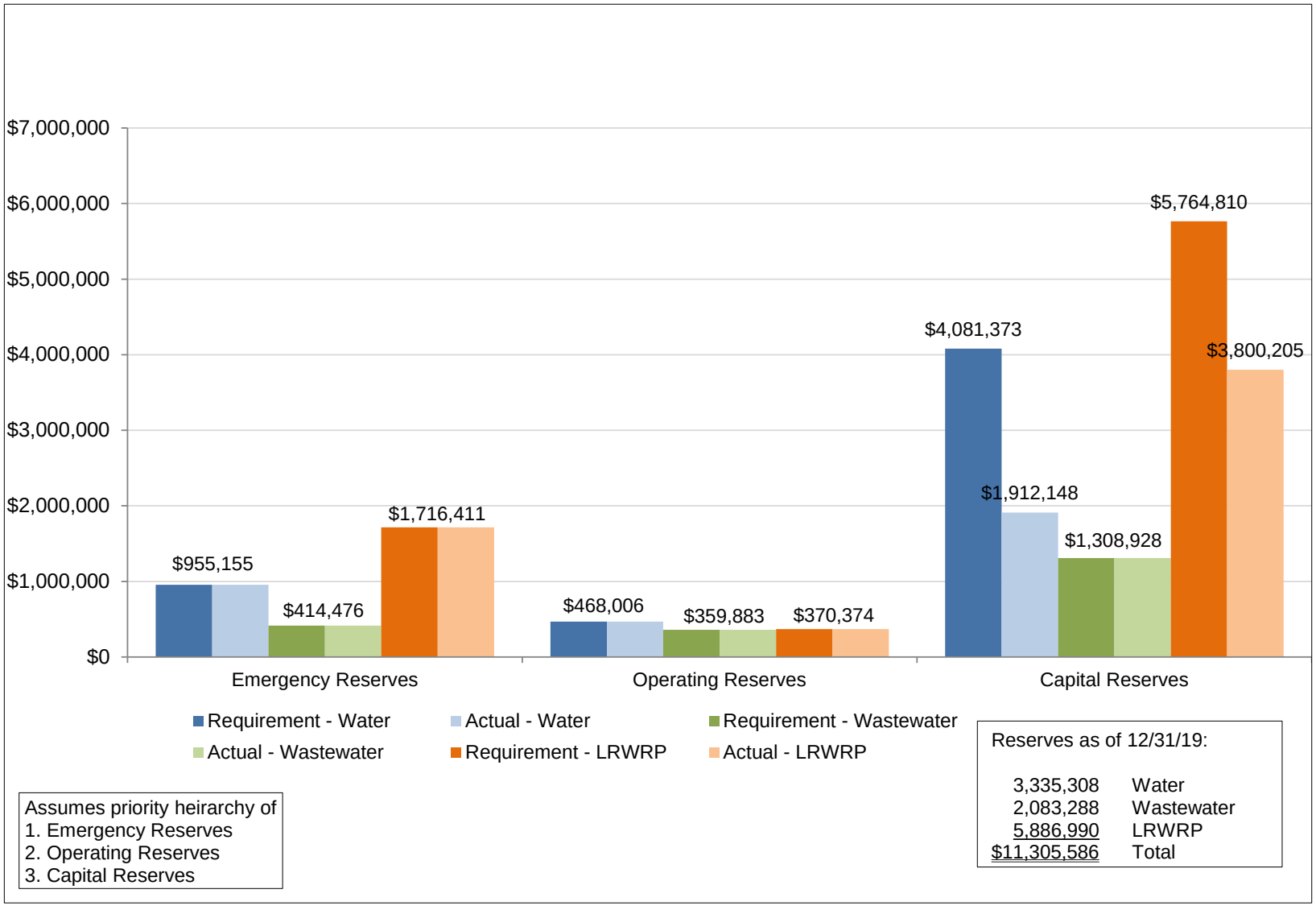
FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
05-06 **	12-11171	12-11208-53	Geographic Information System (GIS) @ 50%	$50,000	$4,463	$3,075
06-07 **	12-11152	12-11209-60	L/S #1 Replacement	$275,000	$348,550	$11,634
			Sub-Total Capital Improvement Plan	$325,000	$353,013	$14,709
Capital Replacement Plan						
15-16	12-11151/12-11182	11-11218-27	Replace Security Systems at Office, Shop, Booster Building @ 50%	$12,500	$5,074	N/A
19-20	12-11182		Computer Workstation (1 ea) @ 50%	$500		N/A
19-20	12-11182		Computer Network Server @ 50%	$5,000		N/A
20-21	12-11182		Photocopier @ 50%	$5,000		N/A
20-21	12-11182		Computer Workstation (2 ea) @ 50%	$1,250		N/A
20-21	12-11183		Ford F-150 Pickup (replace Unit #15) @ 50%	$23,500		N/A
20-21	12-11183		Ford F-250 Pickup (replace Unit #16) @ 50%	$23,500		N/A
			Sub-Total Capital Replacement Plan	$71,250	$0	$0
Capital Outlay Plan						
19-20	12-11172/12-11184	12-11220-30	Camera Truck	$300,000	$245,461	N/A
			Sub-Total Capital Outlay Plan	$300,000	$245,461	$0
			Total Wastewater Capital Budget	$696,250	$598,474	$14,709

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

	Total Wastewater Reserves	VVCSD Wastewater Reserves	LRWRP Wastewater Reserves
Cash Reserves in Bank on 12/31/19	**$7,970,278**	**$2,083,288**	**$5,886,990**
Less Total Reserve Requirement @ 6/30/21	**($9,934,882)**	**($2,083,288)**	**($7,851,595)**
Capital Reserve Requirement	(7,073,738)	(1,308,928)	(5,764,810)
Operating Reserve Requirement	(730,257)	(359,883)	(370,374)
Emergency Reserve Requirement (including budgeted capital purchases)	(2,130,888)	(414,476)	(1,716,411)
Net Reserves - available <shortfall>	**($1,964,604)**	**$0**	**($1,964,604)**

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 2020-21



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 2020-21

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 2020-21, staff estimates a net **water reserve** contribution of approximately $135,032 and **wastewater reserve** contribution of approximately $337,365 from wastewater service charges and $101,127 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

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

		2019 Interest Rate	FY 20-21 Projection
LAIF	Variable	2.55%	2.55%
Santa Barbara County	Variable	1.94%	1.94%
Money Market	Variable	0.20%	0.20%
WCRF	Variable	1.20%	1.20%

OPERATING EXPENSES

In general, operating expenses that are not exclusive to the water or wastewater funds (insurance, utilities, office supplies, administrative expenses) are allocated at 50% water, 50% wastewater. Payroll for non-exempt field staff is charged to the fund in which the work is performed. Therefore, allocation is based on historical payroll accounting.

The following are significant changes in the budgets:

Source of Supply (Wells) – Budget includes $43,000 for the Sustainable Groundwater Management Act (SGMA); $40,000 for SYRWCD pump taxes; and $3,500 for Cloud Seeding.

Pumping (Boosters) – Budget includes $325,000 for purchased power.

Water Treatment – Budget includes $13,000 for AB2995 SWRCB Water System Fees and $70,000 for chemicals.

Wastewater Treatment – Budget includes $600,000 for wastewater treatment costs.

WCRF – This item represents the District's portion of capital improvements to the Lompoc Wastewater Reclamation Plant and VVCSD has little control over the annual capital expenditures. The District earns interest on the WCRF balance of $742,558 which offsets a portion of the wastewater reclamation plant capital expenditures. $200,000 has been budgeted for the design of the Floradale Bridge

wastewater transmission line which we expect to be billed to VVCSD through the WCRF.

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

Transmission and Distribution –Budget includes $14,000 for the triennial tank inspections and $25,000 to replace any remaining meter registers not covered under the 10-year warranty.

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 $10,000 for legal counsel, and $17,050 for employee travel expense.

Director's Expense – Budget includes $32,950 for director's travel expenses and salaries.

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

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

and replaced in 2006 by Resolution 176-06 with the same direction to staff.

Salaries and Benefits – Many factors affect salaries and benefits in the FY 2020-21 budget which has resulted in a decrease of $34,000 from the FY 2020-21 budget. The projected employee salaries and benefits for working hours are:

Water fund	$ 805,900	(FY 2019-20: $844,600)
Wastewater fund	$ 505,600	(FY 2019-20: $500,900)
Total	$1,311,500	(FY 2019-20: $1,345,500)

Budgeted salaries decreased $48,800. This includes a 2.4% economic adjustment for all employees and the retirement of one employee. 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 $14,800. The additional cost for paid benefits such as insurance, retirement, etc. represents 67.28% 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):

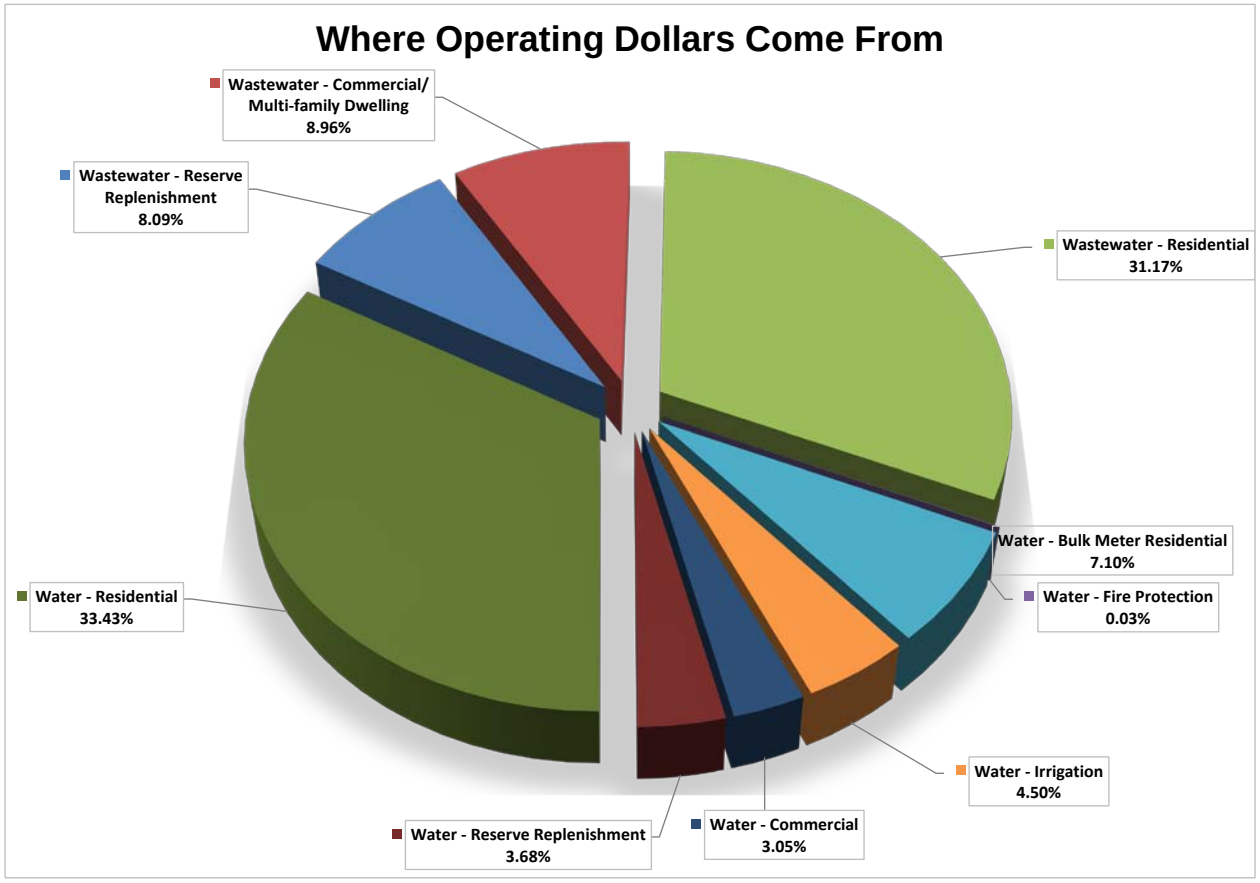
Fiscal Year	Notes	Total Budgeted Salaries	Total Actual Salaries	Variance From Budget
16-17	1.10% economic adjustment plus 2.00% salary adjustment	676,800	668,187	-8,613
17-18	0.90% economic adjustment	693,500	708,402	14,902
18-19	2.40% economic adjustment plus 4th field employee	739,400	758,934	19,534
19-20	3% economic adjustment plus 4th field employee	792,000	740,014 *projected*	-51,986
20-21	2.40% economic adjustment minus 4th field employee	743,200		

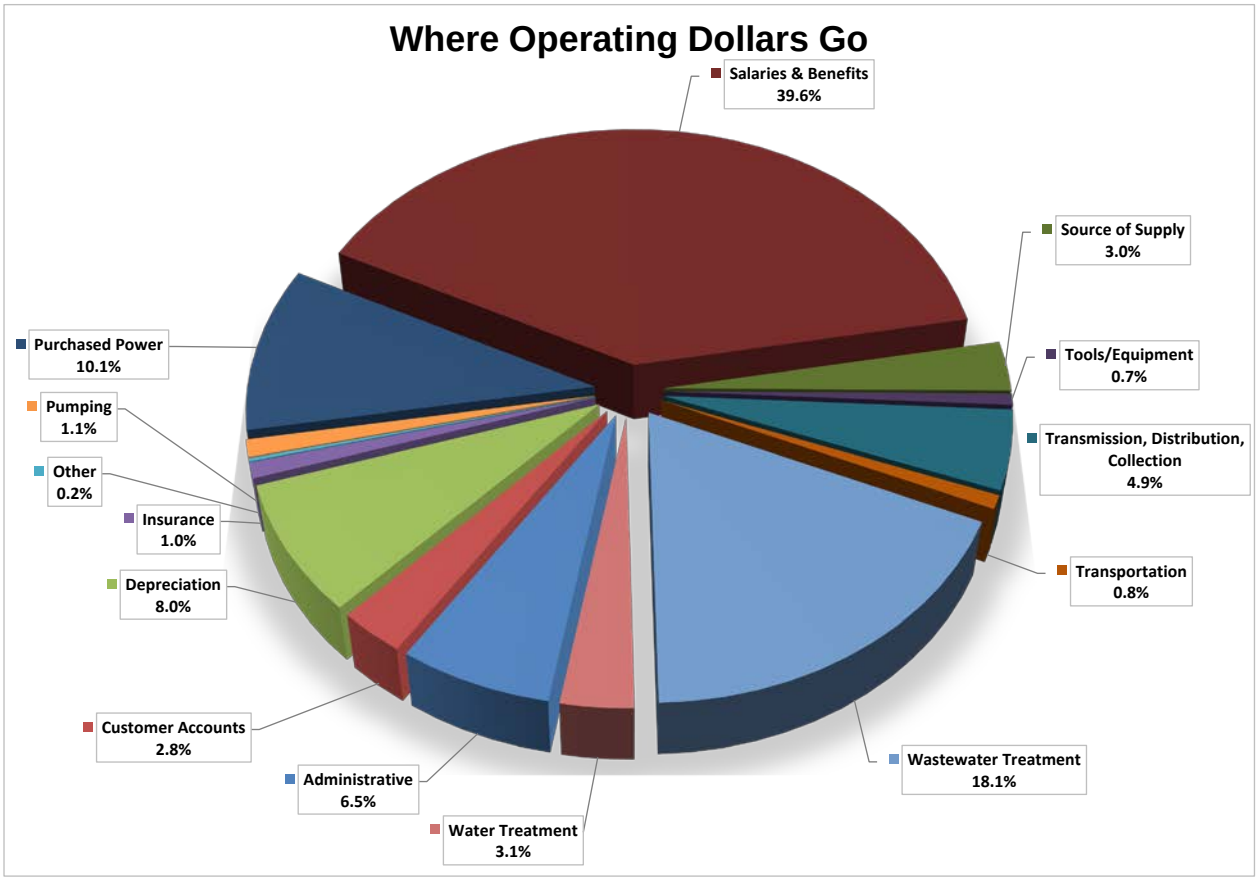
Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2020-21

NET INCOME <LOSS>

Water Fund	<$49,968>
Wastewater Fund	$257,365
LRWRP	<$389,277>

OPERATING BUDGET
FISCAL YEAR 2020-21





VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2020-21

	Actual FY Ended 6/30/2019	Amended Budget 6/30/2020	Projected 6/30/2020	Staff Proposed 6/30/2021	Dollar Change
OPERATING REVENUE					
Water Sales	1,563,259	1,668,644	1,878,700	1,692,964	24,320
Reserve Replenishment	150,796	128,370	151,817	129,340	970
Sub-Total	*$1,714,055*	*$1,797,014*	*$2,030,517*	*$1,822,304*	*$25,290*
NON-OPERATING					
Non-operating Revenue	47,513	57,400	127,673	57,900	500
Non-operating Expenses	147,842	20,000	20,000	0	0
Sub-Total	*($100,330)*	*$37,400*	*$107,673*	*$57,900*	*$500*
OPERATING EXPENSE					
Salaries & Benefits	931,228	844,600	866,224	805,900	(38,700)
Purchased Power	238,500	325,800	260,700	325,900	100
Treatment	75,324	98,475	96,427	103,175	4,950
Insurance	12,786	16,100	16,045	15,900	(200)
Depreciation	192,117	185,000	125,000	185,000	0
Source of Supply	91,328	100,500	88,620	100,700	200
Pumping	24,182	18,545	9,992	22,070	3,525
Transmission and Distribution	105,987	89,825	87,425	116,125	26,300
Customer Accounts	40,370	50,133	46,794	47,923	(2,210)
Administrative	118,636	116,805	107,928	122,355	5,550
Transportation	14,648	10,850	12,000	13,750	2,900
Tools/Equipment	6,269	3,400	5,551	10,000	6,600
Other	2,259	2,663	3,316	3,225	563
Sub-Total	*$1,853,633*	*$1,862,695*	*$1,726,023*	*$1,872,022*	*$9,578*
		+0.5%	*-7.3%*	*+0.5%*	
NET INCOME	*($239,908)*	*($28,281)*	*$412,167*	*$8,182*	
+ Depreciation	*$192,117*	*$185,000*	*$125,000*	*$185,000*	
ESTIMATED ADDITION TO CASH	*$52,538*	*$119,320*	*$429,494*	*$135,282*	
Reserve Contribution Factor	*3%*	*6%*	*25%*	*7%*	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2020-21

	Actual FY Ended 6/30/2019	Amended Budget 6/30/2020	Projected 6/30/2020	Staff Proposed 6/30/2021	Dollar Change
OPERATING REVENUE					
Wastewater Services	1,430,258	1,371,813	1,440,897	1,412,135	40,323
Reserve Replenishment	226,563	283,048	228,101	284,763	1,715
Sub-Total	*$1,656,822*	*$1,654,861*	*$1,668,999*	*$1,696,898*	*$42,038*
NON-OPERATING					
Non-operating Revenue	193,136	121,900	144,716	147,200	25,300
Non-operating Expenses	0	0	0	0	0
Sub-Total	*$193,136*	*$121,900*	*$144,716*	*$147,200*	*$25,300*
OPERATING EXPENSE					
Salaries & Benefits	434,485	500,900	460,357	505,600	4,700
Purchased Power	7,869	8,000	8,200	9,700	1,700
Wastewater Treatment	462,015	600,000	505,000	600,000	0
Insurance	8,524	16,100	16,045	15,900	(200)
Depreciation	(66,517)	50,500	150,000	80,000	29,500
Pumping	12,844	6,591	5,126	13,066	6,475
Collection	6,179	34,800	8,181	45,300	10,550
Customer Accounts	38,833	48,253	44,914	46,043	(2,210)
Administrative	61,676	91,600	83,748	93,900	2,300
Transportation	9,765	10,850	12,000	13,750	2,900
Tools/Equipment	9,934	6,275	8,551	13,000	6,725
Other	1,506	2,663	3,316	3,225	563
Sub-Total	*$987,115*	*$1,376,531*	*$1,305,439*	*$1,439,483*	*$63,003*
		+39.4%	*-5.2%*	*+4.6%*	
NET INCOME	*$862,843*	*$400,230*	*$508,276*	*$404,615*	
+ Depreciation	*($66,517)*	*$50,500*	*$150,000*	*$80,000*	
ESTIMATED ADDITION TO CASH	*$603,189*	*$328,830*	*$513,560*	*$337,415*	
Reserve Contribution Factor	*61%*	*24%*	*39%*	*23%*	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - LRWRP UPGRADE
FISCAL YEAR 2020-21

	Actual FY Ended 6/30/2019	Amended Budget 6/30/2020	Projected 6/30/2020	Staff Proposed 6/30/2021	Dollar Change
OPERATING REVENUE					
LRWRP Upgrade Charge	1,072,222	1,085,947	1,094,876	1,092,218	6,271
Sub-Total	*$1,072,222*	*$1,085,947*	*$1,094,876*	*$1,092,218*	*$6,271*
OPERATING EXPENSE					
WCRF	0	250,000	54,061	250,000	0
Debt Service	916,611	741,091	741,091	741,091	0
Depreciation	611,522	0	490,403	490,403	490,403
Sub-Total	*$1,528,133*	*$991,091*	*$1,285,555*	*$1,481,494*	*$490,403*
		-35.1%	*+29.7%*	*+7.6%*	
NET INCOME	*($455,910)*	*$94,856*	*($190,680)*	*($389,277)*	
+ Depreciation	*$611,522*	*$0*	*$490,403*	*$490,403*	
ESTIMATED ADDITION TO CASH	*$155,612*	*$94,856*	*$299,724*	*$101,127*	
Reserve Contribution Factor	*10%*	*10%*	*23%*	*7%*	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2020-21

		Water	Wastewater	LRWRP	Combined
	REVENUE				
41100	Residential	1,176,330	1,096,878		$2,273,208
41200	Commercial	107,250	315,257		$422,507
41300	Bulk Metered Residential	249,900			$249,900
41400	Irrigation	158,500			$158,500
41700	LRWRP Upgrade Charge			1,092,218	$1,092,218
42100	Fire Protection	984			$984
	Reserve Replenishment	129,340	284,763		$414,103
		$1,822,304	$1,696,898	$1,092,218	$4,611,420
	EXPENSES				
	Source of Supply				
51105	Contract Services	4,200			$4,200
51112	Pumping Equipment	10,000			$10,000
51405	SYRWCD Pump Tax	40,000			$40,000
51415	Groundwater Recharge	46,500			$46,500
	Pumping Equipment				
52105	Contract Services	4,000			$4,000
52112	Supplies & Repairs	8,570	8,816		$17,385
52113	SCADA Supplies and Repairs	8,750	3,750		$12,500
52300	Purchase Power	325,900	9,700		$335,600
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	14,050			$14,050
53118	Water Treatment - Chemicals	70,000			$70,000
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	625	2,850		$3,475
54105	Contract Services	500			$500
54132	Supplies & Repairs	1,500			$1,500
54205	Contract Services - Reservoirs	16,500			$16,500
54213	Supplies & Repairs - Reservoirs	1,000			$1,000

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2020-21

		Water	Wastewater	LRWRP	Combined
54222	Supplies & Repairs - Mains	10,000	40,000		$50,000
54232	Supplies & Repairs - Services	25,000	2,500		$27,500
54232 1	Supplies & Repairs - Poly B	5,000			$5,000
54242	Supplies & Repairs - Meters	50,000			$50,000
54252	Supplies & Repairs - Hydrants	6,000			$6,000
	Customer Accounts				
55102	Operating Supplies	6,060	6,030		$12,090
55104	Utility Services	4,600	4,600		$9,200
55105	Contract Services	26,400	24,700		$51,100
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	5,088	5,088		$10,175
56205	Contract Services	8,375	8,375		$16,750
56206	Postage	400	400		$800
56208	Professional Services	11,038	9,788		$20,825
56209	Membership Fees and Dues	18,515	5,720		$24,235
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	2,600	2,600		$5,200
56217	Director Expense (Direct Payment)	13,338	7,038		$20,375
56217 1	Director Expense (Reimbursed)	9,438	3,138		$12,575
56301	Property/General Liability Insurance	15,900	15,900		$31,800
56704	Utility Services	4,800	4,800		$9,600
56705	Contract Services	22,433	22,073		$44,505
56712	Supplies & Repairs	5,000	3,250		$8,250
56713	Computer Supplies & Repairs	2,700	2,700		$5,400
56714	Furniture and Equipment	1,250	1,250		$2,500
56810	Election Expense	2,000	2,000		$4,000
57110	Depreciation	185,000	80,000	490,403	$755,403
57302	Supplies & Repairs - Transportation	3,750	3,750		$7,500
57303	Fuel - Vehicles	10,000	10,000		$20,000
57312	Tools	9,500	12,500		$22,000
57313	Fuel - Equipment	500	500		$1,000
57320	Uniforms	575	575		$1,150

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2020-21

		Water	Wastewater	LRWRP	Combined
57321	Uniforms - Reimbursed	500	500		$1,000
57350	Safety Supplies	1,750	1,750		$3,500
57351	Safety Boots	400	400		$800
	Employee Salaries and Benefits				
Various	Salaries	461,500	281,700		$743,200
56401	Sick/Personal	35,800			$35,800
56402	Vacation	50,800			$50,800
56403	Holiday	38,000			$38,000
56403 1	Floating Holiday	3,200			$3,200
56406	Medical Insurance	118,200			$118,200
56406	Employee Assistance Plan (EAP)	300			$300
56407	Long Term Disability	9,400			$9,400
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	236,300			$236,300
56418	Dental Insurance	7,600			$7,600
56419	Life Insurance	5,000			$5,000
56421	Workers Compensation	13,800			$13,800
56423	Vision Care	1,900			$1,900
56424	Performance/Incentive Pay	2,500			$2,500
56430	Medicare FICA	13,200			$13,200
56431	SUI	2,100			$2,100
57363	WW Allocation - Workers Compensation		7,000		$7,000
57364	WW Allocation - Employee Benefits		211,000		$211,000
57372	WW Allocation - Payroll Taxes		5,900		$5,900
57463	WW Allocation - Workers Compensation	(7,000)			($7,000)
57464	WW Allocation - Employee Benefits	(211,000)			($211,000)
57472	WW Allocation - Payroll Taxes	(5,900)			($5,900)
		$1,872,272	$1,439,533	$1,481,494	$4,793,299
	Net Income	($49,968)	$257,365	($389,277)	($181,879)
	Add to Reserves	$135,032	$337,365	$101,127	$573,524

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2020-21

		Amended Budget FYE 2020	Projected June 2020	Proposed Budget * FYE 2021
Water Revenue		**$ 1,797,014**	**$ 2,030,517**	**$ 1,822,304**
11- 41100	Residential	1,257,110	1,393,561	1,176,330
11- 41200	Commercial	132,980	165,695	107,250
11- 41300	Bulk Meter Residential	115,410	100,192	249,900
11- 41400	Irrigation	162,160	218,264	158,500
11- 42100	Fire Protection	984	987	984
	Reserve Replenishment	128,370	151,817	129,340
Wastewater Revenue		**$ 1,654,861**	**$ 1,668,999**	**$ 1,696,898**
12- 41100	Residential	1,085,098	1,139,389	1,096,878
12- 41200	Commercial/Multi-family Dwelling	286,715	301,508	315,257
	Reserve Replenishment	283,048	228,101	284,763
LRWRP Upgrade Revenue		**$ 1,085,947**	**$ 1,094,876**	**$ 1,092,218**
12- 41700	Residential	869,263	877,672	877,998
12- 41700	Commercial	40,662	40,636	37,652
12- 41700	Bulk Meter Residential	176,021	176,567	176,567
Non-Operating Revenue		**$ 179,300**	**$ 198,413**	**$ 205,100**
11- 49200	Interest Earnings (Investments)	57,400	53,698	57,900
12- 49200	Interest Earnings (Investments)	113,200	127,673	138,300
12- 49201	Interest Earnings (WCRF)	8,700	17,043	8,900
Combined Revenue		**$ 4,717,121**	**$ 4,992,805**	**$ 4,816,520**

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

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated TO Wastewater	Budget FYE 2020	Projected FYE 2020	Percent Over/Under Budget FYE 2020	Staff Proposed FYE 2021	Dollar Change	Percent Change	Committee Recommended FYE 2021 1/1/2020	Amount Change	Notes
SOURCE OF SUPPLY (WELLS)											
	USGS Groundwater Monitoring	0%	4,000	4,054	1.4%	4,200	200	5.0%	4,200		
11-51105	**Contract Services**		**4,000**	**4,054**	**1.4%**	**4,200**	**200**	**5.0%**	**4,200**		
	Contingencies	0%	10,000	5,000	(50.0%)	10,000		0.0%	10,000		
	Inspect and Repair Well 1B (5 years - next FY22-23)	0%	0	0	0.0%	0		(100.0%)	0		
	Inspect and Repair Well 3A (5 years - next FY23-24)	0%	0	0	0.0%	0		(100.0%)	0		
	Inspect and Repair Well 3B (5 years - next FY23-24)	0%	0	0	0.0%	0		(100.0%)	0		
11-51112	**Supplies/Repairs - Well Pumping Equipment**		**10,000**	**5,000**	**(50.0%)**	**10,000**		**0.0%**	**10,000**		
	SYRWCD Pump Tax	0%	40,000	36,450	(8.9%)	40,000		0.0%	40,000		
11-51405	**SYRWCD Pump Tax**		**40,000**	**36,450**	**(8.9%)**	**40,000**		**0.0%**	**40,000**		
	Cloud Seeding	0%	3,500	116	(96.7%)	3,500		0.0%	3,500		
	Sustainable Groundwater Management Act (SGMA)	0%	43,000	43,000	0.0%	43,000		0.0%	43,000		
11-51415	**Groundwater Management**		**46,500**	**43,116**	**(7.3%)**	**46,500**		**0.0%**	**46,500**		
	SOURCE OF SUPPLY (WELLS)		**$100,500**	**$88,620**	**(11.8%)**	**$100,700**	**$200**	**0.2%**	**$100,700**		***SOURCE OF SUPPLY (WELLS)***
PUMPING (BOOSTERS)											
	Contingencies	0%	1,500	0	(100.0%)	1,500		0.0%	1,500		
	Electrician	0%	2,500	1,500	(40.0%)	2,500		0.0%	2,500		
11-52105	**Contract Services (Water only)**		**4,000**	**1,500**	**(62.5%)**	**4,000**		**0.0%**	**4,000**		
	Routine Maintenance	50%	1,750	875	(50.0%)	1,750		0.0%	1,750		
	Inspect and Repair B/S #1 Pump 1 (75hp) (7 years - next FY24-25)	0%	0	0	0.0%	0		(100.0%)	0		
	Inspect and Repair B/S #1 Pump 2 (75hp) (7 years - next FY24-25)	0%	0	0	0.0%	0		(100.0%)	0		
	Inspect and Repair B/S #1 Pump 3 (100hp) (7 years - next FY24-25)	0%	0	0	0.0%	0		(100.0%)	0		
	Soluble Oil	0%	1,200	548	(54.3%)	750	(450)	(37.5%)	750		
	SCADA DSL charges	30%	882	840	(4.8%)	882		0.0%	882		
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	213	213	0.0%	213		0.0%	213		
	SBCAPCD Permit Reevaluation Fee (3 years - next FY20-21)	50%	0	0	0.0%	225	225	100.0%	225		
	Genset Maintenance (2 years - next FY20-21)	50%	0	1,062	0.0%	3,750	3,750	100.0%	3,750		
	Maintenance - Wells	0%	1,000	500	(50.0%)	1,000		0.0%	1,000		
11-52112	**Supplies/Repairs-Pumping Equipment**		**5,045**	**4,038**	**(20.0%)**	**8,570**	**3,525**	**69.9%**	**8,570**		
	Maintenance/emergencies	30%	5,250	2,625	(50.0%)	3,500	(1,750)	(33.3%)	3,500		
	Replace SonicWall	30%	0	0	0.0%	1,750	1,750	100.0%	1,750		
	Software Support	30%	3,500	1,080	(69.2%)	3,500		0.0%	3,500		
11-52113	**Supplies/Repairs-SCADA Computer Equipment**		**8,750**	**3,705**	**(57.7%)**	**8,750**		**0.0%**	**8,750**		
	Southern California Gas	0%	800	700	(12.5%)	900	100	12.5%	900		
	PG&E (water only)	0%	325,000	260,000	(20.0%)	325,000		0.0%	325,000		
11-52300	**Purchased Power**		**325,800**	**260,700**	**(20.0%)**	**325,900**	**100**	**0.0%**	**325,900**		
	Generator Fuel (water only)	0%	750	750	0.0%	750		0.0%	750		
11-52310	**Generator Fuel**		**750**	**750**	**0.0%**	**750**		**0.0%**	**750**		
	PUMPING (BOOSTERS)		**$344,345**	**$270,692**	**(21.4%)**	**$347,970**	**$3,625**	**1.1%**	**$347,970**		**PUMPING (BOOSTERS)**

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated TO Wastewater	Budget FYE 2020	Projected FYE 2020	Percent Over/Under Budget FYE 2020	Staff Proposed FYE 2021	Dollar Change	Percent Change	Committee Recommended FYE 2021 1/1/2020	Amount Change	Notes
WATER TREATMENT											
	SWRCB Water System Fees (AB2995)	0%	12,000	12,552	4.6%	13,000	1,000	8.3%	13,000		
	SWRCB Water System Enforcement Fees	0%	500	500	0.0%	500		0.0%	500		
	SBCEHS Hazardous Materials Permit-Site #1	0%	300	300	0.0%	300		0.0%	550	250	*2020 bill received after draft budget reviewed by F/B Committee.*
11-53115	**Regulatory Fees**		**12,800**	**13,352**	**4.3%**	**13,800**	**1,000**	**7.8%**	**14,050**	**250**	
	NaOCL	0%	52,300	48,000	(8.2%)	51,700	(600)	(1.1%)	51,700		
	NaHSO3	0%	14,000	16,250	16.1%	18,300	4,300	30.7%	18,300		
11-53118	**Chemicals**		**66,300**	**64,250**	**(3.1%)**	**70,000**	**3,700**	**5.6%**	**70,000**		
	Add Filter Media (7 years - next FY21-22)	0%	0	0	0.0%	0		(100.0%)	0		
	Filter Inspection/ maintenance (5 years - next FY19-20)	0%	5,000	5,000	0.0%	5,000		0.0%	5,000		
11-53203	**Contract Services - Filter**		**5,000**	**5,000**	**0.0%**	**5,000**		**0.0%**	**5,000**		
	Monthly Bacteria Tests	0%	2,100	2,100	0.0%	2,100		0.0%	2,100		
	General Physical Water Tests	0%	1,000	1,000	0.0%	1,000		0.0%	1,000		
	Iron/Manganese Tests	0%	1,000	1,000	0.0%	1,000		0.0%	1,000		
	CCR Water Tests	0%	1,000	1,000	0.0%	1,000		0.0%	1,000		
	Miscellaneous Water Tests	0%	300	300	0.0%	300		0.0%	300		
	Lead/Copper Testing (3 years - next FY21-22)	0%	0	0	0.0%	0		(100.0%)	0		
11-53205	**Contract Services - Lab**		**5,400**	**5,400**	**0.0%**	**5,400**		**0.0%**	**5,400**		
	Routine maintenance	0%	5,000	5,000	0.0%	5,000		0.0%	5,000		
	Support contract-Hach	0%	3,450	3,000	(13.0%)	3,450		0.0%	3,450		*Annual support contract*
11-53212	**Supplies/Repairs**		**8,450**	**8,000**	**(5.3%)**	**8,450**		**0.0%**	**8,450**		
	PG&E purchased power for workshop	0%	525	425	(19.0%)	525		0.0%	525		
11-53214	**Utility Services**		**525**	**425**	**(19.0%)**	**525**		**0.0%**	**525**		
	WATER TREATMENT		**$98,475**	**$96,427**	**(2.1%)**	**$103,175**	**$4,700**	**4.8%**	**$103,425**	**$250**	**WATER TREATMENT**
TRANSMISSION & DISTRIBUTION											
	SWRCB NPDES Drinking Water Discharge Fee	0%	550	624	13.5%	625	75	13.6%	625		
11-54103	**Regulatory Fees**		**550**	**624**	**13.5%**	**625**	**75**	**13.6%**	**625**		
	USA Tickets	0%	275	425	54.5%	500	225	81.8%	500		
11-54105	**Contract Services**		**275**	**425**	**54.5%**	**500**	**225**	**81.8%**	**500**		
	SBC encroachment fees (road permits for repairs)	0%	1,500	500	(66.7%)	1,500		0.0%	1,500		
11-54132	**Supplies/Repairs-Miscellaneous**		**1,500**	**500**	**(66.7%)**	**1,500**		**0.0%**	**1,500**		
	Contingencies	0%	500	500	0.0%	500		0.0%	500		
	Cathodic Protection Testing - Site 5 (annual)	0%	2,000	2,000	0.0%	2,000		0.0%	2,000		*Scheduled replacement of cathodic controller*
	Inspect Tank 3 (3 years - next FY20-21)	0%	0	0	0.0%	3,500	3,500	100.0%	3,500		*Scheduled triennial inspection*
	Inspect Tanks 5A, 5B (3 years - next FY20-21)	0%	0	0	0.0%	7,000	7,000	100.0%	7,000		*Scheduled triennial inspection*
	Inspect Tanks 1 (3 years - next FY20-21)	0%	0	0	0.0%	3,500	3,500	100.0%	3,500		*Scheduled triennial inspection*
11-54205	**Contract Services - Distribution Reservoirs**		**2,500**	**2,500**	**0.0%**	**16,500**	**14,000**	**560.0%**	**16,500**		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated TO Wastewater	Budget FYE 2020	Projected FYE 2020	Percent Over/Under Budget FYE 2020	Staff Proposed FYE 2021	Dollar Change	Percent Change	Committee Recommended FYE 2021 1/1/2020	Amount Change	Notes
	Contingencies	0%	1,000	1,000	0.0%	1,000		0.0%	1,000		
11-54213	**Supplies/Repairs- Distribution Reservoirs**		**1,000**	**1,000**	**0.0%**	**1,000**		**0.0%**	**1,000**		
	Routine maintenance (water only)	0%	10,000	10,000	0.0%	10,000		0.0%	10,000		
11-54222	**Supplies/Repairs- Mains**		**10,000**	**10,000**	**0.0%**	**10,000**		**0.0%**	**10,000**		
	Routine maintenance (water only)	0%	25,000	17,500	(30.0%)	25,000		0.0%	25,000		
11-54232	**Supplies/Repairs-Service Connections**		**25,000**	**17,500**	**(30.0%)**	**25,000**		**0.0%**	**25,000**		
	Contingencies	0%	5,000	2,500	(50.0%)	5,000		0.0%	5,000		*Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)*
11-54232 1	**Supplies/Repairs-A/P Poly B**		**5,000**	**2,500**	**(50.0%)**	**5,000**		**0.0%**	**5,000**		
	Routine maintenance	0%	3,000	15,000	400.0%	15,000	12,000	400.0%	15,000		
	Replace meter registers	0%	25,000	35,000	40.0%	25,000		0.0%	25,000		*Replacement of registers not covered by 10 year warranty*
	Meters for new development projects	0%	10,000	0	(100.0%)	10,000		0.0%	10,000		
11-54242	**Supplies/Repairs-Meters**		**38,000**	**50,000**	**31.6%**	**50,000**	**12,000**	**31.6%**	**50,000**		
	Dry barrel hydrant repairs	0%	5,000	2,500	(50.0%)	5,000		0.0%	5,000		
	Wet barrel hydrant repairs	0%	1,000	500	(50.0%)	1,000		0.0%	1,000		
11-54252	**Supplies/Repairs-Hydrants**		**6,000**	**3,000**	**(50.0%)**	**6,000**		**0.0%**	**6,000**		
	TRANSMISSION & DISTRIBUTION		**$89,825**	**$87,425**	**(2.7%)**	**$116,125**	**$26,300**	**29.3%**	**$116,125**		**TRANSMISSION & DISTRIBUTION**
CUSTOMER ACCOUNTS											
	Bill Inserts (3 months)	50%	250	250	0.0%	275	25	10.0%	275		
	CCR (300 ea x color rate x 2-side) (water only)	0%	30	30	0.0%	30		0.0%	30		
	Prop 218 Notices (3,300 ea)	50%	165	165	0.0%	180	15	9.1%	180		
	Public Meetings, Public Notices	50%	250	250	0.0%	250		0.0%	250		
	Billing Stock, Window Envelopes, Return Envelopes	50%	3,250	3,250	0.0%	3,250		0.0%	3,250		
	Bill Printing Costs	50%	1,500	1,250	(16.7%)	1,650	150	10.0%	1,650		
	Candy, Contingencies	50%	50	50	0.0%	50		0.0%	50		
	Customer Forms	50%	375	375	0.0%	375		0.0%	375		
11-55102	**Operating Supplies**		**5,870**	**5,620**	**(4.3%)**	**6,060**	**190**	**3.2%**	**6,060**		
	Cellular phone and Internet allowance	50%	3,360	3,360	0.0%	3,360		0.0%	3,360		
	Phone-Shop, Office Fax @ 30% (Frontier)	50%	440	463	5.1%	440		0.0%	440		
	Phone-Office @ 30% (TierZero, Comcast)	50%	675	675	0.0%	675		0.0%	675		
	Miscellaneous	50%	125	125	0.0%	125		0.0%	125		
11-55104	**Utility Services**		**4,600**	**4,623**	**0.5%**	**4,600**		**0.0%**	**4,600**		
	Vehicle Reading System	0%	1,700	1,700	0.0%	1,700		0.0%	1,700		
	Melissa Software (barcoding)	50%	900	1,000	11.1%	1,000	100	11.1%	1,000		
	Merchant Account Fees	50%	25,000	22,500	(10.0%)	22,500	(2,500)	(10.0%)	22,500		
	Formsite subscription	50%	75	75	0.0%	75		0.0%	75		
	Folder/Inserter service agreement	50%	875	764	(12.7%)	875		0.0%	875		*Annual support contract*
	Contingencies	50%	250	250	0.0%	250		0.0%	250		
11-55105	**Contract Services**		**28,800**	**26,289**	**(8.7%)**	**26,400**	**(2,400)**	**(8.3%)**	**26,400**		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Amount Change	Notes
			FYE 2020	FYE 2020	FYE 2020	FYE 2021			FYE 2021		
									1/1/2020		
	Postage for prop 218 notices	50%	75	75	0.0%	75		0.0%	75		
	Postage for CCR	0%	150	150	0.0%	150		0.0%	150		
	Postage for separate mailers	50%	875	875	0.0%	875		0.0%	875		
	Postage meter @ 70%	50%	900	300	(66.7%)	900		0.0%	900		
	Monthly bills	50%	6,000	6,000	0.0%	6,000		0.0%	6,000		
	Permit fee	50%	113	113	0.0%	113		0.0%	113		
	Postage meter supplies	50%	250	250	0.0%	250		0.0%	250		
11-55106	**Postage**		**8,363**	**7,763**	**(7.2%)**	**8,363**		**0.0%**	**8,363**		
	Bad debt writeoffs-water	0%	2,500	2,500	0.0%	2,500		0.0%	2,500		
11-55200	**Uncollectible Accounts**		**2,500**	**2,500**	**0.0%**	**2,500**		**0.0%**	**2,500**		
	CUSTOMER ACCOUNTS		**$50,133**	**$46,794**	**(6.7%)**	**$47,923**	**($2,210)**	**(4.4%)**	**$47,923**		**CUSTOMER ACCOUNTS**
INSURANCE											
	General Liability (term:October - September)	50%	13,950	13,752	(1.4%)	13,700	(250)	(1.8%)	13,700		*Premium is based on salaries*
	Property Casualty (term:April - March)	50%	2,150	2,294	6.7%	2,200	50	2.3%	2,200		
11-56301	**Property/Gen. Liability Insurance**		**16,100**	**16,045**	**(0.3%)**	**15,900**	**(200)**	**(1.2%)**	**15,900**		
	INSURANCE		**$16,100**	**$16,045**	**(0.3%)**	**$15,900**	**($200)**	**(1.2%)**	**$15,900**		**INSURANCE**
ADMINISTRATIVE & GENERAL											
	Office supplies, ink, toner	50%	2,500	2,500	0.0%	2,500		0.0%	2,500		
	Envelopes	50%	500	500	0.0%	500		0.0%	500		
11-56202	**Office Supplies**		**3,000**	**3,000**	**0.0%**	**3,000**		**0.0%**	**3,000**		
	Southern California Gas - 3745 Constellation	50%	350	350	0.0%	350		0.0%	350		
	Phone - Shop, Office Fax @ 70% (Frontier)	50%	1,188	1,188	0.0%	1,188		0.0%	1,188		
	Phone - Office @ 70% (TierZero, Comcast)	50%	1,550	1,550	0.0%	1,550		0.0%	1,550		
	PG&E - 3745 Constellation	50%	2,250	1,875	(16.7%)	2,000	(250)	(11.1%)	2,000		
11-56204	**Utility Services-Office**		**5,338**	**4,963**	**(7.0%)**	**5,088**	**(250)**	**(4.7%)**	**5,088**		
	Corbin Willits Systems (MOM software)	50%	4,300	5,000	16.3%	5,000	700	16.3%	5,000		
	Office High Speed Internet	50%	875	875	0.0%	875		0.0%	875		
	Office Cable TV	50%	200	200	0.0%	200		0.0%	200		
	Copier contract	50%	1,555	1,750	12.5%	1,700	145	9.3%	1,700		
	Website hosting, domain registration	50%	100	125	25.0%	100		0.0%	100		
	Document Scanning Service	50%	250	0	(100.0%)	250		0.0%	250		
	Contingencies	50%	250	250	0.0%	250		0.0%	250		
11-56205	**Contract Services-Office**		**7,530**	**8,200**	**8.9%**	**8,375**	**845**	**11.2%**	**8,375**		
	Postage meter @ 30%	50%	400	400	0.0%	400		0.0%	400		
11-56206	**Postage**		**400**	**400**	**0.0%**	**400**		**0.0%**	**400**		
	Audit Services	50%	3,658	3,658	0.0%	3,788	130	3.6%	3,788		
	Legal Counsel	50%	7,500	1,250	(83.3%)	5,000	(2,500)	(33.3%)	5,000		
	IRWM Plan Share	0%	2,000	2,500	25.0%	2,000		0.0%	2,000		*Integrated Regional Water Management Plan Administration Costs*
	Contingencies	50%	250	250	0.0%	250		0.0%	250		
11-56208	**Professional Services**		**13,408**	**7,658**	**(42.9%)**	**11,038**	**(2,370)**	**(17.7%)**	**11,038**		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated TO Wastewater	Budget FYE 2020	Projected FYE 2020	Percent Over/Under Budget FYE 2020	Staff Proposed FYE 2021	Dollar Change	Percent Change	Committee Recommended FYE 2021 1/1/2020	Amount Change	Notes
	CSDA (Dec)	50%	3,500	3,539	1.1%	3,500		0.0%	3,500		
	SBCCSDA (Dec)	50%	150	150	0.0%	150		0.0%	150		
	Costco	50%	55	55	0.0%	55		0.0%	55		
	MSA	50%	35	35	0.0%	35		0.0%	35		
	APWA (May)	50%	0	50	0.0%	0		(100.0%)	0		
	Miscellaneous	50%	100	100	0.0%	100		0.0%	100		
	GFOA (Aug)	50%	80	80	0.0%	80		0.0%	80		
	Below are water only:										
	ACWA (Nov)	0%	12,500	11,780	(5.8%)	12,500		0.0%	12,500		
	CRWA (July)	0%	1,100	1,122	2.0%	1,100		0.0%	1,100		
	AWWA (Aug)	0%	425	433	1.9%	425		0.0%	425		
	License renewals	0%	350	400	14.3%	350		0.0%	350		
	Cross Connection Foundation (Dec)	0%	120	120	0.0%	120		0.0%	120		
	CCWUC (Feb)	0%	100	75	(25.0%)	100		0.0%	100		
11-56209	**Membership & Dues**		**18,515**	**17,939**	**(3.1%)**	**18,515**		**0.0%**	**18,515**		
	Extended travel expenses, registration, mileage	50%	7,500	8,500	13.3%	7,500		0.0%	7,500		
	Local travel expenses, registration, mileage	50%	500	750	50.0%	500		0.0%	500		
	Meeting meals	50%	150	150	0.0%	150		0.0%	150		
	SBCCSDA meeting meals	50%	225	280	24.4%	225		0.0%	225		
11-56210	**Employee Travel Expense (Direct Payment)**		**4,188**	**4,840**	**15.6%**	**4,188**		**0.0%**	**4,188**		
11-56210-1	**Employee Travel Expense (Reimbursed)**		**4,188**	**4,840**	**15.6%**	**4,188**		**0.0%**	**4,188**		
			8,375	9,680	15.6%	8,375		0.0%	8,375		
	Newspaper Subscriptions	50%	88	105	20.0%	88		0.0%	88		
	Jobs Available	50%	25	23	(10.0%)	25		0.0%	25		
	Text books	50%	250	250	0.0%	250		0.0%	250		
	Miscellaneous	50%	125	125	0.0%	125		0.0%	125		
11-56211	**Subscription & Books**		**488**	**503**	**3.1%**	**488**		**0.0%**	**488**		
	Mailing machine rental	50%	870	870	0.0%	870		0.0%	870		
	Mailing machine equipment tax	50%	25	25	0.0%	25		0.0%	25		
11-56213	**Office Equipment Rentals**		**895**	**895**	**0.0%**	**895**		**0.0%**	**895**		
	NSF Fees	50%	250	250	0.0%	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)		0.0%	(500)		
	Account Analysis Fees	50%	2,750	2,750	0.0%	2,750		0.0%	2,750		
	Miscellaneous Bank Fees	50%	125	125	0.0%	125		0.0%	125		
11-56214	**Bank Service Charges**		**2,625**	**2,625**	**0.0%**	**2,625**		**0.0%**	**2,625**		
	VVCSD Share of LAFCO budget	50%	2,550	2,600	2.0%	2,600	50	2.0%	2,600		
11-56215	**AB2838 - LAFCO Mandatory Fees**		**2,550**	**2,600**	**2.0%**	**2,600**	**50**	**2.0%**	**2,600**		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Amount Change	Notes
			FYE 2020	FYE 2020	FYE 2020	FYE 2021			FYE 2021		
									1/1/2020		
	Meeting refreshments	50%	250	250	0.0%	250		0.0%	250		
	Training and mileage-water	0%	13,200	13,200	0.0%	16,500	3,300	25.0%	16,500		
	SBCCSDA meeting meals	50%	1,750	1,750	0.0%	1,750		0.0%	1,750		
	Meeting meals	50%	250	250	0.0%	250		0.0%	250		
	Miscellaneous Expenses	50%	125	125	0.0%	125		0.0%	125		
	Salaries	50%	3,600	3,000	(16.7%)	3,900	300	8.3%	3,900		
11-56217	**Director's Expense (Direct Payment)**		**11,388**	**10,788**	**(5.3%)**	**13,338**	**1,950**	**17.1%**	**13,338**		
11-56217-1	**Director's Expense (Reimbursed)**		**7,788**	**7,788**	**0.0%**	**9,438**	**1,650**	**21.2%**	**9,438**		
			19,175	18,575	(3.1%)	22,775	3,600	18.8%	22,775		
	Trash - 3745 Constellation	50%	275	300	9.1%	275		0.0%	275		
	Trash - Shop	50%	750	750	0.0%	750		0.0%	750		
	Empty roll-off bins at shop	50%	400	400	0.0%	400		0.0%	400		
	Water/Wastewater Service - 3745 Constellation	50%	2,250	2,250	0.0%	2,250		0.0%	2,250		
	Dump trips	50%	125	125	0.0%	125		0.0%	125		
	Document shredding service	50%	1,000	1,000	0.0%	1,000		0.0%	1,000		
11-56704	**Utility Services-General Plant**		**4,800**	**4,825**	**0.5%**	**4,800**		**0.0%**	**4,800**		
	Janitorial - monthly service + windows/carpet	50%	3,000	2,750	(8.3%)	3,000		0.0%	3,000		
	Office yard maintenance - 3745 Constellation	50%	900	900	0.0%	900		0.0%	900		
	Alarm service - office, shop	50%	360	450	25.0%	360		0.0%	360		
	Alarm service - Bstr bldg WATER ONLY	0%	360	550	52.8%	360		0.0%	360		
	Exterminator	50%	463	463	0.0%	463		0.0%	463		
	Vegetation Management	50%	10,000	7,500	(25.0%)	15,000	5,000	50.0%	15,000		*Labor and permit expenses to clear vegetation from sites, roads, and creek*
	Contingencies	50%	2,500	2,250	(10.0%)	2,350	(150)	(6.0%)	2,350		*Contingency*
11-56705	**Contract Services-General Plant**		**17,583**	**14,863**	**(15.5%)**	**22,433**	**4,850**	**27.6%**	**22,433**		
	Towels	50%	2,000	2,500	25.0%	2,000		0.0%	2,000		
	Supplies and repairs	50%	1,250	2,000	60.0%	1,250		0.0%	1,250		
	Storage Container	50%	0	0	0.0%	1,750		100.0%	1,750		
	Pavement Assessment	50%	5,000	3,750	(25.0%)	0	(5,000)	(100.0%)	0		
11-56712	**Supplies and Repairs - General Plant**		**8,250**	**8,250**	**0.0%**	**5,000**	**(5,000)**	**(39.4%)**	**5,000**		
	Software Upgrades	50%	1,250	250	(80.0%)	1,250		0.0%	1,250		
	Maintenance/emergencies	50%	500	1,250	150.0%	500		0.0%	500		
	Experts exchange subscription	50%	50	50	0.0%	50		0.0%	50		
	Microsoft 365 subscription	50%	500	505	0.9%	500		0.0%	500		
	Carbonite Service	50%	325	400	23.1%	400	75	23.1%	400		
11-56713	**Supplies and Repairs - Computer Equip.**		**2,625**	**2,455**	**(6.5%)**	**2,700**	**75**	**2.9%**	**2,700**		
	Office equipment	50%	1,250	500	(60.0%)	1,250		0.0%	1,250		
11-56714	**Supplies and Repairs - Furniture & Equipment**		**1,250**	**500**	**(60.0%)**	**1,250**		**0.0%**	**1,250**		
	Depreciation	0%	185,000	125,000	(32.4%)	185,000		0.0%	185,000		
11-57110	**Depreciation**		**185,000**	**125,000**	**(32.4%)**	**185,000**		**0.0%**	**185,000**		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Amount Change	Notes
			FYE 2020	FYE 2020	FYE 2020	FYE 2021			FYE 2021		
									1/1/2020		
	Elections - November 2020 (FY 20-21)	50%	0	0	0.0%	2,000	2,000	100.0%	2,000		
11-56810	**Election Expense**		**0**	**0**	**0.0%**	**2,000**	**2,000**	**100.0%**	**2,000**		
	ADMINISTRATIVE & GENERAL		**$301,805**	**$232,928**	**(22.8%)**	**$307,355**	**$5,550**	**1.8%**	**$307,355**		**ADMINISTRATIVE & GENERAL**
EMPLOYEE SALARIES AND BENEFITS											
Various	Salaries	0%	503,000	477,028	(5.2%)	461,500	(41,500)	(8.3%)	461,500		*2.4% increase*
Benefits											
11-56401	Sick/Personal	0%	37,900	42,570	12.3%	35,800	(2,100)	(5.5%)	35,800		
11-56402	Vacation	0%	54,300	73,421	35.2%	50,800	(3,500)	(6.4%)	50,800		
11-56403	Holiday	0%	40,400	34,064	(15.7%)	38,000	(2,400)	(5.9%)	38,000		
11-56403 1	Floating Holiday	0%	3,500	823	(76.5%)	3,200	(300)	(8.6%)	3,200		
11-56406	Medical Insurance	0%	118,300	142,787	20.7%	118,200	(100)	(0.1%)	118,200		*Assumes 5% increase for six months (Jan-Jun)*
11-56406	Employee Assistance Plan (EAP)	0%	300	329	9.7%	300		0.0%	300		
11-56407	Long Term Disability	0%	900	12,578	1297.5%	9,400	8,500	944.4%	9,400		*Formula error in FY 19-20 amended budget caused underestimation for year*
11-56408	Flex Spending Account Admin Fees	0%	1,200	1,200	0.0%	1,200		0.0%	1,200		
11-56410	Employee Educational	0%	3,000	1,695	(43.5%)	3,000		0.0%	3,000		
11-56416	PERS 457	0%	24,000	16,520	(31.2%)	26,000	2,000	8.3%	26,000		
11-56417	PERS	0%	220,700	217,234	(1.6%)	236,300	15,600	7.1%	236,300		*Does not include GASB 16 accrual of CTO/Vac Liability*
11-56418	Dental Insurance	0%	7,500	10,016	33.5%	7,600	100	1.3%	7,600		
11-56419	Life Insurance	0%	5,200	5,495	5.7%	5,000	(200)	(3.8%)	5,000		
11-56421	Work.Comp.Ins.	0%	15,700	7,188	(54.2%)	13,800	(1,900)	(12.1%)	13,800		*Does not include GASB 16 accrual of CTO/Vac Liability*
11-56423	Vision Care	0%	2,100	2,409	14.7%	1,900	(200)	(9.5%)	1,900		
11-56424	Performance/Incentive Pay	0%	2,500	2,500	0.0%	2,500		0.0%	2,500		
Payroll Taxes											
11-56430	Medicare FICA	0%	13,900	13,638	(82.0%)	13,200	(700)	(5.0%)	13,200		
11-56431	SUI	0%	2,100	2,100	0.0%	2,100		0.0%	2,100		
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(8,000)	(5,612)	(29.9%)	(7,000)	1,000	(12.5%)	(7,000)		
11-57464	WW Alloc. Employ. Benefits	0%	(197,900)	(186,243)	(5.9%)	(211,000)	(13,100)	6.6%	(211,000)		
11-57472	WW Alloc. Payroll Taxes	0%	(6,000)	(5,516)	(8.1%)	(5,900)	100	(1.7%)	(5,900)		
	EMPLOYEE SALARIES AND BENEFITS		**$844,600**	**$866,224**	**2.6%**	**$805,900**	**($38,700)**	**(4.6%)**	**$805,900**		**EMPLOYEE SALARIES AND BENEFITS**
OTHER OPERATING EXPENSES											
	Preventative maintenance, operating supplies	50%	1,250	1,250	0.0%	1,250		0.0%	1,250		
	Dump Truck Maintenance	50%	0	0	0.0%	1,000	1,000	100.0%	1,000		*Scheduled maintenance*
	Vehicle Repair	50%	1,500	750	(50.0%)	1,500		0.0%	1,500		
11-57302	**Transportation (Field Vehicles)-Other**		**2,750**	**2,000**	**(27.3%)**	**3,750**	**1,000**	**36.4%**	**3,750**		
	Gasoline	50%	8,100	10,000	23.5%	10,000	1,900	23.5%	10,000		
11-57303	**Transportation (Field Vehicles)-Fuel**		**8,100**	**10,000**	**23.5%**	**10,000**	**1,900**	**23.5%**	**10,000**		
	Tools and equipment	50%	2,500	2,500	0.0%	2,500		0.0%	2,500		
	Concrete Saw	50%	0	0	0.0%	2,000	2,000	100.0%	2,000		
	Contingencies	50%	500	2,413	382.5%	1,250	750	150.0%	1,250		
	Tractor maintenance (2 years - next FY20-21)	50%	0	0	0.0%	3,750	3,750	100.0%	3,750		*Scheduled maintenance*
11-57312	**Tool/Work Equipment-Other**		**3,000**	**4,913**	**63.8%**	**9,500**	**6,500**	**216.7%**	**9,500**		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Amount Change	Notes
			FYE 2020	FYE 2020	FYE 2020	FYE 2021			FYE 2021		
									1/1/2020		
	Diesel Fuel (water only-60% of total)	0%	400	639	59.7%	500	100	25.0%	500		
11-57313	**Tool/Work Equipment-Fuel**		**400**	**639**	**59.7%**	**500**	**100**	**25.0%**	**500**		
	5 shirts for each of the 3 field crew	50%	325	366	12.6%	325		0.0%	325		
	3 shirts for each of the 3 office crew	50%	125	125	0.0%	125		0.0%	125		
	1 sweatshirt for each of the 3 field crew (every other year - next FY20-21)	50%	63	0	(100.0%)	125	63	100.0%	125		
	1 jacket for each of the 3 field crew	50%	0	0	0.0%	0		(100.0%)	0		
11-57320	**Uniforms**		**513**	**491**	**(4.2%)**	**575**	**63**	**12.2%**	**575**		
	Jeans-$200/field crew + MG	50%	500	500	0.0%	500		0.0%	500		
11-57321	**Uniforms Reimbursement**		**500**	**500**	**0.0%**	**500**		**0.0%**	**500**		
	Safety Supplies	50%	750	1,500	100.0%	1,250	500	66.7%	1,250		
	Annual Safety Dinner	50%	500	425	(15.0%)	500		0.0%	500		
11-57350	**Safety Supplies**		**1,250**	**1,925**	**54.0%**	**1,750**	**500**	**40.0%**	**1,750**		
	Safety boot allowance ($200 ea x 4 (every 12 months))	50%	400	400	0.0%	400		0.0%	400		
11-57351	**Safety Boot Reimbursement**		**400**	**400**	**0.0%**	**400**		**0.0%**	**400**		
	OTHER OPERATING EXPENSES		**$16,913**	**$20,867**	**23.4%**	**$26,975**	**$10,063**	**59.5%**	**$26,975**		**OTHER OPERATING EXPENSES**
	TOTAL OPERATING EXPENSES		**$1,862,695**	**$1,726,023**	**(7.3%)**	**$1,872,022**	**$9,328**	**0.5%**	**$1,872,272**	**$250**	**TOTAL OPERATING EXPENSES**
	Budget Comparison		*(percent)*	**(7.3%)**		**0.5%**			**0.5%**		
	Budget Comparison		*(dollar)*	***($136,671)***		***$9,328***			***$9,578***		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated FROM Water	Budget FYE 2020	Projected FYE 2020	Percent Over/Under Budget FYE 2020	Staff Proposed FYE 2021	Dollar Change	Percent Change	Committee Recommended FYE 2021 1/1/2020	Amount Change	Notes
PUMPING (BOOSTERS)											
	Routine Maintenance	50%	1,750	875	(50.0%)	1,750		0.0%	1,750		
	SCADA DSL charges	30%	378	360	(4.8%)	378		0.0%	378		
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	213	213	0.0%	213		0.0%	213		
	SBCAPCD Permit Reevaluation Fee (3 years - next FY20-21)	50%	0	0	0.0%	225	225	100.0%	225		
	Genset Maintenance (2 years - next FY20-21)	50%	0	1,062	0.0%	3,750	3,750	100.0%	3,750		
	Maintenance - Lift Stations	100%	0	529	0.0%	2,500	2,500	100.0%	2,500		*Retrofit Lift Station #2*
12-52112	**Supplies/Repairs-Pumping Equipment**		**2,341**	**3,038**	**29.8%**	**8,816**	**6,475**	**276.7%**	**8,816**		
	Maintenance/emergencies	30%	2,250	1,125	(50.0%)	1,500	(750)	(33.3%)	1,500		
	Replace SonicWall	30%	0	0	0.0%	750	750	100.0%	750		
	Software Support	30%	1,500	463	(69.2%)	1,500		0.0%	1,500		
12-52113	**Supplies/Repairs-SCADA Computer Equipment**		**3,750**	**1,588**	**(57.7%)**	**3,750**	**0**	**0.0%**	**3,750**		
	PG&E (sewer only)	100%	8,000	8,200	2.5%	9,700	1,700	21.3%	9,700		
12-52300	**Purchased Power**		**8,000**	**8,200**	**2.5%**	**9,700**	**1,700**	**21.3%**	**9,700**		
	Generator Fuel (sewer only)	100%	500	500	0.0%	500		0.0%	500		
12-52310	**Generator Fuel**		**500**	**500**	**0.0%**	**500**	**0**	**0.0%**	**500**		
	PUMPING (BOOSTERS)		**$14,591**	**$13,326**	**(8.7%)**	**$22,766**	**8,175**	**56.0%**	**$22,766**		**PUMPING (BOOSTERS)**
WASTEWATER TREATMENT											
	Estimated City of Lompoc treatment costs	100%	600,000	505,000	(15.8%)	600,000		0.0%	600,000		
12-53105 1	**Contract Services- Wastewater Treatment**		**600,000**	**505,000**	**(15.8%)**	**600,000**	**0**	**0.0%**	**600,000**		
	WASTEWATER TREATMENT		**$600,000**	**$505,000**	**(15.8%)**	**$600,000**	**0**	**0.0%**	**$600,000**		**WASTEWATER TREATMENT**
COLLECTION											
	SBCEHS Hazardous Materials Permit-L/S #1	100%	300	300	0.0%	300		0.0%	350	50	*2020 bill received after draft budget reviewed by F/B Committee.*
	SWRCB Waste Discharge Fee	100%	2,000	2,381	19.1%	2,500	500	25.0%	2,500		
12-54103	**Regulatory Fees**		**2,300**	**2,681**	**16.6%**	**2,800**	**500**	**21.7%**	**2,850**	**50**	
	Routine maintenance (wastewater only)	100%	15,000	5,000	(66.7%)	25,000	10,000	66.7%	25,000		*Anticipated repairs as camera truck discovers problem areas*
	Offsite Culvert Repair	100%	15,000	0	0.0%	15,000		0.0%	15,000		
12-54222	**Supplies/Repairs- Mains**		**30,000**	**5,000**	**(83.3%)**	**40,000**	**10,000**	**33.3%**	**40,000**		
	Routine maintenance (wastewater only)	100%	500	500	0.0%	500		0.0%	500		
	$250/Customer up to 4 cust. for damages; (wastewater only)	100%	1,000	0	0.0%	1,000		0.0%	1,000		
	Contingencies - repairs due to videoing (wastewater only)	100%	1,000	0	(100.0%)	1,000		0.0%	1,000		
12-54232	**Supplies/Repairs-Service Laterals**		**2,500**	**500**	**(80.0%)**	**2,500**	**0**	**0.0%**	**2,500**		
	COLLECTION		**$34,800**	**$8,181**	**(76.5%)**	**$45,300**	**10,500**	**30.2%**	**$45,350**	**50**	**COLLECTION**

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated FROM Water	Budget FYE 2020	Projected FYE 2020	Percent Over/Under Budget FYE 2020	Staff Proposed FYE 2021	Dollar Change	Percent Change	Committee Recommended FYE 2021	Amount Change	Notes
CUSTOMER ACCOUNTS											
	Bill Inserts (3 months)	50%	250	250	0.0%	275	25	10.0%	275		
	Prop 218 Notices (3,300 ea)	50%	165	165	0.0%	180	15	9.1%	180		
	Public Meetings, Public Notices	50%	250	250	0.0%	250		0.0%	250		
	Billing Stock, Window Envelopes, Return Envelopes	50%	3,250	3,250	0.0%	3,250		0.0%	3,250		
	Bill Printing Costs	50%	1,500	1,250	(16.7%)	1,650	150	10.0%	1,650		
	Candy, Contingencies	50%	50	50	0.0%	50		0.0%	50		
	Customer Forms	50%	375	375	0.0%	375		0.0%	375		
12-55102	**Operating Supplies**		**5,840**	**5,590**	**(4.3%)**	**6,030**	**190**	**3.3%**	**6,030**		
	Cellular phone and Internet allowance	50%	3,360	3,360	0.0%	3,360		0.0%	3,360		
	Phone-Shop, Office Fax @ 30% (Frontier)	50%	440	463	5.1%	440		0.0%	440		
	Phone-Office @ 30% (TierZero, Comcast)	50%	675	675	0.0%	675		0.0%	675		
	Miscellaneous	50%	125	125	0.0%	125		0.0%	125		
12-55104	**Utility Services**		**4,600**	**4,623**	**0.5%**	**4,600**	**0**	**0.0%**	**4,600**		
	Melissa Software (barcoding)	50%	900	1,000	11.1%	1,000	100	11.1%	1,000		
	Merchant Account Fees	50%	25,000	22,500	(10.0%)	22,500	(2,500)	(10.0%)	22,500		
	Formsite subscription	50%	75	75	0.0%	75		0.0%	75		
	Folder/Inserter service agreement	50%	875	764	(12.7%)	875		0.0%	875		*Annual support contract*
	Contingencies	50%	250	250	0.0%	250		0.0%	250		
12-55105	**Contract Services**		**27,100**	**24,589**	**(9.3%)**	**24,700**	**(2,400)**	**(8.9%)**	**24,700**		
	Postage for prop 218 notices	50%	75	75	0.0%	75		0.0%	75		
	Postage for separate mailers	50%	875	875	0.0%	875		0.0%	875		
	Postage meter @ 70%	50%	900	300	(66.7%)	900		0.0%	900		
	Monthly bills	50%	6,000	6,000	0.0%	6,000		0.0%	6,000		
	Permit fee	50%	113	113	0.0%	113		0.0%	113		
	Postage meter supplies	50%	250	250	0.0%	250		0.0%	250		
12-55106	**Postage**		**8,213**	**7,613**	**(7.3%)**	**8,213**	**0**	**0.0%**	**8,213**		
	Bad debt writeoffs-sewer	100%	2,500	2,500	0.0%	2,500		0.0%	2,500		
12-55200	**Uncollectible Accounts**		**2,500**	**2,500**	**0.0%**	**2,500**	**0**	**0.0%**	**2,500**		
	CUSTOMER ACCOUNTS		**$48,253**	**$44,914**	**(6.9%)**	**$46,043**	**(2,210)**	**(4.6%)**	**$46,043**		**CUSTOMER ACCOUNTS**
INSURANCE											
	General Liability (term:October - September)	50%	13,950	13,752	(1.4%)	13,700	(250)	(1.8%)	13,700		*Premium is based on salaries*
	Property Casualty (term:April - March)	50%	2,150	2,294	6.7%	2,200	50	2.3%	2,200		
12-56301	**Property/Gen. Liability Insurance**		**16,100**	**16,045**	**(0.3%)**	**15,900**	**(200)**	**(1.2%)**	**15,900**		
	INSURANCE		**$16,100**	**$16,045**	**(0.3%)**	**$15,900**	**(200)**	**(1.2%)**	**$15,900**		**INSURANCE**
ADMINISTRATIVE & GENERAL											
	Office supplies, ink, toner	50%	2,500	2,500	0.0%	2,500		0.0%	2,500		
	Envelopes	50%	500	500	0.0%	500		0.0%	500		
12-56202	**Office Supplies**		**3,000**	**3,000**	**0.0%**	**3,000**	**0**	**0.0%**	**3,000**		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Amount Change	Notes
			FYE 2020	FYE 2020	FYE 2020	FYE 2021			FYE 2021		
	Southern California Gas - 3745 Constellation	50%	350	350	0.0%	350		0.0%	350		
	Phone - Shop, Office Fax @ 70% (Frontier)	50%	1,188	1,188	0.0%	1,188		0.0%	1,188		
	Phone - Office @ 70% (TierZero, Comcast)	50%	1,550	1,550	0.0%	1,550		0.0%	1,550		
	PG&E - 3745 Constellation	50%	2,250	1,875	(16.7%)	2,000	(250)	(11.1%)	2,000		
12-56204	**Utility Services-Office**		**5,338**	**4,963**	**(7.0%)**	**5,088**	**(250)**	**(4.7%)**	**5,088**		
	Corbin Willits Systems (MOM software)	50%	4,300	5,000	16.3%	5,000	700	16.3%	5,000		
	Office High Speed Internet	50%	875	875	0.0%	875		0.0%	875		
	Office Cable TV	50%	200	200	0.0%	200		0.0%	200		
	Copier contract	50%	1,555	1,750	12.5%	1,700	145	9.3%	1,700		
	Website hosting, domain registration	50%	100	125	25.0%	100		0.0%	100		
	Document Scanning Service	50%	250	250	0.0%	250		0.0%	250		
	Contingencies	50%	250	250	0.0%	250		0.0%	250		
12-56205	**Contract Services-Office**		**7,530**	**8,450**	**12.2%**	**8,375**	**845**	**11.2%**	**8,375**		
	Postage meter @ 30%	50%	400	400	0.0%	400		0.0%	400		
12-56206	**Postage**		**400**	**400**	**0.0%**	**400**	**0**	**0.0%**	**400**		
	Audit Services	50%	3,658	3,658	0.0%	3,788	130	3.6%	3,788		
	Legal Counsel	50%	7,500	1,250	(83.3%)	5,000	(2,500)	(33.3%)	5,000		
	Contingencies	50%	250	250	0.0%	1,000	750	300.0%	1,000		
12-56208	**Professional Services**		**11,408**	**5,158**	**(54.8%)**	**9,788**	**(1,620)**	**(14.2%)**	**9,788**		
	CSDA (Dec)	50%	3,500	3,539	1.1%	3,500		0.0%	3,500		
	SBCCSDA (Dec)	50%	150	150	0.0%	150		0.0%	150		
	Costco	50%	55	55	0.0%	55		0.0%	55		
	MSA	50%	35	35	0.0%	35		0.0%	35		
	Miscellaneous	50%	100	100	0.0%	100		0.0%	100		
	GFOA (Aug)	50%	80	80	0.0%	80		0.0%	80		
	Below are wastewater only:										
	CWEA Memberships	100%	1,000	1,000	0.0%	1,000		0.0%	1,000		
	CWEA Certificate renewals	100%	500	500	0.0%	500		0.0%	500		
	NAASCO Membership	100%	0	0	0.0%	300	300	100.0%	300		
12-56209	**Membership & Dues**		**5,420**	**5,459**	**0.7%**	**5,720**	**300**	**5.5%**	**5,720**		
	Extended travel expenses, registration, mileage	50%	7,500	8,500	13.3%	7,500		0.0%	7,500		
	Local travel expenses, registration, mileage	50%	500	750	50.0%	500		0.0%	500		
	Meeting meals	50%	150	150	0.0%	150		0.0%	150		
	SAMA Meeting	100%	300	300	0.0%	300		0.0%	300		
	SBCCSDA meeting meals	50%	225	280	24.4%	225		0.0%	225		
12-56210	**Employee Travel Expense (Direct Payment)**		**4,338**	**4,990**	**15.0%**	**4,338**	**0**	**0.0%**	**4,338**		
12-56210-1	**Employee Travel Expense (Reimbursed)**		**4,338**	**4,990**	**15.0%**	**4,338**	**0**	**0.0%**	**4,338**		
			8,675	9,980	15.0%	8,675	0	0.0%	8,675		
	Newspaper Subscriptions	50%	88	105	20.0%	88		0.0%	88		
	Jobs Available	50%	25	23	(10.0%)	25		0.0%	25		
	Text books	50%	250	250	0.0%	250		0.0%	250		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Amount Change	Notes
			FYE 2020	FYE 2020	FYE 2020	FYE 2021			FYE 2021		
	Miscellaneous	50%	125	125	0.0%	125		0.0%	125		
12-56211	**Subscription & Books**		**488**	**503**	**3.1%**	**488**	**0**	**0.0%**	**488**		
	Mailing machine rental	50%	870	870	0.0%	870		0.0%	870		
	Mailing machine equipment tax	50%	25	25	0.0%	25		0.0%	25		
12-56213	**Office Equipment Rentals**		**895**	**895**	**0.0%**	**895**	**0**	**0.0%**	**895**		
	NSF Fees	50%	250	250	0.0%	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)		0.0%	(500)		
	Account Analysis Fees	50%	2,750	2,750	0.0%	2,750		0.0%	2,750		
	Miscellaneous Bank Fees	50%	125	125	0.0%	125		0.0%	125		
12-56214	**Bank Service Charges**		**2,625**	**2,625**	**0.0%**	**2,625**	**0**	**0.0%**	**2,625**		
	VVCSD Share of LAFCO budget	50%	1,700	2,600	52.9%	2,600	900	52.9%	2,600		
12-56215	**AB2838 - LAFCO Mandatory Fees**		**1,700**	**2,600**	**52.9%**	**2,600**	**900**	**52.9%**	**2,600**		
	Meeting refreshments	50%	250	250	0.0%	250		0.0%	250		
	Training and mileage-wastewater	100%	4,000	4,000	0.0%	3,900	(100)	(2.5%)	3,900		
	SBCCSDA meeting meals	50%	1,750	1,750	0.0%	1,750		0.0%	1,750		
	Meeting meals	50%	250	250	0.0%	250		0.0%	250		
	Miscellaneous Expenses	50%	125	125	0.0%	125		0.0%	125		
	Salaries	50%	3,600	3,000	(16.7%)	3,900	300	8.3%	3,900		
12-56217	**Director's Expense**		**6,788**	**6,188**	**(8.8%)**	**7,038**	**250**	**3.7%**	**7,038**		
12-56217-1	**Director's Expense (Reimbursed)**		**3,188**	**3,188**	**0.0%**	**3,138**	**(50)**	**(1.6%)**	**3,138**		
			9,975	9,375	(6.0%)	10,175	200	2.0%	10,175		
	Trash - 3745 Constellation	50%	275	300	9.1%	275		0.0%	275		
	Trash - Shop	50%	750	750	0.0%	750		0.0%	750		
	Empty roll-off bins at shop	50%	400	400	0.0%	400		0.0%	400		
	Water/Wastewater Service - 3745 Constellation	50%	2,250	2,250	0.0%	2,250		0.0%	2,250		
	Dump trips	50%	125	125	0.0%	125		0.0%	125		
	Document shredding service	50%	1,000	1,000	0.0%	1,000		0.0%	1,000		
12-56704	**Utility Services-General Plant**		**4,800**	**4,825**	**0.5%**	**4,800**	**0**	**0.0%**	**4,800**		
	Janitorial - monthly service + windows/carpet	50%	3,000	2,750	(8.3%)	3,000		0.0%	3,000		
	Office yard maintenance - 3745 Constellation	50%	900	900	0.0%	900		0.0%	900		
	Alarm service - office, shop	50%	360	450	25.0%	360		0.0%	360		
	Exterminator	50%	463	463	0.0%	463		0.0%	463		
	Vegetation Management	50%	10,000	7,500	(25.0%)	15,000	5,000	50.0%	15,000		*Labor and permit expenses to clear vegetation from sites, roads, and creek*
	Contingencies	50%	2,500	2,250	(10.0%)	2,350	(150)	(6.0%)	2,350		*Contingency*
12-56705	**Contract Services-General Plant**		**17,223**	**14,313**	**(16.9%)**	**22,073**	**4,850**	**28.2%**	**22,073**		
	Towels	50%	2,000	2,500	25.0%	2,000		0.0%	2,000		
	Supplies and repairs	50%	1,250	2,000	60.0%	1,250		0.0%	1,250		
	Pavement Assessment	50%	5,000	3,750	(25.0%)	0	(5,000)	(100.0%)	0		
12-56712	**Supplies and Repairs - General Plant**		**8,250**	**8,250**	**0.0%**	**3,250**	**(5,000)**	**(60.6%)**	**3,250**		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Amount Change	Notes
			FYE 2020	FYE 2020	FYE 2020	FYE 2021			FYE 2021		
	Software Upgrades	50%	1,250	250	(80.0%)	1,250		0.0%	1,250		
	Maintenance/emergencies	50%	500	1,250	150.0%	500		0.0%	500		
	Experts exchange subscription	50%	50	50	0.0%	50		0.0%	50		
	Microsoft 365 subscription	50%	500	505	0.9%	500		0.0%	500		
	Carbonite Service	50%	325	400	23.1%	400	75	23.1%	400		
12-56713	**Supplies and Repairs - Computer Equip.**		**2,625**	**2,455**	**(6.5%)**	**2,700**	**75**	**2.9%**	**2,700**		
	Office equipment	50%	1,250	500	(60.0%)	1,250		0.0%	1,250		
12-56714	**Supplies and Repairs - Furniture & Equipment**		**1,250**	**500**	**(60.0%)**	**1,250**	**0**	**0.0%**	**1,250**		
	Depreciation	100%	50,500	150,000	197.0%	80,000	29,500	58.4%	80,000		*Water/Wastewater budget allocation change increased wastewater assets and, subsequently, wastewater depreciation increased.*
12-57110	**Depreciation**		**50,500**	**150,000**	**197.0%**	**80,000**	**29,500**	**58.4%**	**80,000**		
	Elections - November 2020 (FY 20-21)	50%	0	0	0.0%	2,000	2,000	100.0%	2,000		
12-56810	**Election Expense**		**0**	**0**	**0.0%**	**2,000**	**2,000**	**100.0%**	**2,000**		
	ADMINISTRATIVE & GENERAL		**$142,100**	**$233,748**	64.5%	**$173,900**	**31,800**	**22.4%**	**$173,900**		**ADMINISTRATIVE & GENERAL**
EMPLOYEE SALARIES AND BENEFITS											
Various	Salaries	100%	289,000	262,987	(9.0%)	281,700	(7,300)	(2.5%)	281,700		*2.4% increase*
Payroll Taxes											
12-57463	WW Alloc. Worker's Comp.Ins.	100%	8,000	5,612	(29.9%)	7,000	(1,000)	(12.5%)	7,000		
12-57464	WW Alloc. Employ. Benefits	100%	197,900	186,243	(5.9%)	211,000	13,100	6.6%	211,000		
12-57472	WW Alloc. Payroll Taxes	100%	6,000	5,516	(8.1%)	5,900	(100)	(1.7%)	5,900		
	EMPLOYEE SALARIES AND BENEFITS		**$500,900**	**$460,357**	**(8.1%)**	**$505,600**	**4,700**	**0.9%**	**$505,600**		**EMPLOYEE SALARIES AND BENEFITS**
OTHER OPERATING EXPENSES											
	Preventative maintenance, operating supplies	50%	1,250	1,250	0.0%	1,250		0.0%	1,250		
	Dump Truck Maintenance	50%	0	0	0.0%	1,000	1,000	100.0%	1,000		*Scheduled maintenance*
	Vehicle Repair	50%	1,500	750	(50.0%)	1,500		0.0%	1,500		
12-57302	**Transportation (Field Vehicles)-Other**		**2,750**	**2,000**	(27.3%)	**3,750**	**1,000**	**36.4%**	**3,750**		
	Gasoline	50%	8,100	10,000	23.5%	10,000	1,900	23.5%	10,000		
12-57303	**Transportation (Field Vehicles)-Fuel**		**8,100**	**10,000**	23.5%	**10,000**	**1,900**	**23.5%**	**10,000**		
	Tools and equipment	50%	2,500	2,500	0.0%	2,500		0.0%	2,500		
	Sewer Equipment Maintenance (WW only)	100%	3,000	3,000	0.0%	3,000		0.0%	3,000		
	Concrete Saw	50%	0	0	0.0%	2,000	2,000	100.0%	2,000		
	Contingencies	50%	500	2,413	382.5%	1,250	750	150.0%	1,250		
	Tractor maintenance (2 years - next FY20-21)	50%	0	0	0.0%	3,750	3,750	100.0%	3,750		*Scheduled maintenance*
12-57312	**Tool/Work Equipment-Other**		**6,000**	**7,913**	31.9%	**12,500**	**6,500**	**108.3%**	**12,500**		
	Diesel Fuel (sewer only-40% of total)	100%	275	639	132.3%	500	225	81.8%	500		
12-57313	**Tool/Work Equipment-Fuel**		**275**	**639**	132.3%	**500**	**225**	**81.8%**	**500**		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2020-21

		% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Amount Change	Notes
			FYE 2020	FYE 2020	FYE 2020	FYE 2021			FYE 2021		
	5 shirts for each of the 3 field crew	50%	325	366	12.6%	325		0.0%	325		
	3 shirts for each of the 3 office crew	50%	125	125	0.0%	125		0.0%	125		
	1 sweatshirt for each of the 3 field crew (every other year - next FY20-21)	50%	63	0	(100.0%)	125	63	100.0%	125		
	1 jacket for each of the 3 field crew	50%	0	0	0.0%	0		(100.0%)	0		
12-57320	**Uniforms**		**513**	**491**	**(4.2%)**	**575**	**63**	**12.2%**	**575**		
	Jeans-$200/field crew + MG	50%	500	500	0.0%	500		0.0%	500		
12-57321	**Uniforms Reimbursement**		**500**	**500**	0.0%	**500**	**0**	**0.0%**	**500**		
	Safety Supplies	50%	750	1,500	100.0%	1,250	500	66.7%	1,250		
	Annual Safety Dinner	50%	500	425	(15.0%)	500		0.0%	500		
12-57350	**Safety Supplies**		**1,250**	**1,925**	54.0%	**1,750**	**500**	**40.0%**	**1,750**		
	Safety boot allowance ($200 ea x 4 (every 12 months))	50%	400	400	0.0%	400		0.0%	400		
12-57351	**Safety Boot Reimbursement**		**400**	**400**	0.0%	**400**	**0**	**0.0%**	**400**		
	OTHER OPERATING EXPENSES		**$19,788**	**$23,867**	**20.6%**	**$29,975**	**10,188**	**51.5%**	**$29,975**		**OTHER OPERATING EXPENSES**
	TOTAL OPERATING EXPENSES		**$1,376,531**	**$1,305,439**	**(5.2%)**	**$1,439,483**	**62,953**	**4.6%**	**$1,439,533**		**50 TOTAL OPERATING EXPENSES**
	Budget Comparison		*(percent)*	***(5.2%)***		***4.6%***			***4.6%***		
	Budget Comparison		*(dollar)*	***(71,092)***		***62,953***			***63,003***		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - LRWRP DEBT SERVICE
FISCAL YEAR 2020-21

	REVENUES	Amended Budget FYE 2020	Projected FYE 2020	Percent Over/Under Budget FYE 2020	Staff Proposed FYE 2021	Dollar Change	Percent Change	Committee Recommended FYE 2021	Amount Change	Notes
FIXED CHARGE COLLECTED ON SBC PROPERTY TAX BILL										
	Residential	869,263	877,672	1.0%	877,998	8,735	1.0%	877,998		
	Commercial	40,662	40,636	(0.1%)	37,652	(3,010)	(7.4%)	37,652		*Amount fluctuates due to changes in commercial water usage.*
	Bulk Meter Residential	176,021	176,567	0.3%	176,567	**546**	0.3%	176,567		
12-41700	**LRWRP Upgrade Charge**	**1,085,947**	**1,094,876**	**0.8%**	**1,092,218**	**6,271**	**0.6%**	**1,092,218**		
	LRWRP UPGRADE CHARGE	**$1,085,947**	**$1,094,876**		**$1,092,218**	**$6,271**		**$1,092,218**		

	EXPENSES	% of Budget Allocated FROM Water	Budget FYE 2020	Projected FYE 2020	Percent Over/Under Budget FYE 2020	Staff Proposed FYE 2021	Dollar Change	Percent Change	Committee Recommended FYE 2021 1/1/2020	Amount Change	
LRWRP - WCRF, DEBT SERVICE, DEPRECIATION											
	Capital Improvements to LRWRP	100%	50,000	54,061	8.1%	50,000		0.0%	50,000		
	Floradale Bridge Transmission Line Design	100%	200,000	0	0.0%	200,000		0.0%	200,000		*Part of County of SB FloradaleBridge Replacement Project*
12-53105 2	**Contract Services - Treatment Plant Lease (WCRF)**		**250,000**	**54,061**	**(78.4%)**	**250,000**		**0.0%**	**250,000**		
	Debt Service for LRWRP Upgrade Project-SRF	100%	741,091	741,091	0.0%	741,091		0.0%	741,091		*LRWRP SRF Loan Payment (final payment due 8/31/2029)*
12-25220	**Contract Services - Debt Service LRWRP SRF**		**741,091**	**741,091**	0.0%	**741,091**		0.0%	**741,091**		
	Depreciation - LRWRP	100%	490,403	490,403	0.0%	490,403		0.0%	490,403		
12-57110	**Depreciation**		**490,403**	**490,403**	0.0%	**490,403**		0.0%	**490,403**		
	LRWRP - WCRF, DEBT SERVICE, DEPRECIATION		**$1,481,494**	**$1,285,555**	**(13.2%)**	**$1,481,494**		**0.0%**	**$1,481,494**		
	Estimated Unfunded Depreciation		*(395,548)*	*(190,680)*		*(389,277)*			*(389,277)*		
	Budget Comparison		*(percent)*	**(13.2%)**		**0.0%**			**0.0%**		
	Budget Comparison		*(dollar)*	***($195,939)***		***$0***			***$0***		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

ADMINISTRATIVE OVERHEAD FEES

FISCAL YEAR 2020-21

	Budgeted Operating Expense
Water	$1,872,272
Wastewater	1,439,533
LRWRP	1,481,494
Total	$4,793,299

Administrative Salaries

			% of Total Oper. Exp.
Administrative Salaries (Total Annual PR)		$519,594	
Employee Benefit, Payroll Taxes & Worker's Compensation @	67.28%	349,583	
Total Administrative Salaries		$869,177	18.13%
Other Operating Expenses			
Vehicles		27,500	0.57%
Tools & Work Equipment		23,000	0.48%
Insurance - Property Casualty		31,800	0.66%
Uniforms		2,150	0.04%
Safety		4,300	0.09%
Utilities		10,175	0.21%
Office/Misc Expenses		22,240	0.46%
Total Other Operating Expenses		121,165	2.53%
		Total	20.66%

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

VVCSD SCHEDULE OF EMPLOYEE BENEFITS
FISCAL YEAR 2020-21

A/C #	Description	Annual Expense	% Regular Payroll $844,055	% Gross Payroll $871,064	% Total Benefits
11-56401	Sick/Personal	$35,800	4.24%		
11-56402	Vacation	50,800	6.02%		
11-56403	Holiday	38,000	4.50%		
11-56403 1	Floating Holiday	3,200	0.38%		
11-56406	Medical Insurance	118,200	14.00%		
11-56406	EAP	300	0.04%		
11-56407	Long Term Disability	9,400	1.11%		
11-56408	Flex Spending Account Admin	1,200	0.14%		
11-56410	Employee Educational	3,000	0.36%		
11-56416	PERS 457	26,000	3.08%		
11-56417	PERS	236,300	28.00%		
11-56418	Dental Insurance	7,600	0.90%		
11-56419	Life Insurance	5,000	0.59%		
11-56421	Workers Compensation	13,800	1.63%		
11-56423	Vision Care	1,900	0.23%		
11-56424	Performance/Incentive Pay	2,500	0.30%		
11-56430	Medicare FICA	13,200		1.52%	
11-56431	SUI	2,100		0.24%	
	Total	$568,300	65.52%	1.76%	67.28%

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.